ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1914

With Statistical Tables

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Internal Revenue.

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REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 12, 1914.

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, 1914.

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.

ACCOUNTS AND STATISTICS.

The total receipts of the bureau for the past fiscal year amounted to $380,008,893.96, the greatest in the history of the bureau. Of this total, there was collected from corporations under acts of August 5, 1909, and October 3, 1913, an aggregate of $43,127,739.89, as compared with $35,006,299.84 collected under the first-mentioned act during the preceding fiscal year, being an increase of $8,121,440.05 from corporations. Income-tax collections from individuals aggregated $28,253,534.85.

The receipts from ordinary sources were $308,627,619.22 as compared with $309,418,154.01 during the preceding fiscal year, a decrease of $790,534.79. The net increase in total receipts for last fiscal year was $35,584,440.11.

The receipts from ordinary sources for the first three months of current fiscal year were $85,817,321.89 as compared with $79,269,680.07 for the first three months of the fiscal year 1914, an increase of $6,547,641.82.

Corporation tax collected for the first three months of current fiscal year amounts to $4,822,054.19 as compared with $2,358,181.38 collected during the first three months of the fiscal year 1914, an increase of $2,463,872.81. The individual income-tax collections during the first three months of current fiscal year were $2,794,669.78, this making an increase in total collections from all sources for the first three months of the current fiscal year over the same period of the previous fiscal year of $11,806,184.41.

I estimate the collections for fiscal year 1915 distributed as follows: Collections, exclusive of the emergency revenue (act of October 22, 1914) and income tax, $305,000,000; emergency revenue, $54,000,000; and income tax, $80,000,000 (corporation, $40,000,000, and individual, $40,000,000), making a total of $439,000,000.

I estimate the collections for fiscal year 1916 distributed as follows: Collections, exclusive of the emergency revenue and income tax, $305,000,000; emergency revenue, $44,000,000; and income tax, $85,000,000 (corporation, $42,500,000, and individual, $42,500,000), making a total of $434,000,000.

In estimating the revenues to be derived under the act of October 22, 1914, it should be noted that under the provisions of the act a tax on certain items became effective on the day next succeeding the date of its passage and on others on the 1st of November and December following, and that on the day after the 31st day of December, 1915, the taxes levied under this act shall no longer be levied and collected. Thus it will be seen that collections cover periods of only from seven to about eight months of the fiscal year 1915, and but six months of the fiscal year 1916.

The objects of internal taxation producing the largest amounts of internal revenue during the past fiscal year are distilled spirits, exclusive of special taxes, $153,052,351.38; fermented liquors, exclusive of special taxes, $66,105,444.65; manufactured tobacco, $79,986,639.68, including $170,779.51 from sale of internal-revenue stamps affixed to Philippine products; corporation excise tax, $10,671,077.22; corporation income tax, $32,456,662.67; and individual income tax, $28,253,534.85.

RECEIPTS IN LARGE TAX-PAYING STATES AND COLLECTION DISTRICTS.

The States in which the largest collections of internal-revenue taxes were made during the fiscal year 1914 are New York, $62,116,763.34; Illinois, $60,761,833.58; Kentucky, $35,405,517.87; Pennsylvania, $33,422,532.99; Indiana, $29,598,797.29, and Ohio, $25,031,262.61.

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

Of the collection districts, the fifth Illinois reported the largest collections, namely, $33,535,386.95.

The fiscal year 1914 witnessed a large falling off in production and withdrawal of distilled spirits, a substantial increase in production of fermented liquors, a decrease in snuff manufactured, also in the number of large cigars, an increase in chewing and smoking tobacco manufactured, and a phenomenal increase in small cigarettes.

In the fiscal year 1913 the total production of distilled spirits was 193,606,258 gallons; in 1914, 181,919,542 gallons, a decrease of 11,686,716 gallons. In the fiscal year 1913, 143,220,056 gallons of tax-paid spirits were withdrawn; in 1914, 139,138,501 gallons, a decrease of 4,081,555 gallons.

The three States having the largest production of distilled spirits during the past fiscal year are Illinois, 41,628,073 gallons; Kentucky, 37,919,421 gallons; and Indiana, 24,938,524 gallons.

The three collection districts having the largest output of distilled spirits are the fifth Illinois, 31,818,597 gallons; fifth Kentucky, 19,388,997 gallons; and seventh Indiana, 15,479,216 gallons.

During the fiscal year 1914 there were tax paid for bottling in bond 10,441,588 taxable gallons as compared with 10,626,633 taxable gallons tax paid during the previous fiscal year, a decrease of 185,045 taxable gallons.

The five States which produced the largest quantity of fermented liquors are New York, 14,040,387 barrels; Pennsylvania, 8,008,786 barrels; Illinois, 6,987,568 barrels; Wisconsin, 5,278,989 barrels; and Ohio, 5,147,419 barrels.

The three collection districts which produced the largest quantity of fermented liquors are first Illinois, 5,893,871 barrels; third New York, 5,480,961 barrels; and first Wisconsin, 4,380,068 barrels.

The four States producing the greatest number of cigars weighing more than 3 pounds per thousand and the production of each during the calendar year 1913 are as follows:

Pennsylvania	2,103,080,684
New York	1,226,391,607
Ohio	711,142,443
New Jersey	546,018,599

The two districts showing the largest production of cigars are the ninth Pennsylvania, 904,611,037, and the first Pennsylvania, 810,475,456.

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

Maryland	478,545,850
Pennsylvania	236,486,050
New Jersey	145,145,440

The greatest production by districts is as follows:

Maryland	478,545,850
First Pennsylvania	235,833,680
Fifth New Jersey	145,145,440
First New York	40,915,620

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

New York	7,843,099,672
Virginia	2,628,466,670
North Carolina	2,004,921,000
New Jersey	1,977,478,530
Louisiana	689,454,090
California	247,087,581
Pennsylvania	108,869,356

The three districts showing the greatest production of little cigarettes are the first New York, which produced 2,683,856,360; the second Virginia, which produced 2,624,719,670; and the third New York, which produced 2,585,351,332.

New York produced the greatest number of large cigarettes, showing a production of 13,728,860, of which number 10,158,560 were manufactured in the third district and 3,403,040 in the second district.

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

North Carolina	104,329,283
Missouri	76,139,566
Ohio	42,545,140
Kentucky	36,364,056
New Jersey	33,270,930
Michigan	27,744,025

The districts producing the largest quantity were:

First Missouri	76,019,849
Fifth North Carolina	73,995,993
Fifth New Jersey	33,252,872
First Ohio	31,512,083
Fifth Kentucky	31,431,744
Fourth North Carolina	30,333,290

The districts in which the largest amounts of corporation tax were collected are second New York, $5,889,040.04; first Illinois, $3,835,403.50; first Pennsylvania, $2,852,229.32; twenty-third Pennsylvania, $2,791,967.37. The five States showing the largest collections from this source are New York, $9,765,911.60; Pennsylvania, $6,096,305.28; Illinois, $4,293,649.68; Ohio, $2,401,030.37; California, $2,049,672.08.

The districts in which the largest amounts of individual income tax were collected are second New York, $7,950,058.39; third New York, $2,762,023.34; first Pennsylvania, $2,012,513.61; first Illinois, $1,915,149.92; third Massachusetts, $1,505,885.72. The five States showing the largest collections from this source are New York, $12,522,797.34; Pennsylvania, $3,176,095.38; Illinois, $2,076,171.11; Massachusetts, $1,505,885.72; Michigan, $1,018,220.20.

COST OF COLLECTING INTERNAL-REVENUE TAXES.

The cost of collecting the internal revenue for the fiscal year was $15.25 per $1,000, or 1.52 per cent. The cost of collection the previous year, in which the largest sum was collected prior to fiscal year 1914, was $15.94 per $1,000, or 1.59 per cent.

The average cost of collection since the establishment of the bureau is approximately $25.14 per $1,000, or 2.51 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	$2,113,085.10
Miscellaneous expenses, Internal-Revenue Service	82,106.64
Salaries and expenses of agents and subordinate officers of internal revenue	2,501,856.59
Paper for internal-revenue stamps	94,939.02
Punishment for violation of internal-revenue laws	106,211.16
Expenses of collecting the corporation tax	154,226.92
Collecting the income tax	346,410.46
Classifying, etc., returns of corporations	26,841.89
Salaries, office of Commissioner of Internal Revenue	353,651.94
Total amount expended	5,779,329.72

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

The amount expended from the appropriation "Refunding internal-revenue collections" is $16,132.71. 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, 1916, as follows:

Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers	$641,130

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	$2,165,000
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	2,600,000
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	90,000
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	175,000
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
Collecting the income tax: For expenses of assessing and collecting the income tax as provided in paragraph N, section 2, of an act entitled "An act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved Oct. 3, 1913	1,220,000
Collecting the cotton futures tax: The unexpended balance on June 30, 1915, of the appropriation of $50,000 provided by section 19 of the act approved Aug. 18, 1914, entitled "An act to tax the privilege of dealing on exchanges, boards of trade, and similar places in contracts of sale of cotton for future delivery, and for other purposes," is hereby reappropriated and made available for like purposes during the fiscal year 1916	
Total	6,941,130
Salaries, office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter	3,400

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1916, the sum of $641,130 as salaries for the following officers, clerks, and employees of this bureau:

1 Commissioner of Internal Revenue	$6,500.00
1 deputy commissioner	4,000.00
1 deputy commissioner	3,600.00
1 chief chemist	3,000.00
1 chemist	2,500.00
2 first assistant chemists, at $1,800 each	3,600.00
1 second assistant chemist	1,600.00
1 third assistant chemist	1,400.00
4 heads of division, at $2,500 each	10,000.00
5 heads of division, at $2,250 each	11,250.00
1 superintendent of stamp vault	2,000.00
1 private secretary	1,800.00
3 clerks, at $2,000 each	6,000.00
31 clerks of class 4	55,800.00
27 clerks of class 3	43,200.00
41 clerks of class 2	57,400.00
40 clerks of class 1	48,000.00
32 clerks, at $1,000 each	32,000.00
42 clerks, at $900 each	37,800.00
4 messengers, at $840 each	3,360.00
20 assistant messengers, at $720 each	14,400.00
16 laborers, at $660 each	10,560.00
For the following formerly authorized and paid from appropriation "Classifying, etc., returns of corporations," and for others whose employment is necessary because of the act imposing income taxes on corporations and individuals, namely:	
1 deputy commissioner	4,000.00
1 head of division	3,500.00
1 head of division	2,500.00

3	assistant heads of division, at $2,000 each	$6,000.00
1	attorney	3,600.00
1	law clerk	2,000.00
1	insurance expert	2,000.00
1	railroad expert	2,000.00
1	clerk	2,000.00
15	clerks of class 4	27,000.00
27	clerks of class 3	43,200.00
50	clerks of class 2	70,000.00
36	clerks of class 1	43,200.00
40	clerks, at $1,000 each	40,000.00
24	clerks, at $900 each	21,600.00
7	messengers, at $840 each	5,880.00
4	assistant messengers, at $720 each	2,880.00
490	Total	641,130.00

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 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 ended June 30, 1914, in the various collection districts as reorganized under the Executive orders of May 21, 1887, September 16, 23, and 30, 1912, and July 21, 1913, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
53	$4,500.00	1	$4,000.28	1	$3,625.00
1	4,328.93	1	4,000.00	2	3,500.00
1	4,193.93	1	3,876.43	1	3,442.25
1	4,015.60				

NOTE.—The fourth district of Iowa was consolidated with the third district of Iowa on Aug. 1, 1913. The district of South Carolina was reestablished on Sept. 1, 1913. The collector for the fourth district of Iowa received $312.50 for salary and the collector for the district of South Carolina, who was paid personal compensation at the rate of $3,500 per annum, received $2,916.66.

There were employed 1,568 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
14	$2,500	446	$1,200	2	$540
16	2,400	1	1,150	6	500
14	2,200	148	1,100	1	480
7	2,000	1	1,050	2	400
1	1,900	90	1,000	1	360
38	1,800	120	900	76	300
7	1,700	1	820	1	240
149	1,600	14	800	3	200
50	1,500	1	750	8	180
5	1,450	4	720	1	100
191	1,400	2	700	3	60
10	1,350	29	600	1	50
101	1,300				

NOTE.—Of this number, 96 were paid from the appropriation "Expenses of collecting the corporation tax" and 283 were paid from the appropriation "Collecting the income tax."

There were also employed in the offices of the different collectors 170 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$1,800	13	$1,300	26	$1,000
1	1,700	1	1,250	19	900
8	1,600	55	1,200	7	800
6	1,500	14	1,100	1	720
18	1,400				

NOTE.—Of this number, 6 were paid from the appropriation "Expenses of collecting the corporation tax" and 9 were paid from the appropriation "Collecting the income tax."

Also 14 messengers and 1 janitor, who received per annum salaries as follows:

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

FIELD FORCE.

During the fiscal year the average number employed in the field was as follows: Sixty-three collectors, 40 internal-revenue agents on the regular roll, 34 agents on the income-tax roll, 13 agents on the corporation-tax roll, 34 inspectors on the income-tax roll, 2 inspectors on the corporation-tax roll, 1,568 deputy collectors, 170 clerks, 14 messengers, 1 janitor, 36 special employees, 187 storekeepers and storekeeper-gaugers whose average per diem was $3, 5 storekeepers and storekeeper-gaugers whose average per diem was $3.50, 809 storekeepers and storekeeper-gaugers whose average per diem was $4, 57 gaugers whose average per diem was $3, 32 gaugers whose average per diem was $3.50, 63 gaugers whose average per diem was $4, and 580 gaugers whose average per diem was $5.

OBJECTS OF TAXATION.

DISTILLED SPIRITS.

During the past fiscal year there were produced from materials other than fruit 174,611,645 taxable gallons of distilled spirits, or 10,741,738.1 gallons less than the quantity of like spirits produced during the fiscal year 1913. Of this class of spirits there were removed from bonded warehouses during the fiscal year, on payment of tax, 136,269,752.6 taxable gallons, or 4,019,672.2 gallons less than the quantity tax paid during the previous year.

The quantity of spirits remaining in distillery and general bonded warehouses June 30, 1914, was 282,036,460.2 gallons, or 5,251,920.2 in excess of the quantity so held at the close of the fiscal year 1913.

The following statement shows the production and tax payment of this class of spirits during the past 15 years and the quantity held in bond at the close of each year:

Fiscal year.	Produced.	Withdrawn, tax paid.	Remaining in warehouse.
	Gallons.	*Gallons.*	*Gallons.*
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	134,311,052.0	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
1913	185,353,383.1	140,289,424.8	276,784,540.0
1914	174,611,645.0	136,269,752.6	282,036,460.2

While the stock of spirits held in warehouses at the close of the last fiscal year was somewhat larger than that held during any previous year, the quantity so held, as to which the bonded period will expire during the next four years, aggregates 46,629,420.7 gallons only. These spirits, now eligible for bottling in bond, average, for the four years mentioned, 11,657,355 gallons, or about the quantity (10,481,994.6 gallons) bottled in bond during the past year on payment of tax and for export. As to this class of spirits, there appears to be no large overstock held in bond at the present time. The following table shows the quantity of spirits of various ages remaining in bonded warehouses at the close of the fiscal years 1913 and 1914:

Age of spirits.	Remaining in warehouse.	
	1913	1914
	Gallons.	*Gallons.*
1 year or less	79,379,521.1	66,284,294.9
More than 1 and not exceeding 2 years	65,918,099.6	68,004,768.6
More than 2 and not exceeding 3 years	58,983,168.9	58,080,738.3
More than 3 and less than 4 years	39,667,981.0	40,037,237.7
Less than 4 years	243,948,770.6	235,407,039.5

Age of spirits.	Remaining in warehouse.	
	1913	1914
	Gallons.	*Gallons.*
4 and not exceeding 5 years	18,156,715.9	33,475,718.2
More than 5 and not exceeding 6 years	5,460,797.0	7,522,925.3
More than 6 and not exceeding 7 years	6,202,547.2	2,485,634.6
More than 7 years	3,015,709.3	3,145,742.6
4 years and over, and eligible for bottling	32,835,769.4	46,629,420.7
Total in bond	276,784,540.0	282,036,460.2

DENATURED ALCOHOL.

During the past fiscal year there were denatured, free of tax, 10,404,975.59 wine gallons of alcohol and rum, as against 9,831,658.54 wine gallons denatured during the preceding year, or an increase of 573,317.05 gallons.

The following statement shows the quantity of such spirits denatured during each of the fiscal years since the enactment of the denatured alcohol law of June 7, 1906.

Fiscal year.	Number of denaturing warehouses.	Completely denatured.	Specially denatured.	Total.	
				Wine gallons.	Proof gallons.
		Wine gallons.	*Wine gallons.*		
1907	8	1,397,861.16	382,415.19	1,780,276.35	3,084,950.8
1908	12	1,812,122.38	1,509,329.35	3,321,451.73	5,640,331.2
1909	12	2,370,839.70	2,185,579.15	4,556,418.85	7,967,736.4
1910	12	3,076,924.55	3,002,102.55	6,079,027.10	10,605,870.7
1911	14	3,374,019.92	3,507,109.94	6,881,129.86	11,682,887.9
1912	14	4,161,268.56	3,933,246.44	8,094,515.00	13,935,903.8
1913	21	5,223,240.78	4,608,417.76	9,831,658.54	16,953,552.8
1914	25	5,213,129.56	5,191,846.03	10,404,975.59	17,811,078.2

As shown by the foregoing statement there has been a very noticeable and nearly uniform annual increase in the demand for this class of spirits; and, as will be noted, the quantity specially denatured about equals the quantity of completely denatured alcohol which, under existing regulations, may be sold and used without restriction for general purposes, such as for fuel, light, and power. The use of specially (incompletely) denatured alcohol, however, is permitted only in the manufacture of certain articles or preparations under regulations which require careful supervision on the part of the revenue officers. Up to the present time some 20 formulas for specially denatured alcohol have been approved for different lines of manufacture, and the quantity denatured under each of these formulas is given in a statement to be found on page 76 of this report.

In my annual report for the year 1913, attention was called to the fact that the greater portion of the spirits so denatured is used in the manufacture of a class of articles and preparations as to which little, if any, reduction is made in the retail price on account of the exemption from tax of the alcohol so used. As it is obvious that the manufacturer is such cases, and not the public, is getting the benefit of this tax exemption, and as no inconsiderable expense is annually incurred

by the Government in supervising the manufacture and use of such alcohol, I have to renew my recommendation and that made by my predecessor, on page 12 of his report for the fiscal year 1912, that a nominal tax of, say, 1 cent per proof gallon, sufficient to cover the expense of such supervision, be imposed on this class of spirits.

INDUSTRIAL DISTILLERIES.

Under the act of June 7, 1906, alcohol could be denatured, free of tax, only in denaturing bonded warehouses located on the distillery premises where the alcohol was produced; and, under this law, only distillers of the larger class, who produced alcohol from grain or molasses, were able to avail themselves of this privilege.

With a view of encouraging the establishment of small distilleries for the manufacture of alcohol from waste products, the amendatory act of March 2, 1907, providing for the establishment of distilleries, having a daily capacity not exceeding 100 proof gallons, for the production of alcohol "from any substance whatever for denaturation only," was passed.

This amendatory act has also been supplemented by section IV (subsec. 2) of the act of October 3, 1913, which authorizes the establishment by farmers or associations of farmers, or others, of distilleries for the manufacture of alcohol free of tax for denaturation only, "out of any of the products of farms, fruit orchards, or of any substance whatever;" also for the establishment of "central distillery and denaturing plants" to which the alcohol so produced at these smaller distilleries (if not of sufficient proof strength, and not denatured on the distillery premises) may be transferred, redistilled, and redenatured under regulations and upon the execution of such notice and bond as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. Under the privilege thus granted alcohol may be produced without restriction either as to the quantity or proof, thereby enabling inexperienced persons to operate small distilleries at a comparatively small cost.

Under regulations authorized by that act, distilleries of this class are exempt from most of the requirements imposed by law on other distilleries; but notwithstanding these very liberal regulations only one such distillery has been established. No alcohol, however, has so far been denatured at this distillery.

DISTILLERIES.

During the fiscal year ended June 30, 1914, there were operated for the production of distilled spirits 352 grain distilleries, 23 molasses distilleries, and 368 fruit distilleries, a total of 743, a decrease of 127, as compared with the number operated during the previous fiscal year. There was also 1 industrial distillery established and operated a short time under the act of October 3, 1913, for the manufacture of alcohol, as above noted.

During the year a close supervision by field and distillery officers was maintained over establishments engaged in the manufacture, rectification, and sale of distilled spirits.

FERMENTED LIQUORS.

The production of fermented liquors during the fiscal year ended June 30, 1914, was 66,189,466 barrels, being an increase of 864,590 barrels over the previous fiscal year.

The number of breweries operated during the year was 1,413, a decrease of 33, as compared with the previous fiscal year. Pipe lines were employed for conveying fermented liquors to the bottling premises at 327 breweries, being an increase of 31, as compared with the previous fiscal year.

TOBACCO.

The receipts from the tax on manufactured tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1914, amounted to $79,986,639.68, an increase over the collections from these sources during the fiscal year ended June 30, 1913, of $3,197,214.93.

There were in operation during the calendar year 1913 19,841 cigar factories and 447 cigarette factories, this being a decrease of 714 cigar factories and 22 cigarette factories.

There were also registered 2,766 establishments producing manufactured tobacco, 68 producing snuff, 4,004 dealers in leaf tobacco, and 591 retail dealers in leaf tobacco in the United States.

No change is noted in the very limited sale of unmanufactured leaf tobacco by retail dealers in leaf tobacco.

Considerable difficulty has been experienced in securing reports of dealers in leaf tobacco for each quarter and in keeping a check on such dealers and on their transactions reported in book 59. A dealer in leaf tobacco is now, and has been, required only to register with the collector of the district on commencement of business. Section 3360 of the Revised Statutes provides that dealers in leaf tobacco shall return the book furnished by the Government, in which record is kept of their transactions, at the end of each and every year and upon discontinuance of business during any year. Reports on book 59 are required quarterly instead of yearly, for the purpose of tracing sales of leaf tobacco to manufacturers and other dealers in leaf tobacco just that much earlier than would be possible with only a yearly report. A dealer in leaf tobacco has never been required to give a bond, nor is an inventory required by law to be furnished. There are a number of dealers in leaf tobacco who have taken advantage of this situation by selling leaf tobacco to unscrupulous manufacturers, reporting a less quantity sold than is actually delivered and taking credit as shrinkage for the excess delivered and not reported, and also by carrying fictitious balances forward in their books 59 from quarter to quarter. In the latter case, such leaf dealer may disappear, leaving no trace of the tobacco, which is manufactured into cigars and finds its way to consumers without being tax paid. Therefore, the recommendation made in the two previous annual reports is again urged—namely, that every dealer in leaf tobacco should be required by law to give bond, the penalty of which should be increased according to the quantum of business proposed to be done, and which penalty should be fixed by the collector of the district, with right of appeal by dealer to the Commissioner of Internal Revenue in respect to the amount thereof. Every dealer in leaf

tobacco should be required to make a true inventory of stock on the 1st day of January of each year, and power should be given the Commissioner of Internal Revenue to call upon dealers in leaf tobacco to show cause against assessment for tax on tobacco not accounted for and to make such assessments where explanations are not satisfactory. Dealers in leaf tobacco should be required to render report of transactions quarterly, monthly, or for such periods and in such manner as the Commissioner of Internal Revenue shall prescribe.

Manufacturers of cigars, manufacturers of tobacco, dealers in leaf tobacco, and retail dealers in leaf tobacco should be required by law to register only on commencement of business and not annually thereafter on the 1st day of July. It has been pointed out in recommendations made in the two previous annual reports that this will relieve collectors of internal revenue of considerable unnecessary labor and will effect a considerable saving in printing and stationery.

The increase in the number of cigarettes manufactured and removed tax paid during the fiscal year ended June 30, 1914, does not quite equal that pointed out in the previous annual report; but is extraordinary, amounting to 2,132,895,976 cigarettes, the receipts from the sale of stamps during the fiscal year ended June 30, 1914, showing tax payment on 16,409,667,136 cigarettes.

SPECIAL EXCISE AND INCOME TAX ON CORPORATIONS.

With the enactment of the Federal income-tax law section 2 of the act of October 3, 1913, the law imposing a special excise tax on corporations, section 38 of the act of August 5, 1909, became inoperative. This latter act had been in force and effect during a period of four years, its inception for tax purposes dating as of January 1, 1909. The Federal income-tax law, as applied to corporations, joint-stock companies or associations, and insurance companies, became operative immediately upon its passage and approval by the President, and, for the purpose of the tax, comprehends the income arising and accruing to such organizations on and after January 1, 1913.

The income-tax act imposed a special excise tax upon all such organizations for the months of January and February, 1913, and an income tax for the remaining 10 months of the year.

The rate of tax in either case is 1 per cent of the entire net income arising and accruing to such organizations during the period named.

As the net income for the purpose of the special excise as well as the income tax is ascertained, under the law, in the same manner, but one return for the calendar or fiscal year 1913 was required to be made by each organization subject to the tax.

In as far as it relates to the tax levied against corporations, the income-tax law is not essentially different from the special excise tax law, except that it is a little broader in its scope and comprehends certain organizations which were not subject to the special excise tax. Under the former law only such corporations, joint-stock companies or associations, and insurance companies as were organized for profit, had a capital stock represented by shares and were organized under and pursuant to some statutory law, either of the United States or of some State or Territory thereof, were subject to the tax

imposed by it. Under the income-tax law the normal tax, 1 per cent, is required to be levied, collected, and paid upon the entire net income arising and accruing to every corporation, joint-stock company or association (except those specifically enumerated as exempt), "no matter how created or organized." Many associations organized under and pursuant to voluntary agreements and operating in an organized capacity have thus come within the scope and purpose of this law.

As applied to corporations the essential differences between the old law and the new are these:

(1) The excise-tax law applied only to corporations, etc., organized, under some statutory law, for profit; the income-tax law applies to corporations, joint-stock companies or associations, etc., no matter how created or organized.

(2) The excise-tax law levied a tax equivalent to 1 per cent on the entire net income over and above $5,000; the income-tax law levies the tax of 1 per cent upon the entire net income, without any specific exemption.

(3) The excise-tax law required all income from whatever source to be returned; the income-tax law does not require income from obligations of the United States or of any State or Territory or political subdivision thereof to be returned for taxation.

(4) The excise-tax law authorized corporations to deduct from gross income dividends received on the stock of other corporations subject to the tax, while under the income-tax law such dividends are not exempt from the tax in the hands of the corporations receiving them.

(5) Under the excise-tax law the interest deduction was limited to the amount of interest actually paid within the year on an amount of indebtedness not in excess of the paid-up capital stock outstanding at the close of the year, while under the income-tax law credit may be taken for an amount of interest actually paid within the year on an amount of indebtedness not in excess of one-half of the sum of the interest-bearing indebtedness and the paid-up capital stock outstanding at the close of the year.

(6) Under the excise-tax law every corporation subject to the tax was required to make its returns on the basis of the calendar year, while under the income-tax law corporations may, by properly designating for this purpose a fiscal year, make their returns on the basis of the fiscal year so established.

Notwithstanding this latter provision, comparatively few returns have, up to this time, been made on the basis of the fiscal year. This is probably due to the fact that the act was passed so near the end of the calendar year that corporations did not have the time within which to meet the requirements of the law relative to establishing a fiscal year other than the calendar year. Many corporations are, however, taking advantage of this provision, and it is estimated that very soon at least 50 per cent of all the corporations will be making their returns on a basis other than the calendar year.

Because of the similarity in all essential particulars of the two laws, the merging of the administration of the old law into that of the new was accomplished with the least degree of friction or difficulty. In fact, the organization which had been built up for the administration of the special excise-tax law adjusted itself without interruption to an effective administration of the income-tax law.

Notwithstanding the fact that the corporations had four years of experience under a Federal excise-tax law, the new law brought to the surface many new questions, and the last three months of the year 1913 and the earlier months of 1914 were devoted largely to a campaign of education. During this period the correspondence was exceptionally heavy, being devoted, in a large measure, to answering questions and construing certain features of the law.

The short time elapsing between the passage of the act and the date when returns were required to be made rendered it impossible to prepare forms, prescribe regulations, and issue instructions until a short time before the returns were due. Notwithstanding this condition, corporations were advised by internal revenue officers, through the public press, and otherwise, of the requirements of the law. The corporations themselves cooperated in disseminating information, and when the time came for making returns, practically all organizations subject to the law were quite well informed as to its requirements and their duties under it.

As a result of work done by the field force there was assessed during the fiscal year ended June 30, 1914, additional tax in the sum of $1,708,270.12; that is to say, this sum was assessed in addition to that originally assessed on the face of the returns as made by the corporations. To this was added $399,118.59 on adjustments made in this office, making a total of $2,107,388.71.

Under the income-tax law quite a number of additional revenue agents and inspectors have been appointed, but these were assigned to duty so late in the year that they were unable to do much more than familiarize themselves with their duties preparatory to the campaign of examinations that is now being inaugurated and enforced with vigor throughout the country. Because of the fact that the books of most of the larger corporations have been examined and inaccuracies in making returns have been corrected, and because of the fact that corporations have come to better understand the requirements of the law and are making returns more in conformity with the rulings of the department, it is probable that the field examinations will not hereafter disclose great discrepancies in the statement of net income. However, there will be ample work in the field for a large and efficient force of examiners. The results thus far have demonstrated that the amount of taxes recovered has increased in a ratio commensurate with the increase in the number and efficiency of the examining officers. While the officers more recently appointed are thus far without experience in this line of work, some of them are demonstrating their fitness and ability to do effective work, and gratifying results are anticipated. Others have demonstrated their incapacity for this line of work, and unless unexpected improvement is made must necessarily be removed from the service. With this increased field force becoming more efficient with experience, it is contemplated that a great many more examinations shall be made during the current year and it is confidently expected that the result will more than justify the expense involved.

During the fiscal year ended June 30, 1914, there were received in the Bureau of Internal Revenue the returns of annual net income of 316,909 corporations, joint-stock companies or associations, and insurance companies. Of these 188,866 returned a net income upon

which the tax was computed. These figures show an increase of 11,573 over the number of returns received during the fiscal year ended June 30, 1913, and an increase of 127,750 over the number of taxable returns made during the preceding year.

The increase in the whole number of returns (both taxable and nontaxable) received during the year is due largely to the natural net increase in incorporated organizations and to the fact that many unincorporated associations, exempt under the special excise-tax law, were required to make, and did make, returns under the income-tax law.

The apparently large increase over the previous year in the number of taxable returns received during the year is accounted for in the fact that the specific exemption from tax of $5,000 authorized by the special excise-tax law was not allowed by the income-tax law. Hence, under the latter law every corporation returning any net income whatever was taxable.

The total amount of special excise and income tax assessed against corporations during the fiscal year ended June 30, 1914, including the 50 per cent additions to the tax because of the failure of corporations to file their returns within the prescribed time, and the 100 per cent added in a very few cases because of returns made with false and fraudulent intent, was $45,614,369.62, showing an increase of $9,405,530.50 over the amount assessed, under the special excise-tax law, during the preceding fiscal year.

This increase is due in a large measure to the fact that, under the present law, the tax is computed upon the entire net income, while under the former law the tax was computed on only so much of the net income as was in excess of $5,000, and perhaps in a larger measure to the fact that dividends received on the stock of other corporations subject to the tax are required to be included in net income for the purpose of the income tax, while for the purpose of the special excise tax such dividends were excluded from the net income.

To a limited extent, the increase in the amount of the tax over that of the last year was due to the assessments returned this year against unincorporated "associations," which, because of the fact that they were not organized under any statutory law, were exempt from the special excise tax imposed by the former law.

The increased net income due to including therein the dividends received on the stock of other corporations was offset to some extent by the exclusion from income, under the income-tax law, of the income received on the obligations of States and Territories and political subdivisions thereof, and on the obligations of the United States and of its possessions.

The total amount assessed during the year on the basis of the taxable returns received was $43,395,449.77, to which should be added $2,107,388.71 assessed during the year as representing omitted taxes for the years 1909, 1910, 1911, and 1912, and $111,481.14 as representing the 50 per cent additional taxes assessed by reason of the failure of corporations to file their returns within the prescribed time, making the total assessments for the year $45,614,369.62. The $2,107,388.71 omitted taxes for previous years was placed upon the assessment list as a result of examinations made by revenue

agents and inspectors and adjustments of returns in this office after the original assessments had been made.

The largest and most notable increases in the amount of tax assessed during the year over that of the preceding year occurred in the second New York, the first Illinois, the third New York, and the twenty-third Pennsylvania districts, the increases in the tax being in each case as follows:

Second New York	$1,750,627.19
First Illinois	534,796.06
Third New York	620,317.06
Twenty-third Pennsylvania	631,494.82

Other large industrial centers show substantial increases in the amount of tax assessed over that of the previous year, while 18 districts show a decrease.

The increase in the number of returns filed during the year represents an increase of 3.79 per cent over that of the previous year, while increase of taxable returns was 209.02 per cent, due almost entirely to the removal of the $5,000 specific exemption.

The 316,909 corporations making returns during the fiscal year report a capital stock of $64,071,319,185.53, an increase of $2,333,091,454.99 over that returned by 305,336 corporations for the preceding year; bonded and other indebtedness, $37,136,215,096.65, an increase of $2,386,698,743.02 over that reported for the previous year; net income, $4,339,550,008.77, an increase of $507,399,597.85.

Of the 316,909 corporations making returns during the year, 33,955 were made by class A corporations, 26,358 by class B, 96,113 by class C, 69,713 by class D, and 90,770 by class E.

The 33,955 corporations listed in class A, which embraces all incorporated financial institutions and insurance companies, report an aggregate net income equivalent to 13.52 per cent of the capital stock reported. Included in this list, however, are many insurance companies which have no, or only a nominal, capital stock.

The 26,358 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 4.55 per cent of the capital stock reported.

The 96,113 corporations in class C, which embraces industrial and manufacturing concerns, report a net income equivalent to 7.63 per cent of the capital stock reported.

The 69,713 corporations in class D, which embraces all mercantile corporations not otherwise classed as producers or manufacturers, report a net income equivalent to 10.44 per cent of the capital stock reported.

The 90,770 corporations in class E, which includes such miscellaneous corporations as are not otherwise classed, report a net income equivalent to 5.21 per cent of the capital stock reported.

The taxable returns made during the year represent 59.59 per cent of the whole number filed. The percentage of taxable returns differs in accordance with the class of corporations making them. In class A, 28,527 corporations, 80.4 per cent of the whole number making returns, returned a taxable income; in class B, 14,430, or 54.74 per cent; in class C, 51,443, or 53.52 per cent; in class D, 47,732, or 68.46 per cent; and in class E, 46,734, or 51.48 per cent.

The work of investigating the returns of annual net income of corporations and checking them with their books or annual reports for the purpose of determining whether or not all taxable income had been returned, has been prosecuted with all possible vigor, such investigations being limited only by the force of revenue agents available for this purpose. As a result of these investigations and adjustments made in this office more than $2,000,000 of taxes have been assessed during the year covered by this report in excess of the amount assessable on the basis of the net income returned.

Because of the addition to the field force of a large number of agents and inspectors, these investigations are now covering a larger scope of territory than has been possible to cover with the limited force heretofore available for this purpose, and the results should be correspondingly increased, at least as to the number of corporations examined.

The benefit accruing from the field examinations, while made for the primary purpose of verifying returns, is not to be measured entirely by the amount of omitted taxes uncovered. These examinations are educational in character, in that the corporations gain from intelligent and competent examiners a clearer conception and understanding of the law and regulations, and are induced to install, if they have not already done so, a system of bookkeeping and accounting that will enable them to make their returns in conformity with the requirements of this office. This campaign of education will of itself result in returns which are more nearly true and accurate, and consequently more readily handled by the bureau.

For the four years 1909 to 1912, inclusive, there was collected as special excise tax on corporations $118,060,868.39. During the fiscal year 1914 there was collected as special excise tax $10,671,077.22. Of this amount $3,110,737.09 was collected prior to January 1, 1914, on assessments made on returns filed for the year 1912 pursuant to the requirements of section 38 of the act of August 5, 1909. The remaining $7,560,340.13 includes omitted taxes for previous years discovered by examining officers and as a result of office adjustments, as well as the special excise tax imposed by section 2 of the act of October 3, 1913, on incomes for the months of January and February, 1913.

The $10,671,077.22 thus described, added to the $118,060,868.39 previously collected, makes a grand total of $128,731,945.61 special excise tax collected for the years 1909 to 1912, inclusive, as well as for the months of January and February, 1913.

By reason of revenue agents' examinations and office adjustments this amount will be further increased for the next year or two.

Of special excise and income tax there was collected during the fiscal year ended June 30, 1914, the sum of $43,127,739.89 as against an aggregate assessment during that period of $45,614,369.62. During the months of July and August, 1914, there has been collected on account of special excise and income tax assessed against corporations for previous years the sum of $4,461,852.90, which includes the unpaid balance of the assessment of $45,614,369.62 referred to above and which amount will be returned as collections for the fiscal year ending June 30, 1915.

Tabulated statements containing information relative to corporations making returns pursuant to the requirements of the Federal

income-tax law will be found elsewhere in this report, the information being summarized and covering both States and collection districts.

PERSONAL INCOME TAX.

Immediately after the approval, on October 3, 1913, of the act of Congress providing for a tax on the net incomes of individuals the preliminary work of organizing the division was begun.

As the provision in the law providing for "withholding at the source" was to become operative on November 1, 1913, the first and most urgent work undertaken was the preparation of the necessary regulations for a proper enforcement of the provisions of the law, and also the preparation of the various forms required. The large volume of correspondence relative to the enforcement of the provisions of the income-tax law had also to be cared for, and up to March 1, 1914, it required about 30 clerks to handle the correspondence alone.

In the limited period from October 4 to December 31, 1913, the necessary regulations and the numerous forms had to be prepared and issued, the very heavy and in many respects difficult correspondence had to be answered, the selection and training of a clerical force of more than 100 clerks, devising a system that would prove efficient and economical for the handling of the great volume of work, were some of the problems that those in charge of this work were called upon to solve. The work of this division has been handled with system and dispatch and as satisfactorily as could be expected with the very limited time given for the organization of the work. All returns filed by individuals and withholding agents are being given a thorough examination and audit, and it is expected that this work will be completed before the returns for 1914 are received.

For the fiscal year ending June 30, 1914, the collections from individual income tax amounted to $28,253,534.80, classified to conform to the provisions of the act, as follows:

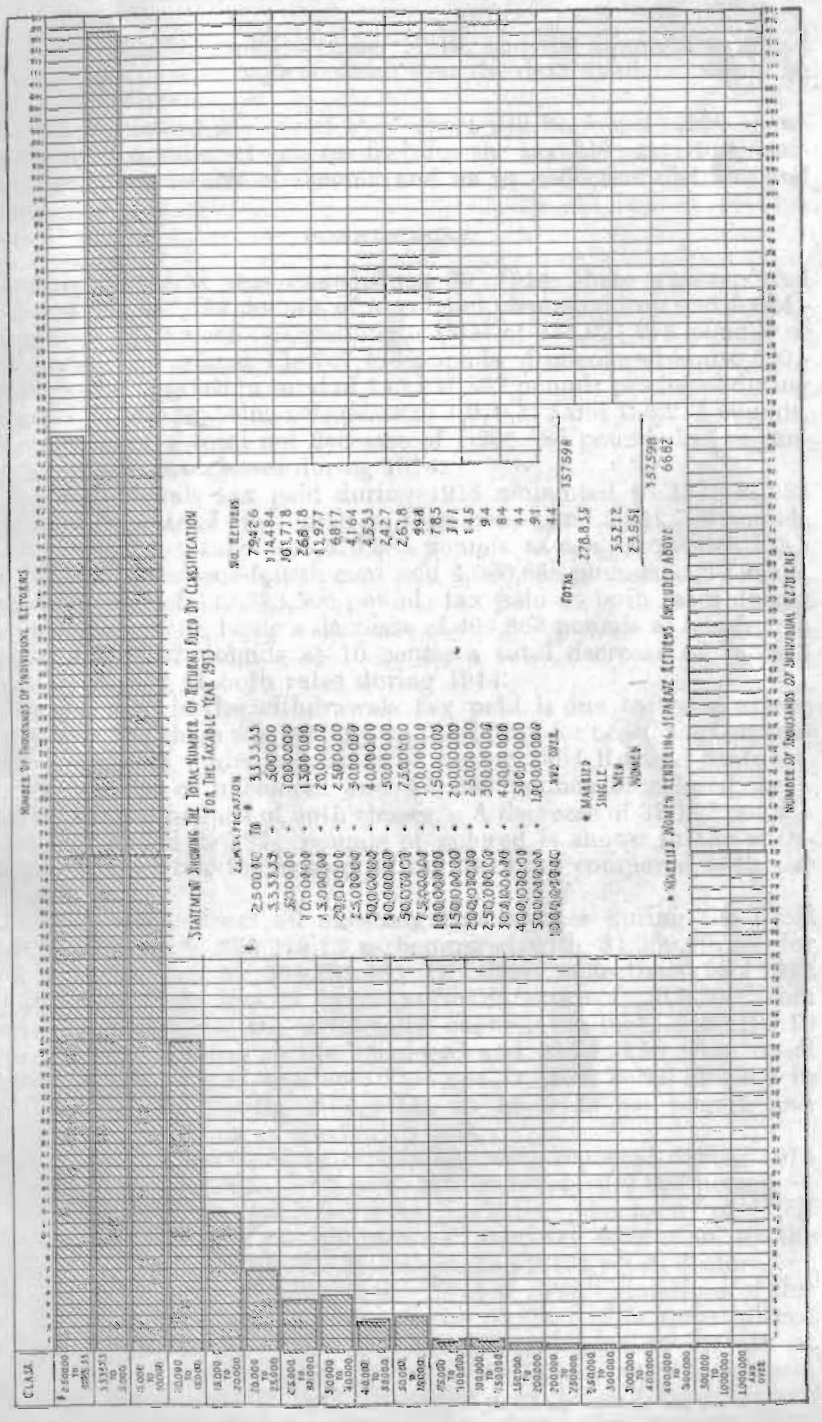
Income tax, normal	$12,728,038.02
Income tax, additional:	
Net incomes exceeding $20,000 and not more than $50,000	2,934,754.40
Net incomes exceeding $50,000 and not more than $75,000	1,645,639.30
Net incomes exceeding $75,000 and not more than $100,000	1,323,022.61
Net incomes exceeding $100,000 and not more than $250,000	3,835,948.45
Net incomes exceeding $250,000 and not more than $500,000	2,334,582.95
Net incomes exceeding $500,000	3,437,850.23
Offers in compromise, etc	13,698.89
Total	28,253,534.85

It is to be noted that for the year 1913 the individual returns of net income cover only the period from March 1 to December 31, and as the interest and dividend payments made in January, 1913, and income received in January and February, 1913, from other sources were not required to be returned, the above figures do not fully reflect the net income of individuals for a full calendar year, as will be the case for the year 1914.

Of the 357,598 returns filed, 1,426 were filed by American citizens residing abroad, and represent a total net income of $19,843,399.83, and 425 were filed by nonresident aliens, and represent a total net income of $7,317,842.10.

No statistics have been prepared showing the amount of tax withheld at source for the reason that such withholding was required

Table and chart showing the total number of individual income-tax returns filed, by classification, for the taxable period March 1 to December 31, 1913.



only for November and December, 1913, and the amounts withheld for these two months were so small that the data available would be of no practical value.

In the statistical section of this report will be found tables showing the total number of returns filed for the taxable year 1913, classified according to size of income and as to collection districts and States.

OLEOMARGARINE.

During the fiscal year ended June 30, 1914, there was reported produced 137,637,054 pounds of uncolored oleomargarine and 6,384,222 pounds of the colored, making a total of 144,021,276 pounds of both classes, as against 138,707,426 pounds of uncolored and 6,520,436 pounds of colored, a total of 145,227,862 pounds produced during the fiscal year 1913, being a decrease of 1,070,372 and 136,214 pounds, respectively, or a total net decrease of 1,206,586 pounds in the production of the two classes during 1914.

The withdrawals tax paid during 1914 amounted to 137,747,982 pounds at the rate of one-fourth cent per pound and 3,831,706 pounds at 10 cents, or a total of 141,579,688 pounds, as compared with 138,242,848 pounds at one-fourth cent and 4,090,658 pounds at 10 cents, making a total of 142,333,506 pounds tax paid at both rates during the fiscal year 1913, being a decrease of 494,866 pounds at one-fourth cent and 258,952 pounds at 10 cents, a total decrease of 753,818 pounds tax paid at both rates during 1914.

The decrease in the withdrawals tax paid is due to some extent to the fact that there was withdrawn free of tax for use of the Government as supplies, under provisions of section 3464 Revised Statutes, 100,200 pounds of uncolored and 469,340 pounds of colored, or a total of 569,540 pounds of both classes. A decrease of 37,182 pounds of uncolored and 296,811 pounds of colored is shown in the withdrawals free of tax for export during 1914, as compared with the previous year.

The collections from all oleomargarine sources during the fiscal year 1914 were $1,325,219.13 as compared with $1,259,987.67 for 1913, an increase of $65,231.46. Of these collections for 1914 $21,260 was from special taxes as manufacturers; $13,200 from wholesale dealers in the artificially colored product; $180,192.10 from wholesale dealers in the uncolored and $35,146.50 from retail dealers in the colored product; $311,634.33 from retail dealers in uncolored, $419,874 from stamp tax at 10 cents per pound, and $343,912.16 stamp tax at one-fourth cent.

A total of 2,704 violations of this law were reported during 1914 as against 1,745 for 1913. These violations involved 2,327 persons—67 for violations as manufacturers, including the cases of illicit manufacture through the addition of artificial coloration to the uncolored product, 89 wholesale dealers, and 2,171 retail dealers.

A special force was detailed during 1914 to detect violations of this law in certain cities and investigate the product of factories placed on the market as free from artificial coloration under stamps at one-fourth cent, and a large number of violations were developed, including the discovery that the product of certain factories tax paid at one-fourth cent was artificially colored and taxable at 10 cents per pound, involving an amount represented by the difference at 9¾ cents of over fifteen million dollars, and every effort possible

is being made to collect this additional tax due. The factories of the offending manufacturers were seized and prosecutions instituted against those responsible for these violations. In addition to these there were instituted criminal action against 22 illicit manufacturers, 2 wholesale dealers, and 4 retail dealers, resulting in the conviction of 6 illicit manufacturers, 1 wholesale dealer, and 3 retail dealers and the acquittal in one case of illicit manufacture. The other violations were either compromised or dropped upon recommendation of the officers, or are now pending.

Attention was called in the annual report for the fiscal year 1913 to the desirability of a change in the present oleomargarine law, with its dual rate of taxation, to one imposing a flat rate upon the product without distinction as to coloration and with provision for individual or original packages of sizes fixed by the statute, each bearing tax-paid stamps, marks, and brands so as to thoroughly identify the character of the contents to the ultimate purchaser.

The conditions found in the enforcement of this law which brought about the previous recommendation have not improved during the past year, but, on the other hand, have become more aggravated, entailing greater effort and expense in the administration of the statutes relating to this product and it seems likely that such conditions will continue so long as the present law remains in force.

It is suggested that some legislation to correct these conditions and make the law a revenue measure in fact is urgently needed.

ADULTERATED BUTTER.

During the fiscal year ended June 30, 1914, there were reported 48 cases against manufacturers of adulterated butter, 4 wholesale dealers and 7 retail dealers in this product, a total of 61 under act of May 9, 1902, practically all of which grew out of the discovery that the butter placed on the market by certain manufacturers and sold by the dealers in question contained moisture of 16 per cent or more, which brought it within the classification of adulterated butter and made it subject to tax of 10 cents per pound and the manufacturers and dealers to the special taxes imposed by law. These cases resulted in a total collection of $43,079.38, a decrease of $11,092.42 in the collections from this source for 1914, as compared with the figures for 1913.

No criminal actions were instituted in any of these cases, as in every instance there was no evidence of knowledge or intent to engage in the business or evade taxes due.

This law is in urgent need of revision, as has been previously pointed out, it being unsatisfactory from both an administrative and revenue standpoint, as the cost of enforcement is undoubtedly much larger than the collections made thereunder.

RENOVATED BUTTER.

A decrease is shown in the production and withdrawal, tax paid, of renovated butter during the fiscal year ended June 30, 1914.

There were 32,470,030 pounds produced and 32,513,244 pounds withdrawn, tax paid, as against 38,354,762 pounds produced and 38,285,114 pounds withdrawn, tax paid, during 1913, a decrease of 5,884,732 and 5,771,870 pounds, respectively, in these items.

LABORATORY WORK.

It has been the constant effort of the force of the laboratory to analyze, as promptly as possible, every sample submitted. If samples are not analyzed expeditiously the results, in the majority of cases, would be of no value to the field officers. While this has been accomplished satisfactorily during the past year it has been done to the neglect of certain lines of work, with the result that the analyses have not been made as completely as they should have been. These incomplete analyses had to be made on account of the great increase of work in the laboratory. I think that it can conscientiously be stated that the laboratory can not do full justice to the interests of the Government unless there is an increase in the chemical force, because certain lines of work must be neglected when there are such a number of samples to be analyzed as during the past year. There is always in a Government laboratory considerable experimental work which it is necessary to do in order to safeguard the interests of the service, and when such work is neglected it makes an opening for criticism in the future as to the efficiency of the force which is supposed to do the work. In this case such criticism would be unjust, yet the service would have to stand the brunt of it. This has been very clearly shown in the oleomargarine frauds which have been brought to light in the past 12 months. While it could not be prophesied that if there had been sufficient force to do this class of experimental work such frauds would have been detected before they were, yet the office would have been satisfied that every effort had been made to detect same.

Brandy mashes.—But few of these samples have been analyzed during the past year, undoubtedly due to the energy of the field officers in the close observance of fraudulent operators, who have realized that it is not so easy to commit frauds without detection and the infliction of severe penalties.

Butter.—The number of butter samples analyzed was slightly lower than that of the previous year, but a normal number was examined.

Distilled spirits.—There was a considerable increase in the number of samples of distilled spirits received for analysis, the major portion of the samples being submitted in order to ascertain if the contents of the packages were substituted or not. The results of this work have been eminently successful. The amount obtained in compromises and sales proved to be thousands of dollars.

Distillery beers.—The supervision over the distilleries by means of chemical analyses of the beers has been kept up, with the result that there have been less frauds at the various distilleries than in the past.

Fermented beverages.—Most of these samples analyzed are of the so-called "Near beer" type. The labels on these products being no guaranty that the beverage contained less than 0.5 per cent alcohol. For example, cases have been found where two bottles bore similar labels, except that one had a green cap and one a yellow cap, the green-cap bottle belonging to the true 0.5 per cent untaxable preparation; the one distinguished by the yellow cap being a standard beer of 3.5 per cent alcohol. For this type of liquor there is nothing to do but to take samples continually for analysis.

Match materials.—Samples analyzed under this heading are those obtained by this office from the manufacturers of matches and represent the kinds of materials used in the manufacture of matches.

Samples of matches, from the open market, will not be obtained until the year 1915 as it will not be until then that the white phosphorous matches found on the market will be taxable.

Medicinal preparations.—The number of these samples remains about normal, the important part of this work being the approval of formulae submitted by the manufacturers of medicinal preparations.

Miscellaneous.—In this group are included all samples analyzed which do not come under the various heads enumerated in the table; denatured alcohol, tobacco, wines for customs service, etc.

Oils.—Under this heading are tabulated the ingredients which are taken monthly from the premises of the various oleomargarine factories. It should be a very important work. It is of a research character, the main object being the detection of the unknown coloring matters, but on account of the volume of other work now necessary to be done in the laboratory this work has been very much neglected.

Opium.—This line of work is steadily increasing, undoubtedly due to the fact that the chemists are able to show the difference between the imported and the domestic opium. This line of work will increase right along, as the laws against this practice have been greatly strengthened by Congress.

Oleomargarine.—The number of samples of this product analyzed has increased several hundred per cent. Discoveries made at six oleomargarine factories of violations of the oleomargarine laws caused this increase. These investigations proved that the Government had been defrauded to the extent of millions of dollars.

Wines.—This work has been largely experimental. The Ways and Means Committee, during the tariff discussion, when the question arose as to the advisability of taxing wines, dropped the subject as they desired to have more exact data upon the character of wines and the wine industry. In consequence thereof it was thought advisable to obtain data which, if Congress needed it, could be furnished. During the wine season just closed several hundred samples were collected from Ohio and the California districts. These analyses have been finished and very important data have been obtained.

CLAIMS.

At the beginning of the fiscal year ended June 30, 1914, there were pending 1,500 claims of all kinds, amounting to $2,125,040.29

There were received during the year 11,579 claims, aggregating $10,144,446.85.

During the year 10,074 claims were disposed of, amounting to $9,675,641.66, leaving on hand July 1, 1914, 3,005 claims of all kinds, aggregating $2,593,845.48.

Of the claims on hand July 1, 1914, a majority was received during May and June, 1914, and asked the abatement of unpaid income-tax assessments for 1913. Practically all of these claims have since been acted upon. Of the pending refunding claims, 303, amounting to $1,506,321, are claims presented under the act of July 27, 1912, for the refunding of special bankers' taxes collected under the war-revenue act of June 13, 1898. Action on these is suspended, pending final decision of the courts in the "Hvo-lef" case, which will determine whether the refunding act of July 27, 1912, applies to claims of this kind.

That great care is exercised in passing upon the facts and legal contentions set up by claimants is shown by the large proportion of claims rejected. Thus, of the more than $8,000,000 claimed as refundable during the year, the rejected claims aggregated more than $6,500,000. Of the less than $900,000 refunded, a very large part was refunded under the decision of the Supreme Court in the "Minehill" case, holding certain lesser corporations exempt from excise tax, and under remedial acts of Congress, applying to legacy and documentary stamp taxes collected under the act of June 13, 1898.

LITIGATION AND LEGISLATION.

LITIGATION.

On July 1, 1913, there were pending 604 civil cases and 3,441 criminal cases growing out of violations of the internal-revenue laws. During the year there were instituted 492 civil cases and 3,452 criminal cases. Four hundred and ninety civil cases and 4,107 criminal cases were disposed of during the year, and the number of civil cases pending June 30, 1914, was 606, and of criminal cases 2,786, as shown by reports received from the Department of Justice.[1]

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 8,982 compromise cases, growing out of such violations in this or previous years, were received as against 12,781 in the fiscal year 1913.

The total number of reports of seizures received, examined, and recorded during the fiscal year was 3,990 as compared with 3,023 during the year previous.

SUITS UNDER THE CORPORATION TAX ACT.

A large number of suits have been brought against collectors or against the United States to recover special excise taxes collected under the corporation-tax act of August 5, 1909. Several have been tried and decisions favorable to the Government rendered in the following cases:

Leased roads.—Points not covered by the Minehill decision in the Supreme Court.

Exercising power of eminent domain.—A railroad corporation which has leased its property, but continued in possession of its corporate powers and exercised the power of eminent domain conferred by its charter by making application for condemnation of land and filing locations therefor, is subject to the tax.

Issue of bonds.—The lessor company, by issuing bonds to pay for extensions and improvements, engages in business and becomes subject to the tax.—(New York Central & Hudson River R. R. Co. and Boston & Albany R. R. Co. *v.* Gill, collector [June 10, 1914], T. D. 1999.)

Selling stocks or bonds by lessor, proceeds to be applied to making improvements, makes lessor liable. The lessor company engages in business, although it may not have in its immediate possession the equipment and appliances of a railroad business.—(Lima Electric Ry. & Light Co. *v.* Bettmann, collector.)

A railroad corporation, which has leased its property, but continued in possession of its corporate powers and issued bonds to pay for additions, improvements, and betterments, engages in business and is liable for the tax.

Exchange of real estate.—The joining by lessor in a deed for the sale of property and taking a conveyance constituted the transaction of business.—(U. S. District Court, southern District of Ohio. Dayton & Western Traction Co. *v.* Gilligan, collector, et al., T. D. 2000.)

[1] Reports for the Southern district of California and western district of North Carolina were not received and are not included in the above summary.

Banks deducting taxes due from stockholders.—Where the State tax on capital stock of banks falls directly on the stockholders, these taxes can not be legally deducted from gross income in returns made by banks. The tax is not upon the banks, and in paying it they act as agents. T. D. 1763 sustained.—(Eliot National Bank *v.* Gill, collector, 210 Fed. Rep., 933; T. D. 1936. National Bank of Commerce *v.* Allen, collector, 211 Fed. Rep., 943; T. D. 1991. Northern Trust Co. *v.* McCoach, collector, Eastern District of Pennsylvania.)

Depreciation.—Mining companies, in making returns of net income, are not allowed to deduct from gross income, on account of depreciation, the difference between the value of the product and the cost of production.—(Stratton's Independence (Ltd.) *v.* Howbert, collector, 231 U. S., 399; T. D. 1913.)

Fraternal beneficiary associations.—Fraternal beneficiary associations, not operating under the lodge system, liable.—(Commercial Travelers Life & Accident Association *v.* Rodway, collector, T. D. 1738.)

Returns.—The Commissioner of Internal Revenue, upon evidence produced before him, is authorized to amend incorrect returns, or make a return, as the case may be.

Assessments.—The Commissioner is authorized to make additional assessments after the taxes have been assessed and paid on the original returns, even though the errors in the original returns were made without any intention to deceive or mislead.—(Eliot National Bank *v.* Gill, collector, 210 Fed. Rep., 933; T. D. 1936.)

DEDUCTIONS.—*Charitable gifts are not among the permitted deductions.*—(Baldwin Locomotive Works *v.* McCoach, E. Dist., Pa.)

Discount on the sale of bonds properly deductible from gross income.—The ruling that the discount should be apportioned over the lifetime of the bonds sustained.—(Idem.)

Penalties.—The provision imposing penalty for failure to make return is constitutional.—(U. S. *v.* Surprise Five, Ten, and Nineteen Cent Store, T. D. 1864.)

Organized for profit.—Any corporation organized for advantage of stockholders and not for social, charitable or beneficent purposes is organized for profit.—(Sargent Land Co. *v.* Von Baumbach, 207 Fed. Rep. 423. Decided against United States on other grounds, pending in Circuit Court of Appeals.)

Construction.—Tax laws should be given the same construction by all courts throughout the territorial limits within which the tax is levied.—(Northern Trust Co. *v.* McCoach, E. D., Pa.)

DECISIONS ADVERSE TO THE UNITED STATES.

Domestic building and loan associations.—Issuance of prepaid stock does not destroy mutuality.—(Parkview B. & L. Association *v.* Hartson, collector, 203 Fed. Rep. 876. C. C. A. 210 Fed. Rep. 577; T. D. 1941.)

Borrowing money from, or loaning money to, nonmembers does not deprive them of exemption as organized and operated for mutual benefit of members.—(Bellefontaine B. & L. Co. *v.* McMaken; Central B. & L. & Savings Co. *v.* Bowland, S. D., Ohio.)

Interest.—A realty company, organized for the purpose of building and renting a building, is allowed to deduct from gross income interest on its bonded indebtedness, payment of interest being held expenses in the operation of the business.—(Anderson, collector, *v.* 42 Broadway Co., 209 Fed. Rep., 991; C. C. A., 213 Fed. Rep. 777; to be taken to the Supreme Court.)

Bookkeeping.—Increase in valuation of assets on the books not income received during the year. (No. 48 Synopsis of Decisions T. D. 1742 overruled.)—(Baldwin Locomotive Works *v.* McCoach, collector, E. D. of Pa.; on appeal to Circuit Court of Appeals.)

LEASED ROADS.

Substituting one bond for another.—Substituting one mortgage bond for another for the purpose of renewing, refunding or extending time for the payment of preexisting debt, does not render the lessor company liable as carrying on business in the capacity designated in its articles of incorporation.—(Lima Elec. Ry. & Light Co., *v.* Bettman, S. D., Ohio.)

Issue of bonds.—Issuing bonds by lessor company at request of lessee for construction purposes, or retiring or exchanging bonds with other bonds at maturity, not carrying on business within the meaning of the taxing act.—(Anderson, collector, *v.* Morris & Essex R. R. Co., S. D. of N. Y.; district court decision affirmed by circuit court of appeals.)

Making improvements, etc.—Lessor made improvements to the property, retired bonded indebtedness, and sold the property. Held not liable.—(Snake River Valley R. R. Co., *v.* Miller, collector, U. S. Dist. Court, Dist. of Oregon.)

Doing business.—Where a street railroad company leased its property it was no longer "doing business" as a traction company, and not subject to taxation, under the act of August 5, 1909, which is only applicable to corporations doing business in a corporate capacity as authorized.—(Wilkes-Barre & Wyoming Valley Traction Co. *v.* Davis, collector (May 26, 1914), 214 Fed. Rep. 511.)

DECISIONS UNDER THE WAR REVENUE ACT.

Legacy taxes.—Proceedings to collect tax may be instituted against any person having possession of the property to assert and foreclose lien. Legatee not personally liable. (U. S. *v.* Priest (U. S. D. C., Mass.), 210 Fed. Rep., 332.)

Stamp taxes.—Stamp tax on policies of marine insurance on exported products was not unconstitutional as a tax on exports. (Thames and Mersey Marine Insurance Company *v.* U. S., U. S. D. C. S. D. of N. Y.) The case distinguished from tax on export bills of lading.—(Fairbanks *v.* United States, 181 U. S. 283 (T. D. 339); and on manifests, United States *v.* New York & Cuba Mail S. S. Company, 220 U. S. 488.)

DECISIONS UNDER THE INCOME-TAX ACT OF OCTOBER 3, 1913.

Dodge *v.* Osborn, commissioner, supreme court, District of Columbia. Suit brought to restrain the commissioner from carrying out the income-tax law. Case dismissed. Appeal noted. T. D. 1983.

Dodge & Dodge *v.* Brady, collector, Eastern District of Mich. Injunction to restrain the collector from collecting income tax. Decided for defendant and an appeal taken to the Supreme Court.

OLD JUDGMENTS.

Satisfactory progress was made during the past fiscal year in effecting final disposition of old judgments, some of which had been outstanding for periods of 30 or 40 years.

The total amount received in compromise of judgments under section 3469, Revised Statutes, during the fiscal year ended June 30, 1914, aggregated the sum of $6,184.

LEGISLATION.

Legislation was passed during the last year affecting internal revenue as follows:

[Sixty-third Congress, first session.]

An act to reduce tariff duties and to provide revenue for the Government, and for other purposes (approved Oct. 3, 1913; 38 Stat., 113) provides an income tax; repeals section 38, act of August 5, 1909; imposes special excise tax on corporations to March 1, 1913; amends denatured alcohol act; contains provisions relative to manufacture of articles in bonded warehouses; relative to articles coming into the United States from the Philippine Islands, and articles going from United States to Porto Rico and the Philippine Islands.

An act making appropriations to supply urgent deficiencies in appropriations for the fiscal year 1913 and for other purposes (approved Oct. 22, 1913, 38 Stat., 208). Deputy collectors and deputy marshals, who are required to give bond, may be appointed without regard to the civil service act.

[Second session.]

An act regulating the manufacture of smoking opium within the United States, and for other purposes (approved Jan. 17, 1914, T. D. 1940).

STAMPS.

During the fiscal year 4,097,848,115 internal-revenue stamps of all classes and denominations were shipped to collectors of internal revenue. Of this number 4,091,077,715 represented a face value of $334,568,151.12. There was an increase of 231,186,469 in the number of all stamps, and an increase of $13,074,561.57 in the face value of stamps delivered to collectors during the year. Stamps having no money value were delivered to the number of 6,770,400. These include stamps for rectified spirits, wholesale liquor dealers' packages, distillery warehouse stamps, etc.

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, 1915, and five were received, ranging from 4.47 cents to 4.90 cents per pound. The contract was awarded to the lowest bidder. The previous contract price was 4.50 cents per pound. During the fiscal year the bureau ordered 2,108,317½ pounds of stamp paper at a cost of $94,939.02.

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 the stamps is done under contracts and without cost to the Government, the contractors receiving their remuneration from the purchasers of the stamps and reimbursing the Government for the salaries of agents and counters necessary to properly supervise the work.

RESTAMPING.

One hundred and sixty 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 $18,785,001.61, were returned by collectors and credited in their accounts.

STAMPS REISSUED.

The practice of destroying sheet stamps, returned in broken lots by collectors, has been abolished. They are now placed in the stamp vaults, except when in too small quantities, and are reissued to collectors.

COUNTING EXPEDITED.

On May 9, 1914, a change to the spread system of counting stamps that are received from the Bureau of Engraving and Printing was inaugurated, resulting in an accurate count of all stamps before they are shipped to collectors. This change effects an economy that increases the counting capacity of the sixteen counters by fifty per cent.

AUDITING PRACTICE REVISED.

For half a century the practice has been to forward to the Auditor for the Treasury the book stamps and coupons, having money value, that were returned to the Treasury by collectors and which were not charged to the official who had received them. This custom was revised on July 1, 1914, under a ruling of the Comptroller of the Treasury, dated June 20, 1914, which directs that such stamps and coupons shall be held by and charged to the commissioner, whose certificates shall be accepted by the auditor as sufficient evidence upon which to give credit to collectors for stamps returned to the Treasury.

SHORTAGE CLEARED UP.

The shortage in the stamp account that occurred June 7, 1899, by the theft of beer stamps, amounting to $10,000, that were in course of shipment, has been cleared up by returning to the vault stamps that had been recovered in 1900 to the value of $9,199, and by securing from Congress a relief act in the amount of $801.

REVENUE AGENTS.

The revenue agents appointed under section 3152, Revised Statutes, and the field officers who have been assigned to duty under their direction during the past fiscal year have in the main maintained the usual high standard that has prevailed in the past and are deserving of high commendation. The efficiency and capabilities of the revenue agents and inspectors appointed under the act of October 3, 1913, have been commented upon elsewhere in this report. Illicit distilling, during the past fiscal year, increased slightly over the preceding year. During the past fiscal year (1913–14) there were seized and destroyed 504 illicit distilleries, as against 459 during the preceding year. Bootlegging is principally carried on in States operating under local prohibition laws, and appears to be one of the hardest propositions that revenue officers are called upon to solve. This class of violators of the internal-revenue laws are at no time stationary, but move from place to place, offering and selling their illicit wares. It is impossible, owing to the limited number of revenue officers in the field, to break up this practice entirely and, without the hearty cooperation of the local and State authorities, it is believed that the conditions will grow no better. As the various States vote "dry" the operations of the bootlegger grow larger.

RECOMMENDATIONS.

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 again to submit them, viz:

1. *Denatured alcohol.*—To 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.

2. *Tobacco.*—Section 3360 of the Revised Statutes should be amended so as to require every dealer in leaf tobacco to give bond,

make a true inventory of stock on the 1st day of January of each year, and to render report of transactions quarterly, monthly, or for such periods, and within 15 days after the close of such periods, as the Commissioner of Internal Revenue may prescribe. Section 35 of the act of August 5, 1909, should likewise be amended with respect to retail dealers in leaf tobacco being required to give bond, etc., and section 26 of the act of October 1, 1890, should be amended so as to require registry of manufacturers of cigars, manufacturers of tobacco, dealers in leaf tobacco, retail dealers in leaf tobacco, and peddlers of tobacco on commencement of business only and not on the 1st day of July of each year, as at present.

3. *Oleomargarine.*—A thorough revision of the oleomargarine law is recommended to make it a revenue measure and its enforcement effective at less expense than has been incurred in the administration of this law in past years.

4. *Adulterated butter.*—This law is in urgent need of revision, as has been previously pointed out, it being both unsatisfactory from an administrative and revenue standpoint, as the cost of enforcement is undoubtedly much larger than the collections made thereunder.

ACCOUNTS AND STATISTICS, DIVISION OF.

Statements showing collections for the fiscal year 1914; comparison of receipts and tax-paid withdrawals for consumption for the past two fiscal years; annual internal-revenue tax upon Porto Rican and Philippine products, since the respective enactments providing therefor; tax-paid withdrawals for consumption of spirituous and malt liquors and manufactured tobacco products for last five years; receipts by collection districts and by States and Territories; corporation excise and income taxes and individual income tax collected by States and Territories; receipts by fiscal years from September 1, 1862, to June 30, 1914; comparison of receipts for first three months of past and current fiscal years; and expenses paid from the several appropriations and classified by collection districts, with a summary of classified expenses incurred in the service.

COLLECTIONS.

The following statement shows the several general sources from which all internal revenue was derived, the amounts received from each, and the aggregate collected during the fiscal year ended June 30, 1914:

Distilled spirits		$153,545,751.99
Tobacco (manufactured)		79,986,639.68
Fermented liquors		66,105,444.65
Special taxes		7,117,007.29
Oleomargarine		763,786.30
Playing cards		714,307.26
Process or renovated butter		79,818.12
Adulterated butter		17,959.30
Mixed flour		2,678.10
Opium manufactured for smoking purposes		738.00
Miscellaneous:		
Offers in compromise, unassessed penalties, etc.	$284,501.61	
Collections not otherwise herein provided for	8,986.92	
		293,488.53
Total ordinary receipts		408,627,619.22

Corporation excise tax	$10,671,077.22	
Corporation-income tax	32,456,662.67	
Individual-income tax	28,253,534.85	
		$71,381,274.74
Aggregate receipts		380,008,893.96

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, 1913 and 1914.

Objects of taxation.	Receipts during fiscal years ended June 30— 1913	1914	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, grapes, etc.	$3,081,943.66	$2,975,227.62		$106,716.04
Spirits distilled from materials other than above	154,466,118.09	150,077,123.76		4,388,994.33
Rectifiers (special tax)	296,642.28	292,796.56		3,845.72
Wine made in imitation of champagne, etc.	66.00			66.00
Retail liquor dealers (special tax)	4,864,773.36	4,617,452.93		247,320.43
Wholesale liquor dealers (special tax)	645,236.81	639,486.64		5,750.17
Manufacturers of stills, and stills and worms manufactured	3,716.28	2,689.19		1,027.09
Stamps for distilled spirits intended for export	2,297.40	2,560.70	$263.30	
Case stamps for distilled spirits bottled in bond	376,492.30	344,790.00		31,702.30
Grape brandy used in the fortification of sweet wines	148,056.36	146,049.91		2,006.45
Total	163,879,342.54	159,098,177.31		4,781,165.23
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	23,097,112.63	23,012,496.69		84,615.94
Cigars weighing not more than 3 pounds per thousand	775,333.62	777,594.75	2,261.13	
Cigarettes weighing more than 3 pounds per thousand	65,247.52	62,707.97		2,539.55
Cigarettes weighing not more than 3 pounds per thousand	17,845,963.95	20,512,083.92	2,666,119.97	
Snuff of all descriptions	2,656,757.44	2,621,339.30		35,418.14
Tobacco, manufactured, of all descriptions	32,349,009.59	33,000,417.05	651,407.46	
Total	76,789,424.75	79,986,639.68	3,197,214.93	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax)	65,243,544.40	66,105,444.65	859,900.25	
Brewers (special tax)	137,304.30	129,160.51		8,143.79
Retail dealers in malt liquors (special tax)	311,539.66	282,409.78		29,229.88
Wholesale dealers in malt liquors (special tax)	572,501.24	564,497.51		8,003.73
Total	66,266,989.60	67,081,512.45	814,522.85	
OLEOMARGARINE.				
Oleomargarine, artificially colored, etc.	417,165.38	419,874.14	2,708.76	
Oleomargarine, free from coloration, etc.	347,463.96	343,912.16		3,551.80
Oleomargarine manufacturers and dealers (special taxes)	495,358.33	561,432.83	66,074.50	
Total	1,259,987.67	1,325,219.13	65,231.46	
MISCELLANEOUS.				
Adulterated butter (including special taxes)	54,189.72	43,097.30		11,092.42
Process or renovated butter (including special tax)	98,241.52	81,476.46		16,765.06
Mixed flour (including special tax)	3,223.98	2,963.10		260.88
Opium manufactured for smoking purposes		738.00	738.00	
Playing cards	655,283.10	714,307.26	59,024.16	

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1913 and 1914—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1913	1914		
MISCELLANEOUS—continued.				
Offers in compromise, unassessed penalties, interest, etc	$401,910.26	$284,501.61		$117,408.65
Collections not otherwise herein provided for	9,560.87	8,986.92		573.95
Total	1,222,409.45	1,136,070.65		86,338.80
Total ordinary receipts	309,418,154.01	308,627,619.22		790,534.79
EXCISE.				
Corporation excise tax	35,006,299.84	10,671,077.22		24,335,222.62
INCOME.				
Corporation income tax		32,456,662.67	$32,456,662.67	
Individual income tax		28,253,534.85	28,253,534.85	
Total		60,710,197.52	60,710,197.52	
Aggregate receipts	344,424,453.85	380,008,893.96	35,584,440.11	

[1] Includes $170,779.51 from sale of internal-revenue stamps affixed to Philippine products, as provided for in the act of Aug. 5, 1909.

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 1913 and 1914.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1913	1914		
Spirits distilled from materials other than fruit	$87,713.01	$125,762.23	$38,049.22	
Cigars weighing more than 3 pounds per thousand	494,614.20	499,173.85	4,559.65	
Cigarettes weighing more than 3 pounds per thousand	700.20	1,443.42	743.22	
Cigarettes weighing not more than 3 pounds per thousand	8,328.95	6,170.50		$2,158.45
Total	591,356.36	632,550.00	41,193.64	

NOTE.—Of the receipts for the fiscal year 1914, $509,354.18 was from stamps sold in Porto Rico and $123,195.82 from stamps sold and affixed at the ports of entry in the United States.

Statement showing annual collections of internal revenue upon articles of merchandise coming from Porto Rico into the United States during fiscal years 1902–1914, under the act of Apr. 12, 1900.

Fiscal year.	Spirits distilled from materials other than fruit.	Large cigars.	Large cigarettes.	Small cigarettes.	Manufactured tobacco.	Total.
1902	$32,411.18	$228,029.57	$3,675.60	$13,093.17		$277,209.52
1903	39,369.38	189,613.58	.12	1,875.95	$6.00	230,865.03
1904	45,148.84	178,869.30		425.79		224,443.93
1905	75,935.25	274,797.00	600.00	3,119.58	.12	354,451.95
1906	38,355.46	352,307.51	.15	2,784.78		393,447.90
1907	35,374.01	408,285.51	555.00	6,229.98	.72	450,445.22
1908	27,140.08	305,313.72	1,070.25	7,943.94	96.81	341,564.80
1909	19,257.81	425,330.91	446.16	6,472.98	57.25	451,565.11
1910	49,042.68	455,443.83	284.85	6,705.18	72.00	511,548.54
1911	62,857.29	530,349.31	658.98	15,259.50		609,125.08
1912	91,041.81	507,400.23	488.61	15,191.10		614,121.75
1913	87,713.61	494,614.20	700.20	8,328.95		591,356.36
1914	125,762.23	499,173.85	1,443.42	6,170.50		632,550.00
Total	729,409.03	4,849,528.52	9,923.34	93,601.40	232.90	5,682,695.19

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 1913 and 1914.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1913	1914		
Cigars weighing more than 3 pounds per thousand	$301,143.69	$160,868.54		$140,275.15
Cigarettes weighing more than 3 pounds per thousand	.72			.72
Cigarettes weighing not more than 3 pounds per thousand	17,948.23	9,871.82		8,076.41
Manufactured tobacco	8.00	39.15	$31.15	
Total	319,100.64	170,779.51		148,321.13

NOTE.—Receipts covered into Philippine treasury under act of Aug. 5, 1909.

Annual collections from sale of internal-revenue stamps affixed to articles of merchandise coming into the United States from the Philippine Islands during fiscal years 1910–1914, under the act of Aug. 5, 1909.

Fiscal year.	Large cigars.	Large cigarettes.	Small cigarettes.	Manufactured tobacco.	Total.
1910	$257,566.47	$800.40	$6,804.93		$265,171.80
1911	83,414.23	34.14	10,497.11	$1,650.80	95,596.28
1912	218,531.34	21.24	6,203.51	1.96	224,758.05
1913	301,143.69	.72	17,948.23	8.00	319,100.64
1914	160,868.54		9,871.82	39.15	170,779.51
Total	1,021,524.27	856.50	51,325.60	1,699.91	1,075,406.28

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, adulterated butter, and process or renovated butter on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1913	1914		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....galls..	2,801,767	2,704,752	.....	97,015
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....galls..	140,418,289	136,433,749	.....	3,984,540
Wine made in imitation of champagne, etc., bottles (pints).....No..	660	.....	.....	660
Fermented liquors.....bbls..	65,245,544	66,105,445	859,901	.....
Cigars weighing more than 3 pounds per thousand.....No..	7,699,037,543	7,670,832,230	.....	28,205,313
Cigars weighing not more than 3 pounds per thousand.....No..	1,033,778,160	1,036,793,000	3,014,840	.....
Cigarettes weighing more than 3 pounds per thousand.....No..	18,124,311	17,418,880	.....	705,431
Cigarettes weighing not more than 3 pounds per thousand.....No..	14,276,771,160	16,409,667,136	2,132,895,976	.....
Snuff.....lbs..	33,209,468	32,766,741	.....	442,727
Tobacco, chewing and smoking.....lbs..	404,362,620	412,505,213	8,142,593	.....
Opium manufactured for smoking purposes.....lbs..	.....	[1] 2 138/160	2 138/160	.....
Oleomargarine.....lbs..	143,157,238	[2] 141,763,605	.....	1,393,633
Adulterated butter.....lbs..	133,807	179,593	45,786	.....
Process or renovated butter.....lbs..	38,741,604	31,927,248	.....	6,814,356

[1] This quantity of opium is indicated by the internal revenue derived, namely, $738, which was collected under the act of Jan. 17, 1914. It does not represent legitimate manufacture.
[2] Includes 4,198,741 pounds at 10 cents and 137,564,864 pounds at one-fourth of 1 cent per pound.

NOTE.—The above statement of withdrawals includes on account of Porto Rican products, as follows: 114,329 gallons spirits distilled from materials other than fruit; 166,391,283 cigars, at $3 per thousand; 400,950 cigarettes, at $3.60 per thousand; and 4,936,400 cigarettes, at $1.25 per thousand; and on account of Philippine products as follows: 53,622,846 cigars, at $3 per thousand; 7,897,456 cigarettes, at $1.25 per thousand; and 489 pounds manufactured tobacco at 8 cents per pound.

Withdrawals tax paid for consumption of spirituous and malt liquors and manufactured tobacco products during the last five fiscal years.

Fiscal year.	Distilled spirits.	Fermented liquors.	Cigars.	Cigarettes.	Tobacco, chewing and smoking.	Snuff.
	Taxable gallons.	*Barrels.*	*Number.*	*Number.*	*Pounds.*	*Pounds.*
1910	128,657,776	59,485,117	8,213,356,504	7,884,748,515	436,608,898	31,969,111
1911	134,600,193	63,216,851	8,474,962,786	9,254,351,722	380,794,673	28,146,833
1912	135,826,789	62,108,633	8,350,119,103	11,239,536,803	393,785,146	30,079,482
1913	143,220,056	65,245,544	8,732,815,703	14,294,895,471	404,362,620	33,209,468
1914	139,138,501	66,105,445	8,707,625,230	16,427,086,016	412,505,213	32,766,741
Total	681,443,315	316,161,590	42,478,879,326	59,100,618,527	2,028,056,550	156,171,635

Aggregate collections made and reported to the Commissioner of Internal Revenue by the collectors of the several collection districts and by the stamp agent in the Philippine Islands during fiscal year ended June 30, 1914.

Collection districts.	Names of collectors.	Aggregate collections.
Alabama	Sim T. Wright	$154,612.77
Do	John D. McNeel	449,402.04
Arkansas	Frank W. Tucker	23,431.22
Do	Jack Walker	222,590.31
First California	August E. Muenter	1,160,597.40
Do	Joseph J. Scott	8,354,774.01
Sixth California	Claude I. Parker	184,186.55
Do	John P. Carter	1,714,396.39
Colorado	Mark A. Skinner	1,189,081.18
Connecticut	Robert G. Eaton	476,138.50
Do	James J. Walsh	3,444,389.15
Florida	Henry H. Lewis	1,509,908.80
Georgia	Henry S. Jackson	74,540.68
Do	Aaron O. Blalock	655,238.36
Hawaii	Charles A. Cottrill	246,754.46
First Illinois	Samuel M. Fitch	10,534,036.88
Do	Julius F. Smietanka	5,413,152.90
Fifth Illinois	Percival G. Rennick	31,305,229.41
Do	Edward D. McCabe	2,230,157.54
Eighth Illinois	Herbert F. Adams, acting	694,637.40
Do	John L. Pickering	9,825,061.56
Thirteenth Illinois	Walter S. Louden	312,910.67
Do	John M. Rapp	446,647.22
Sixth Indiana	Elam H. Neal	6,163,241.69
Do	Peter J. Kruyer	4,952,341.78
Seventh Indiana	Charles G. Covert	11,337,015.64
Do	Isaac R. Strouse	7,146,198.18
Third Iowa	Louis Murphy	1,426,390.34
Fourth Iowa	Harry O. Weaver	73,085.54
Kansas	Fremont Leidy	61,612.87
Do	Wm. H. L. Pepperell	475,068.25
Second Kentucky	Josh T. Griffith	4,405,400.10
Fifth Kentucky	Ludlow F. Petty	2,692,691.79
Do	Thomas S. Mayes	16,443,353.00
Sixth Kentucky	Maurice L. Galvin	242,042.96
Do	Charlton B. Thompson	4,082,149.56
Seventh Kentucky	Ben Marshall	4,830,894.26
Eighth Kentucky	Winston W. Wiseman	981,213.12
Do	John W. Hughes	1,728,373.08
Louisiana	Walter Y. Kemper	4,073,788.76
Do	John Y. Fauntleroy	1,590,646.41
Maryland	John B. Hanna	9,516,566.41
Third Massachusetts	James D. Gill	2,548,601.75
Do	John F. Malley	6,568,189.46
First Michigan	Malcolm J. McLeod	4,503,156.67
Do	James J. Brady	3,728,050.88
Fourth Michigan	George Clapperton	1,058,078.28
Minnesota	Frederick von Baumbach	450,226.45
Do	Edward J. Lynch	3,607,284.03
First Missouri	Edmund B. Allen	11,343,711.21
Sixth Missouri	Charles G. Burton	1,987,907.37
Montana	Edward H. Callister	303,773.85
Do	William C. Whaley	811,672.66
Nebraska	Ross L. Hammond	2,653,350.79
Do	Edward W. North, acting	207,726.36
New Hampshire	Edward O. Crossman	330,809.58
Do	Seth W. Jones	829,775.93
First New Jersey	Isaac Moffett	1,020,569.04
Fifth New Jersey	H. C. H. Herold	10,066,057.28
Do	Charles V. Duffy	2,742,424.81
New Mexico	Manuel B. Otero	46,454.96
Do	Lewis T. Carpenter	219,906.98
First New York	William J. Maxwell	13,656,833.42
Second New York	Charles W. Anderson	20,029,403.21
Third New York	Frederick L. Marshall	15,091,690.81
Fourteenth New York	Cyrus Durey	5,956,376.32
Twenty-first New York	Charles C. Cole	3,878,828.69
Twenty-eighth New York	Archie D. Sanders	2,140,979.53
Do	Vincent H. Riordan	1,995,200.48
Fourth North Carolina	Wheeler Martin	747,025.75
Do	Josiah W. Bailey	4,784,181.40
Fifth North Carolina	George H. Brown	176,063.04
Do	Alston D. Watts	6,324,737.76
North and South Dakota	Willis C. Cook	37,134.51
Do	James Coffey	248,923.85
First Ohio	George L. Crapsey, acting	1,271,904.85
Do	Andrew C. Gilligan	15,026,151.42
Tenth Ohio	William V. McMaken	1,205,852.36
Do	Frank B. Niles	1,782,428.98
Eleventh Ohio	Willis G. Bowland	627,531.24
Do	Beriah E. Williamson	870,204.45
Eighteenth Ohio	Alfred N. Rodway	1,073,340.26

Aggregate collections made and reported to the Commissioner of Internal Revenue by the collectors of the several collection districts and by the stamp agent in the Philippine Islands during fiscal year ended June 30, 1914—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
Eighteenth Ohio	Harry H. Weiss	$2,613,284.05
Oklahoma	George T. Knott	10,713.90
Do	Hubert L. Bolen	350,455.98
Oregon	David M. Dunne	125,028.03
Do	Milton A. Miller	831,281.52
First Pennsylvania	William McCoach	3,596,829.57
Do	Ephraim Lederer	9,305,087.13
Ninth Pennsylvania	Henry L. Hershey	3,121,254.39
Do	Fred C. Kirkendall	3,029,988.80
Twenty-third Pennsylvania	Daniel B. Heiner	3,807,030.48
Do	C. Gregg Lewellyn	10,562,342.62
South Carolina	Duncan C. Heyward	236,138.92
Tennessee	William A. Dunlap	868,128.10
Do	Edward B. Craig	1,477,387.42
Third Texas	Webster Flanagan	244,519.85
Do	Alexander S. Walker	1,780,819.84
Second Virginia	Marion K. Lowry	5,679,899.20
Do	Richard C. L. Moncure	1,540,117.53
Sixth Virginia	David F. Bailey	919,690.23
Do	John M. Hart	345,614.35
Washington	Millard T. Hartson	743,067.29
Do	David J. Williams	1,154,037.37
West Virginia	Samuel A. Hays	2,084,690.33
First Wisconsin	Henry Fink	4,731,863.65
Do	Paul A. Hemmy	3,936,274.54
Second Wisconsin	Herbert H. Manson	925,576.58
Do	William N. Wells, acting	401,282.89
Philippine Islands	William T. Nolting [1]	88,102.99
Do	R. C. Round,[1] acting	6,254.57
Do	James J. Rafferty [1] (acting only Jan. 18 to Apr. 20, 1914, inclusive).	76,421.95
Aggregate collections		380,008,893.96

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

NOTE.—The fourth district of Iowa was consolidated with the third district of Iowa, in effect Aug. 1, 1913; and the State of South Carolina, detached from the fourth district of North Carolina, was reestablished as the district of South Carolina, in effect Sept. 1, 1913.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

Aggregate collection of internal revenue, by States and Territories of the United States and the Philippine Islands, during the fiscal year ended June 30, 1914.

State, Territory, etc.	Aggregate collections.	State, Territory, etc.	Aggregate collections.
Alabama	$463,440.94	Nevada	$119,239.57
Alaska	31,857.14	New Hampshire	575,269.91
Arizona	167,733.95	New Jersey	13,829,051.13
Arkansas	245,021.73	New Mexico	98,627.99
California	11,294,714.78	New York	62,118,763.34
Colorado	1,079,884.12	North Carolina	11,947,270.54
Connecticut	2,420,171.23	North Dakota	111,357.42
Delaware	629,774.26	Ohio	25,031,262.61
District of Columbia	1,273,691.23	Oklahoma	361,169.88
Florida	1,509,908.89	Oregon	956,309.55
Georgia	729,779.04	Pennsylvania	33,422,532.99
Hawaii	246,754.46	Porto Rico	632,550.00
Idaho	98,374.05	Rhode Island	1,500,356.51
Illinois	60,761,833.58	South Carolina	320,873.23
Indiana	29,598,797.29	South Dakota	174,750.94
Iowa	1,499,475.88	Tennessee	2,345,515.52
Kansas	536,679.12	Texas	2,025,339.69
Kentucky	35,405,517.87	Utah	476,363.42
Louisiana	5,664,435.17	Vermont	154,731.99
Maine	430,583.61	Virginia	8,487,406.10
Maryland	7,611,016.13	Washington	1,865,247.52
Massachusetts	9,116,790.33	West Virginia	2,084,690.33
Michigan	9,349,315.83	Wisconsin	9,994,957.66
Minnesota	4,057,510.48	Wyoming	109,197.06
Mississippi	140,873.87	Philippine Islands	170,779.51
Missouri	13,331,518.78	Total	380,008,893.96
Montana	540,709.04		
Nebraska	2,861,077.15		

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 formed a part of the first district of California, and South Carolina a part of the fourth district of North Carolina until September 1, 1913, when it was reestablished as a separate collection district.

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

First district of New York	$123,194.94
Second district of New York	509,354.18
Third district of Massachusetts	.88
Total	632,550.00

CORPORATION EXCISE AND INCOME TAXES AND INDIVIDUAL INCOME TAX.

Supplemental statement showing, by States and Territories, the receipts under acts of Aug. 5, 1909, and Oct. 3, 1913, during the fiscal year ended June 30, 1914.

States, Territories, etc.	Corporation excise tax.	Corporation income tax.	Individual income tax.
Alabama	$59,813.19	$156,526.38	$62,102.89
Alaska	1,075.81	4,682.87	2,427.83
Arizona	15,464.25	72,114.06	28,672.14
Arkansas	20,639.71	95,796.38	42,035.48
California	535,080.16	1,494,591.92	880,374.16
Colorado	117,967.78	220,785.02	111,877.30
Connecticut	155,427.18	551,828.72	409,405.53
Delaware	34,574.09	121,468.77	94,904.93
District of Columbia	34,554.51	132,640.22	289,275.10
Florida	34,126.25	92,958.97	108,800.43
Georgia	112,070.92	247,774.34	115,874.11
Hawaii	19,387.71	97,524.92	34,822.62
Idaho	9,293.62	36,406.84	12,314.44
Illinois	1,141,536.28	3,152,113.40	2,076,171.11
Indiana	144,572.02	547,853.20	180,770.77
Iowa	96,506.92	296,543.00	141,136.62
Kansas	58,611.78	267,838.91	49,960.11
Kentucky	82,065.65	303,990.65	98,244.62
Louisiana	103,488.17	290,569.18	148,261.18
Maine	84,544.35	199,547.24	75,772.95
Maryland	96,209.85	327,031.67	448,409.06
Massachusetts	550,531.69	1,447,548.89	1,505,885.72
Michigan	530,477.45	1,045,745.95	1,018,220.20
Minnesota	325,615.48	1,183,977.40	372,527.41
Mississippi	18,091.18	65,746.74	40,302.46
Missouri	333,624.28	1,030,908.27	657,058.31
Montana	23,922.89	91,398.27	40,067.78
Nebraska	69,114.30	168,084.27	76,857.75
Nevada	941.06	45,987.43	13,490.37
New Hampshire	26,518.74	60,135.21	48,732.88
New Jersey	334,181.28	1,191,468.00	716,756.20
New Mexico	10,840.17	38,200.28	10,389.63
New York	2,318,311.41	7,447,600.19	12,522,797.34
North Carolina	84,410.55	173,267.99	46,566.55
North Dakota	13,939.03	58,967.08	20,645.38
Ohio	545,023.32	1,856,007.05	904,508.22
Oklahoma	47,301.89	177,763.85	93,082.15
Oregon	88,368.52	146,731.89	90,054.36
Pennsylvania	1,452,511.09	4,643,794.19	3,176,065.38
Rhode Island	75,937.69	247,465.04	324,221.74
South Carolina	69,356.39	82,282.51	25,811.11
South Dakota	9,174.54	40,824.42	12,351.62
Tennessee	49,202.67	226,143.07	98,274.59
Texas	161,632.89	551,241.43	360,965.21
Utah	65,623.72	192,503.21	27,375.04
Vermont	9,660.77	39,114.37	89,356.77
Virginia	98,222.03	414,471.52	103,449.30
Washington	124,891.49	295,805.42	122,474.50
West Virginia	95,554.72	236,773.03	94,627.97
Wisconsin	147,403.11	497,785.32	220,642.58
Wyoming	13,022.07	48,124.72	7,533.49
Total	10,671,077.22	32,456,662.67	28,253,534.85

Statement showing the total internal-revenue receipts in the United States for each fiscal year from September 1, 1862, to June 30, 1914.

1863	$41,003,192.93	1890	$142,594,696.57
1864	116,965,578.26	1891	146,035,415.97
1865	210,855,864.53	1892	153,857,544.35
1866	310,120,448.13	1893	161,004,989.67
1867	265,064,938.43	1894	147,168,449.70
1868	190,374,925.59	1895	143,246,077.75
1869	159,124,126.86	1896	146,830,615.66
1870	184,302,828.34	1897	146,619,593.47
1871	143,198,322.10	1898	170,866,819.36
1872	130,890,096.90	1899	273,484,573.44
1873	113,504,012.80	1900	295,316,107.57
1874	102,191,016.98	1901	306,871,669.42
1875	110,071,515.00	1902	271,867,990.25
1876	116,768,096.22	1903	230,740,925.22
1877	118,549,230.25	1904	232,903,781.06
1878	110,654,163.37	1905	234,187,976.37
1879	113,449,621.38	1906	249,102,738.00
1880	123,981,916.10	1907	269,664,022.85
1881	135,229,912.30	1908	251,665,950.04
1882	146,523,273.72	1909	246,212,719.22
1883	144,553,344.86	1910	289,957,220.16
1884	121,590,039.83	1911	322,526,299.73
1885	112,421,121.07	1912	321,615,894.69
1886	116,902,869.44	1913	344,424,453.85
1887	118,837,301.06	1914	380,008,893.96
1888	124,326,475.32		
1889	130,894,434.20	Total	9,691,124,084.30

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 1914 compared with the receipts for the first three months of the current fiscal year:

Sources of revenue.	Receipts from July 1, 1913, to Sept. 30, 1913.	Receipts from July 1, 1914, to Sept. 30, 1914.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, grapes, etc	$590,396.41	$784,844.37	$194,447.96	
Spirits distilled from materials other than above	34,657,631.40	41,517,218.69	6,859,587.29	
Rectifiers (special tax)	86,070.97	87,379.29	1,308.32	
Wine made in imitation of champagne, etc				
Retail liquor dealers (special tax)	1,631,102.01	1,577,641.76		$53,460.25
Wholesale liquor dealers (special tax)	209,250.40	213,916.91	4,666.51	
Manufacturers of stills, and stills and worms manufactured	1,040.85	481.70		559.15
Stamps for distilled spirits intended for export	582.30	647.05	64.75	
Case stamps for distilled spirits bottled in bond	65,854.00	117,252.00	51,398.00	
Grape brandy used in the fortification of sweet wines	203.65			203.65
Total	37,242,131.99	44,299,381.77	7,057,249.78	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	6,033,817.69	5,961,977.34		71,840.35
Cigars weighing not more than 3 pounds per thousand	158,049.90	195,635.58	37,585.68	
Cigarettes weighing more than 3 pounds per thousand	15,210.30	14,227.89		982.41
Cigarettes weighing not more than 3 pounds per thousand	5,313,250.17	5,953,846.95	640,596.78	

Sources of revenue.	Receipts from July 1, 1913, to Sept. 30, 1913.	Receipts from July 1, 1914, to Sept. 30, 1914.	Increase.	Decrease.
TOBACCO—continued.				
Snuff of all descriptions	$628,476.46	$564,080.52		$64,395.94
Tobacco, manufactured, of all descriptions	8,305,733.45	8,649,597.32	$343,863.87	
Total	20,454,537.97	[1] 21,339,365.60	884,827.63	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax)	20,606,582.32	19,181,605.87		1,424,976.45
Brewers (special tax)	35,981.28	39,496.19	3,514.91	
Retail dealers in malt liquors (special tax)	126,299.61	119,322.18		6,977.43
Wholesale dealers in malt liquors (special tax)	196,340.21	197,458.80	1,118.59	
Total	20,965,203.42	19,537,883.04		1,427,320.38
OLEOMARGARINE.				
Oleomargarine, artificially colored, etc	88,711.85	79,179.00		9,532.85
Oleomargarine, free from coloration, etc	73,640.89	75,665.99	2,025.10	
Oleomargarine, imported				
Oleomargarine manufacturers and dealers (special taxes)	193,336.98	215,280.69	21,943.71	
Total	355,689.63	370,125.59	14,435.96	
MISCELLANEOUS.				
Adulterated butter, including special taxes	16,393.40	3,978.60		12,414.80
Process or renovated butter, including special tax	19,648.15	23,463.59	3,815.44	
Mixed flour, including special tax	987.25	901.84		85.41
Opium manufactured for smoking purposes		1,413.80	1,413.80	
Playing cards	146,765.20	152,874.92	6,109.72	
Offers in compromise, unassessed penalties, interest, etc	66,084.42	83,285.75	17,201.33	
Collections not otherwise herein provided for	2,238.64	4,647.39	2,408.75	
Total	252,117.06	270,565.89	18,448.83	
Total ordinary receipts	79,269,680.07	85,817,321.89	6,547,641.82	
EXCISE.				
Corporation excise tax	2,358,181.38			2,358,181.38
INCOME.				
Corporation income tax		[2] 4,822,054.19	4,822,054.19	
Individual income tax		2,794,669.78	2,794,669.78	
Total		7,616,723.97	7,616,723.97	
Aggregate receipts	81,627,861.45	93,434,045.86	11,806,184.41	

[1] Includes $25,764.44 from sale of internal-revenue stamps during the months of July and August (September report of sales not received in time to be included in the statement) affixed to Philippine products as provided for in the act of Aug. 5, 1909.
[2] Includes collections of corporation excise tax accruing prior to Mar. 1, 1913.

EXPENDITURES.

The following statement shows the expenditures from the several appropriations for the fiscal year 1914:

Salaries and expenses of collectors of internal revenue	$2,113,085.10
Miscellaneous expenses, Internal Revenue Service	82,106.64
Salaries and expenses of agents and subordinate officers of internal revenue	2,501,856.59
Paper for internal-revenue stamps	94,939.02
Punishment for violation of internal-revenue laws	106,211.16
Expenses of collecting the corporation tax	154,226.92
Collecting the income tax	346,410.46
Classifying, etc., returns of corporations	26,841.89
Salaries, office of Commissioner of Internal Revenue	353,651.94
Refunding internal-revenue collections	16,132.71
Total amount expended	5,795,462.43

TABLE No. 1.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of collectors of internal revenue, 1914."]

Districts.	Total paid from appropriation.	Collectors' salaries.	Clerks.	Messengers and janitors.	Deputy collectors and surveyors.											Total paid deputy collectors and surveyors.
					Salaries.	Expenses.										
						Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses incurred.	Total expenses paid.	
						By railroad.	Other than railroad.									
Alabama	$33,986.53	$4,193.93	$1,200.00		$19,673.90	88,641	28,927	$2,374.84	$133.20	$316.55	$1,923.15	$4,144.13	$95.25	$8,987.16	$8,918.70	$28,592.60
Arkansas	15,329.55	3,442.25			8,270.53	54,435	3,694	1,212.88	35.25	95.00	249.15	2,001.18	24.31	3,617.77	3,616.77	11,887.30
1st California	66,841.76	4,500.00	1,900.00		51,358.34	31,812	27,137	3,111.75	110.05	338.80	826.50	4,254.67	446.30	9,088.07	9,083.42	60,441.76
4th California																
6th California	26,223.33	4,500.00	2,200.00		15,823.06	31,136	20,962	893.35	32.75	253.70	134.75	1,918.02	467.70	3,700.27	3,700.27	19,523.33
Colorado	32,940.86	4,500.00	2,300.00		18,064.16	182,311	9,233	3,333.48	73.60	191.70	406.50	3,921.15	196.75	8,123.18	8,076.70	26,140.86
Connecticut	33,881.68	4,500.00	793.33		24,929.71	54,065	24,364	1,175.57	3.10	493.70	474.75	1,543.89	8.08	3,699.09	3,658.64	28,588.35
Florida	22,809.21	4,500.00	1,200.00		14,899.73	35,327	6,984	982.73	33.65	138.70	191.85	836.35	45.00	2,228.28	2,209.48	17,109.21
Georgia	38,948.82	4,015.60	3,936.09		20,360.28	128,247	34,954	3,174.87	63.20	348.50	3,871.05	4,154.85	9.45	11,621.92	10,636.85	30,997.13
Hawaii	11,109.63	4,328.93			5,800.00	874	5,269	33.90		40.45	261.50	377.85	267.00	980.70	980.70	6,780.70
1st Illinois	65,146.37	4,500.00	13,900.00	$712.00	41,874.44	53,537	59,616	1,042.01	25.20	1,144.46	46.00	1,909.44	1.15	4,168.26	4,159.93	46,034.37
5th Illinois	33,826.96	4,500.00	7,300.00		20,465.00	20,677	10,232	414.42	10.30	187.65	343.25	605.64	.70	1,561.96	1,561.96	22,026.96
8th Illinois	29,659.53	4,500.00	2,561.11		19,925.55	57,605	5,058	1,159.34	1.70	159.58	327.25	1,054.70	6.55	2,709.12	2,672.87	22,598.42
13th Illinois	15,326.01	4,000.28	1,300.00		8,400.00	30,863	5,846	619.46	3.00	116.07	85.25	733.90	8.05	1,625.73	1,625.73	10,025.73
6th Indiana	30,766.37	4,500.00	3,500.00		19,906.96	53,884	10,304	1,038.72	17.85	249.30	260.55	1,297.95	.50	2,864.87	2,859.41	22,766.37
7th Indiana	29,881.64	4,500.00			21,896.38	50,582	5,005	1,007.72	15.65	163.20	172.25	2,157.69	4.50	3,521.01	3,485.26	25,381.64
3d Iowa	35,245.60	4,500.00	775.00		24,569.47	103,007	8,500	2,030.89	22.40	280.24	246.60	2,810.24	2.10	5,422.47	5,401.13	29,970.60
4th Iowa	1,547.64	312.50	191.66		844.42	3,806	301	75.66	.90	11.40	16.00	95.10		199.06	199.06	1,043.48
Kansas	18,477.74	4,000.00			11,759.99	47,500	4,598	922.84	21.50	173.05	112.10	1,537.25	7.85	2,774.59	2,717.75	14,477.74
2d Kentucky	27,490.83	4,500.00	5,258.34		14,162.16	34,977	15,125	1,016.89	2.30	94.45	1,434.97	1,025.03	77.20	3,650.84	3,570.33	17,732.49
5th Kentucky	44,580.67	4,500.00	7,250.00	720.00	29,958.72	22,619	16,376	662.04	.50	249.20	728.80	724.63	20.50	2,385.67	2,151.95	32,110.67
6th Kentucky	25,442.13	4,500.00	1,300.00		19,000.00	7,269	6,828	186.37	.25	136.55	169.00	129.40	20.56	642.13	642.13	19,642.13
7th Kentucky	29,820.20	4,500.00	2,100.00		20,272.51	45,441	6,498	1,224.39		24.40	448.35	1,240.35	10.95	2,948.44	2,947.69	23,220.20
8th Kentucky	30,321.65	4,500.00	4,000.00		18,158.32	21,935	18,098	936.98	1.00	79.00	1,485.10	1,367.40	37.00	3,906.48	3,663.33	21,821.65
Louisiana	26,254.16	4,500.00	1,058.33	698.00	17,995.56	21,658	9,011	639.97	17.35	186.05	194.00	943.75	21.65	2,002.77	2,002.27	19,997.83
Maryland	55,642.67	4,500.00	17,394.73	573.33	30,121.10	42,465	25,203	1,037.55	10.10	357.37	318.40	1,332.30	31.17	3,086.89	3,053.51	33,174.61
3d Massachusetts	41,554.80	4,500.00	5,189.72	527.08	30,281.94	23,669	6,440	473.51	7.35	192.00	31.65	355.50		1,060.01	1,056.06	31,338.00
1st Michigan	35,663.69	4,500.00	4,769.71		22,378.30	49,796	26,584	954.21	17.00	559.55	61.25	2,480.15	3.40	4,075.56	4,075.68	26,453.98
4th Michigan	17,775.82	4,500.00			11,118.89	37,195	2,970	833.52	15.10	87.96	147.75	1,033.55	39.05	2,156.93	2,156.93	13,275.82
Minnesota	38,259.09	4,500.00	2,320.00		26,724.16	49,829	18,781	1,390.80	18.75	398.22	309.25	2,585.57	20.70	4,723.29	4,714.93	31,439.09

1st Missouri	46,089.00	4,500.00	1,200.00	720.00	35,025.00	57,897	20,882	1,169.70	25.60	430.30	278.40	2,698.30	55.65	4,658.01	4,644.00	39,669.00
6th Missouri	28,540.38	4,500.00	5,100.00		16,459.98	41,548	15,315	831.95	18.75	334.80	300.60	922.20	12.10	2,480.40	2,480.40	18,940.38
Montana	22,604.58	4,500.00			14,035.83	52,075	7,275	1,643.95	34.40	157.80	291.00	1,841.30	105.75	4,074.20	4,038.75	18,101.58
Nebraska	30,787.68	4,500.00	5,344.44		16,671.24	77,770	11,632	1,558.25	1.30	207.35	330.20	1,961.40	233.21	4,247.71	4,272.00	20,943.24
New Hampshire	19,821.34	4,500.00			12,400.00	24,152	9,015	1,210.71	.85	463.40	170.00	1,345.60	30.50	2,927.06	2,921.34	15,321.34
1st New Jersey	15,280.00	4,500.00	1,100.00		7,500.00	48,910	10,375	1,027.61		234.45	250.50	765.50	34.84	2,312.90	2,180.00	9,680.00
5th New Jersey	39,051.63	4,500.00	900.00	600.00	31,496.38	22,389	9,237	513.41		133.25	231.85	682.45		1,560.96	1,555.25	33,051.63
New Mexico	14,038.48	3,876.43			6,775.00	25,019	2,953	1,171.05	48.65	57.75	126.50	1,979.25	147.25	3,530.45	3,387.05	10,162.05
1st New York	40,477.04	4,500.00	2,800.00		31,930.54	23,213	24,304	456.71		303.61	118.75	481.20	10.75	1,377.02	1,183.50	33,177.04
2d New York	53,144.14	4,500.00	7,900.00	840.00	33,623.88	9,909	3,715	14.05		73.15		192.65	.41	280.26	280.26	39,904.14
3d New York	49,014.95	4,500.00	10,100.00	900.00	33,382.50		4,301			152.45				152.45	152.45	33,514.95
14th New York	32,501.29	4,500.00	2,100.00		23,476.67	49,930	9,235	1,194.15		172.65	178.75	894.93	31.92	2,472.40	2,424.62	25,901.29
21st New York	26,239.80	4,500.00	2,100.00		18,224.93	28,739	2,978	607.67		110.10	137.90	580.80		1,436.47	1,414.81	19,639.80
28th New York	32,487.92	4,500.00			25,620.57	45,825	13,164	774.67		285.05	410.00	898.08	1.05	2,368.85	2,367.35	27,987.92
4th North Carolina	37,514.51	4,500.00	2,768.83		23,032.03	18,430	20,530	2,000.12	24.25	120.70	1,885.65	3,383.13	66.25	7,490.10	7,183.59	30,245.62
5th North Carolina	66,910.97	4,500.00	2,333.33	720.00	42,181.46	65,443	52,277	4,080.62	75.40	345.00	4,785.19	7,857.49	29.58	17,173.28	17,173.18	59,357.64
N and S Dakota	17,869.02	3,625.00			10,238.07	59,583	2,755	1,820.68	21.15	32.55	256.45	1,771.20	61.00	3,953.03	3,945.95	14,244.02
1st Ohio	58,624.82	4,500.00	10,166.67		41,487.34	32,070	33,704	638.45		613.30	155.60	1,076.21	4.80	2,488.36	2,470.81	43,958.15
10th Ohio	24,246.47	4,500.00			17,553.17	39,643	5,971	793.10	1.00	264.30	205.00	918.70	5.50	2,193.60	2,193.30	19,746.47
11th Ohio	20,353.70	4,500.00	1,000.00		12,481.44	38,630	7,018	759.84	.65	252.27	203.50	1,151.50	1.70	2,369.46	2,339.26	14,853.70
18th Ohio	28,410.60	4,500.00			22,157.49	23,363	13,476	458.10	.75	287.76	61.10	943.90	1.50	1,753.11	1,753.11	23,910.60
Oklahoma	12,489.78	3,500.00			6,825.67	30,537	2,524	615.54	16.35	120.25	168.95	1,243.30	3.95	2,168.34	2,163.11	8,989.78
Oregon	19,778.13	4,500.00	1,300.00		12,422.48	18,265	3,453	544.65	15.95	36.10	32.50	697.50	158.95	1,485.65	1,485.65	13,978.13
1st Pennsylvania	62,233.86	4,500.00	10,400.00	1,100.00	41,815.00	46,622	24,229	943.83	17.45	450.13	248.20	2,848.90	18.88	4,533.45	4,448.86	46,263.86
9th Pennsylvania	60,678.95	4,500.00			48,308.33	90,655	51,274	2,343.50	7.90	632.82	2,148.80	2,798.70	36.62	7,968.34	7,870.62	56,178.95
12th Pennsylvania																
23d Pennsylvania	44,141.87	4,500.00	3,500.00		32,620.85	72,313	15,139	1,805.81		330.17	163.98	1,248.15	1.43	3,549.54	3,521.02	36,141.87
South Carolina	18,528.23	2,916.66		200.00	12,007.34	32,018	10,235	850.94	17.30	128.25	855.10	1,458.40	4.30	3,314.29	3,314.23	15,411.57
Tennessee	42,360.84	4,500.00	6,400.00		23,137.76	89,385	22,924	2,431.26	69.85	216.00	1,759.57	3,713.17	78.44	8,278.29	8,323.08	31,460.84
3d Texas	30,139.34	4,500.00	1,500.00		18,906.12	74,114	5,103	2,034.53	99.05	177.60	322.35	2,520.50	23.00	5,237.03	5,233.22	24,139.34
4th Texas																
2d Virginia	40,242.51	4,500.00		800.00	29,688.88	46,565	24,648	1,103.14	9.70	210.05	1,337.48	2,480.10	94.50	5,234.97	5,253.63	34,942.51
6th Virginia	37,769.90	4,500.00	4,766.67		21,007.66	84,888	19,447	2,003.53	36.60	114.00	1,426.47	3,888.53	84.47	7,560.26	7,495.57	28,503.23
Washington	32,381.10	4,500.00			22,119.17	44,385	22,575	1,371.09	32.40	88.87	73.00	3,002.60	1,193.97	5,761.93	5,761.93	27,881.10
West Virginia	32,732.51	4,500.00	900.00	720.00	22,936.67	73,697	9,984	1,612.27	14.90	162.85	226.00	1,679.20	84.45	3,779.67	3,675.84	26,612.51
1st Wisconsin	36,503.37	4,500.00	3,308.89		25,977.77	35,553	24,908	725.24	1.50	541.73	579.64	887.25	6.45	2,741.81	2,716.71	28,694.48
2d Wisconsin	24,281.45	4,500.00			16,813.34	45,247	3,837	1,068.84	15.05	135.62	133.75	1,544.35	10.50	2,968.11	2,968.11	19,781.45
Total	2,113,085.10	276,711.58	180,626.91	9,830.41	1,405,661.20	2,945,971	943,330	76,256.74	1,209.75	15,215.93	35,200.70	110,988.13	4,513.03	243,474.34	240,255.00	1,645,916.20

TABLE NO. 2.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1914."]

Districts.	Gaugers.											
	Number employed.	Total paid.	Fees.	Expenses.								
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses.
				By railroad.	Other than railroad.							
Alabama	14	$1,026.85	$1,021.54	157	4	$4.71	.....	$0.10	.....	$0.50	.....	$5.31
Arkansas	43	3,202.91	2,878.40	2,881	6	70.51	.....	.75	$5.50	247.75	.....	324.51
1st California	511	62,115.63	50,406.38	72,730	10,407	1,935.34	$46.90	360.40	486.00	8,833.66	$46.95	11,709.25
6th California	118	15,639.38	11,189.93	15,672	4,155	409.01	13.70	85.55	150.00	3,785.24	5.95	4,449.45
Colorado	26	2,082.82	2,042.77	960	174	28.40	.....	8.65	.....	3.00	.....	40.05
Connecticut	52	7,334.88	6,771.93	13,858	1,353	300.95	.....	34.60	77.00	150.40	.....	562.95
Florida	68	6,578.92	6,412.48	3,732	856	107.44	10.75	37.25	.....	11.00	.....	166.44
Georgia	20	3,218.19	2,047.32	9,511	1,579	221.78	36.75	36.40	6.50	865.34	4.10	1,170.87
Hawaii												
1st Illinois	277	34,625.63	32,453.51	7,861	42,737	89.48	10.05	1,177.49	4.20	890.40	.50	2,172.12
5th Illinois	838	104,912.49	103,682.62	10,527	2,430	225.31	36.30	56.83	12.25	893.50	5.68	1,229.87
8th Illinois	238	29,014.59	27,070.00	14,672	2,581	310.68	10.35	60.07	41.25	1,518.77	3.47	1,944.59
13th Illinois	24	2,357.39	2,035.23	8,598	2,848	164.86	.....	37.95	1.00	118.35	.....	322.16
6th Indiana	290	34,328.69	34,140.49	5,422	534	106.90	3.00	13.45	43.25	21.60	.....	188.20
7th Indiana	356	42,380.85	41,856.23	5,896	1,237	121.20	.75	33.35	124.70	241.37	3.25	524.62
3d Iowa	37	3,394.43	2,898.52	19,823	61	395.66	.....	1.05	.....	99.20	.....	495.91
4th Iowa	1	119.84	88.00	1,179	.....	23.14	.....	.....	.....	8.70	.....	31.84
Kansas												
2d Kentucky	189	21,540.70	20,393.14	3,255	8,124	94.26	2.50	54.90	914.00	72.05	9.85	1,147.56
5th Kentucky	861	107,195.03	104,094.12	16,987	13,983	482.93	9.15	107.00	1,708.50	674.60	118.73	3,100.91
6th Kentucky	188	19,807.85	19,764.93	826	355	20.62	.....	6.05	7.25	2.00	7.00	42.92
7th Kentucky	229	23,703.46	22,907.57	3,239	4,179	68.64	.....	6.70	713.50	6.65	.40	795.89
8th Kentucky	193	21,924.33	19,660.57	4,499	12,161	129.31	.....	25.75	1,451.30	649.90	7.50	2,263.76
Louisiana	104	12,571.00	12,248.30	2,567	904	73.70	10.25	32.05	4.75	184.10	17.85	322.70
Maryland	389	46,752.89	46,064.57	13,053	7,245	291.79	.....	204.58	165.25	25.45	1.25	688.32
3d Massachusetts	257	32,457.34	30,546.26	31,458	14,802	691.46	.....	282.37	3.00	934.25	.....	1,911.08
1st Michigan	45	5,381.01	5,130.83	3,900	3,920	72.03	.....	65.70	.....	112.45	.....	250.18
4th Michigan	12	1,006.15	992.81	304	.....	7.74	.75	.....	.....	4.85	.....	13.34
Minnesota	102	11,107.86	10,107.17	6,037	836	139.29	8.60	35.35	14.90	805.40	6.15	1,000.69
1st Missouri	108	12,690.50	12,578.50	224	2,243	8.05	.....	103.95	.....	.....	.....	112.00
6th Missouri	98	9,569.10	9,457.99	1,430	2,144	28.66	.....	82.45	.....	.....	.....	111.11

Montana	38	2,112.84	2,112.84	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nebraska	81	8,468.54	8,420.46	300	1,479	6.63	3.60	37.10	.....	.75	.....	48.08
New Hampshire	12	1,147.18	967.92	9,019	1,197	171.06	.....	.35	5.00	2.85	.....	179.26
1st New Jersey	24	4,208.88	3,011.77	31,916	1,098	701.31	.....	53.55	113.00	326.50	2.75	1,197.11
5th New Jersey	84	10,985.29	8,900.36	36,973	11,447	810.93	.....	342.00	40.00	892.00	.....	2,084.93
New Mexico	24	1,762.00	1,755.00	.....	64	.....	.....	.....	7.00	.....	.....	7.00
1st New York	123	15,459.85	15,325.00	.....	6,807	.....	.....	134.85	.....	.....	.....	134.85
2d New York	259	33,913.07	32,236.09	12,557	4,127	234.72	20.20	113.10	72.75	1,232.30	3.91	1,676.98
3d New York	72	9,324.28	8,956.88	.....	9,773	.....	.....	367.40	.....	.....	.....	367.40
14th New York	107	12,351.84	10,549.80	49,978	1,308	1,277.44	.....	34.55	60.25	429.80	.....	1,802.04
21st New York	85	8,857.88	8,671.70	6,213	78	134.63	.....	5.55	.....	46.00	.....	186.18
28th New York	92	11,259.47	10,715.56	6,060	4,506	137.51	.....	192.55	7.50	204.60	1.75	543.91
4th North Carolina	20	2,936.15	2,074.48	4,304	1,544	70.71	1.00	40.46	71.50	677.03	.97	861.67
5th North Carolina	11	1,996.29	1,270.00	8,102	1,081	119.60	4.05	8.15	77.33	517.16	.....	726.29
North and South Dakota												
1st Ohio	626	75,386.85	74,175.05	15,062	4,869	278.76	7.00	78.20	7.25	838.40	2.19	1,211.80
10th Ohio	59	5,472.66	5,193.81	302	3,402	5.90	.....	64.70	51.50	131.25	25.50	278.85
11th Ohio	37	5,027.02	4,299.47	5,925	1,215	57.65	8.05	29.75	3.50	636.80	.80	727.55
18th Ohio	97	10,571.52	9,978.52	17,807	6,766	359.65	.....	67.65	73.00	92.70	.....	593.00
Oklahoma												
Oregon	26	3,661.23	2,694.67	4,668	973	154.20	.....	12.11	5.50	786.25	8.50	966.56
1st Pennsylvania	324	39,688.54	37,836.79	40,745	11,484	596.38	8.80	309.32	34.50	902.40	.35	1,851.75
9th Pennsylvania	157	16,168.49	14,263.72	45,029	10,694	965.97	.....	166.25	345.75	422.30	4.50	1,904.77
23d Pennsylvania	388	44,355.14	44,182.16	2,384	4,273	55.78	.....	109.45	2.25	5.50	.....	172.98
South Carolina	12	1,777.55	1,439.20	583	7	15.00	.....	1.70	.75	320.90	.....	338.35
Tennessee	122	16,272.11	13,227.83	33,232	4,017	372.78	68.45	114.80	156.75	2,245.15	46.35	3,004.28
3d Texas	62	5,906.87	5,194.90	21,205	61	478.27	2.00	3.15	.50	228.05	.....	711.97
2d Virginia	158	17,019.40	15,718.40	15,180	12,556	327.45	.....	219.30	71.50	632.85	49.90	1,301.00
6th Virginia	145	10,607.67	8,531.50	20,016	7,036	402.02	15.00	27.30	724.60	901.50	5.75	2,076.17
Washington	24	2,900.77	2,542.01	7,718	2,889	192.96	11.30	10.70	3.00	122.05	18.75	358.76
West Virginia	56	5,857.25	5,211.22	7,049	785	102.93	10.65	22.25	.....	505.40	4.80	646.03
1st Wisconsin	203	21,410.82	19,391.55	21,035	7,899	444.37	31.00	291.20	5.00	1,244.65	3.05	2,019.27
2d Wisconsin	84	7,138.19	6,343.00	3,409	1,724	30.32	1.80	49.61	.50	709.90	3.06	795.19
Total	9,300	1,092,006.35	1,026,133.77	710,089	267,019	15,119.78	392.70	5,848.79	7,874.28	36,215.52	421.51	65,872.58

TABLE No. 3.—*Analysis of expenditures—Disbursements by collectors*—Continued.

TABLE No. 3.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1914."]

Districts.	Storekeepers and storekeeper-gaugers.											Total paid from appropriation on account of salaries and expenses.
	Number employed.	Total paid.	Salaries.	Expenses.								
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses.
				By railroad.	Other than railroad.							
Alabama	40	$3,275.50	$3,275.50									$4,302.35
Arkansas	71	5,277.19	4,497.00	18,272	1,034	$483.69	$0.30	$6.95	$92.75	$196.50		$780.19	8,480.10
1st California	482	43,853.28	43,546.00	7,376	261	204.63	18.25	28.20	19.50	34.85	$1.85	307.28	105,968.91
4th California													
6th California	39	3,761.20	3,756.00	172		5.20						5.20	19,400.58
Colorado	12	894.00	834.00										2,976.82
Connecticut	52	5,069.50	5,064.00	226		5.00				.50		5.50	12,404.38
Florida	28	1,982.53	1,969.50	369		10.53	1.75			.75		13.03	8,561.45
Georgia													3,218.19
Hawaii	26	1,935.50	1,872.00		796			6.00	10.00		47.50	63.50	1,935.50
1st Illinois	67	3,793.00	3,793.00										38,418.63
5th Illinois	560	56,356.00	56,356.00										161,268.49
8th Illinois	215	20,323.68	20,316.00	374		7.43				.25		7.68	49,338.27
13th Illinois													2,357.39
6th Indiana	272	27,666.66	27,607.00	2,513	11	51.56		3.95		4.15		59.66	61,995.35
7th Indiana	374	35,136.90	35,075.00	2,305	24	46.30	3.00	6.50	1.00	5.10		61.90	77,517.75
3d Iowa													3,394.43
4th Iowa													119.84
Kansas													
2d Kentucky	714	53,454.74	51,040.00	17,529	9,836	536.53		26.45	1,330.35	487.56	33.85	2,414.74	74,995.44
5th Kentucky	2,238	211,361.28	210,420.36	20,050	1,897	623.62		16.00	281.85	19.45		940.92	318,556.31
6th Kentucky	537	44,663.01	44,482.00	3,219	706	87.28		4.85	10.00	1.60	17.28	121.01	64,410.86
7th Kentucky	1,073	92,790.87	91,749.00	17,957	1,577	698.42		41.80	169.75	130.90	1.60	1,041.87	116,494.33
8th Kentucky	1,031	85,268.37	82,862.00	35,941	6,191	1,073.88	38.90	58.62	623.90	441.45	109.62	2,406.37	107,192.79
Louisiana	186	17,812.60	17,793.00	580		17.10		1.35		1.15		19.60	30,383.60
Maryland	748	72,316.86	71,898.00	10,253	897	257.31		38.40	77.50	45.25	.40	418.86	119,669.75
3d Massachusetts	202	20,728.15	20,724.00	175	6	4.05		.10				4.15	53,185.42
1st Michigan	24	2,171.36	2,167.00	218		4.36						4.36	7,552.37
4th Michigan													1,606.15
Minnesota													11,107.86
1st Missouri	106	8,212.37	6,957.00	26,511	1,419	552.67	4.75	10.75	215.50	470.95	.75	1,255.37	20,902.87
6th Missouri	212	18,068.02	18,013.50	1,995	35	39.57		2.30	3.00	9.65		54.52	27,637.12
Montana	24	1,878.00	1,878.00										3,990.84
Nebraska	28	10,128.73	10,122.00	331	3	6.63		.10				6.73	18,597.27
New Hampshire	7	143.25	143.00								.25	.25	1,290.43
1st New Jersey	3	272.00	272.00										4,480.88
5th New Jersey	18	1,311.50	1,299.60	24	264	.40		4.50		6.70		11.60	12,296.49
New Mexico													1,762.00
1st New York	72	7,388.00	7,388.00										22,847.85
2d New York	35	3,420.00	3,420.00										37,333.07
3d New York													9,324.28
14th New York	102	9,845.44	9,824.00	668		15.19				6.25		21.44	22,197.28
21st New York	82	7,615.00	7,615.00										16,472.88
28th New York	38	3,132.85	3,127.00	243	6	5.75		.10				5.85	14,392.32
4th North Carolina	6	636.00	636.00										3,572.15
5th North Carolina	10	681.30	669.00	239	73	6.00		1.50	11.50	2.30		21.30	2,677.59
North and South Dakota													
1st Ohio	463	45,173.85	45,100.00	3,219	201	64.05		3.30	2.00	.50	4.00	73.85	120,560.70
10th Ohio	13	1,252.00	1,252.00										6,724.66
11th Ohio	25	1,142.50	1,111.00	1,205	31	20.60		1.55		9.35		31.50	6,169.52
18th Ohio	42	3,112.75	3,100.00	292	45	5.80		.20	5.75	1.40		12.75	13,684.27
Oklahoma													4,961.23
Oregon	15	1,300.00	1,300.00										
1st Pennsylvania	248	21,538.58	21,440.00	1,442	74	35.34		1.14	1.90	50.00		88.38	61,216.92
9th Pennsylvania	320	27,604.61	26,586.98	27,327	1,994	675.33	3.70	36.15	145.25	152.35	4.85	1,017.63	43,773.10
12th Pennsylvania													
23d Pennsylvania	1,226	109,180.99	107,823.50	33,654	3,087	847.00		79.29	159.25	270.65	1.30	1,357.49	153,536.13
South Carolina	15	978.40	965.00	399	4	10.55		2.10		.75		13.40	2,755.95
Tennessee	109	8,032.66	7,410.00	12,028	940	326.91	36.10	5.60	123.25	129.85	1.00	622.66	24,284.77
3d Texas													5,906.87
4th Texas													
2d Virginia	164	13,358.20	13,243.00	1,767	1,282	43.20		15.70	3.60	43.20	10.10	115.20	30,377.60
6th Virginia	295	22,447.26	20,537.00	35,899	3,255	915.96	9.05	28.60	465.35	491.30		1,910.26	33,054.93
Washington	38	3,118.90	3,115.00		78	.25				1.80	1.85	3.90	6,019.67
West Virginia	27	4,477.59	4,420.00	1,727	59	44.39	2.70	1.80	2.50	6.20		57.59	10,334.84
1st Wisconsin	142	13,866.32	13,862.00	693	18	2.17		.15	2.00			4.32	35,277.14
2d Wisconsin													7,138.19
Total	12,886	1,159,138.75	1,143,776.94	287,172	36,104	7,734.40	118.75	434.00	3,756.85	3,022.21	295.60	15,361.81	2,251,145.10

TABLE NO. 4.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1914."]

Districts.	Annual leave of gaugers.											
	Number employed.	Total paid.	Fees.	Expenses.								
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses.
				By railroad.	Other than railroad.							
Alabama												
Arkansas												
1st California	85	$2,823.98	$2,823.98									
4th California												
6th California	34	506.61	506.61									
Colorado	2	84.75	84.75									
Connecticut	8	268.04	268.04									
Florida	9	350.16	350.16									
Georgia	5	146.88	146.88									
Hawaii												
1st Illinois	36	1,678.89	1,678.89									
5th Illinois	160	5,287.14	5,287.14									
8th Illinois	21	1,448.73	1,437.51	542		$10.72					$0.50	$11.22
13th Illinois	3	98.11	98.11									
6th Indiana	64	2,357.70	2,355.20	128		2.25		$0.25				2.50
7th Indiana	31	2,133.80	2,133.80									
3d Iowa	4	140.62	140.62									
4th Iowa												
Kansas												
2d Kentucky	22	1,112.67	1,112.67									
5th Kentucky	71	4,525.03	4,525.03									
6th Kentucky	18	994.76	994.76									
7th Kentucky	20	1,156.89	1,156.89									
8th Kentucky	2	97.37	97.37									
Louisiana	12	622.56	622.56									
Maryland	39	2,550.89	2,550.89									
3d Massachusetts	22	1,490.79	1,490.79									
1st Michigan	6	308.72	308.72									
4th Michigan	1	19.50	19.50									
Minnesota	9	422.98	422.98									
1st Missouri	10	587.33	587.33									

6th Missouri	8	375.95	375.95										
Montana													
Nebraska	8	475.65	475.65										
New Hampshire													
1st New Jersey	6	65.00	65.00										
5th New Jersey	13	425.45	425.45										
New Mexico													
1st New York	68	729.44	729.44										
2d New York	32	1,583.44	1,583.44										
3d New York	10	430.00	430.00										
14th New York	8	492.67	492.67										
21st New York	10	399.97	399.97										
28th New York	8	554.95	554.95										
4th North Carolina	3	75.00	75.00										
5th North Carolina	1	20.00	20.00										
North and South Dakota													
1st Ohio	78	3,974.51	3,974.51										
10th Ohio	7	279.85	279.85										
13th Ohio	5	196.17	196.17										
18th Ohio	12	456.10	456.10										
Oklahoma													
Oregon	1	66.45	66.45										
1st Pennsylvania	26	1,720.36	1,720.36										
9th Pennsylvania	7	283.88	283.88										
12th Pennsylvania													
25th Pennsylvania	37	2,071.15	2,071.15										
South Carolina													
Tennessee	13	538.56	538.56										
3d Texas	3	100.46	100.46										
4th Texas													
2d Virginia	12	530.63	530.63										
6th Virginia	17	370.65	370.65										
Washington	3	45.30	24.90	702		20.40							20.40
West Virginia	6	304.82	304.82										
1st Wisconsin	15	695.87	695.87										
2d Wisconsin	4	121.00	121.00										
Total	1,125	48,608.28	48,574.06	1,462		33.37		.25			.50		34.12

TABLE NO. 5.—*Analysis of expenditures—disbursements by collectors.*

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1914."]

Districts.	Annual leave of storekeepers and storekeeper-gaugers.											Total paid from appropriation on account of leave.
	Number employed.	Total paid.	Salaries.	Expenses.								
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, 'bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses.
				By railroad.	Other than railroad.							
Alabama												
Arkansas	1	$38.64	$38.64									$38.64
1st California	28	1,441.74	1,441.74									4,265.72
6th California	4	180.00	180.00									686.61
Colorado	2	45.00	45.00									129.75
Connecticut	6	168.24	168.24									436.28
Florida	1	52.78	52.78									402.94
Georgia												146.88
Hawaii												
1st Illinois	1	94.00	94.00									1,772.89
5th Illinois	67	2,336.00	2,336.00									7,623.14
8th Illinois	24	820.00	820.00									2,268.73
13th Illinois												98.11
6th Indiana	1	56.00	56.00									2,413.70
7th Indiana	29	1,324.62	1,324.62									3,458.42
3d Iowa												140.62
4th Iowa												
Kansas												
2d Kentucky	47	1,662.78	1,662.78									2,775.45
5th Kentucky	207	8,887.28	8,887.28									13,412.31
6th Kentucky	40	1,959.39	1,959.39									2,954.15
7th Kentucky	132	5,554.90	5,554.90									6,711.79
8th Kentucky	153	4,963.81	4,963.81									5,061.18
Louisiana	18	773.46	773.46									1,396.02
Maryland	61	3,293.49	3,293.49									5,844.38
3d Massachusetts	18	931.93	931.93									2,422.72
1st Michigan	6	378.18	376.00	109		$2.18					$2.18	686.90
4th Michigan												19.50
Minnesota												422.98
1st Missouri	4	149.96	149.96									737.29
6th Missouri	17	696.37	696.37									1,072.32

Montana												
Nebraska	9	432.54	432.54									998.19
New Hampshire												
1st New Jersey												65.00
5th New Jersey	2	54.62	54.62									480.07
New Mexico												
1st New York	14	300.00	300.00									1,029.44
2d New York	7	160.00	160.00									1,743.44
3d New York												430.00
14th New York	8	425.05	425.05									917.72
21st New York	4	285.51	284.51	45		.90					.99	785.48
28th New York	2	96.00	96.00									650.95
4th North Carolina												75.00
5th North Carolina	2	45.00	45.00									65.00
North and South Dakota												
1st Ohio	36	1,727.92	1,727.92									5,702.43
10th Ohio	2	60.00	60.00									339.85
11th Ohio												196.17
18th Ohio	3	114.30	114.30									570.40
Oklahoma												
Oregon	1	60.00	60.00									126.45
1st Pennsylvania	21	1,133.14	1,133.14									2,868.50
9th Pennsylvania	34	1,475.02	1,460.29	420	18	9.83		$0.60	$3.75	$0.55	14.73	1,758.90
23d Pennsylvania	125	5,530.25	5,530.25									7,609.40
South Carolina	2	59.93	59.93									59.93
Tennessee	15	528.03	528.03									1,066.59
3d Texas												190.46
2d Virginia	20	480.87	480.87									1,911.50
6th Virginia	31	723.70	723.70									1,094.35
Washington	4	160.95	148.00	400	47	10.45	$2.90				12.95	296.25
West Virginia	7	356.86	356.86									661.68
1st Wisconsin	11	605.71	605.71									1,301.58
2d Wisconsin												121.00
Total	1,237	50,723.97	50,693.21	974	65	23.86	2.90	.60	3.75	.55	30.75	99,332.15

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TABLE NO. 6.—*Analysis of expenditures—disbursements by collectors.*

[Appropriation: "Miscellaneous expenses, Internal-Revenue Service, 1914."]

Districts.	Miscellaneous expenditures.												
	Total paid.	Telegrams.	Telephone service.	Long-distance telephone.	Post-office box rent.	Postage.	Printing and binding.	Typewriting machines.	Adding machines.	Rubber stamps.	Office rent.	Expenses of seizure and sale.	Miscellaneous.
Alabama	$277.07	$5.02	$67.50	$5.50	$12.00	$4.20	.....	$65.00	.....	.....	.....	$16.20	$101.63
Arkansas	153.36	13.66	64.00	34.85	15.00	7.40	.....	.....	.....	86.40	.....	.50	11.55
1st California	2,073.16	5.47	575.57	315.75	32.00	34.70	.....	.....	.....	112.05	$840.00	.....	157.62
6th California	511.56	8.66	295.50	50.60	.....	15.60	.....	.....	.....	31.55	.....	.....	110.25
Colorado	1,107.04	1.12	113.55	69.23	16.00	15.60	.....	.....	.....	19.20	780.00	52.24	40.70
Connecticut	603.74	.....	234.51	139.30	34.00	25.10	.....	.....	.....	55.15	.....	26.01	89.67
Florida	594.32	20.25	132.00	2.00	26.00	15.60	.....	145.00	.....	12.15	.....	214.15	27.77
Georgia	410.04	4.38	114.32	3.85	12.00	17.20	.....	.....	.....	11.35	.....	142.94	104.00
Hawaii	734.90	4.20	84.00	.....	8.00	7.00	.....	72.00	.....	6.25	480.00	.....	73.45
1st Illinois	1,749.57	.....	217.41	.....	.....	44.00	.....	80.00	.....	45.45	.....	1,068.12	294.59
5th Illinois	349.51	.21	230.25	1.10	18.00	32.00	.....	.....	.....	17.85	.....	.....	50.10
8th Illinois	290.72	1.85	93.00	34.10	11.00	30.70	.....	.....	.....	17.20	51.56	.....	51.31
13th Illinois	110.20	.....	60.00	.....	6.00	12.00	.....	.....	.....	20.75	.....	5.25	6.20
6th Indiana	661.20	4.91	193.58	81.05	24.00	50.00	.....	.....	.....	31.61	240.00	1.00	35.05
7th Indiana	322.10	.....	144.00	71.00	18.00	60.00	.....	.....	.....	11.25	.....	.....	17.85
3d Iowa	487.03	17.10	229.07	21.30	17.00	64.90	.....	.....	.....	34.20	.....	4.75	98.71
4th Iowa	14.00	2.02	6.13	4.95	.....	.....	.....	.....	.....	.....	.....	.....	.90
Kansas	236.33	.....	105.15	.....	8.00	30.00	.....	.....	.....	6.65	.....	78.18	8.35
2d Kentucky	286.24	1.37	99.00	50.30	6.00	35.00	$4.40	65.00	.....	19.10	.....	.....	6.07
5th Kentucky	1,048.69	.....	369.75	74.51	28.00	217.60	.....	.....	.....	49.45	180.00	5.00	124.38
6th Kentucky	203.40	.....	117.00	4.40	.....	35.00	.....	.....	.....	14.45	.....	.....	32.55
7th Kentucky	571.89	1.87	138.00	18.75	.....	105.00	.....	.....	$235.13	37.65	.....	.....	35.49
8th Kentucky	524.49	1.45	77.85	40.55	.....	15.00	19.50	.....	.....	.....	320.00	33.75	16.39
Louisiana	313.41	.....	220.00	.....	20.00	15.00	.....	.....	.....	4.95	.....	10.26	43.20
Maryland	1,486.24	.....	357.05	34.70	.....	96.40	13.00	.....	.....	3.85	660.00	99.43	221.81
3d Massachusetts	9,050.82	.....	302.10	.....	.....	20.00	2.50	.....	.....	32.60	8,500.00	27.76	166.46
1st Michigan	810.01	.53	346.00	4.27	24.50	25.70	3.50	65.00	.....	17.40	.....	108.80	214.31
4th Michigan	64.99	.99	48.00	.....	.....	8.00	.....	.....	.....	.....	.....	.....	8.00
Minnesota	592.66	.....	335.00	1.35	20.00	37.81	.....	65.00	.....	31.70	.....	1.85	99.95
1st Missouri	755.00	1.43	229.24	13.30	.....	15.00	.....	.....	.....	5.10	.....	256.46	234.47
6th Missouri	410.91	.....	179.00	.....	.....	39.50	.....	.....	.....	.....	.....	181.39	11.02
Montana	137.05	.....	78.00	.....	6.00	21.50	.....	.....	.....	15.25	.....	.....	16.50
Nebraska	284.29	.....	217.79	6.40	.....	20.00	2.25	.....	.....	7.80	.....	.....	30.35
New Hampshire	107.17	.28	36.00	.24	14.00	25.50	10.40	.....	.....	7.35	.....	.....	13.40
1st New Jersey	156.60	.....	60.00	5.05	.....	10.00	.....	65.00	.....	.50	.....	5.75	10.30
5th New Jersey	1,313.60	.....	393.73	34.75	.....	50.00	15.70	.....	.....	29.23	.....	669.19	121.00

New Mexico	160.78	22.69	55.15	9.70	6.50	3.00	.....	.....	.....	19.90	.....	.....	43.84
1st New York	341.29	.....	180.47	27.45	.....	16.00	8.60	80.00	.....	11.16	.....	16.71	7.50
2d New York	944.15	.....	342.21	.....	.75	55.00	.....	85.00	.....	.....	.....	166.04	315.15
3d New York	8,644.61	.....	235.91	1.65	.....	10.00	11.50	.....	.....	3.20	8,250.00	12.80	119.55
14th New York	1,393.04	.83	244.64	.....	10.00	40.00	.....	.....	.....	3.65	930.00	125.10	38.82
21st New York	3,819.29	1.24	132.00	.95	.....	50.00	.....	.....	.....	.....	3,606.00	.....	35.10
28th New York	413.75	.....	222.00	64.75	44.00	20.00	8.00	.....	.....	18.50	.....	.....	66.50
4th North Carolina	357.09	13.62	67.70	.....	17.00	40.00	1.50	.....	.....	7.20	.....	187.32	22.85
5th North Carolina	1,203.67	41.68	144.17	44.95	26.75	18.50	3.75	130.00	.....	29.45	96.33	518.74	265.35
North and South Dakota	53.45	.....	42.00	.....	5.00	2.40	.....	.....	.....	2.30	.....	.....	.75
1st Ohio	1,034.59	2.21	299.92	24.35	.....	43.00	3.00	80.00	.....	67.15	400.00	11.00	103.36
10th Ohio	513.22	.....	224.35	18.20	16.00	50.00	.....	.....	.....	21.00	.....	12.00	178.47
11th Ohio	289.05	.....	124.00	20.50	25.00	20.00	.....	.....	.....	21.00	.....	.....	77.65
18th Ohio	335.42	.82	186.51	3.10	.....	15.00	5.00	80.00	.....	22.75	.....	3.00	19.25
Oklahoma	82.50	.....	49.20	7.65	12.00	10.00	.....	.....	.....	3.05	.....	2.80	7.80
Oregon	319.77	.....	180.00	4.05	.....	18.00	.....	.....	.....	7.00	.....	32.82	71.90
1st Pennsylvania	1,205.13	4.79	576.22	28.92	.....	100.08	.....	65.00	.....	24.95	200.00	148.81	56.55
9th Pennsylvania	277.21	2.08	195.00	3.05	27.00	20.00	.....	.....	.....	8.77	.....	.....	22.01
23d Pennsylvania	557.07	.....	263.71	20.63	28.00	55.00	32.50	.....	.....	33.41	.....	.....	61.82
South Carolina	171.28	.83	53.50	.....	8.00	5.00	.....	65.00	.....	11.55	.....	5.50	21.05
Tennessee	604.17	4.84	281.12	37.20	13.00	15.00	.....	.....	.....	10.79	.....	89.92	52.30
3d Texas	545.72	32.41	167.00	21.80	29.00	37.19	.....	65.00	.....	18.95	.....	108.42	55.95
2d Virginia	665.04	2.20	240.00	81.00	20.00	23.60	.....	.....	.....	17.65	.....	112.44	165.15
6th Virginia	833.15	23.41	90.46	19.30	9.15	33.48	.....	65.00	.....	12.95	.....	547.36	42.02
Washington	523.61	28.00	246.00	123.05	36.00	18.00	.....	.....	.....	10.80	.....	23.46	31.30
West Virginia	424.09	9.54	114.00	108.73	28.00	40.22	7.00	.....	.....	14.45	.....	1.53	100.52
1st Wisconsin	360.27	.....	201.24	.....	16.00	40.00	.....	.....	.....	6.03	.....	.....	97.00
2d Wisconsin	244.04	.71	45.50	68.65	22.00	30.00	.....	.....	.....	4.70	.....	.....	72.48
Total	55,224.47	288.58	11,873.03	1,926.76	758.65	2,094.42	151.50	1,317.00	235.13	1,128.75	25,477.89	5,149.45	4,832.31

TABLE NO. 7.—*Analysis of expenditures—disbursements by collectors.*

[Appropriation: "Expenses of collecting the corporation tax, 1914."]

Districts.	Miscellaneous expenditures.									
	Total paid.	Personal services.	Printing and binding.	Index cards.	Filing and index cabinets.	Type-writing machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscella-neous.
Alabama	$50.00									$50.00
Arkansas										
1st California										
6th California										
Colorado	10.00									10.00
Connecticut										
Florida										
Georgia										
Hawaii										
1st Illinois	100.00									100.00
5th Illinois										
8th Illinois										
13th Illinois										
6th Indiana										
7th Indiana	9.00								$9.00	
3d Iowa	21.36									21.36
4th Iowa										
Kansas										
2d Kentucky										
5th Kentucky	9.12									9.12
6th Kentucky										
7th Kentucky										
8th Kentucky										
Louisiana										
Maryland										
3d Massachusetts	5.00									5.00
1st Michigan	26.00									26.00
4th Michigan	13.00									13.00
Minnesota										
1st Missouri	10.00									10.00
6th Missouri										
Montana										
Nebraska										
New Hampshire										
1st New Jersey										
5th New Jersey										
New Mexico										
1st New York	20.90									20.90
2d New York	98.08									98.08
3d New York	17.92									17.92
14th New York	6.65									6.65
21st New York	11.60									11.60
28th New York	2.50		$2.50							
4th North Carolina										
5th North Carolina										
North and South Dakota										
1st Ohio	1.65							$1.65		
10th Ohio	45.00									45.00
11th Ohio										
18th Ohio										
Oklahoma										
Oregon										
1st Pennsylvania										
9th Pennsylvania										
23d Pennsylvania										
South Carolina										
Tennessee	4.00									4.00
3d Texas										
2d Virginia										
6th Virginia	2.50									2.50
Washington	35.00									35.00
West Virginia										
1st Wisconsin										
2d Wisconsin										
Total	499.28		2.50					1.65	9.00	486.13

TABLE No. 8.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Expenses of collecting the corporation tax, 1914."]

Districts.	Deputy collectors.											Total paid from appropriation.
	Total paid.	Salaries.	Expenses.									
			Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, 'bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses incurred.	Total expenses paid.	
			By railroad.	Other than railroad.									
Alabama	$75.00	$75.00											$125.00
Arkansas	2,778.82	1,600.00	9,104	427	$255.63	$35.70	$34.55	$3.00	$832.05	$17.89	$1,178.82	$1,178.82	2,778.82
1st California	1,592.50	1,592.50											1,592.50
6th California	4,530.89	4,324.99	3,290	1,154	84.05		15.55	4.00	102.30		205.90	205.90	4,530.89
Colorado	1,500.00	1,500.00											1,510.00
Connecticut	5,616.39	4,567.22	6,366	2,504	144.99	10.45	30.33		841.40	22.00	1,049.17	1,049.17	5,616.39
Florida	2,000.00	2,000.00											2,000.00
Georgia	1,780.00	1,780.00											1,780.00
Hawaii													
1st Illinois	4,570.00	4,570.00											4,670.00
5th Illinois	626.67	626.67											626.67
8th Illinois	1,050.00	1,050.00											1,050.00
13th Illinois	480.00	480.00											480.00
6th Indiana													
7th Indiana	3,650.00	2,650.00	5,400	940	108.35	15.00	21.65		832.30	1.75	1,009.05	1,000.00	3,659.00
3d Iowa	245.00	245.00											266.36
4th Iowa	100.00	100.00											100.00
Kansas	997.23	997.23											997.23
2d Kentucky													
5th Kentucky	1,397.50	1,397.50											1,406.62
6th Kentucky													
7th Kentucky													
8th Kentucky	2,358.13	1,400.00	5,926	884	156.48	10.40	24.30	15.20	743.60	8.15	958.13	958.13	2,358.13
Louisiana	900.00	900.00											900.00
Maryland	1,605.27	1,605.27											1,605.27
3d Massachusetts	1,957.50	1,957.50											1,962.50
1st Michigan	2,857.50	2,857.50											2,883.50
4th Michigan	887.50	887.50											900.50
Minnesota	4,481.13	3,116.67	20,561	2,464	493.76	17.50	65.55	76.50	685.50	25.65	1,364.46	1,364.46	4,481.13
1st Missouri	1,210.50	1,200.00	250		5.00				5.50		10.50	10.50	1,220.50
6th Missouri	1,547.50	1,547.50											1,547.50
Montana	899.99	899.99											899.99
Nebraska	3,590.52	2,516.65	13,342	995	273.91	.50	38.07	31.25	713.25	16.89	1,073.87	1,073.87	3,590.52
New Hampshire	3,895.65	2,937.50	7,988	1,724	195.70	1.80	59.19	9.75	681.61	10.10	958.15	958.15	3,895.65
1st New Jersey	367.50	367.50											367.50
5th New Jersey	1,308.35	1,299.00	288	18	6.90		.30		2.15		9.35	9.35	1,308.35
New Mexico	912.50	912.50											912.50
1st New York	1,190.00	1,190.00											1,210.90
2d New York	4,726.67	4,726.67											4,726.67
3d New York	2,265.00	2,265.00											2,363.08
14th New York	2,365.00	2,365.00											2,382.92
21st New York	1,782.23	1,782.23											1,788.88
28th New York	2,069.00	2,069.00											2,080.60
4th North Carolina	1,790.00	1,790.00											1,792.50
5th North Carolina													
North and South Dakota	1,196.66	1,196.66											1,196.66
1st Ohio													1.65
10th Ohio	946.10	946.10											946.10
11th Ohio	1,160.00	1,160.00											1,145.00
18th Ohio	1,166.67	1,166.67											1,166.67
Oklahoma	765.00	765.00											765.00
Oregon													
1st Pennsylvania	1,752.50	1,752.50											1,752.50
9th Pennsylvania	1,000.00	1,000.00											1,000.00
23d Pennsylvania	2,525.83	2,525.83											2,525.83
South Carolina	55.00	55.00											55.00
Tennessee	1,300.00	1,300.00											1,300.00
3d Texas	1,200.00	1,200.00											1,204.00
2d Virginia	2,000.00	2,000.00											2,000.00
6th Virginia	850.00	850.00											850.00
Washington	2,401.67	2,401.67											2,404.17
West Virginia	1,060.00	1,060.00											1,095.00
1st Wisconsin	225.00	225.00											225.00
2d Wisconsin	1,166.67	1,166.67											1,166.67
Total	98,668.54	90,860.19	72,515	11,110	1,724.77	91.35	289.49	139.70	5,469.66	102.43	7,817.40	7,808.35	99,167.82

TABLE No. 9.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Collecting the income tax, 1914."]

District.	Miscellaneous expenditures.								
	Total paid.	Printing and binding.	Index cards.	Filing and index cabinets.	Typewriting machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscellaneous.
Alabama	$91.00	$7.00			$80.00			$4.00	
Arkansas	148.50	3.50			145.00				
1st California	171.65	151.20	$17.35				$3.10		
6th California	208.80	40.00			72.00		3.80		$93.00
Colorado	86.90	5.00			72.00		2.40		7.50
Connecticut	164.85				145.00		4.70	7.85	7.30
Florida	302.53				65.00	$235.13	2.40		
Georgia	68.45				65.00		3.45		
Hawaii									
1st Illinois	269.13	14.00				235.13		15.00	5.00
5th Illinois	106.95				65.00		5.45		36.50
8th Illinois	519.75	20.00			198.00	256.50	8.75		36.50
13th Illinois	96.00				68.00				28.00
6th Indiana	389.09				130.00	259.09			
7th Indiana	218.55	4.50			210.00		4.05		
3d Iowa	126.15	8.25			65.00		2.90		50.00
Kansas	155.75				145.00		.75	10.00	
2d Kentucky	80.00				80.00				
5th Kentucky	133.55				130.00		2.35		1.20
6th Kentucky	235.13					235.13			
7th Kentucky	241.50				210.00		1.50		30.00
8th Kentucky	145.00				145.00				
Louisiana	381.43				145.00	235.13	1.30		
Maryland	183.50	8.50	1.35		145.00		2.15	19.50	7.00
3d Massachusetts	1,549.02			$650.15	275.00	586.37		22.50	15.00
1st Michigan	159.55	7.50			145.00		3.45		3.60
4th Michigan	95.50				80.00		2.00		13.50
Minnesota	153.70				145.00		1.70		12.00
1st Missouri	151.40	8.00		4.00	130.00		2.65		6.75
6th Missouri	407.09				145.00	259.09		3.00	
Montana	5.50								5.50
Nebraska	99.75	6.00			80.00		.75		4.00
New Hampshire	77.78				65.00		9.28		3.50
1st New Jersey	339.09				80.00	259.09			
5th New Jersey	351.74				80.00	259.09	.65	9.00	3.00
New Mexico									
1st New York	376.72				80.00	272.72			24.00
2d New York	1,044.23	27.50			438.00	518.18	3.45	16.50	40.60
3d New York	640.79			58.50	305.00	259.09	15.95		2.25
14th New York	524.63		14.50		275.00	235.13			
21st New York	253.15			178.90	65.00		2.25	6.00	3.00
28th New York	147.30			15.40	80.00		6.90		45.00
4th North Carolina	385.13	20.00			130.00	235.13			
5th North Carolina	486.03				210.00	235.13	4.45		36.50
N. and S. Dakota	149.75	4.75			145.00				
1st Ohio	490.94	3.75	.40	2.70	225.00	259.09			
10th Ohio	104.50	3.00			65.00				36.50
11th Ohio	68.05				65.00		3.05		
18th Ohio	247.40	5.00			225.00				17.40
Oklahoma	140.70				137.00		3.70		
Oregon	220.70	5.75			145.00		4.95		65.00
1st Pennsylvania	196.20	16.20			145.00			24.00	11.00
9th Pennsylvania	218.50	3.50			210.00				5.00
23d Pennsylvania	417.17				130.50	243.68	34.49	9.00	
South Carolina	85.00	5.00			80.00				
Tennessee	149.00				130.00				19.00
3d Texas	143.75				65.00		4.65	18.00	56.10
2d Virginia	17.40	11.25					6.15		
6th Virginia	166.50				130.00				36.50
Washington	152.00				152.00				
West Virginia	147.25				145.00		2.25		
1st Wisconsin	206.00	5.00			195.00		6.00		
2d Wisconsin	66.80				65.00		1.80		
Total	15,155.92	394.15	33.60	907.65	7,642.00	5,677.90	169.57	164.35	766.70

TABLE No. 10.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Collecting the income tax, 1914."]

Districts.	Total paid.	Clerks.	Messengers and janitors.	Salaries.	Miles traveled.		Expenses.							Deputy collectors.		Total paid from appropriation.
					By railroad.	Other than railroad.	Railroad fares.	Sleeping and parlor cars.	Street car, boat, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses incurred.	Total expenses paid.	Total paid deputy collectors.	
Alabama	$2,554.60			$2,224.47	2,977	93	$84.73	$2.00	$5.80	$3.00	$154.60		$430.13	$430.13	$2,054.60	$2,745.60
Arkansas	1,577.21			1,403.34	6,288	128	146.57		8.66	5.50	313.15		473.87	473.87	1,577.21	1,725.71
1st California	4,047.23			3,911.12	1,443	42	11.25	1.25	2.50	2.00	805.66		946.11	946.11	4,047.23	4,218.88
6th California	2,114.12			1,921.67	1,432	317	22.05	7.50	2.95		134.30	$5.65	192.45	192.45	2,114.12	2,322.92
Colorado	4,338.03			3,430.02	6,004	686	223.05	6.70	25.50	30.00	624.25	.25	889.90	889.90	4,338.01	4,444.91
Connecticut	3,540.66			2,635.57	13,731	398	293.99		5.95	14.25	490.90		805.09	805.09	3,540.66	3,705.51
Florida	2,700.00			2,500.00	8,887	320	130.98	10.35	16.75	10.00	386.50	3.50	600.00	600.00	2,700.00	3,002.53
Georgia	2,138.14			1,735.57	2,785		64.80	8.10	.25		331.20		404.35	402.57	2,138.14	2,206.99
Hawaii																
1st Illinois	4,277.76			4,277.76											4,277.76	4,546.89
5th Illinois	774.38			637.28	4,698	329	94.40		5.40	12.75	93.00	1.05	136.60	136.60	774.38	881.33
8th Illinois	1,143.48	$84.07		827.79	1,755	98	58.43	.60	7.45	3.96	111.65		179.69	179.69	1,086.81	1,053.23
13th Illinois	1,304.22			1,226.68	2,222	51	46.44		1.15	5.25	84.70		137.54	137.54	1,304.22	1,460.22
6th Indiana	1,808.58	634.07		1,085.54	2,150	28	46.00		.45	1.25	126.05		169.35	169.35	1,254.91	1,280.67
7th Indiana	2,407.78			1,871.11	4,116		82.33		1.30	7.50	145.55		236.68	236.68	2,037.79	2,336.34
3d Iowa	3,317.63			2,948.63	5,492	87	108.36		7.20	4.65	247.30		367.51	369.01	3,317.63	3,443.78
Kansas	1,957.43	450.00		1,041.67	3,224	65	103.60	1.50	6.85	2.00	240.25		354.20	465.78	1,507.45	1,172.18
2d Kentucky	1,896.45			1,880.00	779	259	14.81	2.60	17.75	29.00	124.22	1.00	189.38	199.78	1,886.45	1,966.45
5th Kentucky	2,125.60			1,880.00	3,410	210	70.39		1.05		173.96		245.40	285.60	2,125.60	2,230.15
6th Kentucky	1,821.49	426.67		1,228.90	347	1,029	13.47		.05		23.35	.40	37.27	85.97	1,294.82	2,056.62
7th Kentucky	1,688.64			1,623.34	1,870		48.77		33.70		18.45	.93	65.30	65.30	1,688.64	1,280.14
8th Kentucky	2,074.85			1,796.67	4,048	871	116.28		33.30	39.80	96.25	11.50	317.33	317.53	2,114.20	2,259.20
Louisiana	2,074.85			2,026.85	644	75	13.30	3.60	2.10		22.90	.10	48.00	48.00	2,074.85	2,456.10
Maryland	4,113.42	855.00		3,424.46	2,817	352	63.16		18.50	1.50	140.80		223.96	223.96	3,648.42	4,276.62
3d Massachusetts	3,291.38			2,291.38											3,291.38	4,849.40
1st Michigan	3,720.81			3,473.34	4,196	191	29.47	.50	7.10		208.40		247.47	247.47	3,720.81	3,830.36
4th Michigan	2,115.40			1,945.56	2,578	23	93.69		.50		122.09	.75	169.93	169.93	2,115.49	2,210.89
Minnesota	3,439.31			3,333.34	1,810	1,275	28.27		19.80		57.90		105.97	105.97	3,439.31	3,598.01
1st Missouri	2,000.00			2,000.00											2,000.00	2,151.40
6th Missouri	1,443.33			1,443.33											1,443.33	1,886.42
Montana	4,167.02			3,978.80	6,224	1,358	208.38	18.90	24.90	5.60	578.25		828.13	828.13	4,167.02	4,112.52
Nebraska	1,555.83			1,433.34	1,116	654	21.94		10.25	1.35	98.80		132.49	132.49	1,555.83	1,696.58
New Hampshire	3,081.73			2,464.44	4,200	444	96.41		6.30	10.50	508.35		617.54	617.54	3,081.73	3,199.51

TABLE No. 10.—*Analysis of expenditures—Disbursements by collectors*—Continued.

[Appropriation: "Collecting the income tax, 1914."]

Districts.	Total paid.	Clerks.	Messengers and janitors.	Deputy collectors.												Total paid from appropriation.
				Salaries.	Miles traveled.		Expenses.							Total paid deputy collectors.		
					By railroad.	Other than railroad.	Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses incurred.	Total expenses paid.		
1st New Jersey	$900.00			$900.00											$900.00	$1,239.09
5th New Jersey	2,156.86			2,012.51	2,736	688	$57.00		$22.00		$54.45		$144.35	$144.35	2,156.86	2,508.60
New Mexico	1,990.22			1,900.01	2,703	163	116.80	$0.80	4.10	$7.50	253.01	$8.00	390.21	390.21	1,990.22	1,990.22
1st New York	2,145.22			2,078.62	1,980	60	39.60		4.50		22.50		66.60	66.60	2,145.22	2,521.94
2d New York	4,070.56			4,070.56											4,070.56	5,114.79
3d New York	3,355.34			3,331.39		807			23.95				23.95	23.95	3,355.34	3,966.13
14th New York	750.00	$650.00		100.00											100.00	1,274.63
21st New York	400.00			266.67		273	74.26		6.25	4.00	67.45		151.96	133.33	400.00	653.15
28th New York	661.35			653.34	3,068	6	6.46		.45		2.10		8.01	8.01	661.35	808.65
4th North Carolina	2,398.56			2,100.00	5,861	18	148.51			1.50	148.55		298.56	298.56	2,398.56	2,788.69
5th North Carolina	3,504.93	650.00		2,327.78	6,610	9	106.30	1.85	18.50	1.75	338.75		527.15	527.15	3,504.93	3,991.01
North and South Dakota	1,454.58			1,161.11	4,430	44	110.62	2.00	1.50	6.50	172.85		293.47	293.47	1,454.58	1,604.33
1st Ohio	4,502.77			4,243.33	5,721	3,556	72.84		75.15	6.00	105.45		259.44	259.44	4,502.77	4,993.71
10th Ohio	2,583.14	100.00		2,307.78	1,654	1,586	31.11		33.85		107.50	2.90	175.36	175.36	2,583.14	2,687.64
11th Ohio	2,451.12			2,166.67	4,267	150	81.96		1.89	10.50	190.85		285.15	284.45	2,451.12	2,519.17
18th Ohio	2,956.06			2,648.91	1,393	1,574	36.10		22.75		248.30		307.15	307.15	2,956.06	3,203.46
Oklahoma	3,597.01	600.00		2,150.00	10,834	617	294.51	14.25	30.00	74.10	494.15		847.01	847.01	3,597.01	3,737.71
Oregon	2,395.06			2,224.46	1,415	9	39.75	1.00	.25	2.00	127.60		170.60	170.60	2,395.06	2,615.76
1st Pennsylvania	4,079.11	586.67		3,473.64	117	150	5.20	.50	12.10		1.00		18.80	18.80	3,492.44	4,275.31
9th Pennsylvania	1,947.39			1,904.45	487	39	12.29		3.50	3.00	24.15		42.94	42.94	1,947.39	2,165.89
23d Pennsylvania	4,357.80			4,357.80											4,357.80	4,774.97
South Carolina	1,886.45			1,670.00	3,702	90	92.15	.50	10.70	.75	112.35	.80	216.45	216.45	1,886.45	1,971.45
Tennessee	2,849.09			2,496.67	5,277	164	141.37	10.10	5.00	9.75	185.40	2.05	352.42	352.42	2,849.09	2,998.09
3d Texas	5,146.18			4,748.88	5,013	160	146.70	14.90	12.10	4.85	216.70	2.05	397.30	397.30	5,146.18	5,289.93
2d Virginia	1,580.01			1,246.67	534	2,950	13.10	.50	21.55	32.00	223.40	61.75	352.30	333.34	1,580.01	1,597.41
6th Virginia	1,064.21			923.34	3,537	101	75.77	8.50	2.70	6.00	77.00		170.87	170.87	1,064.21	1,260.71
Washington	2,281.60			2,114.45	660	714	17.80	1.00	5.60		134.95	7.80	167.15	167.15	2,281.60	2,433.60
West Virginia	2,549.09			2,253.34	2,435	364	40.20	3.10	4.05		239.40		286.75	286.75	2,549.09	2,696.84
1st Wisconsin	2,740.22			2,445.56	5,325	534	106.79		13.91	1.00	171.90	1.00	294.60	294.60	2,740.22	2,946.22
2d Wisconsin	2,216.29			2,006.67	4,653	27	81.02		4.60		123.75	.25	209.62	209.62	2,216.29	2,283.09
Total	155,583.83	4,751.68		134,603.65	182,122	24,985	4,309.98	127.75	606.66	364.55	10,765.85	114.78	16,289.30	16,228.50	150,832.15	170,739.75

Statement showing expenses, by items, incurred within the fiscal year 1914, by 40 internal-revenue agents provided for by section 3152, Revised Statutes, as amended.

Personal compensation		$97,653.00
Traveling expenses:		
Railroad fares	[1] $8,692.44	
Sleeping and parlor cars	1,537.37	
Street car, bus, and baggage	[1] 1,009.21	
Livery	[1] 416.40	
Per diem in lieu of subsistence	39,658.00	
Telegrams	395.56	
Miscellaneous	639.31	
Total		52,348.29
Total compensation and expenses		150,001.29

Statement showing expenses, by items, incurred within the fiscal year 1914, by internal-revenue agents paid from the appropriation "Expenses of collecting the corporation tax."

Personal compensation		$30,775.00
Traveling expenses:		
Railroad fares	[2] $1,713.46	
Sleeping and parlor cars	238.30	
Street car, bus, and baggage	[2] 460.69	
Livery	[2] 46.25	
Per diem in lieu of subsistence	13,440.00	
Telegrams	1.86	
Miscellaneous	75.69	
Total		15,976.25
Total compensation and expenses		46,751.25

Statement showing expenses, by items, incurred within the fiscal year 1914, by internal-revenue inspectors paid from the appropriation "Expenses of collecting the corporation tax."

Personal compensation		$3,195.00
Traveling expenses:		
Railroad fares	[3] $85.13	
Sleeping and parlor cars	22.60	
Street car, bus, and baggage	[3] 63.87	
Livery	([3])	
Per diem in lieu of subsistence	1,941.00	
Telegrams	.25	
Total		2,112.85
Total compensation and expenses		5,307.85

Statement showing expenses, by items, incurred within the fiscal year 1914, by internal-revenue agents paid from the appropriation "Collecting the income tax."

Personal compensation		$27,665.00
Traveling expenses:		
Railroad fares	[4] $2,038.65	
Sleeping and parlor cars	140.05	
Street car, bus, and baggage	[4] 172.36	
Livery	[4] 85.04	
Per diem in lieu of subsistence	10,200.00	

[1] An aggregate of 365,650 miles was traveled by railroad and 37,957 miles traveled by other than railroad.
[2] An aggregate of 73,585 miles was traveled by railroad and 22,335 miles traveled by other than railroad.
[3] An aggregate of 5,036 miles was traveled by railroad and 3,223 miles traveled by other than railroad.
[4] An aggregate of 78,655 miles was traveled by railroad and 7,592 miles traveled by other than railroad.

Traveling expenses—Continued.		
Telegrams	$0.49	
Miscellaneous	24.10	
Total		$12,660.69
Total compensation and expenses		40,325.69

Statement showing expenses, by items, incurred within the fiscal year 1914, by internal-revenue inspectors paid from the appropriation "Collecting the income tax."

Personal compensation		$24,835.00
Traveling expenses:		
Railroad fares	[1] $2,228.85	
Sleeping and parlor cars	138.85	
Street car, bus, and baggage	[1] 219.26	
Livery	[1] 216.09	
Per diem in lieu of subsistence	11,333.00	
Miscellaneous	54.85	
Telegrams	.73	
Total		14,191.63
Total compensation and expenses		39,026.63

Statement showing traveling expenses, by items, incurred by officers and employees of this bureau, while traveling on official business, by the direction of the Secretary of the Treasury.

Railroad fares	[2] $91.49
Sleeping and parlor cars	12.55
Street car, bus, and baggage	[2] 2.20
Meals and lodging	123.07
Miscellaneous	3.70
Total	233.01

Statement showing expenses, by items, incurred within the fiscal year 1914, payable from the appropriation, "Punishment for violation of internal-revenue laws."

1,287 informers, compensation		$13,580.13
75 guides, compensation		350.22
4,066 possemen, compensation		26,132.30
Special employees (the average number was 36, with compensation and expenses, as follows):		
Compensation	$39,144.00	
Traveling expenses—		
Railroad fares	[3] $5,191.00	
Sleeping and parlor cars	218.10	
Street car, bus, and baggage	[3] 808.50	
Livery	[3] 4,716.11	
Meals and lodging	14,837.42	
Miscellaneous	130.78	
Total	25,901.91	
Total compensation and expenses		65,045.91
Samples purchased for chemical analysis		826.86
Miscellaneous		275.74
Total expended from appropriation		106,211.16

[1] An aggregate of 90,355 miles was traveled by railroad and 8,893 miles traveled by other than railroad.
[2] An aggregate of 3,944 miles was traveled by railroad and 47 miles traveled by other than railroad.
[3] An aggregate of 206,040 miles was traveled by railroad and 82,779 miles traveled by other than railroad.

Statement showing expenses, by items, incurred within the fiscal year 1914, payable from the appropriations made for the service.

Salaries		$5,076,026.76
Traveling expenses:		
Railroad fares	[1] $126,494.25	
Sleeping and parlor cars	4,467.84	
Street car, bus, and baggage	[1] 25,131.81	
Livery	[1] 52,819.72	
Meals and lodging—per diem in lieu of subsistence	257,994.14	
Telegrams	398.89	
Miscellaneous	6,376.34	
Total expenses incurred	473,682.99	
Total expenses paid		470,393.80
Samples purchased for laboratory analysis		826.86
Telegrams		1,985.95
Telephone service outside of District of Columbia		11,873.03
Long-distance telephone messages		1,982.30
Post-office box rental		758.65
Postage		2,094.42
Printing and binding		548.15
Typewriting machines		10,046.75
Adding machines		7,735.74
Rubber stamps		1,299.97
Rental of offices		25,477.89
Expenses of seizure and sale		5,140.45
Index cards		33.60
Filing and index cabinets		907.65
Rental of typewriting machines		173.35
Stationery (fixed by appropriation act)		17,000.00
Freight		1,528.60
Office furniture		32,573.10
Express		1,879.34
Gauging instruments		1,939.41
Supplies for chemical laboratory		1,861.70
Hauling stamps to city post office, Washington, D. C.		1,392.00
Internal-revenue locks		1,797.40
Books for law and chemical libraries		255.86
Weighing beams		248.45
Expenses on account of personal injuries		40.00
Advertising in newspapers for bids		7.20
Paper for internal-revenue stamps		94,939.02
Miscellaneous		6,562.32
Total expenditures paid		5,779,329.72
Outstanding bills, estimated		5,000.00
Total expenditures		5,784,329.72

[1] The number of miles traveled by railroad was 5,023,570, and miles traveled by other than railroad 1,445,499.
[2] The sum of $398.89 was expended by general officers, such as internal-revenue agents, internal-revenue inspectors, etc., who travel under the directions of this office, and $1,985.95 was expended for telegrams to and from this office and the offices of collectors, making the aggregate cost for telegrams, $2,384.84.

ASSESSMENT DIVISION.

The following statements relative to assessments; to transactions at bonded warehouses; to exportation of taxable articles, except oleomargarine and adulterated butter, in bond, or with benefit of drawback; to denaturation of tax-free spirits; to withdrawal of spirits from bonded warehouses free of tax for scientific purposes and for the use of the United States; 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, and interest, etc., assessed during the last fiscal year was $40,566,222.76 more than the amount assessed during the preceding year, the details of which are shown in statement 2 under the heading "Increase and decrease of assessments, fiscal year 1913." Except as to the income tax of corporations and individuals under the acts of August 5, 1909, and October 3, 1913, 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 as to this latter class of assessments indicates that collectors are making collections more promptly and have a closer supervision of the taxpayers in their districts.

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 under the act of Aug. 5, 1909, and income tax under the act of Oct. 3, 1913, against corporations and individuals assessed in the various collection districts during the fiscal year ended June 30, 1914, as compared with like assessments during the fiscal year ended June 30, 1913.*

District.	1913		1914		
	Regular taxes.	Special excise tax on corporations.	Regular taxes.	Special excise and corporation income tax.	Individual income tax.
Alabama [1]	$17,476.24	$232,813.09	$15,314.08	$325,347.88	$123,964.44
Arkansas	10,800.70	80,700.85	6,632.50	125,423.01	45,021.77
First California [2]	145,409.76	1,157,127.34	187,060.53	1,555,252.98	636,300.22
Sixth California	37,399.51	419,473.07	29,585.96	604,107.48	298,604.33
Colorado [3]	28,806.00	341,728.27	21,017.18	420,194.62	128,991.54
Connecticut [4]	84,805.41	1,053,080.05	15,548.38	1,031,752.29	783,750.46
Florida	12,551.31	94,261.35	69,847.50	134,295.40	112,528.79
Georgia	20,577.67	311,963.30	14,802.77	383,734.96	129,210.74
Hawaii	1,266.39	148,352.93	3,994.19	116,912.63	34,879.61
First Illinois	111,851.13	3,552,638.90	83,969.83	4,126,814.39	2,288,545.63
Fifth Illinois	4,346.00	116,418.87	5,773.70	181,618.75	60,349.19
Eighth Illinois	4,741.10	94,312.33	6,013.02	152,507.74	83,001.03
Thirteenth Illinois	2,649.44	69,766.46	2,693.18	119,542.89	34,362.42
Sixth Indiana	8,319.52	519,044.32	7,153.24	603,511.98	150,446.05
Seventh Indiana	3,558.01	84,234.58	1,874.23	126,910.20	47,836.06
Third Iowa	34,477.98	227,042.28	23,925.03	441,666.74	171,808.53

[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 under the act of Aug. 5, 1909, and income tax under the act of Oct. 3, 1913, against corporations and individuals assessed in the various collection districts during the fiscal year ended June 30, 1914, as compared with like assessments during the fiscal year ended June 30, 1913*—Continued.

District.	1913		1914		
	Regular taxes.	Special excise tax on corporations.	Regular taxes.	Special excise and corporation income tax.	Individual income tax.
Kansas	$15,464.59	$557,356.87	$14,460.88	$335,846.69	$50,710.32
Second Kentucky	35,068.39	23,701.57	9,495.40	36,740.41	11,538.84
Fifth Kentucky	8,309.59	258,283.31	43,742.71	325,304.00	67,444.77
Sixth Kentucky	14,311.81	15,808.74	5,194.48	23,415.05	6,885.23
Seventh Kentucky	3,950.43	31,944.19	3,691.28	50,571.12	24,466.46
Eighth Kentucky	18,365.33	11,437.87	12,376.32	35,966.94	3,976.58
Louisiana	18,327.59	237,156.86	39,544.42	445,090.36	156,648.35
Maryland [1]	47,801.40	718,912.19	11,913.46	793,568.30	866,098.53
Third Massachusetts	17,788.98	1,795,978.86	11,072.49	2,045,904.07	1,744,809.34
First Michigan	39,169.08	853,686.54	19,465.31	1,168,786.99	1,023,108.13
Fourth Michigan	7,137.20	259,463.38	2,928.27	278,203.89	86,812.96
Minnesota	12,557.85	1,250,949.92	8,077.25	1,524,773.09	399,349.91
First Missouri	57,812.32	766,744.34	55,033.92	971,144.01	497,514.10
Sixth Missouri	8,852.99	280,586.88	7,029.79	390,033.51	185,035.23
Montana [2]	14,302.49	272,821.63	11,112.50	496,841.42	100,833.62
Nebraska	11,139.64	133,649.91	6,415.89	236,596.11	79,900.51
New Hampshire [3]	12,823.78	301,413.80	9,148.99	463,957.01	230,993.07
First New Jersey	22,548.74	302,197.53	1,739.62	277,675.41	205,507.06
Fifth New Jersey	10,284.94	1,072,357.62	92,536.10	1,300,131.38	565,212.36
New Mexico [4]	5,484.18	142,029.49	5,541.87	144,951.75	42,556.68
First New York	7,507.74	298,514.65	10,774.90	472,092.25	680,030.08
Second New York	8,002.88	5,476,493.67	8,211.77	6,962,090.07	8,692,976.19
Third New York	10,903.41	1,170,162.78	20,092.94	1,876,844.02	3,378,394.37
Fourteenth New York	101,934.87	464,641.61	32,084.55	493,961.22	486,760.71
Twenty-first New York	5,976.86	255,390.46	5,704.76	348,800.19	218,069.87
Twenty-eighth New York	13,546.88	730,395.64	9,014.58	1,001,214.24	588,144.30
Fourth North Carolina [5]	23,437.28	211,750.68	9,113.13	99,863.81	32,311.69
Fifth North Carolina	12,846.33	86,931.63	24,966.33	171,813.56	31,884.30
North and South Dakota	10,306.93	55,849.44	6,847.92	131,608.32	37,647.48
First Ohio	16,179.28	518,031.01	16,533.33	527,339.13	272,118.53
Tenth Ohio	4,125.25	496,494.20	3,452.72	548,923.18	170,457.52
Eleventh Ohio	34,351.75	173,973.87	3,860.04	234,823.73	73,473.21
Eighteenth Ohio	14,189.17	1,102,880.28	4,479.16	1,410,898.07	477,612.44
Oklahoma	23,300.58	120,346.12	7,143.93	254,734.83	98,801.11
Oregon [6]	7,002.77	173,010.16	27,682.71	240,635.11	95,975.94
First Pennsylvania	14,463.77	2,367,874.06	12,237.26	2,885,890.24	2,172,465.00
Ninth Pennsylvania	8,176.04	365,892.84	7,929.89	478,023.26	277,866.60
Twenty-third Pennsylvania	14,349.11	2,241,959.75	14,190.46	2,750,856.00	941,217.87
South Carolina [6]	3,814.03	4,631.41	6,380.02	139,434.54	34,948.37
Tennessee	26,258.91	195,865.66	34,816.89	293,234.38	107,356.29
Third Texas	24,376.90	617,404.51	21,259.25	748,599.21	394,116.61
Second Virginia	41,619.68	308,569.45	22,632.15	313,942.80	74,412.04
Sixth Virginia	71,505.46	180,012.97	34,943.73	207,539.38	34,928.62
Washington [7]	18,711.09	287,925.55	11,265.00	430,998.05	139,139.63
West Virginia	7,557.21	215,351.45	2,651.07	373,278.60	121,920.74
First Wisconsin	5,807.98	424,006.11	18,307.70	507,493.28	197,312.80
Second Wisconsin	6,206.11	87,918.71	6,167.25	151,002.39	35,194.49
Total	1,446,905.76	36,430,718.16	1,248,369.71	45,851,029.31	31,344,539.66
Grand total	$37,877,713.92		$78,443,938.68		

[1] Includes Delaware, District of Columbia, and two counties of Virginia.
[2] Includes Idaho and Utah.
[3] Includes Maine and Vermont.
[4] Includes Arizona.
[5] Includes South Carolina, July and August, 1913.
[6] Reorganized Sept. 1, 1913; see note [5].
[7] 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 June 30—		Increase or decrease of assessments fiscal year 1913.	
	1913	1914	Increase.	Decrease.
Tax assessed on distilled spirits (excess materials, deficiency in production, seized for fraud, casualties, etc.)	$426,922.79	$419,167.07	.....	$7,755.72
Fermented liquors	4,329.16	1,980.88	.....	2,348.28
Tobacco, snuff, cigars, and cigarettes	28,799.81	62,943.15	$34,143.34	.....
Oleomargarine	141,522.14	112,231.77	.....	29,290.37
Adulterated butter	27,518.19	10,518.05	.....	17,000.14
Mixed flour	267.21	9.25	.....	257.96
Opium	.....	13,837.50	13,837.50	.....
Playing cards	42.70	676.42	633.72	.....
Legacies (act of Aug. 13, 1898)	660.44	.....	.....	660.44
Special, assessed on occupations	195,879.75	154,732.38	.....	41,147.37
Penalties, assessed on occupations	205,831.83	172,722.18	.....	33,109.65
Unassessable penalties, interest, costs, fines, judgments, offers in compromise, sales of Government and forfeited property, etc.	415,222.74	299,551.06	.....	115,671.68
Special excise and income tax assessed against corporations	36,115,024.13	45,502,888.48	9,387,864.35	.....
50 and 100 per cent additional assessed against corporations	93,814.99	111,481.14	17,666.15	.....
Unassessable penalties, interest, fines, costs, offers in compromise, corporations	221,879.04	236,658.69	14,779.65	.....
Individual income tax assessed against individuals, fiduciaries, withholding agents, etc.	.....	31,228,174.04	31,228,174.04	.....
50 and 100 per cent additional assessed against individuals under the income law	.....	99,790.73	99,790.73	.....
Unassessable penalties, interest, fines, costs, offers in compromise received from individuals under the income law	.....	16,574.89	16,574.89	.....
Total	37,877,714.92	78,443,937.68	40,813,464.37	247,241.61

DISTILLED SPIRITS.

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses July 1, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	116,347.0	.....	1,267.2	.....	.....	.....	117,614.2
Arkansas	24,273.8	.....	.....	.....	.....	.....	24,273.8
1st California	19,972.6	.....	776.2	.....	317,185.7	50,653.6	388,588.1
Connecticut	833.0	1,880.0	45,090.5	.....	.....	.....	47,803.5
Florida	9,273.5	.....	.....	.....	.....	.....	9,273.5
Georgia	3,890.2	.....	.....	154.6	.....	.....	4,044.8
Hawaii	.....	13,397.9	3,908.6	.....	3,241.5	.....	20,548.0
1st Illinois	3,800.6	.....	.....	.....	.....	.....	3,800.6
5th Illinois	12,446,698.4	.....	7,436.1	5,113.9	46,999.6	671,761.6	13,178,009.6
8th Illinois	2,622,398.3	.....	.....	.....	23,365.6	296,236.2	2,942,000.1
6th Indiana	5,842,744.0	.....	236.5	.....	9,563.6	9,832.4	5,862,376.5
7th Indiana	2,493,435.6	.....	4,915.0	.....	5,164.1	56,410.8	2,559,925.5
2d Kentucky	19,208,874.1	.....	.....	.....	.....	.....	19,208,874.1
5th Kentucky	79,252,257.8	.....	.....	.....	.....	.....	79,252,257.8
6th Kentucky	16,542,726.8	53,225.4	13,421.8	.....	3,904.1	.....	16,613,278.1
7th Kentucky	31,673,854.9	.....	.....	.....	.....	.....	31,673,854.9
8th Kentucky	16,727,066.4	.....	.....	.....	.....	.....	16,727,066.4
Louisiana	20,076.9	.....	5,149.4	.....	30,641.2	85,233.1	141,100.6
Maryland	21,148,548.6	.....	17,944.7	.....	7,224.1	.....	21,173,717.4
3d Massachusetts	.....	1,000,964.9	12,201.0	.....	16,629.2	.....	1,029,795.1
1st Michigan	.....	.....	.....	.....	154,910.7	122,662.5	277,573.2
1st Missouri	72,182.4	.....	.....	.....	.....	.....	72,182.4
6th Missouri	1,189,769.7	.....	.....	.....	.....	.....	1,189,769.7
Montana	30,942.4	.....	.....	.....	.....	.....	30,942.4

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses July 1, 1913—Continued.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—continued.							
Nebraska	1,101,066.9	.....	4,640.1	6,805.8	32,562.4	48,882.3	1,193,957.5
New Hampshire	.....	1,512.1	.....	.....	.....	.....	1,512.1
5th New Jersey	.....	.....	4,971.0	.....	.....	.....	4,971.0
1st New York	.....	.....	180.2	.....	147,035.8	123,613.2	270,829.2
14th New York	1,128,795.9	.....	779.5	.....	7,485.1	7,108.7	1,144,169.2
21st New York	938,175.1	.....	.....	176.1	1,927.0	1,734.0	942,012.2
28th New York	17,069.8	.....	.....	.....	.....	.....	17,069.8
4th North Carolina	96.1	.....	.....	.....	.....	.....	96.1
5th North Carolina	24,167.6	.....	.....	.....	.....	.....	24,167.6
1st Ohio	14,552,867.6	.....	[1]35,608.5	.....	7,364.6	448.9	14,596,289.6
11th Ohio	6,804.4	.....	.....	.....	.....	.....	6,804.4
18th Ohio	242,892.1	.....	.....	.....	.....	.....	242,892.1
1st Pennsylvania	3,942,194.6	.....	.....	.....	27,515.0	132.7	3,969,842.3
9th Pennsylvania	2,670,386.3	.....	.....	166.7	.....	.....	2,670,553.0
23d Pennsylvania	34,527,696.9	.....	1,049.3	5,731.2	14,129.3	6,080.7	34,554,687.4
Tennessee	233,141.3	.....	.....	.....	303.2	.....	233,444.5
2d Virginia	26,907.8	.....	.....	.....	.....	.....	26,907.8
6th Virginia	306,234.2	.....	.....	.....	.....	.....	306,234.2
Washington	.....	.....	.....	.....	86,358.3	28,580.8	114,939.1
West Virginia	1,046,753.1	.....	.....	.....	.....	.....	1,046,753.1
1st Wisconsin	719,435.9	.....	16,263.5	.....	19,470.5	1,807.1	756,977.0
Total	270,934,652.6	1,070,980.3	170,868.1	23,119.3	962,980.6	1,511,178.6	274,673,779.5
GENERAL BONDED WAREHOUSES.							
1st California	552,824.7	10,576.0	3,886.2	8,343.4	70,850.4	299,319.1	945,799.8
6th California	73,525.5	506.6	623.4	2,060.5	25,997.2	13,975.5	116,668.7
Colorado	28,443.3	.....	.....	.....	.....	1,654.7	30,098.0
Hawaii	13,575.6	.....	1,546.9	.....	.....	.....	15,122.5
5th Kentucky	167,265.7	465.9	3,163.3	.....	.....	.....	170,894.9
7th Kentucky	1,451.9	.....	.....	.....	.....	.....	1,451.9
6th Missouri	160,245.5	3,018.3	.....	.....	.....	626.0	163,889.8
Oregon	63,180.0	516.3	.....	4,930.9	18,381.0	23,141.9	110,150.1
2d Virginia	486,254.3	.....	370.1	.....	.....	.....	486,624.4
Washington	22,866.4	.....	.....	.....	23,882.2	23,291.8	70,040.4
Total	1,569,632.9	15,083.1	9,589.9	15,334.8	139,110.8	362,009.0	2,110,760.5
Grand total	272,504,285.5	1,086,063.4	180,458.0	38,454.1	1,102,091.4	1,873,187.6	276,784,540.0

[1] Including 702.4 gallons stated in previous report as remaining in warehouse in 10th district of Ohio.

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 rooms of distilleries during the fiscal year ended June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	142,691.2	.....	1,921.0	.....	.....	.....	144,612.2
Arkansas	31,983.4	.....	.....	.....	.....	.....	31,983.4
1st California	73,015.8	315.8	28,492.2	835.6	2,844,902.4	1,422,881.0	4,370,442.8
Connecticut	.....	1,105.1	126,390.5	.....	.....	.....	127,495.6
Florida	107,881.5	.....	.....	.....	.....	.....	107,881.5
Hawaii	.....	11,327.7	211.4	.....	8,212.2	.....	19,751.3
5th Illinois	13,284,279.4	.....	1,068,777.9	15,828.1	2,655,050.4	14,788,203.2	31,812,148.0
8th Illinois	1,520,496.1	.....	152,529.0	2,070.7	1,654,046.5	6,479,490.6	9,808,632.9
6th Indiana	5,140,024.9	.....	168,328.9	39.3	671,778.8	2,584,075.3	8,564,247.2
7th Indiana	3,098,084.2	.....	424,883.2	2,994.1	696,005.5	11,206,871.9	15,428,838.9
2d Kentucky	5,394,928.8	.....	.....	.....	.....	.....	5,394,928.8
5th Kentucky	19,343,181.0	.....	.....	.....	.....	.....	19,343,181.0
6th Kentucky	3,748,596.0	28,826.5	143,181.2	708.1	42,067.2	130,503.7	4,093,882.7
7th Kentucky	4,987,102.3	.....	.....	.....	.....	.....	4,987,102.3

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 rooms of distilleries during the fiscal year ended June 30, 1914—Continued.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—con.							
8th Kentucky	3,862,085.9						3,862,085.9
Louisiana			121,962.1		6,277,536.7	2,015,055.7	8,414,554.5
Maryland	4,974,832.4		27,935.0		481,836.3		5,484,603.7
3d Massachusetts		2,208,583.1	141,056.5		1,844,792.2		4,254,431.8
1st Michigan					630,268.6	440,196.8	1,070,465.4
1st Missouri	44,240.9						44,240.9
6th Missouri	269,934.0						269,934.0
Montana	34,853.7						34,853.7
Nebraska	443,292.5		48,533.5		798,011.3	819,180.5	2,109,017.8
New Hampshire	193.3			480.5		127.6	801.4
1st New York			103,442.4		3,731,616.3	2,591,588.5	6,426,647.2
14th New York	821,577.7		540,336.5	26.7	352,158.9	1,015,202.0	2,729,301.8
21st New York	245,414.0		43,767.3		51,728.6	871,167.2	1,212,077.1
4th North Carolina					54,670.1		54,670.1
5th North Carolina	2.2						2.2
1st Ohio	7,738,932.8		535,736.1	831.6	382,820.7	1,939,633.8	10,597,955.0
11th Ohio	11,016.4						11,016.4
18th Ohio	173,207.3						173,207.3
1st Pennsylvania	915,702.3				423,877.5	696,435.3	2,036,015.1
9th Pennsylvania	493,892.2						493,892.2
23d Pennsylvania	8,619,006.8	88.0	1,544.1	2,669.8			8,623,308.7
South Carolina					27,671.7		27,671.7
2d Virginia	900,031.9						900,031.9
6th Virginia	531,345.6						531,345.6
West Virginia	268,111.2						268,111.2
1st Wisconsin	1,478,859.6		333,513.9		538,047.7	131,922.4	2,482,343.6
Total	88,698,797.3	2,310,246.2	4,012,542.7	26,484.5	24,167,108.6	47,132,535.5	166,347,714.8
Removed from denaturing warehouses direct from cistern room		715,838.9			7,548,091.3		8,263,930.2
Grand total	88,698,797.3	3,026,085.1	4,012,542.7	26,484.5	31,715,199.9	47,132,535.5	174,611,645.0

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses, tax paid, during the fiscal year ended June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Alabama	79,195.2		1,521.8				80,717.0
Arkansas	17,386.1						17,386.1
1st California	27,269.2		3,343.1	442.4	176,177.0	414,130.2	621,361.9
Connecticut	438.0	2,934.7	119,346.2				122,718.9
Florida	99,472.1						99,472.1
Georgia	2,705.7			131.6			2,837.3
Hawaii		547.3	1,634.4		5,274.1		7,455.8
1st Illinois	2,952.7						2,952.7
5th Illinois	12,091,172.5		1,068,730.7	4,634.4	2,425,965.8	13,775,164.3	29,365,667.7
8th Illinois	1,299,260.7		152,529.0	2,040.5	942,407.4	6,226,804.1	8,623,041.7
6th Indiana	4,799,205.5		168,150.3	39.3	641,304.6	2,561,294.9	8,169,994.6
7th Indiana	3,269,540.8		380,095.4	2,980.8	688,581.0	11,082,695.0	15,423,893.0
2d Kentucky	3,019,853.8						3,019,853.8
5th Kentucky	11,078,739.5						11,078,739.5
6th Kentucky	2,358,647.6	35,525.3	142,532.5	708.1	40,584.0	128,069.9	2,706,067.4
7th Kentucky	2,536,636.3						2,536,636.3
8th Kentucky	1,594,454.3						1,594,454.3
Louisiana	4,292.5		123,223.7		638,669.5	2,045,648.0	2,811,833.7
Maryland	3,351,202.4		28,316.7		481,747.3		3,861,266.4
3d Massachusetts		582,989.3	138,069.4		1,277,503.4		1,998,562.1
1st Michigan					436,576.0	485,339.0	921,915.0
1st Missouri	42,551.3						42,551.3
6th Missouri	199,638.4						199,638.4
Montana	5,880.1						5,880.1
Nebraska	316,210.6		44,826.8	2,556.4	705,156.8	619,378.1	1,688,128.5
New Hampshire		1,276.6		253.0			1,529.6

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses, tax paid, during the fiscal year ended June 30, 1914—Continued.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
5th New Jersey				4,746.1			4,746.1
1st New York			102,358.9		1,790,204.1	2,654,364.7	4,546,927.7
14th New York	400,233.1		526,171.7	26.7	229,555.3	903,148.0	2,059,134.8
21st New York	492,923.1		43,736.5		49,444.7	851,235.1	1,437,339.4
28th New York	183.5						183.5
4th North Carolina					.3		.3
5th North Carolina	17,957.2						17,957.2
1st Ohio	5,041,806.7		531,650.5	831.6	372,117.4	1,931,166.4	7,877,572.6
11th Ohio	4,820.8						4,820.8
18th Ohio	95,643.1						95,643.1
1st Pennsylvania	647,695.8				122,797.6	658,820.0	1,429,313.4
9th Pennsylvania	400,238.2						400,238.2
23d Pennsylvania	4,023,846.0		777.0	2,456.6	362.5	267.0	4,027,709.1
South Carolina	48.5						48.5
Tennessee	59,447.4				303.2		59,750.6
2d Virginia	673,934.6						673,934.6
6th Virginia	533,845.2						533,845.2
Washington					489.5	333.5	823.0
West Virginia	125,896.7						125,896.7
1st Wisconsin	1,363,146.5		331,479.0		526,165.4	126,278.0	2,347,068.9
Total	60,078,371.7	623,273.2	3,908,493.6	21,847.5	11,551,386.7	44,464,136.2	120,647,508.9
GENERAL BONDED WAREHOUSES.							
1st California	1,250,733.8	17,092.7	13,350.5	17,311.5	279,728.4	1,837,075.6	3,415,292.5
6th California	154,881.4	499.6	2,333.1	5,988.7	112,936.4	89,391.3	366,030.5
Colorado	56,807.5				699.1	23,139.3	80,645.9
Florida	4,270.5						4,270.5
Hawaii	24,556.9		5,067.2				29,624.1
5th Kentucky	100,414.8	1,452.8	42,314.2				144,181.8
7th Kentucky	1,051.6						1,051.6
6th Missouri	333,055.3	4,312.7			4,093.9	3,010.0	344,501.9
Oregon	75,309.6	428.3	93.0	3,359.8	63,900.4	159,152.3	302,243.4
2d Virginia	292,371.7		832.8				293,204.5
Washington	61,284.2		148.1		37,511.0	100,665.4	199,608.7
Total	2,354,767.3	23,786.1	64,138.9	26,660.0	498,869.2	2,212,433.9	5,180,655.4
Grand total	62,433,139.0	647,059.3	3,972,632.5	48,507.5	12,050,255.9	46,676,570.1	125,828,164.3

Statement of the quantity of each kind of spirits, tax paid, transferred to bottling warehouse, for bottling in bond during the fiscal year ended June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Aggregate.
Fifth Illinois	450,740.3			450,740.3
Eighth Illinois	209,485.2			209,485.2
Sixth Indiana	148,204.6			148,204.6
Seventh Indiana	13,930.7		307.2	14,237.9
Second Kentucky	701,726.9			701,726.9
Fifth Kentucky	2,811,119.0			2,811,119.0
Sixth Kentucky	625,948.8			625,948.8
Seventh Kentucky	1,677,029.8			1,677,029.8
Eighth Kentucky	778,101.1			778,101.1
Maryland	154,689.4			154,689.4
Third Massachusetts		7,861.0		7,861.0
Sixth Missouri	30,837.3			30,837.3
Nebraska	42,994.3			42,994.3
Fourteenth New York	6,554.8			6,554.8
Twenty-first New York	17,977.1			17,977.1
First Ohio	964,469.4			964,469.4
Eighteenth Ohio	1,647.0			1,647.0
First Pennsylvania	39,984.5			39,984.5
Ninth Pennsylvania	4,483.2			4,483.2
Twenty-third Pennsylvania	1,715,342.6			1,715,342.6
Tennessee	11,481.6			11,481.6
West Virginia	14,552.0			14,552.0
First Wisconsin	13,520.2			13,520.2
Total	10,433,419.8	7,861.0	307.2	10,441,588.0

Spirits upon which tax was paid by stamp during the fiscal year ended June 30, 1913, and June 30, 1914.

[Quantities in taxable gallons.]

	Fiscal year ended June 30—	
	1913	1914
Withdrawn tax paid from distillery warehouses	124,098,953.0	120,647,508.9
Withdrawn tax paid from general bonded warehouses	5,563,838.5	5,180,655.7
Withdrawn tax paid for bottling in bond	10,626,633.3	10,441,588.0
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	103,590.6	88,056.5
Porto Rican rum tax paid by stamp	79,735.4	114,328.5
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	5,174.2	10,452.8
Fruit brandy tax paid and withdrawn from special bonded warehouses	2,605,077.4	2,570,420.1
Fruit brandy tax paid at fruit distilleries	189,341.3	129,227.9
Total	143,272,343.7	139,182,238.4

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, 1914, by seasons of production.

Seasons and year of production.	In warehouses July 1, 1913, and produced during the fiscal year ended June 30, 1914.	Withdrawn during the year ended June 30, 1914.	Remaining in warehouses June 30, 1914.
	Gallons.	*Gallons.*	*Gallons.*
1905—Spring	80,356.7	80,356.7	
Fall	394,501.5	394,501.5	
1906—Spring	2,540,851.1	2,498,510.1	42,341.0
Fall	1,193,236.7	667,491.4	525,745.3
1907—Spring	5,009,310.5	2,431,654.2	2,577,656.3
Fall	953,056.4	554,386.4	398,670.0
1908—Spring	4,507,740.6	2,421,376.0	2,086,364.6
Fall	1,708,659.8	755,484.3	953,175.5
1909—Spring	16,448,056.1	9,878,306.3	6,569,749.8
Fall	6,559,796.2	3,543,391.7	3,016,404.5
1910—Spring	33,108,184.8	11,016,539.7	22,091,645.1
Fall	10,677,427.8	2,309,759.2	8,367,668.6
1911—Spring	48,305,741.1	8,268,503.4	40,037,237.7
Fall	16,304,364.6	3,008,570.3	13,295,994.3
1912—Spring	49,613,535.0	4,828,791.0	44,784,744.0
Fall	14,517,023.5	2,487,648.9	12,029,374.6
1913—Spring	64,862,497.6	8,887,103.6	55,975,394.0
Fall	75,253,437.7	58,560,201.1	16,693,236.6
1914—Spring	99,358,207.3	46,767,149.0	52,591,058.3
Total	451,396,185.0	169,359,724.8	282,036,460.2

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ended June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	5,345.2		24.4				5,369.6
Arkansas	792.8						792.8
First California	811.1		3.0	3.6	2,364.6	117.0	3,299.3
Connecticut	124.1	50.4	885.7				1,060.2
Florida	418.5						418.5
Georgia	492.7			23.0			515.7
Hawaii		30.2	44.9		73.7		148.8
First Illinois	847.9						847.9
Fifth Illinois	619,883.2		44.3	12.4	1,188.6	71,621.8	692,750.3
Eighth Illinois	74,905.0			30.2	268.9	38,104.8	113,308.9
Sixth Indiana	227,767.5		5.7		1,355.7	13,601.2	242,730.1
Seventh Indiana	94,829.5		66.4	13.3	120.3	59,551.8	154,590.3
Second Kentucky	563,087.6						563,087.6
Fifth Kentucky	2,518,550.4						2,518,550.4
Sixth Kentucky	522,341.0	2,310.7			3.1	716.6	525,371.4
Seventh Kentucky	1,031,719.8						1,031,719.8
Eighth Kentucky	619,876.4						619,876.4
Louisiana	1,491.5		2.5		492.1	6,689.0	8,675.1
Maryland	873,351.6		87.8				873,439.4
Massachusetts		28,835.2	341.8		174.2		29,351.2
First Michigan					3,025.7	3,560.1	6,585.8
First Missouri	4,630.4						4,630.4
Sixth Missouri	33,217.2						33,217.2
Montana	309.1						309.1
Nebraska	28,362.3		44.1	138.6	256.6	2,549.7	31,350.7
New Hampshire		235.5					235.5
Fifth New Jersey				224.9			224.9
First New York					157.1	8,148.7	8,305.8
Fourteenth New York	44,697.7		29.2			3,895.6	48,622.5
Twenty-first New York	45,916.5				8.6	1,207.0	47,126.1
Twenty-eighth New York	23.9						23.9
Fourth North Carolina					93.4		93.4
Fifth North Carolina	6,212.6						6,212.6
First Ohio	550,107.5		1,081.1		29.5	7,562.4	558,780.5
Eleventh Ohio	411.8						411.8
Eighteenth Ohio	13,720.5						13,720.5
First Pennsylvania	192,227.8				616.1	45.6	192,889.5
Ninth Pennsylvania	90,139.2						90,139.2
Twenty-third Pennsylvania	1,342,901.9		38.1	228.6	56.5	83.6	1,343,308.7
South Carolina					8.4		8.4
Tennessee	21,013.2						21,013.2
Second Virginia	216.3						216.3
Sixth Virginia	17,846.4						17,846.4
Washington					579.8	275.2	855.0
West Virginia	36,104.0						36,104.0
First Wisconsin	32,768.0		295.7		271.8	698.5	34,034.0
Total	9,617,456.1	31,462.0	2,994.7	674.0	11,153.7	218,428.6	9,882,169.1
GENERAL BONDED WAREHOUSES.							
First California	241,083.2	1,045.3	4.5	905.6	70.9	3,315.1	246,424.0
Sixth California	20,250.3	20.7	30.0	351.2	487.4	447.6	31,587.2
Colorado	8,903.7				1.5	89.1	8,994.3
Florida	397.8						397.8
Hawaii	4,196.9		44.1				4,241.0
Fifth Kentucky	27,147.9	38.6	2.3				27,188.8
Seventh Kentucky	400.3						400.3
Sixth Missouri	56,018.2	228.9			4.8	20.8	58,272.7
Oregon	14,662.6	42.1		278.1	28.1	513.5	15,524.4
Second Virginia	18,420.7		6.7				18,427.4
Washington	10,805.3				192.3	249.2	11,246.8
Total	414,286.9	1,375.6	87.6	1,534.3	785.0	4,635.3	422,704.7
Grand total	10,031,743.0	32,837.6	3,082.3	2,208.3	11,938.7	223,063.9	10,304,873.8

EXPORTATION OF DISTILLED SPIRITS.

1. *By districts and kinds withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1914.*

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
First California	834.6				2,128.6	2,963.2
Fifth Illinois	454.3		326.2		6,894.4	7,674.9
Seventh Indiana	467.8		48.3			516.1
Second Kentucky	1,347.1					1,347.1
Fifth Kentucky	34,645.5					34,645.5
Sixth Kentucky	767.5					767.5
Seventh Kentucky	16,536.6					16,536.6
Eighth Kentucky	12,982.5					12,982.5
Louisiana	4,021.5		196.2	273.1	14,062.2	18,553.0
Maryland	1,432.5					1,432.5
Massachusetts		1,463,290.8		44,354.3		1,507,645.1
First New York				31,290.4	266.3	31,556.7
Twenty-first New York						
First Ohio	154.4					154.4
First Pennsylvania	219.6					219.6
Ninth Pennsylvania	159.8					159.8
Twenty-third Pennsylvania	2,567.6					2,567.6
Tennessee	1,372.4					1,372.4
Total	[1]77,963.7	1,463,290.8	570.7	75,917.8	23,351.5	1,641,094.5
GENERAL BONDED WAREHOUSES.						
First California	2,277.6		164.3	85.7	902.7	3,430.3
Sixth California	365.4					365.4
Total	2,643.0		164.3	85.7	902.7	3,795.7
Grand total	80,606.7	1,463,290.8	735.0	76,003.5	24,254.2	1,644,890.2

[1] Includes 40,406.6 gallons of whisky withdrawn to be exported in bottles.

2. *By foreign countries and kind.*

[Quantities in taxable gallons.]

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Australia	392.8					392.8
Austria	35.3					35.3
Bahama Islands	21.6			50.1	178.3	250.0
Bermuda	3,227.7			86.3		3,314.0
Brazil				93.3		93.3
British Honduras	3,347.9	45.9	244.5		15,626.2	19,264.5
Canada	24,244.9	11,529.5		74,194.6		109,969.0
Chile	129.6					129.6
China		39,650.9			7,797.1	47,448.0
Columbia	118.5					118.5
Costa Rica	195.9					195.9
Cuba	462.6					462.6
Ecuador	38.0			92.0		130.0
England	1,231.0	1,256,161.8				1,257,392.8
France	34.9					34.9
Germany	1,332.5	87,399.7				88,732.2
Guatemala	736.0			273.1		1,009.1
Haiti					88.0	88.0
Holland		57,011.0				57,011.0
Italy	79.1					79.1
Japan		11,398.2		85.7		11,483.9
Java		49.0				49.0
Mexico	19,125.4		490.5			19,615.9
Nicaragua	7,717.9				95.0	7,812.9
Panama	7,362.8			987.4	469.6	8,819.8
Peru	278.7					278.7
Philippine Islands	8,870.9					8,870.9
Porto Rico	37.4			89.3		126.7
Portugal		44.8				44.8
Salvador	128.4					128.4
Siam				51.7		51.7
In export storage warehouse	1,032.4					1,032.4
Tax paid	424.5					424.5
Total	80,606.7	1,463,290.8	735.0	76,003.5	24,254.2	1,644,890.2

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, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	District.	Whisky.
Fifth Illinois	176.3	Maryland	286.1
Second Kentucky	1,099.3	First Pennsylvania	219.6
Fifth Kentucky	17,379.8	Twenty-third Pennsylvania	2,240.6
Sixth Kentucky	154.1	Tennessee	6,372.4
Seventh Kentucky	9,719.4		
Eighth Kentucky	7,759.0	Total	40,406.6

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, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
First California		153,071.7	5,166.4	158,238.1
Fifth Illinois		84,045.4	91.6	84,137.0
Eighth Illinois		86,798.1	51.1	86,849.2
Sixth Indiana		35,313.3	805.6	36,118.9
Seventh Indiana		4,614.0		4,614.0
Second Kentucky	383.6			383.6
Sixth Kentucky		88.0		88.0
Seventh Kentucky	38.1			38.1
Louisiana		279,862.7	2,520.9	282,383.6
Maryland	149.7			149.7
Third Massachusetts		210,971.5		210,971.5
First Michigan		34,038.9		34,038.9
Nebraska		16,614.0	1,440.9	18,054.9
First New York		1,605,795.5	180.3	1,605,975.8
Fourteenth New York		3,468.5		3,468.5
Twenty-first New York		2,578.8		2,578.8
Fourth North Carolina		36,100.0		36,100.0
First Ohio		10,854.5		10,854.5
First Pennsylvania		188,812.4	9,652.5	198,464.9
Twenty-third Pennsylvania	40.1		1,505.4	1,545.5
First Wisconsin		11,373.8		11,373.8
Total	611.5	2,764,401.1	21,414.7	2,786,427.3
GENERAL BONDED WAREHOUSES.				
First California	243.7	27,245.6	6,381.9	33,871.2
Sixth California		3,798.7	97.4	3,896.1
Sixth Missouri			4,292.7	4,292.7
Oregon		2,658.9	96.8	2,755.7
Washington		3,970.6	613.1	4,583.7
Total	243.7	37,673 8	11,481.9	49,399.4
Grand total	855.2	2,802,074.9	32,896.6	2,835,826.7

Statement, by districts and kinds, of the quantity of distilled spirits removed to denaturing warehouses for denaturation from distillery warehouses and cistern rooms of distilleries during the fiscal year ended June 30, 1914.

[Quantities in taxable gallons.]

District.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
First California		2,260,087.3		2,260,087.3
Fifth Illinois		123,025.9	59,610.5	182,636.4
Eighth Illinois		589,591.9	29,214.9	618,806.8
Louisiana		5,342,815.9	88.6	5,342,904.5
Third Massachusetts	8,576.6	224,047.6		232,624.2
First Michigan		282,171.2		282,171.2
First New York		247,403.2		247,403.2
Fourteenth New York		110,771.7		110,771.7
Fourth North Carolina		16,998.5		16,998.5
First Pennsylvania		115,013.5	14,564.8	129,578.3
Twenty-third Pennsylvania		1,370.9		1,370.9
South Carolina		18,050.0		18,050.0
Washington		71,467.9	26,008.8	97,476.7
First Wisconsin		6,268.3		6,268.3
Total	8,576.6	9,409,083.8	129,487.6	9,547,148.0
REMOVED FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
First California		548,392.9		548,392.9
Fifth Illinois		6,448.6		6,448.6
Sixth Indiana		894,880.6		894,880.6
Sixth Kentucky	165,860.9			165,860.9
Louisiana		2,305,468.9		2,305,468.9
Maryland		279,564.4		279,564.4
Third Massachusetts	549,978.0	2,542,342.6		3,092,321.6
Fourteenth New York		6,146.0		6,146.0
First Pennsylvania		936,642.0		936,642.0
Twenty-third Pennsylvania		9,990.8		9,990.8
Washington		18,213.5		18,213.5
Total	715,838.9	7,548,091.3		8,263,930.2
Grand total	724,415.5	16,957,175.1	129,487.6	17,811,078.2

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, 1914.

District.	No.	On hand July 1, 1913.		Increase as per regauge.		Denatured.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1914.	
		Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.
First California	2	3,848.81		308.30	5.87	632,859.61	107,601.54	685,426.04	107,596.45	1,590.68	10.96		
Fifth Illinois	3	5,240.29	2,458.41	149.33	6.30	645,002.98	490,752.32	620,295.51	494,222.28	4,013.87	1,601.95	20,083.22	7,392.80
Sixth Indiana	1	4,418.00	7,614.60	370.01	195.47	111,915.07	332,990.15	112,238.47	338,614.63	822.20	3,341.06	3,642.41	8,843.93
Sixth Kentucky	1		1,332.21		4.31		102,870.62		99,453.85				4,753.29
Louisiana	3	37,593.76	12,142.00	7,952.24	5,980.49	2,177,478.13	1,884,050.55	2,181,842.71	1,887,175.94	[1] 17,383.66	[2] 6,910.85	28,797.76	5,126.25
Maryland	1	1,578.52		98.24		74,598.41	161,411.10	74,268.29	133,551.86	216.35	3,993.08	1,790.32	3,886.16
Massachusetts	3	3,721.08	14,536.94	20	.04	563,044.70	1,279,887.99	556,715.36	1,275,393.71	1,465.69	2,417.37	8,583.53	16,613.89
Fifth New Jersey	2				.05	134,818.88	335,889.54	134,789.38	335,724.38	29.50	165.21		
Fourteenth New York	2			1.03		57,409.21	1,193.07	46,646.03	658.60	146.26		10,617.95	534.47
Eighteenth Ohio	1	345.05						345.05					
First Pennsylvania	3	5,641.71	3,911.72	850.93	256.71	685,934.61	429,447.41	685,730.54	422,366.94	991.35	797.52	5,705.36	10,451.38
Twenty-third Pennsylvania	1	5,305.61				7,458.44	3,402.33	12,684.31	3,377.99	79.74	24.34		
Washington	1			5.51		71,425.88		71,408.31		23.18			
First Wisconsin	1	964.97				1,183.64	2,309.41	2,079.60	2,301.72	68.91	7.69		
Total	25	68,658.40	41,995.28	9,735.79	6,449.24	5,213,129.56	5,191,846.03	5,190,469.60	5,160,418.35	26,831.60	19,270.03	74,222.55	60,602.17
Statement for year ending June 30, 1913	21	34,480.63	39,820.17	23,766.16	8,019.06	5,223,240.78	4,608,417.76	5,199,350.50	4,594,405.72	13,478.67	19,855.99	68,658.40	41,995.28
Redenaturing plant in Connecticut	1		526.61			4,208.15	87,139.40	4,208.15	86,864.76				801.25

[1] Including 13,880 wine gallons reported destroyed by fire.
[2] Including 6,110 wine gallons reported destroyed by fire.
[3] Including 478,085.47 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, 1914.

[Quantities in wine gallons.]

Districts.	Specially denatured alcohol used by manufacturers.					Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.		
	Manufacturers.	Received.	Used.	Recovered on manufacturers' premises.	Shipped to restoring and redenaturing plants.	Wholesale dealers.	Received.	Sold and removed.	Wholesale dealers.	Received.	Sold and removed.
Alabama									1	4,906.78	4,906.78
Arkansas									4	2,219.74	2,219.74
First California	5	26,703.93	19,989.14						33	778,298.56	743,550.15
Sixth California									26	172,009.43	163,937.76
Colorado									8	54,207.90	50,793.34
Connecticut	57	363,248.15	510,729.18	160,039.20	62,617.07	2	115,870.44	113,215.67	30	149,916.33	148,521.64
Florida									4	8,831.59	7,818.39
Georgia	4	1,172.14	1,180.35						4	3,713.11	3,743.47
Hawaii									2	540.51	594.36
First Illinois	113	783,086.12	781,383.99	9,815.36		4	189,707.49	171,045.75	40	569,555.87	572,109.97
Fifth Illinois	2	1,083.37	1,133.32						9	58,006.28	59,983.42
Eighth Illinois	2	245.42	259.88						3	3,010.69	2,857.30
Thirteenth Illinois									1	490.13	487.40
Sixth Indiana	21	52,289.64	53,979.57	199.67		2	32,719.66	32,393.53	12	129,541.95	127,925.74
Seventh Indiana	2	2,899.89	2,446.60		29.35				5	12,413.23	10,000.04
Third Iowa	4	6,014.85	5,801.85						12	95,346.34	96,608.95
Kansas	2	25,179.41	23,406.87						3	14,638.58	15,765.81
Second Kentucky											
Fifth Kentucky	7	26,127.42	28,320.11						6	65,900.49	64,484.10
Sixth Kentucky	4	1,860.04	1,979.77								
Seventh Kentucky											
Eighth Kentucky											
Louisiana	1	1,685.40	1,663.65						5	92,833.32	95,771.26
Maryland	13	166,524.37	172,032.02						16	208,490.46	205,888.50
Third Massachusetts	90	337,040.57	336,024.00		20,788.47	4	245,867.63	241,806.32	76	786,132.46	788,890.77
First Michigan	15	142,703.26	337,448.23	201,367.97		1	9,537.87	9,441.96	8	168,484.27	164,710.95
Fourth Michigan	28	97,382.13	97,291.43			2	58,684.11	55,667.83	6	49,117.38	45,978.41
Minnesota	11	23,135.47	22,483.53			1	24,853.25	24,532.73	13	259,348.75	257,493.24
First Missouri	25	482,012.09	481,541.58	212,955.50		2	36,781.14	37,588.88	6	146,810.42	155,252.79
Sixth Missouri	1	49.43							7	205,224.05	203,196.12
Montana											
Nebraska	2	11,996.43	12,388.97						7	65,133.41	66,706.43
New Hampshire	9	18,817.76	18,533.44						15	33,480.29	34,584.22
First New Jersey	10	39,644.52	40,077.71						4	4,626.64	4,793.32
Fifth New Jersey	80	1,081,962.53	1,080,495.03	1,175,960.59	782.54				17	129,767.02	130,151.15

New Mexico									2	997.84	726.78
First New York	61	367,028.37	366,599.75	5,624.61	5,270.00	1	36,187.58	36,853.80	11	174,441.58	179,241.72
Second New York	29	203,158.98	206,634.27			2	848,502.78	846,911.04	36	1,123,152.42	1,147,661.66
Third New York	37	86,025.68	86,503.17						10	34,436.70	34,322.97
Fourteenth New York	25	81,716.09	87,331.86	16,555.51	2,494.00				5	21,471.74	20,284.71
Twenty-first New York	7	10,221.62	11,119.77	3,034.55		10	71,301.48	64,146.00			
Twenty-eighth New York	26	127,106.70	1,360,029.70	1,208,134.39		1	74,641.33	75,949.75	21	119,096.53	119,877.12
Fourth North Carolina	6	108,118.14	106,404.44								
Fifth North Carolina	13	216,422.42	218,815.88						1	1,929.74	1,875.65
North and South Dakota									2	11,339.40	12,830.71
First Ohio	26	88,502.37	82,427.00			1	60,973.68	60,906.21	16	117,205.10	117,460.06
Tenth Ohio	2	1,542.32	1,677.77						1	19,163.25	18,514.57
Eleventh Ohio	2	5,114.49	4,953.42			2	17,877.26	17,557.82	3	18,368.80	18,103.86
Eighteenth Ohio	14	25,627.00	25,583.00			1	24,353.00	24,621.00	15	131,498.00	136,274.00
Oklahoma									1	2,766.57	2,641.02
Oregon	2	1,364.63	1,069.09						9	95,603.20	76,399.39
First Pennsylvania	42	239,279.97	248,348.79	5,000.50	1,917.26	5	155,424.00	153,182.89	31	651,990.38	628,427.71
Ninth Pennsylvania	10	3,258.67	3,229.92								
Twenty-third Pennsylvania	14	79,806.63	84,573.31			1	24,102.01	29,417.77	16	120,553.07	135,947.30
South Carolina									1	854.01	854.01
Tennessee	6	1,599.22	1,578.83						4	11,706.77	12,337.38
Third Texas	2	97.97	133.60						8	28,861.75	27,986.12
Second Virginia	11	18,550.94	17,018.72						1	1,272.67	1,272.67
Sixth Virginia	8	2,894.83	3,084.60						1	3,907.54	3,807.06
Washington									9	277,285.52	151,529.63
West Virginia	2	926.33	838.11						1	338.16	338.16
First Wisconsin	18	116,259.87	120,711.69			1	12,423.32	11,734.77	31	154,521.68	152,575.45
Second Wisconsin									1	3,140.10	3,167.74
Total	871	5,477,487.58	7,069,256.91	3,058,687.85	93,898.69	43	2,039,808.03	2,006,973.72	620	7,399,498.50	7,234,182.97

DENATURED ALCOHOL.

Statement showing the quantity of alcohol and denaturants dumped under the various formulas during the fiscal year ending June 30, 1914, and the industrial purposes for which such alcohol is used.

COMPLETELY DENATURED ALCOHOL.

Formula.	Purpose for which used.	Wine gallons.
No. 1: 100 gallons of ethyl alcohol, 10 of approved wood alcohol, and ½ of 1 gallon of approved benzine.	General uses, fuel, light and power, cleaning automobile combustion chambers, cleaning and polishing brass, glass, silver, shoes, etc., etching, preparing subjects for exhibition purposes, starting gasoline lamps, antifreezing solutions, testing fruit, for scientific purposes, cleaning fabrics, decarbonizing agent, engine cleaning, manufacturing purposes, recovering processes, dipping fluids, insect powders, fumigating lamps, disinfectants, cements, gas mantles, medicinal tablets, oils, cartridges, flux, starch, hats, annealing jewelry, paint and varnish, soap, dyes, shoe blacking, etc.	4,932,494.32
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ of 1 gallon of approved pyridine bases.	.....	280,635.24
Total.....	.....	5,213,129.56

SPECIALLY DENATURED ALCOHOL.

Formula.	Purpose for which used.	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 repellant, molding and picture frame, photographic dry plates, films, prints, paper, and enlargements, post cards and colors, polish preparations for metals and furniture, pianos, resin of podophyllum, and similar products, santonin, shellac varnishes, 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, and wood finish, etc.	3,055,817.33
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products.....	60,135.94
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	.....do.....	162,091.61
No. 2b: 100 gallons of ethyl alcohol, add ½ gallon of benzol.	Pyroxylin plastics.....	45,928.13
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, ½ gallon of 36° Baumé caustic soda lye.	Transparent soap.....	3,039.42
No. 3a: 100 gallons of ethyl alcohol, to which is added 6 gallons of the following mixture: 5 gallons of commercially pure methyl alcohol and 1 gallon of castor oil.	.....do.....	225,813.65
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution:[1] 10 gallons of an aqueous solution containing 40 per cent nicotine 0.4 acid yellow dye (fast color Y), 0.4 pounds tetraze brilliant blue, 12 B concr., and water to make 100 gallons.	Tobacco, smoking and chewing.....	564,010.34

[1] Reduced to 5 gallons, Apr. 25, 1914.

Statement showing the quantity of alcohol and denaturants dumped under the various formulas during the fiscal year ending June 30, 1914, and the industrial purposes for which such alcohol is used.—Continued.

SPECIALLY DENATURED ALCOHOL—Continued.

Formula.	Purpose for which used.	Wine gallons.
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodine, and 2 pounds ammonium iodide.	Photo enlargements, photoprints, photo-engravings, and photographic collodion.	6,310.71
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and ½ gallon of pyridine bases.	Fulminate of mercury.....	.....
No. 6a (alternative): 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	.....do.....	245,755.56
No. 6b (alternative): 100 gallons of ethyl alcohol and ½ gallon of pyridine 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 pyridine bases, and 1 gallon of benzol.	Sulphonmethane, ethyl chloride.....	804.46
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naphtha.	Monobrominated camphor, rubber (purification of) santonine, strychnine, and tannic acid.	.....
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.	15,206.45
No. 11: 100 gallons of ethyl alcohol, 100 gallons sulphuric ether, 10 gallons cadmium iodine.	Photographic collodion.....	912.96
No. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 2 gallons of coal-tar benzol.	Imitation leather.....	.....
No. 12a: 100 gallons of ethyl alcohol, 5 gallons of coal-tar benzol.	Imitation leather and smokeless powder.....	11,122.47
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.	Sulphuric ether and celery oil.....	599,634.61
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride.....	2,426.54
No. 15: 100 gallons of ethyl alcohol, 3 gallons of sulphuric acid, and 1 gallon of kerosene.	Nitrous ether.....	6,690.46
No. 16: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, 2 gallons of benzol.	Alkaloids and fine chemicals, lacquers for food containers.	5,053.27
No. 17: 100 gallons of ethyl alcohol and 0.05 gallons (6½ fluid ounces) animal oil.	Chloral hydrate.....	8,259.80
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Vinegar.....	166,692.86
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk, collodion backing for gelatine films, nitro cellulos.	3,140.42
Total.....	.....	5,191,846.03

Different kinds of spirits withdrawn from distillery and general bonded warehouses for transfer to manufacturing warehouses during the fiscal year ended June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
Fifth Illinois	1,499.4				1,499.4
Seventh Indiana	682.9			43,699.0	44,381.9
Seventh Kentucky	1,647.2				1,647.2
Eighth Kentucky	2,065.5				2,065.5
Maryland	7,939.7				7,939.7
Massachusetts		25,119.6	6,157.7		31,277.3
First New York			28,584.2		28,584.2
Fourteenth New York	143.9			269.3	413.2
Twenty-first New York	1,624.9			446.5	2,071.4
First Pennsylvania	1,523.1				1,523.1
Twenty-third Pennsylvania	2,459.2				2,459.2
Total	19,585.8	25,119.6	34,741.9	44,414.8	123,862.1
GENERAL BONDED WAREHOUSES.					
Fifth Kentucky	924.7				924.7
Grand total	20,510.5	25,119.6	34,741.9	44,414.8	124,786.8

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, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Gin.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
Florida	34.3				34.3
Fifth Illinois	141.9			265.5	407.4
Eighth Illinois	6,213.0	19,722.9		214,274.2	240,210.1
Second Kentucky	36.2				36.2
Fifth Kentucky	3,086.4				3,086.4
Sixth Kentucky	.8				.8
Seventh Kentucky	105.8				105.8
Eighth Kentucky	11.7				11.7
Louisiana		10,269.9	708.0	9,558.9	20,536.8
Maryland	56,616.2				56,616.2
Sixth Missouri	49.8				49.8
First Ohio	56.7				56.7
First Pennsylvania	10.0				10.0
Twenty-third Pennsylvania	184.3				184.3
Tennessee	39.5				39.5
Second Virginia	513.3				513.3
Sixth Virginia	1,836.4				1,836.4
First Wisconsin	.3				.3
Total	68,936.6	29,992.8	708.0	224,098.6	323,736.0
GENERAL BONDED WAREHOUSES.					
First California	10.6				10.6
Sixth California	1.0	2.7			3.7
Second Virginia	106.5				106.5
Total	118.1	2.7			120.8
Grand total	69,054.7	29,995.5	708.0	224,098.6	323,856.8

2. Nature of casualty.

[Quantities in taxable gallons.]

District.	Fire.	Errors in gauge.	Other casualties.	Stolen.	Aggregate.
DISTILLERY WAREHOUSES.					
Florida			34.3		34.3
Fifth Illinois		1.0	406.4		407.4
Eighth Illinois	240,162.7		47.4		240,210.1
Second Kentucky		2.6	33.6		36.2
Fifth Kentucky	2,689.0	9.2	388.2		3,086.4
Sixth Kentucky		.8			.8
Seventh Kentucky		8.6	48.9	48.3	105.8
Eighth Kentucky		11.7			11.7
Louisiana	20,536.0	.8			20,536.8
Maryland	56,615.1	1.1			56,616.2
Sixth Missouri		.6	49.2		49.8
First Ohio		10.3	46.4		56.7
First Pennsylvania		10.0			10.0
Twenty-third Pennsylvania		8.5	175.8		184.3
Tennessee		39.5			39.5
Second Virginia			513.3		513.3
Sixth Virginia			1,836.4		1,836.4
First Wisconsin		.3			.3
Total	320,002.8	105.0	3,579.9	48.3	323,736.0
GENERAL BONDED WAREHOUSES.					
First California		10.6			10.6
Sixth California		3.7			3.7
Second Virginia		3.8	102.7		106.5
Total		18.1	102.7		120.8
Grand total	320,002.8	123.1	3,682.6	48.3	323,856.8

Different kinds of distilled spirits withdrawn from distillery warehouses for transfer to general bonded warehouses during the fiscal year ended June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Arkansas	13,192.2						13,192.2
First California	40,768.8	315.8	23,016.8	168.0	510,573.6	1,023,280.6	1,598,123.6
Connecticut			2,378.0				2,378.0
Florida	8,309.4						8,309.4
Hawaii		6,545.6					6,545.6
Fifth Illinois	229,821.5		2,537.3	16,222.3	15,010.4	955,339.3	1,218,930.8
Eighth Illinois	20,414.9					53,150.5	73,565.4
Sixth Indiana	3,489.1						3,489.1
Seventh Indiana	62,612.3		43,495.8				106,108.1
Second Kentucky	262,463.5						262,463.5
Fifth Kentucky	976,881.4						976,881.4
Sixth Kentucky	139,780.6	235.3					140,015.9
Seventh Kentucky	347,397.8						347,397.8
Eighth Kentucky	134,622.7						134,622.7
Maryland	40,132.3						40,132.3
Third Massachusetts		16,084.5					16,084.5
Nebraska	46,147.8		334.9	4,111.4	30,423.8	201,646.3	282,664.2
Twenty-first New York	23,183.1						23,183.1
First Ohio	42,975.5						42,975.5
First Pennsylvania	21,435.3						21,435.3
Twenty-third Pennsylvania	112,652.5						112,652.5
Second Virginia	222,045.9						222,045.9
Sixth Virginia	2,532.6						2,532.6
Washington					13,821.1	1,963.3	15,784.4
Total	2,750,859.2	23,181.2	71,762.8	20,501.7	569,828.9	2,235,380.0	5,671,513.8

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	174,497.8		1,642.0				176,139.8
Arkansas	24,886.1						24,886.1
First California	23,304.7		2,905.5	221.6	59,813.9	28,711.8	114,957.5
Connecticut	270.9		48,871.1				49,142.0
Florida	8,920.7						8,920.7
Georgia	691.8						691.8
Hawaii		17,602.5	2,440.7		6,105.9		26,149.1
Fifth Illinois	12,337,264.7		4,575.5	72.9	52,822.9	590,977.4	12,985,713.4
Eighth Illinois	2,532,615.6				38,622.9	214,127.2	2,785,365.7
Sixth Indiana	5,804,102.2		409.4		3,368.8	18,206.0	5,826,086.4
Seventh Indiana	2,149,475.8		5,785.1		7,845.3	77,336.9	2,240,423.1
Second Kentucky	20,054,904.2						20,054,904.2
Fifth Kentucky	81,172,416.6				5,296.2	1,717.2	81,172,416.6
Sixth Kentucky	16,643,836.5	43,980.6	14,070.5				16,708,991.0
Seventh Kentucky	31,049,845.8						31,049,845.8
Eighth Kentucky	17,447,038.1				35,794.7	21,721.2	17,447,038.1
Louisiana	10,271.4		2,981.1		7,313.1		70,768.4
Maryland	21,637,867.2		17,475.2		98,212.7		21,662,655.5
Third Massachusetts		1,136,791.0	14,846.3		29,367.5	73,960.2	1,249,870.0
First Michigan							103,327.7
First Missouri	69,241.6						69,241.6
Sixth Missouri	1,195,961.0						1,195,961.0
Montana	59,606.9						59,606.9
Nebraska	1,110,644.4		7,967.8		78,122.7	43,047.8	1,239,782.7
New Hampshire	193.3			227.5		127.6	548.4
First New York			1,263.7		175,217.6	52,241.7	228,723.0
Fourteenth New York	1,498,744.1		14,915.1		15,848.5	114,997.8	1,644,505.5
Twenty-first New York	601,970.4		30.8	176.1	1,623.5	20,012.6	623,813.4
Twenty-eighth New York	16,862.4						16,862.4
First Ohio	15,692,230.2		38,613.0		7,183.9	1,353.9	15,739,381.0
Eleventh Ohio	12,588.2						12,588.2
Eighteenth Ohio	305,088.8						305,088.8
First Pennsylvania	3,954,800.8				24,152.9	13,485.1	3,992,438.8
Ninth Pennsylvania	2,669,273.1			166.7			2,669,424.8
Twenty-third Pennsylvania	35,948,709.5	88.0	1,778.3	5,715.8	12,339.4	4,224.7	35,972,855.7
South Carolina	47.6				11,091.2		11,138.8
Tennessee	139,787.2						139,787.2
Second Virginia	30,229.6						30,229.6
Sixth Virginia	281,519.2						281,519.2
West Virginia	1,138,011.6						1,138,011.6
First Wisconsin	788,560.5		18,002.7		13,438.9	6,753.0	826,755.1
Total	276,586,245.5	1,198,462.1	198,573.8	6,580.6	683,782.5	1,283,002.1	279,956,446.6
GENERAL BONDED WAREHOUSES.							
First California	560,253.8	14,899.7	12,285.0	7,133.7	102,916.9	274,640.3	972,129.4
Sixth California	73,452.1	302.1	1,995.7		23,370.7	31,814.8	130,935.4
Colorado	23,375.7					2,327.2	25,702.9
Florida	9,825.2						9,825.2
Hawaii	11,789.5		1,596.9				13,386.4
Fifth Kentucky	151,671.4	605.2					152,276.6
Sixth Missouri	169,934.0	2,752.4			1,272.4	1,417.8	175,376.6
Oregon	55,373.7	281.2		1,293.0	11,185.3	16,418.2	84,551.4
Second Virginia	459,963.9		232.6				451,196.5
Washington	15,171.3		1,332.2		24,283.9	23,845.8	64,633.2
Total	1,521,810.6	18,840.6	17,442.4	8,426.7	163,029.2	350,464.1	2,080,013.6
Grand total	278,108,056.1	1,217,302.7	216,016.2	15,007.3	846,812.7	1,633,466.2	282,036,460.2

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, 1914.

[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, 1913	270,934,652.6	1,070,880.3	170,868.1	23,119.3	962,980.6	1,511,178.6	274,673,779.5
Produced and deposited in distillery warehouses during the year	88,698,797.3	2,360,236.2	4,012,542.7	26,484.5	24,167,108.6	47,132,535.3	166,347,714.8
Produced and removed to denaturing warehouses direct from eastern rooms of distilleries		715,838.9			7,548,691.3		8,262,930.2
Received into collection districts by consolidation and transfer of territory: South Carolina	96.1				1,477.9		1,574.0
Total	359,633,546.0	4,097,065.4	4,183,410.8	49,603.8	32,679,658.4	48,643,714.1	449,286,998.5
Cr.							
Withdrawn on payment of tax during the year	60,078,371.7	623,273.2	3,908,493.6	21,847.5	11,551,386.7	44,464,136.2	120,647,508.9
Tax paid and bottled in bond	10,431,419.8	7,961.0	397.2				10,441,588.6
Lost by leakage or evaporation in warehouse	9,617,456.1	31,462.0	2,594.7	674.0	11,133.7	205,428.6	9,882,169.1
Withdrawn for scientific purposes and use of United States	811.5				2,764,401.1	21,414.7	2,786,427.3
Withdrawn for denaturation from distillery warehouses		8,576.6			9,409,083.8	129,487.6	9,547,148.0
Withdrawn for denaturation direct from eastern rooms of distilleries		715,838.9			7,548,091.3		8,263,930.2
Withdrawn for export in packages	37,557.1	1,463,290.8	570.7		75,917.8	23,351.5	1,600,687.9
Transferred to bottling warehouses for bottling in bond for export	40,406.6						40,406.6
Withdrawn for transfer to manufacturing warehouses	68,936.6		708.0		29,992.8	224,698.6	323,736.0
Lost by casualty, etc., during the year	19,883.3	25,119.6			34,741.9	44,414.8	123,862.1
Withdrawn for transfer to general bonded warehouses	2,750,830.2	25,181.2	71,762.8	20,501.7	369,828.9	2,235,380.0	5,671,513.8
Remaining in warehouses June 30, 1914	276,586,245.5	1,198,462.1	198,573.8	6,580.6	683,582.5	1,283,002.1	279,956,446.6
Transferred into collection districts by consolidation and transfer of territory: Fourth North Carolina	96.1				1,477.9		1,574.0
Total	359,633,546.0	4,097,065.4	4,183,410.8	49,603.8	32,679,658.4	48,643,714.1	449,286,998.5

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, 1914—Continued.

[Quantities in taxable gallons.]

	Distilled spirits.						Aggregate.
	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	
GENERAL BONDED WAREHOUSES.							
Dr.							
Remaining in warehouses July 1, 1913	1,569,632.9	15,083.1	9,589.9	15,334.8	139,110.8	362,009.0	2,110,760.5
Deposited during the year from distillery warehouses	2,721,968.6	28,919.2	72,238.1	21,286.2	566,597.5	2,214,887.3	5,625,896.9
Deposited during the year from general bonded warehouses in other districts	30,129.2				34,654.7	21,057.3	85,841.2
Excess ascertained on regauge	1.8		5.2		74.9	3,021.6	3,103.5
Error in transfer from distillery warehouse in second Virginia	100.0						100.0
Total	4,321,832.5	44,002.3	81,833.2	36,621.0	740,437.9	2,600,975.2	7,825,702.1
Cr.							
Withdrawn on payment of tax during the year	2,354,767.3	23,786.1	64,138.9	26,660.0	498,869.2	2,212,453.9	5,180,655.4
Lost by leakage or evaporation during the year	414,286.9	1,375.6	87.6	1,534.3	785.0	4,635.3	422,704.7
Withdrawn for scientific purposes and use of United States	243.7				37,673.8	11,481.9	49,399.4
Withdrawn for export	2,643.0		104.3		85.7	992.7	3,795.7
Lost by casualty	118.1				2.7		120.8
Withdrawn for transfer to manufacturing warehouses	924.7						924.7
Withdrawn for transfer to other general bonded warehouses	27,038.2				33,992.3	21,057.3	83,087.8
Remaining in general bonded warehouses	1,521,810.6	18,840.6	17,442.4	8,426.7	163,029.2	350,464.1	2,080,013.6
Total	4,321,832.5	44,002.3	81,833.2	36,621.0	740,437.9	2,600,975.2	7,825,702.1

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1914.

	Distilled spirits.	Total.
	Gallons.	*Gallons.*
Actually remaining in distillery warehouses July 1, 1913	274,613,779.5	
Actually remaining in general bonded warehouses July 1, 1913	2,110,760.5	
		276,784,540.0
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1913	244,548.3	
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1913	1,883.1	
Lost by casualty from distillery warehouses and unaccounted for July 1, 1913	37,489.0	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1913	7,513.0	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1913	178,383.7	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for July 1, 1913	4,253.5	
		474,071.5
Deposited in distillery warehouses during the year	166,347,714.8	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries	8,263,930.2	
Received into general bonded warehouses during the year from distillery warehouses	5,625,896.9	
Received in general bonded warehouses during the year from other general bonded warehouses	85,841.2	
Excess ascertained on regauge at general bonded warehouses	3,103.5	
Error in transfer from distillery warehouse in Second District of Virginia	100.0	
		180,326,586.6
Aggregate		457,185,198.1
Withdrawn from distillery warehouses tax paid during the year	120,647,508.9	
Withdrawn from distillery warehouses tax paid for bottling in bond during the year	19,441,588.0	
Withdrawn from general bonded warehouses tax paid during the year	5,180,655.7	
Loss allowed on account of leakage and evaporation in distillery warehouses	9,882,169.1	
Loss allowed on account of leakage and evaporation in general bonded warehouses	422,704.4	
Withdrawn for scientific purposes and use of the United States from distillery warehouses	2,786,427.3	
Withdrawn for scientific purposes and use of the United States from general bonded warehouses	49,399.4	
Withdrawn free of tax from distillery warehouses for denaturation	9,547,148.0	
Removed from cistern rooms of distilleries direct to denaturing warehouses	8,263,930.2	
Withdrawn from distillery warehouses for bottling in bond for export	40,406.6	
Loss allowed on account of leakage in transportation for export from distillery warehouses	42.7	
Tax paid on loss or leakage in transportation for export from distillery warehouses	2.7	
Exported from distillery warehouses, proofs of landing received	1,670,640.0	
Exported from general bonded warehouses, proofs of landing received	3,957.0	
Tax paid on spirits reported lost by casualty, etc., from distillery warehouses	4,725.2	
Tax paid on spirits reported lost by casualty, etc., from general bonded warehouses	7.1	
Loss allowed on account of casualties from distillery warehouses	314,303.8	
Loss allowed on account of casualties from general bonded warehouses	112.7	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses	1.5	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses	1.5	
Deposited in manufacturing warehouses from distillery warehouses	124,540.0	
Deposited in general bonded warehouses from distillery warehouses	5,625,896.9	
Deposited in general bonded warehouses from general bonded warehouses in other districts	85,841.2	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses	99.9	
Tax paid on spirits withdrawn for export and not exported	178.0	
		175,092,287.3
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1914	174,372.8	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1914	1,721.8	
Loss by casualty and unaccounted for from distillery warehouses, June 30, 1914	42,196.9	
Loss by casualty and unaccounted for from general bonded warehouses June 30, 1914	1.0	

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1914—Continued.

	Distilled spirits.	Total.
	Gallons.	*Gallons.*
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for	6,832.6	
Withdrawn for transfer to manufacturing warehouses from general bonded warehouses and unaccounted for	924.7	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1914	223,900.7	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1914	6,500.1	456,450.6
Remaining in distillery warehouses June 30, 1914	279,956,446.6	
Remaining in general bonded warehouses June 30, 1914	2,080,013.6	282,036,460.2
Aggregate		457,585,198.1

Summary of monthly statements furnished by collectors during the fiscal year ended June 30, 1914, accounting for discrepancies between the value of tax-paid spirits 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)	$153,004,125.89
Tax on spirits reported regularly withdrawn free of tax for export, scientific purposes, etc., tax paid by receipt and charged on Form 58	6,665.45
Tax on spirits withdrawn during the fiscal year ended June 30, 1914, but included in the receipts for the fiscal year ended June 30, 1913	24,432.10
Tax on spirits withdrawn during the fiscal year ended June 30, 1914, but included in the receipts for the fiscal year ending June 30, 1915	9,254.63
Total	153,044,478.07

CR.

Tax on spirits reported regularly withdrawn, tax paid from distillery warehouses, including spirits tax paid for bottling in bond	144,198,006.59
Tax on spirits reported regularly withdrawn, tax paid from general bonded warehouses	5,698,720.94
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax paid for bottling in bond	2,827,462.11
Tax paid by stamp upon fruit brandy at fruit brandy distilleries	142,150.69
Tax paid by stamp on Porto Rican rum	125,761.35
Tax-paid stamp on spirits seized and forfeited, illicit spirits, etc., coupons issued in excess, spirits withdrawn free of tax and afterwards tax paid and not reported in regular tax-paid withdrawals	11,498.08
Tax paid on spirits during the fiscal year ended June 30, 1914, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1913	16,756.19
Tax paid on spirits during the fiscal year ended June 30, 1914, and included in the receipts for that year, but which were withdrawn during the fiscal year ending June 30, 1915	24,122.12
Total	153,044,478.07

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, 1913 and 1914, 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.
	1913	1914		
In warehouses at the beginning of the year	263,785,831.8	276,784,540.0	12,998,708.2	
Produced during the year	185,353,383.1	174,611,645.0		10,741,738.1
Received into general bonded warehouses	6,213,705.0	5,714,941.6		498,763.4
Total	455,352,919.9	457,111,126.6	12,998,708.2	11,240,501.5
Withdrawn tax paid	129,662,791.5	125,828,164.6		3,834,626.9
Withdrawn tax paid for bottling in bond	10,626,633.3	10,441,588.0		185,045.3
Allowed as leakage	11,006,491.9	10,304,873.5		701,618.4
Withdrawn for scientific purposes and use of United States	2,341,607.3	2,835,826.7	494,219.4	
Lost as casualty, etc	41,162.9	323,856.8	282,693.9	
Withdrawn for export	1,511,986.0	1,644,890.2	132,904.2	
Withdrawn for denaturation	16,953,552.8	17,811,078.2	857,525.4	
Removed to manufacturing warehouses	212,081.6	124,786.8		87,294.8
Removed to other warehouses	6,212,072.6	5,759,601.6		452,471.0
In warehouses at end of year	276,784,540.0	282,036,460.2	5,251,920.2	
Total	455,352,919.9	457,111,126.6	7,019,263.1	5,261,056.4

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.
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	1,569,389.7	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
1913	185,353,383.1	129,662,791.5	11,006,491.9	1,511,986.0	276,784,540.0
1914	174,611,645.0	125,828,164.6	10,304,873.5	1,644,890.2	282,036,460.2

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1914.

[Quantities in taxable gallons.]

District.	1906		1907		1908	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
Alabama						
Arkansas						
First California						4,274.0
Connecticut			181.6			
Florida						
Georgia			367.5	324.3		
Hawaii						
Fifth Illinois	148.4	4,408.9	10,337.9	4,907.1	9,997.1	12,257.6
Eighth Illinois		51.4		566.8		12,165.3
Sixth Indiana		1,834.4	5,883.5	3,934.0	3,199.8	19,384.0
Seventh Indiana		147.5	334.4	766.4	748.6	1,508.4
Second Kentucky	1,293.3	9,534.7	105,766.9	10,948.4	175,217.0	23,746.6
Fifth Kentucky	2,979.8	60,225.4	311,225.0	71,487.3	376,548.6	74,116.7
Sixth Kentucky	1,252.3	5,368.8	98,612.5	1,933.4	68,669.4	8,110.3
Seventh Kentucky	6,737.7	154,089.4	755,561.1	9,413.4	677,520.1	202,208.6
Eighth Kentucky	5,307.2	28,053.4	474,494.9	27,762.2	166,550.1	28,079.4
Louisiana		638.1	818.2	2,332.6	45.7	
Maryland	8,202.5	141,178.7	304,999.3	86,632.4	134,530.9	303,374.9
Third Massachusetts		661.5	9,918.1	7,899.5	973.4	791.7
First Michigan						
First Missouri			550.6			45.0
Sixth Missouri			2,033.7	1,060.0	3,909.9	805.8
Montana			138.2	985.4	3,643.4	191.6
Nebraska				284.5	1,113.1	750.3
New Hampshire						
Fifth New Jersey						
First New York						
Fourteenth New York			1,116.6	1,014.2	89.4	2,561.9
Twenty-first New York				474.2		
Twenty-eighth New York						
First Ohio	9,180.8	15,359.9	85,828.4	17,234.3	15,247.9	99,644.0
Eleventh Ohio						
Eighteenth Ohio		486.2		716.3	713.0	
First Pennsylvania	908.1	31,773.8	115,580.5	10,462.5	100,575.6	28,968.3
Ninth Pennsylvania		8,400.9	12,578.0	7,147.8	15,539.1	6,654.7
Twenty-third Pennsylvania	97.6	32,297.9	140,395.2	108,949.2	254,569.5	92,152.7
South Carolina			47.6			
Tennessee	1,426.5	21,190.9	18,303.7	10,658.9	15,166.8	6,837.4
Second Virginia						
Sixth Virginia	1,095.1	3,338.2	40,164.3	1,289.8	2,775.8	4,253.2
Washington						
West Virginia		1,683.7	4,735.6	1,805.4	3,176.0	4,400.8
First Wisconsin			980.2	333.9	1,449.6	
Total	38,629.3	530,673.7	2,500,983.5	391,354.2	2,031,969.8	937,283.2
GENERAL BONDED WAREHOUSES.						
First California	3,003.0	1,736.9	25,895.4	2,322.4	28,177.3	2,780.0
Sixth California		980.0	3,508.5	100.3	1,301.1	
Colorado	286.2		1,982.7	234.2	999.3	800.3
Florida						
Hawaii			273.4		885.1	
Fifth Kentucky	422.5	1,349.0	30,741.3		2,129.3	339.4
Sixth Missouri		493.4	2,298.5	1,697.8	2,623.9	1,206.6
Oregon		190.5	7,570.3	392.6	3,500.3	388.2
Second Virginia		321.8	4,402.7	2,568.5	13,126.7	10,146.2
Washington					1,651.8	231.6
Total	3,711.7	5,071.6	76,672.8	7,315.8	54,394.8	15,892.3
Grand total	42,341.0	525,745.3	2,577,656.3	398,670.0	2,086,364.6	953,175.5

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1914—Continued.

[Quantities in taxable gallons.]

District.	1909		1910		1911	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
Alabama						
Arkansas		46.2		5,219.6		
First California			215.0		54.0	
Connecticut	317.0	48.1	918.1		608.7	
Florida						
Georgia						
Hawaii						
Fifth Illinois	44,589.9	63,942.4	241,468.5	507,357.1	663,584.4	825,315.4
Eighth Illinois	52,917.7	102,489.3	335,059.3	78,507.7	238,895.2	333,060.8
Sixth Indiana	71,018.1	47,541.9	284,846.1	202,744.5	545,560.6	407,255.2
Seventh Indiana	3,665.7	5,062.7	37,582.7	44,633.9	179,604.4	97,035.5
Second Kentucky	528,644.2	235,221.5	1,662,749.1	638,887.8	2,939,922.6	952,582.4
Fifth Kentucky	1,375,493.6	701,032.8	6,989,163.1	2,616,347.3	13,136,212.1	3,357,787.4
Sixth Kentucky	377,843.7	125,425.7	1,990,768.4	452,281.5	2,818,421.3	574,833.7
Seventh Kentucky	1,713,491.1	399,025.8	3,381,713.4	727,602.8	5,443,060.1	899,523.9
Eighth Kentucky	899,012.1	115,721.2	1,775,908.5	468,076.0	2,675,560.0	486,490.5
Louisiana						
Maryland	166,151.9	259,804.6	948,921.4	435,432.4	2,821,174.8	1,555,913.1
Third Massachusetts	1,196.0	2,187.8	4,721.0	12,167.2	46,876.2	104,704.9
First Michigan						
First Missouri	339.9	250.9	793.9		755.3	2,907.5
Sixth Missouri	21,598.8	3,198.9	62,361.1	517.2	134,846.0	53,872.0
Montana	5,472.4	1,503.9	6,317.5	2,030.6	8,988.1	
Nebraska	3,894.8	6,465.4	88,581.4	21,004.9	171,175.7	7,365.9
New Hampshire						
Fifth New Jersey						
First New York					261.9	
Fourteenth New York	1,247.3	7,936.1	2,703.6	34,145.1	77,334.9	21,677.9
Twenty-first New York	176.1		3,357.0	30,217.4	125,610.7	26,145.1
Twenty-eighth New York						
First Ohio	91,735.2	304,406.1	866,414.3	506,535.1	2,004,231.1	955,319.2
Eleventh Ohio						
Eighteenth Ohio	4,057.8	1,194.7	5,048.4	1,628.3	11,211.2	
First Pennsylvania	69,493.1	11,803.4	284,874.3	66,493.0	535,792.7	168,956.2
Ninth Pennsylvania	115,709.4	106,026.2	88,955.0	141,534.9	253,298.8	266,025.9
Twenty-third Pennsylvania	781,640.1	394,199.9	2,625,358.0	1,249,864.7	4,756,388.0	2,017,880.2
South Carolina						
Tennessee	30,438.0	32,834.6			2,930.4	
Second Virginia				46.5		
Sixth Virginia	8,160.0	12,847.6	19,920.1	10,337.8	18,934.5	143.3
Washington						
West Virginia	38,502.9	28,457.9	70,842.5	38,191.6	95,181.8	70,505.5
First Wisconsin	21,052.3	13,061.5	13,228.2	26,031.6	51,200.9	36,302.1
Total	6,427,830.1	2,981,747.1	21,852,789.9	8,317,896.5	39,817,576.4	13,221,663.6
GENERAL BONDED WAREHOUSES.						
First California	52,237.1	21,382.7	157,852.1	24,372.7	89,710.2	33,520.5
Sixth California	16,002.0	752.6	15,681.7	1,046.9	19,611.7	277.8
Colorado	2,354.6	2,320.3	5,968.0	245.4	2,133.4	681.2
Florida			153.2		182.0	
Hawaii		193.2	3,680.6	688.1		
Fifth Kentucky	31,995.9	4,099.9	9,339.7	4,795.7	43,648.1	332.6
Sixth Missouri	13,694.7	5,268.9	26,803.1	10,724.7	37,042.1	14,088.6
Oregon	10,793.5	639.8	11,791.4	1,637.7	9,196.6	4,485.3
Second Virginia	8,523.9		6,653.4	4,321.6	17,413.5	20,025.7
Washington	6,309.0		932.0	1,939.3	723.7	919.0
Total	141,910.7	34,657.4	238,855.2	49,772.1	219,661.3	74,330.7
Grand total	6,569,740.8	3,016,404.5	22,091,645.1	8,367,668.6	40,037,237.7	13,295,994.3

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1914—Continued.

[Quantities in taxable gallons.]

District.	1912		1913		1914	Aggregate.
	Spring.	Fall.	Spring.	Fall.	Spring.	
Alabama		4,021.9	50,149.4	57,000.1	64,968.4	176,139.8
Arkansas			2,986.2	4,702.0	11,932.1	24,886.1
First California		254.7	270.1		109,889.7	114,957.5
Connecticut	188.4	900.4	10,370.0	12,749.6	22,800.1	49,142.0
Florida			372.4		8,548.3	8,920.7
Georgia						691.8
Hawaii			10,619.8	3,321.1	12,208.2	26,149.1
Fifth Illinois	1,022,097.6	1,104,311.0	2,462,891.3	2,634,704.2	3,373,394.6	12,985,713.4
Eighth Illinois	387,839.4	218,901.4	305,852.1	96,136.3	562,923.0	2,785,365.7
Sixth Indiana	784,668.4	528,290.5	1,135,224.2	523,505.9	1,261,165.3	5,826,086.4
Seventh Indiana	101,405.8	161,533.2	647,658.3	262,482.6	696,053.0	2,240,423.1
Second Kentucky	3,213,469.7	704,678.7	4,217,007.5	1,345,808.7	3,289,425.1	20,054,904.2
Fifth Kentucky	13,751,971.8	2,442,173.0	17,357,173.3	3,245,007.1	15,303,472.3	81,172,416.6
Sixth Kentucky	3,128,029.5	397,421.6	3,316,244.4	354,907.1	2,988,777.4	16,708,901.0
Seventh Kentucky	5,376,598.6	799,087.9	5,553,939.4	908,114.2	4,042,158.3	31,049,845.8
Eighth Kentucky	2,615,930.6	604,248.6	3,371,302.4	594,611.7	3,109,929.3	17,447,038.1
Louisiana			19,985.0	2,552.7	44,396.1	70,768.4
Maryland	3,610,413.0	1,185,771.3	4,703,635.6	1,129,902.8	3,866,635.9	21,662,655.5
Third Massachusetts	65,751.0	144,856.3	116,366.5	279,609.5	451,169.4	1,249,850.0
First Michigan				102,309.3	1,018.4	103,327.7
First Missouri	3,570.3	4,014.6	14,159.5	12,056.7	29,797.4	69,241.6
Sixth Missouri	226,457.7	52,806.8	363,393.2	86,499.9	182,570.0	1,195,961.0
Montana					30,335.8	59,606.9
Nebraska	170,898.3	71,519.2	323,076.1	39,275.4	334,377.7	1,239,782.7
New Hampshire					548.4	548.4
Fifth New Jersey						
First New York			262.6	870.9	227,327.6	228,723.0
Fourteenth New York	264,635.2	136,105.3	237,340.2	300,274.8	556,323.0	1,644,505.5
Twenty-first New York	322,145.8	2,781.3	24,172.6	1,289.6	87,443.6	623,813.4
Twenty-eighth New York	7,607.7	1,183.2	8,071.5			16,862.4
First Ohio	2,229,782.3	884,801.3	2,759,595.2	1,516,430.5	3,377,635.4	15,739,381.0
Eleventh Ohio		1,620.4		7,166.6	3,801.2	12,588.2
Eighteenth Ohio	8,178.2	3,434.4	95,264.5	65,474.1	107,681.7	305,088.8
First Pennsylvania	645,521.4	157,259.0	752,896.3	197,507.1	753,623.5	3,992,438.8
Ninth Pennsylvania	567,243.8	147,422.1	447,348.5	108,746.3	316,783.4	2,669,424.8
Twenty-third Pennsylvania	5,873,392.5	2,025,812.6	7,030,469.3	2,474,903.4	6,114,484.9	35,972,855.7
South Carolina				11,091.2		11,138.8
Tennessee						139,787.2
Second Virginia	31.6			499.1	29,652.4	30,229.6
Sixth Virginia	1,052.4	658.9	3,984.9	22,684.6	129,878.7	281,519.2
Washington						
West Virginia	216,334.1	76,560.2	219,522.4	54,202.6	213,908.6	1,138,011.6
First Wisconsin	98,858.1	59,038.8	168,364.3	59,139.9	277,593.7	826,755.1
Total	44,694,073.2	11,921,768.6	55,729,969.0	16,575,537.6	51,994,691.9	279,956,446.6
GENERAL BONDED WAREHOUSES.						
First California	30,390.5	44,597.1	60,382.6	44,554.9	349,214.0	972,129.4
Sixth California	2,555.4	4,478.8	9,689.2	9,483.8	45,465.6	130,935.4
Colorado	2,210.9	1,041.2	1,519.1		2,926.1	25,702.9
Florida			2,487.0	1,294.4	5,708.6	9,825.2
Hawaii	4,715.1			1,354.0	1,596.9	13,386.4
Fifth Kentucky	16,993.4		513.8	5,526.8	49.2	152,276.6
Sixth Missouri	15,549.2	8,061.3	19,086.5	7,781.3	8,956.0	175,376.6
Oregon	894.4	4,886.7	2,118.8	3,499.6	22,565.7	84,551.4
Second Virginia	15,941.9	43,829.6	145,008.5	32,670.4	126,242.1	451,196.5
Washington	1,420.0	711.3	4,619.5	11,533.8	33,642.2	64,633.2
Total	90,670.8	107,606.0	245,425.0	117,699.0	596,366.4	2,080,013.6
Grand total	44,784,744.0	12,029,374.6	55,975,394.0	16,693,236.6	52,591,058.3	282,036,460.2

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, 1914.

[Quantities in taxable gallons.]

District.	In warehouses July 1, 1913.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
Arkansas	33,285.0	27,244.2		60,529.2
First California	[1] 2,504,445.3	1,624,049.4	4,590.0	4,133,084.7
Sixth California	263,342.6	100,852.2	1,294.3	365,489.1
Connecticut	12,562.2	17,448.0		30,010.2
First Illinois	488,350.6	185,665.3	183,775.9	857,791.8
Fifth Kentucky	194,465.7	157,028.9	16,301.5	367,796.1
Maryland	45,657.5	27,059.7	4,907.3	77,624.5
First Missouri	33,994.5	18,149.8		52,144.3
Sixth Missouri	73,682.6	1,343.7	28,982.6	104,008.9
Fifth New Jersey	98,446.6	33,784.7	20,273.4	152,504.7
Second New York	919,583.6	285,865.2	365,938.6	1,571,387.4
Twenty-first New York	19,531.7	15,953.4	5,121.0	40,606.1
Twenty-eighth New York	109,929.6	120,338.6	7,883.2	238,151.4
First Ohio	82,902.5	22,358.0	82,388.6	187,649.1
Tenth Ohio	159,193.1	85,098.4	1,036.8	245,328.3
First Pennsylvania	112,984.7	41,353.6	18,838.1	173,176.4
Twenty-third Pennsylvania	89,545.6	5,519.3	33,030.4	128,095.3
Tennessee	15,575.0		1,688.0	17,263.0
Sixth Virginia	24,226.5	8,124.5		32,351.0
Washington	5,842.1	2,590.1		8,432.2
Total	5,287,547.0	2,779,827.0	776,049.7	8,843,423.7

[1] Excluding 496,679.8 gallons, transferred from the fourth district of California to the first district of California, on consolidation of districts, and erroneously reported as in warehouse in both districts.

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1914.

[Quantities in taxable gallons.]

District.	Withdrawn tax paid.	Tax paid for bottling.	Leakage allowed.
Arkansas	12,881.1		214.6
First California	766,648.0	6,576.7	55,154.6
Sixth California	49,438.0	170.9	5,613.9
Connecticut	8,981.9		351.2
First Illinois	465,121.4		25,308.8
Fifth Kentucky	155,258.0		7,161.0
Maryland	36,547.4		2,177.7
First Missouri	14,550.5	308.6	1,011.8
Sixth Missouri	42,427.3		3,323.6
Fifth New Jersey	47,092.5		3,217.2
Second New York	828,371.4		51,578.5
Twenty-first New York	3,685.2		167.7
Twenty-eighth New York	46,682.3		3,857.4
First Ohio	83,788.4		4,235.0
Tenth Ohio	134,756.4		3,781.4
First Pennsylvania	50,656.4		2,289.7
Twenty-third Pennsylvania	38,089.5		3,087.5
Tennessee	774.1		228.6
Sixth Virginia	11,788.6		551.6
Washington	1,946.1		58.6
Total	2,568,678.9	7,341.2	174,568.4

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1914—Continued.

District.	Withdrawn for use of United States.	Grape brandy withdrawn to fortify wines.	For export.	Lost by casualty.	Transferred to warehouses in other districts.	In warehouses June 30, 1914.
Arkansas						47,433.5
First California		321,522.6	1,858.2	0.2	715,530.5	2,236,793.9
Sixth California		46,050.3		88.7	40,256.6	223,875.7
Connecticut						20,677.1
First Illinois			415.4		381.6	426,569.6
Fifth Kentucky					1,688.0	203,688.5
Maryland						44,899.4
First Missouri						35,982.0
Sixth Missouri						58,258.0
Fifth New Jersey				1.0		102,194.0
Second New York	74.3	237.2	655.1	795.7	4,259.8	885,415.4
Twenty-first New York				.1		36,753.1
Twenty-eighth New York		99,293.1		7.1		88,511.5
First Ohio						98,926.0
Tenth Ohio						106,941.5
First Pennsylvania						119,236.6
Twenty-third Pennsylvania						86,368.3
Tennessee						16,362.3
Sixth Virginia						20,010.8
Washington						6,427.5
Total	74.3	467,103.2	2,928.7	892.8	762,116.5	4,865,324.7

Summary of operations at special bonded warehouses during the fiscal year ended June 30, 1914.

	Brandy.
DR.	
Withdrawn for export and unaccounted for July 1, 1913	[1] 349.3
Lost by casualty, etc., and unaccounted for July 1, 1913	5.5
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1913	[2] 34,397.6
Remaining in special bonded warehouses July 1, 1913	[3] 5,287,547.0
Deposited in special bonded warehouses:	
Brandy received from distillers in same district 1,950,650.9	
Brandy received from distillers in other districts 829,176.1	
Brandy received from special bonded warehouses in other districts 776,049.7	
	3,555,876.7
Total	8,878,176.1
CR.	
Withdrawn tax paid from special bonded warehouses during the year	2,563,078.9
Withdrawn tax paid for bottling in bond	7,341.2
Loss allowed on account of leakage or evaporation in warehouse	174,563.4
Withdrawn for use of the United States	74.3
Grape brandy withdrawn for the fortification of wine	467,103.2
Exported and accounted for	2,795.6
Tax paid on loss or leakage in transportation for export	.8
Tax paid on brandy heretofore reported lost by casualty	896.6
Deposited in special bonded warehouses in other districts	776,049.7
Withdrawn for export and unaccounted for June 30, 1914	481.6
Lost by casualty, etc., and unaccounted for June 30, 1914	1.7
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1914	20,464.4
Remaining in special bonded warehouses June 30, 1914	4,865,324.7
Total	8,878,176.1

[1] Excluding 24.4 gallons erroneously included in previous report, as outstanding in both the first and fourth districts of California on consolidation of these districts.
[2] Excluding 3,768.6 gallons erroneously included in previous report, as outstanding in both the first and fourth districts of California on consolidation of these districts.
[3] Excluding 496,679.8 gallons erroneously included in previous report, as outstanding in both the first and fourth districts of California on consolidation of these districts.

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

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, 1914.

District.	Brandy used (tax gallons).	Angelica.		Madeira.		Malaga.		Muscatel.		Port.	
		Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California	3,840,867.5	678,374.80	805,641.88	34,581.96	40,914.37	224,701.06	263,851.56	1,125,770.65	1,332,456.30	6,488,975.46	7,658,627.37
Sixth California	802,736.8	330,437.18	391,969.63			20,383.64	24,318.58	152,885.56	180,271.38	1,281,638.95	1,502,352.60
Hawaii	10,463.1									46,156.31	51,932.53
First New Jersey	2,711.9									16,643.00	18,845.56
Twenty-eighth New York	130,658.6									173,792.87	200,853.62
Fourth North Carolina	8,670.0										
Second Virginia	47,379.2										
Total	4,853,437.1	1,008,812.08	1,195,641.56	34,581.96	40,914.37	245,285.60	288,170.14	1,278,156.21	1,512,727.66	8,007,206.59	9,432,613.77

District.	Sherry.		Sweet Catawba.		Scuppernong.		Tokay.		Total wines by districts.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California	3,599,132.40	4,206,617.34					33,661.88	39,816.13	12,185,199.21	14,345,924.95
Sixth California	887,025.66	1,028,485.51							2,672,071.29	3,127,427.82
Hawaii									46,156.31	51,932.53
First New Jersey				716.16					16,561.72	19,561.72
Twenty-eighth New York			319,581.52	371,370.54					493,374.39	572,224.16
Fourth North Carolina					43,293.00	47,752.45			43,293.00	47,752.45
Second Virginia					188,714.36	215,550.09			188,714.36	215,550.09
Total	4,481,437.71	5,235,102.85	320,216.52	372,086.70	232,007.36	263,302.54	33,661.88	39,816.13	15,646,086.56	18,380,373.72

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, 1912.

	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California	4,259,330.8	13,836,779.17	16,227,446.54
Fourth California [1]	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	395,000.04
Fourth North Carolina	7,820.1	49,852.97	54,102.05
Second Virginia			
Total	6,322,303.9	20,633,926.00	24,198,626.19

FOR THE FISCAL YEAR ENDED JUNE 30, 1913.

First California	3,777,862.3	12,358,673.80	14,520,504.79
Fourth California [1]	56,010.0	176,036.34	208,699.17
Sixth California	837,543.4	2,722,558.90	3,198,608.64
Hawaii	7,776.3	30,143.77	34,406.83
First New Jersey	977.9	7,076.00	8,045.15
Twenty-eighth New York	154,151.8	552,032.29	637,789.64
Fourth North Carolina	16,936.6	82,587.06	92,031.06
Second Virginia	88,206.4	533,585.33	581,672.84
Total	4,939,464.7	16,462,693.43	19,281,758.12

FOR THE FISCAL YEAR ENDED JUNE 30, 1914.

First California	3,840,987.5	12,185,199.21	14,545,924.95
Sixth California	802,825.8	2,672,071.29	3,127,427.82
Hawaii	10,403.1	46,156.31	51,932.53
First New Jersey	2,311.9	17,278.00	19,561.72
Twenty-eighth New York	139,708.2	493,374.39	572,224.16
Fourth North Carolina	8,070.0	43,293.00	47,752.45
Second Virginia	48,542.2	188,714.36	215,550.09
Total	4,852,848.7	15,646,086.56	18,380,373.72

[1] Fourth California consolidated with the First California, October 1, 1912.

Exportation of manufactured tobacco and snuff in bond during the fiscal year ended June 30, 1914.

[Expressed in full pounds.]

District.	Quantity unaccounted for July 1, 1913.	Quantity removed for exportation during year.	Quantity actually exported.	Tax paid and returned to factory.	Lost at sea or otherwise destroyed.	Quantity unaccounted for June 30, 1914.
First California		4,463	4,463			
Connecticut		4,393	4,393			
First Illinois	2,368	12,200	12,876			1,692
Eighth Illinois		1,470	1,470			
Fifth Kentucky	6,896	53,016	59,624			288
Sixth Kentucky	153	836	304			685
Louisiana	502	66,635	66,957	180		
Maryland	2,290	22,672	21,727			3,235
Third Massachusetts		100	100			
First Michigan		150	150			
First Missouri	42,709	270,121	311,114	216		1,500
Fifth New Jersey	7,294	220,373	212,437			15,230
Second New York	883	33,483	24,837			9,529
Third New York	69,917	1,095,498	1,165,415			
Fourteenth New York		199,639	172,485			27,154
Fourth North Carolina	16,021	242,272	240,273	550		17,470
Fifth North Carolina	14,699	208,653	196,589	903		25,860
First Ohio	6,761	34,803	41,564			
Ninth Pennsylvania	15,182	225,096	202,377			37,901
Tennessee	157	333	490			
Second Virginia	64,285	1,333,136	1,285,362		5,700	106,359
Sixth Virginia	4,159	39,702	42,511		840	510
West Virginia		486	486			
First Wisconsin	1,800	23,435	25,235			
Total	256,076	4,092,965	4,093,239	1,849	6,540	247,413

Exportation of cigars and cigarettes in bond during the fiscal year ended June 30, 1914.

District.	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, 1913:				
First California		25,000		
Louisiana		490,000		
Maryland				
Third Massachusetts				
Fifth New Jersey	1,000	9,300	25,000	2,700
First New York				
Second New York		176,700		5,000
Third New York		210,500		2,500
Fourth North Carolina		5,000		
First Pennsylvania	1,000			
Twenty-third Pennsylvanai				
Second Virginia	5,000	333,000		
Total	7,000	1,249,500	25,000	10,200
Bonded for export:				
First California		655,000		
Louisiana		7,382,000		
Maryland			20,000	
Third Massachusetts		55,000		
Fifth New Jersey	13,000	132,000	28,000	
First New York		16,000		
Second New York		7,886,300	5,000	7,800
Third New York	9,125	12,503,750		106,500
Fourth North Carolina				
First Pennsylvania	5,000			
Twenty-third Pennsylvania	10,000			
Second Virginia	509,600	7,976,000		
Total	546,725	36,606,050	53,000	114,300
Grand total	553,725	37,855,550	78,000	124,500
CR.				
Exported during year:				
First California		680,000		
Louisiana		7,872,000		
Maryland			20,000	
Third Massachusetts		55,000		
Fifth New Jersey	13,000	110,000	28,000	
First New York		14,000		
Second New York		7,464,000	5,000	6,000
Third New York	9,125	12,507,250		99,000
Fourth North Carolina		5,000		
First Pennsylvania	6,000			
Twenty-third Pennsylvania				
Second Virginia	503,500	8,229,960		
Total	531,625	36,937,210	53,000	105,000
Tax paid:				
Fifth New Jersey	1,000	9,300	25,000	2,700
Second Virginia		2,540		
Total	1,000	11,840	25,000	2,700
Unaccounted for June 30, 1914:				
First California				
Louisiana				
Maryland				
Third Massachusetts				
Fifth New Jersey		22,000		
First New York		2,000		
Second New York		599,000		6,800
Third New York		207,000		10,000
Fourth North Carolina				
First Pennsylvania				
Twenty-third Pennsylvania	10,000			
Second Virginia	11,100	76,500		
Total	21,100	906,500		16,800
Grand total	553,725	37,855,550	78,000	124,500

Fermented liquors removed from breweries in bond for export free of tax during fiscal year ended June 30, 1914.

District.	Gallons.	District.	Gallons.
First California	13,911	Third New York	64,713
Sixth California	16,213	Fourteenth New York	2,248
Hawaii	11,480	First Ohio	7,795
Sixth Indiana	3,494	Eleventh Ohio	36,983
Louisiana	39,284	Tennessee	2,573
Maryland	11,861	Third Texas	15,004
First Michigan	58,034	Sixth Virginia	248
Minnesota	52,700	Washington	229,881
First Missouri	843,020	First Wisconsin	789,276
Fifth New Jersey	12,668	Second Wisconsin	107,477
First New York	264,078		
Second New York	8,122	Total	2,591,073

Statement of fermented liquors removed from breweries in bond free of tax, July 1, 1913, to June 30, 1914.

District.	Gallons.	District.	Gallons.
Removed for export and unaccounted for July 1, 1913	248,770	Exported in original packages, proofs received	237,379
Removed for direct exportation	231,428	Exported in bottles, proofs received	2,367,486
Removed in original packages to be bottled for export	274,802	Removed for export unaccounted for, tax paid	9,548
Removed by pipeline to be bottled for export	2,084,843	Excess reported by bottlers	42,645
Excess reported by bottlers	5,513	Removed for export and unaccounted for June 30, 1914	188,298
Total	2,845,356	Total	2,845,356

Exportation of playing cards in bond during fiscal year ended June 30, 1914.

	Packs of cards.
Removed for export and unaccounted for July 1, 1913	501,105
Removed for export during year ended June 30, 1914	4,815,677
Total	5,316,782
Removed for export and accounted for during year	4,819,957
Returned to factory	2,832
Tax paid on deficiencies in exportation	2,069
Removed for export and unaccounted for June 30, 1914	491,924
Total	5,316,782

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

Drawback of internal-revenue taxes allowed on exported merchandise during the fiscal year ended June 30, 1914.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
Boston	35			$5,273.73		$5,273.73
Buffalo	10			237.78		237.78
Chattanooga	76			1,258.38		1,258.38
Des Moines	1			1,090.83		1,090.83
Detroit	64			2,076.34		2,076.34
Louisville	2				$40.00	40.00
New Orleans	1			81.40		81.40
New York	669	$12,317.50	$25,527.44	87,058.43	20.00	124,923.37
Ogdensburg	12			36.25		36.25
Philadelphia	41	3,924.32	30.63	6,848.15		10,803.10
Port Townsend	2	77.60				77.60
Richmond	5		9,762.29			9,762.29
Rochester	6			285.18		285.18
St. Louis	64			1,289.04		1,289.04
San Francisco	12	131.70	1,479.23			1,610.93
Seattle	20	2,669.48				2,669.48
Total	1,020	19,120.60	36,799.59	105,535.51	60.00	161,515.70

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.
1905	39		$3,003.07		$5,377.53	$157.68		$8,540.28
1906	23		3,401.16		3,718.38	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	46,734.29		70,650.28
1912	863		15,066.04		18,899.97	93,291.73	$40.00	127,297.74
1913	976		6,854.79		15,846.35	[1] 98,079.17		120,780.31
1914	1,012		19,120.60		36,799.59	[1]105,535.51	60.00	161,515.70
Total	3,617	303.81	79,078.31		132,709.20	346,809.36	100.00	559,000.68

[1] Domestic alcohol used in preparations for export.

CHEMISTRY DIVISION.

The following table shows the number and character of the samples received and analyzed in this division during the fiscal year ended June 30, 1914:

Brandy mashes	67
Butter	1,901
Distilled spirits	1,771
Distillery beers	439
Fermented beverages	319
Match materials	115
Medicinal preparations	157
Miscellaneous	103
Oils	3,322
Opium	339
Oleomargarine	10,758
Wines	485
Total	19,749
Increase over last year	12,441

NOTE.—For reference to work done in the laboratory, see pages 23 and 24.

CLAIMS DIVISION.

Report of claims received and disposed of in the fiscal year ended June 30, 1914, and three months ended Sept. 30, 1914.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1913	791	$1,345,972.16
New claims received during the year	4,946	8,150,027.98
Rejected claims reopened and allowed during the year	124	263,376.50
Allowed during the year	2,562	892,496.26
Rejected during the year	2,271	6,547,040.57
On hand July 1, 1914	1,028	2,319,929.81
Received to Oct. 1, 1914	2,751	1,100,369.11
Allowed to Oct. 1, 1914	513	56,870.52
Rejected to Oct. 1, 1914	116	143,671.18
On hand Oct. 1, 1914	3,145	3,219,757.22

ABATEMENT CLAIMS.

On hand July 1, 1913	476	$768,642.34
New claims received during year	4,458	1,568,613.62
Allowed during year	2,021	705,318.27
Rejected during year	956	1,359,075.61
On hand July 1, 1914	1,957	272,862.08
Received to Oct. 1, 1914	3,068	432,822.23
Allowed to Oct. 1, 1914	4,068	458,110.57
Rejected to Oct. 1, 1914	420	102,058.21
On hand Oct. 1, 1914	537	145,515.53

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

On hand July 1, 1913	233	$10,425.79
New claims received during year	2,051	162,428.75
Allowed during year	2,236	170,943.51
Rejected during year	28	857.44
On hand July 1, 1914	20	1,053.59
Received to Oct. 1, 1914	8	114.39
Allowed to Oct. 1, 1914	24	542.24
Rejected to Oct. 1, 1914		
On hand Oct. 1, 1914	4	625.74

CLAIMS FOR CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

On hand July 1, 1913		
New claims received during the year	9	$2,157.26
Allowed during the year	7	2,143.65
Rejected during the year	2	13.61
On hand July 1, 1914		
Received to Oct. 1, 1914	8	1,085.81
Allowed to Oct. 1, 1914	5	1,061.34
Rejected to Oct. 1, 1914		
On hand Oct. 1, 1914	3	24.47

INCOME TAX.

CORPORATION INCOME TAX DIVISION.

STATEMENTS RELATING TO THE COLLECTION OF THE SPECIAL EXCISE AND INCOME TAX IMPOSED BY SECTIONS 2 AND 4 OF THE ACT OF OCTOBER 3, 1913, ON CORPORATIONS, JOINT STOCK COMPANIES OR ASSOCIATIONS, AND INSURANCE COMPANIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1914.

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.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.[1]	Net income.
Alabama	655	611	$44,178,762.88	$3,178,249.27	$5,892,705.67
Arkansas	498	226	20,818,710.07	5,010,847.47	2,645,176.77
First California	646	545	116,448,920.11	5,987,811.28	11,213,067.62
Sixth California	404	343	47,869,782.86	17,713,510.80	6,166,469.47
Colorado	451	353	24,526,276.82	1,657,808.59	3,416,660.89
Connecticut	274	228	86,311,984.21	17,081,908.94	14,216,512.62
Florida	321	270	17,482,585.34	5,097,233.66	2,000,789.48
Georgia	801	765	50,592,059.04	11,026,099.42	5,612,396.46
Hawaii	76	68	27,954,847.59	2,901,951.45	3,620,016.25
First Illinois	518	444	134,265,315.64	12,425,972.01	23,256,008.84
Fifth Illinois	131	124	18,654,900.00	1,590,606.97	1,553,538.62
Eighth Illinois	439	439	20,027,211.03	1,277,651.02	3,522,918.59
Thirteenth Illinois	296	278	16,964,191.86	3,641,883.59	2,236,814.13
Sixth Indiana	620	566	53,514,486.16	5,271,040.71	5,034,109.75
Seventh Indiana	352	328	20,300,132.85	817,988.21	2,281,936.61
Third Iowa	1,590	1,486	70,361,536.87	5,752,692.79	10,546,340.02
Kansas	1,124	1,030	33,714,569.35	1,520,800.49	5,176,411.48
Second Kentucky	245	232	11,130,470.83	1,331,813.43	953,808.79
Fifth Kentucky	134	122	16,885,179.46	802,382.10	1,540,598.77
Sixth Kentucky	79	70	3,604,055.98	89,496.98	404,086.65
Seventh Kentucky	94	90	9,714,252.84	8,458,745.36	858,014.13
Eighth Kentucky	101	97	4,130,380.00	98,423.55	510,243.31
Louisiana	344	295	30,331,952.83	16,184,141.87	4,688,602.67
Maryland	1,143	942	149,523,091.58	40,198,032.08	12,501,768.48
Massachusetts	431	355	132,893,577.98	207,892,829.35	15,406,137.62
First Michigan	406	342	38,968,199.57	2,938,429.41	7,414,834.66
Fourth Michigan	270	236	16,442,561.40	1,725,763.67	3,138,481.66
Minnesota	1,284	1,160	49,826,911.61	4,110,480.97	8,948,994.93
First Missouri	852	741	89,630,871.35	57,056,638.06	7,462,788.14
Sixth Missouri	934	902	70,453,536.53	29,985,114.51	7,325,834.28
Montana	1,279	878	81,139,969.16	23,299,296.44	7,562,137.93
Nebraska	1,141	1,038	39,894,374.89	2,824,769.35	5,806,286.20
New Hampshire	775	579	145,211,750.42	33,167,584.95	6,218,795.84
First New Jersey	163	150	15,043,983.78	1,263,970.00	2,131,806.16
Fifth New Jersey	404	233	45,975,085.20	171,011,406.83	13,800,531.40
New Mexico	489	277	44,769,812.99	7,508,801.59	1,662,824.50
First New York	110	88	19,934,291.00	2,820,419.71	1,472,495.72
Second New York	302	209	353,242,919.65	255,853,588.55	82,490,962.07
Third New York	39	31	21,222,461.41	4,779,097.89	10,990,138.80
Fourteenth New York	225	195	27,401,035.84	394,336.31	2,740,560.27
Twenty-first New York	257	227	35,390,742.28	1,364,956.65	3,899,655.40
Twenty-eighth New York	246	206	33,073,727.46	4,566,025.42	4,196,495.31
Fourth North Carolina	361	327	10,516,882.83	2,153,900.28	1,473,450.91
Fifth North Carolina	253	228	10,809,508.30	2,895,558.12	1,456,506.56
North and South Dakota	1,618	1,429	34,908,499.40	6,809,408.36	5,428,084.75
First Ohio	253	235	39,350,353.75	4,060,663.76	4,344,002.39
Tenth Ohio	324	301	25,763,525.80	3,144,489.42	2,442,935.92
Eleventh Ohio	362	310	37,318,891.69	7,899,501.44	2,096,588.70
Eighteenth Ohio	330	257	54,793,253.08	823,761.62	6,636,502.96
Oklahoma	1,027	885	27,709,958.07	2,299,185.76	3,824,449.40
Oregon	401	298	40,268,949.94	7,177,961.07	2,968,702.41
First Pennsylvania	390	324	103,785,997.00	19,715,682.71	19,422,775.97
Ninth Pennsylvania	638	538	51,771,514.11	1,109,137.07	7,830,546.88
Twenty-third Pennsylvania	574	540	108,412,867.26	1,935,118.09	14,984,027.07
South Carolina	1,077	677	48,470,835.98	13,882,696.87	3,675,120.53

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

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*—Contd.

District.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Tennessee	596	516	$34,297,833.19	$6,431,135.80	$4,356,993.77
Third Texas	1,547	1,424	94,625,413.20	27,549,356.75	15,266,447.63
Second Virginia	222	197	31,351,881.30	5,330,620.27	3,032,659.71
Sixth Virginia	264	238	14,397,460.08	1,433,047.17	1,770,620.35
Washington	468	372	38,220,535.45	6,064,157.57	3,889,033.42
West Virginia	358	333	26,440,604.79	1,087,885.11	3,216,881.60
First Wisconsin	1,361	742	79,896,999.30	20,357,571.86	5,710,665.12
Second Wisconsin	588	507	32,742,434.43	6,119,319.44	2,380,831.77
Total	33,955	28,527	3,244,684,658.67	1,129,960,260.24	438,746,584.78

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.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.[1]	Net income.
Alabama	338	311	$29,150,743.38	$2,976,650.08	$3,696,593.81
Alaska	11	7	665,000.00	353,950.08	117,004.32
Arizona	221	136	23,122,178.94	2,816,992.61	982,556.70
Arkansas	498	226	20,818,710.07	5,010,847.47	2,645,176.77
California	1,004	856	160,667,968.14	23,606,664.08	16,993,879.09
Colorado	345	270	20,974,873.10	831,498.70	2,873,535.89
Connecticut	196	165	65,519,159.21	12,497,372.77	11,661,732.92
Delaware	192	77	53,115,578.35	22,045,436.20	5,061,634.55
District of Columbia	97	75	30,433,077.29	10,115,935.81	1,909,306.25
Florida	321	270	17,482,585.34	5,097,233.66	2,000,789.48
Georgia	801	765	50,592,059.04	11,026,099.42	5,612,396.46
Hawaii	76	68	27,954,847.59	2,901,951.45	3,620,016.25
Idaho	359	280	25,409,711.52	4,920,203.07	1,021,232.99
Illinois	1,384	1,285	198,911,618.53	18,936,113.59	30,569,280.18
Indiana	972	894	73,814,619.01	6,089,028.92	7,316,046.36
Iowa	1,590	1,486	70,361,536.87	5,752,692.79	10,546,340.02
Kansas	1,124	1,030	33,714,569.35	1,520,800.49	5,176,411.48
Kentucky	653	611	45,464,339.11	10,780,861.42	4,266,751.56
Louisiana	344	295	30,331,952.83	16,184,141.87	4,688,602.67
Maine	520	317	125,213,000.32	31,260,496.03	4,161,485.89
Maryland	838	775	65,585,285.94	7,920,619.07	5,442,627.56
Massachusetts	431	355	132,893,577.98	207,892,829.35	15,406,137.62
Michigan	676	578	55,410,760.97	4,664,193.08	10,553,316.32
Minnesota	1,284	1,160	49,826,911.61	4,110,480.97	8,948,994.93
Mississippi	317	300	15,028,619.50	201,599.10	2,196,111.86
Missouri	1,786	1,643	160,084,407.88	87,041,752.57	14,788,622.42
Montana	506	336	28,821,785.66	6,074,290.88	3,352,590.78
Nebraska	1,141	1,038	39,894,374.89	2,824,769.35	5,806,286.20
Nevada	46	32	3,650,734.83	94,658.00	385,658.00
New Hampshire	172	152	11,739,818.10	1,342,853.73	1,132,140.59
New Jersey	567	383	61,019,068.98	172,275,376.83	15,932,337.65
New Mexico	268	141	21,647,634.05	4,691,308.98	680,267.80
New York	1,179	956	490,285,168.64	269,778,424.53	105,790,307.57
North Carolina	614	553	21,326,391.13	5,049,458.40	2,929,957.47
North Dakota	914	826	19,036,897.22	4,944,066.48	3,338,461.55
Ohio	1,269	1,133	157,226,024.32	15,928,416.24	15,520,022.97
Oklahoma	1,027	885	27,709,958.07	2,299,185.76	3,824,449.40
Oregon	401	298	40,268,949.94	7,177,961.07	2,968,702.41
Pennsylvania	1,602	1,402	263,970,378.37	22,759,937.87	42,237,349.92
Rhode Island	78	63	20,792,825.00	4,584,536.17	2,554,779.70
South Carolina	1,077	677	48,470,835.98	13,882,696.87	3,675,120.53
South Dakota	704	603	15,871,602.18	1,865,341.88	2,089,623.20
Tennessee	596	516	34,297,833.19	6,431,135.80	4,356,993.77
Texas	1,547	1,424	94,625,413.20	27,549,356.75	15,266,447.63
Utah	414	262	26,908,471.98	12,304,802.49	3,188,314.16
Vermont	83	110	8,258,932.00	564,235.19	925,169.36
Virginia	502	470	46,138,491.38	6,879,717.44	4,891,480.18
Washington	457	365	37,564,535.45	5,710,207.49	3,772,029.10
West Virginia	358	333	26,440,604.79	1,087,885.11	3,216,881.60
Wisconsin	1,949	1,249	112,639,433.73	26,476,891.30	8,091,496.89
Wyoming	106	83	3,551,403.72	826,309.89	543,125.00
Total	33,955	28,527	3,244,684,658.67	1,129,960,260.24	438,746,584.78

[1] The amounts reported include deposits in banks which in some instances 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.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	209	123	$90,519,610.84	$128,585,358.13	$2,905,065.80
Arkansas	179	110	48,327,147.96	45,133,058.11	1,904,553.98
First California	1,194	487	1,428,195,821.07	1,054,250,260.07	32,296,995.85
Sixth California	541	223	572,074,705.29	277,637,143.53	6,891,658.19
Colorado	371	171	484,666,287.52	286,654,945.83	9,052,130.70
Connecticut	322	252	476,888,921.44	411,796,841.91	16,360,596.55
Florida	156	119	31,571,085.72	25,051,355.09	1,217,948.92
Georgia	388	302	198,981,513.60	193,714,597.17	9,236,379.83
Hawaii	39	21	20,501,042.43	8,941,583.85	1,390,532.36
First Illinois	844	433	1,957,740,706.48	2,414,023,109.80	118,482,749.83
Fifth Illinois	96	55	35,880,060.50	30,855,346.94	1,484,816.39
Eighth Illinois	399	215	87,305,244.75	59,717,586.02	3,192,259.65
Thirteenth Illinois	210	120	29,622,141.06	17,186,953.36	1,899,484.76
Sixth Indiana	641	281	167,976,755.10	153,342,075.97	6,448,442.69
Seventh Indiana	202	79	57,581,400.51	52,496,274.13	2,319,133.86
Third Iowa	808	498	113,672,155.38	91,441,032.90	6,259,314.47
Kansas	427	282	85,309,723.03	79,802,462.45	1,419,545.70
Second Kentucky	164	79	8,306,751.72	6,047,523.32	230,455.02
Fifth Kentucky	74	44	162,531,005.00	220,215,314.48	11,098,286.75
Sixth Kentucky	68	41	7,123,318.95	4,277,534.89	440,571.63
Seventh Kentucky	125	76	15,602,360.43	13,590,486.54	622,673.86
Eighth Kentucky	87	42	2,740,795.36	2,800,100.06	233,085.37
Louisiana	160	86	196,931,918.21	141,960,701.44	6,026,965.62
Maryland	529	245	999,561,259.20	948,387,215.92	26,485,133.15
Massachusetts	560	422	506,125,605.87	378,000,815.51	28,452,636.79
First Michigan	407	246	172,629,149.48	249,806,597.52	14,221,846.74
Fourth Michigan	246	161	75,052,575.10	99,976,544.55	2,311,214.69
Minnesota	550	405	727,155,032.52	1,100,081,142.36	66,889,998.04
First Missouri	339	183	576,543,499.94	984,402,984.28	22,689,185.21
Sixth Missouri	330	208	191,678,109.83	223,515,666.95	4,508,131.70
Montana	412	180	208,238,797.79	88,242,606.53	6,136,523.06
Nebraska	608	325	67,456,199.26	39,892,726.50	3,061,567.44
New Hampshire	679	508	558,960,116.34	424,393,773.22	13,612,531.20
First New Jersey	269	136	86,726,976.54	94,365,074.47	5,754,877.46
Fifth New Jersey	350	227	272,121,486.09	269,201,834.42	17,060,821.19
New Mexico	201	85	207,377,194.43	95,091,962.35	1,560,594.17
First New York	269	159	240,999,318.54	321,116,892.74	12,927,961.47
Second New York	871	460	4,611,520,409.65	2,982,289,311.03	169,267,631.17
Third New York	101	63	549,681,250.91	802,849,565.05	34,472,477.27
Fourteenth New York	388	276	121,254,597.00	153,401,449.60	6,318,462.20
Twenty-first New York	414	260	59,720,959.32	56,873,853.16	3,340,007.49
Twenty-eighth New York	485	297	239,870,017.00	205,550,800.23	16,658,193.90
Fourth North Carolina	169	113	22,994,614.00	15,694,751.34	871,147.96
Fifth North Carolina	214	119	70,250,223.10	27,956,448.63	2,431,987.16
North and South Dakota	375	261	22,502,892.87	10,180,433.33	707,588.86
First Ohio	191	115	287,094,319.40	262,404,610.71	8,756,440.00
Tenth Ohio	244	186	109,161,939.37	103,111,175.46	5,154,470.80
Eleventh Ohio	250	147	75,135,225.44	62,161,146.97	6,057,684.51
Eighteenth Ohio	337	284	370,087,520.88	470,174,641.90	36,247,531.33
Oklahoma	332	142	78,037,992.58	53,470,462.39	2,637,292.93
Oregon	473	213	163,705,969.36	216,277,986.98	5,326,412.78
First Pennsylvania	1,059	520	1,585,342,155.29	1,186,135,868.88	118,992,585.95
Ninth Pennsylvania	939	564	158,922,153.11	121,281,851.37	7,322,952.50
Twenty-third Pennsylvania	1,184	684	880,523,047.62	709,870,219.46	52,335,918.64
South Carolina	243	142	30,494,901.69	33,949,176.10	1,177,598.30
Tennessee	979	215	138,551,384.53	132,178,075.25	6,229,841.23
Third Texas	763	434	275,270,426.25	512,422,134.53	11,325,618.24
Second Virginia	164	103	340,649,740.38	592,231,717.53	16,048,716.57
Sixth Virginia	210	128	149,749,136.50	134,885,976.31	10,051,969.99
Washington	773	386	331,679,445,68	125,292,721.08	4,856,448.69
West Virginia	419	205	184,918,806.69	93,413,759.18	3,169,969.32
First Wisconsin	341	211	70,023,714.48	79,956,196.78	5,107,359.74
Second Wisconsin	987	273	22,436,852.70	18,896,002.81	1,232,744.18
Total	26,358	14,430	22,120,255,489.08	20,198,907,819.37	1,003,185,721.80

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.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	139	78	$59,223,639.09	$107,429,805.77	$2,035,919.60
Alaska	26	14	941,878.00	247,908.84	129,362.66
Arizona	97	47	172,982,066.01	56,528,924.43	886,159.39
Arkansas	179	110	48,327,147.96	45,133,058.11	1,904,553.98
California	1,664	677	1,954,129,782.81	1,319,835,268.78	38,526,333.63
Colorado	310	153	480,502,003.41	285,219,696.86	8,982,833.42
Connecticut	242	187	408,122,583.44	381,106,062.10	12,286,942.64
Delaware	72	35	240,496,005.00	20,570,361.87	2,071,681.86
District of Columbia	67	40	247,711,243.03	308,115,044.70	9,670,978.50
Florida	156	119	31,571,085.72	25,051,355.09	1,217,948.92
Georgia	388	302	198,981,513.60	193,714,597.17	9,236,379.83
Hawaii	39	21	20,501,042.43	8,941,583.85	1,390,532.36
Idaho	92	39	58,400,987.01	27,106,056.13	221,379.05
Illinois	1,549	823	2,110,548,152.79	2,521,782,996.12	125,059,310.63
Indiana	843	360	225,558,155.61	205,838,350.10	8,767,576.55
Iowa	808	498	113,672,155.38	91,441,032.90	6,259,314.47
Kansas	427	282	85,309,723.03	79,802,462.45	1,419,545.70
Kentucky	518	282	196,304,231.46	246,930,959.29	12,625,072.63
Louisiana	160	86	196,931,918.21	141,960,701.44	6,026,965.62
Maine	399	295	497,926,524.10	358,544,676.45	10,820,984.67
Maryland	390	170	511,354,011.17	619,701,809.35	14,742,472.79
Massachusetts	560	422	506,125,605.87	378,000,815.51	28,452,636.79
Michigan	653	407	247,681,724.58	349,783,142.07	16,533,061.43
Minnesota	550	405	727,155,032.52	1,100,081,142.36	66,889,998.04
Mississippi	70	45	31,295,971.75	21,164,552.36	889,146.20
Missouri	669	391	768,221,609.77	1,207,918,651.23	27,197,316.91
Montana	185	79	97,549,009.78	30,803,884.62	3,574,900.07
Nebraska	608	325	67,456,199.26	39,892,726.50	3,061,567.44
Nevada	71	33	46,140,743.55	12,052,134.82	662,320.41
New Hampshire	131	118	29,216,785.00	18,907,142.66	1,923,040.98
New Jersey	619	363	358,848,462.63	363,566,908.89	22,815,698.65
New Mexico	104	38	34,395,128.42	38,563,037.92	674,434.78
New York	2,528	1,515	5,823,046,552.42	4,522,081,871.81	242,984,733.50
North Carolina	383	232	93,244,837.10	43,651,199.97	3,303,135.12
North Dakota	152	110	7,746,817.45	4,241,705.61	371,218.11
Ohio	1,022	732	841,479,005.09	897,851,575.04	56,216,126.04
Oklahoma	332	142	78,037,992.58	53,470,462.39	2,637,292.93
Oregon	473	213	163,705,969.36	216,277,986.98	5,326,412.78
Pennsylvania	3,182	1,768	2,624,787,356.62	2,017,287,939.71	178,651,457.09
Rhode Island	80	65	68,766,338.00	30,690,779.81	4,073,653.91
South Carolina	243	142	30,494,901.69	33,949,176.10	1,177,598.30
South Dakota	223	151	14,756,075.42	5,938,727.72	330,340.75
Tennessee	979	215	138,551,384.53	132,178,075.25	6,229,841.23
Texas	763	434	275,270,426.25	512,422,134.53	11,325,618.24
Utah	135	62	52,288,801.00	30,332,665.78	2,340,234.94
Vermont	149	95	31,816,807.24	46,941,954.11	838,505.55
Virginia	374	231	490,398,876.88	727,117,693.84	26,100,686.56
Washington	747	372	330,737,567.68	125,050,812.24	4,727,086.03
West Virginia	419	205	184,918,806.69	93,413,759.18	3,169,969.32
Wisconsin	1,328	484	92,460,567.18	98,852,199.59	6,340,103.92
Wyoming	61	18	4,164,284.11	1,435,848.97	69,297.28
Total	26,358	14,430	22,120,255,489.08	20,198,907,819.37	1,003,185,721.80

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 automobiles, cars, elevators, agricultural implements, and all articles manufactured wholly or in part from metal, wood, or other material; manufacturers or refiners of sugar, sirups, molasses, or other products; ice or refrigerating companies; slaughterhouse, tannery, packing, or canning companies.*

District.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	1,113	977	$204,518,846.25	$134,824,632.43	$14,051,088.64
Arkansas	576	349	36,051,997.97	23,128,276.88	3,684,528.36
First California	3,745	1,172	1,414,889,061.51	237,333,377.21	58,424,586.63
Sixth California	1,531	678	553,964,551.17	72,495,828.55	18,031,616.77
Colorado	2,987	583	1,335,707,770.94	111,456,734.21	15,908,360.94
Connecticut	2,273	1,844	493,860,997.56	440,728,485.05	53,898,483.64
Florida	399	213	40,888,120.18	29,910,926.38	3,212,964.93
Georgia	1,094	743	123,447,656.95	71,860,110.69	11,578,014.34
Hawaii	121	77	69,468,304.20	14,292,938.70	4,870,924.28
First Illinois	5,305	3,931	1,129,729,445.71	617,808,358.31	170,553,510.32
Fifth Illinois	393	262	112,235,400.24	43,454,842.15	11,014,969.66
Eighth Illinois	620	342	44,958,631.12	24,762,973.46	4,331,572.79
Thirteenth Illinois	627	299	41,768,233.53	15,987,284.52	5,074,016.69
Sixth Indiana	1,732	1,015	254,176,979.07	125,721,392.24	37,308,743.98
Seventh Indiana	635	495	54,633,291.12	19,457,941.37	5,273,611.17
Third Iowa	1,575	844	153,915,321.08	42,263,590.33	10,654,982.97
Kansas	737	338	176,245,413.62	39,494,053.66	22,008,316.48
Second Kentucky	359	201	20,168,910.02	7,524,894.79	1,523,983.42
Fifth Kentucky	498	323	72,138,801.22	26,123,856.06	8,702,942.14
Sixth Kentucky	122	83	15,702,856.74	2,741,215.12	1,231,441.77
Seventh Kentucky	244	141	22,574,794.58	8,791,918.10	1,920,566.12
Eighth Kentucky	195	117	13,101,766.00	4,195,685.14	1,832,119.53
Louisiana	1,036	613	135,073,102.78	81,096,062.16	16,383,141.35
Maryland	1,986	1,056	357,485,509.08	139,446,393.20	23,234,314.16
Massachusetts	3,763	2,348	1,246,095,051.46	481,569,753.91	99,224,923.48
First Michigan	2,307	1,351	435,719,410.96	192,903,804.64	77,443,811.64
Fourth Michigan	1,301	724	193,704,060.67	58,839,774.37	18,257,542.21
Minnesota	2,294	1,365	451,972,805.32	194,589,509.34	39,573,960.56
First Missouri	1,694	1,047	423,978,322.11	146,888,862.40	39,133,877.90
Sixth Missouri	1,214	633	239,298,363.73	43,072,654.99	9,739,178.90
Montana	2,850	772	815,160,804.90	79,107,407.56	17,853,525.94
Nebraska	692	419	58,025,806.87	11,343,433.28	3,210,131.49
New Hampshire	1,734	891	334,077,610.17	92,443,312.71	18,131,052.87
First New Jersey	591	296	131,098,244.65	37,059,042.57	13,970,805.97
Fifth New Jersey	2,268	1,368	696,384,883.64	231,804,346.58	67,997,111.84
New Mexico	484	95	451,576,765.87	29,476,303.20	7,524,214.39
First New York	1,596	775	200,775,254.87	76,969,681.03	15,587,650.41
Second New York	4,182	1,800	4,631,625,104.32	1,318,059,805.91	322,794,782.96
Third New York	1,877	920	785,470,338.29	255,092,667.18	67,357,559.07
Fourteenth New York	1,420	831	311,419,270.12	140,607,961.62	33,315,646.10
Twenty-first New York	1,365	822	188,097,983.84	104,423,466.46	18,580,638.25
Twenty-eighth New York	2,200	1,278	491,252,406.40	208,877,670.21	65,030,135.26
Fourth North Carolina	502	361	45,305,132.59	29,740,167.22	4,541,170.33
Fifth North Carolina	644	482	79,634,261.01	39,062,911.61	9,234,911.73
North and South Dakota	580	182	72,124,838.80	4,898,716.37	714,556.58
First Ohio	1,564	979	284,352,744.63	88,174,333.61	28,940,178.01
Tenth Ohio	934	563	120,786,368.02	45,373,866.09	18,713,122.57
Eleventh Ohio	1,336	601	150,625,513.08	31,421,371.24	10,050,400.40
Eighteenth Ohio	2,274	1,472	743,992,431.46	224,600,489.53	75,579,968.49
Oklahoma	2,350	676	91,986,086.93	24,932,396.79	12,617,872.54
Oregon	1,156	469	238,744,015.84	66,359,456.96	5,322,156.49
First Pennsylvania	2,880	1,595	1,039,861,429.38	391,116,092.34	86,077,748.68
Ninth Pennsylvania	1,538	970	280,890,540.22	167,819,330.90	25,720,333.16
Twenty-third Pennsylvania	2,872	1,765	1,673,325,583.87	641,328,219.68	184,018,173.74
South Carolina	564	311	108,677,027.06	70,882,267.54	5,565,281.18
Tennessee	1,338	778	154,971,308.89	74,887,870.74	11,352,148.13
Third Texas	1,847	1,101	341,496,981.49	116,468,828.57	25,583,750.55
Second Virginia	424	284	104,348,996.01	64,122,382.27	6,156,028.66
Sixth Virginia	415	269	103,833,745.90	53,141,477.42	5,026,924.09
Washington	3,514	1,073	1,064,802,824.28	110,817,522.80	17,324,506.55
West Virginia	1,928	989	344,524,474.64	199,690,331.55	20,616,229.66
First Wisconsin	2,414	1,300	357,441,979.07	123,172,327.04	28,244,382.87
Second Wisconsin	1,274	772	93,021,298.96	49,338,063.77	6,048,757.46
Total	96,113	51,443	26,553,185,952.96	8,685,380,312.71	2,026,883,951.20

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 automobiles, cars, elevators, agricultural implements, and all articles manufactured wholly or in part from metal, wood, or other material; manufacturers or refiners of sugar, sirups, molasses, or other products; ice or refrigerating companies; slaughterhouse, tannery, packing, or canning companies.*

State or Territory.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	723	717	$165,795,878.27	$103,304,718.00	$10,094,606.18
Alaska	90	10	52,871,191.90	1,420,576.16	57,786.09
Arizona	376	59	385,954,256.02	21,783,003.05	5,286,945.87
Arkansas	576	349	36,951,997.97	23,128,276.88	3,684,528.36
California	4,705	1,765	1,578,706,980.21	297,245,329.98	73,286,767.05
Colorado	2,613	531	1,147,394,994.19	100,330,348.11	13,071,792.98
Connecticut	1,519	1,374	307,682,272.74	393,788,914.37	33,829,827.02
Delaware	336	164	130,544,517.69	24,014,499.12	5,788,856.16
District of Columbia	362	132	58,441,011.75	12,238,139.51	3,296,733.30
Florida	399	213	40,888,120.18	29,910,926.38	3,212,964.93
Georgia	1,094	743	123,447,656.05	71,860,110.69	11,578,014.34
Hawaii	121	77	69,468,304.20	14,292,938.70	4,870,924.28
Idaho	429	109	163,671,144.55	23,012,465.65	2,648,950.91
Illinois	6,945	4,834	1,328,691,710.60	702,013,458.44	190,974,669.46
Indiana	2,367	1,510	308,810,270.19	145,179,933.61	42,582,355.15
Iowa	1,575	844	153,915,321.08	42,263,590.33	10,654,982.97
Kansas	737	338	176,245,413.62	39,494,053.66	22,008,316.48
Kentucky	1,418	865	143,687,219.46	49,377,569.21	15,211,052.98
Louisiana	1,076	613	135,073,102.78	81,096,062.16	16,383,141.35
Maine	817	472	244,348,300.31	59,067,635.45	10,301,737.09
Maryland	1,277	754	168,014,904.64	103,094,630.21	14,638,507.82
Massachusetts	3,763	2,348	1,246,095,051.46	481,569,753.91	99,224,923.48
Michigan	3,608	2,075	629,423,501.63	251,743,579.01	95,701,353.85
Minnesota	2,294	1,365	451,972,805.32	194,589,509.34	39,573,960.56
Mississippi	390	260	38,723,007.28	31,519,914.43	3,956,482.46
Missouri	2,908	1,680	663,276,685.84	189,961,517.39	48,873,056.80
Montana	870	291	275,768,745.22	17,913,015.27	3,029,608.95
Nebraska	692	419	58,025,806.87	11,343,433.28	3,210,131.49
Nevada	571	85	390,146,632.47	12,583,875.78	3,169,436.35
New Hampshire	303	214	53,410,791.54	20,100,601.56	4,489,663.47
New Jersey	2,859	1,664	827,483,128.29	268,863,989.15	81,967,917.81
New Mexico	158	36	65,622,509.85	7,693,360.15	2,237,268.52
New York	12,640	6,446	6,644,640,357.84	2,134,031,252.41	522,666,412.05
North Carolina	1,146	843	124,939,393.60	68,803,078.83	13,776,082.06
North Dakota	323	82	15,713,204.08	1,358,987.78	293,447.88
Ohio	6,108	3,615	1,299,757,057.19	389,570,060.47	133,283,669.47
Oklahoma	2,350	676	91,986,086.93	24,932,396.79	12,617,872.54
Oregon	1,156	469	238,744,015.84	66,359,456.96	5,322,156.49
Pennsylvania	7,290	4,330	2,994,077,553.47	1,200,263,642.92	295,816,255.58
Rhode Island	754	470	186,178,724.82	46,939,570.08	20,008,656.62
South Carolina	564	311	108,677,027.06	70,882,267.54	5,565,281.18
South Dakota	257	100	56,411,634.72	3,539,728.59	421,108.70
Tennessee	1,338	778	154,971,308.89	74,887,870.74	11,352,148.13
Texas	1,847	1,101	341,496,981.49	116,468,828.57	25,583,750.55
Utah	1,541	372	405,721,415.13	38,181,926.64	12,174,985.18
Vermont	614	205	36,318,518.32	13,275,075.70	3,939,652.31
Virginia	880	559	208,667,816.91	117,362,984.05	11,193,169.03
Washington	3,424	1,063	1,011,931,632.38	109,396,946.54	17,266,720.46
West Virginia	1,928	989	344,524,474.64	199,690,331.55	20,616,229.66
Wisconsin	3,688	2,072	450,463,278.03	172,510,390.81	34,293,140.33
Wyoming	374	52	218,312,776.75	11,126,386.10	2,836,567.96
Total	96,113	51,443	26,553,185,952.96	8,685,380,312.71	2,026,883,951.20

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.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	1,146	944	31,050,994.76	22,553,649.85	4,736,314.77
Arkansas	657	547	21,111,973.35	15,112,386.64	3,322,648.23
First California	3,420	2,019	295,192,477.48	128,156,553.87	20,598,103.97
Sixth California	978	485	55,877,959.53	35,262,066.23	6,873,509.09
Colorado	1,933	1,082	112,440,124.54	33,066,143.63	5,859,216.93
Connecticut	1,452	1,070	61,945,640.59	31,527,485.40	7,279,102.62
Florida	524	426	23,304,790.82	19,594,963.37	3,525,396.14
Georgia	1,341	1,087	40,828,040.15	33,269,605.98	6,091,483.74
Hawaii	113	81	6,485,924.41	3,931,468.63	1,445,601.33
First Illinois	3,159	2,023	275,848,336.25	228,953,249.20	56,364,107.25
Fifth Illinois	273	211	9,754,285.18	6,982,108.12	2,195,066.50
Eighth Illinois	716	553	14,407,175.36	6,721,901.08	2,212,878.65
Thirteenth Illinois	505	269	10,507,891.62	5,091,615.82	1,647,189.23
Sixth Indiana	1,174	860	39,327,330.55	37,588,855.53	4,871,924.45
Seventh Indiana	500	358	10,972,341.16	5,887,732.37	1,427,651.37
Third Iowa	1,864	1,436	68,023,642.27	31,607,629.12	9,303,507.54
Kansas	1,071	775	36,469,373.68	18,751,203.99	3,244,843.90
Second Kentucky	241	214	5,579,483.19	2,702,401.09	653,512.36
Fifth Kentucky	443	320	34,745,561.72	14,595,512.10	2,564,432.17
Sixth Kentucky	128	88	3,326,867.01	1,761,309.07	179,824.53
Seventh Kentucky	152	111	4,869,094.25	3,180,393.57	1,176,982.86
Eighth Kentucky	83	67	1,228,431.34	1,111,632.44	754,785.26
Louisiana	817	688	44,194,675.00	36,835,143.01	6,972,831.28
Maryland	900	595	88,000,939.20	28,808,742.41	5,836,944.10
Massachusetts	2,860	1,972	167,809,541.25	140,537,763.67	28,115,665.40
First Michigan	1,111	799	68,740,177.68	29,889,593.59	8,000,161.03
Fourth Michigan	599	464	23,450,216.38	13,588,906.21	1,778,366.06
Minnesota	1,694	1,371	113,977,877.73	79,162,470.46	16,014,255.62
First Missouri	1,888	1,400	264,223,815.64	85,451,173.30	17,085,645.19
Sixth Missouri	1,173	891	77,873,095.44	53,896,453.49	8,146,852.10
Montana	1,461	1,094	83,733,193.05	41,431,936.38	8,255,446.63
Nebraska	2,288	1,062	100,587,358.58	42,278,133.99	6,737,077.67
New Hampshire	988	747	40,706,550.23	18,424,578.30	3,700,583.06
First New Jersey	778	245	15,412,237.91	5,685,825.09	1,854,178.72
Fifth New Jersey	1,064	689	162,267,333.48	71,419,939.23	11,611,100.35
New Mexico	434	351	19,435,589.44	9,378,945.21	2,317,377.88
First New York	807	452	34,147,301.58	28,656,870.89	3,239,738.99
Second New York	2,868	1,598	599,422,139.96	357,889,676.49	43,873,431.28
Third New York	1,969	1,221	381,300,509.00	248,363,188.15	31,793,426.14
Fourteenth New York	1,468	961	50,801,367.59	56,541,648.19	3,536,856.63
Twenty-first New York	686	533	26,576,695.03	19,005,421.31	2,664,213.94
Twenty-eighth New York	1,470	948	81,404,157.53	54,350,678.75	7,538,448.36
Fourth North Carolina	690	598	8,793,175.52	6,781,839.92	1,615,163.82
Fifth North Carolina	862	580	21,195,914.67	15,515,177.31	1,487,446.59
North and South Dakota	1,938	1,306	35,452,142.25	15,582,019.42	5,036,166.65
First Ohio	771	516	48,868,721.47	26,116,272.85	5,556,674.05
Tenth Ohio	825	447	29,921,571.43	12,964,182.02	3,571,928.63
Eleventh Ohio	594	415	27,221,590.63	11,965,947.67	2,245,425.80
Eighteenth Ohio	1,124	921	61,245,070.84	35,085,902.54	8,933,453.04
Oklahoma	1,024	606	22,357,341.04	12,468,223.31	2,540,120.74
Oregon	903	591	42,069,407.89	26,361,575.80	2,937,391.21
First Pennsylvania	750	451	103,582,549.67	57,606,028.63	12,266,058.98
Ninth Pennsylvania	424	273	18,502,062.15	8,565,384.50	2,028,212.96
Twenth-third Pennsylvania	971	755	70,488,152.86	32,850,492.32	10,570,002.53
South Carolina	1,098	739	14,445,901.21	10,840,271.03	2,626,366.71
Tennessee	972	690	102,129,174.58	25,179,461.28	4,942,947.36
Third Texas	2,192	1,802	91,882,444.25	66,549,582.70	13,372,467.97
Second Virginia	758	588	25,473,947.69	16,453,458.95	3,904,176.61
Sixth Virginia	461	370	14,745,809.47	10,030,475.10	2,096,342.83
Washington	1,546	1,069	80,841,610.48	38,708,917.18	6,719,536.83
West Virginia	684	530	33,958,639.77	14,225,243.49	5,345,580.57
First Wisconsin	1,208	791	47,617,958.34	32,555,180.49	7,373,710.52
Second Wisconsin	722	578	23,009,122.64	11,051,346.43	2,631,883.99
Total	69,713	47,732	4,529,164,819.76	2,596,464,538.46	473,201,741.71

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.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	727	563	$20,252,299.88	$14,639,561.34	$3,076,304.10
Alaska	35	28	767,339.56	265,003.38	141,326.78
Arizona	215	177	9,627,014.26	4,946,780.08	1,061,905.12
Arkansas	657	547	21,111,973.35	15,112,386.64	3,322,648.23
California	4,223	2,388	342,866,791.81	161,160,207.60	26,916,788.57
Colorado	1,470	911	92,393,204.48	26,799,353.96	4,682,390.03
Connecticut	1,086	812	35,117,893.26	18,052,418.36	4,527,039.05
Delaware	111	64	57,182,455.77	8,491,074.97	2,453,782.37
District of Columbia	245	149	12,005,002.73	7,500,626.47	998,911.51
Florida	524	426	23,304,790.82	19,594,963.37	3,525,396.14
Georgia	1,341	1,087	40,828,040.15	33,269,605.98	6,091,483.74
Hawaii	113	81	6,485,924.41	3,931,468.63	1,445,601.33
Idaho	314	225	22,014,631.74	10,463,247.63	1,232,906.21
Illinois	4,653	3,056	308,517,688.41	247,748,874.22	62,419,241.63
Indiana	1,674	1,218	50,299,671.71	43,476,588.20	6,299,575.82
Iowa	1,864	1,436	68,023,642.27	31,607,629.12	9,303,507.54
Kansas	1,071	775	36,469,373.68	18,751,203.99	3,244,843.90
Kentucky	1,047	800	49,749,437.51	23,251,248.27	5,329,537.18
Louisiana	817	688	44,194,675.00	36,835,143.01	6,972,831.28
Maine	652	481	31,508,152.22	14,075,483.69	2,810,105.51
Maryland	539	376	18,702,350.70	12,780,420.12	2,346,393.14
Massachusetts	2,860	1,972	167,809,541.25	140,537,763.67	28,115,665.40
Michigan	1,710	1,263	92,190,394.06	43,478,499.80	9,778,527.09
Minnesota	1,694	1,371	113,977,877.73	79,162,470.46	16,014,255.62
Mississippi	419	381	10,798,694.88	7,914,088.51	1,660,010.67
Missouri	3,061	2,300	342,096,911.08	139,347,626.79	25,232,497.29
Montana	524	384	22,679,456.91	12,087,104.02	3,287,883.39
Nebraska	2,288	1,062	100,587,358.58	42,278,133.99	6,737,077.67
Nevada	175	116	8,203,645.20	2,258,412.50	554,824.49
New Hampshire	154	144	5,746,763.64	2,180,072.06	469,457.24
New Jersey	1,842	934	177,679,571.39	77,105,704.32	13,465,279.07
New Mexico	219	174	9,808,575.18	4,432,164.53	1,255,472.76
New York	9,268	5,713	1,173,652,170.69	764,807,483.78	92,646,115.34
North Carolina	1,552	1,178	29,989,090.19	22,297,017.23	3,102,610.41
North Dakota	930	766	19,285,802.37	9,762,908.44	3,146,460.35
Ohio	3,314	2,299	167,256,954.37	86,132,305.08	20,307,481.52
Oklahoma	1,024	606	22,357,341.04	12,468,223.31	2,540,120.74
Oregon	903	591	42,069,407.89	26,361,575.80	2,937,391.21
Pennsylvania	2,145	1,479	192,572,764.68	99,022,505.45	24,864,274.47
Rhode Island	366	258	26,827,747.33	13,475,067.04	2,752,063.57
South Carolina	1,098	739	14,445,901.21	10,840,271.03	2,626,366.71
South Dakota	1,008	540	16,166,339.88	5,819,109.98	1,889,706.30
Tennessee	972	690	102,129,174.58	25,179,461.28	4,942,947.36
Texas	2,192	1,802	91,882,444.25	66,549,582.70	13,372,467.97
Utah	623	485	39,039,104.40	18,881,584.73	3,734,657.03
Vermont	182	122	3,451,634.37	2,169,022.55	421,020.31
Virginia	1,224	964	40,330,887.16	26,520,554.90	6,038,376.52
Washington	1,511	1,041	80,074,270.92	38,443,913.80	6,578,210.05
West Virginia	684	530	33,958,639.77	14,225,243.49	5,345,580.57
Wisconsin	1,930	1,369	70,627,080.98	43,606,526.92	10,005,594.51
Wyoming	463	171	20,046,920.06	6,266,789.70	1,176,817.00
Total	69,713	47,732	4,529,164,819.76	2,596,464,538.46	473,201,741.71

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

District.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	979	583	$74,336,785.52	$26,724,158.41	$2,292,997.45
Arkansas	423	224	15,372,157.22	8,373,431.07	827,508.77
First California	4,172	2,071	616,640,361.11	331,011,158.55	17,256,598.10
Sixth California	3,737	1,543	328,132,501.72	159,159,760.55	13,722,756.34
Colorado	3,499	1,371	411,841,965.68	96,185,683.25	4,745,917.15
Connecticut	1,509	951	100,862,236.45	44,713,792.85	8,351,672.14
Florida	809	471	78,259,029.73	45,063,747.05	2,401,068.63
Georgia	1,159	691	56,471,327.94	29,765,124.97	3,441,886.79
Hawaii	188	110	13,707,696.60	1,085,461.96	342,798.85
First Illinois	4,890	2,515	379,587,305.12	174,843,810.92	27,632,922.14
Fifth Illinois	127	68	5,584,599.00	1,714,606.47	788,079.26
Eighth Illinois	403	249	10,458,598.22	3,912,860.49	740,901.37
Thirteenth Illinois	283	164	3,985,145.72	1,491,215.53	428,024.85
Sixth Indiana	1,279	701	53,666,720.94	22,861,484.46	3,982,629.23
Seventh Indiana	354	242	10,787,191.86	5,252,323.18	1,138,136.61
Third Iowa	1,647	968	79,457,302.70	31,129,261.31	4,606,012.65
Kansas	1,649	302	26,558,996.62	6,251,806.29	945,045.67
Second Kentucky	194	117	2,749,084.00	1,053,561.26	159,954.51
Fifth Kentucky	597	382	28,580,757.25	14,327,683.96	1,530,483.46
Sixth Kentucky	53	29	1,090,300.64	428,427.10	44,871.70
Seventh Kentucky	169	93	7,016,548.31	2,650,500.94	435,788.60
Eighth Kentucky	102	75	3,509,523.65	1,782,350.24	195,649.74
Louisiana	898	487	52,457,267.98	27,145,445.41	2,586,634.15
Maryland	1,822	883	252,048,470.33	47,276,952.24	8,111,564.76
Massachusetts	2,793	1,755	460,236,107.55	170,472,469.31	24,325,989.22
First Michigan	953	580	58,319,582.93	23,518,702.91	4,864,251.92
Fourth Michigan	712	333	45,052,584.43	45,809,768.64	1,349,842.84
Minnesota	2,605	1,446	216,758,389.18	171,208,984.88	17,101,720.32
First Missouri	2,315	1,517	169,160,459.73	95,987,236.58	8,506,017.49
Sixth Missouri	1,707	1,002	132,819,517.35	46,808,555.75	5,581,141.36
Montana	1,189	606	66,964,493.89	28,354,418.84	2,785,113.69
Nebraska	538	297	27,415,764.87	7,640,941.61	2,392,426.64
New Hampshire	845	484	139,481,123.64	81,321,927.12	3,074,508.86
First New Jersey	1,300	590	97,500,748.37	39,043,549.17	3,416,619.22
Fifth New Jersey	3,004	1,593	233,409,155.00	176,576,213.10	16,298,981.50
New Mexico	213	127	15,510,830.59	3,653,501.23	999,940.99
First New York	2,698	1,167	91,358,655.21	137,550,692.14	5,524,071.18
Second New York	5,291	2,132	1,202,427,369.61	957,100,002.96	54,992,108.28
Third New York	4,668	3,242	393,367,342.76	553,940,694.10	29,236,318.14
Fourteenth New York	1,266	629	31,626,517.06	54,413,970.89	2,074,557.26
Twenty-first New York	969	485	28,349,490.25	22,159,880.78	1,753,960.25
Twenty-eighth New York	1,576	843	87,861,124.89	43,041,491.40	4,503,213.75
Fourth North Carolina	548	274	9,571,288.53	5,024,371.44	613,270.97
Fifth North Carolina	343	166	7,180,005.95	3,905,605.39	302,402.94
North and South Dakota	793	444	23,335,928.17	13,048,311.71	1,212,484.19
First Ohio	1,701	588	51,967,629.98	18,859,582.46	3,846,163.60
Tenth Ohio	735	480	39,491,373.89	17,351,424.55	24,709,182.06
Eleventh Ohio	889	530	30,312,417.78	7,928,461.30	2,622,467.55
Eighteenth Ohio	1,973	1,309	90,588,121.20	55,941,274.37	11,675,458.14
Oklahoma	1,379	524	43,575,834.37	81,762,176.80	1,984,697.81
Oregon	1,564	761	65,871,427.68	38,156,789.15	3,244,001.78
First Pennsylvania	1,779	1,048	344,240,364.91	155,854,433.13	19,082,653.77
Ninth Pennsylvania	632	371	71,654,626.86	24,049,710.11	3,043,037.93
Twenty-third Pennsylvania	1,429	814	68,638,942.21	74,325,005.38	5,006,699.47
South Carolina	264	126	3,211,117.31	3,996,491.90	419,400.24
Tennessee	913	450	70,840,293.32	33,182,293.26	2,107,248.55
Third Texas	1,961	1,126	87,855,809.78	47,374,675.39	5,755,610.60
Second Virginia	764	459	35,713,560.06	47,578,366.87	2,014,030.08
Sixth Virginia	653	402	83,143,932.58	21,492,302.53	1,394,632.65
Washington	3,768	1,383	273,052,993.04	84,982,983.63	5,763,177.26
West Virginia	1,060	518	38,397,495.19	17,801,711.09	2,807,106.47
First Wisconsin	916	355	18,880,633.58	9,262,119.72	2,055,027.09
Second Wisconsin	1,092	488	55,723,337.05	20,816,465.82	2,382,570.21
Total	90,770	46,734	7,624,028,265.06	4,525,502,165.87	397,532,009.19

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

State or Territory.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	820	468	$67,943,985.32	$24,329,899.71	$1,945,190.48
Alaska	12	11	550,485.36	57,090.85	17,644.29
Arizona	124	70	7,046,701.82	2,210,308.99	536,169.61
Arkansss	423	224	15,372,157.22	8,373,431.07	827,508.77
California	7,725	3,541	924,780,601.85	487,127,259.98	30,708,480.51
Colorado	3,125	1,114	371,831,396.90	79,868,329.27	3,978,912.38
Connecticut	1,003	655	67,297,209.96	31,880,807.08	5,919,200.09
Delaware	264	121	153,319,241.89	13,796,202.31	3,513,511.89
District of Columbia	399	55	47,074,293.33	3,130,405.01	2,638,473.01
Florida	839	471	78,259,029.73	45,063,747.05	2,401,068.63
Georgia	1,159	691	56,471,327.94	29,765,124.97	3,441,886.79
Hawaii	188	110	13,707,696.60	1,085,461.96	342,798.85
Idaho	194	115	10,513,956.65	9,127,200.86	333,323.16
Illinois	5,713	2,996	399,615,648.06	181,902,493.41	29,589,927.62
Indiana	1,633	943	64,453,912.80	28,113,807.64	5,120,765.84
Iowa	1,647	968	79,457,302.70	31,129,261.31	4,606,012.65
Kansas	1,649	302	26,558,996.62	6,251,806.29	945,045.67
Kentucky	1,115	696	42,946,213.85	20,242,523.50	2,366,748.01
Louisiana	898	487	52,457,267.98	27,145,445.41	2,586,634.15
Maine	539	313	129,233,543.89	77,294,070.73	2,656,180.90
Maryland	1,151	703	51,306,914.56	30,227,794.92	1,948,706.33
Massachusetts	2,793	1,755	460,236,107.55	170,472,469.31	24,325,989.22
Michigan	1,665	913	103,372,167.36	69,328,471.55	6,214,094.76
Minnesota	2,605	1,446	216,758,389.18	171,208,984.88	17,101,720.32
Mississippi	159	115	6,392,800.20	2,394,348.70	347,806.97
Missouri	4,022	2,519	301,979,977.08	142,795,792.33	14,087,158.85
Montana	521	276	30,304,428.50	10,592,219.23	1,806,927.52
Nebraska	538	297	27,415,764.87	7,640,941.61	2,392,426.64
Nevada	184	73	19,992,260.98	3,043,659.12	270,873.93
New Hampshire	205	108	7,780,799.75	2,951,911.99	314,830.44
New Jersey	4,304	2,183	330,909,903.37	215,619,762.27	19,715,600.72
New Mexico	89	57	8,464,128.77	1,443,192.24	463,771.38
New York	16,468	8,498	1,834,990,499.78	1,768,206,732.27	98,084,228.86
North Carolina	891	440	16,751,294.48	8,929,976.83	915,673.91
North Dakota	352	203	11,283,113.67	8,004,110.55	645,122.29
Ohio	5,298	2,907	212,359,542.85	100,080,742.68	42,853,271.35
Oklahoma	1,379	524	43,575,834.37	81,762,176.80	1,984,697.81
Oregon	1,564	761	65,871,427.68	38,156,789.15	3,244,001.78
Pennsylvania	3,840	2,233	484,333,933.98	254,229,148.02	27,132,391.17
Rhode Island	456	296	33,565,026.49	12,832,895.77	2,432,472.05
South Carolina	264	126	3,211,117.31	3,996,491.90	419,400.24
South Dakota	441	241	12,052,814.50	5,044,201.16	567,361.90
Tennessee	913	450	70,840,293.32	33,182,293.26	2,107,248.55
Texas	1,961	1,126	87,855,809.78	47,374,675.39	5,755,610.60
Utah	474	215	26,086,108.74	8,634,998.75	644,863.01
Vermont	101	63	2,466,780.00	1,075,944.40	103,527.52
Virginia	1,425	855	119,005,513.49	69,193,169.40	3,419,538.26
Washington	3,756	1,372	272,502,507.68	84,925,892.78	5,745,532.97
West Virginia	1,060	518	38,397,495.19	17,801,711.09	2,807,106.47
Wisconsin	2,008	843	74,603,970.63	30,078,585.54	4,437,597.30
Wyoming	374	257	40,010,568.78	16,627,353.98	767,004.77
Total	90,770	46,734	7,624,028,265.06	4,525,502,165.87	397,532,009.19

Total for corporations of all classes for each collection district.

District.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	4,102	3,238	$444,605,000.25	$315,866,048.09	$29,878,172.33
Arkansas	2,333	1,456	141,681,986.57	96,758,000.17	12,384,416.11
First California	13,177	6,294	3,871,366,641.28	1,756,739,160.98	139,789,352.17
Sixth California	7,191	3,272	1,557,919,500.57	562,268,309.66	51,686,009.86
Colorado	9,241	3,560	2,399,182,425.50	529,021,315.51	38,982,286.61
Connecticut	5,830	4,345	1,219,869,780.25	945,848,514.15	100,106,367.57
Florida	2,239	1,499	191,505,611.79	124,718,225.55	12,358,168.10
Georgia	4,783	3,588	470,320,596.78	339,635,538.23	35,960,161.16
Hawaii	537	357	138,117,815.23	31,153,404.59	11,669,873.07
First Illinois	14,716	9,346	3,875,171,109.20	3,448,054,500.24	396,289,298.38
Fifth Illinois	1,020	720	182,109,244.92	84,597,510.65	17,036,470.43
Eighth Illinois	2,577	1,708	186,156,860.48	96,392,972.07	14,000,531.05
Thirteenth Illinois	1,921	1,130	102,847,603.79	43,398,952.82	11,285,529.66
Sixth Indiana	5,446	3,453	568,662,271.82	344,784,849.21	57,645,850.10
Seventh Indiana	2,043	1,472	154,274,357.50	83,912,259.26	12,440,469.62
Third Iowa	7,484	5,232	485,429,958.30	202,194,206.45	41,370,157.65
Kansas	5,008	2,727	358,298,076.30	145,820,326.88	32,794,163.23
Second Kentucky	1,203	843	47,934,700.66	18,660,193.89	3,521,714.01
Fifth Kentucky	1,746	1,191	314,881,304.65	276,064,748.70	25,436,743.29
Sixth Kentucky	450	311	30,847,399.32	9,297,983.16	2,300,796.28
Seventh Kentucky	784	511	59,777,050.41	36,672,044.51	5,014,025.57
Eighth Kentucky	508	398	24,716,896.35	9,988,191.43	3,525,883.21
Louisiana	3,255	2,169	458,988,916.80	303,221,493.89	36,658,175.07
Maryland	6,380	3,721	1,846,619,269.39	1,204,117,335.85	76,169,724.65
Massachusetts	10,407	6,852	2,513,159,884.11	1,378,473,631.75	195,525,352.51
First Michigan	5,184	3,318	774,376,526.62	493,057,128.07	111,944,905.99
Fourth Michigan	3,128	1,918	353,702,027.98	219,940,757.44	28,835,447.46
Minnesota	8,427	5,747	1,559,691,016.36	1,549,152,588.01	148,528,929.47
First Missouri	7,088	4,897	1,523,536,968.77	1,369,786,894.62	94,877,513.93
Sixth Missouri	5,358	3,636	712,122,622.88	397,278,445.69	35,301,138.34
Montana	7,191	3,530	1,285,237,258.79	260,435,665.75	42,592,746.35
Nebraska	5,267	3,141	293,379,504.47	103,980,004.73	21,207,489.44
New Hampshire	5,021	3,209	1,218,437,150.80	649,751,176.30	44,737,471.83
First New Jersey	3,101	1,417	345,782,191.25	177,418,061.30	27,128,287.53
Fifth New Jersey	7,000	4,110	1,410,157,943.41	920,613,740.16	126,768,546.37
New Mexico	1,821	935	738,670,193.32	145,109,073.58	14,064,951.93
First New York	5,480	2,641	587,214,821.20	567,114,556.51	38,751,917.77
Second New York	13,514	6,219	11,401,237,934.19	5,901,192,384.94	673,418,915.76
Third New York	8,654	5,477	2,131,041,902.37	1,865,025,212.37	173,849,919.42
Fourteenth New York	4,767	2,892	572,502,787.61	405,359,306.61	47,986,082.46
Twenty-first New York	3,691	2,327	338,135,870.72	203,827,578.36	30,238,475.33
Twenty-eighth New York	5,977	3,572	936,461,433.28	516,386,666.01	97,926,486.58
Fourth North Carolina	2,270	1,673	97,181,093.47	59,305,030.20	9,114,203.99
Fifth North Carolina	2,316	1,575	189,069,913.03	89,335,701.96	14,913,254.98
North and South Dakota	5,304	3,622	188,324,301.49	50,518,889.19	13,098,881.03
First Ohio	4,480	2,433	711,633,769.23	399,615,463.39	51,443,458.05
Tenth Ohio	3,062	1,977	325,124,778.51	181,945,137.54	54,591,639.98
Eleventh Ohio	3,431	2,003	320,613,638.62	121,376,428.62	23,072,566.96
Eighteenth Ohio	6,038	4,273	1,320,706,397.46	786,626,069.96	139,072,913.96
Oklahoma	6,112	2,833	263,667,212.99	174,932,445.05	23,604,433.42
Oregon	4,497	2,332	550,659,770.71	354,333,769.96	19,818,664.67
First Pennsylvania	6,858	3,938	3,176,812,496.25	1,810,428,705.69	255,841,823.35
Ninth Pennsylvania	4,171	2,716	581,740,896.45	322,825,413.95	45,945,083.43
Twenty-third Pennsylvania	7,030	4,558	2,801,388,593.82	1,460,309,054.93	266,914,821.45
South Carolina	3,246	1,995	205,299,783.25	133,550,903.44	13,463,766.96
Tennessee	4,798	2,649	500,789,994.51	271,858,836.33	28,989,179.04
Third Texas	8,310	5,887	891,131,074.97	770,364,577.94	71,303,894.99
Second Virginia	2,332	1,631	537,538,125.44	725,716,545.89	31,155,611.63
Sixth Virginia	2,033	1,427	365,870,084.53	220,983,278.53	20,340,489.91
Washington	10,069	4,283	1,788,606,408.93	365,866,302.26	38,552,702.75
West Virginia	4,449	2,575	628,240,021.08	326,218,930.42	35,155,767.62
First Wisconsin	6,240	3,399	573,861,284.77	265,309,395.80	48,491,145.34
Second Wisconsin	4,663	2,618	226,933,045.78	106,221,198.27	14,676,787.61
Total	316,909	188,866	64,071,319,185.53	37,136,215,096.65	4,339,550,008.77

Total for corporations of all classes for each State or Territory.

State or Territory.	Returns received.	Returns showing tax due.	Capital stock.	Bonded and other indebtedness.	Net income.
Alabama	2,747	2,137	$342,366,505.94	$252,671,544.90	$20,848,614.17
Alaska	174	70	55,795,894.82	2,338,529.41	463,124.14
Arizona	983	489	598,732,217.05	88,286,000.76	8,753,736.69
Arkansas	2,333	1,456	141,681,986.57	96,758,000.17	12,384,416.11
California	19,321	9,227	4,961,152,124.82	2,288,974,730.42	186,432,248.85
Colorado	7,863	2,979	2,113,096,472.08	492,738,626.87	33,589,474.60
Connecticut	4,096	3,193	883,739,118.61	837,325,664.68	68,224,741.72
Delaware	975	461	634,857,798.40	88,917,624.47	18,389,466.83
District of Columbia	1,170	451	395,664,628.13	341,100,151.50	18,514,402.57
Florida	2,239	1,499	191,505,611.79	124,718,225.55	12,358,168.10
Georgia	4,783	3,588	470,320,596.78	339,635,538.23	35,960,161.16
Hawaii	537	357	138,117,815.23	31,153,404.59	11,669,873.07
Idaho	1,393	768	280,010,431.47	74,629,173.34	5,457,792.32
Illinois	20,234	12,994	4,346,284,818.39	3,672,443,935.78	438,611,829.52
Indiana	7,489	4,925	722,936,629.32	428,697,108.47	70,080,319.72
Iowa	7,484	5,232	485,429,958.30	202,194,206.45	41,370,157.65
Kansas	5,008	2,727	358,298,076.30	145,820,326.88	32,794,163.23
Kentucky	4,751	3,254	478,151,441.39	350,683,161.69	39,799,162.36
Louisiana	3,255	2,169	458,988,916.80	303,221,493.89	36,658,175.07
Maine	2,927	1,873	1,023,229,520.84	546,242,362.35	30,750,494.06
Maryland	4,195	2,773	814,963,467.01	773,725,264.67	39,118,707.64
Massachusetts	10,407	6,852	2,513,159,884.11	1,378,473,631.75	195,525,352.51
Michigan	8,312	5,236	1,128,078,548.69	718,997,885.51	138,780,353.45
Minnesota	8,427	5,747	1,559,691,016.36	1,549,152,588.01	148,528,929.47
Mississippi	1,355	1,101	102,238,494.31	63,194,503.19	9,029,558.16
Missouri	12,446	8,533	2,235,659,591.65	1,767,965,340.31	130,178,652.27
Montana	2,606	1,366	455,182,926.07	77,470,514.02	15,051,919.71
Nebraska	5,267	3,141	293,379,504.47	103,980,004.73	21,207,489.44
Nevada	1,047	339	468,134,017.03	30,032,740.22	5,045,113.18
New Hampshire	965	730	107,894,958.03	45,432,582.00	8,329,102.72
New Jersey	10,191	5,527	1,755,940,134.66	1,097,431,801.46	153,896,833.90
New Mexico	838	446	139,937,976.27	56,823,063.82	5,311,215.24
New York	42,083	23,128	15,966,594,749.37	9,458,905,764.80	1,062,171,797.32
North Carolina	4,586	3,248	286,251,006.50	148,730,731.26	24,027,458.97
North Dakota	2,671	1,987	73,065,834.79	28,311,779.86	7,794,740.18
Ohio	17,011	10,686	2,678,078,583.82	1,489,563,099.51	268,180,578.95
Oklahoma	6,112	2,833	263,667,212.99	174,932,445.05	23,604,433.42
Oregon	4,497	2,332	550,659,770.71	354,333,769.96	19,818,664.67
Pennsylvania	18,059	11,212	6,559,941,996.52	3,593,563,174.57	568,701,728.23
Rhode Island	1,734	1,152	336,130,661.64	108,522,849.47	31,881,625.85
South Carolina	3,246	1,995	205,299,783.25	133,550,903.44	13,463,766.96
South Dakota	2,633	1,635	115,258,466.70	22,207,109.33	5,304,140.85
Tennessee	4,798	2,649	500,789,994.51	271,858,836.33	28,989,179.04
Texas	8,310	5,887	891,131,074.97	770,364,577.94	71,303,894.99
Utah	3,187	1,396	556,043,901.25	108,335,978.39	22,683,034.32
Vermont	1,129	595	82,312,671.93	64,026,231.95	5,057,875.05
Virginia	4,465	3,089	904,541,585.82	947,074,119.63	51,643,249.15
Washington	9,895	4,213	1,732,810,514.11	363,527,772.85	38,089,578.61
West Virginia	4,449	2,575	628,240,021.08	326,218,930.42	35,155,767.62
Wisconsin	10,903	6,017	809,794,330.55	371,524,594.16	63,167,932.95
Wyoming	1,378	581	286,085,953.42	36,282,688.64	5,292,812.01
Total	316,909	188,866	64,071,319,185.53	37,136,215,096.65	4,339,550,008.77

PERSONAL INCOME TAX DIVISION.

The following statements show the number of individuals making returns under the act of October 3, 1913, for the period March 1, 1913, to December 31, 1913:

Personal income tax—Statistical record, by districts, based on net incomes as shown by returns, 1913.

Districts.	$2,000 to $3,333.33.	$3,333.33 to $5,000.	$5,000 to $10,000.	$10,000 to $15,000.	$15,000 to $20,000.	$20,000 to $25,000.	$25,000 to $30,000.	$30,000 to $40,000.	$40,000 to $50,000.	$50,000 to $75,000.	$75,000 to $100,000.	$100,000 to $150,000.	$150,000 to $200,000.	$200,000 to $250,000.	$250,000 to $300,000.	$300,000 to $400,000.	$400,000 to $500,000.	$500,000 and over.	Married.	Single.		Married women rendering separate returns.	Total number returns.
																				Men.	Women.		
Alabama	573	1,111	1,177	330	116	56	33	26	9	8	2	2	....	....	....	....	....	....	2,740	530	173	34	3,443
Arkansas	514	663	605	123	39	15	10	4	5	4	....	....	....	1	....	....	....	....	1,569	320	94	29	1,983
1st California	3,125	4,343	3,574	894	392	220	139	91	54	45	25	16	6	3	1	1	....	1	9,901	2,058	971	183	12,930
6th California	1,503	2,227	2,022	581	209	119	68	66	41	26	9	4	1	3	....	1	....	....	5,375	899	606	157	6,880
Colorado	1,335	1,340	1,018	235	109	53	25	25	9	16	8	5	1	....	....	1	....	....	3,415	584	181	69	4,180
Connecticut	1,822	2,806	2,710	707	324	202	151	173	89	85	33	31	12	9	2	3	1	5	6,880	1,447	898	226	9,225
Florida	432	643	633	131	68	39	16	16	4	4	2	....	....	....	....	....	....	....	1,644	276	68	16	1,988
Georgia	929	1,288	1,179	266	117	54	15	27	6	15	4	1	....	....	....	....	....	....	3,092	637	172	23	3,901
Hawaii	289	258	106	55	28	17	12	9	6	5	2	2	1	....	....	....	....	....	688	114	48	19	850
1st Illinois	5,549	8,149	7,270	1,997	927	523	311	332	168	214	92	65	25	12	8	8	8	13	20,810	3,635	1,226	434	25,671
5th Illinois	422	547	427	102	32	19	10	5	3	7	3	3	1	....	1	....	....	....	1,286	216	80	19	1,582
8th Illinois	1,064	1,263	925	174	64	27	16	14	5	6	1	1	....	....	1	....	....	....	2,926	427	208	51	3,561
13th Illinois	412	471	404	86	22	13	9	6	1	3	1	....	....	....	....	....	....	....	1,206	161	61	25	1,428
6th Indiana	1,114	1,454	1,283	308	117	65	29	33	15	25	3	5	3	....	....	....	....	....	3,674	589	191	36	4,454
7th Indiana	442	565	442	95	26	11	10	9	3	4	....	2	....	1	....	....	....	....	1,302	235	73	8	1,610
Iowa	2,696	2,697	1,870	404	157	88	31	36	19	16	6	2	1	....	....	....	....	....	6,700	1,034	289	44	8,023
Kansas	850	946	703	128	46	19	15	16	2	6	1	....	....	....	....	....	....	....	2,362	286	84	15	2,732
2d Kentucky	178	182	120	21	11	4	....	....	....	1	....	....	1	....	....	....	....	....	440	63	15	4	518
5th Kentucky	452	576	503	146	44	29	19	13	10	10	3	1	....	1	....	....	....	....	1,424	290	93	33	1,807
6th Kentucky	136	129	94	19	8	3	2	2	1	1	....	....	....	....	....	....	....	....	331	45	19	1	395
7th Kentucky	226	237	180	30	15	9	3	5	2	1	....	1	2	....	....	....	....	....	551	115	45	15	711
8th Kentucky	85	107	66	5	5	2	2	1	2	....	....	....	....	....	....	....	....	....	222	33	10	5	275
Louisiana	968	1,286	1,095	303	123	80	25	31	20	16	3	2	....	2	....	....	....	....	3,062	683	209	31	3,954
Maryland	2,923	4,144	3,327	874	342	193	122	124	59	70	25	25	10	4	3	2	2	3	9,093	2,129	1,040	310	12,272
Massachusetts	3,040	6,075	5,916	1,649	728	465	341	422	209	238	102	76	28	7	7	7	1	3	14,423	3,300	1,591	433	19,314
1st Michigan	1,159	1,789	1,621	479	223	130	62	70	33	57	11	13	7	3	4	3	1	6	4,622	743	306	63	5,671
4th Michigan	530	824	677	196	99	36	23	28	12	13	10	1	....	....	1	....	....	....	2,020	293	136	31	2,459
Minnesota	1,975	2,498	1,943	502	224	125	64	90	41	37	22	5	8	....	....	2	1	1	6,429	872	237	109	7,528
1st Missouri	1,627	2,241	1,871	541	233	144	66	87	57	42	15	15	6	....	....	....	1	3	5,428	1,092	433	128	6,952
6th Missouri	1,332	1,579	1,271	347	132	65	37	38	24	23	6	4	3	1	....	2	....	....	4,081	579	204	45	4,864
Montana	430	852	824	201	103	48	23	17	13	20	2	4	....	....	....	....	....	....	2,679	386	81	21	2,546
Nebraska	935	1,022	832	183	78	28	19	13	10	8	2	2	1	....	....	....	....	....	2,728	332	73	21	3,133
New Hampshire	752	1,224	1,137	255	116	73	57	59	24	24	8	2	5	1	....	....	....	1	2,894	552	292	52	3,738
1st New Jersey	754	1,009	840	192	83	48	26	29	13	15	9	10	1	2	....	....	1	2	2,377	453	261	48	3,091
5th New Jersey	2,370	3,464	2,826	660	307	194	113	123	62	63	28	25	10	6	1	1	1	....	7,844	1,469	950	230	10,254
New Mexico	213	346	338	82	45	15	8	9	3	7	2	1	....	....	....	....	....	....	886	166	17	7	1,069
1st New York	2,928	3,722	3,075	743	296	171	118	112	66	46	24	17	9	2	....	2	....	5	8,578	1,665	1,093	348	11,236
2d New York	4,675	7,725	7,664	2,487	1,273	785	525	595	382	409	175	130	53	30	31	24	13	60	20,256	5,652	1,057	756	26,965
3d New York	3,965	6,871	6,802	2,064	1,057	642	398	467	263	288	118	91	29	20	12	8	3	18	15,900	4,411	2,083	726	23,084
14th New York	2,916	2,942	2,458	587	267	140	87	104	57	58	19	23	5	3	1	2	1	1	6,620	1,250	881	271	8,771
21st New York	955	1,520	1,277	323	132	72	36	50	28	25	7	6	2	1	2	2	....	....	3,453	633	350	88	4,436
28th New York	1,487	2,434	2,162	558	288	112	89	93	55	53	24	11	7	7	....	....	....	....	5,834	1,069	477	154	7,380
4th North Carolina	259	369	310	82	25	9	6	2	2	1	....	....	....	....	....	1	....	....	893	137	35	3	1,065
5th North Carolina	194	339	283	61	21	11	4	5	2	3	2	....	....	....	1	....	....	....	728	162	36	....	926
Dakota	601	762	560	89	57	26	24	5	2	4	1	....	....	....	....	....	....	....	1,855	233	23	7	2,111
1st Ohio	842	1,531	1,465	362	165	112	71	61	31	40	10	11	3	2	1	....	....	1	3,662	781	265	104	4,708
10th Ohio	544	715	554	116	65	22	16	18	10	17	2	1	1	....	....	1	....	1	1,794	206	83	36	2,083
11th Ohio	590	755	694	141	53	26	17	17	6	9	4	1	....	1	....	....	....	....	1,878	400	42	44	2,320
18th Ohio	1,478	2,152	2,037	535	235	149	95	119	42	66	23	19	8	3	2	....	3	1	5,811	862	294	121	6,947
Oklahoma	507	687	547	132	51	31	19	27	3	3	4	2	2	....	....	....	1	....	1,519	364	133	21	2,016
Oregon	773	934	752	192	77	35	17	26	9	13	1	2	....	....	1	....	....	....	2,307	379	143	9	2,829
1st Pennsylvania	3,337	5,444	5,733	1,644	776	415	303	332	171	206	72	71	36	13	7	5	4	8	13,328	3,183	2,965	515	18,576
9th Pennsylvania	983	1,599	1,426	386	141	96	36	53	42	22	7	12	1	2	....	....	....	1	3,684	788	319	70	4,801
23d Pennsylvania	2,080	3,453	3,262	837	414	232	138	173	89	94	17	28	12	4	6	6	2	2	8,506	1,671	672	182	10,849
South Carolina	335	437	423	70	28	10	7	9	3	3	....	....	1	....	....	....	....	....	1,068	214	44	6	1,326
Tennessee	872	1,132	1,002	258	117	64	36	34	15	9	4	....	1	....	....	....	....	....	2,867	522	147	27	3,541
Texas	2,210	3,023	2,854	698	285	170	76	58	43	47	12	17	3	....	1	1	....	....	7,810	1,178	519	92	9,498
2d Virginia	548	706	627	160	66	29	16	22	6	7	1	2	....	....	....	....	....	....	1,743	362	85	16	2,190
6th Virginia	381	500	366	80	30	25	8	10	6	2	1	1	....	....	....	....	....	....	1,142	190	78	19	1,410
Washington	1,429	1,491	1,184	283	106	80	31	39	19	14	3	3	1	....	....	1	....	....	3,961	567	356	35	4,684
West Virginia	551	802	748	207	80	45	24	20	15	12	4	6	3	....	....	....	....	....	2,005	409	103	16	2,517
1st Wisconsin	1,232	1,386	1,143	322	121	69	40	47	26	28	10	4	1	1	....	....	....	1	3,597	607	258	32	4,402
2d Wisconsin	599	577	429	100	41	27	12	8	1	7	2	1	....	....	....	....	....	....	1,481	239	84	9	1,804
Porto Rico	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	1
Total	79,426	114,484	101,718	26,818	11,977	6,817	4,164	4,553	2,427	2,618	998	785	311	145	94	84	44	135	278,835	55,212	23,551	6,682	357,598

Personal income tax—Statistical record, by States, based on net incomes as shown by returns, 1913.

State or Territory.	$2,500 to $3,333.33.	$3,333.33 to $5,000.	$5,000 to $10,000.	$10,000 to $15,000.	$15,000 to $20,000.	$20,000 to $25,000.	$25,000 to $30,000.	$30,000 to $40,000.	$40,000 to $50,000.	$50,000 to $75,000.	$75,000 to $100,000.	$100,000 to $150,000.	$150,000 to $200,000.	$200,000 to $250,000.	$250,000 to $300,000.	$300,000 to $400,000.	$400,000 to $500,000.	$500,000 and over.	Married.	Single. Men.	Single. Women.	Married women rendering separate returns.	Total number returns.
Alabama	361	688	759	225	73	31	21	15	4	7	1	1	....	....	....	....	....	....	1,726	340	120	19	2,186
Alaska	57	57	36	10	1	1	2	3	.....	1	....	....	....	....	....	....	....	....	120	45	3	.....	168
Arizona	103	214	207	60	21	9	7	3	3	5	2	1	....	....	....	....	....	....	515	109	11	5	635
Arkansas	514	663	605	123	39	15	10	4	5	4	....	....	....	1	....	....	....	....	1,569	320	94	29	1,983
California	4,542	6,491	5,531	1,462	598	337	204	155	95	71	34	20	7	6	1	2	....	1	15,070	2,918	1,569	338	19,557
Colorado	1,087	1,138	882	208	94	44	21	24	8	16	8	4	1	....	....	1	....	....	2,883	486	167	60	3,536
Connecticut	1,302	2,084	1,902	467	218	136	108	117	58	56	17	14	6	6	1	1	....	3	4,819	1,018	659	172	6,496
Delaware	164	277	236	82	25	20	8	9	9	8	6	1	1	1	....	1	....	1	656	138	55	28	849
District of Columbia	1,208	1,494	1,102	249	99	57	43	49	16	26	18	7	5	2	....	....	1	....	3,237	760	379	103	4,376
Florida	432	643	633	131	68	39	16	16	4	4	2	....	....	....	....	....	....	....	1,644	276	68	16	1,988
Georgia	929	1,288	1,179	266	117	54	15	27	6	15	4	1	....	....	....	....	....	....	3,092	637	172	23	3,901
Hawaii	289	258	166	55	28	17	12	9	6	5	2	2	1	....	....	....	....	....	688	114	48	19	850
Idaho	88	173	143	33	11	6	4	.....	1	6	....	1	....	....	....	....	....	....	387	62	17	1	466
Illinois	7,447	10,430	9,026	2,359	1,045	582	346	357	177	230	97	69	26	12	10	8	8	13	26,228	4,439	1,575	529	32,242
Indiana	1,556	2,019	1,725	403	143	76	39	42	18	29	3	7	3	1	....	....	....	....	4,976	824	264	44	6,064
Iowa	2,696	2,697	1,870	404	157	88	31	36	19	16	6	2	1	....	....	....	....	....	6,700	1,034	289	44	8,023
Kansas	850	946	703	128	46	19	15	16	2	6	1	....	....	....	....	....	....	....	2,362	286	84	15	2,732
Kentucky	1,077	1,231	963	221	83	47	26	21	15	13	3	2	3	1	....	....	....	....	2,978	546	182	58	3,706
Louisiana	968	1,286	1,095	303	123	80	25	31	20	16	3	2	....	2	....	....	....	....	3,062	683	209	31	3,954
Maine	320	580	517	133	63	29	30	27	9	12	3	1	2	....	....	....	....	....	1,319	262	145	25	1,726
Maryland	1,517	2,353	1,976	542	218	116	80	65	34	36	11	17	4	1	3	1	1	2	5,143	1,228	606	179	6,977
Massachusetts	3,040	6,075	5,916	1,649	728	465	341	422	209	238	102	76	28	7	7	7	1	3	14,423	3,300	1,591	433	19,314
Michigan	1,698	2,613	2,298	675	322	166	85	98	45	70	21	14	7	3	5	3	1	6	6,652	1,036	442	94	8,130
Minnesota	1,975	2,498	1,943	502	224	125	64	90	41	37	22	5	8	....	....	2	1	1	6,429	872	237	109	7,538
Mississippi	212	423	418	105	43	25	12	11	5	1	1	1	....	....	....	....	....	....	1,014	190	53	15	1,257
Missouri	2,959	3,820	3,142	888	365	209	106	125	81	65	21	19	9	1	....	2	1	3	9,509	1,670	637	173	11,816
Montana	188	430	417	94	55	25	9	11	4	9	1	....	....	....	....	....	....	....	1,001	207	35	9	1,243
Nebraska	935	1,022	832	183	78	28	19	13	10	8	2	2	1	....	....	....	....	....	2,728	332	73	21	3,133
Nevada	86	79	65	13	3	2	3	2	.....	.....	....	....	....	....	....	....	....	....	206	39	8	2	253
New Hampshire	272	402	362	74	23	31	15	23	6	6	3	....	3	....	....	....	....	....	954	171	95	16	1,220
New Jersey	3,121	4,533	3,666	852	390	242	139	152	75	78	37	35	11	8	1	1	2	2	10,221	1,913	1,211	278	13,345
New Mexico	110	132	131	22	24	6	1	6	.....	2	....	....	....	....	....	....	....	....	371	57	6	2	434
New York	15,924	25,214	23,438	6,762	3,311	1,922	1,253	1,422	851	879	367	278	105	63	46	38	17	82	60,731	14,700	6,541	2,343	81,972
North Carolina	453	708	593	143	46	20	10	7	3	4	2	....	....	....	1	1	....	....	1,621	299	71	3	1,991
North Dakota	305	404	310	45	32	11	12	4	.....	4	1	....	....	....	....	....	....	....	978	137	13	4	1,128
Ohio	3,460	5,153	4,750	1,154	518	309	199	215	89	132	39	32	12	6	3	1	3	3	13,145	2,249	684	305	16,078
Oklahoma	507	687	547	132	51	31	19	27	3	3	4	2	2	....	....	....	1	....	1,519	364	133	21	2,016
Oregon	773	934	752	192	77	35	17	26	9	10	1	2	....	....	1	....	....	....	2,307	379	143	9	2,829

Pennsylvania	6,400	10,496	10,413	2,867	1,331	743	477	558	302	322	97	111	49	19	13	11	6	11	25,518	5,652	3,056	767	34,226
Porto Rico	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	1
Rhode Island	520	782	808	240	106	66	43	56	31	29	16	17	6	3	1	2	1	2	2,061	429	239	54	2,729
South Carolina	335	437	423	70	28	10	7	9	3	3	....	....	1	....	....	....	....	....	1,068	214	44	6	1,326
South Dakota	296	358	250	44	25	5	2	1	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	877	96	10	3	983
Tennessee	872	1,132	1,002	258	117	64	36	31	15	9	4	....	1	....	....	....	....	....	2,867	527	147	27	3,541
Texas	2,210	3,023	2,854	698	285	170	76	58	43	47	12	17	3	....	1	1	....	....	7,810	1,178	510	92	9,498
Utah	163	249	264	74	37	17	10	6	8	5	1	3	....	....	....	....	....	....	691	117	29	11	837
Vermont	160	242	258	48	30	13	12	9	9	6	2	1	....	1	....	....	....	1	621	119	52	11	792
Virginia	963	1,226	1,006	241	96	54	25	33	12	9	2	3	....	....	....	....	....	....	2,942	565	163	35	3,670
Washington	1,372	1,434	1,148	273	105	79	29	36	19	13	3	3	1	....	....	1	....	....	3,841	522	153	35	4,516
West Virginia	551	802	748	207	80	45	24	20	15	12	4	6	3	....	....	....	....	....	2,005	409	103	16	2,517
Wisconsin	1,811	1,963	1,572	422	162	87	52	55	27	35	12	5	1	1	....	....	....	1	5,018	846	342	41	6,206
Wyoming	248	202	136	27	15	9	4	1	1	.....	.....	1	....	....	....	....	....	....	532	98	14	9	644
Total	79,426	114,484	101,718	26,818	11,977	6,817	4,164	4,553	2,427	2,618	998	785	311	145	94	84	44	135	278,835	55,212	23,551	6,682	357,998

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DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1914, 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 1913 and 1914 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, 1914:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	3	3					3	3
Arkansas	8	4			3	3	11	7
California			2	2	189	183	191	185
Colorado					1	1	1	1
Connecticut	2	2			12	11	14	13
Delaware	1						1	
District of Columbia	1	1					1	1
Florida	3	3					3	3
Hawaii			1	1			1	1
Illinois	7	6			2	2	9	8
Indiana	14	9			9	9	23	18
Kentucky	201	170	1	1	27	27	229	198
Louisiana			5	5			5	5
Maryland	29	22			1	1	30	23
Massachusetts	1	1	6	6	1	1	8	8
Michigan			1	1	1	1	2	2
Missouri	24	13			7	7	31	20
Montana	1	1					1	1
Nebraska	2	1					2	1
New Hampshire	1	1	1		1	1	3	2
New Jersey			1		21	20	22	20
New Mexico					3	3	3	3
New York	3	2	2	2	22	19	27	23
North Carolina					7	7	7	7
Ohio	17	10			29	28	46	38
Oregon					1	1	1	1
Pennsylvania	104	75	2	2	3	3	109	80
Rhode Island			1	1	2	2	3	3
South Carolina	1		1	1			2	1
Tennessee	12						12	
Virginia	34	25			35	35	69	60
Washington			1	1	3	3	4	4
West Virginia	2	1					2	1
Wisconsin	4	2					4	2
Total	475	352	25	23	380	368	880	743
Total for year ended June 30, 1913	528	398	23	22	469	450	1,020	870

FRUIT DISTILLERIES REGISTERED AND OPERATED.

Statement showing the number of fruit distilleries registered and operated during the fiscal year ended June 30, 1914, by collection districts.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Arkansas	3	3	New Hampshire	1	1
California:			New Jersey:		
First district	130	125	First district	12	11
Sixth district	59	58	Fifth district	9	9
Colorado	1	1	New Mexico	3	3
Connecticut	14	13	New York:		
Illinois:			First district	1	1
First district	1	1	Fourteenth district	10	9
Thirteenth district	1	1	Twenty-first district	3	3
Indiana:			Twenty-eighth district	8	6
Sixth district	2	2	North Carolina, fourth district	7	7
Seventh district	7	7	Ohio:		
Kentucky:			First district	1	1
Second district	7	7	Tenth district	14	13
Fifth district	8	8	Eighteenth district	14	14
Seventh district	2	2	Oregon	1	1
Eighth district	10	10	Pennsylvania, first district	3	3
Maryland	1	1	Virginia:		
Massachusetts, third district	1	1	Second district	3	3
Michigan, fourth district	1	1	Sixth district	32	32
Missouri:			Washington	3	3
First district	6	6			
Sixth district	1	1	Total	380	368

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1914, 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																				
Arkansas	4	2	2	2	2	.....	1	1	2	.....	2	2	.....	.....	1	1	.....	.....	3	3
Connecticut													1	1					3	4
Florida													1	1	1	1			2	2
Illinois:											1	1	2	2					3	3
First district																				
Fifth district											1	.....	.....	.....	.....	.....	.....	.....	1	.....
Eighth district																	4	4	4	4
Indiana:																	2	2	2	2
Sixth district							1	.....	1	.....										
Seventh district	2	.....	2	.....													4	4	6	4
Kentucky:											1	1					5	4	8	5
Second district	39	35	29	24	13	11	3	3	1	.....	.....	.....	1	.....	5	4	6	5	58	47
Fifth district	2	1	2	1									4	4	27	23	24	23	57	51
Sixth district									3	2					2	2	7	6	12	10
Seventh district	4	2	3	1	1	1									10	7	9	8	23	17
Eighth district	27	22	25	20	2	2			3	2			1	1	16	16	4	4	51	45
Maryland	2				2	.....	1	.....	5	4			2	1	10	8	11	10	31	23
Massachusetts, third district															1	1			1	1
Missouri:																				
First district					2	1	5	5	1	1	1	.....							9	7
Sixth district	1	1			4	2	1	.....	4	.....	3	2	.....	.....	3	2			15	6
Montana															1	1			1	1
Nebraska																	2	1	2	1
New Hampshire													1	1					1	1
New York:																				
Fourteenth district																	1	1	1	1
Twenty-first district																	1	1	1	1
Twenty-eighth district									1	.....									1	.....

Ohio:																				
First district									1	1	1	.....			2	1	6	5	8	6
Eleventh district									2	.....					1	1			2	1
Eighteenth district							4	2											7	3
Pennsylvania:																				
First district							1	.....	1	1					2	1	3	3	7	5
Ninth district					3	3	9	5	6	3	4	2	3	3	4	3	1	1	30	20
Twenty-third district							2	1	20	15	4	3	18	11	7	5	16	15	67	50
South Carolina									1	.....									1	.....
Tennessee							1	.....	3	.....	2	.....	4	.....	2	.....	.....	.....	12	.....
Virginia:																				
Second district													4	4	5	5	.....	.....	9	9
Sixth district	4	.....	1	.....	3	.....	1	1	9	8	2	.....	6	5	3	2	.....	.....	25	16
West Virginia					1	.....											1	1	2	1
Wisconsin, first district									1	.....	1	.....					2	2	4	2
Total	85	63	64	48	33	20	30	18	65	37	23	11	48	34	103	84	109	100	475	352

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1914, 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													2	2			1	1		
Arkansas	4	2	2	2	2	.....	1	1	2	.....					1	1				
Connecticut															1	1	1	1		
Delaware															1	.....				
District of Columbia																			1	1
Florida													1	1	2	2				
Illinois													1	.....					6	6
Indiana	2	.....	2	.....			1	.....	1	.....			1	1					9	8
Kentucky	72	60	59	45	16	14	3	3	7	4	.....	.....			6	5	60	52	50	46
Maryland	2	.....	.....	.....	2	.....	1	.....	5	4	.....	.....			1	1	10	8	10	9
Massachusetts																	1	1	.....	.....
Missouri	1	1	.....	.....	6	3	6	5	5	1	4	2	.....	.....	.....	.....	3	2	.....	.....
Montana																	1	1	.....	.....

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1914, by States and Territories—Contd.

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.
Nebraska																	2	1
New Hampshire													1	1				
New York									1								2	2
Ohio							4	2	3	1	1				3	2	6	5
Pennsylvania					3	3	12	6	27	19	8	5	21	14	13	9	20	19
South Carolina									1									
Tennessee							1		3		2		4		2			
Virginia	4		1		3		1	1	9	8	2		10	9	8	7		
West Virginia					1												1	1
Wisconsin									1		1						2	2
Total	85	63	64	48	33	20	30	18	65	37	23	11	48	34	103	84	109	100
Total for year ended June 30, 1913	109	80	81	63	43	25	34	18	76	45	27	16	50	32	104	91	113	108

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, 1914, by collection districts.

Districts.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Gallons.*
Alabama	28,140	4,632	4,118						36,890	
Arkansas	5,786	828	957						7,571	
California, first district	38,079	1,017	98					6,419,738	39,194	6,419,738
Connecticut	11,017	15,197	7,990					1,795	34,204	1,795
Florida	18,885	2,706	4,362						25,953	
Hawaii								68,725		68,725
Illinois:										
Fifth district	5,570,066	299,860	660,941						6,530,867	
Eighth district	1,820,012	30,886	215,702						2,066,600	
Indiana:										
Sixth district	1,740,608	77,401	216,294			4,938			2,039,241	
Seventh district	2,752,701	57,003	359,402						3,169,166	
Kentucky:										
Second district	908,018	76,477	139,461						1,123,956	
Fifth district	2,903,115	699,550	515,606	4,140					4,122,411	
Sixth district	645,474	146,794	105,055					224,125	897,323	224,125
Seventh district	767,988	156,612	142,138						1,066,738	
Eighth district	617,174	115,955	102,716						835,845	
Louisiana							453	15,585,520	453	15,585,520
Maryland	119,930	943,309	341,859				64,214		1,469,322	
Massachusetts, third district	14,212	14,685	5,325					9,515,630	34,222	9,515,630
Michigan, first district								7,133,706		7,133,706
Missouri:										
First district	7,494	1,819	1,155						10,468	
Sixth district	42,430	9,835	8,116						60,381	
Montana		2,032	1,290	6,442					9,764	
Nebraska	389,262	19,111	37,204						445,577	
New Hampshire	67	237	99						403	
New York:										
First district		1,252	1,252					8,586,118	2,504	8,586,118
Fourteenth district	250,623	276,008	163,367					12,774,420	689,998	12,774,420
Twenty-first district	221,712	4,562	42,726						269,000	
North Carolina, fourth district							180	1,146,646	180	1,146,646
Ohio:										
First district	1,743,197	299,123	290,352			716			2,333,388	
Eleventh district	1,951	878	429						3,258	
Eighteenth district	2,970	32,224	6,176						41,370	
Pennsylvania:										
First district		174,678	40,033					2,908,701	214,711	2,908,701
Ninth district	2,450	101,688	14,855						118,993	
Twenty-third district	49,983	1,556,759	370,358					90	1,977,100	90
South Carolina							49	339,456	49	339,456
Virginia:										
Second district	167,912	23,633	29,093						220,638	
Sixth district	101,405	13,845	15,943						131,193	
Washington								16,595		16,595
West Virginia		50,694	12,876						63,560	
Wisconsin, first district	372,978	130,651	81,357		2,072				587,058	
Total	21,315,699	5,341,931	3,938,715	10,582	2,072	5,654	64,896	64,721,265	30,679,549	64,721,265

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1914, by States and Territories.

States and Territories.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Gallons.*
Alabama	28,140	4,632	4,118						36,890	
Arkansas	5,786	828	957						7,571	
California	38,079	1,017	98					6,419,738	39,194	6,419,738
Connecticut	11,017	15,197	7,990						34,204	
District of Columbia	110,883		112,455				64,214		287,552	
Florida	18,885	2,706	4,362						25,953	
Hawaii								68,725		68,725
Illinois	7,390,078	330,746	876,643						8,597,467	
Indiana	4,493,369	134,404	575,096			4,938			5,208,407	
Kentucky	5,841,769	1,195,388	1,004,976	4,140				224,125	8,046,273	224,125
Louisiana							453	15,585,520	453	15,585,520
Maryland	9,047	943,309	229,414						1,181,770	
Massachusetts	14,212	14,685	5,325					9,515,630	34,222	9,515,630
Michigan								7,133,706		7,133,706
Missouri	49,924	11,654	9,271						70,849	
Montana		2,032	1,290	6,442					9,764	
Nebraska	389,262	19,111	37,204						445,577	
New Hampshire	67	237	99						403	
New York	472,335	281,822	207,345					21,360,538	961,502	21,360,538
Ohio	1,748,118	332,225	296,957			716			2,378,016	
Pennsylvania	52,433	1,833,125	425,246					2,908,791	2,310,804	2,908,791
Rhode Island								1,795		1,795
South Carolina							229	1,486,102	229	1,486,102
Virginia	269,317	37,478	45,036						351,831	
Washington								16,595		16,595
West Virginia		50,684	12,876						63,560	
Wisconsin	372,978	130,651	81,357		2,072				587,058	
Total	21,315,699	5,341,931	3,938,715	10,582	2,072	5,654	64,896	64,721,265	30,679,549	[1] 64,721,265
Total for fiscal year ended June 30, 1913	23,847,875	5,828,450	4,252,583	2,756	1,225	8,249	98,139	64,640,976	34,039,277	64,640,976

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

The average yield per bushel of grain used was $\frac{142,323,044}{30,679,549}$=4.63+ gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was $\frac{29,262,516}{60,862,167}$=0.480+ of a gallon.

The average yield per gallon of molasses used for the production of rum was $\frac{3,026,085}{3,859,098}$=0.784+ of a gallon.

Statement showing, by collection districts, the production of distilled spirits during the fiscal years 1913 and 1914 compared.

Districts.	Fiscal year 1914.				Total production, fiscal year 1913.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.		
	Gallons.	*Gallons.*	*Gallons.*		*Gallons.*
Alabama	144,612.2		144,612.2		122,426.7
Arkansas	31,083.4	44,606.9	76,590.3		113,102.9
First California	4,918,835.7	5,956,888.4	10,875,724.1	[1]	10,106,781.6
Sixth California		808,266.6	808,266.6		906,374.4
Colorado	127,493.6	35,144.4	162,640.0		155,926.8
Connecticut	107,881.5		107,881.5		141,176.9
Florida					218.5
Georgia	19,751.3		19,751.3		30,933.7
Hawaii		791.8	791.8		
First Illinois	31,818,206.6		31,818,206.6		33,643,151.1
Fifth Illinois	9,808,632.9		9,808,632.9		10,320,486.4
Eighth Illinois		52.1	52.1		68.8
Thirteenth Illinois	9,459,127.8		9,459,127.8		9,894,154.7
Sixth Indiana	15,428,838.9	50,876.7	15,479,215.6		18,558,162.0
Seventh Indiana					
Third Iowa					
Fourth Iowa					
Kansas	5,394,928.8		5,417,152.0		5,819,509.4
Second Kentucky	19,343,181.0	22,223.2	19,388,907.4		22,178,363.0
Fifth Kentucky	4,259,743.6	45,816.4	4,987,202.3		4,681,694.6
Sixth Kentucky	4,987,102.3	100.0	4,240.3		6,582,660.2
Seventh Kentucky	3,802,085.9	4,240.3	3,806,326.2		4,142,213.5
Eighth Kentucky	10,720,023.4		10,720,023.4		11,922,847.9
Louisiana	5,704,108.1	19,721.3	5,785,889.4		6,642,136.0
Maryland	7,340,758.4	76.0	7,340,829.4		5,066,210.7
Third Massachusetts	1,070,465.4	185.0	1,070,465.4		2,004,071.4
First Michigan					588.5
Fourth Michigan	2,109,017.8	263.0	1,064.4		
Minnesota	801.4	1,064.4	26,092.6		2,214,558.2
First Missouri	44,240.9	26,092.6	49,705.8		677.8
Sixth Missouri	209,694.0	49,705.8	263.0		28,921.5
Montana	34,853.7	263.0	1,873.5		41,804.9
Nebraska	2,109,017.8	1,873.5	6,224,345.6		5,737.8
New Hampshire		6,224,345.6			148,071.3
New Jersey	1,064.4				
Fifth New Jersey	26,092.6				259.3
New Mexico	49,705.8				1,866,061.7
First New York	263.0				1,649,571.6
Second New York	1,873.5				9,463,993.1
Third New York	6,224,345.6				221,648.0
Fourteenth New York					1,053.5
Twenty-first New York	2,733,447.8				1,621.9
Twenty-eighth New York	1,212,077.1				809,614.9
Fourth North Carolina	54,670.1				608,134.2
Fifth North Carolina	2.2				448,062.7
North and South Dakota					21,223.0
First Ohio	10,587,655.0				296,402.8
Tenth Ohio	11,016.4				2,448,678.3
Eleventh Ohio	178,207.3				
Oklahoma					
Oregon	2,672,557.1				
First Pennsylvania	493,892.2				
Ninth Pennsylvania	8,633,299.5				
Twenty-third Pennsylvania	27,671.7				
South Carolina					
Tennessee	900,031.9				
Third Texas	531,345.6				
Second Virginia	18,213.5				
Sixth Virginia	208,111.2				
Washington	2,452,343.6				
West Virginia					
First Wisconsin					
Second Wisconsin					
Total	174,611,645.0	7,307,897.2	183,919,542.2		183,606,257.9

[1] Production for fiscal year 1913 in consolidated districts is stated for said districts as now constituted.

Statement showing, by States and Territories, the production of distilled spirits during the years 1913 and 1914 compared.

States and Territories.	Fiscal year 1914.			Total production, fiscal year 1913.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	144,612.2		144,612.2	122,426.7
Alaska				
Arizona				
Arkansas	31,983.4	44,606.9	76,590.3	113,102.9
California	4,918,835.7	6,765,119.0	11,683,954.7	11,076,156.0
Colorado				
Connecticut	126,390.5	34,015.5	160,406.0	151,714.4
Delaware				
District of Columbia	761,400.9		761,400.9	635,072.6
Florida	107,881.5		107,881.5	141,176.9
Georgia				218.5
Hawaii	19,751.3		19,751.3	30,933.7
Idaho				
Illinois	41,627,229.5	843.9	41,628,073.4	43,964,336.3
Indiana	24,887,966.7	50,557.3	24,938,524.0	28,552,316.7
Iowa				
Kansas				
Kentucky	37,847,041.6	72,379.9	37,919,421.5	43,404,840.7
Louisiana	10,720,023.4		10,720,023.4	11,322,847.9
Maine				
Maryland	5,002,767.2	19,721.3	5,022,488.5	6,007,113.4
Massachusetts	7,346,753.4	76.0	7,346,829.4	5,066,210.7
Michigan	1,070,465.4	185.0	1,070,650.4	2,004,579.9
Minnesota				
Mississippi				
Missouri	314,174.9	15,431.5	329,606.4	530,027.6
Montana	34,853.7		34,853.7	
Nebraska	2,109,017.8		2,109,017.8	2,214,558.2
Nevada				
New Hampshire	801.4	263.0	1,064.4	677.8
New Jersey		75,888.4	75,888.4	70,786.4
New Mexico		263.0	263.0	1,873.5
New York	10,374,172.1	70,606.6	10,444,778.7	10,057,414.0
North Carolina	2.2	239.4	241.6	2,208.2
North Dakota				
Ohio	10,782,178.7	100,621.4	10,882,800.1	11,268,792.6
Oklahoma				
Oregon		153.2	153.2	259.3
Pennsylvania	12,099,848.8	5,812.9	12,105,661.7	11,679,566.4
Rhode Island	1,105.1	1,128.9	2,234.0	4,212.4
South Carolina	82,341.8		82,341.8	548,613.9
South Dakota				
Tennessee				1,955.5
Texas				621.9
Utah				
Vermont				
Virginia	1,431,377.5	46,974.6	1,478,352.1	1,437,649.1
Washington	18,213.5	3,009.5	21,223.0	448,962.7
West Virginia	268,111.2		268,111.2	296,402.8
Wisconsin	2,482,343.6		2,482,343.6	2,448,678.3
Wyoming				
Total	174,611,645.0	7,307,897.2	181,919,542.2	193,606,257.9

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.*
1913	34,039,277	155,757,827	61,194,333	26,844,710	3,446,643	2,750,846
1914	30,679,549	142,323,044	60,862,167	29,262,516	3,859,098	3,026,085

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1914, by collection districts.

District.	Gallons.	District.	Gallons.
Alabama		New Jersey:	
Arkansas	112,695.1	First district	722,033.9
California:		Fifth district	1,684,706.5
First district	3,413,480.6	New Mexico	30,023.1
Sixth district	146,859.8	New York:	
Colorado	73,967.8	First district	1,954,965.7
Connecticut	1,440,357.3	Second district	10,724,747.4
Florida	944,898.6	Third district	3,090,620.3
Georgia	46,626.8	Fourteenth district	421,922.5
Hawaii	38,003.0	Twenty-first district	427,565.6
Illinois:		Twenty-eighth district	2,550,557.1
First district	6,662,715.3	North Carolina:	
Fifth district	5,582,647.8	Fourth district	
Eighth district	4,879.2	Fifth district	
Thirteenth district	202,559.4	North and South Dakota	
Indiana:		Ohio:	
Sixth district	1,262,202.9	First district	10,629,133.8
Seventh district	255,839.8	Tenth district	497,740.2
Iowa:		Eleventh district	497,225.6
Third district	171,513.5	Eighteenth district	2,160,231.1
Fourth district	3,294.1	Oklahoma	
Kansas		Oregon	237,036.7
Kentucky:		Pennsylvania:	
Second district	297,152.4	First district	8,404,961.3
Fifth district	6,264,644.1	Ninth district	1,208,713.4
Sixth district	805,048.0	Twenty-third district	3,855,801.9
Seventh district	68,373.3	South Carolina	
Eighth district	33,188.7	Tennessee	1,794,668.2
Louisiana	954,437.2	Texas, third district	473,184.8
Maryland	6,419,830.4	Virginia:	
Massachusetts, third district	5,407,366.8	Second district	2,554,553.7
Michigan:		Sixth district	267,750.4
First district	597,657.0	Washington	364,750.6
Fourth district	82,717.1	West Virginia	314,074.1
Minnesota	1,948,997.1	Wisconsin:	
Missouri:		First district	2,174,621.8
First district	2,715,332.1	Second district	116,778.4
Sixth district	1,454,069.6		
Montana	173,415.7	Total	105,250,214.6
Nebraska	412,849.9		
New Hampshire	91,221.1		

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1914, by States and Territories.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama		Nebraska	412,849.9
Alaska		Nevada	
Arizona	11,451.0	New Hampshire	91,221.1
Arkansas	112,695.1	New Jersey	2,406,740.4
California	3,560,340.4	New Mexico	18,577.1
Colorado	73,967.8	New York	19,173,378.6
Connecticut	1,079,751.5	North Carolina	
Delaware	337,131.5	North Dakota	
District of Columbia	336,048.2	Ohio	13,784,330.7
Florida	944,898.6	Oklahoma	
Georgia	46,626.8	Oregon	237,036.7
Hawaii	38,003.0	Pennsylvania	13,469,476.6
Idaho		Rhode Island	380,605.8
Illinois	12,452,801.7	South Carolina	
Indiana	1,518,042.7	South Dakota	
Iowa	174,807.6	Tennessee	1,794,668.2
Kansas		Texas	473,184.8
Kentucky	7,468,406.5	Utah	123,761.8
Louisiana	954,437.2	Vermont	
Maine		Virginia	2,822,304.1
Maryland	5,746,650.7	Washington	364,750.6
Massachusetts	5,407,366.8	West Virginia	314,074.1
Michigan	680,374.1	Wisconsin	2,291,400.2
Minnesota	1,948,997.1	Wyoming	
Mississippi			
Missouri	4,169,401.7	Total	105,250,214.6
Montana	49,653.9		

SPIRITS GAUGED IN 1914.

Quantities, in taxable gallons, of distilled spirits gauged during the fiscal year ended June 30, 1914, 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	144,612.2	80,717.0								225,329.2
Arkansas	31,983.4	17,386.1					110,314.9	112,695.1	57,488.0	329,867.5
First California	4,370,442.8	4,036,654.4	2,260,087.3	192,109.3	6,393.5		2,826,623.5	3,413,480.6	11,639,011.9	28,744,803.3
Sixth California		366,030.5		3,896.1	365.4		121,372.1	146,859.8	1,746,967.2	2,385,491.1
Colorado		80,645.9					64,354.8	73,967.8		218,968.5
Connecticut	127,495.6	122,718.9					1,227,260.7	1,440,357.3	44,126.3	2,961,958.8
Florida	107,881.5	103,742.6					750,100.4	944,808.6		1,906,623.1
Georgia		2,837.3					34,144.1	46,626.8		83,608.2
Hawaii	19,751.3	37,079.9					32,015.3	38,003.0	10,403.1	137,252.6
First Illinois		2,952.7					5,624,426.2	6,662,715.3	406,710.2	12,696,804.4
Fifth Illinois	31,812,148.0	29,365,667.7	182,636.4	84,137.0	7,674.9	1,499.4	4,984,231.3	5,582,647.8		72,020,642.5
Eighth Illinois	9,808,632.9	8,622,041.7	618,806.8	86,849.2			4,031.1	4,879.2		19,146,240.9
Thirteenth Illinois							175,213.2	202,559.4	52.1	377,824.7
Sixth Indiana	8,564,247.2	8,169,994.6		36,118.9			1,177,299.6	1,262,202.9	180.6	19,210,043.8
Seventh Indiana	15,428,838.9	15,423,893.0		4,614.0	516.1	44,381.9	207,527.2	255,839.8	50,376.7	31,415,987.6
Third Iowa							145,311.3	171,513.5		316,824.8
Fourth Iowa							2,109.6	3,294.1		5,403.7
Kansas										
Second Kentucky	5,394,928.8	3,019,853.8		383.6	1,347.1		245,906.9	297,152.4	22,223.2	8,981,795.8
Fifth Kentucky	19,343,181.0	11,222,921.3			34,645.5	924.7	5,432,852.6	6,264,644.1	202,763.0	42,501,932.2
Sixth Kentucky	4,003,882.7	2,706,067.4		88.0	767.5		683,147.2	805,048.0		8,289,000.8
Seventh Kentucky	4,987,102.3	2,537,687.9		38.1	16,536.6	1,647.2	65,149.8	68,373.3	100.0	7,676,635.2
Eighth Kentucky	3,862,085.9	1,594,454.3			12,982.5	2,065.5	30,101.8	33,188.7	4,240.3	5,539,119.0
Louisiana	8,414,554.5	2,811,833.7	5,342,904.5	282,383.6	18,553.0		839,169.6	954,437.2		18,663,836.1
Maryland	5,484,603.7	3,861,266.4		149.7	1,432.5	7,939.7	5,659,718.3	6,419,830.4	50,268.7	21,485,209.4
Third Massachusetts	4,254,431.8	1,998,562.1	232,624.2	210,971.5	1,507,645.1	31,277.3	4,805,119.3	5,407,366.8	76.0	18,448,074.1
First Michigan	1,070,465.4	921,915.0	282,171.2	34,038.9			492,173.9	597,657.0		3,398,421.4
Fourth Michigan							71,534.1	82,717.1	185.0	154,436.2
Minnesota							1,697,231.2	1,948,997.1		3,646,228.3
First Missouri	44,240.9	42,551.3					2,235,387.2	2,715,332.1	29,952.1	5,067,463.6
Sixth Missouri	269,934.0	544,140.3		4,292.7			1,271,507.7	1,454,069.6	43,057.2	3,587,001.5

Montana	34,853.7	5,880.1					151,591.9	173,415.7		365,741.4
Nebraska	2,109,017.8	1,688,128.5		18,054.9			354,783.6	412,849.9		4,582,834.7
New Hampshire	801.4	1,529.6					79,834.4	91,221.1	263.0	173,649.5
First New Jersey							1,173,218.9	722,033.9	28,404.5	1,923,657.3
Fifth New Jersey		4,746.1					2,117,582.5	1,684,706.5	96,888.3	3,903,923.4
New Mexico							27,453.2	30,028.1	263.0	57,744.3
First New York	6,426,647.2	4,546,927.7	247,403.2	1,605,975.8	31,556.7	28,584.2	1,723,479.8	1,954,965.7	374.1	16,565,914.4
Second New York							9,092,431.4	10,724,747.4	633,597.8	20,450,776.6
Third New York							2,730,220.7	3,090,620.3		5,810,841.0
Fourteenth New York	2,729,301.8	2,059,134.8	110,771.7	3,468.5		413.2	354,250.9	424,922.5	23,095.6	5,705,359.0
Twenty-first New York	1,212,077.1	1,437,339.4		2,578.8		2,071.4	371,444.5	427,565.6	33,272.9	3,486,349.7
Twenty-eighth New York		183.5					2,266,020.7	2,550,557.1	303,232.8	5,119,994.1
Fourth North Carolina	54,670.1	.3	16,998.5	36,100.0					8,309.4	116,078.3
Fifth North Carolina	2.2	17,957.2								17,959.4
North and South Dakota										
First Ohio	10,597,955.0	7,877,572.6		10,854.5	154.4		8,748,153.4	10,629,133.8	87,873.1	37,951,696.8
Tenth Ohio							410,146.1	497,740.2	217,655.5	1,125,541.8
Eleventh Ohio	11,016.4	4,820.8					433,915.3	497,225.6		946,978.1
Eighteenth Ohio	173,207.3	95,643.1					1,669,433.2	2,160,231.1	13,636.3	4,112,151.0
Oklahoma										
Oregon		302,243.4		2,755.7			199,668.1	237,036.7	153.2	741,857.1
First Pennsylvania	2,036,015.1	1,429,313.4	129,578.3	198,464.9	219.6	1,523.1	7,676,653.7	8,404,961.3	56,463.0	19,932,592.4
Ninth Pennsylvania	493,892.2	400,238.2			159.8		1,040,602.2	1,208,713.4		3,143,605.8
Twenty-third Pennsylvania	8,623,308.7	4,027,709.1	1,370.9	1,545.5	2,567.6	2,459.2	3,461,105.2	3,855,801.9	38,689.5	20,014,557.6
South Carolina	27,671.7	48.5	18,050.0							45,770.2
Tennessee		59,750.6			1,372.4		1,521,985.0	1,794,668.2	774.1	3,378,550.3
Third Texas							411,618.7	473,184.8		884,803.5
Second Virginia	900,031.9	967,139.1					2,091,225.6	2,554,553.7	51,312.4	6,564,262.7
Sixth Virginia	531,345.6	533,845.2					215,393.9	267,750.4	55,993.0	1,604,328.1
Washington		200,431.7	97,476.7	4,583.7			316,692.4	364,750.6	4,955.6	988,890.7
West Virginia	268,111.2	125,896.7					271,926.0	314,074.1		980,008.0
First Wisconsin	2,482,343.6	2,347,668.9	6,268.3	11,373.8			1,796,471.9	2,174,621.8		8,818,148.3
Second Wisconsin							97,587.0	116,778.4		214,365.4
Total	166,347,714.8	125,828,164.3	9,547,148.0	2,835,826.7	1,644,890.2	124,786.8	91,809,625.1	105,250,214.6	15,963,388.7	519,351,759.2

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

FERMENTED LIQUORS.

Statement showing, by collection districts, the production of fermented liquors during the fiscal year 1914.

Districts.	Barrels.	Districts.	Barrels.
Alabama	45,426	New Hampshire	284,731
Arkansas	10,950	First New Jersey	205,483
First California	1,011,134	Fifth New Jersey	3,290,111
Sixth California	397,336	New Mexico	29,872
Colorado	390,278	First New York	3,293,323
Connecticut	1,478,096	Second New York	205,819
Florida	25,455	Third New York	5,480,961
Georgia	142,430	Fourteenth New York	1,933,305
Hawaii	31,335	Twenty-first New York	974,711
First Illinois	5,893,871	Twenty-eighth New York	2,146,268
Fifth Illinois	348,777	Fourth North Carolina	932
Eighth Illinois	283,180	Fifth North Carolina	
Thirteenth Illinois	461,740	North and South Dakota	44,557
Sixth Indiana	822,272	First Ohio	2,062,490
Seventh Indiana	946,766	Tenth Ohio	709,460
Third Iowa	475,410	Eleventh Ohio	597,958
Fourth Iowa	27,960	Eighteenth Ohio	1,777,511
Kansas	20	Oklahoma	
Second Kentucky	24,640	Oregon	212,276
Fifth Kentucky	435,420	First Pennsylvania	3,249,359
Sixth Kentucky	332,250	Ninth Pennsylvania	1,840,374
Seventh Kentucky	50,555	Twenty-third Pennsylvania	2,919,053
Eighth Kentucky	15,650	South Carolina	3,675
Louisiana	524,965	Tennessee	225,923
Maryland	1,546,508	Third Texas	740,502
Third Massachusetts	2,521,618	Second Virginia	80,245
First Michigan	1,087,153	Sixth Virginia	116,790
Fourth Michigan	426,341	Washington	974,545
Minnesota	1,749,555	West Virginia	342,942
First Missouri	3,564,721	First Wisconsin	4,380,068
Sixth Missouri	577,439	Second Wisconsin	898,921
Montana	458,507		
Nebraska	453,640	Total	66,189,473

NOTE.—The fourth district of Iowa was consolidated with the third district of Iowa, in effect Aug. 1, 1913; and the State of South Carolina, detached from the fourth district of North Carolina, was reestablished as the district of South Carolina, in effect Sept. 1, 1913.

Statement showing, by States and Territories, the production of fermented liquors during the fiscal year 1914.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama	45,426	Nebraska	453,640
Alaska	8,983	Nevada	17,580
Arizona	21,235	New Hampshire	283,100
Arkansas	10,950	New Jersey	3,495,594
California	1,390,890	New Mexico	8,637
Colorado	374,853	New York	14,040,387
Connecticut	786,272	North Carolina	
Delaware	137,820	North Dakota	
District of Columbia	230,944	Ohio	5,147,419
Florida	25,455	Oklahoma	
Georgia	142,430	Oregon	212,276
Hawaii	31,335	Pennsylvania	8,008,786
Idaho	20,545	Rhode Island	691,734
Illinois	6,987,568	South Carolina	4,607
Indiana	1,769,038	South Dakota	44,557
Iowa	503,370	Tennessee	225,923
Kansas	20	Texas	740,502
Kentucky	858,515	Utah	149,715
Louisiana	524,965	Vermont	
Maine	1,631	Virginia	197,035
Maryland	1,177,744	Washington	965,562
Massachusetts	2,521,618	West Virginia	342,942
Michigan	2,113,494	Wisconsin	5,278,989
Minnesota	1,749,555	Wyoming	15,425
Mississippi			
Missouri	4,142,160	Total	[1] 66,189,473
Montana	288,247		

[1] Includes 84,028 barrels removed from breweries for export free of tax. See p. 34 for number of barrels of fermented liquors tax paid.

LAW DIVISION.

SEIZURES.

Seizures of property for violation of internal-revenue laws made during the year ended June 30, 1914.

Articles.	Quantity.	Value.
Distilled spirits.....gallons	34,758	$32,118.85
Tobacco.....pounds	16,812	1,619.29
Cigars	251,457	1,070.52
Butter.....pounds	32,152	3,733.60
Oleomargarine.....do	237,998	22,810.53
Registered grain distilleries	4	4,464.51
Registered fruit distilleries	5	1,385.10
Cigar factories	2	272.80
Oleomargarine factories	8	7,540.94
Miscellaneous property, which includes illicit distilleries, wagons used for the transportation of illicit spirits and other personal property		178,497.45
Total		253,543.09
Total value of seizures during fiscal year ended June 30, 1913		214,219.00
Total number of seizures during fiscal year ended June 30, 1914	3,990	
Total number of seizures during fiscal year ended June 30, 1913	3,023	

ABSTRACT OF SEIZURES.

Abstract of seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1914, according to States and Territories

State or Territory.	Seizures.	Distilled spirits.		Tobacco.		Cigars		Oleomargarine.	
		Gallons.	Value.	Pounds.	Value.	Number.	Value.	Pounds.	Value.
Alabama	308	32	$40.00						
Arkansas	10					175	$5.00		
California (includes Nevada)	8	442	675.97					240	$48.00
Colorado	27	1,312	1,399.83					2,590	471.13
Connecticut (includes Rhode Island)	48	662	939.84			736	14.50	19,843	1,905.01
Florida	70	2,469	1,258.30			423	10.10		
Georgia	867	566	586.90						
Hawaii	1					588	25.00		
Illinois	264	1,409	1,313.02	2,523	$254.10	86,029	272.20	7,926	805.17
Indiana	2	38	86.00						
Iowa	10	205	672.00			1,869	25.00	1,674	126.05
Kansas	1							1,800	180.00
Kentucky	142	362	494.75					371	61.10
Louisiana (includes Mississippi)	6	51	93.00	19	3.70	541	9.00		
Maryland	91	140	107.50	424	43.20	49,791	40.80	36,000	2,204.75
Massachusetts	16					15,300	75.00	71,691	7,349.60
Michigan	6	86	115.00					2,067	115.00
Minnesota	22	940	1,350.17					120	12.00
Missouri	149	4,351	6,762.06			11,000	9.00	9,461	1,094.80
Montana	1	38	90.00						
Nebraska	19	808	1,049.10					1,402	210.30
New Hampshire (includes Maine and Vermont)	12	45	50.00					666	116.38
New Jersey	87	296	530.00	3,398	168.90	52,865	427.30	58,395	5,272.57
New Mexico	11	578	773.53						
New York	206			10,281	1,086.39	26,838	112.00	10,920	1,550.14
North Carolina	612	598	479.98	40	12.50				
Ohio	49	2,252	2,620.88			481	5.00	912	163.60
Oklahoma	1	4	5.00						
Oregon	14	697	939.61					5,142	733.98
Pennsylvania	6	17	29.75						
South Carolina	176			140	56.00				
Tennessee	269	356	437.09						
Texas	32	1,086	2,235.47	3	1.30	1,860	1.95	1,803	37.50
Virginia	397	13,616	4,520.89					2,056	230.00
Washington	11	571	924.08						
West Virginia	20	81	162.00	4	1.20	2,961	38.67	2,913	151.85
Wisconsin	19	650	1,377.13					6	1.60
Total	3,990	34,758	32,118.85	16,832	1,627.29	251,457	1,070.52	237,998	22,840.53

State or Territory.	Other property value.	Grain distilleries.		Fruit brandy distilleries.		Oleomargarine factories.		Cigar factories.		Illicit stills.		Butter.		Total value.
		Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Pounds.	Value.	
Alabama	$245.00									305	$17,415.68			$17,700.68
Arkansas	50.00									8	750.00			805.00
California (includes Nevada)	10.00			1	$800.00							304	$100.00	1,633.97
Colorado												1,088	165.00	2,035.96
Connecticut (includes Rhode Island)	2,325.00					1	$1,685.02							6,869.37
Florida		1	$1,485.25							61	971.00			3,724.65
Georgia	1,457.50									838	67,661.92			69,706.32
Hawaii														25.00
Illinois	300.00											28,531	2,931.10	5,875.59
Indiana														86.00
Iowa														823.05
Kansas						1	220.00							400.00
Kentucky	40.00	1	202.00	2	90.00					120	3,739.00			4,626.85
Louisiana (includes Mississippi)	1.00													106.70
Maryland														2,396.25
Massachusetts														7,424.60
Michigan														230.00
Minnesota														1,362.17
Missouri	184.00					3	200.00			1	25.00			8,274.86
Montana														90.00
Nebraska												30	9.00	1,268.40
New Hampshire (includes Maine and Vermont)														166.38
New Jersey	759.25					3	5,435.92	1	$78.80					12,672.74
New Mexico														773.53
New York								1	194.00	1	25.00			2,967.53
North Carolina	1,406.25									585	30,387.80			32,286.53
Ohio												445	90.00	2,879.48
Oklahoma	25.00													30.00
Oregon	180.00													1,853.59
Pennsylvania				1	349.25									379.00
South Carolina										176	6,636.50			6,692.50
Tennessee	191.50									251	17,125.00			17,753.39
Texas	1,262.00													3,538.22
Virginia	2,543.55	2	2,777.26	1	145.85					332	22,497.50			32,715.05
Washington														924.08
West Virginia										3	270.00			623.72
Wisconsin										1	5.00	1,754	438.50	1,822.23
Total	10,980.05	4	4,464.51	5	1,385.10	8	7,540.94	2	272.80	2,350	167,509.40	32,152	3,733.60	253,543.59

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STATEMENT OF SALES.

The following is a statement of Government property, sales under the provisions of section 3460, Revised Statutes, and under distraint during the fiscal year 1914:

Sales of Government Property.

Net proceeds[1]		$1,645.64

Sales under section 3460.

Gross proceeds		$13,326.55
Tax paid by stamps	$6,579.40	
Expenses incident to seizure and sale[2]	2,586.41	
		9,165.81
Net proceeds		4,160.74

Sales under distraint.

Gross proceeds		8,458.50
Tax paid by stamps	$5,017.16	
Expenses[2]	263.53	
		5,280.69
Net proceeds		3,177.81

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1913; the number received during the year ended June 30, 1914; the number of such offers accepted or rejected during the year; and the amounts accepted in settlement of such cases during the year:

Statement for fiscal year ended June 30, 1914.

July 1, 1913, on hand, not acted on	179	
July 1, 1913, on hand, rejected, awaiting additional offers	541	
Received during year ended June 30, 1914	8,982	
Total to be accounted for		9,702
Accepted:		
Corporation tax (delinquent returns)	4,094	
Income tax (delinquent returns)	515	
Miscellaneous	3,022	
Total accepted	7,631	
Otherwise disposed of	47	
		7,678
Awaiting additional offers:		
On hand July 1, 1914, rejected	290	
On hand July 1, 1914, not acted on	1,734	
		2,024
		9,702

[1] Represents sale of seized 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. There are not included in the expenses reported herein amounts paid on seized property which has not been sold. For this reason the expenses reported herein differ from the expenses shown on page 61.

Amounts accepted.

Corporation tax (delinquent returns)	$71,977.18
Income tax (delinquent returns)	25,240.00
Miscellaneous	135,044.82
Total	232,262.00

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, 1914, 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			$2,575.00		$413.20	$2,988.20
Arkansas			998.50		414.35	1,412.85
California:						
First district						
Sixth district						
Colorado		$7,610.70	50.00	$42.25	306.70	8,009.65
Connecticut						
Florida[1]		966.37	350.00		21.78	1,338.15
Georgia	$841.50		3,050.00		624.27	4,515.77
Hawaii						
Illinois:						
First district			177.00		87.88	264.88
Fifth district			200.00		7.36	207.36
Eighth district			890.00		75.86	965.86
Thirteenth district			150.00			150.00
Indiana:						
Sixth district					10.00	10.00
Seventh district					20.00	20.00
Iowa: Third district			290.00		592.66	882.66
Kansas			200.00		740.65	940.65
Kentucky:						
Second district	57.00					57.00
Fifth district			100.00			100.00
Sixth district			10.00		70.00	80.00
Seventh district			1,220.00			1,220.00
Eighth district[2]	901.94		4,205.00		54.48	5,161.42
Louisiana					20.55	20.55
Maryland			800.00		21.91	821.91
Massachusetts			1,300.00		25.01	1,325.01
Michigan:						
First district					12.00	12.00
Fourth district			200.00			200.00
Minnesota						
Missouri:						
First district						
Sixth district[3]			310.00		240.17	520.17
Montana					27.10	27.10
Nebraska						
New Hampshire			835.00		553.91	1,388.91
New Jersey:						
First district						
Fifth district[4]		2,228.86	1,300.00	181.11	62.35	3,772.32
New Mexico			50.00		137.64	187.64

[1] Additional amount received from sale of real estate, $151.
[2] Additional amount received in compromise of judgments, $750.
[3] Additional amount received in compromise of judgments, $139.
[4] Additional amount received in compromise of judgments, $97.20.

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.			
New York:						
First district [1]						
Second district [2]						
Third district [3]	$413.71	$625.00	$400.00 1,075.00			$400.00 2,113.71
Fourteenth district			75.00			75.00
Twenty-first district						
Twenty-eighth district						
North Carolina:						
Fourth district [4]	207.22		1,970.00		$2,979.25	5,156.47
Fifth district [5]	4.75		2,020.53		776.76	2,802.04
North and South Dakota			435.00		305.87	740.87
Ohio:						
First district					6.15	6.15
Tenth district					71.30	71.30
Eleventh district			165.00		28.20	193.20
Eighteenth district			80.00		119.15	199.15
Oklahoma [6]			150.00		24.15	174.15
Oregon [7]			200.00		90.54	290.54
Pennsylvania:						
First district [8]	134.48		1,200.00		234.79	1,569.27
Ninth district					34.33	34.33
Twenty-third district						
South Carolina						
Tennessee [9]		500.00	590.00		466.81	1,556.81
Texas			950.00		8.65	958.65
Virginia:						
Second district	461.80	4,430.46	2,000.00		274.98	7,167.24
Sixth district [10]	119.50	159.32	35.00	$27.16	127.59	468.57
Washington			101.00		272.68	373.68
West Virginia					108.91	108.91
Wisconsin:						
First district						
Second district			700.00			700.00
Total	3,141.90	16,520.71	31,407.03	250.52	10,439.94	61,760.10
Total for fiscal year 1913	3,015.46	19,154.64	47,862.40	693.01	15,629.66	86,355.17

[1] Additional amount received in compromise of judgments, $53.18.
[2] Additional amount received in compromise of judgments, $50.
[3] Additional amount received in compromise of judgments, $226.11.
[4] Additional amount received in compromise of judgments, $25.
[5] Additional amount received in compromise of judgments, $1,223.54.
[6] Additional amount received in compromise of judgments, $50.
[7] Additional amount received from sale of real estate, $160.
[8] Additional amount received in compromise of judgments, $92.15.
[9] Additional amount received from sale of real estate, $110.
[10] Additional amount received in compromise of judgments, $3,477.82.

CLAIMS FOR REWARD.

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

No claims were pending July 1, 1913.	
Claims presented during the fiscal year ended June 30, 1914	13
Claims disposed of during the fiscal year ended June 30, 1914	13
No claims were pending July 1, 1914.	

Schedule of taxes in litigation.

District.	Amount of taxes.	Remarks.
Florida	$46,878.02	On distiller's bonds.
Georgia	1,238.69	Distiller's and cigar manufacturer's bonds.
Sixth Indiana	1,814.05	
Maryland	810.88	
First Missouri	23,781.75	
New Hampshire	99.10	Corporation tax.
Fifth North Carolina	81,106.25	
Oregon	230.89	Do.
Second Virginia	9,313.90	Warehouse and distiller's bonds.
Sixth Virginia	1,412.71	
Total	166,686.24	

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, 1914, the United States acquired title to real estate in two cases by sales by collectors of internal revenue under distraint proceedings; and in two cases by decrees of forfeiture by United States district courts. Such realty was actually forfeited during the fiscal year ended June 30, 1913, but was not placed in the custody of this office until some months later.

The interest of the United States in and to realty acquired in three cases was sold, and quitclaim deeds were executed to the purchasers.

In one case claim for abatement of the tax was allowed, and the claim of the United States to the realty sold under distraint proceedings was abandoned.

In one case the circuit court of appeals, fifth circuit, held that the sale was void because sale was not advertised in a weekly newspaper upblished in the county for 20 days.

Sales under distraint to private purchasers were reported by collectors in two cases.

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, 1914, aggregating about 2,000 acres:

Alabama	8
Florida	4
Georgia	8
Iowa	1
Kentucky, fifth district	1
Louisiana	2
North Carolina, fifth district	3
Oklahoma	4
Tennessee	10
Texas	1
Virginia:	
Second district	2
Sixth district	11
Total	55

SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue cases handled by the district courts of the United States during the fiscal year ended June 30, 1914, as furnished this office by the Attorney General:[1]

Civil cases.

Pending July 1, 1913	664
Commenced during fiscal year ended June 30, 1914	492
Terminated during the same period	490
Pending at the close of business on June 30, 1914	606

Criminal cases.

Pending July 1, 1913	3,441
Commenced during fiscal year ended June 30, 1914	3,452
Terminated during the same period	4,107
Pending at the close of business on June 30, 1914	2,786

[1] These summaries do not include data pertaining to the districts of southern California and western North Carolina, reports from such districts not having been received, and therefore can not be included in the annual report for the fiscal year 1914.

MISCELLANEOUS DIVISION.

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

The following tables show in detail the operations in oleomargarine, adulterated butter, process or renovated butter, filled cheese, and mixed flour during the fiscal year ended June 30, 1914, under the laws governing the manufacture and sale of these products.

No transactions in filled cheese were reported during the year, the manufacture of this product having practically ceased within the past four years.

A comparison of the figures for this year with those for 1913 and previous fiscal years, and statement of violations with recommendation as to legislation, will be found in the introductory under the several subject headings mentioned therein.

Summary of operations in the product taxed at 10 cents per pound at oleomargarine factories during the fiscal year ended June 30, 1914.

Dr.	Pounds.
Stock on hand July 1, 1913	116,897
Exported and remaining unaccounted for July 1, 1913	365,376
Removed free of tax for use United States and unaccounted for July 1, 1913	3,300
Quantity produced this year	6,384,222
Total	6,869,795

Cr.	
Quantity withdrawn tax paid	3,831,706
Exported and accounted for by evidence of exportation	2,120,264
Exported and unaccounted for June 30, 1914	365,374
Withdrawn free of tax for use United States and accounted for	449,316
Withdrawn free of tax for use United States and unaccounted for June 30, 1914	23,824
Withdrawn for export and lost in transit	300
On hand June 30, 1914	78,911
Total	6,869,795

The statement following, 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; the quantity withdrawn free of tax for use of United States, and the quantity withdrawn for export for the fiscal year ended June 30, 1914;[1] also stock remaining in manufactories June 30, 1913.

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

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.	On hand June 30, 1914.
Colorado	56,820	15,880		40,700	240
Connecticut [1]	898,061		902,342		11,315
First Illinois	2,951,303	2,480,185	168,211	311,240	27,942
Sixth Indiana	59,450	60,350			1,450
Kansas	359,120	270,293	500	86,200	7,520
Maryland [2]	25,700	25,700			
Minnesota					
First Missouri	238,197	235,232			5,915
Fifth New Jersey	1,051,113	39,710	1,041,709		21,855
First Ohio	604,672	572,002		31,200	1,690
Eleventh Ohio					
Third Texas	139,786	132,354	8,400		984
Total	6,384,222	3,831,706	2,121,162	469,340	78,911

[1] Including the State of Rhode Island. No oleomargarine was 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, quantity withdrawn for export, and the quantity withdrawn for use of United States.

Months.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.
1913.				
July	477,351	266,106	204,570	5,100
August	493,546	266,521	188,986	5,700
September	531,761	330,571	185,805	13,256
October	634,653	382,635	198,086	56,756
November	606,032	376,368	195,191	43,456
December	614,945	392,434	184,452	53,476
1914.				
January	610,023	368,468	159,643	53,556
February	503,267	318,009	142,065	49,916
March	608,107	386,534	170,217	51,956
April	477,134	304,612	148,382	52,656
May	432,738	238,366	174,951	38,088
June	394,665	201,082	168,814	45,424
Total	6,384,222	3,831,706	2,121,162	469,340

Summary of operations in the product taxed at one-fourth cent per pound at oleomargarine factories during the fiscal year ended June 30, 1914.

DR.	Pounds.
Stock on hand July 1, 1913	1,534,000
Exported and remaining unaccounted for July 1, 1913	2,400
Overstatement of withdrawals	31,546
Quantity produced this year	137,637,054
Total	139,205,000

CR.	
Quantity withdrawn tax paid	137,747,982
Exported and accounted for by evidence of exportation	14,640
Exported and unaccounted for June 30, 1914	10,300
Withdrawn free of tax for use of the United States and accounted for	100,200
Withdrawn free of tax for use of the United States and unaccounted for June 30, 1914	9,820
Understatement of withdrawals	7,024
Lost or destroyed	9,320
Seized from manufacturers on account of violation of law	123,380
On hand June 30, 1914	1,182,334
Total	139,205,000

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 free of tax for use of the United States; quantity withdrawn for export; and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1914; also the stock remaining in manufactories June 30, 1914: [1]

District.	Produced.	Withdrawn tax paid.	Withdrawn free of tax for use of United States.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1914.
Colorado	367,015	358,655			1,040	7,320
Connecticut [2]	11,791,070	11,752,950		17,400		[3] 116,130
First Illinois	86,147,591	86,250,825	110,020		8,280	821,186
Sixth Indiana	955,310	974,525				12,721
Kansas	11,701,443	11,705,097				150,079
Maryland [4]	331,980	332,460				
Minnesota	1,349,161	1,347,476				13,139
First Missouri	2,609,661	2,589,331				30,770
Fifth New Jersey	6,401,519	6,373,014		5,140		[5] 107,205
First Ohio	4,485,040	4,497,256				18,748
Eleventh Ohio	10,564,010	10,633,867				21,625
Third Texas	933,254	932,526				6,791
Total	137,637,054	137,747,982	110,020	22,540	9,320	1,305,714

[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] Includes 94,350 pounds of oleomargarine seized from manufacturer in June, 1914.
[4] Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.
[5] Includes 29,030 pounds of oleomargarine seized from manufacturer in November, 1913.

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 free of tax for use of the United States; quantity withdrawn for export; lost or destroyed; and the stock remaining in manufactories June 30, 1914.

Month.	Produced.	Withdrawn tax paid.	Withdrawn free of tax for use of United States.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1914.
1913.						
July	7,946,618	8,029,523		900		
August	8,753,695	8,809,817	10,020			
September	12,790,195	12,234,116	10,020	100		
October	14,785,651	14,590,854	10,020	2,000	8,280	
November	13,776,905	13,719,591	10,020			
December	14,277,023	14,397,396	10,020			
1914.						
January	14,484,824	14,457,542	10,020	3,000		
February	12,888,550	12,868,141	10,020	1,800		
March	12,317,207	12,309,110	10,020	3,540		
April	9,724,204	10,095,644	10,020	900	1,040	
May	8,304,968	8,506,667	10,020	2,900		
June	7,587,154	7,720,581	9,820	7,400		[1] 1,305,714
Total	137,637,054	137,747,982	110,020	22,540	9,320	1,305,714

[1] Includes 123,380 pounds of oleomargarine under seizure in manufactories.

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

Year.	Product taxed at rate of 10 cents per pound.				Product taxed at rate of one-fourth cent per pound.			
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn for use of the United States.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.
	Pounds.	*Pounds.*	*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	2,405,703	.....	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	.....
1913	6,520,436	4,090,658	2,417,973	3,300	138,707,426	138,242,848	59,686	.....
1914	6,384,222	3,831,706	2,121,162	469,340	137,637,054	137,747,982	22,540	110,020
Total	72,015,280	39,779,339	31,693,994	472,640	1,084,941,150	1,081,928,435	1,221,017	110,020

Summary of operations in renovated butter at factories during the fiscal year ended June 30, 1914.

	Pounds.
DR.	
Quantity on hand July 1, 1913	321,257
Quantity produced during the year	32,470,030
Total	32,791,287
CR.	
Quantity withdrawn tax paid during the year	32,513,244
Stock remaining in manufactories June 30, 1914	278,043
Total	32,791,287

Statement, by districts, showing the quantity, in pounds, of renovated butter produced at manufactories, and the quantity withdrawn therefrom tax paid, during the fiscal year ended June 30, 1914; also quantities on hand July 1, 1913, and June 30, 1914.

District.	Stock on hand July 1, 1913.	Produced.	Quantity withdrawn tax paid.	Balance on hand June 30, 1914.
Colorado [1]	.....	1,294,704	1,294,704	.....
First Illinois	199,848	13,593,893	13,599,808	193,933
Third Iowa	.....	2,878,381	2,911,024	12,903
Fourth Iowa [2]	23,753	259,632	237,839	.....
Kansas	45,235	3,363,128	3,390,659	17,704
Maryland [3]	1,488	300,498	298,448	3,538
Massachusetts	32,504	798,898	800,560	30,842
Fourth Michigan	.....	15,059	15,059	.....
Minnesota	6,230	4,210,757	4,210,525	6,462
Sixth Missouri	.....	517,894	517,894	.....
Nebraska	570	414,390	411,596	3,364
First Ohio	.....	23,764	23,764	.....
Tenth Ohio	.....	2,292,948	2,292,948	.....
Eighteenth Ohio	2,904	232,514	233,866	1,552
Tennessee	1,046	178,161	179,207	.....
West Virginia	.....	83,880	83,880	.....
Second Wisconsin	7,679	2,011,529	2,011,463	7,745
Total	321,257	32,470,030	32,513,244	278,043

[1] Including Wyoming, but no renovated butter was manufactured in that State.
[2] Fourth district of Iowa consolidated with third district Aug. 1, 1913.
[3] 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, during the fiscal year ended June 30, 1914, and quantity on hand July 1, 1913; also June 30, 1914.

Month.	Stock on hand July 1, 1913.	Quantity produced.	Quantity withdrawn tax paid.	Balance on hand June 30, 1914.
1913.				
July	321,257	2,234,201	2,189,877	.....
August	.....	2,375,808	2,485,467	.....
September	.....	3,086,194	2,908,128	.....
October	.....	2,589,070	2,614,200	.....
November	.....	2,435,034	2,397,882	.....
December	.....	3,209,713	3,158,773	.....
1914.				
January	.....	3,172,214	3,045,369	.....
February	.....	2,521,034	2,716,689	.....
March	.....	2,765,243	2,756,630	.....
April	.....	2,501,267	2,652,179	.....
May	.....	2,628,533	2,635,206	.....
June	.....	2,951,719	2,952,844	278,043
Total	321,257	32,470,030	32,513,244	278,043

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

Year.	Production.	Withdrawn tax paid.
	Pounds.	*Pounds.*
1903	54,658,790	54,223,234
1904	54,171,183	54,204,478
1905	60,029,421	60,171,504
1906	53,549,900	53,361,088
1907	62,985,613	63,678,504
1908	50,479,489	50,411,446
1909	47,345,361	47,492,382
1910	47,433,575	47,378,446
1911	39,292,591	39,352,445
1912	46,387,398	46,413,895
1913	38,354,762	38,285,114
1914	32,470,039	32,513,244
Total	587,138,113	586,795,780

ADULTERATED BUTTER.

Statement, by districts, showing quantity, in pounds, of adulterated butter produced by qualified manufacturers thereof; the quantity withdrawn tax paid; quantity withdrawn for export, etc., during the fiscal year ended June 30, 1914; also quantity remaining in factories June 30, 1914.

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Exported and accounted for by evidence of landing.	Exported and remaining unaccounted for.	Balance in factories June 30, 1914.
Second New York	835,501	19	789,117	604,280	184,837	46,365

Statement, by districts, showing quantity, in pounds, of butter produced by creameries and butter manufactories, which was found to contain excessive moisture and tax paid as adulterated butter; also quantity upon which tax had not been paid July 1, 1913, and was abated as uncollectible.

District.	Quantity upon which tax was not paid July 1, 1913.	Produced.	Withdrawn, tax paid.	Quantity upon which tax was abated.
First California		2,981	2,981	
Sixth California		2,516	2,516	
Colorado		112,500	112,500	
First Illinois		4,389	4,389	
Fifth Illinois		1,500	1,500	
Eighth Illinois		900	900	
Third Iowa		14,284	14,284	
Kansas		15,355	15,355	
Minnesota		8,700	8,700	
Nebraska		2,460	2,460	
First New York		45	45	
Second New York		60	60	
North and South Dakota		2,940	2,940	
Tenth Ohio		1,440	1,440	
Eighteenth Ohio		1,860	1,860	
Third Texas	15,600			15,600
First Wisconsin		2,500	2,500	
Second Wisconsin		3,892	3,892	
Total	15,600	178,322	178,322	15,600

Statement showing quantity of mixed flour produced, withdrawn tax paid, and lost or destroyed; likewise quantity remaining in manufactories June 30, 1914.

PRODUCED JULY 1, 1913, TO JUNE 30, 1914.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1913		238	2,807	2	105,413
1913.					
July		96	2,230	163	75,650
August		2,472	9,769	140	457,035
September	12	14,392	23,432	234	1,672,017
October	34	18,812	28,805	472	2,132,340
November	15	9,262	22,509	929	1,288,214
December	14	4,486	15,264	832	750,807
1914.					
January	10	2,389	16,440	860	650,228
February	12	1,624	12,695	710	491,331
March	8	1,379	13,792	613	493,971
April	4	587	4,205	337	170,612
May	4	371	3,275	389	132,503
June	2	196	3,470	344	123,498
Total produced	115	56,066	155,886	6,023	8,438,206
Grand total	115	56,304	158,693	6,025	8,543,619

Statement showing quantity of mixed flour produced, withdrawn tax paid, and lost or destroyed; likewise quantity remaining in manufactories June 30, 1914—Continued.

MIXED FLOUR WITHDRAWN, TAX PAID.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1913.					
July		132	3,047	140	98,900
August		1,567	4,110	163	232,241
September	12	13,373	24,698	236	1,616,921
October	34	19,636	32,230	472	2,375,761
November	14	6,272	22,024	929	1,052,647
December	15	4,438	15,707	832	761,826
1914.					
January	10	2,781	16,104	830	660,350
February	11	2,898	11,732	740	555,954
March	9	1,601	16,580	613	587,954
April	4	689	5,420	313	208,722
May	4	485	2,975	324	131,077
June	2	230	2,918	343	110,469
Total withdrawn tax paid	115	54,102	157,545	5,935	8,292,822
Lost or destroyed					42,114
Balance on hand June 30, 1914		2,202	1,148	90	208,683
Grand total	115	56,304	158,693	6,025	8,543,619

Statement, by States, showing number of establishments for which special tax was paid to carry on, during the fiscal year ended June 30, 1914, the business of manufacturing, packing, and repacking mixed flour.

States.	Total manufactories.
Colorado	1
Illinois	2
Iowa	2
Kansas	4
Missouri	4
Nebraska	2
New York	3
Ohio	1
Pennsylvania	1
Total	20
Fiscal year ended June 30, 1913	22

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 revenue agents in this office, 22 in charge of territorial divisions, 4 in the examination of the offices and accounts of collectors, and 13 in assisting agents in charge of divisions and on special duty.

There were also employed 16 revenue agents and 2 inspectors under the corporation-tax law and 36 agents and 40 inspectors under the income-tax law. Two agents and six inspectors resigned or were transferred during the year.

Expenses of revenue agents under section 3152 as amended.

Salaries of revenue agents	$97,653.00
Expenses of revenue agents	52,348.29
Total	150,001.29

Expenses of revenue agents and inspectors under corporation-tax law.

Salaries of revenue agents	$30,775.00
Expenses of revenue agents	15,976.25
Salaries of inspectors	3,195.00
Expenses of inspectors	2,112.85
Total	52,059.10

Expenses of revenue agents and inspectors under the income-tax law.

Salaries of revenue agents	$27,665.00
Expenses of revenue agents	12,660.69
Salaries of inspectors	24,835.00
Expenses of inspectors	14,191.63
Total	79,352.32

Work done by revenue agents and amounts expended from appropriation "Punishment for violations of internal-revenue laws," July 1, 1913, to June 30, 1914, by States.

States and Territories.	Reported for seizure.												Illicit stills seized and destroyed.	Pounds of smoking opium seized.	Prosecutions recommended.	Persons arrested.	Total value of property reported for seizure.	Total taxes and penalties reported for assessment.	Expenditures.		
	Distilleries.	Breweries.	Illicit distilleries.	Gallons of spirits.	Tobacco and cigar factories.	Pounds of tobacco.	Cigars or cigarettes.	Oleomargarine factories.	Pounds of oleomargarine.	Pounds of adulterated butter.									Special employees.	Possemen, informers, and guides.	Miscellaneous.	Total.
Alabama			308	28									162		269	55	$17,255.48	$42,019.19	$352.37	$4,219.70		$4,572.07
Arkansas			10										8		16	8	15.00	3,812.60		250.50		250.50
Arizona				839											1	1	1,252.32	874.35			2.00	2.00
California				552.10					475						1	1	2,410.00				45.23	45.23
Colorado			1	631.86					13,020						5	5	5,496.99	567,623.89				
Connecticut						1												33,552.82	1,477.00		74.23	1,551.23
Delaware																	290.20	39,730.96	228.65		3.59	232.24
Florida				621.84			253		3,317				50		66	1	3,500.35	1,329.79	105.02		19.53	124.55
Georgia			55	1,117									491		790	57	70,022.50	15,748.05	167.70	253.75	1.90	1,423.35
Idaho			802															59,854.16	5,282.97	10,388.78	26.99	15,699.74
Illinois			1	3,227.84		2,552	108,379		6,050	10,562			1	51	8	6	15,159.94	258,039.18	2,000.49		93.66	2,094.06
Indiana			1	316.50			200		1,008								357.05	43,973.21	198.25	14.00	27.10	239.35
Iowa				49			4,338										97.84	46,768.06	172.99			172.99
Kansas									3,900								636.00	13,766.55	207.49		.80	208.29
Kentucky			3	622					434				85		171	36	4,804.00	18,142.53	1,057.72	3,952.64	28.63	5,038.99
Louisiana			130															85,706.38	1,565.80		3.35	1,569.21
Maine																		15,901.43			7.84	7.84
Massachusetts																		26,947.07	952.00		40.09	992.18
Maryland				128	1	412	48,250		27,391						7	9	3,293.40	62,333.56	1,371.33		53.49	1,424.82
Michigan							375		3,319	345					1	2	357.80	84,061.49	931.97		18.12	940.79
Minnesota				521			200		77						3	1	985.66	51,713.31	1,250.01	61.00	26.35	1,276.36
Mississippi			2										2		27	17	217.00	8,285.42	2,633.94		99.23	2,743.17
Missouri			2	3,787			1,200		11,926					9		1	11,161.90	121,397.74	716.00	16.00	14.15	766.89
Montana				565.17													664.24	15,978.13	702.71		114.15	816.86
Nebraska				616													954.00	74,773.29	1,972.88		107.66	2,080.54
Nevada			1														5,000.00	6,685.41			2.80	2.80
New Hampshire																		712.06				
New Jersey				375.65	1	3,378	85,940	7	40,252							13	5,865.79	99,864.38	1,749.57		15.38	1,764.95

Work done by revenue agents and amounts expended from appropriation "Punishment for violations of internal-revenue laws," July 1, 1913, to June 30, 1914, by States—Continued.

States and Territories.	Reported for seizure.												Total value of property reported for seizure.	Persons arrested.	Prosecutions recommended.	Pounds of smoking opium seized.	Illicit stills seized and destroyed.	Pounds of adulterated butter.	Pounds of oleomargarine.	Oleomargarine factories.	Cigars or cigarettes.	Pounds of tobacco.	Tobacco and cigar factories.	Gallons of spirits.	Illicit distilleries.	Breweries.	Distilleries.	Total taxes and penalties reported for assessment.	Expenditures.				
																													Special employees.	Possemen, informers, and guides.	Miscellaneous.	Total.
New Mexico													$598.31	13			1	10,905			15,516	218		543.92				$1,442.19			$5.30	$5.30
New York													6,744.81	75	260		312		9,110	1				2,634.18	1			659,761.66	$3,424.08		35.57	3,459.65
North Carolina													838.30											266	535			28,435.23	9,322.16		10.25	15,370.79
North Dakota													3,342.07		42				618					2,654.21				2,252.61	82.27			82.27
Ohio													278.73		1				5,318					253.39	1			71,822.29	3,214.06		16.96	3,231.02
Oklahoma													1,052.67	7										17				9,657.74				
Oregon													52.25	20	110		166							253				42,988.25	1,148.65		29.14	1,177.79
Pennsylvania													17,222.26	76	245		182			1				59				477,290.71	2,448.21		56.13	2,504.34
Rhode Island													504.05	105	1,329		120							324	249			10,578.49	231.97		8.55	240.52
South Carolina													1,025.00		14				160		1,760			258.76				946.29	2,268.30		5.00	5,337.98
South Dakota													3,619.40		4									259.90				21,348.40	3,839.37		3.80	5,225.19
Tennessee														1			1	1,754		6				123.36	3			39,320.71	5,358.91		34.96	9,293.24
Texas													1,461.15			1		1,635	3,444					3,718.90				131,441.78	9.00		6.20	15.20
Utah													493.10	1	1									840.77				142.83	570.15		15.15	585.30
Vermont													4,377.53															16,559.17	9,918.29		63.46	14,851.50
Virginia													1,287.17															30,953.63	783.65		29.96	793.61
Washington																												12,870.64		783.50	4.69	824.19
West Virginia																												40,765.36	182.94	38.00	20.50	203.44
Wisconsin																												3,809.44	203.90		3.70	207.60
Wyoming																												4,377.53	136.02		34.16	170.18
District of Columbia																																
Hawaii																																
Alaska																												1,287.17				
Total													195,172.28	504	3,384	[1] 61	1,503	46,844	129,455	10	266,811	6,560	2	42,080.25	2,677	1	8	3,415,457.88	65,045.91	37,731.71	1,095.60	103,873.22

[1] The actual quantity was 60 pounds and 8¼ ounces.

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

	1908	1909	1910	1911	1912	1913	1914	Total.
Illicit distilleries seized	1,130	1,743	1,911	2,471	2,466	2,375	2,677	14,773
Officers and employees killed	.....	1	1	.....	.....	.....	.....	2
Officers and employees wounded	.....	.....	3	2	1	2	[1] 1	9
Persons arrested	328	470	470	529	494	459	504	3,254

[1] Posseman C. E. McRight wounded in raid on distillery near Allsboro, Ala., Jan. 5, 1914.

COLLECTORS' ACCOUNTS AND OFFICES.

Examinations of collectors' accounts made by revenue agents during the year 1913–14..... 157
Transfers of collectors' offices supervised by revenue agents..... 57

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS, 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.	Informers, guides, possemen.	Salaries and expenses of special employees.	Samples for chemical analysis.	Miscellaneous.	Total.
Amen, S. D	.....	$1,412.71	$39.04	$21.03	$1,472.78
Antz, J. G	$9.00	.....	6.20	.....	15.20
Bender, J. O	.....	1,380.79	5.40	.75	1,386.94
Blair, R. W	.....	440.74	6.55	6.35	453.64
Booth, Knox	5,609.41	3,899.37	11.53	23.43	9,543.74
Bouldin, B. B	1,083.72	.....	4.75	.50	1,088.97
Burgh, H. B	.....	185.07	2.20	.....	187.27
Carnes, Allen	.....	1,077.42	31.26	7.65	1,116.33
Chapin, D. J	.....	1,403.94	63.81	12.22	1,479.97
Chapman, W. H	1,563.64	3,878.22	4.75	58.71	5,505.32
Collier, W. H	10.00	2,393.37	72.38	2.80	2,478.55
Ingram, C. H	85.00	387.45	1.90	.....	474.35
Love, R. H	.....	3,003.76	102.38	12.15	3,118.29
McCabe, J. A	.....	1,912.30	54.44	4.66	1,971.40
McGinnis, J. W	.....	193.57	.....	.....	193.57
Nutt, L. G	.....	3,355.80	97.17	63.33	3,516.30
O'Brien, J	14.00	.....	8.72	.....	22.72
Reed, J. F	.....	670.75	68.62	.....	739.37
Sams, R. B	5,552.91	9,990.91	.....	8.50	15,552.32
Shalley, R. C	1,948.20	3,225.74	17.70	.25	5,191.89
Sinsel, J. W	.....	4,678.92	24.89	14.25	4,718.06
Slusser, H. H	920.72	2,077.36	48.19	7.09	3,053.36
Surber, J. H	14,839.23	6,382.84	12.50	14.49	21,249.06
Thomas, B. H	.....	.....	40.28	2.75	43.03
Trowbridge, G. W	.....	2,212.95	53.80	2.33	2,269.08
Vanderford, T. H	6,095.88	8,997.14	1.75	5.00	15,099.77
Yellowley, E. C	.....	1,884.79	43.65	3.50	1,931.94
	37,731.71	65,045.91	823.86	271.74	103,873.22
Paid by direct settlement	2,330.94	.....	3.00	4.00	2,337.94
Total	40,062.65	65,045.91	826.86	275.74	106,211.16

Title of employees.	Number employed.	Amount expended.
Special employees (average per month)	36	$65,045.91
Informers	1,287	13,580.13
Guides	75	350.22
Possemen	4,066	26,132.30

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 the 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.

Number and value of internal-revenue stamps issued to collectors during the fiscal year, including all stamps returned by collectors and reissued, amounting, in numbers, to 3,000,350 and valued at $63,256.

Kind of stamps.	Number.	Value.
Spirits:		
Tax paid	2,727,750	$174,236,947.50
Exportation	30,800	2,920.00
Case	3,503,000	350,300.00
Imported	6,300	
Distillery warehouse	2,656,400	
Special bonded warehouse	88,400	
Special bonded rewarehousing	28,400	
General bonded warehouse	98,000	
General bonded-warehouse retransfer	3,200	
Rectified	2,738,300	
Wholesale liquor dealers	671,000	
Transfer grape brandy	33,600	
Wine, fortified sweet	2,400	
Wine, imitation sparkling		
Tobacco, tax paid	1,985,106,940	33,966,622.25
Tin-foil wrappers for tobacco	13,561,752	67,889.76
Snuff, tax paid	263,431,210	2,693,690.00
Tobacco or snuff exportation	54,000	
Cigars:		
Tax paid	277,160,460	23,968,902.36
Exportation	800	
Cigarettes	1,394,563,886	21,243,196.00
Special tax	349,000	9,370,860.00
Fermented liquors:		
Tax paid	109,695,500	66,765,225.00
Exportation	92,000	
Brewers' permits	24,000	
Oleomargarine:		
Tax paid—		
Colored	124,600	637,940.00
Uncolored	4,128,000	445,425.00
Exportation	24,000	
Butter, tax paid:		
Adulterated	400	1,160.00
Process	1,027,200	97,597.00
Renovated	11,800	1,335.50
Mixed flour	249,600	9,984.00
Playing cards	35,405,800	708,116.00
Documentary	17	40.75
Denatured alcohol	249,600	
Total	4,097,848,115	334,568,151.12

NOTE.—For particulars as to the work of this division, see pp. 28 and 29.

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, 1914, amounted to $79,986,639.68.

MANUFACTURE OF TOBACCO PRODUCTS, CALENDAR YEAR 1913.

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 first 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 1913 was 20,288, which includes 447 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 7,571,507,834, an increase of 527,250,599 compared with the production of 1912.

The total number of cigars made weighing not more than 3 pounds per thousand was 959,409,161, a decrease of 95,782,334 cigars as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 15,105,776, a decrease of 1,494,608 from the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 15,555,692,661, an increase of 2,388,599,146 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 20.96 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.40 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand, 9.17 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand, 3.62 pounds.

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

There was an increase of 31 in the number of tobacco and snuff factories operated during last year as compared with the previous year.

There was a decrease of 16,598,282 pounds unstemmed leaf and increases of 4,915,297 pounds stemmed leaf tobacco, 1,317,443 pounds scraps, cuttings, and clippings, and 172,983 pounds tobacco in process,

a decrease of 1,313,158 pounds stems and increases of 973,780 pounds licorice, 2,507,191 pounds sugar and 2,372,033 pounds of other materials used in manufacturing tobacco and snuff as compared with the previous year.

There was a total decrease of 5,652,713 pounds of materials of all kinds used as compared with the previous year.

There was an increase of 4,090,315 pounds of plug, decreases of 637,344 pounds of twist and 72,035 pounds of fine-cut chewing, and increases of 3,479,279 pounds of smoking tobacco and 1,534,405 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 19 districts; the district of Tennessee produced 16,320,313 pounds; the fifth district of New Jersey produced 8,538,037 pounds; the first district of Illinois produced 5,520,073 pounds, and the district of Maryland produced 2,090,461 pounds, the aggregate production of the districts named being 32,468,884 pounds, out of a total production amounting to 32,898,056 pounds.

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

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

TOBACCO AND SNUFF MANUFACTURED.

Year.	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
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
1912	160,248,195	15,531,133	11,006,561	217,330,409	31,363,651	435,479,949
1913	164,338,519	14,893,789	10,934,526	220,809,688	32,898,056	443,874,569

CIGARS AND CIGARETTES MANUFACTURED.

Year.	Cigars.		Cigarettes.	
	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
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
1912	7,044,257,235	1,055,191,495	16,600,384	13,167,093,515
1913	7,571,507,834	959,409,161	15,105,776	15,555,692,661

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.	Large.	Small.		
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1904	124,623,057	3,046,196	53,494	13,297,282	307,491,554	448,511,583
1905	127,101,452	3,449,290	60,452	13,371,341	314,524,931	458,507,466
1906	136,335,003	3,943,688	99,550	16,011,385	325,370,642	481,760,268
1907	142,554,647	4,971,198	131,238	18,498,212	320,729,538	486,884,833
1908	126,057,483	4,382,765	156,488	20,509,433	331,907,336	483,013,505
1909	132,259,693	4,410,407	156,558	23,558,287	344,325,030	504,709,975
1910	136,462,219	4,654,241	172,994	31,099,325	350,480,900	522,869,679
1911	144,680,920	5,236,325	151,897	38,446,231	346,544,032	535,059,405
1912	145,781,078	3,909,572	150,910	46,966,201	350,549,373	547,357,134
1913	158,755,358	4,230,400	138,534	56,420,334	338,870,673	558,415,299

SUMMARY.

Operations of manufacturers of tobacco and cigars during the calendar year 1913.

Registered manufacturers of tobacco	2,834
Registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings	290
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	21
Produced perique tobacco	62
Manufacturing plug tobacco exclusively	18
Manufacturing twist tobacco exclusively	21
Manufacturing fine-cut tobacco exclusively	1
Manufacturing smoking tobacco exclusively	2,245
Manufacturing snuff exclusively	38
Manufacturing two or more kinds	138
Total	2,834

Quantity of tobacco and snuff manufactured.

	Pounds.
Plug tobacco produced	164,338,510
Twist tobacco produced	14,893,789
Fine-cut chewing tobacco produced	10,934,526
Smoking tobacco produced	220,809,688
Total tobacco produced	410,976,513
Snuff produced	32,898,056
Total	443,874,569

Cigar manufacturers.

Total number cigar manufacturers registered	20,288
Number manufacturing—	
Large cigars exclusively	19,786
Small cigars exclusively	7
Small cigarettes exclusively	295
Large and small cigars	48
Large cigars and small cigarettes	35
Large and small cigars and small cigarettes	3
Small cigars and small cigarettes	7
Small cigars, small cigarettes, and large cigarettes	2
Small cigarettes and large cigarettes	105
Total	20,288

Summary of cigar and cigarette manufacture.

Description of manufactures.	Leaf tobacco used in manufacturing.	Average leaf tobacco used per thousand.	Number manufactured.
	Pounds.	*Pounds.*	
Cigars weighing more than 3 pounds per 1,000	158,755,358	20.96	7,571,507,834
Cigars weighing not more than 3 pounds per 1,000	4,230,400	4.40	959,409,161
Cigarettes weighing more than 3 pounds per 1,000	138,534	9.17	15,105,776
Cigarettes weighing not more than 3 pounds per 1,000	56,420,334	3.62	15,555,692,661

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, 1913.

State.	District.	Number of factories.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama	....	64	127,746	.....	6,462,045	.....
Arkansas	....	23	48,935	.....	2,280,968	.....
California	1	359	1,003,684	101	43,762,678	20,600
Do	6	143	349,195	.....	15,949,105	.....
Total	....	502	1,352,879	101	59,711,783	20,600
Colorado	....	134	373,639	.....	16,674,574	.....
Connecticut	....	414	2,002,108	43	96,786,258	9,000
Florida	....	481	8,102,814	.....	361,719,040	.....
Georgia	....	112	378,134	.....	15,309,275	.....
Hawaii	....	2	2,110	.....	85,250	.....
Illinois	1	1,478	5,409,162	49	246,641,378	10,000
Do	5	131	553,636	.....	27,659,806	.....
Do	8	412	1,172,702	.....	57,207,733	.....
Do	13	180	378,195	.....	18,097,412	.....
Total	....	2,201	7,513,695	49	349,606,329	10,000
Indiana	6	418	1,831,781	.....	84,415,785	.....
Do	7	132	1,945,929	.....	88,847,997	.....
Total	....	550	3,777,710	.....	173,263,782	.....
Iowa	3	369	1,888,065	144	88,193,560	28,800
Kansas	....	164	421,364	30	20,558,947	9,700
Kentucky	2	16	57,600	.....	2,721,600	.....
Do	5	73	1,008,112	.....	47,248,423	.....
Do	6	61	129,229	.....	6,374,955	.....
Do	7	13	60,450	.....	2,602,627	.....
Do	8	2	1,409	.....	60,669	.....
Total	....	165	1,256,800	.....	59,008,274	.....
Louisiana	....	70	696,400	.....	40,980,632	.....
Maryland	....	402	3,146,452	2,090,275	141,328,041	478,545,850
Massachusetts	5	457	4,307,323	.....	213,677,933	.....
Michigan	1	500	6,696,329	.....	311,380,654	.....
Do	4	321	1,248,849	.....	53,439,863	.....
Total	....	881	7,945,178	.....	364,820,517	.....
Minnesota	....	389	1,428,368	3	68,191,817	1,000
Missouri	1	380	931,059	.....	44,880,054	.....
Do	6	169	498,615	.....	22,832,817	.....
Total	....	549	1,429,674	.....	67,712,871	.....

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, 1913—Continued.

State.	District.	Number of factories.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Montana	....	158	861,486	.....	40,199,246	.....
Nebraska	....	165	593,398	.....	27,213,443	.....
New Hampshire	....	207	1,008,611	.....	54,208,935	.....
New Jersey	1	119	1,999,439	.....	81,346,020	.....
Do	5	445	9,478,399	638,366	464,672,579	145,145,440
Total	....	564	11,477,838	638,366	546,018,599	145,145,440
New Mexico	....	23	55,564	.....	2,410,083	.....
New York	1	1,009	3,455,604	149,060	155,706,945	40,915,620
Do	2	300	2,988,083	40,699	135,638,783	8,119,190
Do	3	1,022	12,059,982	35,740	557,504,636	7,401,791
Do	14	712	3,129,046	.....	142,975,216	.....
Do	21	479	3,683,358	.....	176,078,197	.....
Do	28	544	1,205,173	11	58,337,830	2,100
Total	....	4,126	26,501,246	225,510	1,226,391,607	56,438,701
North Carolina	4	6	18,753	.....	851,200	.....
Do	5	14	347,072	.....	17,884,429	.....
Total	....	20	365,825	.....	18,735,629	.....
North and South Dakota	....	89	234,538	.....	11,392,901	.....
Ohio	1	433	4,157,721	.....	192,722,612	.....
Do	10	232	3,180,418	.....	155,586,918	.....
Do	11	189	2,398,313	.....	134,991,876	.....
Do	18	557	4,739,381	.....	227,841,037	.....
Total	....	1,411	14,475,833	.....	711,142,443	.....
Oklahoma	....	44	92,913	.....	4,359,056	.....
Oregon	....	92	186,059	.....	8,391,611	.....
Pennsylvania	1	1,136	18,133,294	1,079,327	810,475,456	235,833,680
Do	9	1,993	19,555,905	1,483	904,611,037	552,900
Do	23	482	6,687,092	334	387,994,191	99,170
Total	....	3,611	44,376,291	1,081,144	2,103,080,684	236,486,050
South Carolina	....	11	519,804	64	29,761,367	11,866
Tennessee	....	46	265,185	.....	10,883,837	.....
Texas	3	91	343,908	5	14,766,687	1,150
Virginia	2	54	5,315,893	85,474	312,713,768	18,323,570
Do	6	37	188,349	109,183	9,602,910	24,376,500
Total	....	91	5,504,242	194,657	322,316,678	42,700,070
Washington	....	151	291,684	.....	13,058,848	.....
West Virginia	....	124	2,590,371	.....	154,233,146	.....
Wisconsin	1	619	1,898,211	.....	88,037,112	.....
Do	2	269	802,897	.....	38,233,526	.....
Total	....	888	2,651,108	.....	126,390,638	.....
Total, calendar year 1913	....	19,841	158,755,358	4,230,400	7,571,367,834	959,409,161
Total, calendar year 1912	....	20,555	145,781,078	3,909,572	7,044,257,225	1,055,191,405
Increase	....	.....	12,974,280	320,828	527,250,599	.....
Decrease	....	714	.....	.....	.....	95,782,334

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigars 20.96
Average quantity of leaf tobacco used per 1,000 small cigars 1.40

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, 1913.

State.	District.	Number of factories.	Pounds of tobacco used in making cigarettes.		Cigarettes manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
California	1	8	30	781,183	3,000	246,980,260
Do	6	5	62	809	9,370	227,321
Colorado	.....	2	.....	65	.....	16,630
Connecticut	.....	10	125	5,114	6,700	1,068,650
Florida	.....	13	.....	51,116	.....	10,318,920
Georgia	.....	2	13	235	570	35,410
Illinois	1	49	699	10,252	93,495	2,595,930
Do	5	1	.....	31	.....	9,000
Louisiana	.....	3	.....	2,280,161	.....	689,454,090
Maryland	.....	3	.....	229	.....	91,000
Massachusetts	3	31	3,013	98,557	156,780	31,278,240
Michigan	1	2	.....	229	.....	68,690
Missouri	1	3	.....	44,265	.....	10,007,220
Do	6	1	.....	80	.....	20,140
New Hampshire	.....	1	.....	248	.....	36,000
New Jersey	1	2	.....	175	.....	57,000
Do	5	16	9,070	7,767,679	907,210	1,977,421,550
New York	1	39	.....	10,661,793	.....	2,693,850,260
Do	2	62	21,379	9,051,413	3,403,040	2,569,515,830
Do	3	118	101,909	7,425,992	10,158,560	2,585,351,332
Do	14	10	961	3,610	113,900	780,130
Do	28	2	266	10,234	53,360	3,587,000
North Carolina	4	3	.....	7,652,844	.....	1,964,064,760
Do	5	1	.....	168,415	.....	40,856,240
Ohio	18	1	.....	5	.....	4,000
Pennsylvania	1	47	1,067	413,285	199,101	108,803,436
Do	23	2	.....	318	.....	66,120
Texas	3	8	.....	1,360	.....	763,422
Virginia	2	5	.....	9,975,285	.....	2,624,719,670
Do	6	2	.....	15,322	.....	3,747,060
Total	.....	447	138,534	56,420,334	15,103,776	15,555,692,661
Calendar year 1912	.....	469	150,910	46,966,201	16,600,384	13,167,693,515
Increase	.....	.....	.....	9,454,133	.....	2,388,599,146
Decrease	.....	22	12,376	.....	1,494,608	.....

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigarettes 9.17
Average quantity of leaf tobacco used per 1,000 small cigarettes 3.62

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, 1913.

State.	District.	Factories.	Materials used in manufacturing tobacco.								
			Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
		Number	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Alabama		1		10	179	1,218		51	123	72	1,653
Arkansas		3			631						631
California	1	32	49,334	17,883	69,376	76	2,236	5,585	2,505	7,976	154,971
Do	6	18	2,588	33	18,147						20,768
Total		50	51,922	17,916	87,523	76	2,236	5,585	2,505	7,976	175,739
Colorado		23			55,976					50	56,026
Connecticut		55	119,349	818	36,030						156,197
Florida		25	1,904	1,140	20,373						23,417
Georgia		1				4,211				1,255	5,466
Illinois	1	261	11,091,621	3,384,086	1,258,984	408,921	2,541,668	1,156,595	2,592,450	3,456,813	25,891,138
Do	5	31	5,033		49,422						54,455
Do	8	91	258,987	2,371	243,900	1,467		69,309	32,064	11,140	619,238
Do	13	15	706		20,892						21,598
Total		398	11,356,347	3,386,457	1,573,198	410,388	2,541,668	1,225,904	2,624,514	3,467,953	26,586,429
Indiana	6	79	18,323	416	182,287	471			2,547	2,268	206,312
Do	7	18	511,506	437	35,814	940		634	671	33	550,035
Total		97	529,829	853	218,101	1,411		634	3,218	2,301	756,347
Iowa	3	108	451,826		356,840	11,894	43,442	10,056	96,323	35,763	1,006,144
Kansas		51	25		59,107						59,132
Kentucky	2	22	2,441,331	28,296	2,242	10,052	17	56,001	54,342	22,717	2,614,998
Do	5	28	12,030,163	10,577,180	582,885	54,912	115,756	3,824,315	2,959,850	2,023,533	32,168,594
Do	6	6	2,138,306	2,701	315,611	799	276	139,069	286,173	261,062	3,143,997
Do	7	6	8,782		3,173						11,955
Do	8	5	35,396					674	1,271	25	37,366
Total		67	16,653,978	10,608,177	903,911	65,763	116,049	4,020,059	3,301,636	2,307,337	37,976,910

Louisiana		76	967,864	1,610,177	179,184		26,459	119,352	151,663	129,007	3,183,706
Maryland		30	6,532,841	2,444,005	509,834	112,443	1,584,693	336,109	1,157,427	707,102	13,644,454
Massachusetts	3	55	206,652	925	140,070	19,284	24,315			272	451,218
Michigan	1	68	15,872,810	3,041,455	1,734,338	21,177	15,489	2,980,469	4,788,585	2,727,716	31,182,039
Do	4	47	688	834	73,386		361				75,069
Total		115	15,873,498	3,042,089	1,807,724	21,177	15,850	2,980,469	4,788,585	2,727,716	31,257,108
Minnesota		89	3,181	2,952	212,041	45	801				218,980
Missouri	1	23	7,868,775	37,388,363	574,407	12,212	53,631	14,994,618	9,193,549	4,619,297	74,704,302
Do	6	19	88,816	158	25,277	7,824	3,440	879	1,230	740	128,364
Total		42	7,957,591	37,388,521	599,684	20,036	57,121	14,994,897	9,194,779	4,620,037	74,832,666
Montana		32	150		18,160						18,310
Nebraska		41			79,545						79,545
New Hampshire		12	2,300		7,454						9,754
New Jersey	1	10	15,348		4,620						19,968
Do	5	48	12,509,565	11,706,613	2,277,929	250,749	6,486,088	4,229,994	5,135,726	2,346,262	44,942,866
Total		58	12,524,913	11,706,613	2,282,549	250,749	6,486,088	4,229,994	5,135,726	2,346,262	44,962,834
New Mexico		7	4,905	1,170	4,231						10,206
New York	1	57	59,846	315	709,717			155	75	251	770,359
Do	2	126	4,365,972	455,944	10,767		126,322	837,803	3,625	258,681	5,868,714
Do	3	125	672,005	19,827	789,264	6,249	154	1,464	1,924	868	1,491,746
Do	14	60	1,033,978	40,705	201,370	5,369	48,544	28,729	129,850	34,588	1,523,133
Do	21	128	362,884	19,134	912,873	3,108	28,968	7,020	21,178	10,806	1,365,971
Do	28	81	119,974		575,266	6,581	28,573	17,663	70,422	12,963	831,448
Total		571	6,614,659	535,925	3,199,257	21,208	242,761	892,849	226,474	318,157	11,851,371
North Carolina	4	7	34,758,321	282,519	1,307,488	136,717	447,143	90,704	366,625	307,452	37,737,169
Do	5	32	31,244,793	24,931,026	1,504,929	255,545	291,629	8,475,844	7,898,764	4,429,749	78,632,279
Total		39	66,003,314	25,213,546	2,812,417	392,262	738,772	8,566,548	8,265,389	4,737,201	116,369,439
North and South Dakota		10	6		11,338						11,344
Ohio	1	70	854,417	7,123,405	9,561,437	9,176	787,275	3,536,152	5,812,507	3,223,720	36,908,089
Do	10	29	801,940	3,464,492	3,699,793		245,084	1,105,343	1,633,209	639,393	10,989,254
Do	11	14			36,868			1	1	15	36,885
Do	18	97	12,046	3,609	416,520		1,000	25			433,200
Total		210	1,668,403	10,591,506	13,114,618	9,176	1,033,359	4,641,521	7,445,717	3,863,128	42,367,518

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, 1913—Continued.

State.	District.	Factories.	Materials used in manufacturing tobacco.								
			Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
		Number	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Oklahoma		5			942						942
Oregon		18	107		15,227					297	15,631
Pennsylvania	1	132	*564,806	3,461	586,655	216	34,529	19,440	47,932	18,192	1,275,231
Do	9	135	2,712,715	374,594	400,336	5,514	2,178	143,387	213,904	245,938	4,098,566
Do	23	40	225	483	117,092	1,147	4,604	1	50	838	124,440
Total		307	3,277,746	378,538	1,104,083	6,877	41,311	162,828	261,886	264,968	5,498,237
South Carolina		1			21,457						21,457
Tennessee		28	8,870,731	488,730	68,149	11,571,535	1,193,547	175,512	66,717	98,896	22,533,817
Texas	3	18	51,185	30	41,116	970		12			93,313
Virginia	2	22	4,882,578	7,286,355	394,394	137,664	566,462	1,202,445	2,000,784	1,268,247	17,738,929
Do	6	26	2,724,037	15,105	6,573	51,776	1,310	243,178	133,356	202,585	3,377,920
Total		48	7,606,615	7,301,460	400,967	189,440	567,772	1,445,623	2,134,140	1,470,832	21,116,849
Washington		20			15,086						15,086
West Virginia		19	1,718	1,790,345	3,906,322			521,255	351,726	1,952,672	8,524,038
Wisconsin	1	67	5,443,949		60,075	7,150	677,293	143,475	665	149,595	6,482,202
Do	2	38	375		204,311						204,686
Total		105	5,444,324		264,386	7,150	677,293	143,475	665	149,595	6,686,888
Total, calendar year 1913		2,834	172,837,783	116,511,643	34,127,710	13,117,403	15,393,537	44,472,724	45,209,213	29,328,789	470,998,802
Total, calendar year 1912		2,803	189,436,065	111,596,346	32,810,267	12,944,420	16,706,695	43,498,944	42,702,922	26,950,756	476,651,315
Increase		31		4,915,297	1,317,443	172,983		973,780	2,507,191	2,372,033	
Decrease			16,598,282				1,313,158				5,652,713

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, 1913, 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.	District.	Tobacco manufactured.											Value of stamps used.
		Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1913.	Total to be accounted for.	On hand Jan. 1, 1914.	Exported in bond.	Tax paid during 1913.	
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Alabama			360				360		360			360	$28.80
Arkansas					622		622		622			622	99.76
California	1	4,021			139,057	76	143,154	316	143,470	2,675		140,795	11,263.60
Do	6				19,586		19,586	7	19,593	4		19,589	1,567.12
Total		4,021			158,643	76	162,740	323	163,063	2,679		160,384	12,830.72
Colorado					57,052		57,052	387	57,439	132		57,307	4,584.56
Connecticut					129,861		129,861	7,798	137,659	15,040		122,619	9,809.52
Florida					22,731		22,731	1	22,732	10		22,722	1,817.76
Georgia					5,581		5,581	787	6,368	585		5,783	462.64
Illinois	1	23,284	6,915	4,028,418	15,862,394	5,520,073	25,441,082	431,678	25,872,760	315,320	59,203	25,497,637	2,039,810.96
Do	5				54,165		54,165	85	54,250			54,250	4,340.00
Do	8	271,662	36,489		247,587		555,738	7,817	563,555	13,035	945	549,575	43,966.00
Do	13				21,478		21,478	16	21,494	27		21,467	1,717.36
Total		294,946	43,402	4,028,418	16,185,624	5,520,073	26,072,463	438,996	26,511,459	328,382	60,148	26,122,929	2,089,834.32
Indiana	6				208,767	863	209,630	3,330	212,960	3,264		209,696	16,775.68
Do	7		382,772		41,324		424,096	89,483	513,579	85,687		427,892	34,231.36
Total			382,772		250,091	863	633,726	92,813	726,539	88,951		637,588	51,007.04
Iowa	3			30,792	941,447		972,239	10,860	983,099	10,056		973,043	77,843.44
Kansas					59,181		59,181	631	59,812	794		59,018	4,721.44
Kentucky	2	401,739	1,395,649	765	230,595		2,028,748	967,152	2,995,900	714,915		2,280,985	182,478.80
Do	5	13,828,423	884,576	234	16,718,511		31,431,744	1,246,381	32,678,125	1,929,762	65,154	31,583,209	2,526,656.72
Do	6	95,494	1,720,612	102,906	1,647,107		2,866,119	98,735	2,964,854	114,192	305	2,850,357	228,028.56
Do	7		7,080		3,174		10,254		10,254	1,562		8,692	695.36
Do	8	12,964	15,227				27,191	5,179	32,370	6,089		26,281	2,102.48
Total		14,337,620	3,323,144	103,905	18,599,387		36,364,056	2,317,447	38,681,503	1,866,520	65,459	36,749,524	2,939,961.92

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, 1913, 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.	District.	Tobacco manufactured.											Value of stamps used.
		Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1913.	Total to be accounted for.	On hand Jan. 1, 1914.	Exported in bond.	Tax paid during 1913.	
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Louisiana			248,541		2,871,720	8,979	3,129,240	26,157	3,155,397	10,564	61,854	3,082,979	$246,638.32
Maryland					10,333,178	2,090,461	12,423,639	648	12,424,287	923	26,366	12,396,998	991,759.84
Massachusetts	3				218,380	197,324	415,704	3,871	419,575	4,170	100	415,305	33,224.40
Michigan	1	6,282,718	71,940	1,901,370	19,414,067	100,478	27,770,573	410,892	28,181,465	425,266	50	27,756,149	2,220,491.92
Do	4				73,930	2,219	76,149		76,149			76,149	6,091.92
Total		6,282,718	71,940	1,901,370	19,487,997	102,697	27,846,722	410,892	28,257,614	425,266	50	27,832,298	2,226,583.84
Minnesota					218,815		218,815	2,419	221,234	1,198		220,036	17,602.88
Missouri	1	66,252,079	7,792,205		1,975,565	2,827	76,022,676	1,800,460	77,823,136	1,835,078	232,832	75,755,226	6,060,418.08
Do	6	44	30,436		80,237		110,717	9,330	120,047	8,517		111,530	8,922.40
Total		66,252,123	7,822,641		2,055,802	2,827	76,133,393	1,809,790	77,943,183	1,843,595	232,832	75,866,756	6,069,340.48
Montana					18,239		18,239	17	18,256	329		17,927	1,434.16
Nebraska					79,745		79,745		79,745	1,611		78,134	6,250.72
New Hampshire					9,294		9,294	642	9,936	352		9,584	766.72
New Jersey	1				18,058		18,058	1,946	20,004	1,121		18,883	1,510.64
Do	5	8,977,399		3,470,104	20,805,369	8,538,037	41,790,909	1,499,368	43,290,277	1,475,240	146,767	41,668,270	3,333,461.60
Total		8,977,399		3,470,104	20,823,427	8,538,037	41,808,967	1,501,314	43,310,281	1,476,361	146,767	41,687,153	3,334,972.24
New Mexico					10,237		10,237		10,237			10,237	818.96
New York	1		1,677		742,263	190	744,130	4,092	748,222	1,574		746,648	59,731.84
Do	2			1,211,443	4,512,067		5,723,510	15,849	5,739,359	15,451	1,723	5,722,185	457,774.80
Do	3			22,262	1,180,201	54,264	1,262,727	27,989	1,290,716	28,098	1,026,815	235,803	18,864.24
Do	14			133,398	1,325,782		1,459,180	20,959	1,480,139	26,888	113,726	1,339,525	107,162.00
Do	21			32,834	1,282,025		1,314,859	46,926	1,361,785	29,406		1,332,379	106,590.32
Do	28				779,620	14,990	794,610	2,776	797,386	404		796,982	63,758.56
Total			1,677	1,399,937	9,827,958	69,444	11,299,016	118,591	11,417,607	101,821	1,142,264	10,173,522	813,881.76

North Carolina	4	12,574			30,320,716		30,333,290	16,006	30,349,296	16,550	251,940	30,080,806	2,406,464.48
Do	5	49,986,157	26,090		23,983,746		73,995,993	3,929,189	77,925,182	4,317,679	154,641	73,452,862	5,876,228.96
Total		49,998,731	26,090		54,304,462		104,329,283	3,945,195	108,274,478	4,334,229	406,581	103,533,668	8,282,693.44
North and South Dakota					11,313		11,313	97	11,410	350		11,060	884.80
Ohio	1	8,506,375	266,657		22,739,051	15	31,512,098	417,430	31,929,528	711,949	33,051	31,184,528	2,494,762.24
Do	10				10,605,134		10,605,134	121,287	10,726,421	105,712		10,620,709	849,656.72
Do	11				10,222		10,222		10,222			10,222	817.76
Do	18				417,701	3,190	420,891	30	420,921	30		420,891	33,671.28
Total		8,506,375	266,657		33,772,108	3,205	42,548,345	538,747	43,087,092	817,691	33,051	42,236,350	3,378,908.00
Oklahoma					942		942		942			942	75.36
Oregon					15,619		15,619	1,615	17,234	211		17,023	1,361.84
Pennsylvania	1				1,154,597		1,154,597	2,976	1,157,573	2,953		1,154,620	92,369.60
Do	9				3,948,096	3,354	3,951,450	54,827	4,006,277	70,021		3,936,256	314,900.48
Do	23				118,684	7,841	126,525	529	127,054	466		126,588	10,127.04
Total					5,221,377	11,195	5,232,572	58,332	5,290,904	73,440		5,217,464	417,397.12
South Carolina					21,035		21,035		21,035	529		20,506	1,640.48
Tennessee		575,743	2,565,335		382,671	16,320,313	19,844,062	468,138	20,312,200	521,349	117	19,790,734	1,583,258.72
Texas	3				90,353		90,353	30	90,383	399		89,984	7,198.72
Virginia	2	6,530,802	49,845		10,447,618		17,028,265	715,970	17,744,235	675,112	1,293,893	15,775,230	1,262,018.40
Do	6	2,578,007	51,142		109,971		2,739,120	684,600	3,423,720	504,345	44,190	2,875,185	230,014.80
Total		9,108,809	100,987		10,557,589		19,767,385	1,400,570	21,167,955	1,179,457	1,338,083	18,650,415	1,492,033.20
Washington					14,983		14,983	72	15,055	241		14,814	1,185.12
West Virginia		25	3,099		7,800,806		7,803,930	196,556	8,000,486	252,814	432	7,747,240	619,779.20
Wisconsin	1		3,240		6,056,662	32,562	6,092,464	1,252	6,093,716	1,613	31,685	6,060,418	484,833.44
Do	2				194,756		194,756	924	195,680	705		194,975	15,598.00
Total			3,240		6,251,418	32,562	6,287,220	2,176	6,289,396	2,318	31,685	6,255,393	500,431.44
Total, calendar year 1913		164,338,510	14,893,789	10,934,526	220,809,688	32,898,056	443,874,569	13,355,912	457,230,481	13,362,367	3,579,693	440,288,421	35,223,073.68
Total, calendar year 1912		160,248,195	15,531,133	11,006,561	217,330,409	31,363,651	435,479,949	14,464,981	449,944,930	13,403,441	4,360,236	432,241,253	34,579,300.24
Increase		4,090,315			3,479,279	1,534,405	8,394,620		7,285,551			8,047,168	643,773.44
Decrease			637,344	72,035				1,109,069		41,074	720,543		

OPIUM.

During the fiscal year ended June 30, 1914, there were $738 internal revenue tax collected from opium manufactured for smoking purposes. The act approved January 17, 1914, regulating the manufacture of smoking opium within the United States and for other purposes repealed the former act of October 1, 1890, in so far as it related to the manufacture of smoking opium and considerably strengthened the law besides increasing the rate of tax from $10 to $300 per pound and the bond required of such manufacturers from not less than $5,000 to not less than $100,000. There was also passed by the Congress another act on January 17, 1914, entitled "An Act to amend an act entitled 'An act to prohibit the importation and use of opium for other than medicinal purposes,' approved February 9, 1909" which also considerably strengthened the last mentioned act.

Opium and preparations and derivatives thereof as put up for medicinal purposes, however, can be easily secured and the process of its manufacture into smoking opium is so simple and can be carried on so easily that considerable illicit manufacturing continues not withstanding all efforts to detect violations of law. The need of additional legislation relative to the manufacture and sale of opium as presented in previous reports of the Commissioner of Internal Revenue, it is believed, will be met by the "Habit-forming drugs act" which has passed both houses of Congress with amendments and is now in conference for adjustment of amendments.

Respectfully,

W. H. OSBORN,
Commissioner of Internal Revenue.

Hon. WILLIAM G. MCADOO,
Secretary of the Treasury.

TABLES.

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Statement showing the receipts from each specific source of internal-revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1914.... 162-201

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A.—*Table showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1914.*

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.	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		$89,237.17	$920.84		$23,483.05	$5,654.17						$119,295.23
Arkansas	$14,333.77	19,507.94	600.00	$725.00	15,764.45	4,742.50						55,673.66
First California	891,022.41	4,449,102.35	10,841.66	8,000.00	338,666.30	57,804.19	$87.49	$120.00	$22.50	$190.00	$115,257.10	5,871,114.00
Sixth California	70,927.12	402,663.69	1,000.04	400.00	57,173.84	16,312.64	116.67	140.00	1.00		24,081.85	572,816.85
Colorado		88,946.22	700.00		71,245.91	10,483.33						171,375.46
Connecticut	18,218.53	135,430.09	3,600.05	3,200.00	115,057.52	12,695.92						288,202.11
Florida		115,728.34	1,333.33	1,400.00	21,494.88	6,647.91						146,604.46
Georgia		3,121.03	100.00	200.00	28,857.14	3,037.50	16.67	20.00				35,352.34
Hawaii		40,787.89	500.00		8,219.94	6,887.52					$12.10	56,707.45
First Illinois	446,538.18	3,247.97	12,512.62	13,200.00	309,896.76	37,025.22	25.00	150.00	.20			822,595.95
Fifth Illinois		32,798,538.34	833.33	1,200.00	30,710.93	5,225.90	16.67	20.00	13.10	15,004.00		32,851,621.37
Eighth Illinois		9,715,817.43	1,008.36		42,056.85	4,175.02				7,610.00		9,770,667.66
Thirteenth Illinois	57.20		900.00	400.00	59,109.96	4,083.37						64,550.53
Sixth Indiana	203.83	9,150,162.94	1,787.50	1,600.00	112,343.70	7,162.50				5,576.00		9,278,836.47
Seventh Indiana	793.21	16,982,063.92	800.00	400.00	52,860.45	4,362.53			51.60	404.00		17,041,735.71
Third Iowa			500.00	200.00	39,790.35	5,079.17						45,569.52
Fourth Iowa			100.00		9,815.63	950.00						10,865.63
Kansas					11,487.62	200.00						11,687.62
Second Kentucky	2,555.38	4,095,755.96	754.20	800.00	8,633.89	2,316.69			3.90	21,568.00		4,132,389.02
Fifth Kentucky	173,755.08	15,435,188.69	1,533.34	4,783.34	21,649.85	7,612.55	295.86	240.00	91.70	94,998.00		15,740,148.41
Sixth Kentucky		3,668,997.27		1,000.00	14,254.52	2,058.36			1.80	20,102.00		3,706,413.95
Seventh Kentucky	117.65	4,637,318.93	250.00	200.00	9,054.17	2,100.01			45.40	55,530.00		4,704,616.16
Eighth Kentucky	4,759.45	2,612,207.61		200.00	4,246.23	1,041.69			37.30	25,556.00		2,648,048.28
Louisiana		3,100,368.54	2,058.34	1,600.00	80,964.66	13,741.71			45.70			3,198,778.95
Maryland	33,926.53	4,417,905.45	6,462.55	10,400.00	106,342.96	15,470.92	25.00	20.00	23.80	4,662.00		4,595,239.21
Third Massachusetts		2,207,796.00	7,233.43	8,216.68	90,461.62	16,395.94	29.17	160.00	2,125.50	240.00		2,332,658.34
First Michigan		1,014,139.39	800.01	1,400.00	97,010.26	5,337.50						1,118,687.16
Fourth Michigan	204.71			600.00	51,915.52	3,016.69						55,736.92

Minnesota			3,366.71	3,600.00	108,528.03	12,887.57						128,382.31
First Missouri	18,812.27	47,169.76	2,758.34	5,600.00	112,412.47	10,152.51	70.82	100.00		24.00		196,100.17
Sixth Missouri	46,741.97	632,097.43	1,841.67	3,000.00	64,501.44	11,729.21				846.00		760,757.72
Montana		6,472.84	316.67	800.00	81,084.07	9,733.33						98,406.91
Nebraska		1,904,631.74	641.67	200.00	50,825.57	5,525.00				1,440.00		1,963,263.98
New Hampshire	467.61	1,682.56	483.33	200.00	34,180.10	3,560.02						40,513.62
First New Jersey	7,774.52		658.33	800.00	48,538.54	4,925.01					69.36	62,765.76
Fifth New Jersey	62,044.57	6,201.55	3,900.01	2,400.00	202,825.71	17,612.50						294,994.34
New Mexico	290.70		200.00		38,761.90	6,616.73						45,869.33
First New York		5,127,495.45	4,254.17	2,200.00	179,491.84	18,937.50			67.90			5,332,446.86
Second New York	691,572.31	2,587.97	8,129.18	14,375.00	39,278.22	49,033.34			1.20			805,027.22
Third New York			5,675.01	2,383.34	107,201.29	29,137.50	37.50	20.00				144,454.55
Fourteenth New York	11,389.04	2,272,258.89	1,991.67	1,200.00	179,455.59	12,350.00			.70	270.00		2,478,915.89
Twenty-first New York	4,164.71	1,600,461.39	2,216.67	1,800.00	96,196.98	8,925.01			4.50	444.00		1,714,213.26
Twenty-eighth New York	51,983.91	3,004.98	2,750.00	3,800.00	146,689.43	13,616.67					4,161.04	226,006.03
Fourth North Carolina	453.66	4.73			16,813.54	1,241.66					756.20	19,263.79
Fifth North Carolina		19,757.54			2,571.92	150.01						22,479.47
North and South Dakota			450.00		31,192.87	2,066.67						33,710.54
First Ohio	92,220.59	9,725,862.83	3,383.35	11,516.67	56,814.61	18,250.00	141.67	480.00	.50	31,198.00		9,939,868.22
Tenth Ohio	150,027.24		1,025.02	1,600.00	37,284.74	4,187.53						194,124.53
Eleventh Ohio		5,302.88	641.67	1,200.00	41,909.26	4,079.19						53,133.00
Eighteenth Ohio	15,509.76	107,019.11	1,962.50	2,800.00	100,028.24	11,937.50				70.00		239,327.11
Oklahoma					14,781.10	412.50						15,193.60
Oregon	168.52	332,558.49	837.50	600.00	41,807.33	5,100.00						381,071.84
First Pennsylvania	62,038.24	1,619,709.71	9,162.52	12,816.67	164,883.76	21,970.83	87.50	160.00	4.60	1,188.00		1,892,021.83
Ninth Pennsylvania		445,420.78	3,937.53	3,400.00	156,041.53	14,129.22			.40	404.00		623,333.46
Twenty-third Pennsylvania	42,606.19	6,319,287.68	3,458.33	6,400.00	144,729.21	30,462.50	12.50	40.00	14.00	56,032.00		6,603,042.41
South Carolina		1,209.23			15,826.56	1,150.02	16.67	40.00				18,242.48
Tennessee	851.51	78,704.36	4,341.72	3,000.00	31,865.54	10,929.29			3.40	420.00		130,115.82
Third Texas			1,816.66	1,200.00	65,057.71	6,629.68						75,314.05
Second Virginia	2,415.18	1,066,161.91	533.33	4,000.00	19,623.71	3,308.32					1,418.26	1,097,470.71
Sixth Virginia	53,308.26	592,183.00	1,100.01	200.00	8,925.76	1,220.85						656,937.88
Washington	2,973.81	223,960.81	1,266.68	800.00	71,981.85	12,304.24						313,287.39
West Virginia		154,838.69	200.00		11,785.20	400.01				542.00		167,765.90
First Wisconsin		2,596,983.29	3,975.00	5,400.00	175,310.92	11,429.16				472.00		2,793,570.37
Second Wisconsin			775.01	200.00	85,046.52	1,775.01						87,796.54
Total	2,975,227.62	150,077,123.76	135,179.86	157,616.70	4,617,452.93	639,486.64	979.19	1,710.00	2,560.70	344,790.00	146,049.91	159,098,177.31

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

DISTRICTS.	TOBACCO.							FERMENTED LIQUORS.					
	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.	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	$19,928.63			$4.25		$251.42	$20,184.30	$45,426.25		$100.00	$2,388.48	$2,897.96	$50,812.69
Arkansas	7,817.98			.13		46.95	7,865.06	10,950.00		100.00	4,005.21	2,281.27	17,336.48
First California	142,610.95	$11.25	$101.61	294,092.67	$173.58	20,242.01	457,232.07	1,019,690.34	$1,045.84	5,300.00	12,211.66	18,608.25	1,047,854.09
Sixth California	47,201.62		35.46	235.20		1,803.63	49,275.91	396,857.67	50.00	700.00	2,049.24	3,248.00	402,904.91
Colorado	50,832.37			20.77		4,617.63	55,470.77	390,278.00		1,391.67	4,526.72	10,675.00	406,871.39
Connecticut	284,821.82	7.50	59.94	1,415.19	45.72	10,669.99	297,020.07	1,478,005.75	200.00	2,600.00	2,751.83	18,352.33	1,501,909.91
Florida	1,068,898.18			13,547.37		1,878.73	1,084,294.28	25,455.00		141.66	2,884.14	3,927.09	32,407.89
Georgia	47,324.03		6.34	31.29		500.53	47,862.19	142,430.00		600.00	10,215.03	2,872.91	156,117.94
Hawaii	208.94		24.21	4.21		2,604.28	2,841.64	31,058.00		491.67	115.00	543.76	32,208.43
First Illinois	721,348.47	.38	758.41	3,729.93	447,254.51	1,686,286.19	2,859,377.89	5,893,870.75	50.00	5,708.34	8,458.69	25,590.02	5,933,677.80
Fifth Illinois	76,801.45			27.50		4,369.51	81,198.46	348,777.25		500.00	2,939.32	4,527.12	356,743.69
Eighth Illinois	162,587.26					44,407.43	206,994.69	283,180.00	50.00	800.00	3,943.64	10,458.54	298,432.18
Thirteenth Illinois	52,457.46					1,691.16	54,148.62	461,740.00		1,600.00	7,696.57	14,731.61	485,768.18
Sixth Indiana	244,618.73			7.64	1,324.18	15,528.67	261,479.22	822,190.50	1,400.00	800.00	7,058.32	13,020.81	844,469.63
Seventh Indiana	273,865.37					36,537.44	310,402.81	946,766.00		1,500.00	4,204.38	6,725.03	959,195.41
Third Iowa	244,943.73				.48	75,754.01	320,698.22	475,409.76		1,500.00	4,583.34	12,270.82	493,763.92
Fourth Iowa	20,260.08					1,929.00	22,189.08	27,960.00	50.00	300.00	643.33	1,750.00	30,703.33
Kansas	56,503.56	9.00				4,636.96	61,149.52	20.00			3,630.96	791.67	4,442.63
Second Kentucky	7,763.75					188,323.26	196,087.01	24,640.00		200.00	2,536.93	820.85	28,197.78
Fifth Kentucky	129,159.76					2,510,717.14	2,639,876.90	435,420.00		700.00	2,742.48	716.68	439,579.16
Sixth Kentucky	20,073.84					234,017.07	254,090.91	332,250.00		400.00	366.69	200.00	333,216.69
Seventh Kentucky	7,329.35					1,294.19	8,623.54	50,555.00		100.00	890.02	1,370.83	52,915.85
Eighth Kentucky	186.09					2,608.18	2,794.27	15,650.00		100.00	459.22	250.00	16,459.22
Louisiana	132,025.05			969,106.21	1,018.88	271,014.33	1,373,164.47	523,731.75		1,150.00	8,881.50	5,887.54	539,650.79
Maryland	421,207.81	328,354.23	3.60	254.40	163,719.04	835,795.82	1,749,334.90	1,546,364.60	100.00	2,400.00	8,830.98	10,704.31	1,568,399.89
Third Massachusetts	652,524.46	12.95	474.56	30,924.34	16,076.43	18,654.47	718,667.21	2,521,617.50		2,500.00	2,368.49	13,621.33	2,540,107.32
First Michigan	904,691.38		1.80	86.62	8,023.43	2,272,483.69	3,185,286.92	1,685,290.92	50.00	4,325.00	4,026.63	13,083.36	1,706,775.91
Fourth Michigan	177,410.20			3.75	174.00	5,836.11	183,424.06	426,341.25		2,200.00	6,385.30	9,743.86	444,670.41
Minnesota	202,941.96	1.50		4.45	.24	16,645.33	219,593.48	1,747,735.36	160.43	5,233.34	11,735.05	32,875.49	1,797,737.67
First Missouri	130,704.59			10,658.36	218.58	5,914,441.30	6,056,022.83	3,535,070.76	50.00	3,200.00	7,108.46	11,766.66	3,557,195.88
Sixth Missouri	67,748.30			51.20		8,914.91	76,714.41	577,439.00	183.34	1,300.00	5,704.94	7,993.89	592,621.17
Montana	31,971.64					1,334.77	33,306.41	458,507.50		2,100.00	5,328.32	12,150.01	478,085.83
Nebraska	80,533.02		24.10	.05		6,338.80	86,895.97	453,640.00	50.00	1,250.00	4,444.45	26,831.39	486,215.84
New Hampshire	164,948.64			45.00		735.40	165,729.04	284,731.50	100.00	500.00	14,225.85	6,772.92	306,330.27
First New Jersey	251,304.29			101.38	.64	1,416.99	252,823.30	205,482.50		800.00	370.00	9,097.92	215,750.42
Fifth New Jersey	1,395,079.11	101,733.90	1,940.04	2,455,561.28	709,169.96	2,673,301.05	7,331,785.34	3,289,690.34		4,133.34	4,319.16	16,874.99	3,315,017.83
New Mexico	6,880.63			88.25		484.56	7,453.44	20,872.50		300.00	1,060.11	3,864.66	35,097.27
First New York	486,537.23	51,367.50		3,320,501.95	12.10	64,931.23	3,923,350.01	3,291,469.51	100.00	2,600.00	1,726.67	8,018.75	3,303,914.93
Second New York	1,014,795.84	7,018.02	21,776.22	3,514,112.00	2,004.62	469,463.94	5,029,170.64	205,550.00		100.00	80.00	641.66	206,371.66
Third New York	1,576,993.34	5,607.23	36,224.04	3,406,107.32	4,450.42	15,667.00	5,045,049.35	5,478,943.75	50.00	1,800.00	933.32	2,104.17	5,483,831.24
Fourteenth New York	410,816.78	37.50	344.16	1,147.55		108,414.80	520,760.79	1,933,236.50	100.00	3,554.17	2,245.00	12,720.83	1,951,856.50
Twenty-first New York	504,119.76					103,986.00	608,105.76	974,711.50	150.00	2,933.33	2,831.76	11,241.65	991,868.24
Twenty-eighth New York	171,235.82		90.90	3,646.08	1,619.47	60,492.10	237,093.37	2,146,267.50	100.00	3,900.00	2,520.00	8,627.10	2,161,414.60
Fourth North Carolina	35,899.16	1.50		2,749,611.10		2,540,162.21	5,325,673.97	932.50		100.00	2,454.19	343.75	3,830.44
Fifth North Carolina	28,502.13			215,998.50		6,049,727.68	6,294,228.31				42.50		42.50
North and South Dakota	34,445.50					741.20	35,186.70	44,557.50		575.00	5,395.82	7,450.00	57,978.32
First Ohio	553,158.52	.75		12.74	3.20	2,381,956.94	2,935,132.15	2,862,302.63		2,900.00	1,999.18	7,112.53	2,073,414.34
Tenth Ohio	490,532.35				2.00	929,410.83	1,419,945.18	709,460.25		2,700.00	876.72	9,514.47	722,551.44
Eleventh Ohio	385,714.32				.31	833.53	386,548.16	596,894.64		2,900.00	1,017.57	6,868.89	606,781.10
Eighteenth Ohio	684,150.94	6.00	.36	17.40	312.00	33,847.26	718,333.96	1,777,531.00	362.50	3,291.67	1,690.83	22,466.68	1,805,322.68
Oklahoma	17,896.69					79.27	17,975.96				4,624.99	1,466.67	6,091.66
Oregon	24,700.76		10.80	2.70	9.06	1,990.52	26,713.84	212,275.50		800.00	571.67	4,787.50	218,434.67
First Pennsylvania	2,382,303.35	252,315.75	799.74	128,375.74	90.34	92,373.60	2,856,348.52	3,249,358.75		6,408.34	2,443.33	20,408.33	3,278,618.75
Ninth Pennsylvania	2,624,571.65	306.15	.36	2.19	266.32	312,722.41	2,937,869.08	1,840,373.87	116.67	5,925.00	4,364.27	18,550.10	1,869,329.91
Twenty-third Pennsylvania	1,095,322.21	46.89	14.76	103.25	659.40	9,687.29	1,105,833.80	2,919,053.25		10,000.01	4,653.34	15,158.33	2,948,864.93
South Carolina	79,919.38	2.25		2.50		1,941.48	81,865.61	3,675.00			1,358.38	250.00	5,283.38
Tennessee	30,467.77		7.20	.30	1,261,950.53	281,248.96	1,573,674.76	225,843.00		400.00	10,379.03	2,547.96	239,169.99
Third Texas	44,846.30			881.42		9,935.60	54,763.22	740,941.61	50.00	1,000.00	30,978.37	16,970.85	789,040.83
Second Virginia	935,777.04	26,239.50		3,386,311.43		1,292,808.97	5,641,136.94	80,245.00		300.00	4,994.21	2,283.35	87,822.56
Sixth Virginia	25,916.94	4,515.00		397.50		206,736.66	237,566.10	116,790.34		100.00	878.40	1,020.84	118,789.58
Washington	38,486.36		.36	8.76		1,441.64	39,937.12	967,248.44	70.84	2,816.67	3,943.62	11,000.24	985,079.81
West Virginia	492,626.00			.32		636,046.42	1,128,672.74	342,941.50			4,030.45	2,339.64	349,311.59
First Wisconsin	259,389.04				2,759.86	509,194.24	762,323.14	4,355,209.16	50.00	6,600.00	4,730.01	16,475.00	4,383,064.11
Second Wisconsin	114,918.47					16,323.21	131,241.68	895,456.26	108.34	6,533.34	5,457.71	16,234.34	923,786.99
Total	22,851,628.15	777,594.75	62,707.97	20,502,212.10	2,621,339.30	33,000,377.90	79,815,860.17	66,105,444.65	4,797.96	124,362.55	282,409.78	564,497.51	67,081,512.45

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

DISTRICTS.	OLEOMARGARINE.								MIXED FLOUR.				
	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.	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.	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				$48.00	$2,773.50		$3,533.36	$6,354.86					
Arkansas				48.00	2,701.25		1,350.00	4,099.25					
First California					82.75		1,583.33	1,666.08					
Sixth California					1,314.75		1,825.01	3,439.76					
Colorado	$1,675.00	$944.10	$1,650.00	650.00	1,750.25		1,733.33	8,402.68	$8.00		$2.00	$13.00	$23.00
Connecticut	20,572.16	29,209.98	1,200.00	1,168.00	5,079.25		3,133.34	60,362.73					
Florida					2,536.25		4,250.00	6,786.25					
Georgia				48.00	3,887.25		3,250.00	7,185.25					
Hawaii							400.00	400.00					
First Illinois	262,265.98	216,495.22	6,300.00	7,946.00	24,449.75	$1,280.00	4,100.03	522,836.98					
Fifth Illinois				288.00	3,432.75		2,450.01	6,170.76					
Eighth Illinois				468.00	3,880.00		3,250.03	7,598.03	58.50	$7.00	1.00	24.00	90.50
Thirteenth Illinois					2,465.75		983.34	3,449.09					
Sixth Indiana	6,171.00	2,543.75	600.00	1,656.00	7,701.59	480.00	3,133.34	22,285.59					
Seventh Indiana				172.00	2,395.25		466.67	3,033.92					
Third Iowa	23.00				10,735.75	720.00	8,508.33	19,987.08	288.00	20.00	20.00	22.00	350.00
Fourth Iowa					2,016.09		1,800.00	3,816.00				12.00	12.00
Kansas	27,599.55	28,386.72	2,400.00	32.00	10,125.25		1,616.67	70,160.19	361.30	53.50		48.00	462.80
Second Kentucky					262.00			262.00					
Fifth Kentucky				1,406.40	404.00		1,150.00	2,960.40					
Sixth Kentucky				96.00	478.50			574.50					
Seventh Kentucky					409.50			409.50					
Eighth Kentucky					387.25			387.25					
Louisiana					2,671.50		3,150.00	5,821.50					
Maryland	2,647.00	831.80	985.00	3,804.00	4,892.50	1,560.00	3,666.69	18,386.99					
Third Massachusetts	1.95			296.00	5,016.50	360.00	8,533.40	14,207.85					
First Michigan	350.00		900.00	1,342.00	15,393.00	360.00	5,466.67	23,811.67					
Fourth Michigan				72.00	10,663.75		6,091.70	16,827.45					
Minnesota		3,830.00	600.00	36.00	5,786.50		5,133.35	14,985.85					
First Missouri	24,022.10	6,353.55	3,675.00	8,784.00	2,873.50	800.00	2,083.32	48,591.48	235.46	134.98	32.36	66.00	518.80
Sixth Missouri				68.00	7,665.50		2,500.02	10,233.52					
Montana				36.00	488.50		1,500.00	2,024.50					
Nebraska				216.00	2,668.25	360.00	2,933.34	6,178.59	96.00	1.00		42.00	139.00
New Hampshire	18.20			276.00	7,237.00		4,883.34	12,414.54					
First New Jersey				32.00	7,106.25	360.00	1,050.00	9,288.25					
Fifth New Jersey	3,987.06	13,739.45	1,350.00	276.00	17,327.75	1,320.06	6,766.66	44,854.86					
New Mexico					192.25		150.00	342.25					
First New York				564.00	7,607.75		1,100.00	9,271.75					
Second New York				476.00	427.25	680.00	6,133.33	7,416.58		33.00		12.00	22.00
Third New York				752.00	2,313.75		650.00	3,715.75	64.00	1,109.00		12.00	1,176.00
Fourteenth New York				1,700.00	12,685.25	360.00	5,733.34	20,338.59					
Twenty-first New York				448.00	13,975.50	960.00	8,416.68	23,800.18					
Twenty-eighth New York				352.00	10,430.25	640.00	6,250.00	17,692.25		124.00		10.00	134.00
Fourth North Carolina					988.50		700.00	1,688.50					
Fifth North Carolina					209.75			209.75					
North and South Dakota					988.75		766.67	1,755.42					
First Ohio	57,281.20	11,272.70	600.00		7,477.50	320.00	2,950.00	79,901.40			11.00	12.00	23.00
Tenth Ohio				32.00	4,801.25		2,700.00	7,533.25					
Eleventh Ohio		26,402.95			7,482.25		2,950.03	36,841.23					
Eighteenth Ohio					15,968.25	320.00	6,550.01	22,838.26					
Oklahoma				24.00	1,816.25		950.00	2,790.25					
Oregon					193.80		1,216.67	1,410.47					
First Pennsylvania					3,482.25		2,816.67	8,298.92				12.00	12.00
Ninth Pennsylvania					3,463.00		200.00	3,663.00					
Twenty-third Pennsylvania					4,070.75		3,650.00	9,720.75					
South Carolina					346.83		666.67	1,213.50					
Tennessee				84.00	1,388.00		3,600.01	5,672.01					
Third Texas	13,260.00	2,294.85	600.00		2,704.25	800.00	4,216.69	23,875.79					
Second Virginia				804.00	1,338.75	1,200.00	3,033.34	6,376.09					
Sixth Virginia					1,186.00		983.34	2,169.34					
Washington					420.75		2,016.68	2,437.42					
West Virginia				888.00	5,767.50	120.00	4,300.01	10,875.51					
First Wisconsin					12,147.50	960.00	4,733.33	17,240.83					
Second Wisconsin					5,817.25		1,983.33	7,800.58					
Total	419,978.14	342,912.16	21,360.00	35,246.40	311,634.33	12,200.00	180,792.20	1,325,219.13	1,411.26	1,360.48	66.36	285.00	2,963.30

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

DISTRICTS.	ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.			MISCELLANEOUS.			
	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.	Opium manufactured for smoking purposes, per pound, $300.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
Alabama										$100.80	$203.50	$304.30
Arkansas										1.00	6.46	7.46
First California	$303.10	$1,975.00	$32.00		$2,310.10					2,846.66		2,846.66
Sixth California	251.60	600.00			851.60					23.08	28.00	51.08
Colorado	11,250.00	750.00			12,000.00	$3,252.96	$150.00	$3,402.96		98.86	204.25	303.11
Connecticut										325.50	88.95	414.45
Florida										15.84	2,019.03	2,034.87
Georgia											299.63	299.63
Hawaii										730.16		730.16
First Illinois	438.20	2,775.00		$600.00	3,813.20	32,660.93	400.00	33,060.93	$217.88	3,335.14	129.80	3,682.82
Fifth Illinois	150.00	675.00			825.00						152.09	152.09
Eighth Illinois	90.00	825.00			915.00						59.00	59.00
Thirteenth Illinois											92.00	92.00
Sixth Indiana											136.84	136.84
Seventh Indiana											2.00	2.00
Third Iowa	1,428.40	2,625.00			4,053.40	7,363.57	150.00	7,513.57			658.78	658.78
Fourth Iowa						526.00	100.00	626.00			29.01	29.01
Kansas	1,535.50	1,275.00			2,810.50	7,962.00	150.00	8,112.00			19.77	19.77
Second Kentucky											46.95	46.95
Fifth Kentucky										154.00	60.00	214.00
Sixth Kentucky											22.77	22.77
Seventh Kentucky											43.36	43.36
Eighth Kentucky											36.95	36.95
Louisiana										39.54	70.84	110.38
Maryland						729.50	50.00	779.50		23.24	8.80	32.04
Third Massachusetts						1,970.01	50.00	2,020.01		129.04	8.00	137.04
First Michigan										10.00	80.30	90.30
Fourth Michigan						26.05	37.50	63.55		12,754.00	12.48	12,766.48
Minnesota	870.00	1,800.00			2,670.00	10,607.02	100.00	10,707.02		.60	56.05	56.65
First Missouri									520.12	4.30	154.41	678.83
Sixth Missouri						1,267.97		1,267.97		11.92	38.00	49.92

Montana											44.89	44.89
Nebraska	240.00	225.60			465.60	1,044.92	100.00	1,144.92		3.76	11.60	15.36
New Hampshire										24.12	14.74	38.86
First New Jersey											36.89	36.89
Fifth New Jersey										54,300.00	54.66	54,354.66
New Mexico	50.00	250.00			300.00							
First New York	4.50		20.00		24.50						44.20	44.20
Second New York	71.90	6,000.00			6,071.90					133,785.30	112.22	133,897.52
Third New York										964.10	4.15	968.25
Fourteenth New York										36,000.00	92.75	36,092.75
Twenty-first New York										.06	54.68	54.74
Twenty-eighth New York										2.00	45.65	47.65
Fourth North Carolina											41.89	41.89
Fifth North Carolina											89.09	89.09
North and South Dakota	294.00				294.00						17.73	17.73
First Ohio						61.84	29.17	91.01		468,016.38	93.28	468,109.66
Tenth Ohio	196.20	900.00			1,096.20	5,778.22	50.00	5,828.22		4.00	51.40	55.40
Eleventh Ohio											32.00	32.00
Eighteenth Ohio	186.00	100.00			286.00	624.74	100.00	724.74		4.66	39.03	43.69
Oklahoma											207.61	207.61
Oregon		450.00			450.00					33.80	15.16	48.76
First Pennsylvania										15.48	249.66	265.14
Ninth Pennsylvania										13.52	201.76	115.28
Twenty-third Pennsylvania										174.12	134.18	308.30
South Carolina											23.18	23.18
Tennessee						448.22	100.00	548.22		15.00	1,766.16	1,781.16
Third Texas										30.86	71.28	102.14
Second Virginia										150.00	455.72	605.72
Sixth Virginia										15.00	21.65	36.65
Washington										155.68	7.00	162.68
West Virginia						345.92	91.67	437.59			6.00	6.00
First Wisconsin	231.00	750.00	216.00	1,089.00	2,286.00						265.00	265.00
Second Wisconsin	382.20	675.00		549.00	1,604.20	5,148.25		5,148.25			13.69	13.69
Total	17,959.30	22,650.00	268.00	2,220.00	43,097.30	79,818.12	1,658.34	82,476.46	738.00	714,307.26	8,986.92	724,032.18

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

DISTRICTS.	PENALTIES, ETC.			CORPORATION EXCISE TAX.				CORPORATION INCOME TAX.			
	Unassessed penalties, interest, etc.	Offers in compromise.	Total of penalties, etc., collected.	Corporation excise tax, 1 per cent.	Unassessed penalties, interest, etc.	Offers in compromise.	Total of corporation excise tax collected.	Corporation income tax, 1 per cent.	Unassessed penalties, interest, etc.	Offers in compromise.	Total of corporation income tax collected.
Alabama	$3,430.59	$550.00	$3,980.59	$77,116.24	$248.13	$1,140.00	$78,504.37	$222,273.12	.....	.....	$222,273.12
Arkansas	1,130.49	437.56	1,568.05	20,514.71	.....	125.00	20,639.71	95,233.88	.....	$562.50	95,796.38
First California	143.06	8,967.08	9,110.14	390,511.84	166.05	470.00	391,147.89	1,125,945.75	.....	550.00	1,126,495.75
Sixth California	121.00	1,895.00	2,016.00	163,528.20	203.46	1,141.67	164,873.33	411,275.27	.....	2,808.33	414,083.60
Colorado	8,741.62	3,179.81	11,921.43	129,782.18	402.67	805.00	130,989.85	268,569.61	$0.13	340.00	268,909.74
Connecticut	36.15	8,296.42	8,332.57	230,773.53	566.34	25.00	231,364.87	799,263.76	.....	30.00	799,293.76
Florida	772.49	1,123.00	1,895.49	32,198.82	152.43	1,775.00	34,126.25	92,958.97	.....	.....	92,958.97
Georgia	5,432.82	1,809.50	7,242.32	109,578.74	597.18	1,895.00	112,070.92	247,774.34	.....	.....	247,774.34
Hawaii	806.53	1,325.00	2,131.53	19,387.71	.....	.....	19,387.71	97,324.92	.....	200.00	97,524.92
First Illinois	590.09	17,000.00	17,590.09	1,108,636.82	3,355.22	777.43	1,022,769.47	2,811,634.03	.....	1,000.00	2,812,634.03
Fifth Illinois	235.34	2,295.00	2,530.34	50,777.86	194.06	60.00	51,031.92	135,856.37	1.32	400.00	136,257.59
Eighth Illinois	967.74	1,640.00	2,607.74	42,733.58	59.05	.....	42,792.63	110,831.22	.....	400.00	111,231.22
Thirteenth Illinois	160.00	601.50	761.50	24,192.26	.....	750.00	24,942.26	91,990.56	.....	.....	91,990.56
Sixth Indiana	24.18	3,276.00	3,300.14	120,623.38	48.26	65.00	120,736.64	449,849.84	.....	.....	449,849.84
Seventh Indiana	37.13	686.43	723.56	23,603.47	6.91	225.00	23,835.38	97,983.40	19.96	.....	98,003.36
Third Iowa	1,165.21	3,105.59	4,270.80	91,004.71	70.72	770.00	91,845.43	292,243.00	.....	4,300.00	296,543.00
Fourth Iowa	98.00	25.00	123.00	4,611.98	4.51	105.00	4,721.49	.....	.....	.....	.....
Kansas	1,078.29	325.00	1,403.29	58,511.78	.....	100.00	58,611.78	266,308.91	.....	1,550.00	267,858.91
Second Kentucky	154.01	2,907.39	3,061.40	7,001.90	10.50	344.17	7,356.57	26,915.89	21.48	595.83	27,533.20
Fifth Kentucky	47.89	1,782.75	1,830.64	53,870.01	12.99	146.00	54,023.00	195,357.27	.....	1,385.00	196,742.27
Sixth Kentucky	81.09	453.74	534.83	3,852.66	.....	.....	3,852.66	18,612.01	.....	350.00	18,962.01
Seventh Kentucky	1,220.65	975.00	2,195.65	11,692.36	.....	91.66	11,784.02	32,547.74	.....	208.34	32,756.08
Eighth Kentucky	3,774.60	1,405.00	5,179.60	5,049.40	.....	.....	5,049.40	27,343.03	4.06	650.00	27,997.09
Louisiana	745.17	3,845.38	4,590.55	101,637.12	430.65	1,420.40	103,488.17	290,569.18	.....	.....	290,569.18
Maryland	1,023.29	2,220.00	3,243.29	164,610.17	345.79	635.00	165,590.96	582,159.28	.....	.....	582,159.28
Third Massachusetts	1,454.37	3,472.77	4,927.14	537,041.41	374.28	13,116.00	550,531.69	1,445,444.89	.....	2,204.00	1,447,648.89
First Michigan	303.29	5,185.00	5,488.29	461,669.29	197.45	110.00	461,976.74	836,354.48	.....	6,000.00	842,354.48
Fourth Michigan	200.21	1,042.90	1,243.11	68,023.75	256.96	220.00	68,500.71	202,106.47	.....	1,285.00	203,391.47
Minnesota	177.20	1,100.00	1,277.20	324,378.03	1,182.45	55.00	325,615.48	1,183,977.40	.....	.....	1,183,977.40
First Missouri	2,613.43	2,844.46	5,457.89	230,135.02	9.45	175.00	230,319.47	760,449.73	.....	.....	760,449.73
Sixth Missouri	311.31	2,145.82	2,457.13	98,400.50	209.31	4,695.00	103,304.81	270,518.54	.....	.....	270,518.54
Montana	337.16	3,735.00	4,072.16	97,262.21	58.02	1,520.00	98,840.23	320,308.32	.....	.....	320,308.32
Nebraska	110.50	2,591.67	2,702.17	68,898.42	165.88	50.00	69,114.30	162,357.65	6.62	5,820.00	168,084.27
New Hampshire	1,496.50	680.00	2,176.50	118,921.26	179.38	1,623.22	120,723.86	295,830.04	.....	2,966.78	298,796.82
First New Jersey	.92	475.00	475.92	57,974.88	211.65	844.17	59,030.70	219,225.89	.....	145.83	219,371.72
Fifth New Jersey	2,098.79	2,479.29	4,578.08	209,152.66	2,377.92	3,620.00	275,150.58	972,046.28	.....	50.00	972,096.28
New Mexico	198.37	1,419.75	1,618.12	25,604.95	22.47	677.00	26,304.42	110,314.34	.....	.....	110,314.34
First New York	49.33	942.50	991.83	152,200.73	198.94	565.00	152,964.67	297,782.27	1.43	.....	297,783.70

Second New York	802.67	1,564.59	2,367.26	1,265,367.93	2,824.24	4,185.00	1,272,377.17	4,616,659.87	3.00	.....	4,616,662.87
Third New York	2,161.30	11,285.00	13,446.30	453,252.93	2,986.44	5,925.88	462,165.25	1,174,810.78	.....	50.00	1,174,860.78
Fourteenth New York	240.05	18,052.85	18,292.90	110,538.83	172.72	845.00	111,556.55	373,708.22	.....	.....	373,708.22
Twenty-first New York	34.57	475.00	509.57	114,857.95	186.29	611.80	115,656.04	223,266.42	.....	60.00	223,326.42
Twenty-eighth New York	31.15	185.00	216.15	202,968.45	18.28	605.00	203,591.73	761,258.20	.....	.....	761,258.20
Fourth North Carolina	5,830.02	175.00	6,005.02	82,074.73	124.10	5,180.86	87,379.69	59,009.99	.....	950.00	59,959.99
Fifth North Carolina	3,038.34	1,661.24	4,699.58	46,392.98	10.33	135.00	46,538.31	112,658.00	.....	650.00	113,308.00
North and South Dakota	788.58	475.00	1,263.58	22,871.07	12.50	230.00	23,113.57	99,791.50	.....	.....	99,791.50
First Ohio	47.80	4,753.18	4,800.98	119,859.83	342.69	2,216.81	122,419.33	408,645.15	105.67	2,510.00	411,260.82
Tenth Ohio	35.50	139.50	174.70	90,622.41	61.21	35.00	90,718.62	440,183.08	.....	.....	440,183.08
Eleventh Ohio	482.57	1,430.22	1,912.79	61,120.83	84.19	1,315.00	62,520.02	179,494.97	.....	1,030.00	180,524.97
Eighteenth Ohio	189.59	1,060.00	1,249.59	267,898.52	1,206.83	260.00	269,365.35	823,663.59	324.59	50.00	824,038.18
Oklahoma	232.91	530.00	762.91	37,737.90	53.99	9,510.00	47,301.89	177,763.85	.....	.....	177,763.85
Oregon	287.15	2,718.85	3,006.00	87,929.13	119.39	320.00	88,368.52	144,566.89	.....	2,185.00	146,751.89
First Pennsylvania	1,660.15	1,952.46	3,612.61	814,610.27	6,738.38	320.00	821,668.65	2,030,560.32	.35	.....	2,030,560.67
Ninth Pennsylvania	29.90	2,980.00	3,009.90	16,319.36	219.81	185.00	16,724.17	435,384.42	.....	.....	435,384.42
Twenty-third Pennsylvania	16.88	7,850.86	7,867.74	611,747.81	1,190.46	1,180.00	614,118.27	2,177,475.12	48.98	325.00	2,177,849.10
South Carolina	414.46	1,153.75	1,568.21	17,373.54	50.40	2,425.00	19,848.94	82,282.51	.....	.....	82,282.51
Tennessee	1,858.17	19,075.06	20,933.23	48,778.32	4.35	420.00	49,202.67	224,993.07	.....	1,150.00	226,143.07
Third Texas	1,954.03	6,350.00	8,304.03	157,375.54	69.77	4,187.58	161,632.89	551,214.77	26.66	.....	551,241.43
Second Virginia	6,968.34	4,727.90	11,696.24	54,664.40	146.82	560.00	55,371.22	249,094.90	.05	350.00	249,444.95
Sixth Virginia	4,419.15	6,250.29	10,669.44	42,285.92	47.98	265.00	42,598.90	163,946.95	.....	70.00	164,016.95
Washington	504.45	4,337.80	4,842.25	123,181.55	423.28	2,362.47	125,967.30	291,400.56	.20	9,087.53	300,488.29
West Virginia	105.28	560.00	665.28	94,812.97	61.75	680.00	95,554.72	236,773.03	.....	.....	236,773.03
First Wisconsin	228.29	10,887.33	11,115.62	111,815.12	.67	35.00	111,850.79	393,739.42	.....	2,000.00	395,739.42
Second Wisconsin	920.00	979.05	1,899.05	33,603.13	44.19	1,905.00	35,552.32	102,045.84	.06	.....	102,045.90
Total	74,650.37	209,851.24	284,501.61	10,555,525.96	29,520.14	86,031.12	10,671,077.22	32,491,829.07	564.46	54,269.14	32,456,662.67

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

DISTRICTS.	INDIVIDUAL INCOME TAX.									
	Individual income tax—normal, 1 per cent.	$20,001 to $50,000, 1 per cent.	$50,001 to $75,000, 2 per cent.	$75,001 to $100,000, 3 per cent.	$100,001 to $250,000, 4 per cent.	$250,001 to $500,000, 5 per cent.	Exceeding $500,000, 6 per cent.	Unassessed penalties, interest, etc.	Offers in compromise.	Total of individual income tax collected.
Alabama	$87,695.97	$9,115.97	$2,786.73	$2,355.08	$571.60				$80.00	$102,605.35
Arkansas	31,951.61	3,911.21	1,108.19	750.00	4,204.47				20.00	42,035.48
First California	313,629.51	69,661.78	38,495.56	31,552.99	77,324.75	$33,292.36	$40,277.68		1,360.00	605,594.63
Sixth California	186,415.54	42,574.04	16,673.18	11,767.06	23,733.77	6,966.31			140.00	288,269.90
Colorado	67,799.68	16,588.73	9,344.18	7,485.30	12,198.25	5,870.42		$4.23	120.00	119,410.79
Connecticut	259,275.72	112,906.33	65,053.21	55,431.39	151,164.89	63,950.48	25,805.25		40.00	733,627.27
Florida	44,469.17	7,155.09	2,351.60	1,055.76	6,000.00	12,500.00	35,258.81		10.00	108,800.43
Georgia	80,903.89	11,576.74	3,260.89	975.71	6,000.00	12,500.00	656.88			115,874.11
Hawaii	15,144.40	7,846.91	3,338.03	2,447.17	5,996.11				80.00	34,822.62
First Illinois	764,806.62	211,789.59	132,026.25	112,957.28	355,819.94	226,317.00	110,633.24		800.00	1,915,149.92
Fifth Illinois	26,106.83	6,266.45	4,079.12	2,251.45	8,093.67	1,778.21			280.00	48,855.73
Eighth Illinois	60,666.14	7,518.79	2,284.18	1,504.87	6,007.20	69.13			260.00	78,310.31
Thirteenth Illinois	28,448.89	3,579.05	1,462.23	364.98						33,855.15
Sixth Indiana	86,882.92	25,154.28	8,141.62	5,570.15	4,723.45	3,469.49	547.19			134,489.10
Seventh Indiana	16,122.85	19,381.98	1,816.39	2,250.00	6,678.59			31.86		46,281.67
Third Iowa	111,605.40	18,408.35	6,929.27	3,688.30	505.30					141,136.62
Kansas	41,779.19	6,092.37	1,696.13	132.42					260.00	49,960.11
Second Kentucky	5,787.95	690.87	504.53	750.00	2,732.82					10,466.17
Fifth Kentucky	37,150.57	10,889.23	4,786.38	1,755.00	5,308.83				180.00	60,070.01
Sixth Kentucky	5,599.21	700.53	164.46						60.00	6,524.20
Seventh Kentucky	11,179.81	1,091.08	1,000.00	1,500.00	2,699.21				80.00	17,550.10
Eighth Kentucky	2,909.70	644.44							80.00	3,634.14
Louisiana	139,469.20	3,575.30	1,450.63	1,500.00	2,246.05				20.00	148,261.18
Maryland	391,447.75	90,185.72	57,739.54	53,815.04	133,633.75	66,428.66	40,010.89		140.00	833,400.35
Third Massachusetts	670,313.02	244,549.97	143,160.13	110,204.47	237,611.65	84,937.38	13,269.10		1,840.00	1,505,885.72
First Michigan	278,874.05	47,054.82	27,735.47	22,214.84	83,502.54	75,268.89	411,755.37		360.00	946,766.08
Fourth Michigan	43,936.25	15,049.60	7,384.54	3,137.79	1,725.88				220.00	71,454.12
Minnesota	155,653.22	47,819.40	25,559.43	18,321.69	47,391.60	23,724.67	48,057.40			372,527.41
First Missouri	186,859.85	54,575.27	27,416.29	22,287.65	48,023.28	47,816.42	100,196.67			487,176.13
Sixth Missouri	101,015.70	25,164.79	11,019.12	7,591.37	21,947.24	3,143.96				169,882.18
Montana	80,357.26									80,357.26
Nebraska	53,575.73	9,770.92	4,268.82	2,987.39	4,128.38			1.06	1,825.45	76,857.75
New Hampshire	90,813.52	30,086.71	13,647.12	10,644.58	27,907.60	12,500.00	27,242.47		1,020.00	213,862.00
First New Jersey	71,114.92	21,746.44	15,461.88	14,538.50	37,255.85	36,999.37	3,989.00			201,106.08
Fifth New Jersey	267,450.51	78,479.67	44,851.32	37,466.80	76,997.84	10,393.98			10.00	515,650.12
New Mexico	28,867.51	10,017.48	176.78							39,061.77
First New York	298,374.29	76,271.80	34,866.70	32,763.46	91,892.07	74,112.82	27,760.03			636,040.07
Second New York	3,565,799.98	440,091.23	200,531.58	258,464.27	907,142.48	853,814.63	1,544,195.76	18.46		7,950,038.39

Third New York	1,033,717.72	297,833.25	175,609.73	130,532.23	444,370.98	267,190.31	412,369.12			2,762,023.34
Fourteenth New York	132,511.14	64,517.72	33,325.21	24,717.41	57,976.42	27,455.12	4,148.36	2.75		444,654.13
Twenty-first New York	101,538.79	31,131.02	14,374.83	10,655.47	22,567.81	11,328.36			40.00	201,204.48
Twenty-eighth New York	213,995.30	65,973.49	32,202.70	28,057.56	78,474.18	25,009.01	87,436.80			528,726.03
Fourth North Carolina	14,013.20	2,269.34	941.26	750.00	6,000.00	3,379.09			29.00	27,362.86
Fifth North Carolina	19,062.59								140.00	99,202.59
North and South Dakota	28,908.12	3,321.32	767.58							32,997.00
First Ohio	127,324.22	42,806.45	21,427.37	16,967.06	38,548.43	12,614.09	3,718.45		400.00	263,035.27
Tenth Ohio	40,682.27	12,580.49	5,893.45	3,143.35	15,387.38	13,505.64	60,584.14			156,026.72
Eleventh Ohio	46,333.51	9,660.92	5,366.94	2,619.32	5,501.33				220.80	69,802.42
Eighteenth Ohio	140,102.07	39,816.10	19,193.25	27,700.55	72,679.76	32,142.00	34,762.11	.04		405,599.81
Oklahoma	53,715.75	9,648.91	4,890.00	3,237.41	11,674.79	7,545.77		4.52	360.00	93,082.15
Oregon	60,521.66	13,157.51	3,279.81	2,399.15	9,667.05	829.18			200.00	90,054.36
First Pennsylvania	810,828.75	228,625.11	142,585.33	125,331.94	309,964.43	199,717.11	201,449.94		26.00	2,012,543.61
Ninth Pennsylvania	95,941.24	35,915.24	17,405.88	14,985.63	34,052.57	19,135.85	14,306.50			231,843.97
Twenty-third Pennsylvania	306,956.85	104,659.36	54,248.35	49,950.68	162,788.77	67,344.90	155,085.74	25.15	108.00	901,567.80
South Carolina	18,912.23	1,997.35	916.33	750.00	3,325.20					25,811.11
Tennessee	74,929.09	13,466.28	3,750.60	1,950.06	3,908.56				240.00	98,274.59
Third Texas	238,908.62	43,176.51	20,317.22	18,899.84	32,656.67	6,902.14		514.23		360,965.21
Second Virginia	33,836.21	9,165.62	2,966.27	1,997.68	2,107.62				20.00	76,112.80
Sixth Virginia	25,146.26	4,881.06	1,019.30	750.00	244.12				496.00	32,525.74
Washington	79,078.14	44,804.00						.20	1,086.00	124,992.39
West Virginia	52,932.87	15,498.25	8,099.95	5,063.18	13,155.92					94,627.97
First Wisconsin	97,108.36	29,143.19	12,682.69	6,313.98	10,666.42	12,500.00	21,678.33		380.00	190,672.81
Second Wisconsin	20,245.79	4,788.45	2,423.69	1,484.85	27.98			.01		29,969.67
Total	12,728,638.02	2,934,754.40	1,685,639.30	1,322,022.61	3,835,948.45	2,344,582.95	3,437,856.23	603.44	13,095.45	28,253,531.85

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.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$119,295.23	.....	$119,295.23	$20,184.30	.....	$20,184.30	$50,812.69	.....	$50,812.69	$6,354.86	.....	$6,354.86
Arkansas	55,673.66	$120.84	55,552.82	7,865.06	.....	7,865.06	17,336.48	$30.00	17,306.48	4,099.25	$4.50	4,094.75
First California	5,871,114.00	3,599.08	5,867,514.92	457,232.07	$27.95	457,204.12	1,047,854.09	285.74	1,047,568.35	1,666.08	3.50	1,662.58
Sixth California	572,816.85	235.65	572,581.20	49,275.91	6.44	49,269.47	402,904.91	.....	402,904.91	3,439.76	.....	3,439.76
Colorado	171,375.46	247.10	171,128.36	55,470.77	11.02	55,459.75	406,871.39	24.75	406,846.64	8,402.68	21.02	8,381.66
Connecticut	288,202.11	752.87	287,449.24	297,020.07	18.45	297,001.62	1,501,909.91	50.00	1,501,859.91	60,362.73	12.50	60,350.23
Florida	146,604.46	675.28	145,929.18	1,084,294.28	1,200.56	1,083,093.72	32,407.89	50.00	32,357.89	6,786.25	205.00	6,581.25
Georgia	35,352.34	203.13	35,149.21	47,862.19	10.18	47,852.01	156,117.94	10.00	156,107.94	7,185.25	4.50	7,180.75
Hawaii	56,707.45	.....	56,707.45	2,841.64	.....	2,841.64	32,208.43	.....	32,208.43	400.00	.....	400.00
First Illinois	822,595.95	2,006.61	820,499.34	2,859,377.80	772.69	2,858,605.20	5,933,677.80	444.29	5,933,233.51	522,836.98	123.50	522,713.48
Fifth Illinois	32,851,621.37	147.46	32,851,473.91	81,198.46	6.45	81,192.01	356,743.69	.....	356,743.69	6,170.76	4.50	6,166.26
Eighth Illinois	9,770,667.66	187.50	9,770,480.16	206,994.69	19.62	206,975.07	293,432.18	43.50	293,388.68	7,598.03	.....	7,598.03
Thirteenth Illinois	64,550.53	104.17	64,446.36	54,148.62	.....	54,148.62	485,768.18	.....	485,768.18	3,449.09	.....	3,449.09
Sixth Indiana	9,278,836.47	443.77	9,278,392.70	261,479.22	23.19	261,456.03	844,469.63	165.00	844,304.63	22,285.59	213.50	22,072.09
Seventh Indiana	17,041,735.71	12.50	17,041,723.21	310,402.81	14.40	310,388.41	959,195.41	.....	959,195.41	3,033.92	.....	3,033.92
Third Iowa	45,569.52	304.19	45,265.33	320,698.22	26.32	320,671.90	493,763.92	128.17	493,635.75	19,987.08	376.50	19,610.58
Fourth Iowa	10,865.63	25.00	10,840.63	22,189.08	.....	22,189.08	30,703.33	.....	30,703.33	3,816.00	.....	3,816.00
Kansas	11,687.62	.....	11,687.62	61,149.52	2.55	61,146.97	4,442.63	.....	4,442.63	70,160.19	29.00	70,131.19
Second Kentucky	4,132,389.02	246.71	4,132,142.31	196,087.01	.....	196,087.01	28,197.78	20.00	28,177.78	262.00	.....	262.00
Fifth Kentucky	15,740,148.41	850.18	15,739,298.23	2,639,876.90	164.00	2,639,712.90	439,579.16	27.51	439,551.65	2,960.40	.....	2,960.40
Sixth Kentucky	3,706,413.95	3.08	3,706,410.87	254,090.91	76.80	254,014.11	333,216.69	23.50	333,193.19	574.50	.....	574.50
Seventh Kentucky	4,704,616.16	43.95	4,704,572.21	8,623.54	.....	8,623.54	52,915.85	.....	52,915.85	409.50	.....	409.50
Eighth Kentucky	2,648,048.28	481.40	2,647,566.88	2,794.27	.....	2,794.27	16,459.22	.....	16,459.22	387.25	.....	387.25
Louisiana	3,198,778.95	570.87	3,198,208.08	1,373,164.47	.....	1,373,164.47	539,650.79	84.34	539,566.45	5,821.50	.....	5,821.50
Maryland	4,595,239.21	669.49	4,594,569.72	1,749,334.90	229.16	1,749,105.74	1,568,399.89	98.00	1,568,301.89	18,386.99	.....	18,386.99
Third Massachusetts	2,332,658.34	1,025.00	2,331,633.34	718,667.21	7.27	718,659.94	2,540,107.32	75.00	2,540,032.32	14,207.85	5.00	14,202.85
First Michigan	1,118,687.16	602.10	1,118,085.06	3,185,286.92	664.28	3,184,622.64	1,706,775.91	203.50	1,706,572.41	23,811.67	17.00	23,794.67
Fourth Michigan	55,736.92	50.00	55,686.92	183,424.06	12.45	183,411.61	444,670.41	70.00	444,600.41	16,827.45	76.17	16,751.28
Minnesota	128,382.31	1,041.70	127,340.61	219,593.48	2.93	219,590.55	1,797,737.67	311.17	1,797,426.50	14,965.86	22.50	14,943.36
First Missouri	197,100.17	809.11	196,291.06	6,056,022.83	471.75	6,055,551.08	3,557,195.88	102.75	3,557,093.13	48,791.48	40.50	48,750.98
Sixth Missouri	760,757.72	360.43	760,397.29	76,714.41	9.97	76,704.44	592,621.17	78.67	592,542.50	10,233.52	66.00	10,167.52
Montana	98,406.91	899.02	97,507.89	33,306.41	33.91	33,272.50	478,085.83	284.42	477,801.41	2,024.50	.....	2,024.50
Nebraska	1,963,263.98	417.50	1,962,846.48	86,895.97	.....	86,895.97	486,215.84	108.34	486,107.50	6,178.39	9.00	6,169.39
New Hampshire	40,513.62	187.51	40,326.11	165,729.04	3.45	165,725.59	306,330.27	241.67	306,088.60	12,414.54	9.50	12,405.04
First New Jersey	62,765.76	225.00	62,540.76	252,823.30	.....	252,823.30	215,750.42	20.84	215,729.58	9,208.25	6.00	9,202.25
Fifth New Jersey	294,994.34	177.09	294,817.25	7,331,785.34	22,288.50	7,309,496.84	3,315,017.83	.....	3,315,017.83	44,854.86	22.50	44,832.36
New Mexico	45,869.33	29.17	45,840.16	7,453.44	.....	7,453.44	35,097.27	.....	35,097.27	343.25	.....	343.25
First New York	5,332,446.86	750.03	5,331,696.83	3,923,350.01	154.27	3,923,195.74	3,303,914.93	.....	3,303,914.93	9,271.75	20.50	9,251.25
Second New York	805,027.22	804.18	804,223.04	5,029,170.64	775.26	5,028,395.38	206,371.66	50.00	206,321.66	7,416.58	.....	7,416.58
Third New York	144,454.55	689.62	143,764.93	5,045,049.35	117.29	5,044,932.06	5,483,831.24	.....	5,483,831.24	3,715.75	32.00	3,683.75
Fourteenth New York	2,478,915.89	558.34	2,478,357.55	520,760.79	135.10	520,625.69	1,951,856.50	862.25	1,950,994.25	20,538.59	6.00	20,532.59

Twenty-first New York	1,714,213.26	1,027.10	1,713,186.16	608,105.76	17.70	608,088.06	991,868.24	228.26	991,639.98	23,800.18	230.00	23,570.18
Twenty-eighth New York	226,006.03	369.81	225,636.22	237,093.37	1.35	237,092.02	2,161,414.60	9.25	2,161,405.35	17,692.25	9.50	17,682.75
Fourth North Carolina	19,263.79	.....	19,263.79	5,325,673.97	25,455.73	5,300,218.24	3,830.44	45.82	3,784.62	1,688.50	1.50	1,687.00
Fifth North Carolina	22,479.47	156.26	22,323.21	6,294,228.31	2,733.63	6,291,494.63	42.50	.....	42.50	209.75	.....	209.75
North and South Dakota	33,710.54	62.38	33,648.16	35,186.70	9.15	35,177.55	57,978.32	19.71	57,958.61	1,755.42	11.50	1,743.92
First Ohio	9,939,868.22	980.06	9,938,888.16	2,935,132.15	2,400.77	2,932,731.38	2,073,414.34	.....	2,073,414.34	79,901.49	.....	79,901.49
Tenth Ohio	194,124.53	477.09	193,647.44	1,419,945.18	5,436.79	1,414,508.39	722,551.44	83.34	722,468.10	7,533.25	32.00	7,500.25
Eleventh Ohio	53,133.00	.....	53,133.00	286,548.16	.....	386,548.16	606,781.10	45.84	606,735.26	36,541.23	26.50	36,514.73
Eighteenth Ohio	239,327.11	60.43	239,266.68	718,333.96	81.00	718,252.36	1,805,322.68	64.34	1,805,258.34	22,838.26	41.00	22,797.26
Oklahoma	15,193.60	.....	15,193.60	17,975.96	.....	17,975.96	6,091.66	125.01	5,966.65	2,790.25	8.50	2,781.75
Oregon	381,071.84	31.81	381,040.03	26,713.84	10.02	26,703.82	218,434.67	.....	218,434.67	1,409.67	116.67	1,293.00
First Pennsylvania	1,892,021.83	333.34	1,891,688.49	2,856,348.52	596.18	2,855,752.34	3,278,618.75	162.33	3,278,456.42	6,298.92	.....	6,298.92
Ninth Pennsylvania	623,333.46	854.75	622,478.71	2,937,869.08	216.00	2,937,653.08	1,869,329.91	.....	1,869,329.91	3,663.00	3.00	3,660.00
Twenty-third Pennsylvania	6,603,042.41	736.88	6,602,305.53	1,105,833.80	168.00	1,105,665.80	2,948,864.93	2,061.49	2,946,803.44	9,720.75	3.00	9,717.75
South Carolina	18 242.48	128.34	18,114.14	81,865.61	.....	81,865.61	5,283.38	101.68	5,181.70	1,213.50	10.00	1,203.50
Tennessee	130,115.82	813.43	129,302.39	1,573,674.76	11.30	1,573,663.46	239,169.99	30.00	239,139.99	5,672.01	.....	5,672.01
Third Texas	75,314.05	235.42	75,078.63	54,763.32	.45	54,762.87	789,040.83	713.50	788,327.33	23,975.79	161.50	23,814.29
Second Virginia	1,097,470.71	910.67	1,096,560.04	5,643,136.94	145.23	5,640,991.71	87,822.56	25.00	87,797.56	6,356.09	4.00	6,352.09
Sixth Virginia	656,937.88	144.67	656,793.21	237,566.10	.....	237,566.10	118,789.58	190.00	118,599.58	2,163.34	.....	2,163.34
Washington	313,287.39	727.10	312,560.29	39,937.12	18.35	39,918.77	985,079.81	160.01	984,919.80	2,437.43	.....	2,437.43
West Virginia	167,765.90	225.01	167,540.89	1,128,672.74	5.25	1,128,667.49	349,311.59	143.34	349,168.25	10,575.51	6.00	10,869.51
First Wisconsin	2,793,570.37	749.51	2,792,820.86	762,323.14	23.47	762,299.67	4,383,064.11	27.25	4,383,036.86	17,240.83	41.50	17,199.33
Second Wisconsin	87,796.54	481.26	87,315.28	131,241.68	36.45	131,205.23	923,786.99	51.49	923,735.50	7,800.58	.....	7,800.58
Total	159,098,177.31	30,151.95	159,068,025.36	79,815,860.17	64,653.68	79,751,206.49	67,081,512.45	8,181.07	67,073,331.38	1,325,219.13	2,036.86	1,323,182.27

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

DISTRICTS.	MIXED FLOUR.			ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama										$304.30	$254.30	$50.00
Arkansas										7.46		7.46
First California				$2,310.00		$2,310.10				2,846.66	2,846.66	
Sixth California				851.60		851.60				51.08		51.08
Colorado	$23.00		$23.00	12,000.00		12,000.00	$3,402.96		$3,402.96	303.11	148.97	154.14
Connecticut										414.45	121.99	292.46
Florida										2,034.87	31.09	2,003.78
Georgia										299.63	299.63	
Hawaii										730.16		730.16
First Illinois				3,813.90		3,813.90	33,060.93	$834.61	32,226.32	3,682.82	3,682.82	
Fifth Illinois				825.00		825.00				152.09		152.09
Eighth Illinois	90.50		90.50	915.00		915.00				59.00		59.00
Thirteenth Illinois										92.00		92.00
Sixth Indiana										136.84		136.84
Seventh Indiana										2.00		2.00
Third Iowa	350.00		350.00	4,053.40		4,053.40	7,513.57	24.99	7,488.58	658.78		658.78
Fourth Iowa	12.00		12.00				626.00		626.00	29.01		29.01
Kansas	462.80		462.80	2,810.50		2,810.50	8,112.00		8,112.00	19.77	19.77	
Second Kentucky										46.95		46.95
Fifth Kentucky										214.00	214.00	
Sixth Kentucky										22.77		22.77
Seventh Kentucky										43.36		43.36
Eighth Kentucky										36.95		36.95
Louisiana										110.38	110.38	
Maryland							779.50		779.50	32.04	32.04	
Third Massachusetts							2,020.01		2,020.01	137.04	137.04	
First Michigan										90.30		90.30
Fourth Michigan							63.55		63.55	12,766.48		12,766.48
Minnesota				2,670.00		2,670.00	10,707.02		10,707.02	56.65	56.65	
First Missouri	518.80		518.80							678.83	678.83	
Sixth Missouri							1,267.97		1,267.97	49.92		49.92
Montana										44.89	15.00	29.89
Nebraska	139.00		139.00	465.00		465.00	1,144.92		1,144.92	15.36		15.36
New Hampshire										38.86	5.99	32.87
First New Jersey										36.89		36.89
Fifth New Jersey										54,354.66	2,552.80	51,801.86
New Mexico				300.00		300.00						
First New York				24.50		24.50				44.20	44.20	
Second New York	22.00		22.00	6,031.90		6,031.90				133,897.52	24,437.15	109,460.37

Third New York	1,176.00		1,176.00							968.25	968.25	
Fourteenth New York										36,692.75	4,723.43	31,969.12
Twenty-first New York										54.74	54.74	
Twenty-eighth New York	134.00		134.00							47.65	47.65	
Fourth North Carolina										41.89		41.89
Fifth North Carolina										89.09		89.09
North and South Dakota				294.00		294.00				17.73		17.73
First Ohio	23.00		23.00				91.61		91.61	468,109.66	1,749.53	466,360.13
Tenth Ohio				1,096.20		1,096.20	5,828.22		5,828.22	55.40	55.40	
Eleventh Ohio										32.00	32.00	
Eighteenth Ohio				286.00		286.00	724.74		724.74	43.63	43.63	
Oklahoma										207.61		207.61
Oregon				450.00		450.00				48.76		48.76
First Pennsylvania	12.00		12.00							261.14	261.14	
Ninth Pennsylvania										115.28	115.28	
Twenty-third Pennsylvania										308.30	308.30	
South Carolina										23.18		23.18
Tennessee							548.22		548.22	1,781.16		1,781.16
Third Texas										102.14		102.14
Second Virginia										605.72		605.72
Sixth Virginia										36.65		36.65
Washington										162.68		162.68
West Virginia							437.59		437.59	6.00	6.00	
First Wisconsin				2,296.00		2,296.00				265.00	117.66	147.34
Second Wisconsin				1,604.20		1,604.20	5,148.25		5,148.25	13.69		13.69
Total	2,963.10		2,963.10	43,097.30		43,097.30	81,476.46	859.60	80,616.86	724,052.18	44,172.52	679,859.66

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

DISTRICTS.	PENALTIES, ETC.			CORPORATION EXCISE TAX.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$3,980.59	$183.20	$3,797.39	$78,504.37	$310.73	$78,193.64
Arkansas	1,568.05	.....	1,568.05	20,639.71	.....	20,639.71
First California	9,110.14	1,179.59	7,930.55	391,147.89	3,832.62	387,315.27
Sixth California	2,016.00	.....	2,016.00	164,873.33	937.29	163,936.04
Colorado	11,921.43	.....	11,921.43	130,989.85	528.20	130,461.65
Connecticut	8,332.57	739.62	7,592.95	231,364.87	27,203.02	204,161.85
Florida	1,895.49	19.21	1,876.28	34,126.25	1,211.38	32,914.87
Georgia	7,242.32	394.18	6,848.14	112,070.92	13,886.01	98,184.91
Hawaii	2,131.53	.....	2,131.53	19,387.71	107.36	19,280.35
First Illinois	17,590.09	1,566.27	16,023.82	1,022,769.47	19,769.55	1,002,999.92
Fifth Illinois	2,530.34	.....	2,530.34	51,031.92	.....	51,031.92
Eighth Illinois	2,607.74	.....	2,607.74	42,792.63	73.97	42,718.66
Thirteenth Illinois	761.50	.....	761.50	24,942.26	7,183.28	17,758.98
Sixth Indiana	3,300.14	.....	3,300.14	120,736.64	988.90	119,747.74
Seventh Indiana	723.56	.....	723.56	23,835.38	385.51	23,449.87
Third Iowa	4,270.80	.....	4,270.80	91,845.43	200.86	91,644.57
Fourth Iowa	123.00	.....	123.00	4,721.49	119.64	4,601.85
Kansas	1,403.29	123.31	1,279.98	58,611.78	249.09	58,362.69
Second Kentucky	3,061.40	.....	3,061.40	7,356.57	.....	7,356.57
Fifth Kentucky	1,830.64	1,830.64	.....	54,023.00	30.20	53,992.80
Sixth Kentucky	534.83	.....	534.83	3,852.66	.....	3,852.66
Seventh Kentucky	2,195.65	.....	2,195.65	11,784.02	7.50	11,776.52
Eighth Kentucky	5,179.60	.....	5,179.60	5,049.40	725.59	4,323.81
Louisiana	4,590.55	145.36	4,445.19	103,488.17	2,166.74	101,321.43
Maryland	3,243.29	2,275.63	967.66	165,590.96	3,048.54	162,542.42
Third Massachusetts	4,927.14	4,927.14	.....	550,531.69	36,133.45	514,398.24
First Michigan	5,488.29	.....	5,488.29	461,976.74	7,164.04	454,812.70
Fourth Michigan	1,243.11	.....	1,243.11	68,500.71	22,927.95	45,572.76
Minnesota	1,277.20	185.22	1,091.98	325,615.48	5,064.17	320,551.31
First Missouri	5,457.89	1,993.97	3,463.92	230,319.47	13,278.13	217,041.34
Sixth Missouri	2,457.13	.....	2,457.13	103,304.81	1,570.77	101,734.04
Montana	4,072.16	509.25	3,562.91	98,840.23	533.42	98,306.81
Nebraska	2,702.17	.....	2,702.17	69,114.30	1,226.58	67,887.72
New Hampshire	2,176.50	764.93	1,411.57	120,723.86	13,577.39	107,146.47
First New Jersey	475.92	.....	475.92	59,030.70	809.09	58,221.61
Fifth New Jersey	4,578.05	.....	4,578.05	275,150.58	85,904.64	189,245.94
New Mexico	1,618.12	.....	1,618.12	26,304.42	788.98	25,515.44
First New York	991.83	991.83	.....	152,964.67	396.25	152,568.42
Second New York	2,367.26	.....	2,367.26	1,272,377.17	41,590.52	1,230,786.65
Third New York	13,446.30	13,446.30	.....	462,165.25	8,622.76	453,542.49
Fourteenth New York	18,292.90	2.50	18,290.40	111,556.55	42,665.52	68,891.03

Twenty-first New York	509.57	414.31	95.26	115,656.04	1,959.48	113,696.56
Twenty-eighth New York	216.15	166.33	49.82	203,591.73	2,631.24	200,960.49
Fourth North Carolina	6,005.02	.....	6,005.02	87,379.69	9,960.19	77,419.50
Fifth North Carolina	4,699.58	6.51	4,693.07	46,538.31	182.56	46,355.75
North and South Dakota	1,263.58	.....	1,263.58	23,113.57	.....	23,113.57
First Ohio	4,800.98	.....	4,800.98	122,419.33	41,928.38	80,490.95
Tenth Ohio	174.70	174.70	.....	90,718.62	948.68	89,769.94
Eleventh Ohio	1,912.79	693.44	1,219.35	62,520.02	2,085.96	60,434.06
Eighteenth Ohio	1,249.59	1,249.59	.....	269,365.35	32,004.38	237,360.97
Oklahoma	762.91	.....	762.91	47,201.89	361.69	46,840.20
Oregon	3,006.00	.....	3,006.00	88,368.52	435.03	87,933.49
First Pennsylvania	3,612.61	1,695.62	1,916.99	821,968.65	173,122.34	648,846.31
Ninth Pennsylvania	3,009.90	2,933.94	75.96	16,724.17	3,161.80	13,562.37
Twenty-third Pennsylvania	7,867.74	7,867.74	.....	614,118.27	8,743.50	605,374.77
South Carolina	1,568.21	7.69	1,560.52	19,848.94	1,342.85	18,506.09
Tennessee	20,933.23	3.02	20,930.21	49,202.67	3,787.65	45,415.02
Third Texas	8,304.03	.....	8,304.03	161,632.89	7,539.02	154,093.87
Second Virginia	11,696.24	.....	11,696.24	55,371.22	3,136.95	52,234.27
Sixth Virginia	10,669.44	.....	10,669.44	42,598.90	7.68	42,591.22
Washington	4,842.25	.....	4,842.25	125,967.30	3,267.77	122,699.53
West Virginia	665.28	14.00	651.28	95,554.72	261.29	95,293.43
First Wisconsin	11,115.62	.....	11,115.62	111,850.79	1,609.76	110,241.03
Second Wisconsin	1,899.65	1.88	1,897.77	35,552.32	317.16	35,235.16
Total	284,501.61	46,506.92	237,994.69	10,071,077.22	664,115.60	10,006,961.62

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

DISTRICTS.	CORPORATION INCOME TAX.			INDIVIDUAL INCOME TAX.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$222,273.12		$222,273.12	$102,605.35	$137.57	$102,467.78	$604,314.81	$885.80	$603,429.01
Arkansas	95,796.38		95,796.38	42,035.48		42,035.48	245,021.53	155.34	244,866.19
First California	1,126,495.75	$2,107.77	1,124,387.98	605,594.63	610.21	604,984.42	9,515,371.41	14,493.12	9,500,878.29
Sixth California	414,083.60		414,083.60	288,269.90	70.71	288,199.19	1,898,582.94	1,250.09	1,897,332.85
Colorado	268,909.74		268,909.74	119,410.79	18.19	119,392.60	1,189,081.18	999.25	1,188,081.93
Connecticut	799,293.76		799,293.76	733,627.27	1.60	733,625.67	3,920,527.74	28,900.05	3,891,627.69
Florida	92,958.97		92,958.97	108,800.43	317.87	108,482.56	1,509,908.89	3,710.39	1,506,198.50
Georgia	247,774.34		247,774.34	115,874.11		115,874.11	729,779.04	14,807.63	714,971.41
Hawaii	97,524.92		97,524.92	34,822.62		34,822.62	246,754.46	107.36	246,647.10
First Illinois	2,812,634.03		2,812,634.03	1,915,149.92	26.99	1,915,122.93	15,947,189.78	29,317.33	15,917,872.45
Fifth Illinois	136,257.59		136,257.59	48,855.73	.25	48,855.48	33,535,386.95	158.66	33,535,228.29
Eight Illinois	111,231.22		111,231.22	78,310.31	197.79	78,112.52	10,519,698.96	522.38	10,519,176.58
Thirteenth Illinois	91,990.56		91,990.56	33,855.15	9.85	33,845.30	759,557.89	7,297.30	752,260.59
Sixth Indiana	449,849.84		449,849.84	134,489.10	24.16	134,464.94	11,115,583.47	1,858.52	11,113,724.95
Seventh Indiana	98,003.36		98,003.36	46,281.67		46,281.67	18,483,213.82	412.41	18,482,801.41
Third Iowa	296,543.00		296,543.00	141,136.62	41.20	141,095.42	1,426,390.34	1,102.23	1,425,288.11
Fourth Iowa							73,085.54	144.64	72,940.90
Kansas	267,858.91		267,858.91	49,960.11	20.50	49,939.61	536,679.12	444.82	536,234.30
Second Kentucky	27,533.20		27,533.20	10,466.17		10,466.17	4,405,400.10	266.71	4,405,133.39
Fifth Kentucky	196,742.27		196,742.27	60,070.01		60,070.01	19,135,444.79	4,884.57	19,130,560.22
Sixth Kentucky	18,962.01		18,962.01	6,524.20		6,524.20	4,324,192.52	103.38	4,324,089.14
Seventh Kentucky	32,756.08		32,756.08	17,550.10		17,550.10	4,830,894.26	51.45	4,830,842.81
Eighth Kentucky	27,997.09		27,997.09	3,634.14		3,634.14	2,709,586.20	1,206.99	2,708,379.21
Louisiana	290,569.18		290,569.18	148,261.18	110.02	148,151.16	5,664,435.17	3,187.71	5,661,247.46
Maryland	582,159.28		582,159.28	833,400.35		833,400.35	9,516,566.41	7,173.97	9,509,392.44
Third Massachusetts	1,447,648.89		1,447,648.89	1,505,885.72		1,505,885.72	9,116,791.21	47,795.12	9,068,996.09
First Michigan	842,354.48		842,354.48	946,766.08	20.09	946,745.99	8,291,237.55	8,671.01	8,282,566.54
Fourth Michigan	203,391.47		203,391.47	71,454.12	15.35	71,438.77	1,058,078.28	23,151.92	1,034,926.36
Minnesota	1,183,977.40		1,183,977.40	372,527.41	15.90	372,511.51	4,057,510.48	6,700.24	4,050,810.24
First Missouri	760,449.73		760,449.73	487,176.13	400.76	486,775.37	11,343,711.21	17,775.80	11,325,935.41
Sixth Missouri	270,518.54		270,518.54	169,882.18	142.82	169,739.36	1,987,807.37	2,228.66	1,985,578.71
Montana	320,308.32		320,308.32	80,357.26		80,357.26	1,115,446.51	2,275.02	1,113,171.49
Nebraska	168,084.27		168,084.27	76,857.75	70.73	76,787.02	2,861,077.15	1,832.15	2,859,245.00
New Hampshire	298,796.82		298,796.82	213,862.00	30.13	213,831.87	1,160,585.51	16,679.09	1,143,906.42
First New Jersey	219,371.72		219,371.72	201,106.08		201,106.08	1,020,569.04	1,060.93	1,019,508.11
Fifth New Jersey	972,096.28		972,096.28	515,650.12		515,650.12	12,808,482.00	110,945.53	12,697,536.56
New Mexico	110,314.34		110,314.34	39,061.77	57.49	39,004.28	266,361.94	875.64	265,486.30
First New York	297,783.70		297,783.70	636,040.97	10.06	636,030.91	13,656,833.42	2,779.95	13,654,053.47
Second New York	4,616,662.87		4,616,662.87	7,950,058.39	68.13	7,949,990.26	20,079,403.21	67,725.24	19,961,677.97
Third New York	1,174,860.78		1,174,860.78	2,762,023.34	458.11	2,761,565.23	15,091,690.81	34,157.33	15,057,533.48
Fourteenth New York	373,708.22		373,708.22	444,654.13	41.26	444,612.87	5,956,376.32	48,994.60	5,907,381.72

Twenty-first New York	223,326.42		223,326.42	201,294.48	9.25	201,285.23	3,878,828.69	3,940.84	3,874,887.85
Twenty-eighth New York	761,258.20		761,258.20	528,726.03	92.49	528,633.54	4,136,180.01	3,327.62	4,132,852.39
Fourth North Carolina	59,959.99		59,959.99	27,363.86		27,363.86	5,531,207.15	35,463.24	5,495,743.91
Fifth North Carolina	113,308.00		113,308.00	19,202.69		19,202.69	6,500,797.70	3,079.01	6,497,718.69
North and South Dakota	99,791.50		99,791.50	32,997.00		32,997.00	286,108.36	102.74	286,005.62
First Ohio	411,260.82		411,260.82	263,035.27	7.88	263,027.39	16,298,056.27	47,966.62	16,250,989.65
Tenth Ohio	440,183.08		440,183.08	166,070.72	114.17	165,956.55	3,048,281.34	7,602.44	3,040,678.90
Eleventh Ohio	180,524.97		180,524.97	69,802.42		69,802.42	1,397,795.69	2,883.74	1,394,911.95
Eighteenth Ohio	824,038.18		824,038.18	405,599.81	37.64	405,562.17	4,287,129.31	36,301.61	4,250,827.70
Oklahoma	177,763.85		177,763.85	93,082.15	15.11	93,067.04	361,169.88	610.31	360,559.57
Oregon	146,751.89		146,751.89	90,054.36	25.27	90,029.09	956,309.55	618.80	955,690.75
First Pennsylvania	2,030,560.67		2,030,560.67	2,012,513.61	5.49	2,012,508.12	12,901,916.70	176,176.44	12,725,740.26
Ninth Pennsylvania	435,384.42		435,384.42	261,813.97	30.86	261,783.11	6,151,243.19	7,315.63	6,143,927.56
Twenty-third Pennsylvania	2,177,849.10		2,177,849.10	901,767.80	36.74	901,731.06	14,369,373.10	22,845.41	14,346,527.69
South Carolina	82,282.51		82,282.51	25,811.11	59.21	25,751.90	236,138.92	1,649.77	234,489.15
Tennessee	226,143.07		226,143.07	98,274.59		98,274.59	2,345,515.52	4,845.40	2,340,670.12
Third Texas	551,241.43		551,241.43	360,965.21	37.66	360,927.55	2,025,339.69	8,687.55	2,016,652.14
Second Virginia	249,444.95		249,444.95	70,112.30		70,112.30	7,220,016.73	4,221.85	7,215,794.88
Sixth Virginia	164,016.95		164,016.95	32,525.74		32,525.74	1,265,304.58	343.35	1,264,962.23
Washington	300,488.29		300,488.29	124,902.39	6.19	124,896.20	1,897,104.66	4,179.42	1,892,925.24
West Virginia	236,773.03		236,773.03	94,627.97		94,627.97	2,084,690.33	660.89	2,084,029.44
First Wisconsin	395,739.42		395,739.42	190,672.91	123.02	190,549.89	8,668,138.19	2,692.17	8,665,446.02
Second Wisconsin	102,045.90		102,045.90	29,969.67	13.84	29,955.83	1,326,859.47	902.08	1,325,957.39
Total	32,456,662.67	2,107.77	32,454,554.90	28,253,534.85	3,532.56	28,250,002.29	379,838,114.45	892,406.26	378,945,708.19

NOTE.—In addition to amounts reported under the head of "Miscellaneous and Penalties, etc.," 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: Fifth Kentucky, $1,768.04; Maryland, $821.11; third Massachusetts, $5,485.22; New Hampshire, $1,858.52; first New York, $412.81; third New York, $9,823; tenth Ohio, $280.27; eighteenth Ohio, $2,719; and twenty-third Pennsylvania, $2,919.76. There were refunded in the aggregate from "Legacies and distributive shares of personal property" $82,281.24 and from "Schedule A—documentary," $30,503.

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

STATES AND TERRITORIES.	DISTILLED SPIRITS.											
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortification of sweet wine.	Total collections on distilled spirits.
Alabama		$89,237.17	$920.84		$12,844.34	$5,079.17						$108,081.52
Alaska					11,349.65	475.00						11,824.65
Arizona			100.00		18,201.72	2,883.35						21,185.07
Arkansas	$14,333.77	19,507.94	600.00	$725.00	15,764.45	4,742.50						55,673.66
California	961,949.53	4,851,766.04	11,841.70	8,400.00	362,177.65	71,970.98	$204.16	$260.00	$23.50	$190.00	$139,338.95	6,408,122.51
Colorado		88,946.22	700.00		57,226.10	8,662.50						155,534.82
Connecticut	18,214.13	134,993.65	1,941.69	2,600.00	77,286.97	7,237.54						242,273.98
Delaware		8,246.92	100.00	200.00	8,693.68	600.00						17,840.60
District of Columbia		529,924.25	1,758.35	1,200.00	19,487.57	3,758.36						556,128.53
Florida		115,728.34	1,333.33	1,400.00	21,494.88	6,647.91						146,604.46
Georgia		3,121.03	100.00	200.00	28,857.14	3,037.50	16.67	20.00				35,352.34
Hawaii		40,787.89	500.00		8,219.94	6,887.52					312.60	56,707.45
Idaho					13,082.31	841.66						13,923.97
Illinois	446,595.38	42,517,663.74	15,254.31	14,800.00	441,774.50	50,508.61	41.67	170.00	13.30	22,614.00		43,509,435.51
Indiana	997.04	26,132,226.86	2,587.50	2,000.00	165,204.15	11,525.03			51.60	5,980.00		26,320,572.18
Iowa			600.00	200.00	49,605.98	6,029.17						56,435.15
Kansas					11,487.62	200.00						11,687.62
Kentucky	181,187.56	30,449,969.46	2,537.54	6,983.34	57,838.66	15,129.30	295.86	240.00	180.10	217,754.00		30,931,615.82
Louisiana		3,100,368.54	2,058.34	1,600.00	80,964.66	13,741.71			45.70			3,198,778.95
Maine					10,171.98	641.68						10,813.67
Maryland	33,926.53	3,879,734.28	4,604.20	9,000.00	78,161.71	11,112.56	25.00	20.00	23.80	4,662.00		4,021,270.08
Massachusetts		2,207,796.00	7,233.43	8,216.68	90,461.62	16,395.94	29.17	160.00	2,125.50	240.00		2,332,658.34
Michigan	204.71	1,014,139.39	800.01	2,000.00	148,925.78	8,354.19						1,174,424.08
Minnesota			3,366.71	3,600.00	108,528.03	12,887.57						128,382.31
Mississippi					10,638.71	575.00						11,213.71
Missouri	65,554.24	679,267.19	4,600.01	8,600.00	176,913.91	21,881.72	70.82	100.00		870.00		957,857.89
Montana		6,099.72	166.67	400.00	49,411.51	5,037.50						61,115.40
Nebraska		1,904,631.74	641.67	200.00	50,825.57	5,525.00				1,440.00		1,963,263.98
Nevada					33,662.49	2,145.85						35,808.34
New Hampshire	467.61	1,682.56	383.33	200.00	19,162.31	2,625.00						24,520.81
New Jersey	69,819.09	6,201.55	4,558.34	3,200.00	251,374.25	22,537.51					69.36	357,760.10
New Mexico	290.70		100.00		20,560.18	3,733.38						24,684.26
New York	759,109.97	9,005,808.68	25,016.70	25,758.34	748,313.26	132,050.02	37.50	20.00	74.30	714.00	4,161.04	10,701,063.81
North Carolina	453.66	19,757.87			4,746.90	291.67					750.20	26,000.30
North Dakota					8,481.99	108.33						8,590.32
Ohio	257,757.59	9,838,184.82	7,012.54	17,116.67	236,036.85	38,454.22	141.67	480.00	.50	31,208.00		10,426,452.86
Oklahoma					14,781.10	412.50						15,193.60
Oregon	168.52	332,558.49	837.50	600.00	41,807.33	5,100.00						381,071.84
Pennsylvania	104,644.43	8,384,418.17	16,558.38	22,615.67	465,654.50	66,562.55	100.00	200.00	19.00	57,624.00		9,118,397.70
Rhode Island	4.40	436.44	1,658.36	600.00	37,770.55	5,458.38						45,928.13
South Carolina		1,213.63			30,465.12	2,250.02	16.67	40.00				33,985.44
South Dakota			450.00		22,711.88	1,958.34						25,120.22
Tennessee	851.51	78,704.36	4,341.72	3,000.00	31,865.54	10,929.29			3.40	420.00		130,115.82
Texas			1,816.66	1,200.00	65,667.71	6,629.68						75,314.05
Utah		373.12	150.00	400.00	18,590.25	3,854.17						23,367.54
Vermont			100.00		4,845.81	233.33						5,179.14
Virginia	55,723.44	1,658,344.91	1,633.34	4,200.00	28,559.47	4,529.17					1,418.26	1,754,408.59
Washington	2,973.81	223,960.81	1,266.68	800.00	60,632.29	11,829.24						301,462.74
West Virginia		154,838.69	200.00		11,785.20	400.01				542.00		167,765.90
Wisconsin		2,596,983.29	4,750.01	5,600.00	260,357.44	13,204.17				472.00		2,881,366.91
Wyoming					14,019.81	1,820.83						15,840.64
Total	2,975,227.62	150,077,123.76	135,179.86	157,616.70	4,617,452.93	639,486.64	979.19	1,710.00	2,560.70	344,790.00	146,049.91	159,098,177.31
Collections for fiscal year ended June 30, 1913	3,081,943.66	154,460,118.09	140,283.90	156,358.38	4,864,773.36	645,236.81	1,256.28	2,460.00	2,297.40	376,492.30	148,056.36	[1]163,879,342.54

[1] Includes $66 from wine made in imitation of champagne, etc., not shown in this comparison.

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

STATES AND TERRITORIES.	TOBACCO.							FERMENTED LIQUORS.					
	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.	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	$19,234.83	.....	.....	$4.25	.....	$2.08	$19,241.16	$45,426.25	.....	$100.00	$1,143.36	$2,516.70	$49,186.31
Alaska	1,102.50	.....	.....	.....	.....	.....	1,102.50	8,983.00	.....	416.67	357.54	866.72	10,623.93
Arizona	5,254.73	.....	.....	88.25	.....	288.16	5,631.14	21,235.00	.....	100.00	574.22	1,489.61	23,398.83
Arkansas	7,817.98	.....	.....	.13	.....	46.95	7,865.06	10,950.00	.....	100.00	4,005.21	2,281.27	17,336.48
California	188,234.72	$11.25	$137.07	294,327.87	$173.58	22,045.64	504,930.13	1,389,968.01	$995.84	5,900.00	13,964.22	18,958.41	1,429,786.48
Colorado	47,852.73	.....	.....	20.77	.....	4,557.63	52,431.13	374,853.00	.....	1,191.67	3,080.88	6,552.10	386,277.65
Connecticut	233,470.14	7.50	31.14	1,412.60	45.72	5,475.43	240,442.53	786,271.75	200.00	1,800.00	2,346.81	15,523.12	806,141.68
Delaware	49,278.18	8,120.73	.....	.....	162,770.50	.....	220,169.41	137,820.00	50.00	400.00	176.68	920.84	139,367.52
District of Columbia	19,427.79	.....	.....	.05	.....	689.16	20,117.00	230,943.50	.....	400.00	5,410.07	912.49	237,666.06
Florida	1,068,898.18	.....	.....	13,517.37	.....	1,878.73	1,084,294.28	25,455.00	.....	141.66	2,884.14	3,927.09	32,407.89
Georgia	47,324.03	.....	6.34	31.29	.....	500.53	47,862.19	142,430.00	.....	600.00	10,215.03	2,872.91	156,117.94
Hawaii	208.94	.....	24.21	4.21	.....	2,604.28	2,841.64	31,058.00	.....	491.67	115.00	543.76	32,208.43
Idaho	2,818.91	.....	.....	.....	.....	37.70	2,856.61	20,545.00	.....	400.00	541.66	1,693.75	23,180.41
Illinois	1,013,194.64	.38	758.41	3,757.43	447,254.51	1,736,754.29	3,201,719.66	6,987,568.00	100.00	8,608.34	23,038.22	55,307.29	7,074,621.85
Indiana	518,484.10	.....	.....	7.64	1,324.18	52,066.11	571,882.03	1,708,956.50	1,400.00	2,300.00	11,202.70	19,745.84	1,803,605.04
Iowa	265,203.81	.....	.....	.....	.48	77,683.01	342,887.30	503,309.76	50.00	1,800.00	5,226.67	14,020.82	524,407.25
Kansas	56,503.56	9.00	.....	.....	.....	4,636.96	61,149.52	20.00	.....	.....	3,630.96	791.67	4,442.63
Kentucky	164,512.79	.....	.....	.....	.....	2,936,959.84	3,101,472.63	858,515.00	.....	1,500.00	6,995.34	3,358.36	870,368.70
Louisiana	132,025.05	.....	.....	969,106.21	1,018.88	271,014.33	1,373,164.47	523,731.75	.....	1,150.00	8,881.50	5,887.54	539,650.79
Maine	33,529.16	.....	.....	45.00	.....	173.60	33,738.76	1,631.50	100.00	100.00	12,309.18	2,347.91	16,488.59
Maryland	352,501.84	320,233.50	3.60	254.35	948.54	835,106.66	1,509,048.49	1,177,601.10	50.00	1,600.00	3,244.23	8,870.98	1,191,366.31
Massachusetts	652,524.46	12.95	474.56	30,924.34	16,076.43	18,054.47	718,667.21	2,521,617.50	.....	2,500.00	2,368.49	13,021.33	2,540,107.32
Michigan	1,082,101.58	.....	1.80	90.37	8,197.43	2,278,319.80	3,368,710.98	2,111,632.17	50.00	6,525.00	10,411.93	22,827.22	2,151,446.32
Minnesota	202,941.96	1.50	.....	4.45	.24	16,645.33	219,593.48	1,747,735.36	160.43	5,233.34	11,733.05	32,875.49	1,797,737.67
Mississippi	693.80	.....	.....	.....	.....	249.34	943.14	.....	.....	.....	1,245.12	381.26	1,626.38
Missouri	198,452.89	.....	.....	10,709.56	218.58	5,923,356.21	6,132,737.24	4,112,509.76	233.34	4,500.00	12,813.40	19,760.55	4,149,817.05
Montana	18,863.93	.....	.....	.....	.....	946.01	19,809.94	288,247.50	.....	1,400.00	2,848.32	7,522.92	300,018.74
Nebraska	80,533.02	.....	24.10	.05	.....	6,338.80	86,895.97	453,640.00	50.00	1,250.00	4,444.45	26,831.39	486,215.84
Nevada	1,577.85	.....	.....	.....	.....	.....	1,577.85	17,580.00	100.00	100.00	296.68	2,895.84	20,972.52
New Hampshire	123,215.56	.....	.....	.....	.....	215.96	123,431.52	283,100.00	.....	400.00	1,336.66	2,866.68	287,703.34
New Jersey	1,046,383.49	101,733.90	1,940.04	2,450,662.66	709,170.60	2,674,718.04	7,584,608.64	3,495,172.84	.....	4,933.24	4,689.16	25,972.91	3,530,768.25
New Mexico	1,625.90	.....	.....	.....	.....	196.40	1,822.30	8,637.50	.....	200.00	482.99	2,275.85	11,596.44
New York	4,164,498.77	64,030.25	58,444.32	19,245,514.96	8,086.61	822,955.67	15,363,529.92	14,030,178.76	500.00	14,887.50	10,336.75	43,354.96	14,099,257.17
North Carolina	48,927.32	.....	.....	2,965,669.60	.....	8,589,613.61	11,604,050.53	.....	.....	.....	1,307.51	43.75	1,351.26
North Dakota	4,981.15	.....	.....	.....	.....	20.00	5,001.15	.....	.....	.....	2,892.13	354.18	3,252.31
Ohio	2,113,350.13	5.74	.36	38.14	317.51	3,346,048.56	5,459,959.45	5,146,168.52	262.50	10,891.67	4,684.39	45,962.57	5,208,009.56
Oklahoma	17,807.69	.....	.....	.....	.....	29.27	17,975.96	.....	.....	.....	4,024.99	1,466.67	5,491.66
Oregon	24,709.76	.....	10.80	2.76	9.96	1,999.52	26,713.84	212,275.59	.....	800.00	571.67	4,787.50	218,434.67
Pennsylvania	6,192,287.21	252,608.79	814.86	128,481.18	1,010.00	414,783.36	6,990,051.40	8,008,785.87	116.67	22,333.35	11,460.94	54,116.76	8,096,813.59
Rhode Island	51,351.08	.....	28.80	2.50	.....	5,194.56	56,577.54	692,734.09	.....	800.00	405.62	2,829.21	695,768.23
South Carolina	95,493.35	3.75	.....	2.50	.....	2,217.76	97,717.36	4,607.50	.....	100.00	2,547.56	550.00	7,805.06
South Dakota	29,464.35	.....	.....	.....	.....	721.20	30,185.55	44,577.50	.....	575.00	2,486.09	7,095.82	54,734.41
Tennessee	30,467.77	.....	7.20	.36	1,261,956.53	281,248.96	1,573,674.76	225,843.06	.....	400.00	10,378.03	2,547.96	239,169.99
Texas	44,846.39	.....	.....	881.42	.....	9,035.69	54,763.32	740,941.61	50.00	1,000.00	30,978.37	16,976.85	789,046.83
Utah	10,288.80	.....	.....	.....	.....	351.06	10,639.86	149,715.00	.....	300.00	1,938.34	2,933.34	154,886.68
Vermont	8,242.92	.....	.....	.....	.....	345.84	8,588.76	.....	.....	.....	580.01	1,558.33	2,138.34
Virginia	965,603.98	30,754.50	.....	3,386,708.93	.....	1,490,545.63	5,873,703.04	197,035.34	.....	402.00	5,872.43	3,304.19	206,612.14
Washington	37,321.86	.....	.36	8.76	.....	1,441.04	38,774.02	958,265.44	70.84	2,400.00	3,580.08	10,133.52	974,455.88
West Virginia	492,626.60	.....	.....	.52	.....	636,046.42	1,128,672.74	342,341.59	.....	.....	4,630.45	2,339.64	349,311.59
Wisconsin	374,287.51	.....	.....	.....	2,759.86	516,517.45	893,564.82	5,250,665.36	158.34	63,133.34	10,187.72	32,706.34	5,306,851.10
Wyoming	2,979.64	.....	.....	.....	.....	60.00	3,039.64	15,425.09	.....	200.00	845.84	4,124.90	20,593.74
Total	22,851,628.15	777,594.75	62,707.97	26,502,212.10	2,621,339.30	23,000,377.90	76,815,860.17	66,105,444.65	4,707.96	124,382.55	282,409.78	564,497.51	67,081,512.45
Collections for fiscal year ended June 30, 1913	22,795,968.94	775,333.62	65,246.80	17,828,015.42	2,656,757.44	32,349,001.59	76,470,324.11	65,245,544.40	2,372.19	133,925.11	311,639.66	572,501.24	66,266,989.60

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

STATES AND TERRITORIES.	OLEOMARGARINE.								MIXED FLOUR.				
	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.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine artifically colored in imitation of butter (special tax), $48.	Retail dealers in oleomargarine free from artificial coloration (special tax), $6.	Wholesale dealers in oleomargarine artifically colored in imitation of butter (special tax), $480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), $200.	Total collections on oleomargarine.	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				$48.00	$1,996.00		$2,700.02	$4,744.02					
Alaska					24.50			24.50					
Arizona					112.50		150.00	262.50					
Arkansas				48.00	2,701.25		1,350.00	4,099.25					
California					1,682.50		3,408.34	5,090.84					
Colorado	$1,675.00	$944.10	$1,650.00	618.00	1,523.00		1,733.33	8,143.43	$8.00		$2.00	$13.00	$23.00
Connecticut				732.00	2,356.25		3,133.34	6,221.59					
Delaware				792.00	420.25		200.00	1,412.25					
District of Columbia				1,008.00	1,145.50	$360.00	200.00	2,713.50					
Florida					2,536.25		4,250.00	6,786.25					
Georgia				48.00	3,887.25		3,250.00	7,185.25					
Hawaii							400.00	400.00					
Idaho					63.50			63.50					
Illinois	262,265.98	216,495.22	6,300.00	8,702.00	34,228.25	1,280.00	10,783.41	540,054.86	58.50	$7.00	1.00	24.00	90.50
Indiana	6,171.00	2,543.75	600.00	1,828.00	10,096.75	480.00	3,600.01	25,319.51					
Iowa	23.00				12,751.75	720.00	10,308.33	23,803.08	288.00	20.00	20.00	34.00	362.00
Kansas	27,599.55	28,386.72	2,400.00	32.00	10,125.25		1,616.67	70,160.19	361.30	53.50		48.00	462.80
Kentucky				1,502.40	1,941.25		1,150.00	4,593.65					
Louisiana					2,671.50		3,150.00	5,821.50					
Maine	13.20			220.00	4,972.50		3,025.01	8,232.71					
Maryland	2,647.00	831.80	985.00	2,004.00	3,314.75	1,260.00	3,266.69	14,249.24					
Massachusetts	1.95			296.00	5,016.50	360.00	8,533.40	14,207.85					
Michigan	350.00		900.00	1,414.00	26,056.75	360.00	11,558.37	40,639.12					
Minnesota		3,430.00	600.00	36.00	5,706.50		5,133.36	14,965.86					
Mississippi					777.50		833.34	1,610.84					
Missouri	24,022.10	6,353.55	3,375.00	8,852.00	16,539.00	800.00	4,583.35	59,025.00	235.46	184.98	32.36	66.00	518.80
Montana					278.50		616.66	895.16					
Nebraska				216.00	2,669.25	360.00	2,933.34	6,178.59	96.00	1.00		42.00	139.00
Nevada					15.00			15.00					
New Hampshire	3.00				1,798.25		1,658.33	3,459.58					
New Jersey	3,987.00	15,739.45	1,350.00	306.00	24,504.00	1,560.00	6,416.66	54,063.11					
New Mexico					80.75			80.75					

New York				4,052.00	47,459.75	2,640.00	28,283.35	82,435.10	64.00	1,234.00		34.00	1,332.00
North Carolina					721.75		300.00	1,021.75					
North Dakota					440.75		350.00	790.75					
Ohio	57,281.20	37,682.74	600.00	32.00	35,428.25	640.00	15,150.04	146,814.23			11.00	12.00	23.00
Oklahoma				24.00	1,816.25		950.00	2,790.25					
Oregon					193.00		1,216.67	1,409.67					
Pennsylvania					13,016.00		6,666.67	19,682.67				12.00	12.00
Rhode Island	20,572.16	29,209.98	1,200.00	436.00	2,723.00			54,141.14					
South Carolina					1,023.33		1,066.67	2,090.00					
South Dakota					548.00		416.67	964.67					
Tennessee				84.00	1,988.00		3,600.01	5,672.01					
Texas	13,260.00	2,294.85	600.00		2,704.25	800.00	4,316.69	23,975.79					
Utah				36.00	146.50		833.34	1,015.84					
Vermont				56.00	466.25		200.00	722.25					
Virginia				804.00	2,550.75	1,160.00	4,016.68	8,531.43					
Washington					396.25		2,016.68	2,412.93					
West Virginia				888.00	5,767.50	120.00	4,100.01	10,875.51					
Wisconsin					17,694.75	360.00	6,716.66	25,041.41					
Wyoming				32.00	227.25			259.25					
Total	419,874.14	343,912.16	21,260.00	35,146.40	311,634.33	13,200.00	180,192.10	1,325,219.13	1,111.26	1,500.48	66.36	285.00	2,963.10
Collections for fiscal year ended June 30, 1913	417,165.38	347,463.96	16,750.00	21,048.00	291,645.08	3,340.00	162,575.25	1,259,987.67	1,351.48	1,539.10	43.90	289.50	3,223.98

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

STATES AND TERRITORIES.	ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.			MISCELLANEOUS.			
	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.	Opium manufactured for smoking purposes, per pound, $300.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
Alabama											$198.50	$198.50
Alaska												
Arizona												
Arkansas										$1.00	6.46	7.46
California	$554.70	$2,575.00	$32.00		$3,167.70					2,869.74	28.00	2,897.74
Colorado	11,250.00	750.00			12,000.00	$3,252.96	$150.00	$3,402.96		98.86	204.25	303.11
Connecticut										33.04	88.95	121.99
Delaware											1.12	1.12
District of Columbia										23.00		23.00
Florida										15.84	2,019.03	2,034.87
Georgia											299.63	299.63
Hawaii										730.16		730.16
Idaho											26.00	26.00
Illinois	678.90	4,275.00		$600.00	5,553.90	32,660.93	400.00	33,060.93	$217.88	3,335.14	432.89	3,985.91
Indiana											138.84	138.84
Iowa	1,428.40	2,625.00			4,053.40	7,889.57	250.00	8,139.57			687.79	687.79
Kansas	1,535.50	1,275.00			2,810.50	7,962.00	150.00	8,112.00			19.77	19.77
Kentucky										154.00	210.03	364.03
Louisiana										39.54	70.84	110.38
Maine										23.52	9.35	32.87
Maryland						729.50	50.00	779.50		.24	7.68	7.92
Massachusetts						1,970.01	50.00	2,020.01		129.04	8.00	137.04
Michigan						26.05	37.50	63.55		12,764.00	92.78	12,856.78
Minnesota	870.00	1,800.00			2,670.00	10,607.02	100.00	10,707.02		.60	56.05	56.65
Mississippi										100.80	5.00	105.80
Missouri						1,267.97		1,267.97	520.12	16.22	192.41	728.75
Montana											15.00	15.00
Nebraska	240.00	225.00			465.00	1,044.92	100.00	1,144.92		3.76	11.60	15.36
Nevada												
New Hampshire										.36	5.04	5.40
New Jersey										54,300.00	91.55	54,391.55
New Mexico	50.00	250.00			300.00							
New York	36.40	6,000.00	20.00		6,056.40					170,751.46	353.65	171,105.11
North Carolina											130.98	130.98

North Dakota											4.86	4.86
Ohio	382.20	1,000.00			1,382.20	6,464.80	170.17	6,643.97		468,024.98	215.71	468,240.69
Oklahoma											207.61	207.61
Oregon		450.00			450.00					33.60	15.16	48.76
Pennsylvania										199.12	485.60	684.72
Rhode Island										292.46		292.46
South Carolina	294.00				294.00						23.18	23.18
South Dakota											12.87	12.87
Tennessee						448.22	100.00	548.22		15.00	1,766.16	1,781.16
Texas										30.86	71.28	102.14
Utah											3.89	3.89
Vermont										.24	.35	.59
Virginia										165.00	477.37	642.37
Washington										155.68	7.00	162.68
West Virginia						318.92	91.67	437.59			6.00	6.00
Wisconsin	639.20	1,425.00	216.00	1,620.00	3,900.20	5,148.25		5,148.25			278.69	278.69
Wyoming												
Total	17,959.30	22,650.00	268.00	2,220.00	43,097.30	79,818.12	1,658.34	81,476.46	738.00	714,307.26	8,986.92	724,032.18
Collections for fiscal year ended June 30, 1913	13,380.72	37,325.00	24.00	3,460.00	54,189.72	96,854.01	1,387.51	98,241.52		655,283.10	9,560.87	664,843.97

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

STATES AND TERRITORIES.	PENALTIES, ETC.			CORPORATION EXCISE TAX.				CORPORATION INCOME TAX.			
	Unassessed penalties, interest, etc.	Offers in compromise.	Total of penalties, etc., collected.	Corporation excise tax.	Unassessed penalties, interest, etc.	Offers in compromise.	Total of corporation excise tax collected.	Corporation income tax.	Unassessed penalties, interest, etc.	Offers in compromise.	Total of corporation income tax collected.
Alabama	$3,006.97	$540.00	$3,546.97	$59,043.12	$170.07	$600.00	$59,813.19	$156,526.38			$156,526.38
Alaska	10.05	25.00	35.05	925.40	8.75	141.66	1,075.81	4,474.53		$208.34	4,682.87
Arizona	75.96	930.00	1,005.96	15,215.32	21.93	227.00	15,464.25	72,114.06			72,114.06
Arkansas	1,130.49	437.56	1,568.05	20,514.71		125.00	20,639.71	95,233.88		562.50	95,796.38
California	262.06	10,417.08	10,679.14	553,150.45	368.04	1,561.67	555,080.16	1,491,233.59		3,358.33	1,494,591.92
Colorado	8,716.11	2,421.81	11,137.92	116,939.38	398.40	630.00	117,967.78	220,494.80	$0.13	290.00	220,785.02
Connecticut	11.61	8,296.42	8,308.03	154,853.21	548.97	25.00	155,427.18	551,798.72		30.00	551,828.72
Delaware	9.97	25.00	34.97	34,529.69		45.00	34,574.69	121,468.77			121,468.77
District of Columbia	339.31	225.00	564.31	34,251.56	107.95	195.00	34,554.51	132,649.22			132,649.22
Florida	772.49	1,123.00	1,895.49	32,198.82	152.43	1,775.00	34,126.25	92,958.97			92,958.97
Georgia	5,432.82	1,809.50	7,242.32	109,578.74	597.18	1,895.00	112,070.92	247,774.34			247,774.34
Hawaii	806.53	1,325.00	2,131.53	19,387.71			19,387.71	97,324.92		200.00	97,524.92
Idaho	3.66	305.00	308.66	8,800.30	13.32	480.00	9,293.62	36,406.84			36,406.84
Illinois	1,953.17	21,536.50	23,489.67	1,136,340.52	3,608.33	1,587.43	1,141,536.28	3,150,312.18	1.22	1,800.00	3,152,113.40
Indiana	61.27	3,962.43	4,023.70	144,226.85	55.17	290.00	144,572.02	547,833.24	19.96		547,853.20
Iowa	1,263.21	3,130.59	4,393.80	95,616.69	75.23	875.00	96,566.92	292,243.00		4,300.00	296,543.00
Kansas	1,078.29	325.00	1,403.29	58,511.78		100.00	58,611.78	266,308.91		1,550.00	267,858.91
Kentucky	5,278.24	7,523.88	12,802.12	81,466.33	23.49	575.83	82,065.65	300,775.94	25.54	3,189.17	303,990.65
Louisiana	745.17	3,845.38	4,590.55	101,637.12	430.65	1,420.40	103,488.17	290,569.18			290,569.18
Maine	1,343.07	70.00	1,413.07	83,594.26	106.80	843.29	84,544.35	198,005.53		1,541.71	199,547.24
Maryland	674.01	1,970.00	2,644.01	95,627.01	237.84	345.00	96,209.85	327,031.67			327,031.67
Massachusetts	1,454.37	3,472.77	4,927.14	537,041.41	374.28	13,116.00	550,531.69	1,445,444.89		2,204.00	1,447,648.89
Michigan	503.50	6,227.90	6,731.40	529,693.04	454.41	330.00	530,477.45	1,038,460.95		7,285.00	1,045,745.95
Minnesota	177.20	1,100.00	1,277.20	324,378.03	1,182.45	55.00	325,615.48	1,183,977.40			1,183,977.40
Mississippi	423.62	10.00	433.62	18,073.12	78.06	540.00	18,691.18	65,746.74			65,746.74
Missouri	2,924.74	4,990.28	7,915.02	328,535.52	218.76	4,870.00	333,624.28	1,030,968.27			1,030,968.27
Montana	360.86	2,565.00	2,865.86	23,374.96	42.93	505.00	23,922.89	91,398.27			91,398.27
Nebraska	110.50	2,591.67	2,702.17	68,898.42	165.88	50.00	69,114.30	162,257.65	6.62	5,820.00	168,084.27
Nevada	2.00	445.00	447.00	889.59	1.47	50.00	941.06	45,987.43			45,987.43
New Hampshire	152.43	610.00	762.43	26,087.88	72.58	358.28	26,518.74	59,343.49		791.72	60,135.21
New Jersey	2,099.71	2,954.29	5,054.00	327,127.54	2,589.57	4,464.17	334,181.28	1,191,272.17		195.83	1,191,468.00
New Mexico	122.41	489.75	612.16	10,389.63	.54	450.00	10,840.17	38,200.28			38,200.28
New York	3,319.07	32,504.94	35,824.01	2,299,186.82	6,386.91	12,737.68	2,318,311.41	7,447,485.76	4.43	110.00	7,447,600.19
North Carolina	8,659.39	1,811.24	10,470.63	79,347.83	71.86	4,990.86	84,410.55	171,667.99		1,600.00	173,267.99
North Dakota	115.54	50.00	165.54	13,801.53	2.50	135.00	13,939.03	58,967.08			58,967.08
Ohio	755.16	7,382.90	8,138.06	539,501.59	1,691.92	3,826.81	545,023.32	1,851,986.79	430.26	3,590.00	1,856,007.05
Oklahoma	232.91	530.00	762.91	37,737.90	53.99	9,510.00	47,301.89	177,763.85			177,763.85
Oregon	287.15	2,718.85	3,006.00	87,929.13	119.39	320.00	88,368.52	144,566.89		2,185.00	146,751.89

Pennsylvania	1,706.93	12,783.32	14,490.25	1,442,677.44	8,148.65	1,685.00	1,452,511.09	4,643,419.86	49.33	325.00	4,643,794.19
Rhode Island	24.54		24.54	75,920.32	17.37		75,937.69	247,465.04			247,465.04
South Carolina	623.43	1,178.75	1,802.18	66,493.42	112.97	2,750.00	69,356.39	82,282.51			82,282.51
South Dakota	673.04	425.00	1,098.04	9,069.54	10.00	95.00	9,174.54	40,824.42			40,824.42
Tennessee	1,858.17	19,075.06	20,933.23	48,778.32	4.35	420.00	49,202.67	224,993.07		1,150.00	226,143.07
Texas	1,954.03	6,350.00	8,304.03	157,373.54	69.77	4,187.58	161,632.89	551,214.77	26.66		551,241.43
Utah	32.64	805.00	837.64	65,086.95	1.77	535.00	65,623.72	192,503.21			192,503.21
Vermont	1.00		1.00	9,239.12		421.65	9,660.77	38,481.02		633.35	39,114.37
Virginia	11,387.49	10,978.19	22,365.68	97,152.23	194.80	875.00	98,222.03	414,051.47	.05	420.00	414,471.52
Washington	494.40	4,312.89	4,807.29	122,256.15	414.53	2,220.81	124,891.49	286,926.03	.39	8,879.19	295,805.42
West Virginia	105.28	560.00	665.28	94,812.97	61.75	680.00	95,554.72	236,773.03			236,773.03
Wisconsin	1,148.89	11,864.38	13,015.27	145,418.25	44.86	1,940.00	147,403.11	495,785.26	.06	2,000.00	497,785.32
Wyoming	25.51	758.00	783.51	12,812.80	4.27	175.00	13,022.07	48,074.72		50.00	48,124.72
Total	74,650.37	209,851.24	284,501.61	10,555,525.96	29,520.14	86,031.12	10,671,077.22	32,401,829.07	564.46	54,269.14	32,456,662.67
Collections for fiscal year ended June 30, 1913	100,646.91	301,263.35	401,910.26	34,794,783.77	19,903.10	191,612.97	35,006,299.84				

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

STATES AND TERRITORIES.	INDIVIDUAL INCOME TAX.									
	Individual income tax—normal, 1 per cent.	$20,001 to $50,000, 1 per cent.	$50,001 to $75,000, 2 per cent.	$75,001 to $100,000, 3 per cent.	$100,001 to $250,000, 4 per cent.	$250,001 to $500,000, 5 per cent.	Exceeding $500,000, 6 per cent.	Unassessed penalties, interest, etc.	Offers in compromise.	Total of individual income tax collected.
Alabama	$52,609.87	$5,241.97	$2,229.36	$1,370.09	$571.60				$80.00	$62,102.89
Alaska	1,843.43	564.40							20.00	2,427.83
Arizona	19,958.38	8,713.76								28,672.14
Arkansas	31,951.61	3,911.21	1,198.19	750.00	4,204.47				20.00	42,035.48
California	494,760.72	111,636.78	54,668.74	42,570.05	95,058.52	$39,941.67	$40,277.68		1,460.00	880,374.16
Colorado	60,665.58	16,233.57	9,344.18	7,485.30	12,198.25	5,870.42			80.00	111,877.30
Connecticut	135,053.98	64,469.07	38,574.57	32,758.98	104,380.68	28,276.25	5,852.00		40.00	409,405.53
Delaware	25,004.48	10,803.32	7,518.57	7,078.98	22,839.56	17,140.38	4,519.64			94,904.93
District of Columbia	130,075.95	32,223.47	24,113.17	21,248.25	55,403.09	17,030.93	9,060.24		120.00	289,275.10
Florida	44,469.17	7,155.09	2,351.60	1,055.76	6,000.00	12,500.00	35,258.81		10.00	108,800.43
Georgia	80,903.89	11,576.74	3,260.89	975.71	6,000.00	12,500.00	656.88			115,874.11
Hawaii	15,144.40	7,846.91	3,338.03	2,447.17	5,966.11				80.00	34,822.62
Idaho	12,314.44									12,314.44
Illinois	880,028.48	229,153.88	139,851.78	117,078.58	369,920.81	228,164.34	110,633.24		1,340.00	2,076,171.11
Indiana	103,005.77	44,536.26	9,958.01	7,820.15	11,402.04	3,469.49	547.19	$31.86		180,770.77
Iowa	111,605.40	18,408.35	6,929.27	3,688.30	505.30					141,136.62
Kansas	41,779.19	6,032.37	1,696.13	132.42					260.00	49,960.11
Kentucky	62,627.24	14,016.15	6,455.37	4,005.00	10,740.86				400.00	98,244.62
Louisiana	139,469.20	3,575.30	1,450.63	1,500.00	2,246.05				20.00	148,261.18
Maine	44,141.51	13,158.98	5,634.42	4,211.16	8,146.28				480.00	75,772.35
Maryland	235,660.68	47,054.31	26,107.80	25,487.81	55,390.10	32,257.35	26,431.01		20.00	448,409.06
Massachusetts	670,313.02	244,549.97	143,160.13	110,204.47	237,611.65	84,937.38	13,269.10		1,840.00	1,505,885.72
Michigan	322,810.30	62,104.58	35,120.01	25,352.63	85,228.42	75,268.89	411,755.37		580.00	1,018,220.20
Minnesota	155,653.22	47,819.40	25,559.43	18,321.69	47,391.60	20,724.67	48,057.40			372,527.41
Mississippi	35,086.10	3,874.00	557.37	984.99						40,502.46
Missouri	287,875.55	79,740.06	38,435.41	29,879.02	69,971.22	50,960.38	100,196.67			657,958.31
Montana	40,667.78									40,667.78
Nebraska	53,575.73	9,770.92	4,268.82	2,987.39	4,428.38			1.06	1,825.45	76,857.75
Nevada	5,284.33	599.04	500.00	750.00	6,000.00	317.00			40.00	13,490.37
New Hampshire	22,835.59	9,575.48	4,644.41	3,351.41	7,985.99				340.00	48,732.88
New Jersey	338,505.45	100,226.11	60,313.30	52,005.30	114,253.69	47,393.35	3,989.00		10.00	716,756.20
New Mexico	8,909.13	1,303.72	176.78							10,389.63
New York	5,445,937.22	973,824.51	580,310.55	486,170.40	1,701,623.94	1,258,959.44	2,075,910.07	21.21	40.00	12,522,797.34
North Carolina	33,075.89	2,269.31	941.26	750.00	6,000.00	3,370.09			160.00	46,566.55
North Dakota	17,477.79	2,400.03	767.56							20,645.38
Ohio	354,511.05	124,941.96	71,821.21	49,535.48	131,647.10	61,261.73	108,068.70	.99	720.00	904,508.22
Oklahoma	53,715.75	9,648.91	4,899.00	5,237.41	11,679.79	7,545.77		4.52	360.00	93,082.16
Oregon	60,521.66	13,157.51	3,279.81	2,399.15	9,667.05	829.18			200.00	90,054.35
Pennsylvania	1,243,746.89	369,199.71	244,239.56	190,268.25	506,804.77	247,197.87	374,493.18	25.15	120.00	3,176,095.38

Rhode Island	124,221.74	48,437.26	26,478.64	22,572.41	48,784.21	35,674.23	19,953.25			324,221.74
South Carolina	18,912.23	1,997.37	916.33	750.00	3,325.20					25,811.11
South Dakota	11,899.32	921.29								12,351.62
Tennessee	74,949.09	15,466.28	3,770.99	1,970.06	3,908.56				249.00	98,274.59
Texas	238,408.02	43,179.51	20,347.22	18,899.84	32,656.67	6,992.14		511.21		360,995.21
Utah	27,375.04									27,375.04
Vermont	23,836.42	7,352.25	3,368.24	3,082.04	11,275.33	12,500.00	27,242.07		200.00	89,356.77
Virginia	79,703.11	14,091.70	3,985.57	2,747.18	2,421.74				540.00	103,449.30
Washington	57,179.76	44,229.00						.20	1,060.00	122,474.36
West Virginia	32,932.67	15,498.25	8,019.96	5,061.18	13,115.92					94,627.97
Wisconsin	118,354.99	33,921.64	15,116.38	7,973.53	10,703.50	12,500.00	21,078.33	.01	380.00	220,642.58
Wyoming	7,134.00	355.16						4.23	40.00	7,533.49
Total	12,728,038.02	2,924,734.40	1,645,699.39	1,323,022.61	3,835,948.45	2,334,582.95	3,437,890.23	603.44	13,025.45	28,253,524.85
Collections for fiscal year ended June 30, 1918										

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

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$108,081.52	.....	$108,081.52	$19,241.16	.....	$19,241.16	$49,186.31	.....	$49,186.31	$4,744.02	.....	$4,744.02
Alaska	11,824.65	$25.00	11,799.65	1,162.50	.....	1,162.50	10,623.93	.....	10,623.93	24.50	.....	24.50
Arizona	21,185.07	29.17	21,155.90	5,631.14	.....	5,631.14	23,398.83	.....	23,398.83	202.50	.....	202.50
Arkansas	55,673.66	120.84	55,552.82	7,865.06	.....	7,865.06	17,336.48	$30.00	17,306.48	4,099.25	$4.50	4,094.75
California	6,408,122.51	3,682.95	6,404,439.56	504,930.13	$22.54	504,907.59	1,429,786.48	285.74	1,429,500.74	5,090.84	3.50	5,087.34
Colorado	155,534.82	211.68	155,323.14	52,431.13	11.02	52,420.11	386,277.65	24.75	386,252.90	8,143.43	21.02	8,122.41
Connecticut	242,273.98	610.42	241,663.56	240,442.53	15.00	240,427.53	806,141.68	50.00	806,091.69	6,221.59	5.00	6,216.59
Delaware	17,840.60	.....	17,840.60	220,169.41	153.43	220,015.98	139,367.52	.....	139,367.52	1,412.25	.....	1,412.25
District of Columbia	556,128.53	.....	556,128.53	20,117.00	.....	20,117.00	237,666.06	.....	237,666.06	2,713.50	.....	2,713.50
Florida	146,604.46	675.28	145,929.18	1,084,294.28	1,200.56	1,083,093.72	32,407.89	50.00	32,357.89	6,786.25	205.00	6,581.25
Georgia	35,352.34	203.13	35,149.21	47,862.19	10.18	47,852.01	156,117.94	10.00	156,107.94	7,185.25	4.50	7,180.75
Hawaii	56,707.45	.....	56,707.45	2,841.64	.....	2,841.64	32,208.43	.....	32,208.43	490.00	.....	490.00
Idaho	13,923.97	135.43	13,788.54	2,856.61	28.51	2,828.10	23,180.41	117.75	23,062.66	63.50	.....	63.50
Illinois	43,509,435.51	2,535.74	43,506,899.77	3,201,719.66	798.76	3,200,920.90	7,074,621.85	487.79	7,074,134.06	540,054.86	128.00	539,926.86
Indiana	26,320,572.18	456.27	26,320,115.91	571,882.03	37.59	571,844.44	1,803,665.04	165.00	1,803,500.04	25,319.51	213.50	25,106.01
Iowa	56,435.15	329.19	56,105.96	342,887.30	26.32	342,860.98	524,467.25	128.17	524,339.08	23,803.08	376.50	23,426.58
Kansas	11,687.62	.....	11,687.62	61,149.52	2.55	61,146.97	4,442.63	.....	4,442.63	70,160.19	29.00	70,131.19
Kentucky	30,931,615.82	1,625.32	30,929,990.50	3,101,472.63	240.80	3,101,231.83	870,368.70	71.01	870,297.69	4,593.65	.....	4,593.65
Louisiana	3,198,778.95	570.87	3,198,208.08	1,373,164.47	.....	1,373,164.47	539,650.79	84.34	539,566.45	5,821.50	.....	5,821.50
Maine	10,813.67	166.67	10,647.00	33,738.76	1.05	33,737.71	16,488.59	225.00	16,263.59	8,232.71	9.50	8,223.21
Maryland	4,021,270.08	669.49	4,626,606.59	1,509,048.49	75.73	1,508,972.76	1,191,366.31	98.00	1,191,268.31	14,249.24	.....	14,249.24
Massachusetts	2,332,658.34	1,025.00	2,331,633.34	718,667.21	7.27	718,659.94	2,540,107.32	75.00	2,540,032.32	14,207.85	5.00	14,202.85
Michigan	1,174,424.08	652.10	1,173,771.98	3,368,710.98	676.73	3,368,034.25	2,151,446.32	273.50	2,151,172.82	40,639.12	93.17	40,545.95
Minnesota	128,382.31	1,041.70	127,340.61	219,593.48	2.93	219,590.55	1,797,737.67	311.17	1,797,426.50	14,965.86	22.50	14,943.36
Mississippi	11,213.71	.....	11,213.71	943.14	.....	943.14	1,626.38	.....	1,626.38	1,610.84	.....	1,610.84
Missouri	957,857.89	1,169.54	956,688.35	6,132,737.24	481.72	6,132,255.52	4,149,817.05	181.42	4,149,635.63	59,025.00	106.50	58,918.50
Montana	61,115.40	605.25	60,510.15	19,809.94	4.65	19,805.89	300,018.74	50.00	299,968.74	895.16	.....	895.16
Nebraska	1,963,263.98	417.50	1,962,846.48	86,895.97	.....	86,895.97	486,215.84	108.34	486,107.50	6,178.59	9.00	6,169.59
Nevada	35,808.34	151.78	35,656.56	1,577.85	11.85	1,566.00	20,972.52	.....	20,972.52	15.00	.....	15.00
New Hampshire	24,520.81	20.84	24,499.97	123,431.52	1.35	123,430.17	287,703.34	16.67	287,686.67	3,459.58	.....	3,459.58
New Jersey	357,760.10	402.09	357,358.01	7,584,608.64	22,288.50	7,562,320.14	3,530,768.25	20.84	3,530,747.41	54,063.11	28.50	54,034.61
New Mexico	24,684.26	.....	24,684.26	1,822.30	.....	1,822.30	11,698.44	.....	11,698.44	80.75	.....	80.75
New York	10,701,063.81	4,199.08	10,696,864.73	15,363,529.92	1,200.97	15,362,328.95	14,099,257.17	1,149.76	14,098,107.41	82,435.10	298.00	82,137.10
North Carolina	26,000.30	156.26	25,844.04	11,694,050.53	28,189.41	11,575,861.12	1,351.26	45.82	1,305.44	1,021.75	1.50	1,020.25
North Dakota	8,590.32	25.00	8,565.32	5,601.15	3.90	4,997.25	3,253.31	13.34	3,239.97	790.75	4.50	786.25
Ohio	10,426,452.86	1,517.58	10,424,935.28	5,459,959.45	7,919.16	5,452,040.29	5,208,069.56	193.52	5,207,876.04	146,814.23	99.50	146,714.73
Oklahoma	15,193.60	.....	15,193.60	17,975.96	.....	17,975.96	6,091.66	125.01	5,966.65	2,790.25	8.50	2,781.75
Oregon	381,071.84	31.81	381,040.03	26,713.84	10.02	26,703.82	218,434.67	.....	218,434.67	1,499.67	116.67	1,293.00
Pennsylvania	9,118,397.70	1,924.97	9,116,472.73	6,960,051.40	980.18	6,899,071.22	8,096,813.59	2,223.83	8,094,589.76	19,682.67	6.00	19,676.67
Rhode Island	45,928.13	142.45	45,786.68	56,577.54	3.45	56,574.09	695,768.23	.....	695,768.23	54,141.14	7.50	54,133.64
South Carolina	33,985.44	128.34	33,857.10	97,717.36	.....	97,717.36	7,805.66	101.68	7,703.98	2,080.00	10.00	2,080.00
South Dakota	25,120.22	37.38	25,082.84	30,185.53	5.25	30,180.28	54,725.01	6.37	54,718.64	964.67	7.00	957.67
Tennessee	130,115.82	813.43	129,302.39	1,573,674.76	11.30	1,573,663.46	239,169.99	30.00	239,139.99	5,672.00	.....	5,672.00
Texas	75,394.05	235.42	75,078.63	54,763.52	.45	54,762.87	789,949.83	713.56	788,327.33	23,875.78	165.50	23,814.29
Utah	23,367.54	158.34	23,209.20	10,629.86	1.35	10,628.51	154,886.68	116.67	154,770.01	1,065.84	.....	1,065.84
Vermont	5,179.14	.....	5,179.14	8,558.76	1.05	8,557.71	2,138.34	.....	2,138.34	722.25	.....	722.25
Virginia	1,754,402.50	1,655.34	1,752,852.25	5,878,703.04	145.23	5,878,557.81	206,612.14	215.00	206,397.14	8,531.43	4.00	8,527.43
Washington	391,462.74	702.10	390,760.64	38,774.62	18.35	38,756.27	974,455.88	160.01	974,295.87	2,412.03	.....	2,412.03
West Virginia	367,765.90	225.01	367,540.89	1,128,672.74	5.25	1,128,667.59	349,311.59	143.34	349,168.25	20,375.51	5.00	20,365.51
Wisconsin	2,881,366.94	1,230.77	2,880,136.14	893,564.82	59.92	893,504.90	5,306,851.10	78.74	5,306,772.36	25,041.41	41.50	24,999.91
Wyoming	15,840.64	25.42	15,865.22	3,089.64	.....	3,089.64	20,593.74	.....	20,593.74	259.25	.....	258.25
Total	159,068,177.31	36,151.85	159,068,025.36	79,815,866.17	64,853.68	79,754,206.49	67,681,512.45	8,184.67	67,673,331.38	1,325,219.13	2,036.86	1,323,182.27
Collections for fiscal year ended June 30, 1913	163,879,342.54	36,167.92	163,843,294.62	76,470,324.11	55,438.81	76,414,885.30	66,266,989.03	8,779.89	66,258,209.74	1,259,987.67	2,893.61	1,257,094.06

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

STATES AND TERRITORIES.	MIXED FLOUR.			ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama										$198.50	$148.50	$50.00
Arkansas										7.46		7.46
California				$3,167.70		$3,167.70				2,897.74	2,846.66	51.08
Colorado	$23.00		$23.00	12,000.00		12,000.00	$3,402.96		$3,402.96	303.11	148.97	154.14
Connecticut										121.99	121.99	
Delaware										1.12	1.12	
District of Columbia										23.00	23.00	
Florida										2,034.87	31.09	2,003.78
Georgia										299.63	299.63	
Hawaii										730.16		730.16
Idaho										26.00		26.00
Illinois	90.50		90.50	5,553.90		5,553.90	33,060.93	$834.61	32,226.32	3,985.91	3,682.82	303.09
Indiana										138.84		138.84
Iowa	362.00		362.00	4,053.40		4,053.40	8,139.57	24.99	8,114.58	687.79		687.79
Kansas	462.80		462.80	2,810.50		2,810.50	8,112.00		8,112.00	19.77	19.77	
Kentucky										364.03	214.00	150.03
Louisiana										110.38	110.38	
Maine										32.87		32.87
Maryland							779.50		779.50	7.92	7.92	
Massachusetts							2,020.01		2,020.01	137.04	137.04	
Michigan							63.55		63.55	12,856.78		12,856.78
Minnesota				2,670.00		2,670.00	10,707.02		10,707.02	56.65	56.65	
Mississippi										105.80	105.80	
Missouri	518.80		518.80				1,267.97		1,267.97	728.75	678.83	49.92
Montana										15.00	15.00	
Nebraska	139.00		139.00	465.00		465.00	1,144.92		1,144.92	15.36		15.36
New Hampshire										5.40	5.40	
New Jersey										54,391.55	2,552.80	51,838.75
New Mexico				300.00		300.00						
New York	1,332.00		1,332.00	6,056.40		6,056.40				171,105.11	30,275.62	140,829.49
North Carolina										130.98		130.98
North Dakota										4.86		4.86
Ohio	23.00		23.00	1,382.20		1,382.20	6,643.97		6,643.97	468,240.69	1,880.56	466,360.13
Oklahoma										207.61		207.61
Oregon				450.09		450.09				48.76		48.76
Pennsylvania	12.00		12.00							684.72	684.72	
Rhode Island										292.46		292.46
South Carolina				294.00		294.00				23.18		23.18
South Dakota										12.87		12.87
Tennessee							548.22		548.22	1,781.16		1,781.16
Texas										102.14		102.14
Utah										3.89		3.89
Vermont										.59	.59	
Virginia										642.37		642.37
Washington										162.68		162.68
West Virginia										6.00	6.00	
Wisconsin				3,900.20		3,900.20	437.59		437.59	278.69	117.66	161.03
							5,148.25		5,148.25			
Total	2,963.10		2,963.10	43,097.30		43,097.30	81,476.46	859.60	80,616.86	724,032.18	44,172.52	679,859.66
Collections for fiscal year ended June 30, 1913	3,223.98		3,223.98	54,180.72	847.98	53,341.74	98,241.52	1,395.88	96,845.64	664,843.97	177,530.38	487,313.50

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

STATES AND TERRITORIES.	PENALTIES, ETC.			CORPORATION EXCISE TAX.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$3,546.97		$3,546.97	$59,813.19	$267.84	$59,545.35
Alaska	35.05		35.05	1,075.81		1,075.81
Arizona	1,005.96		1,005.96	15,464.25	502.47	14,961.78
Arkansas	1,568.05		1,568.05	20,639.71		20,639.71
California	10,679.14	$1,179.59	9,499.55	555,080.16	3,828.85	551,251.31
Colorado	11,137.92		11,137.92	117,967.78	528.20	117,439.58
Connecticut	8,308.03	739.62	7,568.41	155,427.18	18,531.05	136,896.13
Delaware	34.97	34.97		34,574.69		34,574.69
District of Columbia	564.31	417.73	146.58	34,554.51	1,123.96	33,430.55
Florida	1,895.49	19.21	1,876.28	34,126.25	1,211.38	32,914.87
Georgia	7,242.32	394.18	6,848.14	112,070.92	13,886.01	98,184.91
Hawaii	2,131.53		2,131.53	19,387.71	107.36	19,280.35
Idaho	308.66		308.66	9,293.62	366.59	8,927.03
Illinois	23,489.67	1,566.27	21,923.40	1,141,536.28	27,026.80	1,114,509.48
Indiana	4,023.70		4,023.70	144,572.02	1,374.41	143,197.61
Iowa	4,393.80		4,393.80	96,566.92	320.50	96,246.42
Kansas	1,403.29	123.31	1,279.98	58,611.78	249.69	58,362.09
Kentucky	12,802.12	1,830.64	10,971.48	82,065.65	763.29	81,302.36
Louisiana	4,590.55	145.36	4,445.19	103,488.17	2,166.74	101,321.43
Maine	1,413.07	1.50	1,411.57	84,544.35	11,064.38	73,479.97
Maryland	2,644.01	1,822.93	821.08	96,209.85	1,924.58	94,285.27
Massachusetts	4,927.14	4,927.14		550,531.69	36,133.45	514,398.24
Michigan	6,731.40		6,731.40	530,477.45	30,091.99	500,385.46
Minnesota	1,277.20	185.22	1,091.98	325,615.48	5,064.17	320,551.31
Mississippi	433.62	183.20	250.42	18,691.18	42.89	18,648.29
Missouri	7,915.02	1,993.97	5,921.05	333,624.28	14,848.90	318,775.38
Montana	2,865.86	509.25	2,356.61	23,922.89	140.27	23,782.62
Nebraska	2,702.17		2,702.17	69,114.30	1,226.58	67,887.72
Nevada	447.00		447.00	941.06	941.06	
New Hampshire	762.43	762.43		26,518.74	2,035.64	24,483.10
New Jersey	5,054.00		5,054.00	334,181.28	86,713.73	247,467.55
New Mexico	612.16		612.16	10,840.17	286.51	10,553.66
New York	35,824.01	15,021.27	20,802.74	2,318,311.41	97,865.77	2,220,445.64
North Carolina	10,470.63	6.51	10,464.12	84,410.55	10,142.75	74,267.80
North Dakota	165.54		165.54	13,939.03		13,939.03
Ohio	8,138.06	2,117.73	6,020.33	545,023.32	76,967.40	468,055.92
Oklahoma	762.91		762.91	47,301.89	461.69	46,840.20
Oregon	3,006.00		3,006.00	88,368.52	435.03	87,933.49
Pennsylvania	14,490.25	12,497.30	1,992.95	1,452,511.09	185,027.64	1,267,483.45
Rhode Island	24.54		24.54	75,937.69	8,671.97	67,265.72
South Carolina	1,802.18	7.69	1,794.49	69,356.39	1,342.85	68,013.54
South Dakota	1,098.04		1,098.04	9,174.54		9,174.54

Tennessee	20,933.23	3.02	20,930.21	49,202.67	3,787.65	45,415.02
Texas	8,304.03		8,304.03	161,632.89	7,539.02	154,093.87
Utah	897.64		897.64	65,623.72	26.56	65,597.16
Vermont	1.00	1.00		9,660.77	477.37	9,183.40
Virginia	22,365.68		22,365.68	98,222.03	3,144.63	95,077.40
Washington	4,807.20		4,807.20	124,891.49	3,267.77	121,623.72
West Virginia	665.28	14.00	651.28	95,554.72	261.29	95,293.43
Wisconsin	13,015.27	1.88	13,013.39	147,403.11	1,926.92	145,476.19
Wyoming	785.51		785.51	13,022.07		13,022.07
Total	284,501.61	46,506.92	237,994.69	10,671,077.22	664,115.60	10,006,961.62
Collections for fiscal year ended June 30, 1913	401,910.26	2,037.33	399,872.93	35,006,299.84	212,840.12	34,793,459.72

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

STATES AND TERRITORIES.	CORPORATION INCOME TAX.			INDIVIDUAL INCOME TAX.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$156,526.38	.....	$156,526.38	$62,102.89	$63.79	$62,039.10	$463,440.94	$480.13	$462,960.81
Alaska	4,682.87	.....	4,682.87	2,427.83	.....	2,427.83	31,857.14	25.00	31,832.14
Arizona	72,114.06	.....	72,114.06	28,672.14	57.49	28,614.65	167,733.95	589.13	167,144.82
Arkansas	95,796.38	.....	95,796.38	42,035.48	.....	42,035.48	245,021.53	155.34	244,866.19
California	1,494,591.92	.....	1,494,591.92	880,374.16	680.92	879,693.24	11,294,714.78	12,530.75	11,282,184.03
Colorado	220,785.02	.....	220,785.02	111,877.30	18.19	111,859.11	1,079,884.12	963.83	1,078,920.29
Connecticut	551,828.72	.....	551,828.72	409,405.53	1.60	409,403.93	2,420,171.23	20,074.68	2,400,096.55
Delaware	121,468.77	.....	121,468.77	94,904.93	.....	94,904.93	629,774.26	1,010.63	628,763.63
District of of Columbia	132,649.22	.....	132,649.22	289,275.10	.....	289,275.10	1,273,691.23	1,564.69	1,272,126.54
Florida	92,958.97	.....	92,958.97	108,800.43	317.87	108,482.56	1,509,908.89	3,710.39	1,506,198.50
Georgia	247,774.34	.....	247,774.34	115,874.11	.....	115,874.11	729,779.04	14,807.63	714,971.41
Hawaii	97,524.92	.....	97,524.92	34,822.62	.....	34,822.62	246,754.46	107.36	246,647.10
Idaho	36,406.84	.....	36,406.84	12,314.44	.....	12,314.44	98,374.05	648.28	97,725.77
Illinois	3,152,113.40	.....	3,152,113.40	2,076,171.11	234.88	2,075,936.23	60,761,833.58	37,295.67	60,724,537.91
Indiana	547,853.20	.....	547,853.20	180,770.77	24.16	180,746.61	29,598,797.29	2,270.93	29,596,526.36
Iowa	296,543.00	.....	296,543.00	141,136.62	41.20	141,095.42	1,499,475.88	1,246.87	1,498,229.01
Kansas	267,858.91	.....	267,858.91	49,960.11	20.50	49,939.61	536,679.12	444.82	536,234.30
Kentucky	303,900.65	.....	303,900.65	98,244.62	.....	98,244.62	35,405,517.87	6,513.10	35,399,004.77
Louisiana	290,569.18	.....	290,569.18	148,261.18	110.02	148,151.16	5,664,435.17	3,187.71	5,661,247.46
Maine	199,547.24	.....	199,547.24	75,772.35	.....	75,772.35	430,583.61	11,468.10	419,115.51
Maryland	327,031.67	.....	327,031.67	448,409.06	.....	448,409.06	7,611,016.13	4,598.65	7,606,417.48
Massachusetts	1,447,648.89	.....	1,447,648.89	1,505,885.72	.....	1,505,885.72	9,116,791.21	47,795.12	9,068,996.09
Michigan	1,045,745.95	.....	1,045,745.95	1,018,220.20	35.44	1,018,184.76	9,349,315.83	31,822.93	9,317,492.90
Minnesota	1,183,977.40	.....	1,183,977.40	372,527.41	15.90	372,511.51	4,057,510.48	6,700.24	4,050,810.24
Mississippi	65,746.74	.....	65,746.74	40,502.46	73.78	40,428.68	140,873.87	405.67	140,468.20
Missouri	1,030,968.27	.....	1,030,968.27	657,058.31	543.58	656,514.73	13,331,518.58	20,004.46	13,311,514.12
Montana	91,398.27	.....	91,398.27	40,067.78	.....	40,067.78	540,709.04	1,323.82	539,385.22
Nebraska	168,084.27	.....	168,084.27	76,857.75	70.73	76,787.02	2,861,077.15	1,832.15	2,859,245.00
Nevada	45,987.43	$2,107.77	43,879.66	13,490.37	.....	13,490.37	119,239.57	3,212.46	116,027.11
New Hampshire	60,135.21	.....	60,135.21	48,732.88	5.62	48,727.26	575,269.91	3,345.08	571,924.83
New Jersey	1,191,468.00	.....	1,191,468.00	716,756.20	.....	716,756.20	13,829,051.13	112,006.46	13,717,044.67
New Mexico	38,200.28	.....	38,200.28	10,389.63	.....	10,389.63	98,627.99	286.51	98,341.48
New York	7,447,600.19	.....	7,447,600.19	12,522,797.34	679.30	12,522,118.04	62,749,312.46	160,025.58	62,588,386.88
North Carolina	173,267.99	.....	173,267.99	46,566.55	.....	46,566.55	11,947,270.54	38,542.25	11,908,728.29
North Dakota	58,967.08	.....	58,967.08	20,645.38	.....	20,645.38	111,357.42	46.74	111,310.68
Ohio	1,856,007.05	.....	1,856,007.05	904,508.22	159.69	904,348.53	25,031,262.61	93,854.41	24,937,408.20
Oklahoma	177,763.85	.....	177,763.85	93,082.15	15.11	93,067.04	361,169.88	610.31	360,559.57
Oregon	146,751.89	.....	146,751.89	90,054.36	25.27	90,029.09	956,309.55	618.80	955,690.75
Pennsylvania	4,643,794.19	.....	4,643,794.19	3,176,095.38	73.09	3,176,022.29	33,422,532.99	206,337.48	33,216,195.51
Rhode Island	247,465.04	.....	247,465.04	324,221.74	.....	324,221.74	1,500,356.51	8,825.37	1,491,531.14
South Carolina	82,282.51	.....	82,282.51	25,811.11	59.21	25,751.90	320,873.23	1,649.77	319,223.46

South Dakota	40,824.42	.....	40,824.42	12,351.62	.....	12,351.62	174,750.94	56.00	174,694.94
Tennessee	226,143.07	.....	226,143.07	98,274.59	.....	98,274.59	2,345,515.52	4,645.40	2,340,870.12
Texas	551,241.43	.....	551,241.43	369,965.21	37.66	369,927.55	2,925,339.89	8,687.55	2,916,652.14
Utah	192,503.21	.....	192,503.21	27,375.04	.....	27,375.04	476,963.42	302.92	476,660.50
Vermont	39,114.37	.....	39,114.37	89,356.77	24.51	89,332.26	554,734.90	1,865.82	552,866.08
Virginia	414,471.52	.....	414,471.52	103,449.36	.....	103,449.36	8,487,396.10	4,564.20	8,482,831.90
Washington	295,895.42	.....	295,895.42	122,474.56	6.19	122,468.37	1,863,247.52	4,154.42	1,861,093.10
West Virginia	236,773.03	.....	236,773.03	94,627.97	.....	94,627.97	2,084,690.33	668.89	2,084,020.44
Wisconsin	497,785.32	.....	497,785.32	232,642.58	136.86	232,505.72	9,994,907.96	3,594.25	9,991,403.41
Wyoming	48,124.72	.....	48,124.72	7,533.49	.....	7,533.49	109,197.26	35.42	109,161.64
Total	32,456,662.67	2,107.77	32,454,554.90	28,283,534.85	3,382.56	28,280,602.29	379,838,114.45	892,406.26	378,945,708.19
Collections for fiscal year ended June 30, 1913	.....	.....	.....	.....	.....	.....	344,105,353.21	629,439.85	343,475,913.36

NOTE.—In addition to amounts reported under the head of "Miscellaneous" and "Penalties, etc.," 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: Delaware, $821.11; Kentucky, $1,768.04; Massachusetts, $5,485.22; New Hampshire, $497.63; New York, $10,235.81; Ohio, $2,999.27; Pennsylvania, $2,919.76; and Vermont, $1,361.39.

There were refunded in the aggregate from "Legacies and distributive shares of personal property" $82,281.24, and from "Schedule A—documentary" $30,503.

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

TABLE 1.—SPECIAL TAX.

KIND.	Number.	Value.
Rectifiers of less than 500 barrels	2,340	$234,000
Rectifiers of 500 barrels or more	1,470	294,000
Retail liquor dealers	212,500	5,312,500
Wholesale liquor dealers	8,250	825,000
Brewers of less than 500 barrels	450	22,500
Brewers of 500 barrels or more	1,990	199,000
Wholesale dealers in malt liquors	13,570	678,500
Retail dealers in malt liquors	21,350	427,000
Manufacturers of stills	220	11,000
Stills manufactured	220	4,400
Worms manufactured	200	4,000
Wholesale dealers in filled cheese	10	2,500
Retail dealers in filled cheese	10	120
Manufacturers of filled cheese	10	4,000
Manufacturers of mixed flour	170	2,040
Wholesale dealers in oleomargarine without artificial coloration	1,670	334,000
Retail dealers in oleomargarine without artificial coloration	81,600	489,600
Wholesale dealers in oleomargarine	310	148,800
Retail dealers in oleomargarine	1,890	90,720
Manufacturers of oleomargarine	200	120,000
Wholesale dealers in adulterated butter	80	38,400
Retail dealers in adulterated butter	110	5,280
Manufacturers of adulterated butter	190	114,000
Manufacturers of process or renovated butter	190	9,500
Total	349,000	9,370,860

TABLE 2.—TOBACCO AND SNUFF.

DENOMINATION.	TOBACCO, 8 CENTS PER POUND.		SNUFF, 8 CENTS PER POUND.		FOIL WRAPPERS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Sheet:						
¼-ounce	977,000	$2,442.50	30,968	$77.42	14,400	$36.00
½-ounce	4,504,000	16,890.00	60,368	226.38		
1-ounce	398,384,000	1,991,920.00	111,161,400	555,807.00	13,500,552	67,502.76
1¼-ounce	4,251,000	26,568.75	2,969,400	18,558.75		
1½-ounce	456,990,100	3,427,425.75	69,060,600	517,954.50	46,800	351.00
1¾-ounce	144,651,000	1,265,696.25	196,000	1,715.00		
2-ounce	415,842,000	4,158,420.00	77,350	773.50		
2¼-ounce	352,654,000	3,967,357.50				
2½-ounce	21,722,500	271,531.25	26,610,500	332,631.25		
2¾-ounce	25,162,299	345,980.25	1,969,000	26,950.00		
3-ounce	76,292,000	1,144,380.00	29,981,000	449,715.00		
3¼-ounce	6,940,000	112,775.00	120,000	1,950.00		
3½-ounce	2,780,200	48,653.50	32,400	567.00		
3¾-ounce	80,000	1,500.00				
4-ounce	4,475,500	89,510.00	22,848	456.96		
6-ounce	1,393,365	41,800.95	18,036,000	541,080.00		
7-ounce	9,610,000	336,350.00				
8-ounce	14,182,080	567,283.20	1,191,612	47,664.48		
10-ounce	30,000	1,500.00	12	.60		
12-ounce	145,500	8,730.00	132,000	7,920.00		
14-ounce	6,583,685	460,857.95	12,000	840.00		
16-ounce	11,095,835	887,666.80	1,268,952	101,516.16		
1-ounce plug	3,375,000	16,875.00				
½-pound	1,751,650	70,066.00	32,700	1,308.00		
1-pound	1,133,425	90,674.00	291,075	23,286.00		
2-pound	1,660,025	169,004.00	83,025	13,284.00		
3-pound	608,425	146,022.00	5,700	1,368.00		
4-pound	426,350	136,432.00				
5-pound	1,358,500	543,400.00	79,300	31,720.00		
6-pound	4,311,000	2,069,280.00				
7-pound	134,000	75,040.00				
8-pound	88,000	56,320.00				
9-pound	486,000	349,920.00				
10-pound	4,972,040	3,977,632.00				
12-pound	3,545,370	3,403,497.60				
24-pound	436,500	838,080.00				
Book:						
1-ounce	468,750	37,500.00				
5-pound	1,118,800	805,536.00				
10-pound	769,600	1,169,792.00	11,600	9,280.00		
20-pound	256,000	593,920.00	4,400	7,040.00		
30-pound	27,600	86,112.00				
40-pound	8,000	31,360.00				
50-pound	24,000	113,280.00				
60-pound	2,000	11,040.00				
Total	1,985,106,940	33,966,622.25	263,431,210	2,693,690.00	13,561,752	67,893.76

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

TABLE 3.—CIGARS AND CIGARETTES.

DENOMINATION.	CIGARS, $3 PER M.		CIGARS, $0.75 PER M.	
	Number.	Value.	Number.	Value.
5's	3,977,760	$59,666.40	100,000	$375.00
8's				
10's	28,639,680	859,190.40	99,211,000	744,082.50
12's	3,258,560	117,308.16		
13's	79,100	3,084.90		
15's				
20's			8,000	120.00
25's	29,655,960	2,224,197.00		
50's	93,263,400	13,989,510.00	173,880	6,520.50
100's	18,056,000	5,416,800.00	41,100	3,082.50
200's	122,500	73,500.00		
250's	518,420	388,815.00		
500's	55,100	82,650.00		
Total	177,626,480	23,214,721.86	99,533,980	754,180.50

DENOMINATION.	CIGARETTES, $1.25 PER M.		CIGARETTES, $3.60 PER M.	
	Number.	Value.	Number.	Value.
5's	323,000	$2,018.75		
8's	1,200	12.00		
10's	1,079,459,700	13,493,246.25	1,071,000	$38,556.00
15's	42,342,400	793,920.00		
20's	269,589,240	6,739,731.00	350	25.20
50's	945,576	59,098.50	50,400	9,072.00
100's	738,940	92,367.50	42,080	15,148.80
Total	1,393,400,056	21,180,394.00	1,163,830	62,802.00

TABLE 4.—DISTILLED SPIRITS (TAX PAID AND EXPORTATION).

	Number.	Value.
Denomination (tax paid):		
10-gallon	37,500	$820,875.00
20-gallon	62,100	2,042,466.00
30-gallon	661,800	29,046,492.00
40-gallon	1,178,100	64,665,900.00
50-gallon	77,850	5,129,536.50
60-gallon	3,450	265,270.50
70-gallon	7,050	619,624.50
80-gallon	492,600	48,713,214.00
90-gallon	193,350	21,247,231.50
100-gallon	13,950	1,686,415.50
110-gallon		
120-gallon		
130-gallon		
Total	2,727,750	174,236,947.50
Exportation	30,800	2,920.00

TABLE 5.—CASE.

DENOMINATION.	DOMESTIC.		EXPORTATION.	
	Number.	Value.	Number.	Value.
¼-pint	11,480	$1,148.00	200	$20.00
½-pint	2,080	208.00		
¾-pint	585,440	58,544.00	900	90.00
Pint	607,720	60,772.00	560	56.00
½-gallon	448,640	44,864.00	17,220	1,722.00
Quart	1,822,020	182,202.00	1,180	118.00
½-gallon	5,560	556.00		
Total	3,482,940	348,294.00	20,060	2,006.00

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

TABLE 6.—OLEOMARGARINE.

DENOMINATIONS.	UNCOLORED, ¼ CENT PER POUND.		COLORED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.
10-pound	597,200	$28,367.00	15,600	$29,640.00
20-pound	131,200	9,512.00	2,800	8,120.00
30-pound	2,127,200	207,402.00	41,800	163,020.00
40-pound	278,400	34,104.00	5,200	25,480.00
50-pound	305,600	45,076.00	7,600	44,840.00
60-pound	658,000	113,505.00	47,200	325,680.00
70-pound	1,000	197.50	800	6,320.00
80-pound	14,200	3,159.50	2,000	17,800.00
90-pound	1,600	396.00	400	3,960.00
100-pound	13,600	3,706.00	1,200	13,080.00
Total	4,128,000	445,425.00	124,600	637,940.00

TABLE 7.—BUTTER.

DENOMINATIONS.	PROCESS, ¼ CENT PER POUND.		RENOVATED, ¼ CENT PER POUND.		ADULTERATED BUTTER, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
10-pound	374,800	$17,803.00	1,000	$47.50	200	$380.00
20-pound	64,000	4,640.00	2,400	174.00	.....	.....
30-pound	318,000	31,005.00	4,000	390.00	200	780.00
40-pound	26,200	3,209.50	200	24.50	.....	.....
50-pound	47,400	6,991.50	1,000	147.50	.....	.....
60-pound	196,800	33,948.00	3,200	552.00	.....	.....
100-pound	.....	.....	.....	.....	.....	.....
Total	1,027,200	97,597.00	11,800	1,335.50	400	1,160.00

TABLE 8.—FERMENTED LIQUOR.

DENOMINATIONS.	Number.	Value.
25-barrel	230,500	$7,262,500.00
10-barrel	126,200	1,262,000.00
5-barrel	71,300	377,509.00
Hogshead	1,060,000	2,120,000.00
1-barrel	17,499,000	17,499,000.00
½-barrel	66,407,000	33,203,500.00
¼-barrel	195,000	65,000.00
⅛-barrel	15,594,500	3,898,625.00
1/16-barrel	647,400	107,900.00
1/32-barrel	7,801,600	975,200.00
Total	109,695,500	66,765,225.00

PLAYING CARDS.

Number	35,405,803
Value	$708,116

MIXED FLOUR.

Number	249,600
Value	$9,984

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

TABLE 9.—DOCUMENTARY.

DENOMINATIONS.	Number.	Value.
25-cent	1	$0.25
50-cent	5	2.50
$1	3	3.00
$2	5	10.00
$5	1	5.00
$10	2	20.00
Total	17	40.75

Statement showing the aggregate number and denomination of internal-revenue stamps having no money value, issued to collectors of internal revenue during the fiscal year.

DENOMINATIONS.	Rectified spirits.	Wholesale liquor dealers.	Imported spirits.	Denatured alcohol.
5-gallon	119,100	42,800	300	5,800
10-gallon	388,800	159,600	600	3,400
20-gallon	257,800	71,600	900	14,400
30-gallon	39,000	25,200	1,200	4,800
40-gallon	1,577,700	260,800	600	128,000
50-gallon	185,100	72,800	300	84,600
60-gallon	13,700	4,800	300	2,000
70-gallon	24,200	3,300	300	2,000
80-gallon	37,600	3,300	300	2,000
90-gallon	28,300	6,000	300	2,000
100-gallon	17,400	3,000	300	800
110-gallon	10,900	4,200	300	.....
120-gallon	19,200	7,800	300	.....
130-gallon	20,500	5,800	300	.....
Total	2,738,300	671,000	6,300	249,800

MISCELLANEOUS.	Number.
Distillery warehouse	2,656,400
Special bonded warehouse	88,400
Special bonded rewarehousing	28,400
General bonded warehouse	98,000
General bonded warehouse retransfer	3,200
Transfer grape brandy	33,800
Fortified sweet wine	2,400
Exportation tobacco and snuff	54,000
Export cigars	800
Oleomargarine for exportation	24,000
Export fermented liquor	92,600
Brewers' permits	24,000

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, 1914.*

[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 1914, 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 colored oleomargarine.	Wholesale dealers in colored oleomargarine.	Retail dealers in uncolored oleomargarine.	Wholesale dealers in uncolored oleomargarine.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Manufacturers of process or renovated butter.	Total.
Alabama	18	1,007	74	.....	2	146	74	.....	1	.....	590	21	.....	.....	.....	.....	.....	1,933
Arkansas	5	774	57	.....	1	202	56	.....	1	.....	591	10	.....	.....	.....	.....	.....	1,697
First California	162	13,881	616	2	72	622	355	.....	.....	.....	23	8	.....	4	1	.....	.....	15,746
Sixth California	77	2,521	176	1	8	116	76	.....	.....	.....	352	9	.....	.....	.....	.....	.....	3,336
Colorado	7	2,277	131	.....	14	255	237	2	17	.....	301	11	1	.....	.....	.....	3	3,256
Connecticut	65	6,017	146	.....	28	151	422	4	25	.....	1,064	14	.....	.....	.....	.....	.....	7,936
Florida	26	906	78	.....	2	145	61	.....	.....	.....	557	17	.....	.....	.....	.....	.....	1,792
Georgia	2	1,197	30	1	5	514	56	.....	2	.....	675	16	.....	.....	.....	.....	.....	2,498
Hawaii	5	311	62	.....	4	5	9	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	398
First Illinois	204	1,500	424	1	68	542	574	10	220	1	5,146	26	.....	7	.....	1	7	22,231
Fifth Illinois	16	1,420	58	1	5	183	102	.....	8	.....	713	15	.....	1	.....	.....	.....	2,522
Eighth Illinois	7	2,288	38	.....	9	259	284	.....	13	.....	874	16	2	1	.....	.....	.....	3,791
Thirteenth Illinois	12	2,698	35	.....	16	396	325	.....	.....	.....	575	5	.....	.....	.....	.....	.....	4,062
Sixth Indiana	25	4,631	72	.....	20	388	277	1	54	1	1,664	15	.....	.....	.....	.....	.....	7,148
Seventh Indiana	11	2,323	47	.....	14	257	129	.....	4	1	513	3	.....	.....	.....	.....	.....	3,302
Third Iowa	12	2,200	51	.....	18	224	286	.....	.....	2	2,038	58	2	4	.....	.....	6	5,501
Fourth Iowa[1]	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kansas	.....	384	2	.....	.....	131	11	4	3	.....	1,906	13	4	2	.....	.....	3	2,463
Second Kentucky	13	463	25	.....	2	163	20	.....	.....	.....	60	.....	.....	.....	.....	.....	.....	746
Fifth Kentucky	38	1,095	89	4	10	127	16	.....	33	.....	88	6	.....	.....	.....	.....	.....	1,506
Sixth Kentucky	5	623	23	.....	3	17	3	.....	2	.....	94	.....	.....	.....	.....	.....	.....	770
Seventh Kentucky	4	427	19	.....	1	49	30	.....	.....	.....	75	.....	.....	.....	.....	.....	.....	605
Eighth Kentucky	1	191	11	.....	1	23	4	.....	.....	.....	91	.....	.....	.....	.....	.....	.....	322
Louisiana	21	3,605	161	.....	11	516	117	.....	.....	.....	601	16	.....	.....	.....	.....	.....	5,048
Maryland	108	4,475	157	1	29	667	230	2	100	4	996	28	.....	.....	.....	.....	1	6,798
Third Massachusetts	169	4,789	249	2	33	136	426	.....	9	1	1,226	44	.....	.....	.....	.....	1	7,082
First Michigan	13	4,359	57	.....	50	225	263	1	32	1	3,125	33	.....	.....	.....	.....	.....	8,159
Fourth Michigan	2	2,269	36	.....	23	334	206	.....	2	.....	2,140	31	.....	.....	.....	.....	1	5,044
Minnesota	54	5,182	140	.....	57	593	696	1	1	.....	1,374	36	.....	2	.....	.....	2	8,148
First Missouri	51	5,344	99	1	31	302	249	5	210	2	695	7	4	.....	.....	.....	.....	7,000
Sixth Missouri	40	2,904	126	.....	15	293	168	.....	3	.....	1,576	12	.....	.....	.....	.....	1	5,138
Montana	9	3,703	116	.....	25	286	262	.....	1	.....	113	8	.....	.....	.....	.....	.....	4,524
Nebraska	7	2,333	61	.....	16	242	728	.....	6	1	512	14	2	3	.....	.....	1	3,946
New Hampshire	6	1,359	34	.....	7	797	138	.....	9	.....	1,319	25	.....	.....	.....	.....	.....	3,694
First New Jersey	16	2,108	47	.....	6	20	190	.....	1	1	1,362	7	.....	.....	.....	.....	.....	3,758
Fifth New Jersey	51	7,218	150	.....	29	169	312	3	4	2	3,051	25	.....	.....	.....	.....	.....	11,014
New Mexico	4	1,827	70	.....	4	64	84	.....	.....	.....	48	1	.....	1	.....	.....	.....	2,103
First New York	53	7,722	324	.....	29	86	151	.....	16	.....	1,527	6	.....	.....	1	.....	.....	9,815
Second New York	165	1,864	572	.....	1	6	24	.....	5	2	87	28	1	7	.....	.....	.....	2,762
Third New York	100	5,200	393	2	22	55	47	.....	22	.....	521	3	1	.....	.....	.....	.....	6,366
Fourteenth New York	32	8,069	140	.....	42	118	286	.....	55	1	2,379	34	.....	.....	.....	.....	.....	11,156
Twenty-first New York	34	3,977	92	.....	30	145	221	.....	14	3	2,713	45	.....	.....	.....	.....	.....	7,274
Twenty-eighth New York	48	5,959	132	.....	44	123	189	.....	25	2	2,121	29	1	.....	.....	.....	.....	8,673
Fourth North Carolina[2]	.....	86	1	.....	.....	61	.....	.....	.....	1	121	.....	.....	.....	.....	.....	.....	270
Fifth North Carolina	.....	118	1	.....	.....	1	.....	.....	.....	.....	44	.....	.....	.....	.....	.....	.....	164
North and South Dakota	2	1,383	21	.....	5	265	164	.....	.....	.....	226	4	.....	.....	.....	.....	.....	2,070
First Ohio	87	2,334	183	5	29	53	137	1	.....	1	1,492	16	1	.....	.....	.....	1	4,340
Tenth Ohio	19	2,030	42	.....	24	93	189	.....	.....	.....	967	12	.....	1	.....	.....	1	3,378
Eleventh Ohio	12	1,852	12	.....	20	50	148	1	.....	.....	1,430	17	.....	.....	.....	.....	.....	2,548
Eighteenth Ohio	30	4,915	110	.....	40	92	453	.....	1	.....	2,987	35	.....	1	.....	.....	2	8,666
Oklahoma	.....	613	6	.....	.....	232	35	.....	3	.....	386	6	.....	.....	.....	.....	.....	1,281
Oregon	13	1,844	62	.....	12	36	130	.....	.....	.....	44	6	.....	1	.....	.....	.....	2,148
First Pennsylvania	170	6,937	230	2	71	124	416	.....	.....	.....	688	16	1	.....	.....	.....	.....	8,655
Ninth Pennsylvania	51	6,491	130	.....	62	213	266	.....	.....	.....	582	2	.....	.....	.....	.....	.....	7,797
Twenty-third Pennsylvania	75	5,450	308	1	101	205	270	.....	.....	.....	898	16	.....	.....	.....	.....	.....	7,324
South Carolina	.....	1,269	20	1	1	158	10	.....	.....	.....	195	6	.....	.....	.....	.....	.....	1,651
Tennessee	46	1,793	106	.....	4	681	65	.....	3	.....	471	18	.....	.....	.....	.....	2	2,189
Third Texas	19	2,986	72	.....	13	1,978	363	1	2	2	619	20	.....	.....	.....	.....	.....	6,075
Second Virginia	34	849	37	.....	3	257	39	.....	21	2	284	17	.....	.....	.....	.....	.....	1,543
Sixth Virginia	14	434	14	.....	3	61	23	.....	.....	.....	291	7	.....	.....	.....	.....	.....	847
Washington	16	3,096	123	.....	33	207	221	.....	.....	.....	116	10	.....	.....	.....	.....	.....	3,822
West Virginia	7	1,028	14	.....	10	318	122	.....	26	1	1,242	23	.....	.....	.....	.....	1	2,792
First Wisconsin	67	7,488	114	.....	74	280	352	.....	.....	1	2,197	22	.....	1	4	2	.....	10,602
Second Wisconsin	9	3,699	23	.....	70	303	346	.....	.....	.....	1,244	10	.....	1	.....	1	1	5,707
Total	2,369	190,083	6,949	25	1,392	15,760	12,143	36	954	33	62,606	960	29	37	6	4	34	303,911

[1] Number of special-tax payers in the fourth Iowa during the month of July, 1913, prior to consolidation with third district of Iowa is included with those in said district.
[2] Includes number of special-tax payers in the State of South Carolina during the months of July and August while consolidated with this district.

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, 1914.*

[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 1914, 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 colored oleomargarine.	Wholesale dealers in colored oleomargarine.	Retail dealers in uncolored oleomargarine.	Wholesale dealers in uncolored oleomargarine.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Manufacturers of process or renovated butter.	Total.
Alabama	18	682	65	.....	2	64	65	.....	1	.....	443	16	.....	.....	.....	.....	.....	1,357
Alaska	.....	484	5	.....	4	17	13	.....	.....	.....	12	.....	.....	.....	.....	.....	.....	535
Arizona	2	863	32	.....	2	32	32	.....	.....	.....	24	1	.....	.....	.....	.....	.....	988
Arkansas	5	774	57	.....	1	202	56	.....	1	.....	591	10	.....	.....	.....	.....	.....	1,697
California	239	15,117	767	3	77	728	381	.....	.....	.....	371	17	.....	4	1	.....	.....	17,705
Colorado	7	1,615	112	.....	12	200	151	2	16	.....	247	11	1	.....	.....	.....	3	2,377
Connecticut	43	3,533	90	.....	22	133	388	.....	24	.....	527	12	.....	.....	.....	.....	.....	4,752
Delaware	6	343	5	.....	5	7	17	.....	17	.....	95	2	.....	.....	.....	.....	.....	497
District of Columbia	22	805	25	.....	4	425	20	.....	22	2	261	10	.....	.....	.....	.....	.....	1,602
Florida	26	906	78	.....	2	145	61	.....	.....	.....	557	17	.....	.....	.....	.....	.....	1,792
Georgia	2	1,197	30	1	5	514	56	.....	2	.....	675	16	.....	.....	.....	.....	.....	2,498
Hawaii	5	311	62	.....	4	5	9	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	398
Idaho	.....	588	11	.....	7	36	48	.....	.....	.....	14	.....	.....	.....	.....	.....	.....	704
Illinois	239	7,906	555	2	98	1,380	1,285	10	241	1	7,308	62	2	9	.....	1	7	32,606
Indiana	36	6,954	119	.....	34	645	406	1	58	2	2,177	18	.....	.....	.....	.....	.....	10,459
Iowa	12	2,200	51	.....	18	224	286	.....	.....	2	2,638	58	2	4	.....	.....	6	5,501
Kansas	.....	384	2	.....	.....	131	11	4	3	.....	1,906	13	4	2	.....	.....	3	2,463
Kentucky	61	2,799	167	4	17	379	73	.....	35	.....	408	6	.....	.....	.....	.....	.....	3,949
Louisiana	21	3,605	161	.....	11	516	117	.....	.....	.....	601	16	.....	.....	.....	.....	.....	5,048
Maine	.....	352	5	.....	3	693	48	.....	7	.....	898	16	.....	.....	.....	.....	.....	2,022
Maryland	80	3,327	127	1	20	235	187	2	61	2	637	16	.....	.....	.....	.....	1	4,696
Massachusetts	169	4,786	249	2	33	136	426	.....	9	1	1,226	44	.....	.....	.....	.....	1	7,082
Michigan	15	6,628	93	.....	73	559	469	1	34	1	5,265	64	.....	.....	.....	.....	1	13,203
Minnesota	54	5,182	140	.....	67	593	696	1	1	.....	1,374	36	.....	2	.....	.....	2	8,148
Mississippi	.....	324	9	.....	.....	82	9	.....	.....	.....	147	5	.....	.....	.....	.....	.....	576
Missouri	91	8,248	225	1	46	595	417	5	213	2	2,271	19	4	.....	.....	.....	1	12,138
Montana	4	2,455	71	.....	13	145	165	.....	.....	.....	64	4	.....	.....	.....	.....	.....	2,921
Nebraska	7	2,353	61	.....	16	242	728	.....	6	1	512	14	2	3	.....	.....	1	3,946
Nevada	.....	1,285	25	.....	3	10	50	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	1,377
New Hampshire	5	794	25	.....	4	73	52	.....	.....	.....	335	8	.....	.....	.....	.....	.....	1,296
New Jersey	67	9,326	197	.....	35	189	502	3	5	3	4,413	32	.....	.....	.....	.....	.....	14,772

New Mexico	2	984	38	.....	2	32	32	.....	.....	.....	24	.....	.....	1	.....	.....	.....	1,115
New York	432	32,791	1,553	2	168	533	918	.....	137	8	9,348	115	3	7	1	.....	.....	46,046
North Carolina	.....	204	2	.....	.....	62	.....	.....	.....	1	165	.....	.....	.....	.....	.....	.....	434
North Dakota	.....	361	1	.....	.....	126	9	.....	.....	.....	94	1	.....	.....	.....	.....	.....	592
Ohio	148	11,134	347	5	113	288	927	2	1	1	6,882	89	1	2	.....	.....	4	19,932
Oklahoma	.....	613	5	.....	.....	222	35	.....	3	.....	386	6	.....	.....	.....	.....	.....	1,281
Oregon	13	1,844	62	.....	12	36	130	.....	.....	.....	44	6	.....	1	.....	.....	.....	2,148
Pennsylvania	296	18,878	658	3	224	542	952	.....	.....	.....	2,168	34	1	.....	.....	.....	.....	23,776
Rhode Island	22	2,484	56	.....	6	18	54	4	1	.....	537	2	.....	.....	.....	.....	.....	3,184
South Carolina	.....	1,203	39	1	1	158	90	.....	.....	.....	195	5	.....	.....	.....	.....	.....	1,691
South Dakota	2	1,002	26	.....	5	120	155	.....	.....	.....	132	3	.....	.....	.....	.....	.....	1,458
Tennessee	46	1,703	106	.....	4	681	65	.....	3	.....	471	18	.....	.....	.....	.....	2	3,189
Texas	19	2,986	72	.....	21	1,978	363	1	2	2	649	20	.....	.....	.....	.....	.....	6,075
Utah	5	560	34	.....	5	105	49	.....	1	.....	35	4	.....	.....	.....	.....	.....	898
Vermont	1	213	4	.....	.....	31	38	.....	2	.....	86	1	.....	.....	.....	.....	.....	376
Virginia	48	1,283	51	.....	6	318	82	.....	21	2	1,378	24	.....	.....	.....	.....	.....	2,393
Washington	16	2,512	118	.....	29	199	208	.....	.....	.....	904	99	.....	.....	.....	.....	.....	3,287
West Virginia	7	1,628	14	.....	10	318	123	.....	26	1	1,242	23	.....	.....	.....	.....	1	2,792
Wisconsin	76	11,187	137	.....	144	583	698	.....	.....	1	3,441	32	.....	2	1	3	1	16,309
Wyoming	.....	602	19	.....	2	55	84	.....	1	.....	54	.....	.....	.....	.....	.....	.....	879
Total	2,369	199,083	6,949	25	1,392	15,709	12,143	36	954	33	62,606	993	20	37	6	4	34	306,911
Total for fiscal year ended June 30, 1913	2,340	213,465	6,974	36	1,462	16,828	12,328	30	572	7	58,889	858	22	67	2	6	39	314,936

[1] Includes 3 retail dealers in uncolored oleomargarine returned from the counties of Accomac and Northampton, Va., which are attached to the collection district of Maryland.

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RECEIPTS FROM SPECIAL TAXES FOR THE FISCAL YEAR ENDED JUNE 30, 1914.

D.—*Statement showing the internal revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1914.*

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.
Alabama	$920.84	$12,844.34	$5,079.17			$100.00	$1,143.36	$2,516.70		$48.00
Alaska		11,349.65	475.00			416.67	357.54	866.72		
Arizona	100.00	18,201.72	2,883.35			100.00	574.22	1,489.61		
Arkansas	1,325.00	15,764.45	4,742.50			100.00	4,005.21	2,281.27		48.00
California	20,241.70	362,177.65	71,970.98	$204.16	$260.00	6,895.84	13,964.22	18,958.41		
Colorado	700.00	57,226.10	8,662.50			1,191.67	3,680.88	6,552.10	$1,650.00	618.00
Connecticut	4,541.69	77,286.97	7,237.54			2,000.00	2,346.81	15,523.12		732.00
Delaware	300.00	8,693.68	600.00			450.00	176.68	920.84		792.00
District of Columbia	2,958.35	19,487.57	3,758.36			400.00	5,410.07	912.49		1,608.00
Florida	2,733.33	21,494.88	6,647.91			141.66	2,884.14	3,927.09		
Georgia	300.00	28,857.14	3,037.50	16.67	20.00	600.00	10,215.03	2,872.91		48.00
Hawaii	500.00	8,219.94	6,887.52			491.67	115.00	543.76		
Idaho		13,082.31	841.66			400.00	541.66	1,693.75		
Illinois	30,054.31	441,774.50	50,508.61	41.67	170.00	8,708.34	23,038.22	55,397.29	6,300.00	8,702.00
Indiana	4,587.50	165,204.15	11,525.03			3,700.00	11,262.70	19,745.84	600.00	1,828.00
Iowa	800.00	49,605.98	6,029.17			1,850.00	5,226.67	14,020.82		
Kansas		11,487.62	200.00				3,630.96	791.67	2,400.00	32.00
Kentucky	9,520.88	57,838.66	15,129.30	295.86	240.00	1,500.00	6,995.34	3,358.36		1,502.40
Louisiana	3,658.34	80,964.66	13,741.71			1,150.00	8,881.59	5,887.54		
Maine		10,171.98	641.69			200.00	12,309.18	2,347.91		220.00
Maryland	13,604.20	78,161.71	11,112.56	25.00	20.00	1,650.00	3,244.23	8,870.98	985.00	2,004.00
Massachusetts	15,450.11	90,461.62	16,395.94	29.17	160.00	2,500.00	2,368.49	13,621.33		296.00
Michigan	2,800.01	148,925.78	8,354.19			6,575.00	10,411.93	22,827.22	900.00	1,414.00
Minnesota	6,966.71	108,528.03	12,887.57			5,393.77	11,733.05	32,875.49	600.00	36.00
Mississippi		10,638.71	575.00				1,245.12	381.26		
Missouri	13,200.01	176,913.91	21,881.72	70.82	100.00	4,733.34	12,813.40	19,760.55	3,875.00	8,852.00
Montana	566.67	49,411.51	5,037.50			1,400.00	2,848.32	7,522.92		
Nebraska	841.67	50,825.57	5,525.00			1,300.00	4,444.45	26,831.39		216.00
Nevada		33,662.49	2,145.85			200.00	296.68	2,895.84		
New Hampshire	583.33	19,162.31	2,625.00			400.00	1,336.66	2,866.68		
New Jersey	7,758.34	251,374.25	22,537.51			4,933.34	4,689.16	25,972.91	1,550.00	306.00
New Mexico	100.00	20,560.18	3,733.38			200.00	485.89	2,375.03		
New York	50,775.04	748,313.26	132,050.02	37.50	20.00	15,387.50	10,336.75	43,354.16		4,052.00
North Carolina		4,746.90	291.67				1,307.51	43.75		
North Dakota		8,481.99	108.33				2,899.13	354.18		

Ohio	24,129.21	236,036.85	38,454.22	141.67	480.00	11,254.17	4,884.30	45,962.57	600.00	32.00
Oklahoma		14,781.10	412.50				4,624.99	1,466.67		24.00
Oregon	1,437.50	41,807.33	5,100.00			800.00	571.67	4,787.50		
Pennsylvania	39,175.05	465,654.50	66,562.55	100.00	200.00	22,450.02	11,460.94	54,116.76		
Rhode Island	2,258.36	37,770.55	5,458.38			800.00	405.02	2,829.21	1,200.00	436.00
South Carolina		30,465.12	2,250.02	16.67	40.00	100.00	2,547.56	550.00		
South Dakota	450.00	22,711.88	1,958.34			575.00	2,496.69	7,095.82		
Tennessee	7,343.72	31,865.54	10,929.20			400.00	10,379.03	2,547.96		84.00
Texas	3,016.66	65,667.71	6,629.68			1,050.00	30,978.37	16,970.85	600.00	
Utah	550.00	18,590.25	3,854.17			300.00	1,938.34	2,933.34		36.00
Vermont	100.00	4,845.81	233.33				580.01	1,558.33		56.00
Virginia	5,833.34	28,559.47	4,529.17			400.00	5,872.61	3,304.19		804.00
Washington	2,066.68	60,632.20	11,829.24			2,470.84	3,586.08	10,133.52		
West Virginia	200.00	11,785.20	400.01				4,030.45	2,339.64		888.00
Wisconsin	10,350.01	260,357.44	13,204.17			13,291.68	10,187.72	32,706.34		
Wyoming		14,019.81	1,820.83			200.00	845.84	4,122.90		32.00
Total	292,796.56	4,617,452.93	639,436.64	979.19	1,710.00	129,160.51	282,409.78	564,497.51	21,260.00	35,146.40
Total for 12 months ended June 30, 1913	296,642.28	4,864,773.36	645,236.81	1,256.28	2,460.00	137,394.30	311,639.66	572,501.24	16,750.00	21,948.00

D.—*Statement showing the internal-revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1914.*

STATES AND TERRITORIES.	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, 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.
Alabama	$1,996.00		$2,700.02						$27,348.42
Alaska	24.50								13,490.08
Arizona	112.50		150.00						23,611.40
Arkansas	2,701.25		1,350.00						32,317.68
California	1,682.50		3,408.34		$2,575.00		$32.00		502,370.80
Colorado	1,523.00		1,733.33	$13.00	750.00	$150.00			84,450.58
Connecticut	2,356.25		3,133.34						115,157.72
Delaware	420.25		200.00						12,553.45
District of Columbia	1,145.50	$360.00	200.00						35,640.34
Florida	2,536.25		4,250.00						44,615.26
Georgia	3,887.25		3,250.00						53,104.50
Hawaii			400.00						17,157.89
Idaho	63.50								16,622.88
Illinois	34,228.25	1,280.00	10,783.41	24.00	4,275.00	400.00		$600.00	676,195.60
Indiana	10,096.75	480.00	3,600.01						232,629.98
Iowa	12,751.75	720.00	10,308.33	34.00	2,625.00	250.00			104,221.72
Kansas	10,125.25		1,616.67	48.00	1,275.00	150.00			31,757.17
Kentucky	1,941.25		1,150.00						99,472.05
Louisiana	2,671.50		3,150.00						120,105.25
Maine	4,972.50		3,025.01						33,888.27
Maryland	3,314.75	1,200.00	3,266.69			50.00			127,509.12
Massachusetts	5,018.50	360.00	8,533.40			50.00			155,242.56
Michigan	26,056.75	360.00	11,558.37			37.50			240,220.75
Minnesota	5,766.50		5,133.36		1,800.00	100.00			191,820.48
Mississippi	777.50		833.34						14,450.93
Missouri	10,539.00	800.00	4,583.35	66.00					278,189.10
Montana	278.50		616.66						67,632.08
Nebraska	2,669.25	360.00	2,933.34	42.00	225.00	100.00			96,313.67
Nevada	15.00								39,215.86
New Hampshire	1,798.25		1,658.33						30,430.56
New Jersey	24,504.00	1,560.00	6,416.66						351,602.17
New Mexico	80.75				250.00				27,785.25
New York	47,459.75	2,640.00	28,283.35	34.00	6,000.00		20.00		1,088,763.33
North Carolina	721.75		300.00						7,411.58
North Dakota	440.75		350.00						12,634.38
Ohio	35,428.25	640.00	15,150.04	12.00	1,000.00	179.17			414,184.45
Oklahoma	1,816.25		950.00						24,075.51
Oregon	193.00		1,216.67		450.00				50,363.67
Pennsylvania	13,016.00		6,666.67	12.00					679,414.49
Rhode Island	2,723.00								53,880.52
South Carolina	1,023.33		1,066.67						33,059.37
South Dakota	548.00		416.67						36,252.40
Tennessee	1,938.00		3,600.01			100.00			69,235.55
Texas	2,704.25	800.00	4,316.69						132,734.21
Utah	146.50		883.34						29,231.94
Vermont	466.25		200.00						8,039.73
Virginia	2,550.75	1,160.00	4,016.68						57,036.21
Washington	396.25		2,016.68						93,131.49
West Virginia	5,767.50	120.00	4,100.01			91.67			29,722.48
Wisconsin	17,964.75	360.00	6,716.66		1,425.00		216.00	1,620.00	368,399.77
Wyoming	227.25								21,268.63
Total	311,634.33	13,200.00	180,192.10	285.00	22,650.00	1,658.34	268.00	2,220.00	7,117,007.29
Total for 12 months ended June 30, 1913	291,645.08	3,340.00	162,575.25	289.50	37,325.00	1,387.51	24.00	3,460.00	7,369,658.27

E.—*Statement showing the collections, expenses, and percentage cost of collection in*

	COLLECTION DISTRICTS.	COLLECTIONS.						
		Spirits.	Tobacco.	Beer.	Oleomargarine.	Mixed flour.	Adulterated butter.	Process or renovated butter.
1	Alabama	$119,295.23	$20,184.30	$50,812.69	$6,354.86	.....	.....	.....
2	Arkansas	55,073.66	7,865.06	17,336.48	4,099.25	.....	.....	.....
3	First California	5,871,114.00	457,232.07	1,047,854.09	1,666.68	.....	$2,310.10	.....
4	Sixth California	572,816.85	49,275.91	402,904.91	3,439.76	.....	851.60	.....
5	Colorado	171,375.46	55,470.77	406,871.39	8,402.68	$23.00	12,000.00	$3,402.96
6	Connecticut	288,202.11	297,020.07	1,591,909.91	60,362.73	.....	.....	.....
7	Florida	146,604.46	1,084,294.28	32,407.89	6,786.25	.....	.....	.....
8	Georgia	35,352.34	47,862.19	156,117.94	7,185.25	.....	.....	.....
9	Hawaii	56,707.45	2,841.64	33,208.43	400.00	.....	.....	.....
10	First Illinois	822,595.95	2,859,377.89	5,932,677.80	522,836.98	.....	3,813.90	33,060.93
11	Fifth Illinois	32,851,621.37	81,198.46	356,743.69	6,170.76	.....	825.00	.....
12	Eighth Illinois	9,770,667.66	206,994.65	298,432.18	7,598.03	90.50	915.00	.....
13	Thirteenth Illinois	64,550.53	54,148.62	485,768.18	3,449.09	.....	.....	.....
14	Sixth Indiana	9,278,836.47	261,479.22	844,469.63	22,285.59	.....	.....	.....
15	Seventh Indiana	17,041,735.71	310,402.81	959,195.41	3,033.92	.....	.....	.....
16	Third Iowa	45,569.52	320,698.22	493,763.92	19,987.08	350.00	4,053.40	7,513.57
17	Fourth Iowa	10,865.63	22,189.08	30,703.33	3,816.00	12.00	.....	626.00
18	Kansas	11,687.62	61,149.52	4,442.63	70,160.19	462.80	2,810.50	8,112.00
19	Second Kentucky	4,132,389.02	196,087.01	28,197.78	202.00	.....	.....	.....
20	Fifth Kentucky	15,740,148.41	2,639,876.90	439,579.16	2,960.40	.....	.....	.....
21	Sixth Kentucky	3,706,413.95	254,090.91	333,216.69	574.50	.....	.....	.....
22	Seventh Kentucky	4,704,616.16	8,623.54	52,915.85	409.50	.....	.....	.....
23	Eighth Kentucky	2,648,048.28	2,794.27	16,459.22	387.25	.....	.....	.....
24	Louisiana	3,108,778.95	1,373,104.47	539,650.79	5,821.50	.....	.....	.....
25	Maryland	4,595,239.21	1,749,334.90	1,568,309.89	18,386.99	.....	.....	779.50
26	Third Massachusetts.	2,332,658.34	718,667.21	2,540,107.32	14,207.85	.....	.....	2,020.01
27	First Michigan	1,118,687.16	3,185,286.92	1,706,775.91	23,811.67	.....	.....	.....
28	Fourth Michigan	55,736.92	183,424.06	444,670.41	16,827.45	.....	.....	63.55
29	Minnesota	128,382.31	219,593.48	1,797,737.67	14,965.86	.....	2,670.00	10,707.02
30	First Missouri	197,100.17	6,056,022.83	3,577,195.88	48,791.48	518.80	.....	.....
31	Sixth Missouri	760,757.72	76,714.41	592,621.17	10,233.52	.....	.....	1,267.97
32	Montana	98,406.91	33,306.41	478,085.83	2,024.50	.....	.....	.....
33	Nebraska	1,963,263.98	86,895.97	486,215.84	6,178.50	139.00	465.00	1,144.92
34	New Hampshire	40,513.62	165,729.04	306,330.27	12,414.54	.....	.....	.....
35	First New Jersey	62,765.76	252,823.30	215,750.42	9,208.25	.....	.....	.....
36	Fifth New Jersey	294,994.34	7,331,785.34	3,315,017.85	44,854.86	.....	.....	.....
37	New Mexico	45,869.33	7,453.44	35,097.27	343.25	.....	300.00	.....
38	First New York	5,332,446.86	3,923,350.01	3,303,914.93	9,271.75	.....	24.50	.....
39	Second New York	805,027.22	5,029,170.64	206,371.66	7,416.58	22.00	6,031.90	.....
40	Third New York	144,454.55	5,045,049.35	5,483,831.24	3,715.75	1,176.00	.....	.....
41	Fourteenth New York.	2,478,915.89	520,760.79	1,951,856.50	20,538.59	.....	.....	.....
42	Twenty-first New York.	1,714,213.26	608,105.76	991,868.24	23,800.18	.....	.....	.....
43	Twenty-eighth New York.	226,006.03	237,093.37	2,161,414.60	17,692.25	134.00	.....	.....
44	Fourth North Carolina.	19,263.79	5,325,673.97	3,830.44	1,688.50	.....	.....	.....
45	Fifth North Carolina.	22,479.47	6,294,228.31	42.50	269.75	.....	.....	.....
46	North and South Dakota.	33,710.54	35,186.70	57,978.32	1,755.42	.....	294.00	.....
47	First Ohio	9,939,868.22	2,935,132.15	2,073,414.34	79,901.49	23.00	.....	91.01
48	Tenth Ohio	194,124.53	1,419,945.18	722,551.44	7,532.25	.....	1,096.20	5,528.22
49	Eleventh Ohio	53,133.00	286,548.16	606,781.10	36,541.23	.....	.....	.....
50	Eighteenth Ohio	239,327.11	718,333.96	1,805,322.68	22,838.26	.....	286.00	724.74
51	Oklahoma	15,193.60	17,975.96	6,091.66	2,700.25	.....	.....	.....
52	Oregon	381,071.84	26,713.84	218,434.67	1,409.67	.....	450.00	.....
53	First Pennsylvania	1,892,021.83	2,556,348.52	3,278,618.75	6,208.92	12.00	.....	.....
54	Ninth Pennsylvania.	623,333.46	2,937,869.08	1,869,329.91	3,663.00	.....	.....	.....
55	Twenty-third Pennsylvania.	6,603,042.41	1,105,833.80	2,948,864.93	9,720.75	.....	.....	.....
56	South Carolina	18,242.48	81,865.61	5,283.38	1,213.50	.....	.....	.....
57	Tennessee	130,115.82	1,573,674.76	239,109.99	5,672.01	.....	.....	548.22
58	Third Texas	75,314.05	54,763.32	789,040.83	23,975.79	.....	.....	.....
59	Second Virginia	1,097,470.71	5,641,136.94	87,822.56	6,356.09	.....	.....	.....
60	Sixth Virginia	656,937.88	237,566.10	118,789.58	2,163.34	.....	.....	.....
61	Washington	313,287.39	39,037.12	985,079.81	2,437.43	.....	.....	.....
62	West Virginia	167,705.90	1,128,672.74	349,311.59	10,875.51	.....	.....	437.59
63	First Wisconsin	2,793,507.37	762,323.14	4,383,064.11	17,240.83	.....	2,296.00	.....
64	Second Wisconsin	87,796.54	131,241.68	923,786.99	7,800.58	.....	1,604.20	5,148.25
	Total	159,098,177.31	79,815,860.17	67,081,612.45	1,325,219.13	2,963.10	43,097.30	81,476.46

the several collection districts during the fiscal years ended June 30, 1913 and 1914.

COLLECTIONS—continued.							
Miscellaneous, including playing cards.	Offers in compromise, unassessed penalties, etc.	Corporation excise tax.	Corporation income tax.	Individual income tax.	Total collections, 1914.	Total collections, 1913.	
$304.30	$3,980.59	$78,504.37	$222,973.12	$102,605.35	$604,314.81	$441,644.91	1
7.46	1,568.05	20,639.71	95,796.38	42,035.48	245,021.53	190,665.24	2
2,846.66	9,110.14	391,147.89	1,126,495.75	605,594.63	9,515,371.41	8,336,673.49	3
51.08	2,016.90	164,873.33	414,083.60	288,299.90	1,898,582.94	1,389,385.67	4
303.11	11,921.43	130,989.85	268,999.74	119,410.79	1,189,081.18	1,013,276.62	5
414.45	8,332.57	231,364.87	799,293.76	733,627.27	3,920,527.74	3,228,161.49	6
2,034.87	1,895.49	34,126.25	92,968.97	108,800.43	1,509,908.89	1,429,929.61	7
209.63	7,242.32	112,070.92	247,774.34	115,874.11	729,779.04	523,632.24	8
730.16	2,131.53	19,387.71	97,524.92	34,822.62	246,754.46	249,553.38	9
3,682.82	17,590.00	1,022,760.47	2,812,634.03	1,915,149.92	15,947,189.78	13,135,972.58	10
152.09	2,530.34	51,031.92	136,257.59	48,855.73	33,535,386.95	34,000,994.53	11
50.00	2,607.74	42,792.63	111,231.22	78,310.31	10,519,698.96	10,529,930.15	12
92.00	761.50	24,942.26	91,990.56	33,855.15	759,557.89	642,604.10	13
136.84	3,360.14	120,736.64	449,849.84	134,489.10	11,115,583.47	10,902,839.17	14
2.00	723.56	23,835.38	98,003.36	46,281.07	18,483,213.82	20,726,666.45	15
658.78	4,270.80	91,845.43	206,543.00	141,136.62	1,426,390.34	541,366.03	16
29.01	123.00	4,721.49	.....	.....	73,085.54	639,499.44	17
19.77	1,403.29	58,611.78	267,858.91	49,960.11	536,679.12	732,152.46	18
46.95	3,661.40	7,356.57	27,533.20	10,466.17	4,405,400.10	4,395,948.11	19
214.00	1,830.64	54,023.00	196,742.27	60,070.01	19,135,444.79	18,859,830.88	20
22.77	534.83	3,852.66	18,962.01	6,524.20	4,324,192.52	4,135,486.30	21
43.30	2,195.65	11,784.02	32,756.08	17,550.10	4,830,894.26	4,492,012.91	22
56.95	5,179.60	5,049.40	27,997.09	3,634.14	2,700,580.20	3,317,628.24	23
110.38	4,560.55	102,488.17	290,569.18	148,261.18	5,664,435.17	4,462,094.33	24
32.04	3,243.29	165,590.96	582,159.28	832,400.35	9,516,395.41	9,038,928.27	25
137.04	4,927.14	550,531.60	1,447,648.59	1,505,885.72	9,116,791.21	7,239,573.98	26
90.30	5,488.29	461,976.74	842,354.48	946,766.08	8,291,237.55	7,324,920.80	27
12,766.48	1,243.11	68,500.71	203,391.47	71,454.12	1,058,978.28	977,096.11	28
56.65	1,277.20	325,615.48	1,183,977.40	372,527.41	4,057,510.48	3,274,511.22	29
678.83	5,457.89	290,319.47	790,449.73	487,176.13	11,343,711.21	10,615,889.20	30
49.92	2,457.13	103,304.81	270,518.54	169,882.18	1,987,807.37	1,854,823.43	31
44.89	4,072.16	98,840.23	320,308.32	80,357.26	1,115,446.51	861,958.74	32
15.30	2,702.17	69,114.30	168,084.27	76,857.75	2,861,077.15	2,697,049.76	33
38.86	2,176.50	120,723.86	298,790.82	213,862.60	1,160,585.51	885,244.67	34
36.89	475.92	59,030.70	219,371.72	201,166.08	1,020,563.04	843,214.33	35
54,354.99	4,578.08	275,150.58	972,066.28	515,650.12	12,808,482.02	11,559,912.18	36
.....	1,618.12	26,304.42	110,314.34	39,901.77	206,361.94	240,338.24	37
44.29	991.83	152,964.67	297,783.70	636,040.97	13,656,835.42	12,327,343.28	38
133,897.52	2,367.26	1,272,377.17	4,616,662.87	7,950,658.39	20,029,403.21	10,951,402.85	39
968.25	12,446.30	462,165.25	1,174,860.78	2,762,023.34	15,091,699.81	11,508,611.70	40
36,092.75	18,292.90	111,556.55	373,708.22	444,654.15	5,966,376.32	5,617,513.95	41
54.74	509.57	115,656.04	223,326.42	201,204.48	3,878,828.69	3,564,021.74	42
47.65	216.15	203,591.73	761,258.20	528,726.93	4,136,180.01	3,280,652.82	43
41.89	6,005.02	87,379.69	59,959.09	27,363.86	5,531,207.15	5,517,138.71	44
89.09	4,692.58	46,538.31	113,308.09	19,202.69	6,500,797.79	5,259,129.15	45
17.73	1,263.58	23,113.57	99,791.50	32,997.00	286,103.36	198,549.46	46
468,109.66	4,899.98	122,419.23	411,250.82	263,035.27	16,298,656.27	17,624,160.69	47
55.40	174.70	90,718.62	440,183.08	166,070.72	3,048,281.34	3,050,528.31	48
32.09	1,912.79	62,526.02	180,524.97	69,802.42	1,397,795.69	1,280,155.45	49
43.63	1,249.59	200,365.35	824,638.18	405,599.81	4,287,120.31	3,815,112.65	50
297.61	762.91	47,301.89	177,763.55	93,582.15	361,163.88	177,649.30	51
48.76	3,006.00	88,308.52	146,751.89	90,654.36	956,393.55	822,730.30	52
261.14	3,612.61	821,608.96	2,630,550.67	2,012,513.61	12,901,916.70	10,078,808.59	53
115.28	3,009.90	16,724.17	435,384.42	261,813.97	6,151,243.19	5,919,697.98	54
308.30	7,867.74	614,118.27	2,177,849.10	901,767.80	14,369,373.10	12,961,124.66	55
23.18	1,568.21	19,848.94	82,282.51	25,811.11	236,138.32	51,112.75	56
1,781.16	20,933.23	49,202.67	226,143.67	98,274.59	2,345,515.52	2,384,189.93	57
102.14	8,304.93	161,632.89	551,241.43	300,965.21	2,025,392.69	1,584,440.94	58
605.72	11,696.24	55,371.22	249,444.95	70,112.30	7,229,016.73	6,735,970.93	59
36.65	10,669.44	42,598.90	184,019.95	32,525.74	1,265,304.58	1,325,217.36	60
162.68	4,842.25	125,967.30	300,488.20	124,902.39	1,897,104.66	1,448,007.90	61
5.00	665.28	95,554.72	236,773.03	94,627.97	2,084,690.83	1,898,998.78	62
265.00	11,115.02	111,850.70	305,739.42	190,672.91	8,668,138.19	8,380,883.67	63
13.60	1,899.55	35,502.82	102,945.90	29,969.67	1,326,859.47	1,183,308.46	64
724,032.18	284,591.61	19,671,077.22	52,456,662.67	28,253,534.85	379,838,114.47	344,105,353.21	

E.—*Statement showing the collections, expenses and percentage cost of collections in the several collection districts during the fiscal years ended June 30, 1913 and 1914.*

COLLECTION DISTRICTS.	EXPENSES										
	Salaries of collectors.	Salaries and expenses of deputies, clerks, janitors, and messengers.	Office rent, telephone service, etc.	Storekeepers and storekeeper-gaugers.	Gaugers.	Expenses of collecting the special excise tax on corporations.	Expenses of collecting the income tax.	Total expenses 1914.	Total expenses 1913.	Percentage cost 1914.	Percentage cost 1913.
Alabama	$4,193.93	$29,792.60	$277.07	$3,275.50	$1,026.85	$125.00	$2,745.60	$41,436.55	$36,975.05	6.86	8.37
Arkansas	3,442.25	11,887.30	153.36	5,315.83	3,202.91	2,778.82	1,725.71	28,506.18	27,700.28	11.63	14.53
First California	4,500.00	62,341.76	2,073.10	45,295.02	64,939.61	1,592.50	4,218.88	184,960.93	189,116.11	1.94	.....
Sixth California	4,500.00	21,723.33	511.56	3,941.20	16,145.99	4,530.89	2,322.92	53,675.89	47,256.52	2.83	3.40
Colorado	4,500.00	28,440.86	1,107.04	939.00	2,167.57	1,510.00	4,444.91	43,109.38	32,689.50	3.63	3.22
Connecticut	4,500.00	29,381.68	603.74	5,237.74	7,602.92	5,616.39	3,705.51	56,647.98	53,096.85	1.44	1.64
Florida	4,500.00	18,309.21	594.32	2,035.31	6,929.08	2,000.00	3,002.53	37,370.45	34,496.94	2.47	2.41
Georgia	4,015.60	34,933.22	410.04	.....	3,365.07	1,780.00	2,206.59	46,710.52	41,668.70	6.49	7.96
Hawaii	4,328.93	6,780.70	734.90	1,935.50	.....	.....	.....	13,780.03	14,124.09	5.58	5.87
First Illinois	4,500.00	60,646.37	1,749.57	3,887.00	36,304.52	4,670.00	4,545.89	116,304.35	108,713.60	.73	.83
Fifth Illinois	4,500.00	29,326.96	349.51	58,602.00	110,199.63	626.67	881.33	204,576.10	202,712.25	.61	.69
Eighth Illinois	4,500.00	25,159.53	290.72	21,143.68	30,463.32	1,650.00	1,663.23	84,270.48	80,124.40	.80	.76
Thirteenth Illinois	4,000.28	11,325.73	110.20	.....	2,455.50	480.00	1,460.22	19,831.93	18,130.40	2.61	2.82
Sixth Indiana	4,500.00	26,266.37	661.20	27,722.66	36,686.39	.....	2,280.67	98,117.29	97,830.40	.88	.90
Seventh Indiana	4,500.00	25,381.64	322.10	36,461.52	44,514.65	3,659.00	2,326.34	117,165.25	114,812.12	.63	.55
Third Iowa	4,500.00	30,745.00	487.03	.....	3,535.05	266.30	3,443.78	42,977.82	21,254.46	3.01	3.03
Fourth Iowa	312.50	1,235.14	14.00	.....	119.84	100.00	.....	1,781.48	21,994.96	2.44	3.44
Kansas	4,000.00	14,477.74	236.33	.....	.....	997.23	2,113.18	21,824.48	18,263.09	4.07	2.49
Second Kentucky	4,500.00	22,990.83	286.24	55,117.52	22,653.37	.....	1,966.45	107,514.41	108,014.21	2.44	2.46
Fifth Kentucky	4,500.00	40,080.67	1,048.69	220,248.56	111,720.00	1,406.62	2,259.15	381,263.75	392,2[illegible]3.90	1.99	2.08
Sixth Kentucky	4,500.00	20,942.13	203.40	46,532.40	20,832.61	.....	2,056.62	95,067.16	98,892.16	2.20	2.39
Seventh Kentucky	4,500.00	25,320.20	571.89	98,345.77	24,810.35	.....	1,930.14	155,528.35	182,508.33	3.24	4.06
Eighth Kentucky	4,500.00	25,821.65	524.49	90,232.18	22,021.70	2,358.13	2,259.20	147,717.35	152,918.89	5.45	4.61
Louisiana	4,500.00	21,754.16	313.41	18,586.06	13,193.56	900.00	2,456.10	61,703.29	59,941.26	1.09	1.34
Maryland	4,500.00	51,142.67	1,485.24	75,610.35	49,303.78	1,605.27	4,295.92	187,945.23	191,521.24	1.97	2.12
Third Massachusetts	4,500.00	37,054.80	9,650.82	21,669.68	33,948.13	1,932.50	4,840.40	113,016.73	107,368.54	1.24	1.48
First Michigan	4,500.00	31,163.69	810.01	2,549.54	5,689.72	2,883.50	3,880.36	51,476.83	45,288.35	.62	.62
Fourth Michigan	4,500.00	13,275.82	64.99	.....	1,025.65	900.50	2,210.99	21,977.95	19,709.77	2.08	2.02
Minnesota	4,500.00	33,759.09	592.60	.....	11,530.84	4,481.13	3,598.01	58,461.73	54,474.12	1.44	1.66
First Missouri	4,500.00	41,589.00	755.00	8,362.33	13,277.83	1,220.50	2,151.40	71,856.06	65,498.85	.63	.62
Sixth Missouri	4,500.00	24,040.38	410.91	18,764.39	9,945.05	1,547.50	1,850.42	61,058.65	59,454.34	3.07	3.21
Montana	4,500.00	18,104.58	137.05	1,878.00	2,112.84	839.99	4,112.52	31,744.98	28,203.61	2.85	3.27
Nebraska	4,500.00	26,287.68	284.59	10,561.27	8,944.19	3,590.52	1,686.58	55,854.83	56,857.20	1.95	2.11
New Hampshire	4,500.00	15,321.34	107.17	143.25	1,147.18	3,895.65	3,159.51	28,274.10	25,411.32	2.44	2.87
First New Jersey	4,500.00	19,780.00	153.69	272.00	4,273.88	357.50	1,233.09	21,580.07	19,081.96	2.12	2.26
Fifth New Jersey	4,500.00	34,551.63	1,313.60	1,305.82	11,410.74	1,538.35	2,508.00	55,958.74	52,849.89	.44	.46
New Mexico	3,876.43	10,112.65	109.78	.....	1,772.00	912.50	1,993.22	38,853.98	15,197.04	7.08	6.32
First New York	4,500.00	35,977.04	341.29	7,688.00	16,189.29	1,210.90	2,521.94	68,428.46	65,195.63	.50	.53
Second New York	4,500.00	48,644.14	944.15	3,580.00	35,495.51	4,726.67	5,114.79	103,636.26	93,756.66	.51	.80
Third New York	4,500.00	44,514.95	8,644.61	.....	9,754.28	2,353.98	3,996.13	73,773.05	66,132.29	.49	.57
Fourteenth New York	4,500.00	28,031.29	1,332.04	10,270.49	12,844.51	2,382.92	1,274.63	60,660.88	57,202.33	1.02	1.02
Twenty-first New York	4,500.00	21,739.80	3,819.29	8,003.51	9,257.85	1,788.88	653.15	49,759.48	48,834.26	1.28	1.37
Twenty-eighth New York	4,500.00	27,987.92	443.75	3,228.85	11,814.42	2,080.60	808.65	50,864.19	50,252.17	1.23	1.53
Fourth North Carolina	4,500.00	33,014.51	357.69	630.00	3,011.15	1,792.50	2,783.69	46,095.54	61,823.77	.83	1.12
Fifth North Carolina	4,500.00	62,410.97	1,233.67	726.39	2,016.23	.....	3,921.01	74,908.24	49,705.07	1.15	.95
North and South Dakota	3,725.80	14,244.02	53.45	.....	.....	1,196.66	1,604.33	20,723.46	19,311.55	7.24	9.73
First Ohio	4,500.00	51,124.82	1,034.59	46,001.77	79,301.36	1.65	4,993.71	190,937.90	180,309.16	1.17	1.06
Tenth Ohio	4,500.00	19,745.47	513.21	1,312.00	5,752.51	946.20	2,687.04	35,457.94	41,850.30	1.16	1.37
Eleventh Ohio	4,500.00	15,853.70	289.05	1,142.50	5,223.19	1,345.00	2,549.17	30,072.61	28,118.55	2.19	2.20
Eighteenth Ohio	4,500.00	23,910.00	335.43	3,227.05	11,027.42	1,356.67	3,263.46	47,370.83	42,673.80	1.10	1.12
Oklahoma	3,500.00	8,989.78	92.50	.....	.....	705.00	3,737.73	17,084.99	15,821.98	4.73	8.91
Oregon	4,500.00	15,278.13	319.77	1,360.00	3,727.98	.....	2,645.76	27,831.34	25,130.21	2.92	3.06
First Pennsylvania	4,500.00	57,795.80	1,205.13	22,651.52	41,418.90	1,752.50	4,275.31	133,607.22	121,438.25	1.04	1.20
Ninth Pennsylvania	4,500.00	55,178.95	277.91	29,079.63	16,452.37	1,000.00	2,125.89	109,654.75	113,455.14	1.78	.....
Twenty-third Pennsylvania	4,500.00	39,641.87	557.07	114,711.24	45,421.29	2,525.83	4,774.97	213,137.27	215,798.90	1.48	1.66
South Carolina	2,915.00	15,611.57	173.38	1,038.33	1,777.55	55.00	1,971.45	23,541.94	6,639.54	9.97	13.06
Tennessee	4,500.00	37,830.84	694.17	8,530.69	16,779.67	1,300.00	2,938.09	72,594.46	76,100.09	3.03	3.19
Third Texas	4,500.00	25,639.34	515.72	.....	6,007.33	1,204.00	5,289.93	43,185.32	40,379.43	2.13	.....
Second Virginia	4,500.00	35,742.51	635.04	13,839.67	17,550.03	2,009.00	1,597.41	75,894.66	63,223.30	1.07	.98
Sixth Virginia	4,500.00	33,209.96	833.15	22,170.96	10,978.32	850.00	1,240.71	74,823.04	79,407.67	5.92	6.00
Washington	4,500.00	27,831.10	523.61	3,279.85	2,945.07	2,404.17	2,433.60	43,971.40	42,871.72	2.32	2.96
West Virginia	4,500.00	28,222.51	424.09	4,834.45	6,142.07	1,035.00	2,095.34	47,944.46	44,770.39	2.36	2.36
First Wisconsin	4,500.00	32,033.37	361.27	14,472.03	22,105.69	225.00	2,946.22	76,643.58	73,648.01	.88	.88
Second Wisconsin	4,500.00	19,731.45	244.04	.....	7,252.19	1,146.67	2,283.00	35,274.44	31,712.92	2.04	2.48
Total	276,711.58	1,836,373.52	55,224.47	1,209,832.72	1,140,614.53	99,157.82	170,739.75	4,788,694.39	4,652,200.76	.....	.....

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.

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