ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1912

With Statistical Tables

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Internal Revenue.

CONTENTS.

TABLES.

REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE.

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., November 1, 1912.

Sir: I have the honor to make the following report of the work of the Bureau of Internal Revenue during the fiscal year ended June 30, 1912. Included in this report is a statement of receipts from the several sources of internal revenue for the months of July, August, and September of the current fiscal year.

RECEIPTS.

The total receipts of the bureau for the past fiscal year amounted to $321,615,894.69. Of this total, there was collected from ordinary sources $293,032,634.88, an increase of $4,017,860.15 over the previous fiscal year, and from the special excise tax on corporations there was collected $28,583,259.81, a decrease of $4,928,265.19, making a net decrease from the collections of the fiscal year ended June 30, 1911, of $910,405.04.

The collections for the past fiscal year, with the exception of the previous year, exceeded the best record of former years, namely, 1866, by $11,495,446.56.

The decrease in the amount of corporation tax collected in 1910 is due to the fact that of the corporation tax assessed on returns of corporations for the calendar year 1909, the first year of the law, nearly six and one-half millions of dollars could not be collected until after July 1, 1910, which amount was collected during the fiscal year 1911, whereas of the tax assessed on returns of corporations for the calendar year 1910 only about two millions of dollars was outstanding on July 1, 1911, and was collected during the fiscal year 1912. This difference of four and one-half million dollars appearing in the 1911 collections belonged really to the fiscal year 1910.

The receipts from ordinary sources for the first three months of the fiscal year 1913 were $76,161,408.32 as compared with $73,878,102.46 for the first three months of the fiscal year 1912, an increase of $2,283,305.86. Corporation tax collected for the first three months of the fiscal year 1913 amounts to $1,880,379.82 as compared with $1,687,018.08 collected during the first three months of the fiscal year 1912, an increase of $193,361.74, thus making a net increase in total collections for the first three months of the fiscal year 1913 over the first three months of the fiscal year 1912 of $2,476,667.60.

Based on the data at this time available I estimate that the collections for the fiscal year 1913 will approximate $326,000,000, of which $297,000,000 is expected to be collected from ordinary sources, and $29,000,000 from the excise tax on corporations. I estimate that, industrial conditions remaining substantially the same and no material changes being made in the internal-revenue laws, the collections for the fiscal year ending June 30, 1914, will approximate $328,000,000, of which $298,500,000 will be collected from ordinary sources and $29,500,000 from the excise tax on corporations.

The objects of internal taxation producing the largest amounts of internal revenues during the past fiscal year are distilled spirits, exclusive of special taxes, $149,933,706.53; fermented liquors, exclusive of special taxes, $62,108,633.39; tobacco, $70,590,151.60; and corporation tax, $28,583,259.81.

RECEIPTS IN LARGE TAX-PAYING DISTRICTS.

The States in which the largest collections of internal-revenue taxes were made during the fiscal year 1912 are Illinois, $52,614,483.95; New York, $43,866,204.28; Kentucky, $32,187,875.16; Indiana, $30,321,315.73; Pennsylvania, $26,453,570.07; and Ohio, $23,823,944.53.

Among the States in which the smallest collections were made are Idaho, Mississippi, New Mexico, North Dakota, Vermont, and Wyoming.

Of the 67 collection districts subject to internal-revenue laws, the Fifth District of Illinois reported the largest collections, $29,868,439.32.

The fiscal year 1912 witnessed a record production of distilled spirits and a large increase in the withdrawals of distilled spirits; there was also an increase in the amount of tobacco and snuff manufactured, an enormous increase in cigarettes; a slight decrease in the production of beer, a slight decrease in corporation tax assessments, and a considerable increase in the production of oleomargarine.

In 1911 the total production of distilled spirits was 183,355,527 gallons; in 1912, 187,571,808 gallons, an increase of 4,216,281 gallons. In 1911, 134,600,193 gallons of tax-paid spirits were withdrawn; in 1912, 135,826,789 gallons, an increase of 1,226,596 gallons.

The three States having the largest production of distilled spirits during the past fiscal year are Kentucky, 43,749,192 gallons; Illinois, 38,932,758 gallons; Indiana, 27,522,220 gallons. The three collection districts having the largest output of distilled spirits are fifth Illinois, 28,928,567 gallons; fifth Kentucky, 23,103,625 gallons; seventh Indiana, 17,008,392 gallons.

During the fiscal year ended June 30, 1912, there were tax paid for bottling in bond 9,752,486 tax gallons as compared with 10,631,091.5 tax gallons tax paid during the previous fiscal year, a decrease of 878,605.5 tax gallons.

The five States which produced the largest quantity of fermented liquors are New York, 13,677,850 barrels; Pennsylvania, 7,449,543 barrels; Illinois, 6,263,862 barrels; Wisconsin, 5,016,701 barrels; Ohio, 4,742,665 barrels.

The three collection districts which produced the largest quantity of fermented liquors are third New York, 5,440,344 barrels; first Illinois, 5,321,342 barrels; first Wisconsin, 4,244,395 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	1,972,175,173
New York	1,159,117,721
Ohio	664,701,917
New Jersey	524,577,362

The two districts showing the largest production of cigars are the first Pennsylvania, 742,538,367, and the ninth Pennsylvania, 732,029,293.

The States showing the greatest production of little cigars (weighing not more than 3 pounds per thousand) are:

Maryland	535,422,680
Pennsylvania	332,664,240
Virginia	212,747,230

The greatest production by districts is as follows:

Maryland	535,422,680
First Pennsylvania	331,636,140
Sixth Virginia	103,923,170
First New York	101,999,920

The States of New York, Virginia, North Carolina, Louisiana, California, and Pennsylvania, in the order named, show the greatest production of cigarettes weighing not more than 3 pounds per thousand.

New York	5,705,930,931
Virginia	2,348,455,425
North Carolina	1,398,564,000
Louisiana	658,348,645
California	144,302,430
Pennsylvania	104,091,205

The three districts showing the greatest production of little cigarettes are the second Virginia, which produced 2,336,503,825, the third New York, which produced 1,975,403,145, and the first New York, which produced 1,969,742,160.

New York State produced the greatest number of large cigarettes, showing a production of 15,553,075, of which number 11,189,805 were manufactured in the third district and 4,148,270 in the second district.

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

	Pounds.
North Carolina	88,862,092
Missouri	71,513,125
Ohio	42,660,356
Kentucky	38,113,187
Virginia	29,915,595
New Jersey	29,740,544

The districts producing the largest quantity were:

	Pounds.
First Missouri	71,370,838
Fifth North Carolina	51,813,068
Fourth North Carolina	37,049,024
First Ohio	34,995,692
Fifth Kentucky	32,939,231

The districts in which the largest amounts of corporation tax were collected are second New York, $4,109,430.34; first Illinois, $2,654,302.48; first Pennsylvania, $1,671,507.63; twenty-third Pennsylvania, $1,593,072.16; and third Massachusetts, $1,421,308.52. The four States showing the largest collections from this source are New York, $6,519,320.42; Pennsylvania, $3,582,356.98; Illinois, $2,869,309.88; and Ohio, $1,962,765.88.

COST OF COLLECTING INTERNAL-REVENUE TAXES.

The cost of collecting the internal revenue for the past fiscal year was approximately $17.14 per $1,000, or 1.71 per cent. The cost of collection the previous year was $16.80 per $1,000, or 1.68 per cent. The reason for this slight increase in cost is due to the fact that Congress authorized slight increases in the compensation of certain classes of distillery officers, and authorized to distillery officers leave of absence with pay, and also traveling expenses to and from assignments.

In 1866, the year in which the largest sum was collected prior to the fiscal year 1911, the cost of collection was $24.80 per $1,000, or 2.48 per cent.

The average cost of collection since the establishment of the bureau is $25.89 per $1,000, or 2.59 per cent.

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

Salaries and expenses of collectors of internal revenue, 1912	$2,105,472.27
Miscellaneous expenses, internal-revenue service, 1912	91,462.31
Salaries and expenses of agents and subordinate officers of internal revenue, 1912	2,585,962.81
Paper for internal-revenue stamps, 1912	79,889.13
Punishment for violation of internal-revenue laws, 1912	141,663.82
Salaries, office of Commissioner of Internal Revenue, 1912	340,829.48
Expenses of collecting the corporation tax, 1912	139,980.25
Classifying, etc., returns of corporations, 1912	24,723.87
Total amount expended	5,509,983.94

NOTE.—Not included in this total are bills approximating $5,000, covering expenses of deputy collectors in excess of allowances, transportation orders, miscellaneous items, etc., not yet adjusted.

The amount expended from the appropriation "Refunding internal-revenue collections" is $70,713.96.[1] This amount is not considered as a part of the expense incident to the collection of internal revenue, so is not included in expenses enumerated above.

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1914, as follows:

Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers	$368,140
Salaries and expenses of collectors of internal revenue: For salaries and expenses of collectors of internal revenue, and deputy collectors, and surveyors, and clerks, messengers, and janitors in internal-revenue offices	2,150,000
Salaries and expenses of agents and subordinate officers of internal revenue: For salaries and expenses of 40 revenue agents provided for by law, and fees and expenses of gaugers, salaries and expenses of storekeepers and storekeeper-gaugers	$2,620,000
Miscellaneous expenses, Internal-Revenue Service: For rent of offices outside of the District of Columbia, telephone service, and other miscellaneous expenses incident to the collection of internal revenue	100,000
Paper for internal-revenue stamps: For paper for internal-revenue stamps, including freight	80,000
Punishment for violation of internal-revenue laws: For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detection of such violations	150,000
Refunding internal-revenue collections: To enable the Secretary of the Treasury to refund money covered into Treasury as internal-revenue collections under the provisions of the act approved May 27, 1908	50,000
Expenses of collecting the corporation tax: For expenses of collecting the corporation tax authorized by the act approved Aug. 5, 1909, "To provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes"	175,000
Classifying, etc., returns of corporations: For classifying, indexing, exhibiting, and properly caring for the returns of all corporations, required by section 38 of the act approved Aug. 5, 1909	30,000
Total	5,723,140
Salaries, office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter	3,400

[1] This amount will be increased considerably by payment of bills not yet presented.

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1914, the sum of $368,140 as salaries for the following officers, clerks, and employees of this bureau:

1	Commissioner of Internal Revenue	$6,000
2	deputy commissioners, at $4,000 each	8,000
1	chief chemist	3,000
1	chemist	2,500
2	first assistant chemists, at $1,800 each	3,600
1	second assistant chemist	1,600
1	third assistant chemist	1,400
9	heads of division, at $2,500 each	22,500
1	superintendent of stamp vault	2,000
1	private secretary	1,800
6	clerks of class 5	12,000
33	clerks of class 4	59,400
29	clerks of class 3	46,400
41	clerks of class 2	57,400
40	clerks of class 1	48,000
32	clerks, at $1,000 each	32,000
35	clerks, at $900 each	31,500
4	messengers, at $840 each	3,360
21	assistant messengers, at $720 each	15,120
16	laborers, at $660 each	10,560
277	Total	368,140

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

SCALE OF SALARIES OF COLLECTORS.

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

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

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

The force connected with this bureau during the fiscal year which ended June 30, 1912, in the various districts throughout the United States as reorganized under the executive order of May 21, 1887, was 67 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
53	$4,500.00	1	$3,750.00	2	$3,375.00
1	4,350.70	1	3,676.63	1	3,255.01
1	4,246.32	1	3,628.82	1	3,250.75
1	3,875.00	1	3,625.00	1	3,000.00
1	3,752.01	1	3,447.32		

NOTE.—Two collectors receiving per annum salaries of $4,500 each were on leave without pay, one for two months and one for three months.

There were also employed 1,257 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
14	$2,500	3	$1,250	27	$600
12	2,400	300	1,200	4	500
19	2,200	1	1,150	1	480
5	2,000	158	1,100	3	400
3	1,900	1	1,050	1	360
38	1,800	103	1,000	56	300
10	1,700	78	900	4	200
40	1,600	2	840	3	180
48	1,500	1	820	1	100
5	1,450	16	800	2	60
183	1,400	1	750	1	50
8	1,350	9	720		
94	1,300	2	700		

NOTE.—Of this number 73 were paid from the appropriation "Expenses of collecting the corporation tax."

There were also employed in the offices of the different collectors 129 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$1,800	13	$1,300	17	$1,000
1	1,700	1	1,250	10	900
5	1,600	40	1,200	8	800
5	1,500	1	1,150	1	600
16	1,400	10	1,100		

Also 13 messengers and 1 janitor, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$900	6	$720	1	$300
1	840	2	600		
2	800	1	550		

STOREKEEPERS, GAUGERS, ETC.

There were also employed 140 gaugers who received fees not to exceed $5 per day, 47 storekeepers whose pay did not exceed $4 per day, and 1,985 storekeeper-gaugers whose pay ranged from $3 to $5 per day, and 7 distillery surveyors at $2.50 per day. All the employees above enumerated were paid only when actually employed.

OFFICIAL FORCE.

It is a pleasure for me to again give expression to my appreciation of the fidelity and industry of the great majority of the employees of this bureau, whether employed in this office or in the field. The very considerable increase in the work transacted in the bureau has been taken care of with practically no increase in the force of the office.

I have again the honor to call attention to the fact that there are in the Bureau of Internal Revenue a large number of employees of advanced years, and to the obvious necessity for a proper system of retirement, with suitable provision for the declining years of those employees who have served the Government faithfully and well during all of the best years of their lives.

FIELD FORCE.

During the fiscal year just ended there were 67 collection districts and 1,257 deputies. There were also 40 agents on the regular roll and 15 agents and inspectors on the corporation tax roll.

I beg again to call attention to the fact that the compensation paid internal-revenue officers appears to be much less than that paid officers doing work of similar importance in other branches of the Government service.

I beg also to call attention to the fact that the internal-revenue field force is not sufficient to properly canvass the entire country, and that a very considerable amount of tax due the Government escapes collection every year on this account.

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

OBJECTS OF TAXATION.

DISTILLED SPIRITS.

The fiscal year ended June 30, 1912, witnessed the largest production of distilled spirits in the history of the country. There were produced from materials other than fruit during the year 178,249,985 taxable gallons. This quantity exceeded the largest previous production, which was during the fiscal year ended June 30, 1911, by 2,847,590.5 gallons.

The tax-paid withdrawals during the fiscal year 1912 of spirits distilled from materials other than fruit amounted to 133,259,147.6 gallons, exceeding the withdrawals of 1911 for the same purpose by 1,200,511.1 gallons, and being surpassed only by the withdrawals during the fiscal year 1907, which amounted to 134,031,066.7 gallons.

The stock of distilled spirits remaining in distillery and general bonded warehouses at the end of the fiscal year June 30, 1912, amounted to 263,785,831.8 gallons, this quantity being the largest on record, exceeding the stock on hand June 30, 1911, by 14,506,485.2 gallons.

Notwithstanding the fact that the quantity of distilled spirits remaining in warehouses June 30, 1912, was the largest in the history of the Bureau of Internal Revenue, the quantity of such spirits in bond, which was more than 4 years old and eligible to be bottled-in-bond, was only 37,588,248.9 gallons, this quantity being less than the quantity of spirits of the same age in bond on June 30, 1911, by 14,608,256.9 gallons.

The following table, showing the production, withdrawals on payment of tax, and quantities remaining in warehouses during the fiscal year ended June 30, 1898, to June 30, 1912, affords interesting data on this subject:

Fiscal year.	Produced.	Withdrawn.	Remaining in warehouse.
	Gallons.	*Gallons.*	*Gallons.*
1898	80,762,213.4	78,246,032.9	132,986,266.7
1899	97,066,554.7	83,694,338.1	130,841,378.9
1900	105,484,699.8	93,391,827.8	138,087,348.9
1901	124,520,599.8	99,191,721.5	152,733,138.0
1902	128,623,401.9	103,304,981.5	168,742,430.5
1903	141,776,202.1	112,788,168.0	188,350,778.1
1904	134,311,952.0	116,033,305.6	195,135,925.8
1905	147,810,794.3	115,994,857.5	215,557,323.6
1906	145,666,125.1	122,617,943.1	226,735,828.8
1907	168,573,913.2	134,031,066.7	245,438,816.0
1908	126,989,740.1	119,703,594.4	235,026,128.2
1909	133,450,755.1	114,693,578.2	229,141,434.0
1910	156,237,526.4	126,384,726.7	233,508,674.6
1911	175,402,395.5	132,058,636.5	249,279,346.6
1912	178,249,985.0	133,259,147.6	263,785,831.8

BOTTLED-IN-BOND SPIRITS.

During the fiscal year ended June 30, 1912, 9,752,486.0 gallons of distilled spirits, on which the tax had been paid, were bottled-in-bond at distilleries. This quantity was a decrease of 878,605.5 gallons as compared with the quantity bottled-in-bond during the previous year. This decrease, it is believed, was occasioned by many of the distillers not having in bond spirits of the various bottling ages.

Statement of ages of distilled spirits remaining in warehouses at the end of the fiscal years June 30, 1911 and 1912.

Age.	1911.	1912.
Less than 1 year old	80,475,706.0	78,275,598.0
More than 1 and less than 2	56,154,345.7	67,691,159.1
More than 2 and less than 3	38,557,265.4	48,732,995.0
More than 3 and less than 4	21,895,523.7	31,497,831.0
Less than 4 years old	197,082,840.8	226,197,583.1
More than 4 and less than 5	28,354,960.1	13,322,229.9
More than 5 and less than 6	12,443,581.1	13,832,886.2
More than 6 and less than 7	7,736,310.7	6,603,167.3
More than 7 years old	3,661,653.9	3,830,204.4
More than 4 years and eligible to be bottled-in-bond	52,196,505.8	37,588,487.8
Total in bond	249,279,346.6	263,786,070.9

DENATURED ALCOHOL.

The withdrawal of distilled spirits, free of tax, for denaturation showed a considerable increase during the year, 13,955,903.8 gallons having been withdrawn during the fiscal year ended June 30, 1912, as compared with 11,682,887.9 gallons withdrawn during the fiscal year 1911, an increase of 2,273,015.9 gallons.

Of this amount approximately 7,000,000 proof gallons was completely denatured and was used generally by the public. Considerable advance has been made in perfecting alcohol burners, and this product is used to a considerable extent in heating freight cars and other places where it is necessary that the heat be very constant over a continued period of time with a minimum care of the burners. Considerable amounts are also used for lighting and some for cooking purposes, and in certain lines of manufacture, while quite an amount is used in the testing of citrus fruits for market.

About 7,000,000 proof gallons was withdrawn and specially denatured for use in certain industries. Of this quantity the paint and varnish manufacturers consumed 3,600,000 proof gallons; manufacturers of ether and fine chemicals, 715,000 gallons; manufacturers of tobacco, 660,000 gallons; manufacturers of commercial powder and fulminate of mercury, 380,000 gallons; manufacturers of soaps, 167,000 gallons; and the manufacturers of vinegar, 162,000 gallons. Various industries used in smaller quantities the remainder.

While provision is made in the act of March 2, 1907, for the establishment of industrial distilleries, none of these plants has been operated during the year.

Attention is again called to the fact that the work in connection with denatured alcohol is increased in proportion to the increased amount of this product used, and no appropriation being made for this purpose looking after this work is now beginning to draw heavily upon the general internal revenue force. It is believed that Congress should make an appropriation to cover this work and should impose a nominal tax—say 1 cent per proof gallon—on all alcohol withdrawn for denaturation, which tax would yield a return approximately equal to the amount that should be appropriated to properly take care of the work.

TAX-FREE ALCOHOL.

During the fiscal year just passed there was withdrawn approximately 2,400,000 proof gallons of alcohol tax-free for the use of the Government in the manufacture of smokeless powder, and for scientific institutions as provided by law. Of this amount the National Government consumed approximately 1,750,000 proof gallons tax-free, and the various scientific institutions throughout the country used 650,000 proof gallons. During the year an investigation disclosed the fact that for several years past the various scientific institutions throughout the country had not been complying with the law and regulations with respect to the use of tax-free alcohol and had thereby under the law incurred liability to double the tax on the entire amount withdrawn. To have paid the amount of liability thus incurred would have bankrupted a large number of these institutions. The Treasury Department recommended and Congress enacted into law a provision authorizing the bureau to grant relief in these cases provided there was no intentional fraud in connection therewith, and under this law relief has been granted in practically every case.

DISTILLERIES.

During the fiscal year ended June 30, 1912, there were operated, in the production of distilled spirits, 417 grain distilleries, 17 molasses distilleries, and 386 fruit distilleries, 820 altogether, a decrease of 103 distilleries as compared with the fiscal year ended June 30, 1911.

Four years ago there were operated 1,587 registered distilleries.

During the fiscal year ended June 30, 1912, the systematic investigation of every establishment engaged in the manufacture of distilled spirits was continued, and the investigations were extended to cover the whole field of manufacture, rectification, and sale of this product.

The system of gauging by weight was extended with results highly satisfactory to the bureau of internal revenue, and it is believed with results advantageous to the trade and industry.

A systematic course of instruction of all field and distillery officers was begun and comprehensive bulletins for the purpose of extending this work were prepared and promulgated. It is believed that, as a result of this work, the tax on distilled spirits is being much more closely collected, and as the persons from whom the tax is collected realize more and more that it is the purpose of the bureau to collect all the tax due, with as little annoyance and inconvenience to the legitimate taxpayer as possible, and that the bureau endeavors not only to collect the tax from one person but to see that every other person bears the same proportionate burden, the cooperation with the taxpayers has become much more cordial and the collection of the tax much more thorough and much easier.

There was a gratifying decrease in the number of cases of fraud during the year, excepting alone the practice of "moonshining" and "bootlegging," which seem to continue to increase in certain sections. With this exception the industry of manufacturing and selling distilled spirits shows as few cases of attempted fraud on the revenue as any industry with which the bureau of internal revenue has to deal.

FERMENTED LIQUORS.

The production of fermented liquors during the fiscal year ended June 30, 1912, was 62,176,694 barrels, or a decrease of 1,106,429 barrels, as compared with the high record for the year 1911.

The number of breweries operated during the year was 1,461, a decrease of 31 breweries as compared with 1911. There were 226 breweries equipped with pipe lines for conveying beer to the bottling premises. The authorization of this method of handling beer has proved of great benefit to the brewers, and, in the long run, economical to the Government.

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

TOBACCO.

The receipts from the tax on manufactured tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1912, amounted to $70,590,151.60, an increase over the collections from this source during the fiscal year ended June 30, 1911, of $3,584,201.04.

There were in operation during the calendar year 1911, 21,267 cigar factories and 478 cigarette factories, this being a decrease of 1,252 cigar factories and 53 cigarette factories. There were also registered 2,745 establishments producing manufactured tobacco, 73 producing snuff, 4,354 dealers in leaf tobacco, and 819 retail dealers in leaf tobacco in the United States.

The records indicate, however, practically no business in unmanufactured leaf tobacco.

I have the honor to renew the recommendation made last year that the Congress be asked to enact such legislation as will require every dealer in leaf tobacco to give a bond, the minimum penalty of which will not be less than $100, the same to be increased whenever the extent of the business done by such leaf dealer necessitates a larger penalty.

In the past year a number of irregularities have been discovered in the accounts of various dealers in leaf tobacco, their transactions not having been properly recorded by them, and it appears that a number of small cigar manufacturers have purchased from these dealers and have not properly reported their purchases, nor paid tax on the product thereof. In numbers of cases the dealers have disappeared and all opportunity for tracing the tobacco or collecting the tax on the cigars manufactured therefrom is lost. A small bond, that would not be a burden on the legitimate dealer, would, it is believed, effectually put a stop to this species of fraud, which is encountered with entirely too much frequency.

On account of the fact that special taxes on the occupations of manufacturers and dealers in tobacco have been abolished since July 1, 1902, it is recommended that section 26, act of October 1, 1890, be revised and amended so as to require registry only before, or within, the calendar month of commencing business. Collectors of internal revenue would thereby be relieved of considerable unnecessary labor, and there would be a considerable saving in printing and stationery. Dealers and retail dealers in leaf tobacco should not be relieved from annual registry on July 1 of each year unless bonds are required of them as hereinbefore recommended. If bonds are required, they also might be relieved from the annual registration.

The investigations begun during the previous year disclosed the fact that the removal of non-tax-paid cigars from factories by factory employees had grown to a great abuse, and that a large amount of revenue was being lost annually on this account. Orders were accordingly issued to see that the statutes, under which this act constitutes a serious offense, were strictly enforced, and it was also ordered that the tax should be paid on cigars even though consumed on the premises. Later investigations have disclosed that the number of cigars consumed on the bonded premises of manufacturers is relatively insignificant, and it is believed that the laws, with respect to removing nontax-paid cigars from the bonded premises, are now being fairly well enforced. A number of bills have been introduced in the Congress for the purpose of giving to the employees tax-free cigars. From an administrative standpoint this office would not oppose legislation giving to employees the right to consume on the premises tax-free cigars, but it is obvious to any person who looks into the subject that to permit an employee, or anyone else, to take off the bonded premises articles on which a tax is levied and on which the tax has not been paid, is to seriously impair the efficiency of any tax-collecting system, and, in fact, will practically make the close collection of the tax on similar articles intended to be tax paid, an impossibility.

Continued efforts have been made to break up the practice of refilling cigar boxes with either inferior or nontax-paid cigars. It appears impossible to eliminate this practice, but every effort is being made to keep this fraud at a minimum.

During the past fiscal year there has been a phenomenal increase in the tax payment of cigarettes, 11,239,536,803 cigarettes having been tax paid during the fiscal year ended June 30, 1912, while only 9,254,351,722 were tax paid during the fiscal year ended June 30, 1911, an increase of 1,985,185,081.

From present indications this rate of increase is continuing.

SPECIAL EXCISE TAX ON CORPORATIONS.

There was collected from the special excise tax on corporations during the fiscal year 1912, $28,583,259.81, making the aggregate collections $83,054,568.55 for the three years the tax has been in existence. The total amount outstanding June 30, 1912, was $1,745,803.86, of which amount $336,361.07 is taxes assessed for the years 1909 and 1910 on revenue agents' reports, much of which was not due and payable until after the close of the fiscal year.

ASSESSMENTS.

Total corporation taxes assessed in fiscal year 1911, including the 50 per cent additional taxes assessed, was	$29,432,255.43
Total corporation taxes assessed in fiscal year 1912, including the 50 per per cent additional taxes assessed, was	28,917,505.94
An apparent decrease of	514,749.49

This apparent decrease is accounted for by the fact that penalties, interest, and amounts paid in compromise of violations of the law are this year reported separately, while they were included in the amount reported for the fiscal year 1911. An actual decrease, however, did occur during the past fiscal year with respect to the 50 per cent additional tax assessed for failure to file returns within the period provided by law, the amounts being $90,518.88 for 1912, as compared with $323,221.20 assessed in 1911, showing a decrease of $232,702.32 in the penalties assessed during the year. The assessments made upon reports of agents are now covering the three years of the tax, and these reports will, under the provisions of the statute limiting the time within which investigations may be made, never cover more than three years.

The total number of corporations filing returns for 1911 is 288,352, which is 18,150 in excess of the number which made return for the calendar year 1910. The number of new corporations making return is actually much larger than this, as the lists have been purged of many corporations which were not actually engaged in business in 1911 or ceased business for various reasons during the year 1910.

The 288,352 corporations rendering returns for the calendar year 1911 report a capital stock of $60,067,138,925.42. They report bonded and other indebtedness of $32,163,537,961.40 and an aggregate net income of $3,213,707,247.82. The increase in capital stock in 1911 over 1910 is $2,180,708,406.38, while the amount of bonded and other indebtedness shows an increase of $1,448,201,952.56. The net income reported shows a decrease of $146,543,394.83.

The 32,347 corporations listed in class A, which embraces all incorporated financial institutions and insurance companies, report an aggregate net income equivalent to 15.84 per cent on the capital stock reported. Included in this list, however, are many insurance companies which have no or only a nominal capital stock.

The 24,924 corporations listed in class B, which embraces all public service corporations, such as transportation companies, heating and lighting companies, report an aggregate net income equivalent to 4.17 per cent on the capital stock reported.

The 92,737 corporations in class C, which embraces industrial and manufacturing concerns, report a net income equivalent to 4.80 per cent on the capital stock reported.

The 62,670 corporations in class D, which embraces all mercantile corporations not otherwise classed as producers or manufacturers, report a net income equivalent to 10.13 per cent on the capital stock reported.

The 75,674 corporations in class E, which includes such miscellaneous corporations as are not otherwise classed, report a net income equivalent to 3.97 per cent on the capital stock reported.

The total number of returns filed for 1911 was 288,352, while the number of corporations having a net income in excess of $5,000 was 55,129, or 19.11 per cent. The percentage of such corporations differs in accordance with the class. In class A 10,993, or 33.98 per cent of the corporations making returns, report net incomes of $5,000 or over; in class B 4,545, or 18.23 per cent; in class C 18,995, or 20.48 per cent; in class D 12,235, or 19.52 per cent; and in class E 8,361, or 11.04 per cent.

With respect to the work of investigation during the past fiscal year several new centers of population have received attention with excellent results. The principal large cities in which heretofore no systematic investigations had been made and which are now receiving attention are St. Louis, Chicago, Los Angeles, and San Francisco. The work of investigation has also been instituted in Portland, Oreg., Detroit, Mich., Buffalo, N. Y., and other cities of lesser note in various sections of the United States, and the work has been continued in all the large centers of the East. Much work remains to be done, and the lack of sufficient appropriation to employ an adequate number of agents will necessarily curtail the number of examinations which might be made with much benefit to the Government, not only in the way of revenue for the present year, but for the future, because if unauthorized deductions are now being made they will continue to be made until there is investigation and detection thereof. Every effort is now being put forth to verify as many of the 1909 returns as is possible before March 1, 1913, which is the limit of time allowed by the law for making investigations, except in those cases in which an extension of time was obtained within which to file the 1909 returns, which extension is limited by law to not more than 30 days from the 1st day of March. It is believed that with a larger force on the work much additional tax could be secured, and in view of the investigations already made it may be stated that the inquiries made by the internal-revenue agents have resulted uniformly in a better understanding between the bureau and the corporations.

The amount of tax assessed during the year 1912, while less than the amount assessed in 1911, is in excess of the amount which it was estimated would be assessed taking into consideration the general business conditions of 1911. It will be noted that the number of returns filed is largely in excess of the number filed for the previous years, and this is accounted for in two ways; one the natural increase in the number of corporations doing business, and the other the result of the rigid enforcement of the requirement that "every corporation subject to the tax shall make a return, regardless of the fact that it may not have any income or an income less than $5,000." A large number of small corporations, or those practically dormant, apparently neglected to make returns heretofore because of their belief that a return was not necessary where the earnings of the corporation were not sufficient on which to base a tax. It is also evident that the natural increase in the number of corporations doing business is very great and under present business conditions this increase is liable to continue and the natural consequence should be that the special excise tax on corporations will become a source of constantly increasing revenues.

During the past year many important questions relating to the ascertainment of net income have been considered and disposed of. A few of the more intricate questions have been taken to the courts for judicial determination. None of these, however, have at this time been finally determined. In general, the administration of the law would appear to have settled down to an established basis, and the large amount of revenue is being collected at an astonishingly small cost and with an absence of opposition from or friction with the taxpayers, which is most gratifying. One phase of the special tax on corporations is having most wholesome effect on the commercial world, which effect will be steadily increased. In order to make the return required by law it is necessary for the officers of every corporation to record every transaction of the corporation, and in order for the return to be true and accurate the books of the company making the return must be true and accurate. The fact that the Bureau of Internal Revenue is constantly checking up returns constantly tends to secure this result more and more accurately, and the fact that the returns have to be sworn to and that any discrepancy between such report and the books of the corporation making the return has to be accounted for, with heavy penalties impending for false or fraudulent returns and liability to additional tax for incorrect returns, together with the high value attached to such sworn returns as evidence in bankruptcy, wrongful use of the mails, fraud cases, etc., altogether make a high incentive for a corporation to keep correct records, and furnishes powerful assistance in detecting and punishing the promoters of "get-rich-quick" and other fraudulent and stock-jobbing concerns. Should each corporation be required to make its return at the close of its own fiscal year, as the balance sheet of the corporation would in all cases have to agree with the return, the benefits of this phase of the law would be still further increased.

The officers in the field as well as those in the bureau in Washington have become more accustomed to their duties with the natural result that increased efficiency has been shown in both places.

The number of corporations which neglected to file their 1911 returns on or before the 1st day of March, 1912, as required by section 38 of the act of August 5, 1909, has been reduced very much when compared with the 1910 returns, probably not more than five thousand being delinquent in this respect. It is hoped that in future this number will be still further reduced.

OLEOMARGARINE.

During the fiscal year ended June 30, 1912, there were produced 122,365,414 pounds of uncolored and 6,235,639 pounds of colored oleomargarine, as against 115,331,800 pounds and 5,830,995 pounds, respectively, in the fiscal year 1911, or an increase of 7,033,614 pounds of uncolored and 404,644 pounds of colored product, making a total increase of 7,438,258 pounds of both classes.

The total production for 1912 was 128,601,053 pounds, being 13,261,227 pounds less than the quantity produced during 1910, which was the high-water mark since the enactment of the present law, with 141,862,280 pounds produced. The withdrawals tax paid in 1912 amounted to 121,945,038 pounds of uncolored and 3,174,331 pounds of colored product, or a total of 125,119,169 pounds, as compared with 115,448,006 pounds uncolored and 2,764,971 pounds of colored, a total of 118,212,977 pounds, tax paid during 1911, an increase of 6,497,032 pounds at one-fourth cent, and 410,360 pounds at rate of 10 cents, or a total increase of 6,907,392 pounds.

There was an increase of 14,410 pounds in the withdrawals of the uncolored product for export, and a decrease of 10,222 pounds in the colored product, or a net increase of 4,188 pounds over the previous year.

The total collections from all oleomargarine sources amounted to $1,128,707.25 as against $1,000,214.79, an increase of $128,492.46 over collections in 1911. Of this amount $24,925 was from special taxes of manufacturers; $23,258.50 from special taxes of retail dealers, at the higher rate; $271,145.74 from retail special taxes at the lower rate; $4,466.67 from wholesale special taxes at the higher rate; $171,475.45 from wholesale special taxes at the lower rate; $325,948.33 stamp tax at 10 cents per pound; $307,479.16 stamp tax at one-fourth cent per pound, and $8.40 on imported oleomargarine at the rate of 15 cents per pound.

A slight decrease is noted in the number of violations of the oleomargarine law reported in 1912, there being a total of 1,779 offenses reported, as against a total of 1,816 cases in 1911. These violations involve 1,584 persons or offenders, and represent 75 illicit manufacturers, 73 wholesale dealers, and 1,436 retail dealers. Of these cases prosecutions were instituted against 27 illicit manufacturers, 2 wholesale dealers, and 26 retail dealers, a total of 55, of which 11 manufacturers, 1 wholesale, and 5 retail dealers were convicted. The other cases, together with those brought over from the previous year, are pending before the courts as follows:

Twenty manufacturers, 15 wholesale, and 91 retail dealers, a total of 126 cases. The remaining cases were compromised or dropped on the recommendation of the officers, or because of insufficient evidence for criminal action. A total of $1,653.10 was collected from fines imposed by the courts, $21,374.07 from compromises, $43,402.06 from assessment of special taxes, and $90,625.32 from stamp tax, making a total of $157,054.55 collected on account of these violations.

Attention has been called heretofore to the necessity of remedial legislation to strengthen the administrative features of this law; and in the report for 1911, pages 16 to 19, there was pointed out the method whereby the law was being evaded and the difficulty of an effective enforcement thereof, all of which is equally true at this time; and it is hoped that at this session Congress will make the necessary revision of these laws.

ADULTERATED BUTTER.

During 1912 there were reported 132 cases of manufacture of adulterated butter, 11 of wholesale, and 18 of retail dealers in this product, making a total of 161 violations of the act of May 9, 1902, practically all of which were due to the manufacture and sale of butter containing abnormal moisture without payment of special and stamp taxes. The total collections from this source amounted to only $46,102.40, which is a decrease from the previous year.

As pointed out in the report for fiscal year 1911, the moisture content is not a fair test as to adulteration; and it is again recommended that Congress amend the law along the lines set forth in that report, to establish a butter-fat standard, and to relieve manufacturers and dealers of the heavy and, oftentimes, destructive special taxes incurred under the present law through the accidental incorporation of excessive moisture and the unintentional sale of the product.

It is also recommended that the law be so amended that butter be not required to be branded "adulterated" which contains ingredients bringing it within this classification, where manufactured upon orders and specifications from customers for export to foreign countries, provided it is not deemed to be adulterated nor misbranded under the laws or regulations of the countries to which exportation is made. This would harmonize the internal revenue act of May 9, 1902, with the pure food and drugs act of June 30, 1906, and give to the American

exporters of this product equal privileges and opportunities with foreign manufacturers in the tropical trade, which necessitates the use of certain chemicals and preservatives in butter, which under the law brings the product within the classification of adulterated butter and requires it to be so branded.

This provision would also create a greater demand for farmers' butter, which has heretofore been extensively used in the manufacture of chemically preserved butter for the Tropics, and would in no wise open the door to the sale of the product on the domestic market, as it would be produced and exported under bond and official supervision.

RENOVATED BUTTER; FILLED CHEESE.

There was a considerable increase in the production of renovated butter during 1912, which shows a total of 46,387,398 pounds produced and 46,413,895 pounds withdrawn, taxpaid, as against 39,292,591 pounds and 39,352,445 pounds, respectively, during 1911, being 7,094,807 pounds and 7,061,450 pounds in these items.

A small quantity of filled cheese was produced during the year, all of which was exported taxpaid.

Attention is called to the fact that the laws imposing a tax upon and regulating the manufacture of process or renovated butter and filled cheese make no provision for the withdrawal of these products free of tax for export to a foreign country, as is the case with all other articles taxed under the internal-revenue laws, and it would seem only proper that these acts should be amended to extend this privilege to the manufacturers of these two products.

OPIUM.

In the annual report for the fiscal year ended June 30, 1911, the necessity for revision of the laws relating to the manufacture and sale of opium was discussed at length. The internal-revenue officers have been proceeding vigorously, as far as the present laws will permit, during the past fiscal year, and it is desired that the statements and recommendations contained in the previous report shall be considered as herein repeated.

CHEMISTRY.

During the past fiscal year the work of the Division of Chemistry has been considerably extended. The number of samples of oleomargarine and butter received during the year has decreased, while the number of various other samples show a very marked increase over last year. Prior to the last year the butter and oleomargarine work constituted about 75 per cent of the work done in the laboratory. During the past fiscal year butter and oleomargarine work constituted only 25 per cent of the work done. Artificial coloration and substitution of whisky by the rectifiers has decreased throughout the country to a marked degree, thus making a decreased amount of work in the laboratory on this account.

The opium work of the laboratory has increased to a large extent, calling for a large amount of analytical and court work for the division. The analysis of opium and its derivatives calls for a great deal of time and the constant presence of the chemist doing the test.

One of the most important divisions of the work of the laboratory is the handling of the fermentology reports, known as Form 88. The laboratory, in collaboration with these reports, has examined great numbers of samples of beer taken in various stages of fermentation at the distilleries, and in many cases irregularities indicated by these reports have been corroborated and corrections made in surveys, while in many other cases the distilleries in question have been put under surveillance, and numbers of cases of seizures of distilleries being operated illicitly have followed. As a result of this work a number of "pirate" plants throughout the country have closed down, and this work has, in addition, proved of considerable assistance to the legitimate manufacturers, and has resulted in improved conditions and yields at many distilleries, with increased revenue to the Government and great benefit to the legitimate manufacturers in preventing unfair competition.

Since the beginning of this method of control the average yield throughout the entire United States was 4.59 gallons per bushel of grain in 1912, as compared with 4.54 gallons per bushel of grain in 1910. In two districts, however, in which much fraud has prevailed, with respect to the manufacture and sale of distilled spirits, the yield increased in one district from 3.52 gallons per bushel of grain in 1910 to 3.99 gallons per bushel of grain in 1912, a gain in revenue onthe grain reported used of approximately $125,000 per annum and in the other district the yield was increased from 3.60 gallons per bushel of grain in 1910 to 3.94 gallons per bushel of grain in 1912, a gain of approximately $50,000 per annum in revenue on the grain reported used; and in addition to that the fraudulent removals of nontax-paid whisky were greatly reduced.

In addition, the Bureau was enabled to detect a number of frauds, the plants being seized and the individuals concerned prosecuted, a number of convictions following.

The particular work, with respect to these fermentology records, was begun some two years ago, and the bureau is elated over the results obtained in so short a time, which have been far beyond expectations, and it is believed that as further experience in this work is gained still greater strides will be made toward scientific control of distilleries and the collection of all the tax due the Government with a minimum of friction and inconvenience to the legitimate taxpayer.

The following statement shows the number and character of samples received and analyzed during the fiscal year ended June 30, 1912:

Oleomargarine	570
Butter	1, 942
Distilled spirits	544
Fermented beverages other than wines	264
Wines	236
Medicinal preparations	123
Oils	35
Brandy mashes	83
Distillery beer and spent beer	841
Opium	248
Miscellaneous	79
Total	4, 965
Decrease under last year	739

CLAIMS.

At the beginning of the fiscal year ended June 30, 1912, there were on hand 1,785 claims of all kinds, amounting to $4,197,761.26. There were received during that year 8,128 claims, aggregating $3,622,838.22. During the year 9,373 claims of all kinds were disposed of, amounting to $6,614,263.49, leaving outstanding on July 1, 1912, 540 claims of all kinds for an aggregate of $1,206,335.99.

During that fiscal year 666 legacy claims, amounting to $3,502,168.61, were rejected under the decision of the Supreme Court in the case of Fidelity Trust Co. *vs.* United States. The legacy claims outstanding at the beginning of the year were practically all disposed of, a few being allowed in part under the Vanderbilt decision, but the great majority were rejected under the decision of the Supreme Court above noted.

In the same period there were received 568 claims for the abatement of special excise tax on corporations amounting to $617,494.68, of which number 363 claims were allowed, in part or whole, amounting to $160,279, and 146 claims were rejected to the aggregate amount of $362,250.62. One thousand two hundred and nineteen claims for the refunding of special excise tax, amounting to $1,907,962.32, were received during the fiscal year. There were allowed, in part or whole, 702 excise claims for refund, amounting to $209,723.10, and 575 such claims, aggregating $1,070,059.55, were rejected.

LAW DIVISION.

On July 1, 1911, there were pending 193 civil cases and 4,224 criminal cases, growing out of violations of the internal-revenue laws. During the year there were instituted 784 civil and 4,413 criminal proceedings. On June 30, 1912, there were pending 642 civil and 4,042 criminal cases, 335 civil and 4,621 criminal cases having been disposed of during the year, as shown by reports received from the Department of Justice. In addition to the court cases handled, a large number of reports of violations of law from officers in the field were received and examined, and during the fiscal year 1912, 35,770 compromise cases growing out of such violations in this or previous years were acted upon, as against 5,773 such cases in the fiscal year 1911.

The total number of reports of seizures examined, briefed, and recorded in the Law Division during the last fiscal year was 3,095, as compared with 3,046 during the year previous.

The most striking features of the work of the Law Division during the past fiscal year were the unprecedented number of compromise offers received and the reorganization of the methods of handling the work of the Law Division to provide for the effective disposition of same.

The Law Division was organized with a view to handling from 6,000 to 8,000 cases a year, the number of compromise offers received during the fiscal year ended June 30, 1911, having been 5,885, while during the fiscal year ended June 30, 1912, 36,646 offers were received owing to the enforcement of the provisions of the corporation-tax law requiring returns to be filed on or before March 1 each year. The great majority of these offers were received between July 1 and January 1, and owing to the failure to secure additional force it was impossible to handle this number of cases promptly. An additional force, amounting in all to 30 per cent of the normal force of the division, was furnished by detail from other divisions and bureaus, most of the help being received subsequent to January 1, and by June the division had caught up with the work, and at that time and since has been handling all matters promptly as soon as received.

Gratifying progress has been made in the disposition of old judgments, many of which have been pending for 40 or 50 years, and had been lost sight of owing to the fact that no docket of judgments in civil proceedings had been kept in the division for the purpose of following up the records in the various clerk's offices. A number of these cases have been settled by compromise, and it has been found in a large number of others that the judgments are not now and will never be collectible owing to the death of parties against whom taken, leaving no estates. A card docket of civil proceedings instituted, together with a follow-up system for unsatisfied judgments, has been installed in the division and is working satisfactorily, and it is believed will obviate a recurrence of such condi-

tions and result in the collection of many thousands of dollars which have heretofore been lost.

A number of important cases affecting internal-revenue laws were decided in the courts during the past fiscal year, notably the decision in the case of the Mine Hill & Schuylkill Haven Railroad *v.* McCoach, in which it was held that corporations which have leased their properties to operating companies are not required to make return and pay corporation tax; United States *v.* 11,150 Pounds of Butter, Milton Dairy Co., claimants, in which it was held that the Treasury Department had no right to fix by regulation an amount of 16 per cent as the limit of normal moisture in butter, both of which decisions were adverse to the Government and have been affirmed by the circuit court of appeals. This latter case is diametrically opposite to the decision of the Circuit Court of Appeals in the Sixth Circuit in the case of the Coopersville Cooperative Creamery Co. *v.* Samuel M. Lemon (163 Fed. Rep., 145), in which the court, Judge Lurton, now Justice of the Supreme Court, delivering the opinion, held that the Treasury Department was entirely within its authority in promulgating this regulation. Should the decision in the Milton Dairy Co. case be affirmed every case of alleged adulterated butter will be a question of fact for a jury, which will have the effect of making the administration of the adulterated butter law much more expensive to the Government, and incidentally much more drastic in its effect upon manufacturers and dealers. Recommendation is made elsewhere for a revision of the adulterated butter laws, and it would seem that this confusion and conflict in the decisions of the circuit court of appeals in the different circuits would constitute an additional reason for Congress to revise this law.

An appeal has already been taken to the Supreme Court in the Mine Hill & Schuylkill Haven Railroad *v.* McCoach case, referred to above, and an early decision in this case, which will be a precedent in disposing of a great number of corporation tax claims, is to be hoped for at an early period.

In the following cases decisions in favor of the Government have been handed down: Marks *v.* United States, in which it was held that the act of 1890, providing a tax on the manufacture of smoking opium was not repealed by the act of February 9, 1909, prohibiting the importation of opium except for medicinal purposes; United States *v.* General Inspection & Loading Co., in which it was held that a corporation which has been dissolved is subject to payment of corporation tax; United States *v.* Barnes, in which it was held by the Supreme Court that the general provisions of the internal-revenue laws are applicable to the oleomargarine act; United States *v.* Hance Bros. & White, in which it was held that apothecaries, recovering spirits used in the manufacture of flavoring extracts, etc., are liable to special tax as rectifiers; United States *v.* Military Construction Co., in which it was held that all corporations organized for profit must make return of net income irrespective of the amount of such income; and United States *v.* 71 Barrels of Whisky, etc., in which it was held that conviction in a criminal prosecution for fraud at a distillery is not a bar to the forfeiture of the distillery premises and property, and many others of less import.

Legislation passed during the last fiscal year affecting internal revenue covers an act to provide for a tax upon white phosphorous matches, and for other purposes, which takes effect July 1, 1913, except as otherwise provided. Second, an act for the relief of scientific institutions and colleges of learning which have violated sections 3297 and 3297a, Revised Statutes, and the regulations thereunder relative to the withdrawal of alcohol free of tax. Two other acts affecting internal-revenue matters, which, however, were not approved until after July 1: An act extending the time for repayment of certain war revenue taxes erroneously collected, and an act making appropriations for the legislative, executive, and judicial expenses of the Government, which also provides that on and after October 1, 1912, the whole number of collection districts for the collection of internal revenue, and the whole number of collectors of internal revenue, shall not exceed 63.

STAMPS.

During the past fiscal year 3,583,179,624 internal-revenue stamps were delivered to collectors of internal revenue. Of this number, 3,576,083,924 represented a face value of $316,482,987.12. The remaining 7,095,700 consisted of stamps for rectified spirits, wholesale liquor dealers, etc., usually referred to as "other than tax-paid stamps."

There was an increase of 1¼ per cent in the number, and a decrease of two-thirds of 1 per cent in the value, of stamps issued to collectors, as compared with the previous fiscal year.

The most notable increases in the deliveries of stamps of the various kinds issued during the year were in 20s, cigarettes, at $1.25 per thousand, 59.7 per cent, and 10s, cigarettes, of the same class, 16.6 per cent. Marked increases also occurred in 1¼, 1¾, 2, and 2¼ ounce tobacco, ½, 1, 1¼, and 6 ounce snuff, 25s cigars, at $3 per thousand, 8s and 20s cigars, at 75 cents per thousand, 40 and 90 gallon distilled spirits, uncolored oleomargarine, bottled beer, and playing cards.

The principal denominations which showed decreases were 1, 1½, 2½, and 3 ounce tobacco, 5, 10, and 20 pound stub tobacco, 1½ and 3 ounce snuff, 10s cigars, at 75 cents per thousand, 8s cigarettes, at $1.25 per thousand, case stamps, hogshead, barrel and ⅛-barrel beer, and wholesale liquor dealers. During the year 5 and 10 pound sheet tobacco stamps were issued to further reduce the number of these denominations in books.

Important changes have been made in the administration of the business of the Stamp Division, with the view of increasing its efficiency and securing uniformity in keeping stamp accounts with collectors of internal revenue. Incidental to the added efficiency thus secured, there has been a reduction of about 33⅓ per cent in the clerical work of the bookkeeping section, with a decrease of between 75 and 80 per cent in the number of forms and records used, without sacrificing any necessary safeguards or checks.

The contract price for distinctive paper for stamps for the present year is $4.25 per hundred pounds; for the past year it was $4.40 and the year before $4.80.

REVENUE AGENTS.

The revenue agents and other field officers during the past fiscal year maintained the high standard of work that has prevailed in the past and are deserving of high commendation. There were sent in by the field officers approximately 24,000 reports. Approximately 50 per cent of these reports indicated civil liability only, settled in most cases by assessment, and distraint where necessary, without formal proceedings. Detailed information relative to the remainder of these reports appears under the heading "Law Division."

ILLICIT DISTILLING.

Illicit distilling and "bootlegging" continue without sign of abatement. During the past fiscal year practically the same number of illicit plants were seized and destroyed as during the previous fiscal year. Two thousand four hundred and sixty-five were seized and captured during the year just closed, as against 2,488 the previous year. During the past year, however, on account of the very severe winter weather during January, February, and a part of March, 1912, the work of raiding had to be to a large extent discontinued, and at certain times during the year a portion of the raiding officers had to be detailed for other work which appeared at the time to be of greater importance. But for these facts the number of distilleries seized and destroyed during the past year would have considerably exceeded the record number of the year previous, and as it was, as above stated, the number almost equaled it. In some sections where public sentiment seems to be crystallizing against this species of fraud a considerable decrease in the activity of the "moonshiners" is reported. This, however, seems to be compensated for by the increased activity reported in other sections. It appears that in some sections of the country, where local officers make some effort to enforce local prohibitory laws, there is a correspondingly greater demand for illicit whisky, and as the price goes up more persons are willing to run the risk in violating the law. While most of the plants captured are comparatively small, when it is taken into consideration that there are great numbers of plants which are running which we do not succeed in locating and destroying, the tax on the entire amount of spirits aggregates a large amount of revenue that is lost to the Government, and represents a tremendous disturbing element and a great amount of lawlessness in communities many of which are otherwise law-abiding and respecting. For the present fiscal year Congress has seen fit to cut down the appropriation available for this work. It is hoped that this policy will not continue in future. The force engaged in raiding could, with propriety, be greatly increased, and if illicit distilling is to be eradicated it will be necessary to maintain, in sections in which it is prevalent, a much larger force than the present appropriation will permit.

In raiding illicit distilleries last year no officers were killed and only one officer was wounded. There were, as usual, however, a number of murders and outrages against persons who had acted as possemen or who had given information leading to the detection of illicit establishments supposed to have been committed by illicit distillers or their sympathizers.

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

RELATIONS BETWEEN BUREAU AND TAXPAYERS.

It is a pleasure for me to call attention to the cordial cooperation that has existed during the past year between the Bureau of Internal Revenue and the taxpayers throughout the country, which cooperation appears to be increasing. In accord with the general businesadministration of affairs that has prevailed in the Treasury Department, an effort has been made to instruct, in the technical details of the industry concerned, the persons in the bureau who pass on various matters and write letters relating to various subjects. Officers of the bureau have been sent from time to time into the field for the purpose of making personal inspection and becoming personally familiar with the various factories and establishments and the processes used in manufacturing various articles on which tax is levied. Meetings of internal revenue officers, to consider improvements in administration, have been held in various sections of the country, and many conferences with representatives of various classes of taxpayers, in order better to understand the questions involved in various rulings, have been held. All of this has been done in furtherance of the proposition of the bureau to collect all of the tax due with as little inconvenience and annoyance to the legitimate taxpayer as is possible. There has been a steady continuance of encouraging field officers to extend, as far as possible, instructive and preventive policies so that the necessity for detection will continuously be decreased, at the same time being careful that every offense that is committed shall be detected if possible, and that where technical violations have occurred, these should be dealt with leniently, while every case of deliberate fraud, where the evidence is sufficient to convict, is to be vigorously prosecuted. In order to conform to this view a considerable change has been made in the policy of handling compromise cases. It is gratifying to be able to report the cordial manner in which the legitimate taxpayers have met the advance that has been made in this direction. It is also a pleasure to note that the number of intentional fraud cases reported during the year is considerably fewer than usual. It appears clear that this policy of administration should be extended as far as practicable, as unquestionably it results in the closer collection of the tax and much relief to legitimate taxpayers can be consistently granted.

RECOMMENDATIONS.

Several of the following recommendations for statutory changes have been made from year to year in the various annual reports, but inasmuch as the need of the legislation referred to is very great, I have the honor to again include these recommendations, with certain others, as follows:

1. That corporations should be permitted to file their annual returns of net income at the close of their own fiscal years.

2. *Oleomargarine.*—A complete revision of the oleomargarine statutes is strongly recommended. The provisions contained in H. R. 20281, known as the Lever bill, would appear to be very satisfactory from the standpoint of the Bureau of Internal Revenue.

3. A complete revision of the laws relating to the manufacture and sale of adulterated butter, making a change from the moisture test to a butter-fat test.

4. It is desired to renew the recommendation contained in the report of last year, that a revision should be made of section 50, act of August 24, 1894, as amended, which contains a tabulated statement known as the Carlisle tables setting forth the maximum amount at various ages that can be allowed upon any packages of distilled spirits held in bond. The reasons for this recommendation have been given in detail in former reports and in hearings before committees of Congress. All of the reasons given exist with full force at this time, and it is hoped that this revision may be enacted into law.

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

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

7. I again have the honor to call attention to the fact that during the past 11 years 5 officers and posse men have been killed and 9 wounded while in the discharge of their duties in enforcing the internal revenue laws. The number is not great, but in several instances the families of the men were left in very needy circumstances. Provision is made in the present statutes for compensation to be paid the owner where horses are killed in raiding, and expenses for not exceeding 60 days immediately following the injury of field officers and employees while in line of duty, of medical attendance, surgeon's and hospital bills made necessary by reason of such injury, may also be paid. There is no provision for the officers themselves during disability caused by wounds, except their expenses as stated above, or for the needy families of such officers in event of death. It is strongly urged, therefore, that Congress authorize the Commissioner of Internal Revenue to pay from the appropriation for miscellaneous expenses, Internal-Revenue Service, or other designated fund, to the administrator of the estate for the benefit of the widow or children or next of kin of any officer or posse man killed while in the discharge of his official duties a sum not to exceed $2,000; and in event of injury sustained by an officer or posse man while in the discharge of his official

duties, to allow to the officer leave of absence with pay during the period of total disability, not to exceed one year, and to any posse man or other special officer a reasonable compensation for such injury, in no case to exceed $1,000. It is believed that such legislation will not only be an act of common justice to brave and deserving officers and to their families, but it will result in more effective raiding work being done, with better administration of internal-revenue laws.

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

9. It is believed that the statute, section 35, act of August 5, 1909, should be amended so as to require retail dealers in leaf tobacco, and section 3360, Revised Statutes, should be amended so as to require dealers in leaf tobacco to give bond, and that only original registration and not annual registration of retail dealers in leaf tobacco and dealers in leaf tobacco shall be required.

10. Distillery officers are transferred with considerable frequency from one assignment to another in the same internal revenue district. These assignments are usually for periods of from 60 to 90 days, so it is impracticable for the officers to move their families with them from place to place. In many districts the assignments are such that the officers are required to be absent almost continuously from their legal residence. No allowance is now made distillery officers for subsistence when required by the discharge of their official duties to be absent from their legal residence. It is believed that distillery officers are the only employees in the entire Government service to whom subsistence under such circumstances is not allowed. Large responsibilities devolve on these officers, while the salaries paid are small. Taking into account the fact that there is no allowance for subsistence when absent from their legal residence it is believed that distillery officers are paid less than any other class of employees in the Government service. It is believed that the actual expenditures of distillery officers for subsistence will not average more than $1 per day, and it is strongly urged upon Congress that a provision should be enacted into law granting authority to the Commissioner of Internal Revenue to allow to distillery officers, when absent from their legal residence under assignment in the district in which appointed, actual expense of subsistence incurred not to exceed $1 per day. The propriety and justice of this allowance is obvious upon examination, and it is hoped and strongly urged that this provision be enacted into law.

ACCOUNTS AND STATISTICS, DIVISION OF.

Statements showing collections and expenditures for the fiscal year 1912; comparison of receipts and tax-paid withdrawals for the past two fiscal years; receipts by collection districts, and by States and Territories; receipts by fiscal years from September 1, 1862, to June 30, 1912; and comparison of receipts for first three months of past and current fiscal years.

COLLECTIONS.

The following statement shows the several general sources from which revenue was derived, the amount received from each, and the total amount collected during the fiscal year ended June 30, 1912:

Distilled spirits		$149,933,706.53
Tobacco		70,590,151.60
Fermented liquors		62,108,633.39
Excise tax on corporations		28,583,259.81
Special taxes		8,152,689.20
Oleomargarine		633,435.89
Playing cards		616,233.60
Process or renovated butter		117,544.50
Adulterated butter		9,051.60
Mixed flour		2,986.25
Filled cheese		330.31
Miscellaneous:		
Penalties	$856,407.83	
Collections not otherwise provided for	11,464.18	
		867,872.01
Total collections		321,615,894.69

EXPENDITURES.

The following statement shows the expenditures from the several appropriations for the fiscal year 1912:

Salaries and expenses of collectors of internal revenue	$2,105,472.27
Miscellaneous expenses, Internal-Revenue Service	91,462.31
Salaries and expenses of agents and subordinate officers of internal revenue	2,585,962.81
Paper for internal-revenue stamps	79,889.13
Punishment for violation of internal-revenue laws	141,663.82
Expenses of collecting the corporation tax	139,980.25
Classifying, etc., returns of corporations	24,723.87
Salaries, office of Commissioner of Internal Revenue	340,829.48
Refunding internal-revenue collections	70,713.96
Total amount expended	5,580,697.90

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

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, 1911 and 1912.

Objects of taxation.	Receipts during fiscal years ended June 30— 1911	1912	Increase.	Decrease.
SPIRITS.				
Spirits, distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	$2,677,449.02	$2,694,264.47	$16,815.45	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	145,382,763.32	146,715,203.60	1,332,440.28	
Rectifiers (special tax)	339,834.09	327,210.70		$12,623.39
Wine made in imitation of champagne, etc.		52.00	52.00	
Retail liquor dealers (special tax)	5,569,915.32	5,396,991.25		172,924.07
Wholesale liquor dealers (special tax)	779,323.42	730,440.53		48,882.89
Manufacturers of stills (special tax)	901.28	1,218.76	317.48	
Stills and worms manufactured (special tax.)	2,155.83	1,920.00		235.81
Stamps for distilled spirits intended for export	1,752.60	2,620.05	867.45	
Case stamps for distilled spirits bottled in bond	373,374.00	332,274.30		41,099.70
Grape brandy used in the fortification of sweet wines	152,389.37	189,292.11	36,902.74	
Total	155,279,858.25	156,391,487.77	1,111,629.52	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	21,755,714.06	21,769,170.91	13,456.85	
Cigars weighing not more than 3 pounds per thousand	917,294.25	820,296.60		96,997.65
Cigarettes weighing more than 3 pounds per thousand	76,108.76	64,482.55		11,626.21
Cigarettes weighing not more than 3 pounds per thousand	11,541,513.00	14,027,031.23	2,485,518.23	
Snuff of all descriptions	2,251,746.62	2,406,358.60	154,611.98	
Tobacco, manufactured, of all descriptions	30,463,573.87	31,502,811.71	1,039,237.84	
Total	67,005,950.56	[1] 70,590,151.60	3,584,201.04	
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	63,216,851.24	62,108,633.39		1,108,217.85
Brewers (special tax)	160,383.40	153,812.61		6,570.79
Retail dealers in malt liquors (special tax)	361,242.59	354,296.46		6,946.13
Wholesale dealers in malt liquors (special tax)	629,300.42	652,028.05	22,727.63	
Total	64,367,777.65	63,268,770.51		1,099,007.14
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter	284,262.94	325,948.33	41,685.39	
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow	286,895.81	307,479.16	20,583.35	
Oleomargarine imported from foreign countries		8.40	8.40	
Manufacturers of oleomargarine (special tax)	23,684.90	24,925.00	1,240.10	
Retail dealers in oleomargarine artifically colored in imitation of butter (special tax)	33,622.00	23,258.50		10,363.50
Retail dealers in oleomargarine free from artificial coloration (special tax)	229,217.04	271,145.74	41,928.70	
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax)	4,050.04	4,466.67	416.63	
Wholesale dealers in oleomargarine free from artificial coloration (special tax)	138,482.06	171,475.45	32,993.39	
Total	1,000,214.79	1,128,707.25	128,492.46	
FILLED CHEESE.				
Filled cheese, domestic		330.31	330.31	
Manufacturers of filled cheese (special tax)		300.00	300.00	
Retail dealers in filled cheese (special tax)				
Wholesale dealers in filled cheese (special tax)				
Total		630.31	630.31	

[1] Includes $224,758.05 from sale of internal-revenue stamps affixed to Philippine products, as provided for in the act of Aug. 5, 1909.

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1911 and 1912—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30— 1911	1912	Increase.	Decrease.
MIXED FLOUR.				
Per barrel of 196 pounds or more than 98 pounds	$27.00	$20.00		$7.00
Half barrel of 98 pounds or more than 49 pounds	1,144.56	1,034.50		110.06
Quarter barrel of 49 pounds or more than 24½ pounds	1,285.83	1,889.19	$603.36	
Eighth barrel of 24½ pounds or less	19.75	42.56	22.81	
Manufacturers, packers, or repackers of mixed flour (special tax)	287.00	157.00		130.00
Total	2,764.14	3,143.25	379.11	
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc	23,049.10	9,051.60		13,997.50
Manufacturers of adulterated butter (special tax)	16,919.90	31,556.80	14,636.90	
Retail dealers in adulterated butter (special tax)	2,676.00	614.00		2,062.00
Wholesale dealers in adulterated butter (special tax)	5,240.00	4,880.00		360.00
Total	47,885.00	46,102.40		1,782.60
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc	99,685.01	117,544.50	17,859.49	
Manufacturers of process or renovated butter (special tax)	2,266.67	1,991.68		274.99
Total	101,951.68	119,536.18	17,584.50	
MISCELLANEOUS.				
Excise tax on corporations	33,511,525.00	28,583,259.81		4,928,265.19
Opium	847.00			847.00
Playing cards	581,640.78	616,233.60	34,592.82	
Penalties	597,416.58	856,407.83	258,991.25	
Collections not otherwise herein provided for	28,468.30	11,464.18		17,004.12
Total	34,719,897.66	30,067,365.42		4,652,532.24
Aggregate receipts	322,526,299.73	321,615,894.69		910,405.04

INTERNAL-REVENUE TAX UPON PORTO RICAN PRODUCTS.

Comparative statement showing the collections of internal revenue upon articles of merchandise coming from Porto Rico during the fiscal years 1911 and 1912.

Articles taxed.	Receipts during fiscal years ended June 30— 1911	1912	Increase.	Decrease.
Spirits distilled from materials other than fruit	$62,857.29	$91,041.81	$28,184.52	
Cigars weighing more than 3 pounds per thousand	530,349.31	507,400.23		$22,949.08
Cigarettes weighing more than 3 pounds per thousand	658.98	488.61		170.37
Cigarettes weighing not more than 3 pounds per thousand	15,259.50	15,191.10		68.40
Total	609,125.08	614,121.75	4,996.67	

NOTE.—Of the receipts for the fiscal year 1912, $523,233.06 was from stamps sold in Porto Rico and $90,888.69 from stamps sold and affixed at the ports of entry in the United States.

INTERNAL-REVENUE TAX UPON PHILIPPINE PRODUCTS.

Comparative statement showing the collection from sale of internal revenue stamps affixed to articles of merchandise coming into the United States from the Philippine Islands during the fiscal years 1911 and 1912.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1911	1912		
Cigars weighing more than 3 pounds per thousand	$83,414.23	$218,531.34	$135,117.11	
Cigarettes weighing more than 3 pounds per thousand	34.14	21.24		$12.90
Cigarettes weighing not more than 3 pounds per thousand	10,497.11	6,203.51		4,293.60
Manufactured tobacco	1,650.80	1.96		1,648.84
Total	95,596.28	224,758.05	129,161.77	

NOTE.—Receipts covered into Philippine treasury under act of August 5, 1909. Of the receipts for the fiscal year 1912, $224,584.05 was from stamps sold in the Philippines and $174 from stamps sold by the collector of internal revenue for the district of Minnesota and affixed to Philippine products at the port of entry.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

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

Articles taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1911	1912		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries......galls..	2,434,045	2,449,331	15,286	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries......galls..	132,166,148	133,377,458	1,211,310	
Wine made in imitation, etc., bottles (pint)......No..		520	520	
Fermented liquors......bbls..	63,216,851	62,108,633		1,108,218
Cigars weighing more than 3 pounds per thousand......No..	7,251,904,686	7,256,390,303	4,485,617	
Cigars weighing not more than 3 pounds per thousand......No..	1,223,058,100	1,093,728,800		129,329,300
Cigarettes weighing more than 3 pounds per thousand......No..	21,141,322	17,911,819		3,229,503
Cigarettes weighing not more than 3 pounds per thousand......No..	9,233,210,400	11,221,624,984	1,988,414,584	
Snuff......lbs..	28,146,833	30,079,482	1,932,649	
Tobacco, chewing and smoking......do....	380,794,673	393,785,146	12,990,473	
Opium......do....	$84\frac{7}{10}$			$84\frac{7}{10}$
Oleomargarine......do....	117,660,953	[1] 126,251,203	8,650,250	
Filled cheese......do....		33,031	33,031	
Adulterated butter......do....	230,491	90,516		139,975
Process or renovated butter......do....	39,874,004	47,017,800	7,143,796	

[1] Includes 3,259,483 pounds at 10 cents, 122,991,664 pounds at one-fourth of 1 cent, and 56 pounds imported oleomargarine at 15 cents per pound.

NOTE.—The above statement of withdrawals includes, on account of Porto Rican products, as follows: 82,765 gallons spirits distilled from materials other than fruit; 169,133,410 cigars at $3 per thousand; 135,725 cigarettes, at $3.60 per thousand; and 12,152,880 cigarettes, at $1.25 per thousand; and on account of Philippine products as follows: 72,843,780 cigars, at $3 per thousand; 5,900 cigarettes, at $3.60 per thousand; 4,962,808 cigarettes, at $1.25 per thousand; and 24½ pounds manufactured tobacco, at 8 cents per pound.

The quantity of mixed flour withdrawn can not be stated in the above table owing to the variable number of pounds taxed, but a statement showing in detail the operations under the law will be found under the heading "Miscellaneous division."

Statement showing the aggregate collections made and reported to the Commissioner of Internal Revenue by the collectors of the several collection districts and by the stamp agent in the Philippine Islands during the fiscal year ended June 30, 1912.

Collection districts.	Names of collectors.	Aggregate collections.
Alabama	Joseph O. Thompson	$338,682.45
Arkansas	Frank W. Tucker	165,314.34
First California	August E. Muenter	7,448,198.59
Fourth California	Wanton A. Shippee	751,883.56
Sixth California	Claude I. Parker	1,207,169.10
Colorado	Frank W. Howbert	1,157,393.04
Connecticut	Robert O. Eaton	2,994,899.52
Florida	Joseph E. Lee	1,347,573.64
Georgia	Henry S. Jackson	541,253.11
Hawaii	Charles A. Cottrill	266,225.42
First Illinois	Samuel M. Fitch	12,087,300.52
Fifth Illinois	Percival G. Rennick	29,868,439.32
Eighth Illinois	Frank L. Smith	10,060,714.81
Thirteenth Illinois	Walter S. Louden	598,029.30
Sixth Indiana	Elam H. Neal	10,923,816.20
Seventh Indiana	Charles G. Covert	19,397,499.53
Third Iowa	Michael J. Tobin	510,272.87
Fourth Iowa	Harry O. Weaver	615,369.56
Kansas	Fremont Leidy	525,804.09
Second Kentucky	Lawson Reno	3,780,001.49
Fifth Kentucky	Ludlow F. Petty	16,897,821.13
Sixth Kentucky	Maurice L. Galvin	3,889,383.20
Seventh Kentucky	Timothy A. Field	4,235,479.92
Eighth Kentucky	J. Sherman Cooper	2,142,157.36
Do	Wintson W. Wiseman	1,243,032.06
Louisiana	Edward I. Seyburn	1,372,570.20
Do	Walter Y. Kemper	3,625,199.21
Maryland	Phillips Lee Goldsborough	2,458,247.79
Do	Henry C. Dodson, acting	1,451,200.39
Do	John B. Hanna	5,429,705.65
Massachusetts	James D. Gill	7,223,431.34
First Michigan	Malcolm J. McLeod	6,449,694.35
Fourth Michigan	Samuel M. Lemon	179,686.81
Do	George Clapperton	723,954.14
Minnesota	Frederick von Baumbach	2,942,360.55
First Missouri	Edmund B. Allen	10,340,482.14
Sixth Missouri	Charles G. Burton	1,722,339.44
Montana	Edward H. Callister	746,179.50
Nebraska	Ross L. Hammond	2,988,343.18
New Hampshire	Edgar O. Crossman	776,888.31
First New Jersey	Isaac Moffett	798,706.13
Fifth New Jersey	H. C. H. Herold	9,783,529.23
New Mexico	Henry P. Bardshar	80,046.68
Do	Manuel B. Otero	81,252.85
First New York	William J. Maxwell	11,989,105.15
Second New York	Charles W. Anderson	9,328,457.93
Third New York	Fredrick L. Marshall	10,887,122.38
Fourteenth New York	Cyrus Durey	5,222,683.76
Twenty-first New York	Peter E. Garlick	2,644,228.77
Do	Charles C. Cole	761,806.15
Twenty-eighth New York	Archie D. Sanders	3,032,800.14
Fourth North Carolina	Wheeler Martin	4,324,741.92
Fifth North Carolina	George H. Brown	4,628,738.74
North and South Dakota	Willis C. Cook	197,382.15
First Ohio	Bernhard Bettmann	16,266,116.40
Tenth Ohio	William V. McMaken	2,901,504.80
Eleventh Ohio	Willis G. Bowland	1,173,634.18
Eighteenth Ohio	Alfred N. Rodway	3,482,689.15
Oklahoma	George T. Knott	148,906.24
Oregon	David M. Dunne	893,921.74
First Pennsylvania	William McCoach	8,863,242.76
Ninth Pennsylvania	Henry L. Hershey	3,063,156.64
Twelfth Pennsylvania	Griffith T. Davis	2,545,703.02
Twenth-third Pennsylvania	Daniel B. Heiner	11,981,467.65
South Carolina	Micah J. Jenkins	185,703.72
Tennessee	William A. Dunlap	2,363,520.25
Third Texas	Webster Flanagan	1,016,756.58
Fourth Texas	Philemon B. Hunt	380,727.27
Second Virginia	Marion K. Lowry	7,027,140.69

Statement showing the aggregate collections made and reported to the Commissioner of Internal Revenue by the collectors of the several collection districts and by the stamp agent in the Philippine Islands during the fiscal year ended June 30, 1912—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
Sixth Virginia	Louis P. Summers	$1,327,461.10
Washington	Millard T. Hartson	1,385,472.73
West Virginia	George E. Work	1,799,445.62
First Wisconsin	Henry Fink	8,293,487.41
Second Wisconsin	Frank R. Bentley	332,935.11
Do	Frank L. Gilbert	773,718.47
Philippine Islands	Ellis Cromwell [1]	121,664.41
Do	Henry Steere, acting [1]	5,971.97
Do	Wm. T. Nolting [1]	96,947.67
Aggregate collections		321,615,894.69

[1] United States internal-revenue stamp agent for the Philippine Islands, located at Manila, P. I.

NOTE.—In addition to the $224,584.05 reported by the United States internal-revenue stamp agents from sale of stamps affixed to Philippine products, $174 was returned by the collector for the district of Minnesota and is included in the above collections reported by him.

STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS IN THE UNITED STATES FOR EACH FISCAL YEAR FROM SEPT. 1, 1862, TO JUNE 30, 1912.

1863	$41,003,192.93	1889	$130,894,434.20
1864	116,965,578.26	1890	142,594,696.57
1865	210,855,864.53	1891	146,035,415.97
1866	310,120,448.13	1892	153,857,544.35
1867	265,064,938.43	1893	161,004,989.67
1868	190,374,925.59	1894	147,168,449.70
1869	159,124,126.86	1895	143,246,077.75
1870	184,302,828.34	1896	146,830,615.66
1871	143,198,322.10	1897	146,619,593.47
1872	130,890,096.90	1898	170,866,819.36
1873	113,504,012.80	1899	273,484,573.44
1874	102,191,016.98	1900	295,316,107.57
1875	110,071,515.00	1901	306,871,669.42
1876	116,768,096.22	1902	271,867,990.25
1877	118,549,230.25	1903	230,740,925.22
1878	110,654,163.37	1904	232,903,781.06
1879	113,449,621.38	1905	234,187,976.37
1880	123,981,916.10	1906	249,102,738.00
1881	135,229,912.30	1907	269,664,022.85
1882	146,523,273.72	1908	251,665,950.04
1883	144,553,344.86	1909	246,212,719.22
1884	121,590,039.83	1910	289,957,220.16
1885	112,421,121.07	1911	322,526,299.73
1886	116,902,869.44	1912	321,615,894.69
1887	118,837,301.06		
1888	124,326,475.32	Total	8,966,690,736.49

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

Aggregate collections of internal revenue, by States and Territories of the United States and the Philippine Islands, during the fiscal year ended June 30, 1912.

State, Territory, etc.	Aggregate collections.	State, Territory, etc.	Aggregate collections.
Alabama	$265,759.77	Nevada	$185,550.45
Alaska	22,246.97	New Hampshire	476,349.14
Arizona	104,593.73	New Jersey	10,582,235.36
Arkansas	165,314.34	New Mexico	56,705.80
California	9,221,700.80	New York	43,254,768.18
Colorado	1,075,823.38	North Carolina	8,953,480.66
Connecticut	1,890,719.12	North Dakota	58,872.37
Delaware	528,582.03	Ohio	23,823,944.53
District of Columbia	942,887.86	Oklahoma	148,906.24
Florida	1,347,573.64	Oregon	893,921.74
Georgia	541,253.11	Pennsylvania	26,453,570.07
Hawaii	266,225.42	Porto Rico	614,121.75
Idaho	82,315.56	Rhode Island	1,104,180.40
Illinois	52,614,483.95	South Carolina	185,703.72
Indiana	30,321,315.73	South Dakota	138,509.78
Iowa	1,125,642.43	Tennessee	2,363,520.25
Kansas	525,804.09	Texas	1,397,483.85
Kentucky	32,187,875.16	Utah	257,926.33
Louisiana	4,997,769.41	Vermont	77,750.60
Maine	222,788,57	Virginia	8,355,560.81
Maryland	7,866,724.92	Washington	1,363,225.76
Massachusetts	7,220,745.69	West Virginia	1,799,445.62
Michigan	7,353,335.30	Wisconsin	9,400,140.99
Minnesota	2,942,186.55	Wyoming	81,569.66
Mississippi	72,922.68	Philippine Islands	224,758.05
Missouri	12,062,821.58		
Montana	405,937.61	Total	321,615,894.69
Nebraska	2,988,343.18		

The collections credited to Porto Rico were returned from the following-named districts, viz:

First district of New York	$88,203.04
Second district of New York	523,233.06
Third district of Massachusetts	2,685.65
Total	614,121.75

Of the Philippine collections, $174 was returned from the district of Minnesota.

NOTE.—Alabama and Mississippi comprise the district of Alabama; Colorado and Wyoming, the district of Colorado; Connecticut and Rhode Island, the district of Connecticut; Maryland, Delaware, District of Columbia, and the counties of Accomac and Northampton, Va., the district of Maryland; Montana, Idaho, and Utah, the district of Montana; New Hampshire, Maine, and Vermont, the district of New Hampshire; New Mexico and Arizona, the district of New Mexico; North Dakota and South Dakota, the district of North and South Dakota; Washington and Alaska, the district of Washington; and Nevada forms a part of the fourth district of California.

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

The following statement shows the receipts from the several objects of taxation for the first three months of the fiscal year 1912 compared with the receipts for the first three months of the current fiscal year:

Objects of taxation.	Receipts from July 1, 1911, to Sept. 30, 1911.	Receipts from July 1, 1912, to Sept. 30, 1912.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, grapes, etc	$526,761.02	$587,898.41	$61,137.39	
Spirits distilled from materials other than above	33,048,316.24	33,939,035.23	890,718.99	
Rectifiers (special tax)	91,679.38	71,608.46		$20,070.92
Wine made in imitation of champagne, etc		26.00	26.00	
Retail liquor dealers (special tax)	1,984,227.31	1,600,489.54		383,737.77
Wholesale liquor dealers (special tax)	249,271.41	187,911.33		61,360.08
Manufacturers of stills, and stills and worms manufactured	1,089.17	1,539.18	450.01	
Stamps for distilled spirits intended for export	1,096.00	535.45		560.55

Object of taxation.	Receipts from July 1, 1911, to Sept. 30, 1911.	Receipts from July 1, 1912, to Sept. 30, 1912.	Increase.	Decrease.
SPIRITS—continued.				
Case stamps for distilled spirits bottled in bond	$70,462.00	$63,816.00		$6,646.00
Grape brandy used in the fortification of sweet wines	185.25			185.25
Total	35,973,087.78	36,452,859.60	$479,771.82	
TOBACCO.				
Cigars weighing more than 3 pounds per 1,000	5,602,111.13	5,834,090.89	231,979.76	
Cigars weighing not more than 3 pounds per 1,000	249,048.39	207,648.19		41,400.20
Cigarettes weighing more than 3 pounds per 1,000	14,591.29	14,358.23		233.06
Cigarettes weighing not more than 3 pounds per 1,000	3,261,394.11	4,545,779.57	1,284,385.46	
Snuff of all descriptions	604,670.67	646,698.95	42,028.28	
Tobacco, manufactured, of all descriptions	8,033,141.93	8,177,247.70	144,105.77	
Total	17,764,957.52	[1] 19,425,823.53	1,660,866.01	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax)	19,009,667.85	19,439,033.02	429,365.17	
Brewers (special tax)	50,337.53	36,827.10		13,510.43
Retail dealers in malt liquors (special tax)	171,848.44	130,333.33		41,515.11
Wholesale dealers in malt liquors (special tax)	241,943.94	188,486.38		53,457.56
Total	19,473,797.76	19,794,679.83	320,882.07	
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter	49,548.30	66,907.20	17,358.90	
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow	49,735.62	62,719.78	12,984.16	
Manufacturers of oleomargarine (special tax)	9,000.00	5,425.00		3,575.00
Retail dealers in oleomargarine, artificially colored in imitation of butter (special tax)	9,308.00	5,460.00		3,848.00
Retail dealers in oleomargarine, free from artificial coloration (special tax)	77,447.34	78,887.25	1,439.91	
Wholesale dealers in oleomargarine, artificially colored in imitation of butter (special tax)	1,756.67	1,060.00		696.67
Wholesale dealers in oleomargarine, free from artificial coloration (special tax)	56,066.86	42,408.39		13,658.47
Total	252,862.79	262,867.62	10,004.83	
ADULTERATED BUTTER.				
Adulterated butter, manufactured or sold, etc.	2,295.10	2,821.07	525.97	
Manufacturers of adulterated butter (special tax)	6,000.00	950.00		5,050.00
Retail dealers in adulterated butter (special tax)	322.00			322.00
Wholesale dealers in adulterated butter (special tax)	1,760.00	960.00		800.00
Total	10,377.10	4,731.07		5,646.03
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter, manufactured or sold, etc.	26,778.68	20,448.54		6,330.14
Manufacturers of process or renovated butter (special tax)	591.67	300.00		291.67
Total	27,370.35	20,748.54		6,621.81
MISCELLANEOUS.				
Mixed flour	784.50	1,076.53	292.03	
Excise tax on corporations, joint-stock companies, associations, and insurance companies	1,687,018.08	1,880,379.82	193,361.74	
Playing cards	122,079.64	133,481.26	11,401.62	
Penalties	246,759.75	63,471.20		183,288.55
Collections not otherwise herein provided for	6,025.27	1,669.14		4,356.13
Total	2,062,667.24	2,080,077.95	17,410.71	
Aggregate receipts	75,565,120.54	78,041,788.14	2,476,667.60	

[1] Includes $94,685.04 from sale of internal-revenue stamps affixed to Philippine products, as provided for in act of Aug. 5, 1909.

ASSESSMENT DIVISION.

The following statements relative to assessments; to transactions at bonded warehouses; to exportation of taxable articles, in bond or with benefit of drawback; to denaturation of tax-free spirits, and to the use of grape brandy, free of tax, for the fortification of pure sweet wines, are prepared from reports in the Division of Assessments.

ASSESSMENTS.

As shown by the following tabulated statements 1 and 2, the amount of taxes, penalties, interest, etc., assessed during the last fiscal year was $802,518.21 less than the amount assessed during the preceding year. Except as to the special excise tax assessed against corporations, and certain other items not payable by stamp, assessments are confined to taxes not paid at the time and in the manner required by law; and the decrease in assessments, as to this latter class of taxes, indicates a closer collection of taxes as they become due.

The apparent decrease of $282,047.17 in the amount assessed as special excise tax is due to the fact that the amount reported assessed during the fiscal year 1911 includes penalties, interest, amounts paid in compromise, etc., while like items, aggregating $321,684.94, assessed during the fiscal year 1912 are reported separately. These items and the tax assessed total $29,148,672, or an actual increase of $39,635.77, as compared with the assessments in 1911.

An actual decrease, however, occurred during the past fiscal year with respect to the additional (penalty) tax assessed against delinquent corporations, the amount so assessed during the year being $90,518.88 as against $323,221.20 assessed in 1911, or a decrease of $232,702.32.

Statement No. 1.—Statement showing the amount of tax, not paid by stamp or within the time and in the manner required by law; also special excise tax against corporations, assessed in the various collection districts during the fiscal year ended June 30, 1912.

Collection district.	Regular taxes.	Special excise taxes, including 50 per cent additional taxes.
Alabama[1]	$20,754.20	$165,410.94
Arkansas	13,995.39	61,721.24
First California	172,831.05	817,618.10
Fourth California[2]	41,704.55	102,208.88
Sixth California	44,428.55	329,662.39
Colorado[3]	31,277.30	338,447.24
Connecticut[4]	25,529.76	973,049.07
Florida	20,353.24	79,503.30

[1] Includes Mississippi.
[2] Includes Nevada.
[3] Includes Wyoming.
[4] Includes Rhode Island.

Statement No. 1.—Statement showing the amount of tax, not paid by stamp or within the time and in the manner required by law; also special excise tax against corporations, assessed in the various collection districts during the fiscal year ended June 30, 1912—Continued.

Collection district.	Regular taxes.	Special excise taxes, including 50 per cent additional taxes.
Georgia	$53,443.65	$243,086.61
Hawaii	5,401.25	172,089.66
First Illinois	129,774.96	2,630,269.25
Fifth Illinois	5,615.33	80,017.86
Eighth Illinois	11,870.34	72,406.87
Thirteenth Illinois	4,993.17	59,762.63
Sixth Indiana	10,562.68	332,898.21
Seventh Indiana	4,178.70	63,594.99
Third Iowa	20,343.25	77,935.49
Fourth Iowa	19,930.44	103,268.99
Kansas	21,446.51	376,043.76
Second Kentucky	11,585.45	20,062.46
Fifth Kentucky	10,105.66	199,641.77
Sixth Kentucky	8,846.74	18,695.71
Seventh Kentucky	4,616.97	28,224.50
Eighth Kentucky	17,993.14	11,601.09
Louisiana	17,005.60	194,894.86
Maryland [1]	38,792.92	561,108.45
Massachusetts	74,158.61	1,403,837.42
First Michigan	30,273.13	616,619.50
Fourth Michigan	22,050.65	138,546.18
Minnesota	17,796.04	993,989.56
First Missouri	17,552.04	755,236.92
Sixth Missouri	21,078.95	191,993.67
Montana [2]	23,000.50	162,172.93
Nebraska	23,384.31	109,062.00
New Hampshire [3]	25,854.55	293,524.89
First New Jersey	9,210.71	274,332.81
Fifth New Jersey	26,023.48	1,073,454.96
New Mexico [4]	9,217.43	59,241.42
First New York	23,370.30	312,350.24
Second New York	19,267.68	4,248,755.17
Third New York	32,072.48	992,353.32
Fourteenth New York	70,531.09	363,467.87
Twenty-first New York	18,994.18	208,791.74
Twenty-eighth New York	31,375.98	534,427.25
Fourth North Carolina	16,894.14	81,747.16
Fifth North Carolina	10,908.97	49,630.15
North and South Dakota	28,469.15	36,248.67
First Ohio	17,925.54	457,734.53
Tenth Ohio	12,412.78	370,217.83
Eleventh Ohio	14,835.66	148,181.46
Eighteenth Ohio	27,997.28	915,566.95
Oklahoma	49,712.17	80,143.60
Oregon	12,996.52	164,002.82
First Pennsylvania	127,652.64	1,746,378.65
Ninth Pennsylvania	3,071.15	93,680.34
Twelfth Pennsylvania	9,030.48	226,726.38
Twenty-third Pennsylvania	47,452.38	1,607,428.32
South Carolina	25,922.36	54,043.46
Tennessee	32,704.43	208,016.71
Third Texas	15,691.26	246,122.97
Fourth Texas	17,981.86	196,395.62
Second Virginia	29,662.06	308,219.82
Sixth Virginia	50,143.96	118,320.62
Washington [5]	32,088.14	228,797.37
West Virginia	24,922.08	158,969.73
First Wisconsin	5,630.70	510,292.95
Second Wisconsin	9,811.29	65,257.66
Total	1,886,509.91	28,917,505.94
Regular taxes		1,886,509.91
Grand total		30,804,015.85

[1] Includes Delaware, District of Columbia, and two counties in Virginia.
[2] Includes Idaho and Utah.
[3] Includes Maine and Vermont.
[4] Includes Arizona.
[5] Includes Alaska.

Statement 2.—Assessments, by articles and occupations, showing a comparison of assessments for the last two fiscal years, with the increase and decrease on each article or occupation.

Description of taxes.	Assessed during fiscal year ended—		Increase or decrease of assessments fiscal year 1911.	
	June 30, 1911.	June 30, 1912.	Increase.	Decrease.
Tax assessed on distilled spirits (excess material, deficiency in production, seized for fraud, etc.)	$875,664.02	$451,437.14		$424,226.88
Tax assessed on—				
Fermented liquors	24,721.75	11,146.18		13,575.57
Tobacco, snuff, and cigarettes	21,133.07	28,213.41	$7,080.34	
Opium	3,187.20			3,187.20
Oleomargarine	132,833.03	103,098.87		29,734.16
Adulterated butter	29,994.50	12,510.80		17,483.70
Mixed flour	.73			.73
Playing cards	85.76	121.46	35.70	
Legacies (act Aug. 13, 1898)	3,029.20	378.15		2,651.05
Schedule A, documents, etc	.50	1.00	.50	
Tax:				
Special, assessed on occupations	231,512.74	203,285.45		28,227.29
50 per cent penalties, assessed on occupations	222,985.34	202,930.44		20,054.90
Assessable penalties, interest, costs, fines, judgments, offers in compromise, sales of Government and forfeited property, etc	629,130.79	551,702.07		77,428.72
Tax:				
Special excise, assessed against corporations	29,109,034.23	28,826,987.06		282,047.17
50 per cent additional, special excise tax, assessed against corporations	323,221.20	90,518.88		232,702.32
Unassessable penalties, interests, fines, costs, and amounts received as offers in compromise under special excise tax law	(1)	321,684.94	321,684.94	
Total	31,606,534.06	30,804,015.85	328,801.48	1,131,319.69

[1] The amount that should appear in this space was included in the amount assessed against corporations.

SPECIAL EXCISE TAX.

Of the $28,584,010.65 collected from corporations during the last fiscal year $896,293.04 were assessed on returns for the calendar year 1909, and $2,307,117.79 on returns for the calendar year 1910.

As delinquent taxes due from corporations may be assessed at any time within three years after the required return should have been rendered, the assessments made each fiscal year, including as they do many such delinquent taxes, do not represent the actual amount of tax accruing during the preceding calendar year.

For the purpose of comparison, however, the following statements are furnished showing (1) the total tax assessed against corporations during each fiscal year, since the excise tax was imposed, and (2) the amount of such tax pertaining to the business carried on during each calendar year, as shown by the returns received:

Total tax assessed during fiscal year 1910	$27,130,904.82
Total tax-assessed during fiscal year 1911	29,109,034.23
Total tax assessed during fiscal year 1912	[1] 28,917,505.94
Total tax assessed against corporations	85,157,444.99
Total assessment on business done 1909	28,456,527.09
Total assessment on business done 1910	29,854,388.50
Total assessment on business done 1911	26,846,529.40
Total assessment to and including June 1912, list	85,157,444.99

[1] Exclusive of $321,684.94 paid by corporations as offers in compromise, 5 per cent penalties, interest fines, judgments, etc.

The amount of special excise tax collected during each fiscal year was as follows:

Total collected during fiscal year 1910	$20,559,783.74
Total collected during fiscal year 1911	33,511,525.00
Total collected during fiscal year 1912	28,584,010.65
Total	82,655,319.39

The total abatements for the fiscal year 1912 were $323,526.01.

The total amount outstanding June 30, 1912, is $1,745,803.86.

The assessments, collections, and abatements during the last fiscal year, as to special excise tax on business done during each preceding calendar year, are shown by the following statement:

Total 1909 tax outstanding June 30, 1911	$157,619.59
Total 1909 tax assessed during fiscal year	911,315.80
Total to account for	1,068,935.39
Total 1909 tax collected during fiscal year	896,293.04
Total 1909 tax abated during fiscal year	27,423.17
Total 1909 tax outstanding June 30, 1912	145,219.18
Total accounted for	1,068,935.39
Total 1910 tax outstanding June 30, 1911	1,578,214.99
Total 1910 tax assessed during fiscal year	1,159,660.74
Total to account for	2,737,875.73
Total 1910 tax collected during fiscal year	2,307,117.79
Total 1910 tax abated during fiscal year	239,616.05
Total 1910 tax outstanding June 30, 1912	191,141.89
Total accounted for	2,737,875.73
Total 1911 tax assessed during fiscal year 1912	26,846,529.40
Total 1911 tax collected during fiscal year	25,380,599.82
Total 1911 tax abated during fiscal year	56,486.79
Total outstanding June 30, 1912	1,409,442.79
Total accounted for	26,846,529.40

DISTILLED SPIRITS.

As shown on page 42 there were produced during the last fiscal year (exclusive of fruit brandy) 178,249,985 taxable gallons of distilled spirits, as against 175,402,395.5 gallons produced during the preceding year, or an increase of 2,847,589.5 gallons.

Of this class of spirits there were taxpaid during the last fiscal year 133,259,147.6 gallons, or an increase of 1,200,511.1 gallons over the preceding year. The quantity (13,955,903.8 gallons) removed for denaturation during the year also exceeds the quantity removed for like purpose during the preceding year by 2,273,015.9 gallons. The quantity of spirits held in bond at the close of the fiscal year 1912 was 263,785,831.8 gallons, or an increase of 14,506,485.2 gallons as compared with the quantity so held at the close of the fiscal year 1911.

Statements in detail are given on pages 41–71, showing transactions at bonded warehouses; the quantity of spirits and other taxable articles removed in bond for export, the quantity of tax-free spirits withdrawn for denaturation; for fortifying pure sweet wines; for

scientific purposes and use of the United States; also allowances made on account of losses by leakage, and the quantity of bonded spirits reported as lost by fire or other casualty during the year.

Different kinds of spirits remaining in distillery and general bonded warehouses at the beginning of the fiscal year July 1, 1911.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Neutral or cologne spirits.	Alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	661.9						661.9
Arkansas	30,734.2						30,734.2
1st California	43,012.8	4,367.7			151,574.9	23,757.5	222,712.9
Connecticut	8,327.5		55,082.7				63,410.2
Florida	434.5						434.5
Georgia	21,265.0			373.6			21,638.6
Hawaii		14,046.6	4,009.4		1,469.6		19,525.6
1st Illinois	39,195.2						39,195.2
5th Illinois	12,270,159.6		4,722.7	40,021.9	33,832.3	147,155.4	12,495,891.9
8th Illinois	1,999,538.6				22,473.8	189,568.2	2,211,580.6
6th Indiana	5,062,022.1				1,894.4	5,970.3	5,069,886.8
7th Indiana	1,919,802.1		10,105.6		645.0	20,927.1	1,951,479.8
2d Kentucky	16,693,161.6						16,693,161.6
5th Kentucky	66,385,046.6						66,385,046.6
6th Kentucky	14,888,919.6	57,780.0	8,034.6		1,240.4		14,955,974.6
7th Kentucky	28,431,569.6						28,431,569.6
8th Kentucky	17,126,817.0						17,126,817.0
Louisiana	162,444.1		5,368.4		10,610.5	40,997.7	219,420.7
Maryland	19,803,954.1		19,258.1		6,647.1		19,829,859.3
3d Massachusetts		880,429.9	21,783.1		86,331.1		988,544.1
1st Michigan					25,718.9	79,390.8	105,109.7
1st Missouri	55,851.1						55,851.1
6th Missouri	952,667.4						952,667.4
Montana	34,581.1						34,581.1
Nebraska	911,942.0		12,666.9	5,258.9	81,104.9	97,163.5	1,108,136.2
New Hampshire		13,720.6					13,720.6
1st New York			1,658.3		67,885.4	7,467.1	77,010.8
14th New York	830,528.0		1,656.4		45,714.4	32,597.1	910,495.9
21st New York	1,398,969.7		145.4	219.9	1,034.2	6,131.3	1,406,500.5
28th New York	1,549.9						1,549.9
5th North Carolina	34,104.4						34,104.4
1st Ohio	9,363,201.1		36,546.8		11,079.2		9,410,827.1
10th Ohio	3,774,890.3		2,897.3				3,777,787.6
11th Ohio	8,630.9						8,630.9
18th Ohio	278,464.8						278,464.8
1st Pennsylvania	4,338,227.6						4,338,227.6
9th Pennsylvania	1,640,982.3						1,640,982.3
12th Pennsylvania	571,393.4			166.7			571,560.1
23d Pennsylvania	32,580,424.5		648.4	3,652.4	25,743.2	45,423.2	32,655,891.7
South Carolina	143.3				29,514.8		29,658.1
Tennessee	815,440.7						815,440.7
2d Virginia	18,776.9						18,776.9
6th Virginia	412,340.9						412,340.9
West Virginia	926,144.2						926,144.2
1st Wisconsin	629,206.6		20,987.3		10,296.6	9,503.7	669,994.2
Total	244,465,527.2	970,344.8	205,571.4	49,693.4	614,810.7	706,052.9	247,012,000.4
GENERAL BONDED WAREHOUSES.							
1st California	577,320.0	7,124.9	3,636.7	17,769.3	68,903.7	337,041.3	1,011,795.9
6th California	57,438.5	504.3	311.4	1,029.2	13,234.3	10,363.9	82,881.6
Colorado	40,627.6				6,010.6	3,958.4	50,596.6
Hawaii	13,341.2	132.1	3,171.7			394.5	17,039.5
5th Kentucky	479,008.8	1,320.8	1,775.2				482,104.8
7th Kentucky	26,977.7						26,977.7
6th Missouri	114,001.8	3,079.2	140.7		3,543.6	5,038.7	125,804.0
Oregon	87,491.7	881.5			16,881.3	21,165.3	126,419.8
23d Pennsylvania	6,448.1						6,448.1
2d Virginia	321,464.7		186.9				321,651.6
Washington	13,373.1				2,253.5		15,626.6
Total	1,737,493.2	13,042.8	9,222.6	18,798.5	110,827.0	377,962.1	2,267,346.2
Grand total	246,203,020.4	983,387.6	214,794.0	68,491.9	725,637.7	1,084,015.0	249,279,346.6

Different kinds of distilled spirits produced from materials other than fruit during the year deposited in distillery warehouses or removed to denaturing warehouses direct from cistern room of distilleries during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol	Neutral and cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	122,348.2						122,348.2
Arkansas	32,308.9						32,308.9
1st California	100,155.3	6,728.0	7,985.5		1,413,481.1	1,404,484.0	2,932,834.5
4th California			405.5		18,404.0		18,809.5
Connecticut			126,058.8				126,058.8
Florida	120,882.4						120,882.4
Hawaii	1,196.2	2,636.1	1,288.2				5,120.5
5th Illinois	12,456,960.6		990,473.6	73,415.0	2,216,118.7	13,191,599.4	28,928,567.3
8th Illinois	2,919,358.7		91,120.5	1,217.6	1,063,903.8	5,378,147.4	9,453,748.0
6th Indiana	6,093,468.5		172,160.2	33.9	590,125.6	2,631,230.1	9,487,018.3
7th Indiana	3,941,992.9		399,245.1	20,015.8	752,127.9	11,894,888.7	17,008,270.4
2d Kentucky	5,687,402.9						5,687,402.9
5th Kentucky	23,103,097.6						23,103,097.6
6th Kentucky	4,360,318.9	50,637.3	83,445.8	1,251.2	17,619.5	109,609.3	4,622,882.0
7th Kentucky	6,839,023.3						6,839,023.3
8th Kentucky	3,369,722.9						3,369,722.9
Louisiana	489.3		88,643.8		8,693,474.6	2,084,987.0	10,867,594.7
Maryland	5,500,439.8		26,734.1		423,652.4		5,950,826.3
3d Massachusetts		2,206,061.6	156,642.0		1,456,429.9		3,819,133.5
1st Michigan					1,529,194.7	734,457.5	2,263,652.2
1st Missouri	50,501.9						50,501.9
6th Missouri	428,163.7						428,163.7
Nebraska	483,292.0		42,849.0	31,298.3	748,943.1	1,082,491.6	2,388,874.0
5th New Jersey				1,421.8			1,421.8
1st New York			108,630.0		3,267,734.2	2,951,872.7	6,328,236.9
14th New York	689,987.8		432,887.3	27.2	410,276.3	898,290.7	2,431,469.3
21st New York	536,866.4		25,996.3		67,343.3	702,034.6	1,332,240.6
28th New York	8,106.2			15.8			8,122.0
1st Ohio	6,772,434.1		501,777.9	616.1	414,705.1	2,408,419.4	10,097,952.6
10th Ohio	1,069,648.0						1,069,648.0
11th Ohio	6,111.2						6,111.2
18th Ohio	61,391.5						61,391.5
1st Pennsylvania	859,202.6				192,867.4	20,533.2	1,072,603.2
9th Pennsylvania	532,398.2						532,398.2
12th Pennsylvania	396,071.1						396,071.1
23d Pennsylvania	8,557,031.6		1,129.4	1,688.9	204.2		8,560,054.1
South Carolina					586,329.0		586,329.0
2d Virginia	964,182.5						964,182.5
6th Virginia	514,535.8						514,535.8
Washington					24,633.8	90,250.7	114,884.5
West Virginia	294,117.5						294,117.5
1st Wisconsin	1,336,365.9		320,388.9		594,735.4	286,388.7	2,537,878.9
Totals	98,209,574.4	2,266,063.6	3,577,861.9	131,001.6	24,482,304.0	45,869,685.0	174,536,490.5
Removed from cistern room direct to denaturing warehouses		566,452.3			3,147,042.2		3,713,494.5
Grand total	98,209,574.4	2,832,515.9	3,577,861.9	131,001.6	27,629,346.2	45,869,685.0	178,249,985.0

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses, tax paid, during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	35,876.9						35,876.9
Arkansas	35,132.4						35,132.4
1st California	28,028.6	4,087.6	2,809.9		6,704.7	387,413.3	429,044.1
4th California					4,452.4		4,452.4
Connecticut	4,214.6		127,468.4				131,683.0
Florida	104,931.1						104,931.1
Georgia	2,454.3			71.5			2,525.8
Hawaii		1,172.7	3,009.2		550.2		4,732.1
1st Illinois	16,548.6						16,548.6
5th Illinois	11,243,416.1		986,794.1	6,454.4	1,990,468.6	12,066,370.6	26,293,503.8
8th Illinois	2,194,218.1		91,120.5	1,216.0	946,772.7	5,240,735.7	8,474,063.0
6th Indiana	5,132,765.6		172,154.5	33.9	557,025.4	2,617,862.7	8,479,842.1
7th Indiana	3,738,354.7		326,492.0	19,923.6	746,571.1	11,691,821.7	16,523,163.1
2d Kentucky	2,435,504.1						2,435,504.1
5th Kentucky	9,224,232.4						9,224,232.4
6th Kentucky	2,184,645.0	43,996.8	87,738.7	913.7	17,693.2	109,226.8	2,444,214.2
7th Kentucky	2,272,290.9						2,272,290.9
8th Kentucky	2,127,483.8						2,127,483.8
Louisiana	67,193.2		89,058.9		580,728.9	2,043,480.9	2,780,461.9
Maryland	3,831,874.0		35,394.3		424,271.1		4,291,539.4
3d Massachusetts		632,398.7	157,249.1		1,446,140.0		2,235,787.8
1st Michigan					684,305.5	721,989.5	1,406,295.0
1st Missouri	37,829.7						37,829.7
6th Missouri	226,262.2						226,262.2
Montana	47.0						47.0
Nebraska	346,442.3		46,463.4	12,248.1	713,805.4	901,899.5	2,020,858.7
New Hampshire		7,556.3					7,556.3
5th New Jersey				1,415.6			1,415.6
1st New York			109,281.3		1,244,531.3	2,914,231.7	4,268,044.3
14th New York	443,449.7		433,093.4	27.2	182,185.3	921,456.4	1,980,212.0
21st New York	503,155.3		26,141.4	39.4	62,553.9	706,191.1	1,298,081.1
28th New York	1,276.9			15 8			1,292.7
5th North Carolina	4,665.9						4,665.9
1st Ohio	5,446,849.4		490,193.0	615.0	402,654.4	2,378,249.7	8,718,561.5
10th Ohio	40,543.8		1,418.7				41,962.5
11th Ohio	4,562.9						4,562.9
18th Ohio	81,385.2						81,385.2
1st Pennsylvania	743,198.6				164,458.3	19,646.5	927,303.4
9th Pennsylvania	382,728.9						382,728.9
12th Pennsylvania	89,894.1						89,894.1
23d Pennsylvania	4,146,430.5		431.5	483.9	3,577.6	11,644.0	4,162,567.5
South Carolina	37.2				1,636.5		1,673.7
Tennessee	302,406.1						302,406.1
2d Virginia	708,333.2						708,333.2
6th Virginia	530,428.6						530,428.6
Washington					3,869.4		3,869.4
West Virginia	176,611.2						176,611.2
1st Wisconsin	1,239,503.6		322,625.3		528,295.0	285,138.7	2,375,562.6
Total	60,135,206.7	689,212.1	3,508,937.6	43,458.1	10,713,250.9	43,017,358.8	118,107,424.2
GENERAL BONDED WAREHOUSES.							
1st California	1,278,717.5	15,487.1	8,096.1	77,284.3	277,879.7	1,928,539.6	3,586,004.3
6th California	110,006.9	554.4	838.3	7,159.2	98,037.4	64,374.9	280,971.1
Colorado	78,967.6				8,681.2	17,604.2	105,253.0
Hawaii	23,919.4	113.2	4,739.1			5,280.2	34,051.9
5th Kentucky	155,365.5	2,069.3	69,439.1			1,436.8	228,310.7
7th Kentucky	16,440.9						16,440.9
6th Missouri	356,766.4	2,969.0	284.5		32,739.5	27,809.4	420,568.8
Oregon	116,422.8	913.6		6,944.2	64,184.3	147,270.7	335,735.6
23d Pennsylvania	10,322.0						10,322.0
2d Virginia	271,794.2		419.5				272,213.7
Washington	53,930.1				33,600.0	21,835.3	109,365.4
Total	2,472,653.3	22,106.6	83,816.6	91,387.7	515,122.1	2,214,151.1	5,399,237.4
Grand total	62,607,860.0	711,318.7	3,592,754.2	134,845.8	11,228,373.0	45,231,509.9	123,506,661.6

Statement of the quantity of each kind of spirits, tax paid, and transferred to bottling warehouses for bottling in bond during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	Aggregate.
Georgia	6,362.2			6,362.2
5th Illinois	368,289.3			368,289.3
8th Illinois	77,580.7			77,580.7
6th Indiana	106,797.5			106,797.5
7th Indiana	9,754.1		748.4	10,502.5
2d Kentucky	747,616.3			747,616.3
5th Kentucky	2,715,744.1			2,715,744.1
6th Kentucky	556,800.4			556,800.4
7th Kentucky	1,394,692.3			1,394,692.3
8th Kentucky	862,992.3			862,992.3
Maryland	168,324.5			168,324.5
3d Massachusetts		4,382.4		4,382.4
6th Missouri	61,850.7			61,850.7
Nebraska	31,608.7			31,608.7
21st New York	79,111.6			79,111.6
1st Ohio	284,522.7			284,522.7
10th Ohio	545,217.2			545,217.2
1st Pennsylvania	65,570.8			65,570.8
9th Pennsylvania	4,146.2			4,146.2
23d Pennsylvania	1,616,780.6			1,616,780.6
Tennessee	7,090.5			7,090.5
West Virginia	23,410.7			23,410.7
1st Wisconsin	13,091.8			13,091.8
Total	9,747,355.2	4,382.4	748.4	9,752,486.0

Spirits upon which tax was paid, by stamp, during the fiscal year ended June 30, 1911, and June 30, 1912.

[Quantities in taxable gallons.]

	Fiscal year ended June 30—	
	1911.	1912.
	Gallons.	*Gallons.*
Withdrawn tax paid from distillery warehouses	116,211,745.2	118,107,424.2
Withdrawn tax paid from general bonded warehouses	5,215,799.8	5,399,237.4
Withdrawn tax paid for bottling in bond	10,631,091.5	9,752,486.0
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	148,795.0	124,545.0
Porto Rican rum tax paid by stamp	57,058.8	80,477.0
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	17,205.1	12,034.8
Fruit brandy tax paid and withdrawn from special bonded warehouses	2,232,269.9	2,284,825.6
Fruit brandy tax paid at fruit distilleries	192,248.6	152,449.6
Total	134,706,213.9	135,913,479.6

WITHDRAWAL OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1912, BY SEASONS OF PRODUCTION.

The quantity of distilled spirits withdrawn from distillery and general bonded warehouses, including the quantity removed from cistern rooms of distilleries for denaturation, during the fiscal year ended June 30, 1912, by seasons of production, is shown in the following statement.

Season and year of production.	In warehouses July 1, 1911, and produced during the fiscal year ended June 30, 1912.	Withdrawn during the year ended June 30, 1912.	Remaining in warehouses June 30, 1912.
1903—Spring	130,798.1	130,798.1	
Fall	545,749.4	545,749.4	
1904—Spring	2,985,106.4	2,818,409.0	166.697.4
Fall	1,152,836.5	675,404.1	477,432.4
1905—Spring	6,583,474.2	3,397,399.6	3,186,074.6
Fall	1,892,191.9	809,877.8	1,082,314.1
1906—Spring	10,551,389.2	5,030,536.0	5,520,853.2
Fall	4,549,614.5	2,140,334.7	2,409,279.8
1907—Spring	23,805,345.6	12,381,739.2	11,423,606.4
Fall	5,352,414.9	3,053,475.4	2,298,939.5
1908—Spring	16,543,108.8	5,520,057.3	11,023,051.5
Fall	5,758,047.6	1,389,855.6	4,368,192.0
1909—Spring	32,799,217.8	5,669,578.8	27,129,639.0
Fall	10,475,288.9	1,710,816.2	8,764,472.7
1910—Spring	45,679,056.8	5,710,534.5	39,968,522.3
Fall	15,537,181.0	2,995,799.5	12,541,381.5
1911—Spring	64,938,525.0	9,788,747.4	55,149,777.6
Fall	69,486,088.4	49,274,423.2	20,211,665.2
1912—Spring	108,763,896.6	50,699,964.0	58,063,932.6
Total	427,529,331.6	163,743,499.8	263,785,831.8

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	183.8						183.8
Arkansas	1,272.9						1,272.9
1st California	1,089.7	280.1				130.7	1,500.5
Connecticut	744.3		1,240.7				1,985.0
Florida	78.0						78.0
Georgia	2,565.3			8.5			2,573.8
Hawaii		60.5	75.5		13.6		149.6
1st Illinois	4,270.2						4,270.2
5th Illinois	616,000.2		12.6	69.0	552.5	51,360.1	667,994.4
8th Illinois	62,115.3			1.6	763.5	25,438.3	88,318.7
6th Indiana	206,451.0		5.7		1,208.5	14,135.5	221,800.7
7th Indiana	83,448.0		143.4	92.2	91.4	62,676.6	146,451.6
2d Kentucky	576,577.7						576,577.7
5th Kentucky	2,377,195.8						2,377,195.8
6th Kentucky	518,230.8	2,049.4	0,7		12.0	382.5	520,675.4
7th Kentucky	926,578.5						926,578.5
8th Kentucky	829,844.1						829,844.1
Louisiana	22,393.6		1.0		5.9	7,722.0	30,122.5
Maryland	1,096,613.1		143.0		54.9		1,096,811.0
3d Massachusetts		38,324.7	586.8		343.4		39,254.9
1st Michigan					406.3	2,390.6	2,796.9
1st Missouri	2,796.7						2,796.7
6th Missouri	44,401.7						44,401.7
Montana	2.0						2.0
Nebraska	31,309.0		9.2	263.6	258.3	3,491.0	35,331.1
New Hampshire		883.3					883.3
5th New Jersey				6.2			6.2
1st New York					67.4	10,195.4	10,262.8
14th New York	42,824.5		27.2		174.9	6,877.8	49,904.4
21st New York	79,822.5		0.3	4.4	12.8	1,282.6	81,122.6
28th New York	283.2						283.2
5th North Carolina	937.6						937.6
1st Ohio	372,675.6		720.3	1.1	276.4	9,725.5	383,398.9
10th Ohio	142,343.0		27.4				142,370.4
11th Ohio	744.3						744.3
18th Ohio	12,768.8						12,768.8
1st Pennsylvania	248,394.4				125.0		248,519.4
9th Pennsylvania	88,130.2						88,130.2
12th Pennsylvania	26,537.1						26,537.1
23d Pennsylvania	1,435,742.5		33.2	26.9	67.5	241.1	1,436,111.2
South Carolina	10.0				1,273.9		1,283.9
Tennessee	64,771.8						64,771.8
2d Virginia	128.8						128.8

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ended June 30, 1912.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—continued.							
6th Virginia	14,083.0						14,083.0
Washington					35.6		35.6
West Virginia	58,313.1						58,313.1
1st Wisconsin	27,783.5		379.2		454.9	1,855.2	30,472.8
Total	10,020,455.6	41,598.0	3,406.2	473.5	6,198.7	197,904.9	10,270,036.9
GENERAL BONDED WAREHOUSES.							
1st California	272,611.0	742.0	15.6	3,491.1	154.0	4,708.2	281,721.9
6th California	24,439.5	41.5	11.7	200.8	91.6	196.3	24,981.4
Colorado	10,997.2				137.5	158.6	11,293.3
Hawaii	3,978.2	18.9	81.7			1.7	4,080.5
5th Kentucky	38,947.8	227.1	3.4				39,178.3
7th Kentucky	5,488.4						5,488.4
6th Missouri	50,772.9	155.5	0.8		119.9	87.8	51,136.9
Oregon	21,405.9	112.1		219.4	23.1	79.2	21,839.7
23d Pennsylvania	2,321.8						2,321.8
2d Virginia	14,388.1		6.5				14,394.6
Washington	11,385.6				25.2	150.5	11,561.3
Total	456,736.4	1,297.1	119.7	3,911.3	551.3	5,382.3	467,998.1
Grand total	10,477,192.0	42,895.1	3,525.9	4,384.8	6,750.0	203,287.2	10,738,035.0

EXPORTATION OF DISTILLED SPIRITS.

1. *By districts and kinds withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1912.*

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
Connecticut			475.9			475.9
Fifth Illinois	905.6		47.4		1,886.0	2,839.0
Eighth Illinois				66.7	138.9	205.6
Seventh Indiana			48.6			48.6
Second Kentucky	2,129.1					2,129.1
Fifth Kentucky	13,913.4					13,913.4
Sixth Kentucky	1,203.6					1,203.6
Seventh Kentucky	36,083.2					36,083.2
Eighth Kentucky	5,364.2					5,364.2
Louisiana	8,992.5			7,820.3	10,985.9	27,798.7
Maryland	952.6					952.6
Third Massachusetts		1,474,155.0		177.5		1,474,332.5
Sixth Missouri	83.4					83.4
Nebraska	76.5					76.5
First New York				4,900.1	92.0	4,992.1
First Ohio			47.9			47.9
Twenty-third Pennsylvania	290.7					290.7
Tennessee	82.6					82.6
Total	70,077.4	1,474,155.0	619.8	12,964.6	13,102.8	1,570,919.6
GENERAL BONDED WAREHOUSES.						
First California	954.0	23.5	26.8			1,004.3
Fifth Kentucky	1,079.3					1,079.3
Total	2,033.3	23.5	26.8			2,083.6
Withdrawn to be exported in bottles	39,775.6					39,775.6
Grand total	111,886.3	1,474,178.5	646.6	12,964.6	13,102.8	1,612,778.8

2. *By foreign countries and kinds.*

[Quantities in taxable gallons.]

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Argentine Republic	499.3					499.3
Bahama Islands				66.7	92.0	158.7
Bermuda	2,805.4			361.0		3,166.4
British Honduras					10,545.0	10,545.0
Canada	12,496.6	16,166.3		90.0		28,752.9
China		29,947.7			1,936.4	31,884.1
Costa Rica	33.7					33.7
Cuba	776.0					776.0
Denmark	36.5					36.5
Ecuador	66.0			86.9		152.9
England	1,421.1	1,294,962.0				1,296,383.1
France	218.0					218.0
Germany	31,731.4	101,044.6				132,776.0
Guatemala	76.0			91.1		167.1
Holland		14,853.1				14,853.1
Japan		17,181.3				17,181.3
Mexico	31,949.5	23.5	170.7		88.5	32,232.2
Nicaragua	9,075.1			7,729.2	440.9	17,245.2
Philippine Island	15,198.8		475.9			15,674.7
Republic of Panama	5,114.4			4,539.7		9,654.1
Switzerland	39.2					39.2
Uruguay	103.9					103.9
Tax paid	245.4					245.4
Total	111,886.3	1,474,178.5	646.6	12,964.6	13,102.8	1,612,778.8

Statement, by districts, of the quantity of distilled spirits transferred to bottling warehouses for bottling in bond for export during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

Districts.	Whisky.
Fifth Illinois	138.9
Second Kentucky	5,844.6
Fifth Kentucky	17,843.2
Sixth Kentucky	103.6
Seventh Kentucky	7,873.2
Eighth Kentucky	2,913.2
Maryland	481.2
Tenth Ohio	38.1
First Pennsylvania	891.6
Twenty-third Pennsylvania	1,827.5
Tennessee	1,820.5
Total	39,775.6

Statement, by districts and kinds, of the quantity of distilled spirits withdrawn from distillery and general bonded warehouses for scientific purposes and for the use of the United States during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

Districts.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
First California		13,812.1		13,812.1
Fourth California		8,459.5		8,459.5
Fifth Illinois		66,338.8		66,338.8
Eighth Illinois		50,840.8		50,840.8
Sixth Indiana		30,605.0		30,605.0
Seventh Indiana		5,327.9	86.9	5,414.8
Second Kentucky	859.4			859.4
Sixth Kentucky	35.6			35.6
Louisiana		3,998.1	2,475.7	6,473.8
Maryland	110.4	1,618.7		1,729.1

Statement, by districts and kinds, of the quantity of distilled spirits withdrawn from distillery and general bonded warehouses for scientific purposes and for the use of the United States during the fiscal year ended June 30, 1912—Continued.

Districts.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—continued.				
Third Massachusetts		7,292.3		7,292.3
First Michigan		249,431.4		249,431.4
Nebraska		13,147.5	965.4	14,112.9
First New York		1,499,167.2		1,499,167.2
Fourteenth New York		131,157.2		131,157.2
Twenty-first New York	.5	4,428.3		4,428.8
First Ohio		14,655.9		14,655.9
First Pennsylvania	140.2	975.5		1,115.7
Twenty-third Pennsylvania	2.1	413.6	1,946.2	2,361.9
South Carolina		337,798.0		337,798.0
First Wisconsin		9,238.8		9,238.8
Total	1,148.2	2,448,706.6	5,474.2	2,455,329.0
GENERAL BONDED WAREHOUSES.				
First California	171.1	22,285.7	205.1	22,661.9
Sixth California		1,852.9	1,065.1	2,918.0
Colorado		446.5	91.2	537.7
Hawaii			95.9	95.9
Sixth Missouri		56.1	2,781.2	2,837.3
Oregon		1,904.2		1,904.2
Washington		2,391.2		2,391.2
Total	171.1	28,936.6	4,238.5	33,346.2
Grand total	1,319.3	2,477,643.2	9,712.7	2,488,675.2

Statement, by districts and kinds, of the quantity of distilled spirits removed to denaturing warehouses for denaturation from distillery warehouses and cistern rooms of distilleries during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

District.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
REMOVED FROM DISTILLERY WAREHOUSES.				
First California		741,660.0		741,660.0
Fourth California		2,337.5		2,337.5
Fifth Illinois		136,444.8	6,884.1	143,328.9
Eighth Illinois		30,213.2		30,213.2
Louisiana		8,090,307.9	3,373.8	8,093,681.7
Third Massachusetts	9,658.7	25,150.8		34,809.5
First Michigan		525,558.3		525,558.3
First New York		351,924.2		351,924.2
Fourteenth New York		139,761.4		139,761.4
First Pennsylvania		7,045.9		7,045.9
South Carolina		127,662.0		127,662.0
Washington		8,173.8		8,173.8
First Wisconsin		36,252.9		36,252.9
Total	9,658.7	10,222,492.7	10,257.9	10,242,409.3
REMOVED FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
Fourth California		253,023.4		253,023.4
Eighth Illinois		548,051.9		548,051.9
Sixth Indiana		1,026,327.1		1,026,327.1
Sixth Kentucky	124,268.3			124,268.3
Maryland		225,198.3		225,198.3
Third Massachusetts	442,184.0	1,094,441.5		1,536,625.5
Total	566,452.3	3,147,042.2		3,713,494.5
Grand total	576,111.0	13,369,534.9	10,257.9	13,955,903.8

Statement showing the quantity (in wine gallons) of denatured alcohol produced at and removed from denaturing bonded warehouses during the fiscal year ended June 30, 1912.

District.	No. warehouse.	On hand July 1, 1911.		Increase due to denaturants and addition of water.		Denatured.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1912.	
		Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.
First California	1	62.75			24.91	414,363.50	30,310.78	412,412.16	30,129.02	1,957.78	206.67	56.31	
Fourth California	1			310.92	5.43	152,839.59	4,871.88	153,051.35	4,777.40	99.16	99.91		
Fifth Illinois	2	5,290.00	4,175.00	8,191.10	190.65	313,873.55	409,617.23	322,020.13	409,865.93	207.54	893.95	5,126.98	3,223.00
Sixth Indiana	1	387.50	4,700.00	3,476.15	702.35	172,479.17	405,111.19	169,850.79	403,038.17	476.03	1,694.37	6,016.00	5,781.00
Sixth Kentucky	1		4,469.79		238.55		77,308.87		77,525.81				4,491.40
Louisiana	1	9,500.00	5,105.00	62,073.71	9,180.88	2,618,268.67	1,962,454.80	2,684,917.38	1,962,121.28		4,589.40	4,925.00	10,030.00
Maryland	1	1,620.52	1,251.86	59.64		36,914.61	172,596.06	37,461.80	169,466.07	389.70	4,381.85	743.27	
Third Massachusetts	2	14,841.50	21,931.54		109.98	338,242.50	609,682.16	340,334.10	613,757.04	578.47	1,671.87	12,171.43	16,294.77
Fifth New Jersey	2		3,918.91			97,327.71	252,334.58	97,321.68	256,040.33	6.03	213.16		
Washington	1					4,937.38		45.53		57.75		4,834.10	
First Wisconsin	1	1,014.88	94.43			12,021.88	8,958.89	12,326.75	9,047.88	102.47	5.44	607.54	
Total	14	[1] 32,717.15	[1] 45,646.53	74,111.52	10,452.75	4,161,268.56	[2] 3,933,246.44	4,229,741.67	3,935,768.93	3,874.93	13,756.62	34,480.63	39,820.17
Statement for year ended June 30, 1911	14	21,421.20	5,581.17			3,374,019.92	3,507,109.94	3,385,669.70	3,505,119.57			9,771.42	7,571.54
Increase		11,295.95	40,065.36	74,111.52	10,452.75	787,248.64	426,136.50	844,071.97	430,649.36	3,874.93	13,756.62	24,709.21	32,248.63
Redenaturing plant in Connecticut	1		1,663.27				88,226.45		88,245.37		25.21		619.14
Agricultural experiment distillery	1					1,726.34		1,726.34					

[1] Including denatured alcohol and rum in tanks July 1, 1911, and excluding alcohol in free warehouses.
[2] Including 381,924.36 wine gallons of rum denatured in the Sixth District of Kentucky and the Third District of Massachusetts.

Statement of denatured alcohol received by manufacturers and dealers during the fiscal year ended June 30, 1912.

[Quantities in wine gallons.]

District.	Specially denatured alcohol used by manufacturers.					Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.		
	Number manufacturers.	Quantity received.	Quantity used.	Recovered on manufacturer's premises.	Shipped to re-storing and re-denaturing plant.	Number wholesale dealers.	Received.	Sold and removed.	Number wholesale dealers.	Received.	Sold and removed.
Alabama									1	3,953.82	3,738.80
Arkansas									3	1,571.64	1,571.64
First California	3	35,226.70	32,422.40						24	518,643.33	502,570.19
Fourth California									4	182,550.36	164,869.01
Sixth California									23	190,700.66	186,399.86
Colorado									7	59,351.90	53,901.22
Connecticut	58	268,115.23	264,700.01	80,663.00	72,086.86	3	134,361.23	130,982.47	29	125,656.31	126,364.92
Florida									3	8,443.36	8,393.63
Georgia	5	989.53	1,029.36						4	2,356.45	3,144.62
Hawaii									3	945.28	950.33
First Illinois	92	662,444.08	649,404.80	4,539.00		4	149,924.63	149,654.12	40	509,493.10	499,329.67
Fifth Illinois									8	84,292.01	83,561.27
Eighth Illinois	2	241.91	210.09						3	1,837.82	1,858.55
Thirteenth Illinois									1	205.40	152.86
Sixth Indiana	17	34,725.85	24,756.25			1	20,025.65	19,076.42	19	80,313.31	80,131.22
Seventh Indiana	1	156.56	116.00						6	4,847.08	5,229.74
Third Iowa	1	46.49							3	13,704.95	14,583.10
Fourth Iowa	2	1,333.46	1,312.70							22,587.27	22,824.63
Kansas	1	17,440.26	19,778.26						3	6,551.83	6,322.47
Second Kentucky											
Fifth Kentucky	5	30,359.72	30,441.75						4	71,351.41	67,693.72
Sixth Kentucky	4	1,906.81	1,988.03								
Seventh Kentucky	1	242.02	237.58								
Eighth Kentucky											
Louisiana	1	890.81	544.75						4	80,074.75	80,143.89
Maryland	10	182,954.67	185,969.07	756.66					15	174,666.59	174,131.44
Massachusetts	72	327,754.42	314,275.54		19,531.00	3	251,979.91	253,899.61	69	606,046.39	604,126.95
First Michigan	15	71,274.72	156,201.81	153,525.33		1	9,950.73	10,227.01	3	106,333.52	105,060.10
Fourth Michigan	27	60,502.43	58,696.39			1	34,175.95	35,443.18	5	24,640.75	24,365.00
Minnesota	7	17,748.56	16,227.19			1	18,141.77	17,748.58	12	159,171.89	160,046.18
First Missouri	21	231,929.81	226,555.32			1	16,376.93	16,758.52	4	93,529.51	94,031.01
Sixth Missouri	1	95.03	95.03						7	76,313.19	74,834.79
Montana											
Nebraska	2	8,653.67	8,474.55						5	39,728.29	40,200.45
New Hampshire	8	14,026.13	13,595.78						14	34,060.17	33,704.38
First New Jersey	7	13,901.30	13,151.00						4	4,246.35	4,177.00
Fifth New Jersey	58	599,949.98	594,707.36	831,927.82					12	66,220.86	64,757.02
New Mexico											
First New York	48	282,704.35	282,807.81	5,398.33					9	17,471.26	17,701.65
Second New York	22	161,491.94	155,563.16			1	675,152.43	683,533.00	35	849,089.93	849,013.71
Third New York	30	93,994.09	93,789.68						9	123,364.98	125,237.88
Fourteenth New York	27	60,595.47	62,472.54						5	14,312.95	13,742.33
Twenty-first New York	7	6,259.88	5,326.88						9	51,860.81	49,525.40
Twenty-eighth New York	16	39,447.62	39,385.26			1	9,378.23	9,947.12	18	104,752.69	102,071.62
Fourth North Carolina	8	117,741.53	118,014.34								
Fifth North Carolina	11	165,244.88	166,527.04								
North and South Dakota									2	8,066.62	7,459.86
First Ohio	20	70,840.27	67,522.79			1	50,776.38	52,626.37	13	87,066.56	93,883.60
Tenth Ohio	3	859.94	847.19						1	16,639.00	16,794.50
Eleventh Ohio	2	3,086.43	3,292.24						3	8,295.08	8,490.56
Eighteenth Ohio	12	13,341.00	12,990.00			1	13,064.00	12,687.00	13	106,095.00	107,952.00
Oklahoma									2	1,924.91	2,015.03
Oregon									10	75,570.64	70,391.12
First Pennsylvania	41	232,100.72	200,539.65			5	121,359.02	97,594.86	30	378,966.69	355,650.47
Ninth Pennsylvania	5	1,505.30	1,528.63								
Twelfth Pennsylvania	5	1,266.52	1,228.11								
Twenty-third Pennsylvania	12	85,958.99	81,839.01			1	85,730.73	85,526.66	9	62,568.03	62,614.07
South Carolina	1	151.00	129.00						1	643.18	643.18
Tennessee	6	1,901.46	1,831.12						4	11,400.83	10,818.91
Third Texas									5	13,285.98	13,191.44
Fourth Texas	1	184.23	33.50						4	8,119.70	7,727.81
Second Virginia	11	22,771.09	21,715.38						2	2,346.39	2,346.39
Sixth Virginia	11	1,807.51	1,823.15						1	2,381.37	2,283.06
Washington									9	71,256.05	61,249.87
West Virginia	1	566.49	533.46						1	493.24	450.64
First Wisconsin	15	87,529.57	90,179.67						12	45,016.04	46,699.13
Second Wisconsin									1	3,083.43	2,868.33
Total	736	[1] 4,034,260.43	4,024,810.63	1,076,810.14	91,617.86	25	1,590,397.59	1,575,705.52	550	[2] 5,418,400.91	5,323,992.31

[1] Including 72,836.80 wine gallons received from re-storing and re-denaturing plant.

[2] Including alcohol received from other wholesale dealers.

SPECIALLY DENATURED ALCOHOL.

Statement showing the quantity of alcohol and denaturants dumped under the special formulas during the fiscal year ending June 30, 1912, and the industrial purposes for which such alcohol is used.

Formula.	Article manufactured.	Wine Gallons.
No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetic ether; acetaldehyde; alkaloids and fine chemicals; artificial flowers; barometer and thermometer tubes; brushes; chemicals and pharmaceuticals; confectioners' colors; cutlery; disinfectant germicide; embalming fluid; ethyl chloride; filaments for incandescent lamps; gelatine capsules (cleaning of); heliotropin; inks; jewelry and watches; hats; imitation leather; lacquers, pastes, and varnishes from soluble cotton; liquid paints; liquid soap; mirrors; moth repellent; molding and picture frames; photographic dry plates, films, prints, paper, and enlargements; postal cards in colors; polish preparation for metals and furniture; pianos; resin of podophyllum and similar products; santonine; shellac varnishes; shellac reducer; shoe polish; silverware and bronze; smokeless powder; soldering flux; strychnine; solid and powdered medicinal extracts; surgical ligatures; tannic acid; transparent soap; textile cleansing soap; varnishes; varnish remover; wood finish.	2,493,630.86
No. 2: 100 gallons of ethyl alcohol and 7 pounds of camphor, and 5 gallons of commercially pure methyl alcohol.	Pyralin and similar products	49,665.00
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	....do	172,723.20
No. 3: 100 gallons of ethyl alcohol, to which is added 6½ gallons of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, one half-gallon of 36° Baumé caustic soda lye.	Transparent soap	8,638.37
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution: 10 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 pound acid yellow dye (fast color Y), 0.4 pound tetrazo brilliant blue, 12 B conct., and water to make 100 gallons.	Tobacco, smoking and chewing	403,943.91
No. 5: 100 gallons of ethyl alcohol, 65 pounds of sulphuric ether, 3 pounds of cadmium iodide, and 3 pounds of ammonium iodide.	Photo enlargements and photo prints; photo-engravings; photographic collodion.	5,922.51
No. 6: 100 gallons of ethyl alcohol, 3 gallons of commercially pure methyl alcohol, and one-half gallon of pyridin bases.	Fulminate of mercury	....
No. 6a (alternative): 100 gallons of ethyl alcohol and 15 gallons of condensed fumes recovered in process of manufacture.	....do	194,809.32
No. 6b (alternative): 100 gallons of ethyl alcohol and one-half gallon of pyridin bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	....do	....
No. 7 (revoked)	....	....
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridin bases, and 1 gallon of benzol.	Sulphonmethane, ethyl chloride	742.40
No. 9: 100 gallons of ethyl alcohol, 10 gallons acetone, and 2 gallons of petroleum naphtha.	Monobromated camphor; rubber (purification of); santonine; strychnine; tannic acid.	5,992.96
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Lacquers, pastes, and varnishes from soluble cotton	....
No. 11: 100 gallons of ethyl alcohol, 100 pounds of sulphuric ether, and 10 pounds of cadmium iodide.	Photographic collodion	1,339.15
No. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridin bases, and 2 gallons of coal tar benzol.	Imitation leather	20,099.87
No. 12a: 100 gallons of ethyl alcohol and 5 gallons of coal-tar benzol.	....do	5,344.70

Statement showing the quantity of alcohol and denaturants dumped under the special formulas during the fiscal year ending June 30, 1912, and the industrial purposes for which such alcohol is used—Continued.

Formula.	Article manufactured.	Wine gallons.
No. 13: 100 gallons of ethyl alcohol, 5 gallons of sulphuric acid, and 5 gallons of sulphuric ether.	Sulphuric ether	....
No. 13a: 100 gallons of ethyl alcohol and 10 gallons of sulphuric ether.	....do	377,993.71
No. 14: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, and 10 pounds of anhydrous zinc chloride.	Ethyl chloride	1,770.80
No. 15: 100 gallons of ethyl alcohol, 3 gallons of sulphuric acid, and 1 gallon of kerosene.	Nitrous ether	5,781.26
No. 16: 100 gallons of ethyl alcohol, 5 gallons of commercially pure methyl alcohol, and 2 gallons of benzol.	Alkaloids and fine chemicals	5,338.00
No. 17: 100 gallons of ethyl alcohol and 0.05 gallon (6⅖ fluid ounces) animal oil.	Chloral hydrate	8,454.36
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Vinegar	172,596.06
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk	400.00
Total		3,933,246.44

Different kinds of spirits withdrawn from distillery and general bonded warehouses for transfer to manufacturing warehouses during the fiscal year ended 1912.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
7th Indiana	2,848.8	....	....	....	....	50,340.1	53,188.9
2d Kentucky	659.4	....	....	....	....	....	659.4
7th Kentucky	756.2	....	....	....	....	....	756.2
8th Kentucky	1,275.4	....	....	....	....	....	1,275.4
Maryland	6,734.0	....	142.7	....	....	....	6,876.7
3d Massachusetts	....	21,737.3	....	....	7,982.5	....	29,719.8
1st New York	....	....	....	....	49,541.7	....	49,541.7
14th New York	717.5	....	....	....	....	352.7	1,070.2
21st New York	1,666.9	....	....	....	....	692.2	2,359.1
1st Pennsylvania	3,473.2	....	....	....	....	....	3,473.2
23d Pennsylvania	1,367.1	....	....	....	....	....	1,367.1
South Carolina	....	....	....	....	136,014.4	....	136,014.4
Tennessee	63.6	....	....	....	....	....	63.6
Total	19,562.1	21,737.3	142.7	....	193,538.6	51,385.0	286,365.7
GENERAL BONDED WAREHOUSES.							
1st California	8,495.6	....	28.7	2,215.3	....	10,922.6	21,662.2
Grand total	28,057.7	21,737.3	171.4	2,215.3	193,538.6	62,307.6	308,027.9

CASUALTIES.

1. *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, 1912.*

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
Arkansas	0.5					0.5
5th Illinois	91.7					91.7
2d Kentucky	392,930.7					392,930.7
5th Kentucky	151.8					151.8
6th Kentucky	48.4					48.4
7th Kentucky	2.3					2.3
8th Kentucky	18.0					18.0
Louisiana			0.1		1.0	1.1
3d Massachusetts		327.2				327.2
6th Missouri	48.8					48.8
21st New York	.2			0.5		.7
5th North Carolina	199.4					199.4
11th Ohio	45.8					45.8
1st Pennsylvania	3.5					3.5
9th Pennsylvania	.1					.1
23d Pennsylvania	923,182.7				5.4	923,188.1
South Carolina				154.7		154.7
Tennessee	32.4					32.4
2d Virginia	4,174.3					4,174.3
6th Virginia	.2					.2
1st Wisconsin	.6					.6
Total	1,320,931.4	327.2	.1	155.2	6.4	1,321,420.3
GENERAL BONDED WAREHOUSES.						
5th Kentucky			10.8			10.8
6th Missouri	.3			2.0		2.3
Total	.3		10.8	2.0		13.1
Grand total	1,320,931.7	327.2	10.9	157.2	6.4	1,321,433.4

2. *Nature of casualty.*

[Quantities in taxable gallons.]

District.	Fire.	Errors in gauge.	Other casualties.	Seized.	Stolen.	Aggregate.
Arkansas		0.5				0.5
Fifth Illinois		.2	91.5			91.7
Second Kentucky	392,827.3	5.4	98.0			392,930.7
Fifth Kentucky		3.6	148.2			151.8
Sixth Kentucky			48.4			48.4
Seventh Kentucky		2.3				2.3
Eighth Kentucky		18.0				18.0
Louisiana		1.1				1.1
Third Massachusetts	327.2					327.2
Sixth Missouri		.1	48.7			48.8
Twenty-first New York		.7				.7
Fifth North Carolina		21.1		178.3		199.4
Eleventh Ohio					45.8	45.8
First Pennsylvania		3.5				3.5
Ninth Pennsylvania		.1				.1
Twenty-third Pennsylvania	923,128.3	13.6	46.2			923,188.1
South Carolina		154.7				154.7
Tennessee		32.4				32.4
Second Virginia				4,174.3		4,174.3
Sixth Virginia		.2				.2
First Wisconsin		.6				.6
Total	1,316,282.8	258.1	481.0	4,352.6	45.8	1,321,420.3

2. *Nature of casualty*—Continued

District.	Fire.	Errors in gauge.	Other casualties.	Seized.	Stolen.	Aggregate.
GENERAL BONDED WAREHOUSES.						
Fifth Kentucky		10.8				10.8
Sixth Missouri		2.3				2.3
Total		13.1				13.1
Grand total	1,316,282.8	271.2	481.0	4,352.6	45.8	1,321,433.4

Different kinds of distilled spirits withdrawn from distillery warehouses for transfer to general bonded warehouses during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
First California	79,891.5	6,728.6	4,413.7		474,734.7	1,019,456.6	1,585,225.1
Fourth California					2,479.4		2,479.4
Connecticut			1,662.5				1,662.5
Hawaii	1,196.2	8,556.2					9,752.4
Fifth Illinois	374,170.5		3,219.5	82,515.7	16,859.4	902,783.1	1,379,548.2
Eighth Illinois	21,447.2				9,851.6	4,106.7	35,405.5
Seventh Indiana	78,549.3		76,265.6			60,620.8	215,435.7
Second Kentucky	230,629.5						230,629.5
Fifth Kentucky	868,946.6						868,946.6
Sixth Kentucky	107,142.6	474.5					107,617.1
Seventh Kentucky	242,110.5						242,110.5
Eighth Kentucky	146,786.8						146,786.8
Louisian	320.4				11,548.1	20,421.3	32,289.8
Maryland	61,247.8						61,247.8
Third Massachusetts		20,287.9					20,287.9
Sixth Missouri	2,260.3						2,260.3
Nebraska	81,323.8		622.7	13,064.3	21,131.4	190,410.4	306,552.6
Fourteenth New York	643.9						643.9
First Ohio	56,435.5					7,041.8	63,477.3
First Pennsylvania	23,559.5						23,559.5
Twenty-third Pennsylvania	148,689.8						148,689.8
Tennessee	6,427.1						6,427.1
Second Virginia	248,606.7						248,606.7
Sixth Virginia	3,783.4						3,783.4
Washington					2,841.5	83,874.1	86,715.6
Total	2,784,168.9	36,047.2	86,184.0	95,580.0	539,446.1	2,288,714.8	5,830,141.0

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1912.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	86,949.4						86,949.4
Arkansas	26,637.3						26,637.3
1st California	34,158.3		761.9		328,144.5	21,240.9	384,305.6
4th California			405.5		675.2		1,080.7
Connecticut	3,368.6		50,294.0				53,662.6
Florida	16,307.8						16,307.8
Georgia	9,883.2			293.6			10,176.8
Hawaii		6,893.3	2,212.9		905.8		10,012.0
1st Illinois	18,376.4						18,376.4
5th Illinois	12,124,107.9		5,122.7	24,397.8	39,286.9	309,470.9	12,502,386.2
8th Illinois	2,563,536.0				47,869.1	297,296.0	2,908,701.1
6th Indiana	5,709,476.5				3,181.1	5,202.2	5,717,859.8
7th Indiana	1,948,840.1		5,652.7		782.5	50,269.7	2,005,545.0
2d Kentucky	17,987,813.7						17,987,813.7
5th Kentucky	74,270,126.9						74,270,126.9
6th Kentucky	15,881,028.5	61,896.6	3,741.0	337.5	1,154.7		15,948,158.3
7th Kentucky	30,390,205.8						30,390,205.8
8th Kentucky	16,519,862.1						16,519,862.1
Louisiana	64,033.7		4,952.2		9,675.9	37,524.1	116,185.9
Maryland	20,138,056.3		10,312.2		4,354.8		20,152,723.3
3d Massachusetts		885,219.6	20,589.2		55,674.5		961,483.3
1st Michigan					95,212.1	89,468.2	184,680.3
1st Missouri	65,726.6						65,726.6
6th Missouri	1,045,924.0						1,045,924.0
Montana	34,532.1						34,532.1
Nebraska	904,473.7		8,420.6	10,981.2	81,705.4	82,888.8	1,088,469.7
New Hampshire		5,281.0					5,281.0
1st New York			1,007.0		185,487.7	34,820.7	221,315.4
14th New York	1,032,880.2		1,423.1		2,711.9	2,200.9	1,039,216.1
21st New York	1,272,079.1			176.1	1,382.0		1,273,637.2
28th New York	8,096.0						8,096.0
5th North Carolina	28,301.5						28,301.5
1st Ohio	9,975,113.9		47,363.5		8,197.6	13,402.4	10,044,077.4
10th Ohio	4,116,434.3		1,451.2				4,117,885.5
11th Ohio	9,389.1						9,389.1
18th Ohio	245,702.3						245,702.3
1st Pennsylvania	4,112,198.4				20,262.7	886.7	4,133,347.8
9th Pennsylvania	1,698,375.1						1,698,375.1
12th Pennsylvania	851,033.3			166.7			851,200.0
23d Pennsylvania	32,863,142.6		1,313.1	4,830.5	21,888.7	31,586.5	32,922,761.4
South Carolina	96.1				11,304.3		11,400.4
Tennessee	432,736.1						432,736.1
2d Virginia	21,716.4						21,716.4
6th Virginia	378,581.5						378,581.5
Washington					9,713.5	6,376.6	16,090.1
West Virginia	961,926.7						961,926.7
1st Wisconsin	685,193.0		18,371.7		30,790.4	8,898.5	743,253.6
Total	258,536,420.5	959,290.5	183,394.5	41,183.4	960,361.3	991,533.1	261,672,183.3
GENERAL BONDED WAREHOUSES.							
1st California	532,874.2	20,377.6	1,880.2	9,561.7	75,399.8	373,985.1	1,014,078.6
6th California	57,747.4	367.2	1,662.5	463.1	7,923.1	11,708.5	79,871.8
Colorado	26,449.9				3,121.6	1,388.8	30,960.3
Hawaii	15,577.6		236.4			890.2	16,704.2
5th Kentucky	305,851.6	644.5	2,868.3				309,364.4
7th Kentucky	5,048.4						5,048.4
6th Missouri	162,483.1	3,943.2			324.4	902.8	167,653.5
Oregon	73,039.1	330.3		4,518.3	11,751.0	19,623.2	109,261.9
23d Pennsylvania	3,440.6						3,440.6
2d Virginia	336,122.8		236.4				336,359.2
Washington	19,227.6				5,385.1	16,292.9	40,905.6
Total	1,537,862.3	25,662.8	6,883.8	14,543.1	103,905.0	424,791.5	2,113,648.5
Grand total	260,074,282.8	984,953.3	190,278.3	55,726.5	1,064,266.3	1,416,324.6	263,785,831.8

Different kinds of distilled spirits as known to the trade, produced, withdrawn from, and remaining in distillery and general bonded warehouses for the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

	Distilled spirits.						
	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1912	244,465,527.2	970,344.8	205,571.4	49,693.4	614,810.7	706,052.9	247,012,000.4
Produced and deposited in distillery warehouses during the year	98,209,574.4	2,266,063.6	3,577,861.9	131,001.6	24,482,304.0	45,869,685.0	174,536,490.5
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries		566,452.3			3,147,042.2		3,713,494.5
Total	342,675,101.6	3,802,860.7	3,783,433.3	180,695.0	28,244,156.9	46,575,727.9	425,261,985.4
CR.							
Withdrawn on payment of tax during the year	69,135,206.7	689,212.1	3,508,937.6	43,458.1	10,713,250.9	43,017,358.8	118,107,424.2
Tax paid and bottled in bond	9,747,355.2	4,382.4	748.4				9,752,486.0
Lost by leakage or evaporation in warehouse	10,020,455.6	41,598.0	3,406.2	473.5	6,198.7	197,904.9	10,270,036.9
Withdrawn for scientific purposes and use of the United States	1,148.2				2,448,706.6	5,474.2	2,455,329.0
Withdrawn for denaturation from distillery warehouses		9,658.7			10,222,492.7	10,257.9	10,242,409.3
Withdrawn for denaturation direct from cistern rooms of distilleries		566,452.3			3,147,042.2		3,713,494.5
Withdrawn for export in packages	70,077.4	1,474,155.0	619.8		12,964.6	13,102.8	1,570,919.6
Transferred to bottling warehouses for bottling in bond for export	39,775.6						39,775.6
Lost by casualty, etc., during the year	1,320,931.4	327.2	.1		155.2	6.4	1,321,420.3
Withdrawn for transfer to manufacturing warehouses	19,562.1	21,737.3	142.7		193,538.6	51,385.0	286,365.7
Withdrawn for transfer to general bonded warehouses	2,784,168.9	36,047.2	86,184.0	95,580.0	539,446.1	2,288,714.8	5,830,141.0
Remaining in warehouses June 30, 1912	258,536,420.5	959,290.5	183,394.5	41,183.4	960,361.3	991,533.1	261,672,183.3
Total	342,675,101.6	3,802,860.7	3,783,433.3	180,695.0	28,244,156.9	46,575,727.9	425,261,985.4

Different kinds of distilled spirits as known to the trade, produced, withdrawn from, and remaining in distillery and general bonded warehouses for the fiscal year ended June 30, 1912—Continued.

	Distilled spirits.						
	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neut a or cologne spirits.	Aggregates.
GENERAL BONDED WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1911	1,737,493.2	13,042.8	9,222.6	18,798.5	110,827.0	377,962.1	2,267,346.2
Deposited during the year from distillery warehouses	2,740,445.0	36,047.2	81,662.2	93,258.9	537,619.6	2,281,507.2	5,770,540.1
Deposited during the year from general bonded warehouses in other districts	28,906.5				19,818.4	71,866.0	120,590.9
Excess ascertained on regauge	4.1		1.6		70.4	16.7	92.8
Error in transfer from distillery warehouse in seventh district of Kentucky	10.0						10.0
Total	4,506,858.8	49,090.0	90,886.4	112,057.4	668,335.4	2,731,352.0	8,158,580.0
CR.							
Withdrawn on payment of tax during the year	2,472,653.3	22,106.6	83,816.6	91,387.7	515,122.1	2,214,151.1	5,399,237.4
Lost by leakage or evaporation during the year	456,736.4	1,297.1	119.7	3,911.3	551.3	5,382.3	467,998.1
Withdrawn for scientific purposes and use of the United States	171.1				28,936.6	4,238.5	33,346.2
Withdrawn for export	2,033.3	23.5	26.8				2,083.6
Lost by casualty	.3		10.8		2.0		13.1
Withdrawn for transfer to manufacturing warehouses	8,495.6		28.7	2,215.3		10,922.6	21,662.2
Withdrawn for transfer to other general bonded warehouses	28,906.5				19,818.4	71,866.0	120,590.9
Remaining in general bonded warehouses June 30, 1912	1,537,862.3	25,662.8	6,883.8	14,543.1	103,905.0	424,791.5	2,113,648.5
Total	4,506,858.8	49,090.0	90,886.4	112,057.4	668,335.4	2,731,352.0	8,158,580.0

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1912.

	Distilled spirits.	Total.
	Gallons.	*Gallons.*
Actually remaining in distillery warehouses July 1, 1911	247,012,000.4	
Actually remaining in general bonded warehouses July 1, 1911	2,267,346.2	249,279,346.6
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1911	117,283.6	
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1911	1,209.4	
Lost by casualty from distillery warehouses and unaccounted for July 1, 1911	801,831.6	
Lost by casualty from general bonded warehouses and unaccounted for July 1, 1911	2.0	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1911	14,488.3	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1911	127,639.8	1,062,454.7
Deposited in distillery warehouses during the year	174,536,490.5	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries	3,713,494.5	
Received into general bonded warehouses during the year from distillery warehouses	5,770,540.1	
Received into general bonded warehouses during the year from other general bonded warehouses	120,590.9	
Excess ascertained on regauge at general bonded warehouses	92.8	
Errors in transfer from distillery warehouse in seventh district of Kentucky	10.0	184,141,218.8
Aggregate		434,483,020.1
Withdrawn from distillery warehouses, tax paid, during the year	118,107,424.2	
Withdrawn from distillery warehouses, tax paid, for bottling in bond during the year	9,752,486.0	
Withdrawn from general bonded warehouses, tax paid, during the year	5,399,237.4	
Loss allowed on account of leakage or evaporation in distillery warehouses	10,270,036.9	
Loss allowed on account of leakage or evaporation in general bonded warehouses	467,998.1	
Withdrawn for scientific purposes and use of the United States from distillery warehouses	2,455,329.0	
Withdrawn for scientific purposes and use of the United States from general bonded warehouses	33,346.2	
Withdrawn free of tax from distillery warehouses for denaturation	10,242,409.3	
Removed from cistern rooms of distilleries direct to denaturing warehouses	3,713,494.5	
Withdrawn from distillery warehouses for bottling in bond for export	39,775.6	
Loss allowed on account of leakage in transportation for export from distillery warehouses	3,022.2	
Loss allowed on account of leakage in transportation from general bonded warehouses	2.1	
Tax paid on loss or leakage in transportation for export from distillery warehouses	1,022.6	
Tax paid on loss or leakage in transportation for export from general bonded warehouses	27.0	
Exported from distillery warehouses, proofs of landing received	1,474,119.2	
Exported from general bonded warehouses, proofs of landing received	2,978.0	
Tax paid on spirits reported lost by casualty, etc., from distillery warehouses	2,303.1	
Loss allowed on spirits reported lost by casualty, etc., from distillery warehouses	21.4	
Tax paid on spirits reported lost by casualty from general bonded warehouses	13.1	
Loss allowed on account of casualties, etc., from distillery warehouses	746,189.2	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses	25.4	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses	6.8	
Tax paid on deficiencies in transfers to manufacturing warehouses from general bonded warehouses	2.5	
Deposited in manufacturing warehouses from distillery warehouses	226,887.4	
Deposited in manufacturing warehouses from general bonded warehouses	21,659.7	
Deposited in general bonded warehouses from distillery warehouses	5,770,540.1	
Deposited in general bonded warehouses from general bonded warehouses in other districts	120,590.9	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses	497.0	168,851,444.9

Summary of operations at distilleries and general bonded warehouses for the fiscal year ended June 30, 1912—Continued.

	Distilled spirits.	Total.
	Gallons.	*Gallons.*
Withdrawn from distillery warehouse for export and unaccounted for June 30, 1912	210,039.2	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1912	285.9	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1912	1,374,738.2	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1912	2.0	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1912	73,934.4	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1912	186,743.7	
		1,845,743.4
Remaining in distillery warehouses June 30, 1912	261,672,183.3	
Remaining in general bonded warehouses June 30, 1912	2,113,648.5	
		263,785,831.8
Aggregate		434,483,020.1

Summary of monthly statements furnished by collectors during the fiscal year ended June 30, 1912, accounting for discrepancies between the value of tax-paid spirit stamps sold during the year and the tax on spirits withdrawn from bonded warehouses.

DR.

Value of tax-paid spirit stamps (less export stamps) sold as per Form 90 (Stamp Division)	$149,363,363.49
Excessive losses on spirits withdrawn free of tax for export, scientific purposes, etc., tax paid by receipt and charged on Form 58	8,853.24
Tax on spirits withdrawn during the fiscal year ended June 30, 1912, but included in the receipts for the fiscal year ended June 30, 1911	28,374.50
Tax on spirits withdrawn during the fiscal year ended June 30, 1912, but included in the receipts for the fiscal year ending June 30, 1913	10,002.30
Total	149,410,593.53

CR.

Tax on spirits reported regularly withdrawn, tax paid from distillery warehouses, including spirits tax paid for bottling in bond	140,645,901.22
Tax on spirits reported regularly withdrawn, tax paid from general bonded warehouses	5,939,161.14
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax paid for bottling in bond	2,513,308.16
Tax paid by stamp on fruit brandy at fruit-brandy distilleries	167,694.56
Tax paid by stamp on Porto Rican rum	88,524.70
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., coupons issued in excess, spirits withdrawn free of tax and afterwards tax-paid and not reported in regular tax-paid withdrawals	13,238.28
Tax paid on spirits during the fiscal year ended June 30, 1912, and included in the receipts for that year but which were withdrawn during the fiscal year ended June 30, 1911	7,758.85
Tax paid on spirits during the fiscal year ended June 30, 1912, and included in the receipts for that year but which were withdrawn during the fiscal year ending June 30, 1913	35,006.62
Total	149,410,593.53

Comparative statement showing the quantities of distilled spirits in distillery and general bonded warehouses at the beginning and the end of the fiscal years ended June 30, 1911 and 1912, the quantity produced, entered into, and removed from such warehouses during said periods, and the increases and decreases in each class of transactions.

[Quantities in taxable gallons.]

	June 30—		Increase.	Decrease.
	1911	1912		
In warehouses at the beginning of the year	233,508,674.6	249,279,346.6	15,770,672.0	
Produced during the year	175,402,395.5	178,249,985.0	2,847,589.5	
Released and restored to warehouse	30,025.7			30,025.7
Received into general bonded warehouses	5,770,413.4	5,891,233.8	120,820.4	
Total	414,711,509.2	433,420,565.4	18,739,081.9	30,025.7
Withdrawn tax paid	121,427,545.0	123,506,661.6	2,079,116.6	
Withdrawn tax paid for bottling in bond	10,631,091.5	9,752,486.0		878,605.5
Allowed as leakage	11,228,168.7	10,738,035.0		490,133.7
Withdrawn for scientific purposes and use of United States	2,364,542.9	2,488,675.2	124,132.3	
Lost by casualty, etc	941,407.3	1,321,433.4	380,026.1	
Withdrawn for export	1,292,625.9	1,612,778.8	320,152.9	
Withdrawn for denaturation	11,682,887.9	13,955,903.8	2,273,015.9	
Removed to manufacturing warehouses	133,113.0	308,027.9	174,914.9	
Removed to other warehouses	5,730,780.4	5,950,731.9	219,951.5	
In warehouses at the end of the year	249,279,346.6	263,785,831.8	14,506,485.2	
Total	414,711,509.2	433,420,565.4	20,077,795.4	1,368,739.2

Statement showing the total production, tax-paid withdrawals, leakage allowed, exportation and balances in warehouses for the last 10 fiscal years of distilled spirits other than fruit brandies.

[Quantities in taxable gallons.]

Years.	Production.	Tax-paid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
1903	141,776,202.1	112,788,168.0	6,183,552.6	1,542,251.7	188,350,778.1
1904	134,311,952.0	110,033,305.6	6,244,628.9	1,739,910.0	195,135,925.8
1905	147,810,794.3	115,994,857.5	6,480,248.1	2,386,730.9	215,557,323.6
1906	145,666,125.1	122,617,943.1	7,484,992.4	1,475,476.2	226,735,828.8
1907	168,573,913.2	134,031,066.7	9,127,207.7	1,586,602.6	245,438,816.0
1908	127,140,924.7	119,703,594.4	8,762,311.4	1,383,151.5	235,026,128.2
1909	133,450,755.1	114,693,578.2	9,808,124.6	1,489,525.2	229,141,434.0
1910	156,237,526.4	126,384,726.7	11,069,588.5	1,569,989.7	233,508,674.6
1911	175,402,395.5	132,058,636.5	11,228,168.7	1,292,625.9	249,279,346.6
1912	178,249,985.0	133,259,147.6	10,738,035.0	1,612,778.8	263,785,831.8

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1912.

District.	1904		1905		1906	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama	....	....	....	....	429.5	....
Connecticut	....	....	....	....	97.0	374.6
Georgia	....	....	....	51.3	1,602.0	657.8
First Illinois	30.0	1,632.1	12,431.5	....	4,282.8	....
Fifth Illinois	....	979.8	5,020.0	11,288.7	13,141.2	29,834.8
Eighth Illinois	....	230.2	2,239.5	....	1,912.7	809.9
Sixth Indiana	....	90.5	2,281.9	2,010.9	15,868.1	7,347.6
Seventh Indiana	....	208.4	2,889.0	47.2	315.7	1,597.9
Second Kentucky	223.2	8,398.1	77,799.6	11,908.6	126,877.8	102,070.1
Fifth Kentucky	11,918.0	43,058.3	543,930.8	113,128.3	852,560.6	447,847.5
Sixth Kentucky	1,957.6	3,164.9	191,213.1	25,071.7	418,795.8	53,876.3
Seventh Kentucky	290.5	14,171.1	513,464.3	47,583.0	1,133,453.9	392,642.4
Eighth Kentucky	3,224.7	40,469.0	798,468.4	63,618.5	969,107.4	148,863.7
Louisiana	....	46.1	....	....	2,285.4	4,768.3
Maryland	43,704.6	95,789.3	319,260.0	295,960.5	836,129.3	573,231.5
Third Massachusetts	....	3,865.2	2,807.4	6,606.2	2,146.5	9,379.3
First Missouri	....	....	....	....	3,745.8	1,216.4
Sixth Missouri	....	....	293.7	96.1	3,619.8	371.6
Nebraska	....	49.0	433.5	432.6	961.8	....
New Hampshire	....	93.6	475.4	....	944.9	797.0
First New York	....	....	....	....	....	92.9
Fourteenth New York	....	2,354.1	1,093.9	733.4	878.8	....
Twenty-first New York	....	....	46,252.1	27,892.8	92,400.2	325.6
Fifth North Carolina	....	....	....	26,927.0	....	....
First Ohio	515.9	4,366.0	54,695.1	20,847.0	143,916.2	81,692.7
Tenth Ohio	....	....	1,949.1	61,758.9	4,771.0	79,346.5
Eleventh Ohio	....	230.7	....	....	....	93.5
Eighteenth Ohio	....	289.6	2,353.6	....	1,100.1	486.2
First Pennsylvania	102,279.2	50,819.5	223,345.1	108,699.6	180,411.6	85,482.6
Ninth Pennsylvania	....	4,386.7	11,960.6	21,325.5	41,163.5	29,922.6
Twelfth Pennsylvania	....	774.7	....	1,314.7	52,111.2	12,154.5
Twenty-third Pennsylvania	346.3	187,681.1	244,470.1	188,725.3	373,214.8	236,637.7
South Carolina	....	....	....	48.5	....	....
Tennessee	238.8	3,148.3	13,206.0	8,389.0	43,161.2	35,535.4
Sixth Virginia	187.9	809.9	13,972.8	7,203.8	29,052.3	10,316.1
West Virginia	....	7,671.0	20,936.5	7,475.8	19,868.6	18,811.2
First Winconsin	....	95.3	1,151.7	....	1,813.2	....
Total	164,916.7	474,872.5	3,108,394.7	1,059,144.9	5,372,140.7	2,366,584.2
GENERAL BONDED WAREHOUSES.						
First California	648.1	1,221.7	26,963.8	5,825.6	68,431.3	10,716.3
Sixth California	....	....	5,000.4	....	3,444.8	4,157.0
Colorado	1,038.8	....	94.1	....	1,745.3	95.1
Hawaii	....	692.5	950.5	98.1	721.2	....
Fifth Kentucky	93.8	451.1	32,242.7	11,478.8	52,344.3	22,707.2
Seventh Kentucky	....	....	2,236.3	....	2,812.1	....
Sixth Missouri	....	194.6	4,697.4	1,428.5	8,743.7	3,369.6
Oregon	....	....	4,045.9	1,265.6	9,744.2	145.9
Twenty-third Pennsylvania	....	....	481.6	818.9	....	407.5
Second Virginia	....	....	726.6	2,253.7	....	....
Washington	....	....	240.6	....	725.6	1,097.0
Total	1,780.7	2,559.9	77,679.9	23,169.2	148,712.5	42,695.6
Grand total	166,697.4	477,432.4	3,186,074.6	1,082,314.1	5,520,853.2	2,409,279.8

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses, June 30, 1912—Continued.

District.	1907		1908		1909	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Arkansas	....	....	....	....	....	3,820.9
First California	....	....	....	5,869.2	....	103.4
Connecticut	1,302.1	194.6	....	....	2,747.8	235.9
Georgia	414.5	7,062.7	293.6	....	94.9	....
Fifth Illinois	131,475.8	119,184.2	234,255.4	539,653.5	509,165.7	597,320.2
Eighth Illinois	1,386.1	4,247.2	11,845.3	174,524.8	290,593.5	134,945.8
Sixth Indiana	27,613.5	33,537.3	71,763.5	171,021.0	295,601.2	294,349.0
Seventh Indiana	1,772.4	4,149.5	3,756.8	11,015.4	17,593.6	30,496.5
Second Kentucky	951,229.9	56,066.4	984,825.2	221,148.4	1,897,029.1	603,542.0
Fifth Kentucky	2,567,078.6	289,364.8	2,814,305.4	491,673.5	7,819,208.1	1,593,463.1
Sixth Kentucky	603,518.7	21,565.0	634,871.4	38,220.0	1,650,029.2	413,710.5
Seventh Kentucky	1,829,527.1	266,123.9	2,080,320.8	439,509.1	4,139,038.8	964,158.6
Eighth Kentucky	1,867,506.6	70,663.1	671,651.8	99,217.4	2,186,245.6	229,898.8
Louisiana	4,584.0	16,719.7	24,489.1	....	3,752.6	....
Maryland	1,237,607.4	231,350.3	751,316.8	459,268.0	1,861,770.5	764,973.1
Third Massachusetts	22,274.6	20,594.2	8,693.6	6,131.1	5,902.9	7,325.8
First Missouri	1,035.9	....	846.3	....	530.7	292.5
Sixth Missouri	15,397.9	1,153.3	53,583.5	16,124.2	79,399.6	4,023.1
Montana	138.2	1,680.6	4,170.4	239.5	6,304.2	1,696.4
Nebraska	903.6	3,123.7	34,574.9	750.3	71,295.4	42,218.8
New Hampshire	....	....	2,970.1	....	....	....
Fourteenth New York	5,476.5	2,247.3	1,263.5	29,635.1	60,304.1	87,325.7
Twenty-first New York	1,492.8	1,852.4	14,400.6	234.7	10,650.0	....
Fifth North Carolina	328.1	....	....	1,046.4	....	....
First Ohio	274,858.0	102,374.1	309,445.6	235,686.2	575,735.8	452,822.6
Tenth Ohio	1,378.6	144,718.9	138,043.2	248,736.0	501,939.8	262,668.8
Eleventh Ohio	1,688.4	....	....	226.9	....	....
Eighteenth Ohio	2,859.3	2,744.4	9,878.3	....	28,579.0	19,959.5
First Pennsylvania	357,726.8	41,455.5	300,690.9	73,981.9	270,503.0	70,750.6
Ninth Pennsylvania	86,917.6	26,467.5	92,432.9	53,446.5	153,194.8	67,258.1
Twelfth Pennsylvania	6,959.4	5,522.9	3,849.0	7,447.0	93,164.2	96,096.1
Twenty-third Pennsylvania	1,068,460.3	750,546.2	1,464,196.4	947,169.3	4,049,955.5	1,821,246.1
South Carolina	47.6	....	....	....	....	....
Tennessee	40,628.0	21,608.3	58,094.9	19,775.4	115,800.6	68,658.4
Sixth Virginia	59,700.6	11,669.2	6,548.7	5,158.2	10,196.4	27,136.8
West Virginia	36,465.9	14,425.6	37,385.3	31,394.4	118,203.6	48,474.3
First Winconsin	2,302.3	3,084.1	34,180.6	7,098.8	61,364.5	21,501.3
Total	11,212,057.1	2,275,496.9	10,858,943.8	4,335,402.2	26,885,894.7	8,730,472.7
GENERAL BONDED WAREHOUSES.						
First California	113,225.1	8,560.6	104,060.0	9,652.6	78,472.6	10,119.3
Sixth California	8,483.1	1,240.1	3,571.9	....	18,688.1	3,419.7
Colorado	3,985.8	586.6	4,816.4	....	2,397.5	1,647.7
Hawaii	96.9	88.2	1,657.7	....	3,561.3	719.6
Fifth Kentucky	44,900.4	2,859.4	3,630.4	9,829.9	99,335.5	6,762.0
Sixth Missouri	15,458.0	1,045.3	13,387.8	2,767.7	21,856.2	6,594.1
Oregon	17,170.0	246.5	10,364.5	....	5,965.9	....
Twenty-third Pennsylvania	....	....	....	....	344.5	....
Second Virginia	4,017.9	8,675.7	14,212.7	10,446.2	12,134.4	4,737.6
Washington	4,212.1	140.2	8,406.3	93.4	988,3	....
Total	211,549.3	23,442.6	164,107.7	32,789.8	243,744.3	34,000.0
Grand total	11,423,606.4	2,298,939.5	11,023,051.5	4,368,192.0	27,129,639.0	8,764,472.7

Statement, by seasons, of production of spirits remaining in distillery and general bonde warehouses, June 30, 1912—Continued.

District.	1910		1911		Spring, 1912.	Aggregate.
	Spring.	Fall.	Spring.	Fall.		
DISTILLERY WAREHOUSES.						
Alabama			12,929.8		73,590.1	86,949.4
Arkansas		8,426.2	625.8	3,407.6	10,356.8	26,637.3
First California		215.0	54.0	7,020.6	371,043.4	384,305.6
Fourth California					1,080.7	1,080.7
Connecticut	965.7	358.1	8,500.8	11,583.6	27,302.4	53,662.6
Florida					16,307.8	16,307.8
Georgia						10,176.8
Hawaii	605.5	2,922.8	2,662.9		3,820.8	10,012.0
First Illinois						18,376.4
Fifth Illinois	847,606.6	1,187,566.9	1,830,287.3	3,067,890.4	3,377,715.7	12,502,386.2
Eighth Illinois	512,823.7	103,079.4	273,956.8	377,259.3	1,018,846.9	2,908,701.1
Sixth Indiana	714,089.4	451,716.4	1,181,079.5	648,769.9	1,800,720.1	5,717,859.8
Seventh Indiana	153,770.9	119,964.4	549,800.6	297,779.6	810,387.1	2,005,545.0
Second Kentucky	2,935,102.5	1,012,619.4	3,772,894.7	1,340,242.3	3,885,836.4	17,987,813.7
Fifth Kentucky	12,557,768.1	3,311,429.1	18,771,838.9	5,724,795.8	16,316,758.0	74,270,126.9
Sixth Kentucky	3,521,525.8	709,432.6	3,587,103.8	678,827.8	3,395,274.1	15,948,158.3
Seventh Kentucky	4,628,245.3	978,631.5	6,181,846.6	986,543.7	5,794,655.2	30,390,205.8
Eighth Kentucky	2,595,598.1	509,233.3	3,041,448.5	509,683.6	2,714,963.6	16,519,862.1
Louisiana	6,900.4	88.0	262.5	1,544.7	50,745.1	116,185.9
Maryland	2,519,532.2	824,162.7	3,880,990.1	1,734,760.2	3,722,916.8	20,152,723.3
Third Massachusetts	11,602.3	85,903.4	149,039.6	227,075.9	392,135.3	961,483.3
First Michigan					184,680.3	184,680.3
First Missouri	2,608.4		12,947.0	12,826.8	29,676.8	65,726.6
Sixth Missouri	137,042.1	8,254.3	304,596.5	78,743.2	343,225.1	1,045,924.0
Montana	7,024.7	3,455.8	9,822.3			34,532.1
Nebraska	127,408.3	58,017.5	226,626.0	52,241.1	469,433.2	1,088,469.7
New Hampshire						5,281.0
First New York			354.4	1,916.1	218,952.0	221,315.4
Fourteenth New York	25,999.1	97,227.2	173,069.4	108,188.3	443,419.7	1,039,216.1
Twenty-first New York	223,371.0	56,919.9	356,747.8	30,431.4	410,665.9	1,273,637.2
Twenty-eighth New York					8,096.0	8,096.0
Fifth North Carolina						28,301.5
First Ohio	1,175,557.7	474,084.7	2,483,652.9	974,631.5	2,679,195.4	10,044,077.4
Tenth Ohio	640,620.8	258,964.0	704,137.5	367,649.8	701,202.6	4,117,885.5
Eleventh Ohio		1,088.6			6,061.0	9,389.1
Eighteenth Ohio	30,948.1	24,032.6	61,069.9	12,326.4	49,075.3	245,702.3
First Pennsylvania	540,105.5	139,234.7	708,538.1	179,313.1	700,010.1	4,133,347.8
Ninth Pennsylvania	179,059.3	106,246.1	297,861.0	122,641.0	404,091.4	1,698,375.1
Twelfth Pennsylvania	29,992.3	90,196.1	58,522.1	171,429.9	221,665.9	851,200.0
Twenty-third Pennsylvania	5,484,025.0	1,757,292.8	6,020,436.7	2,172,929.8	6,155,428.0	32,922,761.4
South Carolina					11,304.3	11,400.4
Tennessee			4,491.8			432,736.1
Second Virginia		46.5		20.4	21,649.5	21,716.4
Sixth Virginia	36,785.6	13,498.6	31,397.2	12,487.8	102,459.6	378,581.5
Washington					16,090.1	16,090.1
West Virginia	142,512.0	50,972.8	114,612.3	75,158.5	217,558.9	961,926.7
First Wisconsin	55,980.7	49,325.7	155,090.6	74,414.9	275,849.9	743,253.6
Total	39,845,177.1	12,494,607.1	54,969,295.7	20,064,535.0	57,454,247.3	261,672,183.3
GENERAL BONDED WAREHOUSES.						
First California	30,439.8	13,553.7	33,575.6	42,354.2	456,258.3	1,014,078.6
Sixth California	4,038.1	483.6	5,202.9	1,259.4	20,882.7	79,871.8
Colorado	1,576.7	279.4	2,286.3	1,575.1	8,835.5	30,960.3
Hawaii	386.7	763.1	4,809.4	381.3	1,777.7	16,704.2
Fifth Kentucky	10,672.3		8,640.6	547.7	2,868.3	309,364.4
Seventh Kentucky						5,048.4
Sixth Missouri	27,642.4	6,979.9	31,368.6	16,790.3	5,329.4	167,653.5
Oregon	9,652.0	1,331.8	13,513.7	1,625.1	34,190.8	109,261.9
Twenty-third Pennsylvania			1,388.1			3,440.6
Second Virginia	38,937.2	22,418.9	78,519.0	81,414.7	57,864.6	336,359.2
Washington		964.0	1,177.7	1,182.4	21,678.0	40,905.6
Total	123,345.2	46,774.4	180,481.9	147,130.2	609,685.3	2,113,648.5
Grand total	39,968,522.3	12,541,381.5	55,149,777.6	20,211,665.2	58,063,932.6	263,785,831.8

Brandy in special bonded warehouses at the beginning of the fiscal year and deposited in special bonded warehouses during the fiscal year ended June 30, 1912.

[Quantities in taxable gallons.]

District.	In warehouses July 1, 1911.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
Arkansas	12,832.4	3,876.7		16,709.1
First California	1,623,085.1	1,558,923.2	23,310.8	3,205,319.1
Fourth California	597,188.4	191,495.3		788,683.7
Sixth California	236,287.0	132,633.4	1,536.8	370,457.2
Connecticut	8,557.9	12,887.5		21,445.4
First Illinois	487,454.3	283,494.5	110,492.9	881,441.7
Fifth Kentucky	113,098.7	115,139.5	16,178.9	244,417.1
Maryland	33,909.0	64,093.9	3,585.8	101,588.7
First Missouri	27,207.7	13,311.6	387.2	40,906.5
Sixth Missouri	47,973.3	19,837.1	15,012.1	82,822.5
Fifth New Jersey	54,801.0	40,069.0	1,886.6	96,756.6
Second New York	752,668.1	431,581.4	293,967.2	1,478,216.7
Twenty-first New York	38,493.1	6,594.5	8,146.1	53,233.7
Twenty-eighth New York	104,376.5	96,336.9	77,468.7	278,182.1
First Ohio	89,466.4	43,447.1	34,569.8	167,474.3
Tenth Ohio	128,829.6	154,214.6		283,044.2
First Pennsylvania	69,668.7	80,900.7	1,795.5	152,364.9
Twenty-third Pennsylvania	83,512.3	21,755.3	27,043.0	132,310.6
Tennessee	10,352.6		4,980.8	15,333.4
Sixth Virginia		5,171.1		5,171.1
Total	4,519,762.1	3,275,763.3	620,353.2	8,415,878.6

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1912.

[Quantities in taxable gallons.]

District.	Withdrawn tax-paid.	Tax-paid for bottling.	Leakage allowed.
Arkansas	4,992.3		190.1
First California	599,463.6	5,219.8	39,984.1
Fourth California	101,396.8		8,448.7
Sixth California	54,711.8	741.1	5,516.5
Connecticut	8,775.6		406.6
First Illinois	363,864.9	2,742.5	22,127.2
Fifth Kentucky	131,702.9		6,381.6
Maryland	49,891.8		2,266.3
First Missouri	11,787.8	175.2	768.4
Sixth Missouri	31,165.4		2,139.3
Fifth New Jersey	34,434.2		2,279.4
Second New York	553,630.6		42,127.6
Twenty-first New York	1,057.6	10,086.6	2,983.3
Twenty-eighth New York	46,832.8		4,506.7
First Ohio	74,695.6		4,734.3
Tenth Ohio	115,676.2		2,752.7
First Pennsylvania	42,133.3		2,663.4
Twenty-third Pennsylvania	35,099.3		2,325.7
Tennessee	1,643.1		162.2
Sixth Virginia	2,964.8		58.4
Total	2,265,860.4	18,965.2	152,822.7

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1912—Continued.

District.	Withdrawn for use of United States.	Grape brandy withdrawn to fortify wines.	For export.	Lost by casualty.	Transferred to manufacturing warehouses.	Transferred to warehouses in other districts.	In warehouses June 30, 1912.
Arkansas						8,597.1	2,920.6
First California	226.9	170,798.8	2,043.1	0.2	27.5	444,123.4	1,943,431.7
Fourth California		16,634.9	1,249.7			128,917.6	532,096.0
Sixth California		31,130.5				29,954.3	248,403.0
Connecticut						297.4	11,965.8
First Illinois			346.3				432,360.8
Fifth Kentucky						4,304.8	102,027.8
Maryland							49,430.6
First Missouri							28,175.1
Sixth Missouri							49,517.8
Fifth New Jersey							60,043.0
Second New York		348.3	71.1	4.5		1,865.3	880,169.1
Twenty-first New York							39,106.2
Twenty-eighth New York		128,039.1				8,146.1	90,657.4
First Ohio							88,044.4
Tenth Ohio							164,615.3
First Pennsylvania			19.8				107,548.4
Twenty-third Pennsylvania							94,885.6
Tennessee							13,528.1
Sixth Virginia							2,147.9
Total	226.9	346,951.6	3,730.0	4.7	27.5	626,206.0	5,001,083.6

Summary of operations at special bonded warehouses during the fiscal year ended June 30, 1912.

		Brandy.
DR.		
Withdrawn for export and unaccounted for July 1, 1911		9,560.1
Lost by casualty, etc., and unaccounted for July 1, 1911		27.9
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1911		14,630.6
Remaining in special bonded warehouses July 1, 1911		4,519,762.1
Deposited in special bonded warehouses:		
Brandy received from distillers in same district	1,912,698.0	
Brandy received from distillers in other districts	1,363,065.3	
Brandy received from special bonded warehouses in other districts	620,353.2	
		3,896,116.5
Total		8,440,097.2
CR.		
Withdrawn tax paid from special bonded warehouses during the year		2,265,860.4
Withdrawn tax paid for bottling in bond		18,965.2
Loss allowed on account of leakage or evaporation in warehouse		152,822.7
Withdrawn for use of the United States		226.9
Grape brandy withdrawn for the fortification of wine		346,951.6
Tax paid on loss or leakage in transportation for export		27.2
Exported and accounted for		13,240.1
Tax paid on brandy heretofore reported lost by casualty		32.4
Deposited in manufacturing warehouses		27.5
Deposited in special bonded warehouses in other districts		620,353.2
Withdrawn for export and unaccounted for June 30, 1912		22.8
Lost by casualty, etc., and unaccounted for June 30, 1912		0.2
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1912		20,483.4
Remaining in special bonded warehouses June 30, 1912		5,001,083.6
Total		8,440,097.2

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

Table showing the quantity of sweet wines, by districts and kinds fortified with grape brandy, free of tax, under the act of Oct. 1, 1890, as amended, and the quantity of such brandy withdrawn from distilleries and special bonded warehouses and used for this purpose during the fiscal year ended June 30, 1912.

District.	Brandy used (tax gallons).	Angelica.		Madeira.	
		Before.	After.	Before.	After.
First California	4,259,330.8	1,410,518.18	1,665,796.98	103,501.54	119,781.61
Fourth California	770,817.6	228,515.05	269,910.14		
Sixth California	1,122,984.1	570,985.69	673,811.55		
Hawaii	16,598.9				
First New Jersey	1,329.6				
Twenty-eighth New York	143,422.8				
Fourth North Carolina	7,820.1				
Total	6,322,303.9	2,210,018.92	2,609,518.67	103,501.54	119,781.61

District.	Malaga.		Muscatel.		Port.	
	Before.	After.	Before.	After.	Before.	After.
First California	235,408.92	276,494.56	1,414,500.47	1,671,908.10	5,307,611.06	6,241,390.34
Fourth California			108,439.57	127,666.68	1,263,591.16	1,490,861.24
Sixth California	42,861.69	50,678.01	380,923.83	447,645.02	1,515,450.70	1,789,986.06
Hawaii					46,660.82	54,078.16
First New Jersey					7,796.50	8,826.23
Twenty-eighth New York					142,414.46	164,609.65
Fourth North Carolina						
Total	278,270.61	327,172.57	1,903,863.87	2,247,219.80	8,283,524.70	9,749,751.68

District.	Sherry.		Sweet Catawba.		Scuppernong.	
	Before.	After.	Before.	After.	Before.	After.
First California	5,306,108.94	6,182,401.44				
Fourth California	920,114.65	1,069,260.59				
Sixth California	1,120,013.61	1,308,206.76				
Hawaii						
First New Jersey			2,090.00	2,360.31		
Twenty-eighth New York	4,327.52	5,027.50	368,640.19	425,371.89		
Fourth North Carolina					49,852.97	54,102.05
Total	7,350,564.72	8,564,896.29	370,730.19	427,732.20	49,852.97	54,102.05

District.	Tokay.		Total sweet wine by districts.	
	Before.	After.	Before.	After.
First California	59,130.06	69,673.51	13,836,779.17	16,227,446.54
Fourth California	3,290.91	4,257.08	2,523,951.34	2,961,955.73
Sixth California	6,524.38	7,714.53	3,636,759.90	4,278,041.93
Hawaii	14,653.13	16,806.20	61,313.95	70,884.36
First New Jersey			9,886.50	11,186.54
Twenty-eighth New York			515,382.17	595,009.04
Fourth North Carolina			49,852.97	54,102.05
Total	83,598.48	98,451.32	20,633,926.00	24,198,626.19

Comparative statement showing the quantity of grape brandy, free of tax, used in the fortification of sweet wine and the quantity of wine so fortified during the last three fiscal years.

FOR THE FISCAL YEAR ENDED JUNE 30, 1910.

Districts.	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California	3,345,404.0	10,864,203.40	12,761,074.59
Fourth California	696,372.6	2,402,732.30	2,800,952.18
Sixth California [1]	661,087.2	2,141,909.83	2,524,841.56
Hawaii	8,214.0	34,637.38	39,843.22
First New Jersey	1,632.0	12,062.00	13,680.00
Twenty-eighth New York	139,240.2	494,080.93	572,049.14
Fourth North Carolina	4,570.1	35,000.00	37,512.33
Second Virginia	31,924.9	244,772.19	262,444.00
Total	4,888,445.0	16,229,398.03	19,012,397.02

FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

Districts.	Brandy used (tax gallons).	Before fortification.	After fortification.
First California	3,525,832.7	11,315,164.34	13,423,484.24
Fourth California	696,932.2	2,248,634.47	2,634,591.09
Sixth California	728,876.6	2,369,712.19	2,792,091.98
Hawaii	10,190.2	37,287.99	43,593.01
First New Jersey	459.0	3,246.00	3,682.00
Twenty-eighth New York	133,392.4	474,699.63	548,208.12
Fourth North Carolina	5,834.4	49,901.40	53,116.80
Total	5,101,517.5	16,498,646.02	19,498,767.24

FOR THE FISCAL YEAR ENDED JUNE 30, 1912.

Districts.	Brandy used (tax gallons).	Before fortification.	After fortification.
First California	4,259,330.8	13,836,779.17	16,227,446.54
Fourth California	770,817.6	2,523,951.34	2,961,955.73
Sixth California	1,122,984.1	3,636,759.90	4,278,041.93
Hawaii	16,598.9	61,313.95	70,884.36
First New Jersey	1,329.6	9,886.50	11,186.54
Twenty-eighth New York	143,422.8	515,382.17	595,009.04
Fourth North Carolina	7,820.1	49,852.97	54,102.05
Total	6,322,303.9	20,633,926.00	24,198,626.19

Exportation of manufactured tobacco and snuff in bond during the fiscal year ended June 30, 1912.

District.	Quantity unaccounted for July 1, 1911.	Quantity removed for export during the year.	Quantity actually exported.	Tax paid and returned to factory.	Quantity unaccounted for June 30, 1912.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
First Illinois	928	42,510	40,328		3,110
Fifth Kentucky	5,364	113,874	116,436	8	2,794
Sixth Kentucky		814	612		202
Louisiana	4,459	56,382	59,778		1,063
Maryland	9,207	127,288	129,875	30	6,590
First Michigan		50	50		
First Missouri	12,853	204,287	197,524		19,616
Fifth New Jersey	5,871	186,794	169,362	4,200	19,103
Second New York	7,912	45,436	53,168		180
Third New York	54,965	1,469,351	1,441,416		82,900
Fourteenth New York		84,800	63,557		21,243
Fourth North Carolina	17,115	231,045	232,065		16,095
Fifth North Carolina	1,363	48,853	37,994	96	12,126
First Ohio	120	22,116	18,354		3,882
Ninth Pennsylvania		2,402	2,402		
Tennessee		135	134	1	
Second Virginia	122,624	1,511,742	1,530,022	560	103,784
Sixth Virginia	4,979	146,509	144,284	100	7,104
West Virginia	108	38,209	19,682		18,635
First Wisconsin	1,696	16,050	16,046		1,700
Total	249,564	4,348,647	4,273,089	4,995	320,127

Exportation of cigars and cigarettes in bond during the fiscal year ended June 30, 1912.

Districts.	Cigars weighing more than 3 pounds per M.	Cigarettes weighing not more than 3 pounds per M.	Cigars weighing not more than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
DR.				
Unaccounted for July 1, 1911:				
First California		25,000		
Louisiana		750,000		
Maryland			10,000	
Third Massachusetts		183,000		
Fifth New Jersey		131,750		
Second New York		89,500		1,000
Third New York		204,800		4,000
Fourth North Carolina		18,000,000		
First Pennsylvania	5,000			
Second Virginia	18,000	49,000		
Sixth Virginia			30,000	
West Virginia	5,000			
Total	28,000	19,433,050	40,000	5,000
Bonded for export:				
First California		815,000		
Louisiana		52,315,500		
Maryland			2,070,000	
Third Massachusetts		535,000		
Fifth New Jersey	11,000	91,000		3,200
Second New York	10,000	3,501,950		12,450
Third New York	26,175	7,333,260		95,500
Fourth North Carolina		227,570,000		
First Pennsylvania	31,00			
Ninth Pennsylvania	25,000			
Twenty-third Pennsylvania	60,000			
Second Virginia	686,000	3,878,200		
Sixth Virginia		300,000	50,000	
Total	849,175	296,339,910	2,120,000	111,150
Grand total	877,175	315,772,960	2,160,000	116,150
CR.				
Exported during the year:				
First California		840,000		
Louisiana		52,975,500		
Third Massachusetts		643,000		
Fifth New Jersey	3,000	164,750		3,200
Second New York	10,000	2,486,950		10,450
Third New York	18,925	6,851,060		82,500
Fourth North Carolina		245,535,000		
First Pennsylvania	26,000			
Ninth Pennsylvania	15,000			
Twenty-third Pennsylvania	60,000			
Second Virginia	651,000	3,317,120		
Sixth Virginia		300,000	80,000	
West Virginia	5,000			
Total	788,925	313,113,380	80,000	96,150
Tax paid:				
Fifth New Jersey	2,000			
Second New York		2,000		
Second Virginia		1,080		
Total	2,000	3,080		
Unaccounted for June 30, 1912:				
Louisiana		90,000		
Maryland			2,080,000	
Third Massachusetts		75,000		
Fifth New Jersey	6,000	58,000		
Second New York		1,102,500		3,000
Third New York	7,250	687,000		17,000
Fourth North Carolina		25,000		
First Pennsylvania	10,000			
Ninth Pennsylvania	10,000			
Second Virginia	53,000	609,000		
Total	86,250	2,656,500	2,080,000	20,000
Grand total	877,175	315,772,960	2,160,000	116,150

Fermented liquors removed from breweries in bond, for export during the fiscal year ended June 30, 1912.

District.	Gallons.
First California	11,099
Fourth California	7,122¼
Sixth California	1,550
Sixth Indiana	6,045
Louisiana	27,016
Maryland	3,758¾
Third Massachusetts	930
Minnesota	23,575¼
First Missouri	810,261½
Fifth New Jersey	18,532¾
First New York	69,509¾
Second New York	11,532
Third New York	38,246
First Ohio	42,346
Eleventh Ohio	34,069
Third Texas	10,943
Sixth Virginia	1,550
Washington	221,710¾
First Wisconsin	749,456
Second Wisconsin	29,411
Total	2,118,664¼

Statement of fermented liquors removed from breweries in bond, free of tax, from July 1, 1911, to June 30, 1912.

	Gallons.
Removed for export and unaccounted for July 1, 1911	141,699
Removed for direct exportation	198,929½
Removed in original packages to be bottled for export	167,932¼
Removed by pipe line to be bottled for export	1,751,802½
Excess reported by bottlers	5,626¼
Total	2,265,989½
Exported in original packages, proofs received	269,273
Exported in bottles, proofs received	1,674,700¾
Removed for export, unaccounted for, tax paid	12,082½
Excess reported by bottlers	38,481¼
Removed for export and unaccounted for June 30, 1912	271,452
Total	2,265,989½

Exportation of playing cards in bond during the fiscal year ended June 30, 1912.

	Packs of cards.
Removed for export and unaccounted for July 1, 1911	369,864
Removed for export during the year ended June 30, 1912	3,867,429
Total	4,237,293
Removed for export and accounted for during the year	3,778,467
Stamped and returned to stock	807
Tax paid on deficiencies in exportation	3,429
Damaged by fire and destroyed as worthless	176
Removed for export and unaccounted for June 30, 1912	454,414
Total	4,237,293

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

Drawback of internal-revenue taxes allowed on exported merchandise during the fiscal year ended June 30, 1912.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
Boston	19			$2,007.39		$2,007.39
Buffalo	6			46.71		46.71
Des Moines	38			1,377.23		1,377.23
Detroit	29			472.98		472.98
New Haven	1			232.82		232.82
Newport, Vt.	1			43.30		43.30
New York	573	$7,584.61	$18,601.22	81,580.64	$40.00	107,806.47
Niagara Falls	1			28.72		28.72
Philadelphia	29			5,356.67		5,356.67
Plattsburg, N. Y.	7			31.91		31.91
Port Townsend	21	2,016.64				2,016.64
St. Louis	134	3,185.96	145.00	2,113.36		5,444.32
San Francisco	4	2,278.83	153.75			2,432.58
Total	863	15,066.04	18,899.97	93,291.73	40.00	127,297.74

Drawback of internal-revenue taxes allowed during the last 10 fiscal years.

Years.	Claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
1903	49		$2,646.64	$1,761.17	$12,436.08	$236.97		$17,080.86
1904	25		10,034.70		4,900.24	1,419.12		16,354.06
1905	39		3,005.07		5,377.53	157.68		8,540.28
1906	23		3,401.16		3,718.35	95.76		7,215.27
1907	31		5,469.09		6,011.55			11,480.64
1908	21	$303.81	7,359.26		10,944.70			18,607.77
1909	27		4,222.73		11,281.22			15,503.95
1910	67		4,399.44		10,094.08	2,915.22		17,408.74
1911	550		10,180.13		13,735.86	[1] 46,734.29		70,650.28
1912	863		15,066.04		18,899.97	93,291.73	$40.00	127,297.74
Total	1,695	303.81	65,784.26	1,761.17	97,399.58	144,850.77	40.00	310,139.59

[1] Domestic alcohol used in preparations for export.

CHEMISTRY DIVISION.

The following table shows the number and the character of the samples received and analyzed in this division for the fiscal year ended June 30, 1912:

Oleomargarine	570
Butter	1,942
Distilled spirits	544
Fermented beverages other than wines	264
Wines	236
Medicinal preparations	123
Oils	35
Brandy mashes	83
Distillery beer and spent beer	841
Opium	248
Miscellaneous	79
Total	4,965
Decrease under last year	739

CLAIMS DIVISION.

Report of claims disposed of in the fiscal year ended June 30, 1912, and three months ended Sept. 30, 1912.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1911	1,037	$4,008,879.55
New claims received during the year	3,179	2,172,369.33
Rejected claims reopened during the year	21	29,347.83
Allowed during the year	2,325	455,495.35
Rejected during the year	1,567	4,805,746.75
On hand July 1, 1912	345	949,354.61
Received to Oct. 1, 1912	1,196	854,074.37
Allowed to Oct. 1, 1912	798	181,967.97
Rejected to Oct. 1, 1912	248	1,061,739.44
On hand Oct. 1, 1912	495	559,721.57

ABATEMENT CLAIMS.

	Number.	Amount.
On hand July 1, 1911	632	$115,588.92
New claims received during the year	1,907	1,097,026.48
Allowed during the year	1,582	476,986.99
Rejected during the year	780	480,091.64
On hand July 1, 1912	177	255,536.77
Received to Oct. 1, 1912	349	255,750.18
Allowed to Oct. 1, 1912	321	80,333.04
Rejected to Oct. 1, 1912	96	175,576.00
On hand Oct. 1, 1912	109	255,377.91

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

	Number.	Amount.
On hand July 1, 1911	113	$73,225.87
New claims received during the year	3,003	323,802.14
Allowed during the year	2,980	394,612.15
Rejected during the year	118	971.25
On hand July 1, 1912	18	1,444.61
Received to Oct. 1, 1912	832	37,723.19
Allowed to Oct. 1, 1912	567	24,980.27
Rejected to Oct. 1, 1912	5	1,041.47
On hand Oct. 1, 1912	278	13,146.06

CLAIMS FOR CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number.	Amount.
On hand July 1, 1911	3	$66.92
New claims received during the year	18	292.44
Allowed during the year	21	359.36
On hand July 1, 1912		
Received to Oct. 1, 1912	5	140.58
Allowed to Oct. 1, 1912	5	140.58
Rejected to Oct. 1, 1912		
On hand Oct. 1, 1912		

Statements relating to the collection of the special excise tax imposed by section 38 of the act of August 5, 1909, on corporations, joint stock companies or associations, and insurance companies, during the fiscal year ended June 30, 1912.

CLASS A.—*Financial and commercial corporations, including banks, banking associations, trust companies, guaranty and surety companies, title insurance companies, building associations (if for profit), and insurance companies not specifically exempt.*

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.[1]	Net income.
Alabama	540	260	$39,853,407.78	$4,401,649.74	$5,464,554.06
Arkansas	468	143	18,681,929.75	1,394,879.92	2,617,307.72
First California	360	196	97,262,495.78	4,847,451.28	9,528,013.22
Fourth California	221	93	22,004,355.51	886,271.48	2,231,110.41
Sixth California	414	188	49,329,026.78	11,229,789.92	7,949,267.90
Colorado	442	151	24,995,640.68	8,931,393.19	4,202,266.11
Connecticut	260	175	63,890,796.22	15,882,689.36	12,545,978.06
Florida	239	92	13,134,917.23	2,891,517.67	1,924,995.48
Georgia	783	266	45,102,888.80	13,366,266.15	6,094,163.95
Hawaii	63	38	25,118,707.76	4,331,249.19	1,405,706.09
First Illinois	478	229	125,924,010.72	25,173,700.19	17,557,923.61
Fifth Illinois	123	64	10,747,950.00	1,943,867.81	1,239,859.69
Eighth Illinois	443	188	22,921,184.40	144,203.73	3,195,844.96
Thirteenth Illinois	232	106	14,888,300.00	3,504,770.47	2,187,236.99
Sixth Indiana	499	236	46,641,845.73	12,957,888.39	4,758,172.70
Seventh Indiana	343	117	19,534,264.00	2,244,893.39	2,236,028.72
Third Iowa	840	268	32,601,974.64	2,229,069.77	4,559,717.48
Fourth Iowa	726	257	31,114,745.13	4,470,702.64	5,410,296.67
Kansas	1,140	317	31,947,309.93	478,461.24	4,906,765.21
Second Kentucky	227	43	9,173,479.01	93,932.57	811,867.91
Fifth Kentucky	138	38	18,226,545.50	6,489,123.49	1,371,158.42
Sixth Kentucky	74	20	3,049,222.00	11,300.00	175,703.16
Seventh Kentucky	114	49	7,882,537.96	22,141.15	783,164.79
Eighth Kentucky	94	31	3,732,000.00	870,968.69	548,335.40
Louisiana	312	116	26,770,747.30	8,152,593.86	3,313,011.73
Maryland	923	265	105,665,985.62	10,479,217.99	9,074,320.28
Massachusetts	427	276	120,537,597.22	15,076,078.61	23,660,130.42
First Michigan	346	163	32,875,531.58	898,009.65	5,295,843.85
Fourth Michigan	253	120	15,128,046.08	184,696.91	2,290,033.62
Minnesota	1,212	276	42,875,781.57	5,598,247.20	7,321,736.64
First Missouri	830	228	95,976,972.00	29,683,633.57	8,494,950.78
Sixth Missouri	877	218	60,080,426.62	18,687,219.14	6,859,418.09
Montana	1,195	252	65,420,508.11	16,797,679.89	6,864,857.28
Nebraska	1,097	290	33,294,035.75	1,775,125.66	5,669,848.16
New Hampshire	777	226	109,748,311.68	40,587,020.40	4,711,072.53
First New Jersey	240	103	13,316,836.38	1,044,288.64	2,353,381.05
Fifth New Jersey	396	227	54,852,889.20	155,557,168.59	17,554,999.44
New Mexico	412	72	29,652,404.18	4,151,074.26	1,576,882.74
First New York	113	68	20,230,992.50	3,488,319.11	1,832,041.87
Second New York	258	174	291,264,279.16	31,008,858.39	102,776,520.93
Third New York	45	29	24,425,344.50	9,138,802.70	13,071,911.22
Fourteenth New York	201	150	25,085,560.00	25,588,174.93	4,226,247.63
Twenty-first New York	214	139	22,074,220.00	1,649,000.57	2,405,536.69
Twenty-eighth New York	221	119	29,035,412.91	11,719,410.26	4,043,385.36
Fourth North Carolina	318	74	14,197,392.58	869,591.15	1,424,073.37
Fifth North Carolina	200	46	8,849,157.08	1,417,321.65	1,016,782.75
North and South Dakota	1,624	243	33,120,289.83	4,846,197.47	4,919,196.32
First Ohio	250	110	37,320,787.30	1,980,458.55	6,481,855.20
Tenth Ohio	350	159	26,438,618.30	2,071,564.23	2,823,825.31
Eleventh Ohio	326	163	26,821,178.38	6,752,058.07	2,943,189.45
Eighteenth Ohio	309	155	44,569,593.69	929,114.61	5,716,725.79
Oklahoma	1,288	185	27,481,654.04	942,929.89	3,320,425.35
Oregon	385	114	34,567,557.83	8,503,816.06	3,274,190.90
First Pennsylvania	456	263	105,871,697.00	7,390,450.39	21,058,164.42
Ninth Pennsylvania	322	153	20,412,036.54	474,080.01	2,416,814.13
Twelfth Pennsylvania	287	165	31,527,246.00	1,541,081.86	3,708,121.04
Twenty-third Pennsylvania	606	383	120,318,435.05	5,723,436.64	17,379,777.11
South Carolina	894	175	29,278,782.45	13,109,906.65	3,325,546.96
Tennessee	562	164	32,401,503.63	5,997,767.79	3,668,965.22
Third Texas	633	252	46,904,346.73	8,931,113.20	6,512,454.66
Fourth Texas	854	315	43,388,246.28	4,474,483.81	7,622,123.43
Second Virginia	210	69	17,132,271.26	1,921,647.12	2,692,410.09
Sixth Virginia	269	79	13,084,687.43	1,410,898.59	1,238,232.02
Washington	479	149	40,680,174.17	5,620,805.32	4,458,283.53
West Virginia	354	162	24,647,871.27	720,246.77	3,065,757.42
First Wisconsin	1,185	186	73,553,732.87	15,134,457.50	8,650,076.67
Second Wisconsin	576	123	37,024,178.08	357,002.25	2,273,874.45
Total	32,347	10,993	2,885,662,855.46	621,183,231.34	457,092,434.64

[1] The amounts reported include in some instances deposits in banks which were erroneously reported as indebtedness

CLASS B.—*Public service, such as railroads, steamboat, ferryboat, and stage-line companies; pipe-line, gas, and electric light companies; transportation and storage companies; telegraph and telephone companies.*

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock	Amount of bonded and other indebtedness.	Net income.
Alabama	185	69	$73,823,482.52	$95,298,528.13	$5,160,748.46
Arkansas	237	42	55,919,658.52	59,999,587.18	1,983,003.35
First California	796	161	1,234,558,525.70	821,533,007.96	28,672,707.87
Fourth California	261	35	50,737,246.08	20,086,454.95	894,919.95
Sixth California	529	87	459,603,503.95	285,526,582.11	5,525,449.59
Colorado	371	68	304,500,444.71	303,286,394.28	7,789,691.32
Connecticut	350	107	502,911,874.27	346,965,184.19	16,225,587.85
Florida	162	28	29,074,023.23	58,542,440.32	1,882,457.57
Georgia	445	60	190,683,161.55	158,346,480.70	9,413,701.94
Hawaii	35	15	17,446,958.00	8,927,196.22	1,653,110.43
First Illinois	880	251	1,694,336,168.82	1,972,096,637.63	88,191,889.79
Fifth Illinois	95	17	19,972,467.80	27,339,063.60	1,438,247.21
Eighth Illinois	410	49	64,432,915.05	46,471,405.82	1,800,488.51
Thirteenth Illinois	198	28	30,525,315.00	24,857,968.47	1,261,496.14
Sixth Indiana	338	80	130,351,443.27	164,873,481.79	5,717,850.29
Seventh Indiana	189	38	61,226,818.26	58,450,102.31	1,350,097.58
Third Iowa	423	32	30,548,312.20	23,663,529.17	1,278,526.34
Fourth Iowa	429	49	50,953,043.58	37,640,750.86	2,018,850.58
Kansas	427	49	376,366,421.50	392,523,980.23	21,901,754.10
Second Kentucky	159	10	4,524,222.75	5,738,171.08	199,878.18
Fifth Kentucky	70	16	109,039,180.00	201,486,011.69	12,534,071.20
Sixth Kentucky	65	8	6,826,324.50	7,829,836.51	416,639.19
Seventh Kentucky	118	19	14,127,500.50	15,838,385.17	505,815.76
Eighth Kentucky	89	5	3,892,081.50	3,112,158.04	188,418.43
Louisiana	166	51	160,221,591.80	139,885,283.69	4,813,522.86
Maryland	496	78	850,681,184.63	840,051,810.34	32,688,742.97
Massachusetts	541	202	507,793,347.05	284,720,819.23	23,801,222.65
First Michigan	405	87	207,144,659.72	301,761,839.90	12,143,295.37
Fourth Michigan	298	56	84,059,731.08	110,505,669.29	2,697,235.60
Minnesota	441	96	754,393,792.99	895,213,040.44	58,520,823.27
First Missouri	363	63	540,913,987.99	1,028,110,294.80	20,062,640.25
Sixth Missouri	314	44	197,268,234.75	196,876,407.00	4,067,989.16
Montana	410	50	178,083,243.80	132,582,270.54	3,057,007.83
Nebraska	456	31	69,953,336.86	36,744,210.53	2,270,999.62
New Hampshire	688	143	368,375,372.75	305,484,524.83	10,039,119.35
First New Jersey	353	48	99,321,517.82	122,635,551.44	5,314,908.65
Fifth New Jersey	354	88	326,962,162.46	271,002,448.77	10,072,206.37
New Mexico	194	32	56,534,819.07	47,102,786.97	1,294,237.09
First New York	232	56	169,117,724.69	252,408,731.89	10,575,986.32
Second New York	729	210	3,506,707,240.07	1,823,978,468.28	89,778,322.98
Third New York	146	41	537,577,962.14	579,234,447.23	18,164,680.37
Fourteenth New York	395	86	126,465,438.12	152,691,056.08	5,554,137.65
Twenty-first New York	376	65	79,837,915.67	71,554,192.80	3,088,388.33
Twenty-eighth New York	399	90	199,012,263.50	231,881,480.90	9,649,114.67
Fourth North Carolina	196	24	27,111,518.60	15,210,381.33	989,593.57
Fifth North Carolina	155	19	36,417,011.43	20,923,714.20	1,260,899.87
North and South Dakota	384	23	121,719,037.88	100,108,030.91	634,458.63
First Ohio	203	61	299,980,752.85	261,338,551.70	11,655,905.06
Tenth Ohio	264	43	93,220,605.75	70,520,195.93	9,022,024.19
Eleventh Ohio	238	48	73,896,310.42	62,623,252.17	4,586,069.77
Eighteenth Ohio	359	106	329,821,583.13	397,733,976.10	23,789,763.45
Oklahoma	270	28	48,029,779.90	36,092,691.56	1,837,506.78
Oregon	487	49	154,234,180.15	154,841,410.92	4,867,569.74
First Pennsylvania	1,215	287	1,413,088,588.33	1,094,211,415.42	64,169,651.17
Ninth Pennsylvania	461	68	57,759,027.13	45,215,279.61	3,032,075.30
Twelfth Pennsylvania	722	99	90,470,669.89	97,133,668.92	3,683,086.97
Twenty-third Pennsylvania	1,298	243	800,603,732.59	592,862,743.32	59,984,233.49
South Carolina	230	31	24,092,821.39	27,087,421.06	1,360,669.38
Tennessee	285	26	82,672,835.47	88,966,133.30	7,636,107.24
Third Texas	503	90	141,440,908.33	300,530,657.09	13,042,502.52
Fourth Texas	303	73	152,815,583.38	252,080,767.41	8,209,050.18
Second Virginia	188	28	232,149,943.20	516,778,541.94	20,113,267.56
Sixth Virginia	237	25	153,274,029.00	151,135,527.24	7,382,735.55
Washington	753	86	212,454,322.82	115,614,601.72	5,236,998.83
West Virginia	395	50	147,755,636.93	74,904,654.66	2,827,646.26
First Wisconsin	320	56	67,113,455.21	67,207,546.94	4,127,265.07
Second Wisconsin	441	42	23,185,010.23	23,512,414.45	1,215,235.81
Total	24,924	4,545	19,320,116,964.23	17,531,492,251.26	806,324,299.38

CLASS C.—*Industrial and manufacturing, such as mining, lumber, and coke companies; rolling mills; foundry and machine shops; sawmills; flour, woolen, cotton, and other mills; manufacturers of cars, automobiles, elevators, agricultural implements, and all articles manufactured wholly or in part from metal, wood, or other material; manufacturers or refiners of sugar, molasses, sirups, or other products; ice or refrigerating companies; slaughterhouse, tannery, packing, or canning companies.*

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	991	242	$186,243,419.21	$112,008,694.73	$8,253,569.95
Arkansas	586	116	40,682,662.22	23,217,531.85	2,586,940.06
First California	3,093	431	951,308,434.45	185,925,899.50	31,158,684.47
Fourth California	1,148	81	605,362,810.83	18,400,729.20	5,981,985.24
Sixth California	1,874	224	717,897,142.31	64,474,353.40	8,879,695.88
Colorado	3,128	170	1,710,958,581.06	115,078,230.66	14,248,993.28
Connecticut	2,346	727	508,410,160.11	163,470,117.79	51,867,308.58
Florida	418	114	38,516,761.31	22,393,027.00	2,592,368.76
Georgia	1,144	294	115,808,129.77	65,761,863.83	9,427,223.92
Hawaii	107	56	60,526,620.33	13,669,236.15	12,868,699.63
First Illinois	5,173	1,230	1,278,751,977.89	522,334,055.18	115,351,070.13
Fifth Illinois	386	99	101,861,824.38	39,074,676.30	6,534,039.83
Eighth Illinois	567	116	35,026,857.05	32,028,662.69	4,759,836.59
Thirteenth Illinois	623	104	34,787,463.42	15,706,107.76	3,183,960.41
Sixth Indiana	1,406	412	208,609,817.19	91,909,088.44	24,938,437.42
Seventh Indiana	748	166	46,875,203.94	20,780,874.69	4,599,001.74
Third Iowa	765	119	44,693,615.53	15,591,783.16	3,857,483.75
Fourth Iowa	893	142	70,611,396.01	22,786,897.69	3,530,219.30
Kansas	757	110	160,061,136.85	62,187,258.26	13,082,550.11
Second Kentucky	290	49	18,481,433.98	12,456,836.85	1,725,008.45
Fifth Kentucky	490	142	64,206,768.00	19,081,432.32	5,756,531.93
Sixth Kentucky	127	33	11,029,686.25	5,148,264.20	1,145,153.60
Seventh Kentucky	244	41	27,723,532.50	10,256,751.70	1,585,318.52
Eighth Kentucky	198	23	16,687,180.00	3,933,154.75	650,695.26
Louisiana	966	275	137,485,848.79	88,361,641.79	8,993,007.96
Maryland	1,747	336	331,953,709.83	110,215,477.22	14,314,665.18
Massachusetts	3,430	1,074	1,313,953,978.39	439,113,367.63	83,434,521.27
First Michigan	2,261	557	353,644,605.86	167,621,557.95	44,113,331.29
Fourth Michigan	1,254	291	187,475,971.69	63,537,875.08	10,301,010.85
Minnesota	1,681	322	463,802,353.29	150,745,825.87	26,837,335.59
First Missouri	1,731	378	519,844,176.39	96,469,207.64	27,445,396.83
Sixth Missouri	1,274	197	280,055,218.26	48,788,475.54	5,812,010.23
Montana	3,135	188	875,150,261.30	76,045,654.64	9,207,631.06
Nebraska	607	88	58,412,909.29	11,005,241.94	2,984,996.48
New Hampshire	1,640	306	492,155,510.60	110,108,436.94	14,039,629.79
First New Jersey	572	157	148,746,935.90	72,496,855.84	17,370,008.36
Fifth New Jersey	2,370	565	714,866,790.56	224,977,429.97	63,374,778.24
New Mexico	286	30	194,793,174.11	41,630,674.68	3,000,916.02
First New York	1,248	240	139,498,964.45	71,652,744.68	12,273,099.16
Second New York	3,998	778	5,503,422,069.44	1,795,246,359.41	130,654,429.36
Third New York	1,893	420	770,603,101.09	275,066,115.87	36,602,642.76
Fourteenth New York	1,405	331	333,752,199.33	122,291,367.79	27,119,724.34
Twenty-first New York	1,350	331	166,852,098.02	81,554,996.16	16,390,069.22
Twenty-eighth New York	1,891	517	324,367,701.28	176,301,670.19	38,108,410.21
Fourth North Carolina	700	117	50,351,848.74	27,397,361.88	7,083,559.61
Fifth North Carolina	578	102	64,499,290.36	25,872,848.08	4,087,254.12
North and South Dakota	441	25	89,666,109.73	4,804,783.45	624,444.48
First Ohio	1,525	428	259,601,459.73	82,047,836.26	22,481,403.73
Tenth Ohio	1,021	246	95,231,923.64	35,023,795.94	9,470,336.91
Eleventh Ohio	1,041	237	153,109,508.34	56,335,424.46	8,423,865.07
Eighteenth Ohio	2,086	662	583,612,860.07	199,981,709.32	52,695,403.73
Oklahoma	1,178	143	72,185,025.38	17,404,881.19	4,506,494.84
Oregon	1,231	166	224,866,733.96	51,045,905.63	6,188,977.66
First Pennsylvania	3,204	834	1,077,113,177.86	478,626,281.64	66,437,317.63
Ninth Pennsylvania	598	159	79,313,825.31	30,282,761.05	5,917,228.26
Twelfth Pennsylvania	993	254	217,806,990.94	131,145,647.28	16,403,511.16
Twenty-third Pennsylvania	2,745	706	1,546,408,241.74	770,001,752.70	85,117,970.42
South Carolina	587	91	105,344,835.19	72,716,656.01	2,775,798.15
Tennessee	1,315	306	130,203,106.08	58,347,190.49	11,966,472.25
Third Texas	942	199	163,635,115.75	80,515,787.73	6,911,058.36
Fourth Texas	811	183	58,890,037.76	30,149,575.67	4,122,211.08
Second Virginia	489	136	116,823,332.45	60,100,911.72	7,980,159.23
Sixth Virginia	441	78	87,925,327.08	71,682,577.85	3,592,192.05
Washington	3,242	316	1,016,384,072.01	82,523,009.31	10,737,504.29
West Virginia	1,852	334	291,719,170.65	111,498,800.44	11,907,829.54
First Wisconsin	2,083	499	336,613,397.99	123,744,231.99	24,278,358.82
Second Wisconsin	1,393	152	101,322,095.95	43,471,655.62	5,167,529.41
Total	92,737	18,995	27,288,587,679.17	8,525,627,890.64	1,309,819,271.81

CLASS D.—*Mercantile, including all dealers (not otherwise classed as producers or manufacturers) in coal, lumber, grain, produce, and all goods, wares, and merchandise.*

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	807	191	$24,982,970.99	$17,446,449.80	$4,102,210.29
Arkansas	706	135	18,577,178.51	13,060,073.75	2,989,168.45
First California	2,541	578	205,128,312.16	101,036,935.46	16,022,118.23
Fourth California	793	135	39,290,146.62	12,289,546.67	3,154,405.65
Sixth California	1,013	284	47,721,765.81	34,339,034.58	6,607,377.08
Colorado	1,676	249	85,158,695.80	32,021,103.39	5,565,807.68
Connecticut	1,358	313	51,814,289.37	25,492,430.17	6,957,815.13
Florida	449	123	17,178,078.02	14,982,280.72	3,203,280.86
Georgia	1,199	298	34,773,888.56	29,903,231.95	7,096,668.41
Hawaii	93	39	10,574,172.00	3,355,087.68	1,778,205.74
First Illinois	3,785	760	266,427,336.63	203,874,187.17	41,222,931.66
Fifth Illinois	245	61	8,899,282.56	7,734,053.74	1,210,454.87
Eighth Illinois	621	116	13,895,355.00	6,685,892.30	2,247,548.54
Thirteenth Illinois	448	68	8,340,783.41	4,897,168.26	1,715,867.64
Sixth Indiana	876	191	32,397,400.68	18,513,393.15	4,425,192.20
Seventh Indiana	462	68	12,315,551.83	5,398,828.53	1,580,582.43
Third Iowa	913	146	30,077,728.84	15,403,313.14	4,048,566.92
Fourth Iowa	800	150	29,495,202.87	13,200,735.98	3,910,441.21
Kansas	1,000	149	33,057,598.57	15,231,472.28	3,558,434.33
Second Kentucky	235	43	4,675,583.63	2,373,991.71	988,734.69
Fifth Kentucky	405	101	19,138,187.59	9,545,794.50	2,677,297.81
Sixth Kentucky	113	11	3,022,307.23	1,823,472.08	221,719.49
Seventh Kentucky	139	22	6,211,328.43	2,741,265.96	1,049,150.64
Eighth Kentucky	65	8	1,114,662.87	544,087.76	183,026.29
Louisiana	806	176	31,896,717.78	31,936,046.91	4,530,548.32
Maryland	747	129	76,741,133.32	22,441,002.06	4,748,451.68
Massachusetts	2,531	617	179,945,915.35	112,068,687.50	15,900,683.88
First Michigan	946	219	42,505,690.63	21,698,351.78	5,144,599.51
Fourth Michigan	521	94	18,990,565.01	9,149,645.49	1,761,849.83
Minnesota	1,478	338	92,529,484.07	72,121,470.71	10,122,399.91
First Missouri	1,975	406	247,701,554.82	91,894,217.02	14,175,464.99
Sixth Missouri	1,110	241	66,490,512.07	47,039,845.20	6,819,587.01
Montana	1,459	249	71,582,590.87	29,805,534.05	5,484,794.89
Nebraska	1,444	227	79,954,805.06	40,452,956.48	6,233,404.86
New Hampshire	850	138	37,247,621.00	16,959,070.63	2,959,498.46
First New Jersey	298	65	10,688,291.40	4,340,647.78	1,657,664.34
Fifth New Jersey	897	180	59,361,617.53	27,019,639.86	6,725,620.59
New Mexico	406	105	16,100,656.83	7,823,918.77	1,781,857.39
First New York	655	74	21,287,771.17	15,604,532.29	3,914,333.30
Second New York	2,566	548	421,870,440.69	282,718,676.18	24,401,616.79
Third New York	1,679	282	203,207,150.84	143,042,012.82	13,178,975.43
Fourteenth New York	1,411	178	50,699,373.47	56,869,143.57	4,114,947.46
Twenth-first New York	789	130	40,221,175.04	25,300,323.36	3,747,635.96
Twenty-eighth New York	1,080	218	68,647,266.92	41,325,476.16	7,189,286.16
Fourth North Carolina	764	65	9,578,423.33	6,096,552.63	1,573,575.84
Fifth North Carolina	590	41	11,554,639.80	8,209,420.62	1,308,710.09
North and South Dakota	1,500	164	33,973,292.40	15,805,317.14	3,860,103.51
First Ohio	684	180	46,498,084.42	23,023,273.52	4,855,768.30
Tenth Ohio	566	105	19,547,774.43	11,835,831.35	3,165,331.29
Eleventh Ohio	509	109	21,432,425.30	9,599,340.10	2,078,743.02
Eighteenth Ohio	983	216	52,967,893.65	23,072,527.05	6,382,000.84
Oklahoma	847	85	21,392,074.86	11,331,243.78	2,108,360.01
Oregon	907	177	37,207,012.87	21,058,006.66	4,428,511.71
First Pennsylvania	795	207	86,638,177.76	38,958,146.12	6,827,432.69
Ninth Pennsylvania	116	20	4,484,074.94	1,513,742.10	388,461.70
Twelfth Pennsylvania	272	69	16,166,854.98	5,324,068.99	1,535,338.06
Twenty-third Pennsylvania	897	238	59,784,216.84	29,038,750.25	14,165,056.03
South Carolina	975	113	14,273,732.31	10,358,189.19	2,544,298.39
Tennessee	888	188	29,265,904.75	21,999,279.61	4,249,445.58
Third Texas	1,007	275	40,539,186.66	23,291,207.48	5,696,174.33
Fourth Texas	1,043	240	40,222,902.57	26,704,866.19	5,291,273.96
Second Virginia	789	152	23,564,255.17	16,442,908.73	3,148,764.29
Sixth Virginia	406	88	12,507,277.00	8,297,929.27	1,645,582.47
Washington	1,395	223	71,234,317.18	41,587,282.54	6,568,275.78
West Virginia	666	131	30,736,915.93	11,546,879.51	2,971,129.20
First Wisconsin	975	205	40,738,501.94	24,764,670.67	5,358,623.84
Second Wisconsin	706	91	18,062,989.20	11,299,927.07	2,044,977.39
	62,670	12,235	3,584,309,070.14	2,092,664,389.92	363,306,165.32

CLASS E.—*Miscellaneous, such as architects, contractors, hotel, theater, or other companies, or associations not otherwise classed.*

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock	Amount of bonded and other indebtedness.	Net income.
Alabama	602	61	$28,415,120.83	$18,874,473.62	$1,471,697.61
Arkansas	439	24	15,058,368.50	7,352,753.64	725,928.25
First California	3,028	411	776,338,625.54	197,613,649.48	11,247,046.67
Fourth California	651	54	55,018,879.65	10,589,710.20	1,111,800.46
Sixth California	2,966	406	305,139,086.34	88,886,459.74	10,719,392.71
Colorado	3,333	199	318,550,443.36	108,349,900.81	7,182,668.73
Connecticut	1,279	172	129,201,781.92	45,368,307.89	5,248,082.93
Florida	547	73	34,030,404.64	30,274,894.56	3,826,419.09
Georgia	898	129	35,883,493.84	15,045,391.73	2,804,463.41
Hawaii	169	29	13,436,000.42	4,193,198.01	1,088,026.82
First Illinois	4,155	597	323,635,032.04	126,225,281.58	20,434,558.27
Fifth Illinois	122	8	3,921,169.83	1,201,335.50	189,864.12
Eighth Illinois	381	34	17,940,707.28	3,131,043.84	726,614.10
Thirteenth Illinois	241	18	3,033,544.00	1,008,763.41	509,217.44
Sixth Indiana	708	92	36,814,402.54	14,558,009.56	2,308,483.33
Seventh Indiana	342	35	9,830,245.50	4,060,082.83	1,013,618.24
Third Iowa	639	52	26,256,081.40	9,323,038.49	1,620,323.61
Fourth Iowa	890	75	29,709,836.00	11,170,089.12	1,915,982.11
Kansas	570	37	29,467,926.82	6,573,317.16	1,083,423.00
Second Kentucky	162	4	2,100,678.14	778,543.81	192,721.31
Fifth Kentucky	536	71	22,416,538.71	7,290,698.70	1,717,001.30
Sixth Kentucky	43	2	430,875.00	285,725.85	44,771.55
Seventh Kentucky	144	15	4,148,612.98	2,228,717.09	333,396.82
Eighth Kentucky	97	6	3,288,308.67	3,359,723.83	213,176.71
Louisiana	722	83	60,450,966.15	23,785,470.92	2,216,923.78
Maryland	1,264	142	116,381,379.81	28,905,452.58	4,045,167.63
Massachusetts	1,803	294	254,366,225.90	56,293,275.60	9,301,948.68
First Michigan	711	182	42,686,003.26	16,292,137.48	2,979,324.59
Fourth Michigan	607	42	28,442,980.65	8,207,798.92	1,340,743.54
Minnesota	2,152	340	192,254,575.42	132,775,727.97	9,921,647.24
First Missouri	2,410	290	145,792,095.47	85,937,577.08	7,383,170.90
Sixth Missouri	1,553	202	197,268,234.75	196,876,407.00	4,067,989.16
Montana	934	92	39,573,398.28	11,909,805.00	1,915,010.03
Nebraska	479	46	28,030,034.09	8,268,169.94	1,749,847.29
New Hampshire	816	58	136,771,737.27	18,815,383.86	2,023,810.99
First New Jersey	1,047	108	98,287,021.31	42,125,359.96	4,195,794.41
Fifth New Jersey	2,727	233	309,935,501.85	117,328,052.15	11,077,398.47
New Mexico	152	33	10,743,866.50	3,362,711.05	666,302.84
First New York	2,104	124	71,514,722.12	106,547,008.79	5,475,661.54
Second New York	4,815	622	1,212,160,753.94	680,708,073.66	28,795,190.55
Third New York	4,137	541	371,397,643.73	431,373,712.83	19,230,672.54
Fourteenth New York	890	74	30,068,378.00	39,626,980.44	1,548,390.32
Twenty-first New York	323	26	9,128,151.00	5,522,339.29	668,338.42
Twenty-eighth New York	1,205	146	60,094,704.58	32,086,974.69	3,244,653.44
Fourth North Carolina	682	24	16,935,749.24	5,219,904.69	722,979.10
Fifth North Carolina	235	8	2,656,008.89	1,527,468.83	210,809.13
North and South Dakota	691	52	21,260,427.26	14,124,677.14	1,301,505.46
First Ohio	811	138	52,742,499.80	15,128,388.59	3,311,782.65
Tenth Ohio	711	63	42,693,128.31	20,662,254.97	18,877,174.14
Eleventh Ohio	827	64	24,021,552.26	8,419,103.04	1,640,721.94
Eighteenth Ohio	1,570	223	70,815,407.86	43,077,117.31	7,327,783.30
Oklahoma	995	63	35,087,220.53	18,179,695.11	1,793,653.95
Oregon	1,621	155	61,040,294.92	32,203,795.19	4,217,591.16
First Pennsylvania	1,814	279	246,089,320.80	103,398,171.93	10,181,848.15
Ninth Pennsylvania	222	29	12,263,956.40	5,877,494.59	587,833.01
Twelfth Pennsylvania	349	26	44,010,238.81	17,398,570.87	1,965,171.70
Twenty-third Pennsylvania	1,224	127	69,572,477.50	70,701,512.17	4,165,590.13
South Carolina	214	12	2,896,185.44	2,148,402.94	318,984.88
Tennessee	863	76	64,375,747.27	26,122,573.42	1,975,641.11
Third Texas	917	133	55,341,127.59	29,593,250.03	2,909,646.22
Fourth Texas	792	100	41,330,417.59	17,166,274.62	2,520,251.73
Second Virginia	802	75	40,779,987.30	57,944,165.01	2,409,441.18
Sixth Virginia	541	36	83,293,856.92	29,037,650.31	901,056.19
Washington	3,352	233	256,139,556.39	69,675,387.41	5,652,603.28
West Virginia	890	62	32,735,426.73	16,322,748.28	1,673,910.11
First Wisconsin	597	51	18,429,156.62	6,571,538.75	1,636,350.89
Second Wisconsin	1,161	50	54,538,073.96	17,578,523.38	1,286,082.91
Total	75,674	8,361	6,988,462,356.42	3,392,570,198.24	277,165,076.67

Totals for corporations of all classes for each collection district.

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	3,125	823	$353,318,401.33	$248,029,796.02	$24,452,780.37
Arkansas	2,436	460	148,919,797.50	105,024,826.34	10,902,347.83
First California	9,818	1,777	3,264,596,393.63	1,310,956,943.68	96,628,569.86
Fourth California	3,074	398	772,413,438.69	62,252,712.50	13,374,221.71
Sixth California	6,796	1,189	1,579,690,525.19	484,456,219.75	39,681,183.16
Colorado	8,950	837	2,444,163,805.61	567,667,022.33	38,989,427.12
Connecticut	5,593	1,494	1,256,228,901.89	597,178,729.40	92,844,772.55
Florida	1,815	430	131,934,184.43	129,084,160.27	13,429,521.76
Georgia	4,469	1,047	422,251,562.52	282,423,234.36	34,836,221.63
Hawaii	467	177	127,102,458.51	34,475,967.25	18,793,748.71
First Illinois	14,471	3,067	3,689,074,526.10	2,849,703,861.75	282,758,373.46
Fifth Illinois	971	249	145,402,694.57	77,292,996.95	10,612,465.72
Eighth Illinois	2,422	503	154,217,018.78	88,461,208.38	12,730,332.70
Thirteenth Illinois	1,742	324	91,575,405.83	49,974,778.37	8,857,778.62
Sixth Indiana	3,827	1,011	454,814,909.41	302,811,861.33	42,148,135.94
Seventh Indiana	2,084	424	149,782,083.53	90,934,781.75	10,779,328.71
Third Iowa	3,580	617	164,177,712.61	66,210,733.73	15,364,618.10
Fourth Iowa	3,738	673	211,884,223.59	89,269,176.29	16,785,789.87
Kansas	3,894	662	630,900,393.67	476,994,489.17	44,532,926.75
Second Kentucky	1,073	149	38,955,397.51	21,441,476.02	3,918,210.54
Fifth Kentucky	1,639	368	233,027,219.80	243,893,060.70	24,056,060.66
Sixth Kentucky	422	74	24,358,414.98	15,098,598.64	2,003,986.99
Seventh Kentucky	759	146	60,093,512.37	31,087,261.07	4,256,846.53
Eighth Kentucky	543	73	28,714,233.04	11,820,093.07	1,783,652.09
Louisiana	2,972	701	416,825,871.82	292,121,037.17	23,867,014.65
Maryland	5,177	950	1,481,423,393.21	1,012,092,960.19	64,871,347.74
Massachusetts	8,732	2,463	2,376,597,063.91	907,272,228.57	156,098,506.90
First Michigan	4,669	1,208	678,856,491.05	508,271,896.76	69,676,394.61
Fourth Michigan	2,933	603	334,097,294.51	191,585,685.69	18,390,873.44
Minnesota	6,964	1,372	1,545,855,987.34	1,256,454,312.19	112,723,942.65
First Missouri	7,309	1,365	1,550,228,786.67	1,332,094,930.11	77,561,623.75
Sixth Missouri	5,128	932	801,162,626.45	508,268,353.88	27,626,993.65
Montana	7,133	831	1,229,810,002.36	267,140,944.12	26,529,301.09
Nebraska	4,083	682	269,645,121.05	98,245,704.55	18,909,096.41
New Hampshire	4,771	871	1,144,298,553.30	491,954,436.66	33,773,131.12
First New Jersey	2,510	481	370,363,602.81	242,642,703.66	30,891,756.81
Fifth New Jersey	6,744	1,293	1,465,978,961.60	795,884,739.34	108,805,003.11
New Mexico	1,450	272	307,824,920.69	104,071,165.73	8,320,196.08
First New York	4,352	562	421,650,174.93	449,701,336.76	34,071,122.19
Second New York	12,366	2,332	10,935,424,783.30	4,613,660,435.92	376,406,080.61
Third New York	7,900	1,313	1,907,211,202.30	1,437,855,091.45	100,248,882.32
Fourteenth New York	4,302	819	566,070,948.92	397,066,722.81	42,563,447.40
Twenty-first New York	3,052	691	318,113,559.73	185,580,852.18	26,299,968.62
Twenty-eighth New York	4,796	1,090	681,157,349.19	493,315,012.20	62,234,849.84
Fourth North Carolina	2,660	304	118,174,932.49	54,793,791.68	11,793,781.49
Fifth North Carolina	1,758	216	123,976,107.56	57,950,773.38	7,884,455.96
North and South Dakota	4,640	507	299,739,157.10	139,689,006.11	11,339,708.40
First Ohio	3,473	917	696,143,584.10	383,518,508.62	48,786,714.94
Tenth Ohio	2,912	616	277,132,050.43	140,113,642.42	43,358,691.84
Eleventh Ohio	2,941	621	299,280,974.70	143,729,177.84	19,672,589.25
Eighteenth Ohio	5,307	1,362	1,081,787,338.40	664,794,444.39	95,911,677.11
Oklahoma	4,578	504	204,175,754.71	83,951,441.53	13,566,440.93
Oregon	4,631	661	511,915,779.73	267,652,934.46	22,976,841.17
First Pennsylvania	7,484	1,870	2,928,800,961.75	1,722,584,465.50	168,674,414.06
Ninth Pennsylvania	1,719	429	174,232,920.32	83,363,357.36	12,342,412.40
Twelfth Pennsylvania	2,623	613	399,982,000.62	252,543,037.92	27,295,228.93
Twenty-third Pennsylvania	6,770	1,697	2,596,687,103.72	1,468,328,195.08	180,812,627.21
South Carolina	2,900	422	175,886,356.78	125,420,575.85	10,325,297.76
Tennessee	3,913	760	338,919,097.20	201,432,944.61	29,496,631.40
Third Texas	4,002	949	447,860,685.06	442,862,015.53	35,071,836.09
Fourth Texas	3,803	911	336,647,187.58	330,575,967.70	27,764,910.38
Second Virginia	2,478	460	430,449,789.38	653,188,174.52	36,344,042.35
Sixth Virginia	1,894	306	350,085,177.43	261,564,583.26	14,759,798.28
Washington	9,221	1,007	1,596,892,442.57	315,021,086.30	32,653,665.71
West Virginia	4,157	739	527,595,021.51	214,993,329.66	22,446,272.53
First Wisconsin	5,160	997	536,448,244.63	237,422,445.85	44,050,675.29
Second Wisconsin	4,277	458	234,132,347.42	96,219,522.77	11,987,699.97
Total	288,352	55,129	60,067,138,925.42	32,163,537,961.40	3,213,707,247.82

STATEMENTS BY STATES AND TERRITORIES.

CLASS A.—*Financial and commercial corporations, including banks, banking associations, trust companies, guaranty and surety companies, title insurance companies, building associations (if for profit), and insurance companies not specifically exempt.*

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.[1]	Net income.
Alabama	263	133	$24,337,365.78	$2,120,650.35	$2,655,143.86
Alaska	14	7	1,066,000.00	45,955.37	161,358.78
Arizona	158	34	13,408,767.18	1,388,026.34	862,214.68
Arkansas	468	143	18,681,929.75	1,394,879.92	2,617,307.72
California	952	466	164,742,028.07	16,945,432.57	19,339,365.12
Colorado	356	113	21,618,640.68	7,809,078.59	3,500,760.24
Connecticut	174	121	43,311,296.02	9,236,384.10	9,905,388.01
Delaware	90	30	34,277,902.00	4,431,362.37	1,101,411.79
District of Columbia	82	42	21,280,841.19	1,624,123.15	2,066,012.32
Florida	239	92	13,134,917.23	2,891,517.67	1,924,995.48
Georgia	783	266	45,102,888.80	13,366,266.15	6,094,163.95
Hawaii	63	38	25,118,707.76	4,331,249.19	1,405,706.09
Idaho	363	71	15,949,496.15	5,004,748.69	1,340,275.68
Illinois	1,276	587	174,481,445.12	30,766,542.20	24,180,865.25
Indiana	842	353	66,176,109.73	15,202,781.78	6,994,201.42
Iowa	1,566	525	63,716,719.77	6,699,772.41	9,970,014.15
Kansas	1,140	317	31,947,309.93	478,461.24	4,906,765.21
Kentucky	647	181	42,063,784.47	7,487,465.90	3,690,229.68
Louisiana	312	116	26,770,747.30	8,152,593.86	3,313,011.73
Maine	490	104	85,096,101.79	30,004,605.31	2,477,630.37
Maryland	734	188	49,567,892.43	4,423,732.47	5,850,521.12
Massachusetts	427	276	120,537,597.22	15,076,078.61	23,660,130.42
Michigan	599	283	48,003,577.66	1,082,706.56	7,585,877.47
Minnesota	1,212	276	42,875,781.57	5,598,247.20	7,321,736.64
Mississippi	277	127	15,516,042.00	2,280,999.39	2,809,410.20
Missouri	1,707	476	156,057,398.62	48,370,852.71	15,354,368.87
Montana	442	102	24,325,630.41	4,260,604.04	3,467,114.56
Nebraska	1,097	290	33,294,035.75	1,775,125.66	5,669,848.16
Nevada	43	11	3,853,850.00	18,080.11	369,026.41
New Hampshire	167	62	15,995,975.43	3,966,130.68	861,368.58
New Jersey	636	330	68,169,725.58	156,601,457.23	19,908,380.49
New Mexico	254	38	16,243,637.00	2,763,047.92	714,668.06
New York	1,052	679	412,115,809.07	82,592,565.96	128,355,643.70
North Carolina	518	120	23,046,549.66	2,286,912.80	2,440,856.12
North Dakota	900	129	18,268,370.06	3,655,565.89	2,797,203.66
Ohio	1,235	587	135,150,177.67	11,733,195.46	17,965,595.75
Oklahoma	1,288	185	27,481,654.04	942,929.89	3,320,425.35
Oregon	385	114	34,567,557.83	8,503,816.06	3,274,190.90
Pennsylvania	1,671	964	278,129,414.59	15,129,048.90	44,562,876.73
Rhode Island	86	54	20,579,500.20	6,646,305.26	2,640,590.05
South Carolina	894	175	29,278,782.45	13,109,906.65	3,325,546.96
South Dakota	724	114	14,851,919.77	1,190,631.58	2,121,992.66
Tennessee	562	164	32,401,503.63	5,997,767.79	3,668,965.22
Texas	1,487	567	90,292,593.01	13,405,597.01	14,134,578.09
Utah	390	79	25,145,381.55	7,532,327.16	2,057,467.04
Vermont	120	60	8,656,234.46	6,616,284.41	1,372,073.58
Virginia	496	153	30,756,308.69	3,332,545.71	3,987,017.16
Washington	465	142	39,614,174.17	5,574,849.95	4,296,924.75
West Virginia	354	162	24,647,871.27	720,246.77	3,065,757.42
Wisconsin	1,761	309	110,577,910.95	15,491,459.75	10,923,951.12
Wyoming	86	38	3,377,000.00	1,122,314.60	701,505.87
Total	32,347	10,993	2,885,662,855.46	621,183,231.34	457,092,434.64

[1] The amounts reported include in some instances deposits in banks which were erroneously reported as indebtedness.

CLASS B.—*Public service, such as railroads, steamboat, ferryboat, and stage-line companies, pipe-line, gas and electric light companies, transportation and storage companies, telegraph, and telephone companies.*

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	124	43	$53,148,481.66	$75,897,840.93	$4,279,164.84
Alaska	25	8	1,159,558.75	744,346.17	186,265.24
Arizona	88	23	31,127,421.07	25,567,088.73	737,357.53
Arkansas	237	42	55,919,658.52	59,999,587.18	1,983,003.35
California	1,501	268	1,719,148,220.95	1,122,008,151.29	34,628,027.68
Colorado	313	62	282,643,784.80	295,153,675.23	7,727,416.47
Connecticut	260	78	439,125,035.98	321,545,030.01	13,524,308.93
Delaware	69	19	214,952,009.00	32,242,579.89	989,379.88
District of Columbia	58	21	229,889,703.33	313,454,449.96	10,472,856.57
Florida	162	28	29,074,023.23	58,542,440.32	1,882,457.57
Georgia	445	60	190,683,161.55	158,346,480.70	9,413,701.94
Hawaii	35	15	17,446,958.00	8,927,196.22	1,653,110.43
Idaho	120	12	41,734,035.16	15,684,285.97	216,149.78
Illinois	1,583	345	1,809,266,866.67	2,070,765,075.52	92,692,121.65
Indiana	527	118	191,578,261.53	223,323,584.10	7,067,947.87
Iowa	852	81	81,501,355.78	61,304,280.03	3,297,376.92
Kansas	427	49	376,366,421.50	392,523,980.23	21,901,754.10
Kentucky	501	58	138,409,309.25	234,004,562.49	13,844,822.76
Louisiana	166	51	160,221,591.80	139,885,283.69	4,813,522.86
Maine	400	76	304,782,579.39	250,853,955.84	7,158,211.23
Maryland	368	38	405,828,762.30	494,346,710.25	21,226,182.56
Massachusetts	541	202	507,793,347.05	284,720,819.23	23,801,222.65
Michigan	703	143	291,204,390.80	412,267,509.19	14,840,530.97
Minnesota	441	96	754,393,792.99	895,213,040.44	58,520,823.27
Mississippi	61	26	20,675,000.86	19,400,687.20	881,583.62
Missouri	677	107	738,182,222.74	1,224,986,701.80	24,130,629.41
Montana	156	20	38,837,624.28	25,588,113.48	1,422,664.16
Nebraska	456	31	69,953,336.86	36,744,210.53	2,270,999.62
Nevada	85	15	25,751,054.78	5,137,893.73	465,049.73
New Hampshire	133	37	29,034,725.00	15,999,200.00	1,406,764.17
New Jersey	707	136	426,286,680.28	393,638,000.21	15,387,115.02
New Mexico	106	9	25,407,398.00	21,535,698.24	556,879.56
New York	2,277	548	4,618,718,544.19	3,111,748,377.18	136,810,630.32
North Carolina	351	43	63,528,530.03	36,134,095.53	2,250,493.44
North Dakota	143	13	4,751,601.78	2,858,150.12	259,552.11
Ohio	1,064	258	796,919,252.15	792,215,975.90	49,053,762.47
Oklahoma	270	28	48,029,779.90	36,092,691.56	1,837,506.78
Oregon	487	49	154,234,180.15	154,841,410.92	4,867,569.74
Pennsylvania	3,696	697	2,361,922,017.94	1,829,423,107.27	130,869,046.93
Rhode Island	90	29	63,786,838.29	25,420,154.18	2,701,278.87
South Carolina	230	31	24,092,821.39	27,087,421.06	1,360,669.38
South Dakota	241	10	116,967,436.10	97,249,880.79	374,906.52
Tennessee	285	26	82,672,835.47	88,966,133.30	7,636,107.24
Texas	806	163	294,256,491.71	552,611,424.50	21,251,552.70
Utah	134	18	97,511,584.36	91,309,871.09	1,418,193.89
Vermont	155	30	34,558,068.36	38,631,368.99	1,474,143.95
Virginia	426	53	385,434,682.20	667,922,139.42	27,496,327.07
Washington	728	73	211,294,764.07	114,870,255.55	5,050,733.59
West Virginia	395	50	147,755,636.93	74,904,654.66	2,827,646.26
Wisconsin	761	98	90,298,465.44	90,719,961.39	5,342,500.88
Wyoming	58	6	21,856,659.91	8,132,719.05	62,274.85
Total	24,924	4,545	19,320,116,964.23	17,531,492,251.26	806,324,209.38

CLASS C.—*Industrial and manufacturing, such as mining, lumber, and coke companies, rolling mills, foundry and machine shops, sawmills, flour, woolen, cotton, and other mills, manufacturers of cars, automobiles, elevators, agricultural implements, and all articles manufactured wholly or in part from metal, wood, or other materials, manufacturers or refiners of sugar, molasses, sirup, or other products, ice or refrigerating companies, slaughterhouse, tannery, packing, or canning companies.*

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	638	148	$158,434,208.21	$86,385,732.64	$5,454,390.79
Alaska	80	4	26,396,262.99	430,160.77	77,502.42
Arizona	152	20	127,418,852.21	22,802,529.35	2,809,449.47
Arkansas	586	116	40,682,662.22	23,217,531.85	2,586,940.06
California	5,481	711	1,777,456,536.69	262,583,189.56	41,510,676.96
Colorado	2,847	150	1,549,953,509.13	109,607,469.96	12,855,556.58
Connecticut	1,529	478	314,827,533.91	105,706,841.89	32,148,757.96
Delaware	275	49	85,644,325.03	16,800,734.93	1,972,739.00
District of Columbia	246	51	64,252,013.28	10,885,493.72	2,690,015.27
Florida	418	114	38,516,761.31	22,393,027.00	2,592,368.76
Georgia	1,144	294	115,808,129.77	65,761,863.83	9,427,223.92
Hawaii	107	56	60,526,620.33	13,669,236.15	12,868,699.63
Idaho	469	30	85,056,037.52	15,739,664.51	1,688,440.12
Illinois	6,749	1,549	1,450,428,122.74	609,143,501.93	129,828,906.96
Indiana	2,154	578	255,485,021.13	112,689,963.13	29,537,439.16
Iowa	1,658	261	115,305,011.54	38,378,680.85	7,387,703.05
Kansas	757	110	160,061,136.85	62,187,258.26	13,082,550.11
Kentucky	1,349	288	138,128,600.73	50,876,439.82	10,862,707.76
Louisiana	966	275	137,485,848.79	88,361,641.79	8,993,007.96
Maine	993	164	419,305,066.38	80,071,934.53	8,651,612.51
Maryland	1,215	234	181,749,871.52	82,478,117.78	9,616,200.39
Massachusetts	3,430	1,074	1,313,953,978.39	439,113,367.63	83,434,521.27
Michigan	3,515	848	541,120,577.55	231,159,433.03	54,414,342.14
Minnesota	1,681	322	463,802,353.29	150,745,825.87	26,837,335.59
Mississippi	353	94	27,809,211.00	25,622,962.09	2,799,179.16
Missouri	3,005	575	799,899,394.65	145,257,683.18	33,257,407.06
Montana	875	72	254,200,232.71	19,307,709.38	1,828,541.05
Nebraska	607	88	58,412,909.29	11,005,241.94	2,984,996.48
Nevada	634	25	497,111,850.90	6,217,792.54	4,509,688.63
New Hampshire	321	81	40,228,157.40	18,759,267.35	3,162,534.41
New Jersey	2,942	722	863,613,726.46	297,474,285.81	80,744,786.60
New Mexico	134	10	67,374,321.90	18,828,145.33	191,466.55
New York	11,785	2,617	7,238,496,133.61	2,522,113,254.10	261,148,375.05
North Carolina	1,278	219	114,851,139.10	53,270,209.96	11,170,813.73
North Dakota	173	10	11,398,588.56	1,553,646.82	223,647.74
Ohio	5,673	1,573	1,091,555,751.78	373,388,765.98	93,071,009.44
Oklahoma	1,178	143	72,185,025.38	17,404,881.19	4,506,494.84
Oregon	1,231	166	224,866,733.96	51,045,905.63	6,188,977.66
Pennsylvania	7,540	1,953	2,920,642,235.85	1,410,056,442.67	173,876,027.47
Rhode Island	817	249	193,582,626.20	57,763,275.90	19,718,550.62
South Carolina	587	91	105,344,835.19	72,716,656.01	2,775,798.15
South Dakota	268	15	78,267,521.17	3,251,136.63	400,796.74
Tennessee	1,315	306	130,203,106.08	58,347,190.49	11,966,472.25
Texas	1,753	382	222,525,153.51	110,665,363.40	11,033,269.44
Utah	1,791	86	535,893,991.07	40,998,280.75	5,690,649.89
Vermont	326	61	32,622,286.82	11,277,235.06	2,225,482.87
Virginia	941	216	205,056,159.53	131,834,620.36	11,608,061.80
Washington	3,162	312	989,987,809.02	82,092,848.54	10,660,001.87
West Virginia	1,852	334	291,719,170.65	111,498,800.44	11,907,829.54
Wisconsin	3,476	651	437,935,493.94	167,215,887.61	29,445,888.23
Wyoming	281	20	161,005,071.93	5,470,760.70	1,393,436.70
Total	92,737	18,995	27,288,587,679.17	8,525,627,890.64	1,309,819,271.81

CLASS D.—*Mercantile, including all dealers (not otherwise classed as producers or manufacturers) in coal, lumber, grain, produce, and all goods, wares, and merchandise.*

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	476	112	$13,469,584.91	$9,344,284.57	$2,356,823.47
Alaska	22	8	1,088,647.85	280,548.70	110,360.37
Arizona	193	30	7,666,443.45	3,438,102.01	757,918.26
Arkansas	706	135	18,577,178.51	13,060,073.75	2,989,168.45
California	4,178	969	285,085,347.80	145,629,485.63	25,315,531.31
Colorado	1,446	213	73,405,488.86	29,161,064.22	4,767,491.45
Connecticut	987	187	31,754,506.24	14,049,901.74	4,187,779.88
Delaware	84	18	51,071,009.07	7,575,820.24	924,774.60
District of Columbia	204	43	12,222,931.86	6,308,492.00	940,514.31
Florida	449	123	17,178,078.02	14,982,280.72	3,203,280.86
Georgia	1,199	295	34,773,888.56	29,903,231.95	7,096,668.41
Hawaii	93	39	10,574,172.00	3,355,087.68	1,778,205.74
Idaho	318	45	14,790,977.33	7,014,259.57	1,009,898.19
Illinois	5,099	1,005	297,582,757.60	223,191,301.47	46,396,802.71
Indiana	1,338	259	44,712,952.51	23,912,221.68	6,005,774.63
Iowa	1,713	296	59,572,931.71	28,604,049.12	7,959,008.13
Kansas	1,000	149	33,057,598.57	15,231,472.28	3,568,434.33
Kentucky	957	185	34,162,069.75	17,028,612.01	5,119,928.92
Louisiana	806	170	31,896,717.78	31,936,046.91	4,530,548.32
Maine	585	97	29,601,380.09	13,213,206.59	2,101,297.07
Maryland	454	68	13,327,717.39	8,407,992.97	2,877,606.69
Massachusetts	2,531	617	179,945,915.35	112,068,687.50	15,900,683.88
Michigan	1,467	313	61,496,255.04	30,847,997.27	6,909,449.34
Minnesota	1,478	338	92,529,484.07	72,121,470.71	10,122,399.91
Mississippi	331	79	11,513,386.08	3,102,165.23	1,745,380.82
Missouri	3,085	647	314,192,066.89	138,934,002.22	20,995,052.00
Montana	508	103	19,813,104.10	10,438,735.65	1,974,848.97
Nebraska	1,444	227	79,954,805.06	40,452,956.48	6,233,404.86
Nevada	169	28	7,054,876.79	2,036,031.08	458,369.65
New Hampshire	145	21	4,623,824.51	2,078,671.07	499,196.49
New Jersey	1,195	245	70,049,908.93	31,360,287.64	8,383,284.93
New Mexico	213	75	8,434,213.38	4,385,816.76	1,023,939.13
New York	8,180	1,430	805,933,178.13	564,860,164.38	56,546,795.10
North Carolina	1,354	106	21,133,063.13	14,305,973.25	2,882,285.93
North Dakota	839	101	18,110,406.37	9,670,141.04	2,237,467.75
Ohio	2,742	610	140,446,177.80	67,530,972.02	16,481,843.45
Oklahoma	847	85	21,392,074.86	11,331,243.78	2,108,300.01
Oregon	907	177	37,207,012.87	21,058,006.66	4,428,511.71
Pennsylvania	2,080	534	167,073,324.52	74,834,707.46	22,916,288.48
Rhode Island	371	126	20,059,783.13	11,442,528.43	2,770,635.25
South Carolina	975	113	14,273,732.31	10,358,189.19	2,544,238.39
South Dakota	661	63	15,862,836.03	6,135,176.10	1,622,635.76
Tennessee	888	188	29,265,964.75	21,999,279.61	4,249,445.58
Texas	2,050	515	80,762,089.23	49,996,073.67	10,987,448.29
Utah	633	101	36,978,509.44	12,352,538.83	2,500,052.74
Vermont	120	20	3,022,416.40	1,667,193.26	359,034.90
Virginia	1,200	240	36,191,007.17	24,889,534.85	4,799,902.84
Washington	1,373	215	70,145,669.33	41,306,733.84	6,457,915.41
West Virginia	666	131	30,736,915.93	11,546,879.51	2,971,129.20
Wisconsin	1,681	296	58,801,491.14	36,064,597.74	7,403,001.23
Wyoming	230	36	11,753,206.94	2,800,039.17	798,316.23
Total	62,670	12,235	3,584,309,070.14	2,092,664,389.92	363,306,165.32

CLASS E.—*Miscellaneous, such as architects, contractors, hotel, theater, or other companies, or associations not otherwise classed.*

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	511	50	$23,710,044.68	$16,657,618.66	$1,279,613.72
Alaska	12	4	2,607,208.00	48,674.57	26,670.44
Arizona	91	18	5,936,445.00	1,473,607.73	319,162.05
Arkansas	439	24	15,058,368.50	7,352,753.64	725,928.25
California	6,491	864	1,092,985,063.97	294,388,719.07	22,877,135.66
Colorado	2,805	175	263,168,074.02	88,694,880.23	6,431,176.94
Connecticut	873	92	98,299,091.62	36,868,505.06	3,170,093.08
Delaware	185	11	40,798,603.59	3,921,071.18	740,725.03
District of Columbia	297	56	36,944,221.40	14,067,273.83	1,380,679.96
Florida	547	73	34,030,404.64	30,274,894.56	3,826,419.09
Georgia	898	129	35,883,493.84	15,045,391.73	2,804,463.41
Hawaii	169	29	13,436,000.42	4,193,198.01	1,088,026.82
Idaho	178	19	7,958,969.97	2,283,601.17	352,767.87
Illinois	4,899	657	348,530,453.15	131,566,424.33	21,860,253.93
Indiana	1,050	127	46,644,648.04	18,618,092.39	3,322,101.57
Iowa	1,529	127	55,965,917.40	20,493,127.61	3,536,305.72
Kansas	570	37	29,467,926.82	6,573,317.16	1,083,423.00
Kentucky	982	98	32,385,013.50	13,943,409.28	2,501,067.69
Louisiana	722	83	60,450,966.15	23,785,470.92	2,216,923.78
Maine	576	40	120,379,212.70	16,380,354.97	1,556,861.22
Maryland	775	75	38,557,954.82	10,890,743.57	1,918,515.52
Massachusetts	1,803	294	254,366,225.90	56,293,275.60	9,301,948.68
Michigan	1,318	224	71,128,983.91	24,499,936.40	4,320,068.13
Minnesota	2,152	340	192,254,575.42	132,775,727.97	9,921,647.24
Mississippi	91	11	4,705,076.15	2,216,854.96	192,083.89
Missouri	3,963	492	343,060,330.22	282,813,984.08	11,451,160.06
Montana	374	54	14,548,591.59	5,223,770.69	1,117,498.33
Nebraska	479	46	28,030,034.09	8,268,169.94	1,749,847.29
Nevada	154	7	43,511,527.56	2,701,100.35	201,103.58
New Hampshire	153	12	14,548,294.57	1,639,348.29	365,427.35
New Jersey	3,774	341	408,222,523.16	159,453,412.11	15,273,192.88
New Mexico	61	15	4,807,421.50	1,889,103.32	347,139.79
New York	13,474	1,533	1,754,364,353.37	1,295,865,089.70	58,962,906.81
North Carolina	917	32	19,591,758.13	6,747,373.52	933,788.23
North Dakota	312	29	9,339,530.61	9,348,520.61	672,931.91
Ohio	3,919	488	190,272,588.23	87,286,863.91	31,157,462.03
Oklahoma	995	63	35,087,220.53	18,179,695.11	1,793,653.95
Oregon	1,621	155	61,040,294.92	32,203,795.19	4,217,591.16
Pennsylvania	3,609	461	371,935,993.51	197,375,749.56	16,900,442.99
Rhode Island	406	80	30,902,690.30	8,499,802.83	2,077,989.85
South Carolina	214	12	2,896,185.44	2,148,402.94	318,984.88
South Dakota	379	23	11,920,896.65	4,776,156.53	628,573.55
Tennessee	863	76	64,375,747.27	26,122,573.42	1,975,641.11
Texas	1,709	233	96,671,545.18	46,759,524.65	5,429,897.95
Utah	382	19	17,065,836.72	4,402,433.14	444,743.83
Vermont	87	6	1,844,230.00	795,680.60	101,522.42
Virginia	1,350	111	124,154,444.22	87,008,179.32	3,315,744.49
Washington	3,340	229	253,532,348.39	69,626,712.84	5,625,932.84
West Virginia	890	62	32,735,426.73	16,322,748.28	1,673,910.11
Wisconsin	1,758	101	72,967,230.58	24,150,062.13	2,922,433.80
Wyoming	528	24	55,382,369.34	19,655,020.58	751,491.79
Total	75,674	8,361	6,988,462,356.42	3,392,570,198.24	277,165,076.67

Totals for corporations of all classes for each state or territory.

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	2,012	486	$273,099,685.24	$190,406,127.15	$16,025,136.68
Alaska	153	31	32,317,677.59	1,549,685.58	562,157.25
Arizona	682	125	185,557,928.91	54,009,354.16	5,486,162.99
Arkansas	2,436	460	148,919,797.50	105,024,826.34	10,902,347.83
California	18,603	3,278	5,039,417,197.48	1,841,554,978.12	143,670,736.73
Colorado	7,767	713	2,190,789,497.49	530,426,168.23	35,282,401.08
Connecticut	3,823	956	927,317,463.77	487,406,662.80	62,936,827.91
Delaware	703	127	426,743,848.69	64,971,568.61	5,729,030.30
District of Columbia	887	213	364,589,711.06	346,339,832.66	17,550,078.43
Florida	1,815	430	131,934,184.43	129,084,160.27	13,429,521.76
Georgia	4,469	1,047	422,251,562.52	282,423,234.36	34,826,221.63
Hawaii	467	177	127,102,453.51	34,475,967.25	18,793,748.71
Idaho	1,448	177	165,489,516.13	45,726,559.91	4,607,531.64
Illinois	19,606	4,143	4,080,269,645.28	3,065,432,845.45	314,958,950.50
Indiana	5,911	1,435	604,596,992.91	393,746,643.08	52,927,464.65
Iowa	7,318	1,290	376,061,936.20	155,479,910.02	32,150,407.97
Kansas	3,894	662	630,900,393.67	476,994,489.17	44,532,926.75
Kentucky	4,436	810	385,148,777.70	323,340,489.50	36,018,756.81
Louisiana	2,972	701	416,825,871.82	292,121,037.17	23,867,014.65
Maine	3,044	481	959,164,340.35	390,524,056.95	21,945,582.40
Maryland	3,546	603	689,032,198.46	690,547,297.04	41,489,026.28
Massachusetts	8,732	2,463	2,376,597,068.91	907,272,228.57	156,098,506.90
Michigan	7,602	1,811	1,012,953,785.56	699,857,582.45	88,067,268.05
Minnesota	6,964	1,372	1,545,855,987.34	1,256,454,312.19	112,723,942.65
Mississippi	1,113	337	80,218,716.09	57,623,668.87	8,427,643.69
Missouri	12,437	2,297	2,351,391,413.12	1,840,363,283.99	105,183,617.40
Montana	2,355	351	351,725,183.09	64,818,933.24	9,810,662.07
Nebraska	4,083	682	269,645,121.05	98,245,704.55	18,909,096.41
Nevada	1,085	86	577,283,160.03	16,110,897.81	6,013,238.00
New Hampshire	919	213	104,430,976.91	42,442,617.39	6,295,291.00
New Jersey	9,254	1,774	1,836,342,564.41	1,038,527,443.00	139,696,759.92
New Mexico	768	147	122,266,991.78	49,401,811.57	2,834,093.09
New York	36,768	6,807	14,829,628,018.37	7,577,179,451.32	641,824,350.98
North Carolina	4,418	520	242,151,040.05	112,744,565.06	19,678,237.45
North Dakota	2,367	282	61,868,497.38	27,086,024.48	6,190,803.17
Ohio	14,633	3,516	2,354,343,947.63	1,332,155,773.27	207,729,673.14
Oklahoma	4,578	504	204,175,754.71	83,951,441.53	13,566,440.93
Oregon	4,631	661	511,915,779.73	267,652,934.46	22,976,841.17
Pennsylvania	18,596	4,609	6,099,702,986.41	3,526,819,055.86	389,124,682.60
Rhode Island	1,770	538	328,911,438.12	109,772,066.60	29,908,444.64
South Carolina	2,900	422	175,886,356.78	125,420,575.85	10,325,297.76
South Dakota	2,273	225	237,870,659.72	112,692,981.63	5,148,905.23
Tennessee	3,913	760	338,919,097.20	201,432,944.61	29,496,631.40
Texas	7,805	1,860	784,507,872.64	773,437,983.23	62,836,746.47
Utah	3,330	303	712,595,303.14	156,595,450.97	12,111,107.38
Vermont	868	177	80,703,236.04	58,987,762.32	5,532,257.72
Virginia	4,413	773	781,592,601.81	914,987,019.66	51,207,053.36
Washington	9,068	976	1,564,574,764.98	313,471,400.72	32,091,508.46
West Virginia	4,157	739	527,595,021.51	214,993,329.66	22,446,272.53
Wisconsin	9,437	1,455	770,580,592.05	333,641,968.62	56,038,375.26
Wyoming	1,183	124	253,374,308.12	37,240,854.10	3,707,025.44
Total	288,352	55,129	60,067,138,925.42	32,153,537,961.40	3,213,707,247.82

DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1912, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State; the number of fruit distilleries registered and operated in each collection district; the number of grain distilleries, classified according to their different capacities, registered and operated in each collection district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the production of distilled spirits during the fiscal years 1911 and 1912 in each collection district and State; the quantity of distilled spirits rectified in each collection district and State; the quantity of distilled spirits gauged in each collection district; and the quantity of fermented liquors produced in each collection district and State.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1912:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	5	4					5	4
Arkansas	12	8			3	3	15	11
California			2	2	192	181	194	183
Connecticut	2	2			15	15	17	17
Delaware	1						1	
District of Columbia	1	1					1	1
Florida	4	4					4	4
Hawaii	1	1	1	1	1	1	3	3
Illinois	8	6			2	2	10	8
Indiana	14	11			4	4	18	15
Kentucky	246	205	1	1	15	13	262	219
Louisiana			3	3			3	3
Maryland	34	24			2	2	36	26
Massachusetts	1	1	6	6	1	1	8	8
Michigan			1	1	2	2	3	3
Missouri	25	20			9	9	34	29
Montana	1						1	
Nebraska	3	3					3	3
New Hampshire			1		1	1	2	1
New Jersey	1	1			23	23	24	24
New Mexico					5	5	5	5
New York	4	4	1	1	31	31	36	36
North Carolina	3				11	11	14	11
Ohio	20	11			32	32	52	43
Oregon					4	4	4	4
Pennsylvania	113	71	1	1	4	4	118	76
Rhode Island					3	3	3	3
South Carolina	1		1	1			2	1
Tennessee	15						15	
Virginia	52	34			38	36	90	70
Washington			1	1	3	3	4	4
West Virginia	4	2					4	2
Wisconsin	4	4					4	4
Total	575	417	19	18	401	386	995	821
Total for year ended June 30, 1911	588	432	18	17	504	474	1,110	923

FRUIT DISTILLERIES REGISTERED AND OPERATED.

Statement showing the number of fruit distilleries registered and operated during the fiscal year ended June 30, 1912, by collection districts.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Arkansas	3	3	New Jersey:		
California:			First district	13	13
First district	78	74	Fifth district	10	10
Fourth district	65	58	New Mexico	5	5
Sixth district	49	49	New York:		
Connecticut	18	18	First district	1	1
Hawaii	1	1	Fourteenth district	19	19
Illinois, thirteenth district	2	2	Twenty-first district	3	3
Indiana:			Twenty-eighth district	8	8
Sixth district	3	3	North Carolina, fourth district	11	11
Seventh district	1	1	Ohio:		
Kentucky:			First district	1	1
Second district	2	2	Tenth district	14	14
Fifth district	3	1	Eleventh district	1	1
Seventh district	2	2	Eighteenth district	16	16
Eighth district	8	8	Oregon	4	4
Maryland	2	2	Pennsylvania:		
Massachusetts, third district	1	1	First district	3	3
Michigan, fourth district	2	2	Ninth district	1	1
Missouri:			Virginia:		
First district	8	8	Second district	7	7
Sixth district	1	1	Sixth district	31	29
New Hampshire	1	1	Washington	3	3
			Total	401	386

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1912, by collection districts.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama					1	1	1	1			1	1	1		1	1			5	4
Arkansas	7	4	5	2	2	2	2	2	2	1	1	1							12	8
Connecticut													1	1	1	1			2	2
Florida					1	1							2	2	1	1			4	4
Hawaii									1	1									1	1
Illinois:																				
First district											1								1	
Fifth district																	4	4	4	4
Eighth district									1								2	2	3	2
Indiana:																				
Sixth district							1		1								4	4	6	4
Seventh district	2	2	2	2							1	1					5	4	8	7
Kentucky:																				
Second district	53	45	35	32	18	14	2	1	3				1	1	5	4	7	7	71	59
Fifth district	1		1										6	6	33	31	23	21	63	58
Sixth district									5	3					4	3	6	6	15	12
Seventh district	5	3	3	3	2				1						10	8	11	10	27	21
Eighth district	39	30	36	28	4	3	4	4	3	2			2	1	17	14	4	3	70	55
Maryland	4	1	1	1	3		1		6	3			3	2	11	10	11	9	36	25
Massachusetts, third district															1	1			1	1
Missouri:																				
First district	1	1			4	3	4	4	1	1	1				1				11	8
Sixth district	2	2	1	1	4	4	1	1	4	2	1	1	1	1	2	2			14	12
Montana											1								1	
Nebraska	1	1			1	1											2	2	3	3
New Jersey, fifth district									1	1									1	1
New York:																				
Fourteenth district																	1	1	1	1
Twenty-first district																	2	2	2	2
Twenty-eighth district									1	1									1	1
North Carolina, fifth district									2		1								3	
Ohio:																				
First district															1	1	5	5	6	6
Tenth district							1								1		1	1	3	1
Eleventh district							1		1	1	1								3	1
Eighteenth district					1		3	1	1		1				2	2			8	3
Pennsylvania:																				
First district					1		1	1	1						2	1	3	3	8	5
Ninth district	1	1			2	2	4	2	4	2	4	2	3	3	4	4	1	1	22	16
Twelfth district					1	1	6	4	2	1			1	1			1	1	11	8
Twenty-third district							2	2	22	12	6	5	20	5	7	4	15	14	72	42
South Carolina									1										1	
Tennessee					1		1		3		2		5		3				15	
Virginia:																				
Second district									5	5	1	1	5	5	5	5			16	16
Sixth district	7	1	1	1	6		4	4	16	9	2		5	3	2	1			36	18
West Virginia	2	1			3	1											1	1	4	2
Wisconsin, first district									1	1	1	1					2	2	4	4
Total	125	92	85	70	55	33	39	27	89	46	26	13	56	31	114	94	111	103	575	417

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1912, by States and Territories.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated
Alabama					1	1	1	1			1	1	1		1	1		
Arkansas	7	4	5	2	2	2	2	2	2	1	1	1						
Connecticut													1	1	1	1		
Delaware													1					
District of Columbia																	1	1
Florida					1	1							2	2	1	1		
Hawaii									1	1								
Illinois									1		1						6	6
Indiana	2	2	2	2			1		1		1	1					9	8
Kentucky	98	78	75	63	24	17	6	5	12	5			9	8	69	60	51	47
Maryland	4	1	1	1	3		1		6	3			2	2	11	10	10	8
Massachusetts															1	1		
Missouri	3	3	1	1	8	7	5	5	5	3	2	1	1	1	3	2		
Montana											1							
Nebraska	1	1			1	1											2	2
New Jersey									1	1								
New York									1	1							3	3
North Carolina									2		1							
Ohio					1		5	1	2	1	2				4	3	6	6
Pennsylvania	1	1			4	3	13	9	29	15	10	7	24	9	13	9	20	19
South Carolina									1									
Tennessee					1		1		3		2		5		3			
Virginia	7	1	1	1	6		4	4	21	14	3	1	10	8	7	6		
West Virginia	2	1			3	1											1	1
Wisconsin									1	1	1	1					2	2
Total	125	92	85	70	55	33	39	27	89	46	26	13	56	31	114	94	111	103
Total for year ended June 30, 1911	126	88	82	64	56	32	44	22	92	53	29	16	60	40	113	98	112	107

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, 1912, by collection districts.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Totals.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	4,246			3,263	27,926					35,435	
Arkansas	1,785			87	8,498					10,370	
California:											
First district					65,128			3,166,613		65,128	3,166,613
Fourth histrict	15			12				413,368		27	413,368
Connecticut	7,877			14,593	11,576					34,046	
Florida	4,856			3,631	20,967					29,454	
Hawaii								9,792	1,222	1,222	9,792
Illinois:											
Fifth district	614,303			273,779	5,102,206					5,990,288	
Eighth district	210,862			25,698	1,899,046					2,135,606	
Indiana:											
Sixth district	231,498			104,026	1,936,410	6,047				2,277,981	
Seventh district	396,713	39		64,878	3,133,725					3,595,355	
Kentucky:											
Second district	154,506	3		78,006	999,404					1,231,919	
Fifth district	604,840	7,800		728,410	3,616,166					4,957,216	
Sixth district	123,732			184,718	713,226			225,234	589	1,022,265	225,234
Seventh district	187,682			245,119	1,069,838					1,502,639	
Eighth district	91,902		3	99,849	570,719					762,473	
Louisiana								14,451,748			14,451,748
Maryland	308,115			1,024,299	168,407				39,627	1,540,448	
Massachusetts:											
Third district	6,295			14,238	15,021			6,502,983		35,554	6,502,983
Michigan:											
First district								14,547,951			14,547,951
Missouri:											
First district	1,255	52		1,128	10,193					12,628	
Sixth district	13,450	268		14,328	70,457					98,503	
Nebraska	82,954			13,925	410,879	76				507,834	
New Jersey:											
Fifth district	99			160	160					419	
New York:											
First district	1,233			1,233				8,165,422		2,466	8,165,422
Fourteenth district	111,306			216,247	308,445					635,998	
Twenty-first district	83,830	322		9,627	194,323					288,102	
Twenty-eighth district	79			1,971						2,050	

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1912, by collection districts—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Ohio:											
First district	266,534	6,853		283,286	1,724,860					2,281,533	
Tenth district	26,208	1,656		37,450	152,532					218,386	
Eleventh district	195			624	906				540	1,725	
Eighteenth district	2,157	1,080		11,324	311					14,872	
Pennsylvania:											
First district	37,705	314		168,149				328,372		206,168	328,372
Ninth district	20,124	805		102,130	11,104					134,163	
Twelfth district	11,168	1,577		83,227	2,982					98,954	
Twenty-third district	349,483	3,303		1,586,137	48,045	440			279	1,987,687	
South Carolina	2,638			2,626				11,671,731	3,895	9,159	11,671,731
Virginia										241,334	
Second district	28,740			31,788	180,806					241,334	
Sixth district	17,157	1,433		12,963	98,949					130,502	
Washington								2,122,067			2,122,067
West Virginia	14,016			55,446	324					69,786	
Wisconsin:											
First district	86,433		1,940	101,292	413,220				4,424	607,309	
Total	4,075,991	25,505	1,943	5,599,667	23,016,759	6,563		61,605,281	50,576	32,777,004	61,605,281

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1912, by States and Territories.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	4,246			3,263	27,926					35,435	
Arkansas	1,785			87	8,498					10,370	
California	15			12	65,128			3,579,981		65,155	3,579,981
Connecticut	7,877			14,593	11,576					34,046	
District of Columbia	62,188			317	113,748				38,149	214,402	
Florida	4,856			3,631	20,967					29,454	
Hawaii								9,792	1,222	1,222	9,792
Illinois	825,165			299,477	7,001,252					8,125,894	
Indiana	628,211	39		168,904	5,070,135	6,047				5,873,336	
Kentucky	1,162,662	7,803	3	1,336,102	6,969,353			225,234	589	9,476,512	225,234
Louisiana								14,451,748			14,451,748
Maryland	245,927			1,023,982	54,659				1,478	1,326,046	
Massachusetts	6,295			14,238	15,021			6,502,983		35,554	6,502,983
Michigan								14,547,951			14,547,951
Missouri	14,705	320		15,456	80,650					111,131	
Nebraska	52,954			13,925	440,879	76				507,834	
New Jersey	99			160	160					419	
New York	196,448	322		229,078	502,768			8,165,422		928,616	8,165,422
Ohio	295,094	9,589		332,684	1,878,609				540	2,516,516	
Pennsylvania	418,480	5,999		1,939,643	62,131	440		328,372	279	2,426,972	328,372
South Carolina	2,638			2,626				11,671,731	3,895	9,159	11,671,731
Virginia	45,897	1,433		44,751	279,755					371,836	
Washington								2,122,067			2,122,067
West Virginia	14,016			55,446	324					69,786	
Wisconsin	86,433		1,940	101,292	413,220				4,424	607,309	
Total	4,075,991	25,505	1,943	5,599,667	23,016,759	6,563		61,605,281	50,576	32,777,004	[1] 61,605,281
Total for fiscal year ended June 30, 1911	4,053,262	21,765	2,585	5,376,018	23,247,004	13,172		44,363,133	53,824	32,767,630	44,363,133

The average yield per bushel of grain was $\frac{150,625,719}{32,777,004}$=4.59+ gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was $\frac{24,791,750}{58,037,538}$=.427+ of a gallon.

The average yield per gallon of molasses used for the production of rum was $\frac{2,832,516}{3,567,743}$=.793+ of a gallon.

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

Statement showing, by collection districts, the production of distilled spirits during the fiscal years 1911 and 1912 compared.

Districts.	Fiscal year 1912.			Total production, fiscal year 1911.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	122,348.2		122,348.2	
Arkansas	32,308.9	36,920.7	69,229.6	62,654.7
First California	2,932,834.5	6,315,024.0	9,247,858.5	7,585,866.9
Fourth California	271,832.9	1,060,296.3	1,332,129.2	1,174,337.1
Sixth California		1,346,372.8	1,346,372.8	1,007,902.6
Colorado				
Connecticut	126,058.8	35,680.7	161,739.5	177,785.6
Florida	120,882.4		120,882.4	158,780.2
Georgia				72.0
Hawaii	5,120.5	6,100.3	11,220.8	27,151.4
First Illinois				
Fifth Illinois	28,928,567.3		28,928,567.3	30,616,427.7
Eighth Illinois	10,001,799.9		10,001,799.9	9,851,314.2
Thirteenth Illinois		2,390.7	2,390.7	
Sixth Indiana	10,513,345.4	483.1	10,513,828.5	10,302,632.4
Seventh Indiana	17,008,270.4	121.5	17,008,391.9	18,286,289.3
Third Iowa				
Fourth Iowa				
Kansas				
Second Kentucky	5,687,402.9	203.0	5,687,605.9	5,674,956.8
Fifth Kentucky	23,103,097.6	527.0	23,103,624.6	24,227,724.0
Sixth Kentucky	4,747,150.3		4,747,150.3	5,131,061.9
Seventh Kentucky	6,839,023.3	146.2	6,839,169.5	7,399,465.5
Eighth Kentucky	3,369,722.9	1,919.3	3,371,642.2	3,700,367.9
Louisiana	10,867,594.7		10,867,594.7	9,639,497.9
Maryland	6,176,024.6	40,567.2	6,216,591.8	5,470,351.1
Third Massachusetts	5,355,759.0	88.0	5,355,847.0	4,769,466.8
First Michigan	2,263,652.2		2,263,652.2	1,215,824.1
Fourth Michigan		20,974.4	20,974.4	40.0
Minnesota				
First Missouri	50,501.9	12,186.5	62,688.4	156,503.6
Sixth Missouri	428,163.7	5,081.9	433,245.6	383,372.7
Montana				13,523.1
Nebraska	2,388,874.0		2,388,874.0	2,293,135.9
New Hampshire		583.2	583.2	1,593.8
First New Jersey		63,854.3	63,854.3	26,888.4
Fifth New Jersey	1,421.8	55,467.3	56,889.1	41,047.4
New Mexico		890.7	890.7	1,195.0
First New York	6,328,236.9	6,135.4	6,334,372.3	5,932,170.6
Second New York				
Third New York				
Fourteenth New York	2,431,469.3	33,294.2	2,464,763.5	2,338,964.7
Twenty-first New York	1,332,240.6	19,679.2	1,351,919.8	1,333,862.6
Twenty-eighth New York	8,122.0	19,879.8	28,001.8	25,102.0
Fourth North Carolina		727.0	727.0	847.0
Fifth North Carolina				
North and South Dakota				
First Ohio	10,097,952.6	13,239.3	10,111,191.9	9,049,079.4
Tenth Ohio	1,069,648.0	159,411.4	1,229,059.4	1,139,253.0
Eleventh Ohio	6,111.2	270.0	6,381.2	2,774.2
Eighteenth Ohio	61,391.5	11,905.1	73,296.6	113,931.3
Oklahoma				
Oregon		1,357.4	1,357.4	932.3
First Pennsylvania	1,072,603.2	5,256.4	1,077,859.6	870,642.3
Ninth Pennsylvania	532,398.2	17,120.5	549,518.7	455,775.9
Twelfth Pennsylvania	396,071.1		396,071.1	159,150.6
Twenty-third Pennsylvania	8,560,054.1		8,560,054.1	8,112,423.8
South Carolina	586,329.0		586,329.0	398,466.7
Tennessee				12,169.3
Third Texas				
Fourth Texas				255.0
Second Virginia	964,182.5	5,121.7	969,304.2	769,164.3
Sixth Virginia	514,535.8	21,939.7	536,475.5	541,330.8
Washington	114,884.5	607.3	115,491.8	727.4
West Virginia	294,117.5		294,117.5	171,743.6
First Wisconsin	2,537,878.9		2,537,878.9	2,529,530.6
Second Wisconsin				
Total	178,249,985.0	9,321,823.5	187,571,808.5	183,355,527.4

Statement showing, by States and Territories, the production of distilled spirits during the fiscal years 1911 and 1912 compared.

States and Territories.	Fiscal year 1912.			Total production, fiscal year 1911.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	122,348.2		122,348.2	
Alaska				
Arizona				
Arkansas	32,308.9	36,920.7	69,229.6	62,654.7
California	3,204,667.4	8,721,693.1	11,926,360.5	9,768,106.6
Colorado				
Connecticut	126,058.8	34,267.6	160,326.4	176,498.1
Delaware				
District of Columbia	626,862.9		626,862.9	453,014.8
Florida	120,882.4		120,882.4	158,780.2
Georgia				72.0
Hawaii	5,120.5	6,100.3	11,220.8	27,151.4
Idaho				
Illinois	38,930,367.2	2,390.7	38,932,757.9	40,467,741.9
Indiana	27,521,615.8	604.6	27,522,220.4	28,588,921.7
Iowa				
Kansas				
Kentucky	43,746,397.0	2,795.5	43,749,192.5	46,133,576.1
Louisiana	10,867,594.7		10,867,594.7	9,639,497.9
Maine				
Maryland	5,549,161.7	40,567.2	5,589,728.9	5,017,330.3
Massachusetts	5,355,759.0	88.0	5,355,847.0	4,769,466.8
Michigan	2,263,652.2	20,974.4	2,284,626.6	1,215,864.1
Minnesota				
Mississippi				
Missouri	478,665.6	17,268.4	495,934.0	539,876.3
Montana				
Nebraska	2,388,874.0		2,388,874.0	2,293,135.9
Nevada				
New Hampshire		583.2	583.2	1,593.8
New Jersey	1,421.8	119,321.6	120,743.4	67,935.8
New Mexico		890.7	890.7	1,195.0
New York	10,100,068.8	78,988.6	10,179,057.4	9,630,099.9
North Carolina		727.0	727.0	847.0
North Dakota				
Ohio	11,235,103.3	184,825.8	11,419,929.1	10,305,037.9
Oklahoma				
Oregon		1,357.4	1,357.4	932.3
Pennsylvania	10,561,126.6	22,376.9	10,583,503.5	9,597,992.6
Rhode Island		1,413.1	1,413.1	1,287.5
South Carolina	586,329.0		586,329.0	398,466.7
South Dakota				
Tennessee				12,169.3
Texas				255.0
Utah				13,523.1
Vermont				
Virginia	1,478,718.3	27,061.4	1,505,779.7	1,310,495.1
Washington	114,884.5	607.3	115,491.8	727.4
West Virginia	294,117.5		294,117.5	171,743.6
Wisconsin	2,537,878.9		2,537,878.9	2,529,530.6
Wyoming				
Total	178,249,985.0	9,321,823.5	187,571,808.5	183,355,527.4

Comparative statement of materials used and spirits produced during the last two fiscal years.

Year.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1911	32,767,630	151,137,079	41,014,190	21,634,257	3,348,943	2,631,060
1912	32,777,004	150,625,719	58,037,538	24,791,750	3,567,743	2,832,516

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1912, by collection districts.

Districts.	Gallons.	Districts.	Gallons.
Alabama	....	New Jersey:	
Arkansas	115,496.9	First district	655,065.2
California:		Fifth district	1,706,960.7
First district	3,268,587.7	New Mexico	18,899.4
Fourth district	185,678.0	New York:	
Sixth district	114,023.1	First district	1,775,789.8
Colorado	87,044.1	Second district	10,869,062.4
Connecticut	1,246,080.8	Third district	3,360,967.8
Florida	845,525.5	Fourteenth district	468,432.2
Georgia	2,262.8	Twenty-first district	421,957.1
Hawaii	34,750.0	Twenty-eighth district	2,586,182.9
Illinois:		North Carolina:	
First district	6,361,881.6	Fourth district	....
Fifth district	6,057,313.4	Fifth district	....
Eighth district	4,532.0	North and South Dakota	....
Thirteenth district	236,215.8	Ohio:	
Indiana:		First district	11,042,097.6
Sixth district	1,274,071.6	Tenth district	847,437.2
Seventh district	368,940.0	Eleventh district	508,140.7
Iowa:		Eighteenth district	1,893,237.5
Third district	95,708.8	Oklahoma	....
Fourth district	78,284.1	Oregon	294,119.1
Kansas	....	Pennsylvania:	
Kentucky:		First district	8,452,020.1
Second district	306,435.0	Ninth district	341,378.6
Fifth district	5,963,333.4	Twelfth district	768,643.4
Sixth district	821,984.4	Twenty-third district	3,371,481.5
Seventh district	75,635.1	South Carolina	....
Eighth district	26,097.5	Tennessee	1,677,519.3
Louisiana	906,887.2	Texas:	
Maryland	7,109,636.0	Third district	350,289.8
Massachusetts, third district	5,591,420.4	Fourth district	182,929.3
Michigan:		Virginia:	
First district	547,500.8	Second district	2,538,857.2
Fourth district	65,967.7	Sixth district	329,329.2
Minnesota	1,438,073.5	Washington	425,368.7
Missouri:		West Virginia	315,584.3
First district	2,810,509.9	Wisconsin:	
Sixth district	1,511,194.9	First district	2,095,032.9
Montana	113,301.2	Second district	116,405.0
Nebraska	468,384.8		
New Hampshire	87,006.7	Total	105,632,953.6

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1912, by States and Territories.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama	....	Nebraska	468,384.8
Alaska	....	Nevada	....
Arizona	12,080.4	New Hampshire	87,006.7
Arkansas	115,496.9	New Jersey	2,362,025.9
California	3,568,288.8	New Mexico	6,819.0
Colorado	87,044.1	New York	19,482,392.2
Connecticut	1,019,633.7	North Carolina	....
Delaware	363,404.3	North Dakota	....
District of Columbia	407,529.0	Ohio	14,290,913.0
Florida	845,525.5	Oklahoma	....
Georgia	2,262.8	Oregon	294,119.1
Hawaii	34,750.0	Pennsylvania	12,933,523.6
Idaho	....	Rhode Island	226,447.1
Illinois	12,659,942.8	South Carolina	....
Indiana	1,643,011.6	South Dakota	....
Iowa	173,992.9	Tennessee	1,677,519.3
Kansas	....	Texas	533,219.1
Kentucky	7,193,485.4	Utah	61,215.1
Louisiana	906,887.2	Vermont	....
Maine	....	Virginia	2,868,186.4
Maryland	6,338,702.7	Washington	425,368.7
Massachusetts	5,591,420.4	West Virginia	315,584.3
Michigan	613,468.5	Wisconsin	2,211,437.9
Minnesota	1,438,073.5	Wyoming	....
Mississippi	....		
Missouri	4,321,704.8	Total	105,632,953.6
Montana	52,086.1		

SPIRITS GAUGED IN 1912.

Quantities, in taxable gallons, of distilled spirits gauged during the fiscal year ended June 30, 1912, by collection districts.

Collection district.	Distilled spirits other than fruit brandies.								Fruit brandies produced and withdrawn from special bonded warehouses, tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.	Rectified.		
		On payment of the tax.	For denaturation.[1]	For scientific purposes and use of United States.	For export.	For transfer to manufacturing warehouses.				
Alabama	122,348.2	35,876.9								158,225.1
Arkansas	32,308.9	35,132.4					105,180.4	115,496.9	41,913.0	330,031.6
First California	2,932,834.5	4,015,048.4	741,660.0	36,474.0	1,004.3	21,662.2	2,716,927.7	3,268,587.7	10,267,408.9	24,001,607.7
Fourth California	271,832.9	4,452.4	255,360.9	8,459.5			159,966.9	185,678.0	1,859,255.4	2,745,006.0
Sixth California		280,971.1		2,918.0			93,076.6	114,023.1	2,062,912.9	2,553,901.7
Colorado		105,253.0		537.7			75,827.8	87,044.1		268,662.6
Connecticut	126,058.8	131,683.0			475.9		1,071,435.6	1,246,080.8	44,456.3	2,620,190.4
Florida	120,882.4	104,931.1					653,181.2	845,525.5		1,724,520.2
Georgia		8,888.0					1,377.8	2,262.8		12,528.6
Hawaii	5,120.5	38,784.0		95.9			29,575.0	34,750.0	14,314.3	122,639.7
First Illinois		16,548.6					5,516,126.4	6,361,881.6	366,953.7	12,261,510.3
Fifth Illinois	28,928,567.3	26,661,793.1	143,328.9	66,338.8	2,977.9		5,196,099.5	6,057,313.4		67,056,418.9
Eighth Illinois	10,001,799.9	8,551,643.7	578,265.1	50,840.8	205.6		3,661.0	4,532.0		19,190,948.1
Thirteenth Illinois							202,511.1	236,215.8	2,390.7	441,117.6
Sixth Indiana	10,513,345.4	8,586,639.6	1,026,327.1	30,605.0			1,194,808.5	1,274,071.6	483.1	22,626,280.3
Seventh Indiana	17,008,270.4	16,533,665.6		5,414.8	48.6	53,188.9	302,653.0	368,940.0	121.5	34,272,302.8
Third Iowa							83,298.7	95,708.8		179,007.5
Fourth Iowa							62,815.3	78,284.1		141,099.4
Kansas										
Second Kentucky	5,687,402.9	3,183,120.4		859.4	7,973.7	659.4	262,594.7	306,435.0	203.0	9,449,248.5
Fifth Kentucky	23,103,097.6	12,168,287.2			32,825.9		5,179,036.6	5,963,333.4	132,229.9	46,578,810.6
Sixth Kentucky	4,747,150.3	3,001,014.6	124,268.3	35.6	1,307.2		694,542.2	821,984.4		9,390,302.6
Seventh Kentucky	6,839,023.3	3,683,424.1			43,956.4	756.2	72,784.6	75,635.1	146.2	10,715,725.9
Eighth Kentucky	3,369,722.9	2,990,476.1			8,277.4	1,275.4	24,505.3	26,097.5	1,919.3	6,422,273.9
Louisiana	10,867,594.7	2,780,461.9	8,093,681.7	6,473.8	27,798.7		810,376.4	906,887.2		23,493,274.4
Maryland	6,176,024.6	4,459,863.9	225,198.3	1,729.1	1,433.8	6,876.7	6,339,795.6	7,109,636.0	90,459.0	24,411,017.0
Massachusetts	5,355,759.0	2,240,170.2	1,571,435.0	7,292.3	1,474,332.5	29,719.8	4,906,154.3	5,591,420.4	88.0	21,176,371.5
First Michigan	2,263,652.2	1,406,295.0	525,558.3	249,431.4			459,830.5	547,500.8		5,452,268.2
Fourth Michigan							56,526.7	65,957.7	20,974.4	143,468.8
Minnesota							1,255,879.8	1,438,073.5		2,693,953.3
First Missouri	50,501.9	37,829.7					2,405,663.2	2,810,509.9	24,149.5	5,328,654.2
Sixth Missouri	428,163.7	708,681.7		2,837.3	83.4		1,309,141.0	1,511,194.9	36,247.3	3,996,349.3
Montana		47.0					103,795.4	113,301.2		217,143.6
Nebraska	2,388,871.0	2,032,467.4		14,112.9	76.5		405,705.6	468,384.8		5,329,621.2
New Hampshire		7,556.3					78,983.9	87,006.7	583.2	174,130.1
First New Jersey							1,076,436.8	655,065.2	65,486.3	1,796,988.3
Fifth New Jersey	1,421.8	1,415.6					2,028,377.1	1,706,960.7	89,901.5	3,828,076.7
New Mexico							16,996.9	18,899.4	890.7	36,787.0
First New York	6,328,236.9	4,268,044.3	351,924.2	1,499,167.2	4,992.1	49,541.7	1,576,987.0	1,775,789.8	6,135.4	15,860,818.6
Second New York							8,879,656.0	10,869,062.4	553,701.7	20,302,420.1
Third New York							3,042,150.6	3,360,967.8		6,403,118.4
Fourteenth New York	2,431,469.3	1,980,212.0	139,761.4	131,157.2		1,070.2	394,166.7	468,432.2	33,294.2	5,579,563.2
Twenty-first New York	1,332,240.6	1,377,192.7		4,428.8		2,359.1	371,794.6	421,957.1	30,823.4	3,540,796.3
Twenty-eighth New York	8,122.0	1,292.7					2,324,753.7	2,586,182.9	205,952.8	5,126,304.1
Fourth North Carolina									5,297.1	5,297.1
Fifth North Carolina		4,665.9								4,665.9
North and South Dakota										
First Ohio	10,097,952.6	9,003,084.2		14,655.9	47.9		9,214,478.2	11,042,697.6	87,934.9	39,460,251.3
Tenth Ohio	1,069,648.0	587,179.7			38.1		695,278.0	847,437.2	275,087.6	3,474,668.6
Eleventh Ohio	6,111.2	4,562.9					441,889.5	508,140.7	270.0	960,974.3
Eighteenth Ohio	61,391.5	81,385.2					1,508,018.9	1,893,237.5	11,905.1	3,550,938.2
Oklahoma										
Oregon		335,735.6		1,904.2			248,752.1	294,119.1	1,357.4	881,868.4
First Pennsylvania	1,072,603.2	992,874.2	7,045.9	1,115.7	891.6	3,473.2	7,653,521.0	8,452,020.1	47,409.5	18,230,954.4
Ninth Pennsylvania	532,398.2	386,875.1					291,181.5	341,378.6	17,120.5	1,568,953.9
Twelfth Pennsylvania	396,071.1	89,894.1					662,783.9	768,643.4		1,917,392.5
Twenty-third Pennsylvania	8,560,054.1	5,789,670.1		2,361.9	2,118.2	1,367.1	3,057,116.5	3,371,481.5	35,099.3	20,819,268.7
South Carolina	586,329.0	1,673.7	127,662.0	337,798.0		136,014.4				1,189,477.1
Tennessee		309,496.6			1,913.1	63.6	1,415,585.5	1,677,519.3	1,643.1	3,406,221.2
Third Texas							289,771.0	350,289.3		640,060.3
Fourth Texas							163,711.9	182,929.3		346,641.2
Second Virginia	964,182.5	980,546.9					2,080,160.5	2,538,857.2	37,046.5	6,600,793.7
Sixth Virginia	514,535.8	530,428.6					278,524.2	329,329.2	24,904.5	1,677,722.3
Washington	114,884.5	113,234.8	3,173.8	2,391.2			370,484.0	425,368.7	607.3	1,035,144.3
West Virginia	294,117.5	200,021.9					279,245.5	315,584.3		1,088,969.2
First Wisconsin	2,537,878.9	2,388,654.4	36,252.9	9,238.8			1,728,887.9	2,095,032.9		8,795,945.8
Second Wisconsin							94,249.1	116,405.0		210,654.1
Total	178,249,985.0	133,259,147.6	13,955,903.8	2,488,675.2	1,612,778.8	308,027.9	92,013,796.9	105,632,953.6	16,499,078.5	544,020,347.3

[1] Includes spirits removed direct from distilleries by pipe line for denaturation.

FERMENTED LIQUORS.

Statement showing, by collection districts, the production of fermented liqours during the fiscal year 1912.

Districts.	Barrels.	Districts.	Barrels.
Alabama	39,835	First New Jersey	210,345
Arkansas	8,850	Fifth New Jersey	3,187,030
First California	749,007	New Mexico	28,090
Fourth California	233,745	First New York	3,342,200
Sixth California	332,263	Second New York	215,282
Colorado	404,696	Third New York	5,440,344
Connecticut	1,403,646	Fourteenth New York	1,862,354
Florida	21,200	Twenty-first New York	877,788
Georgia	138,955	Twenty-eighth New York	1,939,882
Hawaii	20,967	Fourth North Carolina	...
First Illinois	5,321,342	Fifth North Carolina	...
Fifth Illinois	294,765	North and South Dakota	44,808
Eighth Illinois	258,945	First Ohio	2,016,700
Thirteenth Illinois	388,810	Tenth Ohio	626,080
Sixth Indiana	721,022	Eleventh Ohio	533,079
Seventh Indiana	825,270	Eighteenth Ohio	1,566,806
Third Iowa	242,127	Oklahoma	72
Fourth Iowa	204,987	Oregon	243,819
Kansas	101	First Pennsylvania	3,179,601
Second Kentucky	24,440	Ninth Pennsylvania	291,113
Fifth Kentucky	427,500	Twelfth Pennsylvania	1,448,235
Sixth Kentucky	288,145	Twenty-third Pennsylvania	2,530,595
Seventh Kentucky	45,300	South Carolina	2,688
Eighth Kentucky	16,550	Tennessee	273,850
Louisiana	483,988	Third Texas	570,862
Maryland	1,508,109	Fourth Texas	102,400
Third Massachusetts	2,386,905	Second Virginia	75,755
First Michigan	1,385,479	Sixth Virginia	121,002
Fourth Michigan	406,626	Washington	861,564
Minnesota	1,512,139	West Virginia	370,142
First Missouri	3,483,060	First Wisconsin	4,244,395
Sixth Missouri	547,330	Second Wisconsin	772,306
Montana	391,314		
Nebraska	413,014	Total	[1] 62,176,694
New Hampshire	267,075		

[1] Includes 68,061 barrels removed from breweries for export free of tax. See p. 32 for number of barrels of fermented liquors tax paid.

Statement showing, by States and Territories, the production of fermented liquors during the fiscal year 1912.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama	39,835	Nebraska	413,014
Alaska	7,417	Nevada	18,662
Arizona	18,850	New Hampshire	266,720
Arkansas	8,850	New Jersey	3,397,375
California	1,296,355	New Mexico	9,240
Colorado	387,761	New York	13,677,850
Connecticut	736,261	North Carolina	...
Delaware	129,695	North Dakota	...
District of Columbia	284,576	Ohio	4,742,665
Florida	21,200	Oklahoma	72
Georgia	138,955	Oregon	243,819
Hawaii	20,967	Pennsylvania	7,449,543
Idaho	29,591	Rhode Island	667,385
Illinois	6,263,862	South Carolina	2,688
Indiana	1,546,292	South Dakota	44,808
Iowa	447,114	Tennessee	273,850
Kansas	101	Texas	673,262
Kentucky	801,935	Utah	129,105
Louisiana	483,988	Vermont	...
Maine	355	Virginia	196,756
Maryland	1,093,838	Washington	854,147
Massachusetts	2,386,905	West Virginia	370,142
Michigan	1,792,105	Wisconsin	5,016,701
Minnesota	1,512,139	Wyoming	16,935
Mississippi	...		
Missouri	4,030,390	Total	[1] 62,176,694
Montana	232,618		

[1] Includes 68,061 barrels removed from breweries for export free of tax. See p. 32 for number of barrels of fermented liquors tax paid.

LAW DIVISION.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1912, as follows:

Articles.	Quantity.	Value.
Distilled spirits ... gallons	77,897	$39,634.00
Tobacco ... pounds	8,372	826.00
Cigars	552,766	5,275.00
Butter ... pounds	38,031	3,701.00
Oleomargarine ... pounds	177,150	2,434.00
Registered grain distilleries	9	17,467.00
Registered fruit distilleries	2	479.00
Cigar factories	6	2,751.00
Oleomargarine factories	4	854.00
Miscellaneous property, which includes illicit distilleries, wagons used for the transportation of illicit spirits, and other personal property	...	146,225.00
Total	...	219,646.00
Total value of seizures during fiscal year ended June 30, 1911	...	253,880.00
Total number of seizures during fiscal year ended June 30, 1912	3,095	...
Total number of seizures during fiscal year ended June 30, 1911	3,046	...

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, 1912, according to States and Territories:

State or Territory.	Seizures.	Distilled spirits.		Tobacco.		Cigars.		Distilleries and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
Alabama	319	57	$26	...	...	...	...	$18,669	$18,695
Arkansas	8	1,233	855	...	...	...	...	425	1,280
California (includes Nevada)	70	2,971	6,900	13	$7	...	...	127	7,340
Colorado	2	84	80	...	...	...	...	58	138
Connecticut (includes Rhode Island)	5	933	233	...	...	5,814	$130	507	870
Florida	31	...	...	...	...	199	7	381	388
Georgia	690	319	409	...	...	319	10	54,564	54,983
Hawaii	2	6	2	...	...	...	...	5	7
Illinois	73	1,378	150	...	...	...	...	2,320	2,470
Iowa	25	303	616	...	...	...	...	3,636	4,252
Kentucky	134	2,465	991	260	9	...	...	4,542	5,541
Louisiana (includes Mississippi)	16	78	234	...	...	4,457	104	264	602
Maryland	33	948	1,833	...	...	...	...	139	1,972
Michigan	16	963	1,365	16	6	10,400	112	543	2,026
Minnesota	11	54	107	...	...	123,196	518	366	991
Missouri	33	368	574	...	...	2,886	27	889	1,490
Montana	4	122	70	...	...	...	...	400	470
Nebraska	15	536	947	...	...	...	...	3	950
New Hampshire (includes Maine and Vermont)	4	6	15	...	...	...	...	913	928
New Jersey	60	689	1,174	1,025	344	61,657	732	1,285	3,535
New Mexico	2	12	25	...	...	...	...	50	75

State or Territory.	Seizures.	Distilled spirits.		Tobacco.		Cigars.		Distilleries and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
New York	55	1,454	$1,135	2,362	$210	138,786	$1,939	$2,465	$5,749
North Carolina	462	230	1,011					20,240	21,251
North and South Dakota	1							200	200
Ohio	35	963	1,244			58,771	681	109	2,034
Oklahoma	6							234	234
Pennsylvania	51	1,470	2,380	4,606	225	145,300	1,000	739	4,343
South Carolina	272	129	265	24	8	39	1	8,865	9,140
Tennessee	175	627	1,324					11,390	12,714
Texas	22	581	849			181	1	200	1,050
Virginia	407	55,911	10,928					38,695	49,623
Washington	25	2,760	3,408					663	4,071
West Virginia	24	3	4	66	17	760	13	24	58
Wisconsin	7	234	480						480
Total	3,095	77,897	39,634	8,372	826	552,766	5,275	173,911	219,646

STATEMENT OF SALES.

The following is a statement of sales of Government property sales under the provisions of section 3460, Revised Statutes, and under distraint during the fiscal year 1912:

Sales of Government property.

Gross proceeds [1]		$871.41
Expenses		38.35
Net proceeds		833.06

Sales under section 3460.

Gross proceeds		$8,041.24
Tax paid by stamps	$2,997.76	
Expenses incident to seizure and sale [2]	2,775.37	
		5,773.13
Net proceeds		2,268.11

Sales under distraint.

Gross proceeds		$8,230.62
Tax paid by stamps	$652.70	
Expenses [2]	287.62	
		940.32
Net proceeds		7,290.30

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1911, and the number received from July 1, 1911, to July 1, 1912; also the number of offers rejected for the fiscal year ended June 30, 1912, with the amounts accepted:

On hand July 1, 1911		1,684
Received		36,646
Total to be accounted for		38,330
Accepted		28,911

[1] Represents sale of seizure and distrained property bid in by the Government where there were no purchasers, and afterwards sold, and includes money derived from the sale of old typewriting machines, waste paper, old records, etc.

[2] The deficiencies arising in certain cases were paid from the proper appropriation.

Rejected:		
Corporation tax	4,941	
Regular	298	
		5,239
Otherwise disposed of		1,620
		35,770
Pending June 30, 1912:		
Corporation tax	1,933	
Regular	627	
		2,560
		38,330

Statement of amounts accepted in compromise, fiscal year ended June 30, 1912.

Corporation tax cases	$557,772.71
Miscellaneous cases	245,029.10
Total	802,801.81

MONEY PAID TO COLLECTORS.

The following is a statement of the amounts paid to collectors arising from the proceeds of in rem actions, judgments recovered in civil suits, fines, and penalties received in criminal actions and as costs during the fiscal year ended June 30, 1912, as reported by clerks of United States courts (Form 158):

Amounts paid to collectors arising from the proceeds of in rem actions, etc., during the fiscal year.

	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.			
Alabama			$250.00		$186.02	$436.02
Arkansas			1,375.00		206.10	1,581.10
California:						
First district						
Fourth district						
Sixth district			100.00			100.00
Colorado					428.00	428.00
Connecticut	$162.25		1,360.00		182.01	1,704.26
Florida			510.00		26.60	536.60
Georgia	75.00		5,085.00		763.90	5,923.90
Hawaii						
Illinois:						
First district			55.00			55.00
Fifth district			450.00		88.91	538.91
Eighth district			2,765.00		841.47	3,606.47
Thirteenth district			1,982.00		326.56	2,308.56
Indiana:						
Sixth district		$23.07		$46.63	16.16	85.86
Seventh district						
Iowa:						
Third district			100.00		306.90	406.90
Fourth district			520.00		222.93	742.93
Kansas						
Kentucky:						
Second district			150.00			150.00
Fifth district			3,200.00			3,200.00
Sixth district						
Seventh district			425.00			425.00
Eighth district		215.74	5,592.00	131.83	264.46	6,204.03
Louisiana						
Maryland	.72	2,151.51	1,050.00		17.62	3,219.85
Massachusetts						
Michigan:						
First district			1,700.00		20.88	1,720.88
Fourth district		300.00	100.00			400.00

Amounts paid to collectors arising from the proceeds of in rem actions, etc., during the fiscal year—Continued.

	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.			
Minnesota			$200.00			$200.00
Missouri:						
First district			50.00			50.00
Sixth district			100.00		$223.15	323.15
Montana			75.00		175.00	250.00
Nebraska			500.00		5.55	505.55
New Hampshire			625.00		441.75	1,066.75
New Jersey:						
First district			1,000.00			1,000.00
Fifth district		$5,000.00		$37.77	61.25	5,099.02
New Mexico			825.00			825.00
New York:						
First district			400.00			400.00
Second district			461.07			461.07
Third district		2,568.75	3,027.22	128.44	19.54	5,743.95
Fourteenth district			576.00		19.00	595.00
Twenty-first district			100.00			100.00
Twenty-eighth district			35.00			35.00
North Carolina:						
Fourth district [1]		185.69	1,850.00		2,704.39	4,740.08
Fifth district [2]		48.86	1,300.00	41.53	348.20	1,738.59
North and South Dakota			109.99		316.77	426.76
Ohio:						
First district					28.65	28.65
Tenth district			225.00		56.21	281.21
Eleventh district			250.00		134.38	384.38
Eighteenth district					251.30	251.30
Oklahoma			1,500.00		92.80	1,592.80
Oregon			75.00			75.00
Pennsylvania:						
First district			65.00		122.47	187.47
Ninth district [3]						
Twelfth district					72.10	72.10
Twenty-third district					38.89	38.89
South Carolina			300.00		174.75	474.75
Tennessee [4]		1,050.00	763.33	1.25	812.54	2,627.12
Texas:						
Third district			100.00		50.00	150.00
Fourth district			200.00			200.00
Virginia:						
Second district	$449.23		917.50		134.23	1,500.96
Sixth district	2,017.18				175.75	2,192.93
Washington					11.60	11.60
West Virginia			25.00		229.83	254.83
Wisconsin:						
First district						
Second district						
Total	2,704.48	11,543.62	43,024.11	387.45	9,998.71	67,658.37
Total for fiscal year 1911	16,743.47	2,050.65	53,683.37	702.17	15,676.40	88,947.06

[1] Additional amount received in compromise of judgments, $609.53.
[2] Additional amount received in compromise of judgments, $3,045.59.
[3] Additional amount received in compromise of judgments, $71.76.
[4] Additional amount received in compromise of judgments, $1,000.

CLAIMS FOR REWARD.

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

Claims pending July 1, 1911	1
Claims presented during the fiscal year ended June 30, 1912	3
Total claims disposed of during the fiscal year ended June 30, 1912	4

No claims were pending July 1, 1912.

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 fiscal year ended June 30, 1912, the United States acquired title to real estate in nine cases—in eight cases by sales by collectors under distraint proceedings, and in one case by decree of forfeiture issued from a United States court.

Four sales of real estate were made during 1911–12, wherein quitclaim deeds were executed; in one instance, however, to but a portion of the land acquired, and in the other to realty acquired in a case long since regarded as finally disposed of.

In two cases, the land was redeemed under the provisions of section 3202, Revised Statutes; and in one case wherein suit had been instituted to quiet title, a decree of the United States district court adjudged the land to the former owner upon payment to the United States of the sum of $1,700, which amount was duly paid.

Sales under distraint to private purchasers were made by collectors in six cases during the last fiscal year.

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, 1912, aggregating about 2,000 acres:

Alabama	8
Florida	5
Georgia	8
Kentucky, fifth district	1
Louisiana	2
North Carolina, fifth district	3
Oklahoma	3
Tennessee	9
Texas:	
Third district	1
Fourth district	1
Virginia:	
Second district	1
Sixth district	11
Total	53

Schedule of taxes in litigation.

Districts.	Amount of taxes.	Remarks.
Connecticut	$8,662.05	On distillers' bonds.
Georgia	869.29	
Kentucky, eighth	1,958.03	Tax on spirits.
Massachusetts	7,694.03	Legacy taxes.
New Jersey, fifth	1,767.53	Corporation taxes.
New York:		
Second	8,534.68	Do.
Third	73,089.06	Mostly legacy taxes.
North Carolina:		
Fourth	125.19	
Fifth	81,611.35	On distillers' bonds.
Oklahoma	1,251.16	
Pennsylvania:		
First	145.69	Corporation taxes.
Twelfth	2,123.22	Do.
Twenty-third	1,013.23	Warehousing bonds.
Virginia, second	8,466.39	On distillers' bonds.
Total	197,256.84	

SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue cases handled by the circuit and district courts of the United States during the fiscal year ended June 30, 1912, as furnished this office by the Attorney General:

Statement of internal revenue suits for the fiscal year 1912.

District.	Pending July 1, 1911.		Commenced during year.		Terminated during year.		Pending July 1, 1912.	
	Civil.	Criminal.	Civil.	Criminal.	Civil.	Criminal.	Civil.	Criminal.
Alabama, northern		87		111		104		94
Alabama, middle	1	94		130		31	1	193
Alabama, southern		10		47		51		6
Alaska, third division		1				1		
Arizona		11		4		15		
Arkansas, eastern		69	4	115	2	115	2	69
Arkansas, western	1	149		97	1	68		178
California, northern	6	2	77		2		81	2
California, southern		2				1		1
Colorado		18	2	32		14	2	36
Connecticut	2		8	4	2	3	8	1
Delaware		1		2		2		1
District of Columbia		1		4		2		3
Florida, northern	1	18	1	29	1	37	1	10
Florida, southern	2	23	2	13	3	20	1	16
Georgia, northern	2	829	9	392	1	679	10	542
Georgia, southern	17	149		72	7	44	10	177
Hawaii		1		1		2		
Idaho		5		1		4		2
Illinois, northern	4	89		44	1	41	3	92
Illinois, eastern		175		235		202		208
Illinois, southern		38		118		119		37
Indiana		25	1	3		2	1	25
Iowa, northern		29		44		38		35
Iowa, southern		15	1	78		72	1	21
Kansas		33		8		21		20
Kentucky, eastern	6	147	2	520	2	529	6	138
Kentucky, western		70	13	85	3	111	10	44
Louisiana, eastern	2	4	2	8		7	4	5
Louisiana, western		35	2	3		29	2	15
Maine	2	41	2	43	2	45	2	39
Maryland	1	5	2	2	2	4	1	3
Massachusetts	7	7	14	4	5	3	16	8
Michigan, eastern		7		3		5		5
Michigan, western	1	27	1	15		23	2	19
Minnesota	1	3	1	12	1	9	1	6
Mississippi, northern	34	268	15	151	7	174	42	245
Mississippi, southern		223		33		47		209
Missouri, eastern	1	15	2	8		12	3	11
Missouri, western	1	9	35	23	14	23	22	9
Montana		5				3		2
Nebraska		16	42	9	3	16	39	9
New Hampshire		17		13		5		25
New Jersey	3	18	1	27	1	24	3	21
New Mexico		4		1		5		
New York, northern	1	62	3	20		9	4	73
New York, eastern	4	9	156	17	102	16	58	10
New York, southern	30	18	197	54	91	55	136	17
New York, western		13		7		7		13
North Carolina, eastern	2	130		233	1	211	1	152
North Carolina, western	28	290	9	188	12	239	25	239
North Dakota		15		21		26		10
Ohio, northern		11	8	19		16	8	14
Ohio, southern		14	25	6	12	11	13	9
Oklahoma, eastern		42	3	28		34	3	36
Oklahoma, western	1	82	9	53	1	57	9	78
Oregon				9		1		8
Pennsylvania, eastern	8		47	7	26	7	29	
Pennsylvania, middle			31	2	4	3	27	20
Pennsylvania, western	3	1	1		2		2	1
Rhode Island		4	6	1	1	3	5	2
South Carolina	1	41	23	114	1	108	23	47
South Dakota		4		13		12		5
Tennessee, eastern	1	131	1	333	2	334		130
Tennessee, middle		35		99		68		66
Tennessee, western		21		42		42		21

Statement of internal revenue suits for the fiscal year 1912—Continued.

District.	Pending July 1, 1911.		Commenced during year.		Terminated during year.		Pending July 1, 1912.	
	Civil.	Criminal.	Civil.	Criminal.	Civil.	Criminal.	Civil.	Criminal.
Texas, northern		14		28		30		12
Texas, eastern	1	63		68	1	47		84
Texas, southern				2				2
Texas, western				10		4		6
Utah		5		13		2		16
Vermont		1	5		1		4	1
Virginia, eastern	10	38	6	16	9	26	7	28
Virginia, western	8	181	2	262	5	276	5	167
Washington, eastern		1		3		2		2
Washington, western		5	1	3		1	1	7
West Virginia, northern		64	10	100	4	98	6	66
West Virginia, southern		112		91		108		95
Wisconsin, eastern		7						7
Wisconsin, western		15	2	7		6	2	16
Wyoming								
Total, all districts	193	4,224	784	4,413	335	4,621	642	4,042
Total	4,417		5,197		4,956		4,684	

MISCELLANEOUS DIVISION.

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

In the subjoined tables there are shown the details of operations in oleomargarine, adulterated butter, process or renovated butter, filled cheese, and mixed flour during the fiscal year ended June 30, 1912, under the laws imposing taxes upon and regulating the manufacture and sale of these products.

For a comparison of the figures of this year with those of 1911, and statement of violations with recommendation for remedial legislation, see introductory remarks under the several subjects discussed therein.

Summary of operations in the product taxed at 10 cents per pound at oleomargarine factories during the fiscal year ended June 30, 1912.

Dr.	Pounds.
Stock on hand July 1, 1911	92, 916
Exported and remaining unaccounted for July 1, 1911	546, 864
Quantity produced this year	6, 235, 639
Total	6, 875, 419
Cr.	
Quantity withdrawn tax paid	3, 174, 331
Exported and accounted for by evidence of exportation	3, 165, 324
Exported and unaccounted for June 30, 1912	420, 382
Understatement of withdrawals	1, 630
Lost or destroyed	80
Removed for export and accounted for, tax paid	5, 260
Quantity tax paid on account certificate not filed	20
On hand June 30, 1912	108, 392
Total	6, 875, 419

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of 10 cents per pound, produced at manufactories; the quantity withdrawn therefrom tax paid; withdrawn for export, and lost or destroyed, for the fiscal year ended June 30, 1912;[1] also the stock remaining in manufactories June 30, 1912:

[1] For detailed balance sheet, see summary of operations.

Districts.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1912.
Connecticut[1]	1, 391, 913		1, 412, 151		15, 497
First Illinois	2, 214, 533	2, 113, 141	102, 560		22, 680
Sixth Indiana	61, 600	60, 600			2, 315
Kansas	156, 611	120, 160	35, 233		2, 358
Maryland[2]	790	790			
Minnesota					
First Missouri	219, 332	216, 062			5, 160
Fifth New Jersey	1, 538, 420	26, 850	1, 479, 148		53, 064
First Ohio	473, 416	471, 706			4, 490
Eleventh Ohio	8, 780	9, 030			
Eighteenth Ohio				80	
Fourth Texas	170, 244	155, 902	15, 030		2, 828
Total	6, 235, 639	3, 174, 331	3, 044, 122	80	108, 392

[1] Including the State of Rhode Island. No oleomargarine manufactured in the State of Connecticut.
[2] Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.

Statement, by months, showing the quantity, in pounds, of oleomargarine artificially colored, produced at manufactories, the quantity withdrawn therefrom tax paid, the quantity withdrawn for export, and the quantity lost or destroyed.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.
1911.				
July	358, 532	139, 250	233, 151	
August	454, 262	162, 717	251, 649	
September	392, 828	187, 870	214, 138	
October	476, 813	217, 448	261, 509	
November	539, 377	255, 960	268, 391	
December	594, 127	320, 508	257, 590	
1912.				
January	662, 907	366, 218	287, 107	
February	629, 471	338, 196	280, 402	
March	614, 436	346, 809	267, 957	
April	587, 860	323, 978	323, 600	
May	537, 908	309, 844	211, 731	80
June	387, 118	205, 533	196, 897	
Total	6, 235, 639	3, 174, 331	3, 044, 122	80

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

Summary of operations in the product taxed at one-fourth cent per pound at oleomargarine factories during the fiscal year ended June 30, 1912.

Dr.	
Stock on hand July 1, 1911	849, 524
Exported and remaining unaccounted for July 1, 1911	13, 200
Overstatement of withdrawals	38, 742
Quantity produced this year	122, 365, 414
Total	123, 266, 880
Cr.	
Quantity withdrawn tax paid	121, 945, 038
Exported and accounted for by evidence of exportation	99, 500
Exported and unaccounted for June 30, 1912	19, 860
Understatement of withdrawals	45, 389
Reworked and transferred to colored account	16, 079
Lost or destroyed	160
On hand June 30, 1912	1, 140, 854
Total	123, 266, 880

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of one-fourth cent per pound, produced at manufactories; the quantity withdrawn therefrom, tax paid; quantity withdrawn for export; and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1912; also the stock remaining in manufactories June 30, 1912: [1]

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1912.
Connecticut [2]	10,498,505	10,378,529	80,760	100	87,517
First Illinois	74,630,764	74,464,653	....	....	687,565
Sixth Indiana	1,089,950	1,075,624	....	....	32,320
Kansas	9,427,752	9,402,965	....	....	119,129
Maryland [3]	349,668	349,668	....	....	....
Minnesota	1,416,790	1,417,793	....	60	6,861
First Missouri	2,313,767	2,291,127	....	....	42,310
Fifth New Jersey	4,344,273	4,281,446	25,400	[4] 16,079	47,193
First Ohio	4,496,212	4,505,682	....	....	25,970
Eleventh Ohio	12,016,648	11,994,349	....	....	71,745
Eighteenth Ohio	638,124	649,884	....	....	....
Fourth Texas	1,142,961	1,133,318	....	....	20,244
Total	122,365,414	121,945,038	106,160	16,239	1,140,854

[1] For detailed balance sheet, see summary of operations.
[2] Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.
[3] Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.
[4] Reworked and transferred to colored account.

Statement, by months, showing the quantity, in pounds, of oleomargarine free from artificial coloration produced at manufactories; the quantity withdrawn therefrom tax paid; quantity withdrawn for export; lost or destroyed; and the stock remaining in manufactories June 30, 1912.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1912.
1911.					
July	4,787,657	4,821,683	11,700	612	....
August	6,700,998	6,362,630	14,100	135	....
September	7,815,894	7,827,994	4,950	2,582	....
October	9,244,961	8,952,353	14,250	3,550	....
November	11,228,336	11,104,333	9,900	3,654	....
December	12,651,856	12,459,632	6,500	1,200	....
1912.					
January	15,638,651	15,337,841	10,120	56	....
February	13,737,833	13,677,967	10,000	585	....
March	11,654,477	12,112,920	7,000	455	....
April	10,988,440	11,138,931	4,900	495	....
May	10.629,308	10,501,852	2,240	630	....
June	7,287,003	7,646,902	10,500	2,285	1,140,854
Total	122,365,414	121,945,038	106,160	[1] 16,239	1,140,854

[1] Including 16,079 pounds reworked and transferred to colored account.

Comparative table of the production, withdrawal tax paid, and withdrawal for export of the two classes of oleomargarine, as defined by the act of May 9, 1902, which became effective July 1, of that year.

Years.	Product taxed at rate of 10 cents per pound.			Product taxed at rate of one-fourth cent per pound.		
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Produced.	Withdrawn tax paid.	Withdrawn for export.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1903	5,710,407	2,312,493	3,334,969	67,573,689	66,785,796	151,693
1904	3,785,670	1,297,068	2,504,940	46,413,972	46,397,984	123,425
1905	5,560,304	3,121,640	2,405,763	46,427,032	46,223,691	137,670
1906	4,888,986	2,503,095	2,422,320	50,545,914	50,536,466	78,750
1907	7,758,529	5,009,094	2,695,276	63,608,246	63,303,016	129,350
1908	7,452,800	4,982,029	2,522,188	74,072,800	73,916,869	109,480
1909	5,710,301	3,275,968	2,403,742	86,572,514	86,221,310	112,958
1910	6,176,991	3,416,286	2,767,195	135,685,289	135,159,429	97,575
1911	5,830,995	2,764,971	3,054,344	115,331,800	115,448,006	91,750
1912	6,235,639	3,174,331	3,044,122	122.365,414	121,945,038	106,160
Total	59,110,622	31,856,975	27,154,859	808,596,670	805,937,605	1,138,811

Summary of operations in renovated butter at factories during the fiscal year ended June 30, 1912.

	Pounds.
DR.	
Quantity on hand July 1, 1911	280,503
Quantity produced during the year	46,387,398
Total	46,667,901
CR.	
Quantity withdrawn tax paid during the year	46,413,895
Quantity lost or destroyed	2,171
Stock remaining in manufactories June 30, 1912	251,835
Total	46,667,901

Statement, by districts, showing the quantity, in pounds, of renovated butter produced at manufactories, the quantity withdrawn therefrom tax paid, and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1912.

Districts.	Stock on hand July 1, 1911.	Produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1912.
Colorado [1]	....	1,327,396	1,327,396	....	....
First Illinois	163,385	20,624,672	20,068,269	....	119,788
Sixth Indiana	37,008	740,190	753,037	....	24,161
Third Iowa	....	332,301	332,301	....	....
Fourth Iowa	1,454	6,214,586	6,203,587	2,171	10,282
Kansas	27,308	4,601,114	4,603,991	....	24,431
Maryland [2]	960	203,128	200,824	....	3,264
Massachusetts	20,428	931,774	931,348	....	20,854
First Michigan	1,180	27,500	26,261	....	2,419
Fourth Michigan	....	13,877	13,877	....	....
Minnesota	13,976	2,586,445	2,577,695	....	22,726
Sixth Missouri	....	591,659	591,659	....	....
Nebraska	....	228,677	225,567	....	3,110
Tenth Ohio	8,938	4,052,374	4,044,630	....	16,682
Eleventh Ohio	1,344	69,008	70,352	....	....
Eighteenth Ohio	3,326	586,645	589,241	....	730
Second Wisconsin	1,196	3,256,052	3,253,860	....	3,388
Total	280,503	46,387,398	46,413,895	2,171	251,835

[1] Including Wyoming, but no renovated butter was manufactured in that State.
[2] Including Delaware and District of Columbia, but no renovated butter was produced in either.

Statement, by months, showing quantity, in pounds, of renovated butter produced at manufactories, the quantity withdrawn therefrom tax paid, and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1912.

Months.	Stock on hand July 1, 1911.	Quantity produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1912.
1911.					
July	280,503	3,387,535	3,302,671		
August		3,663,733	3,556,175	270	
September		3,676,590	3,759,154		
October		4,789,482	4,675,821	578	
November		4,901,615	5,011,138		
December		4,986,050	4,829,138		
1912.					
January		5,347,815	5,451,500	984	
February		3,290,256	3,055,230		
March		2,989,198	3,192,076	339	
April		3,139,852	3,345,569		
May		3,136,454	3,187,005		
June		3,078,818	3,048,418		251,835
Total	280,503	46,387,398	46,413,895	2,171	251,835

Table showing the production and withdrawal tax paid of renovated butter since the inception of the act of May 9, 1902, effective July 1 of that year.

Years.	Production.	Withdrawn tax paid.
	Pounds.	*Pounds.*
1903	54,658,790	54,223,234
1904	54,171,183	54,204,478
1905	60,029,421	60,171,504
1906	53,549,900	53,361,088
1907	62,965,613	63,078,504
1908	50,479,489	50,411,446
1909	47,345,361	47,402,382
1910	47,433,575	47,378,446
1911	39,292,591	39,352,445
1912	46,387,398	46,413,895
Total	516,313,321	515,997,422

ADULTERATED BUTTER.

Statement, by districts, showing quantity, in pounds, of adulterated butter produced and upon which tax was paid during the fiscal year ended June 30, 1911, also quantity on hand or upon which tax had not been paid July 1, 1911, and June 30, 1912, and quantity upon which tax was abated.

District.	Quantity upon which tax was not paid July 1, 1911.	Produced.	Tax paid.	Quantity upon which tax was abated.	Quantity upon which tax was not paid June 30, 1912.
First California		5,421	5,421		
Fourth California		2,747	2,747		
Sixth California	120	9,036	9,156		
Colorado		8,060	8,060		
First Illinois		8,492	8,492		
Eighth Illinois		195	195		
Sixth Indiana		480	480		
Third Iowa		5,712	5,712		
Fourth Iowa		4,318	4,318		
Maryland		130	130		
First Michigan		6,240	6,240		
Fourth Michigan		900	900		
Minnesota		11,556	11,556		
Montana		9,390	9,290	100	
Nebraska		5,320	5,320		
Twenty-first New York		3,780	3,780		
Twenty-eighth New York		950	950		
North and South Dakota		1,740	1,740		
Oregon		558	558		
Fourth Texas	64,983			27,240	37,743
Washington		1,217	1,217		
First Wisconsin		1,434	1,434		
Second Wisconsin		5,880	5,880		
Total	65,103	93,556	93,576	27,340	37,743

Statement of operations in filled cheese during the fiscal year ended June 30, 1912.[1]

JULY 1, 1911, TO JUNE 30, 1912.

Months.	Quantity produced.	Quantity withdrawn tax paid for export.
1911.		
July		
August		
September		
October		
November		
December	33,031	
1912.		
January		
February		33,031
March		
April		
May		
June		
Total	33,031	33,031

[1] Produced in first district of Illinois, in which is located the only qualified manufacturer of filled cheese.

Statement showing quantity of mixed flour produced, withdrawn tax paid, and lost or destroyed; likewise quantity remaining in manufactories June 30, 1912.

PRODUCED JULY 1, 1911, TO JUNE 30, 1912.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1911		283	1,364	196	75,238
1911.					
July		267	2,188	287	96,302
August	2	1,968	6,733	438	384,590
September	6	13,045	24,042	76	1,745,626
October	6	14,723	29,201	727	2,096,238
November	15	5,236	20,575	394	1,078,542
December	5	2,545	13,950	324	682,268
1912.					
January	7	6,259	23,721	309	1,273,029
February	6	2,446	18,888	457	849,172
March	3	1,468	11,037	82	484,255
April	2	948	5,291	372	258,733
May	1	225	4,579	278	177,639
June	1	926	2,408	95	149,145
Total produced	54	50,056	162,613	3,839	9,275,539
Grand total	54	50,339	163,977	4,035	9,350,777

MIXED FLOUR WITHDRAWN TAX PAID.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1911.					
July		154	2,187	283	91,309
August	2	1,191	5,589	566	282,682
September	6	12,208	25,730	63	1,727,290
October	6	15,287	28,423	754	2,094,607
November	15	5,001	18,942	399	995,579
December	5	3,355	14,746	331	753,317
1912.					
January	7	5,476	22,543	311	1,178,826
February	6	3,182	18,855	455	897,303
March	3	1,844	10,892	82	505,089
April	2	1,074	6,004	275	288,337
May	1	318	5,020	262	200,995
June	1	987	3,199	180	185,538
Total withdrawn tax paid	54	50,077	162,130	3,961	9,200,872
Lost or destroyed			4		[1] 491
Balance on hand June 30, 1912		262	1,843	74	149,414
Grand total	54	50,339	163,977	4,035	9,350,777

[1] 303 pounds of this quantity lost in process of manufacture.

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, 1912, the business of manufacturing, packing, and repacking mixed flour.

States and Territories.	Manufactories.	Packing establishments.	Repacking establishments.	Total.
Alabama				
Alaska				
Arizona				
Arkansas				
California				
Colorado				
Connecticut				
Delaware				
District of Columbia				
Florida				
Georgia				
Hawaii				
Idaho				
Illinois	1			1
Indiana				
Iowa	2			2
Kansas	5			5
Kentucky				
Louisiana				
Maine				
Maryland				
Massachusetts				
Michigan				
Minnesota				
Mississippi				
Missouri	2			2
Montana				
Nebraska				
Nevada				
New Hampshire				
New Jersey				
New Mexico				
New York	2			2
North Carolina				
North Dakota				
Ohio	1			1
Oklahoma				
Oregon				
Pennsylvania	1			1
Rhode Island				
South Carolina				
South Dakota				
Tennessee				
Texas				
Utah				
Vermont				
Virginia				
Washington				
West Virginia				
Wisconsin				
Wyoming				
Total	14			14
Fiscal year ended June 30, 1911	20			20

REVENUE AGENTS' DIVISION.

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

There were also employed 11 revenue agents and 4 revenue inspectors under the corporation-tax law.

Expenses of revenue agents under section 3152, as amended.

Salaries of revenue agents	$96,810.00
Expenses of revenue agents	54,406.72
Total	151,216.72

Expenses of revenue agents and inspectors under corporation tax law.

Salaries of revenue agents	$20,430.00
Expenses of revenue agents	10,127.91
Salaries of inspectors	8,205.00
Expenses of inspectors	4,287.19
Total	43,050.10

Work done by revenue agents and amounts expended from appropriation "Punishment for violations of internal-revenue laws" July 1, 1911, to June 30, 1912, by States.

States and Territories.	Number of registered distilleries reported for seizure.	Number of breweries reported for seizure.	Number of illicit distilleries reported for seizure.	Number of illicit stills seized and destroyed.	Number of gallons of spirits reported for seizure.	Number of tobacco and cigar factories reported for seizure.	Number of pounds of tobacco reported for seizure.	Number of cigars or cigarettes reported for seizure.	Number of oleomargarine factories reported for seizure.	Number of pounds of oleomargarine reported for seizure.	Number of pounds of adulterated butter reported for seizure.	Number of prosecutions recommended.	Number of persons arrested.	Total value of property reported for seizure.	Total taxes and penalties reported for assessment.	Expenditures.			
																Amount expended for special employees.	Amount expended for possemen, informers, and guides.	Amount expended for miscellaneous expenses.	Total amount expended.
Alabama			321	213	232.00							219	19	$18,615.00	$16,292.66	$579.73	$3,518.65	$2.75	$4,101.13
Arkansas	2		3	3	15.00							31	6	1,199.35	2,915.95	62.22	44.00		106.22
Arizona					122.91							1		127.02	1,389.12	194.44		7.40	201.84
California				1	2,387.00								2	7,494.75	75,851.54			163.57	163.57
Colorado					14.00					350.00		2	4	271.00	94,936.56	3,350.33		98.17	3,448.50
Connecticut	1				878.64			250		60.00		7	6	1,806.88	76,344.56	573.75		17.89	591.64
Delaware					17.50									95.50	3,018.37	228.80		1.35	230.15
Florida			33	34				199		146.00		82	1	962.90	13,255.25	1,061.85	212.00	65.42	1,339.27
Georgia			714	402	1,098.00					363.00		488	59	58,945.74	26,511.34	7,344.01	8,621.15	15.27	15,980.43
Idaho															1,446.35	848.45			848.45
Illinois					755.90					1,715.00	18,216	534	74	4,750.02	297,339.44	3,747.10	102.73	12.25	3,862.08
Indiana					45.44										8,874.66	1,475.73		2.12	4,477.85
Iowa					2,864.50			200			940			595.50	23,854.87			5.18	5.18
Kansas										20.00			1	3.20	7,638.45	761.87		1.70	763.57
Kentucky	1		129	90	2,454.24					56.00		12	75	5,359.57	59,978.38	4,508.50	3,167.25	40.55	7,716.30
Louisiana															15,476.49	101.31		5.67	106.98
Maine															5,563.90				
Massachusetts					58.80		4	1,871						83.50	94,039.15			4.19	4.19
Maryland					454.17		30.75				130	1		939.84	68,985.65	2,805.98		10.45	2,816.43
Michigan					327.01			400		857.00	240	5		1,220.63	73,272.64	5,688.52	90.30	28.85	5,807.67
Minnesota					149.08	1		400		30.00		1	6	1,172.25	35,376.29	3,878.95		.65	3,879.60
Mississippi			5	5								2	1	335.00	7,004.25		69.00		69.00
Missouri					920.00					2,340.00	950	11	2	1,071.40	154,822.73	5,137.14		35.80	5,172.94
Montana					55.00									62.30	6,257.31	804.55		40.00	844.55
Nebraska					3,103.51					3,402.00	2,040			5,830.25	21,819.40	414.34		36.05	450.39
Nevada															1,105.70				
New Hampshire												1		75.00	2,251.24				
New Jersey					1,170.82					695.00	1,980		5	773.10	33,817.22	892.31		5.00	897.31
New Mexico														117.90	542.79	89.70		1.90	91.60
New York	3		5	4	6,538.22	5	3,216.51	127,706	1	1,781.50	8,895	17	61	12,777.17	104,041.63	9,134.09		43.53	9,177.62
North Carolina			486	267	435.75							348	86	7,328.30	7,164.66	6,248.15	5,131.95	31.47	11,411.57
North Dakota															8,579.24	31.75			31.75
Ohio					437.00		22,200.00			525.00			16	712.50	317,961.05	10,370.08		21.26	10,391.34
Oklahoma			5	5	292.00						122		2		32,130.80	2,018.66	30.00		2,048.66
Oregon															2,869.19	2,118.02		47.39	2,165.41
Pennsylvania				1	2,257.69			10,286		1,358.51	594	4	16	1,453.38	380,623.80	5,581.07		34.67	5,615.74
Rhode Island															48,679.12				
South Carolina			247	162	102.60							86	24	9,020.55	2,999.74	287.40	2,732.00		3,019.40
South Dakota											1,740			400.20	5,289.66	438.00			438.00
Tennessee			161	104	616.43							582	75	2,116.00	44,897.97	4,868.97	3,929.30	15.34	8,813.61
Texas			1	1				425					1	25.00	5,391.38	585.70	12.00	3.55	601.25
Utah												1			4,807.40	673.40		26.95	700.35
Vermont														5,676.35					
Virginia	6		356	151	16,681.29				1	521.00		269	54	22,678.70	17,304.83	12,063.69	4,822.45	184.55	17,070.69
Washington															9,364.12	3,638.69		14.51	3,653.20
West Virginia					118.51					660.00		1		367.00	10,400.12	1,639.40	20.00	13.53	1,672.93
Wisconsin													1		17,473.98	2,012.91		6.40	2,019.31
Wyoming															3,223.80	1,142.20		26.00	1,168.20
District of Columbia					462.33								2	838.66	13,640.91	181.91		2.05	183.96
Hawaii																		4.00	4.00
Total	13		2,466	1,443	45,171.93	6	25,451.26	141,737	2	11,880.00	35,725	2,827	583	109,626.06	2,266,825.66	107,583.66	32,502.78	1,077.38	141,163.82

Illicit distilleries seized, casualties to officers and employees, and persons arrested during the last seven years.

	1906	1907	1908	1909	1910	1911	1912	Total.
Illicit distilleries seized	1,376	1,139	1,130	1,743	1,911	2,471	2,466	12,236
Officers and employees killed				1	1			2
Officers and employees wounded					3	2	[1] 1	6
Persons arrested	962	300	328	388	470	529	594	3,571

[1] Deputy Collector Henry was shot on raid on illicit distillery Aug. 17, 1911, in Wilkes County, fifth district of North Carolina.

COLLECTORS' ACCOUNTS AND OFFICES.

Examinations of collectors' accounts made by revenue agents during the year 1911–12 193
Transfers of collectors' offices supervised by revenue agents 22

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

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

Name of agent.	Salaries and expenses of special employees.	Miscellaneous expenses.	Guides and posse men.	Total.
Amen, S. D	$573.75	$22.08		$595.83
Antz, G. J	1,642.50	12.12		1,654.62
Bender, J. O	687.01	9.22	$12.00	708.23
Burgh, H. B	5,998.74	37.50		6,036.24
Booth, Knox	6,655.14	15.34	3,838.80	10,509.28
Carnes, Allen	7,071.88	30.97		7,102.85
Chapin, Dan J	1,289.51	1.75		1,291.26
Chapman, W. H	3,420.49	133.05	1,593.00	5,146.54
Fletcher, Geo. E	4,104.13	18.28		4,122.41
Ingram, C. H	3,747.10	12.25	3.00	3,762.35
Love, R. H	6,254.62	200.42		6,455.04
McCabe, J. A	6,605.16	61.90		6,667.06
McCoy, J. B	2,195.58	6.40		2,201.98
McGinnis, J. W	4,347.70	1.65		4,349.35
Nutt, L. G	5,060.27	61.50		5,121.77
Perkins, L. B	3,593.70	11.93	20.00	3,625.63
Reed, J. F	414.34	41.23		455.57
Sams, R. B	15,186.05	82.97	8,512.90	23,781.92
Shelley, R. C	4,508.50	40.55	3,167.25	7,716.30
Slusser, H. H	10,370.08	21.26		10,391.34
Sinsel, J. W	4,773.45	5.00		4,778.45
Surber, J. H	7,699.53	18.02	12,356.80	20,074.35
Thomas, B. M		167.57		167.57
Yellowley, E. C	1,573.46	65.42	2,809.00	4,447.88
	[1] 107,772.69	1,078.38	32,312.75	141,163.82
Rewards under Circular 99				500.00
Total				141,663.82

[1] Of the above amount $45,096.28 is for expenses.

Title of employees.	Number employed.	Amount expended.
Special employees	78	$107,772.69
Informers	1,057	10,570.00
Guides	5	50.00
Possemen	3,577	21,692.75

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

STAMP DIVISION.

Statement of the number and value of internal-revenue stamps issued to collectors from July 1, 1911, to June 30, 1912.

Kind of stamps.	Number.	Value.
Spirits:		
Tax paid	2,660,400	$166,024,056.00
Exportation	22,000	2,160.00
Case	3,309,400	330,940.00
Imported	3,300	
Distillery warehouse	3,035,600	
Special bonded warehouse	110,400	
Special bonded rewarehousing	4,800	
General bonded warehouse	98,600	
General bonded warehouse retransfer	1,000	
Rectified	2,680,000	
Wholesale liquor dealers	786,400	
Transfer grape brandy	8,800	
Wine, fortified sweet	200	
Wine, imitation sparkling	360	52.00
Tobacco, tax paid	1,874,611,290	34,268,791.62½
Tin-foil wrappers for tobacco	14,482,608	72,467.04
Snuff, tax paid	242,872,397	2,436,431.73¼
Tobacco or snuff, exportation	47,200	
Cigars:		
Tax paid	268,544,924	22,707,923.97
Exportation	32,800	
Cigarettes	1,021,808,408	14,305,195.65
Special tax	339,600	9,399,140.00
Fermented liquors:		
Tax paid	110,590,100	65,308,425.00
Exportation	52,000	
Brewers' permits	22,000	
Oleomargarine:		
Tax paid—		
Colored	80,000	424,000.00
Uncolored	3,623,600	405,466.00
Imported	200	1,770.00
Exportation	36,000	
Butter:		
Tax paid—		
Adulterated	400	1,960.00
Process	1,492,000	153,985.00
Renovated	21,800	3,175.50
Mixed flour	226,000	9,040.00
Playing cards	31,398,400	627,968.00
Documentary	37	39.60
Denatured alcohol	176,600	
Total	3,583,179,624	316,482,987.12

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, 1913, and five were received. These proposals were opened May 1, 1912, by a committee appointed by the Secretary of the Treasury. The contract was awarded to the lowest bidder, at 4.25 cents per pound. The previous contract price was 4.4 cents per pound. During the fiscal year ended June 30, 1912, the bureau ordered 1,806,842½ pounds of this paper, at a cost of $79,903.21. It was necessary, however, to purchase 100,535 pounds of this amount from the previous contractor at the price of 4.8 cents per pound.

PRODUCTION OF STAMPS.

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

RESTAMPING.

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

STAMPS RETURNED.

Stamps of various kinds and denominations, fractional books from outgoing officials, and stamps for which there was no use, to the value of $19,206,583.64 were returned by collectors and credited in their accounts.

TOBACCO DIVISION.

The total receipts from internal-revenue taxes levied and collected on domestic and imported tobacco manufactures paid by stamps, and including collections by assessment, during the fiscal year ended June 30, 1912, amounted to $70,590,151.60.

MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1911.

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

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

The total number of cigar manufacturers for whom accounts were rendered for the calendar year 1911 was 21,745, which includes 478 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 7,048,505,033, an increase of 238,406,617 compared with the production of 1910.

The total number of cigars made weighing not more than 3 pounds per thousand was 1,213,832,840, an increase of 95,697,205 cigars as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 17,058,718, a decrease of 2,315,359 over the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 10,469,321,101, an increase of 1,824,985,694 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 20.52 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand 4.31 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand 8.90 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand 3.67 pounds.

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

There was a decrease of 113 in the number of tobacco and snuff factories operated during last year as compared with the previous year.

There were decreases of 670,234 pounds of unstemmed leaf and 1,804,219 pounds stemmed leaf tobacco; an increase of 638,288 pounds scraps, cuttings, and clippings; and decreases of 7,251,042

pounds of tobacco in process, 2,100,703 pounds of stems, 2,437,036 pounds of licorice, 846,328 pounds of sugar and 35,876 pounds of other materials used in manufacturing tobacco and snuff as compared with the previous year.

There was a total decrease of 14,507,150 pounds of materials of all kinds used as compared with the previous year.

There were decreases of 13,457,036 pounds of plug, 734,261 pounds of twist, 1,829,944 pounds of fine-cut chewing, 4,688,927 pounds of smoking tobacco and 2,501,424 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 21 districts; the district of Tennessee produced 12,215,789 pounds; the fifth district of New Jersey produced 8,416,683 pounds; the first district of Illinois produced 5,076,776 pounds, and the district of Maryland produced 1,839,361 pounds, the aggregate production of the districts named being 27,548,609 pounds, out of a total production amounting to 28,943,754.

Production of manufactured tobacco, snuff, cigars and cigarettes during the past 10 calendar years.

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

TOBACCO AND SNUFF MANUFACTURED.

Year.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1902	185,736,781	(1)	12,065,617	131,130,733	18,682,341	347,615,472
1903	180,224,826	2,326,269	11,893,051	134,359,183	22,689,767	351,493,096
1904	163,379,270	8,783,211	12,151,003	149,151,690	20,221,400	353,686,574
1905	156,805,981	10,147,689	11,684,184	165,208,982	23,671,078	367,517,914
1906	165,069,127	11,680,674	12,742,345	175,664,091	26,115,285	391,271,522
1907	159,745,491	12,257,022	12,457,917	179,172,512	24,175,219	387,808,161
1908	164,712,863	14,476,730	12,086,725	192,229,890	24,035,738	407,541,946
1909	173,418,223	14,625,975	12,481,100	202,374,654	28,454,958	431,354,910
1910	174,352,625	14,580,022	12,857,930	214,056,402	31,445,178	447,292,157
1911	160,895,589	13,845,761	11,027,986	209,367,475	28,943,754	424,080,565

[1] Included under head of "Plug tobacco" prior to 1903.

CIGARS AND CIGARETTES MANUFACTURED.

Year.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 per thousand.	Weighing not more than 3 pounds per thousand.
1902	6,231,714,558	676,115,995	10,131,315	2,961,229,132
1903	6,806,017,429	592,406,721	6,391,476	3,360,095,239
1904	6,640,482,483	736,187,259	7,103,193	3,426,890,229
1905	6,747,869,277	803,641,616	6,913,138	3,666,814,273
1906	7,147,548,312	989,751,253	10,742,354	4,501,254,783
1907	7,302,029,811	1,074,083,976	14,984,493	5,255,572,445
1908	6,488,907,269	1,072,512,540	17,668,772	5,742,832,524
1909	6,667,774,915	1,043,023,559	17,794,163	6,818,858,272
1910	6,810,098,416	1,118,135,635	19,374,077	8,644,335,407
1911	7,048,505,033	1,213,832,840	17,058,718	10,469,321,101

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

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

Year.	Cigars.		Cigarettes.	Tobacco and snuff.	Total.
	Large.	Small.			
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1902	114,955,138	2,434,029	11,816,159	298,348,638	427,553,964
1903	127,582,057	2,473,841	12,539,571	300,758,210	443,353,679
1904	124,623,057	3,046,196	13,350,776	307,491,554	448,511,583
1905	127,101,452	3,449,290	13,431,793	314,524,931	458,507,466
1906	136,335,003	3,943,688	16,110,935	325,370,642	481,760,268
1907	142,554,647	4,971,198	18,629,450	320,729,538	486,884,833
1908	126,057,483	4,382,765	20,665,921	331,907,336	483,013,505
1909	132,259,693	4,410,407	23,714,845	344,325,030	504,709,975
1910	136,462,219	4,654,241	31,272,319	350,480,900	522,869,679
1911	144,680,920	5,236,325	38,598,128	346,544,032	535,059,405

SUMMARY.

Operations of manufacturers of tobacco and cigars during the calendar year 1911.

Number of registered manufacturers of tobacco	2,818
Number who registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings	234
Number who registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	21
Number who produced perique tobacco	53
Number manufacturing plug tobacco exclusively	24
Number manufacturing twist tobacco exclusively	25
Number manufacturing fine-cut tobacco exclusively	2
Number manufacturing smoking tobacco exclusively	2,246
Number manufacturing snuff exclusively	73
Number manufacturing two or more kinds	140
Total	2,818

Quantity of tobacco and snuff manufactured.

Quantity of plug tobacco produced	160,895,589
Quantity of twist tobacco produced	13,845,761
Quantity of fine-cut chewing tobacco produced	11,027,986
Quantity of smoking tobacco produced	209,367,475
Total quantity of tobacco produced	395,136,811
Quantity of snuff produced	28,943,754
Total	424,080,565

Cigar factories.

Number of cigar factories operated	21,267
Number making cigarettes exclusively	478
Total	21,745

Summary of cigar and cigarette manufacture.

Description of manufactures.	Quantity of leaf tobacco used in manufacturing.	Average quantity of leaf tobacco used per thousand.	Number manufactured.
	Pounds.	*Pounds.*	
Cigars weighing more than 3 pounds per 1,000	144,680,920	20.52	7,048,505,033
Cigars weighing not more than 3 pounds per 1,000	5,236,325	4.31	1,213,832,840
Cigarettes weighing more than 3 pounds per 1,000	151,897	8.90	17,058,718
Cigarettes weighing not more than 3 pounds per 1,000	38,446,231	3.67	10,469,321,101

TABLE No. 1.—CIGARS.

Consolidated statement, by districts, showing the number of cigar factories operated, the quantity of tobacco used, and the number of cigars made during the calendar year ended Dec. 31, 1911.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
Alabama	....	72	105,462	....	4,929,921	....
Arkansas	....	24	39,373	....	1,086,369	....
California	1	270	876,079	60	37,745,902	24,000
Do	4	109	193,591	....	8,760,749	....
Do	6	102	364,758	....	16,359,315	....
Total	....	481	1,434,428	60	62,865,966	24,000
Colorado	....	182	384,663	....	17,551,738	....
Connecticut	....	421	1,731,635	185	83,573,744	37,000
Florida	....	431	9,351,203	....	411,799,669	....
Georgia	....	87	463,767	....	18,044,726	....
Hawaii	....	1	....	....	....	....
Illinois	1	1,555	4,937,089	116	228,336,634	26,000
Do	5	138	533,001	....	26,916,205	....
Do	8	444	1,171,183	....	58,668,089	....
Do	13	189	340,282	....	16,770,393	....
Total	....	2,326	6,981,555	116	330,691,431	26,000
Indiana	6	452	1,675,720	....	78,332,116	....
Do	7	144	1,345,476	....	58,217,815	....
Total	....	596	3,021,196	....	136,549,931	....
Iowa	3	142	365,953	....	17,497,980	....
Do	4	263	1,499,840	....	71,900,687	....
Total	....	405	1,865,793	....	89,398,667	....
Kansas	....	182	388,215	....	19,175,351	....
Kentucky	2	18	48,307	....	2,331,825	....
Do	5	94	967,755	....	48,703,810	....
Do	6	68	140,369	....	7,045,425	....
Do	7	24	53,142	....	2,645,830	....
Do	8	3	3,488	....	159,883	....
Total	....	207	1,213,061	....	60,886,773	....
Louisiana	....	78	691,614	....	39,439,951	....
Maryland	....	440	2,667,212	2,403,445	120,118,183	535,422,680
Massachusetts	3	487	3,755,412	6	187,440,309	2,500
Michigan	1	599	5,594,863	12	261,322,963	3,400
Do	4	356	1,033,826	....	52,359,762	....
Total	....	955	6,628,689	12	313,682,725	3,400
Minnesota	....	418	1,358,949	3	65,425,809	1,000
Missouri	1	412	939,056	....	47,247,191	....
Do	6	166	387,283	....	18,431,038	....
Total	....	578	1,326,339	....	65,678,229	....
Montana	....	159	223,002	....	10,341,857	....
Nebraska	....	184	615,241	....	28,344,190	....
New Hampshire	....	212	1,018,360	....	48,430,729	....
New Jersey	1	136	1,616,353	....	68,018,845	....
Do	5	489	7,696,923	37,658	456,558,517	7,053,600
Total	....	625	9,313,276	37,658	524,577,362	7,053,600
New Mexico	....	25	53,577	....	2,261,168	....

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 Dec. 31, 1911—Continued.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
New York	1	1,171	2,826,670	398,071	128,552,785	101,999,920
Do	2	333	3,016,936	72,427	134,241,323	14,504,130
Do	3	1,160	10,971,411	45,706	525,321,899	9,157,040
Do	14	731	3,002,352		133,019,257	
Do	21	505	3,709,780		180,577,536	
Do	28	600	1,169,026		57,404,921	
Total		4,500	24,696,175	516,204	1,159,117,721	125,661,090
North Carolina	4	13	400,758		16,440,935	
Do	5	3	1,314		67,350	
Total		16	402,072		16,508,285	
North and South Dakota		122	210,351		10,378,431	
Ohio	1	533	4,099,745		202,648,544	
Do	10	268	2,856,173		138,797,990	
Do	11	203	2,159,912		125,082,691	
Do	18	616	4,157,293	14	198,172,692	5,000
Total		1,620	13,273,123	14	664,701,917	5,000
Oklahoma		51	69,932		3,259,076	
Oregon		88	203,043		9,100,990	
Pennsylvania	1	1,221	16,114,176	1,315,134	742,538,367	331,636,140
Do	9	1,862	15,400,334	2,249	732,029,293	912,200
Do	12	231	2,364,658		106,032,847	
Do	23	510	6,516,594	346	391,574,666	115,900
Total		3,824	40,395,762	1,317,729	1,972,175,173	332,664,240
South Carolina		11	606,004	133	24,473,013	26,600
Tennessee		47	217,925		9,881,775	
Texas	3	62	226,439	417	10,142,418	158,500
Do	4	36	59,466		2,731,669	
Total		98	285,905	417	12,874,087	158,500
Virginia	2	58	4,286,454	88,948	239,328,180	18,824,060
Do	6	44	257,010	871,395	12,926,434	193,923,170
Total		102	4,543,464	960,343	252,254,614	212,747,230
Washington		156	283,283		12,230,697	
West Virginia		133	2,478,795		144,190,992	
Wisconsin	1	651	1,649,310		78,243,321	
Do	2	272	733,753		35,320,146	
Total		923	2,383,063		113,563,467	
Total, calendar year 1911		21,267	144,680,920	5,236,325	7,048,505,033	1,213,832,840
Total, calendar year 1910		22,519	136,462,219	4,654,241	6,810,098,416	1,118,135,635
Increase			8,218,701	582,084	238,406,617	95,697,205
Decrease		1,252				

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigars	20.52
Average quantity of leaf tobacco used per 1,000 small cigars	4.31

TABLE No. 2.—CIGARETTES.

Consolidated statement, by districts, showing the number of cigarette factories operated, the quantity of tobacco used, and the number of cigarettes made during the calendar year ended Dec. 31, 1911.

State or Territory.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigarettes.		Cigarettes manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
California	1	13	45	374,662	8,650	144,257,430
Do	6	3	60	218	8,500	45,000
Colorado		4	6	238	1,300	68,900
Connecticut		12	196	5,927	19,650	1,830,900
Florida		17		29,396		6,978,000
Georgia		2	73	708	3,750	141,800
Illinois	1	39	98	21,800	11,600	5,914,100
Indiana	6	2		172		61,500
Louisiana		3		2,203,677		658,348,645
Maryland		6	25	1,771	11,897	847,030
Massachusetts	3	33	3,749	122,329	235,060	40,537,203
Michigan	1	3		676		187,800
Do	4	1		156		40,190
Missouri	1	4	17	403	1,500	81,900
New Hampshire		4	83	5,514	7,000	1,124,800
New Jersey	1	2		101		32,000
Do	5	12	3,265	161,062	984,950	51,168,162
New York	1	48	2	7,892,296	500	1,969,742,160
Do	2	65	25,830	6,187,828	4,148,270	1,755,980,036
Do	3	138	115,980	5,585,462	11,189,805	1,975,403,145
Do	14	9	645	1,590	75,200	354,900
Do	28	3	766	13,641	139,300	4,450,690
North Carolina	4	2		5,506,906		1,398,564,000
Ohio	18	1		35		12,000
Pennsylvania	1	41	1,057	364,459	211,780	104,091,205
Texas	3	5		1,323		602,180
Virginia	2	5		9,912,390		2,336,503,825
Do	6	1		51,491		11,951,600
Total		478	151,897	38,446,231	17,058,718	10,469,321,101
Calendar year 1910		531	172,994	31,099,325	19,374,077	8,644,335,407
Increase				7,346,906		1,824,985,694
Decrease		53	21,097		2,315,359	

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigarettes	8.90
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.67

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 Dec. 31, 1911.

State and district.	District.	Factories.	Materials used in manufacturing tobacco.								
			Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
		No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama	....	2	25,392	....	....	....	63	674	1,299	1,823	29,251
Arkansas	....	3	....	....	492	....	....	....	....	....	492
California	1	27	118,577	17,461	42,586	26	5,530	5,993	5,017	11,309	206,499
Do	4	5	150	....	2,377	....	....	....	....	....	2,527
Do	6	14	2,133	....	16,601	....	....	....	....	....	18,734
Total	....	46	120,860	17,461	61,564	26	5,530	5,993	5,017	11,309	227,760
Colorado	....	23	....	....	59,751	....	....	....	....	....	59,751
Connecticut	....	52	131,879	1,131	35,345	....	....	....	....	....	168,355
Florida	....	25	6,749	1,245	16,479	....	....	....	....	7	24,480
Georgia	....	1	....	....	....	4,481	....	....	....	1,416	5,897
Hawaii	....	....	....	....	....	....	....	....	....	....	....
Illinois	1	258	13,607,826	644,462	740,041	108,524	751,264	1,000,958	2,299,439	3,240,198	22,392,712
Do	5	32	8,564	100	52,698	....	....	....	....	23	61,385
Do	8	88	265,210	15,891	241,294	363	....	65,000	29,403	7,750	624,911
Do	13	16	1,826	....	22,604	....	....	....	....	....	24,430
Total	....	394	13,883,426	660,453	1,056,637	108,887	751,264	1,065,958	2,328,842	3,247,971	23,103,438
Indiana	6	76	24,684	....	182,120	....	500	....	3	4,946	212,253
Do	7	17	477,572	8	50,152	575	....	960	1,326	40	530,633
Total	....	93	502,256	8	232,272	575	500	960	1,329	4,986	742,886
Iowa	3	35	519,356	628	94,028	....	7,547	8,053	90,145	31,536	751,293
Do	4	77	1,784	....	262,239	....	....	3,426	14,847	1,865	284,161
Total	....	112	521,140	628	356,267	....	7,547	11,479	104,992	33,401	1,035,454
Kansas	....	53	262	....	66,887	....	....	....	....	....	67,149
Kentucky	2	23	2,352,352	20,141	6,329	22,781	....	67,422	68,733	34,960	2,573,218
Do	5	34	13,834,205	9,408,473	65,141	1,819	412,845	5,093,427	2,957,629	2,512,699	34,286,238
Do	6	7	1,809,428	42,338	322,140	6,096	59,784	155,071	234,032	328,725	2,948,614
Do	7	11	425,454	....	2,866	861	....	61,860	55,722	4,804	551,567
Do	8	4	23,154	....	....	....	....	533	1,092	....	24,779
Total	....	79	18,435,593	9,470,952	396,976	31,557	472,629	5,378,313	3,317,208	2,881,188	40,384,416
Louisiana	....	60	1,161,836	2,832,123	214,782	....	117,475	114,347	103,484	87,020	4,631,067
Maryland	....	25	11,232,495	5,463,185	1,305,074	115,035	3,063,702	1,078,555	2,597,676	639,562	25,493,244
Massachusetts	3	59	363,214	3,586	19,329	18,691	29,975	....	....	50	434,755
Michigan	1	76	13,590,577	1,286,505	1,003,501	24,372	70,839	2,252,675	3,409,218	1,902,284	23,539,971
Do	4	47	....	....	71,981	....	16	....	....	....	71,997
Total	....	123	13,590,577	1,286,505	1,075,482	24,372	70,855	2,252,675	3,409,218	1,902,284	23,611,968
Minnesota	....	80	5,257	....	190,851	286	2,440	....	....	....	198,834
Missouri	1	26	8,688,589	34,580,891	1,524,577	241,091	1,506,856	13,812,187	8,089,339	3,512,137	71,955,667
Do	6	17	126,230	105	30,682	....	9,508	1,725	1,547	1,238	171,035
Total	....	43	8,814,819	34,580,996	1,555,259	241,091	1,516,364	13,813,912	8,090,886	3,513,375	72,126,702
Montana	....	28	....	....	20,825	....	....	....	....	....	20,825
Nebraska	....	42	8,516	603	72,939	....	....	28	783	17	82,886
New Hampshire	....	17	4,196	....	6,147	....	....	....	....	2	10,345
New Jersey	1	11	3,241	....	4,532	....	....	....	....	....	7,773
Do	5	46	12,214,058	10,116,425	2,955,353	403,813	5,246,919	3,872,539	4,473,610	2,168,508	41,451,225
Total	....	57	12,217,299	10,116,425	2,959,885	403,813	5,246,919	3,872,539	4,473,610	2,168,508	41,458,998
New Mexico	....	8	2,788	4,937	3,057	....	....	....	....	....	10,782
New York	1	53	65,208	2,004	493,324	13,614	2,351	630	1,922	309	578,462
Do	2	123	5,206,088	437,543	15,812	36	141,076	713,162	4,674	238,270	6,756,661
Do	3	132	625,010	68,296	801,147	5,176	....	2,187	2,565	895	1,595,276
Do	14	54	1,098,741	....	177,544	6,345	48,987	35,275	124,275	48,834	1,540,001
Do	21	119	401,010	1,478	841,158	....	37,855	6,158	23,115	13,388	1,324,162
Do	28	99	185,657	49	537,913	280	16,961	14,322	54,370	10,431	815,983
Total	....	580	7,581,714	509,370	2,952,898	25,451	247,230	771,734	210,021	312,127	12,610,545
North Carolina	4	14	43,349,365	1,561,828	1,092,796	28,579	118,558	403,718	304,627	516,886	47,376,357
Do	5	28	26,340,431	14,330,844	824,100	79,033	8,719	6,610,655	5,879,777	2,592,536	56,666,095
Total	....	42	69,689,796	15,892,672	1,916,896	107,612	127,277	7,014,373	6,184,404	3,109,422	104,042,452
North and South Dakota	....	9	....	....	7,309	....	....	....	....	....	7,309

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 Dec. 31, 1911—Continued.

State and district.	District.	Factories.	Materials used in manufacturing tobacco.								
			Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
		No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Ohio	1	69	942,170	9,882,363	8,757,253	7,718	1,196,504	3,706,581	6,574,684	2,972,769	34,040,042
Do	10	27	650,605	1,249,964	2,766,153		288,067	768,513	1,439,854	336,386	7,499,542
Do	11	12			10,427						10,427
Do	18	102	5,947	14,587	405,567			54			426,155
Total		210	1,598,722	11,146,914	11,939,400	7,718	1,484,571	4,475,148	8,014,538	3,309,155	41,976,166
Oklahoma		8			1,562			5	8		1,575
Oregon		16	896	20	19,339		985			552	21,792
Pennsylvania	1	125	589,588	1,650	489,822	960,410		19,477	37,855	19,611	2,118,413
Do	9	79	51,363		363,926	1,452		12,032	18,071	6,602	453,446
Do	12	33	2,831,665	93,867	32,854		10,949	131,153	158,913	197,101	3,456,502
Do	23	45	14,553	1,200	99,831		5,703	3	136	908	122,334
Total		282	3,487,169	96,717	986,433	961,862	16,652	162,665	214,975	224,222	6,150,695
South Carolina		1			12,939						12,939
Tennessee		35	12,157,258	1,012,414	79,014	8,465,857	1,992,478	196,530	76,590	85,779	24,065,920
Texas	3	13	38,982	100	32,722						71,804
Do	4	7	2,110	123	3,858	1,089		24			7,204
Total		20	41,092	223	36,580	1,089		24			79,008
Virginia	2	24	4,822,335	14,336,695	243,425	241,939	1,271,017	1,755,420	3,421,822	1,666,669	27,759,322
Do	6	26	3,177,755	61,357	40,600	21,547		268,560	186,576	141,480	3,897,875
Total		50	8,000,090	14,398,052	284,025	263,486	1,271,017	2,023,980	3,608,398	1,808,149	31,657,197
Washington		21		40	15,103						15,143
West Virginia		20	767	1,804,323	3,074,421		300	432,120	289,403	1,616,406	7,217,740
Wisconsin	1	60	5,206,580		49,694	12,160	764,798	116,275	8,365	108,577	6,266,449
Do	2	39	1,233	217	176,477			5			177,932
Total		99	5,207,813	217	226,171	12,160	764,798	116,280	8,365	108,577	6,444,381
Total, calendar year, 1911		2,818	188,793,871	109,301,200	31,258,390	10,793,959	17,190,571	42,786,292	43,041,006	25,067,308	468,232,597
Total, calendar year, 1910		2,931	189,464,105	111,105,419	30,620,102	18,045,001	19,291,274	45,223,328	43,887,334	25,103,184	482,739,747
Increase					638,288						
Decrease		113	670,234	1,804,219		7,251,042	2,100,703	2,437,036	846,328	35,876	14,507,150

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 Dec. 31, 1911, 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.	District.	Tobacco manufactured.											Value of stamps used.
		Plug.	Twist and other forms of leaf.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1911.	Total to be accounted for.	On hand Jan. 1, 1912.	Exported in bond.	Tax paid during 1911.	
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama			18,224		335		18,559	220	18,779	4,564		14,215	$1,137.20
Arkansas					493		493		493			493	39.44
California	1	8,533			149,645	3	158,181	1,467	159,648	600		159,048	12,723.84
Do	4				2,429		2,429		2,429			2,429	194.32
Do	6				17,881		17,881	185	18,066			18,066	1,445.28
Total		8,533			169,955	3	178,491	1,652	180,143	600		179,543	14,363.44
Colorado					61,320		61,320	242	61,562			61,562	4,924.96
Connecticut					141,980		141,980	3,774	145,754	1,920		143,834	11,506.72
Florida					24,507		24,507	231	24,738	35		24,703	1,976.24
Georgia					5,827		5,827	565	6,392	430		5,962	476.96
Hawaii													
Illinois	1	28,804	7,019	4,183,245	12,964,537	5,076,776	22,260,381	489,789	22,750,170	277,718	28,966	22,443,486	1,795,478.88
Do	5				60,834		60,834	171	61,005	60		60,945	4,875.60
Do	8	277,748	45,294		249,630		572,672	17,540	590,212	7,617		582,595	46,607.60
Do	13				24,120		24,120		24,120			24,120	1,929.60
Total		306,552	52,313	4,183,245	13,299,121	5,076,776	22,918,007	507,500	23,425,507	285,395	28,966	23,111,146	1,848,891.68
Indiana	6				195,504	14,350	209,854	3,259	213,113	3,093		210,020	16,801.60
Do	7		367,707		49,424		417,131	88,920	506,051	76,721		429,330	34,346.40
Total			367,707		244,928	14,350	626,985	92,179	719,164	79,814		639,350	51,148.00
Iowa	3			48,932	673,453		722,385	11,751	734,136	12,289		721,847	57,747.76
Do	4				275,851		275,851	3,486	279,337	2,780		276,557	22,124.56
Total				48,932	949,304		998,236	15,237	1,013,473	15,069		998,404	79,872.32
Kansas					67,085		67,085	1,385	68,470	50		68,420	5,473.60
Kentucky	2	521,288	1,173,111		257,570		1,951,969	480,327	2,432,296	698,153		1,734,143	138,731.44
Do	5	22,174,848	955,349	4,846	9,804,188		32,939,231	1,933,605	34,872,836	1,698,130	102,423	33,072,283	2,645,782.64
Do	6	129,333	715,369	150,010	1,764,828		2,759,540	128,644	2,888,184	117,520	612	2,770,052	221,604.16
Do	7	190,503	230,172		22,898		443,573	11,522	455,095	22,740		432,355	34,588.40
Do	8		18,874				18,874	10,978	29,852	6,720		23,132	1,850.56
Total		23,015,972	3,092,875	154,856	11,849,484		38,113,187	2,565,076	40,678,263	2,543,263	103,035	38,031,965	3,042,557.20
Louisiana			167,176		2,952,577	20,118	3,139,871	138,990	3,278,861	144,059	37,782	3,097,020	247,761.60
Maryland					17,562,421	1,839,361	19,401,782	4,562	19,406,344	3,835	123,013	19,279,496	1,542,359.68
Massachusetts	3				191,952	172,052	364,004	3,630	367,634	2,493	102	365,039	29,203.12
Michigan	1	4,865,822	56,919	1,583,963	13,943,603	89,645	20,539,952	205,840	20,745,792	369,404	150	20,376,238	1,630,099.04
Do	4				69,083	3,685	72,768	38	72,806	1,404		71,402	5,712.16
Total		4,865,822	56,919	1,583,963	14,012,686	93,330	20,612,720	205,878	20,818,598	370,808	150	20,447,640	1,635,811.20
Minnesota					200,026	450	200,476	2,083	202,559	2,303		200,256	16,020.48
Missouri	1	58,350,251	7,046,139		5,974,448	10,498	71,381,336	5,467,715	76,849,051	4,844,464	181,776	71,822,811	5,745,824.88
Do	6		44,204		98,083		142,287	21,298	163,585	20,372		143,213	11,457.04
Total		58,350,251	7,090,343		6,072,531	10,498	71,523,623	5,489,013	77,012,636	4,864,836	181,776	71,966,024	5,757,281.92
Montana					20,540		20,540		20,540	10		20,530	1,642.40
Nebraska					79,245		79,245	1,882	81,127	381		80,746	6,459.68
New Hampshire				184	9,030		9,214	763	9,977	108		9,869	789.52
New Jersey	1				7,686		7,686	945	8,631	2,066		6,565	525.20
Do	5	7,214,188		3,590,134	18,928,536	8,416,683	38,149,541	1,747,448	39,896,989	2,487,243	118,786	37,290,960	2,983,276.80
Total		7,214,188		3,590,134	18,936,222	8,416,683	38,157,227	1,748,393	39,905,620	2,489,309	118,786	37,297,525	2,983,802.00
New Mexico					10,557		10,557		10,557			10,557	844.56
New York	1				547,944	2,224	550,168	10,640	560,808	13,320		547,488	43,799.04
Do	2			1,234,222	5,202,627		6,436,849	11,831	6,448,680	76,113	15,860	6,356,707	508,536.56
Do	3			30,193	1,229,306	62,110	1,321,609	34,001	1,355,610	33,531	1,054,892	267,187	21,374.96
Do	14			162,041	1,314,231		1,476,272	25,202	1,501,474	8,146	84,925	1,408,403	112,672.24
Do	21			40,216	1,241,561		1,281,777	27,808	1,309,585	39,819		1,269,766	101,581.28
Do	28				749,072	12,760	761,832	1,237	763,069	3,643		759,426	60,754.08
Total				1,466,672	10,284,741	77,094	11,828,507	110,719	11,939,226	174,572	1,155,677	10,608,977	848,718.16
North Carolina	4	2,899,110	1,020		34,148,894		37,049,024	401,180	37,450,204	532,340	205,045	36,712,819	2,937,025.52
Do	5	40,795,805	53,969		10,963,294		51,813,068	5,865,134	57,678,202	3,907,298	18,668	53,752,236	4,300,178.88
Total		43,694,915	54,989		45,112,188		88,862,092	6,266,314	95,128,406	4,439,638	223,713	90,465,055	7,237,204.40

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 Dec. 31, 1911, 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.	District.	Tobacco manufactured.											Value of stamps used.
		Plug.	Twist and other forms of leaf.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1911.	Total to be accounted for.	On hand Jan. 1, 1912.	Exported in bond.	Tax paid during 1911.	
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
North and South Dakota					7,300		7,300		7,300	8		7,292	583.36
Ohio	1	11,215,842	294,623		23,485,227	46	34,995,738	562,941	35,558,679	686,637	14,856	34,857,186	2,788,574.88
Do	10				7,252,853		7,252,853	60,536	7,313,389	54,810		7,258,579	580,686.32
Do	11				10,319		10,319		10,319			10,319	825.52
Do	18				401,492	4,948	406,440	30	406,470	30		406,440	32,515.20
Total		11,215,842	294,623		31,149,891	4,994	42,665,350	623,507	43,288,857	741,477	14,856	42,532,524	3,402,001.92
Oklahoma			64		1,498		1,562		1,562			1,562	124.96
Oregon					21,408		21,408		21,408	3,372		18,036	1,442.88
Pennsylvania	1				1,042,272	960,410	2,002,682	1,914	2,004,596	3,966	1,912	1,998,718	159,897.44
Do	9				431,500	3,306	434,806	287	435,093	179		434,914	34,793.12
Do	12				3,217,281		3,217,281	71,209	3,288,490	57,296		3,231,194	258,495.52
Do	23				114,548	7,413	121,961	1,286	123,247	812		122,435	9,794.80
Total					4,805,601	971,129	5,776,730	74,696	5,851,426	62,253	1,912	5,787,261	462,980.88
South Carolina					13,088		13,088		13,088	787		12,301	984.08
Tennessee		802,907	2,392,486		439,180	12,215,789	15,850,362	507,574	16,357,936	485,542		15,872,394	1,269,791.52
Texas	3				70,026		70,026	83	70,109	166		69,943	5,595.44
Do	4				6,549		6,549		6,549			6,549	523.92
Total					76,575		76,575	83	76,658	166		76,492	6,119.36
Virginia	2	8,576,506	158,255		18,143,629		26,878,390	866,754	27,745,144	895,491	1,519,862	25,329,791	2,026,383.28
Do	6	2,844,101	96,802		96,302		3,037,205	840,485	3,877,690	858,122	124,041	2,895,527	231,642.16
Total		11,420,607	255,057		18,239,931		29,915,595	1,707,239	31,622,834	1,753,613	1,643,903	28,225,318	2,258,025.44
Washington					15,126		15,126	35	15,161	289		14,872	1,189.76
West Virginia					6,477,936		6,477,936	143,731	6,621,667	164,294	40,175	6,417,198	513,375.84
Wisconsin	1		2,985		5,686,998	31,127	5,721,110	1,104	5,722,214	1,743	16,146	5,704,325	456,346.00
Do	2				173,888		173,888	1,111	174,999	2,052		172,947	13,835.76
Total			2,985		5,860,886	31,127	5,894,998	2,215	5,897,213	3,795	16,146	5,877,272	470,181.76
Total, calendar year 1911		160,895,589	13,845,761	11,027,986	209,367,475	28,943,754	424,080,565	20,219,368	444,299,933	18,639,088	3,689,992	421,970,853	33,757,668.24
Total, calendar year 1910		174,352,625	14,580,022	12,857,930	214,056,402	31,445,178	447,292,157	14,410,910	461,703,067	16,060,597	3,064,316	442,578,154	30,289,752.22
Increase								5,808,458		2,578,491	625,676		3,467,916.02
Decrease		13,457,036	734,261	1,829,944	4,688,927	2,501,424	23,211,592		17,403,134			20,607,301	

OPIUM.

During the fiscal year ended June 30, 1912, there were no internal-revenue taxes collected from opium manufactured for smoking purposes. The act approved February 9, 1909, prohibits the importation and use of opium for other than medicinal purposes. There are a number of defects in the legislation on this subject and there is evidently a considerable amount of smoking opium introduced into the country in various ways, and considerable amounts continue to be illicitly manufactured here. It is comparatively easy for persons to secure a supply of crude or prepared opium or its derivatives, and the process of manufacture into smoking opium is so simple and can be carried on so easily in unsuspected places that with the present legislation and small force of internal-revenue officers not much can be done to prevent it. Quite a number of cases have been made, however, resulting in some convictions and a number of cases are now pending in the courts. The need of additional legislation looking to the control of manufacture and sale of opium has already been referred to. (See p. 19, supra.)

Respectfully,

ROYAL E. CABELL,
Commissioner of Internal Revenue.

Hon. FRANKLIN MACVEAGH,
Secretary of the Treasury.

TABLES.

A.—*Table showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1912.*

DISTRICTS.	DISTILLED SPIRITS.												
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint per bottle, 10 cents.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms, for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortification of sweet wines.	Total collections on distilled spirits.
Alabama	....	$39,464.59	$933.38	....	....	$46,213.45	$9,704.32	$56.25	$20.00	....	....	....	$96,391.99
Arkansas	$7,586.15	39,737.93	654.17	$400.00	....	17,089.71	4,962.51	....	....	....	....	....	70,430.47
1st California	670,109.11	4,416,699.98	9,783.33	6,800.00	....	220,341.22	44,454.17	58.33	80.00	$43.70	$302.00	$127,783.35	5,496,455.19
4th California	117,800.66	4,897.64	1,750.02	800.00	....	135,044.77	19,108.48	....	....	2.80	....	22,744.06	302,148.43
6th California	77,731.55	306,556.69	1,433.37	400.00	....	49,998.71	15,004.31	....	....	....	90.00	33,689.54	484,904.17
Colorado	....	115,778.30	1,783.33	....	....	128,426.37	20,991.68	....	....	....	....	....	266,979.68
Connecticut	20,890.95	144,888.26	4,112.58	3,600.00	....	129,767.33	13,279.21	25.00	....	1.00	....	....	316,564.33
Florida	....	118,970.97	2,350.00	2,400.00	....	27,751.36	12,500.07	....	....	....	....	....	163,972.40
Georgia	....	10,327.35	100.00	....	....	36,478.65	6,916.66	....	....	....	260.00	....	54,082.66
Hawaii	2,477.31	42,688.64	500.00	....	....	10,801.54	7,737.50	....	....	....	....	497.98	64,702.97
1st Illinois	403,321.38	18,340.41	12,787.63	14,150.00	$52.00	389,973.35	43,729.38	16.67	....	.10	142.30	....	882,513.22
5th Illinois	....	29,329,579.52	1,500.00	1,400.00	....	37,754.80	6,325.03	50.00	100.00	5.40	12,288.00	....	29,389,002.75
8th Illinois	....	9,406,809.61	312.50	....	....	54,120.05	3,383.36	....	....	.30	2,496.00	....	9,467,121.82
13th Illinois	402.05	....	900.00	800.00	....	62,976.31	3,850.04	....	....	....	....	....	68,928.40
6th Indiana	506.99	9,445,343.78	1,350.01	1,600.00	....	108,370.43	6,850.03	....	....	....	3,892.00	....	9,567,913.24
7th Indiana	499.55	18,187,077.64	1,083.35	1,783.34	....	58,432.77	6,904.20	....	....	62.10	512.00	....	18,256,354.95
3d Iowa	....	....	600.00	200.00	....	33,273.13	3,995.85	....	....	....	....	....	38,068.98
4th Iowa	....	1.62	1,554.17	....	....	30,877.57	3,425.00	....	....	....	....	....	35,858.36
Kansas	....	....	....	....	....	14,731.72	533.33	....	....	....	....	....	15,265.05
2d Kentucky	259.55	3,503,441.63	975.00	400.00	....	11,319.56	2,291.68	25.00	40.00	23.30	25,448.00	....	3,544,223.72
5th Kentucky	145,965.82	13,388,223.19	1,616.68	7,200.00	....	27,079.00	10,333.37	241.67	320.00	86.50	92,758.00	....	13,673,824.23
6th Kentucky	....	3,301,351.90	....	1,400.00	....	17,282.82	3,183.34	....	....	3.40	16,506.00	....	3,339,727.46
7th Kentucky	160.82	4,052,038.33	100.00	400.00	....	9,792.76	1,833.32	....	....	136.00	51,310.00	....	4,115,771.23
8th Kentucky	2,152.10	3,293,339.70	300.00	....	....	9,560.79	2,591.68	....	....	26.10	29,116.00	....	3,337,086.37
Louisiana	....	3,059,053.58	1,283.35	1,475.00	....	84,181.41	16,263.65	200.01	....	60.85	....	....	3,162,517.85
Maryland	57,106.38	4,914,204.08	4,912.52	7,150.00	....	163,207.46	12,116.68	83.34	60.00	22.60	5,220.00	....	5,104,083.06
3d Massachusetts	201.30	2,467,322.62	12,337.57	12,000.00	....	144,629.25	29,450.07	75.00	40.00	1,582.50	70.00	....	2,667,708.31
1st Michigan	....	1,546,924.50	866.67	1,400.00	....	115,692.75	5,179.16	....	....	....	....	....	1,670,063.08
4th Michigan	7,937.05	....	....	800.00	....	69,703.04	4,679.19	....	....	....	....	....	83,119.28
Minnesota	....	....	3,066.68	3,600.00	....	123,712.13	13,116.76	....	....	....	....	....	143,495.57
1st Missouri	14,440.91	41,837.05	2,375.01	6,583.33	....	139,045.02	13,641.68	37.50	20.00	.20	8.00	....	217,988.50
6th Missouri	34,408.66	779,699.99	2,750.01	2,800.00	....	64,793.84	13,558.43	....	....	....	1,780.00	....	890,791.13
Montana	....	232.10	833.34	733.33	....	101,025.19	11,304.19	....	....	....	....	....	114,128.15
Nebraska	....	2,257,141.15	945.86	....	....	51,588.64	6,104.25	37.50	40.00	.20	1,156.00	....	2,317,013.00
New Hampshire	653.40	8,311.93	458.34	200.00	....	47,518.38	4,429.17	....	....	....	....	....	61,571.22
1st New Jersey	24,286.97	....	1,541.67	1,000.00	....	49,595.86	3,583.34	....	....	....	....	39.89	80,047.73
5th New Jersey	50,314.95	2,250.00	5,037.51	1,800.00	....	217,565.19	17,283.32	20.83	80.00	....	....	....	294,352.40
New Mexico	852.42	....	391.67	....	....	42,931.09	5,466.72	....	....	....	....	....	49,641.90
1st New York	3,764.31	4,782,831.02	4,301.50	2,883.34	....	199,651.41	18,129.17	....	....	61.60	....	....	5,011,622.35
2d New York	609,061.64	153.12	11,016.69	15,500.00	....	58,395.31	64,699.99	....	....	.20	....	....	758,736.95
3d New York	....	....	7,304.19	3,800.00	....	118,483.47	38,691.65	29.17	....	....	....	....	167,708.48
14th New York	17,955.89	2,178,233.29	2,616.67	1,200.00	....	190,861.73	13,320.84	8.33	40.00	2.30	....	....	2,404,238.96
21st New York	12,438.36	1,514,912.74	3,000.00	1,400.00	....	107,132.40	9,108.33	....	....	4.90	3,196.00	....	1,651,192.73
28th New York	54,356.61	1,421.97	3,975.00	3,800.00	....	188,493.88	15,000.00	....	....	....	....	4,302.69	271,350.15
4th North Carolina	811.30	....	....	....	....	9,145.14	250.00	....	....	....	....	234.60	10,441.04
5th North Carolina	....	5,306.18	....	....	....	5,697.77	100.00	....	....	....	....	....	11,163.95
N. and S. Dak	....	....	....	....	....	41,150.12	1,241.69	....	....	....	....	....	42,391.81
1st Ohio	82,284.51	9,903,279.87	1,983.34	10,300.00	....	76,328.25	16,845.85	50.00	840.00	356.20	10,378.00	....	10,102,646.02
10th Ohio	129,160.72	645,900.49	775.01	1,600.00	....	54,712.40	4,912.53	....	....	....	18,012.00	....	855,073.15
11th Ohio	308.00	5,063.08	708.34	1,800.00	....	51,795.72	4,054.23	....	....	....	....	....	63,729.37
18th Ohio	13,575.32	89,544.24	2,004.17	3,000.00	....	126,897.97	10,825.01	....	....	....	....	....	245,846.71
Oklahoma	....	....	150.00	....	....	30,880.06	1,779.17	....	....	....	....	....	32,809.23
Oregon	1,493.25	369,309.16	458.34	1,000.00	....	47,588.43	6,508.35	....	....	....	....	....	426,757.53
1st Pennsylvania	52,131.42	1,099,305.56	9,712.54	12,400.00	....	150,495.10	19,500.00	20.83	80.00	12.00	2,094.00	....	1,345,751.45
9th Pennsylvania	1,373.68	425,568.77	1,966.69	1,200.00	....	35,040.64	4,008.35	....	....	....	160.00	....	469,318.13
12th Pennsylvania	....	98,778.79	2,687.59	2,000.00	....	140,445.10	10,120.87	....	....	....	....	....	254,032.35
23d Pennsylvania	38,611.65	6,367,993.96	9,766.06	5,833.33	....	138,500.08	28,012.49	95.83	80.00	10.20	53,252.00	....	6,642,156.20
South Carolina	....	2,453.89	....	....	....	22,454.29	1,175.00	....	....	110.50	....	....	26,203.68
Tennessee	1,810.16	337,758.59	1,970.85	3,000.00	....	53,696.18	11,300.10	....	....	5.10	472.00	....	410,012.98
3d Texas	....	....	1,220.83	1,430.00	....	72,790.80	5,125.01	....	....	....	....	....	80,536.64
4th Texas	....	....	500.00	1,000.00	....	26,181.77	4,645.85	37.50	60.00	....	....	....	32,425.12
2d Virginia	5,873.89	1,084,108.52	1,308.35	4,550.00	....	32,669.20	4,787.53	....	....	....	....	....	1,133,407.49
6th Virginia	28,436.57	585,333.50	1,650.01	1,183.34	....	10,725.45	2,524.95	....	....	....	....	....	629,653.82
Washington	751.16	127,787.11	1,250.02	1,200.00	....	76,228.26	10,470.91	....	....	....	....	....	217,687.46
West Virginia	....	220,094.06	887.51	800.00	....	31,930.02	2,895.86	50.00	20.00	....	942.00	....	257,619.45
1st Wisconsin	....	2,627,520.50	3,091.67	4,200.00	....	179,602.23	8,825.00	....	....	....	414.00	....	2,823,653.40
2d Wisconsin	....	....	700.00	200.00	....	97,080.65	2,116.67	....	....	....	....	....	100,077.32
Total	2,694,264.47	146,715,203.60	158,685.69	168,525.01	52.00	5,396,991.25	730,440.53	1,218.76	1,920.00	2,620.65	332,274.30	180,292.11	156,391,487.77

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

DISTRICTS.	TOBACCO.						
	Cigars weighing more than 3 pounds per thousand, per thousand $3.	Cigars weighing not more than 3 pounds per thousand, per thousand 75 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, $3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, $1.25.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 8 cents.	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale per pound, 8 cents.	Total collections on tobacco.
Alabama	$14,297.16					$817.66	$15,114.82
Arkansas	5,757.73					40.27	5,798.00
First California	120,915.81	$16.50	$249.25	$191,517.50	$179.20	21,802.32	334,680.58
Fourth California	25,357.31					225.80	25,583.11
Sixth California	48,647.74		46.80	147.05		1,586.44	50,428.03
Colorado	52,396.16			16.38		4,985.92	57,398.46
Connecticut	265,538.16	17.25	76.68	2,030.25	80.24	11,261.55	279,004.13
Florida	1,048,568.91			11,150.96		2,168.75	1,061,888.62
Georgia	56,720.21		21.00	119.38		455.80	57,316.99
Hawaii	116.77			4.13		2,559.80	2,680.70
First Illinois	689,135.87	19.13	295.74	6,197.14	423,340.37	1,472,793.95	2,591,782.20
Fifth Illinois	78,173.92					5,071.03	83,244.95
Eighth Illinois	179,106.46					47,836.03	226,942.49
Thirteenth Illinois	50,621.71					1,764.00	52,385.71
Sixth Indiana	240,482.86			.38	1,271.50	15,358.04	257,112.78
Seventh Indiana	187,315.66					40,823.79	228,139.45
Third Iowa	51,984.02					58,968.27	110,952.29
Fourth Iowa	200,943.74					22,521.90	223,465.64
Kansas	53,887.40				32.96	5,602.53	61,522.89
Second Kentucky	7,030.75					173,155.35	180,186.10
Fifth Kentucky	139,787.49					2,440,040.37	2,579,827.86
Sixth Kentucky	21,037.92					215,660.23	236,698.15
Seventh Kentucky	7,758.51					31,399.10	39,157.61
Eighth Kentucky	512.28					2,068.88	2,581.16
Louisiana	116,266.36			766,364.25	2,054.63	244,066.01	1,128,751.25
Maryland	368,091.38	386,582.67	75.00	851.35	169,045.36	1,187,952.80	2,112,599.16
Third Massachusetts	593,933.70	9.38	926.46	49,896.21	13,996.84	16,600.18	675,362.77
First Michigan	829,839.64	5.25	14.40	169.00	7,790.90	1,828,057.51	2,665,876.70
Fourth Michigan	159,899.92				194.56	5,829.59	165,924.07
Minnesota	192,430.17	.75		4.36	9.32	16,733.69	209,178.29
First Missouri	143,786.93		3.00	170.51	523.18	5,735,064.22	5,879,548.44
Sixth Missouri	55,384.28					11,157.96	66,542.24
Montana	30,910.72					1,537.07	32,447.79
Nebraska	85,766.83					6,841.72	92,608.55
New Hampshire	150,884.70		21.00	1,016.51		756.21	152,678.42
First New Jersey	214,964.19			38.93		912.08	215,915.20
Fifth New Jersey	1,370,217.00	20,183.25	6,778.80	422,548.18	687,877.25	2,662,484.58	5,170,089.06
New Mexico	7,815.91			77.22		1,332.25	9,225.34
First New York	396,425.64	59,306.07		2,780,911.95	185.93	44,448.85	3,281,339.08
Second New York	993,184.64	12,020.40	17,840.31	2,555,733.02	1,529.96	513,866.29	4,094,174.62
Third New York	1,540,983.12	5,525.85	36,699.33	2,635,172.74	5,035.58	16,499.28	4,239,915.90
Fourteenth New York	398,968.71		275.58	423.50	4.24	112,116.00	511,788.03
Twenty-first New York	528,907.13			12.50		103,484.25	632,403.88
Twenty-eighth New York	169,733.54		345.60	4,188.23	1,879.77	59,191.60	235,338.74
Fourth North Carolina	51,029.95			1,454,625.00		2,757,761.71	4,263,416.66
Fifth North Carolina	322.80					4,562,978.71	4,563,301.51
North and South Dakota	29,984.17					770.71	30,754.88
First Ohio	595,985.45	6.90	11.70	4.00	2.77	2,653,750.02	3,249,760.84
Tenth Ohio	417,834.51			3.88		596,861.82	1,014,700.21
Eleventh Ohio	374,635.16					853.21	375,488.37
Eighteenth Ohio	579,810.81	4.50		16.50	374.68	31,598.77	611,800.26
Oklahoma	9,291.52					95.44	9,386.96
Oregon	28,138.78			20.30	5.40	2,138.71	30,303.19
First Pennsylvania	2,202,118.36	205,951.18	751.68	133,943.36	5.68	87,271.99	2,630,045.25
Ninth Pennsylvania	2,160,792.27	538.50		6.25	260.80	35,262.19	2,196,860.01
Twelfth Pennsylvania	327,882.73					262,408.85	590,291.58
Twenty-third Pennsylvania	1,133,572.89	80.25	14.40	.50	577.41	8,707.40	1,142,952.85
South Carolina	78,667.82	19.50		5.13		1,201.00	79,893.45
Tennessee	30,518.10				1,087,809.27	301,585.31	1,419,912.68
Third Texas	29,841.79	44.77		1,038.99		5,666.37	36,591.92
Fourth Texas	7,943.70					536.71	8,480.41
Second Virginia	728,329.61	3,450.90		2,990,403.40		1,759,723.88	5,481,907.79
Sixth Virginia	34,272.13	126,450.00		11,982.50		260,135.69	432,840.32
Washington	35,996.30		12.60	16.28		1,659.39	37,684.57
West Virginia	444,293.58					535,344.42	979,638.00
First Wisconsin	244,263.31				2,290.80	474,146.07	720,700.18
Second Wisconsin	108,848.77		.18			14,406.46	123,255.41
Total	21,556,813.57	820,296.60	64,461.31	14,020,827.72	2,406,358.60	31,502,909.75	70,365,567.55

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

DISTRICTS.	FERMENTED LIQUORS.					
	Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
Alabama	$39,835.00	$200.00	$100.00	$2,782.72	$2,098.06	$45,015.78
Arkansas	8,850.00		100.00	2,309.18	1,827.09	13,086.27
First California	748,649.13	166.67	3,100.00	4,906.66	9,979.18	766,801.64
Fourth California	233,516.55	875.02	3,000.00	3,892.70	10,043.93	251,328.20
Sixth California	332,213.00	183.34	641.67	3,066.02	2,295.89	338,399.92
Colorado	404,696.00	150.00	2,200.00	9,762.52	20,854.18	437,662.70
Connecticut	1,403,646.17	220.83	2,841.67	3,476.93	21,242.03	1,431,427.63
Florida	21,200.00		200.00	4,996.31	4,506.36	30,902.67
Georgia	138,955.00		600.00	9,600.26	6,943.75	156,099.01
Hawaii	20,967.00		200.00	40.00	400.00	21,607.00
First Illinois	5,321,342.00	50.00	8,033.34	12,706.21	26,479.50	5,368,611.05
Fifth Illinois	294,765.00		600.00	3,242.06	4,958.47	303,565.53
Eighth Illinois	258,945.00		1,200.00	5,278.66	12,454.42	277,878.08
Thirteenth Illinois	388,810.00		1,600.00	6,699.70	15,848.25	412,957.95
Sixth Indiana	720,865.84		2,350.01	7,790.77	14,004.12	745,010.74
Seventh Indiana	825,270.00	50.00	2,000.00	5,579.51	7,964.66	840,864.17
Third Iowa	242,127.50	50.00	800.00	5,442.55	12,760.45	261,180.50
Fourth Iowa	204,986.78	100.00	900.00	3,243.45	6,733.34	215,963.57
Kansas	101.50	162.50		2,139.16	1,804.18	4,207.34
Second Kentucky	24,440.00		300.00	4,207.70	1,958.35	30,906.05
Fifth Kentucky	427,500.13		1,300.00	2,946.92	739.59	432,486.64
Sixth Kentucky	288,145.00		500.00	688.47	300.00	289,633.47
Seventh Kentucky	45,300.00		100.00	2,009.16	1,641.67	49,050.83
Eighth Kentucky	16,550.00		200.00	4,000.37	856.28	21,606.65
Louisiana	483,273.49		1,275.01	14,044.71	6,824.80	505,418.01
Maryland	1,507,988.47	300.00	2,900.00	4,830.21	12,214.69	1,528,233.37
Third Massachusetts	2,386,875.00	100.00	4,025.01	3,253.52	23,927.61	2,418,181.14
First Michigan	1,385,479.00	70.83	5,258.34	8,651.67	12,302.11	1,411,761.95
Fourth Michigan	406,625.88	50.00	2,800.00	6,698.50	14,458.42	430,632.80
Minnesota	1,511,375.14	150.00	6,550.01	13,619.07	36,275.39	1,567,969.61
First Missouri	3,456,923.24		3,466.67	5,014.17	13,535.40	3,478,939.48
Sixth Missouri	547,329.75	100.00	1,591.67	4,908.89	8,743.91	562,674.22
Montana	391,313.50	175.00	4,233.33	8,575.07	16,808.40	421,105.30
Nebraska	413,014.50	50.00	1,200.00	4,526.30	28,888.09	447,678.89
New Hampshire	267,075.00	175.00	500.00	10,896.68	8,620.83	287,267.51
First New Jersey	210,345.00		500.00	461.67	7,968.76	219,275.43
Fifth New Jersey	3,186,433.23		2,866.67	4,804.21	18,804.19	3,212,908.30
New Mexico	28,090.00		400.00	1,347.66	3,789.68	33,627.34
First New York	3,339,957.90	112.50	2,900.00	1,777.48	10,274.98	3,355,022.86
Second New York	214,910.50		100.00	293.33	1,045.82	216,349.65
Third New York	5,439,110.63	16.67	2,291.67	1,393.35	2,645.85	5,445,458.17
Fourteenth New York	1,862,354.00	50.00	4,050.00	2,709.19	16,239.61	1,885,402.80
Twenty-first New York	877,788.50	150.00	3,000.00	3,181.73	12,800.00	896,920.23
Twenty-eighth New York	1,939,881.50	150.00	6,100.00	3,783.34	13,677.09	1,963,591.93
Fourth North Carolina				1,227.74	93.76	1,321.50
Fifth North Carolina				204.16	50.00	254.16
North and South Dakota	44,807.50		300.00	9,600.76	10,420.96	65,129.22
First Ohio	2,015,334.51		3,300.00	1,280.84	6,764.58	2,026,679.93
Tenth Ohio	626,079.76	50.00	3,066.67	911.68	8,103.29	638,211.40
Eleventh Ohio	531,980.38		2,550.00	1,320.09	7,639.91	543,490.38
Eighteenth Ohio	1,566,805.50	50.00	4,141.66	1,781.69	13,918.78	1,586,697.63
Oklahoma	72.00	137.50		2,571.66	1,795.83	4,576.99
Oregon	243,819.00		1,200.00	2,314.14	4,864.60	252,197.74
First Pennsylvania	3,179,601.25		7,433.32	2,486.66	18,512.50	3,208,033.73
Ninth Pennsylvania	291,112.50		1,800.00	2,145.96	3,780.26	298,838.72
Twelfth Pennsylvania	1,448,235.00	100.00	4,275.01	2,707.54	16,375.26	1,471,692.81
Twenty-third Pennsylvania	2,530,594.75		9,716.68	8,107.29	12,752.09	2,561,170.81
South Carolina	2,688.50		100.00	2,481.00	1,007.42	6,276.92
Tennessee	273,850.00		400.00	19,033.96	3,987.57	297,271.53
Third Texas	570,549.89	100.00	1,600.00	48,829.41	20,160.41	641,239.71
Fourth Texas	102,400.00		300.00	3,621.69	2,884.99	109,206.68
Second Virginia	75,755.00		600.00	3,311.18	3,318.75	82,984.93
Sixth Virginia	120,951.54		437.50	1,678.27	1,193.76	124,261.07
Washington	854,412.93	150.00	3,100.00	4,213.63	11,633.60	873,510.16
West Virginia	370,141.75		1,400.00	5,824.75	11,184.38	388,550.88
First Wisconsin	4,220,262.52	87.50	7,141.67	6,438.32	16,179.17	4,250,109.18
Second Wisconsin	771,358.28	50.00	7,491.67	6,433.63	17,058.47	802,392.05
Total	62,108,633.39	4,583.36	149,229.25	354,104.79	652,219.72	63,268,770.51

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

DISTRICTS.	OLEOMARGARINE.								
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
Alabama					$116.00	$3,117.00		$3,083.35	$6,316.35
Arkansas	$18.00					2,532.00		1,833.35	4,383.35
First California						54.50		900.00	954.50
Fourth California						26.00		383.34	409.34
Sixth California						199.00		1,200.00	1,399.00
Colorado					904.00	1,832.25	$480.00	3,633.33	6,849.58
Connecticut		$25,941.22		$3,600.00	96.00	5,422.25		2,483.35	37,542.82
Florida						2,699.75		4,125.04	6,824.79
Georgia					168.00	3,818.50		5,258.34	9,244.84
Hawaii								800.00	800.00
First Illinois	213,224.70	187,795.52		6,000.00	2,984.00	26,422.00	1,040.00	5,333.38	442,799.60
Fifth Illinois					32.00	3,137.50		1,866.68	5,036.18
Eighth Illinois					48.00	3,407.75		2,233.34	5,689.09
Thirteenth Illinois					96.00	1,908.75		866.67	2,871.42
Sixth Indiana	5,982.50	2,700.00		600.00	1,488.00	7,224.50		2,116.67	20,111.67
Seventh Indiana					48.00	1,831.75		550.00	2,429.75
Third Iowa						5,973.50		3,475.00	9,448.50
Fourth Iowa	1.50					5,176.50		5,416.66	10,594.66
Kansas	12,847.00	23,999.37		3,000.00	84.00	6,379.75		1,516.66	47,826.78
Second Kentucky						365.48			365.48
Fifth Kentucky					1,368.00	540.00		1,200.00	3,108.00
Sixth Kentucky					324.00	402.00			726.00
Seventh Kentucky						172.00		83.34	255.34
Eighth Kentucky						335.75			335.75
Louisiana						2,392.00		3,791.68	6,183.68
Maryland	78.00	877.30	$8.40	600.00	2,608.00	4,408.75	480.00	6,641.70	15,702.15
Third Massachusetts						5,847.75		8,866.69	14,714.44
First Michigan	1,677.50				960.00	14,243.25	470.00	6,016.66	23,367.41

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

DISTRICTS.	OLEOMARGARINE.								
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
Fourth Michigan						$9,644.25		$6,158.37	$15,802.62
Minnesota		$3,517.50		$1,200.00		4,557.25		4,716.69	13,991.44
First Missouri	$21,926.53	5,790.46		1,425.00	$8,380.00	3,699.75	$960.00	2,108.32	44,290.06
Sixth Missouri					124.00	6,689.00		1,333.34	8,146.34
Montana						693.25		2,250.00	2,943.25
Nebraska	6.00					1,541.00		2,183.34	3,730.34
New Hampshire						5,266.75		4,350.01	9,616.76
First New Jersey					60.00	5,121.75			5,181.75
Fifth New Jersey	3,029.00	11,077.38		2,800.00		16,218.25		3,725.01	36,849.64
New Mexico					36.00	178.00		150.00	364.00
First New York						6,935.00		400.00	7,335.00
Second New York						471.25		5,616.67	6,087.92
Third New York	2.50			300.00	24.00	2,938.50		183.33	3,448.33
Fourteenth New York					32.00	6,515.25	480.00	4,050.00	11,077.25
Twenty-first New York						8,639.25		5,750.00	14,389.25
Twenty-eighth New York						10,479.25	316.67	5,849.99	16,645.91
Fourth North Carolina						508.75			508.75
Fifth North Carolina						182.25			182.25
North and South Dakota						674.75		150.00	824.75
First Ohio	46,972.60	11,241.28		600.00	384.00	4,385.75		2,300.00	65,883.63
Tenth Ohio						4,688.75		3,133.36	7,822.11
Eleventh Ohio	878.00	30,041.62		1,200.00		9,192.25		2,316.70	43,628.57
Eighteenth Ohio		1,631.45		600.00	50.50	13,777.75		7,633.35	23,693.05
Oklahoma					96.00	2,799.00		1,875.00	4,770.00
Oregon						139.75		800.00	939.75
First Pennsylvania					256.00	800.50	240.00	883.33	2,179.83
Ninth Pennsylvania						480.25			480.25
Twelfth Pennsylvania						1,246.50		200.00	1,446.50
Twenty-third Pennsylvania	6.00				28.00	4,074.25		2,266.68	6,374.93
South Carolina						916.25		1,116.67	2,032.92
Tennessee					204.00	2,404.25		3,250.02	5,858.27
Third Texas					144.00	1,746.50		4,250.00	6,140.50
Fourth Texas	15,407.50	2,862.53		1,200.00		1,016.75		1,050.00	21,536.78
Second Virginia	141.00	3.53			1,244.00	1,832.25		3,050.03	6,270.81
Sixth Virginia						1,080.51		1,099.99	2,180.50
Washington						541.75		2,800.01	3,341.76
West Virginia	3,750.00			1,800.00	1,056.00	6,364.75		6,466.68	19,437.43
First Wisconsin						7,944.50		3,383.33	11,327.83
Second Wisconsin						4,705.75		950.00	5,655.75
Total	325,948.33	307,479.16	8.40	24,925.00	23,442.50	270,961.74	4,466.67	171,475.45	1,128,707.25

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

DISTRICTS.	FILLED CHEESE.						MIXED FLOUR.					
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), $400.	Retail dealers in filled cheese (special tax), $12.	Wholesale dealers in filled cheese (special tax), $250.	Total collections on filled cheese.	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), $12.	Total collections on mixed flour.
Alabama												
Arkansas												
First California												
Fourth California												
Sixth California												
Colorado												
Connecticut												
Florida												
Georgia												
Hawaii												
First Illinois	$330.31		$300.00			$630.31						
Fifth Illinois												
Eighth Illinois								$1.50		$0.10	$12.00	$13.60
Thirteenth Illinois												
Sixth Indiana												
Seventh Indiana												
Third Iowa												
Fourth Iowa								405.20	$2.55		32.00	439.75
Kansas								310.00	63.00		55.00	428.00
Second Kentucky												
Fifth Kentucky												
Sixth Kentucky												
Seventh Kentucky												
Eighth Kentucky												
Louisiana												
Maryland												
Third Massachusetts												
First Michigan												
Fourth Michigan												
Minnesota												
First Missouri								237.80	164.50	8.40	12.00	422.70
Sixth Missouri												
Montana												
Nebraska												
New Hampshire												
First New Jersey												
Fifth New Jersey												
New Mexico												
First New York												
Second New York										20.00	12.00	32.00
Third New York							$20.00	80.00	1,659.14	5.00	13.00	1,777.14
Fourteenth New York												
Twenty-first New York												
Twenty-eighth New York												
Fourth North Carolina												
Fifth North Carolina												
North and South Dakota												
First Ohio										9.06	9.00	18.06
Tenth Ohio												
Eleventh Ohio												
Eighteenth Ohio												
Oklahoma												
Oregon												
First Pennsylvania											12.00	12.00
Ninth Pennsylvania												
Twelfth Pennsylvania												
Twenty-third Pennsylvania												
South Carolina												
Tennessee												
Third Texas												
Fourth Texas												
Second Virginia												
Sixth Virginia												
Washington												
West Virginia												
First Wisconsin												
Second Wisconsin												
Total	330.31		300.00			630.31	20.00	1,034.50	1,889.19	42.56	157.00	3,143.25

A.—*Receipt from each specific source of internal revenue, etc.*—Continued.

DISTRICTS.	ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.		
	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), $600.	Retail dealers in adulterated butter (special tax), $48.	Wholesale dealers in adulterated butter (special tax), $480.	Total collections on adulterated butter.	Process or renovated butter manufactured or sold, etc., per pound, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), $50.	Total collections on process or renovated butter.
Alabama								
Arkansas								
First California	$560.10	$3,600.00	$8.00		$4,168.10			
Fourth California	295.70	2,031.80	298.00		2,625.50			
Sixth California	915.60	2,450.00	36.00		3,401.60			
Colorado	806.00	850.00			1,656.00	$3,296.84	$200.00	$3,496.84
Connecticut			16.00		16.00			
Florida								
Georgia								
Hawaii								
First Illinois	849.20	1,150.00		$880.00	2,879.20	51,841.86	383.34	52,225.20
Fifth Illinois								
Eighth Illinois	19.50				19.50			
Thirteenth Illinois								
Sixth Indiana	36.00	1,612.00			1,648.00	1,922.25	100.00	2,022.25
Seventh Indiana								
Third Iowa	571.20	4,775.00			5,346.20	879.60	50.00	929.60
Fourth Iowa	431.80	3,400.00		440.00	4,271.80	15,634.76	450.00	16,084.76
Kansas						12,014.75	150.00	12,164.75
Second Kentucky								
Fifth Kentucky								
Sixth Kentucky								
Seventh Kentucky								
Eighth Kentucky								
Louisiana								
Maryland	13.00	300.00	96.00		409.00	503.50		503.50
Third Massachusetts	30.00			360.00	390.00	2,329.27	50.00	2,379.27
First Michigan	624.00	1,700.00			2,324.00	132.64	54.17	186.81
Fourth Michigan	90.00	50.00			140.00	38.14	41.67	79.81
Minnesota	1,155.60	1,200.00			2,355.60	6,620.38	100.00	6,720.38
First Missouri								
Sixth Missouri						1,483.38	50.00	1,533.38
Montana	566.00	2,063.00			2,629.00			
Nebraska	532.00	850.00		400.00	1,782.00	841.00	125.00	966.00
New Hampshire								
First New Jersey								
Fifth New Jersey								
New Mexico								
First New York								
Second New York								
Third New York								
Fourteenth New York								
Twenty-first New York	378.00	750.00			1,128.00			
Twenty-eighth New York	95.00		48.00	1,320.00	1,463.00			
Fourth North Carolina								
Fifth North Carolina								
North and South Dakota	174.00				174.00			
First Ohio						10,239.69	137.50	10,377.19
Tenth Ohio						149.17		149.17
Eleventh Ohio						1,475.27	50.00	1,525.27
Eighteenth Ohio								
Oklahoma								
Oregon	55.80	725.00			780.80			
First Pennsylvania			24.00		24.00			
Ninth Pennsylvania								
Twelfth Pennsylvania								
Twenty-third Pennsylvania			88.00	600.00	688.00			
South Carolina								
Tennessee								
Third Texas								
Fourth Texas								
Second Virginia								
Sixth Virginia								
Washington	121.70	400.00		880.00	1,401.70			
West Virginia								
First Wisconsin	143.40	975.00			1,118.40	8,142.00	50.00	8,192.00
Second Wisconsin	588.00	2,675.00			3,263.00			
Total	9,051.60	31,556.80	614.00	4,880.00	46,102.40	117,544.50	1,991.68	119,536.18

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

DISTRICTS.	MISCELLANEOUS.				PENALTIES, ETC.						
	Special excise tax on corporations, joint-stock companies or associations, and insurance companies.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.	Total of penalties, etc., collected.
Alabama	$168,704.26	....	$60.00	$168,764.26	$190.97	....	$200.00	$4,444.59	$27.42	$2,216.27	$7,079.25
Arkansas	61,726.01	$3.00	29.17	61,758.18	60.62	....	142.28	7,330.00	18.62	2,306.55	9,858.07
First California	814,072.92	1,077.20	427.20	815,577.32	304.76	....	....	28,640.31	21.60	594.59	29,561.26
Fourth California	162,273.50	80.00	26.00	162,379.50	72.61	....	....	7,319.50	17.37	....	7,409.48
Sixth California	324,276.29	32.34	4.11	324,312.74	97.92	....	....	4,099.00	26.72	100.00	4,323.64
Colorado	363,744.42	60.78	198.48	364,003.68	1,297.37	....	....	17,513.00	120.99	414.74	19,346.10
Connecticut	914,783.77	269.38	3.00	915,056.15	48.47	....	221.50	13,464.31	12.17	1,542.01	15,288.46
Florida	77,789.05	....	115.36	77,904.41	199.96	....	....	4,878.62	268.70	733.47	6,080.75
Georgia	235,782.14	....	219.26	236,001.40	240.11	....	1,679.99	20,522.75	65.45	5,999.91	28,508.21
Hawaii	172,089.66	799.86	2.10	172,891.62	2.35	$20.00	....	3,495.00	.56	25.22	3,543.13
First Illinois	2,654,302.48	37,750.84	45.50	2,692,098.82	1,066.98	....	647.98	50,814.93	739.92	491.11	53,760.92
Fifth Illinois	83,069.30	....	52.00	83,121.30	12.13	....	....	3,890.00	27.57	538.91	4,468.61
Eighth Illinois	73,023.99	....	55.77	73,079.76	19.29	....	....	4,873.09	....	5,078.09	9,970.47
Thirteenth Illinois	58,914.11	....	67.00	58,981.11	2.94	10.00	....	375.00	8.26	1,508.51	1,904.71
Sixth Indiana	323,830.84	....	30.00	323,860.84	41.34	....	....	5,915.00	94.48	85.86	6,136.68
Seventh Indiana	66,408.56	8.64	9.02	66,426.22	20.98	....	....	3,240.00	24.01	....	3,284.99
Third Iowa	76,907.60	....	530.65	77,438.25	186.04	....	....	6,025.00	118.44	579.07	6,908.55
Fourth Iowa	99,924.08	....	493.28	100,417.36	182.57	....	....	7,365.90	24.48	700.71	8,273.66
Kansas	370,765.00	....	77.62	370,842.62	128.52	20.00	....	13,379.04	19.10	....	13,546.66
Second Kentucky	19,006.32	....	38.50	19,044.82	45.95	....	....	4,971.82	5.76	251.79	5,275.32
Fifth Kentucky	202,353.02	145.50	26.00	202,524.52	41.84	....	....	2,585.39	2.60	3,420.05	6,049.88
Sixth Kentucky	18,228.66	....	19.56	18,248.22	....	....	....	4,115.59	179.41	54.90	4,349.90
Seventh Kentucky	29,080.92	....	33.65	29,114.57	5.15	....	....	1,682.50	.44	442.25	2,130.34
Eighth Kentucky	12,241.60	....	35.63	12,277.23	149.80	....	1,515.74	4,912.50	170.06	4,554.16	11,302.26
Louisiana	188,290.59	40.58	153.99	188,485.16	117.66	....	....	5,401.85	27.36	866.59	6,413.46
Maryland	558,574.37	56.00	3.00	558,633.37	222.36	....	300.65	17,147.00	231.29	1,088.92	18,990.22
Third Massachusetts	1,421,308.52	107.42	55.00	1,421,470.94	1,294.71	....	....	21,464.26	465.50	....	23,224.47
First Michigan	664,344.07	25.90	38.92	664,408.89	240.70	30.00	263.68	9,395.50	54.75	1,720.88	11,705.51
Fourth Michigan	126,840.38	69,578.80	43.00	196,462.18	31.74	....	....	11,045.25	3.20	400.00	11,480.19
Minnesota	989,704.44	....	9.00	989,713.44	153.34	....	29.39	8,023.82	301.93	427.74	8,936.22
First Missouri	712,561.85	3.34	634.13	713,199.32	24.08	....	....	5,980.00	4.15	85.41	6,093.64
Sixth Missouri	172,150.41	12.52	33.00	172,195.93	93.24	....	142.85	10,866.50	8.61	345.00	11,456.20
Montana	159,326.83	....	78.56	159,405.39	104.57	....	....	12,999.57	20.38	396.10	13,520.62
Nebraska	109,661.26	2.00	12.05	109,675.31	39.54	10.00	....	13,942.67	30.48	865.80	14,888.49
New Hampshire	249,602.52	36.56	410.24	250,049.32	187.46	....	132.27	14,182.50	117.18	1,085.67	15,705.08
First New Jersey	270,166.38	....	1.30	270,067.68	117.64	....	....	8,087.58	2.52	10.60	8,218.34
Fifth New Jersey	1,036,077.72	14,780.66	12.21	1,050,870.59	406.91	....	338.63	11,225.00	126.31	6,362.39	18,459.24
New Mexico	62,140.51	....	1.10	62,141.61	108.01	10.00	....	5,266.60	39.54	875.15	6,299.30
First New York	312,758.34	2,000.00	4.41	314,762.75	145.88	....	172.79	16,975.00	30.57	1,698.91	19,023.15
Second New York	4,109,430.34	129,924.26	2.75	4,239,357.35	3,098.08	....	461.07	7,065.02	3,034.63	60.64	13,719.44
Third New York	998,165.96	904.34	3,020.13	1,002,090.43	2,347.60	10.00	4.30	20,820.57	2,021.73	1,519.73	26,723.93
Fourteenth New York	371,342.10	16,000.00	38.08	387,380.18	197.73	....	6,514.86	15,376.52	97.43	610.00	22,796.54
Twenty-first New York	201,629.71	....	15.08	201,644.79	110.27	30.00	....	8,090.10	25.67	100.00	8,356.04
Twenty-eighth New York	525,993.97	....	30.79	526,024.76	98.76	....	....	18,248.65	3.24	35.00	18,385.65
Fourth North Carolina	34,207.25	....	63.08	34,270.33	38.97	10.00	56.00	10,094.37	14.37	4,569.93	14,783.64
Fifth North Carolina	47,397.07	....	58.26	47,455.33	45.06	....	263.37	3,340.24	168.47	2,624.40	6,441.54
North and South Dakota	38,722.33	....	80.20	38,802.53	94.97	....	....	18,765.90	17.43	426.66	19,304.96
First Ohio	466,042.48	342,163.56	33.81	808,239.85	15.06	....	....	12,647.00	197.36	28.65	12,888.07
Tenth Ohio	369,827.53	....	67.79	369,895.32	60.92	....	....	5,042.50	6.75	315.25	5,425.42
Eleventh Ohio	136,678.37	....	65.00	136,743.37	112.49	....	....	9,583.50	....	708.96	10,404.95
Eighteenth Ohio	990,217.50	....	346.95	990,564.45	94.15	....	71.02	22,135.50	9.81	251.30	22,561.78
Oklahoma	75,054.76	....	231.38	75,286.14	463.68	20.00	8.45	19,843.46	148.53	1,592.80	22,076.92
Oregon	171,714.48	13.44	23.82	171,751.74	58.91	....	....	11,004.11	52.97	75.00	11,190.99
First Pennsylvania	1,671,507.63	4.44	138.44	1,671,650.51	197.24	30.00	187.47	5,004.86	126.42	....	5,545.99
Ninth Pennsylvania	94,923.31	....	12.51	94,935.82	16.53	....	....	2,662.25	.90	44.03	2,723.71
Twelfth Pennsylvania	222,853.88	....	44.84	222,898.72	28.16	....	....	5,215.00	....	97.90	5,341.06
Twenty-third Pennsylvania	1,593,072.16	14.60	28.94	1,593,115.70	181.84	20.00	....	34,720.50	9.03	77.79	35,009.16
South Carolina	53,410.95	....	160.38	53,571.33	89.70	....	406.22	16,714.76	24.26	490.48	17,725.42
Tennessee	216,207.62	....	969.00	217,176.62	204.39	10.00	201.32	9,906.44	52.04	2,913.98	13,288.17
Third Texas	240,231.42	65.46	286.20	240,583.08	150.48	....	53.25	10,967.91	82.39	410.70	11,664.73
Fourth Texas	197,519.97	5.90	54.16	197,580.03	97.03	....	18.10	10,988.40	33.22	361.50	11,498.25
Second Virginia	309,964.11	113.00	57.79	310,134.90	58.75	....	878.65	9,890.05	14.34	1,502.98	12,344.77
Sixth Virginia	116,642.17	11.88	122.75	116,776.80	464.94	30.00	3,781.70	14,949.40	313.47	2,209.08	21,748.59
Washington	224,900.71	141.40	1,195.20	226,237.31	115.83	....	....	25,470.10	12.24	11.60	25,609.77
West Virginia	144,938.26	....	45.01	144,983.27	90.72	....	1,852.50	6,911.60	107.94	253.83	9,216.59
First Wisconsin	484,551.50	....	....	484,551.50	.22	26.60	....	2,600.00	.10	....	2,626.92
Second Wisconsin	59,405.58	....	183.07	59,588.65	75.87	10.00	....	4,100.80	15.17	27.56	4,229.40
Total	28,583,259.81	616,233.60	11,464.18	29,210,957.59	16,314.86	296.60	20,546.03	740,015.45	10,047.81	69,187.08	856,407.83

A.—*Recapitulation of receipts from each general source of internal revenue, and the amounts refunded in each collection district.*

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
Alabama	$96,391.99	$37.50	$96,354.49	$15,114.82	....	$15,114.82	$45,015.78	$41.67	$44,974.11
Arkansas	70,430.47	85.25	70,345.22	5,798.00	....	5,798.00	13,086.27	4.00	13,082.27
First California	5,496,455.19	1,373.03	5,495,082.16	334,680.58	$9.42	334,671.16	766,801.64	89.00	766,712.64
Fourth California	302,148.43	1,031.28	301,117.15	25,583.11	5.26	25,577.85	251,328.20	6.75	251,321.45
Sixth California	484,904.17	426.36	484,477.81	50,428.03	.60	50,427.43	338,399.92	216.09	338,183.83
Colorado	266,979.68	389.62	266,590.06	57,398.46	15.07	57,383.39	437,662.70	147.52	437,515.18
Connecticut	316,564.33	345.85	310,218.48	279,004.13	1.60	279,002.53	1,431,427.63	133.25	1,431,394.38
Florida	163,972.40	522.93	163,449.47	1,061,888.62	277.53	1,061,611.09	30,902.67	240.01	30,662.66
Georgia	54,082.66	45.84	54,036.82	57,316.99	35.76	57,281.23	156,099.01	97.44	156,001.57
Hawaii	64,702.97	....	64,702.97	2,680.70	....	2,680.70	21,607.00	....	21,607.00
First Illinois	882,513.22	2,894.54	879,618.68	2,591,782.20	3,914.99	2,587,867.21	5,368,611.05	364.41	5,368,246.64
Fifth Illinois	29,389,002.75	116.69	29,388,886.06	83,244.95	....	83,244.95	303,565.53	....	303,565.53
Eighth Illinois	9,467,121.82	62.50	9,467,059.32	226,942.49	3.60	226,938.89	277,878.08	....	277,878.08
Thirteenth Illinois	68,928.40	414.60	68,513.80	52,385.71	6.37	52,379.34	412,957.95	50.84	412,907.11
Sixth Indiana	9,567,913.24	612.52	9,567,300.72	257,112.78	40.72	257,072.06	745,010.74	241.68	744,769.06
Seventh Indiana	18,256,354.95	256.26	18,256,098.69	228,139.45	245.03	227,894.42	840,864.17	....	840,864.17
Third Iowa	38,068.98	316.70	37,752.28	110,952.29	3.85	110,948.44	261,180.50	189.59	260,990.91
Fourth Iowa	35,858.36	262.51	35,595.85	223,465.64	6.60	223,459.04	215,963.57	25.84	215,937.73
Kansas	15,265.05	8.34	15,256.71	61,522.89	3.75	61,519.14	4,207.34	....	4,207.34
Second Kentucky	3,544,223.72	91.03	3,544,132.69	180,186.10	....	180,186.10	30,906.05	....	30,906.05
Fifth Kentucky	13,673,824.23	308.04	13,673,516.19	2,579,827.86	427.73	2,579,400.13	432,486.64	....	432,486.64
Sixth Kentucky	3,339,727.46	100.55	3,339,626.91	236,698.15	....	236,698.15	289,633.47	....	289,633.47
Seventh Kentucky	4,115,771.23	348.02	4,115,423.21	39,157.61	....	39,157.61	49,050.83	....	49,050.83
Eighth Kentucky	3,337,086.37	750.92	3,336,335.45	2,581.16	....	2,581.16	21,606.65	....	21,606.65
Louisiana	3,162,517.85	522.94	3,161,994.91	1,128,751.25	1.42	1,128,749.83	505,418.01	35.01	505,383.00
Maryland	5,104,083.66	1,392.04	5,102,691.02	2,112,599.16	3.19	2,112,595.97	1,528,233.37	42.71	1,528,190.66
Third Massachusetts	2,667,708.31	2,986.43	2,664,721.88	675,362.77	36.49	675,326.28	2,418,181.14	58.34	2,418,122.80
First Michigan	1,670,063.08	714.60	1,669,348.48	2,665,876.70	39.37	2,665,837.33	1,411,761.95	....	1,411,761.95
Fourth Michigan	83,119.28	150.02	82,969.26	165,924.07	4.05	165,920.02	430,632.80	130.67	430,502.13
Minnesota	143,495.57	2,512.22	140,983.35	209,178.29	7.52	209,170.77	1,567,969.61	346.51	1,567,623.10
First Missouri	217,988.50	1,237.17	216,751.33	5,879,548.44	148.23	5,879,400.21	3,478,939.48	215.63	3,478,723.85
Sixth Missouri	899,791.13	712.09	899,079.04	66,542.24	5.40	66,536.84	562,674.22	135.38	562,538.84
Montana	114,128.15	495.85	113,632.30	32,447.79	3.00	32,444.79	421,105.30	133.59	420,971.71
Nebraska	2,317,013.60	311.04	2,316,702.56	92,608.55	6.11	92,602.44	447,678.89	211.70	447,467.19
New Hampshire	61,571.22	100.00	61,471.22	152,678.42	1.35	152,677.07	287,267.51	170.00	287,097.51
First New Jersey	80,047.73	100.00	79,947.73	215,915.20	.75	215,914.45	219,275.43	....	219,275.43
Fifth New Jersey	294,352.40	118.77	294,233.63	5,170,089.06	164.76	5,169,924.30	3,212,908.30	819.25	3,212,089.05
New Mexico	49,641.90	93.77	49,548.13	9,225.38	....	9,225.38	33,627.34	18.34	33,609.00
First New York	5,011,622.35	1,141.71	5,010,480.64	3,281,339.04	49.20	3,281,289.84	3,355,022.86	206.00	3,354,816.86
Second New York	758,736.95	600.00	758,136.95	4,094,174.62	429.02	4,093,745.60	216,349.65	....	216,349.65
Third New York	167,708.48	200.00	167,508.48	4,239,915.90	224.59	4,239,691.31	5,445,458.17	....	5,445,458.17
Fourteenth New York	2,404,238.96	625.05	2,403,613.91	511,788.03	....	511,788.03	1,885,402.80	58.50	1,885,344.30
Twenty-first New York	1,651,192.73	760.43	1,650,432.30	632,403.88	10.05	632,393.83	896,920.23	....	896,920.23
Twenty-eighth New York	271,350.15	1,016.70	270,333.45	235,338.74	....	235,338.74	1,963,591.93	....	1,963,591.93
Fourth North Carolina	10,441.04	....	10,441.04	4,263,416.66	41,386.16	4,222,030.50	1,321.50	15.00	1,306.50
Fifth North Carolina	11,103.95	25.00	11,078.95	4,563,301.51	348.79	4,562,952.72	254.16	....	254.16
North and South Dakota	42,391.81	310.44	42,081.37	30,754.88	1.50	39,753.38	65,129.22	233.34	64,895.88
First Ohio	10,102,646.02	354.58	10,102,291.44	3,249,760.84	845.29	3,248,915.55	2,026,679.93	....	2,026,679.93
Tenth Ohio	855,073.15	792.13	854,281.02	1,014,700.21	7.20	1,014,693.01	638,211.40	31.62	638,179.78
Eleventh Ohio	63,729.37	133.36	63,596.01	375,488.37	270.22	375,218.15	543,490.38	....	543,490.38
Eighteenth Ohio	245,846.71	2.132.69	243,714.02	611,800.26	337.50	611,462.76	1,586,697.63	227.00	1,586,470.63
Oklahoma	32,809.23	108.35	32,700.88	9,386.96	1.87	9,385.09	4,576.99	70.00	4,506.99
Oregon	426,757.53	141.67	426,615.86	30,303.19	.90	30,302.29	252,197.74	12.49	252,185.25
First Pennsylvania	1,345,751.45	818.75	1,344,932.70	2,630,045.25	250.18	2,629,795.07	3,208,033.73	90.70	3,207,943.03
Ninth Pennsylvania	469,318.13	400.00	468,918.13	2,196,860.01	103.27	2,196,756.74	298,838.72	13.34	298,825.38
Twelfth Pennsylvania	254,032.35	306.39	253,725.96	590,291.58	2.55	590,289.03	1,471,692.81	5.50	1,471,687.31
Twenty-third Pennsylvania	6,642,156.20	336.55	6,641,819.65	1,142,952.85	34.57	1,142,918.28	2,561,170.81	423.37	2,560,747.44
South Carolina	26,203.68	283.37	25,920.31	79,893.45	....	79,893.45	6,276.92	69.18	6,207.74
Tennessee	410,012.98	5,684.95	404,328.03	1,419,912.68	....	1,419,912.68	297,271.53	100.01	297,171.52
Third Texas	80,536.64	235.42	80,301.22	36,591.92	94.37	36,497.55	641,239.71	306.67	640,933.04
Fourth Texas	32,425.12	120.85	32,304.27	8,480.41	1.45	8,478.96	109,206.68	20.00	109,186.68
Second Virginia	1,133,497.49	416.67	1,133,080.82	5,481,907.79	4,000.49	5,477,907.30	82,984.93	....	82,984.93
Sixth Virginia	629,653.82	305.33	629,348.49	432,840.32	....	432,840.32	124,261.07	....	124,261.07
Washington	217,687.46	416.69	217,270.77	37,684.57	17.50	37,667.07	873,510.16	145.00	873,365.16
West Virginia	257,619.45	352.09	257,267.36	979,638.00	6.00	979,632.00	388,550.88	65.84	388,485.04
First Wisconsin	2,823,053.40	829.17	2,822,224.23	720,700.18	22.59	720,677.59	4,250,109.18	76.50	4,250,032.68
Second Wisconsin	100,077.32	187.50	99,889.82	123,255.41	....	123,255.41	802,392.05	136.67	802,255.38
Total	156,391,487.77	41,283.66	156,350,204.11	70,365,567.55	53,864.78	70,311,702.77	63,268,770.51	6,471.95	63,262,298.56

A.—*Recapitulation of receipts from each general source of internal revenue, and the amounts refunded in each collection district*—Continued.

DISTRICTS.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$6,316.35		$6,316.35						
Arkansas	4,383.35	$3.00	4,380.35						
First California	954.50		954.50						
Fourth California	409.34		409.34						
Sixth California	1,399.00	6.00	1,393.00						
Colorado	6,849.58	11.50	6,838.08						
Connecticut	37,542.82	3.00	37,539.82						
Florida	6,824.79	9.00	6,815.79						
Georgia	9,244.84	10.00	9,234.84						
Hawaii	800.00		800.00						
First Illinois	442,799.60	1,269.16	441,530.44	$630.31		$630.31			
Fifth Illinois	5,036.18	6.50	5,029.68						
Eighth Illinois	5,689.09		5,689.09				$13.60		$13.60
Thirteenth Illinois	2,871.42		2,871.42						
Sixth Indiana	20,111.67	13.50	20,098.17						
Seventh Indiana	2,429.75		2,429.75						
Third Iowa	9,448.50	3.00	9,445.50						
Fourth Iowa	10,594.66	5.50	10,589.16				439.75		439.75
Kansas	47,826.78	301.75	47,525.03				428.00		428.00
Second Kentucky	365.48		365.48						
Fifth Kentucky	3,108.00	1,240.00	1,868.00						
Sixth Kentucky	726.00		726.00						
Seventh Kentucky	255.34		255.34						
Eighth Kentucky	335.75		335.75						
Louisiana	6,183.68	2.50	6,181.18						
Maryland	15,702.15		15,702.15						
Third Massachusetts	14,714.44		14,714.44						
First Michigan	23,367.41	19.50	23,347.91						
Fourth Michigan	15,802.62	180.50	15,622.12						
Minnesota	13,991.44	10.50	13,980.94						
First Missouri	44,290.06	56.00	44,234.06				422.70		422.70
Sixth Missouri	8,146.34	15.50	8,130.84						
Montana	2,943.25		2,943.25						
Nebraska	3,730.34	8.00	3,722.34						
New Hampshire	9,616.76		9,616.76						
First New Jersey	5,181.75	9.00	5,172.75						
Fifth New Jersey	36,849.64		36,849.64						
New Mexico	364.00		364.00						
First New York	7,335.00	5.50	7,329.50						
Second New York	6,087.92		6,087.92				32.00		32.00
Third New York	3,448.33	21.00	3,427.33				1,777.14		1,777.14
Fourteenth New York	11,077.25	4.00	11,073.25						
Twenty-first New York	14,389.25	22.50	14,366.75						
Twenty-eighth New York	16,645.91	9.00	16,636.91						
Fourth North Carolina	508.75		508.75						
Fifth North Carolina	182.25		182.25						
North and South Dakota	824.75		824.75				18.06		18.06
First Ohio	65,883.63		65,883.63						
Tenth Ohio	7,822.11		7,822.11						
Eleventh Ohio	43,628.57	17.50	43,611.07						
Eighteenth Ohio	23,693.05	4.00	23,689.05						
Oklahoma	4,770.00	14.00	4,756.00						
Oregon	939.75		939.75				12.00		12.00
First Pennsylvania	2,179.83		2,179.83						
Ninth Pennsylvania	480.25	2.50	477.75						
Twelfth Pennsylvania	1,446.50		1,446.50						
Twenty-third Pennsylvania	6,374.93	61.00	6,313.93						
South Carolina	2,032.92	16.67	2,016.25						
Tennessee	5,858.27	183.34	5,674.93						
Third Texas	6,140.50	15.50	6,125.00						
Fourth Texas	21,536.78		21,536.78						
Second Virginia	6,270.81		6,270.81						
Sixth Virginia	2,180.50		2,180.50						
Washington	3,341.76		3,341.76						
West Virginia	19,437.43	228.17	19,209.26						
First Wisconsin	11,327.83	4.50	11,323.33						
Second Wisconsin	5,655.75	287.50	5,368.25						
Total	1,128,707.25	4,080.09	1,124,627.16	630.31		630.31	3,143.25		3,143.25

A.—*Recapitulation of receipts from each general source of internal revenue, and the amounts refunded in each collection district*—Continued.

DISTRICTS.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			EXCISE TAX ON CORPORATIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama							$168,704.26	$127.69	$168,576.57
Arkansas							61,726.01	254.27	61,471.74
First California	$4,168.10		$4,168.10				814,072.92	2,169.46	811,903.46
Fourth California	2,625.50		2,625.50				162,273.50		162,273.50
Sixth California	3,401.60		3,401.60				324,276.29	632.57	323,643.72
Colorado	1,656.00		1,656.00	$3,496.84		$3,496.84	363,744.42	453.60	363,290.82
Connecticut	16.00		16.00				914,783.77	43,651.57	871,132.20
Florida							77,789.05	346.54	77,442.51
Georgia							235,782.14	324.52	235,457.62
Hawaii							172,089.66	401.86	171,687.80
First Illinois	2,879.20		2,879.20	52,225.20		52,225.20	2,654,302.48	1,021.32	2,653,281.16
Fifth Illinois							83,069.30	298.00	82,771.30
Eighth Illinois	19.50		19.50				73,023.99	267.36	72,756.63
Thirteenth Illinois							58,914.11	666.97	58,247.14
Sixth Indiana	1,648.00		1,648.00	2,022.25		2,022.25	323,830.84	557.61	323,273.23
Seventh Indiana							66,408.56	20.04	66,388.52
Third Iowa	5,346.20	$409.00	4,937.20	929.60		929.60	76,907.60		76,907.60
Fourth Iowa	4,271.80		4,271.80	16,084.76	$27.18	16,057.58	99,924.08	50.00	99,874.08
Kansas				12,164.75	132.00	12,032.75	370,765.00	667.33	370,097.67
Second Kentucky							19,006.32	68.70	18,937.62
Fifth Kentucky							202,353.02	171.98	202,181.04
Sixth Kentucky							18,228.66		18,228.66
Seventh Kentucky							29,080.92		29,080.92
Eighth Kentucky							12,241.60	22.70	12,218.90
Louisiana							188,290.59	7,059.32	181,231.27
Maryland	409.00		409.00	503.50		503.50	558,574.37	625.54	557,948.83
Third Massachusetts	390.00		390.00	2,379.27		2,379.27	1,421,308.52	56,587.70	1,364,720.82
First Michigan	2,324.00	6.00	2,318.00	186.81	186.81		664,344.07	2,858.76	661,485.31
Fourth Michigan	140.00		140.00	79.81	3.48	76.33	126,840.38	266.41	126,573.97
Minnesota	2,355.60		2,355.60	6,720.38		6,720.38	989,704.44	1,208.19	988,496.25
First Missouri							712,561.85	2,782.88	709,778.97
Sixth Missouri				1,533.38		1,533.38	172,150.41	5,424.73	166,725.68
Montana	2,629.00		2,629.00				159,326.83	1,282.99	158,043.84
Nebraska	1,782.00		1,782.00	966.00	22.59	943.41	109,661.26	42.94	109,618.32
New Hampshire							249,602.52	138.64	249,463.88
First New Jersey							270,066.38	3,795.25	266,271.13
Fifth New Jersey							1,036,077.72	94.20	1,035,983.52
New Mexico							62,140.51	410.72	61,729.79
First New York							312,758.34	868.76	311,889.58
Second New York							4,109,430.34	9,829.39	4,099,600.95
Third New York							998,165.96	6,227.49	991,938.47
Fourteenth New York							371,342.10	12.81	371,329.29
Twenty-first New York	1,128.00		1,128.00				201,629.71	761.35	200,868.36
Twenty-eighth New York	1,463.00		1,463.00				525,993.97	89.12	525,904.85
Fourth North Carolina							34,207.25	357.38	33,849.87
Fifth North Carolina							47,397.07		47,397.07
North and South Dakota	174.00		174.00				38,722.33	9.53	38,712.80
First Ohio							466,042.48	9,735.17	456,307.31
Tenth Ohio				10,377.19	153.06	10,224.13	369,827.53	4,220.10	365,607.43
Eleventh Ohio				149.17		149.17	136,678.37	81.57	136,596.80
Eighteenth Ohio				1,525.27		1,525.27	990,217.50	11,004.74	979,212.76
Oklahoma							75,054.76	166.90	74,887.86
Oregon	780.80		780.80				171,714.48	680.86	171,033.62
First Pennsylvania	24.00		24.00				1,671,507.63	968.47	1,670,539.16
Ninth Pennsylvania							94,923.31	88.80	94,834.51
Twelfth Pennsylvania							222,853.88	58.18	222,795.70
Twenty-third Pennsylvania	688.00		688.00				1,593,072.16	1,361.73	1,591,710.43
South Carolina							53,410.95	66.24	53,344.71
Tennessee							216,207.62	94.05	216,113.57
Third Texas							240,231.42	839.17	239,392.25
Fourth Texas							197,519.97	506.37	197,013.60
Second Virginia							309,964.11	773.51	309,190.60
Sixth Virginia							116,642.17		116,642.17
Washington	1,401.70		1,401.70				224,900.71	1,505.14	223,395.57
West Virginia							144,938.26	954.14	143,984.12
First Wisconsin	1,118.40		1,118.40				484,551.50	615.82	483,935.68
Second Wisconsin	3,263.00		3,263.00	8,192.00		8,192.00	59,405.58	434.96	58,970.62
Total	46,102.40	415.00	45,687.40	119,536.18	525.12	119,011.06	28,583,259.81	187,064.11	28,396,195.70

A.—*Recapitulation of receipts from each general source of internal revenue and the amounts refunded in each collection district*—Continued.

DISTRICTS.	MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$60.00	$60.00		$7,079.25	$402.54	$6,676.71	$338,682.15	$1,776.00	$336,906.45
Arkansas	32.17	32.17		9,858.07	1,218.33	8,639.74	165,314.34	1,643.52	163,670.82
First California	1,504.40	1,504.40		29,561.26	786.79	28,774.47	7,448,198.59	9,922.20	7,438,276.39
Fourth California	109.50		$109.50	7,409.48		7,409.48	751,883.56	1,043.29	750,840.27
Sixth California	32.95	32.95		4,323.64		4,323.64	1,207,169.10	1,403.47	1,205,765.63
Colorado	259.26		259.26	19,346.10	152.47	19,193.63	1,157,393.04	1,169.78	1,156,223.26
Connecticut	272.38	28.00	244.38	15,288.46	2.08	15,286.38	2,994,899.52	44,581.18	2,950,318.34
Florida	115.36	115.36		6,080.75	53.61	6,027.14	1,347,573.64	2,187.52	1,345,386.12
Georgia	219.26	219.26		28,508.21	542.03	27,966.18	541,253.11	1,414.01	539,839.10
Hawaii	801.96		801.96	3,543.13		3,543.13	266,225.42	401.86	265,823.56
First Illinois	37,796.34	6,014.45	31,781.89	53,760.92	49.92	53,711.00	12,087,300.52	15,528.79	12,071,771.73
Fifth Illinois	52.00		52.00	4,468.61	122.80	4,345.81	29,868,439.32	543.99	29,867,895.33
Eighth Illinois	55.77		55.77	9,970.47	31.39	9,939.08	10,060,714.81	364.85	10,060,349.96
Thirteenth Illinois	67.00		67.00	1,904.71	56.81	1,847.90	598,029.30	1,195.59	596,833.71
Sixth Indiana	30.00	30.00		6,136.68	1,599.55	4,537.13	10,923,816.20	3,286.76	10,920,529.44
Seventh Indiana	17.66	17.66		3,284.99	66.02	3,218.97	19,397,499.53	653.05	19,396,846.48
Third Iowa	530.65		530.65	6,908.55	18.33	6,890.22	510,272.87	940.47	509,332.40
Fourth Iowa	493.28		493.28	8,273.66	125.84	8,147.82	615,369.56	503.47	614,866.09
Kansas	77.62	61.50	16.12	13,546.66	274.15	13,272.51	525,804.09	1,448.82	524,355.27
Second Kentucky	38.50	38.50		5,275.32	14.77	5,260.55	3,780,001.49	471.58	3,779,529.91
Fifth Kentucky	171.50	26.73	144.77	6,049.88	145.92	5,903.96	16,897,821.13	2,320.40	16,895,500.73
Sixth Kentucky	19.56		19.56	4,349.90		4,349.90	3,889,383.20	100.55	3,889,282.65
Seventh Kentucky	33.65	33.65		2,130.34		2,130.34	4,235,479.92	499.05	4,234,980.87
Eighth Kentucky	35.63		35.63	11,302.26		11,302.26	3,385,189.42	773.62	3,384,415.80
Louisiana	194.57	194.57		6,413.46	78.72	6,334.74	4,997,769.41	10,151.89	4,987,617.52
Maryland	59.00	43.00	16.00	18,990.22	23.01	18,967.21	9,339,153.83	2,406.75	9,336,747.08
Third Massachusetts	162.42	126.86	35.56	23,224.47	300.29	22,924.18	7,223,431.34	60,096.11	7,163,335.23
First Michigan	64.82	64.82		11,705.51	46.67	11,658.84	6,449,694.35	12,288.19	6,437,406.16
Fourth Michigan	69,621.80		69,621.80	11,480.19	388.46	11,091.73	903,640.95	1,123.59	902,517.36
Minnesota	9.00	9.00		8,936.22	6.75	8,929.47	2,942,360.55	4,142.62	2,938,217.93
First Missouri	637.47	637.47		6,093.64	720.51	5,373.13	10,340,482.14	8,848.59	10,331,633.55
Sixth Missouri	45.52		45.52	11,456.20	86.26	11,369.94	1,722,339.44	6,379.36	1,715,960.08
Montana	78.56		78.56	13,520.62	1,050.74	12,469.88	746,179.50	2,966.17	743,213.33
Nebraska	14.05	14.05		14,888.49	19.74	14,868.75	2,988,343.18	3,202.61	2,985,140.57
New Hampshire	446.80		446.80	15,705.08	25.15	15,679.93	776,888.31	435.14	776,453.17
First New Jersey	1.30	1.30		8,218.34	177.20	8,041.14	798,706.13	5,332.42	793,373.71
Fifth New Jersey	14,792.87		14,792.87	18,459.24	7.40	18,451.84	9,783,529.23	1,204.38	9,782,324.85
New Mexico	1.10		1.10	6,299.30	238.04	6,061.26	161,299.53	760.87	160,538.66
First New York	2,004.41	1,800.96	203.45	19,023.15	175.50	18,847.65	11,989,105.15	4,247.63	11,984,857.52
Second New York	129,927.01	50,772.97	79,154.04	13,719.44	8,162.21	5,557.23	9,328,457.93	69,793.59	9,258,664.34
Third New York	3,924.47	3,924.47		26,723.93	576.93	26,147.00	10,887,122.38	12,786.08	10,874,336.30
Fourteenth New York	16,038.08	15,422.06	616.02	22,796.54	128.81	22,667.73	5,222,683.76	16,251.23	5,206,432.53
Twenty-first New York	15.08	15.08		8,356.04	18.25	8,337.79	3,406,034.92	1,873.09	3,404,161.83
Twenty-eighth New York	30.79	30.79		18,385.65	2,571.50	15,814.15	3,032,800.14	4,458.20	3,028,341.94
Fourth North Carolina	63.08	63.08		14,783.64	104.34	14,679.30	4,324,741.92	42,041.36	4,282,700.56
Fifth North Carolina	58.26		58.26	6,441.54	13.27	6,428.27	4,628,738.74	387.06	4,628,351.68
North and South Dakota	80.20	7.01	73.19	19,304.96	72.64	19,232.32	197,382.15	634.46	196,747.69
First Ohio	342,197.37	7,285.02	334,912.35	12,888.07	557.89	12,330.18	16,266,116.40	18,777.95	16,247,338.45
Tenth Ohio	67.79	67.79		5,425.42		5,425.42	2,901,504.80	5,326.00	2,896,178.80
Eleventh Ohio	65.00	54.77	10.23	10,404.95	53.57	10,351.38	1,173,634.18	610.99	1,173,023.19
Eighteenth Ohio	346.95		346.95	22,561.78	929.16	21,632.62	3,482,689.15	14,635.09	3,468,054.06
Oklahoma	231.38	30.93	200.45	22,076.92	179.08	21,897.84	148,906.24	571.13	148,335.11
Oregon	37.26		37.26	11,190.99	339.43	10,851.56	893,921.74	1,175.35	892,746.39
First Pennsylvania	142.64	142.64		5,545.99	6.70	5,539.29	8,863,242.76	2,641.03	8,860,601.73
Ninth Pennsylvania	12.75		12.75	2,723.71		2,723.71	3,063,156.64	607.91	3,062,548.73
Twelfth Pennsylvania	44.84	44.84		5,341.06		5,341.06	2,545,703.02	574.70	2,545,128.32
Twenty-third Pennsylvania	43.54	43.54		35,009.16	128.11	34,881.05	11,981,467.65	2,706.89	11,978,760.76
South Carolina	160.38	160.38		17,725.42	129.66	17,595.76	185,703.72	897.28	184,806.44
Tennessee	969.00	969.00		13,288.17	80.15	13,208.02	2,363,520.25	7,365.77	2,356,154.48
Third Texas	351.66	351.66		11,664.73	64.54	11,600.19	1,016,756.58	3,960.24	1,012,796.34
Fourth Texas	60.06		60.06	11,498.25	622.81	10,875.44	380,727.27	1,271.48	379,455.79
Second Virginia	170.79	170.79		12,344.77	124.69	12,220.68	7,027,140.69	6,318.07	7,020,822.62
Sixth Virginia	134.63	65.90	68.73	21,748.59	88.56	21,660.03	1,327,461.10	459.79	1,327,001.31
Washington	1,336.60		1,336.60	25,609.77	360.83	25,248.94	1,385,472.73	2,445.16	1,383,027.57
West Virginia	45.01		45.01	9,216.59	211.04	9,005.55	1,799,445.62	1,817.28	1,797,628.34
First Wisconsin				2,626.92		2,626.92	8,293,487.41	1,623.97	8,291,863.44
Second Wisconsin	183.07		183.07	4,229.40	41.31	4,188.09	1,106,653.58	1,087.94	1,105,565.64
Total	627,697.78	[1] 90,729.38	536,968.40	856,407.83	24,572.67	831,835.16	321,391,310.64	[2] 440,859.23	320,950,451.41

[1] In addition to the amounts reported under the head of "Miscellaneous," a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Schedule A-documentary," etc., has been made as follows, viz: Alabama, $1,106.60; Arkansas, $46.50; First California, $3,990.10; Sixth California, $88.90; Connecticut, $415.83; Florida, $622.54; Georgia, $139.16; Sixth Indiana, $191.18; Seventh Indiana, $48.04; Second Kentucky, $258.58; Seventh Kentucky, $117.38; Louisiana, $2,257.41; Maryland, $277.26; First Michigan, $8,351.66; Minnesota, $41.93; First Missouri, $3,050.70; Nebraska, $2,566.44; First New Jersey, $1,248.92; Third New York, $1,611.60; Twenty-first New York, $285.43; Twenty-eighth New York, $741.09; Fourth North Carolina, $115.40; Tenth Ohio, $54.10; First Pennsylvania, $363.59; Twelfth Pennsylvania, $157.24; Twenty-third Pennsylvania, $318.02; South Carolina, $171.78; Tennessee, $254.27; Third Texas, $2,032.91; Second Virginia, $832.52, and First Wisconsin, $75.39.

[2] Includes $31,852.47, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Schedule A-documentary, etc.," in addition to $90,729.38, the aggregate reported refunded under the head of "Miscellaneous." There were refunded in the aggregate from "Legacies and distributive shares of personal property" $45,411.04, and from "Schedule A-documentary" $56,495.67.

64984°—12——11

A.—*Receipts from each specific source of internal revenue, by States and Territories.*

STATES AND TERRITORIES.	DISTILLED SPIRITS.												
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than one pint, per bottle, 10 cent.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortification of sweet wine.	Total collections on distilled spirits.
Alabama		$39,464.59	$933.38			$30,985.60	$9,704.32	$56.25	$20.00				$81,164.14
Alaska						8,869.94	450.01						9,319.95
Arizona			100.00			19,663.32	2,800.02						22,563.34
Arkansas	$7,586.15	39,737.93	654.17	$400.00		17,089.71	4,962.51						70,430.47
California	865,641.32	4,728,154.31	12,766.72	8,000.00		368,463.33	74,779.42	58.33	80.00	$46.50	$392.00	184,216.95	6,242,598.88
Colorado		115,778.30	1,783.33			103,923.24	18,041.68						239,526.55
Connecticut	20,890.95	144,888.26	2,491.72	2,600.00		93,272.84	8,491.71	25.00		1.00			272,661.48
Delaware		7,436.66	25.00			8,061.20	433.34						15,956.20
District of Columbia		445,292.21	1,033.34	1,200.00		21,813.21	2,666.67						472,005.43
Florida		118,970.97	2,350.00	2,400.00		27,751.36	12,500.07						163,972.40
Georgia		10,327.35	100.00			36,478.65	6,916.66				260.00		54,082.66
Hawaii	2,477.31	42,688.64	500.00			10,801.54	7,737.50					497.98	64,702.97
Idaho						17,896.93	1,350.00						19,246.93
Illinois	403,723.43	38,754,729.54	15,500.13	16,350.00	$52.00	544,824.51	57,287.81	66.67	100.00	5.80	14,926.30		39,807,566.19
Indiana	1,006.54	27,632,421.42	2,433.36	3,383.34		166,803.20	13,754.23			62.10	4,404.00		27,824,268.19
Iowa		1.62	2,154.17	200.00		64,150.70	7,420.85						73,927.34
Kansas						14,731.72	533.33						15,265.05
Kentucky	148,538.29	27,538,394.75	2,991.68	9,400.00		75,034.93	20,233.39	266.67	300.00	275.30	215,138.00		28,010,633.01
Louisiana		3,059,053.58	1,283.35	1,475.00		84,181.41	16,263.65	200.01		60.85			3,162,517.85
Maine						22,560.13	1,379.17						23,939.30
Maryland	57,106.38	4,461,475.21	3,854.18	5,950.00		73,292.42	9,016.67	83.34	60.00	22.60	5,220.00		4,616,080.80
Massachusetts	201.30	2,467,322.62	12,337.57	12,000.00		144,629.25	29,450.07	75.00	40.00	1,582.50	70.00		2,667,708.31
Michigan	7,937.05	1,546,924.50	866.67	2,200.00		185,395.79	9,858.35						1,753,182.36
Minnesota			3,066.68	3,600.00		123,712.13	13,116.76						143,495.57
Mississippi						15,227.85							15,227.85
Missouri	48,849.57	821,537.04	5,125.02	9,383.33		203,838.86	27,200.11	37.50	20.00	.20	1,788.00		1,117,779.63
Montana		180.40	208.33	400.00		66,425.10	6,400.01						73,613.84
Nebraska		2,257,141.15	945.86			51,588.64	6,104.25	37.50	40.00	.20	1,156.00		2,317,013.60
Nevada			200.00			36,921.37	3,787.54						40,908.91
New Hampshire	653.40	8,311.93	358.34	200.00		19,613.46	2,525.00						31,662.13
New Jersey	74,601.92	2,250.60	6,579.18	2,800.00		267,161.05	20,866.66	20.83	80.00			39.89	374,400.13
New Mexico	852.42		291.67			23,267.77	2,666.70						27,078.56
New York	697,576.81	8,477,552.05	32,214.05	28,583.34		862,928.20	158,349.98	37.50	40.00	69.00	3,196.00	4,302.09	10,264,849.62
North Carolina	811.30	5,306.18				14,842.91	350.00					234.00	21,544.99
North Dakota						16,377.53							16,377.53
Ohio	225,328.55	10,643,787.68	5,470.86	16,700.00		309,734.34	36,637.62	50.00	840.00	356.20	28,390.00		11,267,295.25
Oklahoma			150.00			30,880.06	1,779.17						32,809.23
Oregon	1,493.25	369,309.16	858.34	1,000.00		47,588.43	6,508.35						426,757.53
Pennsylvania	92,116.75	7,991,647.08	24,133.48	21,433.33		464,480.92	61,641.71	116.66	100.00	22.20	55,506.00		8,711,258.13
Rhode Island			1,620.86	1,000.00		36,494.49	4,787.50						43,902.85
South Carolina		2,463.89				22,454.29	1,175.00			110.50			26,203.68
South Dakota						24,772.59	1,241.69						26,014.28
Tennessee	1,810.16	337,758.59	1,970.85	3,000.00		53,696.18	11,300.10			5.10	472.00		410,012.98
Texas			1,720.83	2,400.00		98,972.57	9,770.86	37.50	60.00				112,961.76
Utah		51.70	625.01	333.33		16,703.16	3,554.18						21,267.38
Vermont			100.00			5,344.79	525.00						5,969.79
Virginia	34,310.46	1,669,442.02	2,958.36	5,733.34		43,435.28	7,312.48						1,763,191.94
Washington	751.16	127,787.11	1,250.02	1,200.00		67,358.32	10,020.90						208,367.51
West Virginia		220,094.06	887.51	800.00		31,930.02	2,895.86	50.00	20.00		942.00		257,619.45
Wisconsin		2,627,520.50	3,791.67	4,400.00		276,062.88	10,941.67				414.00		2,923,130.72
Wyoming						24,503.13	2,950.00						27,453.13
Total	2,694,264.47	146,715,203.60	158,685.69	168,525.01	52.00	5,396,991.25	730,440.53	1,218.76	1,920.00	2,620.05	332,274.30	189,292.11	156,391,487.77
Collections for fiscal year ended June 30, 1911	2,677,449.02	145,382,763.32	168,109.06	171,725.03		5,569,915.32	779,323.42	901.28	2,155.83	1,748.75	373,377.85	152,389.37	155,279,858.25

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	TOBACCO.						
	Cigars weighing more than 3 pounds per thousand, per thousand, $3.	Cigars weighing not more than 3 pounds per thousand, per thousand, 75 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, $3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, $1.25.	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents.	Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents	Total collections on tobacco.
Alabama	$13,990.14						$13,990.14
Alaska	1,018.50					$0.36	1,018.86
Arizona	5,946.26			$77.22		1,159.45	7,182.93
Arkansas	5,757.73					40.27	5,798.00
California	193,423.59	$16.50	$296.05	191,664.55	$179.20	23,606.56	409,186.45
Colorado	50,063.10			16.38		4,899.52	54,979.00
Connecticut	217,076.31	16.50	62.28	1,995.25	80.24	8,418.05	227,648.63
Delaware	31,827.26	139,984.80			160,964.88	10.00	332,786.94
District of Columbia	14,760.05		46.80	688.50	6,670.00	1,034.29	23,199.64
Florida	1,048,568.91			11,150.96		2,168.75	1,061,888.62
Georgia	56,720.21		21.60	119.38		455.80	57,316.99
Hawaii	116.77			4.13		2,559.80	2,680.70
Idaho	4,508.96					168.16	4,677.12
Illinois	997,037.96	19.13	295.74	6,197.14	423,340.37	1,527,465.01	2,954,355.35
Indiana	427,798.52			.38	1,271.50	56,181.83	485,252.23
Iowa	252,927.76					81,490.17	334,417.93
Kansas	55,887.40				32.96	5,602.53	61,522.89
Kentucky	176,126.95					2,862,323.93	3,038,450.88
Louisiana	116,266.36			766,364.25	2,054.63	244,066.01	1,128,751.25
Maine	34,557.85			62.50		169.30	34,789.65
Maryland	321,332.67	246,597.87	28.80	162.85	1,410.48	1,186,908.51	1,756,441.18
Massachusetts	593,933.70	9.38	926.46	49,896.21	13,996.84	16,600.18	675,362.77
Michigan	989,739.56	5.25	14.40	169.00	7,985.46	1,833,887.10	2,831,800.77
Minnesota	192,430.17	.75		4.36	9.32	16,733.69	209,178.29
Mississippi	307.02					817.66	1,124.68
Missouri	199,171.21		3.60	170.51	523.18	5,746,222.18	5,946,090.68
Montana	15,746.55					1,023.30	16,769.85
Nebraska	85,766.83					6,841.72	92,608.55
Nevada	1,497.27					8.00	1,505.27
New Hampshire	107,971.18		21.00	954.01		212.94	109,159.13
New Jersey	1,585,181.19	20,183.25	6,778.80	422,587.11	687,877.25	2,663,396.66	5,386,004.26
New Mexico	1,869.65					172.80	2,042.45
New York	4,028,202.78	76,912.92	55,160.82	7,976,441.94	8,635.48	849,606.27	12,994,960.21
North Carolina	51,352.75			1,454,625.00		7,320,740.42	8,826,718.17
North Dakota	5,261.19					216.08	5,477.27
Ohio	1,968,265.93	11.40	11.70	24.38	377.45	3,283,058.82	5,251,749.68
Oklahoma	9,291.52					95.44	9,386.96
Oregon	28,088.78			20.30	5.40	2,188.71	30,303.19
Pennsylvania	5,824,366.25	206,572.93	766.08	133,950.11	843.89	393,650.43	6,560,149.69
Rhode Island	48,461.85	.75	14.40	35.00		2,843.50	51,355.50
South Carolina	78,667.82	19.50		5.13		1,201.00	79,893.45
South Dakota	24,722.98					554.63	25,277.61
Tennessee	30,518.10				1,087,809.27	301,585.31	1,419,912.68
Texas	37,785.49	44.77		1,038.99		6,203.08	45,072.33
Utah	10,655.21					345.61	11,000.82
Vermont	8,355.67					373.97	8,729.64
Virginia	762,773.14	129,900.90		3,002,385.90		2,019,859.57	5,914,919.51
Washington	34,977.80		12.60	16.28		1,659.03	36,665.71
West Virginia	444,293.58					535,344.42	979,638.00
Wisconsin	353,112.08		.18		2,290.80	488,552.53	843,955.59
Wyoming	2,333.06					86.40	2,419.46
Total	21,550,813.57	820,296.60	64,461.31	14,020,827.72	2,406,358.60	31,502,809.75	70,365,567.55
Collections for fiscal year ended June 30, 1911	21,672,425.10	917,294.25	76,074.62	11,531,015.89	2,251,746.62	30,401,923.07	66,910,479.55

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	FERMENTED LIQUORS. Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
Alabama	$39,835.00	$200.00	$100.00	$1,455.06	$1,879.28	$43,469.34
Alaska	7,417.00		300.00	273.35	470.84	8,461.19
Arizona	18,850.00		200.00	869.28	1,600.03	21,519.31
Arkansas	8,850.00		100.00	2,309.18	1,827.09	13,086.27
California	1,295,716.51	1,125.03	6,341.67	11,355.37	18,502.29	1,333,040.87
Colorado	387,761.00	150.00	1,800.00	8,228.35	14,597.93	412,537.28
Connecticut	736,260.50	220.83	1,950.00	2,931.91	18,550.33	759,913.57
Delaware	129,695.00	100.00	500.00	486.70	1,393.75	132,175.45
District of Columbia	284,576.50	50.00	500.00	1,003.34	1,535.42	287,665.26
Florida	21,200.00		200.00	4,996.31	4,506.36	30,902.67
Georgia	138,955.00		600.00	9,600.26	6,943.75	156,099.01
Hawaii	20,967.00		200.00	40.00	400.00	21,607.00
Idaho	29,590.00	125.00	725.00	540.00	1,766.68	32,746.68
Illinois	6,263,862.00	50.00	11,433.34	27,926.63	59,740.64	6,363,012.61
Indiana	1,546,135.84	50.00	4,350.01	13,370.28	21,968.78	1,585,874.91
Iowa	447,114.28	150.00	1,700.00	8,686.00	19,493.79	477,144.07
Kansas	101.50	162.50		2,139.16	1,804.18	4,207.34
Kentucky	801,935.13		2,400.00	13,852.62	5,495.89	823,683.64
Louisiana	483,273.49		1,275.01	14,044.71	6,824.80	505,418.01
Maine	355.00	175.00		8,715.82	3,187.49	12,433.31
Maryland	1,093,716.97	150.00	1,900.00	3,242.65	9,285.52	1,108,295.14
Massachusetts	2,386,875.00	100.00	4,025.01	3,253.52	23,927.61	2,418,181.14
Michigan	1,792,104.88	120.83	8,058.34	15,350.17	26,760.53	1,842,394.75
Minnesota	1,511,375.14	150.00	6,550.01	13,619.07	36,275.39	1,567,969.61
Mississippi				1,327.66	218.78	1,546.44
Missouri	4,004,252.99	100.00	5,058.34	9,923.06	22,279.31	4,041,613.70
Montana	232,618.50	50.00	2,700.00	4,980.01	11,645.85	251,994.36
Nebraska	413,014.50	50.00	1,200.00	4,526.30	28,888.09	447,678.89
Nevada	18,662.17	100.00	400.00	510.01	3,816.71	23,488.89
New Hampshire	266,720.00		500.00	1,425.85	3,350.01	271,995.86
New Jersey	3,396,778.23		3,366.67	5,265.88	26,772.95	3,432,183.73
New Mexico	9,240.00		200.00	478.38	2,189.65	12,108.03
New York	13,674,003.03	479.17	18,441.67	13,138.42	56,683.35	13,762,745.64
North Carolina				1,431.90	143.76	1,575.66
North Dakota				7,098.99	460.43	7,559.42
Ohio	4,740,200.15	100.00	13,058.33	5,294.30	36,426.56	4,795,079.34
Oklahoma	72.00	137.50		2,571.66	1,795.83	4,576.99
Oregon	243,819.00		1,200.00	2,314.14	4,864.60	252,197.74
Pennsylvania	7,449,543.50	100.00	23,225.01	15,447.45	51,420.11	7,539,736.07
Rhode Island	667,385.67		891.67	545.02	2,691.70	671,514.06
South Carolina	2,688.50		100.00	2,481.00	1,007.42	6,276.92
South Dakota	44,807.50		300.00	2,501.77	9,960.53	57,569.80
Tennessee	273,850.00		400.00	19,033.96	3,987.57	297,271.53
Texas	672,949.89	100.00	1,900.00	52,451.10	23,045.40	750,446.39
Utah	129,105.00		808.33	3,055.06	3,395.87	136,364.26
Vermont				755.01	2,083.33	2,838.34
Virginia	196,706.54		1,037.50	5,086.97	4,512.51	207,343.52
Washington	846,995.93	150.00	2,800.00	3,940.28	11,162.76	865,048.97
West Virginia	370,141.75		1,400.00	5,824.75	11,184.38	388,550.88
Wisconsin	4,991,620.80	137.50	14,633.34	12,871.95	33,237.64	5,052,501.23
Wyoming	16,935.00		400.00	1,534.17	6,256.25	25,125.42
Total	62,108,633.39	4,583.36	149,229.25	354,104.79	652,219.72	63,268,770.51
Collections for fiscal year ended June 30, 1911	63,216,851.24	7,679.16	152,704.24	361,242.59	629,300.42	64,367,777.65

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE. Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
Alabama					$80.00	$2,482.25		$3,016.68	$5,578.93
Alaska						17.50			17.50
Arizona					36.00	71.00		150.00	257.00
Arkansas	$18.00					2,532.00		1,833.35	4,383.35
California						273.50		2,483.34	2,756.84
Colorado					904.00	1,413.00	$480.00	3,633.33	6,430.33
Connecticut						2,418.25		1,816.67	4,234.92
Delaware					644.00	385.50		500.00	1,529.50
District of Columbia					260.00	1,269.25	480.00	1,916.68	3,925.93
Florida						2,699.75		4,125.04	6,824.79
Georgia					168.00	3,818.50		5,258.34	9,244.84
Hawaii								800.00	800.00
Idaho						162.75			162.75
Illinois	213,224.70	$187,795.52		$6,000.00	3,160.00	34,876.00	1,040.00	10,300.07	456,396.29
Indiana	5,982.50	2,700.00		600.00	1,536.00	9,056.25		2,666.67	22,541.42
Iowa	1.50					11,150.00		8,891.66	20,043.16
Kansas	12,847.00	23,999.37		3,000.00	84.00	6,379.75		1,516.66	47,826.78
Kentucky					1,692.00	1,815.23		1,283.34	4,790.57
Louisiana						2,392.00		3,791.68	6,183.68
Maine						3,715.00		3,550.01	7,265.01
Maryland	78.00	877.30	$8.40	600.00	1,704.00	2,736.00		4,225.02	10,228.72
Massachusetts						5,847.75		8,866.69	14,714.44
Michigan	1,677.50				960.00	23,887.50	470.00	12,175.03	39,170.03
Minnesota		3,517.50		1,200.00		4,557.25		4,716.69	13,991.44
Mississippi					36.00	634.75		66.67	737.42
Missouri	21,926.53	5,790.46		1,425.00	8,504.00	10,388.75	900.00	3,441.66	52,436.40
Montana						247.00		1,000.00	1,247.00
Nebraska	6.00					1,541.00		2,183.34	3,730.34
Nevada						6.00			6.00
New Hampshire						1,377.25		800.00	2,177.25
New Jersey	3,029.00	11,077.38		2,800.00	60.00	21,340.00		3,725.01	42,031.39
New Mexico						107.00			107.00

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE.								
	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, ¼ of 1 cent.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.
New York	$2.50			$300.00	$56.00	$35,978.50	$796.67	$21,849.99	$58,983.66
North Carolina						691.00			691.00
North Dakota						311.00		150.00	461.00
Ohio	47,850.60	$42,914.35		2,400.00	434.50	32,044.50		15,383.41	141,027.36
Oklahoma					96.00	2,799.00		1,875.00	4,770.00
Oregon						139.75		800.00	939.75
Pennsylvania	6.00				284.00	6,601.50	240.00	3,350.01	10,481.51
Rhode Island		25,941.22		3,600.00	96.00	3,004.00		666.68	33,307.90
South Carolina						916.25		1,116.67	2,032.92
South Dakota						363.75			363.75
Tennessee					204.00	2,404.25		3,250.02	5,858.27
Texas	15,407.50	2,862.53		1,200.00	144.00	2,763.25		5,300.00	27,677.28
Utah						283.50		1,250.00	1,533.50
Vermont						174.50			174.50
Virginia	141.00	3.53			1,244.00	2,930.76		4,150.02	8,469.31
Washington						524.25		2,800.01	3,324.26
West Virginia	3,750.00			1,800.00	1,056.00	6,364.75		6,466.68	19,437.43
Wisconsin						12,650.25		4,333.33	16,983.58
Wyoming						419.25			419.25
Total	325,948.33	307,479.16	$8.40	24,925.00	23,442.50	270,961.74	4,466.67	171,475.45	1,128,707.2
Collections for fiscal year ended June 30, 1911	284,262.94	286,895.81		23,684.90	33,622.00	229,216.04	4,050.04	138,482.06	1,000,214.79

STATES AND TERRITORIES.	FILLED CHEESE.						MIXED FLOUR.					
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), $400.	Retail dealers in filled cheese (special tax), $12.	Wholesale dealers in filled cheese (special tax), $250.	Total collections on filled cheese.	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), $12.	Total collections on mixed flour.
Alabama												
Alaska												
Arizona												
Arkansas												
California												
Colorado												
Connecticut												
Delaware												
District of Columbia												
Florida												
Georgia												
Hawaii												
Idaho												
Illinois	$330.31		$300.00			$630.31		$1.50		$0.10	$12.00	$13.60
Indiana												
Iowa								405.20	$2.55		32.00	439.75
Kansas								310.00	63.00		55.00	428.00
Kentucky												
Louisiana												
Maine												
Maryland												
Massachusetts												
Michigan												
Minnesota												
Mississippi												
Missouri								237.80	164.50	8.40	12.00	422.70
Montana												
Nebraska												
Nevada												
New Hampshire												
New Jersey												
New Mexico												
New York							$20.00	80.00	1,659.14	25.00	25.00	1,809.14
North Carolina												
North Dakota												
Ohio										9.06	9.00	18.06
Oklahoma												

A.—Receipts from each specific source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	FILLED CHEESE.						MIXED FLOUR.					
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), $400.	Retail dealers in filled cheese (special tax), $12.	Wholesale dealers in filled cheese (special tax), $250.	Total collections on filled cheese.	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), $12.	Total collections on mixed flour.
Oregon												
Pennsylvania												
Rhode Island												
South Carolina												
South Dakota											$12.00	$12.00
Tennessee												
Texas												
Utah												
Vermont												
Virginia												
Washington												
West Virginia												
Wisconsin												
Wyoming												
Total	$330.31		$300.00			$630.31	$20.00	$1,034.50	$1,889.19	$42.56	157.00	3,143.25
Collections for fiscal year ended June 30, 1911							27.00	1,144.56	1,285.83	19.75	287.00	2,764.14

STATES AND TERRITORIES.	ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.		
	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), $600.	Retail dealers in adulterated butter (special tax), $48.	Wholesale dealers in adulterated butter (special tax), $480.	Total collections on adulterated butter.	Process or renovated butter manufactured or sold, etc., per pound, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), $50.	Total collections on process or renovated butter.
Alabama								
Alaska								
Arizona								
Arkansas								
California	$1,771.40	$8,081.80	$292.00		$10,145.20			
Colorado	806.00	850.00			1,656.00	$3,296.84	$200.00	$3,496.84
Connecticut			16.00		16.00			
Deleware								
District of Columbia								
Florida								
Georgia								
Hawaii								
Idaho		344.00			344.00			
Illinois	868.70	1,150.00		880.00	2,898.70	51,841.86	383.34	52,225.20
Indiana	36.00	1,612.00			1,648.00	1,922.25	100.00	2,022.25
Iowa	1,003.00	8,175.00		440.00	9,618.00	16,514.36	500.00	17,014.36
Kansas						12,014.75	150.00	12,164.75
Kentucky								
Louisiana								
Maine								
Maryland	13.00	300.00	96.00		409.00	503.50		503.50
Massachusetts	30.00			360.00	390.00	2,329.27	50.00	2,379.27
Michigan	714.00	1,750.00			2,464.00	170.78	95.84	266.62
Minnesota	1,155.60	1,200.00			2,355.60	6,620.38	100.00	6,720.38
Mississippi								
Missouri						1,483.38	50.00	1,533.38
Montana	214.00	1,669.00			1,883.00			
Nebraska	532.00	850.00		400.00	1,782.00	841.00	125.00	966.00
Nevada			50.00		50.00			
New Hampshire								
New Jersey								
New Mexico								
New York	473.00	750.00	48.00	1,320.00	2,591.00			
North Carolina								
North Dakota								
Ohio						11,864.13	187.50	12,051.63
Oklahoma								
Oregon	55.80	725.00			780.80			
Pennsylvania			112.00	600.00	712.00			
Rhode Island								

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	ADULTERATED BUTTER.					PROCESS OR RENO VATED BUTTER.		
	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), $600.	Retail dealers in adulterated butter (special tax), $48.	Wholesale dealers in adulterated butter (special tax), $480.	Total collections on adulterated butter.	Process or renovated butter manufactured or sold, etc., per pound, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), $50.	Total collections on process or renovated butter.
South Carolina								
South Dakota	$174.00				$174.00			
Tennessee								
Texas								
Utah	352.00	$50.00			402.00			
Vermont								
Virginia								
Washington	121.70	400.00		$880.00	1,401.70			
West Virginia								
Wisconsin	731.40	3,650.00			4,381.40	$8,142.00	$50.00	$8,192.00
Wyoming								
Total	9,051.60	31,556.80	$614.00	4,880.00	46,102.40	117,544.50	1,991.68	119,536.18
Collections for fiscal year ended June 30, 1911	23,049.10	16,919.90	2,676.00	5,240.00	47,885.00	99,685.01	2,266.67	101,951.68

STATES AND TERRITORIES.	MISCELLANEOUS.					PENALTIES, ETC.						
	Opium manufactured for smoking purposes, per pound, $10.	Excise tax on corporations, joint stock companies, or associations, and insurance companies.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.	Total of penalties, etc., collected.
Alabama		$115,545.49		$26.00	$115,571.49	$81.37		$200.00	$3,759.59	$14.52	$1,930.25	$5,985.73
Alaska		3,165.46			3,165.46	3.90			259.78	.33		264.01
Arizona		48,790.52		.10	48,790.62	73.29	$10.00		3,334.00	38.24	825.00	4,280.53
Arkansas		61,726.01	$3.00	29.17	61,758.18	60.62		142.28	7,330.00	18.62	2,306.55	9,858.07
California		1,183,732.37	1,189.54	457.31	1,185,379.22	465.75			37,367.31	65.69	694.59	38,593.34
Colorado		341,810.44	60.78	198.26	342,069.48	1,271.67			13,320.50	120.99	414.74	15,127.90
Connecticut		610,947.34	25.00	3.00	610,975.34	30.20		221.50	13,464.31	11.16	1,542.01	15,269.18
Delaware		44,483.97	14.00		44,497.97	14.56		92.23	1,529.00	.18		1,635.97
District of Columbia		151,160.30	25.00		151,185.30	63.16		110.30	4,702.00	9.54	21.30	4,906.30
Florida		77,789.05		115.36	77,904.41	199.96			4,878.62	268.70	733.47	6,080.75
Georgia		235,782.14		219.26	236,001.40	240.11		1,679.99	20,522.75	65.45	5,999.91	28,508.21
Hawaii		172,089.66	799.86	2.10	172,891.62	2.35	20.00		3,495.00	.56	25.22	3,543.13
Idaho		20,668.35		53.00	20,721.35	32.32			4,119.63	3.43	261.35	4,416.73
Illinois		2,869,309.88	37,750.84	220.27	2,907,280.99	1,101.34	10.00	647.98	59,953.02	775.75	7,616.62	70,104.71
Indiana		390,239.40	8.64	39.02	390,287.06	62.32			9,155.00	118.49	85.86	9,421.67
Iowa		176,831.68		1,023.93	177,855.61	368.61			13,390.90	142.92	1,279.78	15,182.21
Kansas		370,765.00		77.62	370,842.62	128.52	20.00		13,379.04	19.10		13,546.66
Kentucky		280,910.52	145.50	153.34	281,209.36	242.74		1,515.74	18,267.80	358.27	8,723.15	29,107.70
Louisiana		188,290.59	40.58	153.99	188,485.16	117.66			5,401.85	27.36	866.59	6,413.46
Maine		134,928.80	36.56	334.29	135,299.65	143.85			7,825.00	116.69	976.11	9,061.65
Maryland		362,596.05	17.00	1.00	362,614.05	144.22		98.12	10,621.00	221.57	1,067.62	12,152.53
Massachusetts		1,421,308.52	107.42	55.00	1,421,470.94	1,294.71			21,464.26	465.50		23,224.47
Michigan		791,184.45	69,604.70	81.92	860,871.07	272.44	30.00	263.68	20,440.75	57.95	2,120.88	23,185.70
Minnesota		989,704.44		9.00	989,713.44	153.34		29.39	8,023.82	301.93	427.74	8,936.22
Mississippi		53,158.77		34.00	53,192.77	109.60			685.00	12.90	286.02	1,093.52
Missouri		884,712.26	15.86	667.13	885,395.25	117.32		142.85	16,846.50	12.76	430.41	17,549.84
Montana		55,359.90			55,359.90	61.68			4,954.89	14.59	38.50	5,069.66
Nebraska		109,661.26	2.00	12.05	109,675.31	39.54	10.00		13,942.67	30.48	865.80	14,888.49
Nevada		116,890.34			116,890.34	9.54			2,691.50			2,701.04
New Hampshire		57,517.70		75.70	57,593.40	15.90			3,645.00	.47	100.00	3,761.37
New Jersey		1,306,144.10	14,780.66	13.51	1,320,938.27	524.55		338.63	19,312.58	128.83	6,372.99	26,677.58
New Mexico		13,349.99		1.00	13,350.99	34.72			1,932.60	1.30	50.15	2,018.77
New York		6,519,320.42	148,828.60	3,111.24	6,671,260.26	5,998.32	40.00	7,153.02	86,575.86	5,213.27	4,024.28	109,004.75
North Carolina		81,604.32		121.34	81,725.66	84.03	10.00	319.37	13,434.61	182.84	7,194.33	21,225.18
North Dakota		20,410.11		46.00	20,456.11	65.24			8,461.70	14.10		8,541.04
Ohio		1,962,765.88	342,163.56	513.55	2,305,442.99	282.62		71.92	49,408.50	213.92	1,304.16	51,280.22

A.—*Receipts from each specific source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	MISCELLANEOUS.					PENALTIES, ETC.						
	Opium manufactured for smoking purposes, per pound, $10.	Excise tax on corporations, joint stock companies, or associations, and insurance companies.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.	Total of penalties, etc., collected.
Oklahoma	....	$75,054.76	....	$231.38	$75,286.14	$463.68	$20.00	$8.45	$19,843.46	$148.53	$1,592.80	$22,076.92
Oregon	....	171,714.48	$13.44	23.82	171,751.74	58.91	....	....	11,004.11	52.97	75.00	11,190.99
Pennsylvania	....	3,582,356.98	19.04	224.73	3,582,600.75	423.77	50.00	187.47	47,602.61	136.35	219.72	48,619.92
Rhode Island	....	303,836.43	244.38	....	304,080.81	18.27	....	....	....	1.01	....	19.28
South Carolina	....	53,410.95	....	160.38	53,571.33	89.70	....	406.22	16,714.76	24.26	490.48	17,725.42
South Dakota	....	18,312.22	....	34.20	18,346.42	29.73	....	....	10,304.20	3.33	426.66	10,763.92
Tennessee	....	216,207.62	....	969.00	217,176.62	204.39	10.00	201.32	9,906.44	52.04	2,913.98	13,288.17
Texas	....	437,751.39	71.36	340.36	438,163.11	247.51	....	71.35	21,956.31	115.61	772.20	23,162.98
Utah	....	83,298.58	....	25.56	83,324.14	10.57	....	....	3,925.05	2.36	96.25	4,034.23
Vermont	....	57,156.02	....	.25	57,156.27	27.71	....	132.27	2,712.50	.02	9.56	2,882.06
Virginia	....	426,940.33	124.88	182.54	427,247.75	524.11	30.00	4,660.35	25,134.45	327.81	3,712.06	34,388.78
Washington	....	221,735.25	141.40	1,195.20	223,071.85	111.93	....	....	25,210.32	11.91	11.60	25,345.76
West Virginia	....	144,938.26	....	45.01	144,983.27	90.72	....	1,852.50	6,911.60	107.94	253.83	9,216.59
Wisconsin	....	543,957.08	....	183.07	544,140.15	76.09	36.60	....	6,700.80	15.27	27.56	6,856.32
Wyoming	....	21,933.98	....	.22	21,934.20	25.70	....	....	4,192.50	....	....	4,218.20
Total	....	28,583,259.81	616,233.60	11,464.18	29,210,957.59	16,314.86	296.60	20,546.03	740,015.45	10,047.81	69,187.08	856,407.83
Collections for fiscal year ended June 30, 1911	$847.00	33,511,525.00	581,640.78	28,468.30	34,122,481.08	5,602.49	325.00	24,739.40	490,776.70	6,035.52	69,937.47	597,416.58

A.—*Recapitulation of receipts from each general source of internal revenue, and the amounts refunded in the several States and Territories.*

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$81,164.14	$12.50	$81,151.64	$13,990.14	....	$13,990.14	$43,469.34	$41.67	$43,427.67
Alaska	9,319.95	25.00	9,294.95	1,018.86	....	1,018.86	8,461.19	....	8,461.19
Arizona	22,563.34	93.77	22,469.57	7,182.93	....	7,182.93	21,519.31	....	21,519.31
Arkansas	70,430.47	85.25	70,345.22	5,798.00	....	5,798.00	13,086.27	4.00	13,082.27
California	6,242,598.88	2,684.82	6,239,914.06	409,186.45	$15.28	409,171.17	1,333,040.87	309.09	1,332,731.78
Colorado	239,526.55	300.03	239,226.52	54,979.00	1.20	54,977.80	412,537.28	56.67	412,480.61
Connecticut	272,661.48	233.34	272,428.14	227,648.63	....	227,648.63	759,913.57	....	759,913.57
Delaware	15,956.20	14.59	15,941.61	332,786.94	....	332,786.94	132,175.45	21.87	132,153.58
District of Columbia	472,005.43	210.40	471,795.03	23,199.64	3.19	23,196.45	287,665.26	....	287,665.26
Florida	163,972.40	522.93	163,449.47	1,061,888.62	277.53	1,061,611.09	30,902.67	240.01	30,662.66
Georgia	54,082.66	45.84	54,036.82	57,316.99	35.76	57,281.23	156,099.01	97.44	156,001.57
Hawaii	64,702.97	....	64,702.97	2,680.70	....	2,680.70	21,607.00	....	21,607.00
Idaho	19,246.93	25.00	19,221.93	4,677.12	....	4,677.12	32,746.68	....	32,746.68
Illinois	39,807,566.19	3,488.33	39,804,077.86	2,954,355.35	3,924.96	2,950,430.39	6,363,012.61	415.25	6,362,597.36
Indiana	27,824,268.19	868.78	27,823,399.41	485,252.23	285.75	484,966.48	1,585,874.91	241.68	1,585,633.23
Iowa	73,927.34	579.21	73,348.13	334,417.93	10.45	334,407.48	477,144.07	215.43	476,928.64
Kansas	15,265.05	8.34	15,256.71	61,522.89	3.75	61,519.14	4,207.34	....	4,207.34
Kentucky	28,010,633.01	1,598.56	28,009,034.45	3,038,450.88	427.73	3,038,023.15	823,683.64	....	823,683.64
Louisiana	3,162,517.85	522.94	3,161,994.91	1,128,751.25	1.42	1,128,749.83	505,418.01	35.01	505,383.00
Maine	23,939.30	75.00	23,864.30	34,789.65	1.35	34,788.30	12,433.31	20.00	12,413.31
Maryland	4,616,080.80	1,167.05	4,614,913.75	1,756,441.18	....	1,756,441.18	1,108,295.14	20.84	1,108,274.30
Massachusetts	2,667,708.31	2,986.43	2,664,721.88	675,362.77	36.49	675,326.28	2,418,181.14	58.34	2,418,122.80
Michigan	1,753,182.36	864.62	1,752,317.74	2,831,800.77	43.42	2,831,757.35	1,842,394.75	130.67	1,842,264.08
Minnesota	143,495.57	2,512.22	140,983.35	209,178.29	7.52	209,170.77	1,567,969.61	346.51	1,567,623.10
Mississippi	15,227.85	25.00	15,202.85	1,124.68	....	1,124.68	1,546.44	....	1,546.44
Missouri	1,117,779.63	1,949.26	1,115,830.37	5,946,090.68	153.63	5,945,937.05	4,041,613.70	351.01	4,041,262.69
Montana	73,613.84	329.18	73,284.66	16,769.85	....	16,769.85	251,994.36	51.92	251,942.44
Nebraska	2,317,013.60	311.04	2,316,702.56	92,608.55	6.11	92,602.44	447,678.89	211.70	447,467.19
Nevada	40,908.91	145.85	40,763.06	1,505.27	....	1,505.27	23,488.89	2.75	23,486.14
New Hampshire	31,662.13	25.00	31,637.13	109,159.13	....	109,159.13	271,995.86	150.00	271,845.86
New Jersey	374,400.13	218.77	374,181.36	5,386,004.26	165.51	5,385,838.75	3,432,183.73	819.25	3,431,364.48
New Mexico	27,078.56	....	27,078.56	2,042.45	....	2,042.45	12,108.03	18.34	12,089.69
New York	10,264,849.62	4,343.89	10,260,505.73	12,994,960.21	712.86	12,994,247.35	13,762,745.64	264.50	13,762,481.14
North Carolina	21,544.99	25.00	21,519.99	8,826,718.17	41,734.95	8,784,983.22	1,575.66	15.00	1,560.66
North Dakota	16,377.53	58.34	16,319.19	5,477.27	1.50	5,475.77	7,559.42	36.67	7,522.75
Ohio	11,267,295.25	3,412.76	11,263,882.49	5,251,749.68	1,460.21	5,250,289.47	4,795,079.34	258.62	4,794,820.72
Oklahoma	32,809.23	108.35	32,700.88	9,386.96	1.87	9,385.09	4,576.99	70.00	4,506.99
Oregon	426,757.53	141.67	426,615.86	30,303.19	.90	30,302.29	252,197.74	12.49	252,185.25
Pennsylvania	8,711,258.13	1,861.69	8,709,396.44	6,560,149.69	390.57	6,559,759.12	7,539,736.07	532.91	7,539,203.16
Rhode Island	43,902.85	112.51	43,790.34	51,355.50	1.60	51,353.90	671,514.06	133.25	671,380.81
South Carolina	26,203.68	283.37	25,920.31	79,893.45	....	79,893.45	6,276.92	69.18	6,207.74
South Dakota	26,014.28	252.10	25,762.18	25,277.61	....	25,277.61	57,569.80	196.67	57,373.13

A.—*Recapitulation of receipts from each general source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Tennessee	$410,012.98	$5,684.95	$404,328.03	$1,419,912.68	....	$1,419,912.68	$297,271.53	$100.01	$297,171.52
Texas	112,961.76	356.27	112,605.49	45,072.33	95.82	44,976.51	750,446.39	326.67	750,119.72
Utah	21,267.38	141.67	21,125.71	11,000.82	3.00	10,997.82	136,364.26	81.67	136,282.59
Vermont	5,969.79	....	5,969.79	8,729.64	....	8,729.64	2,838.34	....	2,838.34
Virginia	1,763,191.94	722.00	1,762,469.94	5,914,919.51	4,000.49	5,910,919.02	207,343.52	....	207,343.52
Washington	208,367.51	391.69	207,975.82	36,665.71	17.50	36,648.21	865,048.97	145.00	864,903.97
West Virginia	257,619.45	352.09	257,267.36	979,638.00	6.00	979,632.00	388,550.88	65.84	388,485.04
Wisconsin	2,923,130.72	1,016.67	2,922,114.05	843,955.59	22.59	843,933.00	5,052,501.23	213.17	5,052,288.06
Wyoming	27,453.13	89.59	27,363.54	2,419.46	13.87	2,405.59	25,125.42	90.85	25,034.57
Total	156,391,487.77	41,283.66	156,350,204.11	70,365,567.55	53,864.78	70,311,702.77	63,268,770.51	6,471.95	63,262,298.56
Collections for fiscal year ended June 30, 1911	155,279,858.25	43,087.39	155,236,770.86	66,910,479.55	114,590.20	66,795,889.35	64,367,777.65	6,862.34	64,360,915.31

STATES AND TERRITORIES.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$5,578.93	....	$5,578.93	....	....	....	....	....	....
Alaska	17.50	....	17.50	....	....	....	....	....	....
Arizona	257.00	....	257.00	....	....	....	....	....	....
Arkansas	4,383.35	$3.00	4,380.35	....	....	....	....	....	....
California	2,756.84	6.00	2,750.84	....	....	....	....	....	....
Colorado	6,430.33	11.50	6,418.83	....	....	....	....	....	....
Connecticut	4,234.92	....	4,234.92	....	....	....	....	....	....
Delaware	1,529.50	....	1,529.50	....	....	....	....	....	....
District of Columbia	3,925.93	....	3,925.93	....	....	....	....	....	....
Florida	6,824.79	9.00	6,815.79	....	....	....	....	....	....
Georgia	9,244.84	10.00	9,234.84	....	....	....	....	....	....
Hawaii	800.00	....	800.00	....	....	....	....	....	....
Idaho	162.75	....	162.75	....	....	....	....	....	....
Illinois	456,396.29	1,275.66	455,120.63	$630.31	....	$630.31	$13.60	....	$13.60
Indiana	22,541.42	13.50	22,527.92	....	....	....	....	....	....
Iowa	20,043.16	8.50	20,034.66	....	....	....	439.75	....	439.75
Kansas	47,826.78	301.75	47,525.03	....	....	....	428.00	....	428.00
Kentucky	4,790.57	1,240.00	3,550.57	....	....	....	....	....	....
Louisiana	6,183.68	2.50	6,181.18	....	....	....	....	....	....
Maine	7,265.01	....	7,265.01	....	....	....	....	....	....
Maryland	10,228.72	....	10,228.72	....	....	....	....	....	....
Massachusetts	14,714.44	....	14,714.44	....	....	....	....	....	....
Michigan	39,170.03	200.00	38,970.03	....	....	....	....	....	....
Minnesota	13,991.44	10.50	13,980.94	....	....	....	....	....	....
Mississippi	737.42	....	737.42	....	....	....	....	....	....
Missouri	52,436.40	71.50	52,364.90	....	....	....	422.70	....	422.70
Montana	1,247.00	....	1,247.00	....	....	....	....	....	....
Nebraska	3,730.34	8.00	3,722.34	....	....	....	....	....	....
Nevada	6.00	....	6.00	....	....	....	....	....	....
New Hampshire	2,177.25	....	2,177.25	....	....	....	....	....	....
New Jersey	42,031.39	9.00	42,022.39	....	....	....	....	....	....
New Mexico	107.00	....	107.00	....	....	....	....	....	....
New York	58,983.66	62.00	58,921.66	....	....	....	1,809.14	....	1,809.14
North Carolina	691.00	....	691.00	....	....	....	....	....	....
North Dakota	461.00	....	461.00	....	....	....	....	....	....
Ohio	141,027.36	21.50	141,005.86	....	....	....	18.06	....	18.06
Oklahoma	4,770.00	14.00	4,756.00	....	....	....	....	....	....
Oregon	939.75	....	939.75	....	....	....	....	....	....
Pennsylvania	10,481.51	63.50	10,418.01	....	....	....	12.00	....	12.00
Rhode Island	33,307.90	3.00	33,304.90	....	....	....	....	....	....
South Carolina	2,032.92	16.67	2,016.25	....	....	....	....	....	....
South Dakota	363.75	....	363.75	....	....	....	....	....	....
Tennessee	5,858.27	183.34	5,674.93	....	....	....	....	....	....
Texas	27,677.28	15.50	27,661.78	....	....	....	....	....	....
Utah	1,533.50	....	1,533.50	....	....	....	....	....	....
Vermont	174.50	....	174.50	....	....	....	....	....	....
Virginia	8,469.31	....	8,469.31	....	....	....	....	....	....
Washington	3,324.26	....	3,324.26	....	....	....	....	....	....
West Virginia	19,437.43	228.17	19,209.26	....	....	....	....	....	....
Wisconsin	16,983.58	292.00	16,691.58	....	....	....	....	....	....
Wyoming	419.25	....	419.25	....	....	....	....	....	....
Total	1,128,707.25	4,080.09	1,124,627.16	630.31	....	630.31	3,143.25	....	3,143.25
Collections for fiscal year ended June 30, 1911	1,000,214.79	2,115.28	998,099.51	....	....	....	2,764.14	....	2,764.14

A.—*Recapitulation of receipts from each general source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			EXCISE TAX ON CORPORATIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama							$115,545.49	$58.45	$115,487.04
Alaska							3,165.46		3,165.46
Arizona							48,790.52	114.73	48,675.79
Arkansas							61,726.01	254.27	61,471.74
California	$10,145.20		$10,145.20				1,183,732.37	2,802.03	1,180,930.34
Colorado	1,656.00		1,656.00	$3,496.84		$3,496.84	341,810.44	416.47	341,393.97
Connecticut	16.00		16.00				610,947.34	43,611.64	567,335.70
Delaware							44,483.97		44,483.97
District of Columbia							151,160.30		151,160.30
Florida							77,789.05	346.54	77,442.51
Georgia							235,782.14	324.52	235,457.62
Hawaii							172,089.66	401.86	171,687.80
Idaho	344.00		344.00				20,668.35	803.80	19,864.55
Illinois	2,898.70		2,898.70	52,225.20		52,225.20	2,869,309.88	2,253.65	2,867,056.23
Indiana	1,648.00		1,648.00	2,022.25		2,022.25	390,239.40	577.65	389,661.75
Iowa	9,618.00	$409.00	9,209.00	17,014.36	$27.18	16,987.18	176,831.68	50.00	176,781.68
Kansas				12,164.75	132.00	12,032.75	370,765.00	667.33	370,097.67
Kentucky							280,910.52	263.38	280,647.14
Louisiana							188,290.59	7,059.32	181,231.27
Maine							134,928.80	5.00	134,923.80
Maryland	409.00		409.00	503.50		503.50	362,596.05	625.54	361,970.51
Massachusetts	390.00		390.00	2,379.27		2,379.27	1,421,308.52	56,587.70	1,364,720.82
Michigan	2,464.00	6.00	2,458.00	266.62	190.29	76.33	791,184.45	3,125.17	788,059.28
Minnesota	2,355.60		2,355.60	6,720.38		6,720.38	989,704.44	1,208.19	988,496.25
Mississippi							53,158.77	69.24	53,089.53
Missouri				1,533.38		1,533.38	884,712.26	8,207.61	876,504.65
Montana	1,883.00		1,883.00				55,359.90	102.63	55,257.27
Nebraska	1,782.00		1,782.00	966.00	22.59	943.41	109,661.26	42.94	109,618.32
Nevada	50.00		50.00				116,890.34		116,890.34
New Hampshire							57,517.70	60.00	57,457.70
New Jersey							1,306,144.10	3,889.45	1,302,254.65
New Mexico							13,349.99	295.99	13,054.00
New York	2,591.00		2,591.00				6,519,320.42	17,788.92	6,501,531.50
North Carolina							81,604.32	357.38	81,246.94
North Dakota							20,410.11		20,410.11
Ohio				12,051.63	153.06	11,898.57	1,962,765.88	25,041.58	1,937,724.30
Oklahoma							75,054.76	166.90	74,887.86
Oregon	780.80		780.80				171,714.48	680.86	171,033.62
Pennsylvania	712.00		712.00				3,582,356.98	2,477.18	3,579,879.80
Rhode Island							303,836.43	39.93	303,796.50
South Carolina							53,410.95	66.24	53,344.71
South Dakota	174.00		174.00				18,312.22	9.53	18,302.69
Tennessee							216,207.62	94.05	216,113.57
Texas							437,751.39	1,345.54	436,405.85
Utah	402.00		402.00				83,298.58	376.56	82,922.02
Vermont							57,156.02	73.64	57,082.38
Virginia							426,940.33	773.51	426,166.82
Washington	1,401.70		1,401.70				221,735.25	1,505.14	220,230.11
West Virginia							144,938.26	954.14	143,984.12
Wisconsin	4,381.40		4,381.40	8,192.00		8,192.00	543,957.08	1,050.78	542,906.30
Wyoming							21,933.98	37.13	21,896.85
Total	46,102.40	415.00	45,687.40	119,536.18	525.12	119,011.06	28,583,259.81	187,064.11	28,396,195.70
Collections for fiscal year ended June 30, 1911	47,885.00	870.16	47,014.84	101,951.68	668.76	101,282.92	33,511,525.00	149,029.30	33,362,495.70

A.—*Recapitulation of receipts from each general source of internal revenue, etc.*—Continued.

STATES AND TERRITORIES.	MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$26.00	$26.00		$5,985.73	$390.04	$5,595.69	$265,759.77	$1,608.31	$264,151.46
Alaska				264.01	13.26	250.75	22,246.97	38.26	22,208.71
Arizona	.10		$0.10	4,280.53	224.90	4,055.63	104,593.73	433.40	104,160.33
Arkansas	32.17	32.17		9,858.07	1,218.33	8,639.74	165,314.34	1,643.52	163,670.82
California	1,646.85	1,537.35	109.50	38,593.34	786.79	37,806.55	9,221,700.80	12,220.36	9,209,480.44
Colorado	259.04		259.04	15,127.90	59.04	15,068.86	1,075,823.38	844.91	1,074,978.47
Connecticut	28.00	28.00		15,269.18		15,269.18	1,890,719.12	44,288.81	1,846,430.31
Delaware	14.00		14.00	1,635.97		1,635.97	528,582.03	36.46	528,545.57
District of Columbia	25.00	25.00		4,906.30	14.38	4,891.92	942,887.86	308.65	942,579.21
Florida	115.36	115.36		6,080.75	53.61	6,027.14	1,347,573.64	2,187.52	1,345,386.12
Georgia	219.26	219.26		28,508.21	542.03	27,966.18	541,253.11	1,414.01	539,839.10
Hawaii	801.96		801.96	3,543.13		3,543.13	266,225.42	401.86	265,823.56
Idaho	53.00		53.00	4,416.73	891.62	3,525.11	82,315.56	1,720.42	80,595.14
Illinois	37,971.11	6,014.45	31,956.66	70,104.71	260.92	69,843.79	52,614,483.95	17,633.22	52,596,850.73
Indiana	47.66	47.66		9,421.67	1,665.57	7,756.10	30,321,315.73	3,939.81	30,317,375.92
Iowa	1,023.93		1,023.93	15,182.21	144.17	15,038.04	1,125,642.43	1,443.94	1,124,198.49
Kansas	77.62	61.50	16.12	13,546.66	274.15	13,272.51	525,804.09	1,448.82	524,355.27
Kentucky	298.84	98.88	199.96	29,107.70	160.69	28,947.01	32,187,875.16	4,165.20	32,183,709.96
Louisiana	194.57	194.57		6,413.46	78.72	6,334.74	4,997,769.41	10,151.89	4,987,617.52
Maine	370.85		370.85	9,061.65	12.65	9,049.00	222,788.57	114.00	222,674.57
Maryland	18.00	18.00		12,152.53	8.63	12,143.90	7,866,724.92	2,061.64	7,864,663.28
Massachusetts	162.42	126.86	35.56	23,224.47	300.29	22,924.18	7,223,431.34	60,096.11	7,163,335.23
Michigan	69,686.62	64.82	69,621.80	23,185.70	435.13	22,750.57	7,353,335.30	13,411.78	7,339,923.52
Minnesota	9.00	9.00		8,936.22	6.75	8,929.47	2,942,360.55	4,142.62	2,938,217.93
Mississippi	34.00	34.00		1,093.52	12.50	1,081.02	72,922.68	167.69	72,754.99
Missouri	682.99	637.47	45.52	17,549.84	806.77	16,743.07	12,062,821.58	15,227.95	12,047,593.63
Montana				5,069.66	18.54	5,051.12	405,937.61	502.27	405,435.34
Nebraska	14.05	14.05		14,888.49	19.74	14,868.75	2,988,343.18	3,202.61	2,985,140.57
Nevada				2,701.04		2,701.04	185,550.45	148.60	185,401.85
New Hampshire	75.70		75.70	3,761.37	12.50	3,748.87	476,349.14	247.50	476,101.64
New Jersey	14,794.17	1.30	14,792.87	26,677.58	184.60	26,492.98	10,582,235.36	6,536.80	10,575,698.56
New Mexico	1.00		1.00	2,018.77	13.14	2,005.63	56,705.80	327.47	56,378.33
New York	151,939.84	71,966.33	79,973.51	109,004.75	11,633.20	97,371.55	43,866,204.28	109,409.82	43,756,794.46
North Carolina	121.34	63.08	58.26	21,225.18	117.61	21,107.57	8,953,480.66	42,428.42	8,911,052.24
North Dakota	46.00	7.01	38.99	8,541.04	52.29	8,488.75	58,872.37	155.81	58,716.56
Ohio	342,677.11	7,407.58	335,269.53	51,280.22	1,540.62	49,739.60	23,823,944.53	39,350.03	23,784,594.50
Oklahoma	231.38	30.93	200.45	22,076.92	179.08	21,897.84	148,906.24	571.13	148,335.11
Oregon	37.26		37.26	11,190.99	339.43	10,851.56	893,921.74	1,175.35	892,746.39
Pennsylvania	243.77	231.02	12.75	48,619.92	134.81	48,485.11	26,453,570.07	6,530.53	26,447,039.54
Rhode Island	244.38		244.38	19.28	2.08	17.20	1,104,180.40	292.37	1,103,888.03
South Carolina	160.38	160.38		17,725.42	129.66	17,595.76	185,703.72	897.28	184,806.44
South Dakota	34.20		34.20	10,763.92	20.35	10,743.57	138,509.78	478.65	138,031.13
Tennessee	969.00	969.00		13,288.17	80.15	13,208.02	2,363,520.25	7,365.77	2,356,154.48
Texas	411.72	351.66	60.06	23,162.98	687.35	22,475.63	1,397,483.85	5,231.72	1,392,252.13
Utah	25.56		25.56	4,034.23	140.58	3,893.65	257,926.33	743.48	257,182.85
Vermont	.25		.25	2,882.06		2,882.06	77,750.60	73.64	77,676.96
Virginia	307.42	236.69	70.73	34,388.78	212.65	34,176.13	8,355,560.81	6,777.86	8,348,782.95
Washington	1,336.60		1,336.60	25,345.76	347.57	24,998.19	1,363,225.76	2,406.90	1,360,818.86
West Virginia	45.01		45.01	9,216.59	211.04	9,005.55	1,799,445.62	1,817.28	1,797,628.34
Wisconsin	183.07		183.07	6,856.32	41.31	6,815.01	9,400,140.99	2,711.91	9,397,429.08
Wyoming	.22		.22	4,218.20	93.43	4,124.77	81,569.66	324.87	81,244.79
Total	627,697.78	[1] 90,729.38	536,968.40	856,407.83	24,572.67	831,835.16	321,391,310.64	[2] 440,859.23	320,950,451.41
Collections for fiscal year ended June 30, 1911.	610,956.08	136,789.73	474,166.35	597,416.58	11,880.77	585,535.81	322,430,828.72	934,074.52	321,496,754.20

[1] In addition to amounts reported under the head of "Miscellaneous," a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Schedule A—documentary," etc., has been made as follows, viz: Alabama, $1,079.65; Arkansas, $46.50; California, $4,079; Connecticut, $415.83; District of Columbia, $55.68; Florida, $622.54; Georgia, $139.16; Indiana, $239.22; Kentucky, $375.96; Louisiana, $2,257.41; Maryland, $221.58; Michigan, $8,351.66; Minnesota, $41.93; Mississippi, $26.95; Missouri, $3,050.70; Nebraska, $2,566.44; New Jersey, $1,248.92; New York, $2,638.12; North Carolina, $115.40; Ohio, $54.10; Pennsylvania, $838.85; South Carolina, $171.78; Tennessee, $254.27; Texas, $2,052.91; Virginia, $832.52; and Wisconsin, $75.39.

[2] Includes $31,852.47, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Schedule A—documentary," etc., in addition to $90,729.38, the aggregate reported refunded under the head of "Miscellaneous." There were refunded in the aggregate from "Legacies and distributive shares of personal property" $45,411.04, and from "Schedule A—documentary" $56,495.67.

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1912.*

SPECIAL TAX.

KIND.	Number.	Value.
Rectifiers of less than 500 barrels	2,170	$217,000.00
Rectifiers of 500 barrels or more	1,260	252,000.00
Retail liquor dealers	227,700	5,692,500.00
Wholesale liquor dealers	8,250	825,000.00
Brewers of less than 500 barrels	440	22,000.00
Brewers of 500 barrels or more	1,920	192,000.00
Wholesale dealers in malt liquors	14,140	707,000.00
Retail dealers in malt liquors	20,140	402,800.00
Manufacturers of stills	250	12,500.00
Stills manufactured	290	5,800.00
Worms manufactured	260	5,200.00
Wholesale dealers in filled cheese	10	2,500.00
Retail dealers in filled cheese	10	120.00
Manufacturers of filled cheese	10	4,000.00
Manufacturers of mixed flour	110	1,320.00
Wholesale dealers in oleomargarine without artificial coloration	1,370	274,000.00
Retail dealers in oleomargarine without artificial coloration	59,310	355,860.00
Wholesale dealers in oleomargarine	130	62,400.00
Retail dealers in oleomargarine	1,000	48,000.00
Manufacturers of oleomargarine	190	114,000.00
Wholesale dealers in adulterated butter	130	62,400.00
Retail dealers in adulterated butter	130	6,240.00
Manufacturers of adulterated butter	210	126,000.00
Manufacturers of process or renovated butter	170	8,500.00
Total	339,600	9,399,140.00

TOBACCO AND SNUFF.

DENOMINATIONS.	TOBACCO, 8 CENTS PER POUND.		SNUFF, 8 CENTS PER POUND.		FOIL WRAPPERS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Sheet:						
½ ounce	2,659,420	$6,648.55	610,148	$1,525.37	43,200	$108.00
¾ ounce	650,000	2,437.50	41,356	155.08½		
1 ounce	371,231,000	1,856,155.00	110,081,440	550,407.20	14,374,608	71,873.04
1¼ ounces	11,947,000	74,668.75	2,979,592	18,622.45		
1½ ounces	515,612,000	3,867,090.00	60,760,000	455,700.00	64,800	486.00
1¾ ounces	133,879,000	1,171,441.25	196,000	1,715.00		
2 ounces	301,789,100	3,017,891.00	78,750	787.50		
2¼ ounces	306,103,000	3,443,658.75				
2½ ounces	33,617,500	420,218.75	25,213,300	315,166.25		
2¾ ounces	33,980,400	467,230.50	1,050,000	14,437.50		
3 ounces	82,750,100	1,241,251.50	21,490,000	322,350.00		
3¼ ounces	7,630,000	123,987.50	132,000	2,145.00		
3½ ounces	2,268,000	39,690.00	2,400	42.00		
3¾ ounces	152,100	2,851.87½				
4 ounces	4,645,100	92,902.00	1,680	33.60		
6 ounces	384,360	11,530.80	17,313,600	519,408.00		
7 ounces	11,880,300	415,810.50	252	8.82		
8 ounces	15,088,605	603,544.20	1,003,800	40,152.00		
10 ounces	4,515	225.75	12	.60		
12 ounces	90,030	5,401.80	144,000	8,640.00		
14 ounces	6,958,605	487,102.35				
16 ounces	10,428,000	834,240.00	1,231,092	98,487.36		
Book: 1 ounce	359,250	28,740.00				
Sheet:						
½ pound	1,490,025	59,601.00	64,800	2,592.00		
1 pound	905,275	72,422.00	264,550	21,164.00		
2 pounds	697,575	111,612.00	114,625	18,340.00		
3 pounds	485,550	116,532.00	28,000	6,720.00		
4 pounds	371,250	118,800.00	100	32.00		
5 pounds	787,130	314,852.00	53,700	21,480.00		
6 pounds	3,187,300	1,529,904.00				
10 pounds	2,531,930	2,025,544.00				
12 pounds	3,809,400	3,657,024.00				
24 pounds	370,070	710,534.40				
Book:						
5 pounds	2,524,800	1,817,856.00				
10 pounds	2,907,200	4,418,944.00	14,000	11,200.00		
20 pounds	385,600	894,592.00	3,200	5,120.00		
30 pounds	21,600	67,392.00				
40 pounds	2,000	7,840.00				
50 pounds	24,400	115,168.00				
60 pounds	2,800	15,456.00				
Total	1,874,611,290	34,268,791.62½	242,872,397	2,436,431.73½	14,482,608	72,467.04

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue, etc.*—Continued.

TOBACCO AND SNUFF—Continued.

DENOMINATIONS.	CIGARS, $3 PER M.		CIGARS, 75 CENTS PER M.	
	Number.	Value.	Number.	Value.
5s	2,441,280	$36,619.20	50,000	$187.50
8s			330,000	1,980.00
10s	23,031,264	690,937.92	106,720,000	800,400.00
12s	3,892,100	140,115.60		
13s	117,250	4,572.75		
20s			80,000	1,200.00
25s	24,522,800	1,839,210.00		
50s	89,007,100	13,351,065.00	60,000	2,[illegible]50.00
100s	17,310,400	5,193,120.00	147,280	11,046.00
200s	178,500	107,100.00		
250s	609,740	457,305.00		
500s	47,210	70,815.00		
Total	161,157,644	21,890,860.47	107,387,280	817,063.50

DENOMINATIONS.	CIGARETTES, $1.25 PER M.		CIGARETTES, $3.60 PER M.	
	Number.	Value.	Number.	Value.
5s	591,000	$3,693.75	70,700	$1,272.60
8s	11,700	117.00	700	20.16
10s	888,349,000	11,104,362.50	1,209,600	43,545.60
15s	37,323,200	699,810.00	700	37.80
20s	92,965,840	2,324,146.00	14,700	1,058.40
50s	707,640	44,227.50	38,208	6,877.44
100s	481,380	60,172.50	44,040	15,854.40
Total	1,020,429,760	14,236,529.25	1,378,648	68,666.40

DISTILLED SPIRITS (TAX PAID AND EXPORTATION).

DENOMINATIONS (TAX PAID).	Number.	Value.
10 gallons	35,100	$768,339.00
20 gallons	60,750	1,998,067.50
30 gallons	768,750	33,740,437.50
40 gallons	1,118,700	61,405,443.00
50 gallons	46,200	3,044,118.00
60 gallons	2,400	184,536.00
70 gallons	1,800	158,202.00
80 gallons	381,750	37,751,757.50
90 gallons	239,850	26,357,116.50
100 gallons	5,100	616,539.00
Total	2,660,400	166,024,556.00
Exportation	22,000	2,160.00

CASE.

DENOMINATIONS.	DOMESTIC.		EXPORTATION.	
	Number.	Value.	Number.	Value.
1/16 pint	8,300	$830.00	100	$10.00
1/8 pint	560	56.00		
1/2 pint	546,560	54,656.00	1,380	138.00
1 pint	587,680	58,768.00	1,420	142.00
1/5 gallon	445,920	44,592.00	16,460	1,646.00
1 quart	1,694,520	169,452.00	980	98.00
1/2 gallon	5,520	552.00		
Total	3,289,060	328,906.00	20,340	2,034.00

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue, etc.*—Continued.

OLEOMARGARINE.

DENOMINATIONS.	UNCOLORED, $\frac{1}{4}$ CENT PER POUND.		COLORED, 10 CENTS PER POUND.		IMPORTED, 15 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
10 pounds	498,000	$23,655.00	7,400	$14,060.00	....	....
20 pounds	94,400	6,844.00	2,200	6,380.00	....	....
30 pounds	1,720,400	167,739.00	22,000	85,800.00	....	....
40 pounds	291,600	35,721.00	7,000	34,300.00	....	....
50 pounds	243,200	35,872.00	9,000	53,100.00	200	$1,770.00
60 pounds	748,600	129,133.50	30,000	207,000.00	....	....
70 pounds	4,000	790.00	400	3,160.00	....	....
80 pounds	12,800	2,848.00	600	5,340.00	....	....
90 pounds	1,000	247.50	400	3,960.00	....	....
100 pounds	9,600	2,616.00	1,000	10,900.00	....	....
Total	3,623,600	405,466.00	80,000	424,000.00	200	1,770.00

BUTTER.

DENOMINATIONS.	PROCESS, $\frac{1}{4}$ CENT PER POUND.		RENOVATED, $\frac{1}{4}$ CENT PER POUND.		ADULTERATED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
10 pounds	414,000	$19,665.00	400	$19.00	....	....
20 pounds	92,600	6,713.50	400	29.00	200	$580.00
30 pounds	515,000	50,212.50	6,600	643.50	....	....
40 pounds	49,000	6,002.50	....	....	....	....
50 pounds	60,000	8,850.00	....	....	....	....
60 pounds	359,400	61,996.50	14,400	2,484.00	200	1,380.00
100 pounds	2,000	545.00	....	....	....	....
Total	1,492,000	153,985.00	21,800	3,175.50	400	1,960.00

FERMENTED LIQUOR.

Denominations.	Number.	Value.
25 barrels	222,900	$5,572,500.00
10 barrels	82,700	827,000.00
5 barrels	46,100	230,500.00
Hogsheads	1,001,500	2,003,000.00
1 barrel	17,663,200	17,663,200.00
$\frac{1}{2}$ barrel	68,211,000	34,105,500.00
$\frac{1}{3}$ barrel	219,000	73,000.00
$\frac{1}{4}$ barrel	15,321,000	3,830,250.00
$\frac{1}{6}$ barrel	615,300	102,550.00
$\frac{1}{8}$ barrel	7,207,400	900,925.00
Total	110,590,100	65,308,425.00

PLAYING CARDS.

Number	31,398,400
Value	$627,968

MIXED FLOUR.

Number	226,000
Value	$9,040

IMITATION SPARKLING WINE.

Denominations.	Number.	Value.
Pint	200	$20
Quart	160	32
Total	360	52

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue, etc.*—Continued.

DOCUMENTARY.

Denominations.	Number.	Value.
10 cents	1	$0.10
50 cents	17	8.50
$1	10	10.00
$2	8	16.00
$5	1	5.00
Total	37	39.60

STAMPS OTHER THAN TAX PAID.

DENOMINATIONS.	RECTIFIED SPIRITS.	WHOLESALE LIQUOR DEALERS.	IMPORTED SPIRITS.	DENATURED ALCOHOL.
	Number.	Number.	Number.	Number.
5 gallons	127,700	55,600	600	1,600
10 gallons	370,100	198,800	500	2,800
20 gallons	253,400	70,800	600	11,800
30 gallons	26,300	35,200	....	600
40 gallons	1,575,100	325,200	900	87,200
50 gallons	184,200	70,800	300	71,400
60 gallons	7,700	600	300	200
70 gallons	18,600	300	....	200
80 gallons	28,600	1,200	....	600
90 gallons	29,300	6,000	....	200
100 gallons	14,600	1,500	....	....
110 gallons	11,400	1,500	....	....
120 gallons	12,100	11,100	....	....
130 gallons	20,900	7,800	....	....
Total	2,680,000	786,400	3,300	176,600

Miscellaneous.	Number.
Distillery warehouse	3,035,600
Special bonded warehouse	110,400
Special bonded rewarehousing	4,800
General bonded warehouse	98,600
General bonded warehouse retransfer	1,000
Transfer grape brandy	8,800
Fortified sweet wine	200
Exportation tobacco or snuff	47,200
Export cigar	32,800
Oleomargarine for exportation	36,000
Export fermented liquor	52,000
Brewers' permits	22,000

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

C.—Statement showing, by collection districts, the actual number of the different kinds of special-tax payers for the fiscal year ended June 30, 1912.

[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 1912, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

COLLECTION DISTRICTS.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from artificial coloration.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
Alabama	9	1,633	70	1	2	131	45		3	610		13									2,517
Arkansas	7	897	54		1	112	39			560		8									1,678
First California	141	9,551	483	2	42	247	225			15		4							1		10,711
Fourth California	20	5,305	166		37	160	175			7		1						5			5,876
Sixth California	16	2,278	163		10	160	58			50		5						6	1		2,747
Colorado	11	3,399	109		12	417	272		18	357	1	11					2	1			4,610
Connecticut	61	4,653	122	1	32	153	376	4	2	948		11							1		6,364
Florida	29	855	91		1	251	58			515		13									1,813
Georgia	1	1,456	61		4	466	83		2	769		20									2,864
Hawaii	5	339	60		2	2	6					4									418
First Illinois	189	15,000	405	1	75	601	500	11	71	4,487	2	22	1				8	3		2	21,378
Fifth Illinois	16	1,485	46	1	5	186	101		1	708		10									2,559
Eighth Illinois	3	2,350	36		10	268	263			708		12				1					3,649
Thirteenth Illinois	10	2,790	36		16	391	312		2	408		5									3,970
Sixth Indiana	23	4,730	78		24	405	261	1	25	1,457		10					1	2			7,017
Seventh Indiana	12	2,343	60		15	267	126		1	361		3									3,188
Third Iowa	6	1,420	34		7	209	277			1,063		18					1	5			3,040
Fourth Iowa	15	1,561	36		12	158	138			1,004		22				3	6	6		1	2,962
Kansas		531	7		1	76	24	4	1	1,356		6				4	3				2,013
Second Kentucky	8	450	25	1	2	250	27			74											837
Fifth Kentucky	46	1,027	98	4	12	161	17		26	125		6									1,522
Sixth Kentucky	6	650	25		4	53	5		6	50											799
Seventh Kentucky	3	461	21		1	146	37			39		1									709
Eighth Kentucky	3	440	26		2	219	18			74											782
Louisiana	21	3,685	169		12	739	129			467		16									5,238
Maryland	87	4,405	158	2	35	276	236	1	63	956	1	35						1	3		6,259
Third Massachusetts	164	4,758	239	1	38	139	374			1,019		32					1				6,765
First Michigan	18	4,644	51		52	433	251		22	2,737	1	32					2	3			8,246
Fourth Michigan	2	2,568	35		23	310	245			1,895		31					1	1			5,111
Minnesota	46	5,583	120		73	665	666	1		1,031		26					4				8,215
First Missouri	58	5,237	119	1	31	231	241	2	156	810	1	10				2					6,899
Sixth Missouri	41	2,919	201		18	243	109		3	1,078		3					1				4,616
Montana	8	4,019	81		35	401	286			167		10						4			5,011
Nebraska	11	2,377	63	1	13	254	669			337		13				1	2	4		1	3,746
New Hampshire	5	1,855	42		7	612	159			967		21									3,668
First New Jersey	15	2,120	36		6	21	164		2	868		1									3,233
Fifth New Jersey	63	8,864	174	1	33	238	345	3		2,667		16									12,404
New Mexico	3	1,833	52		4	74	77		1	49		1									2,094
First New York	65	7,819	191		37	76	171			1,218		2									9,579
Second New York	171	2,021	608		1	11	19			84		28				1					2,944
Third New York	98	5,287	434	1	26	65	55	1	1	502		1				2					6,473
Fourteenth New York	36	8,149	143	1	45	157	350		1	1,227	1	17									10,127
Twenty-first New York	31	4,125	74		29	166	222			1,627		79						2			6,355
Twenty-eighth New York	48	6,009	114		48	136	208			1,797		28							1	1	8,390
Fourth North Carolina		390	1			70	20			97											578
Fifth North Carolina		227	1			11	1			39											279
North and South Dakota		1,897	20		4	432	188			171		1									2,713
First Ohio	71	3,535	178	1	33	73	121	1	17	871		12				1					4,914
Tenth Ohio	18	2,306	45		29	37	131			857		13					3				3,439
Eleventh Ohio	12	2,196	34		20	67	143	1		1,422		15					1				3,911
Eighteenth Ohio	32	5,900	113		43	96	292	1		2,469		33					2				8,981
Oklahoma	1	1,083	21		2	106	35		1	632		8									1,889
Oregon	16	2,431	80		16	142	139			38		3						3			2,868
First Pennsylvania	180	6,384	205	1	76	129	398		10	162	1	5				1					7,552
Ninth Pennsylvania	21	1,507	41		20	91	70			74											1,824
Twelfth Pennsylvania	26	5,489	87		46	133	320			202		1									6,304
Twenty-third Pennsylvania	138	5,731	298	1	104	432	285		2	680		16							2	2	7,691
South Carolina		1,024	16		1	155	17			186		4									1,403
Tennessee	28	1,970	98		4	1,114	69		3	498		17									3,801
Third Texas	19	2,042	37		12	1,789	273		3	327		16									4,518
Fourth Texas	7	856	33		2	162	46	1		222		5									1,334
Second Virginia	30	890	36		3	136	40		17	313		13									1,478
Sixth Virginia	9	455	22		3	81	22			249		8									849
Washington	16	3,316	116		36	219	242			156		12						1		1	4,115
West Virginia	13	1,298	29	1	13	336	193	3	18	1,306		30									3,240
First Wisconsin	64	7,528	105		77	373	347			1,450		16						2			9,962
Second Wisconsin	7	3,808	19		67	333	312			963		4					1	7			5,521
Total	2,339	216,144	7,051	23	1,506	17,253	12,123	35	478	50,632	8	839	1			16	39	56	9	8	308,560
Total for fiscal year ended June 30, 1911	2,343	218,393	7,070	30	1,524	18,881	12,177	42	768	46,390	26	683				20	45	62	45	14	308,513

C.—*Statement showing, by States and Territories, the actual number of the different kinds of special-tax payers for the fiscal year ended June 30, 1912.*

[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 1912, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from artificial coloration.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
Alabama	9	1,242	62	1	2	102	34	....	3	416	......	11	....	....	....	....	....	....	....	....	1,882
Alaska	......	401	5	....	3	19	10	....	......	4	......	......	....	....	....	....	....	....	....	....	442
Arizona	1	854	25	....	2	48	35	....	1	18	......	1	....	....	....	....	....	....	....	....	985
Arkansas	7	897	54	....	1	112	39	....	......	560	......	8	....	....	....	....	....	....	....	....	1,678
California	176	15,735	779	2	84	548	395	....	......	67	......	10	....	....	....	....	....	11	2	....	17,809
Colorado	11	2,787	95	....	10	357	172	....	18	281	1	11	....	....	....	....	2	1	....	....	3,746
Connecticut	43	3,149	73	1	24	135	326	....	......	416	......	7	....	....	....	....	....	....	1	....	4,175
Delaware	6	372	7	....	6	33	24	....	15	78	......	2	....	....	....	....	....	....	....	....	543
District of Columbia	20	927	24	....	5	58	31	....	8	214	......	7	....	....	....	....	....	....	....	....	1,294
Florida	29	855	91	....	1	251	58	....	......	515	......	13	....	....	....	....	....	....	....	....	1,813
Georgia	1	1,456	61	....	4	468	83	....	2	769	......	20	....	....	....	....	....	....	....	....	2,864
Hawaii	5	339	60	....	2	2	6	....	......	......	......	4	....	....	....	....	....	....	....	....	418
Idaho	......	764	9	....	8	27	35	....	......	39	......	......	....	....	....	....	....	1	....	....	883
Illinois	218	21,625	523	2	106	1,444	1,176	11	74	6,311	2	49	1	....	....	1	8	3	....	2	31,556
Indiana	35	7,073	138	....	39	672	387	1	26	1,818	......	13	....	....	....	....	1	2	....	....	10,205
Iowa	21	2,981	70	....	19	367	415	....	......	2,067	......	40	....	....	....	3	7	11	....	1	6,002
Kansas	......	531	7	....	1	76	24	4	1	1,356	......	6	....	....	....	4	3	....	....	....	2,013
Kentucky	66	3,028	195	5	21	829	104	....	32	362	......	7	....	....	....	....	....	....	....	....	4,649
Louisiana	21	3,685	169	....	12	739	129	....	......	467	......	16	....	....	....	....	....	....	....	....	5,238
Maine	......	913	11	....	3	493	62	....	......	718	......	17	....	....	....	....	....	....	....	....	2,217
Maryland	61	3,097	126	2	24	184	181	1	40	664	1	26	....	....	....	....	....	1	3	....	4,411
Massachusetts	164	4,758	239	1	38	139	374	....	......	1,019	......	32	....	....	....	....	1	....	....	....	6,765
Michigan	20	7,212	86	....	75	743	496	....	22	4,632	1	63	....	....	....	....	3	4	....	....	13,357
Minnesota	46	5,583	120	....	73	665	666	1	......	1,031	......	26	....	....	....	....	4	....	....	....	8,215
Mississippi	......	391	8	....	......	29	11	....	......	194	......	2	....	....	....	....	....	....	....	....	635
Missouri	99	8,156	320	1	49	474	350	2	159	1,888	1	13	....	....	....	2	1	....	....	....	11,515
Montana	3	2,387	46	....	22	218	184	....	......	63	......	3	....	....	....	....	....	3	....	....	2,929
Nebraska	11	2,377	63	1	13	254	669	....	......	337	......	13	....	....	....	1	2	4	....	1	3,746
Nevada	1	1,399	33	....	5	19	63	....	......	5	......	......	....	....	....	....	....	....	....	....	1,525
New Hampshire	4	762	25	....	4	74	66	....	......	225	......	4	....	....	....	....	....	....	....	....	1,164
New Jersey	78	10,984	210	1	39	259	509	3	2	3,535	......	17	....	....	....	....	....	....	....	....	15,637
New Mexico	2	979	27	....	2	26	42	....	......	31	......	......	....	....	....	....	....	....	....	....	1,109
New York	449	33,410	1,564	2	186	611	1,025	1	2	6,455	1	155	....	....	....	3	....	2	1	1	43,868
North Carolina	......	617	2	....	......	81	21	....	......	136	......	......	....	....	....	....	....	....	....	....	857
North Dakota	......	679	......	....	......	302	10	....	......	77	......	1	....	....	....	....	....	....	....	....	1,069
Ohio	133	13,937	370	1	125	273	687	3	17	5,319	......	73	....	....	....	1	6	....	....	....	21,245
Oklahoma	1	1,083	21	....	2	106	35	....	1	632	......	8	....	....	....	....	....	....	....	....	1,889
Oregon	16	2,431	80	....	16	142	139	....	......	38	......	3	....	....	....	....	....	3	....	....	2,868
Pennsylvania	365	19,111	631	2	246	785	1,073	....	12	1,118	1	22	....	....	....	1	....	....	2	2	23,371
Rhode Island	18	1,504	49	....	8	18	50	4	2	532	......	4	....	....	....	....	....	....	....	....	2,189
South Carolina	......	1,024	16	....	1	155	17	....	......	186	......	4	....	....	....	....	....	....	....	....	1,403
South Dakota	......	1,218	20	....	4	130	178	....	......	94	......	......	....	....	....	....	....	....	....	....	1,644
Tennessee	28	1,970	98	....	4	1,114	69	....	3	498	......	17	....	....	....	....	....	....	....	....	3,801
Texas	26	2,898	70	....	14	1,951	319	1	3	549	......	21	....	....	....	....	....	....	....	....	5,852
Utah	5	868	26	....	5	156	67	....	......	65	......	7	....	....	....	....	....	....	....	....	1,199
Vermont	1	180	6	....	......	45	31	....	......	24	......	......	....	....	....	....	....	....	....	....	287
Virginia	39	1,354	59	....	6	218	62	....	17	562	......	21	....	....	....	....	....	....	....	....	2,338
Washington	16	2,915	111	....	33	200	232	....	......	152	......	12	....	....	....	....	....	1	....	1	3,673
West Virginia	13	1,298	29	1	13	336	193	3	18	1,306	......	30	....	....	....	....	....	....	....	....	3,240
Wisconsin	71	11,336	124	....	144	706	659	....	......	2,413	......	20	....	....	....	....	1	9	....	....	15,483
Wyoming	......	612	14	....	2	60	100	....	......	76	......	......	....	....	....	....	....	....	....	....	864
Total	2,339	216,144	7,051	23	1,506	17,253	12,123	35	478	50,632	8	839	1	....	....	16	39	56	9	8	308,560
Total for fiscal year ended June 30, 1911	2,343	218,393	7,070	30	1,524	18,881	12,177	42	768	46,390	26	683	....	....	....	20	45	62	45	14	308,513

NOTE.—In above statement, 9 retail liquor dealers, 1 wholesale liquor dealer, and 1 retail dealer in malt liquors returned from the counties of Accomac and Northampton, Va., which are attached to the collection district of Maryland, are included among the special-tax payers of the State of Virginia.

RECEIPTS FROM SPECIAL TAXES FOR THE FISCAL YEAR ENDED JUNE 30, 1912.

D.—Statement showing the internal-revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1912.

	STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from artificial coloration.	
1	Alabama	$933.38	$30,985.60	$9,704.32	$56.25	$20.00	$300.00	$1,455.06	$1,879.28		$80.00	$2,482.25	1
2	Alaska		8,869.94	450.01			300.00	273.35	470.84			17.50	2
3	Arizona	100.00	19,663.32	2.800.02			200.00	869.28	1,600.03		36.00	71.00	3
4	Arkansas	1,054.17	17,089.71	4,962.51			100.00	2,309.18	1,827.09			2,532.00	4
5	California	20,766.72	368,463.33	74,779.42	58.33	80.00	7,466.70	11,355.37	18,502.29			273.50	4
6	Colorado	1,783.33	103,923.24	18,041.68			1,950.00	8,228.35	14,597.93		904.00	1,413.00	6
7	Connecticut	5,091.72	93,272.84	8,491.71	25.00		2,170.83	2,931.91	18,550.33			2,418.25	7
8	Delaware	25.00	8,061.20	433.34			600.00	486.70	1,393.75		644.00	385.50	8
9	District of Columbia	2,233.34	21,813.21	2,666.67			550.00	1,003.34	1,535.42		260.00	1,269.25	9
10	Florida	4,750.00	27,751.36	12,500.07			200.00	4,996.31	4,506.36			2,699.75	10
11	Georgia	100.00	36,478.65	6,916.66			600.00	9,600.26	6,943.75		168.00	3,818.50	11
12	Hawaii	500.00	10,801.54	7,737.50			200.00	40.00	400.00				12
13	Idaho		17,896.93	1,350.00			850.00	540.00	1,766.68			162.75	13
14	Illinois	31,850.13	544,824.51	57,287.81	66.67	100.00	11,483.34	27,926.63	59,740.64	$6,000.00	3,160.00	34,876.00	14
15	Indiana	5,816.70	166,803.20	13,754.23			4,400.01	13,370.28	21,968.78	600.00	1,536.00	9,056.25	15
16	Iowa	2,354.17	64,150.70	7,420.85			1,850.00	8,686.00	19,493.79			11,150.00	16
17	Kansas		14,731.72	533.33			162.50	2,139.16	1,804.18	3,000.00	84.00	6,379.75	17
18	Kentucky	12,391.68	75,034.93	20,233.39	266.67	360.00	2,400.00	13,852.62	5,495.89		1,692.00	1,815.23	18
19	Louisiana	2,758.35	84,181.41	16,263.65	200.01		1,275.01	14,044.71	6,824.80			2,392.00	19
20	Maine		22,560.13	1,379.17			175.00	8,715.82	3,187.49			3,715.00	20
21	Maryland	9,804.18	73,292.42	9,016.67	83.34	60.00	2,050.00	3,242.65	9,285.52	600.00	1,704.00	2,736.00	21
22	Massachusetts	24,337.57	144,629.25	29,450.07	75.00	40.00	4,125.01	3,253.52	23,927.61			5,847.75	22
23	Michigan	3,066.67	185,395.79	9,858.35			8,179.17	15,350.17	26,760.53		960.00	23,887.50	23
24	Minnesota	6,666.68	123,712.13	13,116.76			6,700.01	13,619.07	36,275.39	1,200.00		4,557.25	24
25	Mississippi		15,227.85					1,327.66	218.78		36.00	634.75	25
26	Missouri	14,508.35	203,838.86	27,200.11	37.50	20.00	5,158.34	9,923.06	22,279.31	1,425.00	8,504.00	10,388.75	26
27	Montana	608.33	66,425.10	6,400.01			2,750.00	4,980.01	11,645.85			247.00	27
28	Nebraska	945.86	51,588.64	6,104.25	37.50	40.00	1,250.00	4,526.30	28,888.09			1,541.00	28
29	Nevada	200.00	36,921.37	3,787.54			500.00	510.01	3,816.71			6.00	29
30	New Hampshire	558.34	19,613.46	2,525.00			500.00	1,425.85	3,350.01			1,377.25	30
31	New Jersey	9,379.18	267,161.05	20,866.66	20.83	80.00	3,366.67	5,265.88	26,772.95	2.800.00	60.00	21,340.00	31
32	New Mexico	291.67	23,267.77	2,666.70			200.00	478.38	2,189.65			107.00	32
33	New York	60,797.39	862,928.20	158,349.98	37.50	40.00	18,920.84	13,138.42	56,683.35	300.00	56.00	35,978.50	33
34	North Carolina		14,842.91	350.00				1,431.90	143.76			691.00	34
35	North Dakota		16,377.53					7,098.99	460.43			311.00	35
36	Ohio	22,170.86	309,734.34	36,637.62	50.00	840.00	13,158.33	5,294.30	36,426.56	2,400.00	434.50	32,044.50	36
37	Oklahoma	150.00	30,880.06	1,779.17			137.50	2,571.66	1,795.83		96.00	2,799.00	37
38	Oregon	1,858.34	47,588.43	6,508.35			1,200.00	2,314.14	4,864.60			139.75	38
39	Pennsylvania	45,566.81	464,480.92	61,641.71	116.66	160.00	23,325.01	15,447.45	51,420.11		284.00	6,601.50	39
40	Rhode Island	2,620.86	36,494.49	4,787.50			891.67	545.02	2,691.70	3,600.00	96.00	3,004.00	40
41	South Carolina		22,454.29	1,175.00			100.00	2,481.00	1,007.42			916.25	41
42	South Dakota		24,772.59	1,241.69			300.00	2,501.77	9,960.53			363.75	42
43	Tennessee	4,970.85	53,696.18	11,300.10			400.00	19,033.96	3,987.57		204.00	2,404.25	43
44	Texas	4,120.83	98,972.57	9,770.86	37.50	60.00	2,000.00	52,451.10	23,045.40	1,200.00	144.00	2,763.25	44
45	Utah	958.34	16,703.16	3,554.18			808.33	3,055.06	3,395.87			283.50	45
46	Vermont	100.00	5,344.79	525.00				755.01	2,083.33			174.50	46
47	Virginia	8,691.70	43,435.28	7,312.48			1,037.50	5,086.97	4,512.51		1,244.00	2,930.76	47
48	Washington	2,450.02	67,358.32	10,020.90			2,950.00	3,940.28	11,162.76			524.25	48
49	West Virginia	1,687.51	31,930.02	2,895.86	50.00	20.00	1,400.00	5,824.75	11,184.38	1,800.00	1,056.00	6,364.75	49
50	Wisconsin	8,191.67	276,062.88	10,941.67			14,770.84	12,871.95	33,237.64			12,650.25	50
51	Wyoming		24,503.13	2,950.00			400.00	1,534.17	6,256.25			419.25	51
	Total	327,210.70	5,396,991.25	730,440.53	1,218.76	1,920.00	153,812.61	354,104.79	652,219.72	24,925.00	23,442.50	270,961.74	
	Total for 12 months ended June 30, 1911	339,834.09	5,569,915.32	779,323.42	901.28	2,155.83	160,383.40	361,242.59	629,300.42	23,684.90	33,622.00	228,216.04	

D.—*Statement showing the internal-revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1912*—Continued.

	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.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of adulterated butter.	Manufacturers of process or renovated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
1	Alabama		$3,016.68									$50,912.82
2	Alaska											10,381.64
3	Arizona		150.00									25,489.65
4	Arkansas		1,833.35									31,708.01
5	California		2,483.34					$8,081.80		$292.00		512,602.80
6	Colorado	$480.00	3,633.33					850.00	$200.00			156,004.86
7	Connecticut		1,816.67							16.00		134,785.26
8	Delaware		500.00									12,529.49
9	District of Columbia	480.00	1,916.68									33,727.91
10	Florida		4,125.04									61,528.89
11	Georgia		5,258.34									69,884.16
12	Hawaii		800.00									20,479.04
13	Idaho							344.00				22,910.36
14	Illinois	1,040.00	10,300.07	$300.00			$12.00	1,150.00	383.34		$880.00	791,381.14
15	Indiana		2,666.67					1,612.00	100.00			241,684.12
16	Iowa		8,891.66				32.00	8,175.00	500.00		440.00	133,144.17
17	Kansas		1,516.66				55.00		150.00			30,556.30
18	Kentucky		1,283.34									134,825.75
19	Louisiana		3,791.68									131,731.62
20	Maine		3,550.01									43,282.62
21	Maryland		4,225.02					300.00		96.00		116,495.80
22	Massachusetts		8,866.69						50.00		360.00	244,962.47
23	Michigan	470.00	12,175.03					1,750.00	95.84			287,949.05
24	Minnesota		4,716.69					1,200.00	100.00			211,863.98
25	Mississippi		66.67									17,511.71
26	Missouri	960.00	3,441.66				12.00		50.00			307,746.94
27	Montana		1,000.00					1,669.00				95,725.30
28	Nebraska		2,183.34					850.00	125.00		400.00	98,479.98
29	Nevada									50.00		45,791.63
30	New Hampshire		800.00									30,149.91
31	New Jersey		3,725.01									360,838.23
32	New Mexico											29,201.17
33	New York	796.67	21,849.99				25.00	750.00		48.00	1,320.00	1,232,019.84
34	North Carolina											17,459.57
35	North Dakota		150.00									24,397.95
36	Ohio		15,383.41				9.00		187.50			474,770.92
37	Oklahoma		1,875.00									42,084.22
38	Oregon		800.00					725.00				65,998.61
39	Pennsylvania	240.00	3,350.01				12.00			112.00	600.00	673,358.18
40	Rhode Island		666.68									55,397.92
41	South Carolina		1,116.67									29,250.63
42	South Dakota											39,140.33
43	Tennessee		3,250.02									99,246.93
44	Texas		5,300.00									199,865.51
45	Utah		1,250.00					50.00				30,058.44
46	Vermont											8,982.63
47	Virginia		4,150.02									78,401.22
48	Washington		2,800.01					400.00			880.00	102,486.54
49	West Virginia		6,466.68									70,679.95
50	Wisconsin		4,333.33					3,650.00	50.00			376,760.23
51	Wyoming											36,062.80
	Total	4,466.67	171,475.45	300.00			157.00	31,556.80	1,991.68	614.00	4,880.00	8,152,689.20
	Total for 12 months ended June 30, 1911	4,050.04	138,482.06				287.00	16,919.90	2,266.67	2,676.00	5,240.00	8,299,500.96

E.—*Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1911 and 1912.*

	COLLECTION DISTRICTS.	COLLECTIONS.													
		Spirits.	Tobacco.	Beer.	Oleomargarine.	Filled cheese.	Mixed flour.	Adulterated butter.	Process or renovated butter.	Special excise tax on corporations, joint stock companies or associations, and insurance companies.	Playing cards.	Penalties, etc.	Total collections 1912.	Total collections 1911.	
1	Alabama	$96,391.99	$15,114.82	$45,015.78	$6,316.35					$168,704.26		$7,139.25	$338,682.45	$316,231.50	1
2	Arkansas	70,430.47	5,798.00	13,086.27	4,383.35					61,726.01	$3.00	9,887.24	165,314.34	179,318.48	2
3	First California	5,496,455.19	334,680.58	766,801.64	954.50			$4,168.10		814,072.92	1,077.20	29,988.46	7,448,198.59	7,233,245.52	3
4	Fourth California	302,148.43	25,583.11	251,328.20	409.34			2,625.50		162,273.50	80.00	7,435.48	751,883.56	766,316.44	4
5	Sixth California	484,904.17	50,428.03	338,399.92	1,399.00			3,401.60		324,276.29	32.34	4,327.75	1,207,169.10	1,041,566.84	5
6	Colorado	266,979.68	57,398.46	437,662.70	6,849.58			1,656.00	$3,496.84	363,744.42	60.78	19,544.58	1,157,393.04	1,127,307.42	6
7	Connecticut	316,564.33	279,004.13	1,431,427.63	37,542.82			16.00		914,783.77	269.38	15,291.46	2,994,899.52	3,219,042.40	7
8	Florida	163,972.40	1,061,888.62	30,902.67	6,824.79					77,789.05		6,196.11	1,347,573.64	1,420,701.82	8
9	Georgia	54,082.66	57,316.99	156,099.01	9,244.84					235,782.14		28,727.47	541,253.11	519,445.11	9
10	Hawaii	64,702.97	2,680.70	21,607.00	800.00					172,089.66	799.86	3,545.23	266,225.42	218,739.14	10
11	First Illinois	882,513.22	2,591,782.20	5,368,611.05	442,799.60			2,879.20	52,225.20	2,654,302.48	37,750.84	53,806.42	12,087,300.52	12,632,095.82	11
12	Fifth Illinois	29,389,002.75	83,244.95	303,565.53	5,036.18	$630.31				83,069.30		4,520.61	29,868,439.32	29,998,092.39	12
13	Eighth Illinois	9,467,121.82	226,942.49	277,878.08	5,689.09		$13.60	19.50		73,023.99		10,026.24	10,060,714.81	10,255,600.39	13
14	Thirteenth Illinois	68,928.40	52,385.71	412,957.95	2,871.42					58,914.11		1,971.71	598,029.30	628,619.58	14
15	Sixth Indiana	9,567,913.24	257,112.78	745,010.74	20,111.67			1,648.00	2,022.25	323,830.84		6,166.68	10,923,816.20	11,048,068.97	15
16	Seventh Indiana	18,256,354.95	228,139.45	840,864.17	2,429.75					66,408.56	8.64	3,294.01	19,397,499.53	20,085,315.27	16
17	Third Iowa	38,068.98	110,952.29	261,180.50	9,448.50			5,346.20	929.60	76,907.60		7,439.20	510,272.87	573,919.40	17
18	Fourth Iowa	35,858.36	223,465.64	215,963.57	10,594.06		439.75	4,271.80	16,084.76	99,924.08		8,766.94	615,369.56	693,973.89	18
19	Kansas	15,265.05	61,522.89	4,207.34	47,826.78		428.00		12,164.75	370,765.00		13,624.28	525,804.09	604,103.84	19
20	Second Kentucky	3,544,223.72	180,186.10	30,906.05	365.48					19,006.32		5,313.82	3,780,001.49	3,943,473.18	20
21	Fifth Kentucky	13,673,824.23	2,579,827.86	432,486.64	3,108.00					202,353.02	145.50	6,075.88	16,897,821.13	17,611,155.66	21
22	Sixth Kentucky	3,339,727.46	236,698.15	289,633.47	726.00					18,228.66		4,369.46	3,889,383.20	4,142,501.85	22
23	Seventh Kentucky	4,115,771.23	39,157.61	49,050.83	255.34					29,080.92		2,163.99	4,235,479.92	4,360,939.84	23
24	Eighth Kentucky	3,337,086.37	2,581.16	21,606.65	335.75					12,241.60		11,337.89	3,385,189.42	3,237,103.45	24
25	Louisiana	3,162,517.85	1,128,751.25	505,418.01	6,183.68					188,290.59	40.58	6,567.45	4,997,769.41	4,836,236.25	25
26	Maryland	5,104,083.06	2,112,599.16	1,528,233.37	15,702.15			409.00	503.50	558,574.37	56.00	18,993.22	9,339,153.83	9,549,874.22	26
27	Third Massachusetts	2,667,708.31	675,362.77	2,418,181.14	14,714.44			390.00	2,379.27	1,421,308.52	107.42	23,279.47	7,223,431.34	7,397,001.38	27
28	First Michigan	1,670,063.08	2,665,876.70	1,411,761.95	23,367.41			2,324.00	186.81	664,344.07	25.90	11,744.43	6,449,694.35	6,033,521.23	28
29	Fourth Michigan	83,119.28	165,924.07	430,632.80	15,802.62			140.00	79.81	126,840.38	69,578.80	11,523.19	903,640.95	974,094.73	29
30	Minnesota	143,495.57	209,178.29	1,567,969.61	13,991.44			2,355.60	6,720.38	989,704.44		8,945.22	2,942,360.55	3,449,236.03	30
31	First Missouri	217,988.50	5,879,548.44	3,478,939.48	44,290.06		422.70			712,561.85	3.34	6,727.77	10,340,482.14	10,524,713.73	31
32	Sixth Missouri	899,791.13	66,542.24	562,674.22	8,146.34				1,533.38	172,150.41	12.52	11,489.20	1,722,339.44	1,945,966.80	32
33	Montana	114,128.15	32,447.79	421,105.30	2,943.25			2,629.00		159,326.83		13,599.18	746,179.50	816,860.41	33
34	Nebraska	2,317,013.60	92,608.55	447,678.89	3,730.34			1,782.00	966.00	109,661.26	2.00	14,900.54	2,988,343.18	2,773,308.55	34
35	New Hampshire	61,571.22	152,678.42	287,267.51	9,616.76					249,602.52	36.56	16,115.32	776,888.31	885,522.05	35
36	First New Jersey	80,047.73	215,915.20	219,275.43	5,181.75					270,066.38		8,219.64	798,706.13	794,388.70	36
37	Fifth New Jersey	294,352.40	5,170,089.06	3,212,908.30	30,849.64					1,036,077.72	14,780.66	18,471.45	9,783,529.23	8,982,434.63	37
38	New Mexico	49,641.90	9,225.38	33,627.34	364.00					62,140.51		6,300.40	161,299.53	178,325.21	38
39	First New York	5,011,622.35	3,281,339.04	3,355,022.86	7,335.00					312,758.34	2,000.00	19,027.56	11,989,105.15	11,186,566.12	39
40	Second New York	758,736.95	4,094,174.62	216,349.65	6,087.92		32.00			4,109,430.34	129,924.26	13,722.19	9,328,457.93	10,217,694.02	40
41	Third New York	167,708.48	4,239,915.90	5,445,458.17	3,448.33		1,777.14			998,165.96	904.34	29,744.06	10,887,122.38	11,022,273.72	41
42	Fourteenth New York	2,404,238.96	511,788.03	1,885,402.80	11,077.25					371,342.10	16,000.00	22,834.62	5,222,683.76	5,546,741.88	42
43	Twenty-first New York	1,651,192.73	632,403.88	896,920.23	14,389.25			1,128.00		201,629.71		8,371.12	3,406,034.92	3,471,305.22	43
44	Twenty-eighth New York	271,350.15	235,338.74	1,963,591.93	16,645.91			1,463.00		525,993.97		18,416.44	3,032,800.14	3,030,882.84	44
45	Fourth North Carolina	10,441.04	4,263,416.66	1,321.50	608.75					34,207.25		14,846.72	4,324,741.92	3,775,173.70	45
46	Fifth North Carolina	11,103.95	4,563,301.51	254.16	182.25					47,397.07		6,499.80	4,628,738.74	3,496,944.64	46
47	North and South Dakota	42,391.81	30,754.88	65,129.22	824.75			174.00		38,722.33		19,385.16	197,382.15	219,407.63	47
48	First Ohio	10,102,646.02	3,249,760.84	2,026,679.93	65,883.63		18.06			466,042.48	342,163.56	12,921.88	16,266,116.40	14,519,330.85	48
49	Tenth Ohio	855,073.15	1,014,700.21	638,211.40	7,822.11				10,377.19	369,827.53		5,493.21	2,901,504.80	2,785,223.24	49
50	Eleventh Ohio	63,729.37	375,488.37	543,490.38	43,628.57				149.17	136,678.37		10,469.95	1,173,634.18	1,178,660.53	50
51	Eighteenth Ohio	245,846.71	611,800.26	1,586,697.63	23,693.05				1,525.27	990,217.50		22,908.73	3,482,689.15	3,345,401.44	51
52	Oklahoma	32,809.23	9,386.96	4,576.99	4,770.00					75,054.76		22,308.30	148,906.24	83,526.35	52
53	Oregon	426,757.53	30,303.19	252,197.74	939.75			780.80		171,714.48	13.44	11,214.81	893,921.74	975,503.07	53
54	First Pennsylvania	1,345,751.45	2,630,045.25	3,208,033.73	2,179.83		12.00	24.00		1,671,507.63	4.44	5,684.43	8,863,242.76	9,099,546.55	54
55	Ninth Pennsylvania	469,318.13	2,196,860.01	298,838.72	480.25					94,923.31		2,736.22	3,063,156.64	3,184,074.78	55
56	Twelfth Pennsylvania	254,032.35	590,291.58	1,471,692.81	1,446.50					222,853.88		5,385.90	2,545,703.02	2,515,887.56	56
57	Twenty-third Pennsylvania	6,642,156.20	1,142,952.85	2,561,170.81	6,374.93					1,593,072.16	14.60	35,038.10	11,981,467.65	12,806,851.65	57
58	South Carolina	26,203.68	79,893.45	6,276.92	2,032.92			688.00		53,410.95		17,885.80	185,703.72	184,432.63	58
59	Tennessee	410,012.98	1,419,912.68	297,271.53	5,858.27					216,207.62		14,257.17	2,363,520.25	2,433,599.13	59
60	Third Texas	80,536.64	36,591.92	641,239.71	6,140.50					240,231.42	65.46	11,950.93	1,016,756.58	1,000,347.17	60
61	Fourth Texas	32,425.12	8,480.41	109,206.68	21,536.78					197,519.97	5.90	11,552.41	380,727.27	377,118.89	61
62	Second Virginia	1,133,497.49	5,481,907.79	82,984.93	6,270.81					309,964.11	113.00	12,402.56	7,027,140.69	6,885,837.77	62
63	Sixth Virginia	629,653.82	432,840.32	124,261.07	2,180.50					116,642.17	11.88	21,871.34	1,327,461.10	1,318,759.65	63
64	Washington	217,687.46	37,684.57	873,510.16	3,341.76			1,401.70		224,900.71	141.40	26,804.97	1,385,472.73	1,405,059.45	64
65	West Virginia	257,619.45	979,638.00	388,550.88	19,437.43					144,938.26		9,261.60	1,799,445.62	1,783,861.81	65
66	First Wisconsin	2,823,053.40	720,700.18	4,250,109.18	11,327.83			1,118.40		484,551.50		2,626.92	8,293,487.41	8,383,128.78	66
67	Second Wisconsin	100,077.32	123,255.41	802,392.05	5,655.75			3,263.00	8,192.00	59,405.58		4,412.47	1,106,653.58	1,199,325.53	67
	Total	156,391,487.77	70,365,567.55	63,268,770.51	1,128,707.25	630.31	3,143.25	46,102.40	119,536.18	28,583,259.81	616,233.60	867,872.01	321,391,310.64	322,430,828.72	

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE. 195

E.—*Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 1911 and 1912*—Continued.

	COLLECTION DISTRICTS.	EXPENSES.										
		Salaries of collectors.	Deputies and clerks.	Office rent, telephone service, etc.	Storekeepers and storekeeper-gaugers.	Gaugers.	Expenses of collecting the special excise tax on corporations.	Total expenses 1912.	Total expenses 1911.	Percentage cost 1912.	Percentage cost 1911.	
1	Alabama	$3,447.32	$31,931.52	$203.57	$2,093.32	$653.20	$50.00	$38,378.93	$32,795.15	11.33	10.37	1
2	Arkansas	3,255.01	11,390.87	146.83	5,989.91	2,547.98	3,160.85	26,491.45	26,558.52	16.02	14.81	2
3	First California	4,500.00	49,028.91	1,777.31	32,525.14	62,107.89	1,000.00	150,939.25	160,405.36	2.03	2.21	3
4	Fourth California	4,500.00	19,407.19	310.75	11,261.70	18,179.25	900.00	54,558.89	51,507.41	7.26	6.72	4
5	Sixth California	4,500.00	16,712.38	363.64	3,934.60	21,197.31	4,008.74	50,716.67	48,229.38	4.20	4.63	5
6	Colorado	4,500.00	21,614.49	1,232.42	1,006.35	2,090.89	1,835.25	32,279.40	32,444.26	2.79	2.88	6
7	Connecticut	4,500.00	29,614.12	477.50	4,904.00	7,448.75	5,787.70	52,732.07	52,194.93	1.76	1.62	7
8	Florida	4,500.00	19,941.32	349.06	1,555.55	6,602.88	2,006.00	34,954.81	33,212.15	2.59	2.34	8
9	Georgia	3,676.63	34,099.20	458.20	2,153.70	2,630.80	1,373.00	44,391.53	44,297.75	8.20	8.53	9
10	Hawaii	4,350.70	6,941.19	714.90	2,018.75	354.75	...	14,380.29	13,598.15	5.40	6.22	10
11	First Illinois	4,500.00	54,018.50	1,279.70	4,515.17	34,428.14	3,724.26	102,465.77	133,224.89	.85	1.05	11
12	Fifth Illinois	4,500.00	29,116.71	439.73	58,447.50	105,827.19	.15	198,331.28	191,910.98	.66	.64	12
13	Eighth Illinois	3,750.00	26,073.41	337.50	19,808.70	27,361.77	810.60	78,141.98	74,261.19	.78	.72	13
14	Thirteenth Illinois	3,752.01	11,133.30	86.20	50.10	2,422.98	814.00	18,258.59	18,166.00	3.05	2.80	14
15	Sixth Indiana	4,500.00	27,662.75	625.65	30,697.16	32,987.28	7.50	96,480.34	93,076.93	.90	.84	15
16	Seventh Indiana	4,500.00	27,386.17	306.65	37,020.96	38,731.95	3,502.25	111,447.38	112,231.79	.57	.56	16
17	Third Iowa	3,625.00	15,365.42	484.09	...	1,986.48	5.00	21,465.99	20,930.25	4.21	3.65	17
18	Fourth Iowa	3,750.00	15,127.51	230.40	...	1,821.77	1,495.35	22,425.03	22,190.23	3.64	3.20	18
19	Kansas	3,875.00	13,865.86	272.12	...	...	808.33	18,821.31	20,802.77	3.58	3.44	19
20	Second Kentucky	4,500.00	24,389.71	386.96	60,856.73	25,062.31	...	115,195.71	109,447.46	3.05	2.55	20
21	Fifth Kentucky	4,500.00	40,106.32	1,394.98	217,506.25	113,335.94	1,115.35	377,958.84	374,912.00	2.24	2.13	21
22	Sixth Kentucky	4,500.00	21,033.16	176.75	51,229.48	22,795.19	1.50	99,736.08	95,685.40	2.56	2.31	22
23	Seventh Kentucky	4,500.00	26,429.81	339.94	117,084.36	32,681.46	...	181,035.57	172,644.14	4.27	3.96	23
24	Eighth Kentucky	4,500.00	26,020.22	472.86	95,798.11	23,608.57	2,638.07	153,037.83	157,997.30	4.52	4.88	24
25	Louisiana	4,500.00	23,400.93	188.99	15,378.00	12,350.00	979.00	56,796.92	56,487.91	1.14	1.17	25
26	Maryland	4,500.00	48,809.90	1,610.17	79,744.48	53,031.53	1,765.52	189,461.60	182,440.44	2.03	1.91	26
27	Third Massachusetts	4,500.00	38,230.23	8,368.50	21,296.40	34,069.31	1,029.00	107,493.44	105,307.40	1.49	1.42	27
28	First Michigan	4,500.00	28,378.79	910.01	3,809.41	6,901.85	2,358.00	46,858.06	42,491.93	.73	.70	28
29	Fourth Michigan	4,500.00	14,175.53	80.61	113.89	1,287.93	232.65	20,390.61	19,253.42	2.26	1.98	29
30	Minnesota	4,500.00	35,028.36	804.38	...	10,971.09	3,855.88	55,159.71	52,857.45	1.87	1.53	30
31	First Missouri	4,500.00	38,411.29	833.83	9,652.49	18,205.07	923.00	72,525.68	72,915.49	.70	.69	31
32	Sixth Missouri	4,500.00	24,142.64	315.00	19,724.33	9,466.64	1,200.00	59,348.61	56,962.11	3.45	2.93	32
33	Montana	4,500.00	18,319.80	141.55	1,878.00	2,554.09	1,567.65	28,961.09	27,687.62	3.88	3.39	33
34	Nebraska	4,500.00	31,227.11	389.20	12,744.90	9,513.70	569.53	58,944.44	57,267.40	1.07	2.06	34
35	New Hampshire	4,500.00	15,377.79	522.05	939.00	1,430.46	3,867.14	26,636.44	25,537.21	3.43	2.88	35
36	First New Jersey	4,246.32	10,721.65	97.25	...	4,218.43	...	19,283.65	18,864.94	2.41	2.37	36
37	Fifth New Jersey	4,500.00	32,600.65	943.42	1,298.20	10,136.14	3,351.03	52,829.44	51,044.42	.54	.57	37
38	New Mexico	3,628.82	8,505.03	123.28	...	1,634.35	600.00	14,491.48	13,271.91	8.98	7.44	38
39	First New York	4,500.00	36,431.00	297.77	6,472.00	17,289.84	1,318.50	66,310.01	67,311.73	.55	.60	39
40	Second New York	4,500.00	47,585.35	709.47	3,124.00	34,596.83	2,041.00	92,556.65	91,747.00	.99	.89	40
41	Third New York	4,500.00	43,045.00	7,866.38	20.00	9,740.65	1,643.45	66,815.48	67,062.00	.61	.61	41
42	Fourteenth New York	4,500.00	29,593.13	1,720.07	8,778.21	11,886.76	1,511.67	57,989.84	57,562.02	1.11	1.04	42
43	Twenty-first New York	4,500.00	21,938.45	2,835.20	8,695.28	8,466.92	4,099.25	50,535.10	49,846.99	1.48	1.44	43
44	Twenty-eighth New York	4,500.00	29,125.42	354.85	2,807.43	12,020.02	2,040.38	50,848.10	48,960.68	1.68	1.61	44
45	Fourth North Carolina	4,500.00	38,409.54	183.09	...	5,778.20	943.34	49,814.17	48,445.36	1.15	1.28	45
46	Fifth North Carolina	4,500.00	40,992.43	472.77	2,980.60	162.21	2.00	49,110.01	50,528.42	1.06	1.44	46
47	North and South Dakota	3,375.00	14,502.09	63.90	...	...	2,369.12	20,310.11	21,235.73	10.29	9.68	47
48	First Ohio	4,500.00	53,663.93	815.34	35,584.50	73,849.42	130.45	168,543.64	165,313.97	1.04	1.14	48
49	Tenth Ohio	4,500.00	22,066.64	705.59	10,084.86	12,637.75	910.50	50,905.34	48,158.03	1.75	1.73	49
50	Eleventh Ohio	4,500.00	16,752.81	185.73	1,419.30	5,400.23	1,540.18	29,798.25	29,300.34	2.62	2.48	50
51	Eighteenth Ohio	3,375.00	23,585.62	357.67	2,701.72	10,338.20	1,247.82	41,606.03	40,975.86	1.19	1.22	51
52	Oklahoma	3,000.00	11,429.19	1,131.36	...	...	618.40	16,178.95	6,034.75	10.87	7.22	52
53	Oregon	4,500.00	15,124.65	319.30	1,252.00	1,724.47	756.50	23,676.92	22,727.83	2.65	2.33	53
54	First Pennsylvania	4,500.00	50,268.07	991.46	20,179.76	39,381.69	1,682.50	117,003.48	115,380.11	1.32	1.27	54
55	Ninth Pennsylvania	4,500.00	41,913.35	190.00	24,877.19	9,466.07	...	80,946.61	78,074.44	2.64	2.45	55
56	Twelfth Pennsylvania	4,500.00	19,856.76	198.75	9,078.18	7.811.43	1,259.09	42,704.21	39,772.71	1.68	1.58	56
57	Twenty-third Pennsylvania	4,500.00	40,830.54	777.20	117,847.26	46,447.38	2,043.91	212,446.29	198,598.50	1.77	1.55	57
58	South Carolina	3,250.75	16,819.98	174.78	3,560.22	2,761.92	1,327.10	27,894.75	28,699.39	15.02	15.56	58
59	Tennessee	4,500.00	39,128.06	652.64	16,594.58	16,968.61	1,380.00	79,223.89	82,990.28	3.35	3.41	59
60	Third Texas	4,500.00	15,154.49	248.31	...	4,683.35	244.00	24,830.15	24,613.40	2.44	2.46	60
61	Fourth Texas	3,375.00	14,138.94	292.72	...	2,255.93	1,274.33	21,336.92	19,924.76	5.60	5.28	61
62	Second Virginia	4,500.00	29,344.75	1,180.01	13,754.68	16,499.61	1,604.95	66,884.00	65,418.47	.95	.95	62
63	Sixth Virginia	4,500.00	34,719.14	1,013.98	27,885.58	13,531.09	360.00	82,009.79	77,965.52	6.18	5.91	63
64	Washington	4,500.00	27,751.23	1,076.30	3,064.05	2,960.00	1,461.85	40,813.43	37,912.08	2.95	2.70	64
65	West Virginia	4,500.00	28,226.00	515.37	5,908.33	6,635.59	836.09	46,621.38	47,033.17	2.59	2.64	65
66	First Wisconsin	4,500.00	32,073.15	308.68	14,441.46	21,831.70	220.00	73,374.99	72,077.02	.88	.86	66
67	Second Wisconsin	4,500.00	18,029.36	215.85	...	7,291.09	1,562.47	31,598.77	30,753.33	2.86	2.56	67
	Total	287,232.56	1,818,239.71	54,049.89	1,268,147.83	1,165,052.28	93,771.15	4,686,493.42	4,600,537.93	...	...	

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

INDEX.

TABLES.

TABLE A.

TABLE B.

TABLE C.

TABLE D.

TABLE E.