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1907



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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 1, 1907.

SIR: I have the honor to make report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1907, accompanied also with a statement of the receipts from the several sources of internal revenue for the months of July, August, and September of the current fiscal year.

RECEIPTS.

The receipts of this Bureau for the past fiscal year were \$269,664,022.85, being an excess of \$20,561,284.85 over the collections for the preceding year.

The receipts for the first three months of the current year show an increase in collections of \$2,872,037.93, as compared with the same months of the past fiscal year, and, based upon this increase, it is estimated that the total receipts for the fiscal year ending June 30, 1908, will aggregate \$278,000,000.

The objects of internal-revenue taxation producing the largest amount of revenue are distilled spirits, fermented liquors, and tobacco.

During the past fiscal year there was collected on distilled spirits \$149,749,338.63; on fermented liquors, \$58,546,110.69; on tobacco, \$51,811,069.69.

RECEIPTS IN LARGE TAX-PAYING STATES AND DISTRICTS.

The leading States in the payment of internal-revenue taxes for the past year are Illinois, \$54,856,141.97; New York, \$32,353,647.70; Indiana, \$29,675,182.10; Kentucky, \$28,444,138.38; Pennsylvania, \$22,727,998.26; Ohio, \$21,834,068.60.

Among the States paying the smallest amounts are Idaho, Maine, Mississippi, Nevada, New Mexico, 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—\$35,577,448.10.

In 1906 the total production of distilled spirits was 150,110,197 gallons; in 1907, 174,712,218. In 1906, in round numbers, 124,500,000 gallons of tax-paid spirits were withdrawn; in 1907, 136,100,000. 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 past fiscal year are Illinois, 48,273,128 gallons; Kentucky, 38,301,247 gallons; Indiana, 26,873,413 gallons; Ohio, 12,625,801 gallons. The two collection districts having the largest output of distilled spirits are the Fifth district of Illinois, 38,129,229 gallons, and the Fifth district of Kentucky, 18,148,956 gallons.

The four States which made the largest quantity of fermented liquor are New York, 13,018,902 barrels; Pennsylvania, 7,541,796 barrels; Illinois, 5,423,328 barrels; Wisconsin, 5,026,322 barrels. The two districts which produced the largest quantity of fermented liquor are the Third district of New York, 5,119,588 barrels, and the First district of Illinois, 4,570,238 barrels.

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

Pennsylvania.....	1,923,575,754
New York.....	1,453,317,020
Ohio.....	682,944,846
New Jersey.....	470,842,704

The two districts showing the largest production of cigars are the Ninth Pennsylvania, 795,248,267, and Third New York, 723,866,912.

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

Virginia.....	468,472,760
Maryland.....	327,392,488
New York.....	124,307,690

The greatest production by districts is as follows:

Maryland.....	327,392,488
Sixth Virginia.....	261,180,280
Second Virginia.....	207,292,480
Second New York.....	58,922,570

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

New York produced.....	2,738,574,955
Virginia produced.....	1,104,261,630
Louisiana produced.....	389,368,890
North Carolina produced.....	109,660,000
Pennsylvania produced.....	79,475,160
California produced.....	23,998,658

The two districts showing the greatest production of little cigarettes are the Second New York, which produced 1,609,801,830, and the Third New York, which produced 1,074,238,625.

New York State produced the greatest number of large cigarettes, showing a production of 10,127,954, of which number 6,026,804 were manufactured in the Third district and 4,097,650 in the Second district.

The States of Missouri, North Carolina, Kentucky, Ohio, and Virginia, in the order named, were the largest producers of both chewing and smoking tobacco, the quantity produced being as follows:

	Pounds.
Missouri.....	72,048,808
North Carolina.....	63,440,723
Kentucky.....	52,342,943
Ohio.....	32,971,012
Virginia.....	28,625,393

The First Missouri district produced the largest quantity, the returns showing the manufacture of 71,779,095 pounds during the year, the next largest being the Fifth Kentucky, which produced 47,451,316 pounds.

COST OF COLLECTING THE INTERNAL REVENUES.

The cost of collecting the internal revenues for the past fiscal year was 1.81 per cent, which is a reduction of cost as compared with the last fiscal year, when the percentage was 1.90.

The average cost since the creation of the Bureau is 2.74 per cent.

DENATURED ALCOHOL.

Under the provisions of the act of June 7, 1906, which took effect January 1, 1907, domestic alcohol of the required proof may be withdrawn from bond, free of tax, on application of any registered distiller, for use in the arts and industries, and for fuel, light, and power, when rendered unfit for use as a beverage or for liquid medicinal purposes, by the admixture of suitable denaturing material in a denaturing bonded warehouse specially designated or set apart for that purpose.

The privilege so conferred is limited to alcohol withdrawn from distillery warehouses and denatured on the distillery premises. Provision, however, is made in the act for the redenaturation and reuse of alcohol recovered by manufacturers during any manufacturing process; and, by a supplemental act, approved March 2, 1907, which went into effect September 1, 1907, provision is also made for the establishment of central denaturing bonded warehouses; for the transfer thereto from distillery warehouses of alcohol in packages, tanks, or tank cars; for the substitution of cisterns or tanks for bonded warehouses at distilleries producing alcohol from any substance whatever for denaturation only, and having a daily spirit producing capacity of not exceeding 100 proof gallons; and for the exemption of such distilleries from such other provisions of existing law relating to distilleries as the Commissioner of Internal Revenue and the Secretary of the Treasury may deem expedient.

The amendatory act also authorizes the use of denatured alcohol in the manufacture of ether or chloroform and other definite chemical substances, where the alcohol so used is changed into some other chemical substance; also the denaturation of rum of not less than 150° proof; the establishment of storage tanks in distillery bonded warehouses, for alcohol (or rum) intended for denaturation, and the transfer therefrom, or from distillery receiving cisterns, of alcohol by pipes directly to the distillery denaturing bonded warehouse.

Regulations governing the manufacture, sale, and use of denatured alcohol, under the act of June 7, 1906, were duly issued, and the same have been revised and supplemented with such further provisions as were made necessary by the amendatory act of March 2, 1907. In many respects these regulations are similar to those in force in England and Germany, where denatured alcohol may be used free of tax; and a brief synopsis of the same is hereto appended.

Under these regulations two classes of denatured alcohol may be used.

(1) *Completely denatured alcohol* which may be used for domestic or mechanical purposes, including fuel, light or power, or for manufacturing purposes not prohibited. For this class of alcohol the following denaturants have been prescribed:

(a) To every 100 gallons of ethyl alcohol (of not less than 180° proof) 10 gallons of approved methyl (wood) alcohol and one-half gallon of approved benzine.

(b) To every 100 gallons of ethyl alcohol 2 gallons of approved methyl alcohol and one-half gallon of approved pyridin bases.

(2) *Specially denatured alcohol*.—This class of spirits is permitted to be used for manufacturing purposes only, where completely denatured alcohol is not suitable for the use intended. Alcohol prepared with special denaturants has thus far been authorized for use in the manufacture of the following named articles:

(a) Shellac varnish, photographic dry plates, embalming fluid, heliotropin, lacquers from soluble cotton, resin of podophyllum, and similar products, manufacture of thermometer and barometer tubes.

(b) Celluloid, pyralin, and similar products.

(c) Transparent soap.

(d) Smoking and chewing tobacco.

(e) Photo-engravings.

(f) Fulminate of mercury.

(g) Watches.

(h) Sulphonmethane.

(i) Purification of rubber.

(j) Pastes and varnish from soluble cotton.

(k) Photographic collodion.

(l) Imitation leather.

(m) Sulphuric ether, acetic ether.

(n) Ethyl chloride.

(o) Surgical ligatures.

(p) Filaments for incandescent lamps.

(q) Silverware and bronze.

ALCOHOL WITHDRAWN FOR DENATURATION.

During the six months ended June 30, 1907, there were withdrawn from bonded warehouse for denaturation 3,084,950.8 taxable (proof) gallons of alcohol, or at the rate of 8,169,901.6 gallons annually; or approximately the quantity (7,367,594 gallons) which from reports received from collectors in 1882 it was then estimated would be used annually for industrial purposes if exempt from tax. (Report of Commissioner of Internal Revenue, 1882, pp. CXXVII-VIII.)

The estimate then made, however, included alcohol used in liquid medicinal preparations, which at that time represented a large per-

centage of that used for manufacturing purposes. At that time, also, comparatively little wood alcohol was produced. But, owing to the high rate of tax imposed on ethyl alcohol (which in 1894 was raised from 90 cents to \$1.10 per proof gallon), the use of wood alcohol rapidly increased, and at the time of the passage of the act of 1906 had to a large extent supplanted that of grain alcohol for industrial purposes. According to information obtained by the Committee on Ways and Means, pending the consideration of the denatured alcohol bill, the quantity of wood alcohol produced in the United States during the year 1905, exclusive of that exported, was about 6,000,000 gallons, and the price of producing the crude alcohol is stated in the committee's report as 40 cents per gallon, or nearly double the cost (20.5 cents per gallon^a) of denatured alcohol to which 10 per cent of wood alcohol had been added, as estimated by the committee. (House Report 2888, 59th Cong., 1st sess., pp. 3-5.)

After the passage of the act of June, 1906, however, the market price of refined wood alcohol was reduced from 70 cents per gallon (in December, 1906) to about 40 cents per gallon (in January, 1907), the then selling price of denatured spirits. Notwithstanding this large reduction in price it would appear that this class of alcohol has been in turn displaced to a large extent by denatured alcohol.

That little, if any, loss of revenue has thus far resulted from the use of industrial alcohol free of tax appears from the fact that the quantity of alcohol withdrawn from warehouses on payment of tax during the last fiscal year exceeded like withdrawals during any previous fiscal year since 1894.

The expenses incident to the administration of this law have also been materially less than anticipated at the time the act of June 7, 1906, was enacted. Of the \$250,000 appropriated by that act there were expended during the six months ended June 30, 1907, \$43,266.76 only, which amount covers salaries and expenses of inspectors, deputy collectors, storekeepers, gaugers, traveling expenses, office force, laboratory supplies, locks, etc.

MANUFACTURE, SALE, AND USE OF DENATURED ALCOHOL.

As already noted, *specially* denatured alcohol can be obtained and used only by manufacturers and for certain authorized purposes.

Of the 382,415.19 wine gallons of this class of spirits denatured during the six months ended June 30, 1907, there were shipped directly from denaturing warehouses to 130 manufacturers holding permits, 375,276.94 wine gallons, and of the 332,499.61 gallons used during that period for manufacturing purposes, 56,887.20 gallons were recovered for reuse. Of the 1,397,861.16 wine gallons of *completely* denatured alcohol produced (which class of spirits may be obtained by manufacturers, dealers, and others and used for any lawful purpose) there were likewise shipped during the same period 1,355,763.19 wine gallons, as follows:

	Gallons.
To manufacturers (777 in number).....	181,759.28
To wholesale dealers (784 in number).....	1,149,029.24
To retail dealers (7,038 in number).....	7,057.83
To persons other than registered dealers or manufacturers.....	17,916.84

^a Computed on the average price of corn (42.36 cents per bushel) for ten years.

Manufacturers using this class of spirits, unless recovering the same for reuse, are not required to render returns of the quantity received or used by them, and in many instances alcohol used for manufacturing purposes is obtained from wholesale dealers, who, in some instances also obtain their stock of denatured alcohol from other wholesale dealers. For the reasons here stated, no accurate statistics as to the final disposition and use of this class of spirits can be furnished. On comparing the various reports received, however, it appears that of the 1,149,029.24 wine gallons shipped directly from denaturing warehouses to wholesale dealers, 577,715.26 wine gallons were sold by such dealers to manufacturers and to persons other than retail dealers. This quantity added to that shipped directly from warehouse to manufacturers and "others" totals 777,391.38 wine gallons, which it is believed closely approximates the quantity of completely denatured alcohol used for manufacturing purposes during the period stated.

As shown by the tabulated statement under the heading "Assessment Division," the quantity of denatured alcohol received by retail dealers during the period referred to, including that shipped directly from denaturing warehouses, was 295,670.19 gallons only. This quantity, which was used mainly, if not wholly, for domestic purposes, averages about 42 gallons to each of the 7,038 registered dealers, or, based on the estimated present population of the United States, less than .004 gallon per capita. From reports received it appears that a large proportion of these dealers are retail druggists; but the total number of such dealers is less than 20 per cent of the number of retail druggists in business in the United States, as shown by the last census.

Except in the matter of obtaining permit, and properly labeling the denatured alcohol sold, no restrictions are imposed on such dealers, provided alcoholic liquors are not drunk on the premises where such denatured alcohol is sold or stored. No restriction whatever is placed on persons purchasing industrial alcohol, either in retail quantities or in original packages for general use, such as light, heat, power, or for mechanical purposes, and the present limited use of such alcohol for these purposes can hardly be attributed either to stringent laws or regulations.

On examination of such reports as are now available, it is found that the quantity of methylated (denatured) alcohol produced in the United Kingdom of Great Britain during the fiscal year ended March 31, 1906, was 5,663,429 imperial proof gallons (equivalent to about 6,800,000 proof gallons United States standard) or about the estimated quantity now being used in the United States. The quantity of absolute alcohol produced in Germany for industrial purposes during the fiscal year ended October 1, 1904, was 1,394,607 hectoliters (equivalent to about 37,000,000 United States wine gallons), 10,000,000 gallons of which are reported as having been used for manufacturing purposes and 27,000,000 gallons for light, heat, and power.

While the quantity so reported used for manufacturing purposes far exceeds that now being used in this country for like purposes, a yet more noticeable difference appears as to the quantity entering into general use.

PROBABLE CAUSE OF LIMITED USE OF ALCOHOL IN THIS COUNTRY.

While possessing fewer heat units, denatured alcohol, being less inflammable and disagreeable in odor, is far preferable to either gasoline or kerosene for heating, lighting, or power; and the fact that it is not now being extensively used in this country for these purposes is doubtless due (1) to the relatively greater cost of production and (2) to the lack of proper appliances for its use.

As understood by this Office, various types of alcohol lamps, heaters, and motors are in successful use in Germany, and to encourage the manufacture and use of industrial alcohol the Government of Germany not only "offers inducements" to growers of potatoes, from which the alcohol is manufactured, but imposes an import duty on petroleum and petroleum products.

It also appears that under this system there are some 70,000 farm distilleries in Germany producing industrial alcohol, and that the alcohol so produced is sold to consumers at about 27 cents per gallon. The number of distilleries in this country producing alcohol for industrial purposes has so far not exceeded ten; and the average price of denatured alcohol in barrel lots has been about 36 cents per gallon. To encourage the establishment of industrial distilleries the most liberal regulations, consistent with the safety of the revenue, have been prescribed; but up to the present time no distilleries of this class have been registered.

No large number of these industrial distilleries seems probable under existing conditions. While these distilleries are now permitted to use any material whatever in the production of industrial alcohol, the alcohol so far manufactured has been produced mainly from corn; and, until a cheaper distilling material is found and its practical use demonstrated, it may be doubted whether this class of alcohol can successfully compete with gasoline or kerosene in this country. Unlike ordinary proof spirits, the profitable manufacture of commercial alcohol requires much skill and the most improved distilling apparatus; and, except possibly for local sales and uses, alcohol produced at small distilleries could hardly compete with that produced at larger, better equipped, and more centrally located plants. Even for local uses little if any demand can be expected (unless for manufacturing purposes) until proper appliances for its use have been placed on the market.

While the quantity of industrial alcohol so far produced and used has evidently fallen far short of the expectation of those instrumental in having the denatured alcohol laws passed, it is, nevertheless, a subject of congratulation that few, if any, frauds have been committed or attempted in connection with the manufacture or use of this class of spirits.

EXPLANATORY CIRCULARS ON DENATURED ALCOHOL LAW AND REGULATIONS.

In order to meet what appeared to be a very general and widespread demand for instruction regarding the intent and purposes of the denatured alcohol law and for elucidation of the regulations concerning the withdrawal of alcohol free of tax, I have during the past few

months prepared and issued, at stated intervals, explanatory circulars addressed to collectors and revenue agents and directing these officials to instruct taxpayers and inquirers generally regarding the law and the regulations promulgated thereunder.

The first of these circulars, of date September 26, was devoted to the subject of industrial distilleries, and described the methods which could be employed by the farmer or fruit grower who might desire to utilize the products of his labors in the manufacture of alcohol for domestic uses. This circular called particular attention to the fact that small distilleries which had been rendered useless for producing alcohol for beverage purposes by reason of local prohibitory laws might be profitably employed in the distillation of spirits for denaturation. The second circular, of date October 12, was designed to dispel the impression that there existed many governmental restrictions which interfered with the handling of denatured alcohol by wholesale and retail dealers. The regulations in this respect were explained and their simplicity fully illustrated. The succeeding circular, dated October 19, instructed internal-revenue officers in the field, as opportunity offered, to fully advise those persons in whose business alcohol could be used, and called attention in detail to the rights and privileges of manufacturers who use denatured alcohol.

DENATURED ALCOHOL EMPLOYEES.

The officials appointed, and who are now in the service, for the purpose of enforcing the provisions of the denatured-alcohol law are: Four revenue agents, salary \$6 per day and expenses; 17 inspectors, salary \$5 per day and expenses; 4 inspectors, salary \$4 per day and expenses; 2 inspectors, salary \$3 per day and expenses; 2 deputy collectors, salary \$1,400 per annum; 2 deputy collectors, salary \$1,200 per annum; 3 deputy collectors, salary \$1,000 per annum; 4 deputy collectors, salary \$900 per annum; 1 deputy collector, salary \$720 per annum; 1 chemist, salary \$3,000 per annum; 1 chemist, salary \$1,200 per annum; 1 clerk, salary \$1,600; 1 clerk, salary \$1,400; 1 clerk, salary \$1,200; 6 clerks, salary \$1,100; 2 clerks, salary \$900; 1 assistant messenger, salary \$720. In addition to these officials, the following deputy collectors and clerks were employed for the periods set forth: One deputy collector, May 1 to May 15, 1907, at salary of \$1,000 per annum; 1 deputy collector, May 27 to August 1, 1907, at salary of \$1,200 per annum; 1 deputy collector, July 1 to August 20, 1907, at salary of \$900 per annum; 1 clerk, August 15 to October 15, 1907, at salary of \$1,500 per annum; 2 clerks, December 27, 1906, to September 15, 1907, at salary of \$1,200 per annum; 2 clerks, December 27, 1906, to June 30, 1907, at salary of \$1,000 per annum; and 1 assistant messenger, July 15 to September 20, 1907, at salary of \$720 per annum.

Notwithstanding, as before stated, that certain general conditions have retarded rapid development of the use of denatured alcohol, there has been and is a gradual increase in the number of those who sell and those who utilize this commodity, and an increased number of applications for information as to the methods, laws, etc., incident thereto. This growth has required recent additions to the office and field force employed for supervising the withdrawal of alcohol for

denaturation, and additional appointments are required from time to time. The appropriation for the current year, however, will be sufficient to defray all of the expenses incident to this branch of the service.

SYNOPSIS OF REGULATIONS.

Distillery denaturing bonded warehouses.—Warehouses of this class are to be established on the distillery premises where the spirits to be denatured are produced, and are to be used exclusively for denaturing purposes. They are to be properly constructed and equipped with storage and mixing tanks, and are to remain in the custody of the officer whose duty it is to see that all such spirits are properly mixed with approved denaturants, to be kept securely stored in such warehouses. Alcohol of not less than 180° proof and rum of not less than 150° proof may be removed to such warehouses for denaturation at such times as the distiller may elect.

All shipping tanks or packages containing the denatured spirits are to be properly gauged and marked, and all such packages are to have affixed thereto engraved denatured alcohol stamps. The proprietor of each warehouse must execute a satisfactory bond; must keep a record of all denaturants and spirits received and of all spirits denatured and shipped from time to time. The officer in charge must also keep like records and make daily and monthly reports to the collector and to the Commissioner of Internal Revenue.

Industrial distilleries.—Distilleries producing alcohol from any substance whatever and having a daily spirits producing capacity not exceeding 100 proof gallons, are classed as *industrial* distilleries. Such distilleries are exempt from all requirements of existing laws relating to distilleries, except such as apply to the registry of stills; the filing of a descriptive notice of the premises and the business to be carried on; the giving of bond; the proper accounting of all materials received or used on the premises, and the spirits produced therefrom, and certain other requirements respecting signs, locks, etc. In lieu of a distillery bonded warehouse the proprietor of each such distillery may provide an alcohol room into which the alcohol produced may be conveyed. Where the daily spirit producing capacity does not exceed 50 proof gallons, or where an assignment of an officer is not deemed necessary, each such distillery may operate in the absence of an officer, and in such cases the keys to all locks attached to the stills, pipes, cistern, or cistern room may be intrusted to the distiller or his designated agent. All alcohol produced at these distilleries, however, must be gauged and must be denatured, or removed for shipment to a central denaturing warehouse, under the supervision of an officer to be detailed for that purpose. All denaturing materials, when approved (including approved denaturants which may be obtained by the distiller in sealed packages from other denaturers), are to be safely stored in the alcohol room and are to be duly accounted for by the distiller.

Central denaturing bonded warehouses.—Warehouses of this class may be established by any person, firm, or company, and on premises (subject to approval) other than those on which distilled spirits, wines, or liquors are manufactured, rectified, sold, or stored, or where

mash, wort, or wash is used in the manufacture of vinegar by vaporizing process, or where liquid medicinal preparations are manufactured. Such warehouses are to be constructed and operated in a manner similar to denaturing warehouses on distillery premises, and like records and returns are to be kept and rendered. The bond to be given by the proprietor of each such warehouse will be a combined transportation and warehouse bond, under which alcohol may be shipped to such warehouse from any distillery free of tax. Alcohol, when denatured and properly gauged or weighed, may be shipped from such warehouses to manufacturers, dealers, or consumers in packages, tanks, or tank cars, as in the case of shipment from distillery denaturing warehouses.

Tanks, tank cars, and pipe lines.—Alcohol intended for denaturation may be transferred directly from distillery cisterns, by pipes, to storage or mixing tanks in the denaturing warehouse, or to storage tanks in the distillery bonded warehouse, and from such storage tanks to tanks in the denaturing warehouse, or to tanks or tank cars for shipment to central denaturing warehouses. Denatured alcohol may also be removed from distillery denaturing warehouses or central denaturing warehouses for shipment, in tanks or tank cars, to manufacturers, dealers, or consumers.

Alcohol, before or after denaturation, so removed must be first weighed; all tanks or tank cars containing such alcohol must be properly marked, sealed, or locked.

Dealers in and consumers using completely denatured alcohol.—Dealers who sell denatured alcohol in quantities of 5 gallons or more at one time are classed as *wholesale* dealers, and those selling in quantities of less than 5 gallons are classed as *retail* dealers. Dealers and consumers purchasing denatured alcohol in other than stamped packages, and in quantities exceeding 5 gallons, must obtain from the collector of the district a permit; and wholesale dealers must keep the prescribed record of all alcohol received and disposed of by them. The storage or sale of denatured alcohol on premises where distilled spirits, wines, liquors, or liquid medicinal preparations are kept or stored, is prohibited, except in the case of druggists and grocers who, after careful inquiry made, are found to be entitled to the full confidence of the Department, and who sell, only as an incident to their business, wines or liquors which are not drunk on the premises.

Denatured alcohol intended solely as fuel, light, or power, or for other domestic purposes may also be stored on the same premises with other distilled spirits, wines, or liquors if kept in a room separate from that in which such other spirits, wines, or liquors are stored, and in tanks securely locked where the quantity so held exceeds 5 gallons. But under no circumstances will denatured alcohol be permitted on premises where distilled spirits, wines, or liquors are produced, rectified, or compounded, or where vinegar is manufactured by vaporizing process from any mash, wort, or wash.

Wholesale dealers may receive denatured alcohol in stamped packages, tanks, or tank cars. They may also store such alcohol in registered tanks, and, if so authorized by the permit granted, they may deliver such alcohol from delivery tanks of the prescribed size and construction to other dealers or to consumers.

Such deliveries will be evidenced by delivery tickets, to be signed in duplicate by the dealer and the purchaser, one copy of which will

be furnished to the collector of the district. Other sales in wholesale lots by denaturers or dealers must likewise be evidenced by memorandum slips furnished for that purpose.

Wholesale dealers may also cask denatured alcohol received in tanks or tank cars and also recask such alcohol in stamped packages. All packages so used by dealers must be properly marked and numbered and have affixed thereto stamps, to be obtained for the purpose from the collector of the district. Retail dealers must affix to each package or container of alcohol sold by them a label on which is printed (red on white) in legible letters the words "*Denatured alcohol.*" But no record or return is required of such dealers, either as to alcohol purchased or sold by them.

Manufacturers using denatured alcohol.—Manufacturers using specially denatured alcohol and manufacturers using completely denatured alcohol in quantities of 50 gallons or more during any one calendar month must file with the collector of the district an application describing the premises where the alcohol is to be stored and used and the purposes for which it is to be used. Locked storage rooms or tanks must be provided for the safe storage of such alcohol. If, on examination, the premises and uses described in the application are found to be satisfactory permit will be granted. Manufacturers using specially denatured alcohol, and manufacturers using completely denatured alcohol which is intended to be recovered for reuse, must also file a satisfactory bond, and must keep the prescribed records showing the quantity of alcohol received, used, recovered, restored, and redenatured, or sent to a restoring plant for redenaturation.

Sworn transcripts of these records will be made monthly and will be verified by the visiting officer.

Alcohol recovered, restored, and redenatured on manufacturer's premises.—Where the alcohol used for manufacturing purposes is to be recovered and redenatured for reuse, the stills and other apparatus and method to be used for this purpose must be described in the manufacturer's application, as also the estimated quantity of alcohol to be recovered and reused during the year. All stills so used must be duly registered and must be used for no other purpose.

Such stills must be kept securely locked in the absence of an officer, except where an officer can not be assigned at the appointed time, in which case the collector, if satisfied that the alcohol recovered and restored will be duly accounted for, may deliver the keys to the manufacturer and permit the use of such stills in the absence of the officer during the time to be specified in such permit.

Manufacturers using denatured alcohol and recovering the same in its original denatured state, or practically so, will also be permitted to recover the same in the absence of an officer if the alcohol is stored, used, and recovered for reuse in locked or sealed tanks, stills, vessels, or other receptacles connected by continuous closed pipes. The alcohol so recovered will also be subject to inspection by the visiting officer, and unless found, on test, to be properly denatured, the necessary quantity of approved denaturants must be added under his supervision.

Central restoring and redenaturing plants.—Centrally-located plants for restoring and redenaturing alcohol recovered by manufacturers

may be located at such places as the Commissioner of Internal Revenue may deem necessary. Each such plant must be provided with a warehouse, similar in construction to a distillery bonded warehouse, for the storage of such recovered alcohol received on the premises. A separate apartment or building, similar to denaturing bonded warehouses heretofore described, must be provided for denaturing purposes. Application for the establishment of such restoring and redenaturing plants must be made on the prescribed form, and the proprietor of each such plant must execute a satisfactory bond. The restoring and redenaturing of alcohol will be done under the supervision of an officer assigned for that purpose, and a record will be kept by both the proprietor and such officer of all recovered alcohol received, restored, redenatured, and returned to the manufacturer from whom received.

Duties of officers.—It is the duty of all officers assigned to denaturing warehouses to see that all alcohol and denaturants received are properly stored, used, and accounted for; that the alcohol so received is properly denatured; that all packages and tanks containing the same are properly marked, branded, etc., and that all requirements of the regulations respecting the denaturation of spirits are properly complied with. Revenue agents, division deputy collectors, and inspectors must make frequent and irregular visits to the premises of denaturers, dealers, and manufacturers and other premises where denatured alcohol in any considerable quantity is stored or used, and they will report any fraud or irregularity discovered by them in connection with the manufacture, sale, or use of this article. Such examination, however, must be made in such a manner as not to unnecessarily interfere with the business of such persons. But it will be the duty of every person engaged in such business to afford all necessary facilities to enable officers to make the required inspection.

NEW LEGISLATION.

Attention has heretofore been directed to the large cost to the Government of gauging spirits at rectifying houses and the furnishing of stamps by the Government for rectified spirits and wholesale liquor dealers' packages. The gauging is done at governmental expense and the stamps are furnished free of cost to rectifiers and wholesale liquor dealers. The annual expenditures on these two accounts amount, at the least, to \$500,000. This office recommended last year the enactment of legislation under which 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. It is believed that if this recommendation be enacted into law a revenue of some \$750,000 would be derived thereunder, and in this way the total cost to the Government of this work would be met, with a small surplus resulting. I again call attention to this subject and repeat the recommendation of last year.

ILICIT DISTILLING.

Reports received from revenue agents in charge of divisions indicate that illicit distilling is on the decrease throughout the country generally. There appears to be cooperation between the marshals and

their deputies with the revenue officers in the suppression of illicit distilling, and assistance has been rendered by the district attorneys and the United States commissioners.

There is very little illicit distilling on the Pacific coast.

The natives of the Hawaiian Islands make a spirituous drink by distillation of the ti root, but as the Hawaiian Islands are well policed by United States officers illegal distillation is on the decrease and will eventually be stamped out.

The Esquimaux in Alaska are said to make a distilled spirits called "hootch" in small quantities for immediate consumption. This is difficult to control on account of the impossibility of policing Alaska.

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, 1907 and 1908. 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.
	1907.	1908.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.	\$388,653.81	\$396,511.72	\$7,857.91	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.	31,333,066.59	32,247,192.39	914,995.80	.....
Rectifiers (special tax).	132,258.42	133,983.49	1,725.07	.....
Retail liquor dealers (special tax).	2,943,777.00	3,050,229.22	106,452.23	.....
Wholesale liquor dealers (special tax).	328,087.36	337,220.48	8,533.12	.....
Manufacturers of stills (special tax).	783.35	725.02	.....	\$58.33
Stills and worms manufactured (special tax).	700.00	740.00	40.00	.....
Stamps for distilled spirits intended for export.	705.50	331.00	.....	373.00
Case stamps for distilled spirits bottled in bond.	24,038.00	34,220.00	10,182.00	.....
Grape brandy used in the fortification of sweet wines.	278.21	1,057.51	779.30	.....
Total.	35,152,978.24	36,202,212.33	1,049,234.09	.....
TOBACCO.				
Cigars weighing more than 3 pounds per thousand.	5,643,170.54	5,885,052.19	241,881.65	.....
Cigars weighing not more than 3 pounds per thousand.	126,056.94	128,190.36	2,133.42	.....
Cigarettes weighing not more than 3 pounds per thousand, 30 cents per pound.	1,097,547.11	1,212,998.09	115,460.98	.....
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.	101,570.49	113,271.14	11,700.65	.....
Cigarettes weighing more than 3 pounds per thousand.	9,312.84	12,614.10	3,301.26	.....
Snuff.	325,291.27	333,608.29	8,317.02	.....
Tobacco, chewing and smoking.	5,308,522.03	5,629,680.66	231,157.73	.....
Total.	12,791,472.12	13,315,414.83	613,942.71	.....
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.	17,786,144.94	18,898,160.68	1,112,015.74	.....
Brewers (special tax).	80,450.00	87,002.11	6,552.11	.....
Retail dealers in malt liquors (special tax).	198,177.62	208,822.56	10,644.94	.....
Wholesale dealers in malt liquors (special tax).	304,389.98	324,143.25	19,753.27	.....
Total.	18,303,162.54	19,518,128.60	1,148,966.06	.....

Objects of taxation.	Amount of tax paid during first 3 months of fiscal year—		Increase.	Decrease.
	1907.	1908.		
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	\$45,794.80	\$112,134.60	\$66,339.80	.....
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.....	25,106.90	35,187.80	10,080.90	.....
Oleomargarine imported from foreign countries.....				
Manufacturers of oleomargarine (special tax).....	7,050.75	6,975.00	.....	\$75.75
Retail dealers in oleomargarine, artificially colored in imitation of butter (special tax).....	21,300.00	31,608.00	10,308.00	.....
Retail dealers in oleomargarine, free from artificial coloration (special tax).....	30,149.25	42,749.74	12,600.49	.....
Wholesale dealers in oleomargarine, artificially colored in imitation of butter (special tax).....	3,886.50	4,626.66	740.16	.....
Wholesale dealers in oleomargarine, free from artificial coloration (special tax).....	25,216.66	27,516.73	2,300.07	.....
Total.	158,504.86	260,798.53	102,293.67	.....
ADULTERATED BUTTER.				
Adulterated butter, manufactured or sold, etc.....	6,466.50	3,637.70	.....	2,828.80
Manufacturers of adulterated butter (special tax).....	2,350.00	6,800.00	4,450.00	.....
Retail dealers in adulterated butter (special tax).....			92.00	92.00
Wholesale dealers in adulterated butter (special tax).....	200.00	600.00	400.00	.....
Total.	9,016.50	11,129.70	2,113.20	.....
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter, manufactured or sold, etc.....	39,722.39	32,218.17	.....	7,504.22
Manufacturers of process or renovated butter (special tax).....	1,512.51	1,287.50	.....	225.01
Total.	41,234.90	33,505.67	.....	7,729.23
MISCELLANEOUS.				
Filled Cheese.....	1,027.38	828.25	.....	199.13
Mixed flour.....	102,150.50	97,723.04	.....	4,427.46
Playing cards.....	39,007.19	39,591.33	584.14	.....
Penalties.....	.....		
Collections not otherwise herein provided for.....	43,616.87	53,876.75	.....	32,740.12
Total.	178,801.94	142,019.37	.....	36,782.57
Aggregate receipts.....	66,611,171.10	69,483,209.03	2,872,027.93	.....

^a Includes \$36,249 from legacies, on which the tax had accrued prior to the repeal of the act.
^b Includes \$3,384.68 from legacies, on which the tax had accrued prior to the repeal of the act.

COST OF COLLECTION.

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

Salaries and expenses of collectors of internal revenue, 1907.....	\$1,952,608.06
Miscellaneous expenses, internal-revenue service, 1907.....	75,761.97
Salaries and expenses of agents and subordinate officers of internal revenue, 1907.....	2,357,822.47
Paper for internal-revenue stamps, 1907.....	72,621.52
Punishment for violation of internal-revenue laws, 1907.....	97,339.05
Salaries, Office Commissioner of Internal Revenue, 1907.....	319,592.59
Total amount incurred.	4,875,745.66

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

Salaries and expenses of inspectors.....	\$15,668.53
Salaries of nine deputy collectors.....	1,986.23
Salaries of fourteen storekeepers ^a	5,672.00
Fees and expenses of four gaugers ^b	2,171.00
Salaries of office force.....	9,308.04
Office traveling expenses.....	1,621.05
Laboratory supplies.....	5,790.67
Locks.....	406.63
Paper for denaturalized alcohol stamps.....	409.61
Gauging instruments.....	233.00
Total amount expended.	43,266.76

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1909, as follows:

Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers.....	\$328,380.00
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 messengers and janitors in internal-revenue offices.....	2,075,000.00
Salaries and expenses of agents and subordinate officers of internal revenue: For salaries and expenses of 40 revenue agents provided for by law, and fees and expenses of gaugers, salaries and expenses of storekeepers and storekeeper-gaugers, and for miscellaneous expenses.....	2,500,000.00
Miscellaneous expenses, Internal-Revenue Service: For rent of offices outside of the District of Columbia, telephone service, and other miscellaneous expenses incident to the collection of internal revenue.....	120,000.00
Withdrawal of denaturalized alcohol, acts of June 7, 1906, and March 2, 1907.....	250,000.00
Paper for internal-revenue stamps: For paper for internal-revenue stamps, including freight.....	80,000.00
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.....	125,000.00
Total.	5,478,380.00
Salaries, Office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter.....	3,400.00

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

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

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1909, the sum of \$328,380 as salaries for the following officers, clerks, and employees in this Bureau:

1 Commissioner of Internal Revenue.....	\$6,000.00
1 Deputy Commissioner.....	4,000.00
1 Deputy Commissioner.....	3,600.00
1 chemist.....	2,500.00
1 first assistant chemist.....	1,860.00
1 second assistant chemist.....	1,620.00
1 third assistant chemist.....	1,500.00
1 fourth assistant chemist.....	1,200.00
2 heads of divisions, at \$2,500 each.....	5,000.00
6 heads of divisions, at \$2,250 each.....	13,500.00
1 superintendent of stamp vault.....	2,000.00
1 private secretary.....	1,800.00
29 clerks of class 4.....	52,200.00
24 clerks of class 3.....	38,400.00
36 clerks of class 2.....	50,400.00
36 clerks of class 1.....	43,200.00
Additional to one clerk as disbursing clerk.....	200.00
31 clerks, at \$1,000 each.....	31,000.00
44 clerks, at \$900 each.....	39,600.00
4 messengers, at \$840 each.....	3,360.00
17 assistant messengers, at \$720 each.....	12,240.00
20 laborers, at \$600 each.....	13,200.00
	328,380.00

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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 manufacturers, as provided by the act of August 5, 1882.

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the following scale, with the qualifications that if the actual collections 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. Stats.)

OFFICIAL FORCE.

At the close of the fiscal year ended June 30, 1907, 258 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$319,592.59, which does not include office force paid from the appropriation "Withdrawal of denaturalized alcohol," from which was paid \$9,308.04, covering salaries of 12 employees.

The force connected with this Bureau during the fiscal year which ended June 30, 1907, in the various districts throughout the United States, as reorganized under the Executive order of May 21, 1887, was 66 collectors, who received per annum salaries and commissions as follows:

Number.	Salary.	Number.	Salary.
49.....	\$4,500.00	1.....	\$3,558.37
1.....	4,375.00	1.....	3,500.00
1.....	4,323.84	1.....	3,472.02
1.....	4,250.00	1.....	3,375.00
1.....	4,125.00	1.....	3,356.27
1.....	4,047.83	1.....	3,315.33
2.....	3,750.00	1.....	3,001.71
1.....	3,657.35	2.....	3,000.00

There were also employed 1,126 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
33.....	\$2,000	263.....	\$1,200	43.....	\$600
3.....	1,900	3.....	1,150	14.....	500
39.....	1,800	148.....	1,100	5.....	480
8.....	1,700	143.....	1,000	8.....	400
26.....	1,600	3.....	950	3.....	360
1.....	1,550	70.....	900	21.....	300
40.....	1,500	1.....	850	4.....	200
5.....	1,450	24.....	800	1.....	100
137.....	1,400	3.....	750	3.....	60
4.....	1,350	4.....	720		
58.....	1,300	8.....	700		

There were also employed in the offices of the different collectors 133 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
2.....	\$1,000	5.....	\$1,150	1.....	\$780
4.....	1,000	11.....	1,100	2.....	750
10.....	1,000	18.....	1,000	1.....	700
6.....	1,000	23.....	900	3.....	600
38.....	1,000	9.....	800		

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

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$900	3.....	\$480	1.....	\$360
1.....	720	1.....	400	2.....	300
5.....	600				

STOREKEEPERS, GAUGERS, ETC.

There were also employed 189 gaugers, who received fees not to exceed \$5 per day; 71 storekeepers, whose pay did not exceed \$4 per day; 1,931 storekeeper-gaugers, whose pay ranged from \$2 to \$5 per day; and 6 distillery surveyors. All the employees 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, 1906 AND 1907.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1906.	1907.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.	\$1,959,807.28	\$2,193,057.07	\$233,249.79	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.	135,000,104.21	147,550,281.56	12,550,177.35	.....
Rectifiers (special tax).	314,302.91	323,546.42	9,183.51	.....
Wine made in imitation of champagne, and liquors produced by being rectified, etc.	7.20	5,407,981.31	5,311,043.63	\$7.20
Retail liquor dealers (special tax).	600,326.63	634,603.15	34,276.52	90,937.08
Manufacturers of stills (special tax).	1,391.06	1,137.53	.....	254.13
Stills and worms manufactured (special tax).	3,456.67	2,780.00	.....	676.67
Stamps for distilled spirits intended for export.	2,345.25	4,691.35	2,346.10	.....
Case stamps for distilled spirits bottled in bond.	98,272.00	188,164.60	89,892.60	.....
Grape brandy used in the fortification of sweet wines.	.....	121,596.58	121,596.58	.....
Total.	143,394,055.12	156,336,901.89	12,942,846.77	.....
TOBACCO.				
Cigars weighing more than 3 pounds per thousand.	21,524,415.67	22,470,434.38	946,018.71	.....
Cigars weighing not more than 3 pounds per thousand.	483,768.41	622,152.05	138,383.64	.....
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound.	3,371,972.43	4,671,500.16	1,299,527.73	.....
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.	356,977.54	446,255.47	89,277.93	.....
Cigarettes weighing more than 3 pounds per thousand.	28,481.07	45,477.68	16,996.61	.....
Snuff.	1,362,452.31	1,404,071.79	41,619.48	.....
Tobacco, chewing and smoking.	21,294,929.95	22,151,178.16	856,248.21	.....
Total.	48,422,997.38	51,811,069.09	3,388,072.31	.....
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.	54,651,636.63	58,546,116.60	3,894,474.00	9,924.96
Brewers (special tax).	162,637.57	152,712.61	.....	.....
Retail dealers in malt liquors (special tax).	311,698.04	318,277.54	6,579.50	.....
Wholesale dealers in malt liquors (special tax).	515,380.32	530,717.34	34,331.02	.....
Total.	55,641,858.56	59,507,918.18	3,925,959.62	.....

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1906 AND 1907—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease,
	1906.	1907.		
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.	\$255,102.71	\$515,246.60	\$260,143.89	.....
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.	126,489.08	159,590.96	33,101.88	.....
Oleomargarine imported from foreign countries.	.....	.....	.....	.....
Manufacturers of oleomargarine (special tax).	23,005.90	27,619.85	4,613.95	.....
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).	30,462.00	38,622.48	8,160.48	.....
Retail dealers in oleomargarine free from artificial coloration (special tax).	67,243.09	70,077.00	11,833.91	.....
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).	7,920.00	8,006.67	86.67	.....
Wholesale dealers in oleomargarine free from artificial coloration (special tax).	59,815.15	59,477.75	.....	\$337.40
Total.	570,037.93	887,641.31	317,603.38	.....
FILLED CHEESE.				
Filled cheese, domestic and imported.	40	2,814.29	2,813.89	.....
Manufacturers of filled cheese (special tax).	.....	600.00	600.00	.....
Retail dealers in filled cheese (special tax).	1.00	.....	.....	1.00
Wholesale dealers in filled cheese (special tax).	.....	.....	.....	.....
Total.	1.40	3,414.29	3,412.89	.....
MIXED FLOUR.				
Per barrel of 196 pounds, or more than 98 pounds.	77.32	66.14	.....	11.18
Half barrel of 98 pounds, or more than 49 pounds.	1,079.35	1,609.06	529.71	.....
Quarter barrel of 49 pounds, or more than 24½ pounds.	114.60	132.50	17.90	.....
Eighth barrel of 24½ pounds or less.	386.46	242.05	.....	143.91
Manufacturers, packers, or repackers of mixed flour (special tax).	909.50	672.00	.....	237.50
Total.	2,567.23	2,722.23	155.02	.....
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc.	2,051.50	6,658.00	4,807.10	.....
Manufacturers of adulterated butter (special tax).	5,254.93	5,125.00	.....	129.93
Retail dealers in adulterated butter (special tax).	242.00	.....	.....	242.00
Wholesale dealers in adulterated butter (special tax).	1,710.00	760.00	.....	950.00
Total.	9,258.43	12,743.60	3,485.17	.....
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc.	135,049.57	159,379.10	24,333.53	.....
Manufacturers of process or renovated butter (special tax).	3,037.52	2,416.60	.....	620.93
Total.	138,078.09	161,795.70	23,717.70	.....
BANKS, BANKERS, ETC.				
Bank circulation.	.....	.....	.....	.....
Notes of persons.	.....	.....	.....	.....
State banks, towns, cities, etc., paid out.	.....	.....	.....	.....
Total.	56.10	.....	.....	56.10
				56.10

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1906 AND 1907—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1906.	1907.		
MISCELLANEOUS.				
Opium.				
Playing cards.	\$480,347.26	\$572,714.48	\$83,367.22	
Penalties.	283,991.62	253,632.43		\$30,339.19
Collections not otherwise herein provided for.	150,494.88	a 53,548.94		96,945.94
Total.	923,833.76	879,915.85		43,917.91
Aggregate receipts.	249,102,738.00	269,664,022.85	20,561,284.85	

^a Includes \$49,515.29 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 as follows:

Articles taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1906.	1907.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries. galss.				
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries. bottles (pint) no.	1,781,643	1,993,688	212,045	
Fermented liquors bbls.	122,732,822	134,142,074	11,409,252	
Wine made in imitation of champagne, etc. bottles (pint) no.	54,651,637	58,546,111	3,894,474	72
Cigars weighing more than 3 pounds per thousand. no.	7,174,805,223	7,490,144,793	315,339,570	
Cigars weighing not more than 3 pounds per thousand. no.	895,867,426	1,152,133,426	256,266,000	
Cigarettes weighing not more than 3 pounds per thousand. no.	3,783,266,213	a 5,151,862,130	1,368,595,917	
Cigarettes weighing more than 3 pounds per thousand. no.	9,493,690	15,159,227	5,665,537	
Snuff. lbs.	22,707,538	23,401,196	693,658	
Tobacco, chewing and smoking. lbs.	354,915,499	369,186,303	14,270,804	
Oleomargarine. lbs.	53,146,659	b 68,988,850	15,842,191	
Filled cheese. lbs.	c 5	d 281,429	281,424	
Adulterated butter. lbs.	20,515	68,586	48,071	
Process or renovated butter. lbs.	54,016,228	63,751,640	9,735,412	

^a Includes 4,325,463,111, at \$1.08, and \$26,399,019, at 54 cents per M.

^b Includes 3,152,466, at 10 cents, and 63,836,384, at one-fourth of 1 cent per pound.

^c Imported at 8 cents per pound.

^d Domestic at 1 cent per pound.

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, 1907.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama.	Joseph O. Thompson.	\$456,783.24
District of Arkansas.	Frank W. Trufer.	122,086.65
First California.	John C. Lynch.	4,915,680.66
Fourth California.	Henry C. Bell.	620,815.75
District of Colorado.	Frank W. Howbert.	732,637.63
District of Connecticut.	W. Frank Kinney.	1,801,350.00
District of Florida.	Joseph E. Lee.	1,192,580.91
District of Georgia.	Henry A. Rucker.	632,446.98
District of Hawaii.	Roy H. Champlain.	48,273.96
First Illinois.	Henry L. Hertz.	7,839,206.63
Fifth Illinois.	Percival G. Remnick.	35,577,448.10
Eighth Illinois.	Frank L. Smith.	16,940,619.88
Thirteenth Illinois.	Walter S. London.	498,864.96
Sixth Indiana.	Elam H. Neal.	11,904,990.15
Seventh Indiana.	John R. Bonnell.	18,370,181.95
Third Iowa.	Archibald C. Smith.	324,454.98
Do.	Michael Tobin.	102,020.50
Fourth Iowa.	Harry O. Weaver.	551,621.75
District of Kansas.	James M. Simpson.	349,375.31
Second Kentucky.	Edward T. Franks.	2,500,921.44
Fifth Kentucky.	Joseph A. Craft.	15,654,191.22
Sixth Kentucky.	George W. Lieberth.	3,700,637.67
Seventh Kentucky.	Samuel J. Roberts.	5,509,779.93
Eighth Kentucky.	J. Sherman Cooper.	2,859,388.19
District of Louisiana.	William E. Howell.	3,953,828.18
Do.	Edward J. Seyburn.	1,078,800.81
District of Maryland.	Phillips Lee Goldsborough.	7,273,191.83
Third Massachusetts.	James D. Gill.	3,947,187.98
First Michigan.	David Maginnity.	4,531,997.21
Fourth Michigan.	Samuel M. Lemon.	802,811.31
District of Minnesota.	Frederick von Baumhause.	1,716,680.81
First Missouri.	Edmund B. Allen.	8,453,507.02
Sixth Missouri.	Charles W. Roberts.	775,171.88
District of Montana.	Charles G. Burton.	298,944.18
District of Nebraska.	Edward H. Callister.	616,074.76
District of New Hampshire.	Elmer B. Stephanson.	2,608,063.99
First New Jersey.	Edgar O. Crossman.	405,391.16
Fifth New Jersey.	Isaac Moffett.	401,082.41
District of New Mexico.	H. C. H. Herold.	6,474,477.94
First New York.	Henry F. Bardshar.	106,309.12
Second New York.	Edward B. Jordan.	9,182,601.07
Third New York.	Charles W. Anderson.	4,337,940.47
Fourteenth New York.	Ferdinand Eidman.	9,005,371.52
Twenty-first New York.	John Q. Ward.	5,639,942.53
Twenty-eighth New York.	Peter E. Garlick.	1,997,822.78
Fourth North Carolina.	Archie D. Sanders.	2,400,963.23
Fifth North Carolina.	Edward C. Duncan.	2,491,708.21
Do.	Herschel S. Harkins.	61,607.75
District of North and South Dakota.	George H. Brown.	2,320,625.22
Tenth Ohio.	Herman Eierman.	176,566.60
Eleventh Ohio.	Harman F. Cellazies.	16,690,702.78
Eighteenth Ohio.	George H. Waldorf.	1,634,741.48
District of Oregon.	David H. Moore.	1,268,763.49
First Pennsylvania.	Frank McCord.	9,233,771.15
Ninth Pennsylvania.	William McCoach.	7,025,628.68
Twelfth Pennsylvania.	Henry J. Hershey.	3,306,568.57
Twenty-third Pennsylvania.	Griffith T. Davis.	1,752,884.90
District of South Carolina.	Daniel B. Heiner.	10,642,916.11
Second Tennessee.	Micah J. Jenkins.	256,167.09
Fifth Tennessee.	Edward E. Butler.	911,168.54
Third Texas.	Ernest Coldwell.	1,524,871.70
Fourth Texas.	Webster Flanagan.	602,095.61
Second Virginia.	Philemon B. Hunt.	187,885.84
Sixth Virginia.	Marion K. Lowry.	3,500,361.36
District of Washington.	Louis P. Summers.	1,249,922.58
District of West Virginia.	Benjamin D. Crocker.	1,946,488.29
First Wisconsin.	William E. Glasscock.	1,399,013.89
Second Wisconsin.	Henry Fink.	7,550,679.48
Do.	James G. Monahan.	818,182.51
Do.	Frank R. Bentley.	156,662.81
Aggregate collections.		269,664,022.85

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, 1907.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.	\$456,783.24	Nebraska.	\$2,698,063.99
Arkansas.	122,080.65	New Hampshire ^h .	495,501.16
California ^a .	5,536,796.41	New Jersey.	6,876,160.35
Colorado ^b .	732,637.63	New Mexico ^c .	106,469.12
Connecticut ^e .	1,801,359.00	New York.	32,353,647.70
Florida.	1,192,550.91	North Carolina.	4,880,061.18
Georgia.	632,440.98	North and South Dakota.	170,566.60
Hawaii.	48,273.96	Ohio.	21,824,068.60
Illinois.	54,856,141.97	Oregon.	378,428.45
Indiana.	29,675,182.10	Pennsylvania.	22,727,998.26
Iowa.	977,506.23	South Carolina.	256,197.69
Kansas ^d .	342,375.31	Tennessee.	2,436,040.24
Kentucky.	28,444,438.38	Texas.	790,493.45
Louisiana ^e .	5,032,688.99	Virginia.	4,756,283.94
Maryland ^f .	7,273,136.83	Washington ^j .	1,046,238.29
Massachusetts.	3,917,187.98	West Virginia.	1,396,013.89
Michigan.	5,334,808.52	Wisconsin.	8,525,153.20
Minnesota.	1,716,549.81		
Missouri.	9,227,623.08		
Montana ^g .	616,074.76	Total.	269,664,022.85

^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.^j 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, 1907.

State, Territory, etc.	Amount collected.	State, Territory, etc.	Amount collected.
Alaska.	\$18,544.16	Montana.	\$328,112.81
Arizona.	61,865.46	Nevada.	74,175.55
California.	5,462,620.86	New Hampshire.	416,722.18
Colorado.	686,704.18	New Mexico.	44,603.66
Connecticut.	1,125,325.82	North Dakota.	51,388.26
Delaware.	158,803.88	Oklahoma.	103,567.66
District of Columbia.	344,569.71	Rhode Island.	676,033.18
Idaho.	94,731.55	South Dakota.	116,178.34
Indian Territory.	15,891.95	Utah.	193,290.40
Kansas.	222,915.76	Vermont.	18,105.79
Louisiana.	5,008,301.50	Virginia.	^a 4,757,397.62
Maine.	60,763.19	Washington.	1,027,694.13
Maryland.	6,768,589.55	Wyoming.	45,873.45
Mississippi.	24,387.49		

^a Includes \$1,113.69 collected in the counties of Accomac and Northampton, which are attached to the collection district of Maryland.

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended—		
June 30, 1907.		\$269,664,022.85
June 30, 1906.		249,102,738.00
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

ASSESSMENT DIVISION.

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 distilled spirits, fermented liquors, tobacco, snuff, cigars, cigarettes, and playing cards in bond; to the exportation of distilled spirits, tobacco, cigars, cigarettes and stills, with benefit of drawback, 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, 1907.

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 collection district, during the fiscal year ended June 30, 1907:

State or Territory.	Amount.	State or Territory.	Amount.
Alabama.	\$23,796.56	Montana, Idaho, and Utah.	\$7,661.43
Arkansas.	15,570.85	Nebraska.	9,232.12
California and Nevada.	169,736.45	New Hampshire, Maine, and Vermont.	11,327.23
Colorado and Wyoming.	8,070.11	New Jersey.	8,912.89
Connecticut and Rhode Island.	21,261.07	New Mexico and Arizona.	6,830.07
Florida.	5,057.42	New York.	41,775.22
Georgia.	67,861.55	North Carolina.	150,530.48
Hawaii.	2,204.54	North and South Dakota.	16,365.40
Illinois.	59,410.08	Ohio.	19,548.19
Indiana.	9,894.27	Oregon.	4,908.88
Iowa.	22,092.79	Pennsylvania.	64,212.09
Kansas, Indian Territory, and Oklahoma.	19,169.14	South Carolina.	33,850.74
Kentucky.	66,714.77	Tennessee.	53,552.71
Louisiana and Mississippi.	27,719.21	Texas.	11,299.84
Maryland, Delaware, and District of Columbia.	16,218.13	Virginia.	56,250.45
Massachusetts.	20,097.67	Washington and Alaska.	19,194.94
Michigan.	14,675.30	West Virginia.	8,572.95
Minnesota.	11,849.92	Wisconsin.	447,116.60
Missouri.	61,810.63	Total.	1,614,352.69

2. BY ARTICLES AND OCCUPATIONS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1906, and June 30, 1907, 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, 1907.	
	June 30, 1906.	June 30, 1907.	Increase over 1906.	Decrease from 1906.
Tax on deficiencies in production of distilled spirits.....	\$14,606.39	\$27,628.44	\$13,022.05	.....
Tax on excess of materials used in the production of distilled spirits.....	1,160.59	938.08	.....	\$222.51
Tax on distilled spirits fraudulently removed or seized; also taxes overdue.....	886,444.24	388,016.93	498,427.31	.....
Tax on fermented liquors not paid by stamp.....	5,314.84	5,418.84	104.00	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped.....	26,890.38	34,075.90	7,185.52	.....
Tax on oleomargarine not paid by stamp.....	81,818.86	60,405.25	.....	21,413.61
Assessed penalties.....	187,284.07	192,490.93	5,206.86	.....
Tax on documentary stamps, Schedule A, etc.....	1,475.61	456.57	.....	1,019.04
Tax on circulation of banks, and others.....	50.10	.....	.....	50.10
Tax on filled cheese.....	40	.....	.....	40
Taxes on legacies and distributive shares.....	274,816.94	453,627.32	178,810.38	.....
Tax on mixed flour.....	291.12	209.79	.....	81.33
Tax on playing cards.....	6.40	32.70	.....	26.30
Tax on adulterated butter.....	4,718.50	29,162.20	24,443.70	.....
Tax on renovated butter.....	7.13	1.50	.....	5.63
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts, which have been collected; taxes previously abated; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of secretary and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58).....	300,499.94	283,651.86	.....	16,848.08
Special tax (licenses).....	133,625.44	138,236.38	4,610.94	.....
Total.....	1,919,010.95	1,614,352.69	233,409.75	538,068.01

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, 1907, are as follows:

One hundred and thirty-nine claims received from grain distillers.	
Amount of tax abated:	
On excess of material used.....	\$4,419.54
On deficiencies in the production of distilled spirits.....	99,748.54
Total.....	104,168.08
Twenty-six claims received from fruit distillers, amount of tax abated on deficiencies in production of distilled spirits.....	5,802.88
Total grain and fruit.....	109,970.96

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1906.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1906.

District.	Bourbon whisky.	Rye whisky.	Alecohol.	Rum.	46in.	High wine.	High proof pure, spiritual, or carbonic acid spirits.	Miscellaneous.	Aggregate.
Alabama.....	2,835.7	154.0	67,110.8	.....	.....	.....	82,926.2	.....	.....
Arkansas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
First California.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fourth California.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Colorado.....	1,311.7	2,678.1	15.3	11,735.4	418.9	205,957.9	4,972,223.8	7,511,937.2	104,662.4
Connecticut.....	92.7	.....	2,203.0	.....	.....	182,614.6	906,124.3	1,141,291.3	1,120.9
Georgia.....	127,219.4	2,134,894.3	30,778.5	1,408.2	1,720.4	121,226.2	101,831.5	176,752.9	1,311.7
Illinois.....	4,757.7	1,329.5	19,329.5	.....	.....	121,226.2	101,831.5	176,752.9	1,311.7
First Illinois.....	10,333.4	140.1	1,910.7	.....	.....	121,226.2	101,831.5	176,752.9	1,311.7
Fourteenth Illinois.....	47,779.4	136,062.3	95,104.2	1,630.9	.....	121,226.2	101,831.5	176,752.9	1,311.7
Sixth Indiana.....	31,121.4	486.1	1,074.4	.....	.....	121,226.2	101,831.5	176,752.9	1,311.7
Seventh Indiana.....	11,606,694.1	303,411.9	1,384.2	1,384.2	1,384.2	121,226.2	101,831.5	176,752.9	1,311.7
Second Kentucky.....	31,194,038.4	10,732,541.3	3,107,212.7	1,739.1	1,739.1	121,226.2	101,831.5	176,752.9	1,311.7
Third Kentucky.....	6,465,328.5	1,002,571.2	1,106,000.5	54.5	54.5	121,226.2	101,831.5	176,752.9	1,311.7
Fourth Kentucky.....	12,818,824.0	4,042,571.2	22,652,525.6	54.5	54.5	121,226.2	101,831.5	176,752.9	1,311.7
10,101,512.0	1,106,000.5	1,200.2	31,118.3	1,988,225.5	47,007.2	121,226.2	101,831.5	176,752.9	1,311.7
11,440.0	1,441.8	294,142.9	60,746.1	28,685.8	121,226.2	101,831.5	176,752.9	1,311.7	1,311.7
178,032.3	201,224.2	60,746.1	28,685.8	121,226.2	101,831.5	176,752.9	1,311.7	1,311.7	1,311.7
2.681.3	6,581.3	60,746.1	28,685.8	121,226.2	101,831.5	176,752.9	1,311.7	1,311.7	1,311.7
38,920.7	479.588.1	60,746.1	28,685.8	121,226.2	101,831.5	176,752.9	1,311.7	1,311.7	1,311.7
30,632.7	405,512.9	60,746.1	28,685.8	121,226.2	101,831.5	176,752.9	1,311.7	1,311.7	1,311.7
29,947.8	30,621.0	60,746.1	28,685.8	121,226.2	101,831.5	176,752.9	1,311.7	1,311.7	1,311.7
124,357.6	124,357.6	60,746.1	28,685.8	121,226.2	101,831.5	176,752.9	1,311.7	1,311.7	1,311.7

COMMISSIONER OF INTERNAL REVENUE.

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1906—cont'd.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, ETC.—Cont'd.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES—continued.									
First Ohio.	813,246.8	2,904,226.9	106,050.2	46,298.8	37,536.8	4,557,848.8	8,465,208.3		
Tenth Ohio.	1,926,301.4	281,278.3	2,070.0	6,305.5	11,140.0	12,859.2	2,239,954.4		
Eleventh Ohio.	41,440.6	32,317.1				12,065.2	85,822.9		
Eighteenth Ohio.	9,069.2	263,918.6					273,017.3		
First Pennsylvania.		5,559,379.6					6,486.0	5,565,865.6	
Ninth Pennsylvania.		2,289,280.6						2,289,280.6	
Twelfth Pennsylvania.		529,053.1						529,053.1	
Twenty-third Pennsylvania.		29,006,100.6			429.5		767,768.0	29,774,298.1	
South Carolina.		44,363.5					168,241.6	212,605.1	
Second Tennessee.							599,567.2	599,567.2	
Fifth Tennessee.							1,499,274.9	1,499,274.9	
Fourth Texas.							47.3	47.3	
Second Virginia.		351,452.8					19,217.1	19,217.1	
Sixth Virginia.		1,061.9					17,861.6	369,314.4	
Washington.							987.6	2,019.5	
West Virginia.	15,674.3	1,326,738.3					41,727.9	1,384,140.5	
First Wisconsin.	95,503.2	318,306.3	23,227.1	25,133.7		6,331.3	245,299.0	713,860.6	
Total.	108,595,386.5	88,855,637.7	487,314.8	1,164,420.2	264,481.9	938.9	1,047,312.3	24,328,331.0	224,743,823.3
GENERAL BONDED WAREHOUSES.									
First California.	302,752.7	102,837.8	861.2	938.3	7,317.8		27,780.3	532,488.1	
Colorado.	38,301.1	4,902.0					9,435.9	52,639.0	
Hawaii.	6,902.0							7,063.2	
Second Kentucky.	119,932.8				131.2			2,226.5	122,159.3
Fifth Kentucky.	382,047.5	46,605.5	162.8	20,664.0	585.6			24,914.7	474,980.1
Seventh Kentucky.	608,242.6							608,242.6	
Sixth Missouri.	65,248.4	38,830.7		2,464.7	714.8			29,338.4	136,597.0
Oregon.	23,225.5	6,782.9		188.3				967.1	31,163.8
Twenty-third Pennsylvania.		23,392.7						3,249.7	26,642.4
Total.	1,636,712.6	223,351.6	1,024.0	24,255.3	8,749.4			97,912.6	1,992,005.5
Grand total.	110,232,099.1	89,078,989.3	488,338.8	1,188,675.5	273,231.3	938.9	1,047,312.3	24,426,243.6	226,735,828.8
In warehouses July 1, 1905.	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

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, 1907.

{Quantities in taxable gallons.}

District.	Bourbon whisky.	Rye whisky.	Akohel.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alabama.								211,904.5	211,904.5
Arkansas.								24,600.0	24,600.0
First California.				359,674.3					1,517,402.2
Fourth California.								2,978.2	2,978.2
Colorado.								585.3	585.3
Connecticut.					438,086.1				110,771.7
Georgia.								358,708.3	358,708.3
First Illinois.	262,219.8	1,295,813.5	6,329,062.2	692,205.7	18,006.1	24,065,068.1	5,400,553.9	38,129,229.3	
Eighth Illinois.	7,217.0	3,944.3	1,438,152.0	43,770.1	282.3	7,633,818.3	1,015,010.1	10,142,104.1	
Sixth Indiana.	65,690.5	37,582.4	842,562.0	375,844.4	99,404.2	4,006,136.6	5,884,126.3	10,308,452.3	
Seventh Indiana.	31,975.8	8,452.5	824,080.0	163,453.8	6,311.1	12,719,698.3	2,713,034.1	16,477,611.3	
Fourth Iowa.	74,154.1				170.4			74,324.5	
Kansas.	6,573.0							6,573.0	
Second Kentucky.	4,885,912.6	88,192.2						4,974,104.8	
Fifth Kentucky.	15,545,895.4	2,498,496.2						18,148,956.1	
Sixth Kentucky.	1,699,695.3	695,374.1	1,391.9	168,319.7	900.7			1,354,481.0	3,910,332.7
Seventh Kentucky.	4,564,858.7	934,111.8						957,229.4	6,456,029.9
Eighth Kentucky.	4,488,625.7	177,860.0						4,606,494.7	
Louisiana.	53,140.4							4,405,357.0	
Maryland.		3,880,121.4						41,467.0	
Third Massachusetts.				1,095,238.2				41,467.0	
First Michigan.					1,836,288.3			4,024,912.8	
First Missouri.	39,734.7	1,732.3						1,908,953.2	
Sixth Missouri.	322,528.9	104,572.1						4,105,357.0	
Nebraska.	35,801.8	25,634.6	460,801.9					430,202.4	
New Hampshire.					17,798.9				
First New York.								17,798.9	
Fourteenth New York.								5,063,311.8	
Twenty-first New York.	8,702.9	107,365.1	283,245.1					2,808,473.9	
Fourth North Carolina.								768,697.7	
Fifth North Carolina.								72,244.8	
First Ohio.	275,946.8	785,807.7	420,895.1		585,584.9	735.1	1,628,228.2	5,977,889.5	11,675,107.3
Tenth Ohio.	978,715.8		5,314.4		11,494.0			53,008.4	746,532.6
Eleventh Ohio.	8,134.9	4,164.5							12,290.4
Eighteenth Ohio.	10,861.5	79,443.3							90,396.5

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

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, 1907—Continued.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First Pennsylvania.....	1,001,800.5	.....	.....	.....	.....	.....	.....	43,131.1	1,134,931.6
Ninth Pennsylvania.....	534,961.1	.....	.....	.....	.....	.....	.....	334,961.1	889,922.2
Twelfth Pennsylvania.....	381,696.5	.....	.....	.....	.....	.....	.....	381,696.5	381,696.5
Twenty-third Pennsylvania.....	8,262,925.3	.....	.....	852.5	.....	.....	118,528.2	8,412,316.0	101,123.7
South Carolina.....	2,140.1	.....	.....	.....	.....	.....	98,983.6	862,633.3	982,633.3
Second Tennessee.....	.....	.....	.....	.....	.....	.....	902,633.3	924,235.5	924,235.5
Fifth Tennessee.....	.....	.....	.....	.....	.....	.....	171,283.8	171,283.8	171,283.8
Second Virginia.....	194,288.6	.....	.....	.....	.....	.....	324,803.6	519,064.2	519,064.2
Sixth Virginia.....	241,275.0	.....	.....	.....	.....	.....	922.7	922.7	922.7
Washington.....	89,707.0	.....	537,586.6	.....	277,438.6	.....	9,959.8	261,679.6	261,679.6
West Virginia.....	16,344.8	241,170.7	16,123,379.1	2,022,407.4	2,947,687.7	124,935.4	87,071.4	1,105,201.6	2,173,235.9
First Wisconsin.....	33,090,791.1	23,560,195.7	16,173,614.0	1,730,101.8	2,323,289.2	179,312.7	40,926,733.3	24,194,410.9	145,666,125.1
Total.....	24,968,942.7	21,469,720.5	11,173,614.0	1,730,101.8	2,323,289.2	179,312.7	40,926,733.3	24,194,410.9	145,666,125.1
Deposited during the year ended June 30, 1906,.....	24,968,942.7	21,469,720.5	11,173,614.0	1,730,101.8	2,323,289.2	179,312.7	40,926,733.3	24,194,410.9	145,666,125.1

INCREASED PRODUCTION OF DISTILLED SPIRITS.

The quantity of distilled spirits (168,573,913.2 gallons) produced from materials other than fruit and deposited in distillery warehouses during the fiscal year ended June 30, 1907, is greater than the quantity so produced and deposited (145,666,125.1 gallons) during the fiscal year ended June 30, 1906, by 22,907,788.1 gallons.

The increase is distributed among the different kinds as known to the trade as follows:

Increase in the production of—	Gallons.
Bourbon whisky.....	8,121,848.4
Rye whisky.....	2,080,475.2
Alcohol.....	4,949,765.1
Rum.....	292,305.6
Gin.....	624,398.5
High-proof, pure, neutral, or cologne spirits.....	1,176,119.0
Miscellaneous.....	5,717,253.6
Total increase.....	22,962,165.4
Decrease in the production of—	
High wines.....	54,377.3
Net increase.....	22,907,788.1

DISTILLED SPIRITS DEPOSITED IN DISTILLERY AND SPECIAL BONDED WAREHOUSES DURING THE PAST THIRTY YEARS.

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Fiscal year ended June 30—	Special bonded warehouses.		Distillery warehouses.							Miscellaneous.	Total.
	Fruit brandy. ^a	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits. ^b			
1878.	178,544.0	6,405,520.0	2,834,119.0	10,277,725.0	1,003,376.0	364,963.0	10,412,985.0	11,108,023.0	4,096,342.0	56,281,597.0	
1879.	69,340.0	8,587,081.0	4,001,048.0	19,594,283.0	2,243,455.0	372,776.0	18,033,632.0	13,459,486.0	5,600,840.0	71,961,961.0	
1880.	129,086.0	15,414,148.0	6,341,991.0	21,631,009.0	2,439,301.0	394,668.0	15,210,389.0	20,657,975.0	8,265,789.0	90,484,356.0	
1881.	240,124.0	33,632,615.0	9,931,609.0	22,988,969.0	2,118,500.0	549,596.0	14,363,581.0	23,556,608.0	10,586,666.0	117,968,274.0	
1882.	381,825.0	29,575,667.0	9,224,777.0	15,201,671.0	1,704,084.0	569,134.0	10,962,379.0	27,871,293.0	10,744,156.0	106,234,986.0	
1883.	223,977.0	8,662,245.0	4,784,654.0	10,718,706.0	1,801,960.0	545,768.0	8,701,951.0	28,295,253.0	10,502,771.0	74,237,285.0	
1884.	206,732.0	8,896,832.0	5,089,958.0	12,385,229.0	1,711,158.0	641,724.0	6,745,688.0	28,538,680.0	11,426,470.0	75,636,471.0	
1885.	312,197.0	12,277,750.0	6,328,043.0	13,436,916.0	2,081,165.0	639,461.0	3,235,889.0	27,104,382.0	10,811,757.0	75,227,560.0	
1886.	329,679.0	19,318,819.0	7,842,540.0	11,247,877.0	1,799,952.0	656,607.0	2,396,248.0	26,538,581.0	10,543,756.0	80,674,059.0	
1887.	673,610.0	17,015,034.0	7,313,640.0	10,337,035.0	1,857,223.0	747,025.0	2,410,923.0	27,066,219.0	11,084,500.0	78,505,209.0	
1888.	864,704.0	7,463,609.0	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	8,749,768.0	10,939,135.0	1,471,054.0	1,029,968.0	1,029,495.0	30,439,354.0	13,738,952.0	90,310,868.0	
1890.	1,137,649.0	32,474,784.0	13,355,577.0	11,354,448.0	1,657,808.0	1,202,940.0	555,572.0	34,022,619.0	14,652,180.0	110,413,577.0	
1891.	1,223,725.0	29,931,415.0	14,345,389.0	12,260,821.0	1,784,312.0	1,293,874.0	1,007,070.0	35,356,126.0	19,983,382.0	117,186,114.0	
1892.	2,044,893.0	29,017,707.0	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	40,835,873.0	16,762,240.0	12,250,380.0	2,106,765.0	1,424,490.0	449,209.0	37,577,052.0	17,305,773.0	129,902,058.0	
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	126,506.0	35,377,115.0	14,434,336.0	90,535,781.0	
1895.	915,677.3	18,717,152.7	12,321,542.8	8,819,923.6	1,777,083.5	1,176,669.0	209,699.3	21,062,215.6	15,865,308.8	80,865,272.6	
1896.	1,301,183.3	16,935,862.4	9,153,066.6	9,900,188.0	1,490,227.6	1,008,375.7	198,298.6	25,564,738.3	22,187,832.7	87,889,891.3	
1897.	620,780.8	6,113,726.2	4,269,220.2	9,503,353.3	1,204,156.9	1,159,314.0	206,738.4	16,877,305.6	23,041,833.3	63,086,428.6	
1898.	918,246.7	13,439,458.9	8,818,240.0	11,672,794.8	1,340,546.5	1,267,579.5	174,124.4	20,613,205.3	23,436,264.0	81,680,400.1	
1899.	1,237,681.2	17,256,330.8	10,792,825.1	11,974,354.0	1,404,379.3	1,266,823.4	420,832.6	25,876,228.1	27,984,781.4	68,304,235.9	
1900.	1,498,208.9	19,411,829.1	14,296,508.1	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.	1,653,457.4	26,209,803.6	18,263,709.5	10,775,116.9	1,724,582.2	1,636,290.4	454,626.7	30,228,803.9	35,227,657.6	126,174,057.2	
1902.	2,073,141.0	20,336,250.2	21,687,221.0	11,483,304.7	2,202,047.3	1,752,280.5	341,222.4	37,429,734.2	33,491,341.1	130,696,542.9	
1903.	2,513,832.2	26,068,554.9	22,407,053.4	12,034,126.9	2,247,906.8	1,913,404.3	286,432.6	54,620,390.6	22,198,323.6	144,290,034.3	
1904.	1,710,218.1	20,247,089.2	18,371,344.7	11,486,082.4	1,801,179.0	2,110,215.9	309,990.2	37,997,506.1	21,988,544.5	136,022,170.1	
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	23,930,830.9	150,124,015.6	
1906.	1,516,309.4	24,968,942.7	21,469,720.5	11,173,614.0	1,730,101.8	2,323,289.2	179,312.7	59,626,733.3	24,194,410.9	147,182,434.5	
1907.	2,240,277.0	33,090,791.1	23,550,195.7	10,123,373.1	2,022,407.4	2,947,087.7	124,935.4	60,802,852.3	29,911,664.5	170,814,190.2	

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

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

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, 1907.

[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.	2,376.7							213,258.4	213,258.4
Arkansas.								31,358.9	33,735.6
First California.									1,480,227.0
Fourth California.								1,263.8	1,263.8
Colorado.								1,238.7	1,238.7
Connecticut.									123,031.8
Florida.	141.7								141.7
Georgia.	46.6	389.9						311,854.2	312,400.7
First Illinois.	45.4	427,112.3	3,181,447.4		696,847.3	17,493.1	23,472,021.6	4,136,955.6	31,931,922.7
Eighth Illinois.	2,063.9	2,138.5	1,306,062.3		43,770.1	281.4	7,646,102.6	314,845.3	9,375,294.1
Thirteenth Illinois.	4,067.8	114.0						470.8	4,082.6
Sixth Indiana.	6,115.5	47,805.2	500,564.7			375,844.3	98,885.8	5,152,471.3	9,242,027.5
Seventh Indiana.	24,147.8	11,000.1	658,304.9			160,983.0	6,288.6	12,646,016.0	15,805,410.8
Fourth Iowa.	4,550.0					27.8			4,577.8
Kansas.	17,997.8								17,997.8
Second Kentucky.	1,791,795.7	48,394.8						78,501.6	1,840,190.5
Fifth Kentucky.	7,669,186.6	1,399,766.5	627.8						9,148,082.5
Sixth Kentucky.	1,075,762.8	393,543.9	1,735.3	155,232.2	826.7			1,127,154.9	2,754,255.8
Seventh Kentucky.	1,847,992.4	445,937.8						6,886.9	2,300,877.1
Eighth Kentucky.	2,103,131.1	144,650.2						2,247,781.3	3,978.4
Louisiana.	58,492.4			970,770.1		87,431.1	2,298,569.6	3,461,630.1	3,505,052.2
Maryland.		3,375,824.8				50,997.9		78,229.5	848,995.4
Third Massachusetts.		781.7			771,533.0	76,680.7			1,292,808.9
First Michigan.				997,412.2				205,456.7	37,390.7
First Missouri.	35,158.2	2,232.5							
Sixth Missouri.	128,276.1	15,889.1						2,603.7	146,768.9
Montana.								3,978.4	3,978.4
Nebraska.	19,907.4	13,918.7	494,198.2		46,904.7		1,182,583.8	188,160.7	1,945,673.5
New Hampshire.					13,242.0				13,242.0
Fifth New Jersey.		759.4							759.4
First New York.				1,824,221.4		74,639.4		2,407,620.8	4,397,098.2

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DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907—continued.

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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, 1907—Continued.

ANNUAL REPORT OF THE

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES—continued.									
Fourteenth New York.....	20,367.0	276,686.9	198,926.3		345,796.0	86.6	1,858,376.8	80,341.6	2,780,581.2
Twenty-first New York.....	577.7	16,587.5			5,275.0	228.1		406,396.0	429,064.3
Twenty-eighth New York.....		2,117.1							2,117.1
Fourth North Carolina.....									79,368.0
Fifth North Carolina.....									79,368.0
First Ohio.....	179,318.0	574,235.7	391,703.4		572,062.2	755.1	3,607,375.0	5,284,543.4	10,609,992.8
Tenth Ohio.....	186,421.6	2,636.7	5,616.1		8,500.9		11,050.0	16,460.1	230,745.4
Eleventh Ohio.....	7,587.7	8,209.9						5,831.8	21,629.4
Eighteenth Ohio.....	5,457.6	77,911.1							83,368.7
First Pennsylvania.....		805,105.2							813,023.8
Ninth Pennsylvania.....		417,442.3							417,442.3
Twelfth Pennsylvania.....		74,359.7							74,359.7
Twenty-third Pennsylvania.....	4,471,244.0					820.0			157,004.9
South Carolina.....		4,055.5							4,629,069.5
Second Tennessee.....									160,000.8
Fifth Tennessee.....									164,117.3
Second Virginia.....									644,762.6
Sixth Virginia.....		140,102.4							644,762.6
Washington.....		373.2							670,031.6
West Virginia.....									161,809.8
First Wisconsin.....	12,518.4	188,153.3							161,809.8
	36,505.3	101,295.5	528,526.4		275,972.8				209,808.8
Total.....	15,240,159.2	13,491,766.8	11,535,860.4	940,007.2	2,945,741.9	124,018.7	59,730,237.5	23,630,169.5	127,637,961.2
GENERAL BONDED WAREHOUSES.									
First California.....	749,721.9	189,464.7	.3	15,489.3	18,145.3				94,723.7
Colorado.....	43,474.3	2,074.2							11,917.1
Hawaii.....	8,907.8	204.5				1,000.6			439.8
Second Kentucky.....	31,769.5								28,202.8
Fifth Kentucky.....	289,404.7	24,488.1			10,649.0	3,233.8			11,906.4
Seventh Kentucky.....	101,329.4								339,682.0
									101,329.4
Sixth Missouri.....	113,557.1	70,487.1		2,800.4					213,159.5
Oregon.....	36,688.1	8,800.1		257.5					23,586.3
Twenty-third Pennsylvania.....		12,001.3							20,650.1
Total.....	1,374,852.8	308,480.0	.3	29,256.2	23,439.7				204,785.8
Tax paid at distillery warehouses for bottling in bond.....	2,545,804.3	1,806,531.4							1,930,814.8
Total tax-paid withdrawals.....	19,160,816.5	15,606,778.2	11,535,860.7	909,263.4	2,908,181.6	124,018.7	59,730,237.5	23,935,910.1	134,031,066.7
Tax paid during the year ended June 30, 1906.....	16,082,305.6	13,139,163.7	10,890,964.3	894,851.6	2,364,800.8	177,735.3	58,746,515.0	20,321,576.8	122,617,943.1

INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (134,031,066.7 gallons) withdrawn from distillery and general bonded warehouses, including spirits tax paid for bottling in bond, during the fiscal year ended June 30, 1907, is greater than the quantity (122,617,943.1 gallons) so withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1906, by 11,413,123.6 gallons, the increase being distributed among the different kinds as known to the trade, as follows:

Increase in withdrawals of—	Gallons.
Bourbon whisky	3,078,510.9
Rye whisky	2,467,674.5
Alcohol	644,896.4
Rum	74,411.8
Gin	603,290.8
High-proof, pure, neutral, or cologne spirits	983,722.5
Miscellaneous	3,614,333.3
Total increase	11,466,840.2
Decrease in the production of—	
High wines	53,716.6
Net increase	11,413,123.6

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 upon reimportation, during the fiscal year ended June 30, 1907, was 166,619 proof gallons.

SPIRITS UPON WHICH TAX WAS PAID BY STAMP DURING THE FISCAL YEARS ENDED JUNE 30, 1906, AND JUNE 30, 1907.

	Fiscal year ended June 30—	
	1906.	1907.
Withdrawn, tax paid, from distillery warehouses	Gallons.	Gallons.
118,604,021.0	127,637,961.2	
Withdrawn, tax paid, from general bonded warehouses		1,639,814.8
2,439,452.1	4,458,290.7	
Withdrawn, tax paid, for bottling in bond		
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	228,790.0	106,648.0
Porto Rican rum tax paid by stamp	42,482.3	39,823.8
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	30,887.4	46,504.4
Fruit brandy, tax paid, withdrawn from special bonded warehouses	1,513,062.8	1,749,554.4
Fruit brandy, tax paid, at fruit distilleries	247,730.1	228,780.0
Total quantity of spirits tax paid	124,680,915.7	136,253,408.3

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, 1907.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
First Illinois		823.9		823.9
Fifth Illinois	61,981.2	579.8	62,561.0	
Eighth Illinois		22,598.5	22,598.5	
Sixth Indiana		25,684.2	25,684.2	
Second Kentucky	240,975.1	21,295.7		262,270.8
Fifth Kentucky	1,170,165.4	250,551.5	2,091.2	1,431,808.4
Sixth Kentucky	108,732.6	42,681.0	33,458.0	184,871.6
Seventh Kentucky	633,930.4	135,261.8		769,192.2
Eighth Kentucky	287,531.4	6,585.5		294,116.9
Maryland		34,732.0		34,732.0
Sixth Missouri	4,438.2	1,274.2		5,712.4
Nebraska	15,262.3	2,840.8		18,109.1
Twenty-first New York		6,175.9		6,175.9
First Ohio		69,601.4	15,214.6	84,816.0
Tenth Ohio	84,709.1	23,254.4		118,025.5
First Pennsylvania		13,085.7		13,083.7
Ninth Pennsylvania		651.1		651.1
Twenty-third Pennsylvania	1,108,160.4	359.6	1,108,529.0	
Elk Tennessee		145.0		145.0
West Virginia		9,392.8		9,392.8
Total	2,545,804.5	1,806,531.4	106,954.8	4,458,296.7
Withdrawn tax paid for bottling during the year ended June 30, 1906	1,330,820.9	1,071,519.7	37,441.5	2,439,452.1

WITHDRAWAL OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1907, BY SEASONS OF PRODUCTION.

The quantity of distilled spirits withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1907, by seasons of production is shown in the following statement:

[Quantities in taxable gallons, original gauge.]

Season and year of production.	In warehouses July 1, 1906, and produced during the fiscal year ended June 30, 1907.	Withdrawn during the year ended June 30, 1907.	Remaining in warehouses June 30, 1907.
Spring of 1898	30,371.5	30,371.5	
Fall of 1898	148,605.3	148,605.3	
Spring of 1899	2,218,363.0	2,148,650.2	70,242.8
Fall of 1899	601,692.9	357,487.2	304,475.7
Spring of 1900	3,518,191.6	1,616,940.4	1,901,242.2
Fall of 1900	1,272,872.6	532,462.2	740,410.4
Spring of 1901	11,847,218.4	5,014,903.4	6,833,315.0
Fall of 1901	3,109,925.5	1,336,888.0	1,773,037.5
Spring of 1902	18,233,405.7	7,627,586.8	10,624,818.9
Fall of 1902	5,709,213.8	2,532,289.8	3,176,924.0
Spring of 1903	32,043,598.6	10,668,826.6	21,374,772.0
Fall of 1903	5,934,706.9	1,831,226.5	5,103,477.4
Spring of 1904	30,102,237.1	5,608,242.1	24,493,995.0
Fall of 1904	9,122,219.3	1,248,972.3	7,873,247.9
Spring of 1905	42,815,763.5	4,060,390.1	37,855,364.4
Fall of 1905	11,112,463.7	1,782,436.7	9,329,987.0
Spring of 1906	47,835,829.3	5,316,624.4	41,516,204.9
Fall of 1906	65,003,067.3	50,624,840.4	14,378,226.9
Spring of 1907	103,370,845.9	45,481,761.1	58,089,084.8
Total	395,309,742.6	149,870,926.6	245,438,816.6

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, 1907.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Aleohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama.	454.4							2,347.6	2,347.6
Arkansas.			177.7				49.9	1,500.2	2,014.6
First California.									227.6
Fourth California.									52.1
Colorado.									6.2
Connecticut.		15.6			3,042.7				3,058.2
Florida.	48.5		178.5						
Georgia.								3,305.0	3,483.5
First Illinois.								3,061.0	3,061.0
Fifth Illinois.	.8	67,928.7	6,002.7		23.9	103.5	109,956.4	268,096.0	452,112.0
Eighth Illinois.	316.1	153.3	422.0			.9	38,710.0	26,854.4	66,456.7
Thirteenth Illinois.	544.2	26.1						181.2	751.5
Sixth Indiana.	1,119.6	8,600.1	127.6			1	608.4	15,381.9	153,936.0
Seventh Indiana.	3,257.2	1,454.4	395.6			13.6	22.5	72,750.3	38,988.6
Fourth Iowa.	275.0								275.0
Kansas.	1,834.4								1,834.4
Second Kentucky.	357,113.9	15,235.3							372,349.2
Fifth Kentucky.	1,805,663.5	366,886.8	5.0					11,390.3	2,183,945.6
Sixth Kentucky.	226,006.5	102,957.5	3.8	5,141.3				156,355.0	490,464.1
Seventh Kentucky.	599,760.0	162,038.3						1,069.9	762,877.2
Eighth Kentucky.	648,475.1	37,036.2							685,511.3
Louisiana.	10,167.7		812.7			.9			27,741.6
Maryland.		826,579.7				265.6		3,693.8	833,031.6
Third Massachusetts.		244.2		33,999.7	1,909.9			6,186.3	30,153.8
First Michigan.			240.7						280.6
First Missouri.	2,276.1	477.1							2,753.2
Sixth Missouri.	18,172.9	2,564.0							20,980.7
Montana.									624.7
Nebraska.	8,030.6	2,872.9	160.0			1.8		8,540.9	12,477.6
New Hampshire.				617.9					32,109.8
Fifth New Jersey.			286.8						617.9
First New York.				90.0				8,751.3	286.8
Fourteenth New York.	2,051.1	40,091.5		268.0				6,468.6	49,703.5

Twenty-first New York.	116.6	5,791.3				48.6		12,598.3	18,554.8
Twenty-eighth New York.		335.9							335.9
Fourth North Carolina.								1,500.6	1,500.6
Fifth North Carolina.								2,302.0	2,302.0
First Ohio.	28,106.2	137,696.0	128.1		52.6		16,573.9	200,588.3	388,145.1
Tenth Ohio.	40,901.0	8,937.4	18.3		76.7		90.0	345.8	50,459.2
Eleventh Ohio.		982.4	1,625.3					1,948.3	4,556.0
Eighteenth Ohio.	412.6	14,257.8							14,670.4
First Pennsylvania.		186,803.7						1,467.3	188,331.0
Ninth Pennsylvania.		88,417.4							88,417.4
Twelfth Pennsylvania.		13,209.3							13,209.3
Twenty-third Pennsylvania.	1,371,108.0				22.3			30,618.4	1,401,748.7
South Carolina.		570.2						5,994.1	6,564.3
Second Tennessee.								20,503.5	20,503.5
Fifth Tennessee.								64,075.6	64,075.6
Second Virginia.								1,033.2	1,033.2
Sixth Virginia.		14,752.8						1,652.5	16,405.3
West Virginia.	600.5	50,785.3						2,563.1	53,948.9
First Wisconsin.	4,447.8	12,400.0	461.7		582.6		157.9	8,949.2	26,989.2
Total.	3,761,253.7	3,542,377.3	9,300.9	30,758.9	5,902.7	783.9	290,637.5	1,047,924.6	8,698,038.5
GENERAL BONDED WAREHOUSES.									
First California.	167,347.7	45,974.9	47.5	540.3	76.1			17,351.8	231,338.3
Colorado.	11,432.8	491.5						1,236.3	13,160.6
Hawaii.	2,232.5	40.4						24.1	2,308.7
Second Kentucky.		8,921.0						1,013.7	9,934.7
Fifth Kentucky.	84,298.6	5,562.2		1,349.1	0.4			3,436.3	94,655.6
Seventh Kentucky.	13,944.1								13,944.1
Sixth Missouri.	24,963.6	17,765.0		178.0				3,702.9	46,609.5
Oregon.	8,267.5	2,182.9		25.4				1,701.3	12,177.1
Twenty-third Pennsylvania.		4,407.5						633.1	5,040.6
Total.	321,407.8	76,424.4	47.5	2,002.8	97.2			20,069.5	429,169.2
Grand total.	4,082,661.5	3,618,801.7	9,357.4	41,851.7	6,089.9	783.9	290,637.5	1,077,024.1	9,127,207.7
Lost by leakage during the fiscal year ended June 30, 1906.	3,274,301.4	2,976,494.2	11,276.8	43,221.1	4,915.4	1,054.8	326,259.1	847,469.6	7,484,902.4

INCREASE IN LEAKAGE ALLOWED.

The increase in leakage allowed during the fiscal year ended June 30, 1907, as compared with the fiscal year ended June 30, 1906, on withdrawals from distillery and general bonded warehouses is 1,742,215.3 gallons, and is distributed among the different kinds as known to the trade, as follows:

	Gallons.
Bourbon whisky	808,360.1
Rye whisky	642,307.5
Gin	1,174.5
Miscellaneous	329,554.5
 Total increase	 1,781,396.6
Decrease in leakage allowed on—	
Alcohol	1,919.4
Rum	1,369.4
High wines	270.9
High proof, pure, neutral or cologne spirits	35,621.6
 Total decrease	 39,181.3
Net increase	1,742,215.3

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

The quantity of distilled spirits (9,127,207.7 gallons) reported in the preceding table as lost by leakage or evaporation on withdrawals from distillery and general bonded warehouses is that portion of actual leakage in warehouses from packages withdrawn during the fiscal year ended June 30, 1907, 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 withdrawal.
1898	86,505,583.3	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	112,506,807.5	5,985,842.1	5.320+
1903	122,175,203.0	6,183,552.6	5.061+
1904	125,894,816.0	6,244,628.9	4.900+
1905	127,382,313.4	6,480,248.1	5.087+
1906	133,698,720.2	7,484,992.4	5.598+
1907	149,644,791.7	9,127,207.7	6.010—

COMMISSIONER OF INTERNAL REVENUE.

1. BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[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	100.0	.....	.....	.....	.....	2,632.9	21,532.9	24,667.8
Eight Illinois	289,678.5	2,027.8	.....	.....	.....	4,366.1	43.8	22,627.8
Southern Indiana	1,632.6	.....	.....	.....	.....	.....	.....	1,632.6
Second Kentucky	13,860.7	23,895.3	.....	.....	.....	.....	.....	37,766.2
Fifth Kentucky	13,295.2	260.4	.....	.....	.....	276.8	.....	13,561.4
Sixth Kentucky	6,160.3	1,374.5	.....	.....	.....	.....	.....	7,543.8
Seventh Kentucky	125,636.9	866.4	4,025.0	.....	.....	136.8	14,065.2	123,636.9
Louisiana	1,960.8	.....	945,958.4	.....	.....	.....	3,557.0	22,651.3
Third Massachusetts	123.0	124.3	140,813.3	.....	.....	.....	943,068.4	943,068.4
Sixth Missouri	.....	65,428.9	.....	.....	.....	5,430.3	.....	14,247.3
Fourteenth New York	.....	.....	.....	.....	.....	.....	76.3	10,813.3
Fifth Ohio	.....	157.3	.....	.....	.....	.....	65,428.9	65,428.9
First Pennsylvania	180.9	3,986.5	.....	.....	.....	.....	5,515.6	67.3
Twenty-third Pennsylvania	300.7	.....	.....	.....	.....	.....	186.9	186.9
West Virginia	.....	.....	.....	.....	.....	.....	3,988.5	3,988.5
Total	146,494.0	32,170.3	472,960.4	944,230.2	319.6	26,353.5	3,985.7	1,576,563.3
GENERAL BONDED WAREHOUSES.								
First California	278.7	34.8	.....	.....	.....	.....	.....	313.5
Fifth Kentucky	100.6	.....	.....	.....	.....	.....	.....	100.6
Total	478.3	34.8	.....	.....	.....	.....	.....	513.1
Withdrawn to be exported in bottles	6,823.5	2,680.6	422,680.4	944,230.2	319.6	26,353.5	4,018.8	9,566,692.6
Grand total	153,765.8	34,865.3	703,940.1	1,235.5	185,308.7	4,752.6	1,475,476.2	1,475,476.2
Withdrawn during the year ended June 30, 1906	143,101.7	28,057.3	348,841.3	703,940.1	1,235.5	185,308.7	4,752.6	1,475,476.2

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.....	1,832.4	70.4						886.1
Bahama Islands.....	1,426.7	611.4	210.6	416,236.7	6,524.6	4,386.1	70.4	423,789.4
Bermuda.....					1,382.8	2,432.9		3,815.7
Canada.....								6,459.1
China.....								77.0
Costa Rica.....	890.8	77.0						1,180.3
Cuba.....	41.2	370.5						41.2
Ecuador.....	1,221.1	1,054.1						888.736.1
England.....	1,307.7	108.4						376.1
France.....	120,880.8	26,283.4						150,444.8
Germany.....								1,047.4
Holland.....	671.5	4,025.9						18,982.0
Honduras.....								159.8
Ireland.....								44,842.5
Japan.....								34,711.4
Mexico.....	25,245.0	3,656.7						6,393.3
Nicaragua.....	250.1							
Norway.....								
Philippine Islands.....	33.6	1,375.0						33.6
Panama.....		628.4						1,475.0
Scotland.....		200.7						1,743.1
Spain.....		38.3						200.7
Switzerland.....		36.3						38.3
Total.....	153,795.8	34,895.3	422,980.4	944,239.2	319.6	26,353.5	4,018.8	1,586,602.6

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

DIFFERENT KINDS OF SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Fifth Illinois.....				134.6
Second Kentucky.....	1,920.4			1,920.4
Fifth Kentucky.....	1,500.8			2,870.0
Sixth Kentucky.....				107.2
Seventh Kentucky.....	1,900.3			2,300.3
Eighth Kentucky.....	1,352.0			1,352.0
First Ohio.....				33.1
Twenty-third Pennsylvania.....				768.6
Total.....	6,823.5			9,546.2
Total for the year ended June 30, 1906.....	3,369.5			4,326.4

INCREASE IN THE EXPORTATION OF DISTILLED SPIRITS.

The quantity of spirits (1,586,602.6 gallons) withdrawn from distillery and general bonded warehouses for exportation during the fiscal year ended June 30, 1907, is greater than the quantity (1,475,476.2 gallons) so withdrawn during the fiscal year ended June 30, 1906, by 111,126.4 gallons, the increase being distributed among the different kinds as known to the trade, as follows:

Increase in the exportation of—

	Gallons.
Bourbon whisky.....	10,694.1
Rye whisky.....	5,838.0
Alcohol.....	74,139.1
Rum.....	180,290.1

Total increase.....

270,961.3

Decrease in the exportation of—

Gin.....	55.9
High proof, pure, neutral or cologne spirits.....	159,045.2
Miscellaneous.....	733.8

Total decrease.....

159,834.9

Net increase in withdrawals for exportation.....

111,126.4

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, 1907.

[Quantities in taxable gallons.]						
District.	Bourbon whisky.	Rye whisky.	Alcohol.	High proof, pure, neutral, or cologne spirits.	Aggregate.	
DISTILLERY WAREHOUSES.						
First California.....			22,328.8	33,870.9	56,199.7	
Fifth Illinois.....			106,741.5	468,454.9	667,196.4	
Eighth Illinois.....			67,310.5	21,084.4	88,394.9	
Sixth Indiana.....			26,658.7	88.9	26,747.6	
Seventh Indiana.....			7,446.7		7,446.7	
Second Kentucky.....	188.4				188.4	
Fifth Kentucky.....		545.8			545.8	
Sixth Kentucky.....		571.1			571.1	
Seventh Kentucky.....	41.7				41.7	
Eighth Kentucky.....	102.2				102.2	
Louisiana.....			19,400.5	124,999.6	144,400.1	
Maryland.....			90.5		90.5	
First Michigan.....			44.7	92,509.0	92,613.7	
Nebraska.....			10,441.8		10,441.8	
First New York.....			205,292.3	102,097.7	307,390.0	
Fourteenth New York.....			1,939.2		1,939.2	
First Ohio.....			117,207.4		117,207.4	
First Wisconsin.....			5,633.3		5,633.3	
Total.....	422.3	1,116.9	682,535.9	843,165.4	1,527,240.5	
GENERAL BONDED WAREHOUSES.						
First California.....		197.1	2,297.7		2,494.8	
Fifth Kentucky.....	507.6				507.6	
Total.....	507.6	197.1	2,297.7		3,002.4	
Grand total.....	989.9	1,314.0	684,833.6	843,165.4	1,530,302.9	
Withdrawn during the year ended June 30, 1906.....	2,575.8	2,668.9	454,102.0	a 1,314,195.0	1,773,541.7	

a Includes 6.6 gallons of miscellaneous whisky.

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

The preceding table shows a decrease of distilled spirits withdrawn for scientific purposes and for the use of the United States of 243,238.8 gallons, as compared with the quantity withdrawn for the same purposes during the fiscal year ended June 30, 1906, as follows:

Decrease in the withdrawals of—	Gallons.
Bourbon whisky.....	1,585.9
Rye whisky.....	1,354.9
High proof, pure, neutral or cologne spirits.....	471,023.0
Miscellaneous.....	6.8
Total decrease.....	473,370.4
Increase in the withdrawals of—	
Alcohol.....	230,731.6
Net decrease.....	243,238.8

STATEMENT, BY DISTRICTS AND TAXABLE GALLONS, OF THE QUANTITY OF ALCOHOL WITHDRAWN FOR DENATURATION FROM DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

District.	Alcohol (taxable gallons).
Fifth Illinois.....	2,671,344.0
Sixth Indiana.....	245,493.7
Seventh Indiana.....	160,381.0
First Wisconsin.....	1,732.4
Total.....	3,084,950.8

STATEMENT SHOWING THE QUANTITY OF DENATURED ALCOHOL PRODUCED AT AND SHIPPED FROM DENATURING BONDED WAREHOUSES; ALSO ALCOHOL REDENATURED AT RESTORING AND REDENATURING PLANTS, DURING THE SIX MONTHS ENDED JUNE 30, 1907.

[Wine gallons.]				
Denaturing bonded warehouses.				
District.	Number in district.	Produced.	Shipped to manufacturers.	
		Completely denatured.	Specialty denatured.	Completely denatured.
Connecticut.....				
Fifth Illinois.....	4	1,231,139.80	314,468.81	105,507.19
Sixth Indiana.....	1	98,745.76	40,768.71	56,702.77
Seventh Indiana.....	1	67,569.94	27,177.97	10,489.39
First Ohio.....	1		405.66	
First Wisconsin.....	1			
Total.....	8	1,397,861.16	382,415.19	181,759.28

Denaturing bonded warehouses.				
Restoring and redenaturing plants.				
District.	Number in district.	Shipped to dealers and others.	Restored and completely denatured.	Restored and specialty denatured.
Wholesale dealers.	Retail dealers.	Others.		
Connecticut.....				
Fifth Illinois.....	1,087,400.05	2,920.58	143.10	1
Sixth Indiana.....	37,392.09	2,819.68	831.31	
Seventh Indiana.....	23,831.53	217.57	16,942.43	
First Ohio.....				
First Wisconsin.....	403.66			
Total.....	1,149,029.24	7,057.83	17,916.84	1

STATEMENT OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS DURING THE SIX MONTHS ENDED JUNE 30, 1907.

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[Quantities in wine gallons.]

District.	Manufacturers using completely denatured alcohol.				Manufacturers using specially denatured alcohol				Wholesale dealers.			Retail dealers.	
	Number in district.	Quantity received.	Recovered and restored on manufacturer's premises.	Shipped to restoring and redenaturing plants.	Number in district.	Quantity received.	Recovered and restored on manufacturers' premises.	Quantity used.	Number in district.	Received.	Sold and removed.	Number in district.	Received.
Alabama.....									6	1,010.61	390.68	68	890.80
Arkansas.....									2	240.47	240.47	22	432.11
First California.....	5	11,627.71			2				51	77,856.95	64,963.00	312	15,049.10
Fourth California.....	1	1,217.95							2	631.35	603.82	49	1,797.70
Colorado.....	1	853.54							8	6,566.03	5,052.82	56	2,590.96
Connecticut.....	62	61,379.18	383.18	30,930.64	2	6,192.53		4,491.11	37	109,101.81	90,459.03	227	11,664.39
Florida.....									2	342.66	342.66	15	627.02
Georgia.....	1	96.00							2	97.88	97.88	45	1,750.13
Hawaii.....									3	642.30	342.68	5	342.68
First Illinois.....	96	48,868.09			27	90,742.63		81,416.65	45	206,619.13	190,546.78	359	20,669.46
Fifth Illinois.....									7	58,145.46	52,939.94	85	1,951.59
Eighth Illinois.....	3								5	585.09	313.81	136	3,781.52
Thirteenth Illinois.....	1	2,597.79			1				1	47.51	47.51	17	241.01
Sixth Indiana.....	24	20,602.72			3	1,235.28		987.53	20	15,235.03	12,930.89	135	5,062.05
Seventh Indiana.....									4			68	1,591.45
Third Iowa.....	9	349.99			1				11	1,797.02	1,768.27	209	4,140.32
Fourth Iowa.....	1	29.28							15	3,118.09	1,805.47	182	3,888.25
Kansas.....					2	7,196.11		5,403.47	9	1,465.11	1,006.21	168	3,252.33
Second Kentucky.....					1				4			27	354.78
Fifth Kentucky.....					3	3,842.90		1,949.91	6	11,153.65	10,317.97	45	1,633.03
Sixth Kentucky.....									5			5	91.48
Seventh Kentucky.....	1								1			13	197.45
Eighth Kentucky.....												5	66.89
Louisiana.....	1								13	6,981.75	5,475.21	115	3,335.51
Maryland.....	16	8,862.04			4	1,411.40		1,165.58	16	31,829.37	24,450.66	119	5,072.03
Third Massachusetts.....	94	130,821.47	25,089.33	7,022.97	15	28,155.00		21,714.35	82	246,975.13	140,548.75	663	34,454.01
First Michigan.....	6	18,483.43			5	25,146.79		21,362.62	14	26,842.43	21,524.25	131	3,354.01
Fourth Michigan.....	18	13,725.97			1	481.70		481.70	14	13,783.66	10,417.07	120	2,967.25
Minnesota.....	5	3,420.81							17	37,011.34	30,443.88	156	6,205.69
First Missouri.....	14	2,127.32	5,179.78		5	5,021.61		2,295.28	8	41,047.26	38,331.87	36	2,381.14
Sixth Missouri.....									16	19,531.52	12,331.67	50	3,470.89
Montana.....									10	734.85	583.80	87	1,810.86
Nebraska.....	1	143.55							5	8,395.88	4,214.41	82	2,595.52
New Hampshire.....	15	5,834.76			1				24	10,967.45	9,377.40	452	12,362.58
First New Jersey.....	9	8,263.50							2			64	1,707.76
Fifth New Jersey.....	34	45,178.95			10	105,987.47		84,029.18	22	39,306.99	36,017.51	126	8,358.36
 New Mexico.....												1	382.48
First New York.....	33	33,371.76	322.29		5	14,729.55		9,300.66	11	3,205.35	2,592.21	202	5,337.48
Second New York.....	20	31,359.73			9	23,059.10		16,941.43	40	434,724.00	414,055.56	67	22,756.72
Third New York.....	13	16,753.88			8	11,073.56		9,643.68	11	8,541.93	8,392.98	164	13,356.07
Fourteenth New York.....	12	2,021.57			5				14	3,293.39	2,557.33	190	5,517.61
Twenty-first New York.....	14	7,782.98							12	17,642.70	15,631.21	156	5,417.77
Twenty-eighth New York.....	115	13,356.80			7	13,013.81	56,887.20	63,681.41	20	48,439.54	44,221.60	160	7,123.91
Fourth North Carolina.....	1	94.44			1				1	51.16	16.50	15	489.78
Fifth North Carolina.....									3	1,449.60	557.71	93	2,430.36
North and South Dakota.....					6	8,043.47		6,433.57	10	27,722.64	24,529.78	51	3,444.74
First Ohio.....	27	12,203.09							4	5,697.65	3,096.21	72	2,366.96
Tenth Ohio.....	3	1,559.40							5	1,366.19	1,058.19	34	1,130.81
Eleventh Ohio.....	4	831.73							19	31,952.00	27,821.00	181	6,268.00
Eighteenth Ohio.....	15	14,265.00							14	1,751.03	974.50	50	1,554.84
Oregon.....									37	109,870.14	94,585.70	173	14,422.04
First Pennsylvania.....	31	22,369.65		281.30	2				10	905.03	701.61	81	4,102.71
Ninth Pennsylvania.....	4	3,179.13							3			95	2,296.17
Twelfth Pennsylvania.....	5	2,486.75							14	15,002.37	11,395.84	49	2,855.48
Twenty-third Pennsylvania.....	5	5,916.97							3	146.67	146.67	29	973.19
South Carolina.....									5			16	501.53
Second Tennessee.....	2	105.10							2	356.07	251.83	29	1,421.17
Fifth Tennessee.....									5			48	1,857.92
Third Texas.....									2	452.40	310.98	21	566.64
Fourth Texas.....									3	244.87	244.87	10	404.42
Second Virginia.....	1	196.99			3	1,869.67		867.97	3	124.37	124.37	26	1,118.09
Sixth Virginia.....									1				
Washington.....									15	15,017.52	5,628.25	107	3,039.18
West Virginia.....	2	567.98							2	479.77	242.73	19	1,293.57
First Wisconsin.....	50	30,400.00			1	475.45		333.51	12	17,028.51	14,056.65	262	8,765.03
Second Wisconsin.....	2	426.36							23	533.62	280.10	180	4,099.04
Total.....	777	583,832.97	30,974.58	38,234.91	130	348,578.12	56,887.20	332,490.61	784	51,724,062.30	1,441,360.68	7,038	295,670.19

a Including alcohol received from wholesale dealers.

b Including alcohol received from other dealers.

COMMISSIONER OF INTERNAL REVENUE.

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

DIFFERENT KINDS OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907, FOR TRANSFER TO MANUFACTURING WAREHOUSES.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.							
First California			1,417.0		5,455.5	6,872.5	
Fifth Illinois				118,422.7		118,422.7	
Eighth Illinois					443.4	443.4	
Sixth Indiana					484.5	4,657.9	5,142.4
Seventh Indiana					38,279.5	1,476.8	39,756.3
Second Kentucky	1,157.3	59.3				1,157.3	
Fifth Kentucky	389.1					448.4	
Eighth Kentucky	1,497.7					1,497.7	
Maryland			21,630.4			21,630.4	
Twenty-first New York				31,364.4		31,364.4	
First Ohio					9,392.2	4,434.5	16,514.2
First Pennsylvania			2,374.0				2,374.0
Ninth Pennsylvania						630.0	
Twenty-third Pennsylvania						2,256.5	
West Virginia			2,256.5			175.2	532.5
Total	3,044.1	27,307.5	8,539.0	31,364.4	172,477.8	10,744.4	253,477.2
GENERAL BONDED WAREHOUSES.							
First California	8,700.3	13,209.8		44.3		9,229.4	31,183.8
Grand total	11,744.4	40,517.3	8,539.0	31,408.7	172,477.8	19,973.8	284,661.0
Withdrawn during the fiscal year ended June 30, 1906	7,985.7	39,267.1	53,217.0	31,914.8	192,821.0	21,561.2	346,766.8

^a Includes 261.7 gallons of gin and 332.8 gallons of high wines.

DECREASED WITHDRAWALS FOR TRANSFER TO MANUFACTURING WAREHOUSES.

As compared with the transfers in the fiscal year ended June 30, 1906, the above table shows a decrease of 62,105.8 gallons in the quantity transferred to manufacturing warehouses, distributed among the different kinds as known to the trade, as follows:

Decrease in the withdrawals of—	Gallons.
Alcohol	44,678.0
Rum	506.1
Gin	261.7
High wines	332.8
High proof, pure, neutral, or cologne spirits	20,943.2
Miscellaneous	992.9
Total decrease	67,114.7
Increase in the withdrawals of—	
Bourbon whisky	3,758.7
Rye whisky	1,250.2
Total increase	5,008.9
Net decrease	62,105.8

DISTILLED SPIRITS LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Gin.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama						1,177.4	1,177.4
Arkansas						327.0	327.0
Colorado						.4	.4
Georgia						6,363.7	6,363.7
Fifth Illinois						190.3	190.3
Thirteenth Illinois			2.1				2.1
Sixth Indiana						88.0	133.8
Seventh Indiana							.1
Kansas							3.9
Second Kentucky							34.6
Fifth Kentucky							2,326.3
Sixth Kentucky							49,712.5
Seventh Kentucky							147,696.0
Eighth Kentucky							6.7
Louisiana							207.5
Maryland							7.2
Third Massachusetts							1.7
Twenty-first New York							.1
First Ohio							1,747.0
First Pennsylvania							1,747.0
Ninth Pennsylvania							162.8
Twenty-third Pennsylvania							4.7
Second Tennessee							52.8
Fifth Tennessee							103.9
Second Virginia							104.8
Sixth Virginia							16,404.1
West Virginia							1,474.4
First Wisconsin							6,391.6
Total	83,369.0	21,405.8		2.5	.1	80,927.9	185,855.4
GENERAL BONDED WAREHOUSES.							
Sixth Missouri							.1
Grand total	83,369.0	21,465.9		2.5	.1	80,927.9	185,855.5
Total for the year ended June 30, 1906	270.2	665,234.6		42.0		.3	685,035.2

^a Includes 606.7 gallons of rum.

ANNUAL REPORT OF THE
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, 1907.

[Quantities in taxable gallons.]

District.	Fire.	Seized.	Stolen.	Errors in gauge.	Leaked and other casualty.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama		1,177.4				1,177.4
Arkansas	273.9			5.9	47.2	227.0
Colorado		6,363.5		.4		.4
Georgia				.2		6,363.7
Fifth Illinois	47.5			.8	142.0	190.3
Thirteenth Illinois				2.1		2.1
Sixth Indiana					133.8	133.8
Seventh Indiana				.1		.1
Kansas				3.9		3.9
Second Kentucky				34.6		34.6
Fifth Kentucky				45.9	2,280.4	2,326.3
Sixth Kentucky	147,581.3			64.6	50.1	147,696.0
Seventh Kentucky				6.7		6.7
Eighth Kentucky		64.7		21.7	121.1	207.5
Louisiana				7.2		7.2
Maryland				1.7		1.7
Third Massachusetts				.1		.1
Twenty-first New York				.1		.1
Fourth North Carolina	1,044.4	702.6				1,747.0
Fifth North Carolina	136.8			26.0		162.8
First Ohio				4.7		4.7
First Pennsylvania				5.0	47.8	52.8
Twenty-third Pennsylvania				58.7	45.2	103.9
Second Tennessee				54.6	45.6	104.8
Fifth Tennessee				16,339.2		16,404.1
Second Virginia				1,474.4		1,474.4
Sixth Virginia				6,391.4		6,391.6
West Virginia	929.2					929.2
First Wisconsin					1.2	1.2
Total	148,831.9	32,927.1	821.9	313.4	2,961.1	185,855.4
GENERAL BONDED WAREHOUSES.						
Sixth Missouri					.1	.1
Grand total	148,831.9	32,927.1	821.9	313.5	^a 2,961.1	185,855.5

^a Includes elevator accidents, explosions of barrels in quick-aging, etc.

COMMISSIONER OF INTERNAL REVENUE.

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, 1907, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
Georgia		13,701.2	1,736.4		8,000.7	1,038.6	170,904.8
Fifth Illinois					46,215.3	40,215.3	
Eighth Illinois						6,047.6	17,594.0
Seventh Indiana	4,986.9	7,450.0					229,399.0
Second Kentucky	220,015.5	3,383.5					2,308.8
Fifth Kentucky	782,891.2	37,304.7					822,564.7
Sixth Kentucky	47,684.5	6,163.5					82,585.0
Seventh Kentucky	429,102.8	23,236.8					451,439.6
Eighth Kentucky	124,277.3	735.4					125,012.7
Maryland		89,255.1			3,069.8		62,324.9
Third Massachusetts				29,881.8			28,881.8
Nebraska	233.5	488.2				24,737.9	25,459.6
Fifth New Jersey		5,535.1					5,535.1
First Ohio	13,621.2	65,998.4			16,706.6	64,851.3	161,177.6
First Pennsylvania		36,152.4					36,152.4
Twenty-third Pennsylvania		190,273.5				3,085.9	192,359.4
Washington						446.1	446.1
West Virginia		1,148.3					1,148.3
First Wisconsin					2,000.9		2,006.9
Total	1,627,912.9	449,935.6	1,736.4	26,110.0	30,384.0	318,766.8	2,454,845.7

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR JUNE 30, 1907.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral, or eau-de-cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama.								47,830.9	47,830.0
Arkansas.		154.0						22,175.7	22,329.7
First California.			56,018.7				56,451.4		112,470.5
Fourth California.								4,156.8	4,156.8
Colorado.		135						519.8	533.3
Connecticut.		4,202.7			72,605.9				70,508.6
Florida.	1,121.5								1,121.5
Georgia.	46.1	1,909.7							139,864.0
First Illinois.								137,978.2	
Fifth Illinois.	389,393.0	2,859,849.8	90,594.2		4,596.3	823.4	118,073.4	159,553.8	118,073.4
Eighth Illinois.	9,564.7	3,060.7	21,055.9				47,002.5	1,608,620.9	1,687,304.7
Thirteenth Illinois.	5,689.3								5,589.3
Sixth Indiana.	106,234.8	120,180.4	2,628.9					7,084.6	8,542,062.7
Seventh Indiana.	51,678.0	38,193.4	3,488.7			3,726.8		83,878.9	813,969.0
Fourth Iowa.	100,450.5	486.1					142.6		101,970.2
Kansas.	27,811.3								27,811.3
Second Kentucky.	13,871,773.3	393,294.8							2,405.6
Fifth Kentucky.	55,263,890.7	11,161,761.7	751.4					6,085.5	14,267,563.7
Sixth Kentucky.	6,622,109.8	3,288,736.1	1,501.9	134,156.1		134.0			406,624.2
Seventh Kentucky.	18,864,266.1	4,209,218.7						4,043,373.0	66,839,113.9
Eighth Kentucky.	18,359,836.5	1,154,868.2							14,908,910.9
Louisiana.	150,036.5								2,368,480.0
Maryland.	1,440.0	24,182,663.5	456.0						19,914,704.7
Third Massachusetts.		373.3							
First Michigan.									61,248.8
First Missouri.	52,285.6	13,164.5							1,960,935.8
Sixth Missouri.	870,431.5	328,863.4							1,960,935.8
Nebraska.	170,400.3	106,733.2	22,042.0			13,915.6			193,406.2
New Hampshire.									65,489.1
First New York.									1,208,337.9
Fourteenth New York.	25,345.5	370,124.8							755,920.3
Twenty-first New York.	29,938.4	466,958.2	33,049.4						32,924.8
Twenty-eighth New York.									318,933.2
Fourth North Carolina.									613,237.1
									1,027,899.5
									28,168.6
									19,171.0
									19,171.0
GENERAL BONDED WAREHOUSES.									
First California.	868,148.6	2,842,501.1	17,905.4		45,902.3		36,376.8	4,965,995.3	181,680.3
Colorado.	2,290,835.5	230,445.8	1,750.0		9,161.9			49,061.7	8,773,988.9
Eleventh Ohio.	41,095.4	26,646.4							2,587,256.9
Eighteenth Ohio.	14,093.5	251,193.0							4,285.1
First Pennsylvania.		5,607,502.8							71,936.9
Ninth Pennsylvania.		2,535,911.0							215,355.2
Twelfth Pennsylvania.		823,383.6							40,220.4
Twenty-third Pennsylvania.		39,151,136.8			439.1				5,647,742.2
South Carolina.		41,876.9							2,376,993.0
Second Tennessee.									823,183.6
Fifth Tennessee.									30,846,700.0
Fourth Texas.									101,179.3
Second Virginia.									143,047.2
Sixth Virginia.		387,671.3							796,829.6
Washington.		458.7							1,672,854.1
West Virginia.	12,440.1	1,317,316.5	24,470.2			23,410.0			1,672,854.1
First Wisconsin.	70,030.5	296,437.0							47.3
Total.	118,270,894.4	93,039,471.6	864,778.6	1,205,247.9	220,731.3	1,071.7	787,202.8	29,046,488.7	243,625,987.0
GENERAL BONDED WAREHOUSES.									
First California.	434,365.7	153,429.1	1,131.5	2,172.2	8,150.7			64,671.5	663,914.7
Colorado.	26,191.8	7,561.1						7,281.7	41,944.6
Hawaii.	8,086.3	244.2							8,709.3
Second Kentucky.	81,490.2								81,060.1
Fifth Kentucky.	405,493.8	47,138.6	162.8	12,291.0	3,395.2			18,709.4	48,7,207.1
Seventh Kentucky.	480,495.2								48,0,485.2
Sixth Missouri.	66,396.4	48,394.5			2,636.4	714.8		37,632.6	155,634.7
Oregon.	29,169.3	8,773.5			123.6			23,146.2	61,213.6
Twenty-third Pennsylvania.		11,618.0							2,390.7
Total.	1,640,584.7	277,034.0	1,291.2	13,233.2	12,639.5			154,033.3	2,002,829.0
Grand total.	119,811,479.1	93,207,625.6	864,072.9	1,222,581.4	242,570.8	1,071.7	787,202.8	29,200,502.6	246,438,816.0
In warehouses June 30, 1906.	110,222,090.1	80,078,989.3	488,438.8	1,188,573.5	273,231.3	938.9	1,947,392.3	34,426,243.6	226,735,828.8

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

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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, 1907.

[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, 1906.....	108,505,386.5	88,855,637.7	487,314.8	1,164,420.2	264,481.9	938.9	1,047,312.3	24,328,331.0	224,743,823.3
Produced and bonded during the year.....	33,090,791.1	23,550,195.7	16,123,379.1	2,022,407.4	2,947,687.7	124,935.4	60,802,852.3	29,911,664.5	168,573,913.2
Total.	141,686,177.6	112,405,833.4	16,610,603.9	3,186,827.6	3,212,160.6	125,874.3	61,850,164.6	54,239,905.5	393,317,736.5
Cr.									
Withdrawn on payment of tax during the year.....	15,240,159.2	13,491,766.8	11,535,800.4	940,007.2	2,945,741.9	124,018.7	59,730,237.5	23,630,169.5	127,637,961.2
Tax paid and bottled in bond.....	2,545,804.5	1,806,531.4	.....	.....	.....	.....	100,954.8	4,453,290.7	.....
Lost by leakage or evaporation in warehouse.....	3,761,253.7	3,542,377.3	9,309.9	39,738.9	5,992.7	783.9	290,637.5	1,047,924.6	8,698,038.5
Withdrawn for scientific purposes and for use of the United States.....	422.3	1,116.9	682,535.9	.....	.....	.....	843,165.4	.....	1,527,240.5
Alcohol withdrawn for denaturation.....	146,404.0	32,170.9	3,084,950.8	422,980.4	944,239.2	319.6	.....	26,353.5	3,084,950.8
Withdrawn for export.....	6,823.5	2,680.6	.....	.....	.....	.....	.....	33.1	1,576,543.3
Transferred to bottling warehouses for bottling in bond for export.....	83,369.0	21,465.8	2.5	.....	0.1	.....	90.1	80,927.9	185,855.4
Lost by casualty, etc., during the year.....	3,044.1	27,307.5	8,530.0	31,364.4	.....	.....	172,477.8	10,744.4	253,477.2
Withdrawn for transfer to manufacturing warehouses.....	1,627,912.9	449,935.6	1,736.4	26,110.0	30,384.0	.....	318,766.8	2,454,845.7	.....
Withdrawn for transfer to general bonded warehouses.....	118,270,894.4	93,030,471.6	864,778.6	1,205,347.9	229,731.3	1,071.7	787,202.8	29,046,488.7	243,435,987.0
Remaining in warehouses June 30, 1907.....	141,686,177.6	112,405,833.4	16,610,603.9	3,186,827.6	3,212,160.6	125,874.3	61,850,164.6	54,239,905.5	393,317,736.5
GENERAL BONDED WAREHOUSES.									
Dr.									
Remaining in warehouses July 1, 1906.....	1,636,712.6	223,351.6	1,024.0	24,255.3	8,740.4	.....	.....	97,912.6	1,992,005.5
Deposited during the year from distillery warehouses.....	1,609,875.3	452,058.6	2,615.8	24,371.2	26,537.7	.....	.....	299,215.4	2,414,674.0
Deposited during the year from other general bonded warehouses.....	4,206.2	.....	.....	.....	138.7	.....	.....	4,344.9	.....
Cr.									
Withdrawn on payment of tax during the year.....	1,374,852.8	308,480.0	0.3	29,256.2	22,439.7	.....	204,785.8	1,939,814.8	429,169.2
Lost by leakage or evaporation.....	321,407.8	76,424.4	47.5	2,092.8	97.2	.....	20,099.5	.....	.....
Withdrawn for scientific purposes or for the use of the United States.....	567.6	197.1	2,297.7	.....	.....	.....	.....	3,062.4	.....
Withdrawn for export.....	478.3	34.8	0.1	.....	.....	.....	.....	513.1	0.1
Withdrawn for transfer to manufacturing warehouses.....	8,700.3	13,209.8	.....	44.3	.....	.....	9,220.4	31,183.8	.....
Withdrawn for transfer to other general bonded warehouses.....	4,206.2	.....	.....	.....	249.4	.....	.....	4,455.6	2,002,829.0
Remaining in warehouses June 30, 1907.....	1,540,584.7	277,064.0	1,294.3	17,233.2	12,639.5	.....	154,013.3	.....	.....
Total.	3,250,797.7	675,410.2	3,639.8	48,626.5	35,425.8	397,128.0	4,411,028.0

ANNUAL REPORT OF THE
COMMISSIONER OF INTERNAL REVENUE.

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SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

Distilled spirits.	Quantity.	Total.
Actually remaining in distillery warehouses July 1, 1906.		
Actually remaining in general bonded warehouses July 1, 1906.		
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1906.		
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1906.		
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1906.		
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1906.		
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1906.		
Deposited in distillery warehouses during the fiscal year ended June 30, 1907.		
Received in general bonded warehouses during the year from distillery warehouses.		
Received in general bonded warehouses during the year from general bonded warehouses in other districts.		
Excess found on regrade at general bonded warehouses during the year.		
Aggregate.		
Withdrawn from distillery warehouses, tax-paid, during the year.		
Withdrawn from general bonded warehouses, tax-paid, during the year.		
Withdrawn, tax-paid, for bottling in bond.		
Loss allowed on account of leakage or evaporation in distillery warehouses.		
Loss allowed on account of leakage or evaporation in general bonded warehouses.		
Withdrawn for scientific purposes and for the use of the United States from distillery warehouses.		
Withdrawn for scientific purposes and for the use of the United States from general bonded warehouses.		
Alcohol withdrawn tax free to be mixed and used in the arts, etc., under the act of June 7, 1906.		
Loss allowed on account of leakage in transportation for export from distillery warehouses.		
Tax paid on loss or leakage in transportation for export from distillery warehouses.		
Exported from distillery warehouses, proofs of landing received.		
Withdrawn from distillery warehouses to be bottled in bond for export.		
Exported from general bonded warehouses, proofs of landing received.		
Tax paid on spirits lost by casualty, etc., from distillery warehouses.		
Tax paid on spirits lost by casualty, etc., from general bonded warehouses.		
Loss allowed on account of casualties, etc., from distillery warehouses.		
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses.		
Leakage allowed on transfers to manufacturing warehouses from general bonded warehouses.		
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses.		
Deposited in manufacturing warehouses from distillery warehouses.		
Deposited in manufacturing warehouses from general bonded warehouses.		
Deposited in general bonded warehouses from distillery warehouses.		
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses.		
Deposited in general bonded warehouses from general bonded warehouses in other districts.		
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1907.		
Withdrawn for export from general bonded warehouses and unaccounted for June 30, 1907.		
Lost by casualty, etc., from distillery warehouses and unaccounted for June 30, 1907.		
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1907.		
Withdrawn from general bonded warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1907.		
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1907.		
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1907.		
Remaining in distillery warehouses June 30, 1907.		
Remaining in general bonded warehouses June 30, 1907.		
Aggregate.		

SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING FISCAL YEAR ENDED JUNE 30, 1907, 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).	\$149,662,584.17
Excessive losses on spirits bonded for export, etc., tax paid by receipt and charged on Form 58.	24,973.19
Tax on spirits withdrawn during the fiscal year ended June 30, 1907, but included in receipts for the fiscal year ended June 30, 1906.	40,865.44
Tax on spirits withdrawn during the fiscal year ended June 30, 1907, but included in the receipts for the fiscal year ending June 30, 1908.	11,564.74
Total.	149,739,987.54
CR.	
Tax on spirits reported regularly withdrawn tax-paid from distillery warehouses, including spirits tax-paid for bottling in bond.	145,300,377.00
Tax on spirits reported regularly withdrawn tax-paid from general bonded warehouses.	2,133,796.28
Tax paid by stamp on spirits distilled from fruit.	2,172,867.84
Tax paid by stamp on Porto Rican rum.	43,806.18
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., coupons issued in excess, spirits withdrawn for export and tax-paid at the port of exportation and not reported in regular tax-paid withdrawals from distillery and general bonded warehouses.	44,620.84
Tax paid on spirits during the fiscal year ended June 30, 1907, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1906.	12,946.45
Tax paid on spirits during the fiscal year ended June 30, 1907, and included in the receipts for that year, but which were withdrawn during the fiscal year ending June 30, 1908.	31,572.86
Total.	149,739,987.54

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.
1898.	13,430,458.9	8,818,240.0	58,504,514.5	80,762,213.4
1899.	17,256,330.8	10,792,825.1	69,017,308.8	97,066,554.7
1900.	19,411,820.1	14,296,568.1	71,776,302.6	105,484,699.8
1901.	26,209,803.6	18,203,709.5	80,047,086.7	124,520,590.8
1902.	20,336,250.2	21,587,231.0	86,690,930.7	128,623,401.9
1903.	26,068,554.9	22,407,053.4	93,300,593.8	141,776,202.1
1904.	20,247,080.2	18,371,344.7	95,693,518.1	134,311,952.0
1905.	26,742,168.2	20,410,422.0	100,658,204.1	147,810,794.3
1906.	24,968,942.7	21,469,720.5	99,227,461.9	145,666,125.1
1907.	33,090,791.1	23,550,195.7	111,932,926.4	168,573,913.2

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

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	103,334,981.3
1903.	14,052,524.9	10,565,321.4	88,170,321.7	112,788,168.0
1904.	14,536,700.9	11,410,988.7	90,085,326.0	116,033,305.6
1905.	14,452,571.3	12,005,879.0	89,536,407.2	115,994,857.5
1906.	16,082,305.6	13,139,103.7	93,396,533.8	122,617,943.1
1907.	19,160,816.5	15,606,778.2	99,264,472.0	134,031,066.7

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.	Percent- age of produc- tion.
1898	188,764.2	19,517.9	3,164,582.6	3,372,864.7	4.18+
1899	112,340.6	39,744.3	3,093,748.9	3,245,833.8	3.34+
1900	492,158.8	162,213.2	1,813,884.8	2,468,256.8	2.33+
1901	317,284.8	124,735.3	1,478,733.9	1,930,754.0	1.55+
1902	545,625.5	26,589.7	1,434,258.5	2,006,473.7	1.56+
1903	81,807.1	19,292.9	1,441,181.7	1,542,251.7	1.08+
1904	138,550.1	21,848.7	1,579,511.2	1,739,910.0	1.29+
1905	168,609.6	14,243.8	2,203,577.5	2,386,730.9	1.61+
1906	143,101.7	29,057.3	1,303,317.2	1,475,476.2	1.01+
1907	153,795.8	34,895.3	1,397,641.5	1,586,602.6	0.94+

LEAKAGE IN WAREHOUSES ALLOWED.

1898	2,238,705.3	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	3,611,902.1	2,352,790.4	946,351.7	6,911,044.2	.....
1901	3,752,523.8	2,494,948.8	877,876.1	7,065,348.7	.....
1902	3,001,730.6	2,095,616.1	888,490.0	5,985,842.1	.....
1903	2,907,210.2	2,262,462.7	1,013,879.7	6,183,552.6	.....
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	.....
1906	3,274,301.4	2,976,494.2	1,234,196.8	7,484,992.4	.....
1907	4,082,661.5	3,618,801.7	1,425,744.5	9,127,207.7	.....

BALANCES IN WAREHOUSES AT END OF FISCAL YEARS.

1898	71,901,136.6	44,814,277.9	16,180,852.2	132,986,266.7	.....
1899	72,957,703.8	45,631,714.4	18,251,960.7	136,841,378.9	.....
1900	73,680,188.7	48,573,322.0	15,833,837.5	138,087,348.2	.....
1901	80,346,160.8	54,989,759.1	17,397,218.1	152,733,138.0	.....
1902	88,820,272.1	65,189,270.0	19,732,901.4	188,742,430.5	.....
1903	92,873,824.8	74,721,527.6	20,755,415.7	188,350,778.1	.....
1904	95,538,710.1	78,714,978.3	20,882,237.4	195,135,925.8	.....
1905	104,844,719.8	84,481,417.9	26,231,185.9	215,557,323.6	.....
1906	110,232,099.1	89,078,989.3	27,424,740.4	226,735,828.8	.....
1907	119,811,480.4	93,307,535.6	32,319,800.0	245,438,816.0	.....

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

1898	-2,168,273.4	-216,794.6	-4,329,596.5	-6,714,664.5	.....
1899	+960,507.2	+817,436.5	+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	+1,563,380.6	+14,645,789.8	.....
1902	+3,474,111.3	+10,199,497.9	+2,325,683.3	+16,000,292.5	.....
1903	+9,053,562.7	+9,532,270.6	+1,022,514.3	+19,608,347.6	.....
1904	+2,664,875.3	+3,993,450.7	+1,126,821.7	+6,785,147.7	.....
1905	+9,306,000.7	+5,766,439.0	+5,348,948.5	+20,421,397.8	.....
1906	+5,387,379.3	+4,597,571.4	+1,193,554.5	+11,178,905.2	.....
1907	+9,579,381.3	+4,228,546.3	+4,895,050.6	+18,702,987.2	.....

QUANTITY OF REIMPORDED 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.
1898	913,559.0
1899	920,316.5
1900	764,195.4
1901	735,161.9
1902	738,375.2
1903	810,343.4
1904	646,152.3
1905	401,099.9
1906	238,700.0
1907	166,619.0

STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1907.

[Quantities in taxable gallons.]

Districts.	Spring of 1899.	Fall of 1899.	Spring of 1900.	Fall of 1900.	Spring of 1901.	Fall of 1901.
DISTILLERY WAREHOUSES.						
Alabama						
Arkansas					133.0	575.0
First California						144.2
Fourth California						
Colorado						
Connecticut					89.2	
Florida					46.6	1,074.9
Georgia					46.2	508.6
First Illinois	947.0	956.4	9,249.7	2,239.5	714.1	647.7
Eighth Illinois			1,814.7	826.3	9,726.5	16,060.0
Thirteenth Illinois						
Sixth Indiana	185.0	5,517.0	6,303.0	8,477.1	14,314.0	11,618.3
Seventh Indiana		460.6	1,569.1	2,351.5	3,760.3	
Fourth Iowa						
Kansas						
Second Kentucky	7,873.8	24,866.2	50,080.9	19,250.4	107,030.9	12,676.2
Fifth Kentucky	24,102.4	83,831.4	793,411.0	253,991.5	3,042,411.0	425,456.0
Sixth Kentucky	1,490.9	3,467.1	70,270.3	12,656.0	371,207.8	74,834.7
Seventh Kentucky	8,247.2	61,467.5	340,627.8	16,342.6	1,165,187.1	75,277.1
Eighth Kentucky	8,228.7	9,250.8	331,494.0	52,586.2	928,788.1	150,900.4
Louisiana					5,470.1	2,951.3
Maryland	2,207.2	24,625.8	34,082.1	98,858.7	241,304.7	356,803.3
Third Massachusetts		706.2	898.5	463.5	2,329.6	845.8
First Michigan						
First Missouri					370.9	
Sixth Missouri			375.3		1,303.5	513.2
Nebraska					237.7	3,449.7
New Hampshire						
First New York		702.1	220.6	1,869.1	8,541.2	
Fourteenth New York		243.3				
Twenty-first New York						
Twenty-eighth New York						
Fourth North Carolina						
Fifth North Carolina						
First Ohio	2,528.5	7,825.9	30,877.9	13,534.3	70,328.9	76,496.1
Tenth Ohio					141.5	29,412.9
Eleventh Ohio		2,262.5	5,000.1	550.1	3,085.2	611.2
Eighteenth Ohio			48.3	6,704.5	10,974.6	903.6
First Pennsylvania		3,977.1	7,403.5	15,601.5	100,547.2	70,439.9
Ninth Pennsylvania		2,888.4	9,047.9	350.4	40,653.1	64,186.2
Twelfth Pennsylvania		3,070.8	833.0	137.3	456.2	1,887.4
Twenty-third Pennsylvania	2,288.7	33,880.5	138,788.0	197,876.7	337,885.8	307,459.2
South Carolina		12,887.3	7,538.0	4,937.1	18,940.2	1,428.2
Second Tennessee						
Fifth Tennessee						
Fourth Texas						
Second Virginia					1,169.5	173.0
Sixth Virginia					4,070.0	342.7
Washington		1,244.4	19,630.1	22,500.7	33,840.9	32,822.2
West Virginia			6,402.0		2,539.5	2,455.1
First Wisconsin						
Total	58,100.0	283,234.2	1,868,049.8	731,282.1	6,610,443.4	1,746,062.8
GENERAL BONDED WAREHOUSES.						
First California	7,183.5	5,064.7	17,788.4	477.3	61,303.0	18,635.3
Colorado		422.4	1,666.7		5,544.2	
Hawaii			484.3		2,228.3	98.0
Second Kentucky	382.3	2,567.1	884.7		12,380.4	5,987.5
Fifth Kentucky	3,076.3	12,485.8	4,597.3	5,104.8	50,575.8	48.7
Seventh Kentucky				1,253.2	75,757.1	
Sixth Missouri			287.3	4,330.6	1,050.1	
Oregon			183.4	2,187.2	668.1	2,474.4
Twenty-third Pennsylvania	1,420.7	230.8		1,228.0		
Total	12,062.8	21,241.5	33,192.4	9,128.3	222,871.6	26,974.7
Grand total	70,252.8	304,475.7	1,901,242.2	740,410.4	6,833,315.0	1,773,037.5

STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1907—Continued.

Districts.	Spring of 1902.	Fall of 1902.	Spring of 1903.	Fall of 1903.	Spring of 1904.	Fall of 1904.
DISTILLERY WAREHOUSES.						
Alabama	2,583.0				7,263.9	
Arkansas		144.0	216.5	329.7	229.6	
First California					95.0	48,877.9
Fourth California					140.0	220.9
Colorado						
Connecticut	406.0	137.8	288.1	3,683.8	2,519.7	9,278.7
Florida						
Georgia	742.3	615.5	1,205.7	908.8	2,156.8	1,239.8
First Illinois	10,619.7	5,159.7	24,138.3		25,283.8	14,381.7
Fifth Illinois	5,334.4	9,606.7	124,999.3	6,581.6	225,945.3	295,887.4
Eighth Illinois	1,892.6	611.4	321.9	3,743.4	312,542.7	35,163.8
Thirteenth Illinois						825.5
Sixth Indiana	44,749.2	43,500.0	123,209.3	125,536.1	267,766.7	168,319.6
Seventh Indiana	16,868.4		5,721.8	885.4	4,276.3	17,309.9
Fourth Iowa						3,925.9
Kansas	1,733.8		730.9	2,896.7	242.6	2,020.0
Second Kentucky	188,273.0	51,073.0	976,409.0	162,413.8	1,558,368.8	311,016.2
Fifth Kentucky	3,974,991.5	995,218.7	6,999,014.9	796,047.2	6,784,248.8	1,407,082.2
Sixth Kentucky	840,882.8	112,589.9	1,362,366.6	104,251.4	1,660,125.2	59,796.8
Seventh Kentucky	1,539,702.7	199,681.8	3,138,271.8	117,321.6	2,697,206.8	288,961.1
Eighth Kentucky	1,409,476.4		182,805.4	2,924,479.2	150,743.2	2,019,293.2
Louisiana	1,064.5		9,210.1	18,129.8	2,343.8	50,679.1
Maryland	811,336.5	454,919.0	1,407,251.9	986,354.6	2,344,759.2	1,810,732.9
Third Massachusetts	19,469.7	36,002.2	47,864.2	74,006.4	9,500.3	24,627.9
First Michigan						
First Missouri	4,694.8		4,650.1	93.0	3,219.7	2,112.7
Sixth Missouri	5,986.4	2,041.3	13,339.9	27,214.3	124,458.0	17,871.4
Nebraska	9,206.6	9,846.0	78,446.3		29,429.7	60,551.4
New Hampshire	231.0				483.3	565.2
First New York						102.1
Fourteenth New York	51,658.8	57,270.8	41,908.0	21,337.5	48,820.2	57,462.6
Twenty-first New York	5,155.0	9,081.5	69,322.0	28,914.6	95,005.3	
Twenty-eighth New York	3,479.8	8,788.6	5,562.5		10,337.1	
Fifth North Carolina					4,335.8	982.4
First North Carolina					202.5	42.2
First Ohio	222,690.5	90,952.1	415,558.1	184,570.0	982,441.9	157,234.7
Tenth Ohio	40,461.8	28,627.1	205,279.1	47,830.3	294,855.9	
Eleventh Ohio	2,981.6	515.9	5,940.6	3,156.5	3,437.4	6,396.8
Eighteenth Ohio	6,051.4	2,336.1	5,730.6	3,386.8	11,309.1	12,593.1
First Pennsylvania	274,772.0	120,328.3	489,768.3	400,596.3	800,664.1	419,043.6
Ninth Pennsylvania	90,659.1	77,968.3	184,657.0	47,759.3	152,993.2	167,501.7
Twelfth Pennsylvania	278.0	1,067.3	612.2	9,413.9	39,539.1	39,299.9
Twenty-third Pennsylvania	737,760.1	551,477.5	2,030,512.0	1,606,930.8	3,319,226.4	1,918,244.3
South Carolina	10,297.8		4,776.2	1,894.3		
Second Tennessee				20,790.4	31,233.9	18,628.7
Fifth Tennessee	16,656.1	17,324.6	27,620.8	27,212.6	55,552.6	38,087.4
Fourth Texas						47.3
Second Virginia						
Sixth Virginia	560.4	6,989.6	6,874.0	3,006.4	20,204.3	32,710.7
Washington	573.3					
West Virginia	63,040.1	34,110.3	127,985.1	75,409.3	132,009.0	135,401.5
First Wisconsin	13,418.9	38,780.9	60,008.3	21,917.5	34,250.9	54,552.3
Total	10,429,549.0	3,152,712.1	20,991,172.0	5,075,413.1	24,179,007.5	7,837,431.9
GENERAL BONDED WAREHOUSES.						
First California	101,861.5	9,172.4	172,656.6	11,081.4	102,801.3	10,737.3
Colorado	6,253.5	3,670.9	10,871.9	866.8	6,901.7	90.8
Hawaii	1,120.3		2,714.6		486.7	
Second Kentucky	8,760.0		47,979.3	46.5	2,672.3	
Fifth Kentucky	56,794.7	6,899.6	100,593.6	1,833.2	46,973.0	20,949.2
Seventh Kentucky					121,582.0	
Sixth Missouri	15,329.0	3,032.5	34,533.8	7,740.5	26,428.7	3,884.2
Oregon	5,150.9	1,436.5	10,103.1	1,903.5	7,141.8	133.6
Twenty-third Pennsylvania				4,147.1	4,592.4	
Total	195,260.9	24,211.9	333,600.0	28,064.3	314,987.5	35,815.1
Grand total	10,624,818.9	3,176,924.0	21,374,772.0	5,103,477.4	24,493,995.0	7,873,247.0

STATEMENT, BY SEASONS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1907—Continued.

Districts.	Spring of 1905.	Fall of 1905.	Spring of 1906.	Fall of 1906.	Spring of 1907.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama					1,720.5	2,800.2
Arkansas	834.3	44.0	3,288.1	11,599.3	4,790.2	22,329.7
First California	188.8	854.9			4,086.4	58,367.5
Fourth California					1,178.6	112,470.5
Colorado	48.9				123.5	533.3
Connecticut	6,442.5	1,300.5	6,306.6	15,404.7	30,815.0	76,808.6
Florida						1,121.5
Georgia	5,011.6	145.6	17,322.3	16,625.5	92,697.6	139,934.0
First Illinois	32,750.2	9,876.2	40,209.5	1,418,027.3	1,022,505.5	159,533.8
Fifth Illinois	1,025,982.2	795,949.2	1,418,027.3	3,764,074.3	9,351,780.8	
Eighth Illinois	26,635.7	86.0	285,220.4	273,989.0	632,016.8	1,057,394.7
Thirteenth Illinois						5,689.3
Sixth Indiana	360,330.1	202,536.0	586,348.8	463,581.9	1,346,638.7	3,779,191.4
Seventh Indiana	57,220.9	25,195.3	115,977.5	108,775.5	630,630.4	994,934.8
Fourth Iowa					26,782.5	32,508.5
Kansas	3,071.9		3,052.5	7,539.7	2,141.3	27,811.3
Second Kentucky	2,364,432.6	352,703.8	3,165,372.6	898,674.8	3,957,020.7	14,267,563.7
Fifth Kentucky	10,311,132.2	1,409,033.7	11,586,649.5	2,621,545.7	15,330,945.5	66,839,113.5
Sixth Kentucky	2,538,446.5	198,889.0	3,014,612.3	398,041.1	3,266,072.9	14,090,010.9
Seventh Kentucky	4,542,919.2	384,552.5	4,372,143.2	1,062,623.7	5,337,441.1	25,336,974.8
Eighth Kentucky	3,764,377.4	2,020,639.0	2,542,070.7	377,415.5	4,255,483.2	19,514,704.7
Louisiana					43,953.8	88,557.2
Maryland	3,887,878.8	1,719,194.0	4,100,974.8	1,007,561.9	4,324,501.4	24,273,456.8
Third Massachusetts	23,496.0	67,243.3	97,442.0	180,375.8	495,366.4	1,080,695.8
First Michigan					193,496.2	
First Missouri	3,246.5	1,788.5	13,065.6	6,930.3	25,270.0	65,451.1
Sixth Missouri	231,909.6	69,442.6	289,721.2	42,453.4	382,117.8	1,208,837.9
Nebraska	74,342.6	40,235.3	100,081.9	1,859.1	344,133.0	755,929.3
New Hampshire	7,427.7	2,358.8	5,786.5	6,582.9	9,488.4	32,924.8
First New York	18,735.2	19,496.8	32,170.1	26,046.2	232,965.9	614,231.1
Fourteenth New York	175,255.1	39,611.0	187,192.0	17,770.9	400,015.7	1,027,899.5
Twenty-first New York					28,168.0	
Twenty-eighth New York					5,781.0	19,177.0
Fourth North Carolina	7,718.0					181,680.3
Fifth North Carolina	5,425.8	40,270.2	11,470.6	4,570.8	1,531,201.7	
First Ohio	1,387,528.7	374,371.3	1,531,284.0	2,683,480.9	8,773,988.9	
Tenth Ohio	540,205.4	159,289.0	507,330.4	229,889.3	497,854.2	2,587,255.9
Eleventh Ohio	9,031.5	924.7	17,278.0	1,902.5	8,862.3	71,936.9
Eighteenth Ohio	39,139.4	18,308.7	58,617.9	25,790.6	63,390.5	265,375.2
First Pennsylvania	811,868.1	342,850.5	698,361.0	256,418.0	835,012.8	5,647,742.2
Ninth Pennsylvania	389,352.8	184,113.6	387,364.2	137,362.8	389,653.0	2,316,911.0
Twelfth Pennsylvania	67,508.9	194,812.3	185,768.7	170,009.8	208,468.8	823,183.6
Twenty-third Pennsylvania	4,208,245.0	2,167,943.9	4,908,558.1	2,449,696.1	5,930,025.9	30,846,709.0
South Carolina	25,092.6	11,892.0	46,751.0	382.3	41,961.0	143,047.2
Second Tennessee	61,132.2	40,191.0	190,319.6	156,385.9	278,127.9	796,823.6
Fifth Tennessee	180,748.3	104,724.4	340,874.4	295,338.0	522,980.1	1,672,854.1
Fourth Texas						47.3
Second Virginia					1,650.7	24,532.8
Sixth Virginia	58,167.3	23,661.3	81,262.5	37,963.3	178,606.5	455,670.5
Washington						851.7
West Virginia	195,236.3	85,890.1	154,111.6	96,121.9	158,368.5	1,367,791.0
First Wisconsin	64,832.8	21,372.9	96,767.6	38,635.3	208,398.3	664,392.3
Total	37,509,804.1	9,315,055.0	41,279,421.5	14,350,941.3	58,018,217.2	243,435,987.0
GENERAL BONDED WAREHOUSES.						
First California	76,874.6	13,660.5	27,774.6	13,512.2	13,310.1	663,914.7
Colorado	1,347.8		885.3		2,522.6	41,044.6
Hawaii	1,108.3				378.8	8,709.3
Second Kentucky					92.5	53,870.9
Fifth Kentucky	43,789.9		79,511.8		53,870.9	487,197.1
Seventh Kentucky	189,548.2		101,344.7			489,485.2
Sixth Missouri	19,160.5	1,251.5	12,284.7	10,897.7		155,624.7
Oregon	13,641.1		12,621.6	2,404.4	1,164.0	61,213.6
Twenty-third Pennsylvania			2,300.7			13,979.7
Total	345,500.4	14,912.0	236,783.4	27,285.6	70,867.	

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JULY 1, 1906, BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		11,008.9	25.5		11,034.4
First California	654,371.0	466.7	10,031.7	15,512.8	680,382.3
Fourth California	273,436.3		210.3	6,805.7	280,452.3
Connecticut		8,719.7	224.6	40.4	8,984.7
First Illinois	178,970.8	1,487.3	806.8	3,744.5	185,060.4
Kansas	712.3		701.9		1,414.2
Second Kentucky		4,623.3	434.5		5,057.8
Fifth Kentucky	17,618.4	65,974.2	18,333.6	3,212.4	105,138.6
Maryland	314.0	30,449.6	10,376.2	4,376.1	45,515.9
First Missouri	7,489.8	1,101.3		1,003.2	9,594.3
Sixth Missouri	17,202.9	542.2	882.8	1,165.0	19,702.9
Second New York	401,063.6	24,989.0	17,474.1	30,361.1	473,887.8
Twenty-first New York		26,285.3			26,285.3
Twenty-eighth New York	34,170.4	99,709.9	30.5	52.5	133,963.3
First Ohio	32,450.4	20,883.9		255.4	53,589.7
Tenth Ohio	72,540.7	6,567.9	11,981.1	1,001.2	92,060.9
First Pennsylvania	13,016.1	69,526.0		1,670.1	84,212.2
Twenty-third Pennsylvania	4,933.6				4,933.6
Fifth Tennessee		5,046.5	141.0		5,187.5
Total	1,708,290.3	378,083.6	71,012.7	69,200.4	2,226,587.0

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate
Arkansas		22,106.5			22,106.5
First California	945,673.3	980.2	11,074.1	30,032.4	987,789.0
Fourth California	277,786.7			21,662.2	299,448.9
Connecticut		4,020.5			4,020.5
First Illinois	113,229.1	246.5			113,475.6
Second Kentucky		8,025.7			8,025.7
Fifth Kentucky	11,060.3	206,541.1	8,263.0		225,864.4
Maryland	478.4	19,720.7	13,684.9	3,150.0	37,034.0
First Missouri	8,971.0	2,162.9	501.0		11,635.5
Sixth Missouri	4,197.0	1,691.9			5,888.9
Second New York	225,971.6	7,696.8	2,721.5	8,848.3	245,238.2
Twenty-eighth New York	94,635.2	23,491.2			118,126.4
First Ohio	8,955.4	2,737.1			11,092.5
Tenth Ohio	78,156.3	5,080.5	459.1	4,073.1	87,709.0
First Pennsylvania		27,466.8			27,466.8
Twenty-third Pennsylvania	5,305.0	407.6			5,712.6
Fifth Tennessee		28,230.0	707.5	45.0	28,982.5
Total	1,774,419.3	360,615.0	37,411.7	67,831.0	2,240,277.0

DIFFERENT KINDS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		18,767.6	20.0		18,787.6
First California	414,766.6	408.0	8,762.1	12,127.2	436,063.9
Fourth California	137,002.8		135.8	9,440.4	146,579.0
Connecticut		5,487.9			5,487.9
First Illinois	155,444.0	88.9	443.6	2,270.5	158,247.0
Kansas	565.7		605.6		1,171.3
Second Kentucky		4,564.7	189.4		4,754.1
Fifth Kentucky	18,533.6	159,536.1	17,207.2	2,027.9	197,304.7
Maryland	260.5	32,158.5	13,048.0	3,390.8	48,537.8
First Missouri	8,060.0	1,134.5	304.8	905.6	10,404.9
Sixth Missouri	11,715.4	534.0	179.9	1,489.6	13,918.9
Second New York	383,147.2	17,997.0	12,724.1	16,037.7	429,606.0
Twenty-eighth New York	13,872.5	38,128.3	28.0	48.5	52,077.3
First Ohio	25,911.0	6,734.2		437.9	33,033.7
Tenth Ohio	110,633.7	5,211.1	6,485.6	2,448.2	124,778.6
First Pennsylvania	2,053.6	44,265.4	192.3	230.9	47,642.2
Twenty-third Pennsylvania	4,521.9	49.1		5L 6	4,622.6
Fifth Tennessee		16,008.6	135.8	22.5	16,166.9
Total	1,287,389.0	351,379.5	59,856.6	50,920.3	1,749,554.4

DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas					810.8
First California	29,009.1	39.3	851.7	475.7	30,375.8
Fourth California	10,074.7			24.3	10,530.8
Connecticut					320.3
First Illinois	10,355.1	16.6	50.0	195.1	10,616.8
Kansas	146.6	96.3			243.9
Second Kentucky		471.1			521.9
Fifth Kentucky	1,462.8	5,212.1	1,502.3	262.8	8,440.0
Maryland	53.5	2,336.4	797.2	232.4	3,419.5
First Missouri	395.4	41.9	2.7		459.0
Sixth Missouri	949.6	41.2		25.0	116.3
Second New York	31,957.6	1,349.3	1,734.9	1,427.6	36,469.4
Twenty-eighth New York	1,728.4	2,102.5	2.5		3,837.4
First Ohio	1,859.4	664.2			2,540.4
Tenth Ohio	3,463.9	290.2	1,058.3	30.8	4,843.2
First Pennsylvania	245.6	2,478.7	1.6		2,747.8
Twenty-third Pennsylvania	316.3	2.4			318.7
Fifth Tennessee		475.4	7.2		482.6
Total	92,009.0	16,743.2	6,113.9	3,243.3	118,109.4

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Grape.	Total.
First California		2.7
Fourth California		134.7
Second New York		208.6
Total		346.0

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

1. BY DISTRICT AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Aggregate.
First California				331.2
Fourth California				51.0
Fifth Kentucky				77.2
Second New York				843.9
Tenth Ohio				29.3
Total	1,226.1	26.8	77.2	1,333.1

2. BY FOREIGN COUNTRIES AND KINDS.

Country to which exported.	Grape.	Apple.	Peach.	Aggregate.
Canada				50.5
Cuba	104.2			104.2
Germany	843.9			843.9
Honduras	49.7			49.7
Mexico	152.1	29.8	26.7	208.6
Salvador	25.2			25.2
Scotland	51.0			51.0
Total	1,226.1	26.8	77.2	1,333.1

DIFFERENT KINDS OF BRANDY REPORTED LOST BY CASUALTY FROM SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Grape.	Aggregate.
Fourth California.....	1,357.1	1,357.1
Second New York.....	149.8	149.8
First Ohio.....	49.8	49.8
Total.....	1,506.7	1,556.7

DIFFERENT KINDS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Aggregate.
First California.....	693.1	173.7	866.8
Fourth California.....	186.8	.....	186.8
Second New York.....	47.2	.....	47.2
Total.....	927.1	173.7	1,100.8

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1907, BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....	13,542.5	.....	.....	13,542.5	
First California.....	640,400.7	1,406.5	8,452.2	24,453.2	674,712.6
Fourth California.....	272,978.7	.....	50.2	11,520.0	284,548.9
Connecticut.....	6,932.0	.....	224.6	40.4	7,197.0
First Illinois.....	179,158.1	1,628.3	629.0	3,434.3	184,849.7
Second Kentucky.....	7,613.2	.....	194.3	.....	7,807.5
Fifth Kentucky.....	10,239.1	109,239.1	9,917.7	921.7	130,317.6
Maryland.....	478.4	15,200.0	9,974.8	3,902.9	29,556.1
First Missouri.....	8,005.4	2,087.8	194.1	78.6	10,365.9
Sixth Missouri.....	17,021.7	1,058.9	2,119.5	3,890.7	24,690.8
Second New York.....	387,458.1	14,158.8	6,090.2	25,895.1	433,002.2
Twenty-first New York.....	26,285.3	.....	.....	26,285.3	
Twenty-eighth New York.....	44,012.2	82,451.0	.....	101.1	126,564.3
First Ohio.....	33,919.9	16,222.6	.....	2,337.0	52,479.5
Tenth Ohio.....	36,509.4	5,847.1	4,686.2	2,595.3	49,728.0
First Pennsylvania.....	14,589.0	50,250.7	47.3	1,417.2	66,304.2
Twenty-third Pennsylvania.....	10,184.6	356.1	.....	2,037.1	13,177.8
Fifth Tennessee.....	16,792.5	.....	705.5	22.5	17,520.5
Total.....	1,655,045.3	371,672.4	43,285.6	83,247.1	2,153,250.4

STATEMENT OF REMOVALS IN BOND FROM BRANDY DISTILLERIES FOR DEPOSIT IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
DR.					
Balance in transit from distilleries to warehouses in same district.....	1,917.7	353.1	.....	.....	2,270.8
Removals during the year for deposit in district of production.....	1,110,721.4	211,342.2	24,966.3	24,315.5	1,380,345.4
Removals during the year for deposit in other districts.....	652,825.5	149,077.3	12,445.4	51,019.9	865,308.1
Total.....	1,774,464.6	360,772.6	37,411.7	75,335.4	2,247,984.3
CR.					
Receipts in warehouse in district of production.....	1,121,639.1	211,537.7	24,966.3	24,315.5	1,382,458.6
Receipts in warehouse in other districts.....	632,780.2	149,077.3	12,445.4	43,515.5	837,818.4
In transit from distilleries to warehouses in other districts.....	.....	.....	.....	7,504.4	7,504.4
Tax paid on brandy lost in transit to warehouses in other districts.....	45.3	.....	.....	.....	45.3
Tax paid on brandy seized by United States troops at time of earthquake.....	.....	157.6	.....	.....	157.6
Total.....	1,774,464.6	360,772.6	37,411.7	75,335.4	2,247,984.3

DIFFERENT KINDS OF BRANDY DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
DR.					
Balance in warehouse July 1, 1906.....	1,714,016.3	378,083.6	71,012.7	60,200.4	2,232,313.0
Correction of balances as to kinds.....	-2,129.7	+293.1	+1,192.2	+644.4	.....
Balance in warehouse after correction of kinds.....	1,711,886.6	378,376.7	72,204.9	69,844.8	2,232,313.0
Received in warehouses from distilleries in same district.....	1,121,639.1	211,537.7	24,966.3	24,315.5	1,382,458.6
Received in warehouses from distilleries in other districts.....	652,780.2	149,077.3	12,445.4	43,515.5	837,818.4
Received from special bonded warehouses in other districts.....	299,033.1	2,200.8	5,308.4	15,973.1	322,584.4
Excess ascertained on regane.....	3.7	2.5	.....	.....	6.2
Total.....	3,785,342.7	741,264.0	114,925.0	153,648.9	4,795,180.6
CR.					
Withdrawn from special bonded warehouses, tax paid.....	1,287,380.0	351,379.5	59,856.6	50,929.3	1,740,554.4
Leakage or evaporation in warehouse.....	92,009.0	16,743.2	6,113.9	3,243.3	118,100.4
Withdrawn for use of United States.....	346.0	.....	.....	.....	346.0
Withdrawn for export.....	1,226.1	29.8	77.2	.....	1,333.1
Reported lost by casualty, etc.....	1,556.7	.....	.....	.....	1,556.7
Withdrawn for transfer to manufacturing warehouses.....	927.1	173.7	.....	.....	1,100.8
Lost in transit from one warehouse to another in same district.....	52.7	.....	.....	.....	52.7
Withdrawn for transfer to special bonded warehouses in other districts.....	325,707.2	1,265.4	5,591.7	16,229.2	348,793.5
Withdrawn to fortify pure sweet wine.....	421,083.6	.....	.....	.....	421,083.6
Remaining in special bonded warehouses and in transit June 30, 1907.....	1,655,045.3	371,672.4	43,285.6	83,247.1	2,153,250.4
Total.....	3,785,342.7	741,264.0	114,925.0	153,648.9	4,795,180.6

* Includes 5,726.0 gallons of grape brandy in transit from one warehouse to another in same district.

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

Brandy.	Quantity.
DR.	
Withdrawn for export, proof of landing not received prior to July 1, 1906.	
Lost by casualties, etc., and unaccounted for July 1, 1906.	
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1906.	22,807.4
Withdrawn for transfer to special bonded warehouses in same district and unaccounted for July 1, 1906.	5,726.0
Brandy withdrawn to fortify wine and unaccounted for July 1, 1906.	499.3
Remaining in special bonded warehouses July 1, 1906.	2,226,587.0
Deposited in special bonded warehouses during the year:	
Brandy received from distillers in same district.	1,382,458.6
Brandy received from distillers in other districts.	857,818.4
Brandy received from special bonded warehouses in other districts.	322,584.4
Excess ascertained on regauge.	
Total.	2,562,861.4
CR.	
Withdrawn from special bonded warehouses, tax paid.	1,749,554.4
Loss allowed on account of leakage or evaporation in warehouse.	118,109.4
Withdrawn for the use of the United States.	346.0
Tax paid on loss or evaporation in transportation for export.	256.1
Exported and accounted for.	14,761.5
Loss allowed on account of casualties.	471,758.5
Deposited in manufacturing warehouses.	1,100.8
Tax paid on brandy lost in transit from one special bonded warehouse to another in the same district.	52.7
Tax paid on brandy lost in transit from special bonded warehouses in one district to special bonded warehouses in other districts.	283.5
Deposited in second special bonded warehouses in other districts.	322,584.4
Withdrawn for export and unaccounted for June 30, 1907.	606.7
Lost by casualty, etc., and unaccounted for June 30, 1907.	240.4
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1907.	48,793.0
Grape brandy used in the fortification of sweet wine.	420,283.9
Tax paid on brandy heretofore withdrawn to fortify wine.	869.3
Brandy withdrawn to fortify sweet wine and unaccounted for June 30, 1907.	429.7
Remaining in special bonded warehouses June 30, 1907.	2,153,250.4
Total.	5,303,278.7

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

TABLE SHOWING THE QUANTITY OF WINES, BY DISTRICTS AND KINDS, FORTIFIED WITH GRAPE BRANDY, WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES FREE OF TAX UNDER THE ACT OF OCTOBER 1, 1890, AS AMENDED, AND THE QUANTITY OF BRANDY SO USED DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

District.	Brandy used (tax gallons).	Angelica.		Malaga.	
		Before fortification.	After fortification.	Before fortification.	After fortification.
First California.	3,497,766.0	747,277.92	878,832.19	10,164.14	11,899.75
Fourth California.	464,586.6	111,147.48	130,768.41		
Hawaii.	423.8				
First New Jersey.	876.6				
New Mexico.	85.0				
Fourteenth New York.	306.8				
Twenty-eighth New York.	120,229.0				
Fourth North Carolina.	6,500.9				
Total.	4,090,774.7	858,425.40	1,009,600.60	10,164.14	11,899.75

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

TABLE SHOWING THE QUANTITY OF WINES, BY DISTRICTS AND KINDS, FORTIFIED WITH GRAPE BRANDY, WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES FREE OF TAX UNDER THE ACT OF OCTOBER 1, 1890, AS AMENDED, AND THE QUANTITY OF BRANDY SO USED DURING THE FISCAL YEAR ENDED JUNE 30, 1907—Continued.

District.	Muscadet.		Port.		Scuppernong.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California.	1,161,725.15	1,363,527.15	5,764,669.63	6,777,423.46		
Fourth California.	103,787.64	120,920.20	795,057.96	930,803.30		
Hawaii.			2,889.86	3,139.25		
First New Jersey.			854.00	956.00		
New Mexico.			333.46	402.48		
Fourteenth New York.			640.00	741.00		
Twenty-eighth New York.			175,088.87	202,923.05		
Fourth North Carolina.					67,907.00	71,834.61
Total.	1,265,512.79	1,484,447.41	6,739,533.83	7,916,388.63	67,907.00	71,834.61

District.	Sherry.		Sweet Catawba.		Tokay.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California.	4,010,359.84	4,660,279.13				
Fourth California.	678,097.28	774,118.47				
Hawaii.			5,598.00	6,320.50		
First New Jersey.						
New Mexico.						
Fourteenth New York.	400.00	477.30	325.00	375.50	400.00	476.50
Twenty-eighth New York.			257,212.76	296,688.48		
Fourth North Carolina.						
Total.	4,689,457.12	5,443,875.10	283,135.76	303,384.48	400.00	476.50

District.			Total wines by districts.	
	Before fortification.	After fortification.	Before fortification.	After fortification.
First California.			11,694,196.73	13,700,961.68
Fourth California.			1,088,609.36	1,956,640.53
Hawaii.			2,889.86	3,139.25
First New Jersey.			6,452.00	7,276.50
New Mexico.			333.46	402.48
Fourteenth New York.			1,765.60	2,003.50
Twenty-eighth New York.			432,361.63	499,611.53
Fourth North Carolina.			57,907.00	71,834.61
Total.			13,864,535.04	16,241,906.08

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

FOR THE FISCAL YEAR ENDED JUNE 30, 1905.

District.	Tax gallons brandy used.	Wine gallons wine fortified.	
		Before fortification.	After fortification.
Alabama.			
First California.	2,661,912.5	9,179,258.47	10,716,649.78
Fourth California.	598,509.5	2,083,992.13	2,444,548.65
Hawaii.			
First Missouri.	272.4	873.48	1,024.00
First New Jersey.	714.0	5,450.00	6,150.50
New Mexico.			
Fourteenth New York.	131,438.7	447,113.07	522,757.84
Twenty-eighth New York.	2,308.7	36,049.00	37,747.00
Fourth North Carolina.	11,374.5	30,788.50	40,678.00
Tenth Ohio.	24,289.3	200,029.48	214,500.00
Second Virginia.			
Total.	3,430,819.6	11,992,554.13	13,960,055.83

FOR THE FISCAL YEAR ENDED JUNE 30, 1906.

Alabama.	258.1	822.00	1,038.50
First California.	2,296,678.0	7,382,388.77	8,650,887.69
Fourth California.	702,320.8	2,442,458.42	2,842,421.94
Hawaii.			
First Missouri.	369.6	1,224.00	1,425.87
First New Jersey.	729.4	5,430.00	6,126.00
New Mexico.	530.8	1,729.57	2,212.54
Fourteenth New York.	115,119.1	409,231.08	477,235.65
Twenty-eighth New York.	4,374.0	47,000.00	49,719.01
Fourth North Carolina.			
Tenth Ohio.			
Second Virginia.			
Total.	3,123,748.4	10,325,317.74	12,077,573.10

FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

Alabama.			
First California.	3,497,766.0	11,694,196.73	13,700,961.68
Fourth California.	464,586.6	1,688,690.36	1,956,610.53
Hawaii.	423.8	2,889.88	3,139.25
First Missouri.			
First New Jersey.	876.6	6,452.00	7,276.50
New Mexico.	85.0	333.46	402.48
Fourteenth New York.	306.8	1,765.00	2,063.50
Twenty-eighth New York.	120,229.0	432,301.63	499,611.53
Fourth North Carolina.	6,500.9	67,907.00	71,834.61
Tenth Ohio.			
Second Virginia.			
Total.	4,090,774.7	13,894,536.04	16,241,900.08

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

District.	Quantity unaccounted for July 1, 1906.	Quantity removed for export during the year.	Quantity actually exported during the year.	Tax paid.	Quantity unaccounted for June 30, 1907.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
First California.	1,336	30,888	25,491		6,733
First Illinois.	3,010	108,397	103,527		7,880
Fifth Kentucky.		21,375	20,179		1,196
Louisiana.	6,775	69,627	70,492		5,910
First Michigan.	624	5,670	6,294		17,531
First Missouri.	9,491	127,544	119,504		
Fifth New Jersey.	51,564	784,115	794,081	144	41,454
First New York.		73	73		
Second New York.	5,025	24,473	28,823		675
Third New York.	10,000	582,448	591,498		950
Fourth North Carolina.	17,325	305,024	290,394		31,955
Fifth North Carolina.		5,260	5,260		
First Ohio.		9,668	9,428		240
Twenty-third Pennsylvania.	500		100	400	
Second Virginia.	158,502	2,041,237	2,569,212	100	230,287
Sixth Virginia.	1,600	82,732	82,792		1,540
West Virginia.	7,245	78,888	86,133		
First Wisconsin.	300	3,425	3,450		275
Total.	273,297	4,881,362	4,807,248	644	346,626

RETURNED TO FACTORY.

Second Virginia.		141
Grand total.	273,297	4,881,362

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, 1907, 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, 1906:				
Third Massachusetts.	44,500		4,000	1,250
Twenty-third Pennsylvania.	44,500			
Second Virginia.	55,000		6,020,000	
Total.	99,500		6,024,000	1,250
Bonded for export:				
Louisiana.			3,944,000	
Maryland.		15,000		
Third Massachusetts.	55,000		10,000	1,000
First New York.	55,000			
Second New York.	22,000		705,000	
Third New York.	20,900		260,000	1,049,000
Twenty-third Pennsylvania.	142,000			50,000
Second Virginia.	786,750		36,861,500	
Sixth Virginia.		147,500		
Total.	1,026,650		422,500	51,000
Grand total.	1,126,150		422,500	48,393,500

EXPORTATION OF CIGARS AND CIGARETTES IN BOND—Continued.

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.
CR.				
Exported during the year:				
Louisiana.....			3,944,000	
Maryland.....		5,000		
First New York.....	50,000			
Second New York.....	22,000		460,000	
Third New York.....	20,900	260,000	889,000	50,000
Twenty-third Pennsylvania.....	186,500			
Second Virginia.....	821,750		42,200,000	
Sixth Virginia.....		127,500		
Total.....	1,081,150	392,500	47,553,000	50,000
Tax paid:				
Third Massachusetts.....			14,000	2,250
Third New York.....			8,000	
Total.....			19,000	2,250
Unaccounted for June 30, 1907:				
Maryland.....		10,000		
First New York.....	5,000			
Second New York.....			245,000	
Third New York.....			155,000	
Twenty-third Pennsylvania.....	20,000			
Second Virginia.....	20,000		621,500	
Sixth Virginia.....		20,000		
Total.....	45,900	30,000	1,021,500	
Grand total.....	1,126,150	422,500	48,593,500	52,250

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

District.	Gallons.	District.	Gallons.
Alabama.....	53,320	Second New York.....	14,105
Fourth California.....	5,533	Third New York.....	7,460
Connecticut.....	651	First Ohio.....	11,749
Hawaii.....	620	Eleventh Ohio.....	29,543
First Illinois.....	1,488	Fifth Tennessee.....	1,354
Sixth Indiana.....	6,355	Third Texas.....	36,186
Fifth Kentucky.....	13,361	Sixth Virginia.....	1,268
Louisiana.....	14,322	Washington.....	197,549
Third Massachusetts.....	12,591	First Wisconsin.....	1,218,738
Minnesota.....	31,204	Second Wisconsin.....	57,053
First Missouri.....	590,202	Total.....	2,352,032
Fifth New Jersey.....	6,402		
First New York.....	40,378		

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1906, TO JUNE 30, 1907, UNDER THE ACT OF JUNE 18, 1890.

	Gallons.
Removed for export and unaccounted for July 1, 1906.....	203,892
Removed for direct exportation.....	327,662
Removed in original packages to be bottled for export.....	227,397
Removed by pipe lines to be bottled for export.....	1,707,673
Excess reported by bottlers.....	5,435
Total.....	2,651,950
Exported in original packages, proofs received.....	352,782
Exported in bottles, proofs received.....	1,968,714
Removed for export, unaccounted for, tax-paid.....	24,250
Excess reported by bottlers.....	32,139
Removed for export, unaccounted for June 30, 1907.....	284,074
Total.....	2,651,950

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

	Playing cards 2 cents per pack.
Removed for export and unaccounted for July 1, 1906.....	486,767
Removed for export during the year ended June 30, 1907.....	2,407,734
Total.....	2,591,501
Removed for export and accounted for during the year.....	2,723,358
Removed for export and accounted for, tax-paid.....	1,464
Removed for export and unaccounted for June 30, 1907.....	226,679
Total.....	2,951,609

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Total.
New York.....	14	\$4,022.79	\$5,926.55	.....	\$9,959.34
Port Townsend.....	5	301.68			301.68
San Francisco.....	7	243.90	76.00		318.90
Seattle.....	5	900.72			900.72
Total.....	31	5,469.00	6,011.55		11,480.54

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

Year.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
1898.....	116	\$1,461.64	.....		\$6,607.25	\$1,620.45	\$40.00	\$9,819.34
1899.....	1,242	\$15,598.78	5,932.80	.....	15,842.49	1,863.04	20.00	39,948.10
1900.....	2,173	26,865.70	20,788.38	.....	14,702.69	675.29	.....	62,031.97
1901.....	2,941	33,483.42	7,885.92	\$29.64	3,821.19	98.64	.....	45,318.81
1902.....	645	5,821.59	20,425.87	4,159.90	18,570.03	.....	20.90	48,907.39
1903.....	49	2,566.64	2,761.17	.....	12,436.69	236.97	.....	17,080.86
1904.....	25	30,034.70	4,900.24	.....	4,900.24	1,419.12	.....	16,354.06
1905.....	39	3,005.97	.....	5,377.53	157.08	.....	8,540.28	
1906.....	23	3,401.16	.....	3,728.35	95.76	.....	7,215.27	
1907.....	31	5,469.00	.....	6,011.55	.....	.....	11,480.64	
Total.....	7,282	\$9,795.49	\$1,651.30	\$9,930.71	\$1,877.40	6,167.76	80.90	266,886.72

CHEMISTRY DIVISION.

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

Oleomargarine	571
Butter	382
Oils	36
Fortified wines	45
Distilled liquors	309
Malt liquors	168
Fermented liquors (other than malt)	53
Miscellaneous beverages	98
Wines	60
Medicinal compounds	108
Mixed flour	4
Filled cheese	2
Ink	46
Sealing wax	13
Mucilage	14
Typewriter ribbons	4
Miscellaneous	37
 Total	1,950
Increase from last fiscal year	749

During the present year the work was so systematized that all of the samples, with a few exceptions, were promptly analyzed, and reports made in each case, so that the results could be of the greatest possible use to the revenue officers in the field. The exceptions noted were not analyzed, because they were either duplicates or submitted by private parties.

During the first three months of the current (fiscal) year the number of samples received and analyzed has already amounted to 1,200. At this rate the work of the laboratory will probably be tripled for the ensuing fiscal year.

CLAIMS DIVISION.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1906	399	\$2,836,416.35
New claims received during year	2,890	1,426,785.81
Claims reopened and returned by collector	262	193,774.31
Allowed during year	1,148	745,286.36
Rejected during year	1,664	916,886.51
Returned to collector for amendment	175	111,191.97
On hand July 1, 1907	570	2,683,611.63
Received to October 1, 1907	523	577,760.37
Allowed to October 1, 1907	398	475,278.56
Rejected to October 1, 1907	136	89,600.92
On hand October 1, 1907	593	2,666,492.52

ABATEMENT REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1907, AND THREE MONTHS ENDED SEPTEMBER 30, 1907.

ABATEMENT CLAIMS.

	Number.	Amount.
On hand July 1, 1906	242	\$138,525.55
New claims received during the year	1,041	230,070.98
Claims allowed during year	950	142,732.22
Claims rejected or returned for amendment	306	93,161.97
On hand July 1, 1907	27	155,762.34
Received to October 1, 1907	179	148,229.39
Allowed to October 1, 1907	108	26,826.52
Rejected to October 1, 1907	69	208,800.50
On hand October 1, 1907	30	68,301.71

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

On hand July 1, 1906	75	\$11,746.67
New claims received during year	1,769	330,461.98
Allowed during year	1,680	300,471.57
Rejected during year	106	11,405.79
On hand July 1, 1907	58	30,331.29
Received to October 1, 1907	502	457,958.63
Allowed to October 1, 1907	308	39,720.57
Rejected to October 1, 1907	4	75.04
On hand October 1, 1907	248	447,594.31

CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

On hand July 1, 1906	2	\$65.14
Received during year	10	1,457.83
Allowed during year	10	1,455.46
Rejected during year	2	87.51
On hand July 1, 1907	0	
Received to October 1, 1907	6	1,428.68
Allowed to October 1, 1907	3	1,110.56
Rejected to October 1, 1907	3	317.52
On hand October 1, 1907	0	

ANNUAL REPORT OF THE
DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1907, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State; the number of fruit distilleries registered and operated in each collection district; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each collection district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district, and State; the different kinds of fruit brandy produced in each collection district; the quantity of distilled spirits rectified in each collection district and State; the quantity of distilled spirits gauged in each collection district; and the quantity of fermented liquors produced in each collection district and State.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1907:

State or Territory.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	18	16			7	7	25	23
Arizona					1	1	1	1
Arkansas	22	13			2	2	24	15
California	1	1	1	1	209	193	211	195
Colorado	2	2			1	1	3	3
Connecticut	3	2			24	20	27	22
Delaware	1	1			13	13	14	14
Georgia	24	20			18	18	42	38
Hawaii	1	1				1	1	
Idaho					1	1	1	1
Illinois	11	8			5	5	16	13
Indiana	20	14			16	16	36	30
Iowa	1	1			3	3	4	4
Kansas					1	1	1	1
Kentucky	276	242	1	1	58	56	335	299
Louisiana	1	3	3			4	3	
Maryland	31	26			8	5	39	31
Massachusetts	1	1	6	6	3	2	10	9
Michigan			1	1		1	1	
Mississippi			1	1		1	1	
Missouri	53	35			21	19	74	54
Montana	1	1				1	1	
Nebraska	1	1				1	1	
New Hampshire	1		1	1		2	1	
New Jersey	1				37	32	38	32
New Mexico					1	1	1	1
New York	4	2	1	1	31	25	36	28
North Carolina	29	19			256	251	285	270
Ohio	30	18			30	28	66	46
Oklahoma	6	2			2	2	8	4
Oregon					2	2	2	2
Pennsylvania	115	101			5	4	120	105
Rhode Island					4	4	4	4
South Carolina	7	5				7	5	
Tennessee	66	54			46	46	112	100
Texas	1				2	2	3	2
Utah					1	1	1	1
Virginia	134	112			106	98	240	210
Washington	2	1			4	2	6	3
West Virginia	9	7			1	1	10	8
Wisconsin	5	4				5	4	
Total	878	710	15	15	919	802	1,812	1,587
Total for year ended June 30, 1906	912	740	14	13	1,215	1,132	2,141	1,585

ANNUAL REPORT OF THE
COMMISSIONER OF INTERNAL REVENUE.

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1907, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama	7	7	New Mexico	2	2
Arkansas	2	2	New York:		
California:			First district	2	1
First district	137	131	Fourteenth district	13	8
Fourth district	72	62	Twenty-first district	1	1
Colorado	1	1	Twenty-eighth district	15	15
Connecticut	28	24	North Carolina:		
Georgia	18	18	Fourth district	103	103
Illinois:			Fifth district	153	148
Eighth district	3	3	Ohio:		
Thirteenth district	2	2	First district	2	2
Indiana:			Tenth district	16	15
Sixth district	3	3	Eighteenth district	12	11
Seventh district	13	13	Oregon	2	2
Iowa, fourth district	3	3	Pennsylvania:		
Kansas	3	3	First district	4	4
Kentucky:			Ninth district	1	
Second district	17	15	Tennessee:		
Fifth district	11	11	Second district	10	10
Seventh district	7	7	Fifth district	36	36
Eighth district	23	23	Texas, fourth district	2	2
Maryland	21	18	Virginia:		
Massachusetts, third district	3	2	Second district	23	23
Missouri:			Sixth district	83	75
First district	13	11	Washington	4	2
Sixth district	8	8	West Virginia	1	1
Montana	2	2	Total	919	862
New Jersey:					
First district	17	15			
Fifth district	20	17			

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, 1907, 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.	
1906.							
July	217	10	53,031	239,738	67,599	43,667	283,405
August	177	8	50,468	229,965	51,551	41,423	271,388
September	173	7	51,731	235,288	57,708	46,763	282,001
October	210	9	70,227	318,970	44,989	36,468	355,438
November	285	13	96,157	436,040	76,901	54,331	490,371
December	363	13	130,391	590,128	89,723	47,442	637,570
1907.							
January	413	12	147,392	666,776	86,977	45,439	712,215
February	451	11	155,239	693,941	77,866	38,389	732,330
March	477	12	159,745	713,828	96,556	53,108	766,936
April	480	12	164,279	734,321	80,515	40,132	774,453
May	465	10	151,360	675,552	128,020	53,036	728,588
June	349	11	118,131	534,438	67,857	49,298	583,736
July	207	10	83,817	386,452	54,219	43,611	430,063
August	165	9	60,981	280,562	53,344	42,897	323,459
September	147	9	54,332	250,454	40,279	32,460	282,914

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, 1907, 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 distilleries of different daily grain capacities.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama.....	7	6	4	3	6	6	2	2	2	1	1	1	3	2	18	16	13	13	1	1	16	16
Arkansas.....	17	9	14	8	3	1	2	2	2	1	1	1	3	2	22	22	1	1	2	2	1	1
California, fourth district.....	2	2			2	2			1	1												
Colorado.....	2	2																				
Connecticut.....																						
Georgia.....	6	6	4	4	3	3	1	1	11	7	1	1	1	1	2	3	3	3	3	3	3	3
Hawaii.....																						
Illinois:																						
First district.....																						
Fifth district.....																						
Eighth district.....																						
Thirteenth district.....																						
Indiana:																						
Sixth district.....	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	4	4	4	4	4	4	4
Seventh district.....	2	2	2	2	1	1	1	1	1	1	1	1	1	1	5	5	5	5	5	5	5	5
Iowa, fourth district.....																						
Kansas.....	5	2			5	2			1													
Kentucky:																						
Second district.....	47	42	21	20	31	26	4	1	3	2	2	2	2	2	8	7	4	4	73	62	62	62
Fifth district.....	3	2	1	1	3	2			8	6	2	2	5	5	30	30	24	24	65	64	64	64
Sixth district.....																						
Seventh district.....	14	10	11	8	3	2	1	1	2	1	1	1	1	1	12	11	12	12	41	35	35	35
Eighth district.....	47	35	42	31	7	5	1	1	5	4	1	1	2	2	15	15	5	5	78	64	64	64
Louisiana.....	1				1				6	4			1	1	11	10	9	9	1	1	1	1
Maryland.....	3	3			3	3	2		6	4			1	1	1	10	9	9	32	27	27	27
Massachusetts, third district.....																						
Missouri:																						
First district.....	12	7	7	5	10	7	2	2	4	3	1	1	1	1	2	2	2	2	20	15	15	15
Sixth district.....	19	11	11	7	12	7	2	2	4	3	2	1	1	1	2	2	2	2	33	20	20	20
Montana.....																						
Nebraska.....																						
New Hampshire.....	1				1																	
New Jersey, fifth district.....																						
New York:																						
Fourteenth district.....																						
Twenty-first district.....																						
Twenty-eighth district.....																						
North Carolina:																						
Fourth district.....	2	1	1	1	3	2	1	1	2	1	1	1	1	1	1	1	1	1	10	6	6	6
Fifth district.....	1				1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	13	13	13
Ohio:																						
First district.....																						
Tenth district.....																						
Eleventh district.....																						
Eighteenth district.....																						
Pennsylvania:																						
First district.....																						
Ninth district.....	1	1			1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Twelfth district.....					2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
Twenty-third district.....					3	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
South Carolina.....	4	2	4	2																		
Tennessee:																						
Second district.....	27	20	24	19	6	6	3	3	2	2	1	1	1	1	1	1	1	1	43	37	37	37
Fifth district.....	5	2	3	2	3	1	1	1	2	1	1	1	1	1	1	1	1	1	23	17	17	17
Texas, fourth district.....	1		1																			
Virginia:																						
Second district.....	21	12	18	11	7	6	1	1	2	2	1	1	1	1	1	1	1	1	30	22	22	22
Sixth district.....	88	74	51	44	42	35	1	1	3	3	2	2	2	2	2	104	90	90	90	90	90	90
Washington.....	2	1	1	1	1	1			1	1	1	1	1	1	1	1	1	1	1	1	1	1
West Virginia.....	5	5	3	3	3	3	1	1	2	2	1	1	1	1	1	1	1	1	7	4	7	4
Wisconsin, first district.....																			12	2	5	5
Total.....	345	257	224	172	166	128	57	40	113	81	42	34	54	46	114	106	108	103	878	710	710	710

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—continued.

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1907,
BY STATES AND TERRITORIES.

State or Territory.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 300 bushels.		Daily grain capacity exceeding 300 bushels.			
	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.	Regis- tered.	Oper- ated.		
Alabama.....	7	6	4	3	6	6	2	2	2	2	1	1	3	2						
Arkansas.....	17	9	14	8	3	1	2	2	3	2										
California.....																				
Colorado.....	2	2			2	2														
Connecticut.....																				
Delaware.....																				
Georgia.....	6	6	4	4	3	3	1	1	11	7	3	3	1	1	1	1	1	1	1	
Hawaii.....																				
Illinois.....																				
Indiana.....	3	3	3	3	1	1	2	1	1	1	2							7	7	
Iowa.....																	9	9	7	
Kentucky.....	111	89	75	60	44	35	6	3	18	13	3	3	9	9	69	67	52	52		
Louisiana.....	1				1															
Maryland.....	3	3			3	3	2		6	4					11	10	9	9	9	
Massachusetts.....																				
Missouri.....	31	18	18	12	22	14	4	2	4	3	3	2	1	1	2	2				
Montana.....																	1	1		
Nebraska.....																				
New Hampshire.....	1				1												1			
New Jersey.....																				
New York.....									1		1						2	2		
North Carolina.....	3	1	1		4	3	3	3	10	5	4	3	4	3	3	2				
Ohio.....	1	1			3	2	10	5	3	2	2	1	1	3	1	8	6			
Oklahoma.....	5	2			5	2			1											
Pennsylvania.....	1	1			6	5	16	14	32	27	11	10	17	13	18	17	15	15		
South Carolina.....	4	2	4	2					1	1	5	5	9	8	4	4		1	1	
Tennessee.....	32	22	27	21	9	7	5	4	7	5	5	5	9	8						
Texas.....	1		1																	
Virginia.....	109	86	69	55	40	41	2	2	5	5	3	3	4	4	2	2				
Washington.....	2	1	1	1	1				1		2	2						1	1	
West Virginia.....	5	5	3	3	3	3	1										2	2		
Wisconsin.....																				
Total.....	345	257	224	172	166	128	57	40	113	81	42	34	54	46	114	106	108	103		
Total for year ended June 30, 1906.....	424	327	257	203	187	140	54	39	108	85	40	32	50	46	108	99	108	96		

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, 1907, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.
Alabama.....	7,133	737		5	27					
Arkansas.....									54,908	
California:									7,400	
First district.....										
Fourth district.....	901								5,920	1,970,393
Colorado.....	14				3	185				901
Connecticut.....	6,710			11,812	10,458					202
Georgia.....	14,896			4,845	88,903					28,980
Hawaii.....										108,643
Illinois:										109
Fifth district.....	919,592			318,015	6,780,404	80				8,018,691
Eighth district.....	242,140			38,031	1,901,120					2,181,201
Indiana:										
Sixth district.....	227,218			97,000	1,912,917	4,405				2,241,540
Seventh district.....	359,316	149		66,858	2,987,404					3,407,727
Iowa, Fourth district.....	2,071			5,125	10,171					17,367
Kansas.....	73			161	1,857					2,179
Kentucky:										
Second district.....	133,507			87,200	890,754					1,111,461
Fifth district.....	536,485	5,650		842,052	2,609,775					3,994,562
Sixth district.....	92,942	2,409		148,960	573,751	2,878				820,940
Seventh district.....	188,834			360,185	900,421					184,203
Eighth district.....	126,656	157	18	148,332	768,171		28			1,449,445
Louisiana.....								5,399,418		1,043,362
Maryland.....	261,485	151		1,141,592	24,182	1,097				5,399,416
Massachusetts, third district.....	3,828			9,110	8,423					21,360
Michigan, first district.....								2,277,144		2,277,144
Missouri:								9,336,460		9,336,460
First district.....	1,032	564		823	9,662		27			12,108
Sixth district.....	15,521	1,398		22,637	57,434					90,960
Montana.....		35		92	85					212
Nebraska.....	49,359			13,957	346,534					409,850
New Hampshire.....								21,675		21,675
New York:										
First district.....		985						6,525,715		1,970 6,525,715
Fourteenth district.....	129,236			314,091	326,674					770,001
Twenty-first district.....	170,389			1,247						171,636
North Carolina:										
Fourth district.....	2,154	84		6,158	12,915					21,227
Fifth district.....	24,047			25,631	119,765					169,527

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1907, BY COLLECTION DISTRICTS—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.
Ohio:										
First district.....	285,680	1,807	.....	385,045	2,005,216	8,741	.....	.....	.....	2,686,489
Tenth district.....	18,961	.....	26,333	.....	113,096	.....	.....	.....	.....	158,990
Eleventh district.....	255	206	.....	.....	304	2,070	.....	.....	.....	3,335
Eighteenth district.....	2,962	1,850	.....	15,043	5,715	.....	.....	.....	.....	26,570
Pennsylvania:										
First district.....	55,617	.....	146	204,882	9,336	.....	.....	7,920	.....	266,981
Ninth district.....	13,958	3,043	.....	163,304	9,659	.....	.....	.....	.....	129,964
Twelfth district.....	10,568	.....	.....	80,157	383	.....	.....	.....	.....	91,108
Twenty-third district.....	344,809	3,864	.....	1,496,274	110,732	.....	.....	.....	.....	1,955,679
South Carolina.....	3,140	.....	.....	4,077	21,114	.....	.....	.....	.....	28,331
Tennessee:										
Second district.....	25,772	.....	295	23,184	173,279	.....	1,064	.....	.....	233,594
Fifth district.....	30,020	.....	.....	22,244	180,887	.....	505	.....	.....	233,656
Virginia:										
Second district.....	4,904	.....	.....	15,327	32,082	.....	.....	.....	.....	52,373
Sixth district.....	21,395	65	.....	42,957	91,359	.....	.....	.....	.....	155,776
Washington.....	9	.....	12	16	296	.....	.....	.....	.....	333
West Virginia.....	12,510	.....	.....	47,484	2,385	.....	.....	.....	.....	62,379
Wisconsin, first district.....	82,399	80	99	118,282	319,934	109	.....	.....	4,333	525,227
Total.....	4,440,315	21,452	685	6,256,898	23,474,509	17,301	1,629	25,722,926	4,442	34,211,231
										25,722,926

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, 1907, BY STATES AND TERRITORIES.

State or Territory	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.
Alabama.....	7,132	.....	.....	5,429	42,346	.....	.....	.....	54,908	.....
Arkansas.....	737	5	27	554	6,137	.....	.....	.....	7,400	.....
California.....	961	.....	.....	.....	5,926	.....	.....	1,970,393	6,821	1,970,393
Colorado.....	14	.....	.....	3	185	.....	.....	.....	202	.....
Connecticut.....	6,710	.....	.....	11,312	10,458	.....	.....	.....	28,980	.....
Delaware.....	539	.....	.....	.....	835	4,113	.....	.....	2,489	.....
Georgia.....	14,806	.....	.....	4,845	88,962	.....	.....	.....	108,643	.....
Hawaii.....	.....	.....	.....	.....	.....	.....	.....	106	106	.....
Illinois.....	1,161,732	.....	.....	356,046	8,681,526	80	.....	.....	16,199,382	.....
Indiana.....	556,534	149	.....	57,855	4,906,323	4,405	.....	.....	5,649,267	.....
Iowa.....	2,071	.....	.....	5,125	10,121	.....	.....	.....	12,367	.....
Kentucky.....	1,078,424	8,216	18	1,587,329	5,742,872	2,878	29	184,203	8,419,770	184,203
Louisiana.....	.....	.....	.....	.....	.....	.....	.....	5,184,069	.....	5,185,669
Maryland.....	200,948	131	.....	1,140,757	23,061	1,697	.....	.....	1,420,018	.....
Massachusetts.....	3,828	.....	.....	9,110	8,422	.....	.....	2,277,144	21,390	2,277,144
Michigan.....	.....	.....	.....	.....	.....	.....	.....	9,356,406	.....	9,356,406
Mississippi.....	.....	.....	.....	.....	.....	.....	.....	213,747	.....	213,747
Missouri.....	16,553	1,932	.....	23,460	67,096	.....	27	.....	109,068	.....
Montana.....	35	.....	.....	92	85	.....	.....	.....	212	.....
Nebraska.....	49,359	.....	.....	13,957	346,534	.....	.....	.....	409,859	.....
New Hampshire.....	.....	.....	.....	.....	.....	.....	21,673	.....	21,673	.....
New York.....	300,610	.....	.....	316,323	326,674	.....	5,524,719	.....	943,607	5,525,715
North Carolina.....	26,201	84	.....	31,789	132,680	.....	.....	.....	190,754	.....
Ohio.....	307,858	3,823	.....	427,225	2,126,997	8,741	.....	.....	2,874,384	.....
Oklahoma.....	73	.....	88	161	1,857	.....	.....	.....	2,170	.....
Pennsylvania.....	424,952	6,907	146	1,884,617	126,110	.....	7,920	.....	2,446,732	7,920
South Carolina.....	3,140	.....	.....	4,077	21,114	.....	.....	.....	28,331	.....
Tennessee.....	65,762	.....	295	45,428	354,160	.....	1,500	.....	467,256	.....
Virginia.....	26,355	65	.....	58,284	123,441	.....	.....	.....	208,149	.....
Washington.....	9	.....	12	16	296	.....	.....	.....	333	.....
West Virginia.....	12,510	.....	.....	47,484	2,385	.....	.....	.....	62,379	.....
Wisconsin.....	82,399	80	99	118,282	319,934	109	.....	.....	4,233	525,227
Total.....	4,440,315	21,452	685	6,256,898	23,474,509	17,301	1,629	25,722,926	4,442	34,211,231
Total for fiscal year ended June 30, 1906.....	3,758,533	11,306	2,170	5,505,566	20,061,974	16,925	1,350	23,637,582	4,274	29,392,188
										22,637,582

The average yield per bushel of grain was 3424.231 = 4.51 + gallons of spirits.

12031990

The average yield per gallon of molasses used for the production of spirits was 23239903 = .517 + of a gallon.

2022407

The average yield per gallon of molasses used for the production of rum was 2483022 = .814 + 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.
1906.....	<i>Bushels.</i> 29,392,188	<i>Gallons.</i> 131,958,063	<i>Gallons.</i> 20,402,209	<i>Gallons.</i> 11,477,960	<i>Gallons.</i> 2,227,258	<i>Gallons.</i> 1,730,102
1907.....	34,211,231	154,519,516	23,239,904	12,031,990	2,483,022	2,022,407

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, 1907, BY COLLECTION Districts.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1907, BY COLLECTION DISTRICTS—Continued.

Districts.	Apple.	Peach.	Grape.	Pear.	Pineapple.	Orange.	Apricot.	Berry.	Prune.	Fig.	Cherry.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Fourth Texas	1,110.7	127.0	24.3	642.8	137.5	403.5	40.0					
Second Virginia	15,063.4											
Sixth Virginia												
Washington												
West Virginia	58.0											
Total	523,374.0	42,227.8	5,487,065.4	13,125.2	33.6	280.9	2,178.2	1,086.2	67,819.2	610.3	503.9	6,138,304.7

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1907, BY COLLECTION DISTRICTS.

District.	Gallons.	District.	Gallons.
Alabama	352,381.1	New Jersey	
Arkansas	92,703.9	First district	362,653.2
California		Fifth district	1,097,630.4
First district	4,124,720.3	New Mexico and Arizona	17,903.0
Fourth district	416,995.9		
Colorado and Wyoming	102,871.9	New York	
Connecticut and Rhode Island	3,023,857.9	First district	1,725,914.2
Florida	37,812.0	Second district	10,517,710.6
Georgia	1,202,106.8	Third district	3,175,806.8
Hawaii	34,902.1	Fourteenth district	432,806.4
Illinois		Twenty-first district	439,504.7
First district	5,677,611.0	Twenty-eighth district	2,988,228.4
Fifth district	5,036,592.3		
Eighth district	7,435.3	North Carolina	
Thirteenth district	119,102.8	Fourth district	43,397.4
Indiana		Fifth district	623,957.1
Sixth district	2,008,419.7	North and South Dakota	
Seventh district	622,833.9		
Iowa		Ohio	
Third district	122,343.2	First district	14,063,697.5
Fourth district	89,402.0	Tenth district	857,190.5
Kansas, Oklahoma, and Indian Territory	1,175.0	Eleventh district	231,343.2
Kentucky		Eighteenth district	1,391,107.4
Second district	788,418.1	Oregon	
Fifth district	7,442,440.0	Pennsylvania	
Sixth district	619,264.2	First district	5,810,632.1
Seventh district	105,627.3	Ninth district	327,484.9
Eighth district		Twelfth district	640,118.5
Louisiana and Mississippi	1,235,804.5	Twenty-third district	5,636,178.7
Maryland, Delaware, and District of Columbia	7,779,383.0	South Carolina	
Massachusetts, third district	5,747,382.2	Tennessee	
Michigan		Second district	902,473.1
First district	337,292.3	Fifth district	1,574,460.1
Fourth district	10,906.4		
Minnesota	1,620,512.4	Texas	
Missouri		Third district	317,155.7
First district	3,089,067.9	Fourth district	282,988.7
Sixth district	1,689,185.7	Virginia	
Montana, Utah, and Idaho	119,555.0	Second district	1,814,806.9
Nebraska	654,035.5	Sixth district	278,311.7
New Hampshire, Maine, and Vermont	65,422.3	Washington and Alaska	443,080.3
Total		West Virginia	315,902.0
		Wisconsin	
		First district	1,961,176.3
		Second district	136,608.3
		Total	114,510,043.2

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1907, BY STATES AND TERRITORIES.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama	352,381.1	Montana	75,235.2
Alaska		Nebraska	554,655.5
Arizona	4,735.9	Nevada	2,956.5
Arkansas	92,703.9	New Hampshire	64,123.4
California	4,538,765.7	New Jersey	1,459,083.6
Colorado	162,871.9	New Mexico	13,167.1
Connecticut	791,114.8	New York	59,280,001.1
Delaware	417,086.0	North Carolina	667,284.5
District of Columbia	439,820.5	North Dakota	
Florida	37,812.0	Ohio	16,946,388.0
Georgia	1,202,106.8	Oklahoma	
Hawaii	34,902.1	Oregon	351,120.1
Idaho		Pennsylvania	13,414,614.2
Illinois	12,449,742.4	Rhode Island	224,745.1
Indiana	2,636,753.6	South Carolina	171,006.2
Indian Territory		South Dakota	
Iowa	205,745.2	Tennessee	2,472,935.2
Kansas	1,175.9	Texas	660,130.4
Kentucky	9,915,743.2	Utah	44,319.8
Louisiana	1,184,055.0	Vermont	
Maine	1,308.9	Virginia	2,699,118.5
Maryland	6,922,476.4	Washington	443,080.3
Massachusetts	5,747,382.2	West Virginia	315,902.0
Michigan	346,248.7	Wisconsin	2,097,784.6
Minnesota	1,620,512.4	Wyoming	
Mississippi	51,749.5	Total	114,510,043.2
Missouri	4,778,228.0		

SPIRITS GAUGED IN 1907.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1907, BY COLLECTION DISTRICTS.

Collection districts.	Deposited in warehouse.	Distilled spirits other than fruit brandies.					Fruit brandies produced and withdrawn from special bonded warehouses, tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.		
		Withdrawn from warehouse.								
		On payment of the tax.	For denaturalization (alcohol).	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama.....	211,904.5	213,258.4					278,365.0	352,381.1		
Arkansas.....	24,600.0	33,735.6					84,273.2	92,703.9		
First California.....	1,517,492.2	2,556,772.2		2,846.4	58,694.5	38,056.3	3,630,841.3	4,124,720.3		
Fourth California.....	2,978.2	1,263.8					326,312.1	416,995.9		
Colorado.....	585.8	58,704.3					135,561.5	162,871.9		
Connecticut.....	110,771.7	123,031.8					891,037.6	1,023,857.9		
Florida.....		141.7					31,164.1	37,812.0		
Georgia.....	358,708.2	312,490.7					1,060,400.0	1,292,106.8		
Hawaii.....		10,612.7					29,268.5	34,902.1		
First Illinois.....		14,138.1					5,886,819.8	6,677,611.0		
Fifth Illinois.....	38,129,229.3	31,994,483.7	2,671,344.0	214,731.8	667,196.4	118,422.7	5,013,502.4	5,636,593.3		
Eighth Illinois.....	10,142,194.1	9,397,802.6		2,627.8	88,394.9	443.4	5,354.2	7,435.3		
Thirteenth Illinois.....		4,682.6					100,134.8	119,102.8		
Sixth Indiana.....	10,308,432.3	9,267,711.7		245,493.7		26,747.6	5,142.4	1,868,610.9		
Seventh Indiana.....	10,477,611.3	15,805,410.8		166,381.0		230.4	7,446.7	39,756.3		
Third Iowa.....							107,205.5	122,343.2		
Fourth Iowa.....	74,324.5	4,577.8					69,966.8	85,402.0		
Kansas.....	6,573.0	17,997.8					1,169.0	1,175.0		
Second Kentucky.....	4,974,104.8	2,162,433.6		3,552.9	188.4	1,157.3	684,319.6	788,418.1		
Fifth Kentucky.....	18,148,956.1	10,019,572.6		40,775.8	1,113.4	448.4	6,521,866.2	7,442,440.0		
Sixth Kentucky.....	3,910,332.7	2,039,127.4		941.8	571.1		526,408.5	619,264.2		
Seventh Kentucky.....	6,456,029.9	3,171,308.7		9,904.1	41.7		153,483.5	165,627.3		
Eighth Kentucky.....	4,666,494.7	2,541,898.2		124,988.9	192.2		1,407.7			
Louisiana.....	3,955,829.3	3,461,630.1		22,651.3	144,400.1	21,630.4	1,096,127.6	1,235,804.5		
Maryland.....	6,024,912.8	3,539,784.2		1,959.8	90.5		7,061,199.4	7,779,383.0		
Third Massachusetts.....	1,908,953.2	848,995.4		943,968.4		92,613.7	31,364.4	5,040,237.3		
First Michigan.....	1,495,357.0	1,292,868.9					5,747,382.2	978.5		
Fourth Michigan.....							288,925.2	337,292.3		
Minnesota.....							10,156.3	10,956.4		
First Missouri.....	41,467.0	37,390.7					1,451,444.5	1,620,512.4		
Sixth Missouri.....	430,202.4	365,640.8		247.3			2,681,084.5	3,089,067.9		
Montana.....		3,978.4					1,470,826.2	1,689,185.7		
Nebraska.....	1,809,197.1	1,963,782.6				10,441.8	105,754.5	105,754.5		
New Hampshire.....	17,708.9	13,242.0					575,818.9	654,035.5		
First New Jersey.....							57,001.7	65,432.3		
							564,570.7	362,053.3		
								26,932.4		

Fifth New Jersey.....		759.4					1,329,715.5	1,097,630.4	42,896.0	2,470,801.3
New Mexico.....							15,762.9	17,993.0	480.7	34,146.6
First New York.....	3,063,311.8	4,307,008.2			140,813.3	307,390.0	1,543,751.1	1,725,914.2	1,393.6	12,179,672.2
Second New York.....							9,260,117.5	10,517,710.6	430,705.7	20,208,533.8
Third New York.....							2,867,383.1	3,175,896.8		6,043,279.9
Fourteenth New York.....	2,808,473.9	2,780,581.2		65,438.9	1,939.2	10,614.2	388,426.9	432,806.4	12,849.2	6,490,525.7
Twenty-first New York.....	768,097.7	435,240.2					396,157.0	439,504.7	9,801.7	2,066,005.5
Twenty-eighth New York.....		2,117.1					2,677,099.1	2,688,228.4	205,163.1	5,873,207.7
Fourth North Carolina.....	72,244.8	79,308.0					35,650.2	43,397.4	19,081.8	253,342.2
Fifth North Carolina.....	563,821.3	503,333.8					523,047.8	623,957.1	15,929.0	2,230,089.0
North and South Dakota.....										
First Ohio.....	11,673,107.3	10,694,808.8		5,548.7	117,207.4	4,434.5	11,733,463.1	14,063,697.5	39,897.2	48,334,164.5
Tenth Ohio.....	746,532.6	348,770.9					603,498.9	857,190.5	216,352.5	2,862,345.4
Eleventh Ohio.....	12,299.4	21,329.4					289,167.3	331,343.2		654,436.3
Eighteenth Ohio.....	90,396.5	83,368.7					1,484,329.1	1,691,107.4	3,107.3	3,352,309.0
Oregon.....		69,392.0					304,277.3	351,136.1	490.9	725,296.3
First Pennsylvania.....	1,134,031.6	826,107.5		37.3		2,374.0	8,082,498.9	8,810,632.1	54,750.5	18,911,337.9
Ninth Pennsylvania.....	534,961.1	418,093.4			180.9		282,241.8	327,484.9		1,503,601.1
Twelfth Pennsylvania.....	381,699.5	74,359.7					569,942.1	640,118.5		1,666,119.8
Twenty-third Pennsylvania.....	8,412,316.9	5,738,245.6		4,737.1		2,256.5	3,231,188.3	3,636,178.7	4,622.6	21,049,564.8
South Carolina.....	101,123.7	164,117.3					165,402.1	171,066.2		601,700.3
Second Tennessee.....	862,633.3	644,762.6					759,932.1	902,475.1	2,100.0	3,171,900.1
Fifth Tennessee.....	924,235.5	670,176.6					1,295,325.6	1,371,460.1	65,286.2	4,526,484.0
Third Texas.....							267,454.5	317,155.7		584,610.2
Fourth Texas.....							243,355.8	282,983.7	127.0	526,466.5
Second Virginia.....	171,283.8	161,809.8					1,528,709.6	1,814,806.9	1,777.8	3,678,447.9
Sixth Virginia.....	519,064.2	409,911.2					227,427.8	278,311.7	15,693.4	1,450,408.3
Washington.....	922.7	1,644.4					390,116.3	443,080.3	308.0	836,071.7
West Virginia.....	261,579.6	220,979.5		390.7		532.5	279,942.7	315,902.9	58.0	1,079,385.9
First Wisconsin.....	2,173,235.9	2,185,741.5		1,732.1		5,633.3	1,630,027.1	1,961,176.3		7,957,546.2
Second Wisconsin.....							116,286.8	136,008.3		252,895.1
Total.....	168,573,913.2	134,031,066.7	3,084,050.3	1,586,602.6	1,530,302.9	284,601.0	100,993,741.0	114,510,043.2	11,982,093.5	536,577,374.9

FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

District.	Barrels.	District.	Barrels.
Alabama	113,247	First New Jersey	152,627
Arkansas	10,100	Fifth New Jersey	2,985,771
First California	941,914	New Mexico	29,347
Fourth California	261,330	First New York	3,449,457
Colorado	399,046	Second New York	223,075
Connecticut	1,222,755	Third New York	5,119,347
Florida	17,200	Fourteenth New York	1,708,519
Georgia	175,860	Twenty-first New York	713,743
Hawaii	16,360	Twenty-eighth New York	1,712,163
First Illinois	4,570,190	Fourth North Carolina	.
Fifth Illinois	242,545	Fifth North Carolina	.
Eighth Illinois	258,448	North and South Dakota	41,277
Thirteenth Illinois	352,097	First Ohio	1,822,516
Sixth Indiana	687,202	Tenth Ohio	576,486
Seventh Indiana	723,124	Eleventh Ohio	574,454
Third Iowa	227,830	Eighteenth Ohio	1,349,685
Fourth Iowa	193,126	Oregon	205,757
Kansas	41,985	First Pennsylvania	3,161,487
Second Kentucky	19,990	Ninth Pennsylvania	311,228
Fifth Kentucky	389,712	Twelfth Pennsylvania	1,246,174
Sixth Kentucky	272,700	Twenty-third Pennsylvania	2,822,907
Seventh Kentucky	36,381	South Carolina	3,001
Eighth Kentucky	24,750	Second Tennessee	189,388
Louisiana	490,265	Fifth Tennessee	151,507
Maryland	1,453,782	Third Texas	444,116
Third Massachusetts	2,158,850	Fourth Texas	112,600
First Michigan	1,110,570	Second Virginia	91,752
Fourth Michigan	410,735	Sixth Virginia	118,991
Minnesota	1,238,932	Washington	855,964
First Missouri	3,369,315	West Virginia	334,241
Sixth Missouri	458,378	First Wisconsin	4,304,713
Montana	422,960	Second Wisconsin	680,426
Nebraska	355,570	Total	58,546,111
New Hampshire	323,363		

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama	113,247	Nebraska	354,570
Arkansas	10,100	New Hampshire	223,363
California	1,203,264	New Jersey	3,138,398
Colorado	399,046	New Mexico	29,347
Connecticut	1,222,755	New York	13,016,904
Florida	17,200	North Carolina	.
Georgia	175,860	North and South Dakota	41,277
Hawaii	16,360	Ohio	4,323,141
Illinois	5,423,280	Oregon	205,757
Indiana	1,412,326	Pennsylvania	7,541,796
Iowa	429,956	South Carolina	3,001
Kansas	41,985	Tennessee	290,895
Kentucky	743,533	Texas	556,776
Louisiana	400,265	Virginia	209,843
Maryland	1,453,782	Washington	855,964
Massachusetts	2,158,850	West Virginia	334,241
Michigan	1,521,305	Wisconsin	4,985,139
Minnesota	1,238,932	Total	58,546,111
Missouri	3,369,315		
Montana	422,960		

LAW DIVISION.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1907, as follows:

Articles.	Quantity.	Value.
Distilled spirits	gallons	70,420
Tobacco	pounds	365,60
Oleomargarine	do	46,231
Cigars	number	581,119
Cigar factories	do	5,554,23
Oleomargarine factories	do	6,1,300,00
Breweries	do	14,534,35
Grain distilleries	do	1,700,00
Fruit distilleries	do	34,11,410,00
Miscellaneous property, which includes illicit distilleries, wagons and teams used for the transportation of illicit spirits, and other personal property	do	27,9,720,15
		51,822,49
Total value		125,175,04
Total value of seizures during fiscal year ended June 30, 1906		228,373,84
Total number of seizures during fiscal year ended June 30, 1907		2,020

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, 1907, 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	935	\$655.00					\$3,958.50	\$4,613.50
Arkansas							265.00	265.00
California (includes Nevada)	1,674	1,214.00			9,050	\$303.00	7,103.00	8,709.00
Colorado							8.66	8.66
Connecticut (includes Rhode Island)							568.26	568.26
Florida	1,306	35.73	31	\$0.89	385	15.00	424.01	475.56
Georgia	8,025	3,218.11					18,792.00	22,010.11
Hawaii	18	7.50	20	10.00			108.75	126.25
Illinois	220	189.00			26,150	202.00	965.00	1,146.00
Indiana	130	175.00					75.00	250.00
Iowa							61.60	61.60
Kansas (includes Oklahoma Territory)	80	127.00					955.60	1,082.60
Kentucky	17,111	6,761.00					5,264.00	15,055.00
Louisiana (includes Mississippi)	1,078	443.00			50	.25	247.00	690.25
Maryland (includes District of Columbia and Delaware)							119.55	119.55
Massachusetts	61	86.65			4,335	52.00	61.85	200.50
Michigan							54.00	54.00
Minnesota	352	416.25						416.25
Missouri	174	163.00			5,000	45.00	578.10	796.10
New Hampshire (includes Maine and Vermont)	24	54.40						54.40
New Jersey	475	695.00			1,149	11.00	1,849.12	2,555.12
New Mexico	12	44.15					62.00	106.15
New York	552	485.00	5,007	267.00	9,854	678.00	1,309.05	26,340.00
North Carolina	10,413	3,549.08						30,393.08

ABSTRACT OF SEIZURES—Continued.

State or Territory.	Distilled spirits.	Tobacco.	Cigars.	Breweries, distilleries, and other miscellaneous property.	Total value.
Gallons.	Value.	Lbs.	Value.	Number.	Value.
North and South Dakota.....	794	\$1,458.00	1,200	400	\$402.35
Ohio.....	1,315	1,430.00	5,836	325,346	4,023.00
Pennsylvania.....	3,625	2,650.00	3,50	100	2,50
Tennessee.....	1,037	1,816.00	.....	.....	1,881.00
Texas.....	15,979	634.00	.....	.....	7,782.00
Virginia.....	3	13.00	24	8.30	30.00
Washington.....	742	885.00	.....	.....	38.30
Wisconsin.....	.....	.....	.....	.....	885.00
Total.....	71,490	34,541.89	10,904 ₁	365,60	580,119
				5,553.15	91,100.35
				131,560.00	

SALES UNDER SECTION 3460, REVISED STATUTES.

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

Gross sum.....	\$15,248.89
Expenses (including tax).....	10,917.66

Net.....	4,477.17
Deficiencies:	

Fifth Kentucky.....	\$108.35
Eighth Kentucky.....	6.20
Fifth North Carolina.....	1.00
Eighteenth Ohio.....	13.66
South Carolina.....	16.73
	145.94

Net balance.....	4,331.23
OFFERS IN COMPROMISE.	

The following statement shows the number of offers in compromise on hand July 1, 1906, and the number received from July 1, 1906, to July 1, 1907; also the number of offers accepted and the number of offers rejected for the fiscal year ended June 30, 1907, with the amounts of tax, assessed penalty, and specific penalty accepted:

Offers on hand July 1, 1906.....	130
Offers received.....	3,374
Offers accepted.....	2,420
Offers rejected.....	1,023
Offers (cases) otherwise disposed of.....	6
	3,449
On hand July 1, 1907.....	55
Amount received as tax.....	\$9,765.17
Amount received as assessable penalty.....	1,176.33
Amount received as specific penalty.....	141,019.88
Total.....	151,961.38

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, 1907, 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 districts.	In rem cases, proceeds.	Civil suits (suits on bonds, et al.).	Fines and penalties.	Interest.	Costs.	Compre- mises.	Total.
Alabama.....	\$250.00	3,200.50	.....	\$81.37	461.25	\$1,937.30	\$3,395.32
Arkansas.....	.....	500.00	.....	71.01	2,920.00	2,921.55	4,841.55
California:							
First district.....	.....	841.60	137.25	2,000.78	2,000.63	1,555.00	4,498.65
Fourth district.....	.....	2,767.05	323.92	1,555.00	1,555.00	6,342.19	12,452.01
Colorado.....	5,000.00	450.00	162.51	729.68	46.04	25.00	6,766.04
Connecticut.....	.....	605.00	46.04	502.63	85.17	6,549.06	7,130.80
Florida.....	186.01	6,031.40	440.95	1,124.21	1,124.21	1,124.21	8,265.32
Georgia.....	.....	.....	.....	1,124.21	1,124.21	1,124.21	3,395.32
Hawaii.....	.....	500.00	.....	12,392.91	12,392.91	12,392.91	12,392.91
Illinois:							
First district.....	.....	841.60	137.25	2,000.78	2,000.63	1,555.00	4,498.65
Fifth district.....	.....	2,767.05	323.92	1,555.00	1,555.00	6,342.19	12,452.01
Thirteenth district.....	.....	1,825.00	265.84	729.68	46.04	25.00	8,265.32
Indiana:							
Sixth district.....	.....	144.40	22.49	82.49	3,200.00	3,426.89	3,426.89
Seventh district.....	.....	235.00	31.20	61.20	785.60	1,081.20	1,081.20
Iowa:							
Third district.....	300.00	100.00	3.00	84.19	2,100.00	2,637.19	2,637.19
Fourth district.....	.....	137.50	41.13	5,060.00	5,228.63	5,228.63	5,228.63
Kansas.....	.....	110.00	49.66	2,861.10	3,020.76	3,020.76	3,020.76
Kentucky:							
Second district.....	.....	3,084.37	3,084.37	3,084.37	2,559.50	2,559.50	8,265.32
Fifth district.....	.....	1,874.10	1,874.10	1,874.10	1,622.75	1,622.75	4,096.85
Seventh district.....	.....	462.75	462.75	462.75	317.16	317.16	1,176.33
Eighth district.....	.....	462.75	462.75	462.75	317.16	317.16	1,176.33
Louisiana.....	78.11	135.00	48.47	81.25	1,008.11	1,120.00	3,098.11
Maryland.....	200.00	.....	22.55	817.46	2,935.77	2,935.77	3,903.08
Massachusetts.....	.....	6,000.00	605.94	605.94	817.46	817.46	7,445.00
Michigan:							
First district.....	.....	6,000.00	605.94	605.94	817.46	817.46	7,445.00
Fourth district.....	.....	.....	.....	.....	425.16	425.16	425.16
Minnesota.....	.....	5,053.03	5,053.03	5,053.03	5,053.03	5,053.03	5,053.03
Missouri:							
First district.....	1,000.00	120.00	3,653.67	3,653.67	4,773.73	4,773.73	8,265.32
Fifth district.....	546.00	1,890.80	1,450.00	1,450.00	3,888.59	3,888.59	8,265.32
Second district.....	815.00	1,001.60	930.41	930.41	2,747.01	2,747.01	8,265.32
Montana.....	200.00	.....	75.00	75.00	4,814.14	4,814.14	8,265.32
Nebraska.....	.....	1,001.60	823.32	823.32	1,120.00	1,120.00	3,098.11
New Jersey:							
First district.....	.....	1,001.60	823.32	823.32	1,120.00	1,120.00	3,098.11
New Mexico.....	.....	1,001.60	823.32	823.32	1,120.00	1,120.00	3,098.11
New York:							
First district.....	3.35	389.80	11.56	7.04	1,040.00	1,440.10	1,440.10
Second district.....	250.00	1,217.45	1,000.00	133.81	1,924.77	2,441.78	2,441.78
Third district.....	.....	300.00	.....	.....	5,037.06	6,388.82	6,388.82
Fourteenth district.....	.....	525.00	.....	.....	880.00	1,150.00	1,150.00
Twenty-first district.....	.....	.....	.....	.....	160.00	165.00	165.00
North Carolina.....	1,915.64	1,416.00	5,115.07	1,017.89	54.75	24.00	8,265.32
Fourth district.....	319.68	25.00	.....	.....	4,814.14	4,814.14	4,814.14
Fifth district.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
North and South Dakota.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
First district.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
Second district.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
Third district.....	.....	.....	.....	.....	160.00	165.00	165.00
Twenty-first district.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
North and South Dakota.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
First district.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
Second district.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
Third district.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
Twenty-first district.....	.....	.....	.....	.....	160.00	165.00	165.00
North and South Dakota.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
First district.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
Second district.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
Third district.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
Twenty-first district.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
North and South Dakota.....	.....	.....	.....	.....	160.00	165.00	165.00
First district.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
Second district.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
Third district.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
Twenty-first district.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
North and South Dakota.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
First district.....	.....	.....	.....	.....	160.00	165.00	165.00
Second district.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
Third district.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
Twenty-first district.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
North and South Dakota.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
First district.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
Second district.....	.....	.....	.....	.....	160.00	165.00	165.00
Third district.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
Twenty-first district.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
North and South Dakota.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
First district.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
Second district.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
Third district.....	.....	.....	.....	.....	160.00	165.00	165.00
Twenty-first district.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
North and South Dakota.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
First district.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
Second district.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
Third district.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
Twenty-first district.....	.....	.....	.....	.....	160.00	165.00	165.00
North and South Dakota.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
First district.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10
Second district.....	.....	.....	.....	.....	1,924.77	2,441.78	2,441.78
Third district.....	.....	.....	.....	.....	5,037.06	6,388.82	6,388.82
Twenty-first district.....	.....	.....	.....	.....	880.00	1,150.00	1,150.00
North and South Dakota.....	.....	.....	.....	.....	160.00	165.00	165.00
First district.....	.....	.....	.....	.....	4,814.14	4,814.14	4,814.14
Second district.....	.....	.....	.....	.....	1,040.00	1,440.10	1,440.10

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

Collection districts.	In rem cases, proceeds.	Judgment.		Interest.	Costs.	Compromise cases.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.				
Pennsylvania:							
First district.							
Ninth district.							
Twelfth district.							
Twenty-third district.							
South Carolina.	\$500.00	\$350.00					
Tennessee:							
Second district.	\$342.04						
Fifth district.	1,881.80						
Texas:							
Third district.			200.00				
Fourth district.			733.52				
Virginia:							
Second district.				160.00			
Sixth district.				808.07			
Washington.				1,761.74			
West Virginia.				1,000.00			
Wisconsin:				1,283.75			
First district.					600.00		
Second district.					175.00		
Total.	4,884.60	9,819.54	50,321.99	1,436.77	21,677.18	156,351.12	244,491.20
Total for fiscal year 1906.							293,499.65

CLAIMS FOR REWARD.

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

Claims pending July 1, 1906.	3
Claims presented during the fiscal year ended June 30, 1907.	8
Total.	11
Claims disposed of during the fiscal year ended June 30, 1906.	9
Number of claims pending July 1, 1907.	2

These claims are payable from the annual appropriation for "Punishment for violation of internal-revenue laws," the greater portion of which fund is expended through revenue agents.

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

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

During the last fiscal year the United States acquired title to real estate in 9 cases—in 2 cases by sales by collectors under distraint proceedings, and in 7 cases by sales by the marshal under execution.

Sales under distraint to private purchasers were made by collectors of internal revenue in 5 cases during the last fiscal year.

Nine real estate cases were disposed of during the year.

One suit in ejectment is pending in the northern district of Alabama, and three are pending in the western district of North Carolina.

Two suits in equity to enforce liens were pending in the western district of North Carolina July 1, 1906. In one, a decree was rendered in favor of the United States. The other is still pending, and a similar action instituted during the year is also pending in that district.

The following is a statement of the tracts or lots of land acquired under the internal-revenue laws and owned by the United States on the 30th day of June, 1907, aggregating about 2,500 acres.

District.	Number of tracts or parcels of land.
Alabama.	2
Georgia.	9
Illinois, eighth district.	1
Louisiana.	5
North Carolina, fifth district.	12
Tennessee:	
Second district.	3
Fifth district.	5
Texas, fourth district.	1
Virginia, sixth district.	5
Total.	44

SCHEDULE OF TAXES IN LITIGATION.

Districts.	Amount of taxes.	Remarks.
Alabama.	\$9,118.18	
Arkansas.	17.00	
Colorado.	4,840.00	
Connecticut.	25,326.32	
Georgia.	1,296.36	
Kentucky:		
Fifth district.	9,206.48	
Eighth district.	3,413.62	
Massachusetts, third district.	11,284.73	
Michigan, first district.	498.20	
Minnesota.	516.00	
Missouri, first district.	128,506.91	
New York, third district.	122,936.89	
North Carolina:		
Fifteenth district.	7,253.19	
Fifth district.	6,492.94	
Pennsylvania, twenty-third district.	16,873.96	
South Carolina.	139.27	
Wisconsin, first district.	432,216.96	
Virginia, sixth district.	159.46	Legacy tax case. Case in chancery.
	780,306.66	

SUITS AND PROSECUTIONS.

The following is a statement of the number of internal-revenue suits and prosecutions, civil and criminal, pending July 1, 1906, the number commenced and disposed of during the fiscal year ended June 30, 1907, and the number pending July 1, 1907, as furnished to this office by the Attorney-General:

	Civil.	Criminal.
Pending July 1, 1906.....	212	3,559
Commenced during year ended June 30, 1907.....	143	3,713
Terminated during same period.....	131	3,751
Pending July 1, 1907.....	224	3,521

PROPOSED AMENDMENTS TO THE LAW.

OLEOMARGARINE.

In view of the decisions of the court to the effect that the oleomargarine law is a complete system in itself and that certain provisions of the internal revenue law do not apply because not specifically mentioned, the following amendment to the act of August 2, 1886, as amended by the act of May 9, 1902, is recommended:

All the administrative provisions of the internal revenue law are hereby made applicable to the act of August 2, 1886, entitled "An act defining butter, also imposing a tax upon and regulating the manufacture, sale, importation and exportation of oleomargarine" and the act of May 9, 1902, and other amendatory acts.

FILLED CHEESE.

I recommend that the filled cheese act of June 6, 1896, entitled "An act defining cheese, also imposing a tax upon and regulating the manufacture, sale, importation, and exportation of 'filled cheese,'" be amended in the same manner.

BONDING GOODS SEIZED.

Section 3459, Revised Statutes, should be amended so as to make it applicable to seizures made under any provision of the internal-revenue law, subject to restriction as to distilleries in section 3331, Revised Statutes.

WHOLESALE AND RETAIL DEALERS IN MALT LIQUORS.

The definition of a wholesale and retail dealer in malt liquors should be amended so as to make it conform to that of brewers in respect to sale of liquors made from a substitute for malt. I suggest the following amendment, viz:

Amend the fifth subdivision of section 3244, Revised Statutes, to read as follows:

"Retail dealers in malt liquors shall pay twenty dollars. Every person who sells, or offers for sale, fermented liquor manufactured wholly or in part from malt or from any substitute therefor, in less quantities than five gallons, at one time, but who does not deal in spirituous liquors, shall be regarded as a retail dealer in malt liquors.

"Wholesale dealers in malt liquors shall pay fifty dollars. Every person who sells, or offers for sale, fermented liquor manufactured wholly or in part from malt, or from any substitute therefor, in quantities of not less than five gallons at one time, and who does not deal in spirituous liquors at wholesale, shall be regarded as a wholesale dealer in malt liquors," etc.

The wording given follows the definition of a brewer in the first subdivision of said section.

TAX ON BAY RUM FROM PORTO RICO.

I recommend the passage of an act to impose a tax on bay rum brought from Porto Rico into the United States similar to the bill which was introduced in the last Congress (H. R. 25122).

That act provided that a tax of \$1.10 per gallon shall be collected on each gallon of bay rum coming from Porto Rico by the collector of internal revenue of the district in which the port is located.

The purpose was to place bay rum imported from Porto Rico, and the product of that island, on the same basis as to the payment of internal-revenue taxes as bay rum manufactured in the United States.

This office has been collecting a tax of \$1.10 per gallon on bay rum from Porto Rico, but decisions have been made in the courts of the eastern and southern districts of New York to the effect that the imposition of such tax was unauthorized.

Final decision of the higher court has not yet been had.

MODIFICATION OF THE CRIMINAL STATUTES RELATIVE TO DISTILLED SPIRITS, FERMENTED LIQUORS, TOBACCO, CIGARS, AND OLEOMARGARINE.

I recommend that the sections of the internal-revenue law which provide punishment for various offenses by fine and imprisonment be amended so that the court can impose a fine or imprisonment at its discretion, and not be obliged to impose a fine and imprisonment, as is the case at present.

The object I have in view is to give the court an opportunity to affix a punishment by fine alone when it is of the opinion that under the circumstances a fine would answer the purpose.

It sometimes happens that a young man of previous good character is charged with violation of the internal-revenue law, and if sentence of imprisonment is imposed a stigma attaches which may affect his whole future life, when if only a fine he will have a better chance to begin an honest career and establish a character as a law-abiding citizen under the good influences of his family and friends.

A list of sections which would be affected by such an amendment is submitted herewith:

VIOLATIONS AND PENALTIES.

DISTILLED SPIRITS.

Section of Revised Statutes.	Offense.	Penalty.
3242 ^a	Failing to pay special tax; distiller carrying on business without giving bond.	Fine \$100 to \$5,000 and imprisonment 30 days to 2 years.
3252.....	Adding substances to create fictitious proof.....	Fine \$100 to \$1,000 for each package and imprisonment 3 months to 2 years.
3257.....	Distiller defrauding or attempting to defraud United States of tax on spirits.	Fine \$500 to \$5,000 and 6 months to 3 years.
3258.....	Failing to register distilling apparatus.....	Fine \$100 to \$1,000 and 1 month to 2 years.
3259.....	False or fraudulent notice to carry on business of distiller or rectifier.	Fine \$100 to \$2,000 and 6 months to 2 years.
3260.....	Failing to give bond as distiller.....	Fine \$500 to \$5,000 and 6 months to 2 years.
3268.....	Breaking locks or gaining access to cisterns, etc.	\$500 to \$5,000 and 1 to 3 years.
3281 ^b	Distilling or rectifying with intent to defraud.	\$100 to \$5,000 and 30 days to 2 years.
3282.....	Making mash, wort, etc., fit for distillation off distillery premises.	\$500 to \$5,000 and 6 months to 2 years.
3296.....	Removing spirits contrary to law.	\$200 to \$5,000 and 3 months to 3 years.
3305.....	False entries, omitting to keep or produce books.	\$500 to \$5,000 and 6 months to 2 years.
3306.....	Using false weights and measures.	\$500 to \$5,000 and 1 to 3 years.
3310.....	Carrying on business after notice of suspension.	\$500 to \$5,000 and 6 months to 2 years.
3311.....	Breaking locks, seals, etc.	\$1,000 to \$5,000 and 1 to 3 years.
3316 ^a	Affixing imitation stamps.	Not more than \$1,000 and not more than 3 years.
3317.....	Rectifying with intent to defraud.	\$1,000 to \$5,000 and 6 months to 2 years.
3318.....	Rectifiers and wholesale liquor dealers failing to keep books.	\$100 to \$5,000 and 3 months to 3 years.
3324.....	Failing to destroy stamps, marks and brands on empty spirit packages.	\$500 to \$10,000 and 1 to 5 years.
3326.....	Changing marks or shifting spirits.	\$100 to \$1,000 and 1 month to 1 year.

^a Feb. 8, 1875.

^b Superseded by act of Feb. 8, 1875 (sec. 16).

VIOLATIONS AND PENALTIES—Continued
DISTILLED SPIRITS—Continued.

Section of Revised Statutes.	Offense.	Penalty.
3330.....	Relanding spirits shipped for exportation.....	Fine not over \$5,000 and not over 3 years.
11 ^a	Removing grape brandy from special bonded warehouse for other purposes than permitted by law.	\$100 to \$5,000 and 3 months to 3 years.
12 ^b	Failing to destroy the stamps on imported spirit packages.	\$500 to \$10,000 and 1 to 5 years.

a Act of Mar. 3, 1877

^b Act of May 28, 1880.

In many cases forfeitures are provided in addition to fines and penalties as above.

FERMENTED LIQUORS

Section of Revised Statutes.	Offense.	Penalty.
3340.	Evading tax or making false entries.	\$500 to \$1,000 and not over 1 year.
3343.	Selling unstamped packages.	\$100 and not over 1 year.
3344.	Drawing fermented liquor from unstamped packages.	\$100 and not over 1 year.
3346.	Making, selling or using false stamps, permits, or dies, or reusing stamps.	\$100 to \$1,000 and 6 months to 3 years.

TOBACCO

3355.....	Manufacturers' failing to give bond and obtain certificate.	Fine \$1,000 to \$5,000 and 1 to 5 years.
3360.....	Failure to keep Form 59 (leaf dealer's book).....	\$100 to \$5,000 and not more than 1 year.
3363.....	Selling unpacked and unstamped tobacco.....	\$500 to \$5,000 and 6 months to 2 years.
3370.....	Fraud or collusion of manufacturers.....	\$100 to \$5,000 and 6 months to 3 years.
3374.....	Removing except in proper packages.....	\$1,000 to \$5,000 and 6 months to 2 years.
3375.....	Affixing false or counterfeit stamps.....	\$1,000 to \$5,000 and 2 years to 5 years.
3376.....	Failing to destroy stamps on empty packages.....	\$50 and 10 days to 6 months.
3376.....	Selling or receiving empty stamped boxes.....	\$100 and 20 days to 1 year.
3376.....	Reusing stamps, affixing imitation or counterfeit stamps.....	\$100 to \$500 and 1 year to 3 years.
3383.....	Doing business as a tobacco peddler without certificate from collector.	Fine not more than \$500 and imprisonment not more than 12 months.
3397.....	Using fraudulent or imitation stamps.....	\$100 to \$1,000 and 6 months to 3 years.

CIGARS

3387.....	Failing to register and give bond.....	Fine \$100 to \$5,000 and 3 months to 5 years.
3390.....	Failing to make annual inventory or keep Form 73 (cigar manufacturer's book).	\$500 to \$5,000 and 6 months to 3 years.
3392.....	Selling cigars not properly boxed or stamped.....	Not more than \$1,000 and not more than 2 years.
3397.....	Removing unstamped cigars.....	\$100 to \$1,000 and 6 months to 2 years.
3399.....	Fraud or collusion.....	\$100 to \$5,000 and 6 months to 3 years.
3403.....	Selling imported cigars not packed and stamped.	\$500 to \$5,000 and 6 months to 2 years.
3406.....	Failing to destroy stamps on empty cigar boxes.	Not over \$50, and 10 days to 8 months.
3406.....	Buying, selling, etc., empty stamped boxes.....	Not over \$100 and not over 1 year.

OLEOMARGARINE

6 ^a	Failing to properly pack.....	Not over \$1,000 and not over 2 years.
10	Selling un stamped imported oleomargarine.....	\$500 to \$5,000 and 6 months to 2 years.
13	Failing to destroy the stamps on an empty package.	Not over \$50 and not less than 10 days nor more than 6 months.
15	Destroying stamps on oleomargarine packages.	\$100 to \$2,000 and 20 days to 6 months.
17	Manufacturers defrauding or attempting to defraud the United States of tax.	\$500 to \$5,000 and 6 months to 3 years.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.
ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL
YEAR ENDED JUNE 30, 1907.

[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 1901, were engaged in business for different periods of time, varying from one month to twelve months each.]

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, 1907—Continued.

Collection districts.													ANNUAL RECEIPTS OF THE				
	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.	Retail dealers in filled cheese.	Manufacturers of process or renovated butter.	Wholesale dealers in filled cheese.	Manufacturers of adulterated butter.	Wholesale dealers in adulterated butter.	Total.
Iowa:																	
Third district.	17	2,341	33	9	394	372	41	378	1	166	7	1	2	1	1	3,212	
Fourth district.	10	2,150	48	12	191	143	47	378	7	288	6	1	2	2	2,618		
Kansas.	3	2,583	33	2	637	101	3	2	2	105	6	1	1	1	1	3,760	
Kentucky:																	
Second district.	11	657	41	2	83	28	83	1	178	1	166	7	1	1	1	905	
Fifth district.	48	1,406	138	3	15	93	10	6	7	288	7	1	1	1	1	2,014	
Sixth district.	5	657	32	4	20	7	6	80	2	105	1	2	1	1	1	811	
Seventh district.	5	553	25	2	33	34	1	105	2	105	1	2	1	1	1	760	
Eighth district.		367	60	1	32	13	178	1	178	1	166	7	1	1	1	651	
Louisiana.	35	4,725	153	10	155	101	1	1	1	1	1	1	1	1	1	5,353	
Maine.	1	358	10	5	468	27	121	8	1	1	1	1	1	1	1	998	
Maryland.	82	4,841	134	2	24	97	159	1	73	103	6	1	1	1	1	5,613	
Third Massachusetts.	156	4,826	212	39	140	418	3	218	17	17	17	2	2	2	2	6,031	
Michigan:																	
First district.	8	5,553	48	64	224	130	1	6	1,104	13	1	1	1	1	1	7,161	
Fourth district.	4	3,745	29	26	307	215	843	7	1	1	1	1	1	1	1	5,178	
Minnesota.	75	6,573	122	84	1,197	557	151	13	1	1	1	5	5	5	5	8,777	
Mississippi.	3	515	35	65	27	43	2	2	1	1	1	1	1	1	1	690	
Missouri:																	
First district.	80	5,483	125	1	34	237	206	1	139	410	1	6	3	1	1	6,818	
Sixth district.	41	3,587	96	21	462	192	2	428	4	31	2	3	3	1	1	4,836	
Montana.	6	2,154	47	25	123	116	1	1	1	1	1	1	1	1	1	2,504	
Nebraska.	7	2,526	51	17	266	534	1	111	7	1	1	4	2	2	2	3,526	
Nevada.	8	1,606	35	6	13	60	1	1	1	1	1	1	1	1	1	1,819	
New Hampshire.	3	920	26	5	101	78	25	1	1	1	1	1	1	1	1	1,160	
New Jersey:																	
First district.	14	2,159	31	9	55	196	2	70	4	1	1	1	1	1	1	2,540	

Fifth district.	60	8,420	144	3	36	244	385	2	3	618	6	1	1	1	1	9,931	
New Mexico.	3	1,007	23	2	2	14	52	36	1	1	1	1	1	1	1	1,226	
New York:																	
First district.	53	7,784	130	2	53	73	82	1	1	1	1	1	1	1	1	8,179	
Second district.	102	2,139	511	1	1	5	23	1	1	1	1	1	1	1	1	2,875	
Third district.	99	6,207	297	11	33	50	51	1	1	1	1	1	1	1	1	6,749	
Fourteenth district.	30	8,065	96	48	124	232	1	1	1	1	1	1	1	1	1	8,597	
Twenty-first district.	33	5,571	63	63	31	100	114	1	1	1	1	1	1	1	1	4,912	
Twenty-eighth district.	53	5,987	111	48	126	121	311	1	1	1	1	1	1	1	1	6,446	
North Carolina:																	
Fourth district.	4	544	17	1	249	13	60	1	1	1	1	1	1	1	1	889	
Fifth district.	11	273	33	78	14	14	69	1	1	1	1	1	1	1	1	478	
North and South Dakota.	2,481	29	4	1,006	243	36	1	1	1	1	1	1	1	1	1	3,800	
Ohio:																	
First district.	91	3,352	167	5	43	56	92	1	441	15	6	1	1	1	1	4,271	
Tenth district.	16	2,524	46	30	67	95	311	4	1	1	1	1	1	1	1	3,097	
Eleventh district.	15	2,298	38	23	80	175	1	1	1	1	1	1	1	1	1	3,860	
Eighteenth district.	35	5,502	100	1	47	103	209	4	43	1,256	15	3	3	1	1	7,407	
Oklahoma.	1	962	27	2	188	99	311	3	1	1	1	1	1	1	1	1,594	
Oregon.	21	2,295	70	27	50	134	2	2	1	1	1	1	1	1	1	2,600	
Pennsylvania:																	
First district.	176	6,623	204	1	89	193	419	5	17	2	1	2	1	1	1	7,732	
Ninth district.	23	1,505	38	19	114	85	3	1	1	1	1	1	1	1	1	1,877	
Twelfth district.	31	5,181	98	47	121	246	14	1	1	1	1	1	1	1	1	5,738	
Twenty-third district.	81	5,290	232	1	93	334	349	1	107	221	1	9	1	1	1	6,719	
Rhode Island.	19	1,803	37	7	21	52	4	11	416	4	1	1	1	1	1	2,404	
South Carolina.	4	665	10	1	151	75	46	2	1	1	1	1	1	1	1	954	
Tennessee:																	
Second district.	13	433	15	5	78	18	217	1	1	1	1	1	1	1	1	781	
Fifth district.	29	1,631	66	3	118	33	7	187	6	1	1	1	1	1	1	2,080	
Texas:																	
Third district.	26	2,337	48	17	2,340	256	3	111	2	6	1	1	1	1	1	5,147	
Fourth district.	6	1,248	36	2	644	93	1	140	2	1	1	1	1	1	1	2,181	
Utah.	5	984	21	5	60	53	2	1	1	1	1	1	1	1	1	1,131	
Vermont.	1	242	5	93	23	1	3	1	1	1	1	1	1	1	1	369	
Virginia:																	
Second district.	18	1,539	26	1	5	96	34	28	285	11	1	1	1	1	1	2,053	
Sixth district.	18	769	53	3	76	48	309	5	5	5	5	1	1	1	1	1,281	
Acomac and Northampton counties (annexed to Maryland).		49															
Washington.	34	4,271	115	39	163	202	4	1,127	24	1	1	1	1	1	1	4,829	
West Virginia.	13	1,555	25	19	177	202	6	1,142	1,142	14,763	27	319	1	1	1	3,148	
Wisconsin:																	
First district.	63	7,699	95	2	85	433	263	7	423	5	1	1	1	1	1	9,069	
Second district.	15	4,442	25	71	422	327	7	298	10	1	1	1	1	1	1	5,618	
Wyoming.		618	33	44	66											761	
Total.	2,447	236,448	6,439	39	1,720	18,266	31,534	44	1,450	18,006	16	317	2	45	51	8	296,834
Total for fiscal year ended June 30, 1906.	2,405	243,400	6,311	41	1,747	17,094	10,871	42	1,142	14,763	27	319	1	38	64	4	298,271

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

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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 re-packers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
Alabama.	13	1,748	68	4	392	100	4	225	1	10	1	6	1	10	1	1	1	1	1	1	2,564
Alaska.		527	20	6	5	10															569
Arizona.	1	1,309	27	2	9	48															1,396
Arkansas.	1	1,106	63	1	102	73	1	166													1,519
California.	181	14,576	652	2	109	381	337	24	1	3											16,266
Colorado.	14	3,310	120	15	183	186	10	208	1	9											4,058
Connecticut.	36	3,498	58	26	164	215	4	23													4,024
Delaware.	7	410	7	6	12	9	8	10													469
District of Columbia.	19	930	32	5	65	29	7	11													1,101
Florida.	2	932	42	1	144	52		122													1,300
Georgia.	18	1,427	105	6	207	57	3	97													1,927
Hawaii.	4	339	54	1	9	8		13													430
Idaho.		1,420	26	17	52	74	5														1,594
Illinois.	208	22,036	428	2	120	1,575	919	22	481	2,762	2	28	2								28,594
Indiana.	29	8,936	83	47	733	482	2	1,168	1	8											11,517
Indian Territory.		55	2		549	44	3	225													879
Iowa.	27	4,491	81	21	585	515		88		1											5,830
Kansas.	3	2,583	28	2	637	101	3	378		2											3,760
Kentucky.	69	3,640	296	3	24	261	92	13	734		9										5,141
Louisiana.	35	4,725	153	10	155	101	1	166		7											5,353
Maine.	1	358	10	5	468	27		121		8											908
Maryland.	82	4,841	134	2	24	97	169	1	73	193	6										5,613
Massachusetts.	156	4,826	212	39	140	418	3	218		17											6,031
Michigan.	12	9,298	77	90	531	354	1	6	1,947	20											12,339
Minnesota.	75	6,673	122	84	1,197	557		151		13											8,777
Mississippi.	3	515	35		65	27		43		2											690
Missouri.	121	9,070	221	1	55	699	488	1	141	838	1	10									11,654
Montana.	6	2,154	47	25	123	116		31		2											2,504
Nebraska.	7	2,526	51	17	266	534	1	111		7											3,526
Nevada.	8	1,696	35	6	13	60		1													1,819

New Hampshire.	3	920	26	5	101	78	2	5	25	1	1	1	1	1	1	1	1	1	1	1	1,160
New Jersey.	74	10,588	175	3	45	299	581	2	5	688	30										12,471
New Mexico.	3	1,997	22	2	14	52															1,226
New York.	460	34,753	1,208	14	214	478	623	1	3	36											37,758
North Carolina.	15	817	50	1	327	27															1,367
North Dakota.		1,055	3		850	68															1,991
Ohio.	157	13,636	351	6	143	306	661	6	485	2,804	6	25									18,635
Oklahoma.	1	962	27		188	99															1,594
Oregon.	21	2,295	70	27	59	134															2,600
Pennsylvania.	311	18,689	572	2	283	762	1,049	1	142	255	3	10									22,066
Rhode Island.	19	1,893	37		7	21	52	4	11	416											2,464
South Carolina.	4	665	10		1	151	75														954
South Dakota.		1,426	26		4	156	175														1,805
Tennessee.	42	2,064	81		8	196	51	7	404												2,861
Texas.	32	3,585	84		19	60	53														7,328
Utah.	5	984	21		5																1,131
Vermont.	1	242	5			93	23	1													3,383
Virginia.	36	2,357	89	1	8	172	82		28	594											4,829
Washington.	34	4,273	115		39	163	202														3,148
West Virginia.	13	1,555	25		19	177	202	6	1,127		24										14,687
Wisconsin.	78	12,741	120	2	166	855	590	7	721		15										761
Wyoming.		618	33		44	66															296,834
Total.	2,447	236,448	6,439	39	1,720	18,206	11,534	44	1,450	18,006	16	317	2								296,273
Total for fiscal year ended June 30, 1906.	2,405	243,400	6,311	41	1,747	17,094	10,871	42	1,142	14,763	27	319	1								

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 the 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 an increase of 2,869,543 pounds in the production of oleomargarine, taxable at the rate of 10 cents per pound, during the fiscal year ended June 30, 1907, and an increase of 13,052,332 pounds in the production of oleomargarine, taxable at the rate of one-fourth cent per pound, during the same period, making a total increase of 15,921,875 pounds.

During the fiscal year ended June 30, 1907, there was an increase of 9,415,713 pounds in the total production of renovated butter compared with the production for the fiscal year ended June 30, 1906.

There were no qualified manufacturers of adulterated butter reported during that period, the quantity of this product that was tax paid being that which was discovered upon the market containing moisture in excess of the limit fixed by the regulations and upon which a tax of 10 cents per pound was required to be paid.

Transactions in filled cheese, which were of small volume, will be found by reference to the table under that heading.

Operations in mixed flour showed an increase in the total production and withdrawal for the fiscal year ended June 30, 1907, compared with previous fiscal years, as will be noted by reference to the sub-heading and table relating to that product.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT RATE OF 10 CENTS PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

DR.

Stock on hand July 1, 1906.....	65,681
Quantity exported and unaccounted for July 1, 1906.....	440,098
Quantity produced during the year.....	7,758,529
Total.....	8,264,308

CR.

Quantity withdrawn, tax paid, during the year.....	5,009,034
Quantity withdrawn for export and accounted for by evidence of exportation.....	2,499,422
Quantity withdrawn for export and accounted for by payment of tax.....	142
Removed for export and afterwards returned to factory.....	180
Lost or destroyed in manufactures.....	4,320
Lost in transit.....	10
Quantity removed for export and remaining unaccounted for June 30, 1907.....	635,620
Understatements of withdrawals.....	60
Stock remaining in manufactures June 30, 1907.....	115,520
Total.....	8,264,308

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of 10 cents per pound, produced at manufactures; the quantity withdrawn therefrom, tax paid, for export; and the quantity lost or destroyed at manufactures during the fiscal year ended June 30, 1907; also the stock remaining in manufactures June 30, 1907:

JULY 1, 1906, TO JUNE 30, 1907.^a

District.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Lost or de- stroyed.	Remaining in manu- factures June 30, 1907.
Connecticut ^b	1,623,287	16,986	1,007,241	.....	.....
First Illinois.....	4,186,079	4,100,761	49,723	.....	50,956
Sixth Indiana.....	136,326	134,521	.....	.....	4,315
Kansas ^c	394,354	238,084	157,419	4,320	3,526
Maryland ^d	6,700	6,700	.....	.....	.....
First Missouri.....	186,948	188,642	.....	.....	2,460
Fifth New Jersey.....	894,333	180	875,633	.....	38,841
First Ohio.....	160,340	150,210	.....	.....	4,140
Eleventh Ohio.....	73,626	73,686	.....	.....	60
Fourth Texas.....	96,476	90,204	.....	5,200	2,222
Total.....	7,758,529	{ 5,009,034 e 60 }	2,695,276	4,320	115,520
Grand total.....	7,758,529	5,009,094	2,695,276	4,320	115,520

^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 or the District of Columbia.^e Withdrawals understated.

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, 1907.

DR.

Stock on hand July 1, 1906.....	418,099
Removed for export and remaining unaccounted for July 1, 1906.....	18,550
Quantity produced during the year.....	63,608,246
Understatements of production.....	5,550
Total.....	64,050,445

CR.

Quantity withdrawn, tax paid, during the year.....	33,393,016
Removed for export and accounted for by evidence of exportation.....	130,246
Removed for export and accounted for by payment of tax.....	174
Destroyed and transferred to material account.....	519
Understatements of withdrawals.....	13,797
Removed for export and remaining unaccounted for June 30, 1907.....	17,480
Stock remaining in manufactures June 30, 1907.....	585,303

Total..... 64,050,445

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of one-fourth of a cent per pound, produced at manufactures; the quantity withdrawn therefrom, tax paid, for export; and the quantity lost or destroyed at manufactures during the fiscal year ended June 30, 1907; also the stock remaining in manufactures June 30, 1907.

JULY 1, 1906, TO JUNE 30, 1907.^a

District.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Remaining in manu- factories June 30, 1907.
Connecticut ^b	3,973,741	3,882,697	73,900	17,044
First Illinois.....	43,552,726	43,429,055	.....	422,328
Sixth Indiana.....	804,827	797,717	.....	21,980
Kansas ^c	5,348,160	5,328,925	.....	68,068
Maryland ^d	152,400	152,280	.....	120
First Missouri.....	507,726	509,180	.....	6,100
Fifth New Jersey.....	648,284	604,065	55,450	18
First Ohio.....	1,433,472	1,434,862	.....	13,120
Eleventh Ohio.....	6,658,488	6,668,489	.....	29,562
Fourth Texas.....	498,422	495,746	.....	6,363
Total.....	63,608,246	{ 63,303,016 ^e 8,676 }	129,350	585,303
Grand total.....	63,608,246	63,311,692	129,350	585,303

^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 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 or the District of Columbia.^e Net understatements of withdrawals. This includes 519 pounds reworked and transferred to material account.

Months.	Collections at rate of one-fourth 1 cent per pound.	Collections on oleo- margarine imported.	Special taxes.		
			Retail dealers in artificially colored product.	Wholesale dealers in artificially colored product.	Wholesale product not arti- ficially colored.
1906.		Manufacturers.			
July.....	\$6,427.15	\$6,525.75	\$15,770.00	\$19,756.25	\$20,400.00
August.....	8,313.76	350.00	2,078.00	4,225.00	2,996.00
September.....	10,355.99	175.00	3,452.00	6,188.00	46.50
October.....	15,759.48	1,309.85	3,446.00	12,315.00	3,741.67
November.....	14,242.79	2,325.00	3,473.45	8,985.00	960.00
December.....	17,788.57	3,175.00	2,685.00	6,781.00	480.00
1907.					
January.....	16,296.14	1,840.15	4,815.25	120.00	1,388.01
February.....	16,467.61	1,056.00	3,557.75	66.67	1,032.35
March.....	16,612.98	1,232.00	2,219.00	160.00	1,458.35
April.....	16,720.31	1,002.00	1,200.25	733.50	95,005.90
May.....	11,772.96	982.00	1,453.50	825.00	94,580.76
June.....	8,820.22	7,700.23	2,506.00	8,601.00	21,825.00
Total.....	159,590.96	27,619.55	38,622.48	73,077.00	8,006.67

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 of 10 cents per pound.			Product taxed at rate of one-fourth cent per pound.		
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Produced.	Withdrawn tax paid.	Withdrawn for export.
1903.....	5,710,407	2,312,493	3,334,969	67,573,689	66,785,796	151,693
1904.....	3,785,670	1,297,068	2,504,949	46,413,972	46,397,984	123,425
1905.....	5,560,304	3,121,640	2,405,763	46,427,032	46,223,691	137,670
1906.....	4,888,986	2,503,095	2,422,320	50,545,914	50,536,466	78,750
1907.....	7,758,529	5,009,094	2,695,276	63,608,246	63,303,016	129,350

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 annual reports for these years.

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[For notes to the references in this table see p. 22.]

Districts.	Collections on oleomargarine, free from coloration, domestic, artificially colored, in imitation of butter, per pound, 10 cents.	Collections on oleomargarine, domestic, artificially colored, in imitation of butter, per pound, 15 cents.	Special taxes of—			Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine free from artificial coloration.	Total.
			Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from artificial coloration.	Wholesale dealers in oleomargarine free from artificial coloration free from artificial coloration.			
Alabama.....	\$108.00	\$827.75	\$86.67	\$2,175.00	\$3,277.42	\$5,452.33
Arkansas.....	24.00	652.50	3,20.00	533.00	4,239.83	4,772.83
First California.....	109.00	.....	800.00	.....	800.00
Fourth California ^a	1.50	.....	.....	1.50	1.50
Colorado ^b	1,012.25	600.00	.....	750.01	1,397.57	17,616.04
Connecticut ^c	1,012.00	2,109.50	536.75	.....	900.00	3,333.32
Florida.....	372.00	452.00	.....	750.01	1,496.75	1,262.76
Georgia.....	138.00	313.25	13.50	800.01	1,366.68	571,968.40
Hawaii.....	7,811.50	480.00	.....	1,516.67	8,338.62
First Illinois.....	16,988.00	7,811.50	1,511.25	.....	1,516.67	1,516.67
First Illinois.....	116.00	116.00	2,006.25	.....	3,677.92	3,677.92
Second Illinois.....	156.00	128.00	1,014.50	.....	600.00	2,042.50
Thirteenth Illinois.....	428.00	428.00	2,304.25	.....	600.00	22,636.35
Sixth Indiana.....	972.00	972.00	1,200.25	450.00	1,250.00	2,881.25
Seventh Indiana.....	375.00	375.00	102.00	102.00	200.00	383.33
Third Iowa.....	12.00	12.00	380.75	.....	160.75	160.75
Fourth Iowa.....	1,200.00	108.00	3,867.35	1,283.33	43,204.34
Kansas ^d	600.00	516.00	1,241.50	276.50	276.50	4,098.54
Second Kentucky.....	600.00	256.00	380.75	1,483.34	1,483.34	636.75
Fifth Kentucky.....	12.00	302.50	.....	300.00	300.00	704.50
Sixth Kentucky.....	127.25	845.75	46.50	46.50	277.25
Seventh Kentucky.....	710.87	2,758.00	981.35	981.35	2,669.25
Eighth Kentucky.....	2,758.00	2,758.00	1,000.00	1,000.00	7,271.14
Louisiana ^e	676.00	378.35	21.00	350.00	4,803.25	4,841.40
Maryland ^f	21.00	21.00	206.00	206.00	2,733.34	8,092.59
Third Massachusetts.....	350.00	350.00	1,283.33	5,068.08
First Michigan.....	616.25	616.25	3,000.00	3,615.25
Fourth Michigan.....	600.00	600.00	1,233.34	31,150.64
Minnesota.....	5,238.00	75.00	1,802.75	1,802.75	1,978.75
First Missouri.....	2,374.75	2,374.75	1,283.33	1,283.33	1,782.75
Sixth Missouri.....	75.00	1,283.33	1,283.33	1,283.33	1,283.33
Montana ^g	162.75	162.75	162.75	1,715.25
Nebraska.....	30.00	30.00	30.00	30.00

COMMISSIONER OF INTERNAL REVENUE.

Districts.	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, $\frac{1}{4}$ of 1 cent.		Collections on oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.		Special taxes of—	
	On oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	On oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, $\frac{1}{4}$ of 1 cent.	Manufacturers.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from coloration.	Retail dealers in oleomargarine free from coloration.	Wholesale dealers in oleomargarine free from artificial coloration.	Total.
New Hampshire							\$2,308.50	
First, New Jersey							1,047.25	
New Jersey							6,354.85	
New Mexico							1,360.67	
First, New York							147.76	
Second, New York							3.00	
Third, New York							6.00	
Fourteenth, New York							24.50	
Twenty-first, New York								
Fourth, North Carolina								
North and South Dakota								
First, Ohio								
Eleventh, Ohio								
Twelfth, Ohio								
Oregon								
First, Pennsylvania								
Ninth, Pennsylvania								
Twenty-third, Pennsylvania								
South Carolina								
Second, Tennessee								
Third, Tennessee								
Fourth, Texas								
Second, Virginia								
Washington ^b								
West Virginia								
First, Wisconsin								
Second, Wisconsin								
Total	\$1,486.08	\$18.00						

OLEOMARGARINE TAXED AT RATE OF 10 CENTS PER POUND.^a

Months.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Balance on hand Sept. 30, 1907.
	Pounds, 115,520	Pounds.	Pounds.	Pounds.
Stock on hand July 1, 1907.				
1907.				
July	562,357	311,039	262,512	.....
August	585,290	355,617	240,943	.....
September	634,873	436,615	197,435	84,879
Total	1,782,520	1,103,271	700,890	84,879
Grand total	1,898,040	1,103,271	700,890	84,879

^a These figures are taken from the collectors' monthly statements of oleomargarine accounts, on Form 517, for the three months ending Sept. 30, 1907. They are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

OLEOMARGARINE TAXED AT THE RATE OF ONE-FOURTH CENT PER POUND.^a

Months.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Lost or destroyed.	Balance on hand Sept. 30, 1907.
	Pounds, 685,303	Pounds.	Pounds.	Pounds.	Pounds.
Stock on hand July 1, 1907.					
1907.					
July	3,508,027	3,652,519	6,200	.....	.....
August	4,285,690	4,272,960	9,730	.....	.....
September	5,877,640	5,748,507	6,200	5,900	648,533
Total	13,761,357	13,673,986	22,130	5,900	648,533
Grand total	14,346,660	13,673,986	22,130	5,900	648,533

^a These figures are taken from the collectors' monthly statements of oleomargarine accounts, Form 516, for the three months ending Sept. 30, 1907. 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 1908.

	July.	August.	September.	Total.
Oleomargarine, domestic, artificially colored in imitation of butter.				
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow.				
Oleomargarine imported from foreign countries.				
Manufacturers of oleomargarine (special tax).				
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).	6,450.00	525.00	.....	6,975.00
Retail dealers in oleomargarine free from artificial coloration (special tax).	25,718.00	2,902.00	2,928.00	31,008.00
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).	24,797.25	6,214.75	11,737.74	42,749.74
Wholesale dealers in oleomargarine free from artificial coloration (special tax).	3,540.00	440.00	646.66	4,026.66
Wholesale dealers in oleomargarine free from artificial coloration (special tax).	22,325.00	2,450.01	2,741.72	27,516.73
Total.	122,151.53	58,483.92	50,163.08	260,708.53

ADULTERATED BUTTER.

RECEIPTS FROM ADULTERATED BUTTER.

Months.	Tax paid at 10 cents a pound.	Special taxes.			Total
		Manufacturers.	Retail dealers.	Wholesale dealers.	
1906.					
July				\$200.00	\$200.00
August	\$0,450.70	\$575.00			7,025.70
September	15.80	1,775.00			1,790.80
October				400.00	400.00
November		600.00			600.00
December		300.00		100.00	400.00
1907.					
January	6.10	750.00			756.10
February		675.00			675.00
March					200.00
April	200.00				
May					636.00
June	186.00	450.00			
Total	6,858.00	5,125.00		700.00	12,743.00

RECEIPTS FROM ADULTERATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

Districts.	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.	
1906.					
Fourth California		\$675.00			\$675.00
Third Iowa	\$186.00	450.00			630.00
Kansas	16.50	2,550.00			2,566.50
Fifth Kentucky		686.70			686.70
Fourth Michigan	1,470.00	150.00			1,620.00
First Missouri	5.40	825.00			830.40
Nebraska	3,894.00	75.00			3,969.00
Second New York				\$129.00	120.00
North and South Dakota	600.00	400.00			1,000.00
First Pennsylvania				240.00	240.00
First Wisconsin				400.00	400.00
Total	6,858.00	5,125.00		700.00	12,743.00

SUMMARY OF OPERATIONS IN PROCESS OR RENOVATED BUTTER AT FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

	Pounds.
DR.	
Quantity on hand July 1, 1906	418,137
Quantity produced during the year	62,965,613
Total	63,383,750
CR.	
Quantity withdrawn, tax-paid, during the year	63,078,504
Quantity lost or destroyed	26,402
Stock remaining in factories, June 30, 1907	278,844
Total	63,383,750

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, 1907.

Month.	Stock on hand July 1, 1906.	Quantity produced.	Quantity withdrawn, tax paid.	Quantity lost or destroyed.	Stock on hand June 30, 1907.
1906.					
July	418,137	3,562,320	3,524,635		
August		5,869,155	5,865,590		
September		6,017,633	5,849,303	72	
October		6,286,145	6,316,398	320	
November		5,573,588	5,783,778	1,410	
December		6,630,058	6,446,268	3,989	
1907.					
January		5,195,130	5,284,467	2,008	
February		6,380,379	6,319,982	6,163	
March		5,743,452	5,816,088	9,941	
April		4,869,646	5,096,606	391	
May		4,007,702	3,970,521	685	
June		2,830,405	2,804,868	1,354	278,844
Total	418,137	62,965,613	63,078,504	26,402	278,844

RECEIPTS FROM PROCESS OR RENOVATED BUTTER.

Months.	Tax paid at one-fourth cent per pound.	Special taxes of manufacturers.	Total.
1906.			
July	\$9,693.96	\$1,325.00	\$11,018.96
August	16,298.26	187.51	16,485.77
September	13,730.17		13,730.17
October	16,796.68	75.00	16,871.68
November	14,352.69	37.50	14,390.19
December	17,298.14		17,298.14
1907.			
January	12,665.44	20.84	12,686.28
February	16,101.72	20.84	16,122.56
March	14,187.52		14,187.52
April	12,009.76		12,009.76
May	9,170.00		9,170.60
June	7,074.16	750.00	7,824.16
Total	159,379.10	2,416.60	161,795.79

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	54,658,790	54,223,234
1904	54,171,183	54,204,478
1905	60,029,421	60,171,504
1906	53,549,900	53,361,088
1907	62,965,613	63,078,504

RECEIPTS FROM PROCESS OR RENOVATED BUTTER DURING THE FISCAL YEAR
ENDED JUNE 30, 1907.

[For notes to the references in this table see p. 22.]

Districts.	Collections on process or renovated butter man- ufactured or sold, etc., per pound, $\frac{1}{4}$ of 1 cent.	Manufactur- ers of pro- cess or ren- ovated but- ter (special tax), \$50.	Total.
Alabama.....			
Arkansas.....			
First California.....			
Fourth California ^a			
Colorado ^b	\$2,454.90	\$150.00	\$2,604.90
Connecticut ^c			
Florida.....			
Georgia.....			
Hawaii.....	74,283.71	270.84	74,554.55
Fifth Illinois.....			
Eighth Illinois.....			
Thirteenth Illinois.....			
Sixth Indiana.....	2,036.86	95.83	2,132.69
Seventh Indiana.....		37.50	37.50
Third Iowa.....	2,982.38	50.00	2,632.38
Fourth Iowa.....	21,096.85	545.83	22,242.68
Kansas ^d	12,816.89	100.00	12,916.89
Second Kentucky.....		1.17	1.17
Fifth Kentucky.....			
Sixth Kentucky.....			
Seventh Kentucky.....			
Eighth Kentucky.....			
Louisiana ^e			
Maryland ^f	450.50	70.84	521.34
Third Massachusetts.....	1,391.94	100.00	1,491.94
First Michigan.....	4,478.50	50.00	4,528.50
Fourth Michigan.....		207.58	257.58
Minnesota.....	9,134.76	200.00	9,334.76
First Missouri.....		245.88	245.88
Sixth Missouri.....			
Montana ^g			
Nebraska.....	2,208.87	37.50	2,236.37
New Hampshire ^h	22.64	50.00	72.64
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.....	5.78	25.00	30.78
First Ohio.....			
Tenth Ohio.....	12,909.76	200.00	13,109.76
Eleventh Ohio.....	430.35	50.00	480.35
Eighteenth Ohio.....	5,231.40	150.00	5,381.40
Oregon.....			
First Pennsylvania.....			
Ninth Pennsylvania.....			
Twelfth Pennsylvania.....			
Twenty-third Pennsylvania.....			
South Carolina.....			
Second Tennessee.....	105.00	87.50	192.50
Fifth Tennessee.....			
Third Texas.....		50.00	50.00
Fourth Texas.....			
Second Virginia.....			
Sixth Virginia.....			
Washington ^k			
West Virginia.....			
First Wisconsin.....			
Second Wisconsin.....	6,593.38	45.85	6,639.23
Total.....	159,379.10	2,416.69	161,795.79

PROCESS OR RENOVATED BUTTER.^h

Months.	Stock on hand July 1, 1907.	Quantity produced.	Quantity withdrawn, tax paid.	Quantity lost or de- stroyed.	Balance on hand Sept. 30, 1907.
July.....	Pounds. 278,844	Pounds. 3,951,323	Pounds. 3,900,794		
August.....		3,455,991	3,504,887		
September.....		4,825,737	4,807,444		298,770
Total.....	278,844	12,233,051	12,213,125		298,770

^a The figures shown above are taken from the collectors' monthly statement of account on Form 515 for the three months ended September 30, 1907, 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 1908.

	July.	August.	September.	Total.
Process or renovated butter per pound, one-fourth of 1 cent.....	\$10,108.60	\$8,350.13	\$13,759.44	\$32,218.17
Manufacturers of process or renovated butter (special tax), \$50.....	1,250.00		37.50	1,287.50
Total.....	11,358.60	8,350.13	13,796.94	33,505.67

FILLED CHEESE.

The following statements show the 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. Special taxes are imposed as follows:

Manufacturers are required to pay \$400 per annum for each and every factory, wholesale dealers \$250 per annum and retail dealers \$12 per annum for each and every establishment.

A tax of 1 cent per pound is imposed on filled cheese manufactured and removed, whether for domestic consumption or for exportation, there being no provision in the law for the withdrawal of this product free of tax for export.

The quantity of filled cheese produced and withdrawn, tax paid, for export monthly, from July 1, 1906, to June 30, 1907, none being removed for consumption or use in this country, is as follows:

FILLED CHEESE.

Month.	Quantity produced.	Quantity withdrawn, tax paid, for export.
1906.		
July.....	Pounds.	Pounds.
August.....		
September.....		
October.....		
November.....		52,927
December.....		15,316
1907.		
January.....		53,982
February.....		52,367
March.....		32,176
April.....		23,428
May.....		
June.....		51,233
Total.....		281,429

STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON THE BUSINESS OF MANUFACTURING AND DEALING IN FILLED CHEESE DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

District.		Manufactories.	Retail establishments.	Total.
First Illinois.....		2	.....	2
Total for 12 months ended June 30, 1907.....		2	.....	2

RECEIPTS UNDER THE FILLED-CHEESE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

District.	Collections on filled cheese, domestic, 1 cent per pound.	Collections on filled cheese, imported from foreign countries, 8 cents per pound	Special taxes of—			Total.
			Manufacturers, \$400.	Retail dealers, \$12.	Wholesale dealers, \$250.	
First Illinois.....	\$2,814.29	.....	\$600.00	.....	.....	\$3,414.29

MIXED FLOUR.

The following statements show operations under the act of June 13, 1898, amended by 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 and withdrawn, tax paid, at manufacturers, monthly from July 1, 1906, to June 30, 1907, is as follows:

MIXED FLOUR PRODUCED.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1906.....	359	68	565	39,580	
1906.					
July.....	10	655	184	483	70,566
August.....	13	3,694	917	841	303,870
September.....	18	12,542	1,849	2,461	1,089,307
October.....	94	16,200	1,822	5,831	1,442,195
November.....	31	11,370	2,315	4,070	1,088,741
December.....	20	6,184	1,254	3,937	599,790
1907.					
January.....	17	5,275	1,196	2,475	517,037
February.....	29	5,044	1,265	3,355	510,963
March.....	20	2,997	1,328	1,870	321,166
April.....	355	127	966	56,542	
May.....	12	1,084	263	1,283	124,081
June.....	9	683	230	1,263	87,236
Total produced.....	264	65,483	12,750	28,495	6,211,494
Grand total.....	264	65,842	12,818	29,060	6,251,074

MIXED FLOUR WITHDRAWN, TAX PAID.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1906.					
July.....	10	715	242	479	77,014
August.....	13	2,449	838	590	246,958
September.....	18	12,025	1,885	2,470	1,055,786
October.....	94	16,559	1,758	5,630	1,462,082
November.....	30	11,324	2,267	4,157	1,081,738
December.....	21	6,367	1,228	2,844	599,028
1907.					
January.....	17	5,141	1,055	2,596	500,874
February.....	20	5,111	1,376	3,056	520,250
March.....	20	2,704	721	1,808	273,457
April.....	1,050	444	1,475	129,202	
May.....	12	1,316	422	1,062	150,594
June.....	9	915	339	799	108,668
Total withdrawn, tax paid.....	264	65,676	12,575	26,966	6,205,651
Balance on hand June 30, 1907.....		166	243	2,094	45,423
Grand total.....	264	65,842	12,818	29,060	6,251,074

^a This quantity contains 1 barrel, 41 half barrels, 9 eighth barrels, and 3,152 pounds, which was destroyed.

It will be noted from the above table that the month of the greatest production was October, 1906, during which 1,442,195 pounds of mixed flour, packed in 94 barrels, 16,200 half barrels, 1,822 quarter barrels, and 5,831 eighth barrels, were produced, while the largest withdrawal for a similar period occurred during that month, when 1,462,082 pounds, packed in 94 barrels, 16,559 half barrels, 1,758 quarter barrels, and 5,630 eighth barrels, were withdrawn. The average monthly production was 517,624 pounds, and the average monthly withdrawal 517,138 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, 1907, show an increase of 987,245 pounds and 982,601 pounds, respectively, over the corresponding figures for the fiscal year ended June 30, 1906.

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, 1907, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR.

States and Territories.	Manufactories.	Packing establishments.	Repacking establishments.	Total.
Alabama.....				
Alaska.....				
Arizona.....				
California.....				
Colorado.....				
Connecticut.....				
Delaware.....				
District of Columbia.....				
Florida.....				
Georgia.....				
Hawaii.....				
Idaho.....				
Illinois.....	1			1
Indiana.....				
Indian Territory.....				
Iowa.....	8			8
Kansas.....	9		1	10
Kentucky.....				
Louisiana.....				
Maine.....				
Maryland.....				
Massachusetts.....				
Michigan.....				
Minnesota.....				
Mississippi.....				
Missouri.....	5	1		6
Montana.....				
Nebraska.....	3			3
Nevada.....				
New Hampshire.....				
New Jersey.....	1			1
New Mexico.....				
New York.....	3			3
North Carolina.....				
North Dakota.....				
Ohio.....	1			1
Oklahoma.....				
Oregon.....				
Pennsylvania.....		2		2
Rhode Island.....				
South Carolina.....				
South Dakota.....				
Tennessee.....				
Texas.....				
Utah.....				
Vermont.....				
Virginia.....				
Washington.....				
West Virginia.....				
Wisconsin.....				
Wyoming.....				
Total.....	31	3	1	35
Fiscal year ended June 30, 1906.....	28	3	2	33

RECEIPTS UNDER THE MIXED-FLOUR LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

[For notes to the references in this table, see p. 22.]

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 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.....						
Thirteenth Illinois.....						
Sixth Indiana.....						
Seventh Indiana.....						
Third Iowa.....						
Fourth Iowa.....						
Kansas ^d	45.94	457.34	81.00	15.33	244.50	704.25
Second Kentucky.....						
Fifth Kentucky.....						
Sixth Kentucky.....						
Seventh Kentucky.....						
Eighth Kentucky.....						
Louisiana ^e						
Maryland ^f						
Third Massachusetts.....						
First Michigan.....						
Fourth Michigan.....						
Minnesota.....						
First Missouri.....						
Sixth Missouri.....						
Montana ^g						
Nebraska.....						
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.....						
Tenth Ohio.....						
Eleventh Ohio.....						
Eighteenth Ohio.....						
Oregon.....						
First Pennsylvania.....						
Ninth Pennsylvania.....						
Twelfth Pennsylvania.....						
Twenty-third Pennsylvania.....						
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....						
Third Texas.....						
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....						
Washington ^j						
West Virginia.....						
First Wisconsin.....						
Second Wisconsin.....						
Total.....	66.34	1,609.66	132.60	342.56	672.00	2,722.25

REVENUE AGENTS' DIVISION.

During the last fiscal year there were employed 31 revenue agents, assigned to duty as follows: One as chief of agents at this office, 16 in charge of territorial divisions, 4 in the examination of the offices and accounts of collectors, and 11 in assisting agents in charge of divisions and on special duty.

EXPENSES FOR REVENUE AGENTS.

Salaries of revenue agents.....	\$62,771.00
Expenses of revenue agents.....	43,514.72
Total.....	106,285.72

EXPENSES OF REVENUE INSPECTORS UNDER DENATURED-ALCOHOL LAW.

Salaries of revenue inspectors.....	\$9,200.00
Expenses of revenue inspectors.....	6,468.53
Total.....	15,668.53

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM FRAUD FUND FROM JULY 1, 1906, TO JUNE 30, 1907, BY STATES AND TERRITORIES.

States and Territories.	Expenditures from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Illicit distilleries seized and destroyed.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Alabama.....	\$2,675.97	2	89	103	38	959	\$4,234.50	\$19,484.10
Arkansas.....	407.05		6	4	7		215.00	6,856.28
California.....	1,936.50	1			2	1,714	9,061.50	48,129.95
Colorado.....	1,349.53						4,146.49	
Connecticut.....	119.36	1				198	323.64	94.03
Delaware.....	645.68				3		8.00	1,788.40
Florida.....	299.70		33	29	4	4	428.00	898.53
Georgia.....	6,180.62	3	200	274	62	7,984	23,851.85	48,281.78
Idaho.....	297.20						2,697.25	
Illinois.....	7,299.10				15	17,644	1,441.92	34,223.75
Indiana.....	2,136.46					114	117.50	740.90
Iowa.....	223.30					52	17.50	14,400.76
Kansas.....	1,276.64						7,007.82	
Kentucky.....	8,846.61	3	68	86	13	16,134	23,528.58	23,121.87
Louisiana.....							10,738.04	10,250.25
Maine.....	284.75							
Massachusetts.....	1,587.89		1	1		58	148.85	2,405.50
Maryland.....	3,163.67			4			77.30	6,682.43
Michigan.....	2,289.98					229	242.50	1,698.76
Minnesota.....	224.08					44	44.00	17,597.65
Mississippi.....	325.20		5				246.00	9,969.43
Missouri.....	6,000.43						6,157.81	
Montana.....	759.86						2,701.11	
Nebraska.....	780.95						2,756.80	
Nevada.....							1,921.90	
New Hampshire.....	11.82							
New Jersey.....	955.31			6	965	2,928.00	1,719.75	
New York.....	6,931.14	2	1	15	4,623	7,245.45	13,012.00	
North Carolina.....	7,485.92	21	240	408	42	5,359	24,022.22	75,094.99
North and South Dakota.....	2,339.12						14,908.79	
Ohio.....	6,599.92				2	1,652	1,513.86	71,002.03
Oregon.....	306.27						4,728.31	
Pennsylvania.....	4,075.91						59,781.72	
Rhode Island.....	254.90					20.31		
South Carolina.....	1,703.88		86	102	35	261	5,409.22	16,973.75
Tennessee.....	3,369.67	3	30	46	16	2,519	4,159.82	20,385.20
Texas.....							12,578.76	
Utah.....	634.05						727.22	
Vermont.....	59.08						718.75	
Virginia.....	9,521.61	20	56	94	29	17,536	17,750.16	16,847.67
Washington.....	175.36					1	40.00	9,146.35
West Virginia.....	915.58					4		1,809.59

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM FRAUD FUND FROM JULY 1, 1906, TO JUNE 30, 1907, BY STATES AND TERRITORIES—Continued.

States and Territories.	Expenditures from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Illicit distilleries seized and destroyed.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Wisconsin.....	\$1,975.07							
Wyoming.....	409.41							
Alaska.....								
Arizona.....								
District of Columbia.....	447.07							
Hawaii.....								
Indian Territory.....	69.23							
Oklahoma.....	658.87							
New Mexico.....								
Total.....	97,100.06	54	816	1,139	300	77,831	127,355.03	5,012,100.53

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

	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	Total.
Illicit distilleries seized.....	2,357	1,409	1,282	1,323	964	1,053	1,376	1,139	10,993
Officers and employees killed.....		2	1				1		4
Officers and employees wounded.....			4	2		1			7
Persons arrested.....	585	603	1,036	1,396	991	1,045	962	300	6,918

Number of examinations of collectors' accounts made by revenue agents during year 1906-7..... 179
Number of transfers of collectors' offices supervised by revenue agents, 1906-7..... 19

Total..... 198

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.....	\$4,075.91	Sewall, F. D.....	\$2,344.38
Bowen, W. H. H.....	10,966.56	Shelley, R. C.....	12,216.28
Chapman, W. H.....	8,538.92	Surber, J. H.....	4,355.50
Evans, J. D.....	802.66	Thomas, B. M.....	2,418.07
Gates, D. A.....	4,914.00	Trowbridge, G. W.....	5,231.09
Kincald, J. C. P.....	1,161.20		
McGinnis, J. W.....	7,077.29	Total expended by revenue agents.....	
McCoy, J. B.....	1,663.09	Expenditure by collector.....	97,100.06
McCabe, J. A.....	6,577.12	Rewards under Circular 99.....	128.00
Nutt, L. G.....	8,225.98		186.49
Sanz, R. B.....	9,834.24		
Sinsel, J. W.....	6,699.58	Total expenditure.....	97,414.55

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 THE NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1906, TO JUNE 30, 1907.

Class of stamps.	Number.	Value.
Spirits:		
Tax paid.....	2,634,750	\$170,381,227.50
Exportation.....	21,200	2,080.00
Case stamps, distilled spirits bottled in bond.....	1,944,580	194,458.00
Imported.....	2,400	
Distillery warehouse.....	2,933,200	
Special warehouse.....	48,000	
Rewarehouse.....	4,000	
General bonded warehouse.....	62,800	
General bonded warehouse, retransfer.....		
Rectified.....	2,715,600	
Wholesale liquor dealers.....	1,052,700	
Transfer grape brandy.....	22,700	
Wine, fortified sweet.....	7,800	
Tobacco, tax paid.....	1,472,386,483	27,004,816.26
Snuff, tax paid.....	108,927,124	1,440,628.58
Tobacco and snuff, exportation.....	62,400	
Cigars:		
Tax paid.....	256,996,100	23,645,990.82
Exportation.....	400	
Cigarettes:		
Tax paid.....	480,069,416	5,334,718.83
Special tax.....	327,840	9,671,500.00
Fermented liquors:		
Tax paid.....	114,403,600	59,827,950.00
Exportation.....	62,800	
Brewers' permits.....	29,200	
Oleomargarine:		
Tax paid, colored.....	123,600	608,240.00
Tax paid, uncolored.....	1,668,000	202,355.00
Exportation.....	29,600	
Butter:		
Adulterated, tax paid.....	3,200	18,080.00
Renovated, tax paid.....	1,721,600	198,876.00
Mixed flour.....	129,200	5,168.00
Filled cheese.....	18,200	11,598.00
Playing cards.....	30,020,600	600,412.00
Documentary.....	192	731.12
Tim-foil wrappers for tobacco.....	18,657,336	70,289.16
Denatured alcohol.....	159,800	
Total.....	2,557,286,421	299,909,119.27

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, 1908, and three bids were submitted. The proposals were opened May 1, 1907, by a committee appointed by the Secretary of the Treasury. The contract was awarded to the New York and Pennsylvania Company, the lowest bidder, at 4.6 cents per pound. The previous contract price was 3.95 cents per pound. During the fiscal year ending June 30, 1907, the Bureau ordered 1,838,397 pounds of this paper, at a total cost of \$72,616.68.

*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 denomination of 1 and 1½ ounces 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.

RESTMAMPING.

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

Stamps of various kinds and denominations—fractional books from outgoing officials and stamps for which there was no use—to the value of \$19,186,074.56 were returned by collectors and credited in their accounts.

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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 fiscal year ended June 30, 1907, amounted to \$51,811,069.69.

The net increase in collections from cigars and cigarettes was \$2,490,204.62, as compared with the previous fiscal year, and the increase from tobacco and snuff was \$897,867.69, making a total net increase in collections for the last fiscal year, as compared with the previous year, of \$3,388,072.31.

The total collections of revenue from each source during the fiscal year ended June 30, 1907, were as follows:

From manufactured tobacco.....	\$22,151,178.16
From snuff.....	1,404,071.79
From cigars taxed at \$3 per thousand.....	22,470,434.38
From cigars taxed at 54 cents per thousand.....	622,152.05
From cigarettes taxed at \$1.08 per thousand.....	4,671,500.16
From cigarettes taxed at 54 cents per thousand.....	446,255.47
From cigarettes taxed at \$3 per thousand.....	45,477.68
 Total.....	 51,811,069.69

There was an increase in collections from the following sources:

Tobacco.....	\$856,248.21
Snuff.....	41,619.48
Cigars taxed at \$3 per thousand.....	946,018.71
Cigars taxed at 54 cents per thousand.....	138,383.64
Cigarettes taxed at \$1.08 per thousand.....	1,299,527.73
Cigarettes taxed at 54 cents per thousand.....	89,277.93
Cigarettes taxed at \$3 per thousand.....	16,996.61
 Total.....	 3,388,072.31

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—			
	1904.	1905.	1906.	1907.
Cigars:				
Large.....	\$20,122,415.59	\$20,582,743.73	\$21,524,415.67	\$22,470,434.38
Small.....	376,295.25	393,348.22	483,768.41	622,152.05
Cigarettes:				
Small.....	3,203,334.67	3,321,297.58	3,728,949.97	5,117,755.03
Large.....	25,264.83	25,262.71	28,481.07	45,477.68
Tobacco.....	19,719,042.61	20,069,346.60	21,294,929.95	22,151,178.16
Snuff.....	1,209,454.80	1,267,911.66	1,362,452.31	1,404,071.79
 Total.....	 44,655,808.75	 45,659,910.50	 48,422,937.38	 51,811,069.69

TABLE 2.—PRODUCTION.

Article.	1904.	1905.	1906.	1907.
Cigars:				
Large.....	6,707,471,863	6,860,914,577	7,174,805,223	7,400,144,703
Small.....	696,844,907	728,422,629	895,867,426	1,152,133,426
Cigarettes:				
Small.....	do.....	a 3,226,682,258	b 3,368,212,740	c 3,783,266,213
Large.....	do.....	8,421,610	8,420,903	9,493,690
Tobacco.....	328,650,710	334,489,110	354,915,499	369,180,303
Snuff.....	20,157,580	21,131,861	22,707,538	23,401,196

^a Includes 521,263,277 at 54 cents per thousand.

^b Includes 585,874,407 at 54 cents per thousand.

^c Includes 661,069,519 at 54 cents per thousand.

^d Includes 826,399,019 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, 1907.

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, 1907, 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.....	369,186,303
Snuff withdrawn, tax paid at 6 cents.....	23,401,196
 Total tobacco and snuff taxed.....	 392,587,499
Add tobacco and snuff exported.....	4,807,248
 Total.....	 397,394,747
Deduct imported tobacco and snuff.....	373,486
Total production in the United States for 1907.....	397,021,261
Total production in the United States for 1906.....	382,648,602
 Increase production.....	 14,373,259

The increase in the quantity of tobacco and snuff withdrawn for consumption was 14,964,462 pounds; the decrease in the quantity of tobacco and snuff exported was 549,892 pounds, and the increase in the quantity of tobacco and snuff imported was 41,311 pounds.

CIGARS (LARGE).

	Number.
Cigars, domestic and imported, withdrawn, tax paid at \$3 per thousand.	7,490,144,793
Domestic cigars exported.....	1,081,150
Total taxed and exported.....	7,491,225,943
Deduct number imported, averaging 12 pounds per thousand.....	62,574,000
Total estimated production in the United States in 1907.....	7,428,651,943
Total taxed in 1906.....	7,174,809,223
Exported in 1906.....	1,619,325
Total.....	7,176,424,548
Less imports for 1906.....	65,617,000
	7,110,807,548
Increase for 1907.....	317,844,395

There was an increase of 315,339,570 in the number of cigars tax paid and withdrawn for consumption; a decrease of 538,175 in the number exported, and a decrease of 3,043,000 in the number imported.

CIGARS (SMALL).

	Number
Cigars, tax paid at 54 cents per thousand in 1907.....	1,152,133,426
Add number exported.....	392,500
Total, including those taxed and exported.....	1,152,525,926
Small cigars taxed and those exported in 1906.....	899,151,376
Increase in 1907.....	253,374,550

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.....	826,399,019
Cigarettes withdrawn, tax paid at \$1.08 per thousand.....	4,325,463,111
Add number exported.....	47,553,000
Total taxed and exported.....	5,199,415,130
Deduct number imported (estimated).....	7,280,617

Total domestic cigarettes produced in 1907.....	5,192,134,513
Cigarettes made in the United States last fiscal year, 1906.....	3,868,534,413

Increase in production, 1907.....	1,323,600,100
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LARGE CIGARETTES.

	Number.
Cigarettes tax paid at \$3 per thousand in 1907.....	15,159,227
Add number exported.....	50,000
Total taxed and those exported.....	15,209,227
Total taxed and those exported in 1906.....	9,505,690
Increase in 1907.....	5,703,537

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, 1907, were as follows: Cigarettes, 1,998,095,000; cigars, 1,925,000, and manufactured tobacco and snuff 8,645,121 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.
1897.....	<i>Pounds.</i> 4,977,475	\$4,556,041	<i>Pounds.</i> 7,571,268	\$4,216,427	<i>Pounds.</i> 12,848,743	\$9,072,468
1898.....	5,004,997	5,081,359	6,242,833	3,498,803	11,307,830	8,580,162
1899.....	4,158,076	4,293,674	13,119,909	7,495,905	17,277,985	11,789,539
1900.....	6,410,102	5,502,842	16,782,008	9,305,055	23,192,165	14,867,897
1901.....	6,259,994	5,831,954	21,757,556	10,358,572	28,017,550	16,100,526
1902.....	5,648,495	4,672,930	26,543,714	11,548,480	32,192,212	16,221,416
1903.....	5,846,523	5,069,838	20,151,308	12,202,844	32,997,923	17,272,682
1904.....	7,008,211	5,156,212	23,593,079	11,502,332	30,603,290	16,658,564
1905.....	5,995,613	5,514,042	20,892,034	13,162,067	33,887,947	18,676,139
1906.....	7,615,783	7,974,338	34,110,441	18,652,809	41,726,224	26,027,147

DOMESTIC EXPORTS.

Year.	Leaf.		Stems and trimmings.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1897.....	<i>Pounds.</i> 271,240,584	\$22,573,494	<i>Pounds.</i> 9,833,838	\$216,656	<i>Pounds.</i> 281,074,422	\$22,790,150
1898.....	258,207,664	23,518,770	11,759,169	278,099	269,966,833	23,796,869
1899.....	335,804,511	29,640,643	11,019,166	336,099	346,823,677	29,985,132
1900.....	296,876,477	26,691,701	8,156,758	194,671	305,033,233	26,886,372
1901.....	299,144,297	26,646,655	9,399,296	214,477	308,743,593	26,861,132
1902.....	353,317,383	34,393,294	10,751,955	247,221	364,069,340	34,640,515
1903.....	307,304,792	29,355,738	9,021,122	234,256	316,325,914	29,770,009
1904.....	344,288,493	31,408,539	5,042,194	132,184	349,331,687	31,540,723
1905.....	285,394,252	26,623,136	7,539,929	178,064	292,925,181	26,801,200
1906.....	323,966,930	31,306,193	12,703,525	254,302	336,730,455	32,120,495

FOREIGN EXPORTS.

Year.	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1897.....	<i>Pounds.</i> 922,566	\$859,157	<i>Pounds.</i> 856,537	\$283,340	<i>Pounds.</i> 1,779,103	\$1,142,467
1898.....	888,149	793,520	1,435,367	736,912	2,323,516	1,530,432
1899.....	740,991	630,882	1,106,646	432,136	1,847,637	1,063,018
1900.....	648,104	525,495	1,166,223	470,365	1,814,327	995,860
1901.....	968,999	842,526	1,106,482	455,060	2,075,481	1,297,586
1902.....	1,076,679	788,328	2,042,280	791,810	3,118,965	1,580,138
1903.....	1,195,081	829,303	3,486,396	943,903	4,684,477	1,803,206
1904.....	985,000	729,045	3,624,458	1,221,226	4,609,518	1,950,271
1905.....	889,587	544,505	2,360,862	884,984	3,259,749	1,429,489
1906.....	843,182	596,540	1,777,264	548,944	2,620,446	1,145,484

IMPORTS OF TOBACCO, MANUFACTURES OF, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1907.

Tobacco, manufactures of.	Quantity.	Value.	Duty.
	<i>Pounds.</i>		
Cigars and cheroots of all kinds.....	750,889.63	\$3,968,470.39	\$3,496,354.34
Cigarettes and paper cigars, including wrappers.....	21,841.85	80,061.80	116,435.19
Snuff and snuff flour manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise.....	30,407.30	21,316.50	16,724.02
All other.....	343,079.45	126,134.52	187,800.48
Total.....	1,146,218.23	4,195,983.21	3,817,413.03

IMPORTS OF TOBACCO, UNMANUFACTURED, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1907.

Tobacco, unmanufactured.	Quantity.	Value.	Duty.
	<i>Pounds.</i>		
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.....	6,554,504.15	\$6,545,665.21	\$12,081,729.97
Filler tobacco, not specially provided for:			
Unstemmed.....	28,717,090.79	16,659,117.02	8,677,478.85
Stemmed.....	3,772,475.91	2,537,436.39	1,509,038.36
All other not specially provided for.....	81,697.76	21,981.36	39,377.20
Total.....	39,125,768.61	25,764,200.58	22,307,624.38

IMPORTS FOR CONSUMPTION FROM PHILIPPINE ISLANDS FOR YEAR ENDED JUNE 30, 1907.

Tobacco, manufactures of.	Quantity.	Value.	Duty.	Export duty.
	<i>Pounds.</i>			
Cigars and cheroots of all kinds.....	3,141.80	\$4,150.00	\$11,352.74	\$29.26
Cigarettes and paper cigars, including wrappers.....	7.94	11.80	29.10	
All other.....				
Total.....	3,149.83	4,161.80	11,381.84	29.26

Tobacco, unmanufactured.	Quantity.	Value.	Duty.	Export duty.
	<i>Pounds.</i>			
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.....	313.39	\$65.00	\$434.84	.....
Filler tobacco, not specially provided for:				
Unstemmed.....	135.00	19.00	35.44	.....
Stemmed.....				
Total.....	448.39	84.00	470.28	.....

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, January 1, 1903, to December 31, 1905, inclusive.

The production for 1906 can not be ascertained until returns have been received for 1907:

	1903.	1904.	1905.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Leaf used in manufacture of chewing and smoking tobacco and snuff.....	307,491,554	314,524,931	325,370,642
Leaf used in the manufacture of cigars and cigarettes.....	141,020,029	143,982,535	156,389,626
Domestic leaf exported.....	349,331,887	292,925,181	336,730,455
Imported leaf exported.....	4,009,518	3,259,749	2,620,446
Total.....	802,452,788	754,692,396	821,111,169
Deduct imports for each calendar year.....	30,603,290	33,887,947	41,726,224
Total annual production.....	771,849,498	720,804,449	779,384,945

There was an increase of 23,252,802 pounds in the quantity of leaf tobacco used in the manufacture of taxable tobacco products, and an increase of 43,805,274 and a decrease of 7,838,277 pounds, respectively, in the quantity of domestic leaf exported and foreign leaf imported, and an increase of 58,580,496 pounds in the quantity of domestic leaf produced as compared with the previous year.

The duties and taxes collected from tobacco during the fiscal year ended June 30, 1907, amounted to \$77,936,107.10.

The duty collected upon imported leaf tobacco unmanufactured amounted to \$22,307,624.38, and that collected upon imported tobacco manufactures entered for consumption amounted to \$3,817,413.03, while the internal-revenue tax collected, as previously stated, amounted to \$51,811,069.69.

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 1906 (NOT INCLUDING CIGARS AND CIGARETTES).

	Pounds.
Quantity of plug tobacco produced.....	165,069,127
Quantity of twist produced.....	11,680,674
Quantity of fine-cut chewing tobacco produced.....	12,742,345
Quantity of smoking tobacco produced.....	175,664,091
Total quantity of tobacco produced.....	365,156,237
Quantity of snuff produced.....	26,115,285
Total production.....	391,271,522
Total production for 1905.....	367,517,914
Increase in production.....	23,753,608

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.
	<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>
1897.....	283,320,857	13,768,455	1902.....	328,933,131	18,682,341
1898.....	261,532,298	13,607,631	1903.....	328,803,329	22,689,767
1899.....	279,911,822	14,723,392	1904.....	333,465,174	20,221,400
1900.....	286,901,878	13,805,311	1905.....	343,846,836	23,671,078
1901.....	296,378,074	17,513,317	1906.....	365,156,237	26,115,285

CIGARS AND CIGARETTES MANUFACTURED.

Calendar year.	Cigars.	Cigarettes.	Calendar year.	Cigars.	Cigarettes.
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.....	7,370,669,742	3,433,993,422
1900.....	6,176,596,421	3,258,716,305	1905.....	7,551,510,893	3,673,727,411
1901.....	6,914,639,012	2,728,153,037	1906.....	8,137,299,565	4,511,997,137

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.
1897	Cigars (large).....	77,452,711	
	Cigars (small).....	1,263,366	
	Cigarettes.....	17,477,402	357,171,033
	(Tobacco and snuff).....	260,957,560	
	Cigars (large).....	83,460,874	
	Cigars (small).....	1,977,100	
	Cigarettes.....	17,081,349	349,877,737
	(Tobacco and snuff).....	247,358,414	
	Cigars (large).....	90,672,441	
	Cigars (small).....	2,774,237	
	Cigarettes.....	14,416,947	367,130,310
	(Tobacco and snuff).....	258,975,685	
	Cigars (large).....	102,561,373	
	Cigars (small).....	2,838,816	
	Cigarettes.....	13,084,037	379,162,884
	(Tobacco and snuff).....	260,682,558	
	Cigars (large).....	112,889,751	
	Cigars (small).....	3,498,511	
	Cigarettes.....	11,679,764	398,039,646
	(Tobacco and snuff).....	270,571,380	
	Cigars (large).....	114,955,138	
	Cigars (small).....	2,424,028	
	Cigarettes.....	11,816,159	427,553,964
	(Tobacco and snuff).....	298,348,638	
	Cigars (large).....	127,582,057	
	Cigars (small).....	2,473,841	
	Cigarettes.....	12,594,571	443,353,679
	(Tobacco and snuff).....	300,758,210	
	Cigars (large).....	124,823,657	
	Cigars (small).....	3,046,196	
	Cigarettes.....	13,856,776	448,511,583
	(Tobacco and snuff).....	307,491,554	

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

Year.	Product.	Pounds.	Total.
1905	Cigars (large).....	127,101,452	
	Cigars (small).....	3,449,290	
	Cigarettes.....	13,431,793	358,507,466
	(Tobacco and snuff).....	314,524,931	
	Cigars (large).....	136,335,003	
	Cigars (small).....	3,843,688	
	Cigarettes.....	10,110,935	481,700,268
	(Tobacco and snuff).....	325,370,042	

MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1906.

The tables, numbered from 1 to 4, 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, 1906, instead of the fiscal year ended June 30, 1907, which fact will account for any apparent discrepancies between this and the previous part of the report relating to tobacco production.

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

The total number of cigar manufacturers for whom accounts were rendered for the calendar year 1906 was 26,348, which includes 536 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 7,147,548,312, an increase of 399,679,035 compared with the production of 1905.

The total number of cigars made weighing not more than 3 pounds per thousand was 989,751,253, an increase of 186,109,637 cigars, as compared with the production for the previous year.

The total number of cigarettes made was 4,511,997,137, showing an increase of 838,269,726 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 19.07 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 3.98 pounds.

Manufacturers used 16,011,385 pounds of unstemmed leaf, or its equivalent in stemmed leaf, scraps, and cuttings, in making 4,501,254,783 cigarettes, tax paid as weighing not more than 3 pounds per thousand, or an average use of 3.56 pounds per thousand, and used 99,550 pounds of tobacco material in making 10,742,354 large cigarettes, or an average of 9.27 pounds of material for each 1,000 cigarettes manufactured.

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

There was no change in the number of tobacco and snuff factories operated during last year as compared with the previous year.

There was an increase of 6,513,222 pounds of unstemmed leaf tobacco, and 7,780,455 pounds of stemmed leaf, a decrease of 2,688,676 pounds of scraps and cuttings, 467,878 pounds of tobacco in process, and 759,290 pounds of stems; an increase of 2,920,918 pounds licorice;

4,674,683 pounds of sugar and 1,500,001 pounds of other materials used in manufacturing as compared with the previous year.

There was a total increase of 19,473,435 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 an increase of 8,263,146 pounds of plug, 1,532,985 pounds of twist, 1,058,161 pounds of fine-cut chewing, 10,455,109 pounds smoking, and 2,444,207 pounds 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, as follows:

Missouri.....	72,048,808	Illinois.....	19,239,069
North Carolina.....	63,440,723	Michigan.....	18,357,748
Kentucky.....	52,342,943	Maryland.....	14,929,657
Ohio.....	32,971,012	New York.....	12,377,287
Virginia.....	28,625,393	Wisconsin.....	6,484,488
New Jersey.....	25,715,411		

Snuff was manufactured in 27 districts, the total production amounting to 26,115,285 pounds, an increase of 2,444,207 pounds over the previous year.

The district of Maryland, which includes the State of Delaware, produced 11,811,365 pounds, the product in the latter State being snuff flour, which is transferred as snuff flour in process to the first district of Pennsylvania, where its manufacture is completed and it is tax paid; New Jersey produced 7,240,745 pounds, all manufactured in the fifth district; Tennessee produced 4,709,179 pounds, all in the fifth district; Illinois produced 1,886,482 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 1906.

Number of registered manufacturers of tobacco.....	3,065
Number who registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings.....	222
Number who registered as manufacturers for the purpose of disposing of the old stock of manufactured tobacco.....	56
Number of persons who produced perique tobacco.....	59
Number who registered as tobacco manufacturers who also operated cigar factories.....	1,815
Number who registered for the express purpose of manufacturing plug, twist, fine-cut chewing, and smoking tobacco, and snuff.....	913
Total.....	3,065

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Quantity of plug tobacco produced.....	165,069,127
Quantity of twist tobacco produced.....	11,680,674
Quantity of fine-cut chewing tobacco produced.....	12,742,345
Quantity of smoking tobacco produced.....	175,664,091
Quantity of snuff produced.....	26,115,285
Total.....	391,271,522

CIGARS AND CIGARETTES MANUFACTURED.

Number of cigars weighing more than 3 pounds per 1,000 produced...	7,147,548,312
Number of cigars weighing not more than 3 pounds per 1,000 produced...	989,751,253
Number of cigarettes weighing not more than 3 pounds per 1,000 produced...	4,501,254,783
Number of cigarettes weighing more than 3 pounds per 1,000 produced...	10,742,354

CIGAR FactORIES.

Number of cigar factories operated.....	25,812
Number making cigarettes exclusively.....	536
Total.....	26,348

LEAF TOBACCO.

Unstemmed used in the production of large cigars.....	136,335,003
Unstemmed used in the production of small cigars.....	3,943,688
Unstemmed used in the production of cigarettes.....	16,110,935
Unstemmed and scrap used in the production of chewing and smoking tobacco and snuff.....	325,370,642
Total.....	481,760,268
Average quantity of leaf tobacco used per 1,000 large cigars.....	19.07
Average quantity of leaf tobacco used per 1,000 small cigars.....	3.98
Average quantity of leaf tobacco used per 1,000 large cigarettes.....	9.27
Average quantity of leaf tobacco used per 1,000 small cigarettes.....	3.56

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, 1906.

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.....		62	143,695	.....	7,098,295	.....
		44	38,903	.....	1,990,475	.....
Arkansas.....						
California.....	1	448	1,034,655	137	48,446,632	41,200
Do.....	4	126	228,230	.....	11,010,200	.....
Total.....		574	1,262,885	137	59,456,832	41,200
Colorado.....		185	408,837	.....	24,461,690	.....
Connecticut.....		414	1,419,780	985	71,485,161	238,200
Florida.....		428	7,932,245	5	373,751,206	1,000
Georgia.....		67	220,473	.....	11,367,780	.....
Hawaii.....		1	202	.....	11,700	.....
Illinois.....	1	1,755	4,333,594	793	214,453,110	178,600
Do.....	5	179	527,209	.....	26,830,593	.....
Do.....	8	534	1,272,884	.....	67,043,613	.....
Do.....	13	214	374,662	.....	19,170,052	.....
Total.....		2,682	6,508,349	793	327,497,368	178,600
Indiana.....	6	570	1,460,309	.....	75,976,443	.....
Do.....	7	174	914,365	.....	40,296,211	.....
Total.....		744	2,374,674	.....	116,272,654	.....
Iowa.....	3	230	458,063	.....	22,930,539	.....
Do.....	4	385	1,358,270	1,420	71,663,790	284,000
Total.....		615	1,816,333	1,420	94,594,329	284,000
Kansas.....		341	571,388	.....	27,720,420	.....
Kentucky.....	2	23	51,065	.....	2,469,250	.....
Do.....	5	113	1,005,148	.....	52,102,405	.....
Do.....	6	88	192,547	.....	10,678,087	.....
Do.....	7	19	72,712	.....	4,221,700	.....
Do.....	8	1	5,374	.....	219,100	.....
Total.....		244	1,326,846	.....	69,688,602	.....
Louisiana.....		95	863,471	42	53,025,677	8,500
Maryland.....		613	2,200,507	841,646	109,155,425	327,392,488
Massachusetts.....		580	3,684,164	15	186,625,003	5,250
Michigan.....	1	792	3,959,639	.....	213,073,076	.....
Do.....	4	405	1,355,351	25	72,339,095	10,000
Total.....		1,197	5,314,990	25	285,412,171	10,000
Minnesota.....		504	1,547,840	17	76,650,782	3,500
Missouri.....	1	580	1,002,244	4	52,370,645	1,500
Do.....	6	218	410,204	.....	20,281,324	.....
Total.....		796	1,412,448	4	72,651,969	1,500
Montana.....		161	296,892	.....	14,476,554	.....
Nebraska.....		253	564,710	.....	28,292,826	.....
New Hampshire.....		212	574,510	.....	30,215,248	.....
New Jersey.....	1	208	1,172,006	.....	53,484,702	5,401,330
Do.....	5	592	8,093,292	26,812	417,358,002	5,401,330
Total.....		800	9,265,298	26,812	470,842,704	5,401,330
New Mexico.....		29	52,963	.....	2,622,152	.....
New York.....	1	1,368	2,468,807	82,376	117,737,667	16,509,550
Do.....	2	452	4,037,764	257,346	198,681,353	58,922,570
Do.....	3	1,589	13,672,112	235,742	723,864,912	48,839,070

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, 1906—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	763	3,150,897	.....	8	150,926,881	2,500
Do.....	21	594	3,840,591	.....	158	199,804,472	.....
Do.....	28	630	1,315,678	.....	64,269,735	34,000	.....
Total.....		5,401	28,485,849	.....	575,630	1,453,317,020	124,307,690
North Carolina.....	4	17	274,818	.....	.....	13,556,787	.....
Do.....	5	8	7,399	.....	.....	302,850	.....
Total.....		25	282,217	.....	.....	13,859,637	.....
North and South Dakota.....		146	206,751	.....	.....	10,472,388	.....
Ohio.....	1	500	4,972,054	.....	12,689	268,309,244	2,543,515
Do.....	10	357	1,805,723	.....	.....	102,966,368	.....
Do.....	11	312	2,043,447	.....	.....	121,493,928	.....
Do.....	18	741	3,303,081	.....	.....	190,175,366	.....
Total.....		2,000	12,124,305	.....	12,689	682,944,846	2,543,515
Oregon.....		90	170,534	.....	.....	8,231,706	.....
Pennsylvania.....	1	1,604	13,011,537	.....	205,112	671,026,608	56,480,620
Do.....	9	2,281	15,180,404	.....	2,517	705,248,267	913,500
Do.....	12	284	916,808	.....	12	45,973,072	3,000
Do.....	23	684	6,144,328	.....	10,218	409,197,807	3,463,600
Total.....		4,853	35,252,167	.....	217,859	1,923,575,754	60,869,720
South Carolina.....		12	303,353	.....	30	15,212,236	6,000
Tennessee.....	2	22	42,063	.....	.....	2,186,825	.....
Do.....	5	35	203,886	.....	.....	9,829,458	.....
Total.....		57	245,939	.....	.....	12,016,283	.....
Texas.....	3	68	222,812	.....	.....	10,247,123	.....
Do.....	4	46	101,769	.....	.....	4,817,379	.....
Total.....		114	324,581	.....	.....	15,664,502	.....
Virginia.....	2	89	4,050,148	.....	984,079	224,440,829	207,202,480
Do.....	6	60	592,667	.....	1,281,475	28,099,743	261,180,280
Total.....		149	4,642,815	.....	2,265,554	252,546,572	465,472,760
Washington.....		165	286,041	.....	25	14,130,871	.....
West Virginia.....		123	1,771,146	.....	25	114,382,589	5,000
Wisconsin.....	1	689	1,538,154	.....	.....	74,820,879	.....
Do.....	2	347	818,749	.....	.....	41,632,066	.....
Total.....		1,036	2,346,903	.....	.....	116,452,885	.....
Total, calendar year 1906.....		25,812	136,335,093	.....	3,943,658	7,147,548,312	989,751,253
Total, calendar year 1905.....		26,631	127,101,452	.....	3,449,290	6,747,869,277	803,641,616
Increase, calendar year 1906.....		9,233,551	494,398	.....	399,679,035	186,109,657	.....
Decrease, calendar year 1905.....		819	.....	.....	.....	19.07	3.98

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

TABLE No. 2.—CIGARETTES.

CONSOLIDATED STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF CIGARETTE FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARETTES MADE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1906.

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.
Alabama	1	1	218		73,200	
California	1	19	15	86,199	4,500	28,998,658
Colorado		1		735		248,000
Connecticut		17		18,386		5,275,530
Florida		29		27,647		6,104,510
Illinois	1	40	724	20,619	37,250	7,820,520
Kentucky	5	1		542		161,080
Louisiana		7		170		389,368,890
Maryland		4				54,500
Massachusetts		56	8,691	78,671	434,150	26,819,710
Missouri	1	2	167	3,801	18,000	725,450
Do.	6	1				7,100
New Hampshire		2		1,740		350,500
New Jersey	1	3		113		21,950
Do.	5	14		4,166		1,018,100
New Mexico		1		647		471,360
New York	1	39	60	190,150	3,500	46,346,400
Do.	2	56	26,442	5,875,642	4,097,650	1,609,801,830
Do.	3	160	62,849	3,078,394	6,020,804	1,074,238,625
Do.	14	5			4,316	1,596,600
Do.	28	4		20,524		6,391,500
North Carolina	4	2		299,098		109,600,000
Ohio	18	6		322		78,500
Pennsylvania	1	54	602	262,134	120,500	79,416,160
Do.	23	1		175		59,000
Texas	3	4		3,174		1,740,480
Virginia	2	4		4,721,675		1,073,320,490
Do.	6	1		122,189		30,881,140
Wisconsin	1	2		17		5,000
Total		536	99,550	16,011,385	10,742,354	4,501,254,783
Calendar year 1905		508	60,452	13,371,341	6,913,138	3,666,814,273
Increase, calendar year 1906.		32	39,008	2,640,044	3,823,216	834,440,510
Decrease, calendar year 1906.		32				

Pounds.

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

9.27

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

3.56

TABLE No. 3.—TOBACCO-MATERIAL ACCOUNT.
DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1906.

State and district.	Factories.	Unstamined leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
	No. 3	Pounds, 5,363	Pounds, 1,580	Pounds, 910	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds, 62
Arkansas										8,964
California:										
First district.	41	82,921	268	62,131	11,339	51	3,578	1,963	9,723	171,974
Fourth district.	5			811						811
Total.	46	82,921	208	92,942	11,339	51	3,578	1,963	9,723	172,785
Colorado:										
Connecticut	30	77,780	2,641	69,816						70,032
Florida	14	563	843	33,702						114,150
Georgia	3			28,371						29,767
Total.	46	77,780	2,641	69,816	36,046	500	51,350	40,420	16,106	4,240
Illinois:										
First district.	264	10,454,722	1,564,532	1,941,663	36,046	1,073,477	2,666,974	2,209,540	20,301,859	
Second district.	29	12,386	7,304	57,743	651					78,159
Third district.	87	324,543	2,203	219,059	45,039	11,826				654,181
Fourth district.	25	7,863	25	19,028						27,806
Total.	405	10,799,504	1,564,064	2,238,263	36,607	365,506	1,124,827	2,707,394	2,225,721	21,002,005
Indiana:										
Sixth district.	70	15,450	850	185,323		1,187	120	685	3,827	207,460
Seventh district.	21	759,440	21,036	45,039		1,080	1,199	1,199	12	839,632
Total.	91	774,809	21,886	230,362	11,826	1,187	1,209	1,884	3,839	1,047,092
Iowa:										
Third district.	47	423,155	3,464	88,315	2,403	32,538	7,011	60,399	34,655	631,940
Fourth district.	82	2,121	781	200,463			2,688	9,282	1,225	215,460
Total.	129	425,276	4,245	288,778	2,403	32,538	9,690	69,681	34,780	867,400
Kansas										73,285
Kentucky:										
Second district.	24	1,896,188	20,520	12,447	21,453	99	85,258	64,761	37,661	2,138,287
Fifth district.	49	18,384,850	13,975,732	26,527	36,769	10,990	8,443,012	5,224,581	3,094,272	40,465,743
Sixth district.	13	2,169,613	151,659	38,079	99,646	10,990	319,889	424,225	424,225	3,405,823

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

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1906—Continued.

State and district.	Factories.	Materials used in manufacturing tobacco.									Total.
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.		
Kentucky—Continued.											
Seventh district.	No. 10	Pounds. 37,762	Pounds. 68	Pounds. 2,660	Pounds. 664	Pounds. 1,432	Pounds. 1,132	Pounds. 135	Pounds. 43,853		
Eighth district.	3	42,466		179		736	775	14	44,170		
Total.	99	22,530,879	14,147,979	350,892	69,876	99,745	8,721,159	5,611,138	3,556,208	55,087,876	
Louisiana.	71	1,028,673	1,602,818	273,958	954	18,036	28,677	74,806	108,402	3,136,324	
Maryland.	32	15,873,837	5,509,295	1,277,979	1,029	2,311,619	641,736	1,608,831	926,801	28,151,127	
Massachusetts.	51	209,845	6,369	23,388	17,615	16,350			8	273,575	
Michigan:											
First district.	83	8,696,205	1,519,018	3,084,823	52,300	39,400	1,873,429	3,204,319	1,457,071	19,026,565	
Fourth district.	45	1,016		63,017		94			20	64,147	
Total.	128	8,697,221	1,519,018	3,147,840	52,300	39,404	1,873,429	3,204,319	1,457,091	19,990,712	
Minnesota.	106	6,621	797	159,493	1,388	2,543			50	170,592	
Missouri:											
First district.	27	9,190,174	34,440,277	1,292,865	85,883	1,890,316	14,222,801	7,967,537	3,520,613	72,619,466	
Sixth district.	29	256,980	4,438	39,627	9,580		4,648	6,652	518	322,443	
Total.	56	9,447,154	34,444,715	1,332,492	95,463	1,899,316	14,227,449	7,974,189	3,521,131	72,941,909	
Montana.	35	40		21,038						21,078	
Nebraska.	48	7,180		95,503						102,683	
New Hampshire.	9	405		3,577	259					4,241	
New Jersey:											
First district.	10	500		5,706						6,206	
Fifth district.	45	12,002,247	9,951,951	2,561,344	13,223	2,393,742	3,220,735	3,113,931	2,466,929	35,724,102	
Total.	55	12,002,747	9,951,951	2,567,050	13,223	2,393,742	3,220,735	3,113,931	2,466,929	35,730,308	
New Mexico.	8	10,969	19,766	4,890						35,625	
New York:											
First district.	51	238,429	2,886	49,798	100		14,803	3,258	14,019	323,383	
Second district.	114	6,030,202	294,978	35,961			837,569	8,669	92,272	7,299,651	

Third district.	133	750,253	87,047	631,198	9,393		46,359	11,773	28,287	1,564,310	
Fourteenth district.	65	1,288,300	262	103,724	3,499	22,092	23,349	126,579	50,923	1,619,428	
Twenty-first district.	119	404,030	1,274	667,459		11,145	10,480	34,608	14,202	1,203,198	
Twenty-eighth district.	90	256,543	4,732	425,063	15,544	19,362	10,939	58,683	26,686	817,552	
Total.	572	9,027,757	391,179	1,913,263	28,536	53,199	943,589	243,670	226,389	12,827,522	
North Carolina:											
Fourth district.	24	43,659,656	159,870	734,116	48,302	55,218	165,630	174,368	489,651	45,486,811	
Fifth district.	49	21,291,927	5,126,507	284,114	206,826	88,658	2,717,840	2,088,434	892,808	32,697,114	
Total.	73	64,951,583	5,286,377	1,018,230	255,128	143,876	2,883,470	2,262,802	1,382,459	78,182,925	
North and South Dakota.	14			2,888						2,888	
Ohio:											
First district.	90	1,209,506	6,978,549	9,191,063	28,937	92,609	3,693,224	5,694,892	1,078,143	28,026,923	
Tenth district.	28	981,979	305,709	109,593	3,968	90,733	112,166	230,433	241,848	2,076,789	
Eleventh district.	15	31,754	77,583	1,482,806			220,309	576,630	128,886	2,518,028	
Eighteenth district.	100			353,613						353,613	
Total.	233	2,283,239	7,361,841	11,137,375	32,905	183,402	4,025,759	6,501,955	1,448,877	32,975,353	
Oregon.	13			12,408						12,408	
Pennsylvania:											
First district.	146	1,021,931	77,677	359,383	43		39,538	106,736	36,711	1,642,019	
Ninth district.	99	6,868	551	398,078	240	1,099	15,830	25,408	8,597	456,671	
Twelfth district.	36	2,000,921	36,054				65,684	50,256	44,953	2,257,868	
Twenty-third district.	40	14,154	1,872	111,829	33	165	2,853	28	726	131,640	
Total.	321	3,103,874	80,100	905,344	296	1,264	123,905	182,428	90,987	4,488,198	
South Carolina.	4	689								689	
Tennessee:											
Second district.	8	302,138	48,154	2,765		25,250	8,537	14,135	823	402,102	
Fifth district.	41	7,528,396	436,901	73,225	297,113	1,208,220	204,732	77,918	49,212	9,875,617	
Total.	49	7,830,534	484,955	75,990	297,113	1,233,470	213,500	92,053	50,035	10,277,710	
Texas:											
Third district.	17	146,974		25,851						172,825	
Fourth district.	11	8,851	312	11,924	109	74	165			21,435	
Total.	28	155,825	312	37,775	109	74	165			194,200	
Virginia:											
Second district.	31	12,392,326	6,740,968	331,200	327,375	38,595	1,646,157	2,243,663	1,500,754	25,220,138	
Sixth district.	51	6,042,223	575,277	95,172	62,233	7,918	551,432	337,998	232,706	7,904,979	
Total.	82	18,434,549	7,315,345	426,372	389,628	46,513	2,197,589	2,581,661	1,733,400	33,125,117	

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

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1906—Continued.

State and district.	Factories.	Materials used in manufacturing tobacco.									
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.	
Washington.	No. 14	Pounds. 1,620		Pounds. 10,930	Pounds. 635	Pounds. 1,724	Pounds. 365,697	Pounds. 236,947	Pounds. 1,092,795	Pounds. 10,930	
West Virginia.	22			4,411,282						6,110,700	
Wisconsin:											
First district.	71	5,624,885	20	86,073	46,661	975,357	110,169	115,874	107,644	7,066,683	
Second district.	31		2,700	107,249						109,949	
Total.	102	5,624,885	2,720	193,322	46,661	975,357	110,169	115,874	107,644	7,176,632	
Total, calendar year 1906.	3,065	193,396,637	89,721,073	32,423,927	1,365,383	9,819,005	40,716,882	36,586,104	20,443,409	424,482,420	
Total, calendar year 1905.	3,065	186,883,415	81,940,618	35,122,603	1,833,261	10,578,295	37,795,964	31,911,421	18,943,408	405,008,985	
Increase, calendar year 1906.		6,513,222	7,780,455	2,688,676	467,878	759,290		2,920,918	4,674,683	1,500,001	19,473,435
Decrease, calendar year 1906.											

TABLE No. 4.—TOBACCO-PRODUCTION ACCOUNT.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1906, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

State and district.	Tobacco manufactured.										Value of stamps used.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	
Arkansas.	Pounds. 6,136	Pounds. 6,136	Pounds. 1,598	Pounds. 1,598	Pounds. 7,734	Pounds. 2,015	Pounds. 9,749	Pounds. 2,954	Pounds. 6,795		\$407.70
California:											
First district.	8,400	9,520		118,318		136,238	405	136,643	634		136,000
Fourth district.				797		797		797			8,160.54
Total.	8,400	9,520		119,115		137,035	405	137,440	634		136,806
Colorado.					71,340	71,340	254	71,594	1,111		70,483
Connecticut.					108,516	146	93	108,755	4,116		104,630
Florida.				29,535		29,535		29,535	484		29,051
Georgia.				5,730		5,730	325	6,055	500		5,555
Illinois:											
First district.	42,142	6,471	5,770,924	12,096,417	1,884,833	20,400,787	223,353	20,624,140	200,964	27,409	20,395,767
Fifth district.				77,868	1,649	79,517		79,517			79,517
Eighth district.	360,628	24,409		234,000		619,037	5,372	624,409	2,406		622,003
Thirteenth district.		2,012		24,198		26,210	5,625	31,835	3,602		37,320.18
Total.	402,770	32,892	5,770,924	13,032,483	1,886,482	21,125,551	234,350	21,359,901	207,062	27,409	21,125,430
Indiana:											
Sixth district.		7,833		190,233	7,022	205,088	4,007	200,095	3,819		205,276
Seventh district.		507,675		72,088	220	639,983	55,227	605,210	55,322		639,888
Total.		575,508		262,321	7,242	845,071	59,234	904,305	59,141		845,164
Iowa:											
Third district.			79,168	557,103	137	636,408	7,842	644,250	7,125		637,125
Fourth district.				208,265		208,265	23	208,288	154		208,134
Total.			79,168	765,368	137	844,673	7,805	852,538	7,279		845,259
Kansas.				73,022		73,022		73,022	55		72,967
											4,378.02

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

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1906, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID—Continued.

State and district.	Tobacco manufactured.											Value of stamps used.	
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Tax paid during 1906.		
Kentucky:													
Second district.	723,899	747,680	1,715	202,258	—	1,675,552	789,044	2,464,596	658,511	1,806,085	\$108,365.10		
Fifth district.	36,698,767	1,431,900	7,610	9,313,039	—	47,451,316	1,765,767	49,217,083	1,712,491	62,814	47,441,778	2,846,506.68	
Sixth district.	61,795	1,006,426	184,538	1,916,949	—	3,149,708	85,382	3,235,000	58,183	3,176,907	190,614.42		
Seventh district.	5,665	24,478	—	4,246	—	34,389	15,468	49,857	8,517	41,340	2,480.40		
Eighth district.	556	31,422	—	—	—	31,978	17,743	49,721	15,619	—	34,102	2,046.12	
Total.	37,490,682	3,241,906	173,863	11,436,492	—	52,342,943	2,673,404	55,016,347	2,453,321	62,814	52,500,212	3,150,012.72	
Louisiana.	53,880	—	—	2,725,980	25,702	2,805,562	42,495	2,848,057	42,002	15,047	2,791,008	167,400.48	
Maryland.	—	—	—	14,929,657	11,811,365	26,741,022	1,368,983	28,110,005	9,615,574	72,464	18,421,967	1,105,318.02	
Massachusetts.	—	—	—	113,766	140,765	254,531	2,371	256,902	2,750	—	254,143	15,248.58	
Michigan:													
First district.	3,188,655	39,488	1,503,128	13,563,224	91,276	18,385,771	157,214	18,542,985	159,851	7,252	18,375,882	1,102,552.92	
Fourth district.	—	—	—	63,253	1,136	64,389	876	65,263	1,185	—	64,080	3,844.80	
Total.	3,188,655	39,488	1,503,128	13,620,477	92,412	18,450,160	158,090	18,608,250	161,036	7,252	18,439,962	1,106,397.72	
Minnesota.	—	—	—	—	170,149	9,377	179,526	9,329	188,855	7,910	—	180,936	10,856.16
Missouri:													
First district.	59,287,317	4,885,534	—	7,006,244	7,475	71,786,570	1,901,746	73,778,316	2,083,734	111,462	71,583,120	4,294,987.20	
Sixth district.	431	101,622	—	107,600	—	209,713	47,237	316,930	39,758	—	277,192	16,631.52	
Total.	59,287,748	4,987,156	—	7,773,904	7,475	72,056,283	2,038,983	74,095,266	2,123,492	111,462	71,800,312	4,311,618.72	
Montana.	—	—	—	21,345	—	21,345	—	21,345	—	—	21,345	1,280.70	
Nebraska.	—	—	—	101,425	—	101,425	53	101,478	—	—	101,478	6,088.68	
New Hampshire.	—	—	—	3,358	—	259	4,217	—	4,217	90	—	4,127	
New Jersey:													
First district.	—	—	—	6,055	—	6,055	—	6,055	—	25	—	6,030	
Fifth district.	7,729,842	—	3,034,036	14,945,478	7,240,745	32,950,101	528,149	33,478,250	364,185	670,856	32,443,200	1,946,592.54	
Total.	7,729,842	—	3,034,036	14,951,533	7,240,745	32,956,156	528,149	33,484,305	364,210	670,856	32,449,239	1,946,954.34	
New Mexico.	—	—	—	35,985	—	35,985	—	35,985	435	36,420	—	36,420	2,185.20

New York:												
First district.	—	2,660	308,382	3,044	313,486	1,527	315,013	1,783	—	312,230	18,793.80	
Second district.	1,434,047	5,702,888	—	7,226,935	8,237	7,235,172	5,793	40,381	7,189,678	431,344.68		
Third district.	55,441	1,203,205	78,787	1,427,433	18,115	1,445,548	12,691	517,415	915,442	94,926.52		
Fourteenth district.	192,379	1,387,124	499	1,580,002	6,912	1,586,914	7,590	—	1,579,324	94,759.44		
Twenty-first district.	59,520	1,000,025	—	1,150,441	3,849	1,154,290	8,195	—	1,146,005	68,765.70		
Twenty-eighth district.	10,746	75,780	674,794	27,146	788,466	483	788,949	55	—	788,894	47,333.64	
Total.	10,746	—	1,819,227	10,547,314	109,476	12,486,763	39,123	12,525,886	36,107	557,716	11,932,063	715,923.78
North Carolina:												
Fourth district.	1,922,274	66,387	—	32,137,274	—	34,125,935	380,536	34,506,471	205,671	297,965	34,002,835	2,040,170.10
Fifth district.	28,161,532	43,968	—	1,109,288	—	29,314,788	3,123,908	32,488,696	5,438,504	3,320	37,646,872	1,622,812.32
Total.	30,083,806	110,355	—	33,246,562	—	63,440,723	3,554,444	66,995,167	5,644,175	301,285	61,049,707	3,562,982.42
North and South Dakota.	—	—	—	2,888	—	2,888	—	2,888	—	—	2,888	173.28
Ohio:												
First district.	8,671,283	590,992	805	18,961,275	171	28,263,616	354,316	28,617,932	306,426	5,118	28,216,300	1,692,983.40
Tenth district.	—	1,922,536	—	1,922,536	—	1,922,540	27,952	1,930,492	14,059	—	1,936,423	116,185.98
Eleventh district.	—	2,435,224	—	2,435,224	—	1,425,375	151	—	1,425,375	—	2,435,224	146,113.44
Eighteenth district.	—	349,863	20	349,873	14	349,887	14	—	349,887	—	349,887	20,993.23
Total.	8,671,283	590,992	805	23,698,842	241	32,971,253	382,433	33,353,686	410,636	5,116	32,937,934	1,976,276.04
Oregon.	—	—	—	12,397	—	12,397	7	12,404	17	—	12,387	743.22
Pennsylvania:												
First district.	—	28,090	1,424,536	48,187	1,500,813	2,604,281	7,545,094	164,178	—	7,380,916	442,854.96	
Ninth district.	—	450,562	3,668	454,230	—	186	454,416	121	—	454,295	27,257.70	
Twelfth district.	—	1,898,693	124,012	1,890,601	16,315	1,906,916	13,475	1,893,441	1,893,441	113,606.46		
Twenty-third district.	—	7,661	132,553	1,376	133,949	1,814	132,135	—	132,135	7,928.10		
Total.	—	28,090	3,890,611	59,516	3,978,217	2,602,158	10,040,375	179,588	—	9,860,787	501,647.22	
South Carolina.	909	—	—	—	—	600	2,289	2,889	1,652	—	1,237	74.22
Tennessee:												
Second district.	86,460	104,977	—	146,276	337,723	122,430	460,152	121,068	—	339,084	20,345.04	
Fifth district.	1,055,421	1,686,743	322,497	4,709,179	7,773,840	6,49,198	8,423,038	566,929	—	7,856,109	471,366.54	
Total.	1,141,896	1,791,770	—	468,773	4,709,179	8,111,562	771,628	8,863,190	687,997	—	8,195,103	491,711.53
Texas:												
Third district.	—	—	—	172,825	—	172,825	—	172,825	—	—	172,825	10,369.50
Fourth district.	—	26,531	—	20,531	—	2,062	22,593	2,972	—	—	19,621	1,177.26
Total.	—	193,356	—	193,356	—	2,062	195,418	2,972	—	—	192,446	11,546.76

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

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1906, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID—Continued.

State and district.	Plng.	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.	Tax paid during 1906.	Value of stamps used.
Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Virginia:												
Second district.....	11,571,962	10,455,036	10,331,045	220,306	21,311	28,625,393	3,170,284	31,705,677	2,374,236	2,036,452	26,784,080	1,607,099,34
Sixth district.....	5,480,743	6,508,405	6,363,728	1,639,133	1,639,133	1,639,976	2,595,402	1,633,822	1,172,029,32	7,251,167	435,070,02	
Total.....	17,052,705	229,306	21,311	11,322,071	.....	.....	22,066,556	22,865,644	2,595,402	1,633,822	26,784,080	1,607,099,34
Washington.....	.....	.....	.....	10,891	10,891	10,891	5,744,264	5,744,264	10,891	10,891	10,891	653,46
West Virginia.....	.....	50	50	5,740,667	3,547	3,547	5,744,264	5,744,264	5,745,358	5,745,358	5,745,358	344,721,48
Wisconsin:												
First district.....	2,765	311,703	6,000,107	11,210	6,385,794	24,063	6,409,857	22,440	3,520	6,383,807	383,033,82	
Second district.....	.....	109,913	109,913	.....	168,913	168,913	1,458	1,458	646	646	110,725	6,643,50
Total.....	2,765	311,703	6,170,020	11,219	6,405,707	25,521	6,521,228	23,086	3,520	6,404,622	380,677,32	
Total, calendar year 1906.....	165,069,127	11,680,674	12,742,345	175,664,001	26,115,285	391,271,522	412,408,388	24,414,205	4,471,393	383,523,800	23,011,428,00	
Total, calendar year 1906.....	165,803,081	10,147,089	11,684,184	165,208,982	23,671,078	367,517,514	26,462,284	27,190,519	4,451,682	365,337,997	21,920,275,82	
Increase, calendar year 1906.....	8,263,146	1,532,985	1,058,161	10,455,100	2,444,207	23,753,008	.....	15,420,200	.....	19,711	18,185,803	1,091,146,18
Decrease, calendar year 1906.....	.....	.....	.....	.....	.....	.....	8,324,408	8,324,408	2,776,314	2,776,314	2,776,314	

^a Includes 5,921,008 pounds snuff flour in process, transferred from district of Maryland to first district Pennsylvania.

JOHN G. CAPERS,
Commissioner of Internal Revenue.

Respectfully,

HON. GEORGE B. CORTELYOU,
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, 1907.....

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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, 1907.....

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(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, 1906 and 1907.....

193-195

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, 1907.....

196-199

I.

Statement of collections, expenses, and percentage cost of collection, for each collection district, during the fiscal years ended June 30, 1906 and 1907.....

200-203

^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 160-177.

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.

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A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL AND TERRITORY OF THE UNITED STATES FOR

DISTRICT.	DISTILLED SPIRITS.				
	Spirits distilled from apples, peaches, grapes, pears, oranges, pineapples, 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 200 barrels (special tax), \$100.	Rectifiers of 300 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.
1 Alabama	\$2,823.86	\$241,843.51	\$929.16	\$1,000.00	
2 Arkansas	20,918.86	38,022.31	150.00	200.00	
3 1st California	508,221.90	2,795,302.14	11,120.82	12,700.00	
4 4th California	169,490.20	1,393.28	4,116.68	600.00	
5 Colorado	194.06	65,539.44	1,575.01	400.00	
6 Connecticut	18,478.30	135,338.17	3,225.03	2,400.00	
7 Florida		155.87	100.00	200.00	
8 Georgia	6,112.29	350,076.83	1,341.67	1,666.67	
9 Hawaii		11,674.85	375.00		
10 1st Illinois	174,066.78	15,551.91	9,933.43	13,200.00	
11 5th Illinois		35,194,123.16	950.00	1,200.00	
12 8th Illinois	556.16	10,341,101.76	516.67		
13 13th Illinois	1,818.79	5,153.17	716.67	100.00	
14 6th Indiana	442.20	10,194,544.66	708.33	1,600.00	
15 7th Indiana	8,525.55	17,386,051.79	500.00	1,000.00	
16 3d Iowa			1,725.01	200.00	
17 4th Iowa	198.88	5,635.91	1,448.84		
18 Kansas	1,451.01	19,839.90	237.49	250.00	
19 2d Kentucky	11,908.60	2,380,504.44	300.00	1,600.00	
20 5th Kentucky	223,017.74	12,017,182.13	1,650.00	6,483.34	
21 6th Kentucky		3,234,104.12		800.00	
22 7th Kentucky	1,278.48	3,488,118.00	300.00	400.00	
23 8th Kentucky	6,051.61	2,799,761.49			
24 Louisiana		3,807,867.74	4,287.50	1,400.00	
25 Maryland	59,480.01	3,894,451.25	5,795.87	9,066.67	
26 Massachusetts	1,076.24	934,238.71	9,991.71	9,816.67	
27 1st Michigan		1,422,254.68	420.83	400.00	
28 4th Michigan			516.67		
29 Minnesota	41.25	58.19	5,087.53	4,400.00	
30 1st Missouri	12,728.32	41,261.92	6,541.66	6,500.00	
31 6th Missouri	21,206.35	402,408.16	2,854.16	3,000.00	
32 Montana	275.99	4,387.24	1,916.66	600.00	
33 Nebraska		2,160,162.18	700.00	800.00	
34 New Hampshire		14,566.20	250.01	200.00	
35 1st New Jersey	19,428.91		633.33	300.00	
36 5th New Jersey	23,935.72	835.34	4,129.16	1,600.00	
37 New Mexico	341.88		550.00		
38 1st New York	469.26	4,800,352.97	4,229.15	1,800.00	
39 2d New York	472,589.15	20,610.15	10,795.84	12,733.33	
40 3d New York			6,933.36	2,800.00	
41 14th New York	7,468.01	3,058,640.09	2,124.99	900.00	
42 21st New York	2,105.51	478,764.33	1,795.84	800.00	
43 28th New York	61,094.40	2,328.81	2,466.68	3,916.67	
44 4th North Carolina	14,337.74	91,233.90	583.34		
45 5th North Carolina	21,450.80	567,948.78	450.01	1,400.00	
46 N. and S. Dakota			187.60		
47 1st Ohio	37,360.73	11,767,969.71	2,408.34	13,100.00	
48 10th Ohio	139,328.00	383,650.19	1,104.17	1,400.00	
49 11th Ohio		23,792.78	983.35	1,383.34	
50 18th Ohio	3,738.32	91,850.77	1,683.33	3,600.00	
51 Oregon	540.10	76,331.20	1,554.17	800.00	
52 1st Pennsylvania	60,234.57	908,926.02	9,191.81	13,266.67	
53 9th Pennsylvania		450,004.39	1,858.35	1,000.00	
54 12th Pennsylvania		81,808.90	2,158.34	1,600.00	
55 23d Pennsylvania	5,084.86	6,336,725.41	5,675.00	7,200.00	
56 South Carolina		181,120.23	16.67	150.00	
57 2d Tennessee	2,323.71	717,701.25	575.00	1,400.00	
58 5th Tennessee	41,446.41	752,240.53	1,391.67	1,050.00	
59 3d Texas			2,595.84	750.00	
60 4th Texas	143.26		108.33	800.00	
61 2d Virginia	3,980.73	180,778.90	549.99	2,283.34	
62 6th Virginia	25,367.10	460,498.41	1,683.36	416.67	
63 Washington	330.49	2,175.77	2,283.35	1,333.34	
64 West Virginia	63.80	243,760.65	501.68	600.00	
65 1st Wisconsin		2,404,316.97	3,341.68	5,666.67	
66 2d Wisconsin			1,500.00	400.00	
Total	2,193,057.07	147,550,281.56	166,413.04	167,133.38	

REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, THE FISCAL YEAR ENDED JUNE 30, 1907.

	DISTILLED SPIRITS.					Total collections on 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.	Manufacturers of stills (special tax), \$50.	Stills, or worm, for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	
	\$46,834.53	\$8,620.84				\$302,051.90
	24,000.48	6,429.20				80,720.85
	265,140.19	60,634.67				2
	99,191.64	14,466.69				3
	131,293.38	21,316.71				3
	127,203.55	9,258.35				4
	21,413.54	3,625.07				4
	35,555.77	9,700.00				5
	8,628.14	5,635.34				5
	337,834.43	29,683.51	62.50	80.00	30.00	12,72
	32,160.02	4,316.67	361.80	1,870.00	1,162.00	10
	65,436.56	2,558.34	3.50	920.00		11
	56,688.45	2,087.54				12
	116,301.39	4,891.69				13
	63,983.30	3,604.19				14
	54,602.11	3,225.00				15
	65,575.02	7,045.82				16
	90,069.09	5,183.01				17
	14,822.11	3,470.84				18
	31,542.58	12,700.05	141.67	620.00	107.60	19
	13,853.40	2,675.03	2.00	7,090.00		20
	12,364.59	2,258.34	25.50	35,500.00		21
	7,994.88	1,816.73	268.00	13,842.00		22
	119,952.94	17,092.71	37.90			23
	140,625.98	16,395.91	95.84	180.00	98.90	24
	111,948.53	29,758.42	945.70			25
	77,646.02	2,887.50				26
	137,283.86	11,704.23				27
	119,977.35	13,349.99	37.50	60.00		28
	77,056.32	8,491.69	60		322.00	29
	104,756.38	10,625.02				30
	54,944.59	3,183.37				31
	33,931.53	3,133.33				32
	48,097.94	2,658.34				33
	187,962.65	13,205.83	79.17	100.00		34
	50,728.31	4,287.54				35
	171,468.84	11,933.34	70.84	40.00	180.00	36
	47,691.71	45,604.16	41.67	60.00	4.10	37
	125,509.62	24,812.53	120.83	140.00		38
	181,113.13	9,208.33				39
	97,906.22	5,858.33			200.00	40
	133,126.74	11,232.91				41
	11,648.05	1,758.33	50.00	80.00		42
	7,484.68	3,120.87				43
	56,865.21	4,325.05				44
	77,332.33	22,566.08	154.17	840.00	2,382.10	45
	55,834.52	3,633.35				46
	52,434.40	3,658.34				47
	128,473.18	9,583.33	37.50	20.00		48
	48,079.18	6,300.02				49
	142,189.88	19,591.70	4.17			50
	31,156.54	3,283.34	2.10	70.00		51
	115,201.45	8,958.36				52
	121,510.44	32,175.03	50.00	200.00	21.30	53
	13,665.70	1,016.68				54
	10,640.91	1,458.34				55
	32,321.37	5,879.23				56
	49,591.94	5,200.04				57
	27,837.57	3,462.49				58
	31,757.54	3,258.34	50.00	40.00		59
	15,929.67	4,276.21				60
	94,608.18	13,758.40				61
	33,131.40	2,050.01			2.50	62
	178,923.70	8,858.34	58.33	60.00		63
	103,197.66	2,016.68				64
	5,311,043.63	634,603.15	1,137.53	2,780.00	4,691.35	65
					188,164.00	66
					121,590.53	67
					156,330,901.89	68

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICT.		TOBACCO.					
1	Alabama.	\$20,049.84					
2	Arkansas.	5,773.51					
3	1st California.	161,835.81	\$20.25	4,961.79	\$159.30	\$58.65	\$318.85
4	4th California.	36,357.93					
5	Colorado.	78,912.98		120.38	92.34		
6	Connecticut.	226,539.72	146.83	3,824.19	1,224.87	47.27	5.70
7	Florida.	1,131,627.70	10.96	8,900.30			
8	Georgia.	33,781.10		18.36			
9	Hawaii.	74.47					
10	1st Illinois.	686,335.57	72.81	8,769.72		145.65	128,529.57
11	5th Illinois.	84,438.84		97.20			90.00
12	8th Illinois.	205,373.93					
13	13th Illinois.	58,471.18					
14	6th Indiana.	232,544.16					466.20
15	7th Indiana.	126,469.85					7.50
16	3d Iowa.	67,808.19					3.90
17	4th Iowa.	226,234.73	116.32				
18	Kansas.	81,293.88					
19	2d Kentucky.	7,363.10					
20	5th Kentucky.	162,857.58	.31	135.00			
21	6th Kentucky.	27,899.79					
22	7th Kentucky.	12,297.33					
23	8th Kentucky.	719.88					
24	Louisiana.	162,183.47	2.97	120.49	236,142.45		1,479.20
25	Maryland.	331,287.60	175,372.29	167.46	78.03		187,670.91
26	Massachusetts.	580,938.53	6.48	32,083.83	1,328.31	1,345.95	9,072.12
27	1st Michigan.	664,225.26	.60	85.97	139.32		6,095.28
28	4th Michigan.	212,658.90	1.08				66.00
29	Minnesota.	237,891.17	.65	3.78		2.40	442.14
30	1st Missouri.	159,579.17	14.85	665.71	15.39	91.38	597.92
31	6th Missouri.	59,373.62	2.49				
32	Montana.	44,760.81					
33	Nebraska.	84,361.80					
34	New Hampshire.	95,754.47					
35	1st New Jersey.	165,749.60		705.24	2.16	11.40	10.20
36	5th New Jersey.	1,258,050.58	2,984.85	1,189.13	.17		24.00
37	New Mexico.	7,999.00		244.08	51.30		
38	1st New York.	320,675.48	25,830.09	310,887.45	3,356.64		125.12
39	2d New York.	946,354.72	47,782.71	1,876,676.09	14,990.40	19,072.77	3,344.17
40	3d New York.	2,367,772.04	23,618.28	2,220,166.39	21,850.83	23,783.16	5,197.12
41	14th New York.	462,689.44		1,127.83	278.21	13.50	23.76
42	21st New York.	615,719.94					
43	28th New York.	196,969.19	29.16	6,623.19	10.26		
44	4th North Carolina.	42,887.64		95,526.00	65.88	5.40	1,731.06
45	5th North Carolina.	638.10					
46	N. and S. Dakota.	31,577.67					
47	1st Ohio.	809,496.96	1,185.87	5.40			34.80
48	10th Ohio.	340,437.95	.38				
49	11th Ohio.	382,117.83		3.24		52.80	
50	18th Ohio.	582,398.97	24.84	21.60	2.16		34.25
51	Oregon.	26,981.83		7.02			5.30
52	1st Pennsylvania.	2,667,347.98	71,042.13	87,202.71	4,408.83	638.25	238,692.40
53	9th Pennsylvania.	2,462,856.97	464.94	.33			219.90
54	12th Pennsylvania.	156,650.99	1.08				
55	23d Pennsylvania.	1,206,299.48	1,524.74	10.80	.06	199.50	423.12
56	South Carolina.	47,008.89	3.78		2.21		
57	2d Tennessee.	6,441.20					
58	5th Tennessee.	28,810.29					286,688.21
59	3d Texas.	30,994.24		12.02	1,105.05		
60	4th Texas.	14,805.36					
61	2d Virginia.	609,127.44	125,842.52	982,344.75	157,933.82		
62	6th Virginia.	80,686.94	148,045.05	28,713.69	2,684.34		
63	Washington.	45,822.75					
64	West Virginia.	369,029.15					
65	1st Wisconsin.	230,695.04	3.24	.87	.76	1.50	667.21
66	2d Wisconsin.	127,835.45					
	Total.	22,470,434.38	622,152.05	4,673,600.36	446,255.47	45,477.68	3,404,671.39

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, if not more than 50 gallons, \$1.	Brewers, annual manufacture less than 500 barrels or more (special tax), \$50.
	\$20,176.20	\$113,247.00	\$500.00
\$258.27	6,031.78	10,100.00	100.00
17,168.80	184,623.45	941,913.50	5,174.99
40.00	36,403.95	261,350.00	2,791.66
3,965.33	83,081.23	369,046.00	1,575.00
6,291.27	238,079.86	1,222,755.00	2,400.00
2,049.48	1,142,588.50	17,200.00	109.00
347.82	34,147.28	175,860.00	500.00
2,339.27	2,415.74	16,360.00	169.00
1,130,381.92	1,954,234.74	93.75	4,603.37
4,670.69	89,296.73	4,570,190.00	216.67
38,501.54	243,965.47	242,545.00	8,320.83
1,727.61	60,198.79	268,447.50	600.00
11,681.02	244,691.98	302,097.50	1,300.00
38,606.69	169,048.04	187,201.75	1,266.00
39,183.06	106,905.75	725,124.00	4,587.09
12,794.64	239,145.60	193,126.02	1,400.00
3,567.44	84,851.32	41,985.00	9,423.34
113,027.82	120,420.92	37.50	3,602.67
2,733,982.50	5,890,757.86	19,900.00	200.00
199,456.17	227,325.96	389,712.00	1,541.67
6,806.15	19,103.48	272,700.00	400.00
2,028.90	2,748.78	36,381.06	100.00
173,375.88	573,304.44	24,750.00	100.00
969,503.08	1,664,019.87	990,265.00	517.97
7,973.93	632,749.15	1,453,782.25	800.00
1,160,193.39	1,830,738.89	2,158,850.25	2,909.50
3,827.22	216,553.20	110,570.50	141.67
10,993.50	249,333.64	1,238,931.67	3,200.00
4,345,108.05	4,505,982.48	3,390,315.03	5,209.68
17,048.00	76,424.11	458,378.00	5,225.90
1,329.31	46,066.12	422,966.00	50.00
5,775.54	90,137.34	358,570.00	154.17
247.74	96,731.21	323,363.25	154.17
298.20	166,084.02	152,627.00	400.00
1,484,034.71	3,181,035.09	2,985,770.92	650.00
2,370.72	1,971.10	29,347.50	900.00
10,898.57	671,779.85	3,449,457.00	1,200.00
488,274.44	3,344,495.30	223,075.00	769.66
45,815.85	3,708,111.47	119,347.25	100.00
95,199.95	559,830.00	1,798,518.75	135.00
70,604.49	680,334.00	713,742.50	2,500.00
42,425.72	247,849.51	1,712,162.50	656.66
2,201,171.21	3,339,584.25	331.25	566.66
1,758,507.64	1,709,445.64		998.68
409.23	31,986.90		4,380.33
1,799,462.02	2,610,183.02	41,277.50	600.00
191,954.18	442,361.61	822,515.83	502.51
181,361.84	563,535.71	576,485.75	1,420.69
20,804.05	603,285.97	574,454.00	100.00
1,708.61	28,702.76	206,756.59	135.00
77,702.65	2,676,441.95	161,487.25	500.00
26,194.32	2,489,726.46	311,228.00	656.66
121,354.32	2,771,906.39	1,246,174.00	791.67
8,359.72	1,216,817.42	2,822,966.50	1,389.66
120.17	47,136.98	50.00	1,425.00
21,750.04	281,191.24	3,001.00	3,791.67
209,032.31	524,530.91	139,387.75	1,425.00
10,256.86	42,366.17	151,507.50	4,408.34
1,288.05	16,094.41	444,116.00	874.16
1,761.80	47,684.61	112,666.00	8,041.67
1,220,318.80	3,183,547.36	61,752.50	1,425.00
352,333.77	612,563.70	118,061.25	2,206.67
384,522.76	753,021.07	344,240.00	6,179.11
382,457.23	635,425.79	4,308,712.62	2,336.87
13,580.64	145,421.71	680,426.50	9,873.47
22,152,376.46	51,841,669.60	8,325,497	1,545.33
		144,387.54	2,545.88
		3,006,68	5,855.88
		4,641.67	6,365.51
		6,725.00	7,068.57

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICT.	FERMENTED LIQUORS.		OLEOMARGARINE.	
	Wholesale dealers in malt liquors (special tax), \$60.	Total collections on fermented liquors.	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine free from colora- tion that causes it to look like butter of any shade of yellow, per pound, 1/4 of 1 cent.
1 Alabama	\$5,610.42	\$127,241.65		
2 Arkansas	4,302.12	16,461.20		
3 1st California	11,497.95	965,043.94		
4 4th California	8,227.10	275,503.79		
5 Colorado	15,883.32	421,558.48		
6 Connecticut	13,622.94	1,243,016.37	\$1,775.80	\$9,858.73
7 Florida	2,302.14	22,143.30		
8 Georgia	3,274.99	184,332.11		
9 Hawaii	414.58	17,091.25		
10 1st Illinois	17,600.56	4,611,820.43	423,034.50	109,887.81
11 5th Illinois	2,881.30	247,887.27		
12 8th Illinois	10,491.77	275,984.63		
13 13th Illinois	9,841.56	367,726.39		
14 6th Indiana	13,562.53	712,351.87	13,492.50	1,947.60
15 7th Indiana	7,873.03	738,349.70	4.00	
16 3d Iowa	17,735.43	253,025.53		
17 4th Iowa	9,247.92	208,169.77		
18 Kansas	11,891.72	77,940.63	23,594.50	13,241.26
19 2d Kentucky	1,445.84	23,173.35		
20 5th Kentucky	687.50	393,206.35	252.70	
21 6th Kentucky	300.00	273,670.03		
22 7th Kentucky	1,614.58	38,007.32		
23 8th Kentucky	700.00	26,067.57		
24 Louisiana	6,856.26	502,052.99		
25 Maryland	10,181.31	1,470,326.15	676.00	378.35
26 Massachusetts	18,652.45	2,183,375.30	21.00	
27 1st Michigan	6,339.59	1,126,863.44		
28 4th Michigan	9,910.50	428,923.16		
29 Minnesota	25,785.00	1,290,581.45		
30 1st Missouri	12,141.66	3,400,498.33	18,858.00	1,285.30
31 6th Missouri	8,616.06	476,345.52		
32 Montana	12,154.17	443,495.35		
33 Nebraska	15,625.43	377,249.96		
34 New Hampshire	5,132.93	339,779.16		
35 1st New Jersey	9,356.23	163,629.91		
36 5th New Jersey	18,908.35	3,011,960.10	18.00	1,480.08
37 New Mexico	3,933.39	34,383.40		
38 1st New York	4,133.33	3,458,046.15		
39 2d New York	1,158.34	225,068.34		
40 3d New York	2,008.34	5,124,012.25		
41 14th New York	11,091.69	8,185,888.77		
42 21st New York	5,329.18	723,000.04		
43 28th New York	6,470.84	1,725,847.96		
44 4th North Carolina	829.84	4,186.03		
45 5th North Carolina	1,102.11	2,881.42		
46 North and South Dakota	14,196.12	73,914.48		
47 1st Ohio	4,056.26	1,831,907.89	15,895.00	3,606.50
48 10th Ohio	5,266.75	584,825.02		
49 11th Ohio	9,254.29	586,889.14	7,362.00	16,646.23
50 18th Ohio	15,047.91	1,371,017.11	149.40	
51 Oregon	6,297.97	215,024.45		
52 1st Pennsylvania	20,327.24	3,193,422.10		
53 9th Pennsylvania	3,670.87	318,328.89		
54 12th Pennsylvania	11,300.31	1,263,757.86		
55 23d Pennsylvania	16,204.16	2,855,656.44	997.60	
56 South Carolina	5,137.55	10,374.27		
57 2d Tennessee	850.01	141,630.89		
58 5th Tennessee	1,583.38	155,600.87		
59 3d Texas	13,450.00	497,317.76		
60 4th Texas	4,185.44	126,917.01	9,205.00	1,252.50
61 2d Virginia	1,652.09	95,269.62		
62 6th Virginia	1,762.50	121,146.31		
63 Washington	10,793.76	873,111.13		
64 West Virginia	10,377.06	349,014.80		
65 1st Wisconsin	12,191.06	4,330,845.11		
66 2d Wisconsin	16,327.21	711,251.63		
Total	550,717.34	59,567,818.18	515,246.60	150,500.96

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.		OLEOMARGARINE.		OLEOMARGARINE.	
OLEOMARGARINE.	OLEOMARGARINE.	OLEOMARGARINE.	OLEOMARGARINE.	OLEOMARGARINE.	OLEOMARGARINE.
Oleomargarine imported from foreign countries, per pound, 15 cents.		Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$8.		Retail dealers in oleomargarine free from artificial coloration (special tax), \$60.	
\$108.00	\$927.75	\$66.67	\$2,175.00	\$3,277.42	\$1
24.00	652.50	3,120.00	4,329.83	4,329.83	2
	109.00	800.00	900.00	900.00	3
	1.50	1.50	1.50	1.50	4
	452.00	1,012.25	600.00	1,333.32	5
\$2,750.00	372.00	2,109.50	750.61	17,616.04	6
		536.75	900.00	1,436.75	7
	136.00	313.25	800.91	1,262.76	8
		74.50	400.00	474.50	9
	12,300.00	10,988.00	7,811.50	1,366.68	10
		116.00	1,511.25	3,143.02	11
		156.00	2,065.25	1,516.67	12
		428.00	1,014.50	3,677.92	13
1,200.00	972.00	3,294.25	1,250.00	22,630.35	14
375.00	102.00	1,200.25	1,200.25	1,881.25	15
		142.75	383.33	529.08	16
		169.75	169.75	169.75	17
1,200.00	108.00	3,867.25	1,283.33	43,204.34	18
		275.50	275.50	275.50	19
600.00	516.00	1,241.50	1,483.34	4,093.54	20
	256.00	380.75	600.00	630.75	21
	12.00	392.50	300.00	704.50	22
		277.25	277.25	277.25	23
710.87	2,758.00	981.25	46.50	1,625.00	24
	270.48	1,000.00	1,625.00	1,766.67	25
350.00	206.00	4,803.25	2,733.34	3,550.01	26
	3,784.75	615.25	1,283.33	4,841.49	27
2,374.75	5,238.00	1,561.25	600.00	8,092.59	28
	76.00	1,802.75	100.00	5,098.08	29
		162.75	600.00	6,165.25	30
	36.00	579.25	1,978.75	31,150.64	31
	32.00	626.50	1,650.00	1,715.25	32
	96.00	301.25	1,650.00	1,650.00	33
600.00	88.00	2,505.50	1,566.67	6,354.85	34
		147.75	147.75	147.75	35
	3.00	3.00	3.00	3.00	36
	6.00	6.00	6.00	6.00	37
		24.50	24.50	24.50	38
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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

OF INTERNAL REVENUE, ETC.—Continued.

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), \$400.	Retail dealers in adulterated butter (special tax), \$480.	Wholesale dealers in adulterated butter (special tax), \$480.
1 Alabama.				
2 Arkansas.				
3 1st California.				
4 4th California.	8675.00			
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.	8186.00	450.00		
17 4th Iowa.			636.00	
18 Kansas.	16.50	2,550.00		2,566.30
19 2d Kentucky.				
20 5th Kentucky.	686.70			
21 6th Kentucky.				
22 7th Kentucky.				
23 8th Kentucky.				
24 Louisiana.				
25 Maryland.				
26 Massachusetts.				
27 1st Michigan.				
28 4th Michigan.	1,470.00	150.00		1,620.00
29 Minnesota.				
30 1st Missouri.	5.40	825.00		830.40
31 6th Missouri.				
32 Montana.				
33 Nebraska.	3,894.00	75.00		3,969.00
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 North and South Dakota.	600.00	400.00		1,000.00
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.	6,858.60	5,125.00		760.00
				12,743.60

OF INTERNAL REVENUE, ETC.—Continued.

PROCESS OR RENOVATED BUTTER.	BANKS AND BANKERS.						
	Process or renovated butter manufactured or sold, etc., per pound, $\frac{1}{4}$ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.	Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{4}$ 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.
\$2,454.90	\$150.00	\$2,604.90					
74,283.71	270.84	74,554.55					
2,036.86	95.83	2,132.69					
2,582.38	37.50	37.50					
21,696.85	50.00	2,632.38					
12,816.89	545.83	22,242.68					
	100.00	12,916.89					
1.17		1.17					
450.50	70.84	521.34					
1,391.94	100.00	1,491.94					
4,478.50	50.00	4,528.50					
207.58	50.00	257.58					
9,134.76	200.00	9,334.76					
245.88		245.88					
2,298.87	37.50	2,336.37					
22.64	50.00	72.64					
5.78	25.00	30.78					
12,909.76	200.00	13,109.76					
430.35	50.00	480.35					
5,231.40	150.00	5,381.40					
105.00	87.50	192.50					
	50.00	50.00					
6,593.38	45.85	6,639.23					
159,379.10	2,416.69	161,795.79					

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICT.	Opium manufactured for smoking purposes, per pound, \$10.	MISCELLANEOUS.		
		Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
1 Alabama			\$7.06	\$7.06
2 Arkansas			914.55	914.55
3 1st California	\$518.60	2,976.30	3,494.90	
4 4th California		1.00	1.00	
5 Colorado	5.40	18.33	23.73	
6 Connecticut	256.40	9.00	265.40	
7 Florida		66.00	66.00	
8 Georgia		32.00	32.00	
9 Hawaii		1.05	816.21	
10 1st Illinois	815.16	50.70	29,911.34	
11 5th Illinois	29,860.64	3.00	3.00	
12 8th Illinois				
13 13th Illinois		12.00	12.00	
14 6th Indiana				
15 7th Indiana		3.00	3.00	
16 3d Iowa		158.93	158.93	
17 4th Iowa		83.00	83.00	
18 Kansas		409.90	409.90	
19 2d Kentucky		17.00	17.00	
20 5th Kentucky		3.00	3.00	
21 6th Kentucky		2.00	2.00	
22 7th Kentucky		8.00	8.00	
23 8th Kentucky		20.41	20.41	
24 Louisiana		57.00	57.00	
25 Maryland	8.16			
26 Massachusetts	50.58	4,466.44	4,517.02	
27 1st Michigan		74.72	6.71	81.43
28 4th Michigan	68,901.44		68,901.44	
29 Minnesota		7.42	7.42	
30 1st Missouri		13.00	5.47	18.47
31 6th Missouri		9.18	45.17	54.35
32 Montana			.45	.45
33 Nebraska			1.00	1.00
34 New Hampshire		1,905.00	1,905.00	
35 1st New Jersey		1.41	1.41	
36 5th New Jersey	8,100.00	33,700.68	41,800.68	
37 New Mexico				
38 1st New York		6.03	6.03	
39 2d New York	157,331.12	1.54	157,332.66	
40 3d New York	684.80	4,259.70	5,244.50	
41 14th New York	3,174.00	1.10	3,175.10	
42 21st New York		18	258.60	258.78
43 28th New York	4.18	15.00	19.18	
44 4th North Carolina		1,679.25	1,679.25	
45 5th North Carolina			15.00	15.00
46 North and South Dakota			99.06	99.06
47 1st Ohio	302,195.92	7.15	302,203.07	
48 10th Ohio		6.00	6.00	
49 11th Ohio				
50 18th Ohio			19.26	19.26
51 Oregon	63.38	28.29	91.67	
52 1st Pennsylvania	25.26	9.46	34.72	
53 9th Pennsylvania		12.50	12.50	
54 12th Pennsylvania				
55 23d Pennsylvania	29.00	1,525.86	1,554.86	
56 South Carolina		11.00	11.00	
57 2d Tennessee		19.00	19.00	
58 5th Tennessee	8.00	136.50	144.50	
59 3d Texas	145.90	4.09	149.99	
60 4th Texas	17.50	96.52	114.02	
61 2d Virginia		12.24	12.24	
62 6th Virginia	2.46	15.70	18.16	
63 Washington	98.60	7.00	105.60	
64 West Virginia		281.28	281.28	
65 1st Wisconsin	13.48		13.48	
66 2d Wisconsin			9.00	9.00
Total		572,714.48	53,548.94	626,263.42

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.
\$305.19		\$411.35	\$1,937.30	\$191.60
173.50		36.55	72.39	1,183.57
28.30	\$10.00	1.55	111.34	4,339.91
97.02		31.85	2,920.00	4,622.33
82.29			4,908.65	3,071.19
68.86	10.00	5,000.00	3.17	5,040.69
20.29		118.80	1,555.00	1,653.12
343.98		849.13	56.80	6,477.85
		30.00	712.19	821.88
			6.75	7
			247.39	8,213.00
			6,773.10	8
			1,124.21	1,154.21
			91.86	9
			594.82	12,932.63
			66.80	10
			1,086.09	2,135.53
			.07	11
			2,085.00	5,808.22
			725.00	12
			1.38	2,090.84
			3,250.00	2,820.66
			226.89	13
			276.20	3,514.99
			785.00	14
			20.95	2,757.69
			2,150.00	1,125.13
			16.89	16
			38.60	2,533.39
			1,060.00	17
			3.13	2,600.95
			178.63	18
			2,105.00	2,326.48
			225.19	19
			3,084.37	3,037.96
			15.24	20
			32.81	468.38
			813.40	21
			77.75	22
			385.00	23
			6.45	24
			345.16	25
			1,111.72	26
			186.14	27
			1,039.40	28
			3,486.52	29
			3,186.99	30
			1,837.31	31
			2,713.58	32
			75.00	33
			721.74	34
			437.66	35
			5,102.21	36
			1,213.73	37
			5,103.58	38
			3,915.05	39
			3,166.80	40
			1,191.22	41
			739.04	42
			181.23	43
			2,576.06	44
			257.06	45
			6,427.96	46
			100.00	47
			525.00	48
			1,191.22	49
			181.23	50
			2,350.40	51
			3,761.16	52
			2,114.91	53
			930.99	54
			867.99	55
			1,200.00	56
			1,408.60	57
			7,647.25	58
			2,468.34	59
			5,312.45	60
			7,492.39	61
			1,213.90	62
			1,172.04	63
			5,678.82	64
			10,692.42	65
			3,327.30	66
			2,045.00	67
			4,910.97	68
			778.33	
			5,811.11	
			71,865.34	
			253,652.43	

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	\$302,051.90	\$50.00	\$302,001.90	\$20,176.20	\$2.40	\$20,173.80
2 Arkansas	89,720.85	75.00	89,645.85	6,031.78		6,031.78
3 1st California	3,758,338.18	2,769.70	3,755,568.48	184,523.45	7,028.03	177,495.42
4 4th California	303,189.84	910.42	302,279.42	36,403.93	6.00	36,397.93
5 Colorado	220,318.60	285.22	220,033.38	83,081.23	1.05	83,080.18
6 Connecticut	295,903.49	370.84	295,532.65	238,079.85	1.20	238,078.65
7 Florida	25,494.48	182.80	25,311.68	1,142,588.50	180.07	1,142,408.43
8 Georgia	404,453.23	740.86	403,712.37	34,147.28	2.40	34,144.88
9 Hawaii	26,324.05			2,413.74		2,413.74
10 1st Illinois	580,472.56	1,964.60	578,507.96	1,954,234.74	26.98	1,954,207.76
11 2d Illinois	35,234,981.65	189.49	35,234,792.16	89,296.73	3.21	89,293.52
12 8th Illinois	10,411,092.99		10,411,092.99	243,965.47	18.45	243,947.02
13 12th Illinois	66,964.62	116.67	65,947.95	60,198.79	.90	60,197.89
14 6th Indiana	10,319,660.27	112.50	10,319,547.77	244,601.98	7.80	244,684.18
15 7th Indiana	17,463,711.33	62.79	17,463,648.54	165,084.04	1.05	165,082.99
16 3d Iowa	59,752.12	437.01	59,315.11	106,995.75	197.20	106,798.55
17 4th Iowa	79,301.47	54.17	79,247.30	239,145.69	3.90	239,141.79
18 Kansas	117,030.50	131.26	116,899.24	84,851.32	35.49	84,815.83
19 2d Kentucky	2,422,708.19		2,422,708.19	120,420.92		120,420.92
20 5th Kentucky	12,355,127.11	511.96	12,355,615.15	2,896,975.39		2,896,975.39
21 6th Kentucky	3,258,524.55		3,258,524.55	227,355.96		227,355.96
22 7th Kentucky	3,540,244.91	360.70	3,539,884.21	19,103.48		19,103.48
23 8th Kentucky	2,829,734.71	105.71	2,829,629.00	2,748.78		2,748.78
24 Louisiana	3,950,578.79	630.26	3,949,948.53	573,304.44	3.75	573,300.69
25 Maryland	4,127,776.43	800.86	4,126,975.57	1,664,019.37	1.80	1,664,017.57
26 Massachusetts	1,088,775.98	6.25	1,088,769.73	632,749.15	3.67	632,745.48
27 1st Michigan	1,554,479.69	43.76	1,554,453.93	1,830,738.82	278.82	1,830,400.00
28 4th Michigan	81,050.19	70.84	80,979.35	216,553.20		216,553.20
29 Minnesota	158,573.08	933.34	157,641.74	249,333.64	61.56	249,272.08
30 1st Missouri	200,456.74	568.79	199,887.95	4,505,982.48	9.36	4,505,973.12
31 6th Missouri	515,339.28	227.08	515,112.20	76,424.11	8.40	76,415.71
32 Montana	122,561.20	1,308.97	121,252.32	46,090.12	62.13	46,027.99
33 Nebraska	2,220,666.14	243.79	2,220,422.35	90,137.34	1.65	90,135.69
34 New Hampshire	52,081.07		52,081.07	96,731.21	.90	96,730.31
35 1st New Jersey	71,144.82	25.00	71,119.82	166,084.02		166,084.02
36 5th New Jersey	231,997.87	320.84	231,677.03	3,181,035.09	169.32	3,180,865.77
37 New Mexico	55,907.73	412.52	55,495.21	10,971.10		10,971.10
38 1st New York	5,051,544.40	7,927.51	5,042,616.89	671,779.85	8.00	671,775.85
39 2d New York	608,130.11	402.20	607,727.91	3,344,495.30	758.59	3,343,736.71
40 3d New York	160,916.84	256.67	160,659.67	3,708,111.47	542.92	3,707,568.55
41 14th New York	3,239,432.25	234.33	3,259,197.92	559,330.69	27.05	559,303.64
42 21st New York	587,430.23	218.76	587,211.47	686,334.69	43.59	686,291.10
43 28th New York	215,965.45	297.50	216,607.95	247,849.51	1.05	247,848.46
44 4th North Carolina	119,601.36	2,407.97	117,283.39	2,339,584.25	17,235.01	2,322,349.18
45 5th North Carolina	601,855.14	1,163.87	600,601.27	1,739,445.64	1.75	1,739,445.64
46 North and South Dakota	61,377.76	893.28	60,484.48	31,986.90	22.85	31,964.55
47 1st Ohio	11,926,296.66	172.92	11,926,123.74	2,610,183.02	2,498.28	2,607,684.04
48 10th Ohio	321,470.42	606.67	320,803.75	442,331.61	27.67	442,303.94
49 11th Ohio	82,252.21	230.21	82,022.00	563,535.71	1.27	563,533.44
50 18th Ohio	238,986.43	450.00	238,536.43	603,285.97		603,285.97
51 Oregon	133,694.67	51.67	133,533.00	28,762.76	18.00	28,684.76
52 1st Pennsylvania	1,154,121.92	935.42	1,153,186.50	2,676,441.95	134.96	2,676,306.99
53 9th Pennsylvania	497,280.72	500.90	495,780.72	2,489,736.46	851.17	2,485,885.20
54 12th Pennsylvania	209,727.05	486.67	209,240.33	277,906.39		277,906.39
55 23d Pennsylvania	6,551,182.04	1,635.01	6,549,547.03	1,216,817.42	11.40	1,216,806.02
56 South Carolina	195,900.28		195,900.28	47,135.05		47,135.05
57 2d Tennessee	734,099.21	20.83	734,078.33	28,191.24		28,191.24
58 5th Tennessee	834,929.21	849.24	834,079.97	524,530.91	10.37	524,520.54
59 3d Texas	58,137.82	75.00	58,062.82	42,365.17		42,365.17
60 4th Texas	32,351.65	37.50	32,314.15	16,094.41		16,004.41
61 2d Virginia	222,698.84	31.77	222,667.07	3,183,547.36	2.41	3,183,544.95
62 6th Virginia	508,174.42	377.40	507,797.02	612,563.79	657.43	611,906.35
63 Washington	114,489.53	390.42	114,129.11	47,584.61	9.00	47,575.61
64 West Virginia	280,454.04	93.76	280,360.28	753,620.97	75.87	753,545.10
65 1st Wisconsin	2,601,225.69	752.22	2,600,473.47	613,425.79	3.45	613,422.34
66 2d Wisconsin	107,114.34	143.76	106,970.58	141,421.71	254.94	141,166.71
Total	156,393,901.89	36,696.56	156,300,295.33	51,811,069.69	31,312.44	51,779,757.25

INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

FERMENTED LIQUORS.			OLEOMARGARINE.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$127,241.65	\$20.00	\$127,221.65	\$3,277.42		\$3,277.42
16,461.29		16,461.29	4,329.83		4,329.83
965,643.04	1,267.68	944,376.26	909.00		909.00
275,503.79	300.00	275,203.79	1.50		1.50
421,558.48	90.00	421,468.48	3,397.57		3,397.57
1,243,016.37		1,243,016.37	17,616.04		17,616.04
22,143.30	20.00	22,123.30	1,436.75		1,436.75
184,332.11	21.67	184,310.44	1,262.76		1,262.76
17,091.25		17,091.25	474.50		474.50
4,611,820.43	320.65	4,611,493.78	571,097.12		571,097.12
247,887.27	12.75	247,874.92	3,143.92		3,143.92
275,984.63		275,984.63	3,677.92		3,677.92
367,726.29	304.50	367,401.89	2,042.50		2,042.50
712,353.87	188.34	712,165.53	22,328.67		22,328.67
738,349.70		738,349.70	1,881.25		1,881.25
253,025.63		253,025.63	526.08		526.08
208,169.77		208,169.77	169.75		169.75
77,940.63	225.89	77,715.04	43,204.24		43,204.24
22,173.35		22,173.35	275.50		275.50
303,266.35		303,266.35	4,093.54		4,093.54
273,670.03		273,670.03	636.75		636.75
38,607.82		38,607.82	704.50		704.50
26,667.57		26,667.57	277.25		277.25
502,652.99	60.00	502,592.99	2,609.29		2,609.29
1,470,326.15		1,470,326.15	7,271.14		7,271.14
2,183,375.30		2,183,375.30	5,041.49		5,041.49
1,129,833.44	23.62	1,129,810.82	8,088.08		8,088.08
428,925.16		428,925.16	5,068.08		5,068.08
1,250,581.45		1,250,581.45	3,615.25		3,615.25
3,409,106.33	40.60	3,409,068.33	3,615.25		3,615.25
476,245.52		476,245.52	3,554.85		3,554.85
443,495.35		443,495.35	1,978.75		1,978.75
377,249.96		377,249.96	762.75		762.75
339,770.16	40.00	339,730.16	1,715.25		1,715.25
163,629.91		163,629.91	2,308.50		2,308.50
3,011,910.10	50.00	3,011,860.10	1,047.25		1,047.25
34,285.40		34,285.40	6,354.85		6,354.85
3,456,451.15	194.50	3,456,451.15	3.00		3.00
225,068.34		225,068.34	6.00		6.00
5,124,612.23	43.49	5,124,568.76			40
1,815,888.77		1,815,888.77	24.50		41
723,060.04		723,060.04	1.25		42
1,725,827.96	20.00	1,725,807.96			43
4,186.63		4,186.63	500.50		44
2,851.42	30.00	2,851.42	203.25		45
73,914.48		73,914.48	608.76		46
1,831,907.80	10.12	1,831,897.77			47
584,825.02		584,825.02	4,50		48
586,889.14		586,889.14	210.50		49
1,371,017.11		1,371,017.11	31,634.42		49
215,245.45	248.07	214,776.58	12,966.07		50
3,193,422.10		3,193,397.10	73.91		51
318,228.89		318,228.89	10.00		52
1,263,757.86	56.25	1,263,701.61	87.91		53

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.	\$3,414.29		\$3,414.29			
11 5th Illinois.						
12 8th Illinois.				\$30.65		\$30.65
13 13th Illinois.						
14 6th Indiana.						
15 7th Indiana.						
16 3d Iowa.				656.00		656.00
17 4th Iowa.				794.28		794.28
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.			220.50		220.50	
31 6th Missouri.			59.00		59.00	
32 Montana.						
33 Nebraska.						
34 New Hampshire.						
35 1st New Jersey.						
36 5th New Jersey.				55.20		55.20
37 New Mexico.						
38 1st New York.				17.00		17.00
39 2d New York.				28.00		28.00
40 3d New York.				665.00		665.00
41 14th New York.						
42 21st New York.						
43 28th New York.						
44 4th North Carolina.						
45 5th North Carolina.						
46 North and South Dakota.						
47 1st Ohio.				19.00		19.00
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.....	3,414.29		3,414.29	2,722.25		2,722.25

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Cont'd.

DISTRICT.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
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Total.....	12,743.60		12,743.60	161,795.70	1,191.78	160,604.01
	400.00		400.00	6,639.23	295.69	6,343.54
	240.00		240.00	192.50	60.00	142.50
	120.00		120.00	50.00	13.87	36.13
	1,000.00		1,000.00	30.78		30.78
	13,109.76		13,109.76	26.81	13,082.95	48
	480.35		480.35		480.35	49
	5,381.40		5,381.40		5,381.40	50
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.00		1,620.00			
	830.40		830.40			
	1,000.00		1,000.00	30.78		30.78
	1,000.00		1,000.00			
	240.00		240.00			
	120.00		120.00			
	3,969.00		3,969.00	343.00	1,993.37	33
				72.64	72.64	34
	1,620.0					

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

^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," "Schedules A and B," etc., has been made, as follows, to wit: 1st California, \$7,737.00; Connecticut, \$47,749.18; 1st Illinois, \$71,096.61; Massachusetts, \$26,467.32; 1st Missouri, \$15,820.40; Montana, \$140,249.17; 1st New Jersey, \$9,071.23; 1st New York, \$9,102.12; 3d New York, \$153,092.19; 14th New York, \$10,586.52; 10th Ohio, \$3,531.56; 1st Pennsylvania, \$4,986.47; 23d Pennsylvania, \$90,341.57, and 3d Texas, \$2,504.15.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$4,029.01	\$3.13	\$4,025.88	\$456,783.24	\$75.53	\$456,707.71
4,622.35	6.25	4,616.10	122,080.65	81.25	121,909.40
3,071.19	12.50	3,058.69	4,915,980.66	22,310.41	4,893,670.25
5,040.69	172.50	4,868.19	620,815.75	1,388.92	619,426.83
1,633.12	72.50	1,580.62	732,637.03	448.77	732,188.86
6,477.85	10.63	6,467.22	1,801,359.00	43,397.25	1,757,961.75
821.88	6.50	815.38	1,192,550.91	389.37	1,192,161.54
8,213.60	1,187.16	7,026.44	632,440.98	1,984.09	630,456.59
1,154.21		1,154.21	48,273.96	232.65	48,041.31
12,932.63	10.75	12,921.88	7,839,209.03	104,754.15	7,734,454.88
2,135.53		2,135.53	35,577,448.10	205.45	35,577,242.65
5,868.22		5,868.22	10,940,619.88	18.45	10,940,601.43
2,820.66	25.00	2,795.66	498,864.96	507.07	498,357.89
3,514.99		3,514.99	11,304,990.15	754.10	11,304,236.05
1,125.13	12.50	1,112.63	18,370,191.95	113.84	18,370,978.11
2,757.69	96.34	2,661.35	426,484.48	730.55	425,753.93
1,253.39		1,253.39	551,021.75	121.68	550,900.07
2,600.95	20.16	2,640.79	342,375.31	412.50	341,962.81
3,326.48		3,326.48	2,569,921.44	2,569,921.44	
3,037.96		3,037.96	15,654,191.22	1,932.43	15,652,258.79
408.38		468.38	3,760,657.67		3,760,657.67
1,111.72		1,111.72	3,599,779.93	360.70	3,599,419.23
1,039.40		1,039.40	2,859,888.12	105.71	2,859,782.41
3,486.52	88.06	3,398.46	5,032,688.99	782.07	5,031,906.92
3,188.99	653.67	2,533.32	7,273,130.83	1,496.74	7,271,640.09
1,437.10		1,437.10	3,917,197.98	31,027.69	3,886,160.29
7,212.74		7,212.74	4,531,997.21	350.70	4,531,646.51
437.66	47.13	390.53	802,811.31	117.97	802,693.34
5,102.21	87.50	5,014.71	1,716,549.81	1,819.07	1,714,730.74
5,103.58	32.50	5,071.08	8,153,507.02	16,642.85	8,136,864.17
3,915.05	12.50	3,902.55	1,074,116.06	382.41	1,073,735.05
3,166.80	258.34	2,908.46	616,074.76	142,085.93	473,988.83
1,837.31	1.46	1,835.85	2,698,063.99	824.24	2,697,239.75
2,713.58	17.86	2,695.72	495,591.16	58.76	495,532.40
75.00		75.00	401,982.41	9,147.64	392,834.77
974.15	25.00	949.15	6,474,177.94	20,065.63	6,454,112.31
5,059.14	41.67	5,017.47	106,409.12	554.19	105,914.93
1,604.64		1,604.64	9,182,601.07	17,238.16	9,165,362.91
2,700.06		2,760.06	4,337,940.47	6,963.31	4,330,977.16
6,427.96		6,427.96	9,005,377.52	159,179.77	8,846,197.75
1,191.22	1.08	1,190.14	5,639,042.53	14,124.08	5,624,918.45
739.04		739.04	1,997,822.78	263.60	1,997,559.18
181.23		181.23	2,190,863.33	318.55	2,190,544.78
26,030.22		26,030.22	2,491,765.21	19,643.04	2,472,125.17
23,792.52	10.88	23,781.64	2,388,292.97	1,204.75	2,387,088.22
1,548.86	229.76	1,319.10	170,566.60	1,508.41	169,058.19
1,606.55		1,606.55	16,696,792.78	2,681.42	16,694,111.36
812.87	12.50	800.37	1,634,741.18	4,275.71	1,630,465.47
3,761.16		3,761.16	1,268,763.49	441.98	1,268,321.51
2,114.91		2,114.91	2,233,771.15	456.00	2,233,315.15
930.99		930.99	378,428.45	317.74	378,110.71
867.99		867.99	7,025,628.68	6,116.57	7,019,512.11
1,200.00		1,200.00	3,306,506.57	1,401.17	3,305,167.40
1,408.60	92.50	1,316.10	1,752,884.90	635.42	1,752,249.48
7,647.25	9.02	7,637.33	10,642,916.11	94,884.06	10,548,082.05
2,468.34		2,468.34	256,107,69		256,107,69
5,312.45		5,312.45	911,168.54	120.83	911,047.71
7,402.39	12.50	7,479.59	1,524,871.70	802.11	1,523,979.59
1,867.87		1,867.87	602,607.61	2,814.08	599,792.93
1,213.90	33.28	1,180.62	187,885.84	453.14	187,432.70
1,172.04		1,172.04	3,056,361.36	34.18	3,056,327.18
5,678.82		5,678.82	1,249,922.58	1,062.34	1,248,860.24
10,692.42		10,692.42	1,046,238.29	604.34	1,045,633.95
3,327.30		3,327.30	1,396,013.89	176.85	1,395,837.04
2,045.00	12.50	2,032.00	7,550,479.48	995.00	7,549,484.48
4,910.97		4,910.97	974,673.72	848.39	973,825.33
253,052.43		3,316.53	250,335.90	269,664,022.85	b 745,286.36
					268,918,736.49

^b Includes \$588,036.00, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Schedules A and B," etc., in addition to \$74,142.98, 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.			
1 Alabama	\$2,823.86	\$241,843.51	\$929.16	\$1,000.00	
2 Arkansas	20,918.86	38,022.31	150.00	200.00	
3 California	677,712.10	2,796,665.42	15,237.50	13,300.00	
4 Colorado	194.06	65,539.44	1,575.01	400.00	
5 Connecticut	18,478.39	135,338.17	3,225.03	2,400.00	
6 Florida		155.87	100.00	200.00	
7 Georgia	6,112.29	350,076.83	1,341.67	1,666.67	
8 Hawaii		11,674.85	375.00		
9 Illinois	175,971.73	45,555,930.00	12,116.77	14,500.00	
10 Indiana	8,967.75	27,580,596.45	1,208.33	2,600.00	
11 Iowa	198.88	5,035.91	3,170.85	200.00	
12 Kansas	1,451.01	19,839.90	237.49	250.00	
13 Kentucky	242,256.43	23,919,670.18	2,250.00	9,283.34	
14 Louisiana		3,807,807.74	4,287.50	1,400.00	
15 Maryland	59,480.01	3,894,451.25	5,795.87	9,066.67	
16 Massachusetts	1,076.24	934,288.71	9,991.71	9,816.67	
17 Michigan		1,422,254.68	937.50	400.00	
18 Minnesota	41.25	58.19	5,087.53	4,400.00	
19 Missouri	33,934.07	443,670.08	9,395.82	9,500.00	
20 Montana	275.99	4,387.24	1,916.66	600.00	
21 Nebraska		2,160,162.18	700.00	800.00	
22 New Hampshire		14,566.20	250.01	200.00	
23 New Jersey	43,364.68	835.34	4,762.49	1,900.00	
24 New Mexico	341.88		550.00		
25 New York	543,726.33	8,420,696.35	28,345.86	22,850.00	
26 North Carolina	35,788.54	659,182.08	1,033.35	1,400.00	
27 North and South Dakota			187.50		
28 Ohio	180,427.14	12,267,263.45	6,179.19	19,483.34	
29 Oregon		540.10	70,331.20	1,554.17	800.00
30 Pennsylvania	65,319.43	7,787,364.72	18,883.50	23,066.67	
31 South Carolina		181,120.23	16.67	150.00	
32 Tennessee	43,770.12	1,469,941.78	1,966.67	3,050.00	
33 Texas	143.26		2,704.17	1,550.00	
34 Virginia	29,347.53	641,277.31	2,233.35	2,700.01	
35 Washington	330.49	2,175.77	2,283.35	1,333.34	
36 West Virginia	63.80	243,760.65	591.68	600.00	
37 Wisconsin		2,404,316.97	4,841.68	6,066.67	
Total	2,193,057.07	147,556,281.56	156,413.04	167,133.38	
Collections for fiscal year ended June 30, 1906.	1,959,807.28	135,006,104.21	152,879.60	161,463.31	\$7.20

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.					
\$40,834.53	\$8,620.84				\$302,051.90
24,000.48	6,429.20				84,720.85
364,331.83	75,101.36	\$83.34	\$200.00	\$96.15	4,661,528.02
131,293.33	21,316.71			\$12.00	220,318.60
127,203.55	9,258.35				205,903.49
21,413.54	3,625.07				25,494.48
35,555.77	9,700.00				6
8,628.14	5,633.34				404,453.23
492,119.45	38,646.06	62.50	80.00	365.30	12.72
180,284.69	8,495.88			2,820.00	26,324.05
120,177.13	19,270.82			56.50	46,202,611.52
90,069.09	5,183.01			1,162.00	27,783,371.00
80,577.56	22,920.99	141.67	620.00	415.30	139,053.59
119,932.94	17,092.71			129,204.00	117,030.50
140,625.98	16,395.91	95.84	180.00	37.90	24,407,339.47
111,948.53	20,758.42			98.90	8,950,578.79
204,654.34	7,283.36			1,386.00	4,127,776.43
137,283.86	11,704.25			945.70	1,088,775.98
97,033.67	21,841.68	37.50	60.00	60.00	1,035,529.88
104,756.38	10,625.02			322.00	158,575.08
54,944.59	3,183.37				715,796.02
33,931.53	3,133.33				122,561.29
236,060.59	15,954.17	79.17	160.00		2,220,666.14
50,728.31	4,287.54				52,081.07
756,818.26	106,649.00	233.34	240.00	239.80	303,142.60
19,132.73	4,879.20	50.00	80.00	200.00	55,907.73
56,865.21	4,325.03				9,882,818.78
314,074.43	39,741.70	191.67	860.00	2,382.20	721,746.50
48,079.18	6,300.02				61,377.76
410,058.31	64,008.43	54.17	200.00	30.50	12,839,005.72
13,665.70	1,016.68				135,604.67
42,962.28	7,337.57				8,412,311.73
77,429.51	8,602.53				195,969.28
47,687.21	7,537.55				1,569,028.42
94,608.18	13,758.40				90,489.47
33,131.40	2,050.01				730,873.26
282,121.36	10,875.02	58.33	60.00	2.50	114,889.38
				254.00	280,454.04
					2,705,340.03
5,311,043.63	934,003.15	1,137.53	2,780.00	4,691.35	156,336,901.89
5,407,981.31	600,326.63	1,391.66	3,456.07	2,345.25	143,394,055.12

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

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, 30 cents per pound, per thousand, \$3.
1. Alabama.....	\$20,049.84				
2. Arkansas.....	5,773.51				
3. California.....	198,193.74	\$20.25	4,961.79	\$159.30	\$38.65
4. Colorado.....	78,912.98		120.38	92.34	
5. Connecticut.....	226,539.72	146.83	3,824.19	1,224.87	47.27
6. Florida.....	1,131,627.70	10.96	8,900.36		
7. Georgia.....	33,781.10		18.36		
8. Hawaii.....	74.47				
9. Illinois.....	1,034,619.52	72.31	\$8,666.92		145.66
10. Indiana.....	359,014.01				.60
11. Iowa.....	294,042.92	116.32			
12. Kansas.....	81,293.88		.31	135.00	
13. Kentucky.....	211,167.68		2.97	120.49	236,142.43
14. Louisiana.....	162,183.47				
15. Maryland.....	331,287.60	175,372.29	107.46	78.03	
16. Massachusetts.....	580,938.53	6.48	32,083.83	1,328.31	1,345.96
17. Michigan.....	876,884.16	1.68	85.97	130.32	
18. Minnesota.....	237,891.17	.65	3.78		2.40
19. Missouri.....	218,952.79	17.34	665.71	15.39	91.38
20. Montana.....	44,760.81				
21. Nebraska.....	84,361.80				
22. New Hampshire.....	95,754.47		705.24	2.16	11.40
23. New Jersey.....	1,423,800.18	2,984.85	1,291.18	51.47	
24. New Mexico.....	7,999.90		244.08	356.40	
25. New York.....	4,910,180.81	97,260.24	3,415,480.66	40,550.23	42,882.33
26. North Carolina.....	43,525.14		95,526.00		
27. North and South Dakota	31,577.67				
28. Ohio.....	2,114,450.81	1,211.09	30.24	2.16	52.80
29. Oregon.....	26,981.83		7.02		
30. Pennsylvania.....	5,922,555.42	73,032.89	87,213.84	4,408.89	837.75
31. South Carolina.....	47,008.89	.78		2.21	
32. Tennessee.....	35,251.49				
33. Texas.....	45,799.60		12.02	1,103.05	
34. Virginia.....	779,814.38	271,887.57	1,011,058.47	160,598.16	
35. Washington.....	45,822.75				
36. West Virginia.....	399,029.15				
37. Wisconsin.....	358,530.49	3.24	.81	.76	1.50
Total.....	22,470,434.38	622,152.05	4,671,500.16	446,255.47	45,477.68
Collections for fiscal year ended June 30, 1906.	21,524,415.67	483,768.41	3,371,972.43	356,977.54	28,481.07

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.	FERMENTED LIQUORS.				
	TOBACCO.	FERMENTED LIQUORS.	TOBACCO.	FERMENTED LIQUORS.	TOBACCO.
Smell, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 6 cents.	Per barrel of not more than 33 gallons, \$1.	Per barrel, annual manufacture less than 500 barrels (special tax), \$50.	Per barrel, annual manufacture 500 barrels or more (special tax), \$100.	Per barrel, annual manufacture less than 500 barrels (special tax), \$50.	Per barrel, annual manufacture 500 barrels or more (special tax), \$100.
\$20,176.20	\$113,247.00	.....	.....	.....	.....
5,031.78	10,100.00	.....	.....	.....	.....
\$318.85	17,214.80	220,927.38	1,203,263.50	\$1,457.48	8,966.65
	3,955.53	83,081.23	360,046.00	200.00	1,575.00
	5.70	6,291.27	238,079.85	1,222,755.00	2,400.00
	2,049.48	1,142,588.50	17,200.00	100.00	4,844.16
	347.62	34,147.28	175,860.00	93.75	4,030.10
	2,339.27	9,413.74	46,360.00	500.00	2,541.16
	128,619.57	2,347,695.76	5,423,280.00	154.17	216.67
	1,175,371.76	5,420,956.02	11,420.53	100.00	2,600.00
	473.70	50,288.31	309,776.02	106.25	10,505.93
	3.90	51,977.70	346,141.44	150.00	11,420.53
	3,557.44	84,851.32	41,985.00	37.50	3,800.00
	3,055,301.54	3,290,604.63	743,533.06	12.50	2,341.67
	1,479.20	173,375.88	373,304.42	2,341.67	4,149.47
	187,670.91	969,503.08	1,664,019.37	1,453,782.25	4,761.73
	9,072.12	7,973.93	632,749.15	283.34	3,179.25
	6,161.28	1,161,019.61	2,047,292.02	1,411.67	3,200.00
	442.14	10,933.50	249,333.64	400.00	2,830.93
	507.93	4,362,156.05	4,582,496.59	7,791.67	10,539.34
	1,329.31	46,600.12	3,848,693.02	5,529.17	19,847.50
	9,775.54	90,137.34	158.34	4,391.67	18.50
	247.74	94,781.21	422,900.00	1,842.50	11,842.50
	10.20	247.74	1,641.67	3,658.33	19.47
	434,748.52	1,484,382.91	3,347,119.11	4,245.84	20.00
	2,370.72	3,370.72	323,363.25	400.00	10,729.81
	8,320.23	703,218.02	3,138,397.92	5,258.60	10.729.81
	2,017,901.51	2,017,901.51	3,550.00	6,377.61	23.00
	13,016,903.00	13,016,903.00	600.00	802.51	24.00
	764.69	16,591.67	600.00	8,672.53	25.00
		5,145.10	5,145.10	5,145.10	26.00
	3,059,978.75	4,069,029.89	541.67	17,849.19	27.00
	409.23	31,980.90	50.00	5,316.19	28.00
	66.24	2,103,582.97	4,219,396.31	12,341.68	1,479.16
	5.30	1,768.61	4,323,140.68	874.16	2,740.91
	338,742.42	234,111.01	205,756.50	23,525.61	3,998.45
	120.17	6,660,902.22	6,660,902.22	108.26	2,029.46
	286,658.31	230,782.35	7,541,795.75	108.26	3,340.36
	11,544.91	562,722.15	200,895.25	712.50	32.00
	58,459.58	556,776.00	156.26	1,500.00	48,968.93
	1,572,752.57	3,799,111.15	206,843.75	416.65	35.00
	1,761.86	47,584.61	431.26	3,066.65	2,855.88
	59.06	384,532.76	334,241.00	212.52	1,641.67
	667.21	395,643.49	4,936,120.12	508.33	2,542.55
		754,847.50	13,304.16	14,626.26	37.00
	1,404,071.79	22,151,178.16	51,811,069.69	8,325.07	144,687.54
		58,546,110.69	8,325.07	144,687.54	318,277.54
	1,362,452.31	21,204,929.95	48,422,997.38	8,504.17	154,133.40
		54,651,630.69	8,504.17	154,133.40	311,698.64

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 colora- tion that causes it to look like butter of any shade of yellow, per pound, $\frac{1}{4}$ of 1 cent.
1	Alabama	\$5,610.42	\$127,241.65		
2	Arkansas	4,302.12	16,401.29		
3	California	19,725.05	1,241,147.73		
4	Colorado	15,883.32	421,558.48		
5	Connecticut	13,622.94	1,243,016.37	\$1,775.80	\$9,888.73
6	Florida	2,302.14	22,143.30		
7	Georgia	3,274.99	184,332.11		
8	Hawaii	414.58	17,091.25		
9	Illinois	40,875.49	5,503,418.72	423,034.50	109,887.81
10	Indiana	21,435.56	1,450,703.57	13,496.50	1,947.60
11	Iowa	26,983.35	461,195.30		
12	Kansas	11,891.72	77,940.63	23,504.50	13,241.26
13	Kentucky	4,747.92	754,784.62	252.70	
14	Louisiana	6,856.26	502,652.99		
15	Maryland	10,181.31	1,470,326.15	676.00	378.33
16	Massachusetts	18,652.45	2,183,375.30	21.00	
17	Michigan	16,250.09	1,555,780.60		
18	Minnesota	25,785.60	1,290,581.45		
19	Missouri	20,758.32	3,885,843.85	18,888.00	1,285.30
20	Montana	12,184.17	443,493.35		
21	Nebraska	15,625.43	377,249.96		
22	New Hampshire	5,132.93	339,779.16		
23	New Jersey	28,264.58	3,175,590.01	18.00	1,486.68
24	New Mexico	3,933.39	34,383.40		
25	New York	30,191.72	13,073,123.51		
26	North Carolina	1,922.95	7,068.05		
27	North and South Dakota	14,196.12	73,914.48		
28	Ohio	33,625.21	4,374,639.16	23,407.00	20,252.73
29	Oregon	6,297.97	215,024.45		
30	Pennsylvania	51,508.58	7,631,165.29	997.60	
31	South Carolina	5,137.55	10,374.27		
32	Tennessee	2,433.39	297,537.76		
33	Texas	17,635.44	624,235.37	9,205.00	1,252.50
34	Virginia	3,414.59	216,415.93		
35	Washington	10,793.76	873,111.13		
36	West Virginia	10,377.06	349,014.80		
37	Wisconsin	28,518.87	5,042,096.74		
	Total	550,717.34	59,507,818.18	515,246.60	159,590.96
	Collections for fiscal year ended June 30, 1906.	515,886.32	55,641,858.56	255,102.71	126,489.08

OF INTERNAL REVENUE, ETC.—Continued.

	OLEOMARGARINE.	OLEOMARGARINE.				OLEOMARGARINE.		
		Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$400.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$45.	Retail dealers in oleomargarine free from artificial coloration (special tax), \$5.	Wholesale dealers in oleomarga- rine artificially colored in imita- tion of butter (special tax), \$480.	Total collections on oleomarga- rine.	
1		\$108.00	\$927.75	\$66.67	\$2,175.00	\$3,277.42	1	
2		24.00	652.50	3,120.00	533.33	4,329.83	2	
3			110.50	800.00	910.50	910.50	3	
4		452.00	1,012.25	600.00	1,333.32	3,397.57	4	
5		372.00	2,109.50		750.01	17,616.04	5	
6			536.75		900.00	1,436.75	6	
7		136.00	313.25	13.50	800.01	1,202.76	7	
8			74.50	400.00	474.50	474.50	8	
9		12,300.00	17,688.00	12,342.50	480.00	5,000.02	580,732.83	9
10		1,575.00	1,074.00	4,494.50	480.00	1,450.00	24,517.00	10
11			312.50		383.33	695.83	11	
12		1,200.00	108.00	3,867.25	1,283.33	43,204.34	12	
13		600.00	784.00	2,507.50	1,783.34	5,987.54	13	
14			92.00	845.75	46.50	1,625.00	2,609.25	14
15		710.87	2,758.00	981.25		1,766.67	7,271.14	15
16			270.45	1,000.00		3,550.01	4,841.49	16
17		350.00	206.00	8,688.00		4,016.67	13,160.67	17
18			615.25		3,000.00	3,615.25	18	
19		2,374.75	5,314.00	3,364.00	600.00	1,333.34	33,129.39	19
20			162.75		600.00	762.75	20	
21			36.00	579.25		1,100.00	1,715.25	21
22			32.00	626.50		1,650.00	2,308.50	22
23		600.00	184.00	2,896.75		2,216.67	7,402.10	23
24			147.75			147.75	147.75	24
25			20.00	13.50		33.50	33.50	25
26			158.00	541.75		899.75	899.75	26
27			158.75		450.01	608.76	608.76	27
28		4,050.00	2,436.00	15,229.00	480.00	5,658.35	71,513.08	28
29				7.25		66.66	73.91	29
30		1,050.00	4,334.00	1,365.50	1,480.00	1,400.00	10,627.10	30
31				113.75		36.00	149.75	31
32		59.23	412.00	1,536.50		1,583.34	3,531.07	32
33			92.00	923.75	640.00	1,800.00	13,913.25	33
34			940.00	2,279.00		2,783.34	6,002.34	34
35			40.00	15.00		200.00	255.00	35
36			272.00	4,943.50		4,100.00	9,315.50	36
37			280.00	2,821.25		2,750.00	5,851.25	37
		27,619.85	38,622.48	79,077.00	8,006.67	59,477.75	887,641.31	
		23,005.90	30,402.00	67,243.09	7,920.00	59,815.15	570,037.93	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		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	\$2,814.29		\$600.00			
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		2,814.29		600.00			3,414.29
Collections for fiscal year ended June 30, 1906.			\$0.40		\$1.00		1.40

OF INTERNAL REVENUE, ETC.—Continued.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

ADULTERATED BUTTER.					
STATES AND TERRITORIES.		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.
1 Alabama					
2 Arkansas					
3 California					
4 Colorado					
5 Connecticut					
6 Florida					
7 Georgia					
8 Hawaii					
9 Illinois					
10 Indiana					
11 Iowa	\$186.00	450.00			636.00
12 Kansas	16.50	2,550.00			2,566.50
13 Kentucky	686.70				686.70
14 Louisiana					
15 Maryland					
16 Massachusetts					
17 Michigan	1,470.00	150.00			1,620.00
18 Minnesota					
19 Missouri	5.40	825.00			830.40
20 Montana					
21 Nebraska	3,394.00	75.00			3,969.00
22 New Hampshire					
23 New Jersey					
24 New Mexico					
25 New York				\$120.00	120.00
26 North Carolina					
27 North and South Dakota	600.00	400.00			1,000.00
28 Ohio					
29 Oregon					
30 Pennsylvania					
31 South Carolina					
32 Tennessee					
33 Texas					
34 Virginia					
35 Washington					
36 West Virginia					
37 Wisconsin					
Total	8,858.60	5,125.00		709.00	12,749.60
Collections for fiscal year ended June 30, 1906	2,051.50	5,254.93	242.00	1,710.00	9,258.43

OF INTERNAL REVENUE, ETC.—Continued.

PROCESS OR RENOVATED BUTTER.			BANKS AND BANKERS.	
Process or renovated butter manufactured, or sold, etc., per pound, $\frac{1}{4}$ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.	Circulation issued by any bank, etc., or person, per month, $\frac{1}{12}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{6}$ of 1 percent.
\$2,454.90	\$150.00	\$2,604.90		
74,283.71	270.84	74,554.55		
2,036.86	133.33	2,170.19		
24,279.23	595.83	24,875.06		
12,816.89	100.00	12,916.89	1.17	
1.17				
450.50	70.84	521.34		
1,391.94	100.00	1,491.94		
4,686.08	100.00	4,786.08		
9,134.76	200.00	9,334.76		
245.88		245.88		
2,298.87	37.50	2,336.37		
22.64	50.00	72.64		
5.78	25.00	30.78		
18,571.51	400.00	18,971.51		
105.00	87.50	192.50		
	50.00	50.00		
6,693.38	45.86	6,639.23		
159,379.10	2,416.69	161,795.79		
135,040.57	3,037.52	138,078.09		
				50.10
				50.10

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.....			\$7.06	\$7.06	\$305.19
2 Arkansas.....			914.55	914.55	173.50
3 California.....		\$518.60	2,977.30	3,495.90	125.32
4 Colorado.....		5.40	18.33	23.73	82.29
5 Connecticut.....		256.40	9.00	265.40	68.86
6 Florida.....			66.00	66.00	20.29
7 Georgia.....			32.00	32.00	343.98
8 Hawaii.....		815.16	1.05	816.21	
9 Illinois.....		29,860.64	65.70	29,926.34	115.50
10 Indiana.....			3.00	3.00	38.02
11 Iowa.....			241.93	241.93	56.64
12 Kansas.....			409.90	409.90	167.90
13 Kentucky.....			50.41	50.41	304.01
14 Louisiana.....			57.00	57.00	281.14
15 Maryland.....		8.16	27.25	35.41	82.93
16 Massachusetts.....		50.58	4,466.44	4,517.02	70.56
17 Michigan.....		68,976.16	6.71	68,982.87	32.32
18 Minnesota.....		7.42		7.42	87.61
19 Missouri.....		22.18	50.64	72.82	158.21
20 Montana.....			.45	.45	25.03
21 Nebraska.....			1.00	1.00	8.62
22 New Hampshire.....			1,905.00	1,905.00	25.96
23 New Jersey.....		8,100.00	33,702.09	41,802.09	28.89
24 New Mexico.....					18.89
25 New York.....		161,494.28	4,541.97	166,036.25	60.02
26 North Carolina.....			1,694.25	1,694.25	486.49
27 North and South Dakota.....			99.06	99.06	122.16
28 Ohio.....		302,195.92	32.41	302,228.33	111.78
29 Oregon.....		63.38	28.29	91.67	15.97
30 Pennsylvania.....		54.26	1,547.82	1,602.03	325.02
31 South Carolina.....			11.00	11.00	65.23
32 Tennessee.....		8.00	155.50	163.50	171.05
33 Texas.....		163.40	100.61	264.01	45.80
34 Virginia.....		2.46	27.94	30.40	730.86
35 Washington.....		98.60	7.00	105.60	55.69
36 West Virginia.....			281.28	281.28	15.90
37 Wisconsin.....		13.48	9.00	22.48	14.19
Total.....		572,714.48	53,548.94	626,263.42	4,841.82
Collections for fiscal year ended June 30, 1906.....		489,347.26	150,494.88	639,842.14	4,113.71

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.
	\$411.35	\$1,937.30	\$191.60	\$1,183.57	\$4,029.01
	36.55	72.39	4,339.91	4,622.35	2
	33.40	7,828.65	114.51	8,111.88	3
10.00	5,000.00	1,555.00	15.83	1,653.12	4
	630.00	118.80	56.80	712.19	5
	849.13	25.00	6.75	651.04	6
30.00		247.39	6,773.10	8,213.60	7
	1,124.21			1,154.21	8
	15,501.09		41.55	7,447.73	23,757.04
	276.20	4,035.00	44.01	246.89	4,640.12
20.00	487.19	3,210.00	20.02	217.23	4,011.08
60.00	11.00	2,195.00	91.86	225.19	2,660.95
	875.60	6,272.47	109.41	1,422.45	8,983.94
	970.00	1,130.00	97.27	1,008.11	3,486.52
30.00	44.78	2,775.00	9.38	244.90	3,186.99
	804.93		244.96	266.65	1,437.10
	869.16		22.98	6,695.94	7,650.40
	4,807.50	111.85	95.25	5,102.21	18
61.83	5,060.00	87.97	3,650.62	9,018.63	19
	3,130.00	7.02	4.75	3,166.80	20
	1,690.00		138.69	1,837.31	21
10.00	855.41	5.61	1,816.60	2,713.58	22
	760.00	.57	215.32	1,049.15	23
	5,034.14	6.11		5,059.14	24
30.00	2,168.34	38.37	1,393.42	12,904.15	25
	4,302.67	28,471.87	2,117.23	14,414.48	49,822.74
	10.00	1,220.00	116.73	79.97	1,548.86
	20.00	3,473.00	34.90	4,655.81	8,295.49
10.00	905.00	.02		930.99	29
	9,449.24	754.88	92.08	11,123.84	30
	854.39	214.40	26.15	1,308.17	2,468.34
70.00	1,938.21	5,271.00	17.35	5,337.23	12,804.84
	10.00	1,637.00	25.73	1,363.24	3,081.77
	20.00	1,764.54	843.90	933.83	6,830.86
	50.00	9,187.00	2,067.49	56.56	1,343.17
10.00	600.00	48.33	1,185.58	10,692.42	35
	5,518.26	35.19	778.33	3,327.30	36
995.00	22,332.07	147,807.09	5,811.11	71,865.34	253,652.43
1,665.00	47,420.85	163,868.99	6,630.31	60,292.76	283,991.62

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

STATES AND TERRITORIES.	DISTILLED SPIRITS			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$302,051.90	\$50.00	\$302,001.90	\$20,176.20	\$2.40	\$20,173.80
2 Arkansas.....	89,720.85	75.00	89,645.85	6,031.78		6,031.78
3 California.....	4,061,528.02	3,680.12	4,057,847.90	220,927.38	7,034.03	213,893.35
4 Colorado.....	220,318.60	285.22	220,033.38	83,081.23	1.05	83,080.18
5 Connecticut.....	295,903.49	370.84	295,532.65	238,079.85	1.20	238,078.65
6 Florida.....	25,494.48	182.80	25,311.68	1,142,588.50	180.07	1,142,408.43
7 Georgia.....	404,453.23	740.86	403,712.37	34,147.28	2.40	34,144.88
8 Hawaii.....	26,324.05		26,324.05	2,413.74		2,413.74
9 Illinois.....	16,292,611.82	2,270.76	16,290,341.06	2,347,095.73	49.54	2,347,046.19
10 Indiana.....	27,783,371.60	175.29	27,783,196.31	409,776.02	8.85	409,767.17
11 Iowa.....	139,053.59	491.18	138,562.41	346,141.44	201.10	345,940.34
12 Kansas.....	117,030.50	131.26	116,899.24	84,851.32	35.49	84,815.83
13 Kentucky.....	24,407,339.47	978.37	24,406,361.10	3,266,604.53		3,266,604.53
14 Louisiana.....	3,950,578.79	630.26	3,949,948.53	573,304.44	3.75	573,300.69
15 Maryland.....	4,127,776.43	800.86	4,126,975.57	1,664,019.37	1.80	1,664,017.57
16 Massachusetts.....	1,088,775.98	6.25	1,088,769.73	632,749.15	3.67	632,745.48
17 Michigan.....	1,635,529.88	114.60	1,635,415.28	2,047,292.02	278.82	2,047,013.20
18 Minnesota.....	158,575.08	933.34	157,641.74	249,333.64	61.56	249,272.08
19 Missouri.....	715,796.02	795.87	715,000.15	4,582,406.59	17.76	4,582,388.83
20 Montana.....	122,561.29	1,308.97	121,252.32	46,030.12	62.13	46,027.99
21 Nebraska.....	2,220,666.14	243.79	2,220,422.35	90,137.34	1.65	90,135.09
22 New Hampshire.....	52,081.07		52,081.07	96,731.21	.90	96,730.31
23 New Jersey.....	303,142.69	345.84	302,796.85	3,347,119.11	169.32	3,346,949.79
24 New Mexico.....	55,907.73	412.52	55,495.21	10,971.10	10,971.10	
25 New York.....	9,882,818.78	9,336.97	9,873,481.81	9,217,901.51	1,381.20	9,216,520.31
26 North Carolina.....	721,546.50	3,571.84	717,974.66	4,009,029.89	17,235.07	4,081,794.82
27 North and South Dakota.....	61,377.76	893.28	60,484.48	31,986.90	22.35	31,964.55
28 Ohio.....	12,839,005.72	1,519.80	12,837,485.92	4,219,396.31	2,527.32	4,216,868.99
29 Oregon.....	133,604.67	51.67	133,553.00	28,702.76	18.00	28,684.76
30 Pennsylvania.....	8,412,311.73	3,557.10	8,408,754.63	6,660,902.22	997.53	6,659,904.69
31 South Carolina.....	195,969.28		195,969.28	47,135.05		47,135.05
32 Tennessee.....	1,569,028.42	870.07	1,568,158.35	552,722.15	10.37	552,711.78
33 Texas.....	90,489.47	112.50	90,376.97	58,459.58		58,459.58
34 Virginia.....	730,873.26	409.17	730,404.09	3,796,111.15	659.85	3,795,451.30
35 Washington.....	114,489.53	360.42	114,129.11	47,584.61	9.00	47,575.61
36 West Virginia.....	280,454.04	93.76	280,360.28	753,620.97	75.87	753,545.10
37 Wisconsin.....	2,708,340.03	895.98	2,707,444.05	754,847.50	258.39	754,589.11
Total.....	156,336,901.89	36,696.56	156,300,205.33	51,811,069.69	31,312.44	51,779,757.25
Collections for fiscal year ended June 30, 1906.....	143,394,055.12	39,364.55	143,354,690.57	48,422,997.38	24,042.65	48,398,954.73

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

Total.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Refunded.	Net total.	Total.	Refunded.	Net total.	
\$127,241.65	\$20.00	\$127,221.65	\$3,277.42		\$3,277.42	1
16,461.29		16,461.29	4,329.83		4,329.83	2
1,241,147.73	1,567.08	1,239,580.05	910.50		910.50	3
421,558.48	90.00	421,468.48	3,397.57		3,397.57	4
1,243,016.37		1,243,016.37	17,616.04		17,616.04	5
22,143.30	20.00	22,123.30	1,436.75		1,436.75	6
184,332.11	21.67	184,310.44	1,262.76		1,262.76	7
17,091.25		17,091.25	474.50		474.50	8
5,503,418.72	697.90	5,502,720.82	580,732.83	\$71.37	579,961.46	9
1,450,703.57	188.34	1,450,515.23	24,517.60	308.28	24,209.32	10
461,195.30		461,195.30	695.83		695.83	11
77,940.63	225.59	77,715.04	43,204.34		43,204.34	12
754,784.62		754,784.62	5,987.54	1,420.47	4,567.07	13
502,652.99	60.00	502,592.99	2,609.25		2,609.25	14
1,470,326.15		1,470,326.15	7,271.14	5.00	7,266.14	15
2,183,375.30		2,183,375.30	4,841.40		4,841.40	16
1,555,786.60	23.62	1,555,762.98	13,160.67	4.50	13,156.17	17
1,290,581.45	704.76	1,289,876.69	3,615.25		3,615.25	18
3,885,843.85	170.83	3,885,673.02	33,129.39	7.50	33,121.89	19
443,493.35	206.87	443,286.48	762.75		762.75	20
377,249.96	233.34	377,016.62	1,715.25		1,715.25	21
339,779.16	40.00	339,739.16	2,308.50		2,308.50	22
3,175,590.01	100.00	3,175,490.01	7,402.10		7,402.10	23
34,383.40	100.00	34,288.40	147.75		147.75	24
13,073,123.51	250.24	13,072,864.27	33.50		33.50	25
7,068.05	30.00	7,038.05	899.75		899.75	26
73,914.48	363.02	73,551.46	608.76		608.76	27
4,374,039.16	10.12	4,374,629.04	71,513.08	221.00	71,292.03	28
215,024.45	248.07	214,776.38	73.91		73.91	29
7,631,165.29	1,412.56	7,629,752.74	10,627.10		10,627.10	30
10,374.27		10,374.27	149.75		149.75	31
297,537.76	70.00	297,467.76	3,591.07		3,591.07	32
624,235.37	140.01	624,095.36	13,913.25		13,713.25	33
216,415.93	18.75	216,397.18	6,002.34	8.75	5,993.59	34
873,111.13	234.92	872,876.21	255.00		255.00	35
349,014.80		349,014.80	5.00		5.00	36
5,042,096.74	230.83	5,041,865.91	5,851.25	150.00	5,701.25	37
59,567,818.18	7,488.11	59,560,330.07	887,641.31	3,101.87	884,539.44	
55,641,858.56	20,261.45	55,621,597.11	570,037.93	7,229.22	562,808.71	

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.	\$3,414.29		\$3,414.29	\$30.65		\$30.65
9 Illinois.						
10 Indiana.				656.00		656.00
11 Iowa.				794.28		794.28
12 Kansas.						
13 Kentucky.						
14 Louisiana.						
15 Maryland.						
16 Massachusetts.						
17 Michigan.						
18 Minnesota.				279.50		279.50
19 Missouri.						
20 Montana.				151.62		151.62
21 Nebraska.						
22 New Hampshire.						
23 New Jersey.				55.20		55.20
24 New Mexico.						
25 New York.				710.00		710.00
26 North Carolina.						
27 North and South Dakota.						
28 Ohio.				19.00		19.00
29 Oregon.						
30 Pennsylvania.				26.00		26.00
31 South Carolina.						
32 Tennessee.						
33 Texas.						
34 Virginia.						
35 Washington.						
36 West Virginia.						
37 Wisconsin.						
Total.	3,414.29		3,414.29	2,722.25		2,722.25
Collections for fiscal year ended June 20, 1906.	1.40		1.40	2,567.23		2,567.23

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$675.00		\$675.00	\$2,604.90		\$2,604.90
			74,551.55	\$51.85	74,502.70
			2,170.19	174.68	1,995.51
636.00	636.00		24,875.06	24.71	24,850.35
2,566.50	2,566.50		12,916.89		12,916.89
686.70	686.70		1.17		1.17
			521.34		521.34
			1,491.94	33.43	1,458.51
1,620.00	1,620.00		4,785.05		4,786.08
			9,334.76	31.91	9,302.85
830.40	830.40		245.88	145.83	100.05
3,969.00	3,969.00		2,336.37	343.00	1,993.37
			72.64		72.64
120.00	120.00				
1,000.00	1,000.00		30.78		30.78
			18,971.51	26.81	18,944.70
240.00	240.00				
			192.50	50.00	142.50
			50.00	13.87	36.13
400.00	400.00				
			6,039.23	295.69	6,343.54
12,743.60	12,743.60		161,795.79	1,191.78	160,604.01
9,258.43	9,258.43		138,078.09		138,078.09

ANNUAL REPORT OF THE

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

STATES AND TERRITORIES.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.				\$7.06		87.06
2 Arkansas.				914.55		914.55
3 California.				3,495.90	a \$3,494.90	1.00
4 Colorado.				23.73		23.73
5 Connecticut.				265.40	a 265.40	
6 Florida.				66.00		66.00
7 Georgia.				32.00	32.00	
8 Hawaii.				816.21	232.65	583.56
9 Illinois.				29,926.34	a 29,911.34	15.00
10 Indiana.				3.00		3.00
11 Iowa.				241.93	38.90	203.03
12 Kansas.				409.90		409.90
13 Kentucky.				50.41		50.41
14 Louisiana.				57.00		57.00
15 Maryland.				35.41	35.41	
16 Massachusetts.				4,517.02	a 4,517.02	
17 Michigan.				68,982.87		68,982.87
18 Minnesota.				7.42		7.42
19 Missouri.				72.82	a 22.07	50.75
20 Montana.				.45	a .45	
21 Nebraska.				1.00	1.00	
22 New Hampshire.				1,905.00		1,905.00
23 New Jersey.				41,802.09	a 19,501.88	22,300.21
24 New Mexico.				166,036.25	a 14,228.15	151,808.10
25 New York.				1,694.25		1,694.25
26 North Carolina.				99.06		99.06
27 North and South Dakota.				302,228.33	a 6.00	302,222.33
28 Ohio.				91.67		91.67
29 Oregon.				1,602.08	a 1,589.58	12.50
30 Pennsylvania.				11.00		11.00
31 South Carolina.				163.50		163.50
32 Tennessee.				264.01	a 264.01	
33 Texas.				30.40		30.40
34 Virginia.				105.60		105.60
35 Washington.				281.28	2.22	279.06
36 West Virginia.				22.48		22.48
37 Wisconsin.						
	Total.			626,263.42	74,142.98	552,120.44
Collections for fiscal year ended June 30, 1906.	\$50.10			\$50.10	639,842.14	181,858.62
						457,983.52

^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," "Schedules A and B," etc., has been made as follows, to wit: California, \$7,737.60; Connecticut, \$42,749.18; Illinois, \$71,696.61; Massachusetts, \$26,467.32; Missouri, \$15,820.40; Montana, \$140,249.17; New Jersey, \$9,071.23; New York, \$172,880.83; Ohio, \$3,531.56; Pennsylvania, \$95,328.04; and Texas, \$2,504.15.

COMMISSIONER OF INTERNAL REVENUE.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$4,029.01	\$3.13	\$4,025.88	\$456,783.24	\$75.53	\$456,707.71
4,622.35	6.25	4,616.10	122,080.65	81.25	121,999.40
8,111.88	185.00	7,926.88	5,536,796.41	23,699.33	5,513,097.08
1,653.12	72.50	1,580.62	732,637.63	448.77	732,188.86
6,477.85	10.63	6,467.22	1,801,359.00	43,397.25	1,757,961.75
821.88	6.50	815.38	1,192,550.91	389.37	1,192,161.54
8,213.60	1,187.16	7,026.44	632,440.98	1,984.09	630,456.89
1,154.21		1,154.21	48,273.96	232.62	48,041.31
23,757.04	35.75	23,721.29	54,856,141.97	105,485.12	54,750,654.85
4,640.12	12.50	4,627.62	29,675,182.10	867.94	29,674,314.16
4,011.08	96.34	3,914.74	977,506.23	852.23	976,664.00
2,660.95	20.16	2,640.79	342,375.31	412.50	341,962.81
8,983.94		8,983.94	28,444,435.38	2,398.84	28,442,039.54
3,480.52	88.06	3,398.46	5,032,688.99	782.07	5,031,966.92
3,186.99	653.67	2,533.32	7,273,136.83	1,496.74	7,271,640.99
1,437.10		1,437.10	3,917,187.98	31,027.69	3,886,160.29
7,630.40	47.13	7,603.27	5,334,308.52	468.67	5,334,339.85
5,102.21	87.50	5,014.71	1,716,549.81	1,819.07	1,714,730.74
9,018.63	45.00	8,973.63	9,227,623.08	17,025.26	9,210,597.82
3,166.80	258.34	2,908.46	616,074.76	142,085.93	473,988.83
1,837.31	1.46	1,835.85	2,698,063.99	824.24	2,697,239.75
2,713.58	17.86	2,695.72	495,591.16	58.76	495,532.40
1,049.15	25.00	1,024.15	6,876,160.35	29,213.27	6,846,947.08
5,059.14	41.67	5,017.47	106,469.12	554.19	105,914.93
12,904.15	1.08	12,903.07	32,353,647.70	198,087.47	32,155,560.23
49,822.74	10.88	49,811.86	4,880,061.18	20,847.79	4,859,213.39
1,548.86	229.76	1,519.10	170,566.60	1,508.41	169,058.19
8,295.49	12.50	8,282.99	21,834,068.60	7,855.11	21,826,213.49
930.99		930.99	378,428.45	317.74	378,110.71
11,123.84	102.42	11,021.42	22,727,998.26	102,987.22	22,625,011.04
2,408.34		2,408.34	250,107.69	256.107.69	31
12,804.84	12.50	12,792.34	2,436,040.24	1,012.94	2,435,027.30
3,081.77	33.28	3,048.49	790,493.45	3,267.82	787,225.63
6,850.86		6,850.86	4,756,283.94	1,096.52	4,755,187.42
10,692.42		10,692.42	1,046,238.29	604.34	1,045,633.95
3,327.30		3,327.30	1,396,013.59	176.82	1,395,837.04
6,955.97	12.50	6,943.47	8,525,153.20	1,843.39	8,523,309.81
253,652.43	3,316.53	250,335.90	269,664,022.85	b 745,286.36	268,918,736.49
283,991.62	33,561.34	245,430.28	249,102,738.00	c 999,924.18	248,102,813.82

^b Includes \$558,036.09, a refund of collections made from various sources no longer taxable as "Legacies and distributive shares of personal property," "Schedules A and B," etc., in addition to \$74,142.98, the aggregate amount reported refunded under the head of "Miscellaneous."

^c Includes \$688,006.35, a refund of collections made from various sources no longer taxable as "Legacies and distributive shares of personal property," "Schedules A and B," etc., in addition to \$181,858.62, the aggregate amount reported refunded under the head of "Miscellaneous."

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS TO COLLECTORS OF INTERNAL REVENUE DURING

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead.....	135,500	232,000	47,000	216,500	70,000	50,000
Barrel.....	1,469,000	1,817,000	1,711,000	1,191,000	766,000	1,423,000
One-half barrel.....	6,819,000	7,680,000	5,539,000	6,148,500	3,827,000	4,502,500
One-third barrel.....	24,000	120,000	60,000	.....	.....	6,000
One-fourth barrel.....	1,397,000	1,756,000	1,542,000	1,295,000	805,000	1,228,000
One-sixth barrel.....	8,400	171,900	81,900	27,000	78,000	27,000
One-eighth barrel.....	900,000	1,014,000	924,000	552,000	640,000	770,000
Total.....	10,752,900	12,670,000	9,964,900	9,490,000	6,186,000	8,006,500
Exportation.....	400	2,000	24,000	.....	4,000	2,800
Brewers' permits.....	8,800	.....	.....	.....	.....	.....

B.—STATEMENT OF THE NUMBER, KIND, AND VALUE OF SPECIAL-TAX STAMPS ENDED JUNE

KIND.	Value of each stamp.	NUMBER ISSUED IN—					
		July	Aug.	Sept.	Oct.	Nov.	Dec.
Rectifiers of less than 500 barrels.....	\$100	50	120	20	20	.....	50
Rectifiers of 500 barrels or more.....	200	110	10	10	10	2,600	.....
Retail liquor dealers.....	25	10,500	1,300	3,800	2,500	4,400	2,600
Wholesale liquor dealers.....	100	340	290	80	70	20	60
Brewers of less than 500 barrels.....	50	10	40	.....	.....	.....	.....
Brewers of 500 barrels or more.....	100	50	50	240	270	130	100
Wholesale dealers in malt liquors.....	50	990	510	240	270	570	370
Retail dealers in malt liquors.....	20	1,470	960	730	670	.....	.....
Manufacturers of stills.....	50	10	20	10	.....	.....	.....
Stills manufactured.....	20	10	10	10	10	.....	10
Worms manufactured.....	20	10	10	.....	10	.....	.....
Wholesale dealers in filled cheese.....	250	.....	.....	.....	.....	.....	.....
Retail dealers in filled cheese.....	12	.....	.....	.....	.....	.....	.....
Manufacturers of filled cheese.....	400	.....	.....	10	20	10	.....
Manufacturers of mixed flour.....	12	.....	.....	10	20	10	.....
Wholesale dealers in oleomargarine without artificial coloration.....	200	30	10	.....	10	10	10
Retail dealers in oleomargarine without artificial coloration.....	6	310	.....	600	2,190	1,660	1,870
Wholesale dealers in oleomargarine.....	480	10	10	.....	10	10	10
Retail dealers in oleomargarine.....	48	40	180	.....	90	110	50
Manufacturers of oleomargarine.....	600	20	.....	10	.....	20	.....
Wholesale dealers in adulterated butter.....	480	20	.....	.....	10	.....	.....
Retail dealers in adulterated butter.....	48	.....	20	30	.....	.....	.....
Manufacturers of adulterated butter.....	600	.....	20	30	.....	.....	.....
Manufacturers of process or renovated butter.....	50	10	.....	.....	10	.....	.....
Aggregate number of stamps.....	13,940	3,550	5,540	5,830	6,980	5,130	.....
Aggregate value of stamps.....	\$440,480	\$156,240	\$160,020	\$125,300	\$166,060	\$109,020	.....

(TAX PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED THE FISCAL YEAR ENDED JUNE 30, 1907.

NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.	.....	.....
124,000	134,000	136,000	90,000	224,000	161,000	1,620,000	\$3,240,000
801,000	1,036,000	1,405,000	1,632,000	1,595,000	1,932,000	16,778,000	34,045,000
3,518,000	4,602,000	4,780,500	5,674,800	7,875,500	7,165,000	68,131,800	116,000
.....	.....	18,000	.....	120,000	.....	348,000	.....
859,000	1,579,000	1,328,000	2,065,000	1,469,000	1,820,000	17,143,000	4,285,750
21,300	147,000	14,400	24,000	102,000	94,800	796,800	132,800
780,000	660,000	580,000	1,121,000	874,000	861,000	9,676,000	1,209,500
6,103,300	8,163,000	8,261,900	10,606,800	12,259,500	12,033,800	114,493,600	59,827,950
400	1,600	1,200	20,400	400	9,600	62,800	.....
4,000	8,000	.....	4,400	.....	.....	29,200	.....

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 30, 1907.

NUMBER ISSUED IN—						Aggregate number of each kind.	Aggregate value of each kind.
Jan.	Feb.	Mar.	Apr.	May.	June.	.....	.....
20	50	80	20	1,790	30	2,250	\$225,000
2,600	3,200	3,600	4,400	210,900	3,000	1,360	272,000
130	160	70	260	6,410	130	252,900	6,320,000
20	.....	10	10	580	10	8,020	802,000
10	.....	10	.....	2,060	30	680	34,000
260	110	300	230	10,160	270	13,660	680,000
290	1,020	590	14,320	430	.....	21,700	434,000
20	.....	10	10	180	10	200	10,000
10	.....	10	10	180	10	250	5,000
.....	.....	10	10	10	10	250	5,000
.....	.....	10	10	10	10	10	2,500
.....	.....	10	10	10	10	10	120
.....	.....	10	10	110	10	10	4,000
.....	.....	10	10	110	10	170	2,040
.....	.....	10	10	600	.....	690	138,000
1,670	1,000	1,450	390	10,020	50	21,210	127,260
.....	.....	10	10	170	.....	210	109,860
130	30	40	30	960	.....	1,660	79,680
.....	.....	10	10	100	.....	160	96,000
.....	.....	10	10	40	.....	90	43,200
.....	.....	10	10	30	10	50	2,400
.....	.....	10	10	30	10	110	66,000
.....	.....	10	10	220	.....	250	12,500
5,160	4,860	6,650	5,980	260,170	4,000	327,840	.....
\$117,660	\$130,820	\$166,620	\$179,580	\$7,792,480	\$127,220	.....	\$9,671,500

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS
ENDED JUNE

DENOMINATIONS.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TAX-PAID STAMPS.						
10 gallons.	1,350	3,000	2,850	5,400	6,450	4,950
20 gallons.	3,900	1,950	1,500	4,950	14,100	4,350
30 gallons.	49,950	23,100	88,950	43,950	81,600	52,050
40 gallons.	74,850	51,000	121,200	82,650	101,850	86,100
50 gallons.	900	1,800	7,950	7,500	6,300	4,800
60 gallons.	150	300	450	1,800	300	150
70 gallons.			150			
80 gallons.	42,750	46,500	42,750	33,000	72,750	45,000
90 gallons.	8,250	32,250	16,500	3,450	31,500	16,500
100 gallons.					450	
110 gallons.						
120 gallons.						
130 gallons.						
Total tax paid.	182,100	159,900	282,300	182,700	315,300	213,900
Exportation.	4,000	2,800	4,000	—	—	800
CASE STAMPS.						
Domestic:						
1/2 pint.	160	480	300	400	320	200
1/4 pint.	40	20	120	20	240	160
1/2 pint.	9,920	4,220	7,660	11,780	21,560	12,860
1 pint.	11,420	7,240	10,020	13,100	24,860	15,420
1/2 gallon.	22,920	13,420	13,340	30,720	40,740	20,620
1 quart.	35,000	24,320	44,740	59,480	85,880	45,340
1/2 gallon.		120	120	300	360	300
Exportation:						
1/2 pint.						
1/4 pint.	20	20	40	—	60	—
1/2 pint.	20	20	40	—	60	—
1 pint.	80	340	100	100	420	60
1/2 gallon.	100	20	—	—	—	—
Total case stamps.	79,680	50,220	76,480	115,900	174,500	94,960
FOR RECTIFIED SPIRITS.						
5 gallons.	8,400	500	4,500	17,900	16,100	3,600
10 gallons.	19,000	15,300	24,000	38,600	41,400	23,500
20 gallons.	10,200	19,200	23,100	21,300	35,000	18,000
30 gallons.	700	3,200	3,100	3,500	3,700	2,600
40 gallons.	77,900	81,500	155,700	189,600	195,700	190,700
50 gallons.	11,600	8,700	26,900	30,300	45,100	15,600
60 gallons.	100	1,000	300	700	1,700	—
70 gallons.	500	500	1,000	1,000	5,000	600
80 gallons.	5,700	10,100	4,400	7,000	2,400	—
90 gallons.	1,100	12,100	1,400	1,400	700	—
100 gallons.	1,000	500	2,700	1,000	900	300
110 gallons.	200	—	—	—	—	—
120 gallons.	100	1,200	2,700	400	—	600
130 gallons.	100	1,200	—	—	—	—
Total for rectified spirits.	129,600	139,800	266,200	310,200	353,100	259,400

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR
30, 1907.

NUMBER ISSUED IN—						Aggregate of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
2,550	4,500	2,850	450	3,150	4,200	41,700	\$912,813.00
1,800	9,750	5,550	3,600	11,850	6,150	69,450	2,284,210.50
68,100	54,600	61,500	53,100	25,050	75,750	677,700	29,744,253.00
109,650	79,800	85,350	78,600	60,900	103,650	1,035,600	56,844,084.00
1,200	3,600	10,050	7,050	4,500	5,850	61,500	4,052,235.00
300	450	450	300	150	150	4,950	380,605.50
300	300	450	150	150	150	1,500	131,835.00
30,750	51,750	27,750	33,900	26,250	51,750	504,900	49,929,561.00
8,400	35,250	22,500	20,250	11,250	30,750	236,850	26,027,446.50
	150	—	—	—	—	450	54,400.50
	—	—	—	—	—	150	19,783.50
223,050	240,150	216,450	197,400	143,250	278,250	2,634,750	170,381,227.50
4,400	400	—	4,400	400	—	21,200	2,080.00
2,100	20	280	200	120	2,160	6,740	674.00
360	40	80	20	980	980	2,080	208.00
48,940	10,300	21,980	10,320	10,460	55,580	225,580	22,558.00
51,820	12,780	28,360	16,300	13,920	68,920	274,160	27,416.00
107,860	43,300	46,040	23,300	21,400	128,900	512,620	51,262.00
173,080	62,920	77,560	52,160	72,220	177,760	910,760	91,076.00
1,920	160	460	160	280	2,060	6,240	624.00
140	120	20	20	—	200	640	64.00
140	120	20	20	120	560	56.00	—
440	340	420	560	180	380	3,420	342.00
140	100	200	120	1,100	1,780	1,780	178.00
336,940	130,200	175,720	103,160	118,660	438,160	1,944,580	194,458.00
3,700	27,000	2,400	5,200	2,200	3,900	95,400	—
12,900	65,200	22,400	35,400	11,700	16,800	326,200	—
12,600	34,200	8,200	25,300	4,000	16,000	227,100	—
2,300	7,000	2,600	2,000	2,600	3,500	36,800	—
92,000	151,800	137,600	127,500	102,200	104,900	1,607,100	—
25,100	5,500	19,700	28,400	12,400	7,900	237,200	—
2,800	2,000	100	900	300	9,900	—	—
3,500	5,000	600	4,400	500	2,300	24,900	—
1,200	2,300	3,200	6,700	4,000	2,500	49,500	—
2,300	2,600	5,100	2,100	3,800	3,200	32,600	—
2,400	6,000	—	2,700	500	1,300	19,300	—
100	6,000	800	3,000	500	—	10,600	—
7,200	2,100	3,000	—	—	200	14,800	—
300	12,000	1,500	3,300	1,000	1,100	24,200	—
158,900	333,500	203,800	252,900	144,000	164,200	2,715,600	—

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS
ENDED JUNE

DENOMINATIONS.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
FOR WHOLESALE LIQUOR DEALERS.						
5 gallons.....	8,400	4,200	900	7,200	7,200	8,400
10 gallons.....	33,600	15,000	12,300	24,600	27,000	14,700
20 gallons.....	15,600	3,300	10,800	8,700	17,100	5,700
30 gallons.....	8,400		3,600	1,200	1,500	1,200
40 gallons.....	43,200	24,000	53,100	81,000	56,100	29,400
50 gallons.....	26,400	600	11,700	21,000	14,100	9,600
60 gallons.....					300	
70 gallons.....						
80 gallons.....						
90 gallons.....					300	300
100 gallons.....			600	300	300	
110 gallons.....				300		
120 gallons.....		1,800	300	600	2,400	
130 gallons.....		300		300	300	300
Total for wholesale liquor dealers.....	135,600	49,200	93,300	145,500	126,300	69,600
FOR IMPORTED SPIRITS.						
5 gallons.....						
10 gallons.....						
20 gallons.....						
30 gallons.....						
40 gallons.....						
50 gallons.....					300	
60 gallons.....					300	
70 gallons.....						
80 gallons.....						
90 gallons.....						
100 gallons.....						
110 gallons.....						
120 gallons.....						
130 gallons.....						
Total for imported spirits.....				600		
Distillery warehouse.....	144,000	225,200	150,000	268,400	358,800	220,400
Special warehouse.....				36,400	3,200	400
Rewarehousing.....					4,000	
General bonded warehouse.....	4,400	8,200	5,000	1,400		2,600
General bonded warehouse (retransfer).....						
Transfer stamps for grape brandy.....						
Fortified sweet wine.....			12,000	10,000		700
Fortified wine for exportation.....			2,400	5,200		
Aggregate of stamps.....	679,380	635,320	891,680	1,076,300	1,335,200	862,760
Aggregate value of stamps.....	\$11,671,987	\$12,232,363	\$17,285,795	\$11,033,293	\$20,942,717	\$13,862,547

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR
30, 1907—Continued.

NUMBER ISSUED IN—						Aggregate of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
10,200	21,000	11,100	19,200	3,000	2,400	103,200	.....
17,400	33,600	16,800	12,000	9,600	12,000	228,600	.....
14,700	18,600	3,000	1,800	3,600	2,100	105,000	.....
9,300	6,300	4,500	900	1,200	.....	38,100	.....
52,200	27,600	2,400	7,800	11,400	21,300	409,500	.....
20,400	7,200	7,800	18,900	6,300	6,300	150,300	.....
.....	300	300	.....	.....	.....	600	.....
.....	300	600	.....	.....	.....	600	.....
900	300	300	300	600	.....	1,800	.....
300	600	1,800	300	.....	.....	2,700	.....
600	300	300	.....	300	300	600	.....
.....	.....	.....	.....	.....	.....	8,100	.....
.....	.....	.....	.....	.....	.....	3,000	.....
126,600	115,500	40,500	61,200	36,000	44,400	1,052,700	.....
.....	.....	.....	.....	.....	.....	300	.....
.....	.....	.....	300	.....	.....	300	.....
.....	.....	.....	.....	.....	.....	300	.....
.....	.....	.....	.....	.....	.....	300	.....
.....
.....	.....	.....	600	.....	.....	1,200	.....
393,200	229,600	248,400	321,600	304,000	69,600	2,933,200	.....
.....	.....	.....	.....	.....	8,000	48,000	.....
4,400	11,000	4,400	11,400	10,000	.....	4,000	.....
.....	.....	.....	.....	.....	.....	62,800	.....
.....	.....	.....	.....	200	.....	22,700	.....
.....	.....	.....	.....	.....	.....	7,800	.....
1,297,490	1,060,350	898,270	952,060	756,510	1,002,610	11,448,530	.....
\$13,254,178.50	\$16,517,973.50	\$13,509,662.50	\$12,862,342	\$9,066,198.50	\$18,245,708.50	.....	\$170,577,765.50

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR OLEOMARGARINE, REVENUE DURING THE FISCAL

DENOMINATIONS.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
OLEOMARGARINE.						
<i>1/4 cent per pound.</i>						
10 pounds.....	12,000	2,000	16,000	12,000	24,000	14,000
20 pounds.....		10,000	11,000			21,000
30 pounds.....	60,000	3,000	61,000	10,000	32,000	36,000
40 pounds.....	24,400	600	27,000	32,000		21,000
50 pounds.....	2,000	400	18,000	10,000		11,000
60 pounds.....	48,000	6,000	56,000	58,000	46,000	52,000
70 pounds.....						1,000
80 pounds.....					2,000	
90 pounds.....			1,000			
100 pounds.....						2,000
Exportation.....		2,000	4,000		4,000	4,000
<i>10 cents per pound.</i>						
10 pounds.....					1,000	
20 pounds.....		2,000				
30 pounds.....	600	4,200				2,000
40 pounds.....		600		2,400		2,400
50 pounds.....		1,000				2,000
60 pounds.....		6,600	400	3,000	10,000	
70 pounds.....						
80 pounds.....						
90 pounds.....						
100 pounds.....						
Total stamps for oleomargarine.....	147,000	38,400	194,400	130,400	122,000	169,000
RENOVATED BUTTER.						
10 pounds.....	26,000	10,000	4,000	36,000	24,000	12,000
20 pounds.....	6,000	8,000	4,000	18,400	14,000	12,000
30 pounds.....	44,000	20,000	40,400	76,800	20,000	64,000
40 pounds.....		4,000	8,000		2,000	9,000
50 pounds.....	44,000	58,200	34,000	8,000	4,000	6,000
60 pounds.....	30,000	18,000	44,000	62,400	30,000	86,000
100 pounds.....						
ADULTERATED BUTTER.						
10 pounds.....						
20 pounds.....			400			
30 pounds.....		200	200			
40 pounds.....		200				
50 pounds.....						
60 pounds.....			200			
70 pounds.....						
80 pounds.....						
90 pounds.....						
100 pounds.....						
Total stamps for butter.....	154,000	122,600	127,800	203,600	101,000	180,000
Aggregate of stamps.....	301,000	161,000	322,200	334,000	223,000	349,000
Value of stamps for oleomargarine.....	\$20,324.00	\$78,840.00	\$26,135.00	\$51,750.00	\$89,885.00	\$53,305.00
Value of stamps for butter.....	18,115.00	17,634.50	20,447.50	22,721.00	10,972.50	23,250.00
Total value of stamps.....	38,439.00	96,474.50	46,582.50	74,471.00	100,857.50	76,555.00

RENOVATED AND ADULTERATED BUTTER ISSUED TO COLLECTORS OF INTERNAL
YEAR ENDED JUNE 30, 1907.

NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
22,000	1,000	24,000	12,000	2,000	12,000	153,000	\$7,267.50
	400		12,000	600		55,000	3,987.50
70,000	37,000	68,000	62,000	5,000	51,000	495,000	48,262.50
27,000	24,600	25,000	27,000		22,200	230,800	28,273.00
22,400	8,400		28,600	10,000		110,800	16,343.00
63,000	44,000	46,000	56,000	16,000	53,400	544,400	93,907.00
	600					1,600	316.00
4,200	4,000		200			14,400	3,204.00
						1,000	
		1,200	8,000		6,400	2,000	545.00
						29,600	
1,600	1,000	1,200	1,000		200	6,000	11,400.00
400	200					2,000	4,600
1,800	2,800	1,400	2,800	1,200	5,000	24,400	13,340.00
400	2,000	600	2,400		2,000	95,160.00	
	2,000	200	2,400		2,200	12,800	62,720.00
10,200	5,000	11,200	7,000		11,200	9,800	57,820.00
	400					64,600	445,740.00
						400	3,160.00
						1,000	8,900.00
223,000	134,200	186,000	213,400	41,200	162,200	1,761,200	900,595.00
36,000	24,000	26,000	2,000	28,000	20,000	248,000	11,780.00
24,000	17,000	22,400	6,000	14,000		145,800	10,570.50
35,200	48,000	68,400	4,000	86,000	42,000	598,800	58,383.00
10,000	12,000	8,000		14,000		73,000	8,942.50
2,000	2,200	2,000		2,000		158,400	23,364.00
39,000	60,200	68,400		36,000	23,000	497,600	85,836.00
		200				200	380.00
		200				600	1,740.00
		200				600	2,340.00
		200				200	980.00
		200				400	2,360.00
		200				400	2,760.00
		200				200	1,580.00
		200				200	1,780.00
		200				200	1,980.00
196,200	163,400	197,200	14,000	180,000	83,000	1,724,800	216,956.00
419,200	297,600	383,200	227,400	221,200	247,200	3,486,000	
\$109,843.50	\$86,035.00	\$111,067.50	\$111,755.50	\$9,541.00	\$152,113.50		\$900,595.00
20,004.50	19,231.50	35,402.00	1,215.00	18,950.00	9,012.50		216,956.00
129,848.00	105,266.50	146,469.50	112,970.50	28,491.00	161,126.00		1,117,551.00

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, 1907.

Month.	Number.	Value.
1906.		
July...	2,701,000	\$54,020
August...	260,000	5,200
September...	3,505,400	70,108
October...	1,302,000	26,040
November...	3,400,000	68,000
December...	3,709,000	74,180
1907.		
January...	2,517,000	50,340
February...	3,220,000	64,400
March...	1,500,000	30,000
April...	3,205,000	64,100
May...	2,700,000	54,000
June...	2,001,200	40,024
Total.....	30,020,600	600,412

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF TOBACCO AND SNUFF
YEAR ENDED

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TOBACCO.						
1 ounce.....	12,922,000	24,723,120	15,408,000	23,680,000	14,508,000	17,820,000
1½ ounces.....	48,930,000	53,192,000	58,383,000	65,720,000	47,776,000	39,340,000
2 ounces.....	6,660,000	11,520,000	11,179,000	13,194,000	11,574,000	16,722,000
2½ ounces.....	27,180,000	20,549,200	22,880,000	19,420,000	17,820,000	13,230,000
3 ounces.....	5,180,000	1,435,000	5,040,000	4,120,000	3,750,000	1,062,000
3½ ounces.....	6,892,000	10,033,000	6,234,000	7,614,000	7,262,000	6,340,000
4 ounces.....	348,000	160,000	929,000	272,000	435,000	338,000
8 ounces.....	2,568,000	941,250	1,631,700	1,948,500	1,222,005	2,085,000
16 ounces.....	960,000	780,000	1,594,800	816,000	1,246,500	1,332,000
½ pound.....	138,000	108,000	102,000	76,800	193,200	50,400
1 pound.....	6,000	24,120	.....	6,000	1,704	84,000
2 pounds.....	5,400	36,120	17,400	51,600	142,800	24,000
3 pounds.....	2,400	24,000	4,200	20,400	4,800	12,000
4 pounds.....	6,000	57,720	12,000	42,000	56,400	24,000
5 pounds.....	408,800	258,400	624,000	225,200	269,200	373,600
10 pounds.....	835,600	594,400	984,400	744,000	676,000	838,400
20 pounds.....	141,200	68,000	178,800	132,800	185,200	105,600
30 pounds.....	12,400	400	10,800	2,800	12,400	2,000
40 pounds.....	400	.....	1,600	2,000	1,200	400
50 pounds.....	.....	.....	1,600	.....	1,200	.....
60 pounds.....	.....	.....	400	.....	.....	.....
1 ounce plug.....	24,000	2,000	.....	38,000	12,000	45,000
Total.....	113,220,200	124,506,730	125,215,100	138,126,100	107,148,409	99,829,600
FOIL WRAPPERS.						
1 ounce.....	1,749,888	1,613,600	1,644,640	1,479,984	1,826,928	1,553,488
1½ ounces.....	14,400	14,400	14,400	.....	14,400	14,400
Total.....	1,764,288	1,628,000	1,659,000	1,479,984	1,841,328	1,567,888
EXPORT.						
Tobacco.....	20,800	.....	2,000	800	1,600	1,200
SNUFF.						
½ ounce.....	19,600	.....	.....	.....	.....	.....
1 ounce.....	4,508,000	5,301,800	5,707,716	7,154,000	5,958,400	5,938,800
1½ ounces.....	2,700,000	3,456,000	3,780,000	6,330,528	1,620,000	5,961,600
2 ounces.....	.....	.....	10,800	.....	.....	.....
2½ ounces.....	1,800,000	420,000	1,900,000	2,000,000	404,000	1,600,000
3 ounces.....	700,000	1,100,000	400,000	1,600,000	800,000	700,000
3½ ounces.....	100,000	606,000	620,600	340,000	330,000	.....
4 ounces.....	.....	.....	3,000	.....	.....	.....
6 ounces.....	1,640,000	1,200,000	840,000	1,744,000	1,200,000	1,780,000
8 ounces.....	40,000	20,000	20,000	91,000	20,000	20,000
16 ounces.....	150,000	70,000	145,000	355,000	50,000	130,000
½ pound.....	3,600	.....	12,000	3,000	13,200	2,400
1 pound.....	15,600	12,480	12,600	54,000	12,000	8,400
2 pounds.....	2,400	1,680	14,400	12,000	2,400	.....
3 pounds.....	.....	12,000	2,400	.....	.....	.....
4 pounds.....	.....	.....	2,400	.....	.....	.....
5 pounds.....	14,400	9,840	12,000	4,800	.....	20,400
10 pounds.....	1,200	400	2,400	2,400	2,000	.....
20 pounds.....	1,600	400	1,200	.....	2,400	.....
Total.....	11,676,800	12,217,400	12,842,116	19,994,128	10,409,600	16,496,000

STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL
JUNE 30, 1907.

DENOMINATION.	NUMBER ISSUED IN—						Total.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
20,160,000	24,522,000	27,344,000	24,024,000	13,240,000	16,820,000	235,171,120	\$881,891.70	
53,386,000	64,416,000	54,268,000	58,099,000	63,420,000	48,044,000	654,974,000	4,093,587.50	
17,760,000	16,916,000	13,490,000	13,254,000	17,106,000	21,672,000	171,047,000	1,282,852.50	
17,500,000	13,906,000	23,720,800	15,120,000	18,620,000	14,440,000	224,686,000	2,106,431.25	
1,260,000	2,400,000	2,080,000	4,220,000	6,661,000	5,360,000	43,168,000	485,640.00	
8,522,000	7,520,000	9,394,000	6,466,000	4,766,000	3,754,000	84,797,000	1,059,962.50	
312,000	686,000	514,000	211,000	870,000	506,000	5,581,000	83,715.00	
1,399,500	1,997,100	1,773,400	1,957,500	2,318,100	1,230,000	21,071,655	632,149.65	
1,167,600	1,074,600	1,323,000	844,500	1,158,450	1,163,250	13,460,700	807,642.00	
96,000	55,200	92,400	110,400	184,400	48,000	1,234,800	37,044.00	
18,000	66,108	24,000	96,000	108,000	54,000	487,932	29,275.92	
12,000	17,412	62,400	27,600	83,004	1,008	480,744	57,689.28	
36,000	18,012	60,000	35,400	.....	.....	217,212	39,098.16
12,000	43,200	66,000	14,400	16,800	72,000	422,520	101,404.80	
184,000	356,400	544,800	252,800	426,400	444,800	4,368,400	2,358,936.00	
736,400	658,800	993,600	804,400	814,400	919,600	9,602,000	10,946,280.00	
28,000	105,400	55,200	146,000	80,800	136,800	1,346,800	2,343,432.00	
8,000	8,800	4,000	8,000	5,200	4,400	74,800	175,032.00	
4,000	400	8,000	8,000	400	4,400	15,200	53,808.00	
10,000	4,000	8,000	22,000	11,000	8,000	184,900	1,200	
122,911,900	134,774,432	136,417,200	125,688,000	129,885,354	114,673,458	1,472,396,483	27,004,816.26	
1,252,640	1,449,600	1,341,088	1,593,600	1,446,320	1,576,000	18,527,776	69,479.16	
14,400	14,400	14,400	14,400	14,400	14,400	129,600	810.00	
1,267,040	1,464,000	1,341,088	1,608,000	1,400,720	1,576,000	18,057,336	70,289.16	
1,200	10,400	2,000	800	21,200	400	62,400	.....
4,723,600	7,281,400	1,764,000	6,683,600	7,271,600	5,899,600	68,192,516	255,721,93½	
2,376,000	4,136,400	2,181,600	9,180,000	3,888,000	3,488,400	49,098,528	306,865.80	
21,600	32,400	600,000	1,910,000	700,000	1,603,200	64,800	486.00	
720,000	2,400,000	600,000	300,000	2,500,000	800,000	16,057,200	150,536.25	
400,000	2,100,000	300,000	902,000	1,400,000	860,000	12,800,000	134,000.00	
10,000	660,000	902,000	20,000	3,000	4,448,600	55,607.50	45.00	
40,000	1,940,000	1,180,000	1,160,000	1,340,000	1,640,000	15,704,000	353,340.00	
40,200	60,000	60,000	20,000	60,000	61,000	452,200	13,566.00	
130,000	64,000	54,000	155,000	141,000	65,000	1,509,000	90,540.00	
2,400	120	120	1,200	6,000	44,520	1,335.00	.....
13,200	12,000	12,000	16,800	12,000	1,200	182,280	10,936.80	
12,240	12,000	12,000	12,000	12,000	1,200	43,080	5,169.60	
2,000	2,000	400	800	2,000	1,200	15,000	2,700.00	
400	400	400	400	400	400	14,400	3,456.00	
12,240	12,000	12,000	12,000	2,400	8,400	96,480	28,944.00	
2,000	2,000	400	800	2,000	1,200	14,000	8,400.00	
400	400	400	400	400	400	7,200	8,640.00	
8,491,640	18,667,800	9,301,200	22,593,320	14,202,520	15,034,600	168,927,124	1,440,628,582	

ANNUAL REPORT OF THE

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR CIGARS AND
YEAR ENDED

DENOMINATION.	July.	August.	September.	October.	November.	December.
Cigars, \$3 per M:						
12s.	262,000	120,000	461,700	826,000	820,000	616,000
13s.	1,000		500	46,000	13,000	11,700
25s.	1,118,000	1,222,500	1,195,000	2,510,000	3,131,000	2,751,000
50s.	8,910,050	7,312,000	7,861,000	7,400,000	10,013,000	7,620,000
100s.	1,617,000	1,623,500	1,801,000	1,947,000	1,517,000	1,608,000
200s.	15,100	10,000	5,000	15,000	25,000	10,000
250s.	160,100	83,750	115,100	85,000	220,000	168,000
500s.	15,000	35,000	25,500	11,000	10,000	5,000
Total.	12,098,250	10,406,750	11,464,800	12,840,000	15,755,000	12,789,700
Small cigars, 54 cents per M:						
10s.	10,320,300	6,200,000	5,400,000	12,050,000	11,200,000	6,000,000
20s.	12,000				8,000	
50s.	30,300	2,000	10,000		12,000	
Total.	10,362,600	6,202,000	5,410,000	12,050,000	11,250,000	6,000,000
Cigarettes, 54 cents per M:						
10s.	730,000	120,000	350,000	630,000	840,000	20,000
20s.	3,536,000	1,704,000	3,600,000	3,290,000	3,784,000	3,300,000
50s.		2,000	3,000		4,000	
Total.	4,266,000	1,826,000	3,953,000	3,920,000	4,628,000	3,320,000
Cigarettes, \$1.08 per M:						
10s.	31,610,400	33,612,000	38,000,000	33,420,000	39,510,000	30,420,000
20s.	1,208,000	400,000	336,000	1,280,000	256,000	496,080
50s.	38,400	26,400	38,400	62,400	86,400	15,600
100s.	30,560	33,000	21,000	46,000	80,000	10,000
Total.	32,887,360	34,071,400	38,395,400	34,808,400	39,932,400	30,941,680
Cigarettes, \$3 per M:						
10s.	70,000	70,000	70,000	70,000	143,500	
20s.				12,000		
50s.		130	10,040			1,000
Total.	70,130	70,000	80,040	82,000	143,500	1,000
Export cigars.						

B.—STATEMENT OF THE NUMBER AND VALUE OF DOCUMENTARY STAMPS
ENDED JUNE

Denomination.	July.	August.	September.	October.	November.	December.
1 cent.		1	2	1		4
2 cents.	10			1		
5 cents.		2		1	3	
10 cents.		2	1	1	3	4
25 cents.	1	6	8	4	1	4
50 cents.	3	3	7	6	6	1
\$1.	4	1	3	4		4
\$2.	1	1		3		1
\$5.				5		
\$10.				2		
\$50.				4		
\$100.						
\$500.						
\$1,000.						
Total.	20	14	21	31	10	14

COMMISSIONER OF INTERNAL REVENUE.

CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL
JUNE 30, 1907.

January.	February.	March.	April.	May.	June.	Aggregate number of each denomination.	Aggregate value of each denomination.
350,000	70,000	350,000	151,000	175,000	165,000	4,366,700	\$157,201.20
			1,000			73,200	2,854.80
1,384,000	908,500	1,100,000	681,000	1,162,000	990,000	18,153,000	1,361,475.00
6,160,000	7,481,000	7,255,000	8,026,000	6,740,000	9,831,000	94,609,050	14,191,357.50
1,300,000	1,308,000	1,565,000	1,327,000	1,775,000	2,005,000	19,393,500	5,818,050.00
20,000	23,000	10,000	5,000	10,500	5,600	156,200	93,720.00
73,000	152,000	65,000	107,500	70,000	101,100	1,406,550	1,054,912.50
10,000	5,500	25,000	12,000	25,000	31,000	210,000	315,000.00
9,297,000	9,950,000	10,370,000	10,310,000	9,957,500	13,128,700	138,368,200	22,994,571.00
11,300,000	9,500,000	9,820,000	12,220,000	10,700,000	13,600,000	118,310,300	638,875.62
						8,000	86.40
12,000	12,000		84,000	1,800	24,000	157,800	4,260.60
11,000		16,000	20,000	2,000	30,500	151,800	8,197.20
11,323,000	9,512,000	9,836,000	12,324,000	10,703,800	13,654,500	118,627,900	651,419.82
530,000	505,000	110,000	1,110,000	549,100	1,320,000	6,814,100	38,796.14
4,080,000	1,624,000	3,460,000	3,384,000	3,280,000	4,180,000	39,222,000	423,597.60
	2,000	2,000	1,000	5,000	310	6,000	25,310
4,612,000	2,131,000	3,571,000	4,499,000	3,829,410	5,506,000	46,061,410	461,760.48
33,705,000	43,805,000	30,402,000	42,830,000	26,710,000	39,700,000	423,724,400	4,576,223.52
1,044,800	400,560	1,760,000	320,000	720,000		8,221,440	177,583.11
14,400	97,200	12,000	75,600	1,500	38,460	506,760	27,365.04
20,000	32,500	25,000	61,000	20,000	21,500	400,560	43,260.48
34,784,200	44,335,260	32,199,000	43,286,600	27,451,500	39,759,960	432,853,160	4,824,432.15
84,000	140,000		140,000	77,000	210,560	1,075,060	32,251.80
			7,000			7,000	420.00
10,400	10		12,096	1,200	1,260	13,320	5,981.40
				1,100	10,230	39,876	
94,400	140,010	12,096	148,200	79,360	234,110	1,154,846	48,526.20
				400			400

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR
30, 1907.

January.	February.	March.	April.	May.	June.	Number.	Aggregate value of each denomination.
						1	\$0.01
	1					13	.26
						1	.05
	2	4				13	1.30
1	1	2	2	1	1	14	3.50
20	2	4	4	6	3	62	31.00
3	2	2	3	4	3	44	44.00
3	2	2	1	2		23	46.00
						9	45.00
						6	60.00
						2	100.00
						4	400.00
29	12	11	15	11	4	192	731.12

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, 1907.

	Issued in—	Number.	Value.
	1906.		
July		28,000	\$1,120.00
August		17,600	704.00
September		26,000	1,040.00
October		8,000	320.00
November		29,600	1,184.00
December			
	1907.		
January			
February		20,000	800.00
March			
April			
May			
June			
Total.		129,200	5,168.00

B.—STATEMENT OF THE KIND, NUMBER, AND VALUE OF FILLED CHEESE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

	Kind.	Number.	Value.
10 pounds.		1,000	\$190
20 pounds.		1,000	290
30 pounds.		1,000	390
40 pounds.		1,000	490
50 pounds.		2,000	1,180
60 pounds.		6,000	4,140
70 pounds.		6,000	4,740
80 pounds.		200	178
90 pounds.			
100 pounds.			
Total.		18,200	11,598

NOTE.—The above stamps were issued to H. L. Hertz, collector first district of Illinois, September 27 and October 9, 1906.

B.—STATEMENT OF THE NUMBER OF STAMPS FOR DENATURED ALCOHOL ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1907.

DENOMINA- TION.	NUMBER ISSUED IN—						Aggregate number of each deno- mination.
	Dec.	Jan.	Feb.	Mar.	Apr.	May.	
5 gallons.	4,400	4,000	1,000	1,400		400	11,200
10 gallons.	4,400	4,000	1,000	4,400		400	14,200
20 gallons.	2,400	2,000	1,000	4,400	200	400	10,400
30 gallons.	4,400	2,000	200	400		400	7,400
40 gallons.	11,000	2,000	1,000	10,800		4,200	29,000
50 gallons.	4,400	2,000	200	11,400		800	18,800
60 gallons.	2,400	2,200	800			400	5,800
70 gallons.	2,400	2,200	400				5,000
80 gallons.	4,400	12,000	7,000	400			23,800
90 gallons.	2,400	12,000	14,000	400			28,800
100 gallons.	2,000		800				3,000
110 gallons.			800				800
120 gallons.			800				800
130 gallons.			800				800
Total.	44,000	46,000	30,000	38,000	200	7,000	159,800

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1906 AND 1907.

States and Territories.	1906.	1907.
Alabama.		
Alaska.	213,402	214,235
Arizona ^a .		
Arkansas.	45,623	49,829
California ^b .	5,462,228	6,982,522
Colorado ^c .	603	761
Connecticut ^d .	102,793	125,434
Dakota ^e .		
Delaware ^f .		
District of Columbia ^g .		
Florida.	221	
Georgia.	309,192	362,816
Hawaii.		
Idaho ^h .		
Illinois.	42,754,966	48,273,128
Indiana.	21,874,221	26,873,413
Iowa.	33,720	74,504
Kansas ⁱ .	18,800	6,722
Kentucky.	29,645,335	38,301,247
Louisiana ^k .	4,183,180	3,955,829
Maine ^l .		
Maryland ^m .	5,973,684	6,066,898
Massachusetts.	1,635,220	1,909,932
Michigan.	1,016,817	1,495,357
Minnesota.		
Mississippi ⁿ .		
Missouri.	442,932	490,261
Montana ^o .	34	251
Nebraska ^p .	1,780,297	1,869,197
Nevada ^q .		
New Hampshire ^r .	17,106	17,799
New Jersey.	80,260	88,752
New Mexico ^s .	1,215	396
New York.	8,026,713	8,697,157
North Carolina.	593,227	665,176
North and South Dakota.		
Ohio.	11,780,386	12,625,801
Oklahoma.		
Oregon ^t .	286	491
Pennsylvania.	9,340,139	10,471,022
Rhode Island ^u .		
South Carolina.	365,409	101,124
Tennessee.	1,550,376	1,838,094
Texas.	474	127

^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, 1880.

^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.

^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, 1889. 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.

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1906 AND 1907—Continued.

States and Territories.	1906.	1907.
	Gallons.	Gallons.
Utah ^v		
Vermont ^w	480,490	707,819
Virginia.....	844	1,231
Washington ^x	252,127	261,637
West Virginia.....	2,149,507	2,173,236
Wisconsin.....		
Wyoming ^y		
Total.....	150,110,197	174,712,218

^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 1906 AND 1907.

States and Territories.	1906.	1907.
	Barrels.	Barrels.
Alabama.....	106,204	114,967
Alaska.....		
Arizona ^a	7,925	10,100
Arkansas.....	1,081,059	1,203,442
California ^b	360,760	399,046
Colorado ^c	1,084,134	1,222,776
Connecticut ^d		
Dakota ^e		
Delaware ^f		
District of Columbia ^g		
Florida.....	17,044	17,200
Georgia.....	172,745	173,860
Hawaii.....	14,803	16,380
Idaho ^h	5,196,920	5,423,528
Illinois.....	1,332,701	1,412,531
Indiana.....	391,182	420,956
Iowa.....	29,565	41,985
Kansas ⁱ	708,939	743,964
Kentucky.....	425,957	490,727
Louisiana ^j		
Maine ^k		
Maryland ^m	1,429,703	1,453,782
Massachusetts.....	2,042,756	2,159,266
Michigan.....	1,382,585	1,521,305
Minnesota.....	1,113,019	1,239,939
Mississippi ⁿ		
Missouri.....	3,600,090	3,867,732
Montana ^o	372,983	422,960
Nebraska ^p	330,679	355,570
Nevada ^q	316,774	323,363
New Hampshire.....	3,003,919	3,138,604
New Jersey.....	27,723	29,347
New Mexico ^q	12,346,947	13,018,902
New York.....		
North Carolina.....	41,617	41,277
North and South Dakota.....	4,256,639	4,324,473
Ohio.....		
Oklahoma.....	154,299	205,757
Oregon ^l	6,961,277	7,541,796
Pennsylvania.....		
Rhode Island ^u	1,735	3,001
South Carolina.....	263,091	290,939
Tennessee.....	481,345	557,943
Texas.....		
Utah ^v		
Vermont ^w	190,858	209,884
Virginia.....	614,711	862,337
Washington ^x	292,342	334,241
West Virginia.....	4,569,523	5,026,322
Wisconsin.....		
Wyoming ^y		
Total.....	^a 54,724,553	^b 58,622,002

^aIncludes 72,916 barrels removed from breweries for export free of tax.

^bIncludes 75,891 barrels removed from breweries for export free of tax.

[See footnotes on pages 193 and 194.]

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.	\$1,929.16	\$46,834.53	\$8,620.84		
Arkansas.	350.00	24,000.48	6,429.20		
California.	28,537.50	364,331.83	75,101.36	\$83.34	\$200.00
Colorado.	1,975.01	131,293.38	21,316.71		
Connecticut.	5,625.03	127,203.55	9,258.35		
Florida.	300.00	21,413.54	3,625.07		
Georgia.	3,008.34	35,555.77	9,700.00		
Hawaii.	375.00	8,628.14	5,633.34		
Illinois.	26,616.77	492,119.46	38,646.06	62.50	80.00
Indiana.	3,808.33	180,284.69	8,495.88		
Iowa.	3,370.85	120,177.13	10,270.82		
Kansas.	487.49	90,069.09	5,183.01		
Kentucky.	11,533.34	80,577.56	22,920.99	141.67	620.00
Louisiana.	5,687.50	119,952.94	17,092.71		
Maryland.	14,862.54	140,625.98	16,305.91	95.84	180.00
Massachusetts.	19,808.38	111,948.53	20,758.42		
Michigan.	1,337.50	204,654.34	7,283.36		
Minnesota.	9,487.53	137,283.86	11,704.25		
Missouri.	18,845.82	197,033.67	21,841.68	37.50	60.00
Montana.	2,516.06	104,756.38	10,625.02		
Nebraska.	1,500.00	54,944.59	3,183.37		
New Hampshire.	450.01	33,931.53	3,133.33		
New Jersey.	6,662.49	236,060.59	15,954.17	79.17	160.00
New Mexico.	550.00	50,728.31	4,287.54		
New York.	51,195.86	756,818.26	106,649.60	233.34	240.00
North Carolina.	2,433.33	19,132.73	4,879.20	50.00	80.00
North and South Dakota.	187.50	56,865.21	4,325.05		
Ohio.	25,602.53	314,074.43	39,741.70	191.67	860.00
Oregon.	2,354.17	48,079.18	6,300.02		
Pennsylvania.	41,950.17	410,058.31	64,008.43	54.17	200.00
South Carolina.	166.67	13,605.70	1,016.08		
Tennessee.	5,016.67	42,962.28	7,337.57		
Texas.	4,254.17	77,429.51	8,662.55		
Virginia.	4,933.36	47,687.21	7,337.55	50.00	40.00
Washington.	3,616.69	94,008.18	13,738.40		
West Virginia.	1,191.68	33,131.40	2,050.01		
Wisconsin.	10,908.35	282,121.36	10,875.02	58.33	60.00
Total.	323,546.42	5,311,043.63	634,603.15	1,137.53	2,780.00
Total for 12 months ended June 30, 1906.	314,362.91	5,407,981.31	600,326.63	1,391.66	3,456.67

THE FISCAL YEAR ENDED JUNE 30, 1907.

THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

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 coloring.
\$300.00	\$7,884.23	\$5,610.42		\$108.00	\$427.75
100.00	1,659.17	4,302.12		24.00	652.50
10,454.13	7,705.05	19,725.05			110.50
1,775.00	4,854.16	15,839.32		452.00	1,012.25
2,608.33	4,030.10	13,622.94	\$2,750.00	372.00	2,109.50
100.00	2,541.16	2,302.14			596.75
593.75	4,603.37	3,274.99		136.00	313.25
100.00	216.67	414.58			74.50
11,575.00	27,688.23	40,875.49	12,300.00	17,688.29	12,342.50
3,906.25	13,036.01	21,435.56	1,575.00	1,074.00	4,494.50
2,750.00	10,503.93	26,983.35			312.50
337.50	28,726.41	11,891.72	1,200.00	108.00	3,867.25
2,354.17	4,149.47	4,747.92	600.00	784.00	2,567.50
800.00	4,731.73	6,856.26		92.00	\$49.75
3,183.34	3,179.25	10,181.31	710.87	2,758.00	981.25
3,341.67	2,530.93	18,652.45		270.48	1,006.00
8,191.67	10,039.34	16,250.79	350.00	206.00	8,588.00
6,016.68	19,847.50	25,755.60			615.25
4,550.01	11,842.50	20,735.32	2,374.75	5,314.00	3,304.00
4,133.34	4,245.84	12,151.17			162.75
1,795.84	4,258.69	15,625.43		36.00	579.25
554.17	10,728.81	5,132.93		32.00	626.50
3,550.00	5,377.51	28,204.58	600.00	184.00	2,896.75
600.00	502.51	3,933.39			147.75
17,336.26	8,972.53	30,191.72		20.00	13.50
	5,145.10	1,922.95		158.00	541.75
591.67	17,849.19	14,196.12			158.75
12,554.18	5,319.19	33,625.21	4,050.00	2,436.00	15,229.00
2,095.82	874.16	6,297.97			7.25
23,802.51	13,908.45	51,508.58	1,050.00	4,334.00	1,305.50
206.26	2,029.46	5,137.55			113.75
868.76	3,340.36	2,433.39	59.23	412.00	1,536.50
1,725.00	48,098.93	17,636.44		92.00	923.75
416.68	2,740.91	3,414.59		940.00	2,279.00
3,497.94	2,855.88	10,793.76		40.00	15.00
1,854.19	2,542.55	10,377.06		272.00	4,943.50
13,812.49	14,626.26	28,518.87		230.00	2,821.25
152,712.61	318,277.54	550,717.34	27,019.55	38,622.48	79,077.00
162,637.57	311,698.04	515,886.32	23,005.90	30,462.00	67,243.09

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

States and Territories.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.
Alabama.....	\$66.67	\$2,175.00			
Arkansas.....	3,120.00	533.33			
California.....		800.00			
Colorado.....	600.00	1,333.33			
Connecticut.....		750.01			
Florida.....		900.00			
Georgia.....	13.50	800.01			
Hawaii.....		400.00			
Illinois.....	480.00	5,000.02	\$600.00		
Indiana.....	480.00	1,450.00			
Iowa.....		383.33			
Kansas.....		1,283.33			
Kentucky.....		1,783.34			
Louisiana.....	46.50	1,625.00			
Maryland.....		1,766.67			
Massachusetts.....		3,550.01			
Michigan.....		4,016.67			
Minnesota.....		3,000.00			
Missouri.....	600.00	1,333.34			
Montana.....		600.00			
Nebraska.....		1,100.00			
New Hampshire.....		1,650.00			
New Jersey.....		2,216.67			
New Mexico.....					
New York.....					
North Carolina.....		200.00			
North and South Dakota.....		450.01			
Ohio.....	480.00	5,658.35			
Oregon.....		66.66			
Pennsylvania.....		1,400.00			
South Carolina.....	1,480.00	36.00			
Tennessee.....		1,583.34			
Texas.....	640.00	1,800.00			
Virginia.....		2,783.34			
Washington.....		200.00			
West Virginia.....		4,100.00			
Wisconsin.....		2,750.00			
Total.....	8,006.67	59,477.75	600.00		
Total for 12 months ended June 30, 1906.....	7,920.00	59,815.15		\$1.00	

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR
30, 1907—Continued.

23045-07-14

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

COLLECTION DISTRICTS.	COLLECTIONS.			
	Spirits.	Tobacco.	Beer.	Oleomargarine.
1 Alabama.	\$302,051.90	\$20,176.20	\$127,241.65	\$3,277.42
2 Arkansas.	89,720.85	6,031.78	16,461.29	4,329.83
3 1st California.	3,758,338.18	184,523.45	965,643.94	900.00
4 4th California.	303,189.84	36,403.93	275,603.79	1.50
5 Colorado.	220,318.60	83,081.23	421,558.48	3,397.57
6 Connecticut.	295,903.49	238,079.85	1,243,016.37	17,616.04
7 Florida.	25,494.48	1,142,588.50	22,143.30	1,436.75
8 Georgia.	404,453.23	34,147.28	184,332.11	1,262.76
9 Hawaii.	26,324.05	2,413.74	17,091.25	474.50
10 1st Illinois.	580,472.56	1,954,234.74	4,611,820.43	571,868.49
11 5th Illinois.	35,234,981.65	89,296.73	247,887.27	3,143.92
12 8th Illinois.	10,411,092.90	243,965.47	275,984.63	3,677.92
13 13th Illinois.	66,064.62	60,198.79	367,726.39	2,042.50
14 6th Indiana.	10,319,660.27	244,691.98	712,533.87	22,636.35
15 7th Indiana.	17,463,711.33	165,084.04	738,349.70	1,881.25
16 3d Iowa.	59,752.12	106,995.75	253,025.53	526.08
17 4th Iowa.	79,301.47	239,145.69	208,169.77	169.75
18 Kansas.	117,030.50	84,851.32	77,940.63	43,204.34
19 2d Kentucky.	2,422,708.19	120,420.32	23,173.35	275.50
20 5th Kentucky.	12,356,127.11	2,896,975.39	393,266.35	4,093.54
21 6th Kentucky.	3,258,524.55	227,355.96	273,670.03	636.75
22 7th Kentucky.	3,540,244.91	19,103.48	38,607.32	704.50
23 8th Kentucky.	2,829,734.71	2,748.78	26,067.57	277.25
24 Louisiana.	3,050,578.79	573,304.44	502,652.99	2,609.25
25 Maryland.	4,127,776.43	1,664,019.37	1,470,326.15	7,271.14
26 3d Massachusetts.	1,088,775.98	632,749.15	2,183,375.30	4,841.49
27 1st Michigan.	1,554,479.69	1,830,738.82	1,126,863.44	8,092.59
28 4th Michigan.	81,050.19	216,553.20	428,023.16	5,068.08
29 Minnesota.	158,575.08	249,333.64	1,290,581.45	3,615.25
30 1st Missouri.	200,456.74	4,505,982.48	3,409,498.33	31,150.64
31 6th Missouri.	515,339.28	76,424.11	476,345.52	1,978.75
32 Montana.	122,561.29	46,090.12	443,493.35	762.75
33 Nebraska.	2,220,666.14	90,137.34	377,249.96	1,715.25
34 New Hampshire.	52,081.07	96,731.21	339,779.16	2,308.50
35 1st New Jersey.	71,144.82	166,084.02	163,629.91	1,047.25
36 5th New Jersey.	231,997.87	3,181,035.09	3,011,960.10	6,354.85
37 New Mexico.	55,907.73	10,971.10	34,383.40	147.75
38 1st New York.	5,050,544.40	671,770.85	3,458,646.15	3.00
39 2d New York.	608,130.11	3,344,495.30	225,068.34	6.00
40 3d New York.	160,316.34	3,708,111.47	5,124,612.25	19.50
41 14th New York.	3,259,432.25	559,330.69	1,815,888.77	24.50
42 21st New York.	587,430.23	686,334.66	723,060.04	—
43 28th New York.	216,965.45	247,849.51	1,725,847.96	—
44 4th North Carolina.	119,691.36	2,330,584.25	4,186.63	596.50
45 5th North Carolina.	601,855.14	1,759,445.64	2,881.42	303.25
46 North and South Dakota.	61,377.76	31,986.90	73,914.48	608.76
47 1st Ohio.	11,926,296.66	2,610,183.02	1,831,907.89	24,576.59
48 10th Ohio.	591,470.42	442,391.61	584,825.02	2,125.50
49 11th Ohio.	82,252.21	563,535.71	586,889.14	31,844.92
50 18th Ohio.	238,986.43	603,285.97	1,371,017.11	12,966.07
51 Oregon.	133,604.67	28,702.76	215,024.45	73.91
52 1st Pennsylvania.	1,154,121.92	2,676,441.95	3,193,422.10	474.00
53 9th Pennsylvania.	497,280.72	2,489,736.46	318,328.89	10.00
54 12th Pennsylvania.	209,727.05	277,906.39	1,263,757.86	85.00
55 23d Pennsylvania.	6,551,182.04	1,216,817.42	2,855,656.44	10,058.10
56 South Carolina.	195,909.28	47,135.05	10,374.27	149.75
57 2d Tennessee.	734,009.21	28,191.24	141,930.89	1,423.25
58 5th Tennessee.	824,929.21	524,530.91	155,606.87	2,167.82
59 3d Texas.	58,137.82	42,365.17	497,317.76	2,719.00
60 4th Texas.	32,351.65	16,094.41	126,917.61	11,194.25
61 2d Virginia.	222,698.84	3,183,547.36	95,269.62	3,661.26
62 6th Virginia.	508,174.42	612,503.79	121,146.31	2,341.08
63 Washington.	114,489.53	47,584.61	873,111.13	255.00
64 West Virginia.	280,454.04	753,620.97	349,014.80	9,315.50
65 1st Wisconsin.	2,601,225.69	613,425.79	4,330,845.11	2,524.41
66 2d Wisconsin.	107,114.34	141,421.71	711,251.63	3,326.84

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS
1906 AND 1907.

COLLECTION DISTRICTS.	COLLECTIONS.							
	Filled cheese.	Mixed flour.	Adulterated butter.	Process or renovated butter.	Playing cards.	Penalties, etc.	Total collections, 1907.	Total collections, 1906.
1 Alabama.						\$4,036.07	\$456,783.24	\$440,795.90
2 Arkansas.						5,536.90	122,050.65	125,046.05
3 1st California.						6,047.49	4,915,950.66	4,423,333.66
4 4th California.						5,041.69	620,815.75	476,369.75
5 Colorado.						1,671.45	732,637.75	575,773.89
6 Connecticut.						6,486.85	1,801,359.00	1,658,979.13
7 Florida.						887.88	1,192,550.91	1,051,124.21
8 Georgia.						8,245.60	.632,440.98	595,085.69
9 Hawaii.						1,155.26	48,273.96	42,750.93
10 1st Illinois.						12,983.33	7,839,209.03	7,111,534.87
11 5th Illinois.						2,138.53	35,577.448.10	33,587,653.93
12 8th Illinois.						5,868.22	10,940,610.88	11,265,160.82
13 13th Illinois.						2,832.66	498,864.96	507,056.25
14 6th Indiana.						3,514.99	11,304,990.15	9,720,120.42
15 7th Indiana.						1,128.13	18,370,191.95	15,622,481.73
16 3d Iowa.						636.00	22,242.68	426,484.48
17 4th Iowa.						794.28	2,566.50	413,158.41
18 Kansas.						3,336.39	551,021.75	479,430.65
19 2d Kentucky.						3,070.85	342,375.31	320,147.48
20 5th Kentucky.						3,343.48	2,569,921.44	2,286,947.19
21 6th Kentucky.						3,040.96	15,654,191.22	13,101,041.15
22 7th Kentucky.						470.38	3,760,657.67	3,481,593.90
23 8th Kentucky.						1,119.72	3,599,779.93	2,942,181.24
24 Louisiana.						1,059.81	2,859,888.12	2,657,320.28
25 Maryland.						3,543.52	5,032,688.99	5,692,160.41
26 3d Massachusetts.						3,214.24	7,273,136.83	6,635,290.89
27 1st Michigan.						1,838.81	2,695,063.99	2,555,942.29
28 4th Michigan.						4,618.58	495,591.16	479,137.63
29 Minnesota.						76.41	401,982.41	388,857.78
30 1st Missouri.						9,334.76	7,474,177.94	6,339,417.46
31 6th Missouri.						5,059.14	106,469.12	105,862.68
32 Montana.						1,610.67	9,182,601.07	8,387,655.52
33 Nebraska.						3,167.25	616,074.76	553,824.34
34 New Hampshire.						1,838.81	2,695,063.99	2,555,942.29
35 1st New Jersey.						4,618.58	495,591.16	479,137.63
36 5th New Jersey.						76.41	401,982.41	388,857.78
37 New Mexico.						8,100.00	34,674.83	34,674.83
38 1st New York.						1,192.32	5,639,042.53	5,600,897.65
39 2d New York.						1,997.64	1,907,822.78	1,540,077.94
40 3d New York.						4.18	2,196.23	2,100,863.33
41 14th New York.						2,761.60	2,707,498.78	2,000,640.37
42 21st New York.						4,337.40	27,700.47	2,491,768.21
43 28th New York.						2,807.52	23,883,292.97	2,634,403.23
44 4th North Carolina.						1,647.92	170,566.60	157,322.74
45 5th North Carolina.						1,613.70	16,666,792.78	15,616,672.28
46 North and South Dakota.						1,818.87	1,634,741.18	1,565,157.40
47 1st Ohio.						480.35	3,761.16	1,268,763.49
48 10th Ohio.						5,381.40	2,134.17	2,233,771.15
49 11th Ohio.						63.38	950.28	378,428.45
50 18th Ohio.						25.26	877.45	7,025,628.68
51 Oregon.						1,408.60	3,141,391.05	3,141,391.05
52 1st Pennsylvania.						29.00	1,732,884.00	1,627,525.12
53 9th Pennsylvania.						9,173.11	10,642,916.11	9,728,342.56
54 12th Pennsylvania.						2,479.34	256,107.69	570,616.10
55 23d Pennsylvania.						5,331.45	911,168.54	763,083.45
56 South Carolina.						8.00	7,628.89	1,524,871.70
57 2d Tennessee.						50.00	145.90	1,404,312.61
58 5th Tennessee.						1,871.96	602,607.61	523,340.62
59 3d Texas.						1,310.42	187,885.84	167,027.78
60 4th Texas.						1,184.28	3,506,361.36	2,890,120.43
61 2d Virginia.						2,46	5,694.52	1,249,922.58
62 6th Virginia.						2,479.34	1,249,137.81	62
63 Washington.						98.60	10,699.42	1,046,288.29
64 West Virginia.						1,308.52	1,396,013.89	1,233,856.24
65 1st Wisconsin.						2,045.00	7,550,479.48	7,023,641.15
66 2d Wisconsin.						4,919.97	974,673.72	925

I.—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.....	\$4,500.00	\$23,101.55	\$177.40
2 Arkansas.....	3,315.33	14,708.37	132.42
3 1st California.....	4,500.00	46,106.48	2,177.09
4 4th California.....	4,500.00	16,673.43	113.44
5 Colorado.....	4,323.84	18,590.77	226.47
6 Connecticut.....	4,500.00	25,408.27	1,138.52
7 Florida.....	4,500.00	16,042.65	145.01
8 Georgia.....	4,500.00	36,435.65	197.93
9 Hawaii.....	3,558.37	5,952.10	626.70
10 1st Illinois.....	4,500.00	52,792.60	386.23
11 5th Illinois.....	4,500.00	25,703.99	343.78
12 8th Illinois.....	4,500.00	23,974.52	338.37
13 13th Illinois.....	3,057.35	10,884.66	1,251.17
14 6th Indiana.....	4,500.00	26,856.88	814.30
15 7th Indiana.....	4,500.00	23,863.81	495.53
16 3d Iowa.....	3,500.00	13,634.87	115.91
17 4th Iowa.....	3,750.00	13,859.36	151.46
18 Kansas.....	3,356.27	17,620.91	225.70
19 2d Kentucky.....	4,500.00	23,530.66	202.84
20 5th Kentucky.....	4,500.00	37,941.18	817.64
21 6th Kentucky.....	4,500.00	20,063.80	165.97
22 7th Kentucky.....	4,500.00	23,952.64	248.00
23 8th Kentucky.....	4,500.00	27,275.01	823.87
24 Louisiana.....	4,500.00	20,972.04	258.57
25 Maryland.....	4,500.00	46,320.43	1,155.52
26 3d Massachusetts.....	4,500.00	32,198.81	364.85
27 1st Michigan.....	4,500.00	25,496.81	315.29
28 4th Michigan.....	4,125.00	12,287.69	97.70
29 Minnesota.....	4,500.00	26,733.73	222.40
30 1st Missouri.....	4,500.00	35,681.42	528.18
31 6th Missouri.....	4,500.00	21,970.85	303.36
32 Montana.....	4,500.00	17,198.12	108.45
33 Nebraska.....	4,500.00	23,684.17	248.30
34 New Hampshire.....	4,047.83	13,824.26	87.46
35 1st New Jersey.....	3,472.02	10,480.00	12.61
36 5th New Jersey.....	4,500.00	27,916.33	450.08
37 New Mexico.....	3,001.71	8,334.32	66.25
38 1st New York.....	4,500.00	34,257.95	344.87
39 2d New York.....	4,500.00	39,495.59	7,361.85
40 3d New York.....	4,500.00	41,869.91	7,918.92
41 14th New York.....	4,500.00	27,614.92	1,172.74
42 21st New York.....	4,500.00	20,696.49	2,660.03
43 28th New York.....	4,500.00	27,724.47	342.13
44 4th North Carolina.....	4,500.00	39,348.75	326.02
45 5th North Carolina.....	4,500.00	44,098.77	975.67
46 North and South Dakota.....	3,000.00	11,951.22	62.00
47 1st Ohio.....	4,500.00	50,426.55	649.25
48 10th Ohio.....	4,500.00	18,338.87	283.99
49 11th Ohio.....	4,500.00	15,870.07	622.63
50 18th Ohio.....	4,500.00	24,550.40	257.17
51 Oregon.....	3,375.00	12,842.40	119.67
52 1st Pennsylvania.....	4,500.00	46,071.38	829.99
53 9th Pennsylvania.....	4,500.00	38,576.54	195.13
54 12th Pennsylvania.....	4,500.00	18,721.08	109.60
55 23d Pennsylvania.....	4,500.00	37,770.03	422.67
56 South Carolina.....	4,500.00	14,228.02	147.98
57 2d Tennessee.....	4,250.00	22,124.63	210.35
58 5th Tennessee.....	4,500.00	29,438.37	546.60
59 3d Texas.....	3,750.00	12,768.58	100.83
60 4th Texas.....	3,000.00	12,742.33	110.24
61 2d Virginia.....	4,500.00	27,730.38	541.44
62 6th Virginia.....	4,500.00	37,330.28	234.57
63 Washington.....	4,500.00	26,397.37	1,822.87
64 West Virginia.....	4,500.00	23,959.49	274.58
65 1st Wisconsin.....	4,500.00	28,113.73	356.56
66 2d Wisconsin.....	4,375.00	16,618.60	136.46

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

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS
1906 AND 1907.

EXPENSES.						
Storekeepers and storekeeper- gaugers.	Gaugers.	Total expenses, 1907.	Total expenses, 1906.	Percent- age cost, 1907.	Percent- age cost, 1906.	
\$7,765.55	\$3,408.95	\$48,955.45	\$88,150.50	8.53	8.65	
7,567.20	1,438.63	27,611.95	28,597.92	22.25	22.86	
22,498.10	67,136.92	142,418.59	110,623.79	2.90	2.50	
8,011.90	11,928.44	41,227.21	35,849.70	6.04	7.52	
1,354.36	1,972.01	26,467.45	26,627.51	3.61	4.62	
5,417.13	5,971.82	42,435.74	43,568.96	2.36	2.63	
618.00		21,305.69	22,122.71	1.79	2.10	
14,818.02	10,143.53	66,095.13	66,417.41	10.45	11.16	
1,017.00		11,154.17	10,943.38	23.11	25.60	
2,908.00	32,750.58	93,337.41	92,168.09	1.18	1.30	
49,380.00	83,703.01	163,630.78	160,708.71	.46	.48	
18,764.00	24,165.72	71,742.61	70,535.53	.66	.68	
	624.00	1,878.67	18,295.85	3.67	3.52	
27,971.20	32,731.10	92,873.48	86,576.85	.82	.89	
26,974.24	42,080.69	97,914.27	92,358.18	.53	.59	
	1,980.76	19,231.54	18,434.38	4.51	4.46	
1,252.00	1,906.46	20,919.28	19,732.79	3.80	4.12	
2,517.45		32.70	23,753.03	6.94	7.53	
58,072.98	21,309.80	105,616.28	98,907.87	4.11	4.32	
202,809.13	99,080.78	345,748.73	318,179.30	2.21	2.43	
49,428.06	26,384.22	100,542.05	110,124.78	2.67	3.16	
105,237.66	29,708.19	163,647.09	156,574.18	4.55	5.32	
7,820.73	27,966.22	137,295.83	132,999.16	4.80	5.01	
11,045.25	13,540.48	50,316.34	48,774.33	1.00	.86	
64,641.77	46,772.11	163,389.83	161,634.08	2.25	2.44	
14,678.00	28,063.02	79,804.68	79,124.59	2.04	2.14	
3,475.00	5,037.68	38,824.78	35,395.93	.86	.81	
	246.14	16,756.53	15,961.92	2.09	2.08	
7,900.89	39,357.02	38,198.03	38,198.03	2.29	2.41	
9,292.09	20,910.74	70,912.43	68,291.62	.87	.89	
18,066.52	8,966.00	53,806.73	55,647.08	5.01	5.33	
	110.00	2,073.08	23,989.65	1.96	2.28	
7,312.00	7,699.34	43,443.81	42,041.71	.70	.74	
1,089.00	1,354.54	20,403.09	20,042.81	1.61	1.64	
	3,820.25	17,704.88	17,786.29	4.12	4.18	
122.00	5,116.06	38,104.47	37,950.30	.59	.60	
	517.82	12,420.10	10,723.73	11.67	10.13	
6,388.00	14,102.29	59,593.11	55,455.80	.65	.70	
2,520.00	31,116.53	84,999.97	83,575.54	1.96	2.28	
	8,492.61	62,781.44	61,968.72	.70	.74	
8,948.00	10,896.42	53,152.08	52,378.50	.94	.92	
6,078.00	6,267.58	40,202.10	36,601.76	2.01	2.38	
2,658.60	11,833.50	47,078.70	46,109.78	2.15	2.30	
4,539.25	5,532.58	54,246.60	55,391.26	2.18	2.39	
14,647.12	14,734.23	78,959.79	89,529.14	3.31	3.40	
	15,014.22	14,700.91	14,700.91	8.80	9.34	
37,471.65	78,547.88	171,595.33	173,207.63	1.03	1.11	
7,873.00	8,476.96	39,472.82	40,228.49	2.41	2.57	
4,639.50	3,370.92	29,003.12	29,385.66	2.29	2.34	
6,811.96	8,429.55	44,549.08	42,824.66	1.99	2.01	
1,123.10	1,392.70	18,852.87	18,594.51	4.98	6.54	
18,618.27	41,861.18	111,880.82	108,714.87	1.59	1.66	
22,225.84	9,315.56	74,813.07	75,508.72	2.26	2.40	
	7,546.76	6,700.85	37,578.29	35,818.68	2.14	2.20
90,597.67	41,390.57	174,680.94	156,888.00	1.64	1.61	
5,043.32	3,314.36	27,233.68	27,910.95	10.63	4.89	
22,910.72	12,111.61	61,607.31	54,140.06	6.76	7.09	
22,556.98	11,460.51	68,502.46	69,342.73	4.49	4.94	
	3,621.41	20,240.82	19,792.54	3.36	3.78	
110.00	2,128.99	18,091.56	15,144.76	9.63	9.07	
9,707.15	7,137.44	49,616.41	47,595.88	1.42	1.65	
43,839.07	10,323.17	96,227.09	95,036.83	7.70	7.61	
	192.00	3,309.86	36,222.10	34,888.08	3.46	4.65
7,107.46	6,886.43	42,727.96	41,826.41	3.06	3.39	
12,064.04	17,959.98	62,994.31	62,609.13	.83	.89	
	540.31	2,856.77	24,527.14	2.52	2.67	

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