ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1905.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1905.

TREASURY DEPARTMENT,

Document No. 2424.

Internal Revenue.

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 15, 1905.

SIR: I have the honor to make report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1905, with a statement, as required by law, 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 receipts of this Bureau for said year were $234,187,976.37, being an excess of $1,284,195.31 over the collections for the preceding year.

The receipts for the first three months of the current fiscal year show an increase in collections as compared with the same months of the past fiscal year. I estimate that the receipts from all sources of internal revenue for the fiscal year ending June 30, 1906, will aggregate $242,000,000.

The objects of internal-revenue taxation producing the largest amount of revenue are (*a*) distilled spirits, being spirits distilled from grain, apples, peaches, etc.; (*b*) fermented liquors, including beer, ale, porter, and other similar fermented liquors; and (*c*) tobacco, including cigars, cigarettes, snuff, chewing and smoking tobacco.

During the past fiscal year there was collected from the tax on distilled spirits, $129,512,628.19; on fermented liquors, $49,459,539.93; on tobacco, $45,659,910.50.

RECEIPTS IN LARGE TAX-PAYING DISTRICTS.

The leading States in the payment of internal-revenue taxes for the past year are Illinois, $51,892,703.18; New York, $27,991,572.20; Indiana, $24,652,244.26; Kentucky, $21,754,399.70; Ohio, $19,782,615.61; Pennsylvania, $19,196,170.42. Among the States paying the smallest amounts are Idaho, Maine, Mississippi, Nevada, North Dakota, Vermont, and Wyoming.

Of the 66 collection districts in the territory of the United States subject to internal-revenue laws, the Fifth district of Illinois reported the largest collections, $34,691,666.

In 1904 the total production of distilled spirits was 139,505,214 gallons; in 1905, 153,259,379 gallons. In 1904, in round numbers, 118,400,000 gallons of tax-paid spirits were withdrawn; in 1905, 117,700,000. There has been an increase in the amount of tobacco and snuff manufactured, and in the production of beer.

The four States having the largest production of distilled spirits during the fiscal year ended June 30, 1905, are Illinois, 44,408,930 gallons; Kentucky, 30,848,701 gallons; Indiana, 21,266,932 gallons; Ohio, 11,754,912 gallons. The two collection districts having the largest output of distilled spirits are the Fifth district of Illinois, 34,472,990 gallons, and the Fifth district of Kentucky, 14,288,755 gallons.

The four States which made the largest quantity of fermented liquor are New York, 11,062,210 barrels; Pennsylvania, 6,114,257 barrels; Illinois, 4,777,783 barrels, and Wisconsin, 4,112,708 barrels. The two districts which produced the largest quantity of fermented liquor are the Third district of New York, 4,343,049 barrels, and the First district of Illinois, 4,001,426 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 Pennsylvania, 1,892,274,290; New York, 1,320,633,477; Ohio, 609,391,597; and New Jersey, 413,481,947.

The two districts showing the largest output of cigars are the Ninth Pennsylvania, 763,851,120, and the Third New York, 697,995,110.

The States showing the greatest production of little cigars (weighing less than 3 pounds per thousand) are Virginia, 349,023,940; Maryland, 263,643,700, and New York, 98,399,289.

The greatest production by districts is Maryland, 263,643,700; Second district, Virginia, 189,020,140; Sixth district, Virginia, 160,003,800, and Second district, New York, 66,051,720.

The States of New York, Virginia, Louisiana, and California, in the order named, show the greatest production of cigarettes weighing less than 3 pounds per thousand: New York produced 2,140,369,834; Virginia, 787,792,420; Louisiana, 279,265,920, and California, 72,214,535.

The two districts producing the greatest number of little cigarettes are the Second New York, which produced 1,227,021,865, and the Second Virginia, which produced 763,348,290.

New York State produced the greatest number of large cigarettes, 6,507,653, of which number, 4,310,353 were manufactured in the Third district and 2,179,010 in the Second district.

The States of North Carolina, Missouri, Kentucky, and Virginia, in the order named, were the largest manufacturers of both chewing and smoking tobacco, the quantity being, North Carolina, 68,502,499 pounds; Missouri, 68,319,983 pounds; Kentucky, 40,766,729 pounds, and Virginia, 28,983,362 pounds.

The First Missouri district produced the largest quantity, its returns showing the manufacture of 68,061,752 pounds during the year, the next largest being the Fifth Kentucky, 35,908,485 pounds.

OLEOMARGARINE.

There has been a substantial increase in the amount of colored oleomargarine produced and tax paid and in total sum received from the oleo tax, as appears from the following comparative statement showing the different kinds of oleomargarine produced, tax paid, and the amount collected in the United States during the fiscal years ended June 30, 1904 and 1905:

	Rate per pound.	1904.		1905.	
		Pounds.	Collection.	Pounds.	Collection.
Oleomargarine	$0.10	1,639,102	$163,910.23	3,284,851	$328,485.08
	.00¼	46,432,388	116,080.97	46,596,132	116,490.33
Total	.....	48,071,490	279,991.20	49,880,983	444,975.41

There was virtually no change in the amount of uncolored oleomargarine produced, and a slight reduction in sum total exported. In 1904 we exported free of tax 2,628,365 pounds; in 1905, 2,543,433 pounds.

The State of Illinois produced the largest quantity of oleomargarine, 30,612,100 pounds, of which 30,611,800 pounds were made in the First district of that State.

COST OF COLLECTING THE INTERNAL REVENUES AND RECOMMENDATIONS CONCERNING SAME.

The cost of collecting the internal revenues for the past fiscal year was 2.01 per cent. The average cost since the creation of this Bureau is 2.83 per cent.

This average is low, but the cost of collections is largely increased by "free work" done in this Bureau through services rendered by high class internal-revenue employees in connection with distilled spirits, which pay no revenue into the Treasury in connection with this free work performed.

FIRST.

Under existing laws the gauging of spirits at rectifying houses is done without cost to the rectifiers, and stamps are furnished by the Bureau for packages of rectified spirits and wholesale liquor dealers' packages without charge for the stamps themselves or for the labor done by Government officials in affixing them.

During the fiscal year just closed there were issued in two large internal-revenue collection districts 797,709 stamps for rectifiers and wholesale liquor dealers. The total cost to the Government in gauging rectified spirits in these two districts was at least $70,000.

In addition to the expense of gauging and the cost of stamps, clerks in the collectors' offices in these two districts were paid salaries in connection with this free work aggregating at least $6,000, and in addition much work was done in the local office here in connection with this stamping and gauging.

This gauging is done and these classes of stamps are issued in virtually all collection districts, and several other districts show approximately as much work done as the two heretofore considered.

The average yearly total of rectifiers' and wholesale liquor dealers' stamps issued for the fiscal years 1901–1904, inclusive, was 3,570,800.

The number of these stamps being used is increasing, and it is believed that a fair estimate of the number that probably will be placed upon these packages will soon reach 4,000,000 yearly.

The act of July 20, 1868, imposed a tax of 25 cents each on stamps for rectified spirits and wholesale liquor dealers' packages, and the same rate was in force until August 1, 1872. (Act of June 6, 1872.) During this period there was collected in the whole United States from these classes of stamps:

Rectifiers' stamps	$1,260,506.75
Wholesale liquor dealers' stamps	564,243.75
Total	1,824,750.50

The average per year for this period was as follows:

Rectifiers' stamps	$315,126.69
Wholesale liquor dealers' stamps	141,060.94
Total average per year	456,187.63

The total number of stamps issued during this period was:

Rectifiers' stamps	5,042,027
Wholesale liquor dealers' stamps	2,256,975
Total	7,299,002

The average per year of stamps issued during said period:

Rectifiers' stamps	1,260,507
Wholesale liquor dealers' stamps	564,244
Total per year	1,824,751

The act of June 6, 1872, reduced the price of these stamps to 10 cents each from and after August 1, 1872, and this value continued until the taking effect of the act of May 28, 1880, since which time no charge has been made for rectifiers' or wholesale liquor dealers' stamps.

During the period intervening between the acts of June 6, 1872, and May 28, 1880, there was collected, at the rate of 10 cents per stamp, the following amounts:

Rectifiers' stamps	$1,129,891.80
Wholesale liquor dealers' stamps	426,326.85
Total for period	1,556,218.65

The average per year being—

Rectifiers' stamps	$141,236.47
Wholesale liquor dealers' stamps	53,290.86
Total average per year	194,527.33

Number of stamps issued during period—

Rectifiers' stamps	11,298,918
Wholesale liquor dealers' stamps	4,263,268
Total	15,562,186

The average per year for the period was—

Rectifiers' stamps	1,412,365
Wholesale liquor dealers' stamps	532,908
Total yearly average	1,945,273

These free stamps are prepared by the Government at a heavy cost for paper, plates, printing, binding, handling, transportation, and necessary clerical work.

Wholesale liquor dealers and rectifiers pay at this time what is termed the special tax on the business, being at the rate of $100 per year for wholesale liquor dealers, and either $100 or $200 per year for rectifiers, according to the amount of business done.

These special taxes were paid during the periods above set forth when charge was made for the stamps furnished them.

The special tax received from these two classes of taxpayers equals perhaps the cost of the stamps furnished them and the work done in gauging, so that at present, as a matter of fact, the Government virtually receives nothing in the way of revenue by the issuance of these special tax stamps, because the sum derived therefrom is exhausted in paying the cost of the stamps and the official gauging.

Other special taxpayers, such as retail liquor dealers, brewers, oleomargarine manufacturers, wholesale and retail dealers in oleomargarine, receive no similar and corresponding benefit.

Reasons why the Government should furnish these stamps free of charge and meet the expenses of gauging rectified spirits which pay no tax in connection with and by reason of rectification, the tax having been paid when the spirits were originally withdrawn from the distillery warehouse, are not apparent, and it is submitted whether in justice to the Government and to its revenues a proper charge should not be made for these stamps of, say, 20 cents for each stamp.

It is possible that the use of the wholesale liquor dealers' stamps might be decreased somewhat should such a charge be made.

I therefore recommend that through proper legislation a charge of 20 cents per stamp be made for each stamp issued to rectifiers or wholesale liquor dealers for use upon packages prepared and sent out by them. From this source an increased revenue of some $750,000 to $800,000 would be produced. This sum would cover, possibly more than cover, the entire expense of the work done by Government officials in connection with this class of dealers.

SECOND.

In the last annual report of this Bureau attention was distinctly called to the fortification of sweet wines through the use of grape brandy withdrawn free of tax. A recommendation was made that a tax of 25 cents per gallon be imposed on all such brandy. I feel it proper to renew that recommendation.

During the past fiscal year there were gauged and withdrawn free of tax 3,430,829 taxable gallons of grape brandy for fortification purposes. If the tax paid by distilled spirits, of $1.10 per gallon, had been collected upon this brandy, it would have amounted to $3,773,911.90. If a tax of 25 cents per gallon had been imposed, as recommended, this would have produced during the past fiscal year $857,707.25.

Assuming that the law under which brandy for this purpose was withdrawn free of tax was originally enacted to encourage wine production in the United States, it is respectfully submitted that the time has come when some tax should be imposed upon this brandy.

The cost to the Government in salaries and expenses of gaugers employed in gauging brandy withdrawn for fortification purposes, and other expenses pertaining thereto in the collection districts where the work is done, the cost of the services of clerks in this Bureau, blanks,

laboratory work, locks, express charges, etc., will aggregate at least $50,000 for this fiscal year. These expenses are all paid out of the appropriations for this Bureau without the receipt of $1 income by reason of this outlay.

If the users of this brandy, the wine makers, contend that it would impede and interfere with the prompt conduct of business at wineries where brandy is used should it be required that a revenue stamp be affixed to each package when withdrawn from a bonded warehouse, as is now the law in the case of other distilled spirits, then this tax if imposed could be levied in a form different from that used in connection with the withdrawal of other distilled spirits and the necessity of using a stamp could be avoided and the withdrawal expedited. The wine maker could execute at the beginning of the season to the Government a bond sufficient to cover the amount found due either at the expiration of each month of the wine-making season or the total amount found due at the end of the season.

Should these two recommendations meet with approval it would result in a probable increase of the revenues of this Bureau to the extent of a million and a half dollars annually, and this sum would fully compensate for what may be properly termed "free work" now done in the collection of internal-revenue taxes, and there would be small additional cost to the Bureau through the collection of this additional amount.

THIRD.

There is another class of free work done in this Bureau which adds to its expenses without increasing its collections.

Under the statutes existing, alcohol is withdrawn free of tax when used by various Departments of the Government, and also when withdrawn for use by incorporated or chartered scientific institutions or colleges for use in chemical laboratories or for preserving specimens.

The services of gaugers, clerks in collectors' offices, and clerks in this office are employed in connection with such withdrawals.

During the last fiscal year there were withdrawn from distillery warehouses and bonded warehouses, under these statutory exemptions or exceptions, 2,113,389 taxable gallons of alcohol. The tax on this total amount would be $2,300,000. The work done by the revenue officials and its cost is the same to the Bureau as if the tax had been paid.

Of this total of over 2,000,000 gallons, 1,676,000 gallons were withdrawn for the Navy Department, 153,322 gallons for the War Department, 13,800 gallons for the Public Health and Marine-Hospital Service.

Should this tax be paid it would simply take money out of one pocket of the Government and place it into another pocket; and therefore no recommendation on the subject is made.

CONDUCT OF BUREAU EMPLOYEES.

Desire for unlawful gain, a human appetite existing at all times and among all peoples, leads to the perpetration of constant and repeated violations of law by those subject to the payment of internal-revenue taxes in attempting to avoid the payment of sums legally due.

The majority of those engaged in pursuits subject to internal-revenue inspection, control, and tax are honest; but full enough of the other class exist, and constant diligent effort by revenue officials is demanded to prevent these violations and frauds.

In some cases, unfortunately, Government officials assigned to duty at the place of business of the taxpayer, or in overcharge of such places, combine, cooperate, and conspire with him in his efforts to defeat the collection of legal dues.

During the past twelve months special efforts have been made by this Bureau, in connection with the Department of Justice, to bring to punishment, in all portions of the United States, all guilty of this offense.

It is the especial desire and purpose of the Bureau to prosecute and secure the conviction, by the use of all proper means, of any and all of its officials who may be guilty of uniting with taxpayers in their efforts to avoid the payment of moneys due for internal-revenue taxes.

While this condition exists to a limited degree, both as to the number of individuals and sections of the country, I find great pleasure in the fact that officials employed in the internal-revenue service are, as a rule, faithful and honest, and I cordially express thorough appreciation of the energy and fidelity shown by the great majority of those employed in this office and those engaged in their respective duties throughout the 66 collection districts.

Passing to the detailed statement of the work of the Bureau, attention is called, first, to the—

RECEIPTS FOR FIRST THREE MONTHS, CURRENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first three months of the fiscal years ending June 30, 1905 and 1906. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first 3 months of fiscal year—		Increase.	Decrease.
	1905.	1906.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	$317,433.40	$391,422.15	$73,988.75	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	28,417,940.80	29,296,556.79	878,615.99	
Rectifiers (special tax)	136,604.25	134,791.76		$1,812.49
Retail liquor dealers (special tax)	3,008,673.18	2,944,285.16		64,388.02
Wholesale liquor dealers (special tax)	318,686.83	315,317.64		3,369.19
Manufacturers of stills (special tax)	420.83	666.66	245.83	
Stills and worms manufactured (special tax)	520.00	940.00	420.00	
Stamps for distilled spirits intended for export	654.00	612.40		41.60
Case stamps for distilled spirits bottled in bond	10,498.00	19,632.00	9,134.00	
Total	32,211,431.29	33,104,224.56	892,793.27	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	5,299,591.42	5,523,774.67	224,183.25	
Cigars weighing not more than 3 pounds per thousand	92,823.57	111,369.40	18,545.83	
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound	774,132.16	787,762.78	13,630.62	

Objects of taxation.	Amount of tax paid during first 3 months of fiscal year— 1905.	1906.	Increase.	Decrease.
TOBACCO—continued.				
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound	$78,131.62	$88,588.37	$10,456.75	
Cigarettes weighing more than 3 pounds per thousand	6,283.77	5,707.74		$576.03
Snuff	288,120.02	292,504.33	4,384.31	
Tobacco, chewing and smoking	4,918,280.94	5,231,523.97	313,243.03	
Total	11,457,363.50	12,041,231.26	583,867.76	
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	14,563,264.98	15,907,541.71	1,344,276.73	
Brewers (special tax)	85,420.42	82,904.18		2,516.24
Retail dealers in malt liquors (special tax)	162,966.88	182,178.75	19,211.87	
Wholesale dealers in malt liquors (special tax)	262,536.43	270,022.12	7,485.69	
Total	15,074,188.71	16,442,646.76	1,368,458.05	
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter	15,256.94	39,160.30	23,903.36	
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow	18,771.14	26,292.57	7,521.43	
Oleomargarine imported from foreign countries				
Manufacturers of oleomargarine (special tax)	8,400.00	6,600.00		1,800.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax)	6,490.05	17,154.00	10,663.95	
Retail dealers in oleomargarine free from artificial coloration (special tax)	29,452.05	31,545.50	2,093.45	
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax)	1,920.00	5,440.00	3,520.00	
Wholesale dealers in oleomargarine free from artificial coloration (special tax)	28,133.37	28,708.33	574.96	
Total	108,423.55	154,900.70	46,477.15	
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc	193.60	72.00		121.60
Manufacturers of adulterated butter (special tax)	1,692.20	50.00		1,642.20
Retail dealers in adulterated butter (special tax)		60.00	60.00	
Wholesale dealers in adulterated butter (special tax)		670.00	670.00	
Total	1,885.80	852.00		1,033.80
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc	28,501.76	29,636.08	1,134.32	
Manufacturers of process or renovated butter (special tax)	1,695.84	1,729.17	33.33	
Total	30,197.60	31,365.25	1,167.65	
MISCELLANEOUS.				
Filled cheese	717.93	640.90		77.03
Mixed flour	81,699.48	97,614.60	15,915.12	
Playing cards	28,848.71	59,005.81	30,157.10	
Penalties				
Collections not otherwise herein provided for	[a] 549,807.94	[b] 17,557.92		532,250.02
Total	661,074.06	174,819.23		486,254.83
Aggregate receipts	59,544,564.51	61,950,039.76	2,405,475.25	

[a] Includes $544,934.44 from legacies on which the tax had accrued prior to the repeal of the act.
[b] Includes $14,662.27 from legacies on which the tax had accrued prior to the repeal of the act.

COST OF COLLECTION.

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

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc	$1,866,631.34
For salaries and expenses of deputy collectors under act of June 13, 1898	113,973.56
For salaries and expenses of agents under act of June 13, 1898	52,724.71
For salaries of clerks, office of the Commissioner of Internal Revenue, under act of June 13, 1898	59,522.50
For salaries and expenses of revenue agents, gaugers, storekeepers, and storekeeper-gaugers, and miscellaneous expenses	2,209,792.44
For paper for internal-revenue stamps	58,926.79
For expenses of detecting and punishing violations of internal-revenue laws	81,990.06
For salaries of officers, clerks, and employees in the office of Commissioner of Internal Revenue	261,734.92
Total amount expended	4,705,296.32

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1907, as follows:

Salaries and expenses of collectors of internal revenue: For salaries and expenses of collectors of internal revenue, and deputy collectors, and surveyors, and clerks, and transportation of public funds, and other expenses	$2,000,000
Salaries and expenses of agents and subordinate officers of internal revenue: For salaries and expenses of forty revenue agents provided for by law, and fees and expenses of gaugers, salaries and expenses of storekeepers and storekeeper-gaugers, and miscellaneous expenses incident to the collection of internal revenue	2,200,000
Paper for internal-revenue stamps: For paper for internal-revenue stamps, including freight	65,000
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	100,000
Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers	324,120
Total	4,689,120
Salaries, Office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter	3,400

In presenting the estimate of the expenses of this Bureau for the next fiscal year (1907), to wit, $4,689,120, every effort has been made to provide for due and proper economy. Though this rule has been observed, it is believed that reduction of cost of collection may be extended to a point where it leads to detriment of the service, to loss of revenue, to public inconvenience, and ill temper.

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1907, the sum of $324,120 as salaries for the following officers, clerks, and employees in this Bureau:

One Commissioner, at	$6,000
Two deputy commissioners, one at $4,000 and one at $3,600	7,600
One chemist, at	2,500
Two heads of division, at	2,500
Six heads of division, at	2,250

One superintendent of stamp vault, at	$2,000
One stenographer, at	1,800
Twenty-seven clerks, at	1,800
Twenty-five clerks, at	1,600
Thirty-six clerks, at	1,400
Thirty-seven clerks, at	1,200
Thirty clerks, at	1,000
Forty-seven clerks, at	900
One clerk, at	800
Two messengers, at	840
Nineteen assistant messengers, at	720
Twenty-one laborers, at	660

An aggregate of 259 persons.

I also recommend the appropriation of the sum of $3,400 as salaries for two stamp agents, one at $1,600, one at $900, and one counter at $900, the same to be reimbursed by the stamp manufacturer, 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 should 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 1,000,000	4,375
275,001 to 325,000	3,125	1,000,001 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 secs. 3148 and 3314, Rev. Stat.).

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1905, 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 as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
42	$4,500.00	1	$4,250.00	1	$3,389.88
2	4,487.50	1	4,125.00	1	3,375.00
1	4,384.72	3	4,000.00	1	3,125.00
1	4,375.00	1	3,975.00	1	3,025.00
1	4,276.77	1	3,625.00	2	3,000.00
1	4,268.03	3	3,500.00	2	2,875.00

There were also employed 996 deputy collectors, who received, per annum, salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
31	$2,000	42	$1,300	7	$700
3	1,900	242	1,200	25	600
38	1,800	4	1,150	14	500
7	1,700	125	1,100	2	480
26	1,600	131	1,000	11	400
1	1,550	68	900	1	360
34	1,500	1	850	19	300
5	1,450	19	800	1	60
126	1,400	6	750	1	50
4	1,350	2	720		

There were also employed in the offices of the different collectors 134 clerks, who received, per annum, salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
2	$1,600	4	$1,150	2	$750
4	1,500	12	1,100	1	720
7	1,400	25	1,000	1	700
4	1,300	21	900	2	600
36	1,200	12	800	1	480

Also 12 messengers or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$800	2	$480	1	$400
5	600	1	450	2	300

At the close of the fiscal year ended June 30, 1905, 257 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $321,257.42.

The number of persons employed during the year ended June 30, 1905, under the act of June 13, 1898, was as follows:

In Office of Commissioner of Internal Revenue, Washington, D. C., 57; in the several collection districts throughout the country, 129, including 19 revenue agents.

STOREKEEPERS, GAUGERS, ETC.

There were also employed 246 gaugers, who received fees not to exceed $5 per day; 122 storekeepers, whose pay did not exceed $4 per day; 2,011 storekeeper-gaugers, whose pay ranged from $2 to $5 per day, and 10 distillery surveyors. All of the employes above enumerated were paid only when actually employed.

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, 1904 AND 1905.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1904.	1905.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	$1,801,064.53	$1,754,523.42	.....	$46,541.11
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	127,763,177.96	127,758,104.77	.....	5,073.19
Rectifiers (special tax)	297,637.75	306,123.85	$8,486.10	.....
Wine made in imitation of champagne, and liquors produced by being rectified, etc	.....	687.80	687.80	.....
Retail liquor dealers (special tax)	5,341,573.56	5,492,407.54	150,833.98	.....
Wholesale liquor dealers (special tax)	553,618.56	579,800.71	26,182.15	.....
Manufacturers of stills (special tax)	987.51	1,029.18	41.67	.....
Stills and worms manufactured (special tax)	3,240.00	2,640.00	.....	600.00
Stamps for distilled spirits intended for export	2,663.55	2,903.85	240.30	.....
Case stamps for distilled spirits bottled in bond	46,052.00	60,292.00	14,240.00	.....
Total	135,810,015.42	135,958,513.12	148,497.70	.....
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	20,122,415.59	20,582,743.73	460,328.14	.....
Cigars weighing not more than 3 pounds per thousand	376,296.25	393,348.22	17,051.97	.....
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound	2,921,852.50	3,004,925.40	83,072.90	.....
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound	281,482.17	316,372.18	34,890.01	.....
Cigarettes weighing more than 3 pounds per thousand	25,264.83	25,262.71	.....	2.12
Snuff	1,209,454.80	1,267,911.66	58,456.86	.....
Tobacco, chewing and smoking	19,719,042.61	20,069,346.60	350,303.99	.....
Total	44,655,808.75	45,659,910.50	1,004,101.75	.....
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	48,208,132.56	49,459,539.93	1,251,407.37	.....
Brewers (special tax)	165,881.37	164,741.79	.....	1,139.58
Retail dealers in malt liquors (special tax)	247,035.60	260,431.76	13,396.16	.....
Wholesale dealers in malt liquors (special tax)	462,409.24	475,839.70	13,430.46	.....
Total	49,083,458.77	50,360,553.18	1,277,094.41	.....
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter	163,910.23	328,485.08	164,574.85	.....
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow	116,080.97	116,490.33	409.36	.....
Oleomargarine imported from foreign countries	54.00	99.15	45.15	.....
Manufacturers of oleomargarine (special tax)	19,725.00	17,150.00	.....	2,575.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax)	21,563.05	21,543.30	.....	19.75
Retail dealers in oleomargarine free from artificial coloration (special tax)	84,227.63	67,285.32	.....	16,942.31
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax)	10,255.00	4,160.00	.....	6,095.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax)	68,281.57	50,265.63	.....	18,015.94
Total	484,097.45	605,478.81	121,381.36	.....

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1904 AND 1905—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1904.	1905.		
FILLED CHEESE.				
Filled cheese, domestic and imported	$3,243.23	.....	.....	$3,243.23
Manufacturers of filled cheese (special tax)	300.00	.....	.....	300.00
Retail dealers in filled cheese (special tax)	.....	.....	.....	.....
Wholesale dealers in filled cheese (special tax)	.....	.....	.....	.....
Total	3,543.23	.....	.....	3,543.23
MIXED FLOUR.				
Per barrel of 196 pounds, or more than 98 pounds	48.04	$16.00	.....	32.04
Half barrel of 98 pounds, or more than 49 pounds	1,053.22	1,193.96	$140.74	.....
Quarter barrel of 49 pounds, or more than 24½ pounds	50.06	97.00	46.94	.....
Eighth barrel of 24½ pounds, or less	187.68	161.41	.....	26.27
Manufacturers, packers, or repackers of mixed flour (special tax)	226.58	180.02	.....	46.56
Total	1,565.58	1,648.39	82.81	.....
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc	865.90	367.10	.....	498.80
Manufacturers of adulterated butter (special tax)	1,050.00	3,133.87	2,083.87	.....
Retail dealers in adulterated butter (special tax)	.....	138.00	138.00	.....
Wholesale dealers in adulterated butter (special tax)	.....	300.00	300.00	.....
Total	1,915.90	3,938.97	2,023.07	.....
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc	136,869.34	153,416.49	16,547.15	.....
Manufacturers of process or renovated butter (special tax)	4,004.19	3,318.77	.....	685.42
Total	140,873.53	156,735.26	15,861.73	.....
BANKS, BANKERS, ETC.				
Bank circulation	.....	.....	.....	.....
Notes of persons, State banks, towns, cities, etc., paid out	.....	.....	.....	.....
Total	.....	.....	.....	.....
MISCELLANEOUS.				
Opium	.....	.....	.....	.....
Playing cards	376,408.34	426,575.44	50,167.10	.....
Penalties	206,958.55	228,594.73	21,636.18	.....
Collections not otherwise herein provided for	2,139,135.54	[a] 786,027.97	.....	1,353,107.57
Total	2,722,502.43	1,441,198.14	.....	1,281,304.29
Aggregate receipts	232,903,781.06	234,187,976.37	1,284,195.31	.....

[a] Includes $774,354.59 from legacies on which the tax had accrued prior to the repeal of the act.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, wine made in imitation of champagne, 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 given in the table which follows.

Articles taxed.	Fiscal years ended June 30— 1904	1905	Increase.	Decrease.
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries ..... galls..	1,637,331	1,595,021	.....	42,310
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries ..... galls..	116,148,344	116,143,732	.....	4,612
Wine made in imitation of champagne, etc ..... bottles (pint) no..	.....	6,878	6,878	.....
Fermented liquors ..... bbls..	48,208,133	49,459,540	1,251,407	.....
Cigars weighing more than 3 pounds per thousand ..... no..	6,707,471,863	6,860,914,577	153,442,714	.....
Cigars weighing not more than 3 pounds per thousand ..... no..	696,844,907	728,422,630	31,577,723	.....
Cigarettes weighing not more than 3 pounds per thousand ..... no..	3,226,682,261	[a] 3,368,212,740	141,530,479	.....
Cigarettes weighing more than 3 pounds per thousand ..... no..	8,421,610	8,420,933	.....	677
Snuff ..... lbs..	20,157,580	21,131,861	974,281	.....
Tobacco, chewing and smoking ..... lbs..	328,650,710	334,489,110	5,838,400	.....
Oleomargarine ..... lbs..	48,071,850	[b] 49,881,644	1,809,794	.....
Filled cheese ..... lbs..	324,323	.....	.....	324,323
Adulterated butter ..... lbs..	8,659	3,671	.....	4,988
Process or renovated butter ..... lbs..	54,747,736	61,366,596	6,618,860	.....

[a] Includes 585,874,407 at 54 cents per M.
[b] Includes 3,284,851 at 10 cents, 46,596,132 at one-fourth of 1 cent, and 661 at 15 cents per lb.

NOTE.—The quantity of mixed flour withdrawn can not be stated, owing to the variable number of pounds taxed.

AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

Collection district.	Name of collector.	Aggregate collections
District of Alabama	Joseph O. Thompson	$325,291.21
District of Arkansas	Frank W. Tucker	110,040.68
First California	John C. Lynch	3,379,073.16
Fourth California	Henry C. Bell	477,880.04
District of Colorado	Frank W. Howbert	551,864.05
District of Connecticut	W. Frank Kinney	1,525,079.27
District of Florida	Joseph E. Lee	950,370.30
District of Georgia	Henry A. Rucker	599,455.13
District of Hawaii	Roy H. Chamberlain	44,230.43
First Illinois	Henry L. Hertz	6,532,451.62
Fifth Illinois	Percival G. Rennick	34,691,666.00
Eighth Illinois	Isaac R. Mills	80,731.76
Do	John S. Lord (acting)	1,703,807.86
Do	Frank L. Smith	8,156,267.95
Thirteenth Illinois	William H. Powell	447,791.69
Do	H. L. Powell (acting)	144,935.45
Do	Walter S. Louden	135,050.85
Sixth Indiana	Ambrose E. Nowlin	8,569,593.84
Seventh Indiana	John R. Bonnell	16,142,650.42
Third Iowa	James C. Sammis	270,075.12
Do	Archibald C. Smith	124,700.58
Fourth Iowa	Harry O. Weaver	476,304.10
District of Kansas	James M. Simpson	310,150.38
Second Kentucky	Edward T. Franks	2,010,960.89
Fifth Kentucky	Joseph A. Craft	11,768,796.03
Sixth Kentucky	George W. Lieberth	2,889,332.84
Seventh Kentucky	Samuel J. Roberts	2,726,766.64
Eighth Kentucky	James Denton	2,358,543.30
District of Louisiana	William E. Howell	5,892,369.46
District of Maryland	Phillips Lee Goldsborough	6,007,417.82
Third Massachusetts	James D. Gill	3,498,987.41
First Michigan	David Meginnity	3,023,568.97
Fourth Michigan	Samuel M. Lemon	728,561.28
District of Minnesota	Frederick von Baumbach	1,461,334.06
First Missouri	Ben. Westhus	7,525,780.18
Sixth Missouri	Charles W. Roberts	935,557.47
District of Montana	Edward H. Callister	486,970.40
District of Nebraska	Elmer B. Stephenson	2,256,071.75
District of New Hampshire	Edgar O. Crossman	512,911.61
First New Jersey	Isaac Moffett	362,214.81
Fifth New Jersey	H. C. H. Herold	5,797,966.37
District of New Mexico	Alexander L. Morrison	80,843.96
First New York	Edward B. Jordan	7,672,651.81

AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1905—Continued.

Collection district.	Name of collector.	Aggregate collections.
Second New York	Charles H. Treat	$8,607,072.49
Third New York	Ferdinand Eidman	8,698,906.95
Fourteenth New York	John G. Ward	5,295,467.81
Twenty-first New York	Peter E. Garlick	1,412,750.71
Twenty-eighth New York	Archie D. Sanders	1,964,772.40
Fourth North Carolina	Edward C. Duncan	2,549,155.75
Fifth North Carolina	Herschel S. Harkins	2,445,913.13
District of North and South Dakota	Herman Ellerman	135,292.93
First Ohio	Bernhard Bettmann	15,218,405.94
Tenth Ohio	George P. Waldorf	1,409,691.38
Eleventh Ohio	John C. Entrekin	969,490.35
Do	Robert W. Manly (acting)	280,640.81
Eighteenth Ohio	Frank McCord	1,924,984.23
District of Oregon	David M. Dunne	236,698.55
First Pennsylvania	William McCoach	6,103,228.79
Ninth Pennsylvania	Henry L. Hershey	2,962,925.19
Twelfth Pennsylvania	Thomas F. Penman	1,475,623.93
Twenty-third Pennsylvania	Daniel B. Heiner	8,651,962.51
District of South Carolina	Micah J. Jenkins	780,790.87
Second Tennessee	Edward E. Butler	471,689.14
Fifth Tennessee	John E. McCall	798,145.06
Do	William A. Tucker (acting)	29,537.45
Do	Ernest Coldwell	528,096.98
Third Texas	Webster Flanagan	441,894.80
Fourth Texas	Philemon B. Hunt	159,969.00
Second Virginia	Asa Rogers	2,407,478.74
Sixth Virginia	Park Agnew	950,973.21
Do	Louis P. Summers	177,445.11
District of Washington	Benjamin D. Crocker	708,130.40
District of West Virginia	Thomas E. Davis	430,770.67
Do	William E. White (acting)	527,473.59
Do	William E. Glasscock	224,460.57
First Wisconsin	Henry Fink	6,487,942.98
Second Wisconsin	James G. Monahan	851,442.12
Aggregate collections		234,187,976.37

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

AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

States or Territory.	Aggregate collections.	States or Territory.	Aggregate collections.
Alabama	$325,291.21	Nebraska	$2,256,071.75
Arkansas	110,040.68	New Hampshire [h]	512,911.61
California [a]	3,856,953.20	New Jersey	6,160,181.18
Colorado [b]	551,864.05	New Mexico [i]	80,843.96
Connecticut [c]	1,525,079.27	New York	27,991,572.20
Florida	950,370.30	North Carolina	4,994,968.88
Georgia	599,455.13	North and South Dakota	135,292.93
Hawaii	44,230.43	Ohio	19,782,615.61
Illinois	51,892,763.18	Oregon	236,698.55
Indiana	24,052,244.26	Pennsylvania	19,196,170.42
Iowa	871,079.80	South Carolina	780,790.87
Kansas [d]	310,150.38	Tennessee	1,777,468.63
Kentucky	21,754,999.70	Texas	601,863.80
Louisiana [e]	5,892,369.46	Virginia	3,535,897.06
Maryland [f]	6,007,417.82	Washington [k]	708,130.40
Massachusetts	3,498,987.41	West Virginia	1,182,704.83
Michigan	3,752,136.25	Wisconsin	7,339,385.10
Minnesota	1,461,334.06		
Missouri	8,461,337.65	Total	234,187,976.37
Montana [g]	486,970.40		

[a] Including the State of Nevada.
[b] Including the State of Wyoming.
[c] Including the State of Rhode Island.
[d] Including the Indian Territory and the Territory of Oklahoma.
[e] Including the State of Mississippi.
[f] Including the State of Delaware, District of Columbia, and two counties of Virginia.
[g] Including the States of Idaho and Utah.
[h] Including the States of Maine and Vermont.
[i] Including the Territory of Arizona.
[k] Including the Territory of Alaska.

AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

State, Territory, etc.	Amount collected.	State, Territory, etc.	Amount collected.
Alaska	$18,419.84	Nevada	$51,396.38
Arizona	46,673.41	New Hampshire	423,987.96
California	3,805,556.82	New Mexico	34,170.55
California, fourth district of	426,483.66	North Dakota	34,654.28
Colorado	528,647.23	Oklahoma	72,293.66
Connecticut	979,798.35	Rhode Island	545,280.92
Delaware	131,028.32	South Dakota	100,638.65
District of Columbia	327,860.01	Utah	134,502.34
Idaho	63,988.58	Vermont	18,239.67
Indian Territory	7,483.61	Virginia	3,535,088.73
Kansas	230,373.11	Virginia—2 counties of Accomac and Northampton, belonging to collection district of Maryland	808.33
Louisiana	5,871,963.84		
Maine	70,683.98		
Maryland	5,547,721.16		
Mississippi	20,405.62	Washington	689,710.56
Montana	288,479.48	Wyoming	23,216.82

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1905	$234,187,976.37
June 30, 1904	232,903,781.06
June 30, 1903	230,740,925.22
June 30, 1902	271,867,990.25
June 30, 1901	306,871,669.42
June 30, 1900	295,316,107.57
June 30, 1899	273,484,573.44
June 30, 1898	170,866,819.36
June 30, 1897	146,619,593.47
June 30, 1896	146,830,615.66

REVENUE AGENTS' DIVISION.

During the last fiscal year there were employed 37 revenue agents—20 under the provisions of the act of July 7, 1884, and 17 under the provisions of the act of June 13, 1898—assigned to duty as follows: One as chief of agents at this Office, 16 in charge of territorial divisions, 5 in examination of the offices and accounts of collectors, and 15 in assisting agents in charge of divisions and on special duty.

EXPENSES FOR REVENUE AGENTS.

Salaries of revenue agents, regular force	$43,037.00	
Expenses of revenue agents, regular force	26,380.23	
		$69,417.23
Salaries of revenue agents under war-revenue act	$32,178.00	
Expenses of revenue agents under war-revenue act	20,546.71	
		52,724.71
Total		122,141,94

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1904, TO JUNE 30, 1905, BY STATES AND TERRITORIES.

State or Territory.	Expenditures from fraud fund.	Registered distilleries reported for seizure.	Illicit distilleries seized and destroyed.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Alabama	$1,484.50	1	156	357	$7,327.90	$12,845.08
Arkansas	303.88	.....	6	.....	135.00	5,483.32
California	2,509.26	7	.....	11,316	38,404.49	216,966.95
Colorado	.....	.....	.....	64	42.90	5,652.43
Connecticut	88.54	.....	.....	41	55.62	.....
Delaware	343.36	.....	.....	9	13.95	1,359.80
Florida	672.20	.....	11	472	868.00	3,594.32
Georgia	7,210.59	2	347	7,632	40,117.90	33,720.74
Idaho	.....	.....	.....	.....	.....	.....
Illinois	5,901.42	.....	.....	463	46.35	51,863.78
Indiana	1,454.69	.....	.....	2,427	3,105.81	1,397.63
Iowa	724.52	.....	.....	.....	.....	3,365.66
Kansas	1,744.99	.....	.....	34	17.01	3,894.39
Kentucky	9,840.56	2	62	23,574	15,979.22	34,164.53
Louisiana	.....	.....	4	351	585.00	5,620.71
Maine	507.85	.....	.....	.....	.....	5,004.99
Massachusetts	1,603.55	.....	.....	2	56.25	6,267.62
Maryland	2,341.17	.....	.....	2,041	401.25	4,381.26
Michigan	1,948.18	.....	.....	9,730	13,987.80	13,936.44
Minnesota	1,862.92	.....	1	273	300.00	14,037.69
Mississippi	13.00	.....	2	.....	100.00	1,140.63
Missouri	3,419.13	.....	.....	1,112	13,156.36	27,380.22
Montana	.....	.....	2	.....	.....	2,746.82
Nebraska	453.38	.....	.....	12	637.50	7,296.81
Nevada	111.40	.....	.....	.....	494.00	1,438.84
New Hampshire	55.79	.....	.....	.....	.....	510.00
New Jersey	413.95	3	.....	133	2,281.00	4,668.12
New York	7,792.59	.....	2	3,489	11,452.17	103,275.98
North Carolina	9,290.78	17	251	56,735	28,536.06	218,599.19
North and South Dakota	.....	.....	.....	153	76.50	11,257.58
Ohio	3,144.25	.....	.....	21,037	25,408.96	7,867.34
Oregon	109.00	.....	.....	.....	.....	1,021.30
Pennsylvania	3,406.46	.....	.....	.....	.....	29,500.65
Rhode Island	62.71	.....	.....	20	50.25	531.00
South Carolina	784.20	1	68	582	5,011.67	402.50
Tennessee	1,810.14	2	32	4,172	5,468.39	23,226.84
Texas	.....	.....	1	195	210.50	5,063.13

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1904, TO JUNE 30, 1905, BY STATES AND TERRITORIES—Continued.

State or Territory.	Expenditures from fraud fund.	Registered distilleries reported for seizure.	Illicit distilleries seized and destroyed.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Utah	$1,080.70	.....	.....	.....	.....	$1,449.89
Vermont	92.74	.....	.....	.....	.....	681.65
Virginia	2,807.25	1	108	6,823	$8,566.75	145,856.58
Washington	.....	.....	.....	.....	.....	100.00
West Virginia	1,604.52	1	.....	13	2,020.64	9,350.03
Wisconsin	3,758.16	.....	.....	.....	.....	5,128.03
Wyoming	.....	.....	.....	.....	.....	.....
Alaska	.....	.....	.....	.....	.....	.....
Arizona	.....	.....	.....	15	13.65	421.87
District of Columbia	138.26	.....	.....	.....	.....	206.25
Hawaii	.....	.....	.....	.....	.....	.....
Indian Territory	232.79	.....	.....	.....	1,045.50	2,288.67
New Mexico	.....	.....	.....	93	46.50	2,254.03
Oklahoma	75.00	.....	.....	.....	.....	237.50
Porto Rico	.....	.....	.....	.....	.....	.....
Total	81,193.38	38	1,053	153,370	226,020.85	1,037,458.79

ILLICIT DISTILLERIES SEIZED AND REMOVED, PERSONS ARRESTED, AND CASUALTIES TO OFFICERS AND EMPLOYEES.

District.	Illicit distilleries.		Arrests.	Casualties.	
	Seized and destroyed.	Seized and removed.		Killed.	Wounded.
Alabama	156	.....	76	.....	.....
Arkansas	6	.....	5	.....	.....
First California	.....	6	5	.....	.....
Connecticut	.....	1	1	.....	.....
Florida	11	.....	4	.....	.....
Georgia	347	11	788	.....	.....
Hawaii	2	5	17	.....	.....
Second Kentucky	4	.....	1	.....	.....
Fifth Kentucky	5	.....	.....	.....	.....
Seventh Kentucky	5	.....	8	.....	.....
Eighth Kentucky	48	.....	9	.....	.....
Louisiana	4	3	2	.....	.....
Minnesota	1	.....	.....	.....	.....
First Missouri	.....	.....	1	.....	.....
Montana	2	.....	.....	.....	.....
Fifth New Jersey	.....	1	2	.....	.....
First New York	.....	3	5	.....	.....
Third New York	2	.....	1	.....	.....
Fourth North Carolina	126	.....	.....	.....	.....
Fifth North Carolina	125	1	30	.....	.....
First Pennsylvania	.....	2	2	.....	.....
South Carolina	68	1	14	.....	.....
Second Tennessee	28	.....	7	*a* 1	.....
Fifth Tennessee	6	.....	5	.....	.....
Fourth Texas	1	.....	2	.....	.....
Sixth Virginia	108	3	56	.....	.....
Washington	.....	1	2	.....	.....
West Virginia	.....	1	2	.....	.....
Total	1,055	39	1,045	1	.....

a John Carver, posseman, was shot and instantly killed while on raid with Deputy Collector Speers for seizure of an illicit distillery near the Tennessee-North Carolina State line.

STILLS SEIZED, CASUALTIES TO OFFICERS AND EMPLOYEES, AND PERSONS ARRESTED DURING THE LAST EIGHT YEARS.

	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	Total.
Stills seized	2,391	2,190	1,955	1,315	1,094	1,388	1,018	1,055	12,406
Officers and employees killed	2	1	.....	2	1	.....	.....	1	7
Officers and employees wounded	5	3	.....	4	2	.....	1	.....	15
Persons arrested	857	711	585	603	1,036	1,396	991	1,045	8,624

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF INTERNAL-REVENUE LAW.

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:

AMOUNT EXPENDED THROUGH REVENUE AGENTS.

Name.	Amount.	Name.	Amount.
Alexander, E. A	$3,406.46	Seawell, C. W	$2,846.79
Bowen, W. H. H	8,466.04	Trowbridge, G. W	1,427.31
Chapman, W. H	10,074.98	Thompson, F. G	2,807.25
Gates, D. A	9,684.17	Thomas, B. M	2,729.66
Haynes, M. A	2,092.20		
Kincaid, J. C. P	2,406.18	Total expended by revenue agents	81,193.38
McGinnis, J. W	6,412.14	Amount expended by collectors	137.67
McCoy, J. B	5,395.42	Rewards under circular 99	662.01
McCabe, John A	1,534.08		
Nutt, L. G	3,205.66		
Sinsel, John W	6,114.34	Total expenditure	81,993.06
Shelley, R. C	11,650.70		

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 pass through all the accounting offices of the Treasury Department and are filed in the Register's office.

STAMP DIVISION.

Statement of number and value of internal-revenue stamps issued to collectors from July 1, 1904, to June 30, 1905.

Class of stamps.	Number.	Value.
Spirits:		
Tax-paid	2,081,250	$139,333,012.50
Exportation	45,200	3,900.00
Imported	900	.....
Distillery warehouse	2,608,000	.....
Special warehouse	29,200	.....
Rewarehousing	13,200	.....
General bonded warehouse	40,000	.....
General bonded warehouse, retransfer	800	.....
Rectified	2,612,600	.....
Wholesale liquor dealers	1,202,700	.....
Transfer grape brandy	15,800	.....
Case stamps, distilled spirits bottled in bond	613,549	61,354.00
Wine, fortified sweet	400	.....
Tobacco, tax-paid	1,174,063,583	24,933,062.91
Snuff, tax-paid	142,949,260	1,323,913.81
Tobacco and snuff, exportation	56,000	.....
Cigars:		
Tax paid	190,240,300	20,924,655.67
Exportation	800	.....
Cigarettes	302,449,340	3,384,001.32
Special tax	314,020	9,215,840.00
Fermented liquors:		
Tax-paid	97,381,400	50,818,591.67
Exportation	68,800	.....
Brewers' permits	28,000	.....
Oleomargarine:		
Tax-paid, colored	79,400	435,660.00
Tax-paid, uncolored	1,021,800	125,755.50
Exportation	30,000	.....
Renovated butter, tax-paid	1,687,800	193,840.50
Adulterated butter, tax-paid	2,800	15,520.00
Playing cards	22,266,200	445,324.00
Documentary	383	771.63
Mixed flour	110,000	4,400.00
Tin-foil wrappers for tobacco	19,909,800	75,093.75
Total	1,961,923,276	251,294,699.26

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, 1906, and four bids were submitted. They were opened May 16 by a committee appointed by the Secretary of the Treasury. The contract was awarded to The Jessup & Moore Paper Company, of Philadelphia, the lowest bidder, at 4.1 cents per pound. The previous contract price was 4.5 cents per pound. During the fiscal year ending June 30, 1905, the Bureau ordered 1,308,597 pounds of this paper, at a total cost of $58,886.90. At the same rate of consumption during the fiscal year 1906, under the new contract, there will be a saving to the Government of $5,234.39.

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 of the denominations of 1 and 1¾-ounce imprinted on tin-foil wrappers, which are printed by the John J. Crooke Company, of Chicago, Ill., and the Conley Foil Company, of New York City. The printing of these stamps is performed 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.

REDEMPTION OF STAMPS.

During that portion of the fiscal year ended June 30, 1905, in which such claims were considered by this division, there were examined and allowed 539 claims for the redemption of internal-revenue stamps, amounting in value to the sum of $17,072.17. Twenty claims were rejected and the stamps covered by the same returned to the claimants. Ninety-eight applications for restamping tax-paid articles under the provisions of section 3315, Revised Statutes, were considered and disposed of. Stamps of various kinds and denominations, to the value of $19,068,982.76, were returned by collectors and credited in their accounts.

TOBACCO DIVISION.

The total revenue derived from taxes imposed and collected on domestic and imported tobacco manufactures paid by stamps and including miscellaneous collections during the last fiscal year ended June 30, 1905, amounted to $45,659,910.50.

The net increase in collections from cigars and cigarettes was $595,340.90, as compared with the previous fiscal year, and the increase from tobacco and snuff was $408,760.85, making a total net increase in collections for the last fiscal year, as compared with the previous year, of $1,004,101.75.

The total collections of revenue from each source during the fiscal year ended June 30, 1905, were as follows:

From manufactured tobacco	$20,069,346.60
From snuff	1,267,911.66
From cigars taxed at $3 per thousand	20,582,743.73
From cigars taxed at 54 cents per thousand	393,348.22
From cigarettes taxed at $1.08 per thousand	3,004,925.40
From cigarettes taxed at 54 cents per thousand	316,372.18
From cigarettes taxed at $3 per thousand	25,262.71
Total collections	45,659,910.50

The only decrease in the amounts collected, as compared with the previous year, was as follows:

Cigarettes weighing more than than 3 pounds per thousand	$2.12

There was an increase in collections from the following sources:

Tobacco	$350,303.99
Snuff	58,456.86
Cigars, taxed at $3 per thousand	460,328.14
Cigars, taxed at 54 cents per thousand	17,051.97
Cigarettes, taxed at $1.08 per thousand	83,072.90
Cigarettes, taxed at 54 cents per thousand	34,890.01
Total	1,004,103.87

The total net increase in collections from all sources for the last fiscal year, as compared with the previous year, amounted to $1,004,101.75, as first above stated.

The following tables, Nos. 1 and 2, will show, respectively, receipts and the number of cigars removed from factory or custom-house each year during the last four fiscal years for consumption or sale in the United States:

TABLE 1.—RECEIPTS.

Articles taxed.	For fiscal year ended June 30—			
	1902.	1903.	1904.	1905.
Cigars:				
Large	$18,311,142.25	$20,359,171.60	$20,122,415.59	$20,582,743.73
Small	410,903.48	345,869.93	376,296.25	393,348.22
Cigarettes:				
Small	2,655,974.88	3,009,020.06	3,203,334.67	3,321,297.58
Large	31,164.67	29,041.06	25,264.83	25,262.71
Tobacco	28,612,644.15	18,640,059.20	19,719,042.61	20,069,346.60
Snuff	1,696,429.02	1,130,455.00	1,209,454.80	1,267,911.66
Total	51,718,258.45	43,513,616.85	44,655,808.75	45,659,910.50

TABLE 2.—PRODUCTION.

Articles.	1902.	1903.	1904.	1905.
Cigars:				
Large ..... number..	6,103,567,265	6,786,390,583	6,707,471,863	6,860,914,577
Small ..... do....	760,932,370	640,499,870	696,844,907	728,422,629
Cigarettes:				
Small ..... do....	[a] 2,642,961,944	[b] 3,031,893,732	[c] 3,226,682,258	[d] 3,368,212,740
Small ..... do....	8,656,853	9,679,936	8,421,610	8,420,903
Large ..... do....	298,048,339	310,654,639	328,660,710	334,489,110
Tobacco ..... pounds..	17,671,136	18,840,747	20,157,580	21,131,861
Snuff ..... do....				

[a] Includes 367,451,889 at 54 cents per thousand.
[b] Includes 491,528,093 at 54 cents per thousand.
[c] Includes 521,263,277 at 54 cents per thousand.
[d] Includes 585,874,407 at 54 cents per thousand.

No change has been made in the rates of tax on tobacco, snuff, cigars, and cigarettes since the act of April 12, 1902, which took effect July 1, 1902, the rates being as follows: On tobacco, smoking and chewing, 6 cents per pound; on snuff, 6 cents per pound; on large cigars, $3 per thousand; on small cigars, 54 cents per thousand; on cigarettes weighing not more than 3 pounds per thousand, $1.08 per thousand; on cigarettes weighing not more than 3 pounds per thousand, wholesale price, including tax, not exceeding $2 per thousand, 54 cents per thousand; on cigarettes weighing more than 3 pounds per thousand, $3 per thousand.

STATEMENT OF THE QUANTITY OF TOBACCO AND SNUFF AND NUMBER OF CIGARS AND CIGARETTES, PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

The following tables will show, approximately, as estimated from the amount of tax collected and embracing exports and imports, the quantity of tobacco and snuff and the number of cigars and cigarettes of each class produced in the United States during the fiscal year ended June 30, 1905, estimated from receipts from the sale of stamps for the payment of tax on both domestic and imported manufactures withdrawn for consumption and sale and including tobacco products exported from factory in bond.

Such tables will also include Porto Rican manufactures brought to the United States for consumption or sale and upon which is imposed an internal-revenue tax at the same rates imposed on like kinds of domestic manufactures.

TOBACCO AND SNUFF PRODUCED.

	Pounds.
Tobacco withdrawn, tax paid at 6 cents	334,489,110
Snuff withdrawn, tax paid at 6 cents	21,131,861
Total tobacco and snuff taxed	355,620,971
Add tobacco and snuff exported	5,207,781
Total	360,828,752
Deduct imported tobacco and snuff	390,229
Total production in the United States for 1905	360,438,523
Total production in the United States for 1904	354,848,117
Increase production	5,590,406

The increase in the quantity of tobacco and snuff withdrawn for consumption was 6,812,681 pounds; the decrease in the quantity of tobacco and snuff exported was 1,220,557 pounds, and the increase in the quantity of tobacco and snuff imported was 1,718 pounds.

CIGARS (LARGE).

		Number.
Cigars, domestic and imported, withdrawn, tax paid at $3 per thousand		6,860,914,577
Domestic cigars exported		1,991,854
Total taxed and exported		6,862,906,431
Deduct number imported, averaging 12 pounds per thousand		63,596,500
Total estimated production in the United States in 1905		6,799,309,931
Total taxed in 1904	6,707,471,863	
Exported in 1904	1,069,750	
Total	6,708,541,613	
Less imports for 1904	52,903,500	
		6,655,638,113
Increase for 1905		143,671,818

There was an increase of 153,442,714 in the number of cigars tax paid and withdrawn for consumption; an increase of 922,104 in the number exported and an increase of 10,693,000 in the number imported.

CIGARS (SMALL).

	Number.
Cigars tax paid at 54 cents per thousand in 1905	728,422,629
Add number exported	52,522,500
Total, including those taxed and exported	780,945,129
Small cigars taxed and those exported in 1904	699,150,407
Increase in 1905	81,794,722

CIGARETTES (TWO CLASSES).

	Number.
Cigarettes weighing not more than 3 pounds per thousand, of the wholesale value or price of not more than $2 per thousand, tax paid at 54 cents per thousand	585,874,407
Cigarettes withdrawn, tax paid at $1.08 per thousand	2,782,338,333
Add number exported	189,749,300
Total taxed and exported	3,557,962,040
Deduct number imported (estimated)	4,463,000
Total domestic cigarettes produced in 1905	3,553,499,040
Cigarettes made in the United States last fiscal year, 1904	3,408,973,075
Increase in production, 1905	144,525,965

LARGE CIGARETTES.

	Number.
Cigarettes tax paid at $3 per thousand in 1905	8,420,903
Add number exported	16,000
Total taxed and those exported	8,436,903
Total taxed (none exported) in 1904	8,421,610
Increase in 1905	15,293

NOTE.—The exports refer only to manufactures exported from factory in bond, under act of August 4, 1886.

The total exports of domestic tobacco manufactures from the United States during the fiscal year ended June 30, 1905, were as follows: Cigarettes, 1,837,803,000; cigars, 2,118,000, and manufactured tobacco and snuff, 8,106,500 pounds.

These exports include tobacco manufactures exported in bond from factory and those exported from bonded manufacturing warehouses, under section 15, act approved July 24, 1897; and tax-paid manufactures exported with benefit of drawback, under section 3386 of the Revised Statutes.

IMPORTS AND EXPORTS OF TOBACCO, UNMANUFACTURED, INTO AND FROM THE UNITED STATES DURING THE LAST TEN (CALENDAR) YEARS.

IMPORTS.

Calendar year.	Leaf tobacco.					
	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	Pounds.		*Pounds.*		*Pounds.*	
1895	4,690,678	$5,670,471	26,720,221	$9,655,449	31,350,899	$15,225,920
1896	4,022,656	3,652,251	16,286,051	6,838,250	20,258,704	10,497,601
1897	4,977,475	4,856,041	7,871,268	4,216,427	12,848,743	9,072,468
1898	5,064,997	5,081,559	6,242,803	3,498,803	11,307,800	8,580,162
1899	4,158,076	4,293,574	13,119,909	7,495,905	17,277,985	11,789,539
1900	6,440,102	5,562,842	16,752,003	9,305,055	23,192,105	14,867,897
1901	6,259,994	5,831,354	21,787,566	10,358,672	28,047,560	16,190,026
1902	5,645,498	4,672,386	26,543,714	11,548,480	32,192,212	16,221,416
1903	6,846,525	5,069,828	26,151,398	12,202,844	32,997,923	17,272,682
1904	7,068,211	5,156,212	23,566,079	11,502,352	30,603,290	16,658,564

DOMESTIC EXPORTS.

Year.	Leaf.		Stems and trimmings.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	Pounds.		*Pounds.*		*Pounds.*	
1895	280,751,222	$24,558,311	6,885,995	$149,252	293,637,217	$24,707,563
1896	282,728,727	25,317,575	17,318,960	734,797	300,047,687	24,052,372
1897	271,240,654	22,873,494	9,833,838	216,656	281,074,492	22,790,150
1898	258,207,664	25,618,770	11,759,109	278,089	269,966,833	25,796,859
1899	330,804,911	29,649,643	11,049,160	330,099	340,822,677	29,979,742
1900	296,876,477	26,691,701	8,196,758	194,671	305,033,235	26,886,372
1901	299,144,297	26,446,686	9,599,296	214,477	308,743,593	26,661,162
1902	859,217,385	34,903,294	10,751,955	247,221	864,969,340	34,649,515
1903	307,304,792	30,585,763	9,021,122	234,256	316,325,914	29,770,069
1904	344,289,493	31,408,589	6,942,194	132,184	349,231,687	31,540,723

FOREIGN EXPORTS.

Year.	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	Pounds.		*Pounds.*		*Pounds.*	
1895	1,968,853	$2,023,058	1,092,092	$869,290	3,060,850	$2,892,348
1896	1,224,719	1,332,143	1,542,735	533,963	2,767,454	1,866,106
1897	922,666	859,157	856,557	283,340	1,779,193	1,142,497
1898	888,149	793,259	1,435,367	736,912	2,323,516	1,530,432
1899	740,991	690,882	1,156,646	432,136	1,897,637	1,063,018
1900	648,104	525,495	1,166,223	470,365	1,814,327	995,860
1901	968,999	842,626	1,106,482	450,060	2,075,481	1,297,686
1902	1,076,679	788,328	2,042,286	791,810	3,118,965	1,580,138
1903	1,198,081	869,303	3,486,396	948,903	4,684,477	1,803,206
1904	985,069	729,045	3,624,458	1,221,226	4,609,518	1,950,271

IMPORTS OF TOBACCO, MANUFACTURES OF, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1905.

Tobacco, manufactures of.	Quantity.	Value.	Duty.
	Pounds.		
Cigars and cheroots of all kinds	763,158	$3,803,779	$3,509,350
Cigarettes and paper cigars, including wrappers	13,389	47,852	72,089
Snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise	23,211	12,675	12,766
All other	367,018	196,511	198,467
Total	1,166,776	4,060,817	3,792,672

IMPORTS OF TOBACCO, UNMANUFACTURED, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1905.

Tobacco, unmanufactured.	Quantity.	Value.	Duty.
	Pounds.		
Wrapper and filler tobacco, when mixed or packed with more than 15 per cent of wrapper tobacco, and all leaf tobacco, the products of two or more countries and dependencies, when mixed or packed together, unstemmed	6,150,746	$4,721,034	$11,329,108
Filler tobacco, not specially provided for:			
Unstemmed	22,056,973	10,473,081	6,442,851
Stemmed	2,732,744	1,458,348	1,093,218
All other not specially provided for	67,474	11,618	31,763
Total	31,007,937	16,664,081	18,896,940

IMPORTS FOR CONSUMPTION FROM PHILIPPINE ISLANDS FOR YEAR ENDED JUNE 30, 1905.

Tobacco, manufactures of.	Quantity.	Value.	Duty.	Export duty.
	Pounds.			
Cigars and cheroots of all kinds	3,114	$3,166	$11,067	$35
Cigarettes and paper cigars, including wrappers	7	3	24	.....
Total	3,121	3,169	11,091	35

Tobacco, unmanufactured.	Quantity.	Value.	Duty.	Export duty.
	Pounds.			
Wrapper and filler tobacco, when mixed or packed with more than 15 per cent of wrapper tobacco, and all leaf tobacco the product of two or more countries and dependencies, when mixed or packed together, unstemmed	1,261	$415	$1,741	$8
Filler tobacco, not specially provided for:				
Unstemmed	9	5	2	.....
Stemmed	2,478	438	900	29
Total	3,748	858	2,643	37

NOTE.—The above tables, relating to imports, exports, and duties, were prepared by the Bureau of Statistics, Department of Commerce and Labor.

ANNUAL PRODUCTION OF LEAF TOBACCO.

The following table will show the annual production of leaf tobacco in the United States for three successive years from January 1, 1901, to December 31, 1903, inclusive. The production for 1904 can not be ascertained until returns have been received for 1905.

	1901.	1902.	1903.
	Pounds.	*Pounds.*	*Pounds.*
Leaf used in manufacture of chewing and smoking tobacco and snuff	298,348,688	300,758,210	307,491,554
Leaf used in manufacture of cigars and cigarettes	129,181,526	142,595,469	141,020,029
Domestic leaf exported	364,069,340	316,325,914	349,331,687
Imported leaf exported	3,118,965	4,684,477	4,609,518
Total	794,718,469	764,364,070	802,452,788
Deduct imports for each calendar year	32,192,212	32,997,923	30,603,290
Total annual production	762,526,257	731,366,147	771,849,498

There was an increase of 5,157,904 pounds in the quantity of leaf tobacco used in the manufacture of taxable tobacco products, and an increase of 33,005,773 pounds and a decrease of 2,394,633 pounds, respectively, in the quantity of domestic leaf exported and foreign leaf imported, and an increase of 40,483,351 pounds in the quantity of domestic leaf tobacco produced, as compared with the previous year.

The duties and taxes collected from tobacco during the fiscal year ended June 30, 1905, amounted to $68,349,522.50.

The duty collected upon imported leaf unmanufactured amounted to $18,896,940, and that collected upon imported tobacco manufactures entered for consumption amounted to $3,792,672, while the internal-revenue tax collected, as previously stated, amounted to $45,659,910.50.

The above statement of receipts does not include duties collected on tobacco products under act approved March 8, 1902, entitled "An act temporarily to provide revenue for the Philippine Islands, and for other purposes."

Section 4 of that act provides:

> That all the duties and taxes collected in the United States upon articles coming from the Philippine Archipelago * * * shall not be covered into the general fund of the Treasury of the United States, but shall be held as a separate fund and paid into the treasury of the Philippine Islands to be used and expended for the government and benefit of said islands.

TOBACCO PRODUCTS MANUFACTURED DURING CALENDAR YEAR 1904 (NOT INCLUDING CIGARS AND CIGARETTES).

	Pounds.
Quantity of plug tobacco produced	163,379,270
Quantity of twist tobacco produced	8,783,211
Quantity of fine-cut chewing tobacco produced	12,151,003
Quantity of smoking tobacco produced	149,151,690
Total quantity of tobacco produced	333,465,174
Quantity of snuff produced	20,221,400
Total production	353,686,574
Total production for 1903	351,493,096
Increase in production	2,193,478

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

NOTE.—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.	Manufactured tobacco.	Snuff.	Year.	Manufactured tobacco.	Snuff.
	Pounds.	*Pounds.*		*Pounds.*	*Pounds.*
1895	263,404,840	10,887,709	1900	286,901,878	13,805,311
1896	248,708,581	12,708,919	1901	296,378,074	17,513,317
1897	283,320,857	13,768,455	1902	328,933,131	18,682,341
1898	261,582,298	13,607,631	1903	328,808,329	22,689,767
1899	279,911,822	14,723,392	1904	333,465,174	20,221,400

CIGARS AND CIGARETTES MANUFACTURED.

Calendar year.	Cigars.	Cigarettes.	Calendar year.	Cigars.	Cigarettes.
1895	4,099,137,855	4,237,754,453	1900	6,176,596,421	3,258,716,305
1896	4,048,463,306	4,967,444,232	1901	6,914,639,012	2,728,153,697
1897	4,431,050,509	4,631,820,620	1902	6,907,830,553	2,971,360,447
1898	4,915,663,350	4,385,783,897	1903	7,398,424,150	3,366,486,715
1899	5,531,885,085	3,744,975,403	1904	7,376,669,742	3,433,993,422

QUANTITY OF LEAF TOBACCO USED IN MANUFACTURING DURING THE PAST TEN 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.	Product.	Pounds.	Total.
1895	Cigars	77,439,875	
	Cigarettes	16,094,338	323,656,332
	Tobacco and snuff	230,062,119	
1896	Cigars	75,938,866	
	Cigarettes	19,114,190	308,398,583
	Tobacco and snuff	213,345,527	
1897	Cigars (large)	77,452,711	
	Cigars (small)	1,283,360	
	Cigarettes	17,477,402	357,171,033
	Tobacco and snuff	260,957,560	
1898	Cigars (large)	83,460,874	
	Cigars (small)	1,977,100	
	Cigarettes	17,081,349	349,877,737
	Tobacco and snuff	247,358,414	
1899	Cigars (large)	90,972,441	
	Cigars (small)	2,774,227	
	Cigarettes	14,416,947	367,139,310
	Tobacco and snuff	258,975,685	
1900	Cigars (large)	102,561,373	
	Cigars (small)	2,833,816	
	Cigarettes	13,084,037	379,162,884
	Tobacco and snuff	260,683,658	
1901	Cigars (large)	112,889,751	
	Cigars (small)	3,498,511	
	Cigarettes	11,079,704	398,039,646
	Tobacco and snuff	270,571,680	
1902	Cigars (large)	114,955,138	
	Cigars (small)	2,434,029	
	Cigarettes	11,816,159	427,553,964
	Tobacco and snuff	298,348,638	
1903	Cigars (large)	127,582,657	
	Cigars (small)	2,473,841	
	Cigarettes	12,589,571	443,353,679
	Tobacco and snuff	300,758,210	
1904	Cigars (large)	124,623,657	
	Cigars (small)	3,046,186	
	Cigarettes	13,350,776	448,511,583
	Tobacco and snuff	307,491,554	

MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1904.

The tables numbered from 1 to 7, inclusive, closing this chapter, localize the manufacture of cigars, cigarettes, tobacco, and snuff among the different States and districts, and show the number of persons or firms engaged in each branch of manufacturing, the quantity of different kinds of material used, and the quantity and kinds of products manufactured. These tables are compiled for the calendar year ended December 31, 1904, instead of the fiscal year ended June 30, 1905, which fact will account for any apparent discrepancies between this and the previous part of the report relating to tobacco production.

Tables Nos. 1, 2, and 3 relate to the manufacture of cigars and cigarettes.

The total number of cigar manufacturers for whom accounts were rendered for the calendar year 1904 was 27,186, which includes 483 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 6,640,482,483, a decrease of 165,534,946 compared with the production of 1903.

The total number of cigars made weighing not more than 3 pounds per thousand was 736,187,259, an increase of 143,780,538 cigars as compared with the production for the previous year.

The total number of cigarettes made was 3,433,993,422, showing an increase of 67,506,707 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 18.76 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.13 pounds.

Manufacturers used 13,297,282 pounds of unstemmed leaf, or its equivalent in stemmed leaf, scraps, and cuttings, in making 3,426,890,229 cigarettes, tax paid as weighing not more than 3 pounds per thousand, or an average use of 3.88 pounds per thousand, and used 53,494 pounds of tobacco material in making 7,103,193 large cigarettes, or an average of 7.54 pounds of material for each 1,000 cigarettes manufactured.

Tables Nos. 4, 5, 6, and 7, respectively, relate to tobacco and snuff.

There was an increase of 134 in the number of tobacco and snuff factories operated during last year as compared with the previous year. There was an increase of 3,770,926 pounds of unstemmed; 1,268,071 pounds of stemmed leaf; an increase of 2,850,485 pounds of scraps and cuttings, a decrease of 1,156,138 pounds of tobacco stems, 2,004,050 pounds of tobacco in process and 928,424 pounds of licorice, and an increase of 730,608 pounds of sugar and 646,207 pounds of other materials used in manufacturing as compared with the previous year.

There was a total increase of 5,177,745 pounds in the quantity of materials of all kinds used in the manufacture of tobacco and snuff as compared with the previous year.

There was a decrease of 16,845,556 pounds in the quantity of plug, an increase of 6,456,942 pounds of twist, an increase of 257,952 pounds of fine-cut chewing, and 14,792,507 pounds in smoking tobacco, and a decrease of 2,468,367 pounds in the quantity of snuff manufactured, as compared with the previous year.

The total production of tobacco, not including snuff, by States producing not less than 6,000,000 pounds each per annum, was as follows:

	Pounds.
North Carolina	68,502,499
Missouri	68,319,983
Kentucky	40,766,729
Virginia	28,983,362
Ohio	26,219,049
New Jersey	19,788,000
New York	14,968,166
Illinois	14,956,576
Michigan	14,903,704
Maryland	11,119,390
Wisconsin	6,662,036

Snuff was manufactured in 26 districts, the total production amounting to 20,221,400 pounds, a decrease of 2,468,367 pounds over the previous year.

The district of Maryland produced 7,958,536 pounds, of which quantity 3,571,666 pounds were manufactured in the State of Maryland and 4,386,870 pounds in the State of Delaware, the latter product being snuff flour, practically all of which was transferred under special permit as snuff flour in process to the First district of Pennsylvania, where its manufacture was completed and tax paid; New Jersey produced 6,647,413 pounds, all manufactured in the Fifth district; Tennessee produced 3,895,126 pounds, all in the Fifth district; the Twenty-third district of Pennsylvania produced 942,125 pounds, and the First district of Illinois produced 369,709 pounds.

OPIUM.

The tariff act of October 1, 1890, section 36 (26 Stat. L., 567), imposes an internal-revenue tax of $10 per pound upon all opium manufactured in the United States for smoking purposes, and provides that no person shall engage in such manufacture who is not a citizen of the United States and who has not given the bond required by the Commissioner of Internal Revenue. This act also imposed a duty of $12 per pound on the imported article, but admitted the importation of crude or unmanufactured opium free of duty.

The tariff act of August 28, 1894, reduced the duty on the imported article to $6 per pound, and this rate was reimposed by the tariff act of July 24, 1897, which imposes a duty of $1 per pound on opium, crude or unmanufactured.

The reduction of the duty on the imported article and the imposition of a duty on crude or unmanufactured opium has discouraged the manufacture of smoking opium in the United States.

SUMMARY.

Operations of Manufacturers of Tobacco and Cigars during the Calendar Year 1904.

Number of registered manufacturers of tobacco	2,990
Number who registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings	169
Number who registered as manufacturers for the purpose of disposing of the old stock of manufactured tobacco	46
Number of persons who produced perique tobacco	58

Number who registered as tobacco manufacturers who also operated cigar factories	2,256
Number who registered for the express purpose of manufacturing plug, twist, fine-cut chewing and smoking tobacco, and snuff	461
Total	2,990

Quantity of Tobacco and Snuff Manufactured.

	Pounds.
Quantity of plug tobacco produced	163,379,270
Quantity of twist tobacco produced	8,783,211
Quantity of fine-cut chewing tobacco produced	12,151,003
Quantity of smoking tobacco produced	149,151,690
Quantity of snuff produced	20,221,400
Total quantity of tobacco and snuff produced	353,686,574

Cigars and Cigarettes Manufactured.

Number of cigars weighing more than 3 pounds per thousand produced	6,640,482,483
Number of cigars weighing not more than 3 pounds per thousand produced	736,187,259
Number of cigarettes weighing not more than 3 pounds per thousand produced	3,426,890,229
Number of cigarettes weighing more than 3 pounds per thousand produced	7,103,193

Cigar Factories.

Number of cigar factories operated	26,703
Number making cigarettes exclusively	483
Total	27,186

Leaf Tobacco.

	Pounds.
Unstemmed used in the production of large cigars	124,623,057
Unstemmed used in the production of small cigars	3,046,196
Unstemmed used in the production of cigarettes	13,350,776
Unstemmed and scrap used in the production of chewing and smoking tobacco and snuff	307,491,554
Total leaf tobacco used	448,511,583
Average quantity of leaf tobacco used per thousand large cigars	18.76
Average quantity of leaf tobacco used per thousand small cigars	4.13
Average quantity of leaf tobacco used per thousand large cigarettes	7.54
Average quantity of leaf tobacco used per thousand small cigarettes	3.88

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, 1904.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama	....	61	116,621	.....	6,577,782	.....
Arkansas	....	38	59,467	.....	2,746,305	.....
California	1	457	1,262,997	175	63,171,078	60,000
Do	4	108	191,743	.....	9,409,353	.....
Total	....	565	1,454,740	175	72,580,431	60,000
Colorado	....	218	439,234	.....	21,635,362	.....
Connecticut	....	413	1,217,119	2,124	62,546,971	458,450
Florida	....	402	5,565,729	118	275,940,549	23,650
Georgia	....	73	231,443	.....	11,276,205	.....
Hawaii	....	1	4,556	.....	194,014	.....
Illinois	1	1,770	3,795,638	2,382	197,511,282	508,000
Do	5	170	484,022	.....	27,411,963	.....
Do	8	495	1,304,013	.....	70,307,783	.....
Do	13	197	370,729	.....	19,406,449	.....
Total	....	2,632	5,954,402	2,382	314,637,477	508,000
Indiana	6	613	1,493,506	.....	77,698,266	.....
Do	7	187	775,158	.....	37,818,405	.....
Total	....	800	2,268,664	.....	115,516,671	.....
Iowa	3	278	513,509	.....	24,879,931	.....
Do	4	415	1,348,218	1,274	69,152,415	254,800
Total	....	693	1,861,727	1,274	94,032,346	254,800
Kansas	....	350	549,160	.....	29,125,892	.....
Kentucky	2	23	43,394	.....	2,269,571	.....
Do	5	118	868,497	900	43,491,160	226,900
Do	6	98	210,505	3	11,112,055	1,100
Do	7	19	87,774	.....	4,696,775	.....
Do	8	2	6,321	.....	311,185	.....
Total	....	260	1,216,491	903	61,880,746	228,000
Louisiana	....	109	762,568	10	41,342,405	2,000
Maryland	....	668	2,442,297	1,058,336	131,084,461	263,643,700
Massachusetts	....	599	3,289,963	33	165,541,328	11,300
Michigan	1	745	3,446,340	12	180,745,641	4,200
Do	4	419	1,411,214	29	72,180,755	23,500
Total	....	1,164	4,857,554	41	252,926,396	27,700
Minnesota	....	550	1,436,605	.....	72,406,417	.....
Missouri	1	532	1,235,765	75	63,401,582	15,000
Do	6	238	411,350	.....	20,913,973	.....
Total	....	770	1,647,115	75	84,315,555	15,000
Montana	....	139	264,509	.....	12,104,079	.....
Nebraska	....	244	492,048	.....	25,637,804	.....
New Hampshire	....	192	482,168	.....	25,987,701	.....
New Jersey	1	213	804,286	.....	41,261,380	.....
Do	5	629	8,899,961	62,501	372,220,567	14,097,100
Total	....	842	9,704,247	62,501	413,481,947	14,097,100
New Mexico	....	30	62,933	.....	3,134,949	.....
New York	1	1,197	1,734,435	41,011	82,115,373	14,645,700
Do	2	507	3,425,284	262,891	183,423,502	66,051,720
Do	3	1,828	12,662,403	80,226	697,995,110	17,173,069

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, 1904—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 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
New York	14	780	2,752,456	1,187	132,687,134	295,800
Do	21	622	2,885,928	.....	161,378,435	.....
Do	28	670	1,259,436	458	63,033,923	133,000
Total	....	5,604	24,719,942	385,773	1,320,635,477	98,399,289
North Carolina	4	25	284,978	.....	14,021,371	.....
Do	5	12	13,603	.....	730,419	.....
Total	....	37	298,581	.....	14,751,790	.....
North and South Dakota	....	131	201,154	.....	10,287,679	.....
Ohio	1	590	4,325,250	40,164	233,857,446	8,081,230
Do	10	372	1,680,581	.....	92,691,599	.....
Do	11	277	2,235,546	.....	126,588,116	.....
Do	18	747	2,733,281	.....	156,254,436	.....
Total	....	1,986	10,974,658	40,164	609,391,597	8,081,230
Oregon	....	99	163,483	3	7,972,171	1,000
Pennsylvania	1	1,874	11,620,733	2,564	676,624,647	616,600
Do	9	2,461	14,446,897	203	763,851,120	67,300
Do	12	324	794,853	88	40,842,773	18,100
Do	23	753	6,193,214	1,843	410,955,750	640,600
Total	....	5,412	33,065,697	4,698	1,892,274,290	1,342,600
South Carolina	....	12	347,675	15	15,369,280	3,000
Tennessee	2	19	43,000	.....	2,116,425	.....
Do	5	39	140,026	.....	8,147,225	.....
Total	....	58	183,026	.....	10,263,650	.....
Texas	3	87	145,469	.....	9,099,855	.....
Do	4	54	93,577	.....	4,761,845	.....
Total	....	141	239,046	.....	13,861,700	.....
Virginia	2	96	2,983,829	864,375	171,481,341	189,620,140
Do	6	35	635,173	623,166	29,987,478	160,003,800
Total	....	131	3,619,002	1,487,541	201,468,819	349,023,940
Washington	....	140	236,364	30	11,636,156	6,500
West Virginia	....	127	1,883,240	.....	118,789,802	.....
Wisconsin	1	679	1,461,011	.....	75,187,193	.....
Do	2	333	827,818	.....	41,940,987	.....
Total	....	1,012	2,288,829	.....	117,128,180	.....

TABLE No. 2.—CIGARS.

CONSOLIDATED STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF CIGAR FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS MADE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1904.

State or Territory.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
		Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama	61	116,621	.....	6,577,782	.....
Alaska	3	3,550	.....	168,800	.....
Arkansas	38	59,467	.....	2,746,305	.....
Arizona	21	45,939	.....	2,312,074	.....
California	553	1,442,400	175	71,937,398	60,000
Colorado	198	419,436	.....	20,653,875	.....
Connecticut	345	1,040,812	2,124	52,844,698	458,450
Delaware	33	112,961	.....	6,093,527	.....
District of Columbia	43	45,620	.....	2,289,088	.....
Florida	402	5,565,729	118	275,940,549	23,650
Georgia	73	231,443	.....	11,276,205	.....
Hawaii	1	4,556	.....	194,014	.....
Idaho	35	53,587	.....	2,487,113	.....
Illinois	2,632	5,954,402	2,382	314,637,477	508,000
Indiana	800	2,268,664	.....	115,516,671	.....
Indian Territory	21	12,757	.....	604,525	.....
Iowa	693	1,861,727	1,274	94,032,346	254,800
Kansas	254	476,063	.....	25,619,207	.....
Kentucky	260	1,217,391	903	61,880,746	228,000
Louisiana	101	754,039	10	40,944,955	2,000
Maine	85	201,241	.....	10,695,425	.....
Maryland	592	2,283,716	1,058,336	122,701,846	263,643,700
Massachusetts	599	3,289,963	33	165,541,328	11,300
Michigan	1,164	4,857,554	41	252,926,396	27,700
Minnesota	550	1,436,605	.....	72,406,417	.....
Mississippi	8	8,529	.....	397,450	.....
Missouri	770	1,647,115	75	84,315,555	15,000
Montana	63	102,246	.....	4,783,776	.....
Nebraska	244	492,048	.....	25,637,804	.....
Nevada	12	12,340	.....	643,033	.....
New Hampshire	65	220,622	.....	11,984,896	.....
New Jersey	842	9,704,247	62,501	413,481,947	14,097,100
New Mexico	9	16,994	.....	822,875	.....
New York	5,604	24,719,942	385,773	1,320,633,477	98,399,289
North Carolina	37	298,581	.....	14,751,790	.....
North Dakota	44	41,674	.....	2,018,920	.....
Ohio	1,986	10,974,658	40,164	609,391,597	8,081,230
Oklahoma	75	60,340	.....	2,902,160	.....
Oregon	99	163,483	3	7,972,171	1,000
Pennsylvania	5,412	33,065,697	4,698	1,892,274,290	1,342,600
Rhode Island	68	176,307	.....	9,702,273	.....
South Carolina	12	347,675	15	15,369,380	3,000
South Dakota	87	159,480	.....	8,268,759	.....
Tennessee	58	183,026	.....	10,263,650	.....
Texas	141	259,046	.....	13,861,700	.....
Utah	41	108,676	.....	4,833,190	.....
Vermont	42	60,305	.....	3,307,380	.....
Virginia	131	3,619,002	1,487,541	201,468,819	349,023,940
Washington	137	232,814	30	11,467,355	6,500
West Virginia	127	1,883,340	.....	118,789,802	.....
Wisconsin	1,012	2,288,829	.....	117,128,180	.....
Wyoming	20	19,798	.....	981,487	.....
Total	26,703	124,623,057	3,046,196	6,640,482,483	736,187,259
Calendar year 1903	26,456	127,582,057	2,473,841	6,806,017,429	592,406,721
Increase calendar year 1904	247	.....	572,355	.....	143,780,538
Decrease calendar year 1904	.....	2,959,000	.....	165,534,946	.....

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigars	18.76
Average quantity of leaf tobacco used per 1,000 small cigars	4.13

TABLE No. 3.—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, 1904.

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 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
California	1	11	46	172,755	5,300	72,214,535
Colorado	....	2	.....	40	.....	13,600
Connecticut	....	13	.....	15,677	.....	4,912,870
Florida	....	21	.....	16,132	.....	3,486,750
Georgia	....	3	.....	831	.....	259,500
Illinois	1	39	31	26,308	1,900	6,705,390
Louisiana	....	5	.....	888,637	.....	279,265,920
Maryland	....	7	.....	509	.....	141,800
Massachusetts	....	53	5,434	51,046	416,830	14,702,190
Minnesota	....	4	35	1,496	5,000	300,500
Missouri	1	8	10	2,936	1,000	710,470
Do	6	2	.....	38	.....	12,700
New Jersey	5	11	.....	5,305	.....	1,777,995
New Mexico	....	1	.....	875	.....	540,620
New York	1	28	62	14,522	10,000	3,724,500
Do	2	56	12,907	4,554,260	2,179,010	1,227,021,865
Do	3	143	34,116	1,759,808	4,310,353	597,850,979
Do	14	6	.....	3,840	.....	1,173,880
Do	28	6	42	1,372,810	8,290	310,598,610
North Carolina	4	2	.....	176,709	.....	61,188,500
Ohio	18	1	.....	135	.....	213,200
Pennsylvania	1	47	811	239,193	165,510	51,657,745
Do	23	4	.....	388	.....	144,900
Texas	3	3	.....	855	.....	525,790
Virginia	2	3	.....	3,716,190	.....	763,348,290
Do	6	2	.....	275,952	.....	24,444,130
Wisconsin	1	2	.....	35	.....	13,000
Total	....	483	53,494	13,297,282	7,103,193	3,426,890,229
Calendar year 1903	....	522	54,803	12,484,768	6,391,476	3,360,095,239
Increase calendar year 1904	....	.....	.....	812,514	711,717	66,794,990
Decrease calendar year 1904	....	39	1,309	.....	.....	.....

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigarettes	7.54
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.88

TABLE No. 4.—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, 1904.

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.*
Arkansas	5	55		1,155	147					1,357
California:										
First district	36	150,586	2,340	28,580	15,289	200	8,144	4,184	10,988	220,311
Fourth district	2			565						565
Total	38	150,586	2,340	29,145	15,289	200	8,144	4,184	10,988	220,876
Colorado	27			68,661						68,661
Connecticut	49	11,277	670	32,209	68			3	135	44,362
Florida	11	185	60	25,769						26,014
Georgia	4	227		3,018	175				989	4,409
Illinois:										
First district	255	8,775,982	1,327,418	516,311	36,664	298,296	883,013	1,991,103	806,767	14,635,554
Fifth district	31	5,740	340	59,939	2,371				316	68,706
Eighth district	85	237,029	3,616	229,235		7,744	48,712	29,636	14,536	570,508
Thirteenth district	25	8,891	275	24,317			268	269	36	34,056
Total	396	9,027,642	1,331,649	829,802	39,035	306,040	931,993	2,021,008	821,655	15,308,824
Indiana:										
Sixth district	67	11,218	2,803	212,729	46	1,505	4,763	21,746	4,845	259,655
Seventh district	23	937,837	14,482	59,707	338		9,847	11,378	9,585	1,043,174
Total	90	949,055	17,285	272,436	384	1,505	14,610	33,124	14,430	1,302,829
Iowa:										
Third district	52	374,358	65	119,832	333	28,376	8,242	58,821	32,371	622,398
Fourth district	81			178,653	262		2,805	2,693	22	184,435
Total	133	374,358	65	298,485	595	28,376	11,047	61,514	32,393	806,833
Kansas	61	2,257		70,230			144	134	24	72,789
Kentucky:										
Second district	25	1,887,984	272,513	15,633	20,362	1,261	137,052	99,788	62,311	2,496,904
Fifth district	55	14,450,551	10,382,757	505,989	1,689	8,202	6,627,519	4,151,459	2,331,075	38,459,241

Sixth district	12	1,799,114	105,266	59,433	11,814		173,109	273,842	384,332	2,806,910
Seventh district	8	225,381	37,553	18,954	7,433		42,138	29,157	11,447	367,063
Eighth district	2	41,752					624	538	9	42,923
Total	102	18,404,782	10,798,089	595,009	41,298	9,463	6,980,442	4,554,784	2,789,174	44,173,041
Louisiana	65	1,068,507	1,496,436	136,047	3,603		29,840	58,726	76,877	2,870,036
Maryland	30	13,275,157	3,601,507	1,612,767	41,458	1,962,947	850,467	663,011	1,065,371	22,572,685
Massachusetts	35	131,882		15,816	3,700	19,498		3	3	170,932
Michigan:										
First district	90	6,676,327	362,093	3,817,692	38,343	20,100	1,735,967	2,184,148	969,279	15,803,949
Fourth district	54			79,108		10			11	79,129
Total	144	6,676,327	362,093	3,896,800	38,343	20,110	1,735,967	2,184,148	969,290	15,883,078
Minnesota	106	4,993	641	169,089	1,661					176,384
Missouri:										
First district	30	10,187,862	31,533,362	1,792,834	1,577	1,818,467	13,498,839	7,615,166	3,165,258	69,613,365
Sixth district	29	217,807	10,994	56,435	12,170		2,663	5,242	864	306,175
Total	59	10,405,669	31,544,356	1,849,269	13,747	1,818,467	13,501,502	7,620,408	3,166,122	69,919,540
Montana	37	54	220	17,653						17,927
Nebraska	42	2,302		92,198						94,500
New Hampshire	8	189		3,328	225					3,742
New Jersey:										
First district	12	332	75	6,487						6,894
Fifth district	42	9,358,750	7,721,531	2,610,320	10,083	2,065,021	2,920,426	2,112,992	1,820,653	28,619,776
Total	54	9,359,082	7,721,606	2,616,807	10,083	2,065,021	2,920,426	2,112,992	1,820,653	28,626,670
New Mexico	10	9,069	10,169	6,552						25,790
New York:										
First district	42	298,337	100	31,037	150		19,653	1,806	1,690	352,773
Second district	85	6,180,712	303,105	47,648		102,325	713,322	11,338	95,591	7,454,041
Third district	128	294,209	80,984	1,089,687	14,642	400	5,979	4,050	2,330	1,492,281
Fourteenth district	59	1,226,751	1,648	100,027	3,998	60,824	25,675	103,669	55,724	1,578,316
Twenty-first district	120	415,376	2,065	607,491			10,485	43,522	12,308	1,091,247
Twenty-eighth district	91	1,091,447	900,932	439,982	75,907	185,523	102,832	233,168	326,528	3,356,319
Total	525	9,506,832	1,288,834	2,315,872	94,697	349,072	877,946	397,553	494,171	15,324,977
North Carolina:										
Fourth district	25	43,625,298	198,003	1,342,479	32,863	278,276	262,668	150,845	1,544,647	47,435,079
Fifth district	61	29,755,158	3,321,533	344,106	65,389	27,219	3,133,894	2,289,631	1,068,475	40,005,405
Total	86	73,380,456	3,519,536	1,686,585	98,252	305,495	3,396,562	2,440,476	2,613,122	87,440,484

TABLE No. 4.—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, 1904—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 and South Dakota	17			10,309						10,309
Ohio:										
First district	91	1,040,579	4,740,932	8,293,590	16,794	91,107	2,749,390	4,683,454	595,940	22,211,786
Tenth district	28	322,896	519,993	124,667	56	160,924	128,209	111,337	158,167	1,526,249
Eleventh district	12	96,330	281,980	1,203,994	1,534		146,680	497,109	20,357	2,247,984
Eighteenth district	91			339,999	25	4	38			340,066
Total	222	1,459,805	5,542,905	9,962,250	18,409	252,035	3,024,317	5,291,900	774,464	26,326,085
Oregon	14			12,568						12,568
Pennsylvania:										
First district	140	962,441	6,350	376,867	45,256	789	30,449	59,039	23,011	1,504,202
Ninth district	75	4,010		469,872	2,568	10	25,478	41,161	7,416	550,515
Twelfth district	38	1,589,053	1,005	32,465	518		44,349	28,111	16,841	1,712,342
Twenty-third district	43	1,650,455	345	93,723	40,224	1,028	56,607	20	422,237	2,264,639
Total	296	4,205,959	7,700	972,927	88,566	1,827	156,883	128,331	469,505	6,031,698
South Carolina	4	1,189						80		1,269
Tennessee:										
Second district	11	429,380	851	16,311	20,295	19,693	6,036	5,907	2,752	501,225
Fifth district	43	7,774,658	160,703	51,081	406,157	794,983	275,641	101,744	49,060	9,614,027
Total	54	8,204,038	161,554	67,392	426,452	814,676	281,677	107,651	51,812	10,115,252
Texas:										
Third district	14	47,831		20,047						67,878
Fourth district	9	4,678	622	16,537	3,274	210	408			25,729
Total	23	52,509	622	36,584	3,274	210	408			93,607

Virginia:										
Second district	36	9,369,431	6,741,667	301,645	96,930		1,380,298	1,464,864	1,163,967	20,518,802
Sixth district	51	9,508,188	1,107,319	199,552	73,821	36,100	987,426	554,954	603,941	13,071,301
Total	87	18,877,619	7,848,986	501,197	170,751	36,100	2,367,724	2,019,818	1,767,908	33,590,103
Washington	12			9,957						9,957
West Virginia	28	1,916	100	4,080,648	354	2,862	300,435	203,101	801,108	5,390,524
Wisconsin:										
First district	69	5,312,057	14,733	197,235	17,183	741,577	148,560	205,587	165,853	6,802,785
Second district	47	7,859	11,560	112,168		496				132,083
Total	116	5,319,916	26,293	309,403	17,183	742,073	148,560	205,587	165,853	6,934,868

TABLE No. 5.—TOBACCO-MATERIAL ACCOUNT.

SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1904.

State or Territory.	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.*
Arizona	5	9,069	10,169	3,779						23,017
Arkansas	5	55		1,155	147					1,357
California	38	150,586	2,340	29,145	15,289	200	8,144	4,184	10,988	220,876
Colorado	22			65,455						65,455
Connecticut	46	739	670	32,209	68			3	135	33,824
Delaware	2	5,233,581				692,825				5,926,406
District of Columbia	2			1,888		738				2,626
Florida	11	185	60	25,769						26,014
Georgia	4	227		3,018	175				989	4,409
Idaho	5			1,774						1,774
Illinois	396	9,027,642	1,331,649	829,802	39,035	306,040	931,993	2,021,008	821,655	15,308,824
Indiana	90	949,055	17,285	272,436	384	1,505	14,610	33,124	14,430	1,302,829
Iowa	133	374,358	65	298,485	595	28,376	11,047	61,514	32,393	806,833
Kansas	52	2,257		67,363			144	134	24	69,922
Kentucky	102	18,404,782	10,798,089	595,009	41,298	9,463	6,980,442	4,554,784	2,789,174	44,173,041
Louisiana	65	1,068,507	1,496,436	136,047	3,603		29,840	58,726	76,877	2,870,036
Maryland	26	8,041,576	3,601,507	1,610,879	41,458	1,269,384	350,467	663,011	1,065,371	16,643,653
Massachusetts	35	131,882		15,846	3,700	19,498		3	3	170,932
Michigan	144	6,676,327	362,093	3,896,800	38,343	20,110	1,735,967	2,184,148	969,290	15,883,078
Minnesota	106	4,993	641	169,089	1,661					176,384
Missouri	59	10,405,669	31,544,356	1,849,269	13,747	1,818,467	13,501,502	7,620,408	3,166,122	69,919,540
Montana	27	54		13,974						14,028
Nebraska	42	2,302		92,198						94,500
New Hampshire	4	189		1,228	225					1,642
New Jersey	54	9,359,082	7,721,606	2,616,807	10,083	2,065,021	2,920,426	2,112,992	1,820,653	28,626,670
New Mexico	5			2,773						2,773
New York	525	9,506,832	1,288,834	2,315,872	94,697	349,072	877,946	397,553	494,171	15,324,977
North Carolina	86	73,380,456	3,519,536	1,686,585	98,252	305,495	3,396,562	2,440,476	2,613,122	87,440,484
North Dakota	4			850						850
Ohio	222	1,459,805	5,542,905	9,962,250	18,409	252,035	3,024,317	5,291,900	774,464	26,326,085
Oklahoma	9			2,867						2,867
Oregon	14			12,568						12,568
Pennsylvania	296	4,205,959	7,700	972,927	88,566	1,827	156,883	128,331	469,505	6,031,698
Rhode Island	3	10,538								10,538
South Carolina	4	1,189						80		1,269
South Dakota	13			9,459						9,459
Tennessee	54	8,204,038	161,554	67,392	426,452	814,676	281,677	107,651	51,812	10,115,252
Texas	23	52,509	622	36,584	3,274	220	408			93,607
Utah	5		220	1,905						2,125
Vermont	4			2,100						2,100
Virginia	87	18,877,619	7,848,986	501,197	170,751	36,100	2,367,724	2,019,818	1,767,908	33,590,103
Washington	12			9,957						9,957
West Virginia	28	1,916	100	4,080,648	354	2,862	300,435	203,101	801,108	5,390,524
Wisconsin	116	5,319,916	26,293	309,403	17,183	742,073	148,560	205,587	165,853	6,934,868
Wyoming	5			3,206						3,206
Total, calendar year 1904	2,990	190,863,894	75,283,716	32,607,967	1,127,749	8,735,977	37,039,094	30,108,536	17,906,047	393,672,980
Total, calendar year 1903	2,856	187,092,968	74,015,645	29,757,482	3,131,799	9,892,115	37,967,518	29,377,868	17,259,840	388,495,235
Increase, calendar year 1904	134	3,770,926	1,268,071	2,850,485				730,668	646,207	5,177,745
Decrease, calendar year 1904					2,004,050	1,156,138	928,424			

TABLE NO. 6.—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, 1904, 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 or district.	Tobacco manufactured.											Stamps required for sales.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Arkansas	.....	47	.....	1,303	.....	1,350	848	2,198	.....	.....	2,198	$131.88
California:												
First district	28,246	.....	.....	197,114	.....	225,360	599	225,959	958	31,718	193,283	11,596.98
Fourth district	.....	.....	.....	483	.....	483	.....	483	.....	.....	483	28.98
Total	28,246	.....	.....	197,597	.....	225,843	599	226,442	958	31,718	193,766	11,625.96
Colorado	.....	.....	.....	68,587	.....	68,587	374	68,911	1,014	.....	67,897	4,073.82
Connecticut	.....	.....	.....	41,269	377	41,646	126	41,772	221	.....	41,551	2,493.06
Florida	.....	.....	.....	25,412	.....	25,412	.....	25,412	.....	.....	25,412	1,524.72
Georgia	.....	.....	.....	4,218	.....	4,218	125	4,343	75	.....	4,268	256.08
Illinois:												
First district	61,367	477,761	5,572,234	8,222,174	369,709	14,703,245	102,588	14,805,833	126,611	50	14,679,172	880,750.32
Fifth district	.....	.....	.....	65,665	2,371	68,036	.....	68,036	.....	.....	68,036	4,082.16
Eighth district	243,833	34,232	.....	247,826	.....	525,891	8,405	534,296	6,085	616	527,595	31,655.70
Thirteenth district	.....	355	.....	31,129	.....	31,484	15,352	46,836	9,523	.....	37,313	2,238.78
Total	305,200	512,348	5,572,234	8,566,794	372,080	15,328,656	126,345	15,455,001	142,219	666	15,312,116	918,726.96
Indiana:												
Sixth district	4,338	5,556	.....	241,562	4,063	255,519	9,857	265,376	4,146	.....	261,230	15,673.80
Seventh district	.....	853,565	400	119,322	285	973,572	39,850	1,013,422	43,692	.....	969,730	58,183.80
Total	4,338	859,121	400	360,884	4,348	1,229,091	49,707	1,278,798	47,838	.....	1,230,960	73,857.60
Iowa:												
Third district	.....	.....	92,640	520,829	243	613,712	5,047	618,759	10,589	.....	608,170	36,490.20
Fourth district	.....	.....	.....	184,605	.....	184,605	459	185,064	706	.....	184,358	11,061.48
Total	.....	.....	92,640	705,434	243	798,317	5,506	803,823	11,295	.....	792,528	47,551.68
Kansas	.....	1,632	.....	70,473	.....	72,105	230	72,335	1,617	.....	70,718	4,243.08
Kentucky:												
Second district	1,898,682	733,429	.....	159,928	.....	1,992,046	841,512	2,833,558	1,005,459	.....	1,828,099	109,685.94
Fifth district	29,791,274	417,182	16,823	5,683,206	.....	35,908,485	1,427,796	37,336,281	1,115,037	27,562	35,893,682	2,153,621.52
Sixth district	818,599	.....	168,597	1,542,786	.....	2,529,982	95,041	2,625,023	83,403	.....	2,541,620	152,497.20
Seventh district	176,379	112,221	.....	16,560	.....	305,160	20,932	326,092	38,691	.....	287,401	17,244.06
Eighth district	.....	3,415	.....	27,641	.....	31,056	16,930	47,986	18,567	.....	29,419	1,765.14
Total	31,884,941	1,266,247	185,420	7,430,121	.....	40,766,729	2,402,211	43,168,940	2,561,157	27,562	40,580,231	2,434,813.86
Louisiana	.....	31,200	.....	2,482,605	25,729	2,539,525	34,075	2,573,600	40,597	82,676	2,450,327	147,019.62
Maryland	.....	.....	.....	11,122,374	7,958,536	19,080,910	3,504,452	22,585,362	[a] 8,225,083	75,311	14,284,968	857,098.08
Massachusetts	.....	.....	.....	50,136	122,521	172,657	1,601	174,258	1,756	.....	172,502	10,350.12
Michigan:												
First district	3,143,161	56,637	1,354,616	10,270,182	71,782	14,896,378	212,203	15,108,581	253,396	644	14,854,631	891,277.86
Fourth district	.....	.....	.....	79,108	179	79,287	1,244	80,531	813	.....	79,718	4,783.08
Total	3,143,161	56,637	1,354,616	10,349,290	71,961	14,975,665	213,447	15,189,112	254,119	644	14,934,349	896,060.94
Minnesota	.....	.....	.....	178,362	4,672	183,034	7,128	190,162	7,091	.....	183,071	10,984.26
Missouri:												
First district	56,954,710	4,185,159	.....	6,921,883	9,731	68,071,483	1,651,838	69,723,321	3,766,759	76,259	65,880,303	3,952,818.18
Sixth district	8,881	80,872	.....	168,478	.....	258,231	56,792	315,023	56,153	.....	258,870	15,532.20
Total	56,963,591	4,266,031	.....	7,090,361	9,731	68,329,714	1,708,630	70,038,344	3,822,912	76,259	66,139,173	3,968,350.38
Montana	.....	.....	.....	17,927	.....	17,927	250	18,177	25	.....	18,152	1,089.12
Nebraska	.....	.....	.....	94,500	.....	94,500	496	94,996	.....	.....	94,996	5,699.76
New Hampshire	.....	.....	.....	3,466	210	3,676	.....	3,676	.....	.....	3,676	220.56
New Jersey:												
First district	.....	.....	.....	6,811	.....	6,811	.....	6,811	.....	.....	6,811	408.66
Fifth district	6,659,186	.....	2,127,460	10,994,543	6,647,413	26,428,602	270,026	26,698,628	559,534	64,892	26,074,202	1,564,452.12
Total	6,659,186	.....	2,127,460	11,001,354	6,647,413	26,435,413	270,026	26,705,439	559,534	64,892	26,081,013	1,564,860.78
New Mexico	.....	.....	.....	25,538	.....	25,538	.....	25,538	.....	.....	25,538	1,532.28
New York:												
First district	.....	.....	8,228	354,213	1,330	363,771	1,645	365,416	2,769	262	362,385	21,743.10
Second district	.....	.....	1,461,848	6,013,717	.....	7,475,565	5,793	7,481,358	3,704	55,446	7,422,208	445,332.48
Third district	.....	.....	59,329	1,188,248	101,582	1,349,159	10,394	1,359,553	17,470	960,686	381,397	22,883.82
Fourteenth district	.....	3,070	183,902	1,352,159	506	1,539,637	8,953	1,548,590	8,357	.....	1,540,233	92,413.98
Twenty-first district	.....	.....	79,870	995,988	.....	1,075,858	7,567	1,083,425	17,309	.....	1,066,116	63,966.96
Twenty-eighth district	38,470	.....	497,522	2,731,602	28,381	3,295,975	30,004	3,325,979	15,871	613,915	2,696,193	161,771.58
Total	38,470	3,070	2,290,699	12,635,927	131,799	15,099,965	64,356	15,164,321	65,480	1,630,309	13,468,532	808,111.92

[a] Includes 4,655,433 pounds snuff flour in process of manufacture transferred to First district of Pennsylvania.

TABLE No. 6.—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, 1904, 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 or district.	Tobacco manufactured.											Stamps required for sales.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
North Carolina:	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Fourth district	2,307,231	37,204	.....	33,061,595	.....	35,406,030	813,404	36,219,434	720,682	118,135	35,380,617	$2,122,837.02
Fifth district	32,080,458	36,209	.....	979,802	.....	33,096,469	4,124,007	37,220,476	4,299,420	.....	32,921,056	1,975,263.36
Total	34,387,689	73,413	.....	34,041,397	.....	68,502,499	4,937,411	73,439,910	5,020,102	118,135	68,301,673	4,098,100.38
North and South Dakota	.....	.....	.....	10,304	.....	10,304	.....	10,304	.....	.....	10,304	618.24
Ohio:												
First district	6,613,188	398,538	1,115	15,278,623	357	22,291,821	692,019	22,983,840	660,446	1,504	22,321,890	1,339,313.40
Tenth district	59	.....	7,480	1,468,523	.....	1,476,062	19,890	1,495,952	33,397	.....	1,462,555	87,753.30
Eleventh district	.....	.....	.....	2,113,455	.....	2,113,455	151	2,113,606	151	.....	2,113,455	126,807.30
Eighteenth district	.....	.....	.....	338,068	.....	338,068	.....	338,068	6	.....	338,062	20,283.72
Total	6,613,247	398,538	8,595	19,198,669	357	26,219,406	712,060	26,931,466	694,000	1,504	26,235,962	1,574,157.72
Oregon	.....	.....	.....	12,568	.....	12,568	164	12,732	55	.....	12,677	760.62
Pennsylvania:												
First district	5,405	.....	56,570	1,265,703	12,441	1,340,119	[a]4,778,036	6,118,155	144,504	.....	5,973,651	358,419.06
Ninth district	.....	.....	.....	545,340	4,785	550,125	350	550,475	97	.....	550,378	33,022.68
Twelfth district	.....	.....	280	1,446,950	.....	1,447,230	16,334	1,463,564	10,592	.....	1,452,972	87,178.32
Twenty-third district	.....	.....	.....	1,313,109	942,125	2,255,234	1,391	2,256,625	1,130	12,770	2,242,725	134,563.50
Total	5,405	.....	56,850	4,571,102	959,351	5,592,708	4,796,111	10,388,819	156,323	12,770	10,219,726	613,183.56
South Carolina	625	.....	.....	256	.....	881	6,978	7,859	6,558	.....	1,301	78.06
Tennessee:												
Second district	32,110	62,453	.....	206,714	.....	301,277	156,093	457,370	84,395	.....	372,975	22,378.50
Fifth district	1,539,542	1,180,016	4,282	192,120	3,895,126	6,811,086	2,883,706	9,694,792	2,910,715	.....	6,784,077	407,044.62
Total	1,571,652	1,242,469	4,282	398,834	3,895,126	7,112,363	3,039,799	10,152,162	2,995,110	.....	7,157,052	429,423.12
Texas:												
Third district	.....	.....	.....	67,878	.....	67,878	.....	67,878	.....	.....	67,878	4,072.68
Fourth district	.....	.....	.....	25,412	.....	25,412	2,163	27,575	2,062	.....	25,513	1,530.78
Total	.....	.....	.....	93,290	.....	93,290	2,163	95,453	2,062	.....	93,391	5,603.46
Virginia:												
Second district	11,964,770	5,206	798	6,507,014	.....	18,477,788	969,776	19,447,564	1,656,561	3,062,958	14,728,045	883,682.70
Sixth district	9,808,749	64,302	33,733	598,790	.....	10,505,574	2,130,263	12,635,837	2,520,724	29,910	10,085,203	605,112.18
Total	21,773,519	69,508	34,531	7,105,804	.....	28,983,362	3,100,039	32,083,401	4,177,285	3,092,868	24,813,248	1,488,794.88
Washington	.....	.....	.....	9,936	.....	9,936	81	10,017	.....	.....	10,017	601.02
West Virginia	.....	50	.....	4,949,788	7,064	4,956,902	13,151	4,970,053	12,103	.....	4,957,950	297,477.00
Wisconsin:												
First district	.....	2,900	423,276	6,104,434	9,891	6,540,501	12,385	6,552,886	21,876	2,700	6,528,310	391,698.60
Second district	.....	.....	.....	131,426	.....	131,426	2,488	133,914	1,578	.....	132,336	7,940.16
Total	.....	2,900	423,276	6,235,860	9,891	6,671,927	14,873	6,686,800	23,454	2,700	6,660,646	399,638.76

[a] Includes 4,655,433 pounds snuff flour in process of manufacture transferred from district of Maryland (State of Delaware).

TABLE No. 7.—TOBACCO-PRODUCTION ACCOUNT.

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1904, 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 TO BE REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

State or Territory.	Tobacco manufactured.											Stamps required for sales.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Arizona				22,765		22,765		22,765			22,765	$1,365.90
Arkansas		47		1,303		1,350	848	2,198			2,198	131.88
California	28,246			197,597		225,843	599	226,442	958	31,718	193,766	11,625.96
Colorado				65,331		65,331	374	65,705	489		65,216	3,912.96
Connecticut				33,403	377	33,780	126	33,906	221		33,685	2,021.10
Delaware				27	4,386,870	4,386,897	1,605,340	5,992,237	[a]5,992,210		27	1.62
District of Columbia				2,957		2,957		2,957	279		2,678	160.68
Florida				25,412		25,412		25,412			25,412	1,524.72
Georgia				4,218		4,218	125	4,343	75		4,268	256.08
Idaho				1,774		1,774		1,774			1,774	106.44
Illinois	305,200	512,348	5,572,234	8,566,794	372,080	15,328,656	126,345	15,455,001	142,219	666	15,312,116	918,726.96
Indiana	4,338	859,121	400	360,884	4,348	1,229,091	49,707	1,278,798	47,838		1,230,960	73,857.60
Iowa			92,640	705,434	243	798,317	5,506	803,823	11,295		792,528	47,551.68
Kansas		1,632		67,606		69,238	230	69,468	1,317		68,151	4,089.06
Kentucky	31,884,941	1,266,247	185,420	7,430,121		40,766,729	2,402,211	43,168,940	2,561,157	27,552	40,580,231	2,434,813.86
Louisiana		31,200		2,482,605	25,720	2,539,525	34,075	2,573,600	40,597	82,676	2,450,327	147,019.62
Maryland				11,119,390	3,571,666	14,691,056	1,899,112	16,590,168	2,232,594	75,311	14,282,263	856,935.78
Massachusetts				50,136	122,521	172,657	1,601	174,258	1,756		172,502	10,350.12
Michigan	3,143,161	56,637	1,354,616	10,349,290	71,961	14,975,665	213,447	15,189,112	254,119	644	14,934,349	896,060.94
Minnesota				178,362	4,672	183,034	7,128	190,162	7,091		183,071	10,984.26
Missouri	56,963,591	4,266,031		7,090,361	9,781	68,329,714	1,708,630	70,038,344	3,822,912	76,259	66,139,173	3,968,350.38
Montana				14,028		14,028	250	14,278	25		14,253	855.18
Nebraska				94,500		94,500	496	94,996			94,996	5,699.76
New Hampshire				1,366	210	1,576		1,576			1,576	94.56
New Jersey	6,659,186		2,127,460	11,001,354	6,647,413	26,435,413	270,026	26,705,439	559,534	64,892	26,081,013	1,564,860.78
New Mexico				2,773		2,773		2,773			2,773	166.38
New York	38,470	3,070	2,290,699	12,635,927	131,799	15,099,965	64,356	15,164,321	65,480	1,630,309	13,468,532	808,111.92
North Carolina	34,387,689	73,413		34,041,397		68,502,499	4,937,411	73,439,910	5,020,102	118,135	68,301,673	4,098,100.38
North Dakota				850		850		850			850	51.00
Ohio	6,613,247	398,538	8,595	19,198,669	357	26,219,406	712,060	26,931,466	694,000	1,504	26,235,962	1,574,157.72
Oklahoma				2,867		2,867		2,867	300		2,567	154.02
Oregon				12,568		12,568	164	12,732	55		12,677	760.62
Pennsylvania	5,405		56,850	4,571,102	959,351	5,592,708	[b]4,796,111	10,388,819	156,323	12,770	10,219,726	613,183.56
Rhode Island				7,866		7,866		7,866			7,866	471.96
South Carolina	625			256		881	6,978	7,859	6,558		1,301	78.06
South Dakota				9,454		9,454		9,454			9,454	567.24
Tennessee	1,571,652	1,242,469	4,282	398,834	3,895,126	7,112,363	3,039,799	10,152,162	2,995,110		7,157,052	429,423.12
Texas				93,290		93,290	2,163	95,453	2,062		93,391	5,603.46
Utah				2,125		2,125		2,125			2,125	127.50
Vermont				2,100		2,100		2,100			2,100	126.00
Virginia	21,773,519	69,508	34,531	7,105,804		28,983,362	3,100,039	32,083,401	4,177,285	3,092,868	24,813,248	1,488,794.88
Washington				9,936		9,936	81	10,017			10,017	601.02
West Virginia		50		4,949,788	7,064	4,956,902	13,151	4,970,053	12,103		4,957,950	297,477.00
Wisconsin		2,900	423,276	6,235,860	9,891	6,671,927	14,873	6,686,800	23,454	2,700	6,660,646	399,638.76
Wyoming				3,206		3,206		3,206	525		2,681	160.86
Total, calendar year 1904	163,379,270	8,783,211	12,151,003	149,151,690	20,221,400	353,686,574	[b]25,013,362	[b]378,699,936	[a]28,830,043	5,218,004	344,651,889	20,679,113.34
Total, calendar year 1903	180,224,826	2,326,269	11,893,051	134,359,183	22,689,767	351,493,096	24,376,837	375,869,933	25,140,392	6,707,721	344,021,820	20,641,309.20
Increase, calendar year 1904		6,456,942	257,952	14,792,507		2,193,478	636,525	2,830,003	3,689,651		630,069	37,804.14
Decrease, calendar year 1904	16,845,556				2,468,367					1,489,717		

[a] Includes 4,655,433 pounds snuff flour in process of manufacture transferred to first district of Pennsylvania.
[b] Includes 4,655,433 pounds snuff flour in process of manufacture transferred from district of Maryland (State of Delaware).

DIVISION OF LAW.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1905, as follows:

Articles.	Quantity.	Value.
Distilled spirits.....gallons..	433.266	$248,626.41
Tobacco.....pounds..	28,142	1,021.00
Oleomargarine.....do....	5,922	704.00
Cigars.....number..	695,885	6,642.39
Cigar factories.....do....	2	240.00
Tobacco factories.....do....	1	300.00
Oleomargarine factories.....do....	3	15,845.00
Breweries.....do....	2	1,525.00
Grain distilleries.....do....	17	5,939.00
Fruit distilleries.....do....	23	13,279.00
Miscellaneous property, which includes illicit distilleries, wagons and teams used for the transportation of illicit spirits, and other personal property.....		124,298.38
Total value.....		418,420.18

Total value of seizures during fiscal year ended June 30, 1904.....	$252,312.25
Total number of seizures during fiscal year ended June 30, 1905.....	2,581
Number of Forms 117 received.....	1,004
Number of Forms 161 received.....	1,577
Number of illicit stills destroyed.....	1,183
Number of Forms 166 received.....	2,673

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, 1905, according to States and Territories:

State or Territory.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Gallons.	Value.	Lbs.	Value.	Number.	Value.		
Alabama	466	$685.60					$6,733.00	$7,418.60
Arkansas							50.00	50.00
California (includes Nevada)	14,264	13,704.37			22,890	$305.00	30,242.00	44,251.37
Colorado	585	148.20					500.00	648.20
Connecticut (includes Rhode Island)	112	85.00			576	11.55	50.00	146.55
Florida	560	825.00			1,001	7.50	193.00	1,025.50
Georgia	8,354	6,662.00			2,310	3.00	33,971.00	40,636.00
Hawaii							250.00	250.00
Illinois	6,973	1,970.00			60	.25	145.00	2,115.25
Indiana	1,834	2,748.12	34	$2.00			505.00	3,255.12
Iowa					50,150	1,513.00		1,513.00
Kansas (includes Oklahoma Territory)	34	42.50					2,610.00	2,652.50
Kentucky	23,396	11,115.00					6,273.00	17,388.00
Louisiana (includes Mississippi)			63	21.00	1,327	13.70	252.00	286.70
Maryland (includes District of Columbia and Delaware)					3,013	50.50	428.00	478.50

State or Territory.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Gallons.	Value.	Lbs.	Value.	Number.	Value.		
Massachusetts	10	$10.00	133	$41.00	21,828	$151.11	$153.00	$355.11
Michigan	1,565	2,782.00			1,370	13.70		2,795.70
Minnesota					5,755	37.00		37.00
Missouri	1,020	1,398.00			27,560	135.00	15,554.00	17,087.00
Montana (includes Idaho and Utah)	104	220.00						220.00
Nebraska	2,327	4,180.00						4,180.00
New Hampshire (includes Maine and Vermont)	113	198.00			349	6.00	12.00	216.00
New Jersey	490	361.00			6,125	2.00	4,446.00	4,809.00
New Mexico (includes Arizona)	179	105.00	1,784	298.00	3,046	81.00	128.00	612.00
New York	621	548.00			40,709	404.00	266.00	1,218.00
North Carolina	61,813	9,905.00	609	125.00			25,207.38	35,127.38
North and South Dakota	59	80.00	489	100.00	1,794	32.00	1,245.00	1,457.00
Ohio	12,016	20,563.31			18,159	179.00	251.00	20,993.31
Pennsylvania	283,690	163,385.31	24,916	400.00	453,310	5,529.08	4,334.00	171,648.39
South Carolina	1,815	904.00					5,377.00	6,281.00
Tennessee	4,061	1,683.00					14,534.00	16,217.00
Texas	182	360.00					95.00	455.00
Virginia	6,167	3,133.09	49	10.00	33,335	103.00	6,804.00	10,050.09
Washington	87	185.00			1,300	65.00	19.00	269.00
West Virginia	281	520.00	65	24.00			1,613.00	2,157.00
Wisconsin	88	120.00						120.00
Total	433,266	248,626.41	28,142	1,021.00	695,885	6,642.39	162,180.38	418,420.18

SALES UNDER SECTION 3460, REVISED STATUTES.

The following amount was realized from sales of property seized for violation of internal-revenue laws by collectors, under section 3460, Revised Statutes, during the past fiscal year:

Gross sum.....	$25,868.58
Expenses (including tax).....	22,197.38
Net.....	3,671.20

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1904, and the number received from July 1, 1904, to July 1, 1905; also the number of offers accepted for the fiscal year ended June 30, 1905, with the amounts of tax, assessed penalty, and specific penalty accepted:

Offers on hand July 1, 1904.....	92	
Offers received.....	1,916	
		2,008
Offers accepted.....	1,610	
Offers rejected.....	277	
Offers otherwise disposed of.....	9	
Total disposed of.....		1,896
On hand July 1, 1905.....		112
Amount received as tax.....		$52,986.84
Amount received as assessed or assessable penalty.....		1,773.50
Amount received as specific penalty.....		125,304.94
Total.....		180,065.28
Number of cases briefed.....		1,713
Number of opinions prepared.....		1,888

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, costs, and in settlement of cases by compromise during the fiscal year ended June 30, 1905, 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.	Judgment.		Interest.	Costs.	Compromise cases.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.				
Alabama		$288.94	$2,657.81		$375.49	$866.81	$4,189.05
Arkansas		150.00	1,775.00		149.20	134.25	2,208.45
California:							
First district	$47.05		12.50		32.25	10,630.77	10,722.57
Fourth district						22,269.28	22,269.28
Colorado			10.00		207.66	1,110.10	1,327.76
Connecticut	2,123.95		300.00		88.46	809.57	3,321.98
Florida			200.00		114.71	426.82	741.53
Georgia		531.56	1,062.15	$173.55	633.13	7,480.69	9,881.08
Hawaii			20.00		26.56	372.61	419.17
Illinois:							
First district			50.00		54.00	11,567.48	11,671.48
Fifth district			950.00		179.12	1,994.42	3,123.54
Eighth district			1,170.34		628.14	3,826.68	5,625.16
Thirteenth district			225.00		126.91	726.40	1,078.31
Indiana:							
Sixth district			75.52		95.99	5,070.00	5,241.51
Seventh district			83.26		34.53	2,925.00	3,042.79
Iowa:							
Third district					161.95	106.39	268.34
Fourth district			40.00			1,207.50	1,247.50
Kansas			300.00		271.41	1,445.99	2,017.40
Kentucky:							
Second district			100.00			602.53	702.53
Fifth district	119.29	65.75	150.00		12.30	5,204.21	5,551.55
Sixth district						7,350.00	7,350.00
Seventh district						683.76	683.76
Eighth district		49.45	2.47	10.57	229.45	110.00	401.94
Louisiana			1,160.00		904.35	774.20	2,838.55
Maryland			100.00		29.36	4,418.73	4,548.09
Massachusetts			100.00			1,556.27	1,656.27
Michigan:							
First district					56.52	1,940.00	1,996.52
Fourth district			150.00				150.00
Minnesota			30.00			673.78	703.78
Missouri:							
First district			30.00		171.09	3,667.12	3,868.21
Sixth district					2,406.54	380.00	2,786.54
Montana						515.00	515.00
Nebraska			100.00			793.00	893.00
New Hampshire			950.00		816.74	600.00	2,366.74
New Jersey:							
First district						999.95	999.95
Fifth district						1,812.95	1,812.95
New Mexico			100.00			375.00	475.00
New York:							
First district			25.00			332.57	357.57
Second district			1.00			1,017.32	1,018.32
Third district	228.10				53.73	1,865.62	2,147.45
Fourteenth district			200.00		24.41	350.00	574.41
Twenty-first district			50.00			620.00	670.00
Twenty-eighth district						170.00	170.00
North Carolina:							
Fourth district	10.13	234.70	1,557.47	101.57	2,111.14	3,803.42	7,818.43
Fifth district	197.40	3,357.88	9,119.99	1,043.02	2,967.48	4,261.08	20,946.85
North and South Dakota			115.00			160.00	275.00
Ohio:							
First district			50.00		35.15	13,120.00	13,205.15
Tenth district			25.00		12.30	1,405.00	1,442.30
Eleventh district						50.00	50.00
Eighteenth district					15.20	15,030.00	15,045.20
Oregon						185.00	185.00

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

Collection district.	In rem cases, proceeds.	Judgment.		Interest.	Costs.	Compromise cases.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.				
Pennsylvania:							
First district					$95.09	$560.00	$655.09
Ninth district						1,502.58	1,502.58
Twelfth district						472.70	472.70
Twenty-third district		$3,080.28		$203.29	33.50	7,845.00	11,162.07
South Carolina	$723.71		$200.00		250.00	1,719.18	2,892.89
Tennessee:							
Second district	303.68	541.89	250.00		2,312.07	2,299.19	5,706.83
Fifth district			154.00			1,127.63	1,281.63
Texas:							
Third district			200.00		27.75	692.29	920.04
Fourth district		63.64	200.00	17.46	25.80	3,559.22	3,866.12
Virginia:							
Second district						819.85	819.85
Sixth district		551.43	275.00	164.39	604.10	5,723.77	7,318.69
Washington					109.30	1,845.00	1,954.30
West Virginia			489.00			1,490.00	1,979.00
Wisconsin:							
First district					34.17	800.00	834.17
Second district			75.00		10.31	338.00	423.31
Total	3,753.31	8,915.52	24,890.51	1,713.85	16,527.36	178,591.68	234,392.23
Total for fiscal year 1904							237,750.42

CLAIMS FOR REWARD.

Claims for reward for information of violation of internal-revenue laws, made under the provisions of Circular No. 99, revised, and of the circular of March 10, 1875, have been presented and disposed of as follows:

Claims pending July 1, 1904	1
Claims presented during the fiscal year ended June 30, 1905	9
Total	10
Claims disposed of during the fiscal year ended June 30, 1905	8
Number of claims pending July 1, 1905	2

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 such real estate.

The United States acquired title to real estate in 10 cases arising under the internal-revenue laws during the last fiscal year—in 6 cases by sales by collectors under distraint proceedings, and in 4 cases by sales by marshals under execution.

Sales under distraint to private purchasers were made by collectors of internal revenue in 6 cases during the last fiscal year.

Five sales of real estate owned by the United States, acquired under the internal-revenue laws, were made during the year 1904–5 and quit-claim deeds were executed to the purchasers.

Two cases in the Fifth collection district of Tennessee were disposed of in accordance with the opinion rendered by Judge Clark in the

case of the United States *v.* J. B. Jackson et al., in the circuit court of the United States for the eastern district of Tennessee, April 13, 1903, holding that the doctrine of prescription applied.

Two suits in ejectment were pending July 1, 1904—one in Alabama, which is still pending, and one in Georgia, which was decided in favor of the United States.

One suit in ejectment was instituted in Arkansas during the last fiscal year and is still pending as to a part of the realty in question, a portion of which (40 acres) has been sold and quitclaimed since the commencement of the action in ejectment.

Three suits in ejectment were instituted in North Carolina during the fiscal year—one in the eastern judicial district, which is still pending, and two in the western judicial district, one of which was decided in favor of the United States, and the other is pending.

Three suits in equity to enforce liens were instituted in North Carolina—one in the eastern, two in the western judicial district—during the last fiscal year and are now pending.

The following is a statement of the tracts or lots of land held by the United States under the provisions of the internal-revenue laws on the 30th day of June, 1905, aggregating about 2,500 acres, to wit:

District.	Number of tracts or parcels of land.	District.	Number of tracts or parcels of land.
Alabama	7	Tennessee:	
Arkansas	2	Second district	3
Georgia	9	Fifth district	4
Illinois, eighth district	1	Texas, fourth district	1
Kentucky, eighth district	1	Virginia, sixth district	3
Louisiana	5		
North Carolina:		Total	43
Fourth district	1		
Fifth district	6		

TAXES IN LITIGATION.

The following is a schedule of taxes in litigation:

District.	Amount.	District.	Amount.
Alabama	$7,689.99	Fifth North Carolina	$8,726.47
Connecticut	31,356.82	North and South Dakota	1,728.34
Georgia	2,831.14	Tenth Ohio	[b] 480.47
First Illinois	1,740.00	Twenty-third Pennsylvania	3,721.19
Sixth Indiana	[a] 14,270.02	South Carolina	491.32
Eighth Kentucky	4,133.73	Second Tennessee	2,021.39
First Michigan	498.20	Fourth Texas	216.92
First Missouri	[a] 231.30	Second Virginia	1,559.58
Sixth Missouri	[a] 3,444.72	Sixth Virginia	8,377.05
Third New York	10,012.35	West Virginia	3,300.00
Fourteenth New York	87.55		
Fourth North Carolina	996.56	Total	107,915.11

[a] Legacy taxes.

[b] Tax on gross receipts, gas company.

SUITS AND PROSECUTIONS.

The following is a statement as to the number of internal-revenue suits and prosecutions, civil and criminal, pending July 1, 1904, the number commenced and terminated during the fiscal year ended June 30, 1905, and the number pending July 1, 1905, as furnished to this Office by the Attorney-General.[a]

	Civil.	Criminal.
Pending July 1, 1904	333	3,397
Commenced during fiscal year ending June 30, 1905	160	3,576
Terminated during same period	250	3,898
Pending July 1, 1905	243	3,075

In 157 of the 250 civil suits terminated during the last fiscal year judgments were for the United States, in 40 against the United States, and 53 were either dismissed or discontinued, and 2 were appealed to the circuit court of appeals.

In 1,988 of the 3,898 criminal prosecutions convictions were had, 513 acquittals, and 1,397 were entered nolle prosequi, discontinued, or quashed.

[a] This report does not include statistics as to the judicial districts of North Dakota and eastern Pennsylvania.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING BY COLLECTION DISTRICTS THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

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 1905, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection district.	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	10	1,592	58	....	5	370	63	....	1	103	.....	6	....	.....	.....	.....	.....	.....	.....	.....	2,208
Alaska	.....	397	7	....	7	6	6	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	423
Arizona	5	1,257	20	....	3	14	51	....	.....	3	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	1,353
Arkansas	1	1,301	51	....	1	124	77	....	1	121	3	.....	....	.....	.....	.....	.....	.....	.....	.....	1,680
California:																					
First district	164	11,410	489	6	67	218	93	....	.....	14	.....	5	....	.....	.....	.....	.....	.....	.....	.....	12,466
Fourth district	12	3,741	98	....	43	86	88	....	.....	1	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	4,069
Colorado	20	3,220	96	....	15	206	215	....	3	176	.....	11	....	.....	.....	.....	4	.....	.....	.....	3,966
Connecticut	31	3,269	60	....	24	107	173	....	.....	29	.....	1	....	.....	.....	.....	.....	.....	.....	.....	3,694
Delaware	6	423	6	1	6	16	10	....	14	20	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	502
District of Columbia	15	849	27	....	5	75	17	1	16	27	3	1	....	.....	.....	.....	1	.....	.....	.....	1,037
Florida	3	838	32	....	1	96	40	....	4	126	.....	7	....	.....	.....	.....	.....	.....	.....	.....	1,147
Georgia	16	1,508	76	....	5	236	71	....	1	84	.....	6	....	.....	.....	.....	.....	.....	.....	.....	2,003
Hawaii	3	433	48	....	1	54	11	....	.....	2	.....	1	....	.....	.....	.....	.....	.....	.....	.....	553
Idaho	1	1,040	15	....	16	82	44	....	.....	3	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	1,151
Illinois:																					
First district	170	15,715	291	2	89	765	301	11	294	1,860	1	7	....	.....	.....	.....	12	1	.....	.....	19,519
Fifth district	14	1,491	38	1	7	90	63	1	278	.....	6	.....	....	.....	.....	.....	1	.....	.....	.....	1,990
Eighth district	6	2,722	36	....	13	332	213	....	.....	328	.....	2	....	.....	.....	2	.....	.....	.....	.....	3,654
Thirteenth district	7	2,607	23	....	17	287	204	....	12	129	1	4	....	.....	.....	1	.....	.....	.....	.....	3,292
Indiana:																					
Sixth district	21	6,013	315	....	27	435	305	2	15	725	2	6	....	.....	.....	.....	3	2	.....	.....	7,871
Seventh district	12	3,101	31	....	18	269	165	....	3	180	.....	2	....	.....	.....	.....	.....	.....	.....	.....	3,781

Indian Territory	.....	25	.....	....	.....	135	10	....	2	201	.....	1	....	.....	.....	.....	.....	.....	.....	.....	374
Iowa:																					
Third district	7	2,338	29	....	9	411	386	....	.....	8	.....	.....	....	.....	.....	.....	3	.....	.....	.....	3,191
Fourth district	5	2,244	39	....	12	193	143	....	.....	35	.....	.....	....	.....	.....	2	10	.....	.....	.....	2,683
Kansas	2	3,024	21	....	2	417	116	3	2	647	.....	1	....	.....	.....	3	5	.....	.....	.....	4,243
Kentucky:																					
Second district	12	813	36	....	2	137	39	....	.....	20	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	1,059
Fifth district	55	1,397	116	4	15	94	11	....	6	310	.....	7	....	.....	.....	1	.....	.....	.....	.....	2,016
Sixth district	6	674	41	....	4	17	10	....	7	70	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	829
Seventh district	6	673	26	....	1	34	41	....	.....	88	.....	2	....	.....	.....	.....	.....	.....	.....	.....	871
Eighth district	.....	496	19	....	1	11	44	....	.....	55	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	626
Louisiana	37	4,558	139	....	11	121	84	....	2	131	.....	7	....	.....	.....	.....	.....	.....	.....	.....	5,090
Maine	1	640	14	....	3	411	31	....	.....	69	.....	8	....	.....	.....	.....	.....	.....	.....	.....	1,177
Maryland	92	4,891	131	3	31	119	104	1	28	155	3	5	....	.....	.....	.....	2	.....	.....	.....	5,565
Third Massachusetts	148	4,826	200	....	40	139	405	....	12	212	.....	13	....	.....	.....	.....	2	.....	.....	.....	6,057
Michigan:																					
First district	18	5,238	44	....	69	86	89	....	8	727	.....	9	....	.....	.....	.....	2	.....	.....	.....	6,290
Fourth district	5	3,622	31	....	26	284	192	....	.....	543	.....	7	....	.....	.....	.....	2	.....	.....	.....	4,712
Minnesota	51	6,539	126	....	87	822	605	....	.....	145	.....	13	....	.....	.....	.....	5	.....	.....	.....	8,393
Mississippi	3	557	34	....	.....	44	22	....	.....	31	1	.....	....	.....	.....	.....	.....	.....	.....	.....	692
Missouri:																					
First district	60	5,839	111	1	36	215	267	2	107	351	3	9	....	.....	.....	1	1	.....	.....	.....	7,003
Sixth district	33	3,769	86	1	17	373	150	....	1	475	.....	4	....	.....	.....	1	3	.....	.....	.....	4,913
Montana	8	2,157	44	....	21	90	84	....	.....	18	.....	6	....	.....	.....	.....	.....	.....	.....	.....	2,428
Nebraska	13	2,384	51	1	19	207	482	....	.....	34	.....	5	....	.....	.....	1	6	.....	.....	.....	3,203
Nevada	.....	1,302	35	....	8	11	45	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	1,401
New Hampshire	3	1,026	23	....	7	44	69	....	.....	85	.....	1	....	.....	.....	.....	1	.....	.....	.....	1,209
New Jersey:																					
First district	14	2,154	22	....	8	44	147	1	12	133	.....	2	....	.....	.....	.....	.....	.....	.....	.....	2,537
Fifth district	47	8,259	130	2	37	219	218	2	61	493	4	10	....	.....	.....	.....	.....	.....	.....	.....	9,482
New Mexico	4	852	17	....	2	13	39	....	.....	23	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	950
New York:																					
First district	51	7,114	121	....	54	78	79	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	7,497
Second district	179	2,282	488	1	1	4	22	....	.....	1	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	2,978
Third district	91	5,992	261	3	42	54	52	....	.....	.....	.....	.....	....	.....	.....	1	.....	.....	.....	.....	6,496
Fourteenth district	18	7,661	93	....	59	106	204	....	.....	1	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	8,142
Twenty-first district	31	4,709	67	....	35	93	119	....	.....	1	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	5,055
Twenty-eighth district	52	5,836	102	....	52	151	131	....	.....	1	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	6,325
North Carolina:																					
Fourth district	5	503	13	1	.....	84	19	....	.....	45	.....	1	....	.....	.....	.....	.....	.....	.....	.....	671
Fifth district	22	221	26	....	.....	32	16	....	.....	3	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	320
North and South Dakota	5	1,994	15	....	4	658	146	....	.....	17	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	2,839
Ohio:																					
First district	78	4,294	244	3	38	60	91	1	15	406	.....	4	....	.....	.....	1	.....	.....	.....	.....	5,235
Tenth district	21	3,913	71	....	31	86	114	....	1	324	.....	8	....	.....	.....	.....	7	2	.....	.....	4,578
Eleventh district	12	3,092	38	....	19	72	150	1	.....	1,249	.....	3	....	.....	.....	.....	1	.....	.....	.....	4,637
Eighteenth district	36	7,597	103	....	46	145	272	....	51	1,223	1	15	....	.....	.....	.....	3	.....	.....	.....	9,492
Oklahoma	1	1,032	21	1	2	104	127	....	.....	74	.....	2	....	.....	.....	.....	.....	.....	.....	.....	1,364
Oregon	21	2,181	48	....	33	48	57	....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	2,388
Pennsylvania:																					
First district	293	10,135	394	2	163	219	497	....	1	6	1	2	....	.....	.....	4	.....	.....	.....	.....	11,717
Ninth district	18	1,567	32	....	18	108	87	....	.....	3	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	1,833

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—continued.

STATEMENT SHOWING BY COLLECTION DISTRICTS THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1905—Continued.

Collection district.	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.
Pennsylvania—Continued.																					
Twelfth district	28	5,075	76	....	46	104	219	....	8	17	....	....	....	....	....	....	....	....	....	....	5,573
Twenty-third district	81	4,827	224	2	111	234	348	....	57	314	3	9	....	....	....	....	....	....	2	....	6,212
Rhode Island	18	1,891	43	1	10	25	43	3	19	459	1	4	....	....	....	....	....	....	....	....	2,517
South Carolina	1	469	8	....	1	66	10	....	5	50	....	3	....	....	....	....	....	....	....	....	613
Tennessee:																					
Second district	10	481	18	....	3	50	9	....	....	100	....	1	....	....	....	....	....	....	....	....	672
Fifth district	24	1,511	60	....	2	138	28	....	4	98	....	4	....	....	....	....	....	....	....	....	1,869
Texas:																					
Third district	17	2,003	44	....	13	1,901	216	1	3	74	1	11	....	....	....	....	1	....	....	....	4,285
Fourth district	15	1,027	25	....	2	511	78	1	2	69	....	5	....	....	....	....	....	....	....	....	1,735
Utah	8	936	19	....	6	53	61	....	....	1	....	....	....	....	....	....	....	....	....	....	1,084
Vermont	2	281	4	....	....	73	19	....	....	1	....	....	....	....	....	....	....	....	....	....	380
Virginia:																					
Second district	12	1,452	34	1	4	50	34	....	27	224	....	6	....	....	....	....	....	....	....	....	1,844
Sixth district	12	756	19	....	3	31	39	....	....	268	....	3	....	....	....	....	....	....	....	....	1,131
Accomac and Northampton counties (annexed to Maryland)	....	43	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	43
Washington	25	3,377	75	....	40	90	124	....	....	7	....	1	....	....	....	....	1	....	....	....	3,740
West Virginia	11	2,014	39	....	10	150	165	....	6	1,139	....	23	....	....	....	....	....	....	....	....	3,557
Wisconsin:																					
First district	60	6,858	85	....	86	377	203	....	....	182	....	2	....	....	....	....	....	....	....	....	7,853
Second district	9	4,341	26	....	73	367	231	....	1	174	....	4	....	....	....	....	2	....	....	....	5,228
Wyoming	2	550	10	....	2	85	60	....	....	....	....	1	....	....	....	....	....	....	....	....	710
Total	2,416	241,239	6,328	37	1,847	14,976	10,113	31	1,090	15,471	34	281	....	....	....	18	78	5	2	....	293,966
Total for fiscal year ended June 30, 1904	2,267	230,056	5,685	30	1,741	13,826	9,556	31	648	17,318	29	363	1	....	....	21	77	2	....	....	281,651

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

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	10	1,592	58	....	5	370	63	....	1	103	....	6	....	....	....	....	....	....	....	....	2,208
Alaska	....	397	7	....	7	6	6	....	....	....	....	....	....	....	....	....	....	....	....	....	423
Arizona	5	1,257	20	....	3	14	51	....	....	3	....	....	....	....	....	....	....	....	....	....	1,353
Arkansas	1	1,301	51	....	1	124	77	....	1	121	3	....	....	....	....	....	....	....	....	....	1,680
California	176	15,151	587	6	110	304	181	....	....	15	....	5	....	....	....	....	....	....	....	....	16,535
Colorado	20	3,220	96	....	15	206	215	....	3	176	....	11	....	....	....	....	4	....	....	....	3,966
Connecticut	31	3,269	60	....	24	107	173	....	....	29	....	1	....	....	....	....	....	....	....	....	3,694
Delaware	6	423	6	1	6	16	10	....	14	20	....	....	....	....	....	....	....	....	....	....	502
District of Columbia	15	849	27	....	5	75	17	1	16	27	3	1	....	....	....	....	1	....	....	....	1,037
Florida	3	838	32	....	1	96	40	....	4	126	....	7	....	....	....	....	....	....	....	....	1,147
Georgia	16	1,508	76	....	5	236	71	....	1	84	....	6	....	....	....	....	....	....	....	....	2,003
Hawaii	3	433	48	....	1	54	11	....	....	2	....	1	....	....	....	....	....	....	....	....	553
Idaho	1	1,040	15	....	16	32	44	....	....	3	....	....	....	....	....	....	....	....	....	....	1,151
Illinois	197	22,535	388	3	126	1,474	781	12	584	2,317	8	13	....	....	....	3	13	1	....	....	28,455
Indiana	33	9,114	346	....	45	704	470	2	18	905	2	8	....	....	....	....	3	2	....	....	11,652
Indian Territory	....	25	....	....	....	135	10	....	2	201	....	1	....	....	....	....	....	....	....	....	374
Iowa	12	4,582	68	....	21	604	529	....	....	43	....	....	....	....	....	2	13	....	....	....	5,874
Kansas	2	3,024	21	....	2	417	116	3	2	647	....	1	....	....	....	3	5	....	....	....	4,243
Kentucky	79	4,053	238	4	23	293	145	....	13	543	....	9	....	....	....	1	....	....	....	....	5,401
Louisiana	37	4,558	139	....	11	121	84	....	2	131	....	7	....	....	....	....	....	....	....	....	5,090
Maine	1	640	14	....	3	411	31	....	....	69	....	8	....	....	....	....	....	....	....	....	1,177
Maryland	92	4,891	131	3	31	119	104	1	28	155	3	5	....	....	....	....	2	....	....	....	5,565
Massachusetts	148	4,826	200	....	40	199	405	....	12	212	....	13	....	....	....	....	2	....	....	....	6,057
Michigan	23	8,860	75	....	95	370	281	....	8	1,270	....	16	....	....	....	....	4	....	....	....	11,002
Minnesota	51	6,539	126	....	87	822	605	....	....	145	....	13	....	....	....	....	5	....	....	....	8,393
Mississippi	3	557	34	....	....	44	22	....	....	31	1	....	....	....	....	....	....	....	....	....	692
Missouri	93	9,608	197	2	53	588	417	2	108	826	3	13	....	....	....	2	4	....	....	....	11,916
Montana	8	2,157	44	....	21	90	84	....	....	18	....	6	....	....	....	....	....	....	....	....	2,428
Nebraska	13	2,384	51	1	19	207	482	....	....	34	....	5	....	....	....	1	6	....	....	....	3,203
Nevada	....	1,302	35	....	8	11	45	....	....	....	....	....	....	....	....	....	....	....	....	....	1,401

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1905—Continued.

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.
New Hampshire	3	1,026	23	.....	7	44	69	.....	.....	35	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1,209
New Jersey	61	10,413	152	2	45	263	365	3	73	626	4	12	.....	.....	.....	.....	.....	.....	.....	.....	12,019
New Mexico	4	852	17	.....	2	13	39	.....	.....	23	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	950
New York	422	33,594	1,132	4	243	486	607	.....	.....	4	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	36,493
North Carolina	27	724	39	1	.....	116	35	.....	.....	48	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	991
North Dakota	2	781	.....	.....	.....	511	45	.....	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,379
Ohio	147	18,896	466	3	134	363	627	2	67	3,202	1	30	.....	.....	.....	1	11	2	.....	.....	23,942
Oklahoma	1	1,032	21	1	2	104	127	.....	.....	74	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	1,364
Oregon	21	2,181	48	.....	33	48	57	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,388
Pennsylvania	420	21,604	726	4	338	665	1,151	43	66	340	4	11	.....	.....	.....	4	.....	2	.....	.....	25,335
Rhode Island	18	1,891	43	1	10	25	43	3	19	459	1	4	.....	.....	.....	.....	.....	.....	.....	.....	2,517
South Carolina	1	469	8	.....	1	66	10	.....	5	50	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	613
South Dakota	3	1,213	15	.....	4	117	101	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,460
Tennessee	34	1,992	78	.....	5	188	37	.....	4	198	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,541
Texas	32	3,030	69	.....	15	2,412	294	2	5	143	1	5	.....	.....	.....	.....	1	.....	.....	.....	6,020
Utah	8	936	19	.....	6	53	61	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,084
Vermont	2	281	4	.....	.....	73	19	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	380
Virginia	24	2,251	53	1	7	81	73	.....	27	492	.....	9	.....	.....	.....	.....	.....	.....	.....	.....	3,018
Washington	25	3,377	75	.....	40	90	124	.....	.....	7	.....	1	.....	.....	.....	.....	1	.....	.....	.....	3,740
West Virginia	11	2,014	39	.....	10	150	165	.....	6	1,139	.....	23	.....	.....	.....	.....	.....	.....	.....	.....	3,557
Wisconsin	69	11,199	111	.....	159	744	434	.....	1	356	.....	6	.....	.....	.....	.....	2	.....	.....	.....	13,681
Wyoming	2	550	10	.....	2	85	60	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	710
Total	2,416	241,239	6,328	37	1,847	14,976	10,113	31	1,090	15,471	34	281	.....	.....	.....	18	78	5	2	.....	293,966
Total for fiscal year ended June 30, 1904	2,267	230,056	5,685	30	1,741	13,826	9,556	31	648	17,318	29	363	.....	.....	.....	21	77	2	.....	.....	281,651

DIVISION OF CLAIMS.

CLAIMS FOR REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1904	2,609	$1,296,101.47
New claims received during the year	2,714	3,546,205.00
Allowed during the year	1,544	889,021.00
Rejected during the year	356	601,132.53
Returned to collector for amendment	38	16,107.42
On hand June 30, 1905	3,388	3,439,945.52
Received to Sept. 30, 1905	1,935	476,861.05
Allowed to Sept. 30, 1905	508	557,785.20
Rejected to Sept. 30, 1905	463	451,552.50
On hand Oct. 1, 1905	4,352	2,906,668.77

ABATEMENT CLAIMS.

	Number.	Amount.
On hand July 1, 1904	560	$218,046.20
New claims received during the year	781	249,109.99
Allowed during the year	726	183,428.67
Rejected or returned for amendment	255	68,116.54
On hand June 30, 1905	360	215,600.98
Received to Sept. 30, 1905	128	32,186.01
Allowed to Sept. 30, 1905	130	96,751.68
Claims amended and returned and claims reconsidered and allowed to Sept. 30, 1905	14	17,357.11
Rejected to Sept. 30, 1905	40	14,430.85
On hand Oct. 1, 1905	318	136,604.46

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

	Number.	Amount.
On hand July 1, 1904	35	$5,103.94
Received during the year	1,410	56,548.33
Allowed during the year	1,356	39,660.47
Rejected or returned for amendment	36	2,912.76
On hand June 30, 1905	53	19,083.54
Received to Sept. 29, 1905	426	17,680.74
Allowed to Sept. 29, 1905	398	25,823.84
Rejected to Sept. 30, 1905	24	3,478.45
On hand Oct. 1, 1905	57	7,411.99

CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number.	Amount.
On hand July 1, 1904	1	$9.56
Received during the year	28	1,297.35
Allowed	20	1,038.55
Rejected	7	258.52
On hand June 30, 1905	2	20.84
Received to Sept. 30, 1905	3	126.02
Allowed to Sept. 30, 1905	2	107.47
Rejected to Sept. 30, 1905	1	18.55
On hand Oct. 1, 1905	2	20.84

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1905, 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 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 different kinds of fruit brandy produced during the year in each collection district; the quantity of distilled spirits, in proof gallons, rectified in the several districts and States; the quantity of distilled spirits gauged during the fiscal year ended June 30, 1905, in each collection district, and the quantity of fermented liquors produced during the fiscal year ended June 30, 1905, in each collection district, State, and Territory, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1905:

State or Territory.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	17	15	.....	.....	17	17	34	32
Arkansas	25	16	.....	.....	13	12	38	28
California	1	1	2	1	224	218	227	220
Colorado	2	2	.....	.....	1	1	3	3
Connecticut	3	3	.....	.....	28	23	31	26
Delaware	1	.....	.....	.....	10	10	11	10
Florida	.....	.....	.....	.....	1	1	1	1
Georgia	40	39	.....	.....	32	32	72	71
Idaho	.....	.....	.....	.....	3	3	3	3
Illinois	12	10	.....	.....	5	5	17	15
Indiana	22	11	.....	.....	17	16	39	27
Iowa	.....	.....	.....	.....	1	1	1	1
Kansas	.....	.....	.....	.....	1	.....	1	.....
Kentucky	257	223	1	1	30	29	288	253
Louisiana	1	.....	2	2	3	3	6	5
Maryland	30	25	.....	.....	10	8	40	33
Massachusetts	1	1	6	6	3	2	10	9
Michigan	.....	.....	1	1	.....	.....	1	1
Missouri	61	43	.....	.....	18	18	79	61
Nebraska	1	1	.....	.....	1	1	2	2
New Hampshire	1	.....	1	1	.....	.....	2	1
New Jersey	1	.....	.....	.....	36	34	37	34
New Mexico	.....	.....	.....	.....	3	3	3	3
New York	5	2	1	1	36	32	42	35
North Carolina	66	57	.....	.....	326	298	392	355
Ohio	29	23	.....	.....	30	26	59	49
Oklahoma	7	3	.....	.....	.....	.....	7	3
Oregon	.....	.....	.....	.....	5	5	5	5
Pennsylvania	100	83	.....	.....	9	8	109	91
Rhode Island	1	1	.....	.....	3	3	4	4
South Carolina	14	9	.....	.....	.....	.....	14	9
Tennessee	70	58	.....	.....	28	24	98	82
Texas	2	1	.....	.....	8	8	10	9
Utah	.....	.....	.....	.....	1	1	1	1
Virginia	111	89	.....	.....	198	182	309	271
Washington	2	.....	.....	.....	3	3	5	3
West Virginia	8	8	.....	.....	4	4	12	12
Wisconsin	5	4	.....	.....	.....	.....	5	4
Total	896	728	14	13	1,108	1,031	2,018	1,772

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.
Alabama	17	17
Arkansas	13	12
California:		
First district	134	132
Fourth district	90	86
Colorado	1	1
Connecticut	31	26
Florida	1	1
Georgia	32	32
Illinois:		
Fifth district	1	1
Eighth district	4	4
Indiana:		
Sixth district	5	5
Seventh district	12	11
Iowa, fourth district	1	1
Kansas	1	.....
Kentucky:		
Second district	6	6
Fifth district	11	11
Sixth district	1	.....
Seventh district	4	4
Eighth district	8	8
Louisiana	3	3
Maryland	20	18
Massachusetts, third district	3	2
Missouri:		
First district	13	13
Sixth district	5	5
Montana	4	4
Nebraska	1	1
New Jersey:		
First district	18	16
Fifth district	18	18
New Mexico	3	3
New York:		
First district	2	2
Fourteenth district	15	14
Twenty-first district	2	2
Twenty-eighth district	17	14
North Carolina:		
Fourth district	106	106
Fifth district	220	192
Ohio:		
First district	2	2
Tenth district	17	14
Eleventh district	3	3
Eighteenth district	8	7
Oregon	5	5
Pennsylvania:		
First district	8	8
Ninth district	1	.....
Tennessee:		
Second district	3	2
Fifth district	25	22
Texas, fourth district	8	8
Virginia:		
Second district	58	58
Sixth district	140	124
Washington	3	3
West Virginia	4	4
Total	1,108	1,031

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, 1905, 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.	
1904.							
July	206	9	46,462	209,013	58,718	47,880	256,893
August	184	8	44,551	202,935	52,289	42,539	245,474
September	185	7	46,938	214,521	51,952	41,571	256,092
October	217	8	66,914	307,082	52,825	42,365	349,447
November	293	9	93,588	419,115	61,077	49,342	468,457
December	368	11	106,810	481,728	91,787	49,104	530,832
1905.							
January	395	11	124,389	557,340	121,710	49,797	607,137
February	431	10	127,265	563,892	53,294	44,684	608,576
March	463	11	139,185	619,933	51,760	42,295	662,228
April	521	11	143,694	640,568	69,314	56,344	696,912
May	468	9	124,072	555,048	54,069	43,341	598,389
June	378	9	91,812	408,142	44,287	35,070	443,212
July	236	7	55,923	253,046	41,895	33,122	286,168
August	197	6	45,590	207,199	42,257	33,298	240,497
September	188	6	51,660	234,841	45,579	35,915	270,756

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, BY COLLECTION DISTRICTS.

District.	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	9	9	5	5	5	5	2	2	1	1	1	.....	3	2	.....	.....	.....	.....	17	15
Arkansas	20	13	9	7	11	6	2	1	2	2	1	.....	.....	.....	.....	.....	.....	.....	25	16
California, first district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1
Colorado	2	2	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2
Connecticut	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2	2	2	.....	.....	.....	.....	4	4
Georgia	20	20	10	10	14	13	4	4	10	10	1	1	1	1	.....	.....	.....	.....	40	39
Illinois:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	1	1
Fifth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	5	6	5
Eighth district	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	.....	.....	.....	.....	.....	2	2	4	3
Thirteenth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	1	1
Indiana:																				
Sixth district	1	.....	1	.....	.....	.....	1	.....	3	.....	.....	.....	.....	.....	1	.....	4	4	10	4
Seventh district	3	3	2	2	1	1	2	.....	.....	.....	2	2	.....	.....	.....	.....	5	2	12	7
Kansas	6	2	.....	.....	6	2	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	7	3
Kentucky:																				
Second district	41	34	23	20	18	14	3	3	3	2	1	1	2	1	6	6	4	4	60	51
Fifth district	6	3	2	1	4	2	1	.....	.....	.....	4	2	9	9	28	28	23	22	71	64
Sixth district	.....	.....	.....	.....	.....	.....	.....	.....	7	6	.....	.....	.....	.....	4	4	6	6	17	16
Seventh district	14	11	10	8	4	3	.....	.....	1	.....	.....	.....	.....	.....	10	8	13	12	38	31
Eighth district	45	37	40	33	5	4	.....	.....	3	3	.....	.....	3	3	15	14	5	4	71	61
Louisiana	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
Maryland	3	2	2	1	1	1	3	2	5	3	.....	.....	2	1	10	9	8	8	31	25
Massachusetts, third district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1
Missouri:																				
First district	18	14	7	5	11	9	1	1	1	.....	1	.....	1	1	.....	.....	1	.....	23	16
Sixth district	29	20	7	7	23	14	1	1	3	1	1	1	1	1	2	2	.....	.....	38	27
Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
New Hampshire	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
New Jersey, fifth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
New York:																	1	1	2	1
Fourteenth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	2	.....
Twenty-first district	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	23	20
Twenty-eighth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	43	37
North Carolina:																				
Fourth district	14	12	5	3	10	10	3	3	2	1	1	1	1	1	1	1	.....	.....	8	8
Fifth district	30	24	12	9	18	15	2	2	5	5	3	3	.....	.....	3	3	.....	.....	2	2
Ohio:															2	2	6	6	8	8
First district	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	1	1	2	2
Tenth district	.....	.....	.....	.....	.....	.....	4	3	.....	.....	1	1	.....	.....	.....	.....	1	.....	8	6
Eleventh district	1	1	.....	.....	2	2	1	1	.....	.....	2	1	1	1	.....	.....	.....	.....	11	7
Eighteenth district	.....	.....	.....	.....	1	1	5	4	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pennsylvania:															4	3	2	2	9	7
First district	1	.....	.....	.....	1	.....	1	1	1	1	.....	.....	.....	.....	3	3	1	1	23	18
Ninth district	1	1	.....	.....	2	1	5	5	9	5	2	2	1	1	1	1	.....	.....	12	10
Twelfth district	1	.....	.....	.....	4	3	5	4	2	2	.....	.....	.....	.....	10	10	2	2	56	48
Twenty-third district	.....	.....	.....	.....	.....	.....	7	5	20	14	3	3	7	7	.....	.....	1	1	14	9
South Carolina	9	4	9	4	.....	.....	.....	.....	2	2	.....	.....	2	2	.....	.....	.....	.....	.....	.....
Tennessee:																			43	35
Second district	32	25	19	15	14	11	2	2	3	3	1	1	3	2	1	1	.....	.....	27	23
Fifth district	5	3	2	1	4	3	4	4	11	9	3	3	1	1	2	2	.....	.....	2	1
Texas, Fourth district	2	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Virginia:																			16	12
Second district	15	11	14	10	1	1	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	95	77
Sixth district	89	72	54	50	35	22	.....	.....	.....	.....	4	4	1	1	1	.....	.....	.....	2	.....
Washington	2	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	8	8
West Virginia	7	7	7	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2	5	4
Wisconsin, First district	.....	.....	.....	.....	.....	.....	.....	.....	2	2	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	428	331	243	200	200	144	59	48	102	75	38	29	43	39	105	98	106	95	826	728

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, BY STATES AND TERRITORIES.

State or Territory.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 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	9	9	5	5	5	5	2	2	1	1	1	.....	3	2	.....	.....	.....	.....
Arkansas	20	13	9	7	11	6	2	1	2	2	1	.....	.....	.....	.....	.....	.....	.....
California	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....
Colorado	2	2	1	1	1	1	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
Connecticut	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2	.....	.....	.....	.....
Delaware	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....
Georgia	20	20	10	10	14	13	4	4	10	10	1	1	.....	.....	.....	.....	.....	.....
Illinois	.....	.....	.....	.....	.....	.....	.....	.....	1	1	2	1	.....	.....	1	1	8	7
Indiana	4	3	3	2	1	1	3	3	3	2	2	2	.....	.....	1	.....	9	6
Kentucky	106	85	75	62	31	23	4	3	14	11	5	3	14	13	63	60	51	48
Louisiana	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maryland	3	2	2	1	1	1	3	2	5	3	.....	.....	1	1	10	9	8	8
Massachusetts	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....
Missouri	47	34	14	12	34	23	2	2	4	1	2	1	2	2	2	2	1	1
Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
New Hampshire	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Jersey	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
New York	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	3	2
North Carolina	44	36	17	12	28	25	5	5	7	6	4	4	1	1	4	4	.....	.....
Ohio	1	1	.....	.....	3	3	10	8	2	2	3	2	1	1	2	2	8	7
Oklahoma	6	2	.....	.....	6	2	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....
Pennsylvania	3	1	.....	.....	7	4	18	15	82	22	5	5	8	8	18	17	12	12
Rhode Island	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....
South Carolina	9	4	9	4	.....	.....	.....	.....	2	2	.....	.....	2	2	.....	.....	1	1
Tennessee	57	28	21	16	18	14	6	6	14	12	4	4	4	3	3	3	.....	.....
Texas	2	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Virginia	104	88	68	60	36	23	.....	.....	1	1	4	4	1	1	1	1	.....	.....
Washington	2	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia	7	7	7	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Wisconsin	.....	.....	.....	.....	.....	.....	.....	.....	2	2	1	.....	.....	.....	.....	.....	2	2
Total	428	331	243	200	200	144	59	48	102	75	38	29	43	39	105	98	106	95

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1904 AND 1905.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1905, was 896, of which number 728 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1904, were 1,131 and 744, respectively, showing a decrease during the last fiscal year of 235 in the number registered and of 16 in the number operated.

There was a decrease of 240 in the number of distilleries registered of the class having the smaller capacities for the production of spirits and a decrease of 32 in the number of such distilleries operated.

In the class of larger distilleries there was an increase of 5 in the number registered and of 16 in the number operated.

During the fiscal year ended June 30, 1904, there were registered 882 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels each, and of this number 528, or 59+ per cent, were operated. Of the larger distilleries having daily grain capacities varying from over 60 bushels and not over 100 bushels to several thousand bushels each, 249 were registered and 216, or 86+ per cent, were operated.

During the fiscal year ended June 30, 1905, of the smaller distilleries 642 were registered and 496, or 77+ per cent, were operated.

Of the larger distilleries 254 were registered and 232, or 91+ per cent, were operated.

Of the distilleries having daily grain capacities exceeding 500 bushels, 11 were registered and 8 operated, having daily grain capacities varying from 5,019 bushels to 12,323 bushels, and daily spirit-producing capacities varying from 23,842 gallons to 58,532 gallons.

MOLASSES DISTILLERIES.

There were 14 molasses distilleries registered and 13 operated during the fiscal year ended June 30, 1905, a decrease of 1 in the number registered and of 2 in the number operated.

FRUIT DISTILLERIES.

There were 1,108 fruit distilleries registered and 1,031 operated during the fiscal year ended June 30, 1905, a decrease of 345 in the number registered and of 382 in the number operated.

TOTAL DISTILLERIES REGISTERED AND OPERATED.

The total number of grain, molasses, and fruit distilleries registered during the fiscal year ended June 30, 1905, was 2,018, and the total number operated was 1,772, a decrease of 581 in the number of all kinds of distilleries registered and of 400 in the number operated, as compared with the preceding year.

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, 1905, BY COLLECTION DISTRICTS.

District.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	5,580	.....	28	3,443	30,978	.....	.....	.....	.....	40,029	.....
Arkansas	1,627	.....	11	735	11,034	.....	.....	.....	.....	13,407	.....
California, first district	741	1,188	2,396	2,169	1,288	.....	.....	1,378,957	.....	7,782	1,378,957
Colorado	20	.....	.....	66	171	.....	.....	.....	.....	257	.....
Connecticut	11,065	.....	.....	20,551	17,676	.....	.....	.....	.....	49,292	.....
Georgia	13,000	.....	.....	483	67,942	.....	.....	.....	.....	81,425	.....
Illinois:											
First district	1,115	.....	.....	1,581	8,104	.....	.....	.....	.....	10,800	.....
Fifth district	875,802	.....	.....	280,378	6,160,158	505	.....	.....	.....	7,316,843	.....
Eighth district	230,673	.....	.....	29,375	1,855,039	.....	.....	.....	.....	2,115,087	.....
Thirteenth district	4,479	.....	.....	4,578	30,063	.....	.....	.....	.....	39,120	.....
Indiana:											
Sixth district	156,622	.....	.....	66,036	1,358,876	2,787	.....	.....	.....	1,584,321	.....
Seventh district	306,073	183	.....	53,285	2,600,391	.....	.....	.....	.....	2,959,932	.....
Kansas	275	.....	.....	307	2,763	.....	.....	.....	.....	3,345	.....
Kentucky:											
Second district	102,713	.....	3,220	62,349	673,447	.....	.....	.....	.....	841,729	.....
Fifth district	425,613	4,680	.....	651,304	2,034,740	136	.....	.....	.....	3,116,473	.....
Sixth district	92,227	555	.....	146,696	503,430	2,353	.....	219,996	.....	745,261	219,996
Seventh district	154,160	22	660	212,263	754,513	.....	.....	.....	.....	1,121,618	.....
Eighth district	113,566	116	40	133,983	704,122	.....	21	.....	.....	951,848	.....
Louisiana	.....	.....	.....	.....	.....	.....	.....	7,036,457	.....	.....	7,036,457
Maryland	250,667	.....	.....	1,180,991	29,552	1,414	.....	.....	.....	1,462,624	.....
Massachusetts, third district	2,093	.....	.....	6,329	5,885	.....	.....	1,923,682	.....	14,307	1,923,682
Michigan, first district	.....	.....	.....	.....	.....	.....	.....	4,419,716	.....	.....	4,419,716
Missouri:											
First district	1,681	272	.....	2,165	11,987	.....	109	.....	.....	16,214	.....
Sixth district	12,472	206	.....	22,645	47,683	.....	.....	.....	.....	83,006	.....
Nebraska	47,327	.....	.....	13,801	334,687	.....	.....	.....	.....	395,815	.....
New Hampshire	.....	.....	.....	.....	.....	.....	.....	18,225	.....	.....	18,225
New York:											
First district	839	.....	.....	840	.....	.....	.....	5,545,200	.....	1,679	5,545,200
Fourteenth district	127,008	.....	.....	314,370	318,532	.....	.....	.....	.....	759,910	.....
Twenty-first district	11,165	.....	.....	19,083	24,180	.....	.....	.....	.....	54,428	.....
North Carolina:											
Fourth district	11,345	.....	.....	20,238	82,338	.....	.....	.....	.....	113,921	.....
Fifth district	14,051	.....	.....	17,889	101,036	.....	.....	.....	.....	132,956	.....
Ohio:											
First district	267,670	2,415	.....	323,711	1,885,795	11,703	200	.....	.....	2,491,494	.....
Tenth district	18,688	.....	.....	23,813	99,015	.....	.....	.....	.....	141,516	.....
Eleventh district	473	.....	.....	2,213	3,113	.....	.....	.....	.....	5,799	.....
Eighteenth district	2,048	1,443	.....	14,850	2,676	.....	.....	.....	.....	21,017	.....
Pennsylvania:											
First district	62,900	.....	314	226,095	10,500	.....	.....	7,320	.....	299,809	7,320
Ninth district	16,056	.....	.....	134,625	8,707	.....	.....	.....	.....	159,388	.....
Twelfth district	3,360	.....	.....	28,285	440	.....	.....	.....	.....	32,085	.....
Twenty-third district	290,364	1,029	.....	1,206,716	91,980	.....	.....	.....	.....	1,590,089	.....
South Carolina	18,453	.....	.....	24,918	113,323	.....	.....	.....	.....	156,694	.....
Tennessee:											
Second district	16,147	58	232	11,397	92,101	.....	626	.....	.....	120,561	.....
Fifth district	21,059	.....	.....	17,338	157,422	.....	506	.....	.....	196,325	.....
Texas, fourth district	17	.....	.....	.....	186	.....	.....	.....	.....	203	.....
Virginia:											
Second district	2,078	153	.....	2,647	8,653	.....	.....	.....	.....	13,531	.....
Sixth district	10,911	161	.....	28,798	46,811	.....	.....	.....	.....	86,681	.....
West Virginia	16,960	.....	.....	65,132	2,996	.....	.....	.....	4,500	85,088	.....
Wisconsin, first district	77,415	.....	2,973	110,557	298,171	.....	.....	.....	.....	493,616	.....
Total	3,798,578	12,481	9,874	5,489,028	20,592,504	18,898	1,462	20,549,553	4,500	29,927,325	20,549,553

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, 1905, BY STATES AND TERRITORIES.

State or Territory.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	5,580		28	3,448	30,978					40,029	
Arkansas	1,627		11	735	11,034					13,407	
California	741	1,188	2,396	2,169	1,286			1,378,957		7,782	1,378,957
Colorado	20			66	171					257	
Connecticut	10,834			20,106	17,266					48,206	
Georgia	13,000			483	67,942					81,425	
Illinois	1,112,069			315,912	8,053,364	505				9,481,850	
Indiana	462,695	183		119,321	3,959,267	2,787				4,544,253	
Kentucky	883,979	5,373	3,920	1,206,595	4,670,252	2,489	21	219,996		6,776,929	219,996
Louisiana								7,036,457			7,036,457
Maryland	260,667			1,180,991	29,552	1,414				1,402,624	
Massachusetts	2,003			6,329	5,885			1,923,682		14,307	1,923,682
Michigan								4,419,716			4,419,716
Missouri	14,153	478		24,810	59,670		109			99,220	
Nebraska	47,327			13,861	334,687					395,815	
New Hampshire								18,225			18,225
New York	139,012			334,293	342,712			5,546,200		816,017	5,546,200
North Carolina	25,576			38,127	183,374					246,877	
Ohio	288,879	3,858		364,887	1,990,599	11,703	200			2,659,826	
Oklahoma Territory	275			307	2,763					3,345	
Pennsylvania	372,680	1,029	314	1,595,721	111,627			7,320		2,081,371	7,320
Rhode Island	231			445	410					1,086	
South Carolina	18,453			24,918	113,323					156,694	
Tennessee	87,206	58	232	28,735	249,523		1,132			316,886	
Texas	17				186					203	
Virginia	12,989	314		31,445	55,464					100,212	
West Virginia	16,960			65,132	2,996					85,088	
Wisconsin	77,415		2,973	110,557	298,171				4,500	493,616	
Total	3,798,578	12,481	9,874	5,489,028	20,592,594	18,898	1,462	20,549,553	4,500	29,927,325	20,549,553

The average yield per bushel of grain was $\frac{133,932,478}{29,927,325}$ = 4.47+ gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was $\frac{12,086,329}{18,387,650}$ = .657+ of a gallon.

The average yield per gallon of molasses used for the production of rum was $\frac{1,791,987}{2,161,903}$ = .828+ 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.*
1904	27,687,683	123,549,427	16,425,853	8,961,346	2,123,553	1,801,179
1905	29,927,325	133,932,478	18,387,650	12,086,329	2,161,903	1,791,987

The quantity of grain used for the production of spirits during the fiscal year ended June 30, 1905 (29,927,325 bushels), shows an increase of 2,239,642 bushels over the quantity used in the preceding fiscal year (27,687,683 bushels).

The number of gallons of spirits produced from grain during the year (133,932,478 gallons) shows an increase of 10,383,051 gallons over the product of the preceding fiscal year (123,549,427 gallons).

The yield of spirits from each bushel of grain was 4.47 + gallons.

The yield for the preceding fiscal year was 4.46 + gallons.

The quantity of molasses used for the production of spirits during the fiscal year ended June 30, 1905 (18,387,650 gallons), shows an increase of 1,961,797 gallons over the quantity used in the preceding fiscal year (16,425,853 gallons).

The quantity of spirits produced from molasses during the year (12,086,329 gallons) shows an increase of 3,124,983 gallons over the product of the preceding fiscal year (8,961,346 gallons).

The quantity of molasses used for the production of rum during the fiscal year ended June 30, 1905 (2,161,903 gallons) shows an increase of 38,350 gallons over the quantity used in the preceding fiscal year (2,123,553 gallons).

The quantity of rum produced from molasses (1,791,987 gallons) shows a decrease of 9,192 gallons from the product of the preceding fiscal year (1,801,179 gallons).

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, BY COLLECTION DISTRICTS.

District.	Apple.	Peach.	Grape.	Pear.	Apricot.	Berry.	Prune.	Fig.	Cherry.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	2,609.8	702.6	7.0							3,319.4
Arkansas	26,531.0	725.5	66.0							27,322.5
First California	441.0	18,068.9	3,811,625.7	2,904.6	1,466.3		24,439.9			3,858,946.4
Fourth California			790,508.5		1,758.8		1,927.5			794,194.8
Colorado								61.8		61.8
Connecticut	17,812.6		1,876.9				214.3	201.5		20,105.3
Florida			16.0	144.8						160.8
Georgia	3,569.4	3,532.5	41.3	14.0						7,157.2
Fifth Illinois			133.0							133.0
Eighth Illinois			183.2							183.2
Sixth Indiana	551.8	68.4	74.0							694.2
Seventh Indiana	68,507.1	30.0								68,537.1
Fourth Iowa			28.5							28.5
Second Kentucky	12,376.1									12,376.1
Fifth Kentucky	86,745.7									86,745.7
Seventh Kentucky	732.0									732.0
Eighth Kentucky	810.9									810.9
Louisiana		9.4								9.4
Maryland	17,206.4	20,662.6		5,019.5						42,888.5
Third Massachusetts	2,135.8									2,135.8
First Missouri	886.2	966.3	7,408.1							9,260.6
Sixth Missouri	970.6	445.0	363.4				55.0		101.6	1,935.6
Montana	227.7	150.2					21.8			399.7
Nebraska	15.4									15.4
First New Jersey	56,502.8		285.0				1,782.2			58,570.0
Fifth New Jersey	56,850.3	86.6	2,291.1				284.2	146.5	20.5	59,679.2
New Mexico	25.0		140.9							165.9
First New York	217.0		1,713.6				1,486.2	305.6		3,722.4
Fourteenth New York	22,678.3									22,678.3
Twenty-first New York	133,501.0									133,501.0
Twenty-eighth New York	20,752.4	30.5	25,476.5			32.5				46,291.9
Fourth North Carolina	10,021.9	72.5	1,055.0			12.0				11,161.4
Fifth North Carolina	25,035.6	150.0								25,185.6
First Ohio	1,713.1		119.0							1,832.1
Tenth Ohio	8,959.9	1,498.7	72,371.3				2,456.0			85,285.9
Eleventh Ohio	433.0		142.5							575.5
Eighteenth Ohio	1,052.6		977.5			726.4				2,756.5
Oregon	116.6	17.0					421.9		15.0	570.5
First Pennsylvania	15,646.3		355.9				1,099.4			17,101.6
Second Tennessee	210.0									210.0
Fifth Tennessee	19,745.0	175.0								19,920.0
Fourth Texas		530.4								530.4
Second Virginia	3,974.2	2.5	2,706.8			95.0			10.0	6,778.5
Sixth Virginia	11,251.6	340.0	463.5				195.6			12,065.1
Washington	218.2	129.5								599.3
West Virginia	1,309.4									1,309.4
Total	632,343.7	48,394.1	4,720,430.2	8,082.9	3,225.1	865.9	34,380.0	715.4	147.1	5,448,584.4

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1905, BY COLLECTION DISTRICTS.

District.	Gallons.	District.	Gallons.
Alabama	280,031.3	New Jersey:	
Arkansas	100,790.4	First district	615,542.1
California:		Fifth district	1,050,039.7
First district	3,823,381.8	New Mexico and Arizona	10,015.6
Fourth district and Nevada	212,912.3	New York:	
Colorado and Wyoming	141,364.0	First district	1,666,082.8
Connecticut and Rhode Island	807,154.7	Second district	10,310,562.7
Florida	17,333.4	Third district	2,549,297.5
Georgia	678,343.6	Fourteenth district	351,959.4
Hawaii	20,792.6	Twenty-first district	374,407.2
Illinois:		Twenty-eighth district	2,570,458.5
First district	5,725,027.3	North Carolina:	
Fifth district	5,257,847.5	Fourth district	43,346.4
Eighth district	22,450.5	Fifth district	550,573.0
Thirteenth district	131,124.5	North and South Dakota	
Indiana:		Ohio:	
Sixth district	374,161.3	First district	13,545,677.3
Seventh district	764,238.7	Tenth district	937,399.2
Iowa:		Eleventh district	258,732.4
Third district	62,331.1	Eighteenth district	1,410,275.7
Fourth district	64,512.9	Oregon	262,376.0
Kansas, Oklahoma, and Indian Territory	1,593.3	Pennsylvania:	
Kentucky:		First district	7,980,765.8
Second district	823,796.5	Ninth district	229,740.8
Fifth district	7,225,930.9	Twelfth district	534,728.9
Sixth district	2,269,607.2	Twenty-third district	2,786,621.0
Seventh district	185,730.8	South Carolina	587,918.6
Eighth district		Tennessee:	
Louisiana and Mississippi	1,390,853.6	Second district	487,434.4
Maryland, Delaware, and District of Columbia	7,773,734.1	Fifth district	1,392,803.8
Massachusetts, third district	5,158,332.7	Texas:	
Michigan:		Third district	268,159.7
First district	318,163.7	Fourth district	249,893.9
Fourth district		Virginia:	
Minnesota	1,305,299.0	Second district	1,246,205.8
Missouri:		Sixth district	127,545.5
First district	3,133,942.5	Washington	241,753.0
Sixth district	1,653,611.2	West Virginia	273,110.8
Montana, Utah, and Idaho	115,691.1	Wisconsin:	
Nebraska	617,937.3	First district	1,720,603.5
New Hampshire, Maine, and Vermont	72,525.5	Second district	125,385.4
		Total	105,289,963.7

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1905, BY STATES AND TERRITORIES.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama	280,031.3	Montana	59,761.3
Alaska		Nebraska	617,937.3
Arizona	2,550.0	Nevada	
Arkansas	100,790.4	New Hampshire	72,525.5
California	4,036,294.1	New Jersey	1,665,581.8
Colorado	141,364.0	New Mexico	7,465.6
Connecticut	624,104.3	New York	17,822,768.1
Delaware	384,896.6	North Carolina	593,919.4
District of Columbia	463,533.1	North Dakota	
Florida	17,333.4	Ohio	16,152,084.6
Georgia	678,343.6	Oklahoma	282.3
Hawaii	20,792.6	Oregon	262,376.0
Idaho		Pennsylvania	11,531,856.5
Illinois	11,136,449.8	Rhode Island	183,050.4
Indiana	1,138,400.0	South Carolina	587,918.6
Indian Territory		South Dakota	
Iowa	126,844.0	Tennessee	1,880,238.2
Kansas	1,811.0	Texas	518,053.6
Kentucky	10,505,065.4	Utah	55,929.8
Louisiana	1,383,333.5	Vermont	
Maine		Virginia	1,373,751.3
Maryland	6,925,304.4	Washington	241,753.0
Massachusetts	5,158,332.7	West Virginia	273,110.8
Michigan	318,163.7	Wisconsin	1,845,988.9
Minnesota	1,305,299.0	Wyoming	
Mississippi	7,520.1	Total	105,289,963.7
Missouri	4,787,553.7		

SPIRITS GAUGED IN 1905.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than fruit brandies.						Fruit brandies produced and withdrawn from special bonded warehouses, tax paid, and free of tax; also that tested for fortification of sweet wine.	Total gauged.
	Withdrawn from warehouse.					Rectified.		
	Deposited in warehouse.	On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	Dumped for rectification.		
Alabama	141,277.1	137,621.8				220,801.0	3,319.4	783,050.6
Arkansas	37,573.3	32,650.4				88,022.2	40,478.2	300,217.0
First California	2,032,204.5	1,229,150.2	101,224.3	223,794.0	85,964.5	3,582,939.3	6,929,640.5	17,026,299.1
Fourth California						181,192.8	1,469,492.1	1,863,537.2
Colorado	599.1	46,302.3				126,651.7	61.8	314,558.9
Connecticut	182,673.1	142,692.7				705,496.4	25,664.6	1,802,481.3
Florida		373.2				12,989.1	160.8	30,856.5
Georgia	224,596.4	219,837.4				566,798.6	7,157.2	1,025,722.2
Hawaii	47,467.2	7,055.2				17,696.4	114,206.3	45,544.2
First Illinois	34,472,857.6	31,216,876.4	58,223.3	161,844.8	140,220.1	4,983,602.8	5,725,027.3	10,895,794.3
Eighth Illinois	9,694,342.5	8,812,077.0	703,038.2	324,918.8	1,328.6	4,717,724.5	5,257,847.5	76,025,697.7
Thirteenth Illinois		222,807.3				19,191.2	133.2	19,277,500.0
Sixth Indiana	193,973.7	6,769,904.9		14,600.7		113,141.9	188.2	671,109.4
Seventh Indiana	7,161,487.5	13,848,390.4	897.5	4,014.1	64,630.2	326,284.1	374,161.3	14,647,182.7
Third Iowa	14,036,242.7					764,238.7	764,238.7	29,522,130.8
Fourth Iowa		12,007.8				62,331.1	68,337.1	116,060.7
Kansas	11,391.9					64,512.9		179,927.0
Second Kentucky	3,729,183.7	4,648,031.5	184.6	783.0	2,708.4	1,593.3	28.5	28,020.0
Fifth Kentucky	14,202,009.4	7,897,745.7	26,383.0		294.0	823,796.5	1,753.0	6,963,737.3
Sixth Kentucky	3,472,123.8	2,216,301.7	1,773.6	116.5	2,881.2	7,225,930.9	32,127.8	36,018,586.9
Seventh Kentucky	3,063,309.1	2,386,227.2	19,701.9	41.2	162.1	2,269,607.2	224,892.7	9,795,276.9
Eighth Kentucky	4,281,408.4	2,108,438.1	123,623.8			185,730.8	732.0	7,825,777.7
Louisiana	3,806,822.3	4,462,894.3	192,529.7	770,607.9		1,238,325.7	816.9	6,514,301.2
Maryland	6,027,310.8	2,846,420.2	2,328.2	3,915.5	26,367.7	7,855,261.4	9.4	13,862,043.3
Third Massachusetts	1,673,695.8	786,761.6	931,996.6		30,201.1	4,545,742.2	77,095.3	23,942,633.2
First Michigan	702,676.4	348,978.0				272,926.2	2,125.8	13,085,865.8
Fourth Michigan						318,163.7		1,612,744.3
Minnesota						1,154,100.4	1,305,299.0	2,459,459.4
First Missouri	55,135.6	37,990.9				3,133,942.5	3,138,942.5	5,910,447.1
Sixth Missouri	326,434.6	274,199.6				1,447,553.9	1,653,611.2	3,711,270.8
Montana		385.0				104,683.7	115,691.1	221,139.5
Nebraska						521,832.1	617,937.3	4,625,071.1
New Hampshire	1,895,627.4	1,623,310.6		6,848.3		64,664.9	72,525.5	181,724.2
First New Jersey	11,954.4	9,379.4				615,542.1	59,284.0	1,663,845.0

SPIRITS GAUGED IN 1905—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, BY COLLECTION DISTRICTS—Continued.

Collection districts.	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 export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Fifth New Jersey		6,862.8				1,671,681.7	1,050,039.7	59,679.2	2,788,263.4
New Mexico						8,521.2	10,015.6	165.9	18,702.7
First New York	4,542,688.0	3,710,325.3	147,957.3	588,290.9	37,276.2	1,493,004.0	1,666,082.8	3,722.4	12,189,346.9
Second New York						9,246,998.5	10,310,562.7	365,442.4	19,923,003.6
Third New York						2,344,082.6	2,549,297.5		4,893,380.1
Fourteenth New York	2,822,628.0	2,683,964.8	65,538.8	1,359.5	6,711.8	317,837.5	351,959.4	22,678.3	6,272,678.1
Twenty-first New York	242,657.6	137,642.0				343,885.8	374,407.2	133,501.0	1,232,093.6
Twenty-eighth New York		5,050.9				2,340,021.3	2,570,458.5	212,140.4	5,127,671.1
Fourth North Carolina	232,945.7	186,252.4				35,540.7	43,346.4	13,470.1	511,555.3
Fifth North Carolina	400,945.5	368,841.1				469,280.4	550,573.0	25,185.6	1,814,825.6
North and South Dakota									
First Ohio	10,923,519.2	10,014,379.2	5,460.1	7,275.5	11,893.5	11,160,822.7	13,545,677.3	4,310.4	45,673,337.9
Tenth Ohio	638,277.7	198,249.5				759,284.6	937,399.2	179,569.3	2,712,780.3
Eleventh Ohio	21,079.9	26,779.4				222,043.1	258,732.4	575.5	529,210.3
Eighteenth Ohio	81,585.6	56,229.8				1,252,329.9	1,410,275.7	2,756.5	2,803,177.5
Oregon		20,978.5				226,103.2	262,376.0	570.5	510,028.2
First Pennsylvania	1,288,177.1	666,822.0	34.2	558.3	2,226.9	7,351,149.0	7,980,765.8	44,788.6	17,334,521.9
Ninth Pennsylvania	653,562.6	319,753.3	77.0		75.6	213,041.9	229,740.8		1,416,251.2
Twelfth Pennsylvania	119,698.0	72,211.8				471,015.5	534,728.9		1,197,654.2
Twenty-third Pennsylvania	6,857,150.4	4,541,358.5	5,333.0	33.8	6,128.9	2,509,155.7	2,786,621.0		16,705,781.3
South Carolina	712,578.3	644,477.0				580,351.5	587,918.6		2,525,325.4
Second Tennessee	403,743.3	291,135.3				408,194.9	487,434.4	210.0	1,590,717.9
Fifth Tennessee	748,834.7	597,948.7	485.3			1,154,303.5	1,392,803.8	26,807.9	3,921,183.9
Third Texas						227,332.1	268,159.7		495,491.8
Fourth Texas	620.9	719.5				214,645.8	249,893.9	530.4	466,410.5
Second Virginia	40,019.3	28,038.9				1,065,930.7	1,246,205.8	31,067.8	2,411,262.5
Sixth Virginia	262,313.2	212,754.2		36.7		110,947.8	127,545.5	12,065.1	725,662.5
Washington		477.5				217,522.6	241,753.0	539.3	460,292.4
West Virginia	357,699.6	161,662.7			355.2	244,460.1	273,110.8	1,309.4	1,038,597.8
First Wisconsin	2,032,545.7	1,961,757.2		3,816.4		1,423,216.1	1,720,603.5		7,141,938.9
Second Wisconsin						109,280.9	125,385.4		234,666.3
Total	147,810,794.3	115,994,857.5	2,386,730.9	2,112,830.9	407,646.0	94,072,947.1	105,289,963.7	10,233,308.7	478,309,079.1

PRODUCTION OF FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

District.	Barrels.
Alabama	89,180
Arkansas	7,800
California	879,957
Fourth California	187,510
Colorado	312,190
Connecticut	937,504
Florida	12,807
Georgia	150,398
Hawaii	14,579
First Illinois	4,001,426
Fifth Illinois	208,707
Eighth Illinois	246,288
Thirteenth Illinois	321,272
Sixth Indiana	606,783
Seventh Indiana	619,244
Third Iowa	195,688
Fourth Iowa	158,355
Kansas	26,895
Second Kentucky	20,970
Fifth Kentucky	396,695
Sixth Kentucky	226,717
Seventh Kentucky	29,705
Eighth Kentucky	17,300
Louisiana	359,840
Maryland	1,810,090
Third Massachusetts	1,852,829
First Michigan	859,381
Fourth Michigan	628,263
Minnesota	986,413
First Missouri	3,085,300
Sixth Missouri	417,650
Montana	323,953
Nebraska	286,845
New Hampshire	344,346
First New Jersey	59,180
Fifth New Jersey	7,800
New Mexico	165,510
First New York	312,190
Second New York	937,504
Third New York	12,807
Fourteenth New York	150,398
Twenty-first New York	14,579
Twenty-eighth New York	4,001,426
Fourth North Carolina	208,707
Fifth North Carolina	246,288
North and South Dakota	321,272
First Ohio	606,783
Tenth Ohio	619,244
Eleventh Ohio	195,688
Eighteenth Ohio	158,355
Oregon	26,895
First Pennsylvania	20,970
Ninth Pennsylvania	396,695
Twelfth Pennsylvania	226,717
Twenty-third Pennsylvania	29,705
South Carolina	17,300
Second Tennessee	359,840
Fifth Tennessee	1,810,090
Third Texas	1,852,829
Fourth Texas	859,381
Second Virginia	628,263
Sixth Virginia	986,413
Washington	3,085,300
West Virginia	417,650
First Wisconsin	323,953
Second Wisconsin	286,845
Total	344,346

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

State or Territory.	Barrels.
Alabama	89,180
Arkansas	7,800
California	1,067,467
Colorado	312,190
Connecticut	937,504
Florida	12,807
Georgia	150,398
Hawaii	14,579
Illinois	4,777,788
Indiana	1,225,967
Iowa	353,593
Kansas	26,895
Kentucky	640,227
Louisiana	359,840
Maryland	1,810,090
Massachusetts	1,852,829
Michigan	1,217,794
Minnesota	986,413
Missouri	3,502,950
Montana	323,953
Nebraska	286,845
New Hampshire	344,346
New Jersey	59,180
New Mexico	165,510
New York	5,502,947
North Carolina	455,995
North and South Dakota	321,272
Ohio	5,714,557
Oregon	26,895
Pennsylvania	6,714,557
South Carolina	17,300
Tennessee	2,525,325
Texas	495,491
Virginia	1,165,620
Washington	538,811
West Virginia	276,734
Wisconsin	4,078,384
Total	49,459,540

State or Territory.	Barrels.
Nebraska	286,845
New Hampshire	344,346
New Jersey	2,684,261
New Mexico	16,550
New York	11,060,407
North Carolina	455,995
North and South Dakota	321,272
Ohio	5,714,557
Oregon	26,895
Pennsylvania	6,714,557
South Carolina	17,300
Tennessee	2,525,325
Texas	495,491
Virginia	1,165,620
Washington	538,811
West Virginia	276,734
Wisconsin	4,078,384
Total	49,459,540

District.	Barrels.
First New Jersey	117,512
Fifth New Jersey	2,566,749
New Mexico	16,550
First New York	3,018,477
Second New York	807,490
Third New York	4,942,477
Fourteenth New York	1,587,691
Twenty-first New York	550,937
Twenty-eighth New York	1,402,895
Fourth North Carolina	
Fifth North Carolina	1,116,983
North and South Dakota	1,138,889
First Ohio	2,767,497
Tenth Ohio	242,913
Eleventh Ohio	1,022,420
Eighteenth Ohio	2,071,427
First Pennsylvania	2,895
Ninth Pennsylvania	101,763
Twelfth Pennsylvania	128,326
Twenty-third Pennsylvania	816,494
South Carolina	94,401
Second Tennessee	67,286
Fifth Tennessee	98,325
Third Texas	26,572
Fourth Texas	1,649,363
Second Virginia	553,811
Sixth Virginia	976,754
Washington	3,502,947
West Virginia	576,140
First Wisconsin	
Second Wisconsin	
Total	49,459,540

DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses, general bonded warehouses, and special bonded warehouses; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars and cigarettes, and playing cards in bond; to the exportation of distilled spirits, tobacco, cigars, and stills, with benefit of drawback, and to the use of grape brandy, free of tax, in fortifying wines, are prepared from reports in the division of assessments:

ASSESSMENTS.

1. By States and Territories, 1905.

The following statement shows the amount of assessments in each of the several States and Territories of the United States, except where two or more are comprised in one district, during the fiscal year ended June 30, 1905:

State or Territory.	Amount.	State or Territory.	Amount.
Alabama	$15,870.17	Montana, Idaho, and Utah	$3,740.89
Arkansas	9,669.41	Nebraska	6,148.35
California and Nevada	84,020.17	New Hampshire, Maine, and Vermont	23,341.24
Colorado and Wyoming	5,452.45	New Jersey	34,632.29
Connecticut and Rhode Island	51,896.88	New Mexico and Arizona	3,794.11
Florida	8,039.98	New York	370,149.95
Georgia	50,047.69	North Carolina	110,459.07
Hawaii	1,491.74	North and South Dakota	8,341.29
Illinois	61,802.54	Ohio	45,418.28
Indiana	30,958.49	Oregon	1,874.33
Iowa	7,252.89	Pennsylvania	79,342.27
Kansas, Indian Territory, and Oklahoma	11,023.41	South Carolina	5,757.69
Kentucky	45,528.37	Tennessee	34,375.36
Louisiana and Mississippi	22,640.32	Texas	13,695.05
Maryland, Delaware, and District of Columbia	14,326.94	Virginia	37,474.67
Massachusetts	70,642.10	Washington and Alaska	9,019.24
Michigan	32,975.03	West Virginia	8,438.09
Minnesota	9,334.79	Wisconsin	5,589.19
Missouri	37,242.50	Total	1,371,807.23

2. By Articles and Occupations, 1904 and 1905.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1904, and June 30, 1905, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Assessed during the fiscal year ended—		Fiscal year ended June 30, 1905.	
	June 30, 1904.	June 30, 1905.	Increase over 1904.	Decrease from 1904.
Tax on deficiencies in production of distilled spirits	$37,507.38	$12,979.50		$24,527.88
Tax on excess of materials used in the production of distilled spirits	2,682.68	5,011.22	$2,328.54	
Tax on distilled spirits fraudulently removed or seized; also taxes overdue	132,258.64	194,664.04	62,405.40	
Tax on fermented liquors not paid by stamp	5,298.60	2,501.25		2,797.35
Tax on tobacco, snuff, and cigars removed from factory unstamped	10,992.88	14,269.88	3 277.00	
Tax on oleomargarine not paid by stamp	288,594.12	29,932.72		258,661.40
Assessed penalties	131,924.82	144,835.04	12,910.22	
Tax on documentary stamps, Schedule A, etc.	16,492.99	4,960.16		11,532.83
Special tax on capital of bankers	137.92	30.00		107.92
Tax on gross receipts	11,676.76			11,676.76
Tax on imitation wines	780.00			780.00
Taxes on legacies and distributive shares	2,300,367.25	616,990.65		1,683,376.60
Tax on mixed flour	9.08	2.57		6.51
Tax on proprietary articles, Schedule B, etc.		2.50	2.50	
Tax on playing cards	718.82	224.00		494.82
Tax on adulterated butter	940.90	814.60		126.30
Tax on renovated butter	10.61	293.52	282.91	
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money; also fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	254,202.46	254,301.95	99.49	
Special tax (licenses)	84,131.72	89,993.63	5,861.91	
Total	3,278,727.63	1,371,807.23	87,167.97	1,994,088.37

Taxes on deficiencies in the production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1905, are as follows: One hundred and twenty-two claims received from grain distillers. Amount of tax abated:

On excess of material used	$1,310.52
On deficiencies in production of distilled spirits	118,783.16
Total	120,093.68
Nineteen claims received from fruit distillers, amount of tax abated on deficiences in production of distilled spirits	69,836.46
Total grain and fruit	189,930.14

STATEMENT OF TAXES NOT PAYABLE BY STAMP, ASSESSED, COLLECTED, OR ABATED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, WITH BALANCES OUTSTANDING AT THE BEGINNING AND AT THE CLOSE OF THE YEAR, BY DISTRICTS.

District.	Balance outstanding July 1, 1904.	Assessed during the year.	Charged on special Form 476.	Charged by transfer from other districts.	Total to be accounted for.	Payments.		Abatements.	Credited by transfer to other districts.	Balance outstanding June 30, 1905.
						In advance of assessment.	After assessment.			
Alabama	$2,943.44	$13,558.79	$0.03	$12.50	$16,514.76	$7,548.31	$3,596.54	$1,669.13	.....	$3,700.78
Arkansas	538.64	6,940.40	.....	.....	7,479.04	5,595.13	1,073.09	98.33	.....	712.49
First California	a 21,597.09	56,637.52	.02	.....	78,234.63	15,522.06	9,441.67	8,814.36	.....	44,456.54
Fourth California	11,364.89	23,001.33	.....	.....	34,366.22	18,169.98	8,262.05	4,957.78	$108.12	2,868.29
Colorado	92.42	4,492.03	.....	.....	4,584.45	3,437.84	976.96	143.61	12.50	13.54
Connecticut	3,847.06	48,513.01	.....	.....	52,360.07	16,329.98	21,133.09	4,292.91	.....	10,604.09
Florida	a 185.81	5,630.91	.....	.....	5,816.72	3,000.38	2,707.37	56.25	.....	52.72
Georgia	8,266.57	40,873.19	.....	7.29	49,147.05	13,924.30	7,249.50	3,000.63	45.83	24,926.79
Hawaii	.....	1,491.74	.....	.....	1,491.74	1,491.74	.....	.....	.....	.....
First Illinois	24,510.00	40,658.85	.....	50.00	65,218.85	38,606.60	10,592.82	4,756.18	23.40	11,239.85
Fifth Illinois	35.71	6,239.33	.....	.....	6,275.04	5,148.03	694.93	70.00	11.46	50.62
Eighth Illinois	.....	7,277.51	.....	.....	7,277.51	7,008.13	142.30	112.50	.....	14.58
Thirteenth Illinois	1,572.99	2,447.60	.....	.....	4,020.59	2,084.18	480.26	1,447.82	8.33	.....
Sixth Indiana	441.78	23,985.37	.....	.....	24,427.15	6,761.88	3,253.59	127.08	.....	14,284.60
Seventh Indiana	a 1,683.90	6,440.10	.....	.....	8,124.00	4,230.01	1,108.69	1,676.67	.....	1,108.63
Third Iowa	93.02	2,140.07	.....	.....	2,233.09	1,317.98	481.54	284.82	.....	148.75
Fourth Iowa	246.38	2,705.33	.....	11.46	2,963.17	2,493.22	393.27	73.55	.....	3.13
Kansas	2,274.68	7,842.46	.25	.....	10,117.39	3,575.91	4,870.36	635.86	.....	1,035.26
Second Kentucky	3,241.19	10,711.39	.....	.....	13,952.58	8,874.40	1,571.60	3,217.73	.....	288.85
Fifth Kentucky	903.51	8,338.58	.11	.....	9,242.20	6,421.69	1,115.66	1,316.03	.....	388.82
Sixth Kentucky	193.41	11,351.49	.....	12.50	11,557.40	8,607.38	108.45	2,880.11	.....	11.46
Seventh Kentucky	2,504.92	2,991.83	.....	.....	5,496.75	2,621.02	538.89	2,141.33	.....	195.51
Eighth Kentucky	1,641.58	5,723.37	.07	.....	7,365.02	4,858.47	1,467.68	723.30	.....	315.57
Louisiana	a 386.57	15,966.73	.....	.....	16,353.30	5,744.19	6,302.79	2,944.13	.....	1,362.19
Maryland	12,090.62	13,207.16	.....	.....	25,297.78	9,423.80	646.56	1,522.73	.....	13,704.69
Third Massachusetts	36,952.53	65,454.71	.....	.....	102,407.24	30,827.34	33,425.99	1,378.51	.....	36,775.40
First Michigan	a 11,912.32	25,841.10	.....	.....	37,753.42	8,745.61	16,878.46	11,848.09	.....	281.26
Fourth Michigan	50.08	4,645.44	.....	.....	4,695.52	4,011.76	623.76	10.00	.....	50.00
Minnesota	197.54	8,109.82	.....	.....	8,307.36	6,922.05	958.34	75.64	.....	356.33
First Missouri	1,279.55	25,163.60	.....	.....	26,443.15	6,030.26	8,189.59	282.05	.....	11,941.25
Sixth Missouri	a 1,181.75	9,723.93	.....	.....	10,905.68	4,331.99	1,665.88	269.55	.....	4,638.26
Montana	187.92	3,432.98	.....	.....	3,620.90	3,106.50	359.18	146.05	.....	9.17
Nebraska	212.41	4,549.18	.....	.....	4,761.59	3,108.94	1,314.61	195.41	.....	142.63
New Hampshire	7.30	22,134.57	.....	.....	22,141.87	13,056.92	2,953.54	82.50	.....	6,042.91
First New Jersey	48.93	8,763.15	.....	.....	8,812.08	5,081.18	1,907.06	.....	.....	1,823.84
Fifth New Jersey	32,717.22	24,403.56	.....	.....	57,120.78	2,866.87	31,711.52	19,345.71	.....	3,196.68
New Mexico	707.11	2,294.94	.....	12.50	3,014.55	1,224.19	628.86	712.93	.....	448.57
First New York	8,284.15	5,429.09	.....	.....	13,713.24	3,548.08	1,825.83	8,297.30	.....	42.03
Second New York	3,119.01	4,230.01	.....	.....	7,349.02	2,761.75	1,270.37	797.31	.....	2,519.59
Third New York	278,279.50	334,116.72	.....	.....	607,396.22	13,551.09	513,560.41	6,338.65	.....	73,946.07
Fourteenth New York	11,987.00	6,815.56	.....	.....	18,802.56	2,427.70	4,169.26	1,205.51	.....	11,000.09
Twenty-first New York	53.09	7,153.71	.....	.....	7,206.80	2,337.30	1,764.91	25.00	.....	3,079.59
Twenty-eighth New York	496.88	5,610.42	.....	.....	6,107.30	4,887.71	1,014.12	180.22	.....	16.25
Fourth North Carolina	6,685.02	9,888.44	.....	33.33	16,606.79	8,698.91	1,172.27	1,852.24	.....	4,883.37
Fifth North Carolina	a 7,584.21	31,829.79	.....	.....	39,414.00	25,973.82	4,620.97	7,630.54	.....	1,189.70
North and South Dakota	1,191.85	4,597.55	10.00	23.40	5,822.80	2,064.39	1,827.93	241.65	.....	1,688.83
First Ohio	.....	17,382.77	.....	.....	17,382.77	17,263.39	119.38	.....	.....	.....
Tenth Ohio	7,994.12	3,342.55	.....	.....	11,336.67	2,445.31	4,017.58	4,873.78	.....	47.70
Eleventh Ohio	12.50	1,314.91	.....	.....	1,327.41	1,108.99	170.72	.....	.....	114.38
Eighteenth Ohio	1,176.87	20,023.00	.....	.....	21,199.87	19,779.00	132.92	1,161.91	11.46	1,040.83
Oregon	1,358.72	1,520.99	.....	.....	2,879.71	1,350.56	323.04	167.28	.....	846.16
First Pennsylvania	a 20,932.76	33,181.84	25.00	.....	54,139.60	2,588.79	7,661.82	43,042.83	.....	779.25
Ninth Pennsylvania	235.41	3,711.64	.02	.....	3,947.07	1,916.14	1,194.68	57.00	.....	25.60
Twelfth Pennsylvania	a 12.51	1,928.72	.....	.....	1,941.23	1,678.51	237.72	.....	.....	7,013.46
Twenty-third Pennsylvania	26,949.23	31,702.29	.....	11.46	58,062.98	24,004.65	3,328.67	23,716.21	.....	168.11
South Carolina	138.13	4,480.18	1.10	.....	4,619.41	b 2,897.85	1,494.49	58.96	.....	2,160.93
Second Tennessee	387.26	9,732.17	.....	.....	10,119.43	6,149.69	1,507.21	289.31	12.29	4,123.20
Fifth Tennessee	935.97	9,977.08	.....	5.00	10,918.05	2,908.77	2,149.50	1,736.58	.....	105.75
Third Texas	223.34	4,979.42	.....	.....	5,202.76	4,794.30	180.84	121.87	.....	749.36
Fourth Texas	a 3,392.62	6,727.44	.02	.....	10,120.08	5,384.53	2,623.64	1,358.38	4.17	635.69
Second Virginia	1,398.28	4,447.71	.....	108.12	5,954.11	2,154.01	2,958.32	206.09	.....	10,765.09
Sixth Virginia	23,845.03	20,772.65	50.71	.....	44,668.39	10,836.58	9,187.98	13,878.74	.....	1.20
Washington	91.63	8,009.66	.....	.....	8,101.29	7,824.03	177.10	98.96	.....	3,394.91
West Virginia	3.96	7,359.10	.....	.....	7,363.06	3,909.52	58.63	.....	.....	4.17
First Wisconsin	.....	2,770.03	.....	.....	2,770.03	2,699.89	65.97	.....	.....	23.96
Second Wisconsin	92.62	2,436.24	.....	.....	2,528.86	2,012.66	337.24	105.00	50.00	
Total	587,372.51	1,179,154.75	87.33	287.56	1,766,902.15	482,368.14	757,978.97	198,738.57	287.56	327,529.91

a Balances outstanding at the beginning of the year adjusted to agree with Forms 51B.
b Does not include $6.38 collected in May, 1905, but not assessed until July, 1905.

STATEMENT, BY DISTRICTS, OF TAXES PAYABLE BY STAMPS, NOT PAID AT THE TIME AND IN THE MANNER REQUIRED BY LAW, ASSESSED, COLLECTED, OR ABATED DURING THE FISCAL YEAR ENDED JUNE 30, 1905, WITH THE BALANCES OUTSTANDING AT THE BEGINNING AND AT THE CLOSE OF THE YEAR.

District.	Balance outstanding at beginning of year.	Assessed during the year.	Charged by transfer from other districts.	Total to be accounted for.	Collected during the year.	Abated during the year.	Credited by transfer to other districts.	Balance outstanding at the close of the year.
Alabama	$349.59	$2,311.38	$25.00	$2,685.97	$2,018.05	$371.25	.....	$296.67
Arkansas	529.16	2,729.01	.....	3,258.17	2,197.46	535.42	.....	525.29
First California	1,420.36	2,451.17	.....	3,871.53	2,799.47	542.91	.....	529.15
Fourth California	.....	1,930.15	.....	1,930.15	1,635.15	120.00	.....	175.00
Colorado	59.58	960.42	.....	1,020.00	837.50	132.50	$50.00	.....
Connecticut	284.00	3,383.87	1,046.66	4,714.53	3,177.79	468.00	.....	1,068.74
Florida	247.91	2,409.07	.....	2,656.98	2,465.32	117.50	.....	74.16
Georgia	3,499.81	9,174.50	14.58	12,688.89	10,714.46	1,117.28	104.17	752.98
Hawaii	.....	.....	.....	.....	.....	.....	.....	.....
First Illinois	660.42	3,188.76	100.00	3,949.18	2,188.40	1,368.03	.....	392.75
Fifth Illinois	25.00	1,131.74	.....	1,156.74	895.07	238.75	22.92	.....
Eighth Illinois	.....	517.91	.....	517.91	263.75	225.00	.....	29.16
Thirteenth Illinois	580.84	340.84	.....	921.68	658.04	246.97	16.67	.....
Sixth Indiana	37.50	246.58	.....	284.08	221.58	37.50	.....	25.00
Seventh Indiana	41.67	286.44	.....	328.11	165.61	131.25	.....	31.25
Third Iowa	153.75	1,631.66	.....	1,785.41	941.64	569.59	.....	274.18
Fourth Iowa	.....	775.83	22.92	798.75	645.42	147.08	.....	6.25
Kansas	515.27	3,180.95	.....	3,696.22	2,112.46	778.75	.....	805.01
Second Kentucky	420.30	1,636.04	.....	2,056.34	805.34	939.00	.....	312.00
Fifth Kentucky	1,095.67	3,403.63	.....	4,499.30	2,099.53	1,832.67	.....	567.10
Sixth Kentucky	91.73	20.83	25.00	137.56	41.67	95.89	.....	.....
Seventh Kentucky	262.99	504.06	.....	767.05	526.98	215.07	.....	25.00
Eighth Kentucky	114.05	847.15	.....	961.20	642.63	235.23	.....	83.34
Louisiana	255.41	6,673.59	.....	6,929.00	4,430.36	1,548.31	.....	950.33
Maryland	1,343.48	1,119.78	.....	2,463.26	944.72	1,067.37	.....	451.17
Third Massachusetts	1,785.58	5,187.39	.....	6,972.97	4,625.59	294.85	1,046.66	1,005.87
First Michigan	211.25	1,772.74	.....	1,983.99	822.03	566.13	.....	595.83
Fourth Michigan	.....	715.75	.....	715.75	695.75	20.00	.....	.....
Minnesota	147.08	1,224.97	.....	1,372.05	1,116.65	186.24	.....	69.16
First Missouri	12.00	2,152.10	.....	2,164.10	986.26	393.25	.....	784.59
Sixth Missouri	560.00	202.87	.....	762.87	677.87	.....	.....	25.00
Montana	248.33	307.91	.....	556.24	267.07	278.75	.....	10.42
Nebraska	125.00	1,599.17	.....	1,724.17	1,428.33	220.84	.....	75.00
New Hampshire	6.25	1,206.67	.....	1,212.92	829.59	178.33	.....	210.00
First New Jersey	.....	.....	.....	.....	.....	.....	.....	.....
Fifth New Jersey	607.33	1,465.58	.....	2,072.91	1,361.42	609.41	.....	102.08
New Mexico	133.33	1,499.17	50.00	1,682.50	832.50	143.75	.....	706.25
First New York	310.01	175.00	.....	485.01	418.34	66.67	.....	.....
Second New York	108.34	245.83	.....	354.17	83.33	158.34	.....	112.50
Third New York	170.00	504.17	.....	674.17	166.67	212.50	.....	295.00
Fourteenth New York	328.37	4,348.21	.....	4,676.58	3,947.13	627.50	.....	101.95
Twenty-first New York	.....	391.63	.....	391.63	391.63	.....	.....	.....
Twenty-eighth New York	108.33	1,129.60	.....	1,237.93	1,034.39	174.16	.....	29.38
Fourth North Carolina	528.44	50,526.44	201.43	51,256.31	5,845.23	a 45,411.08	.....	.....
Fifth North Carolina	739.12	18,214.40	.....	18,953.52	18,633.03	243.57	.....	76.92
North and South Dakota	2,089.17	3,743.74	.....	5,832.91	2,603.33	97.50	.....	3,132.08
First Ohio	.....	1,988.80	.....	1,988.80	1,933.69	55.11	.....	.....
Tenth Ohio	.....	577.07	.....	577.07	577.07	.....	.....	.....
Eleventh Ohio	25.00	278.75	.....	303.75	303.75	.....	.....	.....
Eighteenth Ohio	80.42	510.43	.....	590.85	355.43	.....	22.92	212.50
Oregon	145.83	353.34	.....	499.17	275.00	75.00	.....	149.17
First Pennsylvania	12.50	395.12	.....	407.62	382.62	25.00	.....	.....
Ninth Pennsylvania	.....	812.50	.....	812.50	640.43	172.07	.....	.....
Twelfth Pennsylvania	.....	170.83	.....	170.83	165.00	5.83	.....	.....
Twenty-third Pennsylvania	715.86	7,439.33	22.92	8,178.11	663.98	1,342.55	.....	6,171.58
South Carolina	131.23	1,277.51	.....	1,408.74	1,240.92	42.82	.....	125.00
Second Tennessee	214.31	5,391.08	.....	5,605.39	3,334.50	457.10	24.58	1,789.21
Fifth Tennessee	517.67	9,275.03	10.00	9,802.70	5,875.78	3,669.41	.....	257.51
Third Texas	64.58	175.01	.....	239.59	183.34	31.25	.....	25.00
Fourth Texas	1,908.68	1,813.18	12.50	3,734.36	2,414.03	1,000.75	8.33	311.25
Second Virginia	491.40	3,967.25	.....	4,458.65	2,229.85	278.33	134.76	1,815.71
Sixth Virginia	3,027.06	8,287.06	.....	11,314.12	9,787.48	945.56	.....	581.08
Washington	12.50	1,009.58	.....	1,022.08	982.50	37.50	.....	2.08
West Virginia	.....	1,078.99	.....	1,078.99	867.48	.....	.....	211.51
First Wisconsin	.....	31.25	.....	31.25	22.92	.....	.....	8.33
Second Wisconsin	.....	351.67	.....	351.67	239.17	12.50	100.00	.....
Total	27,493.46	192,652.48	1,531.01	221,676.95	122,669.48	71,109.97	1,531.01	26,366.49

a This amount includes $113.19 loss allowed on regauge of spirits seized and $45,269.84 stamp tax on spirits seized and afterwards released and returned to distillery warehouse to be tax paid upon withdrawal.

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES JULY 1, 1904

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								61,065.5	61,065.5
Arkansas	7,919.4	839.0						29,298.7	38,057.1
First California	157.8	22,490.3	35,459.3		790.1		143,002.2		201,899.7
Colorado								1,465.8	1,465.8
Connecticut					109,657.4				109,657.4
Florida	2,056.5								2,056.5
Georgia		1,438.6						76,993.4	78,432.0
First Illinois								138,994.0	138,994.0
Fifth Illinois		817,157.8	23,270.8		2,667.1	400.6	206,133.6	2,051,038.6	3,100,668.5
Eighth Illinois	6,558.4	1,752.1	8,954.1				370,749.6	971,409.8	1,359,424.0
Thirteenth Illinois	39,968.9	373.7	7,752.3					15,136.5	63,231.4
Sixth Indiana	43,001.3	159,022.9	510.0				14,306.2	2,439,450.4	2,656,290.8
Seventh Indiana	197,284.3	39,617.0	49,669.7		3,365.2	60.0	114,707.9	188,854.0	593,558.1
Kansas	38,415.4								38,415.4
Second Kentucky	8,739,708.2	282,459.8							9,022,168.0
Fifth Kentucky	43,731,313.7	9,952,914.4	4,347.0			2,277.6	75,154.9	287,335.1	54,053,342.7
Sixth Kentucky	5,908,915.7	2,917,697.6	2,084.1	85,638.3	569.9			3,354,986.3	12,269,891.9
Seventh Kentucky	15,781,453.4	3,873,406.8						45,239.1	19,700,099.3
Eighth Kentucky	16,382,256.9	1,115,607.1							17,497,864.0
Louisiana	253,181.4		118,608.8		2,938.3	51.5	301,795.8	54,520.6	731,096.4
Maryland	1,440.0	18,016,731.0	12,419.1		9,636.8		3,490.2	81,252.4	18,124,969.5
Third Massachusetts		8,387.7		1,201,577.3	19,867.3		884.6		1,230,716.9
First Michigan			78,127.9				6,133.4		84,261.3
First Missouri	55,960.1	16,697.3						1,874.5	74,531.9
Sixth Missouri	396,774.1	60,735.8							457,509.9
Montana								5,799.6	5,799.6
Nebraska	161,918.5	93,738.9	82,138.1		12,331.6		252,866.1	206,192.2	809,185.4
New Hampshire				20,819.4					20,819.4
Fifth New Jersey		21,442.0							21,442.0
First New York			38,635.0		4,133.6	6,649.6	183,305.2	657.0	233,380.4
Fourteenth New York	26,955.6	686,630.8	260.3		7,388.3		21,145.6		742,380.6
Twenty-first New York	17,100.5	327,956.4			3,475.6	697.6		184,245.6	533,475.7
Twenty-eighth New York		37,643.1							37,643.1
Fourth North Carolina		122.0						51,723.5	51,845.5
Fifth North Carolina								77,159.0	77,159.0
First Ohio	755,458.0	3,060,882.9	28,149.6		29,349.9		29,975.1	3,860,752.2	7,764,567.7
Tenth Ohio	1,223,036.0	147,837.2			239.3				1,381,112.5
Eleventh Ohio	26,607.1	39,397.1			27.6			35,228.3	101,260.1
Eighteenth Ohio	2,032.4	243,899.7						312.9	246,245.0
First Pennsylvania		4,902,519.8						622.3	4,910,142.6
Ninth Pennsylvania		1,788,679.9							1,788,679.9
Twelfth Pennsylvania		298,958.8						456.2	299,415.0
Twenty-third Pennsylvania		27,826,747.4						642,864.1	28,469,611.5
South Carolina		29,970.4						238,505.0	268,475.4
Second Tennessee								321,958.5	321,958.5
Fifth Tennessee								1,285,157.9	1,285,157.9
Fourth Texas								392.2	392.2
Second Virginia		720.4						13,956.1	14,676.5
Sixth Virginia	136.4	278,780.3						35,743.7	314,660.4
Washington		1,761.8						1,346.5	3,108.3
West Virginia	18,226.7	1,111,039.2						50,963.7	1,180,229.6
First Wisconsin	109,174.1	358,064.1	8,710.1		42,280.6		14,729.4	121,971.6	654,929.9
Total	93,937,010.8	78,551,121.1	499,096.2	1,308,035.0	248,718.6	10,136.9	1,738,379.8	16,934,923.3	193,227,421.7
GENERAL BONDED WAREHOUSES.									
First California	333,098.6	89,385.6	1,568.9	2,278.4	4,871.3			27,557.8	458,760.6
Colorado	38,224.9	2,106.9						15,613.4	55,945.2
Hawaii	3,135.3	196.0			1,182.8				4,514.1
Second Kentucky	185,915.1							5,156.6	191,071.7
Fifth Kentucky	610,054.5	31,104.0	162.8	319.0	300.4			52,162.9	694,103.6
Seventh Kentucky	376,862.6	238.0						699.0	377,799.6
Sixth Missouri	47,503.1	22,472.2						29,670.8	99,646.1
Oregon	6,668.4	3,133.0							9,801.4
Twenty-third Pennsylvania	236.8	15,221.5						1,403.5	16,861.8
Total	1,601,699.3	163,857.2	1,731.7	2,597.4	6,354.5			132,264.0	1,908,504.1
Grand total	95,538,710.1	78,714,978.3	500,827.9	1,310,632.4	255,073.1	10,136.9	1,738,379.8	17,067,187.3	195,135,925.8
Remaining in warehouses July 1, 1903	92,873,834.8	74,721,527.6	1,017,492.6	1,229,162.2	172,118.6	11,819.3	1,989,697.1	16,335,125.9	188,350,778.1

DIFFERENT KINDS OF SPIRITS PRODUCED FROM MATERIALS OTHER THAN FRUIT DURING THE YEAR AND DEPOSITED IN DISTILLERY WAREHOUSES.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, PRODUCED FROM MATERIALS OTHER THAN FRUIT, AND DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral or cologne spirits.	Miscellaneous.	Aggregate.
Alabama								141,277.1	141,277.1
Arkansas								37,875.8	37,875.8
First California		1,820.8	271,233.5				779,150.2		1,052,204.5
Colorado		201.2						357.9	559.1
Connecticut					182,673.1				182,673.1
Georgia	277.5	1,869.0						222,448.9	224,595.4
First Illinois								47,467.2	47,467.2
Fifth Illinois		843,573.3	3,470,571.9		605,734.7	34,552.5	24,917,097.6	4,601,327.6	34,472,857.6
Eighth Illinois	2,782.3		1,127,286.7		47,986.2	589.2	8,275,715.2	239,952.9	9,694,312.5
Thirteenth Illinois	2,279.9		16,557.3				6,810.1	168,328.4	193,975.7
Sixth Indiana	2,396.6	29,151.8	428,338.1		32,740.1	103,418.7	1,956,475.0	4,608,967.2	7,161,487.5
Seventh Indiana	87,309.0	784.9	516,734.0		93,144.2	5,363.7	11,974,770.0	1,358,106.9	14,036,212.7
Kansas	11,391.9								11,391.9
Second Kentucky	3,630,985.0	98,200.7							3,729,185.7
Fifth Kentucky	12,147,282.6	1,919,861.8						134,865.0	14,202,009.4
Sixth Kentucky	1,324,951.6	559,009.8		194,989.3				1,393,173.1	3,472,123.8
Seventh Kentucky	4,032,049.1	490,860.6						540,399.4	5,063,309.1
Eighth Kentucky	4,104,463.8	176,944.6							4,281,408.4
Louisiana	40,960.9		1,651,858.2		78,968.7	4,491.4	3,952,528.3	78,015.0	5,806,822.5
Maryland		5,945,526.4			50,086.4			31,698.0	6,027,310.8
Third Massachusetts				1,582,043.5	51,592.3				1,633,635.8
First Michigan			580,627.7				122,048.7		702,676.4
First Missouri	55,135.6								55,135.6
Sixth Missouri	225,616.2	96,855.3						3,963.1	326,434.6
Nebraska	28,414.7	22,852.8	471,876.9		36,443.5		1,100,887.3	195,152.2	1,855,627.4
New Hampshire				14,954.4					14,954.4
First New York			1,886,251.7		47,067.7	42,832.2	2,558,675.2	7,861.2	4,542,688.0
Fourteenth New York	18,584.1	207,056.4	284,630.6		281,889.1	125.1	2,016,510.9	13,831.8	2,822,628.0
Twenty-first New York	14,655.9	96,204.0			7,619.5			124,178.2	242,657.6
Fourth North Carolina								232,945.7	232,945.7
Fifth North Carolina								400,945.5	400,945.5
First Ohio	366,994.3	504,312.6	402,016.6		461,906.5	693.8	3,127,865.4	6,059,730.0	10,923,519.2
Tenth Ohio	571,389.9	22,090.6	10,195.9		4,552.2		15,541.3	14,507.8	638,277.7
Eleventh Ohio	14,250.8	6,829.0						.1	21,079.9
Eighteenth Ohio	7,100.5	74,485.1							81,585.6
First Pennsylvania		1,283,545.8						4,631.3	1,288,177.1
Ninth Pennsylvania		653,562.6							653,562.6
Twelfth Pennsylvania		119,698.0							119,698.0
Twenty-third Pennsylvania		6,615,309.3			591.9			241,249.2	6,857,150.4
South Carolina		53,740.5						658,837.8	712,578.3
Second Tennessee								403,743.3	403,743.3
Fifth Tennessee								748,834.7	748,834.7
Fourth Texas								620.9	620.9
Second Virginia								40,019.3	40,019.3
Sixth Virginia	1,863.1	155,115.0						105,335.1	262,313.2
West Virginia	10,672.9	337,905.8						9,120.9	357,699.6
First Wisconsin	40,360.0	93,054.3	492,619.9		204,713.5		140,735.6	1,061,062.4	2,032,545.7
Total	26,742,168.2	20,410,422.0	11,610,799.0	1,791,987.2	2,187,709.6	192,066.6	60,944,810.8	23,930,830.9	147,810,794.3
Deposited during the year ended June 30, 1904	20,247,089.2	18,371,344.7	11,486,082.4	1,801,179.0	2,110,215.9	309,990.2	57,997,506.1	21,988,544.5	134,311,952.0

INCREASED PRODUCTION OF DISTILLED SPIRITS.

The quantity of distilled spirits (147,810,794.3 gallons) produced from materials other than fruit and deposited in distillery warehouses during the fiscal year ended June 30, 1905, is greater than the quantity so produced and deposited (134,311,952 gallons) during the fiscal year ended June 30, 1904, by 13,498,842.3 gallons.

The difference is distributed as follows:

	Gallons.
Increase in the production of—	
Bourbon whisky	6,495,079.0
Rye whisky	2,039,077.3
Alcohol	124,716.6
Gin	77,493.7
High-proof, pure, neutral, or cologne spirits	2,947,304.7
Miscellaneous spirits	1,942,286.4
Total increase	13,625,957.7
Decrease in the production of—	
Rum	9,191.8
High wines	117,923.6
Total decrease	127,115.4
Net increase	13,498,842.3

DISTILLED SPIRITS DEPOSITED IN DISTILLERY AND SPECIAL BONDED WAREHOUSES DURING THE PAST TWENTY-EIGHT YEARS.

Fiscal year ended June 30—	Special bonded warehouses.	Distillery warehouses.										
	Fruit brandy.a	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.c	Miscellaneous.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	178,544.0	6,405,320.0	2,834,119.0	10,277,725.0	1,603,376.0	364,963.0	19,412,985.0	11,106,023.0	4,096,342.0	56,281,597.0
1879	69,340.0	8,387,081.0	4,001,048.0	19,594,283.0	2,243,455.0	372,776.0	18,026,632.0	13,459,486.0	5,600,840.0	71,961,561.0
1880	129,086.0	15,414,148.0	6,941,991.0	21,631,069.0	2,439,391.0	394,668.0	15,210,389.0	20,697,975.0	8,265,789.0	90,484,556.0
1881	240,124.0	33,632,615.0	9,331,609.0	22,988,969.0	2,115,506.0	549,396.0	14,363,581.0	23,556,608.0	10,586,666.0	117,988,274.0
1882	381,825.0	29,575,667.0	9,224,777.0	15,201,671.0	1,704,084.0	569,134.0	10,962,374.0	27,871,293.0	10,744,156.0	106,234,986.0
1883	228,977.0	8,682,245.0	4,784,654.0	10,718,706.0	1,801,960.0	545,768.0	8,701,951.0	28,285,253.0	10,309,771.0	74,237,285.0
1884	200,732.0	8,896,832.0	5,089,968.0	12,385,229.0	1,711,158.0	641,724.0	6,745,688.0	25,539,680.0	11,426,470.0	75,636,471.0
1885	312,197.0	12,277,760.0	5,328,043.0	13,436,916.0	2,081,165.0	639,461.0	3,295,869.0	27,104,382.0	10,811,797.0	75,227,580.0
1886	329,679.0	19,318,819.0	7,842,510.0	11,247,877.0	1,799,952.0	656,607.0	2,396,243.0	25,538,581.0	10,548,736.0	80,674,059.0
1887	673,610.0	17,015,034.0	7,813,640.0	10,337,035.0	1,857,223.0	747,025.0	2,410,923.0	27,066,219.0	11,084,500.0	78,905,209.0
1888	864,704.0	7,462,609.0	5,879,690.0	11,075,639.0	1,891,246.0	872,990.0	1,016,436.0	29,475,913.0	12,603,883.0	71,144,110.0
1889	952,358.0	21,960,784.0	8,749,708.0	10,939,135.0	1,471,054.0	1,029,968.0	1,029,405.0	30,439,354.0	13,738,932.0	90,310,868.0
1890	1,137,648.0	32,474,784.0	13,355,577.0	11,354,448.0	1,657,808.0	1,202,940.0	555,572.0	34,622,619.0	14,652,180.0	110,413,577.0
1891	1,225,725.0	29,931,415.0	14,945,389.0	12,249,821.0	1,784,312.0	1,295,574.0	1,007,070.0	35,356,126.0	19,983,282.0	117,186,114.0
1892	2,044,893.0	29,017,797.0	13,436,827.0	14,490,987.0	1,956,318.0	1,338,617.0	633,590.0	37,690,335.0	16,204,570.0	116,813,934.0
1893	1,250,276.0	40,895,873.0	16,702,240.0	12,250,380.0	2,106,765.0	1,424,490.0	449,209.0	37,577,052.0	17,305,773.0	129,902,658.0
1894	1,330,289.0	15,518,349.0	10,026,544.0	10,570,070.0	1,864,595.0	1,287,977.0	126,586.0	35,377,115.0	14,434,336.0	90,535,781.0
1895	915,077.3	18,717,152.7	12,321,542.8	8,819,923.6	1,777,083.5	1,176,669.0	209,699.3	21,682,215.6	15,865,308.8	80,865,272.6
1896	1,301,188.3	16,935,862.4	9,153,066.6	9,960,301.1	1,490,227.6	1,008,375.7	198,298.6	25,564,738.3	22,187,832.7	87,850,891.3
1897	620,780.8	6,113,726.2	4,269,220.2	9,502,353.2	1,284,156.9	1,159,314.9	206,738.4	16,877,305.6	23,041,593.3	63,090,428.6
1898	918,246.7	13,439,458.9	8,818,240.0	11,672,794.8	1,340,546.5	1,267,379.5	171,124.4	20,613,206.3	23,836,204.0	81,680,460.1
1899	1,297,681.2	17,256,330.8	10,792,825.1	11,974,354.0	1,494,379.3	1,266,823.4	120,832.6	25,876,228.1	27,984,781.4	98,304,235.9
1900	1,498,398.9	19,411,829.1	14,296,568.1	10,735,771.0	1,614,513.6	1,597,081.2	249,743.1	24,173,671.3	33,405,522.4	106,982,908.7
1901	1,658,457.4	26,209,308.6	18,263,700.5	10,775,116.9	1,724,582.2	1,636,290.4	454,626.7	30,228,868.9	35,227,657.6	126,174,057.2
1902	2,073,141.0	20,336,250.2	21,387,221.0	11,483,304.7	2,202,017.3	1,752,280.5	341,222.4	37,429,734.2	33,491,341.6	130,696,542.9
1903	2,513,832.2	26,068,554.9	22,407,638.4	12,084,126.9	2,247,906.8	1,913,401.3	286,432.6	54,620,398.6	22,198,823.6	144,290,024.3
1904	1,798,218.1	20,247,089.2	18,371,344.7	11,486,082.4	2,201,179.0	2,110,235.9	309,990.2	37,997,466.1	21,988,644.5	126,022,170.1
1905	2,313,221.3	26,742,168.2	20,410,422.0	11,610,799.0	1,791,987.2	2,187,709.6	192,066.6	60,944,810.8	23,930,980.9	150,124,015.6

a This does not show brandy redeposited, but shows brandy produced and deposited in special bonded warehouses.
b Includes 1,967.6 gallons seized, released, and restored to warehouse in the sixth district of Virginia.
c Includes high-proof spirits in 1903 and 1904.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								137,621.8	137,621.8
Arkansas	3,359.2	419.3						28,671.9	32,450.4
First California	152.2	21,580.8	99,878.7		758.1		518,942.2		641,312.0
Colorado		30.0						746.6	776.6
Connecticut					142,052.7				142,052.7
Florida	378.2								378.2
Georgia	95.0	650.8						219,091.6	219,837.4
First Illinois								25,491.2	25,491.2
Fifth Illinois		153,798.6	3,379,433.1		553,058.9	34,737.6	24,491,555.8	2,554,140.9	31,166,719.9
Eighth Illinois	2,191.7	144.1	1,036,153.1		47,986.2	585.6	7,082,324.5	342,691.8	8,512,077.0
Thirteenth Illinois	20,428.4	207.8	24,309.6				6,802.0	181,159.5	232,907.3
Sixth Indiana	8,545.4	21,217.8	412,863.0		32,740.1	102,787.5	1,945,165.4	4,236,223.8	6,759,543.0
Seventh Indiana	154,988.2	2,088.8	554,169.2		95,914.7	5,399.3	11,922,163.0	1,113,667.2	13,848,390.4
Kansas	12,007.8								12,007.8
Second Kentucky	1,439,850.6	46,603.5							1,486,454.1
Fifth Kentucky	5,768,335.1	1,127,803.0	3,518.2			2,277.6	69,067.4	51,006.3	7,022,007.6
Sixth Kentucky	890,820.7	312,816.8	2,084.1	139,822.0	568.5			832,576.2	2,178,688.3
Seventh Kentucky	1,717,036.8	301,202.3						7,350.0	2,025,589.1
Eighth Kentucky	1,895,419.6	113,977.2							2,009,396.8
Louisiana	51,156.0		1,448,627.9		73,233.7	4,471.9	2,830,496.3	54,908.7	4,462,894.5
Maryland		2,749,668.2	2,241.2		48,259.3		346.1	40,939.4	2,841,454.2
Third Massachusetts		3,093.4		745,685.2	37,983.0				786,761.6
First Michigan			299,977.5				49,000.5		348,978.0
First Missouri	35,008.7	1,748.5						1,233.7	37,990.9
Sixth Missouri	78,646.0	8,420.2						46.5	87,112.7
Montana								385.0	385.0
Nebraska	17,811.4	14,729.5	448,265.5		34,698.2		1,027,426.0	80,380.0	1,623,310.6
New Hampshire				9,579.4					9,579.4
Fifth New Jersey		6,862.8							6,862.8
First New York			1,600,247.5		50,813.2	49,481.8	2,001,962.6	7,820.2	3,710,325.3
Fourteenth New York	17,453.9	204,550.1	168,424.5		283,779.2	125.1	2,003,731.5	5,900.5	2,683,964.8
Twenty-first New York	1,104.1	53,896.0			8,501.5			74,140.4	137,642.0
Twenty-eighth New York		5,050.9							5,050.9
Fourth North Carolina								186,252.4	186,252.4
Fifth North Carolina								368,841.1	368,841.1
First Ohio	298,491.8	541,599.3	396,373.5		447,085.5	693.8	3,071,992.9	5,228,937.4	9,985,144.8
Tenth Ohio	176,225.1	6,889.5	5,992.2		1,277.9		5,483.9	2,481.8	198,249.5
Eleventh Ohio	7,350.3	7,269.0			13.9			12,145.9	26,779.4
Eighteenth Ohio	1,273.8	54,740.5						215.5	56,229.8
First Pennsylvania		663,252.8							663,252.8
Ninth Pennsylvania		319,422.7							319,422.7
Twelfth Pennsylvania		71,777.6						434.2	72,211.8
Twenty-third Pennsylvania		3,865,235.8			89.6			119,159.0	3,985,184.4
South Carolina		19,783.9						624,713.1	644,477.0
Second Tennessee								291,135.3	291,135.3
Fifth Tennessee								597,948.7	597,948.7
Fourth Texas								719.5	719.5
Second Virginia		81.1						27,957.8	28,038.9
Sixth Virginia	1,766.6	107,419.4						103,568.2	212,754.2
Washington		267.1						210.4	477.5
West Virginia	10,933.5	134,786.1						9,210.8	154,930.4
First Wisconsin	46,921.8	92,645.3	486,209.9		206,836.4		140,694.3	988,449.5	1,961,757.2
Total	12,657,657.2	11,636,405.5	10,368,769.0	895,086.6	2,065,650.7	200,560.2	57,167,153.5	18,558,543.8	112,949,816.5
GENERAL BONDED WAREHOUSES.									
First California	427,985.5	108,239.7	12.6	8,551.7	10,146.2			32,902.5	587,838.2
Colorado	30,142.1	1,679.5			149.2			13,754.9	45,725.7
Hawaii	4,969.3	146.0			1,939.9				7,055.2
Second Kentucky	34,648.2							39,792.2	74,441.1
Fifth Kentucky	341,686.9	13,036.4		2,108.6	38,626.6			42,073.7	437,534.2
Seventh Kentucky	52,580.4	176.3						348.5	53,105.2
Sixth Missouri	95,822.8	52,260.8			1,125.1			37,878.2	187,086.9
Oregon	17,532.6	2,566.6						879.3	20,978.5
Twenty-third Pennsylvania	198.8	16,000.4						5,637.7	21,836.9
Total	1,005,567.3	194,105.7	12.6	10,660.3	51,987.0			193,269.0	1,455,607.9
Tax paid at distillery warehouses for bottling in bond	789,346.8	775,357.8						24,724.5	1,589,429.1
Total tax-paid withdrawals	14,452,571.3	12,605,879.0	10,368,781.6	905,746.9	2,117,637.7	200,560.2	57,167,153.5	18,776,527.3	115,994,857.5
Tax paid during the year ended June 30, 1904	14,536,790.9	11,410,988.7	10,896,859.8	872,209.9	2,023,842.3	310,037.0	56,319,592.9	19,663,024.1	116,033,305.6

DECREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (115,994,857.5 gallons) withdrawn from distillery and general bonded warehouses, including spirits tax paid for bottling in bond, during the fiscal year ended June 30, 1905, is less than the quantity (116,033,305.6 gallons) withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1904, by 38,448.1 gallons, the decrease being distributed among the different kinds as known to the trade as follows:

		Gallons.
Decrease in the withdrawals of—		
Bourbon whisky		84,219.6
Alcohol		528,078.2
High wines		109,476.8
Miscellaneous whisky		886,496.8
Total decrease		1,608,271.4
Increase in the withdrawals of—		
Rye whisky	594,890.3	
Rum	33,537.0	
Gin	93,795.4	
High-proof, pure, neutral, or cologne spirits	847,600.6	
Total increase		1,569,823.3
Net decrease		38,448.1

The quantity of spirits, as stated by the Chief of the Bureau of Statistics, upon which a customs duty was paid equal to the internal-revenue tax for the fiscal year ended June 30, 1905, is 401,099.9 proof gallons.

SPIRITS UPON WHICH TAX WAS PAID BY STAMP DURING THE FISCAL YEARS ENDED JUNE 30, 1904, AND JUNE 30, 1905.

	Fiscal year ended June 30—	
	1904.	1905.
	Gallons.	*Gallons.*
Withdrawn, tax-paid, from distillery warehouses	113,632,617.5	112,949,816.5
Withdrawn, tax-paid, from general bonded warehouses	1,313,292.5	1,455,601.9
Withdrawn, tax-paid, for bottling in bond	1,087,395.6	1,589,439.1
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	646,152.3	401,099.9
Porto Rican rum tax paid by stamp	48,563.5	62,192.5
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	35,421.5	32,765.6
Fruit brandy, tax-paid, withdrawn from special bonded warehouses	1,254,540.0	1,333,225.6
Fruit brandy, tax-paid, at fruit-brandy distilleries	353,550.7	236,470.0
Total quantity of spirits tax-paid	118,371,533.6	118,060,612.1

DIFFERENT KINDS OF TAX-PAID SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND DURING THE YEAR.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Fifth Illinois	.....	50,156.5	.....	50,156.5
Sixth Indiana	.....	.....	10,361.9	10,361.9
Second Kentucky	67,136.3	.....	.....	67,136.3
Fifth Kentucky	364,474.9	73,729.0	.....	438,203.9
Sixth Kentucky	21,548.7	7,884.5	8,383.2	37,816.4
Seventh Kentucky	239,624.0	67,672.0	236.9	307,532.9
Eighth Kentucky	96,562.9	2,498.4	.....	99,061.3
Maryland	.....	4,966.0	.....	4,966.0
First Ohio	.....	23,492.1	5,742.5	29,234.6
First Pennsylvania	.....	3,569.2	.....	3,569.2
Ninth Pennsylvania	.....	330.6	.....	330.6
Twenty-third Pennsylvania	.....	534,337.2	.....	534,337.2
West Virginia	.....	6,732.3	.....	6,732.3
Total	789,346.8	775,367.8	24,724.5	1,589,439.1
Withdrawn tax-paid for bottling during the year ended June 30, 1904	600,203.6	469,656.5	17,535.5	1,087,395.6

WITHDRAWAL OF PRODUCTS BY MONTHS OF PRODUCTION.

The quantity of each month's production of spirits in distillery warehouses and general bonded warehouses July 1, 1904, which was withdrawn during the fiscal year ended June 30, 1905, is shown in the following statement:

[Quantities in taxable gallons.]

Year and month.	In warehouses July 1, 1904.	Withdrawn during the year ended June 30, 1905.	Remaining in warehouses June 30, 1905.
1896.			
May	2,309.6	2,309.6	.....
June	43,959.8	43,959.8	.....
July	11,347.9	11,347.9	.....
August	5,280.9	5,280.9	.....
October	3,176.3	3,176.3	.....
November	14,806.4	14,806.4	.....
December	41,552.1	41,552.1	.....
1897.			
January	45,923.4	45,923.4	.....
February	70,803.4	70,803.4	.....
March	102,639.1	102,639.1	.....
April	194,322.4	194,322.4	.....
May	194,900.3	194,660.1	240.2
June	99,183.5	77,541.9	21,641.6
July	14,713.1	10,278.2	4,434.9
August	8,400.2	4,943.1	3,457.1
September	8,781.5	6,248.1	2,536.4
October	22,904.3	16,663.1	6,241.2
November	50,426.3	30,170.8	20,255.5
December	103,162.9	63,848.6	39,314.3
1898.			
January	168,982.0	93,395.9	75,586.1
February	301,312.6	104,814.1	196,498.5
March	525,045.5	192,092.3	332,953.2

Year and month.	In warehouses July 1, 1904.	Withdrawn during the year ended June 30, 1905.	Remaining in warehouses June 30, 1905.
1898—Continued.			
April	628,220.5	294,115.5	334,105.0
May	516,803.9	287,471.5	229,332.4
June	183,924.8	98,179.6	85,745.2
July	14,032.5	8,157.0	5,875.5
August	9,899.9	8,076.2	1,823.7
September	27,464.8	15,599.9	11,864.9
October	33,416.8	18,753.2	14,663.6
November	84,765.9	39,203.7	45,562.2
December	363,854.5	142,310.5	221,544.0
1899.			
January	601,937.7	237,474.2	364,463.5
February	717,949.2	310,927.2	407,022.0
March	1,311,542.1	502,533.2	809,008.9
April	1,405,101.4	480,926.0	924,175.4
May	1,759,808.9	737,623.4	1,022,185.5
June	1,055,028.3	536,782.7	518,245.6
July	181,015.1	66,837.6	114,177.5
August	82,537.0	29,346.3	53,190.7
September	105,810.5	45,136.9	60,673.6
October	224,761.0	114,174.3	110,586.7
November	558,093.9	280,450.3	277,643.6
December	1,176,953.7	507,743.8	669,209.9
1900.			
January	1,142,125.3	623,007.3	519,118.0
February	1,512,543.7	703,134.1	809,409.6
March	2,008,660.0	928,893.2	1,079,766.8
April	2,451,524.8	1,137,163.9	1,314,360.9
May	2,892,339.5	1,176,438.5	1,715,901.0
June	1,081,029.1	407,385.5	673,643.6
July	261,470.4	76,400.4	185,070.0
August	43,394.7	19,955.5	23,439.2
September	77,519.7	31,565.0	45,954.7
October	559,885.9	318,347.3	241,538.6
November	939,293.7	472,965.1	466,328.6
December	1,877,262.1	679,597.7	1,197,664.4
1901.			
January	2,644,145.5	1,031,842.1	1,612,303.4
February	4,148,563.5	1,394,767.4	2,753,796.1
March	5,741,024.8	1,773,589.0	3,967,435.8
April	6,431,625.5	1,771,739.0	4,659,886.5
May	6,437,974.3	1,854,271.5	4,583,702.8
June	3,290,564.6	960,435.7	2,330,128.9
July	722,171.8	205,617.0	516,554.8
August	154,883.5	85,079.0	69,801.5
September	274,605.4	98,162.6	176,442.8
October	1,127,608.0	344,889.3	782,718.7
November	1,993,693.7	624,702.3	1,368,991.4
December	3,352,648.5	930,698.5	2,421,950.0
1902.			
January	5,161,423.7	1,036,871.1	4,124,552.6
February	5,626,269.1	1,039,659.4	4,586,609.7
March	6,531,565.2	1,070,777.6	5,460,787.6
April	6,662,805.4	979,481.6	5,683,323.8
May	5,692,535.1	975,837.9	4,716,397.2
June	1,910,539.8	364,095.0	1,546,444.8
July	465,386.2	100,924.4	364,461.8
August	235,785.5	36,999.4	198,786.1
September	241,327.3	32,897.1	208,430.2
October	1,212,383.8	147,011.6	1,065,372.2
November	2,097,230.1	191,428.9	1,905,801.2
December	4,397,709.6	520,600.0	3,877,109.6
1903.			
January	6,762,200.3	607,528.5	6,154,671.8
February	7,472,940.0	714,813.2	6,758,126.8
March	8,760,783.6	842,306.6	7,918,477.0
April	8,450,649.8	668,358.5	7,782,291.3
May	7,339,410.0	642,380.9	6,697,029.1
June	3,552,708.6	435,539.1	3,117,169.5
July	794,149.3	188,198.2	605,951.1
August	311,081.2	181,707.3	129,373.9
September	515,011.2	132,614.9	382,396.3
October	1,322,412.5	118,184.5	1,204,228.0
November	2,267,577.2	207,747.7	2,059,829.5
December	3,869,060.8	390,873.5	3,478,187.3

Year and month.	In warehouses July 1, 1904.	Withdrawn during the year ended June 30, 1905.	Remaining in warehouses June 30, 1905.
1904.			
January	5,054,084.4	544,845.2	4,509,239.2
February	6,302,814.7	663,135.5	5,639,679.2
March	7,802,579.7	770,740.3	7,031,839.4
April	7,963,523.4	633,808.0	7,329,715.4
May	7,660,133.1	996,154.5	6,663,978.6
June	4,456,428.3	2,059,836.2	2,396,592.1
Total	195,135,925.8	41,038,664.0	154,097,321.8

STATEMENT OF DISTILLED SPIRITS, BY YEARS OF PRODUCTION, PRODUCED FROM MATERIALS OTHER THAN FRUIT, REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEARS ENDED JUNE 30, 1903, JUNE 30, 1904, AND JUNE 30, 1905, RESPECTIVELY.

Number of months in warehouse.	Taxable gallons remaining in warehouses June 30—		
	1903.	1904.	1905.
12 months and less	c 59,285,414.7	b 48,318,855.8	a 61,460,001.8
More than 12, not more than 24	d 43,851,661.9	c 50,988,514.8	b 41,431,010.0
More than 24, not more than 36	e 42,107,131.8	d 39,210,749.2	c 46,047,726.6
More than 36, not more than 48	f 21,855,930.3	e 32,452,724.7	d 31,454,877.9
More than 48, not more than 60	g 12,522,979.4	f 13,417,393.6	e 22,067,249.0
More than 60, not more than 72	h 4,586,433.2	g 7,284,802.0	f 7,397,681.9
More than 72, not more than 84	i 1,512,136.1	h 2,532,680.6	g 4,346,434.8
More than 84 months	j 2,629,090.7	i 830,205.1	h 1,352,341.6
Total	188,350,778.1	195,135,925.8	215,557,323.6

a Production of fiscal year ended June 30, 1905.
b Production of fiscal year ended June 30, 1904.
c Production of fiscal year ended June 30, 1903.
d Production of fiscal year ended June 30, 1902.
e Production of fiscal year ended June 30, 1901.
f Production of fiscal year ended June 30, 1900.
g Production of fiscal year ended June 30, 1899.
h Production of fiscal year ended June 30, 1898.
i Production of fiscal year ended June 30, 1897.
j Production of fiscal year ended June 30, 1896.

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								1,391.5	1,391.5
Arkansas	711.5	36.1						1,486.9	2,234.5
First California	5.6	1,431.5	360.4		32.0		4,491.3		6,320.8
Colorado								20.4	20.4
Connecticut					2,305.6				2,305.6
Florida	88.9								88.9
Georgia		31.3						2,324.1	2,355.4
First Illinois								5,322.2	5,322.2
Fifth Illinois		36,460.0	565.3		149.5	215.5	119,484.4	148,893.7	305,768.4
Eighth Illinois	179.0	8.5	297.7			3.6	44,244.9	33,983.9	78,717.6
Thirteenth Illinois	1,563.6	25.8					8.1	943.6	2,541.1
Sixth Indiana	2,078.4	3,024.2	81.1			631.2	11,644.9	96,335.6	113,795.4
Seventh Indiana	15,926.3	225.2	1,876.8		16.9	24.4	68,102.9	13,245.1	98,917.6
Kansas	945.7								945.7
Second Kentucky	243,875.3	6,490.0							250,365.3
Fifth Kentucky	1,166,674.3	232,496.2	30.3				2.0	6,362.4	1,405,565.2
Sixth Kentucky	166,487.5	65,448.4		4,448.1	1.4			122,374.6	358,760.0
Seventh Kentucky	414,730.1	97,809.8						1,258.3	513,798.2
Eighth Kentucky	483,394.1	27,976.5							511,370.6
Louisiana	4,983.9		3,394.7		1.1	19.5	17,918.4	2,652.7	28,970.3
Maryland		616,435.5	68.5		118.6		7.0	3,450.0	620,079.6
Third Massachusetts		540.8		33,280.0	654.6				34,475.4
First Michigan			235.5				85.8		321.3
First Missouri	2,877.9	316.5						407.4	3,601.8
Sixth Missouri	9,650.9	1,177.1						1.0	10,829.0
Montana								9.0	9.0
Nebraska	3,546.2	1,884.9	543.8		48.9		10,662.6	7,661.7	24,348.1
New Hampshire				719.9					719.9
Fifth New Jersey		1,951.4							1,951.4
First New York			95.8				9,572.3	41.0	9,709.1
Fourteenth New York	1,729.7	22,017.1	171.6				6,520.5	148.9	30,587.8
Twenty-first New York	85.7	7,884.4			8.2			9,573.3	17,551.6
Twenty-eighth New York		922.7							922.7
Fourth North Carolina								1,577.7	1,577.7
Fifth North Carolina								2,544.7	2,544.7
First Ohio	34,462.6	102,578.0	292.0		209.9		15,763.0	131,248.2	284,553.7
Tenth Ohio	30,664.9	1,223.1	8.9		4.6		21.9	355.5	32,278.9
Eleventh Ohio	1,158.2	968.4						2,923.5	5,050.1
Eighteenth Ohio	303.0	8,995.2						49.3	9,347.5
First Pennsylvania		162,147.2							162,147.2
Ninth Pennsylvania		57,061.1							57,061.1
Twelfth Pennsylvania		10,630.0						22.0	10,652.0
Twenty-third Pennsylvania		1,006,753.9			.8			20,439.3	1,027,194.0
South Carolina		1,249.0						12,962.2	14,211.2
Second Tennessee								10,937.3	10,937.3
Fifth Tennessee								61,459.4	61,459.4
Fourth Texas								34.3	34.3
Second Virginia		14.6						373.3	387.9
Sixth Virginia		13,113.2						1,333.5	14,446.7
Washington		9.2						7.0	16.2
West Virginia	649.9	33,087.8						1,971.5	35,709.2
First Wisconsin	7,815.2	8,899.9	271.3		552.5		230.8	6,772.5	24,542.2
Total	2,594,588.4	2,581,324.5	7,793.7	38,448.0	4,104.6	894.2	308,760.8	712,898.5	6,198,812.7
GENERAL BONDED WAREHOUSES.									
First California	91,236.8	24,920.6	68.6	365.7	83.0			7,190.6	123,865.3
Colorado	7,341.2	351.7						1,555.6	9,248.5
Hawaii	1,010.7	50.0			55.4				1,116.1
Second Kentucky	7,771.5							798.7	8,570.2
Fifth Kentucky	73,407.6	2,490.3		45.8				3,730.0	79,673.7
Seventh Kentucky	14,138.4	61.7						117.7	14,317.8
Sixth Missouri	19,878.2	11,099.3			8.2			4,551.2	35,536.9
Oregon	3,080.3	676.0						184.1	3,940.4
Twenty-third Pennsylvania	38.0	4,691.2						437.3	5,166.5
Total	217,902.7	44,340.8	68.6	411.5	146.6			18,565.2	281,435.4
Grand total	2,812,491.1	2,575,665.3	7,862.3	38,859.5	4,251.2	894.2	308,760.8	731,463.7	6,480,248.1
Lost by leakage during the fiscal year ended June 30, 1904	2,810,782.0	2,385,874.3	9,948.8	32,694.5	3,381.6	1,635.6	282,509.8	717,802.3	6,244,628.9

INCREASE IN LEAKAGE ALLOWED.

The increase of leakage allowed during the fiscal year ended June 30, 1905, as compared with the fiscal year ended June 30, 1904, on withdrawals from distillery and general bonded warehouses is 235,619.2 gallons, and is distributed among the different kinds as known to the trade as follows:

	Gallons.
Increase in leakage allowed on—	
Bourbon whisky	1,709.1
Rye whisky	189,791.0
Rum	6,165.0
Gin	869.6
High proof, pure, neutral, or cologne spirits	26,251.0
Miscellaneous whisky	13,661.4
Total increase	238,447.1
Decrease in leakage allowed on—	
Alcohol	2,086.5
High wines	741.4
Total decrease	2,827.9
Net increase	235,619.2

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN DISTILLERY AND GENERAL BONDED WAREHOUSES.

The quantity of spirits (6,480,248.1 gallons) reported in the preceding table as lost by leakage or evaporation in distillery and general bonded warehouses, is that portion of actual leakage in warehouses from packages withdrawn during the fiscal year ended June 30, 1905, which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880, section 50 of the act of August 28, 1894, section 1 of the act of March 3, 1899, and section 1 of the act of January 13, 1903.

The following statement shows the quantity of distilled spirits as per original gauge withdrawn from distillery and general bonded warehouses (except spirits withdrawn for transfer to general bonded warehouses and spirits lost by casualty) during the past ten fiscal years, and the quantity and percentage of leakage allowed thereon under the provisions of the acts named above:

Fiscal year ended June 30—	Quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	*Gallons.*	
1896	71,037,411.8	2,721,813.1	3.831+
1897	74,737,084.7	3,652,027.7	4.886+
1898	86,595,583.3	4,477,002.0	5.170+
1899	93,090,869.1	5,074,348.0	5.450+
1900	104,210,531.9	6,911,044.2	6.631+
1901	109,848,895.2	7,065,348.7	6.431+
1902	112,506,807.8	5,985,842.1	5.320+
1903	122,175,303.0	6,183,552.6	5.061+
1904	125,894,816.0	6,244,628.9	4.960+
1905	127,382,313.4	6,480,248.1	5.087+

EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.								
First California			97,732.1			2,376.2		100,128.3
Fifth Illinois		153.8	11,048.5		72.3	46,865.1	84.1	58,223.8
Eighth Illinois			14,257.2			688,781.0		703,038.2
Seventh Indiana						837.5		837.5
Second Kentucky	40.2							40.2
Fifth Kentucky	21,599.7	2,709.2						24,308.9
Sixth Kentucky	481.8	273.3		401.3			500.3	1,656.7
Seventh Kentucky	15,580.7	1,360.1						16,940.8
Eighth Kentucky	122,737.2	117.6						122,854.8
Louisiana	3,413.4		10,373.4		51.0	175,468.9	3,223.0	192,529.7
Maryland		2,328.2						2,328.2
Third Massachusetts				931,996.6				931,996.6
First New York			147,079.9			877.4		147,957.3
Fourteenth New York			65,538.8					65,538.8
First Ohio			5,236.3					5,236.3
First Pennsylvania		34.2						34.2
Ninth Pennsylvania		77.0						77.0
Twenty-third Pennsylvania		4,713.0						4,713.0
Fifth Tennessee							485.3	485.3
Total	163,853.0	11,766.4	351,266.2	932,397.9	123.3	915,206.1	4,292.7	2,378,925.6
GENERAL BONDED WAREHOUSES.								
First California	556.5	43.1			119.3		377.1	1,096.0
Withdrawn to be exported in bottles	4,200.1	2,434.3					74.9	6,709.3
Grand total	168,609.6	14,243.8	351,266.2	932,397.9	242.6	915,206.1	4,744.7	2,386,730.9
Withdrawn during the year ended June 30, 1904	138,550.1	21,848.7	500,229.8	792,744.6	274.1	248,704.2	37,558.5	1,739,910.0

EXPORTATION OF DISTILLED SPIRITS—continued.

2. By Foreign Countries and Kinds.

[Quantities in taxable gallons.]

Land or country to which exported.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High proof, pure neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Africa	32.6			2,394.9				2,394.9
Belgium	1,383.4	412.1	867.7			7,371.2		10,034.4
Bermuda	4,107.7	27.7	218,805.7	5,750.4		685,302.1		913,993.6
Canada	36.9		31,472.1	11,502.5		2,376.2		45,387.7
China	257.9	77.0						334.9
Cuba		201.3						201.3
Denmark	1,200.7	1,209.6		887,010.4				889,420.7
England		168.7						168.7
France	138,768.3	5,577.5	55.2	24,357.2		146,449.6		315,132.6
Germany		43.1						98.3
Guatemala	173.0	298.2						471.2
Holland	1,635.3		6,516.8		51.0	18,764.8	1,321.5	28,279.4
Honduras		28.1						28.1
Ireland		33.6	66,280.0	463.4		39,457.9		106,234.9
Japan	17,500.7	4,989.7	3,707.0		72.3	873.5	1,060.5	28,203.7
Mexico				919.1				919.1
New South Wales	486.9	102.0	5,634.6				1,901.5	8,125.0
Nicaragua	567.2	1,056.4			119.3		377.1	2,120.0
Philippine Islands	2,244.0	38.8	94.4				84.1	2,461.3
Republic of Panama	215.0							215.0
Sweden						9,320.5		9,320.5
Turkey						5,300.3		23,153.0
West Indies			17,852.7					
Total	168,609.6	14,243.8	351,286.2	932,397.9	242.6	915,206.1	4,744.7	2,386,730.9

Different Kinds of Spirits Transferred to Bottling Warehouses for Bottling in Bond for Export During the Fiscal Year ended June 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Second Kentucky	144.4			144.4
Fifth Kentucky	585	1,489.1		2,074.1
Sixth Kentucky		116.9		116.9
Seventh Kentucky	2,701.7	59.4		2,761.1
Eighth Kentucky	769			769
First Ohio		148.9	74.9	223.8
Twenty-third Pennsylvania		620		620
Total	4,200.1	2,434.3	74.9	6,709.3
Total for the year ended June 30, 1904	2,737.4	201.7	76.7	3,015.8

Of the quantity of spirits withdrawn from distillery warehouses during the fiscal year ended June 30, 1905, the following were exported in bottles under the act of March 3, 1897, viz:

[Quantities in proof gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Second Kentucky	128.28			128.28
Fifth Kentucky	577.38	1,452.06		2,029.44
Sixth Kentucky		115.56		115.56
Seventh Kentucky	2,642.97	56.16		2,699.13
Eighth Kentucky	761.16			761.16
First Ohio		138.24	62.64	200.88
Twenty-third Pennsylvania		619.86		619.86
Total	4,109.79	2,381.88	62.64	6,554.31
Total for fiscal year ended June 30, 1904	2,655.75	197.04	66.72	2,919.51

INCREASE IN THE EXPORTATION OF DISTILLED SPIRITS.

The quantity of spirits (2,386,730.9 gallons) withdrawn from distillery and general bonded warehouses for exportation during the fiscal year ended June 30, 1905, is greater than the quantity (1,739,910 gallons) so withdrawn during the fiscal year ended June 30, 1904, by 646,820.9 gallons, the increase being distributed among the different kinds as known to the trade, as follows:

	Gallons.
Increase in the withdrawals of—	
Bourbon whisky	30,059.5
Rum	139,653.3
High-proof, pure, neutral, or cologne spirits	666,501.9
Total increase	836,214.7
Decrease in the withdrawals of—	
Rye whisky	7,604.9
Alcohol	148,943.6
Gin	31.5
Miscellaneous whisky	32,813.8
Total decrease	189,393.8
Net increase	646,820.9

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1890	1,367,726	1.25+
1874	4,060,160	5.90+	1891	1,676,395	1.44+
1875	587,413	.96+	1892	3,218,787	2.80+
1876	1,308,900	2.25+	1893	3,762,231	2.14+
1877	2,529,528	4.22—	1894	6,114,417	6.85+
1878	5,499,252	9.80+	1895	1,312,006.5	1.64+
1879	14,837,581	20.63+	1896	1,190,258.4	1.37+
1880	16,765,666	18.55+	1897	2,091,788.1	3.25+
1881	15,921,482	13.52+	1898	3,372,864.7	4.18+
1882	8,092,725	7.64+	1899	3,245,833.8	3.34+
1883	5,326,427	7.19+	1900	2,468,256.8	2.33+
1884	9,586,738	12.70+	1901	1,930,754	1.55+
1885	10,671,118	14.24+	1902	2,016,763.5	1.56+
1886	5,646,656	7.02+	1903	1,542,251.7	1.08+
1887	2,223,913	2.85+	1904	1,739,910	1.29+
1888	1,514,205	2.15+	1905	2,386,730.9	1.61+
1889	2,590,235	2.89+			

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF 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, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	High proof, pure, neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
First California			9,181.2	209,850.9	219,032.1
Fifth Illinois			40,181.8	121,633.0	161,814.8
Eighth Illinois			50,656.4	274,262.4	324,918.8
Sixth Indiana			14,600.7		14,600.7
Seventh Indiana			4,014.1		4,014.1
Second Kentucky	788.0				788.0
Sixth Kentucky		116.5			116.5
Seventh Kentucky	41.2				41.2
Louisiana			31,422.9	739,185.0	770 607.9
Maryland			3,915.5		3 915.5
Nebraska			6,848.3		6 848.3
First New York			127,768.8	460,522.1	588 290.9
Fourteenth New York			1,359.5		1 359.5
First Ohio			7,275.5		7 275.5
First Pennsylvania		558.3			558.3
Twenty-third Pennsylvania		33.8			33.8
Sixth Virginia		36.7			36.7
First Wisconsin			3,816.4		3,816.4
Total	829.2	745.3	301,041.1	1,805,453.4	2,108,069.0
GENERAL BONDED WAREHOUSES.					
First California			4,761.9		4,761.9
Grand total	829.2	745.3	305,803.0	1,805,453.4	2,112,830.9
Withdrawn during the year ended June 30, 1904	1,703.4	1,299.9	572,557.8	995,922.8	1,571,483.9

INCREASED WITHDRAWALS FOR SCIENTIFIC PURPOSES AND FOR USE OF THE UNITED STATES.

The preceding table shows an increase of distilled spirits withdrawn for scientific purposes and for the use of the United States of 541,347 gallons, as compared with the quantity withdrawn for the same purposes during the fiscal year ended June 30, 1904, as follows:

		Gallons.
Increase in the withdrawals of—		
High-proof, pure, neutral, or cologne spirits		809,530.6
Decrease in the withdrawals of—		
Bourbon whisky	874.2	
Rye whisky	554.6	
Alcohol	266,754.8	
Total decrease		268,183.6
Net increase		541,347.0

WITHDRAWAL OF SPIRITS FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES.

QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High proof, pure neutral or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.								
First California			3,128.9			68,104.6		71,243.5
Fifth Illinois						140,220.1		140,220.1
Eighth Illinois						1,328.6		1,328.6
Seventh Indiana						54,630.2		54,630.2
Second Kentucky	2,768.4							2,768.4
Fifth Kentucky	254.0							254.0
Sixth Kentucky							2,881.2	2,881.2
Seventh Kentucky	127.7	34.4						162.1
Maryland		26,333.8			233.9			26,567.7
Third Massachusetts				30,201.1				30,201.1
First New York			705.8			36,570.4		37,276.2
Fourteenth New York							6,711.8	6,711.8
First Ohio		2,754.2			397.8		8,741.5	11,893.5
First Pennsylvania		2,226.9						2,226.9
Ninth Pennsylvania		75.6						75.6
Twenty-third Pennsylvania		6,047.4					81.5	6,128.9
West Virginia		208.2					147.0	355.2
Total	3,150.1	37,680.5	3,844.7	30,201.1	631.7	300,853.9	18,563.0	394,925.0
GENERAL BONDED WAREHOUSES.								
First California	4,745.6	5,924.1		1,848.8			202.5	12,721.0
Grand total	7,895.7	43,604.6	3,844.7	32,049.9	631.7	300,853.9	18,765.5	407,646.0
Withdrawn during the year ended June 30, 1904	7,844.2	24,377.0		20,137.9	306.4	213,853.4	38,968.7	305,487.6

INCREASED WITHDRAWALS FOR TRANSFER TO MANUFACTURING WAREHOUSES.

As compared with the transfers in the fiscal year ended June 30, 1904, the above table shows an increase of 102,158.4 gallons in the quantity transferred to manufacturing warehouses, distributed as follows:

	Gallons.
Increase in withdrawals of—	
Bourbon whisky	51.5
Rye whisky	19,227.6
Alcohol	3,844.7
Rum	11,912.0
Gin	325.3
High-proof, pure, neutral, or cologne spirits	87,000.5
Total increase	122,361.6
Decrease in withdrawals of—	
Miscellaneous whisky	20,203.2
Net increase	102,158.4

SPIRITS LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama					2,415.1	2,415.1
Arkansas					962.6	962.6
Colorado					10.7	10.7
Georgia					3,105.4	3,105.4
Fifth Illinois					93.7	93.7
Sixth Indiana					.6	.6
Kansas	0.7					.7
Second Kentucky	305.9					305.9
Fifth Kentucky	68.2	20.2				88.4
Sixth Kentucky		47.7			.7	48.4
Seventh Kentucky	1.3					1.3
Eighth Kentucky	71.1	1.9				73.0
Louisiana	.8		0.1			.9
Sixth Missouri	46.6					46.6
Fourteenth New York		.4				.4
Twenty-first New York					.7	.7
Fourth North Carolina		46.2			5,430.3	5,476.5
Fifth North Carolina					2,597.5	2,597.5
First Ohio	24.0	52.4			2.6	79.0
Tenth Ohio			1.4	1.4		2.8
Eleventh Ohio	1.9	.7				2.6
Eighteenth Ohio		1.2				1.2
First Pennsylvania		.2				.2
Ninth Pennsylvania		89.5				89.5
Twelfth Pennsylvania		.4				.4
Twenty-third Pennsylvania		62.4				62.4
South Carolina					653.8	653.8
Second Tennessee					1,920.4	1,920.4
Fifth Tennessee					79.4	79.4
Second Virginia		624.7			1,444.7	2,069.4
Sixth Virginia		1,638.1				1,638.1
First Wisconsin		1.6			.2	1.8
Total	520.5	2,587.6	1.5	1.4	18,718.4	21,829.4
GENERAL BONDED WAREHOUSES.						
Fifth Kentucky	1.1					1.1
Grand total	521.6	2,587.6	1.5	1.4	18,718.4	21,830.5
Total for the year ended June 30, 1904	63,546.0	526,299.3	22,247.4	184,634.3	[a]800,705.8	1,597,432.8

[a] Includes 43.4 gallons of rum.

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, 1905.

[Quantities in taxable gallons.]

District.	Fire.	Stolen.	Seized.	Errors in gauge.	Leaked.	Other casualty.[a]	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	2,289.2	125.9					2,415.1
Arkansas	859.3	95.4		7.9			962.6
Colorado		10.7					10.7
Georgia			3,105.4				3,105.4
Fifth Illinois						93.7	93.7
Sixth Indiana				.6			.6
Kansas				.7			.7
Second Kentucky		10.3		7.2		288.4	305.9
Fifth Kentucky				88.4			88.4
Sixth Kentucky				.7		47.7	48.4
Seventh Kentucky				1.3			1.3
Eighth Kentucky				25.6		47.4	73.0
Louisiana				.9			.9
Sixth Missouri						46.6	46.6
Fourteenth New York				.4			.4
Twenty-first New York				.7			.7
Fourth North Carolina	564.9	82.6	4,771.6		57.4		5,476.5
Fifth North Carolina	92.6	610.1	1,871.2	23.6			2,597.5
First Ohio				28.9		50.1	79.0
Tenth Ohio				2.8			2.8
Eleventh Ohio				2.6			2.6
Eighteenth Ohio				1.2			1.2
First Pennsylvania				.2			.2
Ninth Pennsylvania						89.5	89.5
Twelfth Pennsylvania				.4			.4
Twenty-third Pennsylvania				62.4			62.4
South Carolina			653.8				653.8
Second Tennessee		1,167.9	752.4	.1			1,920.4
Fifth Tennessee				32.6		46.8	79.4
Second Virginia	651.6	1,417.8					2,069.4
Sixth Virginia	1,274.7				89.6	273.8	1,638.1
First Wisconsin				1.8			1.8
Total	5,732.3	3,520.7	11,154.4	291.0	147.0	984.0	21,829.4
GENERAL BONDED WAREHOUSES.							
Fifth Kentucky				1.1			1.1
Grand total	5,732.3	3,520.7	11,154.4	292.1	147.0	984.0	21,830.5

[a] Includes elevator accidents, explosions of barrels in quick-aging process, etc.

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

DIFFERENT KINDS OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
First California		1,298.8					1,298.8
Connecticut					2,953.9		2,953.9
Fifth Illinois			3,891.3		47,116.5	93,047.6	144,055.4
Eighth Illinois						22,059.0	22,059.0
Thirteenth Illinois	2,851.8						2,851.8
Sixth Indiana						19,908.7	19,908.7
Second Kentucky	394,617.7	2,230.3					396,848.0
Fifth Kentucky	423,598.8	17,823.0				239.6	441,661.4
Sixth Kentucky	43,696.5	5,870.9				23,079.1	72,646.5
Seventh Kentucky	185,358.9	22,799.5				226.9	208,385.3
Eighth Kentucky	325,306.0						325,306.0
Louisiana	16,775.6						16,775.6
Maryland		34,161.5			3,192.0		37,353.5
Third Massachusetts				11,802.8			11,802.8
First Missouri	24,612.2						24,612.2
Sixth Missouri	861.1						861.1
Nebraska		239.9				18,687.0	18,926.9
Twenty-eighth New York		448.0					448.0
First Ohio	5,242.1	19,017.5			2,662.0	27,086.4	54,008.0
First Pennsylvania		12,865.0					12,865.0
Twenty-third Pennsylvania		174,502.4				997.1	175,499.5
Fifth Tennessee						2,354.3	2,354.3
West Virginia		1,176.5					1,176.5
First Wisconsin					475.3		475.3
Total	1,422,920.7	292,433.3	3,891.3	11,802.8	56,399.7	207,685.7	1,995,133.5
Withdrawn during the year ended June 30, 1904	1,517,235.9	212,081.0	5,256.7	6,837.2	15,144.9	[a]299,980.2	2,056,535.9

[a] Includes 7,389.2 gallons of high proof, pure neutral or cologne spirits.

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR ENDED JUNE 30, 1905.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama	3,848.7	383.6						60,914.2	60,914.2
Arkansas			96,381.5					36,053.1	40,285.4
First California		171.2					118,387.2	1,046.0	214,768.7
Colorado									1,217.2
Connecticut					145,018.3				145,018.3
Florida	1,594.4								1,594.4
Georgia	182.5	2,625.5						74,921.2	77,729.2
First Illinois								155,647.8	155,647.8
Fifth Illinois		1,420,167.2	38,722.7		8,004.6		203,472.8	3,856,106.2	5,546,473.5
Eighth Illinois	6,970.0	1,393.5	34,876.4				555,823.4	812,628.0	1,411,597.3
Thirteenth Illinois	17,405.0	140.1						1,361.8	18,906.9
Sixth Indiana	34,774.1	163,932.7	1,303.3				13,970.9	2,685,587.0	2,899,568.0
Seventh Indiana	113,678.8	38,087.9	6,843.6		577.8		43,744.3	420,048.6	622,981.0
Kansas	36,583.1								36,583.1
Second Kentucky	10,221,166.4	325,336.7							10,546,503.1
Fifth Kentucky	48,133,006.3	10,410,706.5	798.5				6,085.5	364,591.3	58,921,188.6
Sixth Kentucky	6,110,832.1	3,084,132.4		135,656.2				3,738,364.1	13,089,284.8
Seventh Kentucky	17,238,300.1	3,873,329.9						576,566.4	21,688,196.4
Eighth Kentucky	17,562,460.3	1,147,980.1							18,710,440.9
Louisiana	217,812.6		276,648.0		8,621.2	51.5	491,256.5	71,751.2	1,066,140.0
Maryland	1,440.0	20,328,364.2	6,198.9	1,030,655.1	7,919.4		3,137.1	68,861.0	20,615,615.6
Third Massachusetts		4,753.5			32,822.0		884.6		1,069,115.2
First Michigan			338,542.6				79,095.8		437,638.4
First Missouri	48,596.9	14,632.3						233.4	63,462.6
Sixth Missouri	533,185.7	147,993.8						3,915.6	695,095.1
Montana								5,405.6	5,405.6
Nebraska	168,975.6	99,737.4	98,357.4	25,474.5	14,028.0		315,664.8	294,615.7	991,578.9
Fifth New Jersey		12,627.8							12,627.8
First New York			48,998.9		388.1		232,475.6		281,862.6
Fourteenth New York	26,586.1	697,119.6	49,396.5		5,498.2		27,404.5	1,070.6	776,845.5
Twenty-first New York	30,566.6	382,380.0			2,585.4	697.6		224,709.4	620,939.0
Twenty-eighth New York		31,221.5							31,221.5
Fourth North Carolina		75.8						91,408.8	91,484.6
Fifth North Carolina								104,121.2	104,121.2
First Ohio	784,321.8	2,875,333.1	20,988.6		40,901.1		70,084.6	4,518,388.7	8,310,437.9

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR ENDED JUNE 30, 1905—continued.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES—continued.									
Tenth Ohio	1,597,535.9	161,815.2	4,193.4		3,509.0		10,035.0	11,770.5	1,788,859.0
Eleventh Ohio	32,347.2	37,988.0			13.7			20,159.0	90,507.9
Eighteenth Ohio	7,556.1	254,647.9						48.1	262,252.1
First Pennsylvania		5,348,411.8						5,254.1	5,353,665.9
Ninth Pennsylvania		2,065,186.0							2,065,186.0
Twelfth Pennsylvania		336,248.8							336,248.8
Twenty-third Pennsylvania		28,849,050.8			501.5			743,436.4	29,592,988.7
South Carolina		62,698.0						259,013.7	321,711.7
Second Tennessee								421,708.8	421,708.8
Fifth Tennessee								1,371,665.5	1,371,665.5
Fourth Texas								259.3	259.3
Second Virginia								24,199.6	24,199.6
Sixth Virginia	232.9	311,687.9						36,177.1	348,097.9
Washington		1,485.5						1,129.1	2,614.6
West Virginia	17,816.2	1,272,954.1						48,755.3	1,339,025.6
First Wisconsin	94,797.1	349,571.6	11,032.4		39,129.9		14,539.9	187,811.8	696,882.7
Total	103,042,113.0	84,270,797.9	1,073,267.7	1,192,085.8	309,518.2	749.1	2,185,761.5	21,320,262.7	213,394,555.9
GENERAL BONDED WAREHOUSES.									
First California	380,708.6	99,233.6	617.1	2,888.3	6,338.5			21,066.8	510,852.9
Colorado	41,117.9	3,280.3						18,649.6	63,047.8
Hawaii	6,459.9				341.1				6,801.0
Second Kentucky	147,881.6							23,727.0	171,608.6
Fifth Kentucky	561,831.0	25,221.1	162.8	469.8	2,550.5			28,623.8	618,859.0
Seventh Kentucky	578,952.5							232.8	579,185.3
Sixth Missouri	71,693.0	45,881.6			1,820.6			36,871.9	155,667.1
Oregon	14,562.3	742.0						2,372.3	17,676.6
Twenty-third Pennsylvania		36,261.4						2,808.0	39,069.4
Total	1,802,606.8	210,620.0	779.9	3,358.1	11,050.7			134,352.2	2,162,767.7
Grand total	104,844,719.8	84,481,417.9	1,074,047.6	1,195,443.9	320,568.9	749.1	2,185,761.5	21,454,614.9	215,557,323.6
Remaining in warehouses June 30, 1904	95,538,710.1	78,714,978.3	500,827.9	1,310,632.4	255,073.1	10,136.9	1,738,379.8	17,067,187.3	195,135,925.8

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
DR.									
Remaining in warehouses July 1, 1904	93,937,010.8	78,551,121.1	439,046.2	1,308,035.0	248,718.6	10,136.9	1,738,379.8	16,934,923.3	193,227,421.7
Produced and bonded during the year	26,742,168.2	20,410,422.0	11,610,799.0	1,791,987.2	2,187,709.6	192,066.6	60,944,850.8	23,930,830.9	147,810,794.3
Total	120,679,179.0	98,961,543.1	12,109,895.2	3,100,022.2	2,436,428.2	202,203.5	62,683,190.6	40,865,754.2	341,038,216.0
CR.									
Withdrawn on payment of tax during the year	12,657,657.2	11,036,405.5	10,368,769.0	895,086.6	2,065,650.7	200,560.2	57,167,156.5	18,558,533.8	112,949,816.5
Tax paid and bottled in bond	789,346.8	775,367.8						24,724.5	1,589,439.1
Lost by leakage or evaporation in warehouses	2,594,588.4	2,531,324.5	7,793.7	38,448.0	4,104.6	894.2	308,760.8	712,898.5	6,198,812.7
Withdrawn for scientific purposes and for use of the United States	829.2	745.3	301,041.1				1,805,453.4		2,108,069.0
Withdrawn for export	163,833.0	11,766.4	351,286.2	982,397.9	123.3		915,206.1	4,262.7	2,378,925.6
Transferred to bottling warehouses for bottling in bond for export	4,200.1	2,434.3						74.9	6,709.3
Lost by casualty, etc., during the year	520.5	2,587.6	1.5				1.4	18,718.4	21,829.4
Withdrawn for transfer to manufacturing warehouses	3,150.1	37,680.5	3,844.7	30,201.1	631.7		300,853.9	18,563.0	394,925.0
Withdrawn for transfer to general bonded warehouses	1,422,920.7	292,433.3	3,891.3	11,862.8	56,398.7		207,685.7	1,905,733.5	
Remaining in warehouses June 30, 1905	103,042,113.0	84,270,797.9	1,073,267.7	1,192,085.8	309,518.2	749.1	2,185,761.5	21,320,262.7	213,394,555.9
Total	120,679,179.0	98,961,543.1	12,109,895.2	3,100,022.2	2,436,428.2	202,203.5	62,683,190.6	40,865,754.2	341,038,216.0

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1905—continued.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1905—Continued.

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
GENERAL BONDED WAREHOUSES.									
DR.									
Remaining in warehouses July 1, 1904	1,601,699.3	163,857.2	1,731.7	2,597.4	6,354.5			132,264.0	1,908,504.1
Deposited during the year from distillery warehouses	1,429,680.6	291,176.5	3,891.3	13,681.3	56,949.1			214,498.4	2,009,877.2
Deposited during the year from other general bonded warehouses	11,364.8				130.6				11,495.4
Excess ascertained on regauge	.1							3.6	3.7
Total	3,042,744.8	455,033.7	5,623.0	16,278.7	63,434.2			346,766.0	3,929,880.4
CR.									
Withdrawn on payment of tax during the year	1,005,567.3	194,105.7	12.6	10,660.3	51,987.0			193,269.0	1,455,601.9
Lost by leakage or evaporation	217,902.7	44,340.8	68.6	411.5	146.6			18,565.2	281,435.4
Withdrawn for export	556.5	43.1			119.3			377.1	1,096.0
Withdrawn for scientific purposes or for use of the United States			4,761.9						4,761.9
Lost by casualty, etc	1.1								1.1
Withdrawn for transfer to manufacturing warehouses	4,745.6	5,924.1		1,848.8				202.5	12,721.0
Withdrawn for transfer to other general bonded warehouses	11,364.8				130.6				11,495.4
Remaining in warehouses June 30, 1905	1,802,606.8	210,620.0	779.9	3,358.1	11,050.7			134,352.2	2,162,767.7
Total	3,042,744.8	455,033.7	5,623.0	16,278.7	63,434.2			346,766.0	3,929,880.4

SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

Distilled spirits.	Quantity.	Total.
	Gallons.	*Gallons.*
Actually remaining in distillery warehouses July 1, 1904	193,227,421.7	
Actually remaining in general bonded warehouses July 1, 1904	1,908,504.1	
		195,135,925.8
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1904	469,840.0	
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1904	548.1	
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1904	1,598,774.7	
Lost by casualty from general bonded warehouses and unaccounted for July 1, 1904	.1	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1904	21,914.1	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1904	65,326.2	
		2,156,403.2
Deposited in distillery warehouses during the year	147,810,794.3	
Deposited in general bonded warehouses during the year	2,021,372.6	
Excess found on regauge at general bonded warehouses during the year	3.7	
		149,832,170.6
Aggregate		347,124,499.6
Withdrawn from distillery warehouses, tax paid	112,949,816.5	
Withdrawn from general bonded warehouses, tax paid	1,455,601.9	
Withdrawn tax paid for bottling in bond	1,589,439.1	
Loss allowed on account of leakage or evaporation in distillery warehouses	6,198,812.7	
Loss allowed on account of leakage or evaporation in general bonded warehouses	281,435.4	
Withdrawn for scientific purposes or for use of United States from distillery warehouses	2,108,069.0	
Withdrawn for scientific purposes or for use of United States from general bonded warehouses	4,761.9	
Withdrawn for transfer to bottling warehouses for bottling in bond for export	6,709.3	
Loss allowed on account of leakage in transportation for export from distillery warehouses	13,774.4	
Tax paid on loss or leakage in transportation for export from distillery warehouses	290.4	
Exported from distillery warehouses, proofs of landing received	2,423,446.1	
Exported from general bonded warehouses, proofs of landing received	1,199.6	
Tax paid on spirits lost by casualty, etc., from distillery warehouses	19,566.4	
Tax paid on spirits lost by casualty, etc., from general bonded warehouses	.3	
Loss allowed on account of casualty, etc., from distillery warehouses	1,567,186.3	
Leakage allowed in transfers to manufacturing warehouses from distillery warehouses	198.5	
Tax paid on leakage in transfers to manufacturing warehouses from distillery warehouses	57.0	
Deposited in manufacturing warehouses from distillery warehouses	397,440.1	
Deposited in manufacturing warehouses from general bonded warehouses	12,721.0	
Deposited in general bonded warehouses from distillery warehouses	2,009,877.2	
Deposited in general bonded warehouses from general bonded warehouses in other districts	11,495.4	
		131,051,898.5
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1905	411,254.7	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1905	444.5	
Lost by casualty, etc., from distillery warehouse and unaccounted for June 30, 1905	33,851.4	
Lost by casualty from general bonded warehouse and unaccounted for June 30, 1905	.9	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1905	19,143.5	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1905	50,582.5	
		515,277.5
Remaining in distillery warehouses June 30, 1905	213,394,555.9	
Remaining in general bonded warehouses June 30, 1905	2,162,767.7	
		215,557,323.6
Aggregate		347,124,499.6

SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1905, ACCOUNTING FOR DISCREPANCIES BETWEEN THE VALUE OF TAX-PAID SPIRIT STAMPS SOLD DURING THE YEAR AND THE TAX ON SPIRITS WITHDRAWN DURING THE YEAR FROM BONDED WAREHOUSES.

DR.

Value of tax-paid spirit stamps (less export stamps) sold as per Form 90 (stamp division)	$129,442,544.44
Excessive losses on spirits bonded for export, etc., tax paid by receipt and charged on Form 58	5,581.07
Tax on spirits withdrawn during the fiscal year ended June 30, 1905, but included in receipts for the fiscal year ended June 30, 1904	10,621.27
Tax on spirits withdrawn during the fiscal year ended June 30, 1905, but included in receipts for the fiscal year ended June 30, 1906	12,521.08
Total	129,471,267.86

CR.

Tax on spirits reported regularly withdrawn tax-paid from distillery warehouses	125,993,181.16
Tax on spirits reported regularly withdrawn tax-paid from general bonded warehouses	1,601,162.09
Tax paid by stamp on spirits distilled from fruit	1,726,665.16
Tax paid by stamp on Porto Rican rum	68,412.85
Tax paid by stamp on spirits seized and forfeited, illicit spirits, coupons issued in excess, spirits withdrawn for export and tax paid at port of exportation, etc., not reported in regular tax-paid withdrawals from distillery and general bonded warehouses	36,042.16
Tax paid on spirits during the fiscal year ended June 30, 1905, and included in the receipts for that year, but spirits withdrawn during the fiscal year ended June 30, 1904	27,683.26
Tax paid on spirits during the fiscal year ended June 30, 1905, and included in the receipts for that year, but spirits withdrawn during the fiscal year ending June 30, 1906	18,121.18
Total	129,471,267.86

PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION, BALANCES IN WAREHOUSES, AND EXCESS OR DEFICIENCY OF PRODUCTION AS COMPARED WITH WITHDRAWALS, FOR THE LAST TEN FISCAL YEARS, OF DISTILLED SPIRITS OTHER THAN FRUIT BRANDIES.

[Quantities in taxable gallons.]

PRODUCTION.

Year.	Bourbon.	Rye.	Other.	Total.
1896	16,935,802.4	9,153,066.6	60,499,774.0	86,588,703.0
1897	6,113,726.2	4,269,220.2	52,082,701.4	62,465,647.8
1898	13,439,458.9	8,818,240.0	58,504,514.5	80,762,213.4
1899	17,256,330.8	10,792,525.1	69,017,398.8	97,066,554.7
1900	19,411,829.1	14,296,568.1	71,776,302.6	105,484,699.8
1901	26,209,863.6	18,263,709.5	80,047,086.7	124,520,599.8
1902	20,336,250.2	21,587,221.0	86,699,930.7	128,623,401.9
1903	26,068,554.9	22,407,053.4	93,300,593.8	141,776,202.1
1904	20,247,089.2	18,371,344.7	35,693,518.1	134,311,952.0
1905	26,742,168.2	20,410,422.0	100,658,204.1	147,810,794.3

WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES UPON PAYMENT OF TAX.

1896	8,503,433.7	4,446,236.4	53,928,316.7	66,877,986.8
1897	10,520,970.0	5,505,621.3	52,634,447.2	68,661,038.5
1898	12,885,918.3	7,236,756.3	58,123,358.3	78,246,032.9
1899	13,602,107.2	8,137,711.6	61,954,519.3	83,694,338.1
1900	14,587,933.9	8,814,614.4	69,989,279.5	93,391,827.8
1901	15,426,100.4	9,250,588.2	74,515,032.9	99,191,721.5
1902	13,243,486.4	9,209,804.1	80,851,691.0	103,304,981.5
1903	14,052,524.9	10,565,321.4	88,170,321.7	112,788,168.0
1904	14,536,790.9	11,410,988.7	90,085,526.0	116,033,305.6
1905	14,452,571.3	12,005,879.0	89,536,407.2	115,994,857.5

PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION, BALANCES IN WAREHOUSES, AND EXCESS OR DEFICIENCY OF PRODUCTION AS COMPARED WITH WITHDRAWALS, FOR THE LAST TEN FISCAL YEARS, OF DISTILLED SPIRITS OTHER THAN FRUIT BRANDIES—Continued.

WITHDRAWN FOR EXPORT.

Year.	Bourbon.	Rye.	Other.	Total.
1896	54,483.0	12,610.7	1,123,214.7	1,190,258.4
1897	536,550.0	18,906.9	1,541,271.2	2,091,788.1
1898	188,764.2	19,517.9	3,164,582.6	3,372,864.7
1899	112,340.6	39,744.3	3,093,748.9	3,245,833.8
1900	492,158.8	162,213.2	1,813,884.8	2,468,256.8
1901	317,284.8	134,735.3	1,478,739.9	1,930,754.0
1902	545,625.5	26,589.7	1,434,258.5	2,006,473.7
1903	81,807.1	19,292.9	1,441,151.7	1,542,251.7
1904	138,550.1	21,848.7	1,579,511.2	1,739,910.0
1905	168,009.6	14,243.8	2,203,877.5	2,386,730.9

LEAKAGE IN WAREHOUSES ALLOWED.

1896	1,249,114.0	791,127.2	681,571.9	2,721,813.1
1897	1,834,929.1	1,080,540.7	736,557.9	3,652,027.7
1898	2,238,795.3	1,456,119.3	782,087.4	4,477,002.0
1899	2,513,891.3	1,768,921.0	791,535.7	5,074,348.0
1900	3,011,902.1	2,352,790.4	946,351.7	6,911,044.2
1901	3,762,523.8	2,434,948.8	877,876.1	7,065,348.7
1902	3,001,736.0	2,095,616.1	888,490.0	5,985,842.1
1903	2,907,210.2	2,362,462.7	1,013,879.7	6,189,552.6
1904	2,810,782.0	2,385,874.3	1,047,972.6	6,244,628.9
1905	2,812,491.1	2,575,665.3	1,092,091.7	6,480,248.1

BALANCES IN WAREHOUSES AT END OF FISCAL YEARS.

1896	80,959,830.9	47,890,954.8	23,619,167.5	151,969,953.2
1897	74,159,410.0	45,031,072.5	20,510,448.7	139,700,931.2
1898	71,991,186.6	44,814,277.9	16,180,852.2	132,986,296.7
1899	72,957,703.8	45,631,714.4	18,251,960.7	136,841,378.9
1900	73,630,188.7	48,573,322.0	15,883,837.5	138,087,348.2
1901	80,346,160.8	54,989,759.1	17,397,218.1	152,733,138.0
1902	83,820,272.1	65,189,257.0	19,732,901.4	168,742,430.5
1903	92,873,834.8	74,721,527.6	20,755,415.7	188,350,778.1
1904	95,538,710.1	78,714,978.3	20,882,287.4	195,135,925.8
1905	101,844,719.8	84,481,417.9	26,231,185.9	215,557,323.6

EXCESS (+) OR DEFICIENCY (−) OF PRODUCTION COMPARED WITH TOTAL WITHDRAWALS, INCLUDING LEAKAGES.

1896	+5,808,915.6	+ 3,712,191.0	+4,619,593.6	+14,140,700.2
1897	−6,800,420.9	− 2,359,882.3	−3,108,718.8	−12,269,022.0
1898	−2,168,273.4	− 216,794.6	−4,329,596.5	− 6,714,664.5
1899	+ 966,567.2	+ 817,486.5	+2,071,108.5	+ 3,855,112.2
1900	+ 722,484.9	+ 2,941,607.6	−2,418,123.2	+ 1,245,969.3
1901	+6,665,972.1	+ 6,416,437.1	+1,563,280.6	+14,645,789.8
1902	+3,471,111.3	+10,199,497.9	+2,385,083.3	+16,009,292.5
1903	+9,053,562.7	+ 9,582,270.6	+1,022,514.3	+19,608,347.6
1904	+2,664,875.3	+ 3,993,450.7	+ 126,821.7	+ 6,785,147.7
1905	+9,306,009.7	+ 5,766,439.6	+5,848,948.5	+20,421,397.8

QUANTITY OF REIMPORTED SPIRITS, AS STATED BY THE CHIEF OF THE BUREAU OF STATISTICS, UPON WHICH A CUSTOMS DUTY EQUAL TO THE INTERNAL-REVENUE TAX WAS PAID DURING THE PAST TEN FISCAL YEARS.

Year.	Proof gallons.
1896	703,520.6
1897	819,772.7
1898	913,559.0
1899	920,316.5
1900	767,195.4
1901	735,161.9
1902	788,375.2
1903	810,348.4
1904	646,152.8
1905	101,099.9

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	May, 1897.	June, 1897.	July, 1897.	Aug., 1897.	Sept., 1897.	Oct., 1897.	Nov., 1897.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois							
Fifth Illinois		224.5	402.6	44.9			
Eighth Illinois			228.6				
Thirteenth Illinois							
Sixth Indiana		464.1					46.3
Seventh Indiana							
Kansas							
Second Kentucky		424.6					
Fifth Kentucky		12,137.4		241.3		1,355.1	4,055.4
Sixth Kentucky			186.2				
Seventh Kentucky		4,692.0	3,152.3				
Eighth Kentucky		430.4					
Louisiana							
Maryland		170.6				621.1	4,338.0
Third Massachusetts							
First Michigan							
First Missouri							
Sixth Missouri							
Montana							
Nebraska							
New Hampshire							
Fifth New Jersey							
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio		1,066.9	229.2	325.3		275.0	231.7
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio					1,292.8	460.7	1,115.3
First Pennsylvania					92.4	229.7	2,083.2
Ninth Pennsylvania				820.8	229.0	219.2	2,427.8
Twelfth Pennsylvania							
Twenty-third Pennsylvania	45.0	105.9		134.0	160.8	2,747.2	5,489.1
South Carolina							
Second Tennessee							
Fifth Tennessee			236.0	1,890.8	761.4	333.2	
Fourth Texas							
Second Virginia							
Sixth Virginia							
Washington							
West Virginia							229.9
First Wisconsin	195.2						
Total	240.2	19,716.4	4,434.9	3,457.1	2,536.4	6,241.2	20,016.7
GENERAL BONDED WAREHOUSES.							
First California							191.1
Colorado							
Hawaii							
Second Kentucky							47.7
Fifth Kentucky		1,925.2					
Seventh Kentucky							
Sixth Missouri							
Oregon							
Twenty-third Pennsylvania							
Total		1,925.2					238.8
Grand total	240.2	21,641.6	4,434.9	3,457.1	2,536.4	6,241.2	20,255.5

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Dec., 1897.	Jan., 1898.	Feb., 1898.	Mar., 1898.	Apr., 1898.	May, 1898.	June, 1898.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas			138.6	521.9	464.0		
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois							
Fifth Illinois	45.2	1,549.6			1,264.2	756.6	308.5
Eighth Illinois	236.0		435.4				231.9
Thirteenth Illinois							
Sixth Indiana	1,606.7	93.7	2,051.2	328.7			
Seventh Indiana							
Kansas							
Second Kentucky	285.4	45.6	237.9	193.0	1,481.9	4,951.5	
Fifth Kentucky	7,438.2	22,990.4	42,850.3	79,990.1	70,761.5	76,738.6	24,660.2
Sixth Kentucky	945.7	3,954.0	8,421.5	12,567.7	33,194.6	12,810.3	7,495.9
Seventh Kentucky	2,822.0	9,882.9	37,958.1	101,161.5	73,608.6	5,208.0	16,921.3
Eighth Kentucky	1,070.2	14,469.4	73,674.0	101,344.6	111,811.9	84,801.0	10,057.5
Louisiana							
Maryland	8,781.7	1,544.2	3,743.5	6,757.9	12,460.4	5,148.3	887.0
Third Massachusetts		4,077.0	181.0				
First Michigan							
First Missouri					98.6	978.3	434.9
Sixth Missouri							
Montana							
Nebraska							
New Hampshire							
Fifth New Jersey							
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	1,264.4	5,106.4	2,981.4	1,883.7	2,957.4	4,394.4	3,570.2
Tenth Ohio							
Eleventh Ohio	239.9						
Eighteenth Ohio	794.4	1,936.2		1,371.8		85.4	
First Pennsylvania	1,944.7	233.5	1,516.6	4,669.7	5,978.9	7,423.8	724.3
Ninth Pennsylvania	2,705.0	258.9	225.3	1,983.2	596.0	229.3	
Twelfth Pennsylvania							
Twenty-third Pennsylvania	6,691.4	7,339.4	4,698.8	12,461.5	11,824.9	9,132.5	16,829.7
South Carolina							
Second Tennessee							
Fifth Tennessee				47.7	195.7	143.3	191.0
Fourth Texas							
Second Virginia							
Sixth Virginia			460.4				
Washington							
West Virginia	92.4		268.0				
First Wisconsin			150.2	2,391.1	1,025.3	740.7	
Total	37,566.3	73,551.2	179,496.2	327,074.1	327,073.9	213,542.0	82,239.4
GENERAL BONDED WAREHOUSES.							
First California		94.5	7,546.7	959.0	3,657.9	9,204.1	2,029.0
Colorado		47.6	1,001.6	1,014.4	95.2	285.6	
Hawaii							
Second Kentucky	1,370.6	48.8	244.3	823.8	48.4	870.8	
Fifth Kentucky		562.7	5,223.4	2,565.6	1,170.8	1,647.5	
Seventh Kentucky	377.4	938.9	1,646.3	516.3	1,214.3	1,021.1	1,476.8
Sixth Missouri		342.4	1,249.2		391.2	2,761.5	
Oregon							
Twenty-third Pennsylvania			90.8		468.3		
Total	1,748.0	2,034.9	17,002.3	5,879.1	7,031.1	15,790.4	3,505.8
Grand total	39,314.3	75,586.1	196,498.5	332,953.2	334,105.0	229,332.4	85,745.2

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	July, 1898.	Aug., 1898.	Sept., 1898.	Oct., 1898.	Nov., 1898.	Dec., 1898.	Jan., 1899.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia			193.4		43.9		
First Illinois							
Fifth Illinois		86.4			217.5	707.4	
Eighth Illinois							
Thirteenth Illinois							
Sixth Indiana				450.0		741.3	2,023.0
Seventh Indiana	139.4						
Kansas							
Second Kentucky						1,720.6	4,981.6
Fifth Kentucky					4,016.1	20,153.5	43,457.7
Sixth Kentucky					1,410.6	6,640.1	12,139.1
Seventh Kentucky	1,316.9				1,423.4	16,298.0	93,582.3
Eighth Kentucky	1,467.2				530.9	115,817.4	122,443.3
Louisiana							
Maryland	35.2	45.4	1,459.2		5,836.5	13,307.0	13,696.1
Third Massachusetts			228.8			812.1	587.2
First Michigan							
First Missouri							
Sixth Missouri		25.0					
Montana							
Nebraska							
New Hampshire							
Fifth New Jersey		214.2		308.7		217.8	1,743.9
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	751.8	140.3		699.1	4,647.1	1,598.9	1,130.7
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio							
First Pennsylvania	1,006.8			228.0	2,137.6	4,283.1	2,143.8
Ninth Pennsylvania						44.5	137.5
Twelfth Pennsylvania	601.3		1,866.3	1,504.4	2,420.1		
Twenty-third Pennsylvania	133.8	401.3	4,922.7	6,139.5	20,503.0	24,625.4	25,386.9
South Carolina							
Second Tennessee							
Fifth Tennessee	192.2	142.8	2,386.8	238.5		4,748.0	
Fourth Texas							
Second Virginia							
Sixth Virginia							725.2
Washington							
West Virginia				854.6	1,918.4		
First Wisconsin		198.6					
Total	5,644.6	1,254.0	11,057.2	10,417.8	45,105.1	211,715.1	324,178.3
GENERAL BONDED WAREHOUSES.							
First California					315.9	3,917.7	8,180.4
Colorado				324.7		144.8	2,330.8
Hawaii							
Second Kentucky							
Fifth Kentucky	230.9	569.7	414.5	3,675.0	141.2	5,766.4	29,521.6
Seventh Kentucky							
Sixth Missouri			393.2	246.1			252.4
Oregon							
Twenty-third Pennsylvania							
Total	230.9	569.7	807.7	4,245.8	457.1	9,828.9	40,285.2
Grand total	5,875.5	1,823.7	11,864.9	14,663.6	45,562.2	221,544.0	364,463.5

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Feb., 1899.	Mar., 1899.	Apr., 1899.	May, 1899.	June, 1899.	July, 1899.	Aug., 1899.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							488.7
Georgia	92.0				1,200.9		1,100.1
First Illinois							
Fifth Illinois	271.2			267.0	2,245.7		
Eighth Illinois			916.2	4,033.6			
Thirteenth Illinois					652.0		
Sixth Indiana		1,626.2	4,156.9	2,357.0	2,205.0	237.4	4,560.5
Seventh Indiana				1,174.3	1,223.2	2,515.8	
Kansas							
Second Kentucky	7,014.7	19,803.9	20,771.6	36,840.8	50,852.6	8,191.6	
Fifth Kentucky	61,223.1	203,343.5	151,784.7	252,328.7	146,490.0	38,500.0	
Sixth Kentucky	13,103.1	41,453.8	39,057.2	35,947.2	20,006.3	958.8	2,067.8
Seventh Kentucky	88,241.3	166,527.0	147,450.2	112,554.7	62,912.0	46,102.4	14,764.8
Eighth Kentucky	78,641.3	203,911.8	366,512.7	326,540.1	108,467.1	2,485.5	11,629.8
Louisiana							
Maryland	4,468.1	8,853.9	20,828.8	21,544.7	8,268.4	2,913.7	691.6
Third Massachusetts		1,146.3	143.5	183.6	270.7	225.3	497.3
First Michigan							
First Missouri							
Sixth Missouri					48.0		94.5
Montana				140.6	47.0		1,360.5
Nebraska							
New Hampshire							
Fifth New Jersey	263.5		260.2	2,193.0	575.4	132.8	3,590.4
First New York							
Fourteenth New York							
Twenty-first New York						454.3	
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	7,881.2	10,040.4	13,841.0	25,604.6	9,364.1	1,364.2	2,985.4
Tenth Ohio							
Eleventh Ohio	761.3	800.8	1,566.7	2,852.2	1,258.6		
Eighteenth Ohio			1,259.2	195.4	139.0		
First Pennsylvania	1,678.4	5,412.1	10,287.0	10,828.5	7,928.1	1,149.2	1,872.6
Ninth Pennsylvania		3,635.2	17,475.1	19,656.3	643.3		46.5
Twelfth Pennsylvania		24.6	1,797.3	2,635.0			
Twenty-third Pennsylvania	49,998.3	43,664.9	109,170.4	124,746.1	51,353.7	3,508.3	5,684.2
South Carolina					104.9		
Second Tennessee							
Fifth Tennessee		48.4	46.3	3,981.4	1,420.0	1,452.1	340.6
Fourth Texas							
Second Virginia							
Sixth Virginia	232.2		144.0		404.9	913.2	1,415.4
Washington							
West Virginia	537.7	1,394.5	4,561.7	2,674.2			
First Wisconsin		142.7			89.7		
Total	314,407.4	711,830.0	912,030.7	989,279.0	478,170.6	111,104.6	53,190.7
GENERAL BONDED WAREHOUSES.							
First California	2,019.0	5,915.2	4,903.7	7,138.2	8,337.0	1,390.9	
Colorado	570.6	1,155.5	186.5	2,604.8	238.3		
Hawaii			496.1		251.0		
Second Kentucky	4,968.5		233.6	1,966.7			
Fifth Kentucky	83,631.2	88,044.8	4,115.4	12,801.1	29,414.5	1,682.0	
Seventh Kentucky		763.2		3,828.6			
Sixth Missouri	1,425.3	1,203.1	2,259.4	3,929.3	1,554.4		
Oregon					279.8		
Twenty-third Pennsylvania		97.1		637.6			
Total	92,614.6	97,178.9	12,144.7	32,906.5	40,075.0	3,072.9	
Grand total	407,022.0	809,008.9	924,175.4	1,022,185.5	518,245.6	114,177.5	53,190.7

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Sept., 1899.	Oct., 1899.	Nov., 1899.	Dec., 1899.	Jan., 1900.	Feb., 1900.	Mar., 1900.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut					364.1		
Florida							
Georgia							90.9
First Illinois	12,179.9	618.7					
Fifth Illinois			2,055.5	660.5	2,236.1	6,124.1	
Eighth Illinois				45.2	3,335.1	1,337.6	1,186.9
Thirteenth Illinois							
Sixth Indiana		1,136.1	1,099.1	5,704.1	4,863.3	3,821.4	5,478.8
Seventh Indiana			46.8	89.8	1,377.5	45.4	2,311.0
Kansas		46.3			45.4	47.4	
Second Kentucky	2,186.6	17,457.4	23,617.6	49,384.1	21,232.8	33,433.6	42,870.0
Fifth Kentucky		8,532.4	80,825.2	230,062.6	130,591.7	221,094.9	301,370.9
Sixth Kentucky			3,513.3	7,654.9	13,684.8	40,429.2	43,805.4
Seventh Kentucky			20,282.2	118,156.1	137,766.3	195,460.4	225,456.1
Eighth Kentucky	12,422.4	6,449.1	1,108.8	18,676.5	30,075.7	160,110.0	201,138.6
Louisiana							
Maryland	4,911.7	17,374.5	32,084.4	52,188.0	25,467.7	31,712.0	31,799.8
Third Massachusetts	184.9		136.0	1,070.6	231.4		1,175.6
First Michigan							
First Missouri							
Sixth Missouri				139.4	47.1	46.6	42.7
Montana	1,586.0	1,588.0		683.5			
Nebraska				374.6	651.1		
New Hampshire							
Fifth New Jersey	1,224.3	1,683.1	225.5				
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	9,666.6	1,468.6	8,682.8	24,708.7	9,250.0	19,765.8	22,514.8
Tenth Ohio							
Eleventh Ohio			1,138.8	7,482.1	2,906.8	2,357.9	2,822.0
Eighteenth Ohio		904.7	2,511.1	2,180.9	2,534.4	2,234.2	2,558.9
First Pennsylvania	410.0	2,496.0	4,105.0	5,394.8	4,160.8	4,885.7	8,148.7
Ninth Pennsylvania	91.0		3,810.6	10,653.4	2,594.6	355.8	5,059.9
Twelfth Pennsylvania	1,820.8	278.8	91.8	2,178.3	2,414.6	134.3	555.2
Twenty-third Pennsylvania	3,521.2	31,295.1	65,315.6	88,357.1	89,178.4	106,937.4	118,440.1
South Carolina							
Second Tennessee							
Fifth Tennessee	365.8	2,955.2	6,149.8	19,631.1	1,018.0	2,063.1	1,320.1
Fourth Texas							
Second Virginia							
Sixth Virginia	1,907.2	959.3	92.7	98.2	320.0	636.8	1,750.5
Washington							
West Virginia	1,814.5	3,550.7	1,693.4	7,119.5	11,564.5	13,176.4	6,885.6
First Wisconsin						278.6	4,809.3
Total	54,292.9	98,794.0	258,586.0	652,694.0	497,912.2	786,428.6	1,031,591.8
GENERAL BONDED WAREHOUSES.							
First California		1,260.3	326.7	4,722.8	11,564.5	3,845.0	18,004.2
Colorado				663.2	1,213.6	196.6	5,315.4
Hawaii							
Second Kentucky		1,520.1	662.9	8,966.0	3,117.7	12,482.2	18,861.8
Fifth Kentucky	6,380.7	7,919.2	13,813.0		784.8		971.4
Seventh Kentucky							
Sixth Missouri		456.5	847.1	181.7	1,922.6	2,826.8	1,888.4
Oregon			1,405.6		1,242.3		
Twenty-third Pennsylvania		636.6	2,002.3	1,982.2	1,360.3	3,630.4	3,133.8
Total	6,380.7	11,792.7	19,057.6	16,515.9	21,205.8	22,981.0	48,175.0
Grand total	60,673.6	110,586.7	277,643.6	669,209.9	519,118.0	809,409.6	1,079,766.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Apr., 1900.	May, 1900.	June, 1900.	July, 1900.	Aug., 1900.	Sept., 1900.	Oct., 1900.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas				133.9			
First California							
Colorado							
Connecticut					181.8	90.9	
Florida							
Georgia			296.7			192.6	245.2
First Illinois							
Fifth Illinois	319.0	13,334.5	16,850.6	2,045.7	7,282.4		88.0
Eighth Illinois							
Thirteenth Illinois				46.3			
Sixth Indiana	136.6	2,634.5	2,769.7	1,343.1			7,134.0
Seventh Indiana	278.5	774.9	1,176.7		1,186.0	3,151.5	1,738.1
Kansas							
Second Kentucky	29,090.4	49,629.3	21,492.0				
Fifth Kentucky	505,800.5	726,825.9	276,594.9	112,332.4			5,093.8
Sixth Kentucky	59,422.5	56,374.0	51,243.1	6,793.5			
Seventh Kentucky	214,881.7	261,619.6	76,095.0	16,563.7		384.0	3,455.4
Eighth Kentucky	249,196.5	317,998.6	104,356.9	12,109.6	4,864.1		3,926.2
Louisiana							
Maryland	33,319.4	44,927.4	12,250.0	6,121.5		12,857.0	52,883.5
Third Massachusetts			90.1	361.2			
First Michigan							
First Missouri	323.6		185.7				
Sixth Missouri	561.1	140.1	652.1			210.1	52.4
Montana							
Nebraska							
New Hampshire			186.2				
Fifth New Jersey							
First New York							
Fourteenth New York			1,699.3				
Twenty-first New York			243.3				
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	12,738.1	25,723.4	10,497.9	2,716.8	5,345.3	2,375.3	674.8
Tenth Ohio	50.3		30,336.8	7,083.8			
Eleventh Ohio	567.9	1,545.5					
Eighteenth Ohio	1,892.3	1,757.5	529.2			1,053.2	2,349.2
First Pennsylvania	11,310.8	12,465.6	2,286.1	2,118.7		2,658.0	8,536.1
Ninth Pennsylvania	8,698.1	2,506.6	85.2	87.1			407.1
Twelfth Pennsylvania	1,541.2	576.0					228.3
Twenty-third Pennsylvania	133,268.1	134,458.9	37,750.3	6,925.3	2,366.4	16,740.7	130,719.9
South Carolina							
Second Tennessee							
Fifth Tennessee	1,637.6	15,977.9	3,827.6	1,585.9	2,213.2	1,728.8	2,265.0
Fourth Texas							
Second Virginia							
Sixth Virginia	1,101.4	1,626.6	2,079.2	305.3			
Washington							
West Virginia	7,555.4	8,457.1				3,520.7	12,461.8
First Wisconsin	3,418.0	1,262.0	3,576.7	732.4		185.7	
Total	1,278,109.0	1,680,615.9	657,151.3	179,406.2	23,439.2	45,148.5	232,258.8
GENERAL BONDED WAREHOUSES.							
First California	19,405.4	16,280.9	7,116.4				907.9
Colorado	1,690.7		95.2				
Hawaii	190.4	1,974.3					
Second Kentucky	8,459.8	3,146.2	7,274.0	5,663.8		806.2	8,237.4
Fifth Kentucky	830.9	7,137.9	640.0				
Seventh Kentucky		6,169.2					
Sixth Missouri	4,687.8	576.6	1,366.7				134.5
Oregon	986.9						
Twenty-third Pennsylvania							
Total	36,251.9	35,285.1	16,492.3	5,663.8		806.2	9,279.8
Grand total	1,314,360.9	1,715,901.0	673,643.6	185,070.0	23,439.2	45,954.7	241,538.6

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Nov., 1900.	Dec., 1900.	Jan., 1901.	Feb., 1901.	Mar., 1901.	Apr., 1901.	May, 1901.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas				89.2	1,731.3	1,031.9	287.6
First California							
Colorado							
Connecticut			51.0				
Florida		519.5	1,074.9				
Georgia	273.2		137.8				
First Illinois	46.5	142.4		2,627.6	2,335.6		
Fifth Illinois	1,217.2	4,217.7		1,720.0	33,787.8	23,218.8	44,179.0
Eighth Illinois	3,114.0			96.1	9,119.0	25,208.8	8,994.1
Thirteenth Illinois		90.4		90.6	387.9	192.4	709.8
Sixth Indiana	8,659.1	6,195.4	4,622.6	5,031.7	7,117.1	14,973.2	6,492.1
Seventh Indiana		56.8	422.1	64.9	1,615.8	48.3	2,524.0
Kansas			365.4	679.3	800.0	315.7	
Second Kentucky	2,727.4	39,057.6	73,431.1	197,158.7	284,348.2	256,525.4	170,182.3
Fifth Kentucky	55,024.5	294,457.5	474,660.9	962,190.1	1,342,561.3	1,807,236.2	1,834,806.5
Sixth Kentucky	6,770.5	26,874.8	59,155.9	136,737.4	178,076.1	268,430.9	333,938.9
Seventh Kentucky	4,192.6	95,965.0	256,137.4	454,780.5	720,565.6	631,904.4	577,089.7
Eighth Kentucky	3,865.4	84,261.1	173,132.2	334,449.5	508,270.9	663,067.8	651,004.0
Louisiana						45.5	8,682.1
Maryland	94,873.2	152,749.7	110,277.6	159,079.0	215,360.1	226,267.5	224,919.8
Third Massachusetts	3,261.1	1,633.2	737.2	6,811.5	6,313.2	520.7	140.1
First Michigan							
First Missouri		338.0	41.9				142.0
Sixth Missouri			189.8	799.8	930.1	1,201.1	3,969.6
Montana							
Nebraska		2,840.3	1,533.4	2,626.7	3,080.1		
New Hampshire						942.7	
Fifth New Jersey							
First New York							
Fourteenth New York	661.2		6,059.6	2,440.6	1,056.3	703.0	87.4
Twenty-first New York				10,821.3	5,443.2	228.3	8,033.8
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	7,925.3	30,137.6	56,516.1	50,328.9	83,803.8	47,599.6	47,878.8
Tenth Ohio	30,010.5	40,450.2	46,233.7	42,071.0	22,634.2	47,980.4	49,009.2
Eleventh Ohio		641.8	884.5	1,879.3	1,409.6	606.0	592.5
Eighteenth Ohio	2,899.1	2,319.3	3,173.4	3,033.9	3,023.4	2,580.3	1,320.7
First Pennsylvania	18,978.6	31,720.4	43,357.9	59,704.5	62,227.0	72,418.2	48,498.2
Ninth Pennsylvania		8,900.1	9,377.5	16,867.9	21,979.2	27,338.2	30,203.9
Twelfth Pennsylvania	279.7	389.9	376.3	459.5	1,024.8	1,854.7	2,348.3
Twenty-third Pennsylvania	208,530.6	327,950.1	252,445.7	246,456.7	318,425.8	351,024.7	350,092.5
South Carolina							
Second Tennessee				1,313.4			
Fifth Tennessee	1,813.3	1,974.6	4,889.1	1,546.7	3,761.2	27,513.6	10,226.9
Fourth Texas							
Second Virginia							
Sixth Virginia	331.0	1,566.1	885.0	2,229.1	3,312.5	10,554.8	9,047.3
Washington							
West Virginia	8,658.2	20,624.4	11,869.0	13,410.1	11,621.2	18,481.6	22,109.3
First Wisconsin					294.4	893.7	1,429.0
Total	464,112.2	1,176,073.9	1,592,039.0	2,717,595.5	3,856,416.7	4,530,908.4	4,448,938.8
GENERAL BONDED WAREHOUSES.							
First California	1,988.0	10,183.4	10,700.9	14,190.9	29,126.3	44,191.8	26,892.8
Colorado	228.4	789.7	3,893.8	4,381.8	3,737.5	1,169.2	468.1
Hawaii				342.6			1,963.6
Second Kentucky					2,355.8	4,472.0	11,303.4
Fifth Kentucky		7,276.8	4,130.5	741.2	29,780.3	34,009.7	35,629.3
Seventh Kentucky				15,597.8	36,729.0	39,560.9	47,004.0
Sixth Missouri		2,677.8	1,539.2	946.3	6,225.0	4,798.5	8,509.5
Oregon		662.8			3,065.2	776.0	950.7
Twenty-third Pennsylvania							2,042.6
Total	2,216.4	21,590.5	20,264.4	36,200.6	111,019.1	128,978.1	134,764.0
Grand total	466,328.6	1,197,664.4	1,612,303.4	2,753,796.1	3,967,435.8	4,659,886.5	4,583,702.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	June, 1901.	July, 1901.	Aug., 1901.	Sept., 1901.	Oct., 1901.	Nov., 1901.	Dec., 1901.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas	166.8	570.0					
First California							
Colorado							
Connecticut		558.7					
Florida							
Georgia	1,245.1					469.6	278.3
First Illinois							
Fifth Illinois	46,492.1	51,261.1				882.0	14,358.2
Eighth Illinois	8,232.6	8,809.8			9,355.1	17,149.2	19,183.4
Thirteenth Illinois							
Sixth Indiana	17,203.6	9,427.6	4,276.4	13,255.8	14,711.1	5,972.0	17,219.3
Seventh Indiana	11,079.7		1,825.3			2,074.2	
Kansas							
Second Kentucky	61,451.0	7,109.2	2,113.6	928.0	88.6	283.0	42,798.1
Fifth Kentucky	959,383.8	178,814.1	2,435.5	22,962.9	13,934.5	144,548.8	688,225.2
Sixth Kentucky	254,854.6	738.4				27,966.9	139,533.4
Seventh Kentucky	269,874.0	38,382.7			2,749.7	56,676.8	101,419.7
Eighth Kentucky	235,145.3	52,435.6	2,302.9	5,483.8	12,621.8	12,101.7	101,662.4
Louisiana	792.0					3,093.3	
Maryland	75,131.4	37,223.8	4,775.0	16,764.2	199,145.9	329,089.4	377,709.2
Third Massachusetts	468.4		677.7	416.7	650.7	2,780.0	3,595.5
First Michigan							
First Missouri	1,017.5						
Sixth Missouri	3,285.6				48.4	138.4	909.6
Montana							
Nebraska	189.6					3,365.0	7,522.3
New Hampshire							
Fifth New Jersey							
First New York							
Fourteenth New York	6,520.7	5,195.0	3,248.3	2,261.7	1,040.9	6,138.0	8,697.0
Twenty-first New York	1,850.4	1,790.0					
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina					511.2		
First Ohio	38,151.2	15,144.0	14,636.4	10,944.7	10,628.2	64,125.4	112,746.4
Tenth Ohio	6,908.2						3,650.2
Eleventh Ohio		60.7				1,174.8	235.5
Eighteenth Ohio	1,414.4	514.8			888.5	433.1	967.6
First Pennsylvania	26,865.5	138.4		9,265.5	43,794.7	62,256.8	77,340.8
Ninth Pennsylvania	38,371.3	7,942.9	2,518.4	17,818.5	29,281.0	33,391.6	44,375.6
Twelfth Pennsylvania				1,816.5	3,370.7	4,425.6	1,684.9
Twenty-third Pennsylvania	162,956.4	44,320.9	28,729.2	70,748.0	409,176.9	540,872.0	607,189.6
South Carolina							
Second Tennessee			2,695.5		4,118.1	3,410.1	4,445.9
Fifth Tennessee	7,827.3	3,658.2	2,879.0	3,776.5	2,570.4	822.6	2,064.4
Fourth Texas							
Second Virginia							
Sixth Virginia	48.8	2,098.1	49.2		1,048.7	152.2	1,971.0
Washington					104.4	326.3	273.8
West Virginia					18,671.6	35,019.7	35,016.0
First Wisconsin	6,765.4	10,795.2	1,642.1		46.7		
Total	2,233,692.7	476,989.2	69,804.5	176,442.8	778,057.8	1,359,138.5	2,415,068.3
GENERAL BONDED WAREHOUSES.							
First California	36,657.4	8,285.7			3,309.5	9,395.4	5,026.1
Colorado	374.6	766.2					95.8
Hawaii							
Second Kentucky	21,265.4	22,314.0					
Fifth Kentucky	12,201.5	6,610.2					
Seventh Kentucky	11,760.0						
Sixth Missouri	5,253.9	1,589.5			1,351.4	457.5	1,186.2
Oregon							573.6
Twenty-third Pennsylvania	8,923.4						
Total	96,436.2	39,565.6			4,660.9	9,852.9	6,881.7
Grand total	2,330,128.9	516,554.8	69,804.5	176,442.8	782,718.7	1,368,991.4	2,421,950.0

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Jan., 1902.	Feb., 1902.	Mar., 1902.	Apr., 1902.	May, 1902.	June, 1902.	July, 1902.
DISTILLERY WAREHOUSES.							
Alabama		1,151.5			2,594.6	3,983.5	
Arkansas							
First California							
Colorado							
Connecticut	721.0	92.1					
Florida							
Georgia			971.4	1,163.9			281.3
First Illinois	4,124.4	6,313.3	5,679.1	6,567.1	3,467.7		
Fifth Illinois	1,187.1	2,395.0	34,367.2	13,099.7	32,181.2	26,319.0	45.0
Eighth Illinois			1,634.1		961.3		459.4
Thirteenth Illinois							
Sixth Indiana	20,471.9	27,860.3	23,281.8	33,990.1	27,670.9	15,255.8	18,367.3
Seventh Indiana	17,018.5	24,551.3			242.9	28,741.4	6,897.5
Kansas	75.2	402.6	532.2	547.9	175.9		
Second Kentucky	123,915.3	129,758.5	145,331.7	200,644.2	180,745.8	93,477.7	13,422.2
Fifth Kentucky	1,615,769.1	1,661,785.6	1,927,990.2	1,790,741.0	1,373,191.9	272,030.9	9,414.0
Sixth Kentucky	278,595.7	360,320.4	439,510.0	472,052.4	388,508.0	26,816.6	
Seventh Kentucky	347,986.5	562,544.2	705,638.3	813,394.0	474,326.9	82,398.8	24,502.9
Eighth Kentucky	266,743.2	353,264.5	511,144.3	498,893.8	498,304.9	229,751.9	53,281.3
Louisiana	385.1	570.6	145.2		940.9	97.1	1,863.4
Maryland	403,089.9	433,469.2	514,222.3	605,842.9	564,733.6	166,689.1	21,630.8
Third Massachusetts	5,578.0	11,928.7	26,173.2	6,601.4	10,217.3	10,570.1	7,842.4
First Michigan							
First Missouri			90.8		3,524.6	3,579.8	
Sixth Missouri	633.2	1,230.7	2,170.9	12,482.2	12,231.8	13,545.7	
Montana							
Nebraska	2,311.0	6,620.8	16,225.0	12,188.2	3,488.3		
New Hampshire				477.5			
Fifth New Jersey							
First New York							
Fourteenth New York	13,946.2	5,571.8	13,742.1	40,675.2	12,337.8	22,821.0	19,310.7
Twenty-first New York		12,068.8	37,921.9		8,924.5	4,482.3	
Twenty-eighth New York				229.4	2,147.5	2,518.7	2,636.9
Fourth North Carolina							
Fifth North Carolina	1,348.9	230.2					
First Ohio	158,309.6	145,487.6	83,354.9	125,961.8	124,413.6	126,766.2	28,933.5
Tenth Ohio	8,966.3	10,507.5	9,395.8	2,302.2			
Eleventh Ohio	863.5	1,397.3	1,558.8	940.3	767.2	887.2	
Eighteenth Ohio	674.6	5,267.7	5,375.6	6,868.0	5,451.3	1,818.6	
First Pennsylvania	135,657.7	123,039.1	137,706.0	146,903.1	102,198.3	32,896.8	
Ninth Pennsylvania	42,710.8	32,079.9	39,664.7	45,170.7	41,316.6	18,298.0	10,439.1
Twelfth Pennsylvania	2,050.2	1,897.4	4,561.9	4,425.6	1,867.1	6,514.6	5,787.2
Twenty-third Pennsylvania	608,454.0	612,986.1	686,505.4	724,150.4	711,397.2	308,564.8	94,882.0
South Carolina					5,807.5	5,732.0	
Second Tennessee	1,495.2	1,481.4	5,448.7	3,725.9	4,292.2		4,443.7
Fifth Tennessee	6,947.7	6,023.7	2,735.1	8,801.1	17,336.9	25,328.3	16,858.9
Fourth Texas							
Second Virginia							
Sixth Virginia	511.8	2,351.0	3,092.9	367.2	47.6	909.1	225.5
Washington	429.6	211.1	50.4	430.5			
West Virginia	29,353.5	22,734.1	27,683.1	36,266.6	33,996.0		
First Wisconsin	385.5	648.0	5,108.5	17,218.5	14,078.1	2,215.1	19,640.9
Total	4,100,710.2	4,569,242.0	5,419,013.5	5,633,122.8	4,663,887.9	1,531,010.1	361,165.9
GENERAL BONDED WAREHOUSES.							
First California	17,544.6	11,976.0	12,382.9	13,927.7	27,535.0	5,121.1	2,709.0
Colorado	1,091.1	137.7	1,217.0	889.0	3,482.7	1,243.1	
Hawaii							
Second Kentucky						7,049.7	
Fifth Kentucky		3,244.7	18,646.8	26,297.9	16,620.3	1,972.6	355.5
Seventh Kentucky							
Sixth Missouri	5,062.3	2,009.3	9,527.4	9,040.5	5,171.3	48.2	231.4
Oregon	144.4			45.9			
Twenty-third Pennsylvania							
Total	23,842.4	17,367.7	41,774.1	50,201.0	52,809.3	15,434.7	3,295.9
Grand total	4,124,552.6	4,586,609.7	5,460,787.6	5,683,323.8	4,716,697.2	1,546,444.8	364,461.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Aug., 1902.	Sept., 1902.	Oct., 1902.	Nov., 1902.	Dec., 1902.	Jan., 1903.
DISTILLERY WAREHOUSES.						
Alabama						
Arkansas			140.0		446.6	756.9
First California						
Colorado						
Connecticut				92.8	137.8	
Florida						
Georgia	287.5	286.1			137.9	2,008.4
First Illinois					1,758.2	6,506.6
Fifth Illinois	731.8		5,410.6	2,733.8	41,885.0	9,358.1
Eighth Illinois				92.2	7,894.2	
Thirteenth Illinois						
Sixth Indiana	17,029.2	21,447.7	22,363.0	13,875.3	56,082.7	59,281.9
Seventh Indiana				92.4		188.7
Kansas			92.7	242.5	533.7	483.6
Second Kentucky				26,798.7	120,655.1	283,353.9
Fifth Kentucky			126,503.8	332,151.6	1,208,661.1	2,094,251.9
Sixth Kentucky	45.0		459.4	29,902.8	184,716.3	351,519.5
Seventh Kentucky				31,030.2	221,251.1	537,799.1
Eighth Kentucky				7,931.7	162,391.0	660,527.8
Louisiana	10,402.9	1,737.3	51.5	673.0	5,014.7	4,604.6
Maryland	12,527.9	14,281.3	215,465.5	445,372.0	552,907.3	627,191.4
Third Massachusetts	5,679.0	7,354.9	24,352.7	24,879.2	20,993.8	17,690.1
First Michigan						
First Missouri				94.9	814.5	209.0
Sixth Missouri		291.9	1,271.1	1,905.4	8,462.7	6,340.1
Montana						
Nebraska					16,024.1	20,157.6
New Hampshire						
Fifth New Jersey						
First New York						
Fourteenth New York	59,619.4	10,932.8	24,298.7		3,146.1	15,862.4
Twenty-first New York				646.8	9,515.4	77,014.5
Twenty-eighth New York	909.0	917.7	956.1	3,117.3	2,835.1	2,783.7
Fourth North Carolina			146.2	378.5	512.8	543.9
Fifth North Carolina				48.1		94.2
First Ohio	25,452.2		27,983.4	77,647.0	136,316.8	106,842.7
Tenth Ohio				48,102.9	42,139.3	60,739.3
Eleventh Ohio			409.9	1,178.3	610.0	1,081.8
Eighteenth Ohio		99.1		2,026.4	7,753.5	7,901.6
First Pennsylvania			70,281.8	112,200.8	138,187.6	184,199.2
Ninth Pennsylvania	3,587.2	16,275.9	44,564.7	40,368.3	40,194.2	50,058.6
Twelfth Pennsylvania	5,190.0	6,370.6	4,623.5	4,698.7	9,387.9	7,127.0
Twenty-third Pennsylvania	38,733.7	122,406.3	466,818.7	641,627.1	781,734.0	828,841.0
South Carolina						
Second Tennessee	1,105.7			1,866.5	2,330.1	4,016.5
Fifth Tennessee	4,781.4	2,232.6	4,077.8	9,458.7	17,022.2	11,677.9
Fourth Texas						
Second Virginia				45.6		
Sixth Virginia	1,397.5	1,241.1	4,432.3	6,101.0	6,921.1	2,441.0
Washington						
West Virginia			21,281.3	25,683.2	31,271.9	32,610.3
First Wisconsin	11,758.4	2,594.9	587.5	14,369.0	29,620.8	8,658.6
Total	198,577.8	208,430.2	1,065,372.2	1,905,032.1	3,870,656.6	6,144,716.6
GENERAL BONDED WAREHOUSES.						
First California	117.7			698.3	1,423.0	5,190.3
Colorado	90.6				4,935.2	902.2
Hawaii						
Second Kentucky						
Fifth Kentucky				70.8	194.8	344.4
Seventh Kentucky						
Sixth Missouri						1,347.8
Oregon						1,376.4
Twenty-third Pennsylvania						794.1
Total	208.3			769.1	6,553.0	9,955.2
Grand total	198,786.1	208,430.2	1,065,372.2	1,905,801.2	3,877,109.6	6,154,671.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Feb., 1903.	Mar., 1903.	Apr., 1903.	May, 1903.	June, 1903.	July, 1903.
DISTILLERY WAREHOUSES.						
Alabama						
Arkansas	689.4			196.7		658.2
First California						
Colorado						
Connecticut		46.4	518.6	874.5	66.9	134.2
Florida						
Georgia	3,253.4	1,249.1		429.0	1,112.7	1,003.8
First Illinois	6,136.2	6,313.0	6,321.3	6,399.5	1,594.7	
Fifth Illinois	44,551.5	61,294.1	94,640.7	43,416.0	39,666.9	9,054.0
Eighth Illinois	4,910.3	188.8		459.1		3,729.1
Thirteenth Illinois			140.1			
Sixth Indiana	38,159.7	98,920.7	118,633.6	90,279.3	76,210.3	32,571.0
Seventh Indiana	197.8		533.2	374.2	528.2	1,830.6
Kansas	1,190.2	1,925.1	1,138.5	1,062.1	144.1	
Second Kentucky	365,384.0	370,692.3	389,218.8	357,489.0	205,537.6	30,865.9
Fifth Kentucky	2,288,582.6	2,466,139.3	2,166,028.4	1,929,626.3	890,464.0	223,033.5
Sixth Kentucky	365,563.1	624,413.7	782,395.0	692,188.4	222,028.8	90.7
Seventh Kentucky	818,741.4	1,201,384.9	1,106,896.7	686,309.7	214,023.8	
Eighth Kentucky	807,348.5	837,800.4	746,402.8	631,635.4	169,828.1	36,876.3
Louisiana	1,391.4	6,637.5	267.2	4,042.0	16,451.1	2,295.7
Maryland	613,204.6	639,410.6	670,405.6	535,931.8	250,018.0	26,588.7
Third Massachusetts	13,788.4	25,676.3	34,607.6	14,910.9	9,310.3	913.7
First Michigan						
First Missouri	793.2	223.7	1,452.8	3,465.6	4,004.1	235.7
Sixth Missouri	9,255.3	12,578.4	22,146.1	21,973.1	15,495.5	3,012.6
Montana						
Nebraska	18,229.6	19,730.4	29,196.3	41,149.1		
New Hampshire						
Fifth New Jersey						
First New York				645.1		435.8
Fourteenth New York	23,106.9	13,895.5	17,016.5	16,488.6	14,903.0	20,359.7
Twenty-first New York	4,986.8		19,801.8	4,570.3	4,784.9	5,060.8
Twenty-eighth New York	2,452.6	326.2				
Fourth North Carolina	476.3	221.8	282.4	573.4	321.7	
Fifth North Carolina		346.5	150.7	188.1	728.9	
First Ohio	178,447.4	206,178.2	241,652.6	268,238.9	241,455.3	42,926.1
Tenth Ohio	54,752.5	57,633.8	49,356.0	49,144.8	9,961.7	
Eleventh Ohio	2,996.1	2,785.1	2,923.3	3,572.8	1,210.4	
Eighteenth Ohio	6,579.2	7,267.1	7,208.0	2,165.9	662.0	437.1
First Pennsylvania	169,080.7	196,574.3	147,522.5	187,197.3	14,655.8	
Ninth Pennsylvania	45,155.8	56,819.8	80,276.9	66,051.0	37,327.9	2,799.0
Twelfth Pennsylvania	4,246.2	4,345.0	4,944.2	3,895.4	4,269.8	1,527.9
Twenty-third Pennsylvania	766,689.9	869,769.3	901,356.7	895,122.7	619,301.5	123,722.6
South Carolina				8,141.0		
Second Tennessee	4,372.6	278.8	6,317.9	8,287.2	7,744.8	1,257.3
Fifth Tennessee	13,650.2	16,343.0	19,417.7	21,798.4	19,616.6	7,780.5
Fourth Texas						
Second Virginia					46.5	
Sixth Virginia	4,806.0	7,769.6	7,213.2	5,678.9	4,703.0	5,906.6
Washington						
West Virginia	40,267.7	46,360.2	44,208.1	37,608.8		
First Wisconsin	22,011.8	35,613.9	23,706.4	14,019.9	6,946.9	19,758.6
Total	6,745,449.3	7,897,122.8	7,744,298.2	6,655,600.2	3,105,125.8	604,865.7
GENERAL BONDED WAREHOUSES.						
First California	6,509.8	3,708.6	14,780.1	6,055.8	3,812.4	849.2
Colorado	485.5	1,063.1	3,416.3	489.5	495.2	
Hawaii		236.1	1,241.9			
Second Kentucky						
Fifth Kentucky	295.6	6,351.4	16,254.1	22,576.3	918.1	141.9
Seventh Kentucky						
Sixth Missouri	1,901.1	9,995.0		11,855.2	4,214.1	94.3
Oregon	421.5		2,300.7		236.0	
Twenty-third Pennsylvania	3,064.5			452.1	2,367.9	
Total	12,677.5	21,354.2	37,993.1	41,428.9	12,043.7	1,085.4
Grand total	6,758,126.8	7,918,477.0	7,782,291.3	6,697,029.1	3,117,169.5	605,951.1

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Aug., 1903.	Sept., 1903.	Oct., 1903.	Nov., 1903.	Dec., 1903.	Jan., 1904.
DISTILLERY WAREHOUSES.						
Alabama						
Arkansas	495.9				380.8	521.4
First California						
Colorado		91.0	46.2	48.7	73.2	20.0
Connecticut	1,210.4	464.2	2,338.3	1,052.0	1,520.7	938.2
Florida						
Georgia				1,926.0		1,517.7
First Illinois						
Fifth Illinois	4,597.2	1,365.1	2,250.2	2,612.9	14,696.3	12,272.5
Eighth Illinois	8,113.0	1,166.3			19,036.1	79,718.1
Thirteenth Illinois	6,681.5	7,636.0				
Sixth Indiana	16,922.9	15,662.5	63,297.7	100,469.5	89,127.6	91,610.7
Seventh Indiana	6,714.9	134.1	1,830.5	585.7	943.6	1,185.2
Kansas					1,590.6	2,018.9
Second Kentucky	786.5			36,770.2	198,911.9	351,239.0
Fifth Kentucky	481.6	19,859.4	29,836.3	208,099.7	642,768.6	951,851.0
Sixth Kentucky		598.2	5,057.2	24,194.8	165,583.5	252,288.0
Seventh Kentucky			3,278.2	33,803.5	100,410.6	331,908.4
Eighth Kentucky			8,384.1	25,462.9	121,053.9	373,627.2
Louisiana	186.3	1,272.6	3,354.5	498.5	84.7	16,608.8
Maryland	22,252.5	31,796.7	384,504.2	518,555.5	567,634.3	540,309.2
Third Massachusetts	20,710.1	49,542.0	25,028.6	11,251.4	6,899.2	16,100.9
First Michigan						
First Missouri			168.7	890.1	1,962.8	1,627.7
Sixth Missouri		723.6	6,739.3	15,737.8	16,231.2	19,465.7
Montana						
Nebraska						
New Hampshire			754.3	1,220.8	877.8	759.6
Fifth New Jersey						
First New York				174.1		
Fourteenth New York		2,584.5	4,467.9	5,864.1	5,331.2	12,143.6
Twenty-first New York	4,477.6	4,969.4	5,010.5	7,786.5	21,080.9	55,617.2
Twenty-eighth New York						
Fourth North Carolina				142.6	147.5	
Fifth North Carolina	42.2					
First Ohio	184.9		5,112.5	107,762.5	170,128.4	167,160.9
Tenth Ohio				30,910.2	81,903.2	83,846.0
Eleventh Ohio		853.0	1,356.7	2,123.9	4,431.5	
Eighteenth Ohio		194.1	6,290.2	7,521.3	9,963.6	8,686.7
First Pennsylvania		32,260.8	116,827.0	163,879.0	229,133.2	206,140.4
Ninth Pennsylvania	300.3	3,030.1	20,878.0	35,514.8	46,064.4	48,498.2
Twelfth Pennsylvania			686.2	1,287.5	10,539.0	15,621.5
Twenty-third Pennsylvania	3,928.2	177,336.7	419,598.9	650,136.8	852,034.7	793,422.4
South Carolina				196.6	8,998.1	179.1
Second Tennessee	14,090.5	10,084.1	12,005.0	12,602.2	9,476.4	4,624.1
Fifth Tennessee	11,074.3	7,278.1	26,003.3	19,570.1	30,811.9	24,875.5
Fourth Texas						
Second Virginia					186.5	282.6
Sixth Virginia	5,344.2	6,213.9	6,488.9	2,796.2	2,997.6	1,425.1
Washington					189.1	200.0
West Virginia			35,695.1	21,449.4	31,799.1	21,499.8
First Wisconsin	481.9	4,061.1	4,226.6	2,151.6	3,759.3	6,387.1
Total	129,676.2	382,177.5	1,201,515.1	2,038,039.4	3,466,705.9	4,505,198.4
GENERAL BONDED WAREHOUSES.						
First California	156.8				725.4	2,822.7
Colorado			459.4		764.2	
Hawaii						
Second Kentucky	46.5				751.3	
Fifth Kentucky	93.7	218.8				
Seventh Kentucky						
Sixth Missouri			2,253.5		6,427.1	1,518.1
Oregon						
Twenty-third Pennsylvania				1,790.1	2,802.3	
Total	297.0	218.8	2,712.9	1,790.1	11,482.3	4,340.8
Grand total	129,373.2	382,396.3	1,204,228.0	2,039,829.5	3,478,187.3	4,509,239.2

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Feb., 1904.	Mar., 1904.	Apr., 1904.	May, 1904.	June, 1904.	July, 1904.
DISTILLERY WAREHOUSES.						
Alabama	7,953.1	6,702.0	2,417.6	1,745.9	.....	277.1
Arkansas	22.1	.....	337.7	511.6	1,213.4	262.2
First California	.....	.....	475.8	95.0	1,922.9	14,853.9
Colorado	166.0	184.9	151.9	.....	.....	.....
Connecticut	1,650.7	3,176.6	2,637.6	4,010.7	3,765.1	5,754.1
Florida	.....	.....	.....	.....	.....	.....
Georgia	765.5	1,454.2	2,595.3	3,475.2	327.7	798.4
First Illinois	517.1	6,757.5	6,381.0	6,621.0	6,471.2	1,438.6
Fifth Illinois	52,989.7	108,045.5	176,622.3	198,186.2	49,068.8	26,899.0
Eighth Illinois	67,584.9	83,575.4	77,264.9	89,417.9	78,459.7	43,773.0
Thirteenth Illinois	.....	.....	.....	.....	.....	.....
Sixth Indiana	59,979.5	144,168.8	123,915.3	111,596.0	72,422.7	23,632.8
Seventh Indiana	4,246.5	3,158.7	2,905.8	37,158.5	49,412.6	6,941.9
Kansas	2,875.4	3,422.1	3,070.1	2,321.9	.....	.....
Second Kentucky	387,627.7	454,861.7	425,985.2	409,918.4	166,850.9	2,396.8
Fifth Kentucky	1,507,652.2	1,974,511.4	1,947,111.0	1,942,490.2	670,291.9	178,830.5
Sixth Kentucky	347,578.9	513,242.0	584,228.4	507,234.3	105,941.1	7,319.1
Seventh Kentucky	510,606.3	968,998.7	824,601.6	500,718.8	102,737.9	6,332.3
Eighth Kentucky	428,774.7	478,268.7	510,735.9	355,593.5	47,912.1	2,136.7
Louisiana	22,404.4	5,596.2	37,266.4	29,030.2	92,156.6	47,348.8
Maryland	531,038.6	633,868.2	640,454.3	596,306.0	133,922.7	35,388.2
Third Massachusetts	22,365.7	20,347.8	49,562.1	11,575.3	14,876.9	6,960.7
First Michigan	.....	.....	.....	.....	.....	.....
First Missouri	1,668.7	1,346.0	2,990.6	5,537.6	1,570.5	380.0
Sixth Missouri	17,819.5	29,752.2	37,766.0	37,895.2	25,706.6	18,440.1
Montana	.....	.....	.....	.....	.....	.....
Nebraska	74,109.4	10,621.3	33,288.7	5,533.9	578.1	6,067.8
New Hampshire	1,857.4	3,443.8	.....	.....	.....	.....
Fifth New Jersey	.....	.....	.....	.....	.....	.....
First New York	.....	.....	.....	50.7	88.4	175.2
Fourteenth New York	14,216.6	9,680.3	3,494.5	27,871.6	36,042.1	52,245.1
Twenty-first New York	64,792.3	937.9	.....	.....	.....	.....
Twenty-eighth New York	1,580.7	3,329.1	3,253.6	2,227.9	.....	.....
Fourth North Carolina	.....	.....	.....	1,069.9	7,542.6	1,029.9
Fifth North Carolina	.....	.....	.....	1,331.7	1,697.8	1,559.6
First Ohio	257,859.4	303,587.8	427,777.8	525,318.0	291,671.1	41,684.8
Tenth Ohio	80,846.3	82,320.3	72,951.4	21,448.8	.....	.....
Eleventh Ohio	917.9	678.4	1,082.9	2,058.2	467.3	3,126.7
Eighteenth Ohio	8,399.1	11,423.4	8,826.2	724.9	.....	.....
First Pennsylvania	221,792.4	214,768.2	160,953.0	126,398.3	9,031.9	.....
Ninth Pennsylvania	52,943.4	54,139.9	50,234.7	20,443.2	13,929.4	6,511.6
Twelfth Pennsylvania	15,175.1	11,721.9	12,107.2	11,957.0	11,566.5	5,626.8
Twenty-third Pennsylvania	772,338.0	898,821.4	847,827.1	870,676.8	316,425.4	102,416.9
South Carolina	91.0	.....	44.3	.....	.....	.....
Second Tennessee	6,721.3	12,166.2	14,210.0	17,751.1	17,059.2	15,767.2
Fifth Tennessee	32,237.3	36,194.2	41,461.1	42,991.8	39,549.2	41,446.2
Fourth Texas	.....	.....	.....	.....	.....	.....
Second Virginia	93.9	139.8	277.3	1,052.8	1,778.4	2,251.0
Sixth Virginia	2,477.4	11,382.6	16,915.6	14,314.0	9,672.6	6,900.0
Washington	142.0	257.4	.....	.....	.....	.....
West Virginia	30,563.8	32,414.2	37,908.7	41,225.2	.....	.....
First Wisconsin	15,747.0	6,268.7	19,628.2	26,956.1	8,691.4	10,109.7
Total	5,631,188.9	7,025,735.4	7,211,719.1	6,612,840.7	2,390,822.7	727,082.7
GENERAL BONDED WAREHOUSES.						
First California	3,908.9	4,624.7	3,250.9	2,973.6	604.1	356.9
Colorado	.....	287.9	4,245.0	.....	.....	.....
Hawaii	.....	.....	.....	.....	.....	.....
Second Kentucky	.....	235.5	228.0	231.1	.....	.....
Fifth Kentucky	4,296.8	.....	15,185.8	2,042.7	5,165.3	3,624.3
Seventh Kentucky	.....	.....	91,449.7	42,261.4	.....	.....
Sixth Missouri	138.7	955.9	1,188.0	681.8	.....	.....
Oregon	145.9	.....	2,448.9	139.3	.....	.....
Twenty-third Pennsylvania	.....	.....	.....	2,808.0	.....	.....
Total	8,490.3	6,104.0	117,996.3	51,137.9	5,769.4	3,981.2
Grand total	5,639,679.2	7,031,839.4	7,329,715.4	6,663,978.6	2,396,592.1	731,063.9

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Aug., 1904.	Sept., 1904.	Oct., 1904.	Nov., 1904.	Dec., 1904.	Jan., 1905.
DISTILLERY WAREHOUSES.						
Alabama	.....	.....	.....	.....	2,315.2	59.2
Arkansas	.....	.....	279.8	203.4	890.4	2,185.9
First California	36,298.2	42,100.7	18,407.0	13,138.8	15,932.1	.....
Colorado	.....	.....	.....	.....	.....	.....
Connecticut	7,538.3	6,764.0	7,683.4	8,888.5	10,680.6	12,569.5
Florida	.....	.....	.....	.....	.....	.....
Georgia	922.6	2,512.2	1,443.0	849.5	688.5	3,930.9
First Illinois	.....	.....	.....	6,225.6	6,955.4	6,511.9
Fifth Illinois	70,027.2	119,764.0	270,634.7	198,980.1	442,530.4	389,528.4
Eighth Illinois	10,174.6	3,644.2	1,859.4	.....	1,815.8	59,522.7
Thirteenth Illinois	.....	.....	.....	2,279.9	.....	.....
Sixth Indiana	23,996.1	21,220.8	20,928.5	58,791.3	100,578.8	98,171.3
Seventh Indiana	547.8	390.5	4,963.3	46.1	82,101.9	70,878.1
Kansas	.....	.....	80.9	821.7	884.5	1,092.8
Second Kentucky	95.4	10.0	45.6	69,515.6	329,676.1	451,012.3
Fifth Kentucky	102,492.6	76,644.9	74,419.0	308,253.0	912,148.8	1,953,650.8
Sixth Kentucky	12,712.4	3,065.1	5,382.7	21,510.7	107,823.0	317,814.7
Seventh Kentucky	.....	.....	.....	42,402.2	244,366.2	709,924.3
Eighth Kentucky	186.3	861.4	711.7	22,927.0	189,086.3	498,940.6
Louisiana	64,072.6	11,751.8	24,180.2	7,934.9	5,160.8	1,129.0
Maryland	20,088.4	84,476.4	413,339.0	633,584.6	793,582.3	771,485.8
Third Massachusetts	4,976.7	412.4	14,926.2	29,463.6	55,789.0	54,112.7
First Michigan	.....	.....	.....	.....	168,041.0	269,597.4
First Missouri	94.9	49.4	1,121.7	2,580.6	2,656.1	3,307.6
Sixth Missouri	602.6	555.9	231.8	.....	12,020.3	28,025.7
Montana	.....	.....	.....	.....	.....	.....
Nebraska	.....	.....	142.6	6,021.3	68,743.3	70,172.1
New Hampshire	.....	.....	.....	.....	1,931.5	3,278.7
Fifth New Jersey	.....	.....	.....	.....	.....	.....
First New York	262.5	46.7	972.4	499.6	816.2	353.5
Fourteenth New York	28,748.0	8,743.8	2,191.5	7,593.9	6,861.4	6,975.3
Twenty-first New York	.....	.....	.....	.....	.....	74,105.6
Twenty-eighth New York	.....	.....	.....	.....	.....	.....
Fourth North Carolina	.....	.....	.....	1,844.4	3,505.6	5,927.2
Fifth North Carolina	1,471.9	1,074.7	.....	20.0	2,821.4	4,878.9
First Ohio	11,195.1	20,215.4	19,463.8	1,880.4	267,446.5	332,476.1
Tenth Ohio	.....	.....	.....	.....	.....	78,375.5
Eleventh Ohio	.....	.....	503.0	2,772.2	2,749.1	4,151.7
Eighteenth Ohio	.....	.....	345.9	5,168.6	14,074.2	15,579.1
First Pennsylvania	.....	.....	59,922.6	124,600.8	196,873.8	212,020.8
Ninth Pennsylvania	886.6	4,102.8	50,069.6	63,584.4	66,454.7	58,677.7
Twelfth Pennsylvania	2,294.2	7,185.4	18,080.7	12,060.4	8,111.5	19,882.0
Twenty-third Pennsylvania	22,239.9	70,643.6	353,104.9	672,258.8	862,809.8	836,428.6
South Carolina	244.1	238.0	126.3	2,425.2	31,577.0	74,882.2
Second Tennessee	14,094.7	16,332.4	14,574.4	9,116.0	10,188.9	14,514.4
Fifth Tennessee	35,956.7	36,961.2	45,144.7	60,065.2	48,815.3	55,988.0
Fourth Texas	.....	.....	.....	.....	231.9	27.4
Second Virginia	2,412.2	2,029.2	1,808.9	1,856.8	425.4	360.7
Sixth Virginia	6,388.2	6,747.1	6,899.2	9,709.7	11,065.1	9,593.3
Washington	.....	.....	.....	.....	.....	.....
West Virginia	.....	10,800.1	42,159.8	47,613.9	48,904.0	48,035.6
First Wisconsin	.....	7,762.9	33,194.6	15,405.9	9,391.8	8,123.1
Total	481,000.8	567,107.0	1,509,942.8	2,472,891.6	5,148,916.9	7,638,162.5
GENERAL BONDED WAREHOUSES.						
First California	.....	.....	1,359.7	.....	383.6	226.9
Colorado	.....	.....	890.7	.....	633.0	314.3
Hawaii	.....	.....	.....	.....	105.0	.....
Second Kentucky	.....	.....	.....	.....	.....	.....
Fifth Kentucky	5,298.8	4,689.9	6,115.1	4,588.0	141.8	.....
Seventh Kentucky	.....	.....	.....	.....	.....	.....
Sixth Missouri	951.7	1,860.0	206.5	.....	.....	.....
Oregon	.....	.....	.....	.....	.....	.....
Twenty-third Pennsylvania	.....	.....	.....	.....	.....	.....
Total	6,250.5	6,549.9	8,572.0	4,588.0	1,263.4	541.2
Grand total	487,251.3	573,656.9	1,518,514.8	2,477,479.6	5,150,180.3	7,638,703.7

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1905—Continued.

District.	Feb., 1905.	Mar., 1905.	Apr., 1905.	May, 1905.	June, 1905.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama		4,934.8	6,957.8	10,524.9	9,297.0	60,914.2
Arkansas	2,493.2	3,777.9	5,725.9	7,044.1	5,917.3	40,285.4
First California		1,061.3	19,205.4	20,736.2	36,541.4	214,768.7
Colorado				234.2	201.1	1,217.2
Connecticut	11,036.1	13,944.6	11,300.3	11,020.4	11,743.2	145,018.3
Florida						1,594.4
Georgia	1,788.3	4,448.9	7,057.8	11,857.9	13,137.7	77,729.2
First Illinois	5,947.2	6,892.7	6,564.5	6,931.3		155,647.8
Fifth Illinois	468,367.2	564,321.2	438,319.3	470,873.4	720,468.6	5,546,473.5
Eighth Illinois	217,506.0	180,643.3	5,508.6	29,821.0	211,415.3	1,411,597.3
Thirteenth Illinois						18,906.9
Sixth Indiana	118,176.9	171,187.6	157,117.4	98,881.9	111,733.2	2,899,568.0
Seventh Indiana	126,418.6	23,976.2	10,314.6	13,109.8	56,884.4	622,981.0
Kansas	1,383.3	2,960.6	2,709.3	865.2		36,853.1
Second Kentucky	457,251.0	741,011.7	679,714.0	576,610.5	182,558.6	10,546,503.1
Fifth Kentucky	2,102,813.6	2,593,190.6	2,330,538.2	2,482,515.6	888,494.7	58,921,188.6
Sixth Kentucky	428,790.7	616,108.9	762,596.5	789,165.5	325,684.9	13,089,284.8
Seventh Kentucky	940,343.9	1,164,122.0	897,978.7	780,896.0	270,753.0	21,688,196.4
Eighth Kentucky	723,739.1	941,662.1	919,981.2	873,717.5	86,268.8	18,710,440.9
Louisiana	9,679.0	12,733.7	119,281.6	211,120.3	273,104.0	1,066,140.0
Maryland	674,071.7	787,077.7	765,695.7	736,984.2	260,549.9	20,615,615.6
Third Massachusetts	31,058.8	65,746.3	29,761.7	119,000.7	99,479.8	1,069,115.2
First Michigan						437,638.4
First Missouri	3,168.3	3,414.0	3,308.9	2,909.6	662.6	63,462.6
Sixth Missouri	35,460.3	42,379.9	57,412.4	65,503.0	60,067.8	685,095.1
Montana						5,405.6
Nebraska	71,070.9	62,951.2	88,399.8	121,719.2	164,456.4	991,378.9
New Hampshire	2,948.8	3,247.5	2,811.2	736.7		25,474.5
Fifth New Jersey						12,627.8
First New York	369.4	705.3	5,393.7	56,698.2	214,822.8	282,509.6
Fourteenth New York	6,603.6	8,912.6	36,411.8	40,485.2	55,194.1	776,845.5
Twenty-first New York	78,991.2	84,526.7				620,939.0
Twenty-eighth New York						31,221.5
Fourth North Carolina	9,944.0	14,904.3	13,123.8	12,931.1	15,914.7	91,484.6
Fifth North Carolina	6,277.2	17,407.8	16,932.7	17,913.0	27,045.5	104,121.2
First Ohio	388,806.6	380,546.8	325,423.2	547,435.9	461,258.1	8,310,437.9
Tenth Ohio	93,296.1	124,206.8	100,975.1	121,855.0	86,413.7	1,788,859.0
Eleventh Ohio	2,001.0	2,520.0	1,687.2			90,507.9
Eighteenth Ohio	14,660.9	16,415.5	7,175.6	6,611.3	1,411.5	262,252.1
First Pennsylvania	186,240.5	227,801.6	129,636.1	116,255.1	21,434.6	5,353,665.9
Ninth Pennsylvania	75,731.8	100,658.2	84,220.9	72,596.4	49,099.4	2,065,186.0
Twelfth Pennsylvania	6,243.2	3,389.2	12,198.7	11,704.7	12,080.7	336,248.8
Twenty-third Pennsylvania	805,935.9	909,223.7	920,481.8	901,492.9	363,799.8	29,592,988.7
South Carolina	68,445.7	68,740.2	25,593.9	19,589.8	554.8	321,711.7
Second Tennessee	13,640.0	24,481.8	25,123.9	28,407.0	30,501.5	421,708.8
Fifth Tennessee	64,014.0	72,693.6	72,653.1	77,928.3	61,224.6	1,371,665.5
Fourth Texas						259.3
Second Virginia	528.4	1,024.7	1,249.2	2,582.6	3,818.7	24,199.6
Sixth Virginia	10,201.1	19,950.7	21,391.6	22,650.1	21,995.0	348,097.9
Washington						2,614.6
West Virginia	38,509.1	52,904.1	61,294.0	535.6	600.8	1,339,025.6
First Wisconsin	19,890.1	38,035.5	68,048.5	29,460.4	70,135.2	696,882.7
Total	8,323,842.7	10,180,183.8	9,257,275.6	9,520,827.5	5,280,725.2	213,394,555.9
GENERAL BONDED WAREHOUSES.						
First California	2,934.1	257.3		3,031.7		510,852.9
Colorado	484.9					63,047.8
Hawaii						6,801.0
Second Kentucky	4,198.9	6,555.5		9,823.8		171,608.6
Fifth Kentucky					2,108.3	618,859.0
Seventh Kentucky			134,036.7	142,833.7		579,185.3
Sixth Missouri	13,556.9					155,667.1
Oregon	474.7					17,676.6
Twenty-third Pennsylvania						39,069.4
Total	21,649.5	6,812.8	134,036.7	155,689.2	2,108.3	2,162,767.7
Grand total	8,345,492.2	10,186,996.6	9,391,312.3	9,676,516.7	5,282,833.5	215,557,323.6

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JULY 1, 1904, BY DISTRICT AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		18,230.3	389.3		18,619.6
First California	1,070,596.5	1,851.1	53,174.7	81,414.2	1,207,036.5
Fourth California	369,811.2		724.0	13,490.9	384,026.1
Connecticut		6,675.5	314.2	155.5	6,545.2
First Illinois	139,970.7	540.9	618.8	4,930.2	146,060.6
Kansas	3,003.7	1,046.2			4,049.9
Second Kentucky		34,043.2	1,156.2		35,199.4
Fifth Kentucky	11,624.0	61,374.4	30,935.6	1,488.0	105,422.0
Maryland	104.6	28,159.1	16,425.5		44,748.6
First Missouri	3,807.4	371.3	129.5	295.6	4,697.8
Sixth Missouri	5,176.0	935.0	508.9	1,200.1	7,820.0
Second New York	447,180.2	46,722.7	34,115.4	24,815.0	552,833.3
Twenty-eighth New York	31,591.8	49,696.1		173.1	81,461.0
Tenth Ohio	92,697.3	9,746.4	20,945.2	1,045.1	124,434.0
First Pennsylvania	205.1	44,388.8		1,350.4	45,941.3
Fifth Tennessee		6,096.5	96.5		6,193.0
Total	2,175,827.9	309,274.5	159,527.8	130,458.1	2,775,088.3

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		14,387.1			14,387.1
First California	1,039,182.3	443.7	13,444.0	33,391.9	1,077,461.9
Fourth California	134,103.8			1,926.0	136,029.8
Connecticut		8,698.1		629.6	9,327.7
First Illinois	143,887.6	615.8	403.0	156.2	145,062.6
Second Kentucky		48,47.2			4,847.2
Fifth Kentucky	33,066.1	158,776.5	7,161.7	484.4	199,488.7
Maryland		16,669.7	22,785.3	4,271.1	43,726.1
First Missouri		7,350.8	143.7		7,494.5
Sixth Missouri		11,901.8	2,479.3		14,381.1
Second New York		231,547.0	22,459.6	1,738.0	255,744.6
Twenty-eighth New York		99,231.8	151,829.0	30.5	52.5	251,143.8
Tenth Ohio		79,875.4	7,834.9	610.1	292.2	88,612.6
First Pennsylvania		285.9	57,662.0	2,736.7	60,884.6
Fifth Tennessee			4,597.0	232.0	4,829.0
Total	1,771,432.5	451,443.6	44,666.6	45,678.6	2,313,221.3

DIFFERENT KINDS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX-PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		12,868.5	287.2		13,155.7
First California	381,873.9	902.9	10,174.6	12,096.8	405,047.3
Fourth California	57,360.6		319.7	3,774.8	61,455.1
Connecticut		4,602.4		356.9	4,959.3
First Illinois	110,870.8	53.9	288.6	2,993.0	114,206.3
Kansas	1,755.0				1,755.0
Second Kentucky		19,420.6	331.1		19,751.7
Fifth Kentucky	15,193.5	112,780.6	18,870.2	1,262.7	148,107.0
Maryland	84.5	19,614.4	15,062.0	45.9	34,206.8
First Missouri	4,111.8	358.4	109.4	303.7	4,883.3
Sixth Missouri	4,823.4	1,552.0	469.8	690.7	7,535.9
Second New York	313,835.2	24,940.3	11,599.2	13,615.6	363,790.3
Twenty-eighth New York	6,471.9	27,886.6		51.3	34,409.8
First Ohio	2,308.6	88.8	80.9		2,478.3
Tenth Ohio	71,734.5	7,157.6	3,344.5	672.3	82,908.9
First Pennsylvania	476.5	26,239.1		971.4	27,687.0
Fifth Tennessee		6,887.9			6,887.9
Total	970,909.2	264,753.1	60,737.2	36,835.1	1,333,225.6
Total for year ended June 30, 1904	931,509.2	228,703.6	58,253.1	36,074.1	1,254,540.0

DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		1,175.3	50.6		1,225.9
First California	27,479.7	54.4	636.7	911.7	29,082.5
Fourth California	5,324.2		22.5	246.9	5,593.6
Connecticut		196.0		4.9	200.9
First Illinois	6,414.8	11.5	18.0	124.8	6,569.1
Kansas	123.3				123.3
Second Kentucky		2,181.9	54.7		2,236.6
Fifth Kentucky	687.4	3,996.6	1,316.8	52.1	6,052.9
Maryland		930.6	1,012.0	1.2	1,943.8
First Missouri	125.1	37.3	14.1	13.3	189.8
Sixth Missouri	308.7	181.1	40.4	41.0	571.2
Second New York	23,190.5	1,508.3	921.5	836.8	26,457.1
Twenty-eighth New York	867.2	1,062.3		5.1	1,934.6
First Ohio	72.6	3.5	14.7		90.8
Tenth Ohio	2,360.4	339.2	312.7	15.6	3,027.9
First Pennsylvania	9.8	1,171.1		45.4	1,226.3
Fifth Tennessee		499.4			499.4
Total	66,963.7	13,348.5	4,414.7	2,298.8	87,025.7
Total for year ended June 30, 1904	56,133.6	13,902.7	4,358.2	1,616.2	76,010.7

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Grape.	Aggregate.
Second New York	558.2	558.2

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Aggregate.
First California	1,670.2	1,670.2
Fourth California	15,292.7	15,292.7
Second New York	585.4	585.4
Total	17,548.3	17,548.3

2. BY FOREIGN COUNTRIES AND KINDS.

Country to which exported.	Grape.	Aggregate.
China	141.6	141.6
Denmark	486.1	486.1
Germany	15,649.8	15,649.8
Guatemala	52.3	52.3
Honduras	27.9	27.9
Japan	777.3	777.3
Mexico	294.2	294.2
Nicaragua	25.2	25.2
Peru	27.4	27.4
Salvador	27.9	27.9
Switzerland	49.4	49.4
Total	17,548.3	17,548.3

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Aggregate.
First California	1,936.4	86.6	41.1	2,064.1
Second New York		508.5		508.5
Total	1,936.4	595.1	41.1	2,572.6

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1905, BY DISTRICT AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		18,573.6	51.5		18,625.1
First California	1,184,113.3	1,495.0	43,780.0	86,342.9	1,315,731.2
Fourth California	341,331.7		381.8	10,531.3	352,244.8
Connecticut		9,975.2	314.2	423.3	10,712.7
First Illinois	198,048.1	1,691.3	715.2	1,968.6	201,823.2
Kansas	1,125.4	1,046.2			2,171.6
Second Kentucky		16,161.0	770.4		16,931.4
Fifth Kentucky	35,204.7	104,597.9	24,868.3	2,421.0	167,091.9
Maryland	314.0	24,640.6	22,946.4	4,224.0	52,125.0
First Missouri	6,925.1	119.3		78.6	7,123.0
Sixth Missouri	17,089.7	1,681.2	258.1	468.4	19,497.4
Second New York	474,839.2	42,225.2	28,568.4	25,427.1	571,059.9
Twenty-eighth New York	43,849.9	144,315.3	30.5	169.2	188,564.9
First Ohio	18,713.8	27,968.6	615.3		47,297.7
Tenth Ohio	89,302.3	10,084.5	16,171.8	649.4	116,208.0
First Pennsylvania	8,721.7	74,637.6		3,070.3	86,429.6
Fifth Tennessee		3,306.0	328.5		3,634.5
Total	2,419,676.9	482,118.5	139,850.4	135,774.1	3,177,271.9

STATEMENT OF REMOVALS IN BOND FROM BRANDY DISTILLERIES FOR DEPOSIT IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
DR.					
Balance in transit from distilleries to warehouses in district of production	4,185.6	444.7			4,630.3
Removals during the year for deposit in district of production	1,165,742.4	149,338.4	37,199.7	39,553.7	1,389,834.2
Removals during the year for deposit in other districts	611,350.3	291,660.5	7,466.9	6,124.9	926,617.6
Total	1,779,278.3	451,443.6	44,666.6	45,678.6	2,321,082.1
CR.					
Receipts in warehouse in district of production	1,167,328.0	149,783.1	37,199.7	39,553.7	1,394,464.5
Receipts in warehouse in other districts	603,594.5	291,660.5	7,466.9	6,124.9	918,756.8
Balance in transit to warehouses in other districts	7,860.8				7,860.8
Total	1,779,283.3	451,443.6	44,666.6	45,678.6	2,321,082.1

DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate
DR.					
In transit from one warehouse to another in same district	5,232.5				5,232.5
Balance in warehouses July 1, 1904	2,175,827.9	309,274.5	159,527.8	130,458.1	2,775,088.3
Received in warehouses from distilleries in same district	1,167,928.0	149,783.1	37,199.7	39,553.7	1,394,464.5
Received in warehouses from distilleries in other districts	603,504.5	301,660.5	7,466.9	6,124.9	918,756.8
Received from special bonded warehouses in other districts	244,647.0	29,528.3	14,981.0	15,146.2	304,302.5
Total	4,197,139.9	790,246.4	219,175.4	191,282.9	5,397,844.6
CR.					
Withdrawn from special bonded warehouses, tax paid	970,900.2	264,753.1	60,787.2	36,835.1	1,333,225.6
Leakage or evaporation in warehouse	66,963.7	13,348.5	4,414.7	2,298.8	87,025.7
Withdrawn for the use of the United States	558.2				558.2
Withdrawn for export	17,548.3				17,548.3
Reported as lost by casualties, etc	8.1	.2			8.3
Withdrawn for transfer to manufacturing warehouses	1,936.4	595.1	41.1		2,572.6
Withdrawn for transfer to special bonded warehouses in other districts	231,503.8	29,431.0	14,182.0	16,374.9	291,491.7
Withdrawn to fortify wine	488,142.3				488,142.3
Remaining in special bonded warehouses June 30, 1905	2,419,578.9	482,118.5	139,800.4	135,774.1	3,177,271.9
Total	4,197,139.9	790,246.4	219,175.4	191,282.9	5,397,844.6

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

Brandy.			Quantity.
DR.			
			Taxable gals.
Withdrawn for export, proof of landing not received prior to July 1, 1904			729.9
Not actually in warehouse July 1, 1904, claimed to have been lost by casualty			136.2
In transit July 1, 1904, from other districts, not yet received at second district			27,648.2
In transit July 1, 1904, from special bonded warehouses in this district			5,232.5
Remaining in special bonded warehouses July 1, 1904			2,775,088.3
Deposited in special bonded warehouses during the year:			
Brandy received from distillers in same district	gallons..	1,394,464.5	
Brandy received from distillers in other districts	do....	918,756.8	
Brandy received from special bonded warehouses in other districts	do....	304,302.5	
			2,617,523.8
Total			5,426,358.9
CR.			
Withdrawn from special bonded warehouses, tax paid			1,333,225.6
Loss allowed on account of leakage or evaporation in warehouse			87,025.7
Withdrawn for use of the United states			558.2
Exported and accounted for			2,294.9
Tax paid on brandy heretofore reported lost by casualties			55.1
Tax paid on deficiencies in transfers to manufacturing warehouses			1.2
Deposited in manufacturing warehouses			2,571.4
Deposited in second special bonded warehouses in other districts			304,302.5
Withdrawn for export and unaccounted for June 30, 1905			15,983.3
Lost by casualties, etc., and unaccounted for June 30, 1905			89.4
Withdrawn for transfer to special bonded warehouses in other districts, and unaccounted for June 30, 1905			14,837.4
Grape brandy used in the fortification of wine			487,991.1
Tax paid on brandy heretofore reported withdrawn to fortify wine			151.2
Remaining in special bonded warehouses June 30, 1905			3,177,271.9
Total			5,426,358.9

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

The quantity of grape brandy used in fortifying pure, sweet wines under the act of October 1, 1890, as amended by the act of August 28, 1894, during the fiscal year ended June 30, 1904, was 3,473,446 taxable gallons, and the quantity of wine so fortified was 14,264,718.25 wine gallons. The quantity of brandy used and of wines fortified during the fiscal year ended June 30, 1905, in each district, also the totals by kinds and districts is shown in the following table:

TABLE SHOWING THE QUANTITY OF WINES BY DISTRICTS AND KINDS, FORTIFIED WITH GRAPE BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES, FREE OF TAX, AND THE QUANTITY OF SUCH BRANDY USED DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

District.	Grape brandy used in fortification.	Angelica.		Concord.	
		Before fortification.	After fortification.	Before fortification.	After fortification.
First California	2,661,912.5	835,272.80	987,367.21		
Fourth California	598,509.5	168,442.98	200,315.89		
First Missouri	272.4				
First New Jersey	714.0				
Twenty-eighth New York	131,438.7				
Fourth North Carolina	2,308.7				
Tenth Ohio	11,374.5			3,711.00	4,626.00
Second Virginia	24,289.3				
Total	3,430,819.6	1,003,715.78	1,187,683.10	3,711.00	4,626.00

District.	Malaga.		Muscatel.		Port.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California	15,936.36	18,847.69	1,154,196.42	1,350,538.11	4,099,391.86	4,786,419.25
Fourth California			40,818.68	47,994.17	635,156.55	743,891.20
First Missouri						
First New Jersey					4,150.00	4,677.50
Twenty-eighth New York					208,686.73	243,689.59
Fourth North Carolina						
Tenth Ohio					22,482.00	26,103.00
Second Virginia						
Total	15,936.36	18,847.69	1,195,015.10	1,398,532.28	4,969,867.14	5,804,771.54

District.	Scuppernong.		Sherry.	
	Before fortification	After fortification.	Before fortification.	After fortification.
First California			3,062,540.78	3,559,297.41
Fourth California			1,239,573.92	1,452,347.39
First Missouri				
First New Jersey				
Twenty-eighth New York				
Fourth North Carolina	36,049.00	37,747.00		
Tenth Ohio				
Second Virginia	200,029.48	214,500.00		
Total	236,078.48	252,247.00	4,302,114.70	5,011,744.80

TABLE SHOWING THE QUANTITY OF WINES BY DISTRICTS AND KINDS, FORTIFIED WITH GRAPE BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES, FREE OF TAX, AND THE QUANTITY OF SUCH BRANDY USED DURING THE FISCAL YEAR ENDED JUNE 30, 1905—Continued.

District.	Sweet Catawba.		Tokay.	
	Before fortification.	After fortification.	Before fortification.	After fortification.
First California			11,920.25	14,080.11
Fourth California				
First Missouri	873.48	1,024.06		
First New Jersey	1,300.00	1,473.00		
Twenty-eighth New York	238,426.34	279,077.25		
Fourth North Carolina				
Tenth Ohio	13,595.50	15,949.00		
Second Virginia				
Total	254,195.32	297,523.31	11,920.25	14,080.11

District.	Totals of wines produced by districts.	
	Before fortification.	After fortification.
First California	9,179,258.47	10,716,649.78
Fourth California	2,083,992.13	2,444,548.65
First Missouri	873.48	1,024.06
First New Jersey	5,460.00	6,150.50
Twenty-eighth New York	447,113.07	522,757.84
Fourth North Carolina	36,049.00	37,747.00
Tenth Ohio	39,788.50	46,678.00
Second Virginia	200,029.48	214,500.00
Total	11,992,554.13	13,990,055.83

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The quantity of manufactured tobacco removed from the place of manufacture in bond, free of tax, subject to the rates imposed by the act of April 12, 1902, during the fiscal year, also the quantity actually exported during the year, and the quantity unaccounted for at the beginning and the close of the fiscal year ended June 30, 1905, are shown in the subjoined statement:

District.	Quantity unaccounted for June 30, 1904.	Quantity removed for export during the year.	Quantity actually exported during the year.	Tax paid.	Quantity unaccounted for July 1, 1905.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
First California	24,300	14,539	38,839		
First Illinois		552	552		
Eighth Illinois		1,228	1,228		
Fifth Kentucky	4,045	43,673	43,341		4,377
Louisiana		74,369¾	49,106¾		25,263
Maryland	10,401	61,201	66,860		4,742
First Michigan		1,136	1,136		
First Missouri	11,060	79,673¾	75,541¾		15,192
Fifth New Jersey	3,626	532,988⅛	491,894⅛		44,720
Second New York	5,000	65,577	65,227		5,350
Third New York	15,105	926,062	929,323		11,844
Twenty-eighth New York	41,190	301,465	342,655		
Fourth North Carolina	9,725	131,555	123,460		17,820
First Ohio		1,416	1,392		24
Twenty-third Pennsylvania	1,735	13,080	13,180	80	1,555
Second Virginia	217,371¼	2,834,281¼	2,897,229	116¼	154,307
Sixth Virginia	2,438	46,422	47,610		1,250
West Virginia		16,007	16,007		
First Wisconsin	500	2,700	3,200		
Total	346,496¼	5,147,926⅞	5,207,781⅛	196¼	286,444

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

The number of cigars and cigarettes removed from the place of manufacture in bond, free of tax, subject to the rates imposed by the act of April 12, 1902, during the fiscal year ended June 30, 1905, also the quantity actually exported during the year, and the quantities unaccounted for at the beginning and the close of the fiscal year, are shown in the following statement:

District.	Cigars weighing more than 3 pounds per M.	Cigars weighing less than 3 pounds per M.	Cigarettes weighing less than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
DR.				
Unaccounted for July 1, 1904:				
Louisiana			50,000	
Second New York			1,310,000	
Third New York	12,250		157,500	
Twenty-eighth New York			23,397,500	
Ninth Pennsylvania	200,000			
Second Virginia	17,500		462,000	
Sixth Virginia		5,000		
Total	229,750	5,000	25,384,000	
Bonded for export:				
First California			30,000	
Florida	10,000			
Louisiana	10,000		2,695,000	
Maryland		60,000		
Third Massachusetts			200,000	
Fifth New Jersey	40,000			
Second New York	247,129	20,000	10,992,000	
Third New York	823,675	1,200	1,559,500	18,000
Twenty-eighth New York			108,013,200	
Fourth North Carolina			50,000	
First Pennsylvania	3,000			
Twenty-third Pennsylvania	328,950			
Second Virginia	749,250	52,400,000	49,325,100	
Sixth Virginia		37,500		
Total	2,247,004	52,518,709	172,649,800	18,000
Grand Total	2,496,754	52,523,709	198,033,800	18,000
CR.				
Exported during the year:				
First California			35,000	
Florida	10,000			
Louisiana	10,000		2,745,000	
Maryland		60,000		
Third Massachusetts			200,000	
Fifth New Jersey	40,000			
Second New York	247,129	20,000	11,437,000	
Third New York	824,625		1,449,500	16,050
Twenty-eighth New York			131,410,700	
Fourth North Carolina			50,000	
First Pennsylvania	3,000			
Twenty-third Pennsylvania	327,350			
Second Virginia	729,750	52,400,000	42,422,100	
Sixth Virginia		42,500		
Total	1,393,854	52,522,500	189,749,300	16,050
Unaccounted for June 30, 1905:				
Second New York			865,000	
Third New York	11,300	1,200	47,500	2,000
Ninth Pennsylvania	200,000			
Twenty-third Pennsylvania	256,000			
Second Virginia	35,000		7,372,000	
Total	502,300	1,200	8,284,500	2,000
Grand total	2,496,754	52,523,700	198,033,800	18,000

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

District.	Gallons.	District.	Gallons.
Alabama	8,928	Third New York	17,727
First California	2,343	Fourteenth New York	994
Fourth California	4,769	Twenty-eighth New York	1,637
Connecticut	775	First Ohio	19,468
Hawaii	1,674	Eleventh Ohio	29,047
Sixth Indiana	3,751	Third Texas	73,467
Fifth Kentucky	3,875	Fourth Texas	7,161
Louisiana	2,813	Sixth Virginia	248
Minnesota	6,447	Washington	187,432
First Missouri	458,517	First Wisconsin	1,050,124
Fifth New Jersey	6,586	Second Wisconsin	13,831
First New York	26,686		
Second New York	8,835	Total	1,937,134

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1904, TO JUNE 30, 1905, UNDER ACT OF JUNE 18, 1890.

	Gallons.
Removed for export and unaccounted for July 1, 1904	266,211
Removed for direct exportation	302,533
Removed in original packages to be bottled for export	254,698
Removed by pipe-line to be bottled for export	1,379,903
Excess reported by bottlers	4,779
Total	2,208,124
Exported in original packages, proofs received	320,540
Exported in bottles, proofs received	1,685,409
Removed for export, unaccounted for, tax paid	10,601
Excess reported by bottlers	21,445
Removed for export, unaccounted for June 30, 1905	170,129
Total	2,208,124

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

	Playing cards, 2 cents per package.
Removed for export and unaccounted for July 1, 1904	391,156
Removed for export during the year ended June 30, 1905	2,678,521
Total	3,069,677
Removed for export and accounted for during the year	2,678,359
Removed for export and unaccounted for, tax paid	4,968
Removed for export and returned to factory	3,888
Removed for export and unaccounted for June 30, 1905	382,462
Total	3,069,677

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

Port.	Number of claims.	Proprietary articles.	Tobacco.	Cigars and cigarettes.	Snuff.	Distilled spirits.	Total.
Boston	1		$58.95				$58.95
New York	15		952.14	$3,480.60		$157.68	4,590.42
Port Townsend	14		801.96				801.96
San Francisco	4		1,034.82				1,034.82
Seattle	5		157.20	1,896.93			2,054.13
Total	39		3,005.07	5,377.53		157.68	8,540.28

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1905, INCLUSIVE.

Period allowed.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
1863 to 1876, inclusive			$5,819.82		
1877	751	$48,235.80	2,537.98		
1878	562	33,820.54	12,115.86		$250.20
1879	744	43,184.71	22,514.92		1,094.97
1880	872	50,158.80	8,896.60	$26.08	1,232.43
1881	749	28,483.87	5,969.36		1,406.12
1882	909	33,695.22	5,604.60		5,195.37
1883	1,130	33,000.82	6,033.81	82.00	5,673.96
1884	1,030	16,469.34	2,845.80		901.75
1885	706	46.66	3,582.12	1.00	601.25
1886	890		5,270.54		968.62
1887	877		5,584.00		703.25
1888	1,222		3,437.64		1,416.55
1889	1,280		1,899.12		1,112.50
1890	1,540		7,421.70	.80	1,284.97
1891	1,744		2,041.78		1,023.10
1892	240		2,049.73		1,005.30
1893	192		2,951.08		1,426.93
1894	208		820.68		680.25
1895	185		1,880.64		1,588.92
1896	227		1,602.41		10,42.73
1897	117		1,461.54		6,697.25
1898	116		5,952.89		15,642.49
1899	1,242	15,508.78	20,788.58		14,702.69
1900	2,171	26,865.70	7,886.92	29.64	3,821.19
1901	2,941	33,483.42	20,428.87	4,159.90	18,570.93
1902	545	5,821.59	2,649.64	1,761.17	12,436.08
1903	49		10,024.79		4,900.24
1904	25		3,005.07		5,377.53
1905	39				

Period allowed.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
1863 to 1876, inclusive					$6,673,845.00
1877	$760.12			[a] $277.11	55,992.40
1878	46.25	$718.90			37,123.67
1879	523.69	1,426.92			57,569.38
1880	2,205.42		$80.00	[b] 888.00	61,730.27
1881	1,128.28	1,161.90	220.00		40,849.20
1882	3,915.18	1,966.50	60.00		46,110.38
1883	6,054.16	4,608.00	60.00	[c] 590.92	56,093.94
1884	14,996.30	8,252.00	480.00		92,098.41
1885	16,122.71	3,705.30			23,362.22
1886	23,878.21	6,642.00			34,760.19
1887	21,238.94	5,755.50	140.00		33,873.69
1888	26,166.54	28,411.30	160.00		61,025.99
1889	25,633.33	10,737.66	80.00		41,304.52
1890	31,697.93	12,410.00	100.00		47,109.50
1891	31,374.51	9,177.30			49,159.28
1892	378.09	17,012.00	40.00		20,501.92
1893		7,467.30	40.00		10,862.83
1894		38,232.10			42,710.11
1895		20,883.22	80.00		22,470.15
1896		11,269.68	60.00		14,810.24
1897		22,729.66	20.00		34,842.79
1898		1,620.45	80.00		9,819.54
1899		1,853.94	20.00		39,048.10
1900		675.20			63,031.97
1901		98.64			45,318.81
1902			20.00		18,997.39
1903		236.97			17,080.86
1904		1,419.12			16,354.06
1905		157.68			8,540.28
Total					7,763,586.51

[a] Manufactured cotton exported prior to 1868.
[b] Machinery exported prior to 1868.
[c] Chairs exported prior to 1868.

MISCELLANEOUS DIVISION.

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

The following statements show operations under the act of August 2, 1886, as amended by act of May 9, 1902, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, adulterated butter, and process or renovated butter.

There was a decrease in the total number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1905, while there was considerable increase in the total production of the two classes of this product, as defined by the act of May 9, 1902, compared with the production of the previous year. The increase in the product taxed at rate of 10 cents a pound was 1,774,634 pounds, while that of the class taxed at rate of one-fourth cent a pound was only 13,060 pounds.

No transactions in filled cheese were reported during the fiscal year ended June 30, 1905.

Operations in mixed flour showed an increase in the total production during the year, while there was a decrease of four in manufacturers, as compared with the fiscal year ended June 30, 1904.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT RATE OF 10 CENTS PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

DR.

Stock on hand July 1, 1904	46,238
Quantity exported and unaccounted for July 1, 1904	201,335
Quantity produced during the year	5,560,304
Quantity withdrawn for export and afterwards returned to stock	24,200
Overstatement of withdrawals	180
Total	5,832,257

CR.

Quantity withdrawn, tax paid, during the year	3,121,640
Quantity withdrawn for export and accounted for by evidence of exportation	2,102,240
Quantity withdrawn for export and accounted for by payment of tax	386
Quantity withdrawn for export and accounted for by return to stock	24,200
Lost or destroyed in manufactories	180
Quantity removed for export and remaining unaccounted for June 30, 1905	480,272
Stock remaining in manufactories June 30, 1905	103,339
Total	5,832,257

The following statements, by districts, show 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 in manufactories during the fiscal year ended June 30, 1905, also stock remaining in the manufactories June 30, 1905.

JULY 1, 1904, TO JUNE 30, 1905.[a]

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1905.
Connecticut[b]	1,407,239	37,490	1,365,849		11,600
First Illinois	2,512,659	2,406,448	77,622		38,114
Fifth Illinois	60	60			
Sixth Indiana	40,986	38,252		180	2,554
Kansas[c]	300,575	206,140	88,945		9,320
Maryland[d]	13,218	13,218			
First Missouri	175,840	169,234			6,606
Fifth New Jersey	849,020	210	863,957		33,991
First Ohio	107,620	107,080			760
Eleventh Ohio	101,912	101,932			120
Third Texas	21,090	21,090			
Fourth Texas	30,085	20,486	9,390		274
Total	5,560,304	3,121,640	2,405,763	180	103,339
	[e] 180				
	[f] 24,200				
Grand total	5,584,684	3,121,640	2,405,763	180	103,339

[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 Indian Territory and the Territory of Oklahoma, but no oleomargarine was manufactured in either of these Territories.
[d] Including the State of Delaware and the District of Columbia. No oleomargarine was manufactured in Delaware.
[e] Withdrawals overstated.
[f] Withdrawn for export and afterwards returned to stock.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT THE RATE OF ONE-FOURTH CENT PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

DR.

Stock on hand July 1, 1904	444,584
Quantity removed for export and unaccounted for July 1, 1904	10,926
Quantity produced during the year	46,427,032
Overstatement of withdrawals	3,920
Total	46,886,462

CR.

Quantity withdrawn, tax paid, during the year	46,223,691
Removed from manufactories free of tax for export, and accounted for by evidence of exportation	104,198
Quantity withdrawn for export, and tax paid on account of evidence of exportation not being filed	2,598
Removed for export and unaccounted for by evidence of exportation	41,800
Understatement of withdrawals	17,454
Stock on hand June 30, 1905	496,721
Total	46,886,462

The following statements, by districts, show the quantity in pounds of oleomargarine taxed at the rate of one-fourth of a 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, 1905, also the stock in manufactories June 30, 1905.

JULY 1, 1904, TO JUNE 30, 1905.[a]

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1905.
Connecticut[b]	2,405,927	2,320,757	72,750	.....	27,660
First Illinois	28,099,141	28,082,447	.....	.....	280,842
Fifth Illinois	240	240	.....	.....	.....
Sixth Indiana	589,366	590,549	.....	.....	15,037
Kansas[c]	5,930,982	5,925,434	.....	.....	73,190
Maryland[d]	181,372	181,372	.....	.....	.....
First Missouri	233,784	212,584	.....	.....	21,200
Fifth New Jersey	988,532	928,996	64,920	.....	10,042
First Ohio	1,438,650	1,432,860	.....	.....	10,010
Eleventh Ohio	5,932,124	5,911,194	.....	.....	52,367
Twenty-third Pennsylvania	.....	13,684	.....	.....	.....
Third Texas	57,610	57,610	.....	.....	.....
Fourth Texas	569,304	565,964	.....	.....	6,373
Total	46,427,032	46,223,691	137,670	.....	496,721
	.....	[e] 3,454	.....	.....	.....
Grand total	46,427,032	46,227,145	137,670	.....	496,721

[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 Indian Territory and the Territory of Oklahoma, but no oleomargarine was manufactured in either of these Territories.
[d] Including the State of Delaware and the District of Columbia. No oleomargarine was manufactured in Delaware.
[e] Net understatements of withdrawals.

RECEIPTS FROM OLEOMARGARINE.

Months.	Collections at rate of 10 cents per pound.	Collections at rate of ¼ of 1 cent per pound.	Collections on oleomargarine imported.	Special taxes.					Totals from all sources.
				Manufacturers.	Retail dealers in artificially colored product.	Retail dealers in product not artificially colored.	Wholesale dealers in artificially colored product.	Wholesale dealers in product not artificially colored.	
1904.									
July	$4,382.00	$5,385.55	.....	$7,800.00	$5,226.00	$23,867.25	$1,440.00	$22,516.67	$70,617.47
August	4,334.15	6,146.33	.....	600.00	778.00	2,753.50	480.00	3,500.00	18,591.98
September	6,540.79	7,239.26	.....	.....	486.05	2,831.30	.....	2,116.70	19,214 10
October	6,432.00	8,577.79	.....	.....	496.00	5,009.78	.....	1,139.09	21,654.66
November	12,234.50	9,601.48	.....	.....	1,336.00	6,541.25	.....	983.33	30,696.56
December	19,503.60	10,727.03	.....	700.00	1,580.00	4,338.40	.....	600.00	37,449.03
1905.									
January	29,088.20	11,053.71	.....	900.00	2,302.00	2,731.95	1,080.00	941.68	48,097.54
February	67,010.60	13,228.70	.....	.....	3,574.00	4,376.75	200.00	424.99	88,815.04
March	56,902.00	13,855.71	.....	.....	2,964.00	2,948.50	480.00	1,141.68	78,291.89
April	74,807.24	14,557.34	$99.15	750.00	794.00	1,393.45	.....	483.33	92,884.51
May	34,371.30	9,920.37	.....	400.00	474.00	464.19	.....	401.50	46,031.36
June	12,878.70	6,197.06	.....	6,000.00	1,533.25	10,029.00	480.00	16,016.66	53,134.67
Total	328,485.08	116,490.33	99.15	17,150.00	21,543.30	67,285.32	4,160.00	50,265.63	605,478.81

COMPARATIVE TABLE OF THE PRODUCTION, WITHDRAWAL TAX PAID, AND WITHDRAWALS 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 10 cents per pound.			Product taxed at rate ¼ cent per pound.		
	Produced.	Withdrawn, tax paid.	Withdrawn, for export.	Produced.	Withdrawn, tax paid.	Withdrawn for export.
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	3,121,649	2,405,763	46,427,032	46,223,691	137,670

The details of the quantities on hand at the beginning of each fiscal year noted, the quantities lost and destroyed during such year, together with the balances remaining in manufactories at close of fiscal year, can be found by referring to the annual reports for these years.

Receipts under the Oleomargarine Law during the Fiscal Year ended June 30, 1905.

[For notes to the references in this table see p. 15.]

District.	Collections on oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Collections on oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Collections on oleomargarine imported from foreign countries, per pound, 15 cents.	Special taxes of—					Total.
				Manufacturers.	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.	
Alabama			$99.15		$24.00	$382.75		$1,033.34	$1,539.24
Arkansas					20.00	485.80		600.00	1,105.80
First California						63.50		783.34	846.84
Fourth California [a]									
Colorado [b]					144.00	731.25		1,141.66	2,016.91
Connecticut [c]	$12,470.98	$5,881.32		$1,800.00	730.00	2,813.00	$480.00	1,183.34	25,358.64
Florida					56.00	511.00		1,650.00	2,217.00
Georgia					236.00	227.25		175.00	638.25
Hawaii						1.00		200.00	201.00
First Illinois	244,556.50	71,383.47		6,450.00	6,904.00	8,464.75	240.00	1,400.00	339,398.72
Fifth Illinois	16.00	5.00		600.00		1,169.00		1,033.38	2,823.38
Eighth Illinois						1,128.25		400.00	1,528.25
Thirteenth Illinois					304.00	514.00	480.00	175.00	1,473.00
Sixth Indiana	4,204.50	1,404.75		1,200.00	416.00	2,410.50		916.66	10,552.41
Seventh Indiana					85.25	768.00		333.33	1,186.58
Third Iowa						33.25			33.25
Fourth Iowa						109.00			109.00
Kansas [d]	21,435.00	14,472.71		1,800.00	88.00	3,853.65		1,133.33	42,782.69
Second Kentucky						72.75			72.75
Fifth Kentucky					104.00	1,515.00		1,733.33	3,352.33
Sixth Kentucky					268.00	254.00			522.00
Seventh Kentucky					28.00	335.00		201.50	564.50
Eighth Kentucky						165.25			165.25
Louisiana [e]					104.00	749.50		1,583.33	2,436.83
Maryland [f]	1,313.80	416.30		950.00	1,498.00	944.75		1,700.00	6,822.85
Third Massachusetts					410.05	1,002.75		2,183.33	3,596.13
First Michigan					184.00	2,830.00		1,339.08	4,353.08
Fourth Michigan						2,155.50		1,766.67	3,922.17
Minnesota						521.75		2,358.33	2,880.08
First Missouri	17,380.50	590.27		900.00	3,712.00	1,305.00	1,080.00	1,950.00	26,918.77
Sixth Missouri					48.00	2,150.56		200.00	2,398.56
Montana [g]						108.75		600.00	708.75
Nebraska						183.00		800.00	983.00

New Hampshire [h]					42.00	389.50		2,650.00	3,081.50
First New Jersey	300.00			450.00	280.00	532.00		566.66	2,128.66
Fifth New Jersey	31.60	2,308.75		1,200.00	814.00	2,408.50	680.00	1,841.67	9,284.52
New Mexico [i]						116.96			116.96
First New York									
Second New York						6.00			6.00
Third New York									
Fourteenth New York						3.00			3.00
Twenty-first New York						2.00			2.00
Twenty-eighth New York						3.75			3.75
Fourth North Carolina						144.00		200.00	344.00
Fifth North Carolina						24.00			24.00
North and South Dakota						55.50			55.50
First Ohio	10,829.00	3,619.13		600.00	552.00	1,851.50		666.66	18,118.29
Tenth Ohio					24.00	1,159.00		1,166.67	2,349.67
Eleventh Ohio	10,191.20	14,830.31		600.00		5,906.25		700.00	32,227.76
Eighteenth Ohio					1,370.00	5,288.50	160.00	2,266.66	9,085.16
Oregon									
First Pennsylvania					76.00	36.50	160.00	200.00	472.50
Ninth Pennsylvania						12.00			12.00
Twelfth Pennsylvania					238.00	66.50			304.50
Twenty-third Pennsylvania					1,596.00	1,625.25	880.00	1,400.00	5,501.25
South Carolina					96.00	183.50		483.35	762.85
Second Tennessee						398.50		200.00	598.50
Fifth Tennessee					112.00	358.25		600.00	1,070.25
Third Texas	3,700.00	120.00			60.00	290.25		800.00	4,970.25
Fourth Texas	2,056.00	1,458.32		600.00	40.00	300.75		733.34	5,188.41
Second Virginia					728.00	905.75		1,583.33	3,217.08
Sixth Virginia						976.60		516.67	1,493.27
Washington [k]						28.50		200.00	228.50
West Virginia					132.00	4,915.25		3,850.00	8,897.25
First Wisconsin						746.25		300.00	1,046.25
Second Wisconsin					20.00	590.50		766.67	1,377.17
Total	328,485.08	116,490.33	99.15	17,150.00	21,543.30	67,285.32	4,160.00	50,265.63	605,478.81

Oleomargarine Taxed at the Rate of 10 Cents per Pound.[a]

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Balance on hand Sept. 30, 1905.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
Stock on hand July 1, 1905	103,339			
1905.				
July	267,731	106,075	186,947	
August	272,853	128,783	147,602	
September	281,387	138,522	152,886	64,371
Total	821,971	373,380	487,435	
Grand total	925,310	373,380	487,435	64,371

[a] These figures are taken from the collectors' monthly statements of oleomargarine accounts on Form 517, for the three months ending Sept. 30, 1905. They are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

Oleomargarine Taxed at the Rate of One-fourth of a Cent Per Pound.[a]

Months.	Produced.	Withdrawn, tax paid.	Withdrawn, for export.	Balance on hand Sept. 30, 1905.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
Stock on hand July 1, 1905	496,721			
1905.				
July	2,495,575	2,592,667	5,900	
August	3,613,919	3,324,249	5,000	
September	3,875,973	3,896,313	5,300	646,125
Total	9,985,467	9,813,229	16,200	
Grand total	10,482,188	9,813,229	16,200	646,125

[a] These figures are taken from the collectors' monthly statements of oleomargarine accounts on Form 516 for the three months ending September 30, 1905. They are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

Collections from Oleomargarine for the First Three Months of the Fiscal Year 1906.

	July.	August.	September.	Total.
Oleomargarine, domestic, artificially colored in imitation of butter	$10,268.40	$13,426.60	$15,465.30	$39,160.30
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow	6,903.12	9,224.75	10,164.70	26,292.57
Oleomargarine imported from foreign countries				
Manufacturers of oleomargarine (special tax)	6,600.00			6,600.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax)	14,014.00	1,420.00	1,720.00	17,154.00
Retail dealers in oleomargarine free from artificial coloration (special tax)	22,049.00	4,238.00	5,258.50	31,545.50
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax)	4,560.00	480.00	400.00	5,440.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax)	24,658.33	2,333.33	1,716.67	28,708.33
Total	89,052.85	31,122.68	34,725.17	154,900.70

Adulterated Butter.

Receipts from Adulterated Butter.

Month.	Tax paid at 10 cents a pound.	Special taxes.			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
1904.					
July	$75.00	$1,617.20			$1,692.20
August		75.00			75.00
September	118.60				118.60
October			$30.00	$300.00	330.00
November	36.00	550.00	72.00		658.00
December					
1905.					
January	137.50	875.00			1,012.50
February		16.67			16.67
March					
April			24.00		24.00
May			12.00		12.00
June					
Total	367.10	3,133.87	138.00	300.00	3,938.97

Receipts from Adulterated Butter during the Fiscal Year ended June 30, 1905.

District.	Collections on adulterated butter manufactured or sold, etc., per pound, 10 cents.	Special taxes of—			Total.
		Manufacturers of adulterated butter, $600.	Retail dealers in adulterated butter, $48.	Wholesale dealers in adulterated butter, $480.	
First Illinois	$36.00	$825.00			$861.00
Thirteenth Illinois	75.00	642.20			717.20
Sixth Indiana		975.00			975.00
North and South Dakota		16.67			16.67
Tenth Ohio	256.10	675.00			931.10
Twenty-third Pennsylvania			$138.00	$300.00	438.00
Total	367.10	3,133.87	138.00	300.00	3,938.97

Summary of Operations in Process or Renovated Butter at Factories during the Fiscal Year ended June 30, 1905.

	Pounds.
Dr.	
Quantity on hand July 1, 1904	394,131
Quantity produced during the year	60,029,421
Total	60,423,552
Cr.	
Quantity withdrawn tax paid during the year	60,171,504
Quantity lost or destroyed	9,844
Stock remaining in manufactories June 30, 1905	242,204
Total	60,423,552

STATEMENT, BY MONTHS, 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, 1905.

Month.	Stock on hand July 1, 1904.	Quantity produced.	Quantity withdrawn tax paid.	Quantity destroyed or lost.	Stock on hand at close of month.
1904.					
July	394,131	2,811,047	2,839,779	323	.....
August	.....	3,271,054	3,221,782	547	.....
September	.....	4,764,783	4,724,540	1,661	.....
October	.....	6,430,449	6,326,475	2,309	.....
November	.....	7,366,805	7,209,924	1,319	.....
December	.....	7,249,848	7,312,576	1,570	.....
1905.					
January	.....	7,268,005	7,030,104	806	.....
February	.....	6,502,942	6,727,339	797	.....
March	.....	4,406,481	4,696,890	.....	.....
April	.....	3,644,714	3,846,750	.....	.....
May	.....	3,899,970	3,769,146	.....	.....
June	.....	2,413,323	2,466,199	512	242,204
Grand total	394,131	60,029,421	60,171,504	9,844	242,204

RECEIPTS FROM PROCESS OR RENOVATED BUTTER.

Month.	Tax paid at ¼ cent per pound.	Special taxes of manufacturers.	Total.
1904.			
July	$6,847.76	$1,395.84	$8,243.60
August	8,547.45	137.50	8,684.95
September	13,106.55	162.50	13,269.05
October	16,441.56	300.00	16,741.56
November	19,417.00	268.75	19,685.75
December	19,629.29	95.84	19,725.13
1905.			
January	18,666.66	100.00	18,766.66
February	16,004.32	41.67	16,045.99
March	10,390.28	.....	10,390.28
April	9,123.53	.....	9,123.53
May	10,003.83	20.83	10,024.66
June	5,238.26	795.84	6,034.10
Total	153,416.49	2,318.77	156,735.26

TABLE SHOWING THE PRODUCTION AND WITHDRAWALS, TAX PAID, OF RENOVATED BUTTER SINCE THE INCEPTION OF THE ACT OF MAY 9, 1902.

Year.	Production.	Withdrawn, tax paid.
1903	54,658,730	54,223,234
1904	54,171,183	54,204,478
1905	60,029,421	60,171,504

There were no qualified manufacturers of adulterated butter nor was any of this class of product manufactured and sold as such during the fiscal year ended June 30, 1905. However, there was a total of five against whom special taxes were assessed as manufacturers of adulterated butter. (See statement showing actual number of special-tax payers as returned by the collectors of the several collection districts, pages 54–58.)

RECEIPTS FROM PROCESS OR RENOVATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[For notes to the references in this table see p. 15.]

Districts.	Collections on process or renovated butter manufactured or sold, etc., per pound, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), $50.	Total.
Alabama	.....	.....	.....
Arkansas	.....	.....	.....
First California	.....	.....	.....
Fourth California [a]	$1,448.05	$137.49	$1,585.54
Colorado [b]	.....	.....	.....
Connecticut [c]	.....	.....	.....
Florida	.....	.....	.....
Georgia	.....	.....	.....
Hawaii	59,947.66	518.76	60,466.32
First Illinois	131.05	50.00	181.05
Fifth Illinois	.....	.....	.....
Eighth Illinois	.....	.....	.....
Thirteenth Illinois	2,370.61	62.50	2,433.11
Sixth Indiana	.....	.....	.....
Seventh Indiana	6,083.41	137.50	6,220.91
Third Iowa	18,968.16	504.17	19,472.33
Fourth Iowa	13,738.80	216.67	13,955.47
Kansas [d]	.....	.....	.....
Second Kentucky	.....	.....	.....
Fifth Kentucky	.....	.....	.....
Sixth Kentucky	.....	.....	.....
Seventh Kentucky	.....	.....	.....
Eighth Kentucky	.....	.....	.....
Louisiana [e]	1,008.53	125.00	1,133.53
Maryland [f]	2,094.26	70.83	2,165.09
Third Massachusetts	7,503.40	50.00	7,553.40
First Michigan	91.26	70.83	162.09
Fourth Michigan	9,497.45	220.83	9,718.28
Minnesota	137.75	12.50	150.25
First Missouri	855.28	179.17	1,034.45
Sixth Missouri	.....	.....	.....
Montana [g]	6,281.31	266.68	6,547.99
Nebraska	209.34	25.00	234.34
New Hampshire [h]	.....	.....	.....
First New Jersey	.....	.....	.....
Fifth New Jersey	.....	.....	.....
New Mexico [i]	.....	.....	.....
First New York	.....	.....	.....
Second New York	.....	.....	.....
Third New York	.....	.....	.....
Fourteenth New York	.....	.....	.....
Twenty-first New York	.....	.....	.....
Twenty-eighth New York	.....	.....	.....
Fourth North Carolina	.....	.....	.....
Fifth North Carolina	.....	.....	.....
North and South Dakota	.....	.....	.....
First Ohio	9,835.51	275.00	10,110.51
Tenth Ohio	200.70	50.00	250.70
Eleventh Ohio	3,891.06	183.33	4,074.39
Eighteenth Ohio	.....	.....	.....
Oregon	.....	.....	.....
First Pennsylvania	.....	.....	.....
Ninth Pennsylvania	.....	.....	.....
Twelfth Pennsylvania	.....	.....	.....
Twenty-third Pennsylvania	.....	.....	.....
South Carolina	.....	.....	.....
Second Tennessee	.....	.....	.....
Fifth Tennessee	30.00	4.17	34.17
Third Texas	.....	.....	.....
Fourth Texas	.....	.....	.....
Second Virginia	.....	.....	.....
Sixth Virginia	80.00	75.00	155.00
Washington [k]	.....	.....	.....
West Virginia	.....	.....	.....
First Wisconsin	8,713.00	83.34	8,796.34
Second Wisconsin	.....	.....	.....
Total	153,416.49	3,318.77	156,735.26

PROCESS OR RENOVATED BUTTER.[a]

Months.	Produced.	Withdrawn tax paid.	Balance on hand Sept. 30, 1905.
	Pounds.	*Pounds.*	*Pounds.*
Stock on hand July 1, 1905	242,204		
1905.			
July	2,898,043	2,922,833	
August	4,222,661	4,070,225	
September	4,042,838	4,056,773	415,914
Total	11,163,542	11,049,831	
Grand total	11,405,746	11,049,831	415,914

[a] The figures shown above are taken from the collectors' monthly statements of accounts on Form 515 for the three months ended September 30, 1905, and are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

COLLECTIONS FROM PROCESS OR RENOVATED BUTTER FOR THE FIRST THREE MONTHS OF THE FISCAL YEAR 1906.

	July.	August.	September.	Total.
Process or renovated butter, per pound, one-fourth of 1 cent	$8,307.23	$10,518.25	$10,810.60	$29,636.08
Manufacturers of process or renovated butter (special tax), $50	1,550.00	95.83	83.34	1,729.17
Total	9,857.23	10,614.08	10,893.94	31,365.25

FILLED CHEESE.

There were no operations under the act of June 6, 1896, defining cheese, imposing a tax upon, and regulating the manufacture, sale, importation, and exportation of filled cheese during the fiscal year ended June 30, 1905. The details of last transactions in this product can be found by reference to the annual report for the fiscal year ended June 30, 1904.

MIXED FLOUR.

The following statements show the operations under the act of June 13, 1898, amended by the acts of March 2, 1901, and April 12, 1902, defining mixed flour, imposing a tax upon and regulating the manufacture, sale, importation, and exportation of that article. The quantity of mixed flour produced, withdrawn tax paid, and destroyed at manufactories monthly from July 1, 1904, to June 30, 1905, is as follows:

MIXED FLOUR PRODUCED.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
On hand July 1, 1904		117	44	603	20,199
1904.					
July	10	1,084	24	501	108,734
August	12	6,388	334	1,725	553,890
September	29	15,036	1,803	3,832	1,322,423
October	32	11,052	617	3,923	956,829
November	72	7,447	878	4,481	723,029
December	31	4,550	1,391	2,722	473,201
1905.					
January	21	8,473	1,075	3,907	778,435
February	28	2,899	22	1,187	274,749
March	28	960	1	576	98,856
April	10	589		543	62,490
May	78	472		769	70,313
June	11	442	76	505	52,823
Total produced	362	59,326	6,221	24,371	5,475,788
Grand total	362	59,443	6,265	24,974	5,495,973

MIXED FLOUR WITHDRAWN TAX PAID.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1904.					
July	10	1,033	56	818	109,180
August	12	4,980	165	1,066	435,111
September	26	12,949	1,126	2,787	1,124,739
October	31	13,085	1,335	4,849	1,152,471
November	31	6,516	607	3,276	602,359
December	43	4,997	812	3,924	502,162
1905.					
January	32	6,360	496	3,066	582,276
February	34	4,715	379	2,032	466,475
March	34	2,087	514	1,667	224,788
April	10	950	81	581	94,075
May	78	751	83	640	93,638
June	11	646	111	601	70,318
Total withdrawn	352	59,069	6,265	24,767	5,457,592
Balance on hand June 30, 1905	10	374		207	38,381
Grand total	362	59,443	6,265	24,974	5,495,973

It will be noted from the above table that September, 1904, was the month of the greatest production, with 1,322,423 pounds, packed in 29 barrels, 15,036 half barrels, 1,803 quarter barrels, and 3,832 eighth barrels; while the greatest withdrawals occurred during October of that year, there being 1,152,471 pounds, packed in 31 barrels, 13,085 half barrels, 1,335 quarter barrels, and 4,849 eighth barrels withdrawn during that month. The average monthly production was 456,315 pounds, and the average monthly withdrawal 454,799 pounds, in both cases being an increase over the corresponding averages for the previous fiscal year. The total production and withdrawals for the fiscal year ended June 30, 1905, being in round numbers 300,000 pounds more than those of preceding year.

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, 1905, 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				
Indiana	3			3
Indian Territory				
Iowa				
Kansas	2			2
Kentucky	3			3
Louisiana	1			1
Maine				
Maryland				
Massachusetts				
Michigan				
Minnesota				
Mississippi				
Missouri				
Montana	2			2
Nebraska				
Nevada	1			1
New Hampshire				
New Jersey				
New Mexico				
New York				
North Carolina	1			1
North Dakota				
Ohio				
Oklahoma	1			1
Oregon				
Pennsylvania				
Rhode Island		3		3
South Carolina				
South Dakota				
Tennessee				
Texas				
Utah				
Vermont				
Virginia				
Washington				
West Virginia				
Wisconsin				
Wyoming				
Total	14	3		17
Fiscal year ended June 30, 1904	18	3		21

RECEIPTS UNDER THE MIXED-FLOUR LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1905.

[For notes to the references in this table, see page 15.]

Districts.	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 [a]						
Colorado [b]						
Connecticut [c]						
Florida						
Georgia						
Hawaii						
First Illinois						
Fifth Illinois						
Eighth Illinois		$8.50		$1.58	$18.00	$28.08
Thirteenth Illinois		2.00			8.00	10.00
Sixth Indiana						
Seventh Indiana						
Third Iowa						
Fourth Iowa		460.00			36.00	496.00
Kansas [d]		299.04	$1.00	.75	36.00	336.79
Second Kentucky						
Fifth Kentucky				5.00	5.00	10.00
Sixth Kentucky						
Seventh Kentucky						
Eighth Kentucky						
Louisiana [e]						
Maryland [f]						
Third Massachusetts						
First Michigan						
Fourth Michigan						
Minnesota						
First Missouri		140.00		32.08		172.08
Sixth Missouri		2.00	1.00	1.00	10.00	14.00
Montana [g]						
Nebraska		2.42			12.02	14.44
New Hampshire [h]						
First New Jersey						
Fifth New Jersey						
New Mexico [i]						
First New York						
Second New York						
Third New York	$16.00	280.00	95.00	105.00	12.00	508.00
Fourteenth New York						
Twenty-first New York						
Twenty-eighth New York						
Fourth North Carolina						
Fifth North Carolina						
North and South Dakota						
First Ohio				10.00	10.00	20.00
Tenth Ohio						
Eleventh Ohio						
Eighteenth Ohio						
Oregon						
First Pennsylvania				6.00	33.00	39.00
Ninth Pennsylvania						
Twelfth Pennsylvania						
Twenty-third Pennsylvania						
South Carolina						
Second Tennessee						
Fifth Tennessee						
Third Texas						
Fourth Texas						
Second Virginia						
Sixth Virginia						
Washington [k]						
West Virginia						
First Wisconsin						
Second Wisconsin						
Total	16.00	1,193.96	97.00	161.41	180.02	1,648.39

DIVISION OF CHEMISTRY.

The following table shows the number and character of the samples examined in the laboratory at San Francisco, Cal., during the fiscal year ended June 30, 1905:

Fortified sweet wines	2,340
Miscellaneous:	
Raisin sherry material	31
Sache	3
Beer	6
Butter tested for renovated butter	5
Butter tested for oleomargarine	3
Total	2,388
Decrease from last fiscal year	59

The following table shows the number and character of the samples received in the laboratory at Washington during the past fiscal year:

Oleomargarine	84
Colored oleomargarine	121
Butter	83
Renovated butter	42
Adulterated butter	59
Oils, fats, etc., used in manufacture of oleomargarine	28
Fortified wines	111
Distilled liquors	612
Malt liquors	66
Fermented liquors other than malt	47
Wines	10
Flour	6
Medicinal articles	10
Ink	51
Typewriter ribbons	20
Mucilage	10
Sealing wax	7
Miscellaneous	46
Total	1,413
Increase from last fiscal year	198

The above tabulation represents the samples received during the fiscal year. Only a part of the total number received was subjected to analysis, the rest being thrown out without examination, for reasons set forth in previous annual reports.

JOHN W. YERKES,
Commissioner of Internal Revenue.

Hon. LESLIE M. SHAW,
Secretary of the Treasury.

TABLES.

A.[a]

Statement showing the receipts from each specific source of internal revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1905 ..... Page. 152–187

B.

Statement showing the number and value of all internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1905 188–202

(Tables C, D, E, and F will be found in the Annual Report of the Commissioner of Internal Revenue for the fiscal year 1901, and reports for previous fiscal years.)

G.

Statement showing the production of distilled spirits and fermented liquors by States and Territories, for the fiscal years ended June 30, 1904 and 1905 202–204

H.

Statement of the receipts from special taxes in the several States and Territories of the United States for the twelve months ended June 30, 1905 206–209

I.

Statement of collections, expenses, and percentage cost of collection, for each collection district, during the fiscal years ended June 30, 1904 and 1905 210–213

[a] For receipts from Alabama, Arkansas, Colorado, Connecticut, Florida, Georgia, Hawaii Territory, Kansas, Louisiana, Maryland, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, New Mexico, North and South Dakota, Oregon, South Carolina, Washington, and West Virginia, each of which consists of a single district, see pages 170–187.

The District of Columbia and Delaware are now a part of the collection district of Maryland; Idaho and Utah, of the district of Montana; Maine and Vermont, of the district of New Hampshire; South Dakota, of the district of North and South Dakota; and the Territory of Alaska, of the district of Washington. Wyoming is part of the district of Colorado; Rhode Island, of the district of Connecticut; Mississippi, of the district of Louisiana; Nevada, of the fourth district of California; and Arizona, of the district of New Mexico.

A.—Table showing the Receipts from Each Specific Source of Internal Territory of the United States for

	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.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than one pint, and not more than 1 quart, per bottle or package, 20 cents.
1	Alabama	$4,994.16	$153,327.33	$575.01	$600.00		
2	Arkansas	16,102.08	38,181.67		200.00		
3	1st California	466,830.44	1,352,244.52	9,383.34	10,500.00		
4	4th California	80,199.58		1,508.33	600.00		
5	Colorado	130.38	51,164.52	2,429.17	600.00		
6	Connecticut	17,935.90	156,347.53	3,758.33	2,200.00		
7	Florida	176.88	410.52	150.00			
8	Georgia	10,638.60	252,612.34	883.34	1,200.00		
9	Hawaii		7,764.02	300.00			
10	1st Illinois	125,635.07	28,064.74	10,729.21	10,833.35		
11	5th Illinois	146.30	34,338,866.32	1,225.00	800.00		
12	8th Illinois	387.02	9,363,332.22	525.00			
13	13th Illinois		257,887.16	500.00	400.00		
14	6th Indiana	763.73	7,458,363.31	1,291.67	1,400.00		
15	7th Indiana	6,769.40	15,233,635.70	908.33	1,100.00		
16	3d Iowa			691.66			
17	4th Iowa	31.35		608.33			
18	Kansas	1,930.50	13,246.24	100.00			
19	2d Kentucky	23,173.14	1,827,687.53	358.33	1,600.00		
20	5th Kentucky	108,285.01	8,687,817.95	2,283.33	8,083.33		
21	6th Kentucky		2,437,978.85	100.00	600.00		
22	7th Kentucky	964.70	2,625,059.19	300.00	600.00		
23	8th Kentucky	1,697.28	2,320,393.07				
24	Louisiana	92.40	4,909,329.19	3,329.18	2,400.00		
25	Maryland	43,883.80	3,132,474.65	5,808.32	9,816.67		
26	Massachusetts	1,751.97	865,546.55	10,216.68	8,283.33		
27	1st Michigan		383,973.70	1,895.84	800.00		
28	4th Michigan			750.00			
29	Minnesota			3,029.17	3,400.00		
30	1st Missouri	7,371.43	42,054.16	2,441.67	6,383.34		
31	6th Missouri	8,722.89	302,228.47	1,945.84	3,600.00		
32	Montana	485.65	423.50	1,237.50	400.00		
33	Nebraska	16.94	1,785,642.87	925.01	600.00		
34	New Hampshire		10,541.85	200.00	400.00		
35	1st New Jersey	32,382.21		1,170.83	600.00		
36	5th New Jersey	23,727.95	7,575.48	3,787.52	1,000.00		
37	New Mexico	183.04		1,008.95			
38	1st New York	484.41	4,119,205.09	3,516.67	3,200.00		
39	2d New York	400,286.92	30,902.96	9,558.34	13,050.00		
40	3d New York		57.12	7,104.19	3,250.00		
41	14th New York	14,304.48	2,952,364.58	1,800.01	600.00		
42	21st New York	292.93	150,557.50	2,166.66	600.00		
43	28th New York	40,244.82	5,556.32	2,475.00	3,600.00		
44	4th North Carolina	11,743.46	216,583.33	300.00	200.00		
45	5th North Carolina	33,346.55	422,321.65	1,316.67	1,000.00		
46	N. and S. Dakota			1,057.00			
47	1st Ohio	4,738.58	11,017,734.20	2,383.34	11,050.00		
48	10th Ohio	92,912.39	218,077.53	1,712.50	1,600.00		
49	11th Ohio	213.95	29,480.92	836.66	1,400.00		
50	18th Ohio	3,173.50	61,861.25	1,900.00	2,600.00		
51	Oregon	640.20	22,919.49	1,475.00	800.00		
52	1st Pennsylvania	41,874.83	733,037.14	10,558.45	13,616.67		
53	9th Pennsylvania		351,891.39	3,412.51	600.00		
54	12th Pennsylvania		80,600.01	2,141.67	1,400.00		
55	23d Pennsylvania		4,999,707.30	6,541.68	5,800.00		
56	South Carolina		711,444.26		233.33		
57	2d Tennessee	202.65	322,685.40	366.67	1,200.00		
58	5th Tennessee	26,275.48	659,854.38	1,266.68	2,600.00		
59	3d Texas		67.10	1,233.33	400.00		
60	4th Texas	679.23	1,655.00	1,762.50	600.00	$686.00	
61	2d Virginia	6,099.40	31,354.28	325.00	1,400.30		
62	6th Virginia	28,950.37	236,373.11	1,004.18	200.00		
63	Washington	668.31	1,711.90	1,833.39	600.00	1.80	
64	West Virginia	1,881.16	177,911.99	866.67	400.00		
65	1st Wisconsin		2,157,921.89	2,704.17	6,000.00		
66	2d Wisconsin		92.62	750.00	400.00		
	Total	1,754,523.42	127,758,104.77	148,723.83	157,400.02	687.80	

Revenue and the Amounts Refunded in Each Collection District, State, and the Fiscal Year ended June 30, 1905.

	DISTILLED SPIRITS. And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	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.	Total collections on distilled spirits.	
		$35,514.08	$5,451.66					$200,462.24	1
		27,485.34	4,258.33					86,227.42	2
		270,074.29	49,344.67	$91.67	$120.00	$267.60		2,158,856.53	3
		126,249.08	18,296.65			25.20		226,878.84	4
		83,725.18	10,720.84					148,770.09	5
		124,615.61	9,612.52	29.17	20.00			314,519.06	6
		20,798.10	2,920.18					24,464.68	7
		35,138.71	6,345.84					306,818.83	8
		10,869.81	4,633.34					23,567.17	9
		341,694.08	26,237.57	75.00	160.00			543,429.02	10
		33,469.38	3,766.68	37.50	80.00	222.20	$1,338.00	34,379,951.38	11
		59,531.40	3,091.66			380.00		9,427,247.30	12
		60,644.89	2,475.00					321,907.05	13
		142,513.38	4,316.67				342.00	7,608,990.76	14
		70,802.55	3,420.83			62.00		15,316,698.81	15
		54,310.45	3,308.33					58,310.44	16
		53,220.36	5,095.84					58,955.88	17
		88,598.98	3,720.16	4.17	20.00			107,629.05	18
		17,237.81	3,220.85			6.80	2,668.00	1,875,952.46	19
		35,634.37	14,029.18	137.50	300.00	62.90	15,956.00	8,932,589.57	20
		15,248.21	3,316.66			10.70	1,404.00	2,458,658.42	21
		14,353.68	2,633.33			51.90	12,522.00	2,656,484.80	22
		8,401.08	1,220.17			337.30	2,900.00	2,334,957.90	23
		125,210.70	18,000.00			219.50		5,058,580.97	24
		141,353.81	15,012.49	137.50	240.00	74.40	356.00	3,349,157.64	25
		121,555.88	19,933.37			810.45		1,028,098.23	26
		125,966.60	4,120.83					516,756.97	27
		84,273.91	2,900.00					87,923.91	28
		154,435.49	11,508.32					172,372.98	29
		131,847.88	11,079.18	4.17	40.00			201,221.83	30
		90,512.35	9,783.33		20.00			416,812.88	31
		88,337.59	7,408.33					98,292.57	32
		53,631.74	4,529.18	12.50	40.00			1,845,398.24	33
		45,209.77	4,966.67					61,408.29	34
		54,202.72	2,441.66					90,887.42	35
		189,463.57	12,266.67	83.33	80.00			237,984.52	36
		43,531.07	3,071.18			209.80		47,794.24	37
		184,289.54	12,533.34			2.40		4,323,438.85	38
		51,044.08	46,108.34	37.50	60.00			551,050.54	39
		151,086.28	27,179.28	87.50	40.00			188,804.37	40
		181,657.68	9,366.66			85.00		3,160,178.41	41
		104,222.84	6,516.67					264,456.60	42
		131,847.56	9,708.37					193,432.07	43
		10,897.51	975.00	33.33	60.00			240,792.65	44
		5,068.77	2,220.83					465,274.47	45
		44,841.33	2,202.68					48,101.01	46
		96,340.66	22,499.99	141.67	1,100.00	33.70	926.00	11,156,948.14	47
		90,915.64	6,316.66					411,534.72	48
		58,261.49	3,375.01					93,568.03	49
		170,854.96	8,875.01					249,264.72	50
		36,576.11	3,687.48					66,098.28	51
		152,420.80	23,387.52	50.00	40.00	6.10	132.00	975,123.51	52
		36,671.98	4,433.32			.40	10.00	397,019.60	53
		112,981.03	6,812.52					203,935.23	54
		118,191.68	23,308.35	54.17	160.00	33.30	21,220.00	5,175,016.48	55
		9,858.33	691.67					722,227.59	56
		11,381.52	2,220.84			1.20		338,157.08	57
		33,282.27	6,350.04					729,630.05	58
		49,490.23	2,858.34					45,049.00	59
		23,653.44	3,104.16					32,120.33	60
		31,934.93	2,945.86	12.50	60.00			74,131.97	61
		16,700.43	1,354.18					284,582.27	62
		87,268.17	8,195.91			1.00	518.00	100,279.48	63
		41,658.35	3,595.84					226,833.01	64
		172,202.67	7,958.33					2,346,786.97	65
		105,983.56	2,433.34					109,659.32	66
		5,492,407.54	579,800.71	1,629.18	2,640.00	2,903.85	60,202.00	135,958,513.12	

A.—Receipts from Each Specific Source

	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.
1	Alabama	$20,318.75					
2	Arkansas	7,457.50					
3	1st California	204,616.79	$28.35	$77,512.72	$211.68	$129.42	$309.87
4	4th California	30,604.07					
5	Colorado	66,636.90			1.08		
6	Connecticut	195,247.74	213.57	3,995.57	758.16	100.99	16.80
7	Florida	897,441.57	4.43	4,085.91		.60	
8	Georgia	32,055.93		69.66			
9	Hawaii	828.86		1.83			
10	1st Illinois	619,808.74	304.83	5,031.01	1,249.02	50.37	23,182.84
11	5th Illinois	84,140.18					120.00
12	8th Illinois	208,854.46					
13	13th Illinois	58,612.81					
14	6th Indiana	234,067.24					280.44
15	7th Indiana	129,658.02					12.60
16	3d Iowa	71,272.42					8.40
17	4th Iowa	212,429.04	137.97				
18	Kansas	86,601.47					
19	2d Kentucky	7,364.40		.54			
20	5th Kentucky	139,938.56	170.64	9.72	52.38		2.10
21	6th Kentucky	34,372.51					
22	7th Kentucky	13,037.35					
23	8th Kentucky	969.33					
24	Louisiana	144,846.20	1.89	306.95	159,602.01		1,595.99
25	Maryland	335,545.57	143,236.89	130.14	93.15		202,888.28
26	Massachusetts	519,746.20	7.29	14,176.13	413.65	2,113.50	7,635.48
27	1st Michigan	564,210.96	2.43				4,560.22
28	4th Michigan	221,574.54	13.99				42.12
29	Minnesota	223,011.50	1.62	228.42		19.50	248.74
30	1st Missouri	180,534.63	7.02	797.99	89.37	15.30	594.72
31	6th Missouri	61,165.23	6.21				
32	Montana	37,105.06					
33	Nebraska	78,975.42					
34	New Hampshire	78,205.32			6.24		6.60
35	1st New Jersey	137,226.15		24.30			.06
36	5th New Jersey	1,160,096.16	5,008.34	1,779.47			401,181.20
37	New Mexico	9,085.42		280.80			
38	1st New York	275,560.69	8,575.47	764.91	2,663.82	22.50	30.30
39	2d New York	833,955.07	35,824.41	1,383,114.76	21,595.50	9,514.98	1,252.16
40	3d New York	2,260,023.94	11,722.59	714,126.78	10,164.96	12,577.50	5,567.01
41	14th New York	421,742.67	287.55	625.59	347.76		31.68
42	21st New York	520,494.41					
43	28th New York	188,098.92	29.81	64,491.34	1,557.63	13.02	1,576.44
44	4th North Carolina	46,330.01		96,444.00			
45	5th North Carolina	2,088.92					
46	N. and S. Dakota	31,085.94					
47	1st Ohio	715,873.17	3,879.90	13.50	11.07	27.00	106.86
48	10th Ohio	296,473.22	3.24				.12
49	11th Ohio	397,379.82	.27			24.00	
50	18th Ohio	487,969.92	44.55		46.44		75.60
51	Oregon	23,983.35	.54				3.25
52	1st Pennsylvania	1,867,988.74	606.15	57,890.16	871.83	535.53	306,289.11
53	9th Pennsylvania	2,282,052.02	31.86				284.82
54	12th Pennsylvania	129,175.96	9.78	26.18			
55	23d Pennsylvania	1,212,436.74	946.62	72.36	358.56	118.50	58,277.70
56	South Carolina	49,303.49	2.16		2.68		
57	2d Tennessee	7,632.46					
58	5th Tennessee	25,735.46					250,674.60
59	3d Texas	28,153.45	7.83	56.27	316.49		
60	4th Texas	14,039.90					
61	2d Virginia	527,415.81	103,680.00	555,467.22	113,859.00		
62	6th Virginia	83,464.36	78,546.78	23,385.78	2,182.68		
63	Washington	36,070.30	1.62	11.88			
64	West Virginia	364,653.85					391.54
65	1st Wisconsin	223,115.71	1.62	3.51	7.02		664.01
66	2d Wisconsin	122,782.34					
	Total	20,582,743.73	393,348.22	3,004,925.40	316,372.18	25,262.71	1,267,911.66

of Internal Revenue, etc.—Continued.

	TOBACCO.		FERMENTED LIQUORS.				
	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.	Total collections on tobacco.	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.	
1		$20,318.75	$89,180.00		$500.00	$5,870.67	1
2	$105.12	7,562.62	7,800.00			2,095.27	2
3	21,957.91	304,766.74	879,956.59	$537.50	4,583.34	4,006.67	3
4	37.20	30,641.27	187,509.66	754.16	3,369.18	1,985.84	4
5	4,375.61	71,013.59	312,190.00	250.00	1,000.00	3,252.49	5
6	2,708.04	203,040.87	937,504.00	250.00	2,891.67	2,700.69	6
7	1,577.28	903,109.79	12,807.50		100.00	1,968.38	7
8	264.48	32,390.07	150,398.00	100.01	666.67	5,125.01	8
9	2,438.28	3,268.97	14,378.72		100.00	1,027.50	9
10	835,387.32	1,485,014.13	4,001,425.50	362.50	7,650.00	13,605.04	10
11	4,657.99	88,918.17	208,797.25	62.50	500.00	1,796.75	11
12	33,400.60	242,255.06	240,288.50	8.34	1,100.00	5,759.17	12
13	2,500.63	61,113.44	321,272.50		2,500.00	5,622.58	13
14	15,259.23	249,606.91	606,733.00	112.50	2,200.00	7,678.34	14
15	58,826.38	188,497.00	619,243.50	100.00	1,316.67	5,035.01	15
16	38,506.43	109,787.25	195,038.00	200.00	725.00	6,835.02	16
17	12,387.22	224,954.23	158,355.00	50.00	1,300.00	3,567.48	17
18	4,614.65	91,216.12	26,695.00		400.00	11,222.25	18
19	101,491.42	108,856.36	20,870.00		200.00	2,268.31	19
20	2,337,344.45	2,477,517.85	345,635.00		1,575.00	1,738.34	20
21	159,802.65	194,175.16	226,717.50		400.00	215.01	21
22	22,554.92	35,592.27	29,705.00		100.00	674.17	22
23	1,717.44	2,686.77	17,300.00		100.00	232.50	23
24	139,371.56	455,724.69	359,840.00		1,537.51	3,188.96	24
25	637,997.78	1,319,891.81	1,310,089.75	450.00	3,400.00	3,734.16	25
26	3,974.08	548,066.33	1,832,828.50	212.50	3,300.00	3,515.85	26
27	998,717.15	1,567,490.76	889,531.05	250.00	5,900.00	2,554.17	27
28	4,921.65	226,552.30	328,262.75	50.00	2,283.33	5,265.00	28
29	11,747.91	235,257.69	986,413.00	604.17	7,925.00	14,555.01	29
30	3,998,779.28	4,180,818.31	3,085,299.72	225.00	3,400.00	3,726.67	30
31	16,436.82	77,608.26	417,649.50	250.00	1,400.00	6,431.70	31
32	1,094.95	38,200.01	333,953.25	708.33	2,900.00	2,788.36	32
33	6,062.82	85,038.24	286,345.50	200.00	1,841.67	3,621.70	33
34	222.72	78,440.88	344,346.50	100.00	541.67	9,279.20	34
35	354.15	137,604.66	117,512.00	100.00	841.67	1,031.66	35
36	1,366,371.35	2,934,436.52	2,566,748.85		3,541.67	4,005.64	36
37	1,764.66	11,130.88	16,550.00	100.00	625.01	490.05	37
38	26,486.03	314,103.72	3,019,476.50	150.00	5,899.99	1,633.33	38
39	445,667.65	2,730,834.53	207,430.00		100.00	100.00	39
40	18,494.80	3,032,677.58	4,342,477.00	483.36	3,341.67	1,200.85	40
41	92,754.53	515,789.78	1,537,691.15	212.50	5,283.34	2,208.76	41
42	64,338.15	584,832.56	550,936.75	135.83	2,291.67	1,638.33	42
43	97,832.29	353,599.45	1,402,394.75	200.00	4,300.00	2,385.13	43
44	2,156,666.70	2,299,440.71				806.69	44
45	1,956,665.73	1,958,754.65				381.67	45
46	659.40	31,745.34	36,272.50	50.00	300.00	10,494.37	46
47	1,428,598.06	2,148,509.56	1,649,362.50	4.17	3,583.34	1,117.50	47
48	91,611.54	388,088.12	580,748.00	50.00	2,900.00	1,512.50	48
49	135,991.54	533,395.63	560,569.00		2,391.67	1,343.33	49
50	20,652.42	508,788.93	1,116,393.25	62.50	3,783.33	2,415.02	50
51	1,707.25	25,694.39	139,889.50	479.17	1,050.00	632.48	51
52	86,875.67	2,321,057.19	2,767,496.67	50.00	8,275.00	2,890.04	52
53	31,084.40	2,313,453.10	242,913.00		1,300.00	1,913.35	53
54	91,640.87	220,852.79	1,032,420.25	50.00	4,700.00	1,880.82	54
55	77,910.38	1,360,120.86	2,071,426.75	108.33	10,312.50	4,488.33	55
56	66.00	49,374.33	2,895.00		100.00	1,379.15	56
57	16,745.35	24,377.81	101,763.25		250.00	461.70	57
58	168,305.41	444,715.47	123,326.00	150.00	200.00	3,745.09	58
59	4,723.14	33,257.18	316,494.00	287.50	800.00	29,792.99	59
60	1,530.10	15,570.00	91,401.00		200.00	8,607.48	60
61	957,678.35	2,258,100.38	67,295.00		333.34	882.50	61
62	545,522.49	733,102.09	98,325.00		300.00	602.52	62
63	1,965.80	38,049.60	553,811.69	750.00	3,333.34	1,769.64	63
64	293,290.57	658,335.96	276,754.25		1,200.00	1,865.82	64
65	386,248.39	610,040.26	3,502,246.85	450.00	8,775.00	7,433.33	65
66	7,901.46	130,683.80	576,140.33	100.00	6,891.67	6,378.33	66
	20,069,346.60	45,659,910.50	49,459,539.93	9,830.87	154,910.92	260,431.76	

A.—Receipts From Each Specific Source

	DISTRICT.	FERMENTED LIQUORS.		OLEOMARGARINE.	
		Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine free from coloration that causes it to look like butter or any shade of yellow, per pound, ¼ of 1 cent.
1	Alabama	$3,158.34	$98,709.01		
2	Arkansas	3,039.57	12,934.84		
3	1st California	8,697.89	897,781.99		
4	4th California	6,267.90	199,886.74		
5	Colorado	10,245.81	326,938.30		
6	Connecticut	11,456.27	954,802.63	$12,470.98	$5,881.32
7	Florida	2,302.11	17,177.99		
8	Georgia	2,725.00	159,014.69		
9	Hawaii	606.27	16,112.49		
10	1st Illinois	13,098.36	4,036,141.40	244,556.50	71,383.47
11	5th Illinois	3,516.73	214,673.23	16.00	5.00
12	8th Illinois	10,625.00	263,781.01		
13	13th Illinois	11,968.74	341,363.82		
14	6th Indiana	12,422.94	629,166.78	4,204.50	1,404.75
15	7th Indiana	7,368.74	633,063.92		
16	3d Iowa	17,304.16	220,102.18		
17	4th Iowa	7,410.41	170,682.89		
18	Kansas	11,218.73	49,535.98	21,435.00	14,472.71
19	2d Kentucky	1,868.76	25,207.07		
20	5th Kentucky	479.17	349,427.51		
21	6th Kentucky	331.25	227,663.76		
22	7th Kentucky	1,995.83	32,475.00		
23	8th Kentucky	2,285.41	19,917.91		
24	Louisiana	5,747.91	370,314.38		
25	Maryland	5,872.91	1,323,546.82	1,313.80	416.30
26	Massachusetts	17,309.84	1,857,256.69		
27	1st Michigan	6,466.69	904,701.91		
28	4th Michigan	8,925.01	344,786.09		
29	Minnesota	29,734.43	1,039,231.61		
30	1st Missouri	12,110.43	3,104,761.82	17,380.50	590.27
31	6th Missouri	7,650.01	433,381.21		
32	Montana	8,495.83	348,845.77		
33	Nebraska	24,901.75	316,910.62		
34	New Hampshire	5,427.10	359,694.56		
35	1st New Jersey	6,839.58	126,324.91	300.00	
36	5th New Jersey	9,852.08	2,584,148.24	31.60	2,308.75
37	New Mexico	3,507.82	21,272.88		
38	1st New York	4,245.83	3,031,405.65		
39	2d New York	829.16	208,459.16		
40	3d New York	2,964.60	4,350,467.48		
41	14th New York	10,194.16	1,555,589.91		
42	21st New York	5,364.59	560,387.17		
43	28th New York	5,739.60	1,415,019.48		
44	4th North Carolina	895.85	1,702.54		
45	5th North Carolina	458.33	840.00		
46	North and South Dakota	7,949.18	55,066.05		
47	1st Ohio	3,870.85	1,657,938.36	10,829.00	3,619.13
48	10th Ohio	6,575.01	591,785.51		
49	11th Ohio	6,312.50	570,616.50	10,191.20	14,830.31
50	18th Ohio	12,141.68	1,134,795.78		
51	Oregon	1,979.48	144,030.63		
52	1st Pennsylvania	18,533.32	2,797,245.03		
53	9th Pennsylvania	4,231.26	250,357.61		
54	12th Pennsylvania	10,970.82	1,050,021.89		
55	23d Pennsylvania	16,156.23	2,102,492.14		
56	South Carolina	675.00	5,049.15		
57	2d Tennessee	508.35	102,983.30		
58	5th Tennessee	1,387.51	128,808.60		
59	3d Texas	8,300.00	355,674.49	3,700.00	120.00
60	4th Texas	4,002.10	104,210.58	2,056.00	1,458.32
61	2d Virginia	1,420.84	69,931.68		
62	6th Virginia	1,973.12	101,200.64		
63	Washington	7,064.66	566,728.73		
64	West Virginia	6,672.94	286,493.01		
65	1st Wisconsin	10,195.86	3,529,101.04		
66	2d Wisconsin	10,902.09	600,412.42		
	Total	475,839.70	50,360,553.18	328,485.08	116,490.33

of Internal Revenue, etc.—Continued.

OLEOMARGARINE.							
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.	
$99.15		$24.00	$382.75		$1,033.34	$1,539.24	1
		20.60	485.80		400.00	1,105.80	2
			62.50		783.34	846.84	3
							4
		144.00	731.25		1,141.66	2,016.91	5
	$1,800.00	730.00	2,813.00	$480.00	1,183.34	25,358.64	6
		56.00	511.00		1,450.00	2,217.09	7
		236.40	227.25		175.00	638.25	8
			1.00		200.00	201.00	9
	6,450.00	6,904.00	8,404.75	240.00	1,400.00	339,398.72	10
	600.00		1,169.00		1,033.38	2,823.38	11
			1,128.25		400.00	1,528.25	12
		304.00	514.00	480.00	175.00	1,473.00	13
		416.00	2,410.50		416.66	10,552.41	14
	1,200.00	85.25	768.00		333.33	1,186.58	15
			33.25			33.25	16
			109.00			109.00	17
	1,800.00	88.00	3,856.65		1,133.33	42,782.69	18
			72.75			72.75	19
		104.00	1,515.00		1,733.33	3,352.33	20
		288.00	254.00			522.00	21
		28.00	335.00		201.50	564.50	22
			165.25			165.25	23
		104.00	749.50		1,583.33	2,436.83	24
	950.00	1,408.00	944.75		1,700.00	6,822.85	25
		410.05	1,002.75		2,183.33	3,596.13	26
		184.00	2,830.00		1,339.08	4,353.08	27
			2,155.50		1,766.67	3,922.17	28
			521.75		2,358.33	2,880.08	29
	900.00	2,712.00	1,306.00	1,080.00	1,950.00	26,918.77	30
		48.00	2,150.56		200.00	2,398.56	31
			108.75		600.00	708.75	32
			183.00		800.00	983.00	33
		42.00	389.50		2,650.00	3,081.50	34
	450.00	280.00	532.00		566.66	2,128.66	35
	1,200.00	814.00	2,408.50	960.00	1,841.67	9,284.52	36
			116.96			116.96	37
							38
			6.00			6.00	39
							40
			3.00			3.00	41
			2.00			2.00	42
			3.75			3.75	43
			144.00		200.00	344.00	44
			24.00			24.00	45
			55.50			55.50	46
	600.00	552.00	1,851.50		666.66	18,118.29	47
		24.00	1,150.00		1,166.67	2,340.67	48
			5,906.25		700.00	32,227.70	49
	600.00	1,370.00	5,283.50	160.00	2,266.66	9,085.16	50
							51
		76.00	36.50	160.00	200.00	472.50	52
			12.00			12.00	53
		238.00	66.50			304.50	54
		1,596.00	1,625.25	880.00	1,400.00	5,501.25	55
		96.00	183.50		483.35	762.85	56
			308.50		290.00	598.50	57
		112.00	258.25		600.00	1,070.25	58
		60.00	230.25		800.00	4,970.25	59
	600.00	40.00	290.75		733.34	5,188.41	60
		728.00	905.75		1,583.33	3,217.08	61
			976.60		546.67	1,493.27	62
			28.50		200.00	228.50	63
		132.00	4,915.25		3,850.00	8,897.25	64
			746.25		300.00	1,046.25	65
		20.60	590.50		766.67	1,377.17	66
$99.15	17,150.00	21,543.30	67,285.32	4,160.00	59,265.63	605,478.84	

A.—Receipts from Each Specific Source

	DISTRICT.	FILLED CHEESE.					
		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.
1	Alabama						
2	Arkansas						
3	1st California						
4	4th California						
5	Colorado						
6	Connecticut						
7	Florida						
8	Georgia						
9	Hawaii						
10	1st Illinois						
11	5th Illinois						
12	8th Illinois						
13	13th Illinois						
14	6th Indiana						
15	7th Indiana						
16	3d Iowa						
17	4th Iowa						
18	Kansas						
19	2d Kentucky						
20	5th Kentucky						
21	6th Kentucky						
22	7th Kentucky						
23	8th Kentucky						
24	Louisiana						
25	Maryland						
26	Massachusetts						
27	1st Michigan						
28	4th Michigan						
29	Minnesota						
30	1st Missouri						
31	6th Missouri						
32	Montana						
33	Nebraska						
34	New Hampshire						
35	1st New Jersey						
36	5th New Jersey						
37	New Mexico						
38	1st New York						
39	2d New York						
40	3d New York						
41	14th New York						
42	21st New York						
43	28th New York						
44	4th North Carolina						
45	5th North Carolina						
46	N. and S. Dakota						
47	1st Ohio						
48	10th Ohio						
49	11th Ohio						
50	18th Ohio						
51	Oregon						
52	1st Pennsylvania						
53	9th Pennsylvania						
54	12th Pennsylvania						
55	23d Pennsylvania						
56	South Carolina						
57	2d Tennessee						
58	5th Tennessee						
59	3d Texas						
60	4th Texas						
61	2d Virginia						
62	6th Virginia						
63	Washington						
64	West Virginia						
65	1st Wisconsin						
66	2d Wisconsin						
	Total						

of Internal Revenue, etc.—Continued.

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.	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
	$8.50		$1.58	$18.00	$28.08	12
	2.00			8.00	10.00	13
						14
						15
						16
	460.00			36.00	496.00	17
	299.04	$1.00	.75	36.00	336.79	18
			5.00	5.00	10.00	19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
	140.00		32.08		172.08	30
	2.00	1.00	1.00	10.00	14.00	31
						32
	2.42			12.02	14.44	33
						34
						35
						36
						37
						38
						39
$16.00	280.00	95.00	105.00	12.00	508.00	40
						41
						42
						43
						44
						45
						46
			10.00	10.00	20.00	47
						48
						49
						50
						51
			6.00	33.00	39.00	52
						53
						54
						55
						56
						57
						58
						59
						60
						61
						62
						63
						64
						65
						66
16.00	1,193.96	97.00	161.41	180.02	1,648.39	

A.—Receipts from Each Specific Source

	DISTRICT.	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.
1	Alabama					
2	Arkansas					
3	1st California					
4	4th California					
5	Colorado					
6	Connecticut					
7	Florida					
8	Georgia					
9	Hawaii					
10	1st Illinois	$36.00	$825.00			$861.00
11	5th Illinois					
12	8th Illinois					
13	13th Illinois	75.00	642.20			717.20
14	6th Indiana		975.00			975.00
15	7th Indiana					
16	3d Iowa					
17	4th Iowa					
18	Kansas					
19	2d Kentucky					
20	5th Kentucky					
21	6th Kentucky					
22	7th Kentucky					
23	8th Kentucky					
24	Louisiana					
25	Maryland					
26	Massachusetts					
27	1st Michigan					
28	4th Michigan					
29	Minnesota					
30	1st Missouri					
31	6th Missouri					
32	Montana					
33	Nebraska					
34	New Hampshire					
35	1st New Jersey					
36	5th New Jersey					
37	New Mexico					
38	1st New York					
39	2d New York					
40	3d New York					
41	14th New York					
42	21st New York					
43	28th New York					
44	4th North Carolina					
45	5th North Carolina					
46	N. and S. Dakota		16.67			16.67
47	1st Ohio					
48	10th Ohio	256.10	675.00			931.10
49	11th Ohio					
50	18th Ohio					
51	Oregon					
52	1st Pennsylvania					
53	9th Pennsylvania					
54	12th Pennsylvania					
55	23d Pennsylvania			$138.00	$300.00	438.00
56	South Carolina					
57	2d Tennessee					
58	5th Tennessee					
59	3d Texas					
60	4th Texas					
61	2d Virginia					
62	6th Virginia					
63	Washington					
64	West Virginia					
65	1st Wisconsin					
66	2d Wisconsin					
	Total	367.10	3,133.87	138.00	300.00	3,938.97

of Internal Revenue, etc.—Continued.

PROCESS OR RENOVATED BUTTER.			BANKS AND BANKERS.			
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.	Circulation issued by any bank, etc., or person, per month, ½ of 1 per cent	Bank circulation exceeding 90 per cent of capital, in addition, per month, ½ 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.
$1,448.05	$137.49	$1,585.54				
59,947.56	518.76	60,466.32				
131.05	50.00	181.05				
2,370.61	62.50	2,433.11				
6,083.41	137.50	6,220.91				
18,968.16	504.17	19,472.33				
13,738.80	216.67	13,955.47				
1,008.53	125.00	1,133.53				
2,094.26	70.83	2,165.09				
7,803.40	50.00	7,853.40				
91.26	70.83	162.09				
9,497.45	220.83	9,718.28				
137.75	12.50	150.25				
855.28	179.17	1,034.45				
6,281.31	266.68	6,547.99				
209.34	25.00	234.34				
9,835.51	275.00	10,110.51				
209.70	50.00	259.70				
3,891.06	183.33	4,074.39				
30.00	4.17	34.17				
80.00	75.00	155.00				
8,713.00	83.34	8,796.34				
153,416.49	3,318.77	156,735.26				

A.—Receipts from Each Specific Source

	DISTRICT.	MISCELLANEOUS.			
		Opium manufactured for smoking purposes, per pound, $10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
1	Alabama			$0.01	$0.01
2	Arkansas		$1.00	.50	1.50
3	1st California		315.64	8,414.78	8,730.42
4	4th California			5,819.33	5,819.33
5	Colorado		1.00	54.25	55.25
6	Connecticut		202.92	23,896.02	24,098.94
7	Florida			2,320.27	2,320.27
8	Georgia			178.98	178.98
9	Hawaii		661.62	.01	661.63
10	1st Illinois		25,961.78	29,174.74	55,136.52
11	5th Illinois			1,971.50	1,971.50
12	8th Illinois			1,517.77	1,517.77
13	13th Illinois			5.48	5.48
14	6th Indiana			2,657.21	2,657.21
15	7th Indiana		.50	86.15	86.65
16	3d Iowa			2.83	2.83
17	4th Iowa			337.39	337.39
18	Kansas			2,527.86	2,527.86
19	2d Kentucky			35.50	35.50
20	5th Kentucky			9.00	9.00
21	6th Kentucky				
22	7th Kentucky			883.41	883.41
23	8th Kentucky				
24	Louisiana			2,314.58	2,314.58
25	Maryland			2,387.12	2,387.12
26	Massachusetts		98.48	57,776.41	57,874.89
27	1st Michigan		338.34	19,785.43	20,123.77
28	4th Michigan		63,361.84	1,702.88	65,064.72
29	Minnesota			1,142.20	1,142.20
30	1st Missouri		16.34	7,760.99	7,777.33
31	6th Missouri		5.82	1,505.75	1,511.57
32	Montana			293.24	293.24
33	Nebraska		.20	27.95	28.15
34	New Hampshire			7,668.53	7,668.53
35	1st New Jersey			4,815.11	4,815.11
36	5th New Jersey		.12	30,182.28	30,182.40
37	New Mexico			4.00	4.00
38	1st New York			3,266.67	3,266.67
39	2d New York		113,939.52	1,611.26	115,550.78
40	3d New York		1,015.74	522,848.47	523,864.21
41	14th New York			2,299.77	2,299.77
42	21st New York		3.12	2,407.86	2,410.98
43	28th New York		.54	2,533.86	2,534.40
44	4th North Carolina			2.00	2.00
45	5th North Carolina			23.60	23.60
46	North and South Dakota			3.36	3.36
47	1st Ohio		220,313.86	3,342.58	223,656.44
48	10th Ohio			3,390.74	3,390.74
49	11th Ohio			2.34	2.34
50	18th Ohio			3,274.40	3,274.40
51	Oregon		106.50	393.52	500.02
52	1st Pennsylvania		58.40	7,985.35	8,043.75
53	9th Pennsylvania		2.56	264.14	266.70
54	12th Pennsylvania				
55	23d Pennsylvania		5.76	12,600.95	12,606.71
56	South Carolina			999.52	999.52
57	2d Tennessee			4.50	4.50
58	5th Tennessee		6.00	109.00	115.00
59	3d Texas		18.56		18.56
60	4th Texas		14.62	19.25	33.87
61	2d Virginia			1,044.79	1,044.79
62	6th Virginia			16.50	16.50
63	Washington		53.92		53.92
64	West Virginia			45.77	45.77
65	1st Wisconsin		70.74	33.55	104.29
66	2d Wisconsin			244.76	244.76
	Total		426,575.44	786,027.97	1,212,603.41

of Internal Revenue, etc.—Continued.

	PENALTIES, ETC.							
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs and fines.	Total of penalties, etc., collected.	
1			$3,016.83	$1,201.28	$43.85		$4,261.96	1
2			272.00			$1,936.45	2,208.45	2
3		$40.00	47.05	7,971.34		32.25	8,090.64	3
4		10.00		14,591.26		52.60	14,653.86	4
5		20.00	8.12	1,110.00	2.76	317.66	1,484.37	5
6	$25.83	30.00	619.60	615.00	.90	1,956.38	3,259.13	6
7	37.25		339.30	387.95	12.06	303.58	1,080.57	7
8	37.68		546.29	7,212.59	559.95	1,749.60	10,414.31	8
9	345.88			280.00		139.17	419.17	9
10	111.92		196.64	11,440.00	74.47	181.48	12,004.51	10
11	40.84		49.35	1,600.00		1,457.10	3,147.29	11
12		20.00	49.68	3,008.78		1,371.64	4,450.10	12
13	5.00	21.50	255.00	726.40	3.00	177.10	1,188.00	13
14	2.25		74.76	5,070.00		64.65	5,211.66	14
15	4.26	31.00	117.79	2,925.00	39.39	.02	3,117.46	15
16	20.50	30.00		59.19		209.15	318.84	16
17	27.07	10.00		1,207.50	11.81	40.00	1,296.38	17
18	52.73	30.00	275.00	1,465.99	46.29	296.41	2,166.42	18
19	43.50		150.00	365.00	90.72	187.53	836.75	19
20	331.03			5,204.21	.75	353.78	5,889.77	20
21				8,135.00		178.50	8,313.50	21
22				455.45	53.99	228.31	766.66	22
23	28.91			516.40	82.31	112.00	815.47	23
24	45.31		59.45	774.20	15.12	876.35	2,998.01	24
25	171.69		1,160.65	4,171.80	35.03	174.13	4,478.05	25
26	38.24	40.00	18.85	1,575.00	20.20	131.27	1,930.05	26
27	77.62	50.00	75.96	1,810.00	7.77	56.52	2,289.08	27
28	359.79		55.00			150.00	150.00	28
29				659.16	4.24	44.52	731.22	29
30	13.30	10.00		3,531.95		336.26	3,959.79	30
31	81.58	10.00		380.00		2,216.54	2,796.54	31
32		10.00	190.00	515.00	52.06		630.06	32
33		60.00	3.00	793.00	24.50	23.48	1,151.07	33
34	19.59	190.50	100.00	600.00		1,766.74	2,383.51	34
35	6.64		10.13	443.70	.24	.11	454.05	35
36		10.00		1,292.30	37.19	446.77	1,930.17	36
37	56.43	40.00	57.48	375.00		100.00	525.00	37
38		50.00		332.57		25.00	416.95	38
39	59.38			980.00		36.72	1,171.48	39
40	3.76	150.00	1.00	575.00		163.18	2,585.31	40
41	405.62		1,441.51	340.00	29.48		1,576.94	41
42	997.46	10.00	200.00	600.00			661.40	42
43	1.40	10.00	50.00	170.00			183.25	43
44	13.25			4,233.98	204.84	2,330.78	6,873.87	44
45	64.27	40.00		2,614.49	6.82	3,289.21	20,896.41	45
46	406.92		14,578.97	160.00		115.00	305.00	46
47		30.00		13,085.00		85.15	13,215.15	47
48		10.00	35.00	1,405.00	.45	37.30	1,504.11	48
49	17.98	17.57	25.81	50.00			70.00	49
50		20.00		15,030.00		15.20	15,100.85	50
51			55.65	340.00	7.78		375.23	51
52	7.45	20.00		535.00	298.35		1,247.81	52
53	38.09	190.00	186.37	1,135.00	.75		1,216.18	53
54	10.43	70.00		375.00	.26	103.01	509.52	54
55	1.25	30.00		7,855.00	623.38	33.50	8,817.07	55
56	55.19	250.00		1,000.00	26.99	350.00	2,377.43	56
57	11.70		988.74	1,638.60	52.91	2,849.69	5,567.95	57
58	60.65	50.00	916.10	824.67	.36	456.96	1,440.12	58
59	90.60	20.00	47.53	2,660.54	5.00	24.20	2,891.15	59
60	.45		200.96	2,037.63	277.58	394.30	2,845.81	60
61	106.30	30.00		760.00	110.00	59.85	1,052.84	61
62	122.99			4,641.02	175.34	1,963.31	8,023.55	62
63		123.80	1,120.08	2,485.00		128.64	2,635.17	63
64	1.53	20.00		1,490.00	2.06		2,099.83	64
65	10.64	90.00	507.13	800.00		34.17	864.17	65
66		30.00		183.00		85.31	268.31	66
	4,472.15	1,924.37	28,102.78	160,805.95	3,040.95	30,248.53	228,594.73	

A.—Recapitulation of Receipts from Each General Source of Internal Revenue, and the Amounts Refunded in Each Collection District.

	DISTRICT.	DISTILLED SPIRITS.			TOBACCO.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1	Alabama	$200,462.24	$299.63	$200,162.61	$20,318.75	.....	$20,318.75
2	Arkansas	86,227.42	265.63	85,961.79	7,562.62	.....	7,562.62
3	1st California	2,158,856.53	572.92	2,158,283.61	304,766.74	.....	304,766.74
4	4th California	226,878.84	119.04	226,759.80	30,641.27	.....	30,641.27
5	Colorado	148,770.09	197.92	148,572.17	71,013.59	.....	71,013.59
6	Connecticut	314,519.06	122.92	314,396.14	203,040.87	.....	203,040.87
7	Florida	24,464.68	.....	24,464.68	903,109.79	$6.00	903,103.79
8	Georgia	306,818.83	430.10	306,388.73	32,390.07	.....	32,390.07
9	Hawaii	23,567.17	.....	23,567.17	3,268.97	.....	3,268.97
10	1st Illinois	543,429.02	199.33	543,229.69	1,485,014.13	.....	1,485,014.13
11	5th Illinois	34,379,951.38	261.40	34,379,689.98	88,918.17	.....	88,918.17
12	8th Illinois	9,427,247.30	361.21	9,426,886.09	242,255.06	45.00	242,210.06
13	13th Illinois	321,907.05	106.25	321,800.80	61,113.44	.....	61,113.44
14	6th Indiana	7,608,990.76	184.70	7,608,806.06	249,606.91	9.00	249,597.91
15	7th Indiana	15,316,698.81	9.38	15,316,689.43	188,497.00	.....	188,497.00
16	3d Iowa	58,310.44	25.00	58,285.44	109,787.25	11.00	109,776.25
17	4th Iowa	58,955.88	.....	58,955.88	224,954.23	10.51	224,943.72
18	Kansas	107,629.05	47.92	107,581.13	91,216.12	.....	91,216.12
19	2d Kentucky	1,875,952.46	112.28	1,875,840.18	108,856.36	74.76	108,781.60
20	5th Kentucky	8,932,589.57	848.68	8,931,740.89	2,477,517.85	23.25	2,477,494.60
21	6th Kentucky	2,458,658.42	.....	2,458,658.42	194,175.16	.....	194,175.16
22	7th Kentucky	2,656,484.80	167.93	2,656,316.87	35,592.27	14.05	35,578.22
23	8th Kentucky	2,334,957.90	50.71	2,334,907.19	2,686.77	.....	2,686.77
24	Louisiana	5,058,580.97	58.33	5,058,522.64	455,724.69	.....	455,724.69
25	Maryland	3,349,157.64	460.41	3,348,697.23	1,319,891.81	8.85	1,319,882.96
26	Massachusetts	1,028,098.23	66.67	1,028,031.56	548,066.33	.....	548,066.33
27	1st Michigan	516,756.97	52.00	516,704.88	1,567,490.76	.....	1,567,490.76
28	4th Michigan	87,923.91	127.09	87,796.82	226,552.30	.....	226,552.30
29	Minnesota	172,372.98	270.84	172,102.14	235,257.69	1.50	235,256.19
30	1st Missouri	201,221.83	1,145.84	200,075.99	4,180,818.31	.....	4,180,818.31
31	6th Missouri	416,812.88	401.12	416,411.76	77,608.26	24.37	77,583.89
32	Montana	98,292.57	160.42	98,132.15	38,200.01	1.12	38,198.89
33	Nebraska	1,845,398.24	127.09	1,845,271.15	85,038.24	.....	85,038.24
34	New Hampshire	61,408.29	125.00	61,283.29	78,440.88	.....	78,440.88
35	1st New Jersey	90,887.42	233.34	90,654.08	137,604.66	.....	137,604.66
36	5th New Jersey	237,984.52	68.75	237,915.77	2,934,436.52	53.14	2,934,383.38
37	New Mexico	47,794.24	25.00	47,769.24	11,130.88	.....	11,130.88
38	1st New York	4,323,438.85	308.35	4,323,130.50	314,103.72	.....	314,103.72
39	2d New York	551,050.54	185.54	550,865.00	2,730,834.53	4,130.64	2,726,703.89
40	3d New York	188,804.37	168.76	188,635.61	3,032,677.58	488.16	3,032,189.42
41	14th New York	3,160,178.41	72.92	3,160,105.49	515,789.78	.....	515,789.78
42	21st New York	264,456.60	100.00	264,356.60	584,832.56	10.35	584,822.21
43	28th New York	193,432.07	100.00	193,332.07	353,599.45	4.59	353,594.86
44	4th N. Carolina	240,792.63	614.96	240,177.67	2,299,440.71	39.70	2,299,401.21
45	5th N. Carolina	465,274.47	554.27	464,720.20	1,958,754.65	6.00	1,958,748.65
46	N. and S. Dakota	48,101.01	274.00	47,827.01	31,745.34	.....	31,745.34
47	1st Ohio	11,156,948.14	422.92	11,156,525.22	2,148,509.56	.....	2,148,509.56
48	10th Ohio	411,534.72	537.51	410,997.21	388,088.12	.....	388,088.12
49	11th Ohio	93,568.03	.....	93,568.03	533,395.63	3.00	533,392.63
50	18th Ohio	249,264.72	129.16	249,135.56	508,788.93	2.40	508,786.53
51	Oregon	66,098.28	379.17	65,719.11	25,694.39	7.65	25,686.74
52	1st Pennsylvania	975,123.51	1,312.95	973,810.56	2,321,057.19	302.19	2,320,755.00
53	9th Pennsylvania	397,019.60	.....	397,019.60	2,313,453.10	45.40	2,313,407.70
54	12th Pennsylvania	203,935.23	631.79	203,303.44	220,852.79	.....	220,852.79
55	23d Pennsylvania	5,175,016.48	298.52	5,174,717.96	1,350,120.86	10.89	1,350,109.97
56	South Carolina	722,227.59	25.00	722,202.59	49,374.33	.....	49,374.33
57	2d Tennessee	338,157.08	405.91	337,751.17	24,377.81	54.38	24,323.43
58	5th Tennessee	729,630.05	219.35	729,410.70	444,715.47	.....	444,715.47
59	3d Texas	45,049.00	60.40	44,988.60	33,257.18	.....	33,257.18
60	4th Texas	32,120.33	56.25	32,064.08	15,570.00	.....	15,570.00
61	2d Virginia	74,131.97	527.73	73,604.24	2,258,100.38	.....	2,258,100.38
62	6th Virginia	284,582.27	285.71	284,296.56	733,102.09	116.09	732,986.00
63	Washington	100,279.48	413.46	99,866.02	38,049.60	.....	38,049.60
64	West Virginia	226,833.01	68.76	226,764.25	658,335.96	.....	658,335.96
65	1st Wisconsin	2,346,786.97	468.81	2,346,318.16	610,040.26	1,245.41	608,794.85
66	2d Wisconsin	109,659.32	92.72	109,566.60	130,683.80	3.37	130,680.43
	Total	135,958,513.12	16,419.86	135,942,093.26	45,659,910.50	6,752.57	45,653,157.93

Revenue, and the Amounts Refunded in Each Collection District—Continued.

FERMENTED LIQUORS.			OLEOMARGARINE.			
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
$98,709.01	$40.40	$98,668.61	$1,539.24	.....	$1,539.24	1
12,934.84	.....	12,934.84	1,105.80	.....	1,105.80	2
897,781.99	50.00	897,731.99	846.84	.....	846.84	3
199,886.74	100.00	199,786.74	.....	.....	.....	4
326,938.30	99.17	326,839.13	2,016.91	$119.33	1,897.58	5
954,802.63	.....	954,802.63	25,358.64	32.80	25,325.84	6
17,177.99	.....	17,177.99	2,217.00	.....	2,217.00	7
159,014.69	12.50	159,002.19	638.25	.....	638.25	8
16,112.49	.....	16,112.49	201.00	.....	201.00	9
4,036,141.40	236.79	4,035,904.61	339,398.72	142.75	339,255.97	10
214,673.23	78.80	214,594.43	2,823.38	.....	2,823.38	11
263,781.01	70.00	263,711.01	1,528.25	221.72	1,306.53	12
341,363.82	12.50	341,351.32	1,473.00	.....	1,473.00	13
629,166.78	18.50	629,148.28	10,552.41	38.00	10,514.41	14
633,063.92	.....	633,063.92	1,186.58	.....	1,186.58	15
220,102.18	.....	220,102.18	33.25	.....	33.25	16
170,682.89	.....	170,682.89	109.00	.....	109.00	17
49,535.98	.....	49,535.98	42,782.09	998.39	41,784.30	18
25,207.07	.....	25,207.07	72.75	.....	72.75	19
349,427.51	.....	349,427.51	3,352.33	.....	3,352.33	20
227,663.76	.....	227,663.76	522.00	.....	522.00	21
32,475.00	.....	32,475.00	564.50	.....	564.50	22
19,917.91	.....	19,917.91	165.25	.....	165.25	23
370,314.38	216.66	370,097.72	2,436.83	948.00	1,488.83	24
1,323,546.82	50.00	1,323,496.82	6,822.85	.....	6,822.85	25
1,857,256.69	.....	1,857,256.09	3,596.13	.....	3,596.13	26
904,701.91	58.80	904,643.11	4,353.08	8.50	4,344.58	27
344,786.09	.....	344,786.09	3,922.17	3.75	3,918.42	28
1,039,231.61	165.00	1,039,066.61	2,880.08	.....	2,880.08	29
3,104,761.82	5,925.96	3,098,835.86	26,918.77	.....	26,918.77	30
433,381.21	.....	433,381.21	2,398.56	.....	2,398.56	31
348,845.77	85.83	348,759.94	708.75	.....	708.75	32
316,910.62	30.00	316,880.62	983.00	913.50	69.50	33
359,694.56	.....	359,694.56	3,081.50	.....	3,081.50	34
126,324.91	.....	126,324.91	2,128.66	.....	2,128.66	35
2,584,148.24	20.00	2,584,128.24	9,284.52	.....	9,284.52	36
21,272.88	.....	21,272.88	116.96	.....	116.96	37
3,031,405.65	50.00	3,031,355.65	.....	.....	.....	38
208,459.16	.....	208,459.16	6.00	.....	6.00	39
4,350,467.48	.....	4,350,467.48	.....	.....	.....	40
1,555,589.91	.....	1,555,589.91	3.00	.....	3.00	41
560,387.17	61.66	560,325.51	2.00	.....	2.00	42
1,415,019.48	.....	1,415,019.48	3.75	.....	3.75	43
1,702.54	.....	1,702.54	344.00	.....	344.00	44
840.00	.....	840.00	24.00	.....	24.00	45
55,066.05	46.25	55,019.80	55.50	.....	55.50	46
1,657,938.36	.....	1,657,938.36	18,118.29	6.00	18,112.29	47
591,785.51	77.75	591,707.76	2,349.67	272.32	2,077.35	48
570,616.50	.....	570,616.50	32,227.76	.....	32,227.76	49
1,134,795.78	50.00	1,134,745.78	9,085.16	.....	9,085.16	50
144,030.63	45.65	143,984.98	.....	.....	.....	51
2,797,245.03	50.00	2,797,195.03	472.50	.....	472.50	52
250,357.61	.....	250,357.61	12.00	.....	12.00	53
1,050,021.89	.....	1,050,021.89	304.50	.....	304.50	54
2,102,492.14	124.50	2,102,367.64	5,501.25	.....	5,501.25	55
5,049.15	.....	5,049.15	762.85	.....	762.85	56
102,983.30	.....	102,983.30	598.50	.....	598.50	57
128,808.60	.....	128,808.60	1,070.25	.....	1,070.25	58
355,674.49	4.17	355,670.32	4,970.25	.....	4,970.25	59
104,210.58	.....	104,210.58	5,188.41	.....	5,188.41	60
69,931.68	.....	69,931.68	3,217.08	.....	3,217.08	61
101,200.64	.....	101,200.64	1,493.27	.....	1,493.27	62
566,728.73	70.00	566,658.73	228.50	.....	228.50	63
286,493.01	.....	286,493.01	8,897.25	3.50	8,893.75	64
3,529,101.04	1,030.87	3,528,070.17	1,046.25	.....	1,046.25	65
600,412.42	52.50	600,359.92	1,377.17	.....	1,377.17	66
50,360,553.18	8,934.26	50,351,618.92	605,478.81	3,708.56	601,770.25	

A.—Recapitulation of Receipts from Each General Source of Internal

	DISTRICT.	FILLED CHEESE.			MIXED FLOUR.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1	Alabama						
2	Arkansas						
3	1st California						
4	4th California						
5	Colorado						
6	Connecticut						
7	Florida						
8	Georgia						
9	Hawaii						
10	1st Illinois						
11	5th Illinois						
12	8th Illinois				$28.08		$28.08
13	13th Illinois				10.00		10.00
14	6th Indiana						
15	7th Indiana						
16	3d Iowa						
17	4th Iowa				496.00		496.00
18	Kansas				336.79		336.79
19	2d Kentucky						
20	5th Kentucky				10.00		10.00
21	6th Kentucky						
22	7th Kentucky						
23	8th Kentucky						
24	Louisiana						
25	Maryland						
26	Massachusetts						
27	1st Michigan						
28	4th Michigan						
29	Minnesota						
30	1st Missouri				172.08		172.08
31	6th Missouri				14.00		14.00
32	Montana						
33	Nebraska				14.44		14.44
34	New Hampshire						
35	1st New Jersey						
36	5th New Jersey						
37	New Mexico						
38	1st New York						
39	2d New York						
40	3d New York				508.00		508.00
41	14th New York						
42	21st New York						
43	28th New York						
44	4th North Carolina						
45	5th North Carolina						
46	N. and S. Dakota						
47	1st Ohio				20.00		20.00
48	10th Ohio						
49	11th Ohio						
50	18th Ohio						
51	Oregon						
52	1st Pennsylvania				39.00		39.00
53	9th Pennsylvania						
54	12th Pennsylvania						
55	23d Pennsylvania						
56	South Carolina						
57	2d Tennessee						
58	5th Tennessee						
59	3d Texas						
60	4th Texas						
61	2d Virginia						
62	6th Virginia						
63	Washington						
64	West Virginia						
65	1st Wisconsin						
66	2d Wisconsin						
	Total				1,648.39		1,648.39

Revenue, and the Amounts Refunded in Each Collection District—Continued.

ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
			$1,585.54		$1,585.54
$861.00		$861.00	60,466.32 181.05		60,466.32 181.05
717.20 975.00		717.20 975.00	2,433.11		2,433.11
			6,220.91 19,472.33 13,955.47		6,220.91 19,472.33 13,955.47
			1,133.53 2,165.09 7,853.40 162.09 9,718.28 150.25 1,034.45		1,133.53 2,165.09 7,853.40 162.09 9,718.28 150.25 1,034.45
			6,547.99 234.34		6,547.99 234.34
16.67		16.67			
931.10		931.10	10,110.51 250.70 4,074.39		10,110.51 250.70 4,074.39
438.00		438.00			
			34.17		34.17
			155.00		155.00
			8,796.34		8,796.34
2,938.97		2,938.97	156,735.26		156,735.26

A.—Recapitulation of Receipts from Each General Source of Internal Revenue, etc.—Continued.

	DISTRICT.	BANKS AND BANKERS.			MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.			
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
1	Alabama				$0.01	[a] $0.01		$4,261.96		$4,261.96	$325,291.21	$857.14	$324,434.07	1
2	Arkansas				1.50		$1.50	2,208.45		2,208.45	110,040.63	265.63	109,775.00	2
3	1st California				8,730.42	2,247.12	6,483.30	8,090.64		8,090.64	3,379,073.16	2,870.04	3,376,203.12	3
4	4th California				5,819.33		5,819.33	14,653.86		14,653.86	477,880.04	219.04	477,661.00	4
5	Colorado				55.25	[a] 55.25		1,484.37		1,484.37	551,864.05	508.09	551,355.96	5
6	Connecticut				24,098.94	9,940.15	14,158.79	3,259.13		3,259.13	1,525,079.27	10,095.87	1,514,983.40	6
7	Florida				2,320.27	958.52	1,361.75	1,080.57		1,080.57	950,370.30	964.52	949,405.78	7
8	Georgia				178.98	[a] 178.98		10,414.31		10,414.31	509,455.13	1,109.04	508,346.09	8
9	Hawaii				661.63		661.63	419.17		419.17	44,230.43		44,230.43	9
10	1st Illinois				55,136.52	12,157.25	42,979.27	12,004.51		12,004.51	6,532,451.62	12,736.12	6,519,715.50	10
11	5th Illinois				1,971.50		1,971.50	3,147.29		3,147.29	34,691,666.00	340.20	34,691,325.80	11
12	8th Illinois				1,517.77	70.94	1,446.83	4,450.10		4,450.10	9,940,807.57	768.87	9,940,038.70	12
13	13th Illinois				5.48	[a] 5.48		1,188.00		1,188.00	727,777.99	182.00	727,595.99	13
14	6th Indiana				2,657.21	200.31	2,456.90	5,211.66		5,211.66	8,509,593.84	450.51	8,509,143.33	14
15	7th Indiana				86.65	13.00	73.65	3,117.46		3,117.46	16,142,650.42	22.38	16,142,628.04	15
16	3d Iowa				2.83		2.83	318.84		318.84	394,775.70	36.00	394,739.70	16
17	4th Iowa				337.39		337.39	1,296.38		1,296.38	476,304.10	10.51	476,293.59	17
18	Kansas				2,527.86	54.02	2,473.84	2,166.42		2,166.42	310,150.38	1,100.33	309,050.05	18
19	2d Kentucky				35.50	9.00	26.50	836.75		836.75	2,010,960.89	196.04	2,010,764.85	19
20	5th Kentucky				9.00	[a] 9.00		5,889.77		5,889.77	11,768,796.03	1,195.36	11,767,600.67	20
21	6th Kentucky							8,313.50		8,313.50	2,889,332.84		2,889,332.84	21
22	7th Kentucky							766.66		766.66	2,726,766.64	193.08	2,726,573.56	22
23	8th Kentucky				883.41	11.10	872.31	815.47		815.47	2,358,543.30	50.71	2,358,492.59	23
24	Louisiana							2,998.01		2,998.01	5,892,369.46	3,254.97	5,889,114.49	24
25	Maryland				2,314.58	2,031.98	282.60	4,478.05		4,478.05	6,007,417.82	55,580.68	5,951,837.14	25
26	Massachusetts				2,387.12	[a] 2,387.12		1,930.05		1,930.05	3,498,987.41	14,769.19	3,484,218.22	26
27	1st Michigan				57,874.89	14,702.52	43,172.37	2,289.08		2,289.08	3,023,568.97	6,114.76	3,017,454.21	27
28	4th Michigan				20,123.77	5,995.37	14,128.40	150.00		150.00	728,561.28	396.11	728,165.17	28
29	Minnesota				65,064.72	265.27	64,799.45	731.22		731.22	1,461,334.06	1,402.39	1,459,931.67	29
30	1st Missouri				1,142.20	965.05	177.15	3,959.79		3,959.79	7,525,780.18	21,104.10	7,504,676.08	30
31	6th Missouri				7,777.33	[a] 7,777.33		2,796.54		2,796.54	935,557.47	938.95	934,618.52	31
32	Montana				1,511.57	513.46	998.11	630.06		630.06	486,970.40	256.62	486,713.78	32
33	Nebraska				293.24	9.25	283.99	1,151.07		1,151.07	2,256,071.75	1,076.29	2,254,995.46	33
34	New Hampshire				28.15	5.70	22.45	2,383.51		2,383.51	512,911.61	1,195.20	511,716.41	34
35	1st New Jersey				7,668.53	1,070.20	6,598.33	454.05		454.05	362,214.81	233.34	361,981.47	35
36	5th New Jersey				4,815.11		4,815.11	1,930.17		1,930.17	5,797,966.37	95,824.14	5,702,142.23	36
37	New Mexico				30,182.40	[a] 30,182.40		525.00		525.00	80,843.96	25.00	80,818.96	37
38	1st New York				4.00		4.00	416.95		416.95	7,672,631.84	19,917.48	7,652,714.36	38
39	2d New York				3,266.67	[a] 3,266.67		1,171.48		1,171.48	3,607,072.49	84,967.01	3,522,105.48	39
40	3d New York				115,550.78	80,650.83	34,899.95	2,585.31		2,585.31	8,098,906.95	487,363.28	7,611,543.67	40
41	14th New York				523,864.21	486,706.36	37,157.85	1,576.94		1,576.94	5,235,437.81	4,864.79	5,230,573.02	41
42	21st New York				2,299.77	[a] 2,299.77		661.40		661.40	1,412,750.71	382.01	1,412,368.70	42
43	28th New York				2,410.98	210.00	2,200.98	183.25		183.25	1,964,772.40	679.41	1,964,092.99	43
44	4th North Carolina				2,534.40	574.82	1,959.58	6,873.87		6,873.87	2,549,155.75	1,090.65	2,548,065.10	44
45	5th North Carolina				2.00	[a] 2.00		20,896.41		20,896.41	2,445,813.13	922.25	2,444,890.88	45
46	N. and S. Dakota				23.60	[a] 23.60		305.00		305.00	135,292.93	332.75	134,960.18	46
47	1st Ohio				3.36	[a] 3.36		13,215.15		13,215.15	15,218,405.94	4,081.59	15,214,324.35	47
48	10th Ohio				223,656.44	3,652.67	220,003.77	1,504.11		1,504.11	1,409,694.48	1,311.55	1,408,382.93	48
49	11th Ohio				3,390.74	423.97	2,966.77	70.00		70.00	1,230,130.96	2,580.37	1,227,550.59	49
50	18th Ohio				2.34	[a] 2.34		15,100.85		15,100.85	1,924,384.23	13,323.33	1,911,060.90	50
51	Oregon				3,274.40	[a] 3,274.40		375.23		375.23	236,698.55	783.55	235,915.00	51
52	1st Pennsylvania				500.02	351.08	148.94	1,247.81		1,247.81	6,103,228.79	18,530.40	6,084,698.39	52
53	9th Pennsylvania				8,043.75	[a] 8,043.75		1,216.18		1,216.18	2,962,325.19	202.60	2,962,122.59	53
54	12th Pennsylvania				266.70	157.20	109.50	509.52		509.52	1,475,623.93	631.79	1,474,992.14	54
55	23d Pennsylvania							8,817.07		8,817.07	8,654,992.51	2,025.98	8,652,966.53	55
56	South Carolina				12,606.71	1,592.07	11,014.64	2,377.43		2,377.43	780,790.87	541.78	780,249.09	56
57	2d Tennessee				999.52	516.78	482.74	5,567.95		5,567.95	471,689.14	460.29	471,228.85	57
58	5th Tennessee				4.50		4.50	1,440.12		1,440.12	1,305,779.49	557.59	1,305,221.90	58
59	3d Texas				115.00	[a] 115.00		2,891.15		2,891.15	441,894.80	937.25	440,957.55	59
60	4th Texas				18.56	[a] 18.56		2,845.81		2,845.81	159,969.00	266.26	159,702.74	60
61	2d Virginia				33.87	[a] 33.87		1,052.84		1,052.84	2,407,478.74	1,531.17	2,405,947.57	61
62	6th Virginia				1,044.79	1,003.44	41.35	8,023.55		8,023.55	1,128,418.32	531.09	1,127,887.23	62
63	Washington				16.50	[a] 16.50		2,635.17		2,635.17	708,130.40	553.80	707,576.60	63
64	West Virginia				53.92	[a] 53.92		2,099.83		2,099.83	1,182,704.83	245.76	1,182,459.07	64
65	1st Wisconsin				45.77	[a] 45.77		864.17		864.17	6,487,942.98	2,913.41	6,485,029.57	65
66	2d Wisconsin				104.29	[a] 104.29		268.31		268.31	851,442.12	148.59	851,293.53	66
					244.76		244.76							
	Total				1,212,603.41	684,958.80	527,644.61	228,594.73		228,594.73	234,187,976.37	[b] 889,021.00	233,298,955.37	

[a] In addition to amount reported refunded under the head of "Miscellaneous," a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Excise tax on gross receipts," "Schedules A and B," etc., has been made as follows, to wit: Alabama, $517.10; Colorado, $36.42; Georgia, $487.46; 13th Illinois, $57.77; 5th Kentucky, $314.43; Maryland, $52,674.30; 1st Missouri, $6,254.97; 5th New Jersey, $65,499.85; 1st New York, $16,292.46; 14th New York, $2,492.10; 4th North Carolina, $434.19; 5th North Carolina, $338.38; North and South Dakota, $9.14; 11th Ohio, $2,575.03; 18th Ohio, $9,867.37; 1st Pennsylvania, $8,821.51; 5th Tennessee, $223.24; 3d Texas, $854.12; 4th Texas, $176.14; 6th Virginia, $112.79; Washington, $16.42; West Virginia, $127.73, and 1st Wisconsin, $64.03.

[b] Includes $168,246.95, a refund of collections made from various sources no longer taxable as "Legacies and distributive shares of personal property," "Excise tax on gross receipts," "Schedules A and B," etc., in addition to $684,958.80, the aggregate amount reported refunded under the head of "Miscellaneous."

A.—Receipts from each Specific Source of

	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.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.
1	Alabama	$4,994.16	$153,327.33	$575.01	$600.00		
2	Arkansas	16,102.08	38,181.67		200.00		
3	California	547,030.02	1,352,244.52	10,891.67	11,100.00		
4	Colorado	130.38	51,164.52	2,429.17	600.00		
5	Connecticut	17,935.90	156,347.53	3,758.33	2,200.00		
6	Florida	176.88	410.52	150.00			
7	Georgia	10,638.60	252,612.34	883.34	1,200.00		
8	Hawaii		7,764.02	300.00			
9	Illinois	126,168.39	43,988,150.44	12,979.21	12,033.35		
10	Indiana	7,533.13	22,691,999.01	2,200.00	2,500.00		
11	Iowa	31.35		1,299.99			
12	Kansas	1,930.50	13,246.24	100.00			
13	Kentucky	194,120.13	17,898,936.59	3,041.66	10,883.33		
14	Louisiana	92.40	4,909,329.19	3,329.18	2,400.00		
15	Maryland	43,883.80	3,132,474.65	5,808.32	9,816.67		
16	Massachusetts	1,751.97	865,546.55	10,216.68	8,283.33		
17	Michigan		383,973.70	2,645.84	800.00		
18	Minnesota			3,029.17	3,400.00		
19	Missouri	16,094.32	344,282.63	4,387.51	9,983.34		
20	Montana	485.65	423.50	1,237.50	400.00		
21	Nebraska	16.94	1,785,642.87	925.01	600.00		
22	New Hampshire		10,541.85	200.00	400.00		
23	New Jersey	56,110.16	7,575.48	4,958.35	1,600.00		
24	New Mexico	183.04		1,008.95			
25	New York	455,613.56	7,258,643.57	26,620.87	24,300.00		
26	North Carolina	45,090.01	638,904.98	1,616.67	1,200.00		
27	N. and S. Dakota			1,057.00			
28	Ohio	101,038.42	11,327,153.90	6,832.50	16,650.00		
29	Oregon	640.20	22,919.49	1,475.00	800.00		
30	Pennsylvania	41,874.83	6,165,235.84	22,654.31	21,416.67		
31	South Carolina		711,444.26		233.33		
32	Tennessee	26,578.13	982,539.78	1,033.35	3,800.00		
33	Texas	679.23	1,722.10	2,995.83	1,000.00	$686.00	
34	Virginia	35,049.77	267,727.39	1,329.18	1,600.00		
35	Washington	668.31	1,711.90	1,833.39	600.00	1.80	
36	West Virginia	1,881.16	177,911.99	866.67	400.00		
37	Wisconsin		2,158,614.42	3,454.17	6,400.00		
	Total	1,754,523.42	127,758,104.77	148,723.83	157,400.02	687.80	
	Collections for fiscal year ended June 30, 1904	1,801,064.53	127,763,177.96	144,466.91	153,170.84		

Internal Revenue, by States and Territories.

Distilled spirits.								
And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	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.	Total collections on distilled spirits.	
	$35,514.08	$5,451.66					$200,462.24	1
	27,485.34	4,258.33					86,227.42	2
	396,323.37	67,641.32	$91.67	$120.00	$292.50		2,385,735.37	3
	83,725.18	10,720.84					148,770.09	4
	124,615.61	9,612.52	29.17	20.00			314,519.06	5
	20,798.10	2,929.18					24,464.68	6
	35,138.71	6,345.84					306,818.83	7
	10,899.81	4,633.34					23,567.17	8
	495,339.75	35,570.91	112.50	240.00	602.20	$1,338.00	44,672,534.75	9
	213,315.93	7,737.50			62.00	342.00	22,925,689.57	10
	107,530.81	8,404.17					117,266.32	11
	88,598.98	3,729.16	4.17	20.00			107,629.05	12
	90,875.15	24,429.19	137.50	300.00	469.60	35,450.00	18,258,643.15	13
	125,210.70	18,000.00			219.50		5,058,580.97	14
	141,353.81	15,012.49	137.50	240.00	74.40	356.00	3,349,157.64	15
	121,555.88	19,933.37			810.45		1,028,098.23	16
	210,240.51	7,020.83					604,680.88	17
	154,435.49	11,508.32					172,372.98	18
	222,360.23	20,862.51	4.17	60.00			618,034.71	19
	88,337.59	7,408.33					98,292.57	20
	53,631.74	4,529.18	12.50	40.00			1,845,398.24	21
	45,299.77	4,966.67					61,408.29	22
	243,756.29	14,705.33	83.33	80.00			328,871.94	23
	43,531.07	3,971.18					47,794.24	24
	804,147.98	111,512.66	125.00	100.00	297.20		8,681,360.84	25
	15,966.28	3,195.83	33.33	60.00			706,067.10	26
	44,841.33	2,202.68					48,101.01	27
	416,372.75	41,066.67	141.67	1,100.00	33.70	926.00	11,911,315.61	28
	36,576.11	3,687.48					66,098.28	29
	420,265.49	57,941.71	104.17	200.00	30.80	21,362.00	6,751,094.82	30
	9,858.33	691.67					722,227.59	31
	44,663.79	8,570.88			1.20		1,067,787.13	32
	64,123.67	5,962.50					77,169.33	33
	48,635.36	4,300.04	12.50	60.00			358,714.24	34
	87,268.17	8,195.91					100,279.48	35
	41,658.35	3,595.84			1.00	518.00	226,833.01	36
	278,186.03	10,301.67					2,456,446.29	37
	5,492,407.54	579,800.71	1,029.18	2,640.00	2,903.85	60,292.00	135,958,513.12	
	5,341,573.56	553,618.50	987.51	3,240.00	2,663.55	46,052.00	135,816,015.42	

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.
1	Alabama	$20,318.75				
2	Arkansas	7,457.50				
3	California	235,220.86	$28.35	$77,512.72	$211.68	$129.42
4	Colorado	66,636.90			1.08	
5	Connecticut	195,247.74	213.57	3,995.57	758.16	100.99
6	Florida	897,441.57	4.43	4,085.91		.60
7	Georgia	32,055.93		69.66		
8	Hawaii	828.86		1.83		
9	Illinois	971,416.19	304.83	5,031.01	1,249.02	50.37
10	Indiana	363,725.26				
11	Iowa	283,701.46	137.97			
12	Kansas	86,601.47				
13	Kentucky	195,682.15	170.64	10.26	52.38	
14	Louisiana	144,846.29	1.89	306.95	159,602.01	
15	Maryland	335,545.57	143,236.89	130.14	93.15	
16	Massachusetts	519,746.20	7.29	14,176.13	413.65	2,113.50
17	Michigan	785,785.50	16.42			
18	Minnesota	223,011.50	1.62	228.42		19.50
19	Missouri	241,699.86	13.23	797.99	89.37	15.30
20	Montana	37,105.06				
21	Nebraska	78,975.42				
22	New Hampshire	78,205.32			6.24	
23	New Jersey	1,297,322.31	5,008.34	1,803.77		
24	New Mexico	9,085.42		280.80		
25	New York	4,499,875.70	56,439.83	2,163,123.38	36,239.67	22,128.00
26	North Carolina	48,418.93		96,444.00		
27	North and South Dakota	31,085.94				
28	Ohio	1,897,696.13	3,927.96	13.50	57.51	51.00
29	Oregon	23,983.35	.54			
30	Pennsylvania	5,491,653.46	1,594.41	57,988.70	1,230.39	654.03
31	South Carolina	49,303.49	2.16		2.68	
32	Tennessee	33,367.92				
33	Texas	42,193.35	7.83	56.27	316.49	
34	Virginia	610,880.17	182,226.78	578,853.00	116,041.68	
35	Washington	36,070.30	1.62	11.88		
36	West Virginia	364,653.85				
37	Wisconsin	345,898.05	1.62	3.51	7.02	
	Total	20,582,743.73	393,348.22	3,004,925.40	316,372.18	25,262.71
	Collections for fiscal year ended June 30, 1904	20,122,415.59	376,296.25	2,921,852.50	281,482.17	25,264.83

TOBACCO.			FERMENTED LIQUORS.			
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.	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.
		$20,318.75	$89,180.00		$500.00	$5,870.67
	$105.12	7,562.62	7,800.00			2,095.27
$309.87	21,995.11	335,408.01	1,067,466.25	$1,291.66	7,952.52	5,992.51
	4,375.61	71,013.59	312,190.00	250.00	1,000.00	3,252.49
16.80	2,708.04	203,040.87	937,504.00	250.00	2,891.67	2,700.69
	1,577.28	903,109.79	12,807.50		100.00	1,968.38
	264.48	32,390.07	150,398.00	100.01	666.67	5,125.01
	2,438.28	3,268.97	14,378.72		100.00	1,027.50
23,302.84	875,946.54	1,877,300.80	4,777,783.75	433.34	11,750.00	26,783.54
293.04	74,085.61	438,103.91	1,225,996.50	212.50	3,516.67	12,713.35
8.40	50,893.65	334,741.48	353,393.00	250.00	2,025.00	10,402.50
	4,614.65	91,216.12	26,695.00		400.00	11,222.25
2.10	2,622,910.88	2,818,828.41	640,227.50		2,375.00	5,128.33
1,595.99	149,371.56	455,724.69	359,840.00		1,537.51	3,188.96
202,888.28	637,997.78	1,319,891.81	1,310,089.75	450.00	3,400.00	3,734.16
7,635.48	3,974.08	548,066.33	1,832,828.50	212.50	3,300.00	3,515.85
4,602.34	1,003,638.80	1,794,043.06	1,217,793.80	300.00	8,183.33	7,819.17
248.74	11,747.91	235,257.69	986,413.00	604.17	7,925.00	14,555.01
594.72	4,015,216.10	4,258,425.57	3,502,949.22	475.00	4,800.00	10,158.37
	1,094.95	38,200.01	333,953.25	708.33	2,900.00	2,788.26
	6,062.82	85,038.24	286,345.50	209.00	1,841.67	3,621.70
	222.72	78,440.88	344,346.50	100.00	541.67	9,279.29
6.80	1,366,725.50	3,072,041.18	2,684,260.85	100.00	4,383.34	5,037.30
401,181.26	1,764.66	11,130.88	16,550.00	100.00	625.01	490.05
	745,573.45	7,531,837.62	11,060,406.15	1,201.69	21,216.67	9,166.46
8,457.59	4,113,332.43	4,258,195.36				1,188.36
	659.40	31,745.34	36,272.50	50.00	300.00	10,494.37
	1,676,853.56	3,578,782.24	3,907,072.75	116.67	12,658.34	6,388.35
182.58	1,707.25	25,694.39	139,889.50	479.17	1,050.00	632.48
3.25	287,511.32	6,205,483.94	6,114,256.67	208.33	24,587.50	11,172.54
364,851.63	66.00	49,374.33	2,895.00		100.00	1,379.15
	185,050.76	469,093.28	225,089.25	150.00	450.00	4,206.79
230,674.60	6,253.24	48,827.18	407,895.00	287.50	1,000.00	38,400.47
	1,503,200.84	2,991,202.47	165,620.00		633.34	1,485.02
	1,965.80	38,049.60	553,811.09	750.00	3,333.34	1,769.64
391.54	293,290.57	658,335.96	276,754.25		1,200.00	1,865.82
664.01	394,149.85	740,724.06	4,078,387.18	550.00	15,666.67	13,811.66
1,267,911.66	20,069,346.60	45,659,910.50	49,459,539.93	9,830.87	154,910.92	260,431.76
1,209,454.80	19,719,042.61	44,655,808.75	48,208,132.56	12,427.11	153,454.26	247,035.60

A.—Receipts from Each Specific Source

	States and Territories.	Fermented Liquors.		Oleomargarine.	
		Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	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, ½ of 1 cent.
1	Alabama	$3,158.34	$98,709.01		
2	Arkansas	3,039.57	12,934.84		
3	California	14,965.79	1,097,668.73		
4	Colorado	10,245.81	326,938.30		
5	Connecticut	11,456.27	954,802.63	$12,470.98	$5,881.32
6	Florida	2,302.11	17,177.99		
7	Georgia	2,725.00	159,014.69		
8	Hawaii	606.27	16,112.49		
9	Illinois	39,208.83	4,855,959.46	244,572.50	71,388.47
10	Indiana	19,791.68	1,262,230.70	4,204.50	1,404.75
11	Iowa	24,714.57	390,785.07		
12	Kansas	11,218.73	49,535.98	21,435.00	14,472.71
13	Kentucky	6,960.42	654,691.25		
14	Louisiana	5,747.91	370,314.38		
15	Maryland	5,872.91	1,323,546.82	1,313.80	416.30
16	Massachusetts	17,399.84	1,857,256.69		
17	Michigan	15,391.70	1,249,488.00		
18	Minnesota	29,734.43	1,039,231.61		
19	Missouri	19,760.44	3,538,143.03	17,380.50	590.27
20	Montana	8,495.83	348,845.77		
21	Nebraska	24,901.75	316,910.62		
22	New Hampshire	5,427.10	359,694.56		
23	New Jersey	16,691.66	2,710,473.15	331.60	2,308.75
24	New Mexico	3,507.82	21,272.88		
25	New York	29,337.94	11,121,328.85		
26	North Carolina	1,354.18	2,542.54		
27	North and South Dakota	7,949.18	55,066.05		
28	Ohio	28,900.04	3,955,136.15	21,020.20	18,449.44
29	Oregon	1,979.48	144,030.63		
30	Pennsylvania	49,801.63	6,200,116.67		
31	South Carolina	675.00	5,049.15		
32	Tennessee	1,895.86	231,791.90		
33	Texas	12,302.10	459,885.07	5,756.00	1,578.32
34	Virginia	3,393.96	171,132.32		
35	Washington	7,064.66	596,728.73		
36	West Virginia	6,672.94	286,493.01		
37	Wisconsin	21,097.95	4,129,513.46		
	Total	475,839.70	50,360,553.18	328,485.08	116,490.33
	Collections for fiscal year ended June 30, 1904	462,409.24	49,083,458.77	163,910.23	116,080.97

of Internal Revenue, etc.—Continued.

Oleomargarine.							
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.	
$99.15	.....	$24.00	$382.75	.....	$1,033.34	$1,539.24	1
.....	.....	20.00	485.80	.....	600.00	1,105.80	2
.....	.....	.....	63.50	.....	783.34	846.84	3
.....	.....	144.00	731.25	.....	1,141.66	2,016.91	4
.....	$1,800.00	730.00	2,813.00	$480.00	1,183.34	25,358.64	5
.....	.....	56.00	511.00	.....	1,650.00	2,217.00	6
.....	.....	236.00	227.25	.....	175.00	638.25	7
.....	.....	.....	1.00	.....	200.00	201.00	8
.....	7,050.00	7,208.00	11,276.00	720.00	3,008.38	345,223.35	9
.....	1,200.00	501.25	3,178.50	.....	1,249.99	11,738.99	10
.....	.....	.....	142.25	.....	.....	142.25	11
.....	1,800.00	88.00	3,853.65	.....	1,133.33	42,782.69	12
.....	.....	400.00	2,342.00	.....	1,934.83	4,676.83	13
.....	.....	104.00	749.50	.....	1,583.33	2,436.83	14
.....	950.00	1,498.00	944.75	.....	1,700.00	6,822.85	15
.....	.....	410.05	1,002.75	.....	2,183.33	3,596.13	16
.....	.....	184.00	4,985.50	.....	3,105.75	8,275.25	17
.....	.....	.....	521.75	.....	2,358.33	2,880.08	18
.....	900.00	3,760.00	3,456.50	1,080.00	2,150.00	29,317.33	19
.....	.....	.....	108.75	.....	600.00	708.75	20
.....	.....	.....	183.00	.....	800.00	983.00	21
.....	.....	42.00	389.50	.....	2,650.00	3,081.50	22
.....	1,650.00	1,094.00	2,940.50	680.00	2,408.33	11,413.18	23
.....	.....	.....	116.96	.....	.....	116.96	24
.....	.....	.....	14.75	.....	.....	14.75	25
.....	.....	.....	168.00	.....	200.00	368.00	26
.....	.....	.....	55.50	.....	.....	55.50	27
.....	1,200.00	1,946.00	14,205.25	160.00	4,799.99	61,780.88	28
.....	.....	.....	.....	.....	.....	.....	29
.....	.....	1,910.00	1,740.25	1,040.00	1,600.00	6,290.25	30
.....	.....	96.00	183.50	.....	483.35	762.85	31
.....	.....	112.00	756.75	.....	800.00	1,668.75	32
.....	600.00	100.00	591.00	.....	1,533.34	10,158.66	33
.....	.....	728.00	1,882.35	.....	2,100.00	4,710.35	34
.....	.....	.....	28.50	.....	200.00	228.50	35
.....	.....	132.00	4,915.25	.....	3,850.00	8,897.25	36
.....	.....	20.00	1,336.75	.....	1,066.67	2,423.42	37
99.15	17,150.00	21,543.30	67,285.32	4,160.00	50,265.63	605,478.81	
54.00	19,725.00	21,563.05	84,227.63	10,255.00	68,281.57	484,097.45	

A.—Receipts from each Specific Source

	States and Territories.	Filled cheese.					
		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.
1	Alabama						
2	Arkansas						
3	California						
4	Colorado						
5	Connecticut						
6	Florida						
7	Georgia						
8	Hawaii						
9	Illinois						
10	Indiana						
11	Iowa						
12	Kansas						
13	Kentucky						
14	Louisiana						
15	Maryland						
16	Massachusetts						
17	Michigan						
18	Minnesota						
19	Missouri						
20	Montana						
21	Nebraska						
22	New Hampshire						
23	New Jersey						
24	New Mexico						
25	New York						
26	North Carolina						
27	North and South Dakota						
28	Ohio						
29	Oregon						
30	Pennsylvania						
31	South Carolina						
32	Tennessee						
33	Texas						
34	Virginia						
35	Washington						
36	West Virginia						
37	Wisconsin						
	Total						
	Collections for fiscal year ended June 30, 1904	$3,243.23		$300.00			$3,543.23

of Internal Revenue, etc.—Continued.

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.	
						1
						2
						3
						4
						5
						6
						7
						8
	$10.50		$1.58	$26.00	$38.08	9
	460.00		75	36.00	496.00	10
	292.64	$1.00	5.00	36.00	335.79	11
				5.00	10.00	12
						13
						14
						15
						16
						17
						18
	142.00	1.00	33.08	10.00	186.08	19
	2.42			12.02	14.44	20
						21
						22
						23
						24
$16.00	280.00	95.00	105.00	12.00	508.00	25
						26
						27
			10.00	10.00	20.00	28
						29
			6.00	33.00	39.00	30
						31
						32
						33
						34
						35
						36
						37
16.00	1,193.96	97.00	161.41	180.02	1,648.39	
48.04	1,953.22	50.06	187.08	226.58	1,565.58	

A.—Receipts from each Specific Source

	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.
1	Alabama					
2	Arkansas					
3	California					
4	Colorado					
5	Connecticut					
6	Florida					
7	Georgia					
8	Hawaii					
9	Illinois	$111.00	$1,467.20			$1,578.20
10	Indiana		975.00			975.00
11	Iowa					
12	Kansas					
13	Kentucky					
14	Louisiana					
15	Maryland					
16	Massachusetts					
17	Michigan					
18	Minnesota					
19	Missouri					
20	Montana					
21	Nebraska					
22	New Hampshire					
23	New Jersey					
24	New Mexico					
25	New York					
26	North Carolina					
27	North and South Dakota		16.67			16.67
28	Ohio	256.10	675.00			931.10
29	Oregon					
30	Pennsylvania			$138.00	$300.00	438.00
31	South Carolina					
32	Tennessee					
33	Texas					
34	Virginia					
35	Washington					
36	West Virginia					
37	Wisconsin					
	Total	367.10	3,133.87	138.00	300.00	3,938.97
	Collections for fiscal year ended June 30, 1904	865.90	1,050.00			1,915.90

of Internal Revenue, etc.—Continued.

Process or renovated butter.			Banks and bankers.				
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.	Circulation issued by any bank, etc., or person, per month, ½ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, ⅛ 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.	
							1
							2
$1,448.05	$137.49	$1,585.54					3
							4
							5
							6
							7
							8
60,078.61	568.76	60,647.37					9
2,370.61	62.50	2,433.11					10
25,051.57	641.67	25,693.24					11
13,738.80	216.67	13,955.47					12
							13
							14
1,008.53	125.00	1,133.53					15
2,094.26	70.83	2,165.09					16
7,894.66	120.83	8,015.49					17
9,497.45	220.83	9,718.28					18
993.03	191.67	1,184.70					19
							20
6,281.31	266.68	6,547.99					21
209.34	25.00	234.34					22
							23
							24
							25
							26
							27
13,927.27	508.33	14,435.60					28
							29
							30
							31
							32
30.00	4.17	34.17					33
							34
80.00	75.00	155.00					35
							36
8,713.00	83.34	8,796.34					37
153,416.49	3,318.77	156,735.26					
136,869.34	4,004.19	140,873.53					

A.—Receipts from Each Specific Source

	States and Territories.	Miscellaneous.				Penalties, etc.
		Opium manufactured for smoking purposes, per pound, $10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.
1	Alabama			$0.01	$0.01	
2	Arkansas		$1.00	.50	1.50	
3	California		315.64	14,234.11	14,549.75	
4	Colorado		1.00	54.25	55.25	$25.83
5	Connecticut		202.92	23,896.02	24,098.94	37.25
6	Florida			2,320.27	2,320.27	37.68
7	Georgia			178.98	178.98	345.88
8	Hawaii		661.62	.01	661.63	
9	Illinois		25,961.78	32,669.49	58,631.27	157.76
10	Indiana		.50	2,743.36	2,743.86	6.51
11	Iowa			340.22	340.22	47.57
12	Kansas			2,527.86	2,527.86	52.73
13	Kentucky			927.91	927.91	448.75
14	Louisiana			2,314.58	2,314.58	171.69
15	Maryland			2,387.12	2,387.12	38.24
16	Massachusetts		98.48	57,776.41	57,874.89	77.62
17	Michigan		63,700.18	21,488.31	85,188.49	359.79
18	Minnesota			1,142.20	1,142.20	13.30
19	Missouri		22.16	9,266.74	9,288.90	81.58
20	Montana			293.24	293.24	
21	Nebraska		.20	27.95	28.15	19.59
22	New Hampshire			7,668.53	7,668.53	6.64
23	New Jersey		.12	34,997.39	34,997.51	56.43
24	New Mexico			4.00	4.00	
25	New York		114,958.92	534,967.89	649,926.81	1,480.87
26	North Carolina			25.60	25.60	471.19
27	North and South Dakota			3.36	3.36	
28	Ohio		220,313.86	10,010.06	230,323.92	17.98
29	Oregon		106.50	393.52	500.02	7.45
30	Pennsylvania		66.72	20,850.44	20,917.16	104.96
31	South Carolina			999.52	999.52	11.70
32	Tennessee		6.00	113.50	119.50	151.25
33	Texas		33.18	19.25	52.43	106.75
34	Virginia			1,061.29	1,061.29	122.99
35	Washington		53.92		53.92	1.53
36	West Virginia			45.77	45.77	10.64
37	Wisconsin		70.74	278.31	349.05	
	Total		426,575.44	786,027.97	1,212,603.41	4,472.15
	Collections for fiscal year ended June 30, 1904		376,408.34	2,139,135.54	2,515,543.88	3,604.56

of Internal Revenue, etc.—Continued.

Penalties, etc.						
Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs and fines.	Total of penalties, etc., collected.	
	$3,016.83	$1,201.28	$43.85		$4,261.96	1
	272.00			$1,936.45	2,208.45	2
$50.00	47.05	22,562.60		84.85	22,744.50	3
20.00	8.12	1,110.00	2.76	317.66	1,484.37	4
30.00	619.60	615.00	.90	1,956.38	3,259.13	5
	339.30	387.95	12.06	303.58	1,080.57	6
	546.29	7,212.59	559.95	1,749.60	10,414.31	7
		280.00		139.17	419.17	8
41.50	550.67	16,775.18	77.47	3,187.32	20,789.90	9
31.00	192.55	7,995.00	39.39	64.67	8,329.12	10
40.00		1,266.69	11.81	249.15	1,615.22	11
30.00	275.00	1,465.99	46.29	296.41	2,166.42	12
	209.45	14,676.06	227.77	1,060.12	16,622.15	13
	1,160.65	774.20	15.12	876.35	2,998.01	14
40.00	18.85	4,171.80	35.03	174.13	4,478.05	15
50.00	75.96	1,575.00	20.20	131.27	1,930.05	16
	55.00	1,810.00	7.77	206.52	2,439.08	17
10.00		659.16	4.24	44.52	731.22	18
20.00	190.00	3,911.95		2,552.80	6,756.33	19
60.00	3.00	515.00	52.06		630.06	20
190.50	100.00	793.00	24.50	23.48	1,151.07	21
	10.13	600.00		1,766.74	2,383.51	22
50.00	57.48	1,736.00	37.43	446.88	2,381.22	23
50.00		375.00		100.00	525.00	24
170.00	1,692.51	2,997.57	29.48	224.90	6,595.33	25
40.00	14,578.97	6,848.47	211.66	5,619.99	27,770.28	26
30.00		160.00		115.00	305.00	27
47.57	116.46	29,570.00	.45	137.65	29,890.11	28
20.00		340.00	7.78		375.23	29
540.00	186.37	9,900.00	922.74	136.51	11,790.58	30
	988.74	1,000.00	26.99	350.00	2,377.43	31
70.00	963.63	2,463.27	53.27	3,306.65	7,008.07	32
30.00	200.96	4,698.17	282.58	418.50	5,736.96	33
123.80	1,120.08	5,401.02	285.34	2,023.16	9,076.39	34
20.00		2,485.00		128.64	2,635.17	35
90.00	507.13	1,490.00	2.06		2,099.83	36
30.00		983.00		119.48	1,132.48	37
1,924.37	28,102.78	160,805.95	3,040.95	30,248.53	228,594.73	
5,007.00	33,665.13	128,400.43	4,226.36	32,055.07	206,958.55	

A.—Recapitulation of Receipts from Each General Source of Internal Revenue and Amounts Refunded in the Several States and Territories.

	States and Territories.	Distilled spirits.			Tobacco.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1	Alabama	$200,462.24	$299.63	$200,162.61	$20,318.75	.....	$20,318.75
2	Arkansas	86,227.42	265.63	85,961.79	7,562.62	.....	7,562.62
3	California	2,385,735.37	691.96	2,385,043.41	335,408.01	.....	335,408.01
4	Colorado	148,770.09	197.92	148,572.17	71,013.59	.....	71,013.59
5	Connecticut	314,519.06	122.92	314,396.14	203,040.87	.....	203,040.87
6	Florida	24,464.68	.....	24,464.68	903,109.79	$6.00	903,103.79
7	Georgia	306,818.83	430.10	306,388.73	32,390.07	.....	32,390.07
8	Hawaii	23,567.17	.....	23,567.17	3,268.97	.....	3,268.97
9	Illinois	44,672,534.75	928.19	44,671,606.56	1,877,300.80	45.00	1,877,255.80
10	Indiana	22,925,689.57	194.08	22,925,495.49	438,103.91	9.00	438,094.91
11	Iowa	117,266.32	25.00	117,241.32	334,741.48	21.51	334,719.97
12	Kansas	107,629.05	47.92	107,581.13	91,216.12	.....	91,216.12
13	Kentucky	18,258,643.15	1,179.60	18,257,463.55	2,818,828.41	112.06	2,818,716.35
14	Louisiana	5,058,580.97	58.33	5,058,522.64	455,724.69	.....	455,724.69
15	Maryland	3,349,157.64	460.41	3,348,697.23	1,319,891.81	8.85	1,319,882.96
16	Massachusetts	1,028,098.23	66.67	1,028,031.56	548,066.33	.....	548,066.33
17	Michigan	604,680.88	179.18	604,501.70	1,794,043.06	.....	1,794,043.06
18	Minnesota	172,372.98	270.84	172,102.14	235,257.69	1.50	235,256.19
19	Missouri	618,034.71	1,546.96	616,487.75	4,258,426.57	24.37	4,258,402.20
20	Montana	98,292.57	160.42	98,132.15	38,200.01	1.12	38,198.89
21	Nebraska	1,845,398.24	127.09	1,845,271.15	85,038.24	.....	85,038.24
22	New Hampshire	61,408.29	125.00	61,283.29	78,440.88	.....	78,440.88
23	New Jersey	328,871.94	302.09	328,569.85	3,072,041.18	53.14	3,071,988.04
24	New Mexico	47,794.24	25.00	47,769.24	11,130.88	.....	11,130.88
25	New York	8,681,360.84	935.57	8,680,425.27	7,531,837.62	4,633.74	7,527,203.88
26	North Carolina	706,067.10	1,169.23	704,897.87	4,258,195.36	45.50	4,258,149.86
27	N. and S. Dakota	48,101.01	274.00	47,827.01	31,745.34	.....	31,745.34
28	Ohio	11,911,315.61	1,089.59	11,910,226.02	3,578,782.24	5.40	3,578,776.84
29	Oregon	66,068.28	379.17	65,719.11	25,694.39	7.65	25,686.74
30	Pennsylvania	6,751,094.82	2,243.26	6,748,851.56	6,205,483.94	358.48	6,205,125.46
31	South Carolina	722,227.59	25.00	722,202.59	49,374.33	.....	49,374.33
32	Tennessee	1,067,787.13	625.26	1,067,161.87	469,093.28	54.38	469,038.90
33	Texas	77,169.33	116.65	77,052.68	48,827.18	.....	48,827.18
34	Virginia	358,714.24	813.44	357,900.80	2,991,202.47	116.09	2,991,086.38
35	Washington	100,279.48	413.46	99,866.02	38,049.60	.....	38,049.60
36	West Virginia	226,833.01	68.76	226,764.25	658,335.96	.....	658,335.96
37	Wisconsin	2,456,446.29	561.53	2,455,884.76	740,724.06	1,248.78	739,475.28
	Total	135,958,513.12	16,419.86	135,942,093.26	45,659,910.50	6,752.57	45,653,157.93
	Collections for fiscal year ended June 30, 1904	135,810,015.42	22,804.48	135,787,210.94	44,655,808.75	7,795.74	44,648,013.01

	Fermented liquors.			Oleomargarine.			
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
	$98,709.01	$40.40	$98,668.61	$1,539.24	.....	$1,539.24	1
	12,934.84	.....	12,934.84	1,105.80	.....	1,105.80	2
	1,097,668.73	150.00	1,097,518.73	846.84	.....	846.84	3
	326,938.30	99.17	326,839.13	2,016.91	$119.33	1,897.58	4
	954,802.63	.....	954,802.63	25,358.64	32.80	25,325.84	5
	17,177.99	.....	17,177.99	2,217.00	.....	2,217.00	6
	159,014.69	12.50	159,002.19	638.25	.....	638.25	7
	16,112.49	.....	16,112.49	201.00	.....	201.00	8
	4,855,959.46	398.09	4,855,561.37	345,223.35	364.47	344,858.88	9
	1,262,230.70	18.50	1,262,212.20	11,738.99	38.00	11,700.99	10
	390,785.07	.....	390,785.07	142.25	.....	142.25	11
	49,535.98	.....	49,535.98	42,782.69	998.39	41,784.30	12
	654,691.25	.....	654,691.25	4,676.83	.....	4,676.83	13
	370,314.38	216.66	370,097.72	2,436.83	948.00	1,488.83	14
	1,323,546.82	50.00	1,323,496.82	6,822.85	.....	6,822.85	15
	1,857,256.69	.....	1,857,256.69	3,596.13	.....	3,596.13	16
	1,249,488.00	58.80	1,249,429.20	8,275.25	12.25	8,263.00	17
	1,039,231.61	165.00	1,039,066.61	2,880.08	.....	2,880.08	18
	3,538,143.03	5,925.96	3,532,217.07	29,317.33	.....	29,317.33	19
	348,845.77	85.83	348,759.94	708.75	.....	708.75	20
	316,910.62	30.00	316,880.62	983.00	913.50	69.50	21
	359,694.56	.....	359,694.56	3,081.50	.....	3,081.50	22
	2,710,473.15	20.00	2,710,453.15	11,413.18	.....	11,413.18	23
	21,272.88	.....	21,272.88	116.96	.....	116.96	24
	11,121,328.85	111.66	11,121,217.19	14.75	.....	14.75	25
	2,542.54	.....	2,542.54	368.00	.....	368.00	26
	55,066.05	46.25	55,019.80	55.50	.....	55.50	27
	3,955,136.15	127.75	3,955,008.40	61,780.88	278.32	61,502.56	28
	144,030.63	45.65	143,984.98	.....	.....	.....	29
	6,200,116.67	174.50	6,199,942.17	6,290.25	.....	6,290.25	30
	5,049.15	.....	5,049.15	762.85	.....	762.85	31
	231,791.90	.....	231,791.90	1,668.75	.....	1,668.75	32
	459,885.07	4.17	459,880.90	10,158.66	.....	10,158.66	33
	171,132.32	.....	171,132.32	4,710.35	.....	4,710.35	34
	566,728.73	70.00	566,658.73	228.50	.....	228.50	35
	286,493.01	.....	286,493.01	8,897.25	3.50	8,893.75	36
	4,129,513.46	1,083.37	4,128,430.09	2,423.42	.....	2,423.42	37
	50,360,553.18	8,934.26	50,351,618.92	605,478.81	3,708.56	601,770.25	
	49,083,458.77	[a] 44,396.35	49,039,062.42	484,097.45	[b] 9,314.87	474,782.58	

[a] Includes $25,414.48 from "Schedule B." [b] Includes $1,633.08 from "Legacies" and "Schedule A."

A.—Recapitulation of Receipts from Each General

	States and Territories.	Filled cheese.			Mixed flour.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1	Alabama						
2	Arkansas						
3	California						
4	Colorado						
5	Connecticut						
6	Florida						
7	Georgia						
8	Hawaii						
9	Illinois				$38.08		$38.08
10	Indiana						
11	Iowa				496.00		496.00
12	Kansas				336.79		336.79
13	Kentucky				10.00		10.00
14	Louisiana						
15	Maryland						
16	Massachusetts						
17	Michigan						
18	Minnesota						
19	Missouri				186.08		186.08
20	Montana						
21	Nebraska				14.44		14.44
22	New Hampshire						
23	New Jersey						
24	New Mexico						
25	New York				508.00		508.00
26	North Carolina						
27	N. and S. Dakota						
28	Ohio				20.00		20.00
29	Oregon						
30	Pennsylvania				39.00		39.00
31	South Carolina						
32	Tennessee						
33	Texas						
34	Virginia						
35	Washington						
36	West Virginia						
37	Wisconsin						
	Total				1,648.39		1,648.39
	Collections for fiscal year ended June 30, 1904	$3,543.23		$3,543.23	1,565.58		1,565.58

Source of Internal Revenue, etc.—Continued.

Adulterated butter.			Process or renovated butter.			
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
						1
						2
						3
			$1,585.54		$1,585.54	4
						5
						6
						7
						8
$1,578.20		$1,578.20	60,647.37		60,647.37	9
975.00		975.00	2,433.11		2,433.11	10
			25,693.24		25,693.24	11
			13,955.47		13,955.47	12
						13
						14
			1,133.53		1,133.53	15
			2,165.09		2,165.09	16
			8,015.49		8,015.49	17
			9,718.28		9,718.28	18
			1,184.70		1,184.70	19
						20
			6,547.99		6,547.99	21
			234.34		234.34	22
						23
						24
						25
						26
16.67		16.67				27
931.10		931.10	14,435.60		14,435.60	28
						29
438.00		438.00				30
						31
						32
			34.17		34.17	33
						34
			155.00		155.00	35
						36
			8,796.34		8,796.34	37
3,938.97		3,938.97	156,735.26		156,735.26	
1,915.90		1,915.90	140,873.53		140,873.53	

A.—Recapitulation of Receipts from Each General Source of Internal Revenue, etc.—Continued.

	States and Territories.	Banks and Bankers.			Miscellaneous.			Penalties, etc.			Aggregate Receipts.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1	Alabama				$0.01	a $0.01		$4,261.96		$4,261.96	$325,291.21	$857.14	$324,434.07
2	Arkansas				1.50		$1.50	2,208.45		2,208.45	110,040.63	265.63	109,775.00
3	California				14,549.75	2,247.12	12,302.63	22,744.50		22,744.50	3,856,953.20	3,089.08	3,853,864.12
4	Colorado				55.25	a 55.25		1,484.37		1,484.37	551,864.05	508.09	551,355.96
5	Connecticut				24,098.94	9,940.15	14,158.79	3,259.13		3,259.13	1,525,079.27	10,095.87	1,514,983.40
6	Florida				2,320.27	958.52	1,361.75	1,080.57		1,080.57	950,370.30	964.52	949,405.78
7	Georgia				178.98	a 178.98		10,414.31		10,414.31	509,455.13	1,109.04	508,346.09
8	Hawaii				661.63		661.63	419.17		419.17	44,230.43		44,230.43
9	Illinois				58,631.27	a 12,233.67	46,397.60	20,789.90		20,789.90	51,892,703.18	14,027.19	51,878,675.99
10	Indiana				2,743.86	213.31	2,530.55	8,329.12		8,329.12	24,652,244.26	472.89	24,651,771.37
11	Iowa				340.22		340.22	1,615.22		1,615.22	871,079.80	46.51	871,033.29
12	Kansas				2,527.86	54.02	2,473.84	2,166.42		2,166.42	310,150.38	1,100.33	309,050.05
13	Kentucky				927.91	a 29.10	898.81	16,622.15		16,622.15	21,754,309.70	1,635.19	21,752,764.51
14	Louisiana				2,314.58	2,031.98	282.60	2,998.01		2,998.01	5,892,369.46	3,254.97	5,889,114.49
15	Maryland				2,387.12	a 2,387.12		4,478.05		4,478.05	6,007,417.82	55,589.68	5,951,837.14
16	Massachusetts				57,874.89	14,702.52	43,172.37	1,930.05		1,930.05	3,498,987.41	14,769.19	3,484,218.22
17	Michigan				85,188.49	6,260.64	78,927.85	2,439.08		2,439.08	3,752,130.25	6,510.87	3,745,619.38
18	Minnesota				1,142.20	965.05	177.15	731.22		731.22	1,461,334.06	1,402.39	1,459,931.67
19	Missouri				9,288.90	a 8,290.79	998.11	6,756.33		6,756.33	8,461,337.65	22,043.05	8,439,294.60
20	Montana				293.24	9.25	283.99	630.06		630.06	486,970.40	256.62	486,713.78
21	Nebraska				28.15	5.70	22.45	1,151.07		1,151.07	2,256,071.75	1,076.29	2,254,995.46
22	New Hampshire				7,668.53	1,070.20	6,598.33	2,383.51		2,383.51	512,911.61	1,195.20	511,716.41
23	New Jersey				34,997.51	a 30,182.40	4,815.11	2,384.22		2,384.22	6,160,181.18	96,057.48	6,064,123.70
24	New Mexico				4.00		4.00	525.00		525.00	80,843.96	25.00	80,818.96
25	New York				649,926.81	a573,708.45	76,218.36	6,595.33		6,595.33	27,991,572.20	598,173.98	27,393,398.22
26	North Carolina				25.60	a 25.60		27,770.28		27,770.28	4,994,968.88	2,012.90	4,992,955.98
27	N. and S. Dakota				3.36	a 3.36		305.00		305.00	135,292.93	332.75	134,960.18
28	Ohio				230,323.92	a 7,353.38	222,970.54	29,890.11		29,890.11	19,782,615.61	21,296.84	19,761,318.77
29	Oregon				500.02	351.08	148.94	375.23		375.23	236,698.55	783.55	235,915.00
30	Pennsylvania				20,917.16	a 9,793.02	11,124.14	11,790.58		11,790.58	19,196,170.42	21,390.77	19,174,779.65
31	South Carolina				999.52	516.78	482.74	2,377.43		2,377.43	780,790.87	541.78	780,249.09
32	Tennessee				119.50	a 115.00	4.50	7,008.07		7,008.07	1,777,468.63	1,017.88	1,776,450.75
33	Texas				52.43	a 52.43		5,736.96		5,736.96	601,863.80	1,203.51	600,660.29
34	Virginia				1,061.29	a 1,019.94	41.35	9,076.39		9,076.39	3,535,897.06	2,062.26	3,533,834.80
35	Washington				53.92	a 53.92		2,635.17		2,635.17	708,130.40	553.80	707,576.60
36	West Virginia				45.77	a 45.77		2,099.83		2,099.83	1,182,704.83	245.76	1,182,459.07
37	Wisconsin				349.05	a 104.29	244.76	1,132.48		1,132.48	7,339,385.10	3,062.00	7,336,323.10
	Total				1,212,603.41	684,958.80	527,644.61	228,594.73		228,594.73	234,187,976.37	b 889,021.00	233,298,955.37
	Collections for fiscal year ended June 30, 1904				2,515,543.88	219,978.10	2,295,565.78	206,958.55	$1,018.43	205,940.12	232,903,781.06	305,307.97	232,598,473.09

a In addition to amount reported refunded under the head of "Miscellaneous," a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Excise tax on gross receipts," "Schedules A and B," etc., has been made as follows, to wit: Alabama, $517.10; Colorado, $36.42; Georgia, $487.46; Illinois, $57.77; Kentucky, $314.43; Maryland, $52,574.30; Missouri, $6,254.97; New Jersey, $65,499.85; New York, $18,784.56; North Carolina, $772.57; North and South Dakota, $9.14; Ohio, $12,442.40; Pennsylvania, $8,821.51; Tennessee, $223.24; Texas, $1,030.26; Virginia, $112.79; Washington, $16.42; West Virginia, $127.73, and Wisconsin, $64.03.

b Includes $168,246.95, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Excise tax on gross receipts," "Schedules A and B," etc., in addition to $684,958.80, the aggregate amount reported refunded under the head of "Miscellaneous."

B.—Statement of the Number and Value of Stamps for Fermented Liquors Collectors of Internal Revenue during

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead	122,000	139,000	110,000	228,000	99,000	150,000
Barrel	1,311,500	1,273,000	1,095,000	1,373,000	839,000	684,000
One-half barrel	5,556,000	6,021,000	4,682,000	5,808,000	3,550,000	2,834,000
One-third barrel	.....	54,000	66,000	.....	.....	.....
One-quarter barrel	1,134,000	1,408,000	1,197,000	1,890,000	830,000	661,000
One-sixth barrel	103,200	64,200	60,000	19,500	122,400	37,500
One-eighth barrel	762,000	696,000	480,000	603,000	404,000	480,000
Total	8,988,700	9,655,200	7,690,000	9,921,500	5,844,400	4,846,500
Exportation	21,600	.....	20,000	.....	.....	1,200
Brewers' permits	.....	4,000	.....	8,000	.....	4,000

B.—Statement of the Number, Kind, and Value of Special Tax Stamps Year ended

KIND.	Value of each stamp.	NUMBER ISSUED IN—					
		July.	Aug.	Sept.	Oct.	Nov.	Dec.
Rectifiers of less than 500 barrels	$100.00	60	40	20	10	30	20
Rectifiers of 500 barrels or more	200.00	40	10	10	.....	.....	.....
Retail liquor dealers	25.00	9,500	8,700	1,700	2,400	5,300	4,400
Wholesale liquor dealers	100.00	180	290	60	40	120	90
Brewers of less than 500 barrels	50.00	.....	.....	.....	.....	.....	10
Brewers of 500 barrels or more	100.00	60	10	.....	.....	.....	.....
Wholesale dealers in malt liquors	50.00	810	630	120	120	150	90
Retail dealers in malt liquors	20.00	640	970	770	300	340	320
Manufacturers of stills	50.00	.....	.....	.....	20	.....	10
Stills manufactured	20.00	.....	.....	10	20	.....	10
Worms manufactured	20.00	.....	.....	10	20	10	10
Wholesale dealers in filled cheese	250.00	.....	.....	.....	.....	.....	.....
Retail dealers in filled cheese	12.00	.....	.....	.....	.....	.....	.....
Manufacturers of filled cheese	400.00	.....	.....	.....	.....	.....	.....
Manufacturers of mixed flour	12.00	.....	10	.....	.....	10	.....
Wholesale dealers in oleomargarine without artificial coloration	200.00	20	.....	10	20	20	.....
Retail dealers in oleomargarine without artificial coloration	6.00	140	.....	.....	480	1,480	1,020
Wholesale dealers in oleomargarine	480.00	.....	.....	.....	.....	.....	.....
Retail dealers in oleomargarine	48.00	.....	20	.....	.....	40	30
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....	.....	.....
Wholesale dealers in adulterated butter	480.00	.....	.....	.....	10	.....	.....
Retail dealers in adulterated butter	48.00	.....	.....	.....	10	.....	.....
Manufacturers of adulterated butter	600.00	30	10	.....	.....	.....	.....
Manufacturers of process or renovated butter	50.00	.....	.....	.....	.....	.....	.....
Aggregate number of stamps	.....	11,480	10,690	2,710	3,450	7,500	6,010
Aggregate value of stamps	.....	$351,640	$311,480	$76,300	$90,960	$176,920	$140,860

(Tax-paid and Exportation) and the Number of Brewers' Permits issued to the Fiscal Year ended June 30, 1905.

NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
102,000	146,000	102,000	206,900	90,500	194,000	1,689,400	$3,378,800.00
1,204,000	784,000	627,500	1,218,300	1,347,000	1,683,300	13,439,600	13,439,600.00
3,876,000	4,120,500	3,149,500	5,292,500	5,489,500	7,306,500	57,685,500	28,842,750.00
.....	45,000	18,000	30,000	60,000	27,000	300,000	100,000.00
1,420,000	979,000	917,000	1,777,000	1,763,500	1,944,500	15,921,000	3,980,250.00
1,200	33,000	36,000	144,700	108,000	85,200	814,900	135,816.67
680,000	424,000	621,000	751,000	680,000	950,000	7,531,000	941,375.00
7,283,200	6,531,500	5,471,000	9,420,400	9,538,500	12,190,500	97,381,400	50,818,591.67
2,000	.....	24,000	.....	.....	.....	68,800	.....
400	6,000	800	800	4,000	.....	28,000	.....

issued to Collectors of Internal Revenue during the Fiscal June 30, 1905.

NUMBER ISSUED IN—						Aggregate number of each kind.	Aggregate value of each kind.
Jan.	Feb.	Mar.	Apr.	May.	June.		
30	40	40	70	1,750	40	2,150	$215,000
30	.....	20	10	1,180	.....	1,300	260,000
3,600	5,100	3,200	4,600	201,000	2,200	251,700	6,292,500
80	130	80	80	5,680	40	6,870	687,000
.....	10	.....	10	560	.....	590	29,500
20	30	.....	30	1,950	.....	2,100	210,000
90	220	170	210	8,930	140	11,650	582,500
350	340	200	480	11,900	420	17,030	340,600
.....	.....	.....	20	180	.....	230	11,500
.....	10	.....	20	190	.....	260	5,200
.....	10	.....	20	180	.....	260	5,200
.....	.....	.....	.....	10	.....	10	2,500
.....	.....	.....	.....	10	.....	10	120
.....	.....	.....	.....	10	.....	10	4,000
10	.....	.....	10	100	.....	140	1,680
10	.....	10	.....	590	10	690	138,000
350	1,210	1,190	730	10,230	.....	16,830	100,980
.....	.....	.....	.....	210	.....	210	100,800
160	200	220	30	710	.....	1,410	67,680
10	.....	.....	10	130	.....	150	90,000
.....	.....	.....	.....	30	.....	40	19,200
20	.....	.....	.....	30	.....	60	2,880
.....	.....	.....	.....	20	.....	60	36,000
10	10	10	.....	210	20	260	13,000
4,770	7,310	5,140	6,330	245,760	2,870	314,020	.....
$139,860	$183,560	$128,700	$169,340	$7,364,820	$81,400	.....	$9,215,840

B.—Statement of the Number and Value of Tax-paid and other than Tax- during the Fiscal Year

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TAX-PAID STAMPS.						
10 gallons	1,650	1,200	4,200	6,450	3,750	5,700
20 gallons	1,800	1,500	4,050	10,950	11,700	3,900
30 gallons	21,600	2,250	53,850	46,650	16,950	75,600
40 gallons	35,700	30,450	111,300	83,550	75,600	124,050
50 gallons	750	4,500	5,100	3,450	11,550	7,050
60 gallons	150	.....	150	1,200	450	150
70 gallons	.....	.....	.....	750	300	150
80 gallons	31,500	39,750	42,000	42,000	63,750	37,500
90 gallons	2,250	6,750	3,000	33,000	21,750	56,250
100 gallons	.....	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....	.....
Total tax paid	95,400	86,400	223,650	228,000	265,800	310,350
OTHER THAN TAX-PAID STAMPS.						
Case stamps.						
Domestic:						
1/16 pint	420	80	.....	660	180	200
1/8 pint	20	.....	20	280	.....	260
1/5 pint	5,320	1,220	3,080	5,860	4,580	6,100
1 pint	6,240	2,140	3,240	7,600	6,240	7,840
1/5 gallon	9,820	4,280	5,900	13,560	11,420	10,500
1 quart	16,240	7,100	15,500	25,960	24,080	23,080
1/2 gallon	60	300	100	600	440	420
Exportation:						
1/16 pint	.....	.....	.....	.....	20	.....
1/8 pint	.....	.....	.....	.....	.....	.....
1/5 pint	.....	20	.....	.....	.....	.....
1 pint	.....	20	.....	.....	.....	.....
1/2 gallon	100	540	180	80	1,100	40
1 quart	.....	.....	.....	20	.....	.....
1/2 gallon	.....	.....	.....	.....	.....	.....
Total case stamps	38,220	15,700	28,020	54,620	48,060	48,440
For rectified spirits.						
5 gallons	700	14,500	6,100	10,100	9,200	22,700
10 gallons	4,200	38,300	18,800	21,100	43,800	59,400
20 gallons	7,800	26,800	14,500	18,300	32,000	48,900
30 gallons	.....	2,000	1,300	500	.....	6,700
40 gallons	54,500	138,900	160,600	134,900	192,600	187,500
50 gallons	7,900	5,600	34,700	30,000	14,700	33,300
60 gallons	600	1,500	1,300	500	1,500	200
70 gallons	.....	1,500	500	6,000	800	5,500
80 gallons	400	8,100	5,400	3,300	3,200	800
90 gallons	400	8,000	5,200	2,100	900	2,300
100 gallons	.....	.....	500	2,300	600	.....
110 gallons	500	.....	.....	.....	300	.....
120 gallons	500	.....	100	1,500	500	.....
130 gallons	.....	.....	1,100	3,500	300	200
Total for rectified spirits	77,500	245,200	250,100	234,100	300,400	367,500
For wholesale liquor dealers.						
5 gallons	6,600	4,500	1,200	6,300	5,400	7,500
10 gallons	6,300	27,600	5,700	38,700	22,800	25,800
20 gallons	6,000	14,700	2,100	19,800	9,900	19,800
30 gallons	.....	.....	600	1,200	4,500	4,500
40 gallons	26,700	49,800	59,400	41,400	60,000	46,200
50 gallons	2,100	17,400	2,100	12,900	13,800	11,100
60 gallons	.....	.....	300	300	.....	.....
70 gallons	.....	600	.....	300	.....	.....
80 gallons	.....	.....	.....	300	.....	.....
90 gallons	300	.....	600	600	1,500	300
100 gallons	.....	900	.....	300	.....	.....
110 gallons	.....	.....	.....	300	.....	.....

paid Stamps for Distilled Spirits issued to Collectors of Internal Revenue ended June 30, 1905.

NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
2,100	2,400	150	3,900	1,650	3,600	36,750	$804,457.50
1,200	9,900	3,750	6,900	2,250	4,800	62,700	2,062,203.00
29,700	38,400	53,100	39,150	7,950	33,900	419,100	18,394,209.00
52,800	69,750	93,300	76,950	29,250	54,450	837,150	45,951,193.50
3,000	6,600	4,050	2,700	300	6,600	55,650	3,666,778.50
.....	150	.....	.....	1,500	1,500	5,250	403,672.50
.....	150	.....	150	.....	150	1,650	145,018.50
1,500	17,550	51,750	41,250	24,000	58,050	450,000	44,559,894.00
15,750	16,050	9,750	16,500	18,750	12,150	211,950	23,291,185.50
.....	.....	.....	.....	300	150	450	54,400.50
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
106,050	160,950	215,850	187,500	85,950	175,350	2,081,250	139,333,012.50
1,080	340	180	420	140	800	4,480	442.00
440	20	160	.....	160	320	1,680	168.00
15,160	5,200	6,800	2,660	1,780	8,800	66,560	6,656.00
15,800	6,920	8,700	2,580	1,980	12,720	82,000	8,200.00
46,240	8,780	11,740	22,420	4,320	27,100	176,080	17,608.00
49,660	19,800	28,500	18,140	17,220	28,600	273,880	27,388.00
780	640	500	200	.....	440	4,480	448.00
.....	.....	.....	.....	.....	100	120	12.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	100	.....	120	100	20	360	36.00
.....	100	20	100	60	20	320	32.00
140	280	160	720	80	.....	3,400	340.00
20	20	.....	20	80	20	180	18.00
.....	.....	.....	.....	.....	.....	.....	.....
129,300	42,200	56,760	47,380	25,900	78,940	613,540	61,354.00
5,900	10,000	2,000	1,000	800	18,300	101,200	.....
21,600	6,700	17,700	9,000	13,400	38,700	292,700	.....
14,500	6,600	12,300	2,700	14,100	28,600	227,100	.....
5,600	1,000	500	400	2,300	300	20,000	.....
128,100	55,100	212,000	81,600	145,000	102,900	1,593,700	.....
13,100	17,000	24,300	15,500	20,700	25,000	242,900	.....
2,600	1,000	700	100	800	400	11,200	.....
2,100	.....	400	500	.....	3,000	20,300	.....
5,200	7,300	3,300	4,400	1,800	7,100	48,200	.....
1,500	1,000	1,600	5,800	1,400	3,000	33,500	.....
.....	.....	.....	3,000	.....	1,000	8,000	.....
.....	.....	.....	.....	.....	.....	300	.....
.....	300	.....	1,500	200	100	4,700	.....
500	.....	500	100	200	1,100	7,500	.....
200,700	104,000	274,900	126,200	200,700	231,300	2,612,600	.....
9,600	2,400	6,300	8,100	3,300	10,500	71,700	.....
24,500	5,400	13,500	40,500	11,400	18,600	250,800	.....
13,200	7,800	4,200	15,300	9,300	10,800	122,100	.....
7,800	600	300	6,600	3,300	3,900	33,300	.....
77,700	31,500	18,000	80,100	31,200	34,200	555,300	.....
27,600	9,300	3,900	27,600	6,000	.....	123,200	.....
.....	.....	300	.....	.....	200	1,200	.....
.....	.....	.....	.....	.....	300	1,200	.....
300	.....	.....	1,800	300	300	3,000	.....
.....	.....	300	.....	1,200	300	5,100	.....
.....	600	.....	1,200	.....	300	3,300	.....
.....	.....	.....	300	.....	300	1,200	.....

B.—Statement of the 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 ended June 30, 1905—Continued.

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
OTHER THAN TAX-PAID STAMPS—continued.						
For wholesale liquor dealers—Continued.						
120 gallons			600	300		
130 gallons	300	900	900	1,500		2,400
Total for wholesale liquor dealers	48,300	116,400	73,500	124,200	117,900	117,600
For imported spirits.						
5 gallons						
10 gallons					300	
20 gallons					300	
30 gallons						
40 gallons						
50 gallons					300	
60 gallons						
70 gallons						
80 gallons						
90 gallons						
100 gallons						
110 gallons						
120 gallons						
130 gallons						
Total for imported spirits					900	
Warehouse	96,000	200,800	222,000	285,600	185,200	428,800
Special warehouse	6,000	10,800	1,600	7,200	1,600	2,000
Rewarehousing		10,000		2,000		
General bonded warehouse		600		4,600	10,200	
General bonded warehouse retransfer		400				
Exportation	1,200		16,000	4,000	12,000	1,600
Transfer stamps for grape brandy		10,200	100	5,000		
Fortified sweet wine						400
Fortified wine for exportation						
Total other than tax-paid stamps	267,220	610,100	591,320	721,320	676,260	966,340
Grand aggregate of stamps	362,620	696,500	814,970	949,320	882,060	1,276,690
Aggregate value of tax-paid stamps	$6,426,156	$6,814,896	$13,528,498.50	$15,300,120	$14,876,862	$20,759,161.50
Aggregate value of other than tax-paid stamps	3,942	1,570	3,802.00	5,862	6,006	5,004.00
Grand aggregate value	6,430,098	6,816,466	13,532,300.50	15,305,982	14,882,868	20,764,165.50

B.—Statement of the 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 ended June 30, 1905—Continued.

NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
600				300	300	2,100	
300		600	1,200		300	8,400	
171,000	57,600	47,700	182,700	66,300	79,500	1,202,700	
						300	
						300	
						300	
						900	
126,400	228,000	132,000	204,400	498,800		2,608,000	
						29,200	
800				400		13,200	
4,000	2,000	400	5,400	6,400	6,400	40,000	
		400				800	
		2,800	1,600	5,200	800	45,200	$3,900.00
500						15,800	
						400	
632,700	433,800	514,960	567,680	803,700	396,940	7,182,340	
738,750	594,750	730,810	755,180	889,650	572,290	9,263,590	
6,363,934.50	9,850,945.50	$14,034,256.50	$12,337,875	$6,669,745.50	$12,370,561.50		139,333,012.50
12,930.00	4,220.00	5,936.00	4,898	3,110.00	7,974.00		65,254.00
$6,376,864.50	$9,855,165.50	14,040,192.50	12,342,773	6,672,855.50	12,378,535.50		139,398,266.50

B.—Statement of the Number and Value of Stamps for Oleomargarine, during the Fiscal Year

Denomination.	Number issued in— July.	Aug.	Sept.	Oct.	Nov.	Dec.
OLEOMARGARINE.						
Tax ¼ cent per pound.						
10 pounds	5,000	10,000		6,000	14,000	5,000
20 pounds			10,000	10,200	10,000	1,000
30 pounds	3,000	10,000	22,600	8,000	35,000	19,000
40 pounds	1,000			27,000	11,000	13,000
50 pounds		10,000		25,000	1,000	3,000
60 pounds	3,000		22,000	40,000	22,000	29,000
70 pounds						
80 pounds				2,000		4,000
90 pounds				2,000		
100 pounds						
Total	12,000	30,000	54,600	120,200	93,000	74,000
Exportation	2,000	6,000		4,000	4,000	
Tax 10 cents per pound.						
10 pounds						
20 pounds						
30 pounds						1,000
40 pounds						1,000
50 pounds						2,000
60 pounds						1,000
70 pounds						2,600
80 pounds						
90 pounds						
100 pounds						
Total stamps for oleomargarine	14,000	36,000	54,600	124,200	97,000	81,600
RENOVATED BUTTER.						
10 pounds	16,000	14,000	18,000	26,000	50,000	38,000
20 pounds	6,000	6,000	24,000	30,000	26,000	10,000
30 pounds	42,000	10,000	50,000	82,200	108,000	74,000
40 pounds				200		6,000
50 pounds	16,000	4,000	28,000	38,000	32,000	2,000
60 pounds	42,000	2,000	34,200	42,200	80,000	72,000
70 pounds						
80 pounds						
90 pounds						
100 pounds						
Total	122,000	36,000	154,200	218,600	296,000	202,000
ADULTERATED BUTTER.						
10 pounds						
20 pounds						
30 pounds						
40 pounds						
50 pounds				400		
60 pounds		200		1,000		
70 pounds						
80 pounds						
90 pounds						
100 pounds						
Total		200		1,400		
Aggregate of stamps	136,000	72,200	208,800	344,200	393,000	283,600
Value of oleomargarine (¼ cent per pound)	$1,170.00	$2,925.00	$6,723.50	$16,639.50	$10,092.50	$10,090.00
Value of oleomargarine (10 cents per pound)						40,440.00
Value of renovated butter	14,895.00	3,010.00	17,499.50	24,333.50	33,310.00	23,195.00
Value of adulterated butter		1,380.00		8,860.00		
Total value of stamps	16,065.00	7,315.00	24,223.00	49,833.00	43,402.50	73,725.00

Renovated and Adulterated Butter Issued to Collectors of Internal Revenue ended June 30, 1905.

Number issued in— Jan.	Feb.	Mar.	Apr.	May.	June.	Aggregate number of each denomination.	Aggregate value of each denomination.
21,000	29,200	8,000	2,000	11,000	2,000	113,200	$5,377.00
12,000	11,600	2,000	400		1,000	58,200	4,219.50
42,000	39,600	46,000	26,000	22,600	14,000	287,800	28,060.50
10,000	34,000	26,000	14,000	10,000	4,000	150,000	18,375.00
16,000	29,000	4,000	4,600	10,000		102,600	15,133.50
34,000	53,200	14,000	28,000	22,000	23,000	290,200	50,059.50
			1,000			1,000	197.50
4,000	1,000	200			2,600	13,800	3,070.50
	2,000					4,000	990.00
					1,000	1,000	272.50
139,000	199,600	100,200	76,000	75,600	47,600	1,027,800	125,755.50
	8,000				6,000	30,000	
1,200	1,600	400		1,000	1,000	5,200	9,880.00
1,000	1,800	400		2,000		6,200	17,980.00
2,200	2,800	4,200		2,000	2,000	14,200	55,380.00
1,200	1,200	400			1,400	6,200	30,380.00
1,000	1,200	2,400		2,000		7,800	44,840.00
8,200	10,800	1,400	11,000	4,800	400	39,200	270,480.00
			600			600	4,740.00
	200					200	1,980.00
153,800	227,200	109,400	87,600	87,400	58,400	1,131,200	561,415.50
2,600	16,600	1,000	8,000	14,000	18,600	222,800	10,583.00
10,600	2,800	15,000	2,000	7,000	12,000	151,400	10,976.50
72,600	80,600	54,000	14,000	46,000	20,800	654,000	63,765.00
10,800	200	4,600	1,000	4,000	8,000	34,800	4,263.00
400	10,600		4,000		6,000	141,000	20,797.50
48,800	72,200	48,200	4,000	8,000	30,200	483,800	83,455.50
145,800	183,000	122,800	33,000	79,000	95,400	1,687,800	193,840.50
		200				200	380.00
		200				200	580.00
		200				200	780.00
		200				600	2,940.00
		200				200	1,180.00
		200				1,400	9,660.00
		1,200				2,800	15,520.00
299,600	410,200	233,400	120,600	166,400	153,800	2,821,800	
$16,302.50	$24,426.00	$11,244.50	$10,080.00	$9,221.00	$6,841.00		$125,755.50
82,120.00	108,640.00	44,080.00	80,640.00	60,420.00	19,320.00		435,660.00
17,770.50	22,892.50	15,278.00	3,292.50	7,527.50	10,836.50		193,840.50
		5,280.00					15,520.00
116,193.00	155,958.50	75,882.50	94,012.50	77,168.50	36,997.50		770,776.00

B.—Statement of the Number and Value of Stamps for Playing Cards Issued to Collectors of Internal Revenue during the Fiscal Year ended June 30, 1905.

Month.	Number.	Value.
1904.		
July	1,004,000	$20,080
August	2,004,800	40,096
September	1,501,200	30,024
October	2,021,000	40,420
November	1,200,000	24,000
December	3,510,000	70,200
1905.		
January	1,200,000	24,000
February	2,200,000	44,000
March	3,505,000	70,100
April	220,000	4,400
May	1,200,200	24,004
June	2,700,000	54,000
Total	22,266,200	445,324

B.—Statement Showing the Number and Value of Tobacco during the Fiscal Year

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TOBACCO.						
1 ounce	9,340,000	11,840,000	3,440,000	15,440,000	15,126,000	14,614,000
1⅓ ounces	41,342,000	52,190,000	48,220,000	47,786,000	56,780,000	43,940,000
2 ounces	1,360,000	2,176,000	1,580,000	3,890,000	2,432,000	1,526,000
2½ ounces	14,240,000	17,720,000	23,838,000	22,020,000	24,420,000	16,626,000
3 ounces	6,200,000	3,260,100	5,100,000	5,640,200	4,540,000	5,300,000
3½ ounces	6,420,000	8,320,000	4,200,000	8,130,500	6,868,000	6,244,000
4 ounces	544,000	46,000	316,000	369,000	322,000	648,000
8 ounces	1,354,500	1,650,000	1,194,000	1,495,500	1,322,100	1,795,500
16 ounces	801,600	984,000	837,000	1,603,500	762,600	1,222,500
¼ pound	64,200	97,200	73,200	137,400	121,200	108,600
1 pound	720	1,200	20,400	6,300	12,000	7,200
2 pounds	3,120	2,400		86,700	4,800	600
3 pounds		13,800	3,000	51,000	1,200	17,520
4 pounds	2,400	72,000	6,000	8,004	72,000	
5 pounds	238,000	412,000	372,000	370,800	390,000	428,000
10 pounds	765,200	726,400	689,200	728,000	851,600	662,000
20 pounds	20,800	95,600	67,600	58,800	171,600	40,800
30 pounds	8,400	800	12,000	400	800	1,200
40 pounds	1,600	400	400	2,000	400	
50 pounds	2,000		12,000	400		800
60 pounds						
1-ounce plug	5,200	200	13,200	4,400	10,000	8,000
Total	82,713,740	99,608,100	89,994,000	107,828,904	114,208,300	93,190,720
FOIL WRAPPERS.						
1 ounce	1,674,032	1,666,720	1,588,720	1,698,240	1,676,688	1,572,240
1⅓ ounces	14,400	14,400	14,400	14,400	14,400	28,800
Total	1,688,432	1,681,120	1,603,120	1,712,640	1,691,088	1,601,040
EXPORT.						
Tobacco	400	400	1,600	20,400	400	16,000
SNUFF.						
½ ounce			39,200			19,600
1 ounce	1,960,000	5,568,752	6,468,000	2,587,200	4,900,000	3,341,800
1⅓ ounces	4,320,000	2,214,000	8,640,864	2,593,080	2,181,600	4,320,000
2 ounces						
2½ ounces		1,510,000	500,000	504,000	1,001,200	2,004,400
3 ounces	1,200,000			500,000	1,500,000	
3½ ounces	1,000,000	20,000	202,000	320,600	802,000	60,000
4 ounces	500		2,000			
6 ounces	1,600,000	706,000	1,440,000	500,000	2,420,000	1,000,000
8 ounces	40,000	50,000	82,000		40,000	21,000
16 ounces	140,000	95,000	330,000	50,000	244,000	210,000
¼ pound			12,000	3,600		12,000
1 pound	24,000	18,000	37,200	5,040	12,012	
2 pounds		18,000	12,000	1,440	600	
3 pounds		2,400	12,000			
4 pounds		2,400				
5 pounds	12,000	24,600	25,200	3,000	13,440	2,400
10 pounds		2,800	4,000		3,200	2,400
20 pounds			1,200		2,400	
Total	10,296,500	10,231,952	17,807,664	7,067,960	13,120,452	10,993,600

and Snuff Stamps Issued to Collectors of Internal Revenue ended June 30, 1905.

NUMBER ISSUED IN—						Total.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
12,780,000	12,340,000	12,160,000	12,518,000	10,864,000	11,420,000	141,882,000	$532,057.50
46,228,000	43,510,000	50,001,000	49,184,000	44,540,000	46,912,000	570,633,000	3,566,456.25
2,620,000	2,997,000	2,734,400	2,516,000	3,122,000	3,642,000	30,595,400	229,465.50
16,940,000	15,660,000	20,512,000	20,005,000	20,910,000	22,112,000	235,004,000	2,203,162.50
4,140,000	2,740,000	5,220,000	4,320,000	5,700,000	5,100,000	57,260,300	644,178.37
9,872,000	2,707,000	10,070,000	7,530,000	7,520,000	9,346,000	87,227,500	1,090,343.75
222,000	94,000	404,000	184,000	484,000	244,000	3,877,000	58,155.00
2,152,500	545,550	1,201,500	1,839,000	1,624,500	1,623,000	17,797,650	533,929.50
1,083,000	759,525	964,500	592,500	1,527,000	1,470,600	12,608,325	756,499.50
73,200	99,600	123,000	111,504	66,000	109,200	1,184,304	35,529.12
6,600		54,000	6,504	28,200	1,200	144,324	8,659.44
121,800	1,200	15,720	17,904	76,800	29,400	360,444	43,253.28
38,400		3,000	3,204	40,800	123,000	294,924	53,086.32
45,000	75,504		1,704	66,000	7,200	355,812	85,394.88
475,600	282,800	414,800	100,000	614,400	241,200	4,339,600	2,343,384.00
688,400	812,400	846,000	796,800	1,066,400	488,800	9,121,200	10,398,168.00
204,400	24,400	59,200	90,800	346,000	24,400	1,204,400	2,095,656.00
	13,200	4,000		10,800	8,400	60,000	140,400.00
	800				400	6,000	17,640.00
		8,000		1,200	400	24,800	87,792.00
	400				800	1,200	4,968.00
4,000	16,000	5,200		1,200	14,000	81,400	4,884.00
97,694,900	82,679,379	104,800,320	99,817,920	98,609,300	102,918,000	1,174,063,583	24,933,062.91
1,836,408	1,531,472	1,482,600	1,726,120	1,658,160	1,625,600	19,737,000	74,013.75
14,400	14,400		14,400	28,800		172,800	1,080.00
1,850,808	1,545,872	1,482,600	1,740,520	1,686,960	1,625,600	19,909,800	75,093.75
	1,600	1,600	800	800	12,000	56,000	
						58,800	110.25
4,135,600	5,096,000	4,315,920	3,567,200	5,509,560	5,488,000	52,938,032	198,517.62
1,620,000	5,475,600	3,024,000	2,602,800	3,693,600	6,372,000	47,057,544	294,109.65
	1,500,000	2,804,000	800,000	1,200,000	1,400,000	13,223,600	123,971.25
	1,500,000	400,000	1,500,000		500,000	7,100,000	79,875.00
	820,000	308,000	40,000	202,000	500,000	4,274,600	53,432.50
2,000						4,500	67.50
1,040,000	1,464,000	900,000	1,600,000	1,400,000	860,000	14,930,000	335,925.00
140,000	84,000	80,000	102,000	60,000	100,000	799,000	23,970.00
72,000	204,000	60,000	260,000	150,000	134,000	1,949,000	116,940.00
2,400	12,000	2,400		24,000	2,400	70,800	2,124.00
3,840	48,600	42,000	25,200	36,012	30,000	281,904	16,914.24
	15,600	1,200				48,840	5,860.80
	3,000			12,000		29,400	5,292.00
	2,400					4,800	1,152.00
12,000	14,400	27,000		13,200	3,600	150,840	45,252.00
400	4,000	800	1,600	400	1,600	21,200	12,720.00
		2,000		400	400	6,400	7,680.00
7,028,240	16,243,600	11,967,320	10,498,800	12,301,172	15,392,000	142,949,260	1,323,913.81

B.—Statement Showing the Number and Value of Stamps for Cigars and Cigarettes Issued to Collectors of Internal Revenue during the Fiscal Year ended June 30, 1905.

Denomination.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Cigars, $3 per M:						
12s	338,000	281,000	477,000	911,500	738,000	670,750
13s	5,000	5,000	2,000	81,500	13,500	46,250
25s	756,000	683,000	820,000	2,392,000	2,036,000	1,580,100
50s	6,717,000	7,130,500	6,372,000	8,842,000	7,561,000	5,676,000
100s	1,648,000	1,636,000	1,535,000	2,120,000	1,690,000	1,236,000
200s	500	1,000	1,000	1,000	600	500
250s	106,000	130,700	164,800	133,500	149,500	132,000
500s	25,000	100	15,000	10,000	20,000	5,000
Total	9,595,500	9,867,300	9,386,800	14,491,500	12,208,600	9,346,600
Small cigars, 54 cents per M:						
10s	4,700,000	7,000,000	3,362,000	9,100,500	2,620,000	7,600,000
20s						
50s		1,200	1,200			1,200
100s	22,000		2,000	27,000	2,000	2,000
Total	4,722,000	7,001,200	3,365,200	9,127,500	2,622,000	7,603,200
Cigarettes, 54 cents per M:						
10s	20,000	120,000	500,000	180,000	1,130,000	650,000
20s	480,000	2,566,000	3,448,000	2,480,000	88,000	3,360,000
50s			240			
100s				7,000	1,000	
Total	500,000	2,686,000	3,948,240	2,667,000	1,219,000	4,010,000
Cigarettes, $1.08 per M:						
10s	21,408,000	23,658,300	22,402,000	20,583,000	18,902,000	23,900,000
20s	1,048,000	250,000	1,128,000	1,520,000	324,000	400,000
50s	30,000	13,200	31,200		42,000	36,000
100s	25,000	8,000	20,000	15,000	42,000	20,000
Total	22,511,000	23,929,500	23,581,200	22,118,000	19,310,000	24,356,000
Cigarettes, $3 per M:						
10s			7,700	70,000	70,000	14,000
20s						
50s						1,200
100s	550		10,000	250	90	
Total	550		17,700	70,250	70,090	15,200
Export cigars						

B.—Statement Showing the Number and Value of Documentary Stamps Issued to Collectors of Internal Revenue during the Fiscal Year ended June 30, 1905.

Denomination.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1 cent			1		2	1
2 cents			1		2	1
5 cents			1		1	
10 cents	2				8	3
25 cents	3	1		5	16	6
50 cents	4	10	6	5	8	4
$1	1	5	4	28	2	11
$2	1	4	3	1	16	2
$5	2	3	2		1	1
$10		3		1	3	
$50					1	
$100					3	
Total	13	26	18	40	63	29

Cigarettes Issued to Collectors of Internal Revenue during the Fiscal June 30, 1905.

Jan.	Feb.	Mar.	Apr.	May.	June.	Total.	Aggregate value of each denomination.
281,000	370,000	130,000	141,000	290,000	410,000	5,038,250	$181,377.00
	1,000		10,000			164,250	6,405.75
1,208,000	410,000	675,100	816,500	989,000	1,089,000	13,454,700	1,009,102.50
6,432,000	6,202,000	6,221,000	6,551,000	7,377,000	8,024,000	83,105,500	12,465,825.00
1,070,000	975,000	1,320,000	1,726,000	1,611,500	1,631,000	18,198,500	5,459,550.00
2,000	1,500	10,500	5,500	14,500	14,000	52,600	31,560.00
155,000	66,000	301,500	108,500	48,500	83,000	1,579,600	1,184,700.00
5,000	5,000	5,000	15,000	25,000	10,000	140,100	210,150.00
9,153,000	8,030,500	8,663,100	9,373,500	10,355,500	11,261,000	121,733,500	20,548,670.25
3,500,000	5,000,000	5,500,000	8,725,000	1,220,000	10,040,000	68,367,500	369,184.50
400					2,000	2,400	25.92
	1,200		3,600		14,400	22,800	615.60
100	5,000	10,000	20,000		24,000	114,100	6,161.40
3,500,500	5,006,200	5,510,000	8,748,600	1,220,000	10,080,400	68,506,800	375,987.42
220,000	40,000		563,000	1,050,000	530,000	5,003,000	27,016.20
3,296,000	1,680,000	560,000	3,696,000	1,920,000	3,536,000	27,110,000	292,788.00
						2,000	6.48
3,000		1,000	2,000		1,000	15,000	810.00
3,519,000	1,720,000	561,000	4,261,000	2,970,000	4,067,000	32,128,240	320,620.68
22,810,000	16,902,000	20,200,000	21,502,000	15,700,000	33,000,000	260,967,300	2,818,446.84
1,128,000	84,000	401,200	500,000	644,000	960,000	8,387,200	181,163.52
13,200	24,000	13,200	26,400	1,200	38,400	268,800	14,515.20
13,000	37,000	1,500	24,000	20,000	34,010	259,510	28,027.68
23,964,200	17,047,000	20,615,900	22,052,400	16,365,200	34,032,410	269,882,810	3,042,152.64
84,000			77,000		77,000	399,700	11,991.00
2,400	12,000					15,600	2,340.00
2,000		100			10,000	22,990	6,897.00
88,400	12,000	100	77,000		87,000	438,200	21,228.00
	400	400				800	

to Collectors of Internal Revenue during the Fiscal Year ended June 30, 1905.

Jan.	Feb.	Mar.	Apr.	May.	June.	Total number.	Aggregate value.
3			1			8	$0.08
28		5		2	1	40	.80
1	1				2	6	.30
4	2		2	1	5	27	2.70
5	5	1	7	2	4	55	13.75
8	11	2	6	4	6	74	37.00
11	6	2	6	6	9	91	91.00
4	8	1	8	1	4	53	106.00
			1	3	3	16	80.00
1					1	9	90.00
						1	50.00
						3	300.00
65	33	11	31	19	35	383	771.63

B.—Statement of the Number and Value of Stamps for Mixed Flour Issued to Collectors of Internal Revenue during the Fiscal Year ended June 30, 1905.

Issued in—	Number.	Value.
July		
August	6,000	$240.00
September	16,000	640.00
October	40,000	1,600.00
November	4,000	160.00
December		
January	14,000	560.00
February	2,000	80.00
March		
April	20,000	800.00
May		
June	8,000	320.00
Total	110,000	4,400.00

G.—Table showing the Production of Distilled Spirits in the Several States and Territories of the United States for the Fiscal Years 1904 and 1905.

States and Territories.	1904.	1905.
	Gallons.	*Gallons.*
Alabama	157,194	144,597
Alaska		
Arizona [a]		
Arkansas	30,963	65,198
California [b]	5,488,932	5,705,346
Colorado [c]	1,888	624
Connecticut [d]	209,976	202,778
Dakota [e]		
Delaware [f]		
District of Columbia [g]		
Florida	118	161
Georgia	214,622	231,753
Hawaii		
Idaho [h]		
Illinois	41,787,891	44,408,930
Indiana	20,865,217	21,206,932
Iowa	102	28
Kansas [i]	23,206	11,392
Kentucky	23,114,735	30,848,701
Louisiana [k]	3,851,376	5,806,832
Maine [l]		
Maryland [m]	5,100,706	6,070,199
Massachusetts	1,713,279	1,635,772
Michigan	861,298	702,676
Minnesota		
Mississippi [n]		
Missouri	291,214	392,766
Montana [o]	263	400

[a] Part of the collection district of New Mexico since September 5, 1883.
[b] Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.
[c] Including Wyoming since August 15, 1883.
[d] Including Rhode Island since July 1, 1887.
[e] Part of the collection district of Nebraska 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.
[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.
[k] Including Mississippi since July 1, 1887.
[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.
[o] Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

[Continuation of notes will be found on page 204.]

G.—Table showing the Production of Distilled Spirits in the Several States and Territories of the United States for the Fiscal Years 1904 and 1905—Continued.

States and Territories.	1904.	1905.
	Gallons.	*Gallons.*
Nebraska [p]	1,868,682	1,855,643
Nevada [q]		
New Hampshire [r]	18,804	14,954
New Jersey	99,276	118,249
New Mexico [s]	1,274	166
New York	6,762,728	7,814,167
North Carolina	494,940	670,238
North and South Dakota		
Ohio	13,290,884	11,754,912
Oklahoma		
Oregon [t]		
Pennsylvania	719	571
Rhode Island [u]	8,867,744	8,965,690
South Carolina		
Tennessee	666,821	712,578
Texas	1,095,022	1,172,708
Utah [v]	1,390	1,151
Vermont [w]		
Virginia	304,086	321,176
Washington [x]	2,120	559
West Virginia	278,704	359,009
Wisconsin	2,188,420	2,032,546
Wyoming [y]		
Total	139,505,214	153,250,379

[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.

G.—Table showing the Production of Fermented Liquors in the Several States and Territories of the United States for the Fiscal Years 1904 and 1905.

States and Territories.	1904.	1905.
	Barrels.	*Barrels.*
Alabama	83,055	89,468
Alaska		
Arizona [a]		
Arkansas	9,100	7,800
California [b]	1,044,163	1,067,697
Colorado [c]	300,937	312,190
Connecticut [d]	907,543	937,529
Dakota [e]		
Delaware [f]		
District of Columbia [g]		
Florida	11,470	12,807
Georgia	140,377	150,398
Hawaii	14,510	14,433
Idaho [h]		
Illinois	4,632,726	4,777,783
Indiana	1,153,247	1,226,118
Iowa	340,795	353,393
Kansas [i]	21,945	26,695
Kentucky	603,875	640,352
Louisiana [k]	316,002	359,931
Maine [l]		
Maryland [m]	1,220,948	1,310,090
Massachusetts	1,841,160	1,832,829
Michigan	1,217,980	1,217,794
Minnesota	953,529	986,621
Mississippi [n]		
Missouri	3,408,231	3,517,741
Montana [o]	296,829	333,953
Nebraska [p]	285,307	286,345
Nevada [q]		
New Hampshire [r]	353,159	344,346
New Jersey	2,665,845	2,684,473
New Mexico [s]	7,865	16,550
New York	10,693,983	11,062,210
North Carolina		
North and South Dakota	38,358	36,272
Ohio	3,826,139	3,908,638
Oklahoma		
Oregon [t]	124,743	139,889
Pennsylvania	6,123,936	6,114,257
Rhode Island [u]		
South Carolina	3,132	2,895
Tennessee	210,656	225,089
Texas	402,625	410,496
Utah [v]		
Vermont [w]		
Virginia	164,739	165,628
Washington [x]	515,817	559,857
West Virginia	264,356	276,754
Wisconsin	4,066,086	4,112,708
Wyoming [y]		
Total	[z] 48,265,168	[aa] 49,522,029

[z] Includes 57,035 barrels removed from breweries for export free of tax.
[aa] Includes 62,489 barrels removed from breweries for export free of tax.

[See footnotes on pages 202 and 203.]

RECEIPTS FROM SPECIAL TAXES FOR

H.—Statement Showing the Internal-Revenue Receipts From Special Taxes in

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.
Alabama	$1,175.01	$35,514.08	$5,451.66		
Arkansas	200.00	27,485.34	4,258.33		
California	21,991.67	396,323.37	67,641.32	$91.67	$120.00
Colorado	3,029.17	83,725.18	10,720.84		
Connecticut	5,958.33	124,615.61	9,612.52	29.17	20.00
Florida	150.00	20,798.10	2,929.18		
Georgia	2,083.34	35,138.71	6,345.84		
Hawaii	300.00	10,869.81	4,633.34		
Illinois	25,012.56	495,339.75	35,570.91	112.50	240.00
Indiana	4,700.00	213,315.93	7,737.50		
Iowa	1,299.99	107,530.81	8,404.17		
Kansas	100.00	88,598.98	3,729.16	4.17	20.00
Kentucky	13,924.99	90,875.15	24,429.19	137.50	300.00
Louisiana	5,729.18	125,210.70	18,000.00		
Maryland	15,624.99	141,353.81	15,012.49	137.50	240.00
Massachusetts	18,500.01	121,555.88	19,933.37		
Michigan	3,445.84	210,240.51	7,020.83		
Minnesota	6,429.17	154,435.49	11,508.32		
Missouri	14,370.85	222,360.23	20,862.51	4.17	60.00
Montana	1,637.50	88,337.59	7,408.33		
Nebraska	1,525.01	53,631.74	4,529.18	12.50	40.00
New Hampshire	600.00	45,299.77	4,966.67		
New Jersey	6,558.35	243,756.29	14,708.33	83.33	80.00
New Mexico	1,008.95	43,531.07	3,071.18		
New York	50,920.87	804,147.98	111,512.66	125.00	160.00
North Carolina	2,816.67	15,966.28	3,195.83	33.33	60.00
North and South Dakota	1,057.00	44,841.33	2,202.68		
Ohio	23,482.50	416,372.75	41,066.67	141.67	1,100.00
Oregon	2,275.00	36,576.11	3,687.48		
Pennsylvania	44,070.98	420,265.49	57,941.71	104.17	200.00
South Carolina	233.33	9,858.33	691.67		
Tennessee	5,433.35	44,063.79	8,570.88		
Texas	3,905.83	64,123.67	5,962.50		
Virginia	2,929.18	48,635.36	4,300.04	12.50	60.00
Washington	2,433.39	87,268.17	8,195.91		
West Virginia	1,266.67	41,658.35	3,595.84		
Wisconsin	9,854.17	278,186.03	10,391.67		
Total	306,123.85	5,492,407.54	579,800.71	1,029.18	2,640.00
Total for 12 months ended June 30, 1904	297,637.75	5,341,573.56	553,618.56	987.51	3,240.00

THE FISCAL YEAR ENDED JUNE 30, 1905.

the Several States and Territories for the Fiscal Year ended June 30, 1905.

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.
$500.00	$5,870.67	$3,158.34		$24.00	$382.75
	2,095.27	3,039.57		20.00	485.80
9,244.18	5,992.51	14,965.79			63.50
1,250.00	3,252.49	10,245.81		144.00	731.25
3,141.67	2,700.69	11,456.27	$1,800.00	720.00	2,813.00
100.00	1,968.38	2,302.11		56.00	511.00
766.68	5,125.01	2,725.00		236.00	227.25
100.00	1,027.50	696.27			1.00
12,183.34	26,783.54	39,208.83	7,050.00	7,208.00	11,276.00
3,729.17	12,713.35	19,701.68	1,200.00	501.25	3,178.50
2,275.00	10,402.50	24,714.57			142.25
400.00	11,222.25	11,218.73	1,800.00	88.00	3,853.65
2,375.00	5,128.33	6,960.42		400.00	2,342.00
1,537.51	3,188.96	5,747.91		104.00	749.50
3,850.00	3,734.16	5,872.91	950.00	1,498.00	944.75
3,512.50	3,515.85	17,399.84		410.05	1,002.75
8,483.33	7,819.17	15,391.70		184.00	4,985.50
8,529.17	14,555.01	29,734.43			521.75
5,275.00	10,158.37	19,760.44	900.00	3,760.00	3,456.56
3,608.33	2,788.36	8,495.83			108.75
2,041.67	3,621.70	24,901.75			183.00
641.67	9,279.29	5,427.10		42.00	389.50
4,483.34	5,037.30	16,691.66	1,650.00	1,094.00	2,940.50
725.01	490.05	3,507.82			116.96
22,418.36	9,166.40	20,337.94			14.75
	1,188.36	1,354.18			168.00
350.00	10,494.37	7,949.18			55.50
12,775.01	6,388.35	28,900.94	1,200.00	1,946.00	14,205.25
1,529.17	632.48	1,979.48			
24,795.83	11,172.54	49,891.63		1,910.00	1,740.25
100.00	1,379.15	675.00		96.00	183.50
600.00	4,206.79	1,895.86		112.00	756.75
1,287.50	38,400.47	12,392.19	600.00	100.00	591.00
633.34	1,485.02	3,393.96		728.00	1,882.35
4,083.34	1,769.64	7,064.66			28.50
1,200.00	1,865.82	6,672.94		132.00	4,915.25
16,216.67	15,811.06	27,097.95		20.00	1,336.75
164,741.79	260,431.76	475,839.70	17,150.00	21,543.30	67,285.32
165,881.37	247,055.60	462,499.24	19,725.00	21,563.05	84,227.63

RECEIPTS FROM SPECIAL TAXES FOR THE

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

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.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.
Alabama		$1,033.34			
Arkansas		600.60			
California		783.34			
Colorado		1,141.66			
Connecticut	$480.00	1,183.34			
Florida		1,650.00			
Georgia		175.00			
Hawaii		200.00			
Illinois	720.00	3,008.38			
Indiana		1,249.99			
Iowa					
Kansas		1,133.33			
Kentucky		1,934.83			
Louisiana		1,583.33			
Maryland		1,700.00			
Massachusetts		2,183.33			
Michigan		3,105.75			
Minnesota		2,358.33			
Missouri	1,080.00	2,150.00			
Montana		600.00			
Nebraska		800.00			
New Hampshire		2,650.00			
New Jersey	680.00	2,408.33			
New Mexico					
New York					
North Carolina		200.00			
North and South Dakota					
Ohio	160.00	4,799.99			
Oregon					
Pennsylvania	1,040.00	1,600.00			
South Carolina		483.35			
Tennessee		800.00			
Texas		1,533.34			
Virginia		2,100.00			
Washington		200.00			
West Virginia		3,850.00			
Wisconsin		1,066.67			
Total	4,160.00	50,265.63			
Total for 12 months ended June 30, 1904	10,255.00	68,281.57	$300.00		

FISCAL YEAR ENDED JUNE 30, 1905—Continued.

SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED JUNE 30, 1905—Cont'd.

Manufacturers, packers, or repackers of mixed flour.	Maunfacturers of adulterated butter.	Manufacturers of process or renovated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
					$53,109.85
					38,184.31
					517,217.35
		$137.49			114,377.89
					164,540.60
					30,464.77
					52,822.83
					17,737.92
$26.00	$1,467.20	568.76			665,775.77
	975.00	62.50			269,154.87
36.00		641.67			155,446.96
36.00		216.67			122,420.94
5.00					148,812.41
					161,851.09
		125.00			191,043.61
		70.83			188,084.41
		120.83			260,797.46
		220.83			228,292.50
10.00		191.67			304,399.80
					112,984.69
12.02		266.68			91,565.25
		25.00			69,321.00
					300,171.43
					52,451.04
12.00					1,027,755.96
					24,982.65
	16.67				66,966.73
10.00	675.00	508.33			553,731.56
					46,679.72
33.00			$138.00	$300.00	615,203.60
					13,700.33
					67,039.42
		4.17			128,900.58
					66,159.75
		75.00			111,118.61
					65,156.87
		83.34			352,064.91
180.02	3,133.87	3,318.77	138.00	300.00	7,450,489.44
226.58	1,050.00	4,004.19			7,282,016.61

I.—Statement showing the Collections, Expenses, and Percentage Cost of ended June 30,

	COLLECTION DISTRICTS.	COLLECTIONS.			
		Spirits.	Tobacco.	Beer.	Oleomargarine.
1	Alabama	$200,462.24	$20,318.75	$98,709.01	$1,539.24
2	Arkansas	86,227.42	7,562.62	12,934.84	1,105.80
3	1st California	2,158,856.53	304,766.74	897,781.99	846.84
4	4th California	226,878.84	30,641.27	199,886.74	
5	Colorado	148,770.09	71,013.59	326,938.30	2,016.91
6	Connecticut	314,519.06	203,040.87	954,802.63	25,358.64
7	Florida	24,464.68	903,109.79	17,177.99	2,217.00
8	Georgia	306,818.83	32,390.07	159,014.69	638.25
9	Hawaii	23,567.17	3,268.97	16,112.49	201.00
10	1st Illinois	543,429.02	1,485,014.13	4,036,141.40	339,398.72
11	5th Illinois	34,379,951.38	88,918.17	214,673.23	2,823.38
12	8th Illinois	9,427,247.30	242,255.06	263,781.01	1,528.25
13	13th Illinois	321,907.05	61,113.44	341,363.82	1,473.00
14	6th Indiana	7,608,990.76	249,606.91	629,166.78	10,552.41
15	7th Indiana	15,316,698.81	188,497.00	633,063.92	1,186.58
16	3d Iowa	58,310.44	109,787.25	220,102.18	33.25
17	4th Iowa	58,955.88	224,954.23	170,682.89	109.00
18	Kansas	107,629.05	91,216.12	49,535.98	42,782.69
19	2d Kentucky	1,875,952.46	108,856.36	25,207.07	72.75
20	5th Kentucky	8,932,589.57	2,477,517.85	349,427.51	3,352.33
21	6th Kentucky	2,458,658.42	194,175.16	227,663.76	522.00
22	7th Kentucky	2,656,484.80	35,592.27	32,475.00	564.50
23	8th Kentucky	2,334,957.90	2,686.77	19,917.91	165.25
24	Louisiana	5,058,580.97	455,724.69	370,314.38	2,436.83
25	Maryland	3,349,157.64	1,319,891.81	1,323,546.82	6,822.85
26	3d Massachusetts	1,028,098.23	548,066.33	1,857,256.69	3,596.13
27	1st Michigan	516,756.97	1,567,490.76	904,701.91	4,353.08
28	4th Michigan	87,923.91	226,552.30	344,786.09	3,922.17
29	Minnesota	172,372.98	235,257.69	1,039,231.61	2,880.08
30	1st Missouri	201,221.83	4,180,818.31	3,104,761.82	26,918.77
31	6th Missouri	416,812.88	77,608.26	433,381.21	2,398.56
32	Montana	98,292.57	38,200.01	348,845.77	708.75
33	Nebraska	1,845,398.24	85,038.24	316,910.62	983.00
34	New Hampshire	61,408.29	78,440.88	359,694.56	3,081.50
35	1st New Jersey	90,887.42	137,604.66	126,324.91	2,128.66
36	5th New Jersey	237,984.52	2,934,436.52	2,584,148.24	9,284.52
37	New Mexico	47,794.24	11,130.88	21,272.88	116.96
38	1st New York	4,323,438.85	314,103.72	3,031,405.65	
39	2d New York	551,050.54	2,730,834.53	208,459.16	6.00
40	3d New York	188,804.37	3,032,677.58	4,350,467.48	
41	14th New York	3,160,178.41	515,789.78	1,555,589.91	3.00
42	21st New York	264,456.60	584,832.56	560,387.17	2.00
43	28th New York	193,432.07	353,599.45	1,415,019.48	3.75
44	4th North Carolina	240,792.63	2,299,440.71	1,702.54	344.00
45	5th North Carolina	465,274.47	1,958,754.65	840.00	24.00
46	N. and S. Dakota	48,101.01	31,745.34	55,066.05	55.50
47	1st Ohio	11,156,948.14	2,148,509.56	1,657,938.36	18,118.29
48	10th Ohio	411,534.72	388,088.12	591,785.51	2,349.67
49	11th Ohio	93,568.03	533,395.63	570,616.50	32,227.76
50	18th Ohio	249,264.72	508,788.93	1,134,795.78	9,085.16
51	Oregon	66,098.28	25,694.39	144,030.63	
52	1st Pennsylvania	975,123.51	2,321,057.19	2,797,245.03	472.50
53	9th Pennsylvania	397,019.60	2,313,453.10	250,357.61	12.00
54	12th Pennsylvania	203,935.23	220,852.79	1,050,021.89	304.50
55	23d Pennsylvania	5,175,016.48	1,350,120.86	2,102,492.14	5,501.25
56	South Carolina	722,227.59	49,374.33	5,049.15	762.85
57	2d Tennessee	338,157.08	24,377.81	102,983.30	598.50
58	5th Tennessee	729,630.05	444,715.47	128,808.60	1,070.25
59	3d Texas	45,049.00	33,257.18	355,674.49	4,970.25
60	4th Texas	32,120.33	15,570.00	104,210.58	5,188.41
61	2d Virginia	74,131.97	2,258,100.38	69,931.68	3,217.08
62	6th Virginia	284,582.27	733,102.09	101,200.64	1,493.27
63	Washington	100,279.48	38,049.60	566,728.73	228.50
64	West Virginia	226,833.01	658,335.96	286,493.01	8,897.25
65	1st Wisconsin	2,346,786.97	610,040.26	3,529,101.04	1,046.25
66	2d Wisconsin	109,659.32	130,683.80	600,412.42	1,377.17

Collection in the Several Collection Districts during the Fiscal Years 1904 and 1905.

COLLECTIONS.								
Filled cheese.	Mixed flour.	Adulterated butter.	Process or renovated butter.	Playing cards.	Penalties, etc.	Total collections, 1905.	Total collections, 1904.	
					$4,261.97	$325,291.21	$338,539.49	1
				$1.00	2,208.95	110,040.63	116,125.54	2
				315.64	16,505.42	3,379,073.16	3,069,594.32	3
					20,473.19	477,880.04	432,239.99	4
			$1,585.54	1.00	1,538.62	551,864.05	551,315.51	5
				202.92	27,155.15	1,525,079.27	1,566,194.42	6
					3,400.84	950,370.39	770,031.70	7
					10,593.29	509,455.13	482,953.84	8
				661.62	419.18	44,230.43	44,632.82	9
		$861.00	60,466.32	25,961.78	41,179.25	6,532,451.62	6,306,814.43	10
			181.05		5,118.79	34,691,606.00	34,059,315.21	11
	$28.08				5,967.87	9,940,807.57	11,272,900.20	12
	10.00	717.20			1,193.48	727,777.99	825,241.75	13
		975.00	2,433.11		7,868.87	8,509,593.84	9,685,433.24	14
				.50	3,203.61	16,142,650.42	14,416,938.64	15
			6,220.91		321.67	394,775.70	415,514.88	16
	496.00		19,472.33		1,633.77	476,304.10	451,969.43	17
	336.79		13,955.47		4,694.28	310,150.38	296,704.50	18
					872.25	2,010,960.89	1,789,379.00	19
	10.00				5,898.77	11,768,796.03	12,018,646.98	20
					8,313.50	2,889,332.84	3,127,094.22	21
					1,650.07	2,726,766.64	2,645,328.73	22
					815.47	2,358,543.30	2,177,284.59	23
					5,312.59	5,892,369.46	4,659,107.14	24
			1,133.53		6,865.17	6,007,417.82	6,319,454.07	25
			2,165.69	98.48	59,706.46	3,498,987.41	3,666,525.30	26
			7,853.40	338.34	22,074.51	3,023,568.97	3,291,000.17	27
			162.09	63,361.84	1,852.88	728,561.28	705,444.78	28
			9,718.28		1,873.42	1,461,334.06	1,388,001.54	29
	172.08		150.25	16.34	11,720.78	7,525,780.18	8,047,858.42	30
	14.00		1,034.45	5.82	4,302.29	935,557.47	882,938.79	31
					923.30	486,970.40	442,019.78	32
	14.44		6,547.99	.20	1,179.02	2,256,071.75	2,648,385.53	33
			234.34		10,052.04	512,911.61	561,883.46	34
					5,269.16	362,214.81	400,097.86	35
				.12	32,112.45	5,797,966.37	5,645,371.06	36
					529.00	80,843.96	75,662.08	37
					3,683.62	7,672,631.84	6,017,557.59	38
				113,939.52	2,782.74	3,607,072.49	3,547,144.50	39
	508.00			1,015.74	525,433.78	8,098,906.95	7,787,934.52	40
					3,876.71	5,235,437.81	5,364,986.42	41
				3.12	3,069.26	1,412,750.71	1,561,858.80	42
				.54	2,717.11	1,964,772.40	2,095,643.55	43
					6,875.87	2,549,155.75	2,256,777.58	44
					20,920.01	2,445,813.13	2,410,405.02	45
		16.67			308.36	135,292.93	131,268.81	46
	20.00			220,313.86	16,557.73	15,218,405.94	16,669,703.76	47
		931.10	10,110.51		4,894.85	1,409,694.48	1,343,528.77	48
			250.70		72.34	1,230,130.96	1,212,099.88	49
			4,074.35		18,375.25	1,924,384.23	1,866,083.90	50
				106.50	768.75	236,698.55	226,620.52	51
	39.00			58.40	9,233.16	6,103,228.79	6,080,609.59	52
				2.56	1,480.32	2,962,325.19	2,970,641.26	53
					509.52	1,475,623.93	1,395,240.40	54
		438.00		5.76	21,418.02	8,654,992.51	8,428,049.34	55
					3,376.95	780,790.87	759,599.28	56
					5,572.45	471,689.14	403,295.37	57
				6.00	1,549.12	1,305,779.49	1,282,692.18	58
			34.17	18.56	2,891.15	441,894.80	427,088.84	59
				14.62	2,865.06	159,969.00	166,463.74	60
					2,097.63	2,407,478.74	2,316,796.24	61
					8,040.05	1,128,418.32	1,234,083.66	62
			155.00	53.92	2,635.17	708,130.40	688,696.54	63
					2,145.60	1,182,704.83	1,200,581.24	64
				70.74	897.72	6,487,942.98	6,657,328.19	65
			8,796.34		513.07	851,442.12	807,281.73	66

1.—Statement showing the Collections, Expenses, and Percentage Cost of ended June 30,

	COLLECTION DISTRICTS.	EXPENSES. Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.
1	Alabama	$4,276.77	$21,217.09	$104.44
2	Arkansas	3,025.00	14,204.64	107.23
3	1st California	4,500.00	40,212.07	1,322.69
4	4th California	4,268.03	15,869.85	207.08
5	Colorado	4,000.00	18,339.74	213.21
6	Connecticut	4,500.00	25,553.52	500.64
7	Florida	4,375.00	14,679.85	218.04
8	Georgia	4,500.00	40,547.63	434.28
9	Hawaii	3,500.00	6,076.39	371.14
10	1st Illinois	4,500.00	50,724.75	795.90
11	5th Illinois	4,500.00	25,100.05	199.97
12	8th Illinois	4,487.50	22,371.98	1,073.04
13	13th Illinois	4,384.72	9,902.99	1,387.09
14	6th Indiana	4,500.00	25,958.33	1,301.20
15	7th Indiana	4,500.00	22,391.58	550.80
16	3d Iowa	3,375.00	12,759.46	141.90
17	4th Iowa	3,625.00	13,402.53	138.71
18	Kansas	3,125.00	17,326.44	347.16
19	2d Kentucky	4,500.00	23,511.45	205.83
20	5th Kentucky	4,500.00	37,295.89	716.96
21	6th Kentucky	4,500.00	21,113.80	187.51
22	7th Kentucky	4,500.00	24,018.36	415.74
23	8th Kentucky	4,500.00	25,004.29	778.10
24	Louisiana	4,500.00	20,758.46	159.87
25	Maryland	4,500.00	45,386.24	1,138.98
26	3d Massachusetts	4,500.00	31,999.93	245.44
27	1st Michigan	4,500.00	25,118.33	312.80
28	4th Michigan	4,000.00	11,789.66	75.57
29	Minnesota	4,500.00	26,095.36	226.85
30	1st Missouri	4,500.00	33,582.65	383.76
31	6th Missouri	4,500.00	21,694.32	303.87
32	Montana	4,500.00	17,024.54	1,210.61
33	Nebraska	4,500.00	23,306.23	151.30
34	New Hampshire	3,975.00	13,715.59	104.65
35	1st New Jersey	3,389.88	10,480.00	22.20
36	5th New Jersey	4,500.00	26,673.32	735.12
37	New Mexico	2,875.00	7,367.95	127.96
38	1st New York	4,500.00	33,291.67	265.80
39	2d New York	4,500.00	37,286.67	7,032.91
40	3d New York	4,500.00	41,597.30	7,856.69
41	14th New York	4,500.00	27,117.90	1,132.70
42	21st New York	4,500.00	20,811.39	2,665.17
43	28th New York	4,500.00	27,198.37	288.00
44	4th North Carolina	4,500.00	41,582.15	988.57
45	5th North Carolina	4,500.00	45,836.80	2,426.01
46	N. and S. Dakota	3,000.00	11,854.49	311.70
47	1st Ohio	4,500.00	51,021.31	677.81
48	10th Ohio	4,500.00	18,625.70	289.54
49	11th Ohio	4,500.00	15,391.32	630.86
50	18th Ohio	4,500.00	24,303.98	333.51
51	Oregon	3,000.00	13,723.35	129.37
52	1st Pennsylvania	4,500.00	45,674.20	505.18
53	9th Pennsylvania	4,500.00	37,831.81	114.24
54	12th Pennsylvania	4,500.00	17,675.32	115.93
55	23d Pennsylvania	4,500.00	36,209.22	328.90
56	South Carolina	4,125.00	12,619.89	151.55
57	2d Tennessee	3,500.00	20,139.44	315.87
58	5th Tennessee	4,500.00	30,453.88	643.61
59	3d Texas	3,500.00	12,800.00	86.23
60	4th Texas	2,875.00	10,151.95	122.58
61	2d Virginia	4,500.00	26,021.76	206.70
62	6th Virginia	4,500.00	40,493.15	354.67
63	Washington	4,000.00	26,840.36	1,642.79
64	West Virginia	4,487.50	23,552.81	299.08
65	1st Wisconsin	4,500.00	26,800.45	222.09
66	2d Wisconsin	4,250.00	16,729.65	87.77

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

Collection in the Several Collection Districts during the Fiscal Years 1904 and 1905—Continued.

EXPENSES. Storekeepers.	Gaugers and storekeeper-gaugers.	Total expenses, 1905.	Total expenses, 1904.	Percentage cost, 1905.	Percentage cost, 1904.	
$8,355.96	$3,305.34	$37,259.60	$37,001.26	11.45	10.93	1
9,424.83	1,524.80	28,286.50	30,586.13	25.71	26.34	2
20,758.45	38,180.18	104,973.39	102,367.70	3.11	3.33	3
7,730.45	7,892.77	35,968.18	35,666.65	7.53	8.25	4
1,631.30	1,945.85	26,130.10	26,448.29	4.74	4.80	5
7,896.48	5,588.51	44,039.15	44,925.28	2.89	2.87	6
570.85	1,411.29	21,255.03	20,769.64	2.24	2.70	7
20,642.41	7,568.35	73,692.67	70,929.15	14.46	14.69	8
915.00		10,862.53	10,618.77	24.56	23.79	9
3,181.50	29,497.44	88,699.59	91,887.97	1.36	1.46	10
45,783.00	78,672.12	154,255.14	151,932.42	.44	.45	11
19,292.75	28,313.46	75,538.73	73,019.67	.76	.65	12
1,605.89	2,567.78	19,848.47	22,090.18	2.73	2.68	13
30,527.25	29,751.03	92,037.81	94,574.76	1.08	.98	14
22,888.50	37,055.21	87,386.09	89,753.16	.54	.62	15
	1,489.19	17,765.55	18,417.20	4.50	4.43	16
	1,857.59	19,023.83	18,921.27	3.99	4.19	17
3,285.60	37.12	24,121.32	24,676.03	7.78	8.32	18
51,253.88	19,257.50	98,728.66	94,629.80	4.91	5.29	19
189,015.30	89,637.08	321,165.23	305,455.55	2.73	2.54	20
46,876.68	36,348.63	109,026.62	101,034.13	3.77	3.23	21
97,344.51	24,580.00	150,858.61	139,200.70	5.53	5.26	22
68,703.50	28,674.30	127,660.19	111,028.60	5.41	5.10	23
10,012.00	15,460.03	50,890.36	46,219.66	.86	.99	24
63,661.85	50,795.44	165,482.51	162,738.41	2.75	2.58	25
15,230.36	27,634.79	79,610.52	79,155.45	2.28	2.16	26
2,056.00	3,768.81	35,755.94	37,925.58	1.18	1.15	27
		15,865.23	15,355.00	2.18	2.18	28
	7,343.23	38,165.44	38,413.22	2.61	2.77	29
9,662.65	18,040.82	66,169.88	65,467.54	.88	.81	30
18,485.86	7,493.52	52,477.57	50,552.71	5.61	5.73	31
626.00	2,265.00	25,626.15	26,364.37	5.26	5.96	32
6,116.00	8,392.97	42,466.50	42,562.76	1.88	1.61	33
935.00	1,195.48	19,925.72	20,965.95	3.88	3.73	34
	4,269.67	18,161.75	17,770.68	5.01	4.44	35
626.00	4,940.21	37,474.65	37,548.28	.65	.67	36
	421.77	10,702.68	11,089.22	13.35	14.66	37
6,280.00	13,545.25	57,882.72	53,130.31	.75	.88	38
2,488.00	31,474.01	82,781.59	82,822.35	2.29	2.33	39
	8,466.65	62,420.64	62,339.63	.77	.80	40
8,972.00	9,804.02	51,526.62	50,520.67	.98	.94	41
3,032.75	4,989.71	35,999.02	36,194.39	2.55	2.32	42
3,044.00	11,100.75	46,131.12	47,009.38	2.35	2.24	43
13,805.26	4,533.14	65,409.12	65,054.07	2.57	2.88	44
24,577.55	21,267.43	98,607.79	97,666.73	4.03	4.05	45
		15,166.19	15,384.55	11.21	11.72	46
39,707.75	76,322.00	172,228.87	169,143.64	1.13	1.01	47
6,667.19	8,598.37	38,680.80	39,627.41	2.74	2.95	48
4,843.25	3,470.98	28,836.41	29,507.90	2.34	2.43	49
6,947.17	7,112.44	43,197.10	42,713.74	2.24	2.29	50
939.00	1,433.22	19,224.94	18,314.71	8.12	8.08	51
17,359.64	36,456.87	104,495.89	101,352.47	1.71	1.67	52
21,681.87	9,802.81	73,930.73	69,538.69	2.50	2.34	53
6,618.48	5,870.93	34,780.66	35,111.74	2.36	2.52	54
72,509.90	35,002.76	148,550.78	147,188.05	1.72	1.75	55
5,579.12	4,700.50	27,176.06	31,323.93	3.48	4.12	56
19,378.45	7,199.96	50,533.72	51,581.58	10.71	12.79	57
22,300.27	9,483.71	67,381.47	69,985.90	5.16	5.46	58
	3,370.76	19,756.99	19,654.14	4.47	4.66	59
615.20	1,660.43	15,425.16	16,989.48	9.64	10.21	60
6,299.65	6,648.91	43,677.02	45,282.92	1.81	1.95	61
41,963.05	7,317.12	94,627.99	91,367.84	8.39	7.40	62
	2,828.57	35,311.72	32,420.07	4.99	4.71	63
7,689.85	6,830.96	42,860.20	40,998.20	3.62	3.41	64
12,045.12	18,200.97	61,768.63	61,755.92	.95	.93	65
	3,399.24	24,466.66	23,411.59	2.87	2.90	66

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