

REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDING JUNE 30, 1885.

With Compliments of

Jos. S. Miller

Commissioner.

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1885.

REPORT
OF
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1885.

SIR: In compliance with your letter of August 4, 1885, I have the honor to submit the annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, 1885, with certain additional information concerning the work of the Bureau during the months of July, August, and September of the current fiscal year.

In the appendix to the bound volume of this report will be found carefully prepared tables, as follows:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1885.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner; the receipts from the sale of stamps, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1885.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1864, to June 30, 1885.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1885.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1885.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1885.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1885.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1885.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1885.

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Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1885.

COLLECTIONS FOR PRESENT FISCAL YEAR.

It is estimated that the sum of \$115,000,000 will be collected during the current fiscal year from the various sources of internal revenue.

It was estimated that the receipts for the fiscal year ended June 30, 1885, would reach the same figures, but it is found they fall \$2,578,878.93 short of that sum.

This deficit resulted from the extension of time granted under the opinion of the Attorney-General, as announced December 24, 1884, by which owners of distilled spirits in bond, upon which the tax was due or would have shortly accrued, were allowed seven months in which to export the same.

It appears that there are now about 7,000,000 gallons distilled spirits abroad, which, to find a market, will have to be reimported. This, with more than 10,000,000 gallons that had, on June 30 last, been in bond for three years, or longer under the seven months' extension, affords ample margin for assuming that the receipts for the current fiscal year will aggregate at least \$115,000,000.

COMPARATIVE RECEIPTS FOR THE LAST FOUR FISCAL YEARS.

The total receipts from all sources of internal-revenue taxation for the fiscal year ended June 30, 1885, were \$112,421,121.07, as compared with \$121,590,039.83 for the year 1884, \$144,553,344.86 for the year 1883, and \$146,523,273.72 for the year 1882.

The following statements will exhibit in detail the amount of internal revenue collected during the past year, and also for the first three months of the current fiscal year, the sources from which the revenue is derived, the States and districts in which the collections were made during the past year, the cost of collections, &c.:

INTERNAL REVENUE RECEIPTS DURING 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, 1884 and 1885.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1884.	1885.		
SPIRITS.				
Spirits distilled from apples, grapes, or peaches	\$1,023,350 85	\$1,321,897 58	\$298,546 73	
Spirits distilled from grain and other materials	70,631,860 48	60,920,324 30		\$9,711,536 09
Rectifiers (special tax)	183,872 92	167,930 23		15,942 69
Retail liquor dealers (special tax)	4,597,139 33	4,641,783 99	44,644 66	
Wholesale liquor dealers (special tax)	448,840 51	415,503 49		33,337 02
Manufacturers of stills (special tax)	1,241 67	1,194 20		47 47
Stills or worms manufactured (special tax)	2,920 00	2,665 45		254 55
Stamps for distilled spirits intended for export	16,159 50	39,909 30	23,749 80	
Total	76,905,385 26	67,511,208 63		9,394,176 63
TOBACCO.				
Cigars and cheroots	10,368,805 27	10,077,287 50		291,517 77
Cigarettes	454,409 01	529,535 88	75,126 87	
Snuff	448,211 58	508,943 52	60,731 94	
Tobacco, chewing and smoking	13,488,047 41	13,953,410 31	465,362 90	
Dealers in leaf tobacco (special tax)	48,595 82	53,352 87	4,757 05	
Dealers in manufactured tobacco (special tax)	1,136,786 20	1,159,897 78	23,111 58	
Manufacturers of tobacco (special tax)	5,117 49	5,320 25	202 76	
Manufacturers of cigars (special tax)	97,962 19	105,189 81	7,177 62	
Peddlers of tobacco (special tax)	14,465 01	14,200 56		264 45
Total	26,062,399 98	26,407,088 48	344,688 50	
FERMENTED LIQUORS.				
Ale, beer, lager-beer, and porter	17,573,722 88	17,747,006 11	173,283 23	
Brewers (special tax)	187,988 82	183,561 67		4,427 15
Dealers in malt liquors (special tax)	323,242 41	300,214 25		23,028 16
Total	18,084,954 11	18,230,782 03	145,827 92	
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation other than national, and banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them.	441 84	25,000 00	24,558 16	
Total	441 84	25,000 00	24,558 16	
MISCELLANEOUS.				
Collections not otherwise provided for	247,714 52	24,360 74		223,353 78
Penalties	289,144 12	222,681 19		66,462 93
Total	536,858 64	247,041 93		289,816 71
Aggregate receipts	121,590,039 83	112,421,121 07		9,168,918 76

WITHDRAWALS FOR CONSUMPTION DURING LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, on which tax was paid during the same periods, are as follows:

Products taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1884.	1885.		
Number of gallons of spirits distilled from apples, peaches, or grapes	1,137,056	1,468,775	331,719	
Number of gallons of spirits distilled from grain, molasses, and other materials	78,479,845	67,689,250		10,790,595
Number of cigars	3,455,619,017	3,358,972,633		96,646,384
Number of cigarettes	908,090,723	1,058,749,238	150,658,515	
Number of pounds of snuff	5,662,645	6,361,794	759,149	
Number of pounds of tobacco	168,593,419	174,415,619	5,822,200	
Number of barrels of fermented liquors	18,998,619	19,185,953	187,334	

RECEIPTS BY COLLECTION DISTRICTS DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING the AGGREGATE COLLECTIONS MADE and REPORTED to the COMMISSIONER of INTERNAL REVENUE by the COLLECTORS of the SEVERAL COLLECTION DISTRICTS during the fiscal year ended June 30, 1885.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Arthur Bingham	\$572 14
District of Alabama	Julian H. Bingham (acting)	3,464 75
District of Alabama	Prelate D. Barker	67,700 65
District of Alabama	Edmund W. Booker	1,637 80
District of Arkansas	Henry M. Cooper	86,677 54
District of Arkansas	Thomas H. Simms	614 94
First California	Chancellor Hartson	2,342,080 55
Fourth California	Amos L. Frost	271,079 58
District of Colorado	James S. Wolfe	195,194 89
District of Connecticut	Joseph Selden	412,626 19
District of Delaware	James McIntire	98,377 96
District of Delaware	C. M. Leitch (acting)	49,709 51
District of Delaware	Beniah Watson	105,105 97
District of Florida	Dennis Eagan	50,245 09
District of Florida	Samuel C. Thompson	168,592 00
District of Georgia	Walter H. Johnson	227,116 99
District of Georgia	Thomas C. Crenshaw, jr	89,324 41
First Illinois	Joel D. Harvey	8,001,784 74
Second Illinois	Lucien B. Crooker	222,400 84
Fourth Illinois	Richard Rowett	301,319 27
Fifth Illinois	Howard Knowles	13,298,687 18
Eighth Illinois	Jacob Wheeler	903,888 47
Thirteenth Illinois	Charles W. Pavey	347,784 11
Sixth Indiana	Horace McKay	2,516,476 65
Sixth Indiana	William D. H. Hunter	215,656 95
Seventh Indiana	William W. Carter	1,110,761 89
Eleventh Indiana	Thomas M. Kirkpatrick	188,970 51
Second Iowa	John W. Green	1,958,811 80
Third Iowa	James E. Simpson	182,526 32
Fourth Iowa	John W. Burdette	80,721 23
Kansas	John C. Carpenter	168,367 52
Kansas	Nelson F. Acers	1,834 50
Second Kentucky	Edwin Farley	1,703,589 37
Second Kentucky	Hunter Wood	17,200 50
Fifth Kentucky	Lewis Buckner	7,076,453 08
Sixth Kentucky	John W. Finnell	3,361,765 25
Seventh Kentucky	Armsted M. Swope	4,288 48
Seventh Kentucky	Charles H. Stoll	1,837,371 62
Seventh Kentucky	James F. Robinson	90,131 30
Eighth Kentucky	William J. Landram	751,775 84
Louisiana	George Drury	298,954 86
Louisiana	Henry C. Minor	269,890 03
Maine	Franklin J. Rollins	48,313 00
Maine	Charles H. Chase	5,637 16

STATEMENT SHOWING the AGGREGATE COLLECTIONS MADE and REPORTED to the COMMISSIONER of INTERNAL REVENUE, &c.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
Maryland	John H. Sellman	\$2,774,384 20
Third Massachusetts	Charles W. Slack	1,380,609 31
Third Massachusetts	Alfred Downing (acting)	273,922 60
Third Massachusetts	Eben F. Pillsbury	316,191 11
Tenth Massachusetts	Edward R. Tinker	316,730 94
First Michigan	James H. Stone	1,310,266 42
First Michigan	John B. Molony	46,197 78
Fourth Michigan	Charles W. Watkins	169,939 05
Fourth Michigan	George N. Davis	1,751 91
Minnesota	William Bickel	492,704 97
Mississippi	James Hill	46,762 50
Mississippi	Eugene O. Sykes	1,188 63
First Missouri	Isaac H. Sturgeon	5,011,585 72
Fourth Missouri	David A. Stewart	279,510 28
Fourth Missouri	Cornelius Voorhis	23,771 61
Sixth Missouri	Phillip Doppler	961,298 24
District of Montana	Thomas P. Fuller	90,565 20
District of Nebraska	George W. Post	1,971,296 12
District of Nevada	Frederick C. Lord	55,938 66
New Hampshire	Henry M. Putney	383,478 83
First New Jersey	William P. Tatem	204,419 54
First New Jersey	Thomas M. Ferrell	16,627 12
Third New Jersey	Culver Barcalow	479,703 13
Fifth New Jersey	Robert B. Hathorn	2,820,129 80
Fifth New Jersey	Samuel Klotz	140,488 16
New Mexico	Silas W. Fisher	66,969 85
First New York	Rodney C. Ward	2,840,455 10
Second New York	Marshall B. Blake	1,592,773 28
Third New York	Morris Friedsam	5,057,715 43
Fourteenth New York	James W. Bentley	679,724 30
Fifteenth New York	James S. Smart	829,864 60
Twenty-first New York	James Armstrong	855,039 34
Twenty-eighth New York	Henry S. Pierce	2,058,072 55
Fourth North Carolina	Isaac J. Young	652,646 95
Fifth North Carolina	William H. Wheeler	410,534 96
Sixth North Carolina	Andrew J. Boyd	66,563 76
Sixth North Carolina	Thomas N. Cooper	536,035 60
Sixth North Carolina	Clement Dowd	21,047 59
First Ohio	Clark B. Montgomery	8,058,186 14
First Ohio	William T. Bishop	678,962 37
Sixth Ohio	George P. Dunham	1,284,728 85
Tenth Ohio	John F. Kumbler	891,842 78
Eleventh Ohio	Marcus Boggs	1,058,436 49
Eighteenth Ohio	Worthy S. Streater	798,359 98
Oregon	John C. Cartwright	116,718 14
Oregon	John Whiteaker	8,004 03
First Pennsylvania	William J. Pollock	2,886,621 64
Ninth Pennsylvania	Andrew J. Kauffman	1,333,646 26
Twelfth Pennsylvania	Edward H. Chase	413,152 27
Twelfth Pennsylvania	Charles B. Staples	25,718 69
Nineteenth Pennsylvania	Jacob F. Walther	129,864 68
Twenty-second Pennsylvania	Frank P. Case	1,609,332 26
Twenty-third Pennsylvania	Samuel M. Jackson	972,753 82
Rhode Island	Elisha H. Rhodes	121,263 92
Rhode Island	Charles H. Henshaw	6,323 70
South Carolina	Elery M. Brayton	90,746 43
South Carolina	D. Frank Bradley	3,771 80
Second Tennessee	James M. Melton	89,772 08
Second Tennessee	Nathan Gregg	8,498 65
Fifth Tennessee	Archelaus M. Hughes, jr	958,918 70
First Texas	William H. Sinclair	38,730 97
First Texas	Samuel B. Cooper	167 44
Third Texas	Benjamin C. Ludlow	70,895 41
Third Texas	Leham G. Searey	4,383 47
Fourth Texas	William Umbdenstock	9,140 30
Fourth Texas	W. Flanagan	59,012 02
Vermont	John C. Stearns	29,626 28
Vermont	George L. Spear	263 57
Second Virginia	James D. Brady	959,706 27
Second Virginia	Asa Rogers	495,775 55
Second Virginia	Andrew L. Ellett	62,892 06
Fourth Virginia	John B. Ralston	678,905 64
Fourth Virginia	George M. Helms	59,228 40
Sixth Virginia	William E. Craig	709,747 49
Sixth Virginia	Hambleton Shepperd	94,384 31
West Virginia	Isaac H. Duval	322,582 58
West Virginia	Samuel P. McCormick	191,819 26
West Virginia	John T. McGraw	28,786 75

STATEMENT SHOWING the AGGREGATE COLLECTIONS MADE and REPORTED to COMMISSIONER of INTERNAL REVENUE, &c.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
First Wisconsin.....	Irving M. Bean	\$2,286,563 52
First Wisconsin.....	Edward C. Wall.....	179,395 06
Second Wisconsin.....	Henry Harnden	151,412 77
Third Wisconsin.....	Howard M. Kutchin.....	241,745 40
Sixth Wisconsin.....	Leonard Lottridge.....	173,991 03
Total from collectors.....		112,419,490 58
Cash receipts from sale of adhesive stamps*.....		1,639 49
Aggregate receipts.....		112,421,121 07

* All stamp taxes not before abolished were repealed July 1, 1883. Of the \$1,639.49 collected from this source during the last fiscal year, one thousand six hundred and six dollars and eighty-seven cents (\$1,606.87) were payments made on old accounts, the balance, twenty-three dollars and sixty-two cents (\$23.62), being the receipts from the sale of documentary stamps issued to collectors for validating unstamped instruments.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING the AGGREGATE COLLECTIONS of INTERNAL REVENUE, by STATES and TERRITORIES, during the fiscal year ended June 30, 1885.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.....	\$73,315 34	Nevada (c).....	\$55,938 66
Arkansas.....	87,292 48	New Hampshire.....	383,478 83
California.....	2,613,160 13	New Jersey.....	3,661,358 75
Colorado (a).....	195,194 89	New Mexico (f).....	66,969 85
Connecticut.....	412,626 19	New York.....	13,823,644 60
Delaware (b).....	244,184 44	North Carolina.....	1,686,828 95
Florida.....	218,837 09	Ohio.....	12,565,516 62
Georgia.....	316,441 40	Oregon (g).....	119,723 07
Illinois.....	23,075,864 61	Pennsylvania.....	7,371,269 62
Indiana.....	4,031,866 00	Rhode Island.....	127,587 62
Iowa.....	2,222,059 15	South Carolina.....	94,518 23
Kansas.....	170,202 02	Tennessee.....	1,057,189 43
Kentucky.....	14,842,475 44	Texas.....	181,829 61
Louisiana.....	538,814 89	Vermont.....	29,889 83
Maine.....	53,950 16	Virginia.....	3,052,639 72
Maryland.....	2,774,384 20	West Virginia.....	543,188 59
Massachusetts.....	2,287,453 96	Wisconsin.....	3,033,017 78
Michigan.....	1,528,155 16	Total by States and Territories.....	112,419,490 58
Minnesota.....	492,794 97	Cash receipts from sale of adhesive stamps.....	1,639 49
Mississippi.....	47,951 13	Aggregate receipts.....	112,421,121 07
Missouri.....	6,276,165 85		
Montana (e).....	90,565 20		
Nebraska (d).....	1,971,296 12		

- (a) Including the Territory of Wyoming.
 (b) Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
 (c) Including the Territory of Idaho.
 (d) Including the Territory of Dakota.
 (e) Including the Territory of Utah.
 (f) Including the Territory of Arizona.
 (g) Including the Territory of Washington.

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1885 and 1886; a comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1885.	1886.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes.....	\$158,866 32	\$173,643 21	\$14,776 89	
Spirits distilled from materials other than apples, peaches, or grapes.....	15,971,944 60	15,354,629 61		\$617,314 99
Wine made in imitation of champagne, &c.....				
Rectifiers (special tax).....	6,017 35	8,229 19	2,211 84	
Dealers, retail liquor (special tax).....	275,491 61	294,142 33	18,650 72	
Dealers, wholesale liquor (special tax).....	15,404 20	16,700 03	1,295 83	
Manufacturers of stills, and stills and worms manufactured (special tax).....	1,064 17	1,453 33	389 16	
Stamps for distilled spirits intended for export.....	6,364 50	6,217 10		147 40
Total.....	16,435,152 75	15,855,014 80		580,137 95
TOBACCO.				
Cigars and cheroots.....	2,785,639 06	2,770,636 40		15,002 66
Cigarettes.....	130,111 65	153,768 80	23,657 15	
Manufacturers of cigars (special tax).....	4,539 03	4,585 50	46 47	
Snuff of all descriptions.....	128,595 70	116,718 67		11,877 03
Tobacco, manufactured, of all descriptions.....	3,524,656 34	3,966,742 91	442,086 57	
Dealers in leaf tobacco, not over 25,000 pounds (special tax).....	427 92	582 22	154 30	
Dealers in leaf tobacco (special tax).....	1,473 18	2,624 60	1,151 42	
Retail dealers in leaf tobacco (special tax).....				
Dealers in manufactured tobacco (special tax).....	91,407 71	94,436 77	3,029 06	
Manufacturers of tobacco (special tax).....	252 00	292 50	40 50	
Peddlers of tobacco (special tax).....	1,398 00	1,631 95	233 95	
Total.....	6,668,491 59	7,114,960 32	446,468 73	
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on.....	5,464,697 09	5,614,759 33	150,062 24	
Brewers (special tax).....	4,289 61	4,762 52	472 91	
Dealers in malt liquors (special tax).....	36,932 78	34,639 97		3,707 19
Total.....	5,499,919 48	5,654,161 82	154,242 34	
BANKS, BANKERS, ETC.				
Bank circulation.....				
Notes of persons, State banks, towns, cities, &c., paid out.....				
Total.....				
MISCELLANEOUS.				
Penalties.....	39,039 74	28,781 17		10,258 57
Collections not otherwise herein provided for.....	4,279 40	18,831 03	14,551 63	
Total.....	43,319 14	47,612 20	4,293 06	
Aggregate receipts.....	28,646,882 06	28,070,749 14		23,866 18

COST OF COLLECTION.

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

For salaries and expenses of collectors, including pay of deputy collectors, clerks, &c	\$1,780,289 32
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	1,963,527 41
For stamps, paper, and dies	392,634 60
For expenses of detecting and punishing violations of internal-revenue laws	34,387 29
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue	284,591 65
Total	4,455,430 27

As compared with the total cost of collection for the year 1884 of \$5,076,914.31. The total expenses of the service (including the expenses of this office) will be found in final adjustment to be about 3.9 per cent. of the amount collected.

GENERAL CONDITION OF THE SERVICE.

I am pleased to report that the general condition of the service appears to be good, and that the collectors and their subordinates show commendable zeal in the performance of their duties.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money	\$3,596 03
Telegraphing on public business	590 55
Locks for distilleries	1,361 16
Hydrometers for use in gauging spirits	5,711 96
Gauging rods	13 00
Internal Revenue Record for internal-revenue officers	2,401 57
Stationery for internal-revenue officers	13,436 23
Compensation of United States attorneys in internal-revenue cases, allowed under sections 827 and 838, Revised Statutes	1,275 00
Federal reporter	10 00
Traveling expenses of clerks, &c., under special orders of the Department ..	189 96
Expenses of seizures and sales by collectors	582 40
Rent of offices leased by the Secretary of the Treasury for internal-revenue officers, second district of New York	5,000 00
Total	34,167 86

The miscellaneous expenses of the Bureau for the fiscal year ended June 30, 1884, aggregated \$47,282.89.

REVENUE AGENTS' DIVISION.

The following statement shows the salaries and expenses of revenue agents, expenditures from the appropriation for the discovery of violations of internal-revenue laws, illicit stills seized, persons arrested for illicit distilling, casualties to officers and employes in the internal-revenue service, and statement of ordnance and ordnance stores issued to collectors; also, a brief statement of work performed by revenue agents.

Twenty revenue agents have been employed during the last fiscal year—one as chief of division in this office, thirteen in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and three in assisting agents in charge of divisions, and on special duty.

EXPENSES OF REVENUE AGENTS.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows:

Aggregate salary of agents	\$50,744 00
Aggregate amount for traveling expenses	26,064 37
Stationery furnished agents	160 07
Transportation over Pacific Railroads	627 75
Total	77,596 19

WORK OF REVENUE AGENTS.

Six hundred and twenty-four violations of internal-revenue law have been reported by revenue agents during the year, 234 persons have been arrested on their information, property to the value of \$171,052.82 has been reported by them for seizure, and \$52,869.78 for assessments for unpaid taxes and penalties. Two hundred and seven examinations of the accounts of collectors have been made, and the condition of the offices reported upon by agents, and transfer of sixty-six collectors' offices under new bond, consolidation of districts, and new appointments have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employes during the last fiscal year:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employes killed.	Officers or employes wounded.
Alabama	4	0	5	0	0
Arkansas	1	1	3	0	0
Fourth California	1	0	1	0	0
Georgia	37	50	612	0	0
Third Iowa	0	0	2	0	0
Fourth Iowa	0	1	1	0	0
Second Kentucky	1	1	0	0	0
Fifth Kentucky	0	1	0	0	0
Sixth Kentucky	1	0	1	0	0
Eighth Kentucky	7	0	0	0	0

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employes killed.	Officers or employes wounded.
Louisiana	1	0	0	0	0
Third Massachusetts	1	0	1	0	0
Tenth Massachusetts	0	1	0	0	0
First New York	1	1	0	0	0
Third New York	2	0	4	0	0
Fourth North Carolina	26	2	1	0	0
Fifth North Carolina	3	4	2	0	0
Sixth North Carolina	51	4	0	0	0
Twenty-third Pennsylvania	4	0	1	0	0
South Carolina	0	2	2	0	0
Second Tennessee	10	0	6	0	0
Fifth Tennessee	12	0	12	1	0
Fourth Texas	0	1	3	0	0
Fourth Virginia	9	3	9	0	0
Sixth Virginia	0	1	1	0	0
West Virginia	2	0	1	0	0
Third Wisconsin	1	0	1	0	0
Total	175	74	669	1	0

STILLS SEIZED and CASUALTIES to OFFICERS and EMPLOYÉS for the last seven years.

	1878.	1879.	1880.	1881.	1882.	1883.	1884.
Stills seized	1,024	1,319	969	756	464	397	245
Officers and employes killed	8	7	3	1	4	1	1
Officers and employes wounded	17	19	7	9	1	0	0

ORDNANCE STORES.

There are in the hands of collectors for the enforcement of the laws and the protection of public property the following-described ordnance stores, for which they are responsible:

Name.	District.	Spring-field rifles.	Spring-field carbines.	Cartridge boxes.	Waist-belts and plates.	Arm chests.
S. C. Thompson	Florida		4	6	6	
H. C. Minor	Louisiana		6	6		
Thomas C. Crenshaw, jr	Georgia		63	27	6	1
E. W. Booker	Alabama		10		27	3
Clement Dowd	Sixth North Carolina	8	8			
John T. Hillsman	Fifth Tennessee	3	2	8	9	2
George M. Helms	Fourth Virginia		22	1	6	1
T. S. Bronston	Eighth Kentucky		7			
W. H. Yarborough	Fourth North Carolina		7			
D. F. Bradley	South Carolina		12	8	11	1
Nathan Gregg	Second Tennessee		10			
John T. McGraw	West Virginia		6			
Total		11	158	56	65	8

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

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

AMOUNTS EXPENDED through COLLECTORS of INTERNAL REVENUE, during the fiscal year 1885.

Names.	District.	Amount.
Barker, P. D.	Alabama	\$2 65
Brayton, E. M.	South Carolina	62 00
Burdette, J. W.	Fourth Iowa	18 40
Cooper, H. M.	Arkansas	353 70
Cox, Attila	Fifth Kentucky	28 00
Crenshaw, jr., T. C.	Georgia	298 70
Duval, I. H.	West Virginia	21 50
Farley, J. H.	Eighteenth Ohio	11 25
Harvey, J. D.	First Illinois	35 00
Hughes, A. M.	Fifth Tennessee	144 00
Jackson, S. M.	Twenty-third Pennsylvania	63 15
Johnson, W. H.	Georgia	447 00
Landrau, W. J.	Eighth Kentucky	188 00
McCormick, S. P.	West Virginia	64 00
Melton, James M.	Second Tennessee	242 00
Raulston, J. B.	Fourth Virginia	28 00
Tinker, E. R.	Tenth Massachusetts	90 35
Young, I. J.	Fourth North Carolina	258 45
Total		2,356 15

AMOUNT EXPENDED through REVENUE AGENTS.

Names.	Amount.	Names.	Amount.
Brooks, A. H.	\$7,819 88	Neustadt, F. S.	\$15 30
Clark, A. H.	1,788 96	Phelps, John S.	234 90
Clemen, Gustav	412 21	Plummer, Stanley	610 32
Chapman, W. H.	1,607 26	Powers, Thomas	34 90
Donelson, E. V.	1,934 09	Thrasher, L. A.	1,214 50
Grimeson, T. J.	154 08	Voyles, D. W.	1,892 41
Hale, J. H.	2,925 18	Webster, E. D.	1,882 96
Kellogg, Horace	270 75	Wilson, George W.	5,462 79
Lofland, John	630 33	Total	29,908 02
McLeer, Edward	1,008 00		

RECAPITULATION.

Amount expended by collectors	\$2,356 15
Amount expended by revenue agents	29,908 02
Amount expended for rewards under circular 99	1,881 53
Amount expended for rewards under circular March 10, 1875	56 00
Amount expended for miscellaneous purposes	191 59
Total	34,387 29

AMOUNTS EXPENDED from APPROPRIATIONS NOT BEFORE REPORTED.

Name, &c.	District.	Amount.
1884.		
Lewis Buckner, collector	Fifth Kentucky	\$20 00
James Armstrong, collector	Twenty-first New York	13 50
W. H. Johnson, collector	Georgia	84 00
Reward claims under circular 99		77 00
Total		194 50
1883.		
T. J. Grimeson, revenue agent		88 00
Reward claims under circular 99		50 00
Total		332 50

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper sub-vouchers, duly sworn to. These accounts pass through all the accounting offices in the Treasury Department and are filed in the Register's Office.

INCREASE OF NUMBER OF REVENUE AGENTS.

The act of Congress making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ended June 30, 1885, reduced the number of agents from thirty-five to twenty, and no greater number can now be lawfully employed.

No officers connected with the internal-revenue service are more useful than experienced, intelligent, and efficient agents. They necessarily become the assistants of the Commissioner. Upon them he is obliged to rely for information as to the efficiency and fidelity of the local officers and the general condition of the service in every collection district. Their duties are multitudinous and important; the operations of this branch of the service cover every portion of the country, and experience has demonstrated that to discover and prevent frauds, to secure the faithful collection of the revenue and an equitable and proper enforcement of the laws, the whole territory must be frequently and carefully canvassed and policed by agents. Nearly all of the more important violations of law are discovered and reported by the agents.

The present number, in my opinion, is insufficient for the work required of them. At least four are absolutely necessary for the examination of collectors' accounts, three are constantly required for investigations and examinations which cannot be made by local officers and for other special duties. This leaves but thirteen available for the discovery and prevention of fraud and for general work all over the country.

OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases for the fiscal year ended June 30, 1885, with amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229, Revised Statutes:

Months.	Offers received.	Offers accepted.	Amount of tax.	Amount of assessed and assessable penalty.	Amount of specific penalty.	Total.
1884.						
July	29	28	\$255 2		\$835 15	\$1,090 40
August	36	37	8 33	\$4 17	991 40	1,063 90
September	32	17	277 28	83 64	1,949 89	2,315 61
October	38	44	412 06	5 25	728 50	1,143 81
November	21	35	546 33	3 00	515 82	1,065 25
December	35	42	758 26	13 70	4,844 67	5,616 63
1885.						
January	33	34	3,557 15	26 10	3,103 58	6,686 83
February	45	25	312 19		1,755 00	2,067 10
March	34	44	7,727 62	22 91	6,076 60	13,827 13
April	32	38	25,277 50		1,830 00	27,107 50
May	25	37	164 19		797 60	871 70
June	41	32	19,495 13	23 96	3,626 20	23,145 29
Total	401	413	58,791 11	187 73	26,962 31	85,941 15

STATEMENT of CASES COMPROMISED under section 3229 Revised Statutes, for the quarter ending September 30, 1885.

[The number received and settled, and amounts received.]

First quarter.	Compromise cases.		Tax.	Assessable penalty.	Specific penalty.	Total.
	Received.	Accepted.				
1885.						
July	22	26	\$52 20		\$597 80	\$650 00
August	32	31	10,251 48	\$126 67	7,813 99	18,192 14
September	31	7	2 50		1,455 00	1,457 50
Total	85	64	10,306 18	126 67	9,866 79	20,299 64

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1885, were as follows:

Articles.	Quantity.	Value.
Distilled spirits	gallons.. 39,206	\$15,288 00
Tobacco	pounds.. 10,646	1,380 20
Cigars	number.. 621,940	6,168 50
Miscellaneous property		181,967 71
Total		204,804 41

ABSTRACT of SEIZURES of PROPERTY for VIOLATIONS of INTERNAL-REVENUE LAWS for the quarter ending September 30, 1885.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	
Alabama	114	\$152 00			72	\$37 00	\$423 00
Arkansas							25 00
California	4,003	6,917 00	14,325	\$330 00			2,837 00
Georgia	13	23 00					1,530 00
Illinois			7,000	91 00			
Kentucky							586 00
Maine							17 00
Maryland	*1,000	1,300 00					22 00
Michigan	100	100 00			8	2 51	100 00
Mississippi	6	4 00					65 00
Nevada							400 00
New Jersey	20	18 00	209	2 00			
New Mexico							1 00
New York	161	16 00	2,450	25 00			2,015 00
North Carolina	89	106 00					1,195 00
Ohio	4,326	5,000 00	550	6 00			61 00
Oregon							416 00
Pennsylvania	120	90 00	9,300	125 00			16,442 00
Tennessee					271	55 11	625 00
Virginia							150 00
West Virginia	155	147 05					45 00
Wisconsin							202 00
Total	10,107	13,872 05	33,834	579 00	351	94 62	27,157 00

* 22 packages.

The following is an abstract of reports of district attorneys for the fiscal year 1884-'85 of internal-revenue suits pending, commenced, and disposed of:

	Number of criminal actions.	Number of civil actions in personam.	Number of actions in rem.	Total.
Suits pending July 1, 1884.....	2,490	354	60	2,904
Suits commenced during fiscal year 1885.....	4,488	252	28	4,768
Total	6,978	606	88	7,672
Suits decided in favor of United States:				
Judgments and costs paid.....	445	46	17	508
Judgments and costs not paid.....	2,185	72	.....	2,257
Total	2,630	118	17	2,765
Suits settled by compromise.....	188	25	22	235
Suits decided against the United States.....	703	55	4	762
Suits dismissed, abandoned, consolidated, &c.....	1,373	79	8	1,460
Total suits disposed of	4,894	277	51	5,222
Suits pending July 1, 1885.....	2,084	329	37	2,450
Suits wherein sentence is suspended.....	729	.....	.....	729

	Fines, &c.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions.....	\$126,388 92	.....	\$126,387 59	\$252,776 51
Amount of judgments recovered and costs taxed in civil actions in personam.....	.....	\$185,515 04	6,265 31	191,780 35
Amount of judgments recovered and costs taxed in actions in rem.....	.....	11,855 09	2,339 40	14,194 49
Amount paid to collectors in criminal actions.....	25,345 48	.....	30,453 52	55,799 00
Amount paid to collectors in civil actions in personam.....	.....	130,969 90	3,586 60	134,556 50
Amount paid to collectors in actions in rem.....	.....	14,458 33	1,675 04	16,133 37

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1887, as follows:

For salaries and expenses of collectors.....	\$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses.....	2,100,000
For dies, paper, and stamps.....	410,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection.....	50,000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue.....	259,190
Total	4,619,190

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1886, are based upon an estimate of their probable collections according to the following scale, with the qualification

that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year.

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

EXAMINATION OF COLLECTORS' OFFICES.

On account of the limited force of revenue agents, and the number of transfers of collectors' offices required to be made during the last fiscal year, the examinations of collectors' offices were not made as frequently as the good of the service demanded.

From reports made by revenue agents in charge of this part of the work, however, it appears that the collectors' offices throughout the country are generally in good condition.

OFFICIAL FORCE.

The force connected with this bureau during the fiscal year which ended June 30, 1885, in the various districts throughout the United States, as reorganized under the Executive order of June 25, 1883, as modified, was 85 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
32.....	\$4,500	2.....	\$3,500	5.....	\$2,875
3.....	4,250	3.....	3,375	11.....	2,750
5.....	4,000	4.....	3,250	2.....	2,625
1.....	3,875	1.....	3,125	4.....	2,500
2.....	3,750	7.....	3,000	1.....	2,125
3.....	3,625				

There were also employed during the year 963 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22.....	\$2,000	145.....	\$1,200	13.....	\$500
11.....	1,900	137.....	1,100	1.....	450
34.....	1,800	3.....	1,050	2.....	425
1.....	1,750	1.....	1,025	6.....	400
10.....	1,700	133.....	1,000	2.....	360
31.....	1,600	6.....	950	25.....	300
2.....	1,550	59.....	900	3.....	250
55.....	1,500	4.....	850	1.....	240
8.....	1,450	24.....	800	12.....	200
127.....	1,400	1.....	750	7.....	150
2.....	1,350	15.....	700	3.....	120
35.....	1,300	1.....	660	2.....	100
4.....	1,250	14.....	600	1.....	60

Also 189 clerks, who received per annum salaries as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	32	\$1,200	2	\$720
2	1,600	9	1,150	8	700
3	1,500	10	1,100	2	650
9	1,400	30	1,000	18	600
1	1,350	33	900	1	500
4	1,300	16	800	2	300
1	1,250	5	750		

Also 24 porters, messengers, or janitors, as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
4	\$600	3	\$360	1	\$120
2	500	5	300	3	100
1	480	2	200	2	75
1	450				

The force now connected with this Bureau in the various districts throughout the United States is 85 collectors, who receive per annum salaries as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
29	\$4,500	2	\$3,750	4	\$2,875
1	4,375	3	3,625	11	2,750
2	4,250	3	3,500	1	2,625
2	4,125	2	3,375	4	2,500
5	4,000	2	3,250	1	2,250
1	3,875	11	3,000	1	2,125

There are also now employed 932 deputy collectors, who receive per annum salaries, as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
21	\$2,000	127	\$1,100	1	\$450
11	1,900	2	1,050	1	425
33	1,800	1	1,025	7	400
1	1,750	131	1,000	2	360
10	1,700	6	950	20	300
32	1,600	53	900	3	250
2	1,550	4	850	1	240
54	1,500	23	800	11	200
8	1,450	16	700	5	150
129	1,400	1	660	3	120
1	1,350	14	600	2	100
32	1,300	8	500	2	75
4	1,250	2	480	1	60
138	1,200				

Also, 180 clerks, who receive per annum salaries, as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	32	\$1,200	1	\$720
2	1,600	9	1,150	9	700
3	1,500	10	1,100	2	650
9	1,400	30	1,000	18	600
1	1,350	33	900	1	500
4	1,300	16	800	2	300
1	1,250	5	750		

Also, 28 porters, messengers or janitors, as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
4	\$600	3	\$360	4	\$100
2	500	8	300	2	75
1	480	2	200		
1	450	1	120		

STOREKEEPERS, GAUGERS, ETC.

There are also employed 620 gaugers who receive fees not to exceed \$5 per diem; 572 storekeepers and gaugers and 445 storekeepers whose pay does not exceed \$4 per diem; 37 tobacco inspectors who receive fees to be paid by the manufacturers, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

Reductions in the number of this class of officers during the fiscal year ended June 30, 1885, were made as follows:

Gaugers	180
Storekeepers and gaugers	532
Storekeepers	214
Total reduction	926

The appropriation bill for the fiscal year ending June 30, 1886, contained the provision that storekeepers or storekeepers and gaugers, assigned to distilleries whose registered capacity is 20 bushels or less, shall receive \$2 per day for their services.

The pay of those assigned to larger distilleries has been fixed according to the following scale:

Compensation for storekeepers and gaugers and storekeepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day.

CONDITION OF THE OFFICE.

Although there has been a considerable reduction in the number of persons employed in this Bureau, twenty-eight clerks having been recently dropped from the rolls, the work of the office which is steadily increasing, is in good shape and progressing in a satisfactory manner.

The officers, clerks, and employes connected with the Bureau have generally performed the duties imposed upon them faithfully and efficiently.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1885, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	408
Opinions prepared	396
Offers in compromise acted upon	412
Reward claims acted upon	46
Reports of suits and prosecutions	4,768

Claims for surplus proceeds of lands sold for direct taxes examined and disposed of	147
Amount paid in settlement of direct-tax claims	\$20,693.89
Claims for return of purchase money examined and acted upon	18
Claims for refund of interest illegally collected under the direct-tax laws examined and disposed of	289
Amount of interest refunded	\$4,619.26
Claims for abatement of taxes disposed of	4,688
Orders for abatement of taxes issued	749
Amount of abatement claims allowed (uncollectible)	\$103,946.88
Amount of abatement claims allowed (erroneous assessment)	\$4,619,834.50
Amount of abatement claims rejected (uncollectible)	\$28,748.69
Amount of abatement claims rejected (assessment claimed to be erroneous)	\$1,275,945.91
Claims for refunding of taxes disposed of	438
Amount of refunding claims allowed	\$83,306.84
Amount of refunding claims rejected	\$204,811.08
Number of rebate claims disposed of	99
Amount of rebate claims disposed of	\$5,376.46

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	237,555
Returns and reports relating to fermented liquors, examined and disposed of	27,349
Computations of capacities of distilleries made, and data for assessment furnished	16,206
Locks examined and issued	1,571
Hydrometer sets, stems, cups and thermometers, tested and issued	1,714
Gauging-rods examined and issued	26
Wantage-rods examined and issued	32

DIVISION OF TOBACCO.

Returns relating to tobacco examined and disposed of	1,079
Returns relating to cigars examined and disposed of	22,313
Abatement and refunding claims audited	60

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted	25,693,600
Collectors' orders and requisitions filled	3,450
Packages of stamps mailed	29,671
Brewers' permits issued	112,800
Books of stamps returned by collectors received and counted	45,197
Stamps and coupons returned by collectors received and counted	47,474,745
Stubs examined	12,781,547
Books of stamps and coupons referred to Fifth Auditor	28,617
Claims for redemption of stamps received and examined	2,028
Claims for redemption of stamps allowed and referred to Fifth Auditor	1,808
Claims for redemption of stamps rejected	1,527
Number of notifications of rejection and packages of stamps returned	1,527
Claims on Forms 66 and 66A examined and allowed	1,759
Tax-paid and special-tax stamps examined and checked on claims 66 and 66A	231,252
Stamps for which allowance has been made, counted	4,857,680
Packages of check stamps canceled and returned	144
Stamps canceled and returned	286,889
Reports examined and disposed of	29,112
Statements of accounts made	248
Names of persons copied as appearing liable to assessment	30,297
Names of persons copied and reported for assessment	16,944
Packages received by express recorded and distributed	322
Packages received by registered mail recorded and distributed	4,971
Value of stamps received from Bureau of Engraving and Printing	\$127,387,771.98
Value of stamps issued to collectors	\$123,388,856.24

Value of stamps destroyed	\$1,832,574.98
Value of stamps forwarded to Fifth Auditor as vouchers in collectors' accounts	\$11,910,488.65
Value of claims for redemption of stamps allowed	\$116,631.89
Value of claims on Forms 66 and 66A allowed	\$7,865,556.58
Value of check stamps canceled and returned	\$5,737.78
Value of check stamps destroyed	\$87,560.82
Value of check stamps rejected and returned	\$11,997.01

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	14,358
Reports relating to bonded accounts examined and disposed of	306,875
Reports and vouchers relating to exportations examined and disposed of	349,872
Claims for drawback disposed of	706

NOTE.—For values and quantities see pages LIV to CXXXV, inclusive.

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of (154)	3,398
Monthly reports examined and disposed of	17,953
Quarterly reports examined and disposed of	371
Miscellaneous accounts examined and disposed of	353
Final accounts of collectors referred for settlement	42
Certificates of deposit for internal-revenue collections recorded	29,606
Amounting to	\$112,360,527.93
Certificates of deposit to credit of Secretary	478
Amounting to	\$75,036.84
Drafts mailed to collectors for gangers' fees and expenses	7,951
Amounting to	\$754,886.95
Drafts mailed to collectors for transfer of special deposits	500
Amounting to	\$80,503.30
Drafts mailed to collectors for compromise offers returned	85
Amounting to	\$8,405.70
Drafts mailed to collectors for expenses of office	1,030
Collectors' monthly reports of taxes, &c., consolidated into yearly statements	869
Consolidated statements of monthly reports of taxes, &c., recorded	74

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	1,359
Reports of collectors relative to illicit spirits disposed of	84
Accounts of revenue agents examined	501
Miscellaneous expense accounts examined	156
Transcripts of books of leaf-tobacco dealers examined and abstracted	3,787
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	70
Reports of examining officers on condition of collectors' offices examined and recorded	203
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	944
Reports of revenue agents of seizures, &c., Form 170, examined and recorded	150

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, collectors notified, and blank bonds prepared	72
Bonds of collectors and disbursing agents recorded	124
Commissions of gaugers, storekeepers and gaugers, storekeepers and tobacco inspectors recorded, and appointees notified	197
Bonds of subordinate officers examined and recorded	225

Reports of examining officers on condition of collectors' offices examined and acted upon.....	111
Letters for entire Bureau received and registered.....	40,688
Letters briefed and filed.....	23,133
Press copies of letters mailed, registered, and arranged for reference.....	45,204
Pages of press copy letters copied in record books, indexed, and compared.....	19,063
Pages letter and cap paper copied, compared, and registered.....	11,565
Orders for press copies for reference.....	3,561
Envelopes and labels addressed for circulars and blanks.....	3,998
Unrecorded press-copy books paged and indexed(1,000 pages each).....	48
Pages blank books ruled and headings written.....	175
Letters paged in registers from record books.....	116,619
Rejected claims registered.....	8,382
Applications for appointment briefed and indorsed.....	1,414
Blank forms prepared and issued.....	6,801,946
Blank books issued.....	11,650

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1887, the sum of \$259,190 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at.....	\$6,000
One Deputy Commissioner, at.....	3,200
Two heads of division, at.....	2,500
Five heads of division, at.....	2,250
One superintendent of stamp vault, at.....	2,000
One stenographer, at.....	1,800
Twenty-four clerks, at.....	1,800
Twenty-five clerks, at.....	1,600
Thirty-four clerks, at.....	1,400
Twenty-four clerks, at.....	1,200
Fourteen clerks, at.....	1,000
Forty clerks, at.....	900
Two messengers, at.....	840
Fourteen assistant messengers, at.....	720
Thirteen laborers, at.....	660
An aggregate of 201 persons.	

I also recommend the appropriation of the sum of \$5,000 as salaries for two stamp agents at \$1,600, and two counters at \$900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

NUMBER AND VALUE OF STAMPS ISSUED.

STATEMENT of the NUMBER, KIND, and VALUE of INTERNAL-REVENUE STAMPS issued to COLLECTORS during the fiscal year ended June 30, 1885.

Denomination.	Number.	Value.
Stamps for distilled spirits, tax-paid.....	1,404,300	\$66,808,530 00
Stamps for distilled spirits, exportation.....	412,000	41,200 00
Stamps for distilled spirits, other than tax-paid and exportation.....	3,503,600	.....
Stamps for tobacco and snuff.....	309,489,639	17,739,933 09
Stamps for cigars and cigarettes.....	129,493,420	10,542,183 15
Stamps for special taxes.....	865,640	8,944,280 00
Stamps for fermented liquors and brewers' permits.....	61,339,740	19,312,730 00
Total.....	506,508,339	123,388,856 24

REDEMPTION OF CHECK STAMPS.

At the date of the last annual report there were about 1,200 packages of stamps, either adhesive or imprinted upon checks and drafts, which had been forwarded to this office for redemption, and which were undisposed of. These have since all been disposed of, with the exception of about 100 packages. Stamps of this kind are still being received for redemption, and are now being disposed of as current work.

MANUFACTURE OF PAPER.

During the present fiscal year, after due advertisement for proposals, a contract was entered into with Alexander Balfour, of Philadelphia, Pa., for the manufacture of about 450,000 pounds of paper for printing internal-revenue stamps; the rate to be paid under the contract is 7 $\frac{3}{4}$ cents per pound.

The work of manufacturing the paper commenced about the 20th day of July, 1885, and is still in progress.

PRODUCTION OF STAMPS.

During the last fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, except stamps on foil wrappers for tobacco, which have been printed by John J. Croke, of New York, a contract having been made with him for the imprinting of such stamps without charge to the Government, he receiving remuneration from manufacturers, and reimbursing to the Government the salaries of one stamp agent and one counter, amounting to \$2,500 per annum.

TOBACCO.

The report of the tobacco industry for the last fiscal year shows gratifying results. Not only has there been a small increase in the amount of taxes collected, but there has been a marked increase of manufactured products, and an unusually large increase of the quantity of these products exported to foreign countries.

The number of persons and firms engaged in handling leaf tobacco and in manufacturing and distributing it is largely in excess of any previous year.

The following exhibit will show the receipts for the last fiscal year from each particular source as compared with the receipts from the same sources during the previous fiscal year, and the aggregate amount of these receipts.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantities of different kinds of material used, and the amount of products manufactured. These tables are compiled from the reports received from collectors of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1884, a period of time differing from the fiscal year, which will account for any apparent discrepancies.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$26,407,088.48. This amount includes internal-revenue taxes imposed on imported tobacco, snuff, cigars, and cigarettes. The collections from the same sources made during the fiscal year ended June 30, 1884, were \$26,062,399.98, showing an increase of \$344,688.50.

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, at 16 cents per pound	\$321 58
Manufactured tobacco, at 8 cents per pound	13,953,088 73
Snuff, at 8 cents per pound	508,943 52
Total for year ended June 30, 1885	14,462,353 83
Total for year ended June 30, 1884	13,936,258 99
Increase in collections	526,094 84

Of this increase \$465,362.90 was on chewing and smoking tobacco, and \$60,731.94 on snuff.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars taxed at \$6 per thousand	\$739 20
Cigars taxed at \$3 per thousand	10,076,548 30
Cigarettes taxed at \$3 per thousand	114 15
Cigarettes taxed at \$1.75 per thousand	92 59
Cigarettes taxed at 50 cents per thousand	529,329 14
Total for year ended June 30, 1885	10,606,823 38
Total for year ended June 30, 1884	10,823,214 28
Decrease in collections from cigars and cigarettes	216,390 90

This decrease was all on cigars, being \$291,517.77. On cigarettes there was an increase of \$75,126.87.

OTHER COLLECTIONS.

Manufacturers of cigars and cigarettes, special tax, at \$6	\$105,139 81
Increase, special taxes, manufacturers of cigars, &c.	7,177 62
Manufacturers of tobacco and snuff, special tax, \$6	5,320 25
Increase of special taxes over year ended June 30, 1884	202 76
Dealers in manufactured tobacco, special tax, at \$5	191 93
Dealers in manufactured tobacco, special tax, at \$2.40	1,159,705 85
Total for year ended June 30, 1885	1,159,897 78
Total for year ended June 30, 1884	1,136,786 20
Increase	23,111 58
Peddlers of tobacco, special taxes	14,200 56
Decrease, peddlers of tobacco	264 45
Leaf dealers, special taxes, year ended June 30, 1885	53,352 87
Leaf dealers, year ended June 30, 1884	48,595 82
Increase special taxes, leaf dealers, year 1885	4,757 05

PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, CIGARETTES, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1885, computed from the several quantities removed for consumption on payment of tax, together with the quantity removed in bond for export, is as follows:

TOBACCO AND SNUFF.

	Pounds.
Tobacco taxed at 16 cents per pound	2,010 00
Tobacco taxed at 8 cents per pound	174,413,609 00
Snuff taxed at 8 cents per pound	6,361,794 00
Total quantity removed for consumption	180,777,413 00
Tobacco and snuff removed for exportation	12,054,015 00
Total production year ended June 30, 1885	192,831,428
Total production year ended June 30, 1884	184,833,667

Increase of production, pounds, 7,997,761. Of this increase, 1,416,412 pounds were exported, and 6,581,349 pounds were put on the market for consumption.

CIGARS AND CIGARETTES.

	Number.
Cigars, &c., taxed at \$6 per thousand	123,200
Cigars, &c., taxed at \$3 per thousand	3,358,849,433
Cigarettes, taxed at \$3 per thousand	38,050
Cigarettes, taxed at \$1.75 per thousand	52,908
Cigarettes, taxed at 50 cents per thousand	1,058,658,280
Total number removed for consumption	4,417,721,871
Cigars, removed in bond for export	1,557,550
Cigarettes, removed in bond for export	104,811,420
Total production, fiscal year 1885	4,524,090,841
Total production, fiscal year 1884	4,451,643,225
Increase	72,447,616

SPECIAL-TAX PAYERS.

Manufacturers of tobacco, including snuff	887
Manufacturers of cigars and cigarettes	17,523

STATEMENT OF the NUMBER of TOBACCO FACTORIES in EACH STATE, &c.—Continued.

States and Territories.	Number of factories.	Tobacco and snuff produced.						Tobacco on hand January 1, 1884.	Total tobacco to be accounted for.	Unsold January 1, 1885.	Exported.	Sold.	Stamps required.
		Plug made.	Fine-cut made.	Smoking made.	Snuff made.	Total made.	Pounds.						
Arkansas	8	90,280	2,333	43,342	233	92,846	30,327	123,173	56,727	7,047	66,446	85,200 73	
California	2	2,765	43,342	43,342	233	44,107	237,658	281,765	167,395	1,797,023	1,075,023	8,645 06	
Delaware	2	3,000	97	1,705,150	3,027	1,707,556	40,526	1,847,082	53,084	2	1,793,898	143,519 81	
Georgia	28	1,613,858	2,099,810	4,679,806	81,238	8,474,701	550,938	9,024,709	296,492	8,042	8,718,483	3,038 68	
Illinois	8	23,302	44,325	44,325	8,656	74,443	12,415	86,758	24,410	2	62,330	728,400 54	
Indiana	2	31,000	394,073	8,641	418,090	418,090	13,092	431,592	14,656	416,938	416,938	33,353 04	
Iowa	1	15,644	1,223,427	94,441	14,594	12,053,547	926,179	13,876,726	15,247	31,300	13,816,592	1,051,503 92	
Kansas	77	10,771,085	1,507,649	199,733	33,089	1,740,562	300,178	1,948,041	347,880	91,782	1,610,878	123,771 75	
Louisiana	42	1,170,997	5,991,637	424,632	6,167,266	6,167,266	346,089	6,553,365	352,159	54,698	6,127,142	490,354 82	
Maryland	14	416,982	30,095	45,917	45,917	313,184	4,313	7,474,314	241	5,398	7,469,675	39,256 00	
Massachusetts	8	321,967	2,206,783	4,686,176	3,842	7,474,316	398	7,474,314	241	5,398	7,469,675	597,593 37	
Michigan	2	20,957,844	426,038	4,082,546	80,617	25,586,045	1,150	27,966,449	2,637,447	3,209	25,895,793	2,008,263 18	
Minnesota	67	14,227,697	2,598,947	3,321,422	2,359,218	22,597,283	72,874	22,598,157	58,326	156,020	22,365,011	1,780,579 41	
Missouri	13	4,881,365	3,626,767	7,052,837	133,447	15,694,416	190,284	15,884,700	190,344	629,968	15,064,388	2,065,501 36	
New Jersey	96	6,921,469	1,473	3,340,632	50,504	11,313,497	4,653,924	15,969,121	8,622,309	156,869	12,195,943	976,418 51	
New York	205	7,597,953	1,269,579	2,200,201	26,265	11,239,137	611,441	11,850,578	864,797	9,877	11,035,904	800,204 96	
North Carolina	42	2,183	36,715	2,200,201	832,372	3,071,471	109,277	3,180,748	100,125	2,748	3,077,875	245,075 19	
Ohio	37	2,183	36,715	2,200,201	832,372	3,071,471	109,277	3,180,748	100,125	2,748	3,077,875	245,075 19	
Pennsylvania	3	680,443	1,846	52,088	112,919	847,296	484,145	1,331,441	410,003	615	920,823	72,948 37	
Texas	44	35,630,657	763,283	73,628	36,466,968	9,420,897	45,543,145	45,543,145	31,986	7,694,637	30,094,051	2,400,343 32	
Tennessee	189	3,566	474,841	484,401	38,744	5,213,778	33,347	5,247,125	21,773	268	5,225,144	417,806 74	
Virginia	9	4,003	956,211	3,325	3,325	5,213,778	33,347	5,247,125	21,773	268	5,225,144	417,806 74	
West Virginia	5	4,003	956,211	3,325	3,325	5,213,778	33,347	5,247,125	21,773	268	5,225,144	417,806 74	
Wisconsin	5	4,003	956,211	3,325	3,325	5,213,778	33,347	5,247,125	21,773	268	5,225,144	417,806 74	
Totals	926	104,499,694	16,579,883	45,172,737	6,127,290	172,319,454	20,450,484	192,769,938	17,374,696	8,783,425	166,001,847	13,357,157 41	

DIRECT TAX.

Claims for surplus proceeds of the sale of lands under the direct-tax laws, for payment of which the sum of \$190,000, or so much thereof as might be necessary, was appropriated by the act of March 3, 1883.

Number of claims on hand July 1, 1884	118
Number of claims received during the year	25
Number of claims reopened during the year	13
Total	156
Number of claims examined and disposed of during the year	147
Number of claims pending July 1, 1885	9
Amount paid during the year ending June 30, 1885	\$20,693 89
Amount previously paid	23,330 21
Total paid to July 1, 1885	44,024 10

CLAIMS FOR PURCHASE-MONEY.

Number of claims for payment to purchasers at direct-tax sales on account of eviction (act of May 9, 1872, as amended) on hand July 1, 1884	13
Number received during the year	6
Total	19
Number of claims examined and disposed of	18
Number of claims pending July 1, 1885	1

INTEREST CLAIMS.

Number of claims under section 4, act of February 25, 1867, for refund of interest alleged to have been illegally collected by the direct-tax commissioners, examined and disposed of	289
Pending July 1, 1885	None
Amount of interest refunded	\$4,619 26

CORRESPONDENCE.

Total number of letters received	483
Total number of letters written	760

RECOMMENDATIONS REGARDING DIRECT TAX.

By the act of August 5, 1861 (12 Stat., 292), Congress imposed a direct tax of \$20,000,000 upon the whole United States, which was apportioned among the different States and Territories according to population.

Another act was passed June 7, 1862, for the collection of the tax in the insurgent States.

The loyal States assumed their quota. In the insurrectionary States commissioners were appointed to make collections.

The commissioners were engaged in making assessments and collections in the eleven insurrectionary States when Congress authorized a suspension of further collections in the States referred to until January 1, 1868, and by act of July 23, 1868, the suspension was further continued until January 1, 1869, since which date collections have not been resumed.

The act of March 26, 1867, section 3, provides "that the Secretary of the Treasury is hereby authorized and required to discontinue the employment of any officer or person employed under the acts for the collection of direct taxes in insurrectionary districts within the United States whenever, in his judgment, their service is no longer needed, and he is hereby authorized to devolve upon any officer or officers of internal revenue in said districts any portion of the duties imposed by said acts, who shall perform such duties without additional compensation."

The services of the direct-tax commissioners and their employés were thereupon discontinued.

The amount of direct tax which is still uncollected is as follows:

State.	Amount due, Commissioner's statement.	Amount due, Secretary's statement.	State.	Amount due, Commissioner's statement.	Amount due, Secretary's statement.
Alabama.....	\$529,313 33	\$520,821 87	North Carolina.....	\$198,742 06	\$190,000 22
Arkansas.....	107,686 72	77,803 82	South Carolina.....	152,781 35	Overpaid.
Colorado.....	21,388 44	21,388 44	Tennessee.....	287,963 43	281,775 94
Dakota.....	3,241 33	3,241 33	Texas.....	174,265 16	225,098 61
Florida.....	72,756 26	33,902 86	Utah.....	26,982 00	26,982 00
Georgia.....	501,939 86	512,959 58	Virginia.....	286,499 37	213,501 30
Louisiana.....	71,385 83	117,371 55	Washington Territory...	3,487 17	3,487 17
Mississippi.....	343,500 12	338,342 10	Wisconsin.....	51,145 56	51,145 56

A bill was introduced in the last Congress, the object of which was to remit the direct taxes not collected or paid, and to refund to the States, Territories, and the District of Columbia, the amount which had been paid.

There is a discrepancy between the books of the First Comptroller and those of the Register of the Treasury as to the amount of direct taxes which has been collected and as to the amount still due.

I recommend that an examination be made to ascertain the exact amount still due, and that proper action be taken to obtain a settlement of the accounts of the direct-tax commissioners which are still unsettled.

SCHOOL FARMS.

There are eighteen "school farms" in South Carolina still owned by the United States, and rented from year to year by the collector of internal revenue.

These school farms are lands which were bid in by the tax commissioners for the United States, and set apart for school purposes, and were not thought to be subject to either redemption or sale under the act of June 8, 1872.

Each school farm contains 160 acres, with the exception of three, which contain respectively 40, 130, and 800 acres.

The following is a statement of rents collected from school farms during the past four years:

For the year ending December 31, 1881.....	\$223 99
For the year ending December 31, 1882.....	245 78
For the year ending December 31, 1883.....	221 75
For the year ending December 31, 1884.....	527 45

These rentals are invested in United States bonds and added to the school fund, the interest of which is used for the support of public

schools in the parishes of Saint Helena and Saint Luke, South Carolina, under the provisions of an act of Congress approved March 3, 1873.

The amount of the fund which has accumulated is invested as follows:

United States 4s.....	\$47,800
United States 4½s.....	700

The income from the fund is expended by a board of three commissioners, called the "South Carolina free-school fund commissioners."

In 1882 the amount expended was.....	\$2,200
In 1883 the amount expended was.....	2,100
In 1884 the amount expended was.....	2,228

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the first of July, 1884, there were pending 278 claims for abatement of taxes assessed, amounting to \$87,075.29, and during the year 5,577, amounting to \$7,182,077.59, were presented. Of these, 4,035 claims, amounting to \$4,723,781.38, have been allowed by this office, and 1,639 claims, amounting to \$1,304,694.60, have been rejected or returned for amendment.

This left 181 claims for abatement still pending on the 30th of June, 1885, amounting to \$93,776.20. Since that date and up to the 1st of October, 939 other claims have been filed, amounting to \$157,942.26; 670 have been allowed, amounting to \$127,641.40; and 215 rejected or returned for amendment, amounting to \$72,579.59; and on the 1st day of October, 1885, 161 claims for abatement were pending, amounting to \$51,497.43.

About \$3,800,000 of the taxes abated consisted of taxes on bonded spirits reported for assessment at the maturity of the bonds and afterwards exported, or in some cases withdrawn tax-paid prior to the actual assessment.

REBATE CLAIMS.

On the 1st of July, 1884, there were pending 15 claims for rebate, amounting to \$1,207.55. During the fiscal year there were presented 94 more, amounting to \$4,586.42.

Of these, 75, amounting to \$4,011.53, have been allowed, and 32, amounting to \$1,657.99, have been rejected or returned for amendment, leaving pending and undisposed of 2 claims, amounting to \$124.45.

A few claims have been received since June 30, 1885, but in most cases these, with those hereafter to be received, will be disallowed, because not presented within the time required by the statute.

REFUNDING CLAIMS.

On the 1st of July, 1884, there were pending 479 claims for the refunding of taxes collected, amounting to \$588,778.25, and during the year 439 other claims, amounting to \$260,167.11, were presented.

Of these, 252 claims, amounting to \$83,306.84, have been allowed by this office, and 483 claims, amounting to \$534,949.28, have been rejected or returned for amendment.

This left 183 claims for refunding still pending on the 30th of June last, amounting to \$230,689.24. Since that date, and up to the 1st of October, 102 other claims have been filed, amounting to \$26,154.14; 50 have been allowed, amounting to \$6,778.78, and 44 rejected or returned for amendment, amounting to \$7,332.90, and on the 1st of October, 1885, 191 claims for refunding were pending, amounting to \$242,731.70.

STATEMENT of SALES of REAL PROPERTY ACQUIRED under the INTERNAL-REVENUE LAWS, of which the PURCHASERS RECEIVED QUIT-CLAIM DEEDS from the UNITED STATES during the fiscal year 1884-'85.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
July 19, 1884	Mar. 31, 1871	J. Kirchhoff & Co..	The premises known in 1871 as the distillery of J. Kirchhoff & Co., No. 80 Pearson street, Chicago, Ill.	\$500 00
Aug. 16, 1884	Apr. 16, 1881	Samuel Orr.....	170 acres, more or less, in the fifth civil district of Marshall County, State of Tennessee.	400 00
Sept. 27, 1884	Nov. 3, 1882	John Neal.....	200 acres in the fifth civil district of Putnam County, Tennessee.	40 00
Nov. 8, 1884	Nov. 3, 1882	James Maynard....	25 acres in the thirteenth civil district of Putnam County, Tennessee.	25 00
Dec. 13, 1884	Feb. 8, 1872	Black & Williams..	300 acres in the so-called Still-House tract, in Montgomery County, Tennessee.	50 00
Dec. 16, 1884	Jan. 1, 1884	Joseph Hinton.....	Land lot No. 96 in the sixteenth district of De Kalb County, Georgia.	149 30
Jan. 3, 1885	Dec. 5, 1882	J. P. Sweaney.....	One-half undivided interest in land lots 287, 288, 17, 18, 19, 20, and 21 = 1,045 acres, in Wilkinson County Georgia.	300 00
Apr. 25, 1885	Apr. 30, 1878	Smith & Co.....	One tract of 60 acres land in Moore County, Tennessee.	50 00
Apr. 30, 1885	Apr. 22, 1871	Bowlby heirs.....	Lot No. 25, in the city of Carbondale, Jackson County, Illinois.	75 00
June 6, 1885	May 31, 1878	C. H. Jones.....	Eight town lots in Woodville, Tyler County, in the State of Texas.	50 00
Total				1,639 30

NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT showing the NUMBER of PERSONS who paid SPECIAL TAXES in the SEVERAL STATES and TERRITORIES during the special-tax year ended April 30, 1885.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
Alabama	1	1,363	41		21				6,761			1	19	9	8,216
Arkansas		797	26		18	1	3		6,342	10	2		8	12	7,129
California	97	10,545	255	2	314	35	1		13,594	8	25	221	227	43	25,367
Colorado(a)	7	2,288	79		55				4,637				29	62	7,200
Connecticut	15	2,934	51		301	85	20		6,465	1	11	21	160	81	10,145
Delaware(b)	2	652	8		31				3,460	3	4	5	14	6	4,185
Florida		349	6		152	16			2,849		1		3	17	3,393
Georgia	17	1,387	55		36				5,841	6	5		34	22	7,493
Illinois	91	9,504	217	7	1,025	43	6		30,252	21	70	116	915	148	42,415
Indiana	15	5,915	78		495	71	15		17,269	7	20	42	169	90	24,087
Iowa	7	3,549	52		258	4	1		15,248	3	14	100	229	60	19,525
Kansas	3	2,086	21		112				10,541	2	7	11	65	36	12,884
Kentucky	66	4,208	247	1	237	1,146	452		10,385	89	13	29	124	29	17,016
Louisiana	28	5,423	165	1	126	30			7,495	39	30	10	23	22	13,392
Maine		1,014	7		59				6,020		41		80	8	7,229
Maryland	86	5,506	168		680	109	35		11,351	11	15	53	172	45	18,231
Massachusetts	54	7,525	205	1	446	54	3		16,529	11	110	34	418	169	25,559
Michigan	10	6,098	53		512	16	1		16,765	11	59	112	184	119	23,940
Minnesota	18	4,474	52		161	4			10,098	2	7	131	167	68	15,122
Mississippi	1	929	23		1				5,258				153	9	6,474
Missouri	66	6,787	193	1	586	98	25		19,054	63	21	54	189	129	27,266
Montana(c)	3	2,253	89		7				3,392		4	55	62	37	5,902
Nebraska(d)	2	2,320	44		103	1			9,000		7	30	73	67	11,647
Nevada(e)	3	401	12		1				901			12	7	5	1,342
New Hampshire	2	1,169	7		30				2,672		22	5	158	39	4,104
New Jersey	17	6,838	55		683	12			15,047	9	70	60	350	111	23,252
New Mexico(f)	4	1,920	48		1				2,573			24	22	37	4,629
New York	253	29,673	797	3	3,884	453	71		58,110	101	359	288	2,493	439	96,853
North Carolina	5	2,082	27		29	244			9,015	196	57	1	33	14	11,774
Ohio	91	14,581	330	2	1,353	321	98		32,732	36	156	150	339	177	50,366
Oregon(g)	4	1,935	45		16	13	1		4,459		2	81	102	19	6,677
Pennsylvania	249	18,792	431	2	3,808	356	79		50,207	31	313	336	741	335	75,680
Rhode Island	7	1,285	40		59	1			3,193		24	3	61	18	4,691
South Carolina		931	16		13				6,333	1	2	1	13	8	7,318
Tennessee	13	1,662	49		26	211	57		7,013	39	17	5	22	16	9,670
Texas	15	3,159	71		62	3			13,393	1	2	11	542	143	17,402
Vermont		426	2		24				2,218		11		59	7	2,747
Virginia	17	2,783	44		152	467	60		7,808	187	2	2	31	14	11,567
West Virginia	7	943	15		127	14	21		4,815	10		7	20	6	5,985
Wisconsin	31	5,982	75		433	53	11		12,803	5	42	190	193	60	19,878
Total	1,307	182,318	4,199	20	16,337	3,870	960	1	472,589	903	1,548	2,230	8,676	2,705	697,662
Total for special-tax year, 1884	1,406	180,068	4,291	25	15,349	3,378	1,050	4	449,872	701	1,415	2,240	8,220	2,705	670,724

- (a) Including the Territory of Wyoming.
- (b) Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
- (c) Including the Territory of Idaho.
- (d) Including the Territory of Dakota.
- (e) Including the Territory of Utah.
- (f) Including the Territory of Arizona.
- (g) Including the Territory of Washington.

NOTE.—The collections of Nevada were included with those of California during the first three months of the special-tax year, and the collections of Utah were included with those of Montana for the same period.

DISTILLED SPIRITS.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1885 :

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	4	4			105	105	109	109
Arkansas.....	23	17			25	25	48	42
California.....	3	2			258	247	261	249
Connecticut.....	1	1			50	57	60	58
Delaware.....	1	1			69	68	70	69
Georgia.....	63	51			321	291	384	342
Illinois.....	24	23			19	18	43	41
Indiana.....	16	9			32	32	48	41
Iowa.....	1	1			6	6	7	7
Kansas.....	1	1			3	3	4	4
Kentucky.....	314	192	1	1	365	360	680	553
Louisiana.....					2	2	2	2
Maryland.....	21	19			8	8	20	27
Massachusetts.....	2	2	7	7	12	12	21	21
Missouri.....	28	21			50	50	78	71
Mississippi.....					9	9	9	9
Nebraska.....	2	2			2	2	3	3
New Hampshire.....			1	1	2	2	3	3
New Jersey.....	1	1			102	102	103	103
New Mexico.....					6	6	6	6
New York.....	4	4			74	74	78	78
North Carolina.....	376	329			1,214	1,214	1,590	1,543
Oregon.....	1	1			5	5	6	6
Ohio.....	37	27			34	24	71	61
Pennsylvania.....	98	89			35	35	133	121
South Carolina.....	20	16			45	45	65	61
Tennessee.....	90	55			238	238	328	293
Texas.....	5	3			19	19	24	22
Vermont.....					6	6	6	6
Virginia.....	47	39			1,071	1,071	1,118	1,110
West Virginia.....	6	6			101	101	107	107
Wisconsin.....	6	5					6	5
Total.....	1,195	918	9	9	4,295	4,245	5,499	5,172

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT showing the NUMBER of FRUIT DISTILLERIES REGISTERED and OPERATED during the FISCAL YEAR ended June 30, 1885, by COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama.....	105	105	New Mexico.....	6	6
Arkansas.....	25	25	New York:		
California:			Fourteenth district.....	38	38
First district.....	128	122	Fifteenth district.....	13	13
Fourth district.....	130	125	Twenty-first district.....	9	9
Sixth district.....	59	57	Twenty-eighth district.....	14	14
Connecticut.....	69	68	North Carolina:		
Delaware.....	321	291	Fourth district.....	425	425
Georgia.....			Fifth district.....	310	310
Illinois:			Sixth district.....	479	479
Fourth district.....	11	10	Oregon.....	5	5
Thirteenth district.....	8	8	Ohio:		
Indiana:			Sixth district.....	4	4
Sixth district.....	7	7	Tenth district.....	11	11
Seventh district.....	22	22	Eleventh district.....	10	10
Eleventh district.....	3	3	Eighteenth district.....	9	9
Iowa:			Pennsylvania:		
Second district.....	3	3	First district.....	27	27
Fourth district.....	3	3	Ninth district.....	1	1
Kansas.....	3	3	Twelfth district.....	5	5
Kentucky:			Nineteenth district.....	1	1
Second district.....	105	105	Twenty-second district.....	1	1
Fifth district.....	44	44	South Carolina.....	45	45
Sixth district.....	2	2	Tennessee:		
Seventh district.....	58	56	Second district.....	87	87
Eighth district.....	156	153	Fifth district.....	151	151
Maryland.....	8	8	Texas:		
Massachusetts:			Third district.....	2	2
Tenth district.....	12	12	Fourth district.....	17	17
Missouri:			Vermont.....	6	6
First district.....	25	25	Virginia:		
Fourth district.....	4	4	Second district.....	289	289
Sixth district.....	21	21	Fourth district.....	472	472
Mississippi.....	9	9	Sixth district.....	310	310
Louisiana.....	2	2	West Virginia.....	101	101
New Hampshire.....	2	2			
New Jersey:			Total.....	4,295	4,245
First district.....	36	36			
Third district.....	34	34			
Fifth district.....	32	32			

STATEMENT showing the NUMBER and CAPACITY of GRAIN and MOLASSES DISTILLERIES in OPERATION at the BEGINNING of EACH MONTH during the fiscal year ended June 30, 1885, and the FIRST THREE MONTHS of the present fiscal year.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
July	382	8	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
August	297	8	38,499	150,617	9,341	7,943	158,660
September	294	8	34,500	135,624	10,928	8,526	144,150
October	284	3	47,855	189,308	8,814	7,424	196,732
November	312	8	42,975	176,026	7,551	6,419	176,445
December	395	9	51,797	205,052	7,782	6,614	211,666
January	454	9	60,753	240,926	8,123	6,905	247,831
February	478	8	63,173	248,025	10,189	8,663	256,688
March	515	8	62,744	245,774	9,827	8,358	254,132
April	568	6	77,549	299,829	10,268	8,727	308,556
May	555	7	85,128	329,301	8,946	7,604	336,905
June	479	8	90,063	345,913	8,776	7,460	353,373
July	327	9	69,244	267,065	5,967	5,072	272,137
August	262	7	40,759	159,124	6,234	5,300	164,424
September	212	8	26,390	103,348	5,650	4,799	108,147
			42,594	174,295	7,122	6,054	180,349

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880, 1881, 1882, 1883, 1884, AND 1885.

COMPARATIVE STATEMENT showing the NUMBER and CAPACITY of GRAIN and MOLASSES DISTILLERIES in OPERATION on the 1st day of September in each of the years 1880 to 1885, inclusive.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
September 1, 1880	372	6	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
September 1, 1881	298	5	69,013	275,264	8,899	7,564	282,928
September 1, 1882	198	7	70,193	272,866	8,573	7,287	280,093
September 1, 1883	387	7	57,755	227,973	10,426	8,861	236,834
September 1, 1884	294	8	56,859	224,107	8,721	6,818	230,925
September 1, 1885	212	8	47,855	189,308	8,814	7,424	196,732
			42,594	174,295	7,122	6,054	180,349

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT showing the NUMBER of GRAIN DISTILLERIES of different capacities REGISTERED and OPERATED during the FISCAL YEAR ended June 30, 1885, by COLLECTION DISTRICTS.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 and not exceeding 10 bushels.		Daily grain capacity exceeding 10 and not exceeding 20 bushels.		Daily grain capacity exceeding 20 and not exceeding 40 bushels.		Daily grain capacity exceeding 40 and not exceeding 60 bushels.		Daily grain capacity exceeding 60 and not exceeding 100 bushels.		Daily grain capacity exceeding 100 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.....	3	3	2	2	1	6	1	5	1	3	1	1	1	1	4	17	4	4
Arkansas.....	16	12	4	4	8	8	1	1	1	1	1	1	1	1	23	3	23	2
California.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Connecticut.....	55	42	23	16	30	27	1	1	1	1	1	1	1	1	63	51	63	51
Delaware.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Georgia.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Illinois.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Indiana.....	42	23	5	3	15	15	9	6	2	1	1	1	1	1	14	8	14	8
Iowa.....	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Kansas.....	5	4	1	1	3	3	3	2	1	1	1	1	1	1	1	1	1	1
Kentucky.....	63	30	38	26	10	5	5	5	7	2	2	2	2	2	80	40	80	40
Michigan.....	42	23	5	3	15	15	9	6	2	1	1	1	1	1	14	8	14	8
Minnesota.....	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Missouri.....	5	4	1	1	3	3	3	2	1	1	1	1	1	1	1	1	1	1
North Carolina.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Ohio.....	42	23	5	3	15	15	9	6	2	1	1	1	1	1	14	8	14	8
Oregon.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Texas.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Virginia.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Washington.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Wisconsin.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Wyoming.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total.....	4	4	3	3	10	10	10	10	10	10	10	10	10	10	42	42	42	42

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT showing the NUMBER of GRAIN DISTILLERIES of different capacities REGISTERED and OPERATED, &c.—Continued.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 3 bushels.		Daily grain capacity exceeding 3 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.		Total.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Maryland	1	1	1	1	5	4	6	5	3	3	2	2					4	4	21	19
Massachusetts:																	1	1	1	1
Tenth district																	1	1	2	2
Missouri:																			2	2
First district	9	7	1	1	4	4	4	2											2	2
Fourth district									2	2									11	9
Sixth district	6	4			6	4	2	1	3	2	2	2	1						2	2
Nebraska																			15	10
New Jersey:																			2	2
Third district																	1	1		
New York:																			1	1
First district																			1	1
Fifteenth district							1	1											1	1
Twenty-eighth district																	2	2	2	2
North Carolina:																				
Fourth district	19	18	14	14	5	4													19	18
Fifth district	104	77	75	52	29	25	2	2	1	1									107	80
Sixth district	248	230	242	223	6	6	1	1	1	1									250	231
Oregon									1	1									1	1
Ohio:																				
First district											1								10	8
Sixth district									1				1						1	1
Tenth district											1		1	1					3	3
Eleventh district					4	4	2	2							2	1	2	2	10	9
Eighteenth district	5	5			1	1	6	4	1	1	1	1							9	7
Pennsylvania:																				
First district	4	3			4	3											3	3		7
Ninth district	5	5			6	6	9	8	7	7	2	2	3	3					27	26
Twelfth district	7	6			8	6	3	3	1	1									12	10
Nineteenth district									2	2									2	2
Twenty-second district	5	4			9	8	8	7	14	11	2	1	2	2	6	4	2	2	43	35
Twenty-third district	1	1			1	1	2	2	2	2					1	1	1	1	7	7
South Carolina	19	15	16	13	2	2	1		1	1									20	16
Tennessee:																				
Second district	31	21	16	11	13	10	1	1											30	22
Fifth district	16	11	1		10	5	20	10	21	12	3	2	1		4	4			60	33
Texas:																				
Fourth district					1		3	2			1	1							5	3
Virginia:																				
Fourth district	10	8	7	6	3	2			1										11	8
Sixth district	23	20	7	7	9	7	13	10	6	6	1	1							30	31
West Virginia	5	5	2	2	2	2	1	1											6	6
Wisconsin:																				
First district							1	1	1	1					3	2	1	1	4	3
Third district																			2	2

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.
STATEMENT showing the NUMBER of GRAIN DISTILLERIES of different capacities REGISTERED and OPERATED during the fiscal year ended June 30, 1885, by STATES and TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeded 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeded 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeded 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeded 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeded 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeded 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.....	3	3			1	1	3	3	1	1								
Arkansas.....	16	12	2	2	7	6	3	3	1	1								
California.....			4	4														
Connecticut.....	1	1	23	16	30	27	1	1	1	1								
Delaware.....	55	42					8	6	1	1	2	1	1	1	1	1	1	1
Georgia.....							3	2	1	1								
Illinois.....																		
Indiana.....																		
Iowa.....																		
Kansas.....	108	58	44	30	58	24	23	14	12	15	9	1	1	1	1	1	1	1
Kentucky.....	1	1	1	1	5	4	6	5	3	3	2	2	2	2	2	2	2	2
Maryland.....																		
Massachusetts.....	15	11	1	1	10	8	6	3	5	4	2	2	2	2	2	2	2	2
Missouri.....																		
Nebraska.....																		
New Jersey.....																		
New York.....	371	325	331	289	40	35	1	1	2	2	1	1	1	1	1	1	1	1
North Carolina.....																		
Oregon.....	5	5			5	5	8	6	2	1	3	1	1	1	1	1	1	1
Ohio.....	22	19			28	24	22	20	26	23	4	3	3	5	5	4	4	4
Pennsylvania.....	19	15	16	13	2	2	1	1	1	1	1	1	1	1	1	1	1	1
South Carolina.....	47	32	17	11	23	15	21	11	21	12	3	2	2	1	1	1	1	1
Tennessee.....																		
Texas.....	33	28	14	13	12	9	13	10	7	6	1	1	1	1	1	1	1	1
Virginia.....	5	5	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
West Virginia.....																		
Wisconsin.....																		
Total.....	701	557	455	380	225	163	129	91	113	72	36	25	42	25	104	79	91	83

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1885, was 1,195, of which number only 918 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1884, were 1,291 and 1,078, respectively, showing a decrease during the last fiscal year of 96 in the number registered and of 160 in the number operated.

The decrease in the number registered and in the number operated occurs in the class of distilleries having the smaller capacities for the production of spirits.

In the larger distilleries the decrease in the number registered is very slight while the increase in the number operated is considerable.

During the fiscal year ended June 30, 1884, 1,052 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels per diem, were registered, and of this number 905, or 86 per cent., were operated. Of the larger distilleries, whose daily capacities vary from above 60 bushels to 500 bushels, and from 500 bushels to several thousand bushels per diem, 239 were registered, and 173, or 72 per cent., were operated.

During the fiscal year ended June 30, 1885, 958 of the smaller distilleries were registered, and 731, or 76 per cent., were operated. Of the larger distilleries 237 were registered, and 187, or 79 per cent., were operated.

The decrease (94) in the number of small distilleries registered was exceeded by the decrease in the number operated, there having been 174 less of this class operated than in the year previous.

There was an increase (14) in the number of large distilleries operated, although a small decrease (2) occurred in the number registered.

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT showing the QUANTITIES of GRAIN and OTHER MATERIALS used in the PRODUCTION of DISTILLED SPIRITS during the fiscal year ended June 30, 1885, by COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.	Gallons.
Alabama	187			85	1,625					1,812	
Arkansas	1,970		1	709	16,232					18,912	
California:											
First district	25,571	112,725	5,161	31,367	6,568		59,108			249,500	
Connecticut:											
First district	1,656			11,178	13,252					26,086	
Delaware	54			59	510					623	
Georgia	10,689			145	64,063					74,897	
Illinois:											
First district	191,681			214,743	1,308,192	11,898				1,665,514	
Second district	414			520	5,515					6,449	
Fifth district	332,323			313,881	3,523,261	37,439				4,206,904	
Eighth district	22,260			19,228	200,765	2,067				244,320	
Thirteenth district	3,280			1,490	30,080	1,090	1,490			37,430	
Indiana:											
Sixth district	64,337	525	525	47,891	609,069	9,737	48,554			789,648	
Seventh district	16,557			9,117	184,880	1,333	3,103			214,990	
Iowa											
Second district	74,116			58,903	785,160					918,179	
Kansas	186			465	2,507	2				3,160	
Kentucky:											
Second district	38,216	298		23,225	267,603		2			329,344	
Fifth district	131,734			233,044	1,102,683					1,467,461	
Sixth district	74,088	4,280		121,426	638,357	3,875		22,968		842,026	22,968
Seventh district	46,016			81,903	348,446					476,365	
Eighth district	31,802	109	2	51,170	225,302					308,385	
Maryland	38,975	27		298,046	124,949	1,182	748			461,927	
Massachusetts:											
Third district								2,470,294			2,470,294
Tenth district	839			10,955	9,490					21,284	
Missouri:											
First district	32,215	2,018	11,667	21,244	394,933	781	11,977			474,835	
Fourth district	276			811	2,679		166			3,923	
Sixth district	19,885	5,427		25,495	168,179	1,393	163			229,542	
Nebraska	46,542			32,882	456,967	765				537,156	
New Hampshire								46,895			46,895
New Jersey											
Third district	10,080			21,020	19,300					50,400	
New York											
First district	61,101			121,512	123,055					305,668	
Fifteenth district	61			110	683					854	
Twenty-eighth district	39,970	150		74,472	91,156			174,291		205,748	174,291
North Carolina:											
Fourth district	1,057	360		528	16,251		221	318		18,456	318
Fifth district	1,350	291		1,715	16,110		52			19,548	
Sixth district	16,792	424		23,991	117,927					159,134	
Ohio:											
First district	217,073			198,838	1,479,369	5,118	76,076			1,976,474	
Sixth district	11,170			37,657	86,241		2,812			137,889	
Tenth district	192	63		699	2,118	66	430			3,559	
Eleventh district	13,049	153		8,924	154,573	1,233	12,159			199,082	
Eighteenth district	1,767	959		6,477	2,492	252	20			11,367	
Oregon	484	1,295	72	1,037	199		20			3,107	
Pennsylvania:											
First district	12,539	136		60,330	9,168			4,650		82,173	4,650
Ninth district	3,005		57	39,296	13,339		599			56,296	
Twelfth district	151	299		6,136	1,502					8,028	
Nineteenth district	338	28		3,309						3,675	
Twenty-second district	38,871	927		290,113	16,690				3	346,690	
Twenty-third district	18,743	43		89,249	27,220	404				135,619	
South Carolina	1,190			320	9,766					11,276	
Tennessee:											
Second district	1,439	21		1,111	12,989					15,569	
Fifth district	20,278	8		24,952	168,910		5,581			219,729	
Texas:											
Fourth district	182			48	2,106	69	227			2,632	
Virginia:											
Fourth district	180			1,797	1,694					3,671	
Sixth district	2,047	54		11,562	22,677					36,340	
West Virginia	4,943	6		45,884	1,009					52,442	
Wisconsin:											
First district	16,388	50		49,298	151,955	1,848	49		182	219,770	
Third district	839	96	370	3,024						4,329	
Total	1,638,578	130,721	17,855	2,733,397	13,040,357	80,552	223,558	2,719,416	185	17,865,293	2,719,416

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.
 STATEMENT showing the QUANTITIES of GRAIN and OTHER MATERIALS used in the PRODUCTION OF DISTILLED SPIRITS during the FISCAL YEAR ended June 30, 1885, by STATES and TERRITORIES.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill-feed.	Molasses.	Other material.	Total.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.
Alabama	187			65	1,625					1,812
Arkansas	1,970			709	16,232					18,912
California	25,571	112,725	5,161	31,367	6,568		59,108			240,500
Connecticut	1,656			11,178	13,252					26,086
Delaware	54			59	510					623
Georgia	10,689			145	64,063					74,897
Illinois	480,958			549,862	5,067,813	52,494	1,490			6,161,617
Indiana	80,894	525		57,008	793,949	11,070	51,667			995,638
Iowa	74,116			58,903	785,160					918,179
Kansas	186			405	2,507					2,160
Kentucky	321,856	4,687	2	510,768	2,582,391	3,875	2	22,968		3,423,581
Maryland	36,975	27		298,046	124,949	1,182	748			461,827
Massachusetts	839			10,955	9,490					21,284
Missouri	62,376	7,445	11,667	47,550	565,782	2,174	12,305			689,300
Nebraska	46,542			32,882	456,097					537,156
New Hampshire								46,895		46,895
New Jersey	10,680			21,020	19,200					50,400
New York	101,132	150		196,094	214,894			174,291		512,270
North Carolina	19,229	1,084		26,204	150,288		273	318		197,138
Ohio	242,651	1,175		232,586	1,724,793	6,069	91,488			2,319,362
Oregon					1,087		20			3,107
Pennsylvania	73,647	1,373	72	488,438	67,919	404	590	4,650		632,440
South Carolina	1,190			26,063	181,890					11,276
Tennessee	21,717	20		26,063	9,766		5,581			235,289
Texas	2,227	54		13,359	24,371	69	227			2,632
Virginia	4,943	6		45,864	1,600					40,011
West Virginia										52,442
Wisconsin	17,227	146	370	52,322	151,955					224,090
Total	1,638,578	120,721	17,855	2,733,397	13,040,357	80,552	222,558	2,719,416	185	17,865,203

The average yield per bushel of grain was $\frac{72,584,198}{17,865,203} = 4.076$ gallons of spirits.

The average yield per gallons of molasses was $\frac{2,081,165}{2,719,416} = .765$ gallon of spirits.

COMPARATIVE STATEMENT of MATERIALS USED and SPIRITS PRODUCED during the last EIGHT (fiscal) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	Bushels.	Gallons.	Gallons.	Gallons.
1878	14,680,552	54,499,677	1,995,645	1,603,376
1879	18,735,814	69,649,166	2,801,307	2,243,455
1880	24,066,359	87,915,969	3,110,190	2,439,301
1881	31,291,175	115,609,644	2,719,307	2,118,506
1882	27,459,095	104,149,077	2,121,804	1,704,084
1883	18,644,787	72,235,175	2,373,106	1,801,960
1884	18,927,982	73,724,581	2,259,536	1,711,158
1885	17,865,203	72,834,198	2,719,416	2,081,165
Total	171,610,967	650,617,487	20,091,311	15,763,095
Average	21,451,370	81,327,186	2,511,413	1,962,875

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1885 (17,865,203 bushels), is a decrease of 1,062,779 bushels from the amount used in the preceding fiscal year (18,927,982 bushels), and is 3,586,167 bushels less than the average (21,451,370 bushels) for the last eight years.

The number of gallons of spirits produced from grain during the year (72,834,198), shows a decrease of 890,383 gallons from the product (73,724,581 gallons) of the year ended June 30, 1884, and is 8,492,988 gallons less than the average product (81,327,186) for the last eight years.

The yield of spirits from each bushel of grain is 4.076 gallons, showing a marked advance. The yield for the two preceding years was 3.895 for 1884 and 3.874 for 1883.

The quantity of molasses used for the production of rum during the fiscal year is 2,719,416 gallons, an increase of 459,880 over the quantity used in the year previous (2,259,536 gallons) and an increase of 208,003 gallons upon the average quantity (2,511,413 gallons) used during the last eight years.

The quantity of rum distilled from molasses during the fiscal year is 2,081,165 gallons, an increase of 370,007 gallons upon the product of the previous fiscal year, and an excess of 118,290 gallons above the average product (1,962,875 gallons) of the last eight years.

STATEMENT showing the NUMBER of PROOF GALLONS of SPIRITS RECTIFIED in the UNITED STATES during the year ended April 30, 1885, by COLLECTION DISTRICTS.

Districts.	Quantities.	Districts.	Quantities.
Alabama	88,131.50	New Jersey—Continued.	
Arizona	7,015.50	Third district	39,346.00
California:		Fifth district	120,922.00
First district	1,758,332.25	New Mexico	1,872.00
Fourth district	193,212.00	New York:	
Colorado	64,328.50	First district	1,157,430.34
Connecticut	233,122.25	Second district	6,700,888.71
Delaware	41,900.00	Third district	692,963.08
Georgia	323,709.50	Fourteenth district	399,102.68
Idaho	3,279.00	Fifteenth district	21,368.50
Illinois:		Twenty-first district	234,069.61
First district	4,198,583.02	Twenty-eighth district	1,139,442.73
Second district	13,966.57	North Carolina:	
Fourth district	144,834.00	Fourth district	21,828.00
Fifth district	910,603.00	Sixth district	45,221.00
Eighth district	14,689.50	Ohio:	
Thirteenth district	32,699.00	First district	9,306,469.63

STATEMENT showing the NUMBER of PROOF GALLONS of SPIRITS RECTIFIED in the UNITED STATES, &c.—Continued.

Districts.	Quantities.	Districts.	Quantities.
Indiana:		Sixth district	32,717.00
Sixth district	101,966.88	Tenth district	289,775.00
Seventh district	760,643.05	Eleventh district	52,147.00
Eleventh district	34,631.00	Eighteenth district	382,649.50
Iowa:		Oregon	67,182.00
Second district	53,181.32	Pennsylvania:	
Third district	56,436.50	First district	7,007,836.33
Fourth district	20,440.50	Ninth district	72,152.00
Kansas:		Twelfth district	152,706.00
Second district	7,123.00	Nineteenth district	4,938.33
Kentucky:		Twenty-second district	683,626.45
Second district	134,073.00	Twenty-third district	42,125.00
Third district	1,055,517.69	Rhode Island	40,336.50
Fifth district	2,974,592.40	South Carolina	14,866.00
Sixth district	4,576.50	Tennessee:	
Seventh district	4,483.00	Second district	59,588.50
Eighth district	851,915.50	Fifth district	269,698.00
Louisiana	3,606,681.08	Texas:	
Maryland		First district	220,218.50
Massachusetts:		Third district	2,271.00
Third district	1,977,680.66	Fourth district	5,999.50
Tenth district	1,281.50	Utah	17,370.50
Michigan:		Virginia:	
First district	253,907.50	Second district	617,340.50
Fourth district	36,339.50	Sixth district	97,839.50
Minnesota	199,394.64	West Virginia	69,451.50
Missouri:		Wisconsin:	
First district	2,603,700.54	First district	1,178,629.57
Fourth district	724.50	Second district	40,371.00
Sixth district	465,837.50	Third district	10,937.50
Montana	3,743.00	Total	53,768,192.81
Nebraska	152,654.00		
New Hampshire	25,744.50		
New Jersey:			
First district	3,777.50		

STATEMENT showing the NUMBER of PROOF GALLONS of SPIRITS RECTIFIED in the UNITED STATES during the year ended April 30, 1855, by STATES and TERRITORIES.

States and Territories.	Quantities.	States and Territories.	Quantities.
Alabama	88,131.50	Nebraska	152,654.00
Arizona	7,015.50	New Hampshire	25,744.50
California	1,051,544.25	New Jersey	164,043.50
Colorado	64,328.50	New Mexico	1,872.00
Connecticut	233,122.25	New York	10,345,356.65
Delaware	41,900.00	North Carolina	70,649.00
Georgia	326,790.50	Ohio	10,063,758.13
Idaho	3,279.00	Oregon	67,182.00
Illinois	5,315,375.09	Pennsylvania	8,863,384.11
Indiana	897,240.43	Rhode Island	40,336.50
Iowa	130,658.32	South Carolina	14,866.00
Kansas	7,123.00	Tennessee	329,286.50
Kentucky	4,173,242.59	Texas	237,489.00
Louisiana	851,915.50	Utah	17,370.50
Maryland	3,606,681.08	Virginia	745,180.00
Massachusetts	1,978,962.16	West Virginia	69,451.50
Michigan	290,247.00	Wisconsin	1,229,900.07
Minnesota	199,394.64	Total	55,768,192.81
Missouri	3,160,262.54		
Montana	3,743.00		

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight during the fiscal year ended June 30, 1855, by collection districts:

Districts.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Alabama	6	33+	200	35	51+	1,800	2,000
Arkansas				1,176	80+	94,865	94,865
First California				5,181	89+	462,814	462,814
Connecticut	100	300	30,000				30,000
Georgia	350	210	69,300	3,000	80	240,000	309,300
First Illinois	6,100	268+	1,640,000				1,640,000
Fifth Illinois	16,781	236+	3,962,144				3,962,144
Eighth Illinois	980	190	186,200				186,200
Thirteenth Illinois	500	200	100,000				100,000
Second Indiana	3,611	298+	1,077,450				1,077,450
Seventh Indiana	1,466	126+	184,790				184,790
Second Iowa	4,603	231+	1,065,220				1,065,220
Kansas				35	20	700	700
Second Kentucky	1,638	165+	270,575	1,941	123+	165,155	435,730
Fifth Kentucky	5,789	121+	704,295	5,360	90+	484,499	1,188,794
Sixth Kentucky	2,885	203+	586,000	1,045	92+	96,250	682,250
Seventh Kentucky	475	150	71,250	536	95+	51,080	122,330
Eighth Kentucky	218	220+	48,160	1,113	90+	55,745	103,905
Maryland	96	228+	21,980	219	76+	16,832	38,812
Tenth Massachusetts	80	300	24,000	50	200	10,000	34,000
First Missouri	45	155+	7,000	166	73+	12,263	19,263
Fourth Missouri				318	86+	27,535	27,535
Sixth Missouri	970	239+	232,000	526	83+	43,973	275,973
Nebraska	2,826	262+	742,200				742,200
Third New Jersey	337	50	16,850				16,850
First New York	685	200	137,000				137,000
Fourth North Carolina	14	139+	1,950	400	63+	25,200	27,150
Fifth North Carolina	600	50	30,000	5,000	150+	750,000	780,000
Sixth North Carolina	139	298+	41,550	976	143+	140,150	181,700
First Ohio	2,395	253+	606,125	2,026	137+	278,260	884,385
Sixth Ohio	967	252+	214,360				214,360
Eleventh Ohio	540	258+	139,400	1,115	188+	209,720	349,120
Eighteenth Ohio	32	259+	8,300	5	210	1,050	9,350
Oregon	34	150	5,100	175	75	13,125	18,225
First Pennsylvania	18	190+	3,430				3,430
Ninth Pennsylvania	102	218	22,278	1,294	96+	124,635	146,913
Twelfth Pennsylvania	14	107+	1,500	170	71+	12,100	13,600
Nineteenth Pennsylvania	14	100	1,400				1,400
Twenty-second Pennsylvania	50	160	8,000	4,065	105+	400,736	408,736
Twenty-third Pennsylvania	675	225+	151,900	30	55	1,650	153,550
South Carolina	38	135	5,130	100	49+	9,475	14,605
Second Tennessee	22	286+	6,200	681	111+	76,054	82,254
Fifth Tennessee	725	267+	193,750	2,925	120+	351,182	544,932
Fourth Virginia	28	20	560	141	82+	11,745	12,305
Sixth Virginia	6	200	1,200	1,090	53+	58,471	60,271
West Virginia	10	100	1,000	395	54+	21,422	22,422
First Wisconsin	708	215+	152,765				152,765
Third Wisconsin	26	300	7,800	11	200	2,200	10,000

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States :

State.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Alabama.....	6	33+	200	35	51+	1,800	2,000
Arkansas.....				1,176	80+	94,865	94,865
California.....				5,181	89+	462,814	462,814
Connecticut.....	100	300	30,000				30,000
Georgia.....	330	210+	69,300	3,000	80	240,000	309,300
Illinois.....	24,361	241+	5,888,344				5,888,344
Indiana.....	5,077	248+	1,262,240				1,262,240
Iowa.....	4,603	231+	1,065,220				1,065,220
Kansas.....				35	20	700	700
Kentucky.....	11,005	152+	1,680,280	9,395	90+	852,729	2,533,009
Maryland.....	96	228+	21,980	219	70+	16,832	38,812
Massachusetts.....	80	300	24,000	50	200	10,000	34,000
Missouri.....	1,015	235+	239,000	1,010	82+	83,771	322,771
Nebraska.....	2,826	262+	742,200				742,200
New Jersey.....	337	50	16,850				16,850
New York.....	685	200	137,000				137,000
North Carolina.....	753	97+	73,500	6,376	143+	915,350	988,850
Ohio.....	3,934	253+	998,185	3,146	155+	489,030	1,487,215
Oregon.....	34	150	5,100	175	75	13,125	18,225
Pennsylvania.....	873	215+	188,508	6,159	102+	629,121	817,629
South Carolina.....	38	135	5,130	190	40+	9,475	14,605
Tennessee.....	747	267+	200,050	3,606	118+	427,236	627,286
Virginia.....	34	69+	2,360	1,231	57+	70,216	72,576
West Virginia.....	10	100	1,000	395	54+	21,422	22,422
Wisconsin.....	734	218+	160,565	11	200	2,200	162,765
Total.....	57,678		12,811,012	41,390		4,340,686	17,151,698

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States.....	57,678
Average increase in weight of cattle.....	222+
Total increase in weight of cattle.....	12,811,012
Number of hogs fed at registered grain distilleries in the United States.....	41,390
Average increase in weight of hogs.....	104+
Total increase in weight of hogs.....	4,340,686
Total number of cattle and hogs fed.....	99,068
Average increase in weight of cattle and hogs.....	173+
Total increase in weight of cattle and hogs.....	17,151,698

TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

I desire to invite your special attention to what appears to be a pressing need for legislation taxing all fractions of a gallon of distilled spirits.

Under the present law any fractional part of a gallon amounting to one-half gallon or over, in a cask or package, is taxed as a gallon, but any fractional part of a gallon less than one-half gallon in any cask or package is exempt from tax. This provision was undoubtedly made upon the assumption that in filling large numbers of packages the fractional parts of a gallon would be indifferently above or below a half gallon, as might happen, and that the fractions taxed as full gallons would balance the fractions exempt from tax.

But in practice this assumption has not proved to be correct.

It is quite practicable for the distiller so to fill his packages as to have a large fraction less than one-half gallon in nearly every instance.

The tax-payer does not omit to avail himself of this opportunity, and consequently taxable fractions, equal to or exceeding a half-gallon,

occur in packages when filled at the distillery cisterns, only infrequently and by accident, while the untaxed fraction is of constant occurrence.

When spirits remain in the distillery warehouse for a considerable time the natural changes in their volume and proof will render the size of the fraction, upon regauge at the time of withdrawal, a matter of chance entirely, as assumed by the statute.

But much the larger portion of the spirits manufactured remains in warehouse for a brief period only, and very large quantities are, immediately after entry, removed to rectifying houses, where the untaxed fractions are made fully available by the distiller or owner.

It is probable that at least five hundred thousand packages contained a large, untaxed fraction upon removal from warehouse, during the last fiscal year, over and above the packages whose fractions, taxed and untaxed, fairly offset each other.

The direct result of this practice, as it has prevailed in former years, is the loss of a very appreciable amount of revenue. But during the last year a disposition has been manifested to profit by this method of avoiding taxation to a greatly increased extent.

The plan has been adopted at several large distilleries of substituting packages of ten gallons capacity and upwards in place of the spirit barrel of ordinary size, for the sole purpose, apparently, of obtaining the benefit of the untaxed fraction as frequently as possible.

This threatens to be a matter of very serious consequence, as the profit derivable from the fractions, especially if trebled or quadrupled, is sufficient to induce or to compel competitors to resort to the same device, and a large part of the distillers of finished spirits and of high wines already declare that they shall be forced to adopt it.

The tax lost thereby is but one of the evils resulting from this practice. The multiplication of packages increases the labor and expense of gauging and inspection, and of the reports and accounts of the packages and their contents. But the evil most to be deprecated is an unwholesome rivalry of this sort, which is found to stimulate invention and to lead continually to efforts to obtain other advantages, and those of a less legitimate character, in advance of competitors in business, or in place of the benefits from fractions in cases where the latter are not available.

I am of the opinion that the practice should be checked without delay, and that the best remedy will be found in taxing all fractional parts of a gallon of distilled spirits; and for this purpose I respectfully recommend that legislation be had which, in lieu of the present method of taxing and exempting fractions, shall authorize the assessment and collection monthly, in like manner as other taxes are assessed and collected, of the tax upon the whole number of proof gallons, or of wine gallons when below proof, which the fractions of gallons removed from each distillery warehouse may aggregate.

DISTILLATION OF FRUIT—BONDED WAREHOUSES FOR FRUIT BRANDY.

The production of brandy from apples, peaches, and grapes, exclusively, is carried on under much simpler rules and restrictions than govern the distillation of all other articles. Distillers of those fruits are exempted from many of the provisions of law relating to the manufacture of spirits, under authority conferred upon the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, by section 3255 of the U. S. Revised Statutes.

The limitation, however, of this authority to the exemption of distillers

of apples, peaches, and grapes, exclusively, operates to prevent the distillation of many other fruits whose use for the production of brandy would not justify the employment of distilleries arranged under and conforming to the general provisions of law concerning distillation.

During every fruit season applications are made to distill various fruits under the regulations concerning apples, peaches, and grapes. These applications must, of course, be refused. This works a hardship and compels a waste of fruit which might otherwise have afforded a profit to the owner, and to the revenue.

I think it would be expedient to extend the provisions of the statute to all fruits.

Distillers of brandy from grapes are afforded, by the act of March 3, 1877, the advantage of three years' storage of their product in special bonded warehouses, which are authorized to be established for that purpose, but not to exceed ten in number in any one collection district.

This law enables the grape brandy producers to fully ripen their spirits, and to secure an advantageous market for them. It also furnishes greater security for the payment of the tax upon this class of spirits, which must be bonded or tax-paid at the time of making the monthly return of their product. The extension of the same privilege to distillers of apples and peaches and of other fruits whose distillation may be authorized under the regulations governing the distillation of the fruits above named might be reasonably expected to inure to the benefit of the revenue as well as of the distillers, as the necessity for disposing of the spirits before they have reached a profitable stage in order to meet the tax accruing is believed to discourage distillation to some extent.

The compensation of the officers assigned to such warehouses would be the chief additional expense incurred, but if authority were given for the assignment of officers of the class known as storekeepers and gaugers to such warehouses the expense would be reduced to a minimum. The warehouses for grape brandy have been established only in California, and four warehouses have been found sufficient for each of the two large districts in that State.

I am of the opinion that it would be advisable to make the provisions of the act of March 3, 1877, applicable to all distillers of fruit brandy.

WOOD-ALCOHOL.—ITS USE IN COMPETITION WITH ETHYL ALCOHOL.

I think it proper to refer to an alleged competition which tax-paid ethyl alcohol suffers from untaxed wood-alcohol or wood-naphtha.

It has been represented to me that manufacturers employing tax-paid grain alcohol in their business find other manufacturers successfully using wood-naphtha for like purposes with results detrimental to the business of those using alcohol.

It is further stated that the process of deodorizing wood-alcohol has been so far perfected as to render it possible to employ it in many of the arts and trades in place of ethyl alcohol without detection, and possibly with equal advantage.

This information has been so recently received that it has not been practicable to fully verify the statements made. But I have thought it best to invite attention to the matter at this time in view of the important consequences which might follow if these representations should prove to be well founded.

If wood-alcohol can be deodorized to a considerable degree, if not entirely, its employment in the various manufactures from which it has

heretofore been excluded may affect to some extent the production of grain alcohol, from which, in its various grades, so large a proportion of the revenue from distilled spirits is derived.

The methylation, also, of grain alcohol by the addition thereto of a small proportion of wood-naphtha, in order to permit the use of the alcohol in industrial pursuits without payment of tax thereon, as has been proposed, would hardly afford the degree of safety against the use of the alcohol as a beverage which has been attributed to it.

DIVISION OF ASSESSMENTS.

DETAILS OF OPERATIONS IN DISTILLERY WAREHOUSES.

The following tables furnish detailed statements in taxable gallons as to operations at distillery warehouses during the year and the months of July, August, and September, 1885; also as to spirits in the hands of wholesale liquor dealers and rectifiers, &c., viz:

- I.—Spirits in warehouses July 1, 1884:
 1. By districts and months of production, pages LV to LXIII, inclusive.
 2. By districts and kinds known to the trade, pages LXIV and LXV.

NOTE.—For statements of spirits in warehouses at commencement of previous fiscal years, see page CXXIII.

- II.—Spirits produced:
 1. By kinds known to the trade during fiscal year 1884, page LXVII.
 2. By districts and kinds during fiscal year 1885, pages LXVI, LXVII, and LXVIII.
 3. In aggregate during years 1880, 1881, 1882, 1883, 1884, and 1885, page CXXIII.
- III.—Spirits withdrawn from warehouses:
 1. Tax-paid by different kinds fiscal year 1884, page LXX.
 2. Tax-paid by districts and kinds during fiscal year 1885, pages LXIX and LXX.
 3. Tax-paid by kinds 1884 and 1885 compared, pages LXXII to LXXIV.
 4. Tax-paid in aggregate 1881, 1882, 1883, 1884 and 1885, page CXXIII.
 5. For export by districts and kinds during fiscal year 1884, page LXXXI.
 6. For export by districts and kinds during fiscal year 1885, page LXXXII.
 7. For export by domestic and foreign ports and kinds in 1884, pages LXXXIII to LXXXV.
 8. For export by domestic and foreign ports and kinds in 1885, pages LXXXVI to LXXXVIII.
 9. For export in aggregate by years during past thirteen years, pages LXXXIX to XCV.
 10. For scientific purposes and the United States by kinds in 1884 and 1885, page LXXX.
 11. For manufacturing warehouses by districts and kinds year 1885, page LXXXI.
 12. Lost by leakage in 1884, also by districts and kinds in 1885, pages LXXV and LXXVI.
 13. Lost by casualty, &c., in 1884, also by districts and kinds in 1885, pages LXXIX and LXXX.
 14. Losses and withdrawals not tax-paid or for export 1881, 1882, 1883, 1884, and 1885, page CXXIII.

- IV.—Spirits in warehouse, June 30, 1885:
 1. By districts and months of production, pages XCVIII to CVI, inclusive.
 2. By districts and kinds known to the trade, pages XCVI and XCVII.
 3. As compared with quantity in warehouse June 30, 1884, page XCVII.
 4. Subdivided to show quantity covered by transportation and exportation bonds and balance covered by warehousing bonds, page CX. (See also pp. CXI to CXXII.)

V.—Summary of operations at distillery warehouses for the fiscal year 1885, showing, in addition to the information usually given, the quantity of spirits bonded for export under bonds, the time named in which for delivery of the spirits to the collector of customs exceeds thirty days; also the quantity of such spirits withdrawn upon payment of the tax, the quantity actually withdrawn for export, and the quantity remaining in warehouse June 30, 1885, pages CVIII and CX.

NOTE.—For statement as to balances in warehouses at close of each of past seventeen fiscal years, see page CXXIII.

- VI.—Operations at distillery warehouses during July, August, and September of 1884 and 1885:
 1. Spirits produced in July, August, and September, 1884, by months, page CXXVIII.
 2. Spirits produced same months in 1885, by months and States, page CXXVIII.
 3. Spirits tax-paid in July, August, and September, 1884, by months, page CXXVIII.
 4. Spirits tax-paid same months in 1885, by months and States, page CXXVIII.
 5. Spirits withdrawn for export in July, August, and September, 1885, page CXXX.
 6. Spirits withdrawn for export in July, August, September, and October, 1878, 1879, 1880, 1881, and 1882, and in July, August, and September, 1883, 1884, and 1885, page CXXX.
 7. Spirits in warehouse November 1, 1881 and 1882, and October 1, 1883, 1884, and 1885, page CXXIX.

- VII.—Spirits in hands of wholesale dealers and rectifiers:
 1. Quantity in aggregate, by districts, held October 1, 1884, pages CXXIV and CXXVI.
 2. Quantity by districts and kinds held October 1, 1885, pages CXXIV to CXXVII.

VIII.—Quantity of spirits in the United States October 1, 1885, page CXXIX.

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS in WAREHOUSE in each district of the United States, June 30, 1884.

[In taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	District of Connecticut.	District of Georgia.	First district of Illinois.	Second district of Illinois.
Previous to June, 1881						1,992	
June, 1881			7,536			2,500	516
July, 1881			7,035			617	
August, 1881			5,857			1,056	
September, 1881							
October, 1881						3,052	
November, 1881			622			2,101	
December, 1881			8,956			6,070	768
January, 1882			1,515			5,281	552
February, 1882			11,722			5,619	3,077
March, 1882			2,263			4,451	5,588
April, 1882						6,306	4,872
May, 1882			5,737			10,028	
June, 1882			6,329			50,043	
July, 1882			951			11,267	
August, 1882						1,550	
September, 1882						1,486	
October, 1882			94			862	
November, 1882			1,591			4,092	3,971
December, 1882			1,164		45	15,491	5,403
January, 1883		178			182	15,753	5,797
February, 1883		107			439	9,719	4,607
March, 1883		277	575		456	13,147	4,582
April, 1883		85			2,817	7,122	2,732
May, 1883		295	446		3,550	26,239	
June, 1883		511			3,242	3,455	
July, 1883		86	2,037			597	910
August, 1883			3,000		1,023	11,242	
September, 1883			810			328	21,824
October, 1883		258				776	38,100
November, 1883		2,554	1,558	222		919	43,062
December, 1883		577	5,619			1,198	24,140
January, 1884	330	6,058	4,412			2,021	95,519
February, 1884		5,234	27,425	675		3,031	83,260
March, 1884		4,536	30,876	2,282		5,598	107,967
April, 1884		650	4,786	14,126	2,166	6,407	119,514
May, 1884		346	5,991	22,669	2,485	8,755	86,142
June, 1884		158	4,965	37,621	3,069	9,101	79,712
Totals	2,061	41,540	206,927	11,499	50,485	920,630	43,015

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	Fourth district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Eleventh district of Indiana.
Previous to June, 1881		653			37,424	1,348	
June, 1881		178			23,028	2,115	
July, 1881		2,923			2,410	1,470	
August, 1881		8,330					
September, 1881		1,570			4,063		
October, 1881		1,027			9,619		
November, 1881		14,670	40		4,298		
December, 1881		880			17,435	1,369	
January, 1882		4,028	161		19,599	2,660	
February, 1882		4,217	1,529		15,502	45	
March, 1882		5,271	355		8,917		
April, 1882		2,758			10,364		
May, 1882		3,526			30,219	2,185	
June, 1882		5,884	1,433		106,800		
July, 1882		7,631			32,231		
August, 1882	875	18,365	239				
September, 1882	8,213	409	40		880		
October, 1882					132		
November, 1882					661		
December, 1882			446		22,154		
January, 1883			643		15,875		
February, 1883		704			512		
March, 1883	2,096	3,641			14,267		
April, 1883	3,068				45,102		
May, 1883	3,239	2,417			74,004		
June, 1883	3,510				56,413	68	
July, 1883	914				5,900		
August, 1883		9,145					
September, 1883	3,229	627					
October, 1883		223			430		
November, 1883		1,835			1,535		
December, 1883		7,167			24,687	13,625	162
January, 1884		72,102			38,232	6,490	6,697
February, 1884	2,853	114,820		700	7,860	35,469	
March, 1884		266,279		1,852	65,951	78,666	
April, 1884		169,344			63,125	47,914	
May, 1884	2,556	331,653	12,473	2,118	111,436	33,674	67
June, 1884		332,454		743	163,283	11,522	
Totals.....	30,553	1,394,240	17,359	5,413	1,033,357	238,570	6,926

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.
Previous to June, 1881			271,945	1,059,079	176,164	856,644	179,296
June, 1881		361	289,966	747,924	179,925	526,627	125,310
July, 1881		168	111,267	389,386	80,639	268,284	71,134
August, 1881		200	6,744	153,862	41,747	61,262	28,725
September, 1881			33,962	487,220	15,391	150,859	57,822
October, 1881			216,470	956,726	46,839	281,634	79,574
November, 1881		1,326	351,519	1,265,648	82,628	450,609	171,131
December, 1881		3,200	429,060	1,690,169	154,621	595,764	225,361
January, 1882	3,638	3,719	446,147	1,663,550	196,754	641,401	202,287
February, 1882		451	409,155	1,508,316	216,023	631,961	200,560
March, 1882			421,719	1,538,504	225,348	721,475	278,287
April, 1882	1,492		333,388	1,364,859	191,753	620,404	167,019
May, 1882		22	255,624	975,727	158,577	410,452	111,541
June, 1882		517	39,080	382,794	33,265	89,797	48,183
July, 1882			844	30,940	20,490	3,850	3,321
August, 1882							140
September, 1882					3,418		250
October, 1882				25,026	3,821		
November, 1882				104,489	4,618	3,958	21,100
December, 1882		1,591	55,783	269,130	23,774	64,294	86,135
January, 1883			123,675	362,742	26,613	222,656	121,673
February, 1883			106,465	388,217	19,353	231,362	116,702
March, 1883			147,788	548,734	61,275	272,818	145,501
April, 1883			156,651	570,395	137,229	293,617	135,636
May, 1883			104,950	586,427	171,815	344,993	95,596
June, 1883	600		19,328	144,743	70,790	121,610	23,002
July, 1883			4,117	451	2,310	11,074	2,257
August, 1883			1,352				1,092
September, 1883			1,765		258		991
October, 1883		486	2,520	172	6,399		2,165
November, 1883		1,322	13,501	120,429	4,176	36,538	19,041
December, 1883		1,326	74,421	350,986	48,153	77,897	64,103
January, 1884		365	135,721	520,308	39,371	105,934	85,584
February, 1884			129,182	445,064	45,079	175,013	101,393
March, 1884			159,551	633,366	94,721	282,502	131,106
April, 1884			165,243	712,881	139,002	368,508	153,694
May, 1884			149,071	633,306	222,861	362,999	141,380
June, 1884	12,982		50,635	198,410	142,854	123,080	47,081
Totals.....	20,303	13,472	5,218,609	20,809,980	3,088,104	9,349,876	3,450,118

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

[In taxable gallons.]

Month and year.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.	Fourth district of Missouri.	Sixth district of Missouri.	District of Montana.
Previous to June, 1881	85,749			189			
June, 1881	104,151			89		1,853	
July, 1881	75,934	2,152				1,299	
August, 1881	5,314	2,041					
September, 1881	51,334	1,729	42				
October, 1881	164,922	2,890	1,276			132	
November, 1881	165,292	478	633			1,048	
December, 1881	164,522	3,327	1,137			46	
January, 1882	115,831	362					
February, 1882	75,947	612				728	
March, 1882	100,777	7,780	223			3,848	
April, 1882	73,868	256				3,961	
May, 1882	69,939	5,680	4,014			5,148	
June, 1882	43,792		3,139			1,408	
July, 1882	13,631	1,037	3,136				
August, 1882	3,082		4,120				
September, 1882	22,807	226	4,665				
October, 1882	23,477	2,714					
November, 1882	30,904	942				2,209	
December, 1882	73,450	17,634				5,739	
January, 1883	58,097	4,458				3,406	
February, 1883	74,651	7,855				5,080	
March, 1883	66,678	2,234				10,979	
April, 1883	83,227	14,469				18,006	
May, 1883	101,365	9,870		44		21,122	
June, 1883	61,703	5,438	900	82		7,239	
July, 1883	9,664	6,200				117	
August, 1883	301	2,281		1,407			
September, 1883	487	10,489				193	
October, 1883	10,845	3,790	631			2,167	
November, 1883	82,271	12,658	264	484	87	7,966	649
December, 1883	117,382	34,833	574	413	793	8,954	2,821
January, 1884	106,494	38,765	402	2,286		16,452	
February, 1884	120,869	10,782	1,198	181		15,078	
March, 1884	151,978	25,438	1,483	590		47,264	
April, 1884	150,831	47,025	4,483	3,585		30,145	
May, 1884	194,071	34,539	8,707	1,909		36,892	
June, 1884	134,700	133,247	6,558	947	889	36,066	
Totals	2,996,358	454,231	47,585	12,266	1,769	303,546	3,470

Month and year.	District of Nebraska.	District of New Hampshire.	Third district of New Jersey.	First district of New York.	Twenty-first district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.
Previous to June, 1881	2,408						
June, 1881	2,738		329			7,433	
July, 1881	1,491		2,558			2,610	
August, 1881			323			5,434	
September, 1881	5,646	489				3,905	94
October, 1881	2,423	492				2,946	
November, 1881	7,608		856			13,480	
December, 1881	4,765					9,148	
January, 1882	6,717					4,961	
February, 1882	2,339					11,314	
March, 1882	7,305		3,637			10,383	
April, 1882	7,915	442				1,980	
May, 1882	4,062	441				5,099	
June, 1882		485				1,361	
July, 1882			1,881				
August, 1882			1,927			1,020	
September, 1882						890	
October, 1882		219				1,918	
November, 1882						3,328	
December, 1882	17,437	1,162				7,305	
January, 1883			421			6,536	
February, 1883		407	1,085			2,762	
March, 1883		553	6,317			7,527	227
April, 1883		945	5,065			6,285	188
May, 1883	11,510	902	4,031			1,959	134
June, 1883		1,571	92				
July, 1883		2,499	2,704			1,115	
August, 1883		527				5,590	
September, 1883		2,090	2,774		437		
October, 1883	3,313	489	2,614			5,312	87
November, 1883	48,261	536	12,323	3,963		4,533	189
December, 1883		406	9,686			18,216	176
January, 1884	3,900	272	9,759			15,024	385
February, 1884	16,156	2,812	10,535	225		924	412
March, 1884	2,075	3,722	19,990			28,336	674
April, 1884	2,606	3,599	14,051	4,343		13,654	1,020
May, 1884	2,232	3,738	35,863	4,693		16,894	607
June, 1884	15,091	3,451	31,783	8,987		39,907	624
Under seizure							
Totals	183,437	32,850	183,910	22,211	437	270,089	4,817

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	Fifth district of North Carolina.	Sixth district of North Carolina.	First district of Ohio.	Sixth district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.
Previous to June, 1881.....	453	534	32,261	20,377	2,178	14,870	.....
June, 1881.....	232	40,099	16,652	12,362	16,062	.....	.....
July, 1881.....	40	1,717	24,772	21,066	5,178	.....	.....
August, 1881.....	87	12,039	24,337	16,046	3,184	.....	.....
September, 1881.....	.....	9,879	20,908	9,068	.....	.....	.....
October, 1881.....	.....	33,992	24,273	14,938	.....	.....	.....
November, 1881.....	43	21,659	33,980	24,366	1,147	.....	.....
December, 1881.....	152	38,513	51,968	8,433	1,617	.....	.....
January, 1882.....	119	16,124	48,878	2,461	2,383	.....	.....
February, 1882.....	79	3,650	56,224	2,602	1,834	283	.....
March, 1882.....	125	217	29,718	47,850	1,040	1,226	1,437
April, 1882.....	78	84	21,951	63,745	1,479	4,272	651
May, 1882.....	.....	93	51,303	38,587	3,098	701	454
June, 1882.....	.....	80	14,883	20,636	3,740	41	228
July, 1882.....	.....	9,390	.....	.....	.....	.....	363
August, 1882.....	.....	91	6,809	.....	278	179	.....
September, 1882.....	.....	236	24,687	.....	1,287	.....	508
October, 1882.....	.....	216	9,970	.....	2,526	768	1,009
November, 1882.....	.....	92	3,970	23,525	1,558	2,756	508
December, 1882.....	.....	37	29,475	44,678	2,409	282	595
January, 1883.....	.....	483	32,572	80,679	5,872	5,139	488
February, 1883.....	.....	557	1,537	51,555	5,886	3,805	417
March, 1883.....	1,515	2,881	9,023	60,975	5,903	2,480	1,703
April, 1883.....	1,828	3,382	57,058	26,327	5,192	2,102	845
May, 1883.....	1,038	4,128	110,505	25,492	7,049	.....	2,511
June, 1883.....	688	4,807	50,119	19,118	7,554	110	200
July, 1883.....	443	4,030	5,474	1,629	179	289	.....
August, 1883.....	420	3,834	6,709	.....	113	.....	357
September, 1883.....	457	4,027	2,993	.....	.....	.....	.....
October, 1883.....	179	5,499	6,342	.....	.....	.....	273
November, 1883.....	1,019	9,191	20,178	.....	1,036	.....	415
December, 1883.....	2,274	11,303	23,290	.....	5,214	.....	1,487
January, 1884.....	4,944	11,172	9,035	21,107	6,860	.....	2,348
February, 1884.....	5,931	13,556	7,394	18,400	6,786	.....	3,497
March, 1884.....	6,124	15,751	10,960	17,174	7,185	.....	5,171
April, 1884.....	5,469	17,887	66,085	11,803	4,977	6,100	4,247
May, 1884.....	6,094	20,627	128,234	12,901	1,777	30,806	3,568
June, 1884.....	5,946	21,858	156,772	13,501	211	24,876	2,337
Under seizure.....	6,492	.....	.....	.....	.....	.....	.....
Totals.....	53,587	159,565	1,116,378	922,051	203,099	132,198	36,893

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	District of Oregon.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Nineteenth district of Pennsylvania.	Twenty-second district of Pennsylvania.	Twenty-third district of Pennsylvania.
Previous to June, 1881.....	8,305	2,802	.....	.....	99,970	40,541
June, 1881.....	8,775	7,737	.....	.....	111,437	55,161
July, 1881.....	8,599	5,093	592	.....	84,927	59,136
August, 1881.....	3,955	6,056	455	.....	66,927	10,398
September, 1881.....	12,990	6,355	712	.....	110,432	60,731
October, 1881.....	19,636	8,408	525	.....	180,821	80,860
November, 1881.....	31,427	3,672	903	.....	197,174	89,616
December, 1881.....	27,800	6,543	157	.....	188,385	106,357
January, 1882.....	31,648	7,507	1,099	.....	120,254	102,880
February, 1882.....	32,360	14,258	1,207	.....	104,720	107,862
March, 1882.....	26,791	12,405	1,420	509	146,791	113,226
April, 1882.....	20,069	12,549	1,055	636	157,400	116,974
May, 1882.....	28,446	14,810	1,022	1,039	142,801	119,361
June, 1882.....	27,707	9,404	1,056	1,084	122,265	66,846
July, 1882.....	22,075	5,981	1,247	1,647	100,810	.....
August, 1882.....	9,248	312	1,326	1,326	32,683	.....
September, 1882.....	8,025	181	1,361	1,361	53,985	37,835
October, 1882.....	7,852	1,418	.....	.....	110,320	49,763
November, 1882.....	14,587	7,971	1,293	1,205	114,369	48,843
December, 1882.....	28,568	13,321	1,096	1,668	108,351	54,155
January, 1883.....	15,954	13,890	1,281	1,737	110,059	56,996
February, 1883.....	14,837	11,757	1,775	.....	79,303	49,974
March, 1883.....	17,778	10,057	2,499	1,318	92,542	45,371
April, 1883.....	23,700	12,827	2,606	1,577	102,046	41,065
May, 1883.....	32,408	22,006	3,776	3,743	82,252	42,612
June, 1883.....	11,127	13,012	3,275	4,012	61,608	729
July, 1883.....	1,639	7,697	1,970	2,624	31,878	.....
August, 1883.....	438	5,908	578	2,601	20,658	.....
September, 1883.....	89	4,741	1,642	2,538	17,754	.....
October, 1883.....	578	3,654	2,789	2,144	69,676	.....
November, 1883.....	2,492	7,932	3,980	.....	162,840	2,648
December, 1883.....	3,287	11,110	2,491	.....	174,909	4,315
January, 1884.....	1,449	11,419	13,831	2,909	1,914	121,470	67,777
February, 1884.....	1,556	29,784	18,979	2,814	3,768	98,328	70,569
March, 1884.....	1,780	51,120	24,592	3,595	4,015	152,784	80,784
April, 1884.....	1,702	49,200	20,469	3,422	3,873	193,886	81,836
May, 1884.....	2,030	50,300	27,132	2,908	1,636	206,606	79,263
June, 1884.....	853	46,134	24,401	336	.....	187,050	73,292
Under seizure.....
Totals.....	9,370	726,973	430,052	60,356	47,975	4,320,971	2,017,686

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.	Sixth district of Virginia.
Previous to June, 1881			33,362				
June, 1881			31,729	872			3,482
July, 1881			15,795	1,041			2,470
August, 1881			11,688				1,110
September, 1881			18,357				1,186
October, 1881			20,326				1,737
November, 1881			16,621				3,683
December, 1881			28,746				4,050
January, 1882			8,254				5,217
February, 1882			14,870				5,636
March, 1882			20,276				3,129
April, 1882			25,489				2,774
May, 1882			31,999				4,564
June, 1882			31,378				2,316
July, 1882			19,092				658
August, 1882			21,327				
September, 1882			3,047				
October, 1882			629				1,640
November, 1882			4,043				2,533
December, 1882			11,060				4,251
January, 1883		44	18,955				3,075
February, 1883	20	48	16,855	117	686		8,300
March, 1883	300	558	32,080	437	591		9,630
April, 1883	377	258	50,634		1,148		13,701
May, 1883	798	224	94,507		949		15,075
June, 1883	333	176	88,395		645		12,100
July, 1883	550	90	70,636		372		4,258
August, 1883	523		56,553		197		3,781
September, 1883	386		63,734		381		4,319
October, 1883	550		77,523	142	647		6,076
November, 1883	450	64	69,582	741	652		11,080
December, 1883	1,191	68	65,154	738	753		14,632
January, 1884	1,220	384	51,632	763	1,409		14,674
February, 1884	2,538	1,275	60,109	961	2,637		17,344
March, 1884	2,337	2,047	57,222	1,028	2,424		17,401
April, 1884	2,666	1,930	68,425	859	2,420		18,932
May, 1884	2,295	2,939	94,529	709	2,146		16,123
June, 1884	1,417	3,247	85,561		1,026	1,018	10,793
Under seizure				257			
Totals	17,951	13,352	1,491,134	2,170	7,521	19,075	251,210

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	District of West Virginia.	First district of Wisconsin.	Third district of Wisconsin.	Total in warehouse June 30, 1884.
Previous to June, 1881	28,203	7,414		2,964,221
June, 1881	30,001	9,108		2,365,287
July, 1881	18,728	1,409		1,212,900
August, 1881				477,280
September, 1881	27,811	3,219		1,095,680
October, 1881	44,965	312		2,200,816
November, 1881	41,170	4,614		3,004,062
December, 1881	45,180			3,824,499
January, 1882	36,635			3,702,683
February, 1882	11,993	135		3,456,909
March, 1882	13,192	4,001		3,760,434
April, 1882	11,525	9,838		3,242,806
May, 1882	15,350	17,405		2,529,004
June, 1882	12,380	12,446		1,140,800
July, 1882	10,581	10,581		308,424
August, 1882		7,598		111,170
September, 1882		4,016		179,137
October, 1882	11,231	4,038		270,554
November, 1882	24,240	3,622		436,996
December, 1882	27,564	4,480		1,000,955
January, 1883	19,558	624		1,338,422
February, 1883	13,196	492		1,210,635
March, 1883	11,618	461		1,626,292
April, 1883	14,285	133		1,843,774
May, 1883	14,396	358		2,028,735
June, 1883	14,735			817,040
July, 1883	13,250			199,969
August, 1883				139,690
September, 1883				149,973
October, 1883	1,248	19,414		277,511
November, 1883	16,313	326		731,815
December, 1883	30,319	679		1,241,529
January, 1884	35,479	10,424	2,323	1,708,486
February, 1884	38,822	16,426	778	1,778,486
March, 1884	43,673	21,764	2,235	2,677,969
April, 1884	40,420	10,405	735	2,876,050
May, 1884	44,279	3,368		3,210,377
June, 1884	27,819	16,420	1,124	2,336,422
Under seizure				6,740
Totals	779,587	206,130	7,195	63,502,551

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1884.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of each KIND of SPIRITS as KNOWN to the TRADE, REMAINING in DISTILLERY WAREHOUSES June 30, 1884.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Alabama.....								2,061	2,061	
Arkansas.....		590						40,950	41,540	Corn whisky.
First California.....	1,582	43,337					155,007	5,001	206,927	Wheat whisky.
Fourth California.....										
Connecticut.....					11,499				11,499	
Georgia.....		579						49,906	50,485	Corn whisky.
First Illinois.....			5,948		15,923	40,959	29,906	827,944	920,680	Whisky.
Second Illinois.....	43,015								43,015	
Fourth Illinois.....	5,368	7,863						17,322	30,553	Sour mash; rye sour mash.
Fifth Illinois.....	174,665		323,016			68,529	823,030		1,394,240	
Eighth Illinois.....	3,034		3,354			1,035	8,084	1,852	17,359	Corn whisky.
Thirteenth Illinois.....							5,413		5,413	
Sixth Indiana.....	99,216	433,105	1,024			74,855	36,273	388,884	1,033,357	Wheat whisky.
Seventh Indiana.....	21,001		18,981					198,588	238,570	Whisky, high proof spirits.
Eleventh Indiana.....			994			5,040		892	6,926	
Second Iowa.....	6,721							12,982	20,303	Proof spirits.
Kansas.....	13,472								13,472	
Second Kentucky.....	5,205,894	12,715							5,218,609	Malt whisky.
Fifth Kentucky.....	19,949,300	823,702	2,411					29,567	20,809,980	Wheat whisky, malt whisky, whisky.
Sixth Kentucky.....	2,302,459	233,656	1,216				12,514	538,259	3,088,104	Wheat whisky.
Seventh Kentucky.....	8,608,568	726,453						14,855	9,349,876	Whisky.
Eighth Kentucky.....	3,239,194	150,728						196	3,450,118	Potato whisky.
Maryland.....	2,305	2,863,650				12,445	112,958		2,996,358	
Third Massachusetts.....				454,231					454,231	
Tenth Massachusetts.....					47,585				47,585	
First Missouri.....	7,964				740		1,658	1,904	12,266	Whisky.
Fourth Missouri.....	1,769								1,769	
Sixth Missouri.....	219,356	12,700	7,417		865	4,829	46,584	11,795	303,546	White corn whisky.
Montana.....						3,470			3,470	
Nebraska.....	91,619	57,570	6,740					27,568	183,437	
New Hampshire.....				32,859					32,859	
Third New Jersey.....		183,910							183,910	
First New York.....			518		13,600		274	7,819	22,211	Whisky.
Twenty-first New York.....								437	437	Malt whisky.
Twenty-eighth New York.....	67,741	144,736	89		1,314		35,948	20,261	270,089	Do.
Fourth North Carolina.....				146				4,671	4,817	Corn whisky.
Fifth North Carolina.....								53,587	53,587	Do.
Sixth North Carolina.....			13,236		1,077	82,360	36,490	159,565	159,565	Do.
First Ohio.....	498,971	280,602						203,552	1,116,378	Corn whisky, malt whisky, and whisky.
Sixth Ohio.....	338,743	312,802				2,491		268,015	922,051	Wheat whisky, Bowen whisky, shamrock whisky.
Tenth Ohio.....	150,125	49,342				1,641		1,991	203,099	Rye-malt whisky.
Eleventh Ohio.....	23,732	10,383				98,083			132,198	
Eighteenth Ohio.....	5,768	30,595				48		301	36,893	Blended spirits.
Oregon.....	9,370				181				9,370	
First Pennsylvania.....	2,128	719,532					4,069	1,244	726,973	Wheat whisky.
Ninth Pennsylvania.....		422,394						1,716	430,052	Do.
Twelfth Pennsylvania.....		57,186				5,942			60,356	
Nineteenth Pennsylvania.....		47,468				3,170			47,975	Do.
Twenty-second Pennsylvania.....		4,320,971						509	4,320,971	
Twenty-third Pennsylvania.....		1,782,328							2,017,686	Corn and rye; Montrose.
South Carolina.....								235,358	235,358	Corn whisky.
Second Tennessee.....		287						17,951	17,951	Do.
Fifth Tennessee.....	4,210	226,634						13,665	13,352	Do.
Third Texas.....								1,260,290	1,491,184	Robertson County whisky; Lincoln County whisky.
Fourth Texas.....								2,170	2,170	Corn whisky.
Fourth Virginia.....	9,255	9,673						7,521	7,521	Do.
Sixth Virginia.....		251,210						147	19,075	Corn and rye whisky.
West Virginia.....	10,514	769,073							251,210	
First Wisconsin.....			8,465		583	6,174	73,410	117,498	779,587	
Third Wisconsin.....		7,195							206,130	Malt whisky; whisky.
Totals.....	41,177,059	15,005,057	393,409	487,236	93,367	411,071	1,428,600	4,507,352	63,502,551	
Remaining in warehouse June 30, 1883.....	55,841,741	17,894,219	229,523	512,892	72,702	325,787	1,062,410	4,560,728	80,499,993	

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of EACH KIND of SPIRITS as KNOWN to the TRADE, DEPOSITED in DISTILLERY WAREHOUSES during the year ended June 30, 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Alabama										Corn whisky.
Arkansas									3,930	Do.
First California								975,388	45,275	Wheat whisky.
Connecticut					92,046				977,264	
Delaware	1,165								92,046	
Georgia		506							1,165	
First Illinois			1,369,327		205,150	9,125	4,105,891	195,943	6,927,617	Corn whisky.
Second Illinois	20,083								20,083	Whisky.
Fifth Illinois	1,260,096		6,376,643		91,394	547,261	10,064,501		18,339,895	
Eighth Illinois	1,383		687,960			181,895	176,131		1,047,369	
Thirteenth Illinois	234		17,961				132,992	2,694	1,53,881	Whisky.
Sixth Indiana	148,567	171,043	320,084		90	540,740	888,155	1,180,029	3,248,648	Wheat whisky.
Seventh Indiana	33,419		278,756		2,442	16,058		556,384	887,059	Whisky—high proof spirits.
Second Iowa			1,355,811			32,067	2,592,859	12,605	3,993,342	Proof spirits.
Kansas			5,585						5,585	
Second Kentucky	1,168,039								1,168,039	
Fifth Kentucky	5,391,255	166,476	87,325			43,412	9,837	9,352	5,677,657	Malt whisky.
Sixth Kentucky	754,621	67,977	35,482	13,309	8,646	38,981	381,810	2,190,710	3,491,536	Wheat and malt whisky.
Seventh Kentucky	1,598,192	292,079							1,890,271	
Eighth Kentucky	1,185,291	46,291							1,231,492	
Maryland	5,829	1,237,324				82,676	380,140		1,715,969	
Third Massachusetts				1,899,172					1,899,172	
Tenth Massachusetts					72,636				72,636	
First Missouri	40,836		373,812		2,261	7,464	1,564,650	62,424	2,051,547	Whisky.
Fourth Missouri	9,497	2,312							11,809	
Sixth Missouri	85,417	2,506	295,691		2,683		419,953	38,320	644,570	Corn whisky.
Nebraska	61,610		1,212,209				102,640	776,898	2,153,357	
New Hampshire				33,174					33,174	
New Jersey		172,029							172,029	
First New York			175,809		79,792		699,414	93,609	1,048,624	Whisky.
Fifteenth New York	2,099		94				1,409		3,602	
Twenty-eighth New York	98,006	124,705	66,067	135,327	18,492	11,166	427,170	1,172	882,105	Malt whisky.
Fourth North Carolina										
Fifth North Carolina		87		183	26			396,620	396,916	Corn whisky.
Sixth North Carolina										
First Ohio	270,622	181,250	497,398		59,410	745,436	3,049,353	3,545,837	8,349,306	Malt, wheat, and corn whisky.
Sixth Ohio	140,840	120,052				101,195		193,897	555,984	Bowen, shamrock, and malt whisky.
Tenth Ohio		3,935	2,544						11,479	
Eleventh Ohio		6,798	625						731,671	
Eighteenth Ohio		3,519	37,646			724,248			41,474	
Oregon		10,483						309	10,483	lended sp ta.
First Pennsylvania		264	324,276						327,676	
Ninth Pennsylvania			194,182				3,136		202,200	
Twelfth Pennsylvania			22,936				8,008		24,443	
Nineteenth Pennsylvania			12,794				1,507		12,794	
Twenty-second Pennsylvania			1,426,476						1,426,476	
Twenty-third Pennsylvania			367,217						163,936	Corn and rye; Montrose.
South Carolina									26,412	Corn whisky.
Second Tennessee			480						34,721	Do.
Fifth Tennessee			16,254						739,926	Robertson County and Lincoln County whisky.
Fourth Texas									756,180	Corn whisky.
Fourth Virginia	800	7,620						7,416	7,416	
Sixth Virginia		110,700							8,420	
West Virginia		203,328							110,700	
First Wisconsin			280,902		4,293	6,783			210,111	
Third Wisconsin		16,318				35,227	444,695	70,743	835,860	Rye and malt whisky.
Totals	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,104,382	10,811,757	74,915,363	
Deposited during year ended June 30, 1884	8,896,832	5,089,958	12,385,229	1,711,158	641,724	6,745,688	23,538,630	11,426,470	75,435,739	

DIMINISHED PRODUCTION OF SPIRITS.

The quantity of spirits (74,915,363 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1885, is less than the production (75,435,739 gallons) of the year 1884 by 520,376 gallons.

This decrease is distributed among the different kinds known to the trade as follows:

Decrease in production of—	Gallons.
Gin.....	2,263
High wines.....	3,509,799
Pure, neutral, or Cologne spirits.....	1,434,298
Miscellaneous.....	614,713
Total decrease.....	5,561,073
Increase in production of—	Gallons.
Bourbon whisky.....	3,380,918
Rye whisky.....	238,085
Alcohol.....	1,051,687
Rum.....	370,007
Total increase.....	5,040,697
Net decrease.....	520,376

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR.
STATEMENT of the QUANTITY, in TAXABLE GALLONS, of EACH KIND of SPIRITS as KNOWN to the TRADE, WITHDRAWN from DISTILLERY WAREHOUSES, TAX-PAID, during the year ended June 30, 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Alabama.....										Corn whisky.
Arkansas.....										Do.
First California.....	457	27,916					1,068,919	37,814	1,043,769	Wheat whisky.
Connecticut.....					80,408				80,408	
Delaware.....										
Georgia.....		171	1,172,172		205,403	48,723	4,094,888	192,271	192,445	Corn whisky.
First Illinois.....								1,218,608	6,739,794	Whisky.
Second Illinois.....	23,587								23,587	
Fourth Illinois.....	2,398									
Fifth Illinois.....	847,034	247	2,908,413		90,507	613,697	10,194,599	8,115	14,653,909	Sour mash whisky.
Eighth Illinois.....	8,178		506,407			182,930	184,215	1,287	878,917	Corn whisky.
Thirteenth Illinois.....			17,951			614,318	914,187	2,694	1,688,179	Whisky.
Sixth Indiana.....	106,245	168,834	263,753		90	16,018	610,929	755,401	2,762,852	Wheat whisky.
Seventh Indiana.....	18,188		270,647		1,915	4,908		610,929	917,892	Whisky, high proof spirits.
Eleventh Indiana.....									6,792	
Second Iowa.....	8,440	4,556	87,364				1,771,080	13,071	1,876,879	Proof spirits.
Kansas.....	1,685,527		87,526						1,695,527	
Second Kentucky.....	6,386,951								6,743,298	Malt whisky.
Fifth Kentucky.....	46,146	190,409	89,736			48,412	9,837	12,803	8,241,945	Wheat and malt whisky.
Sixth Kentucky.....	1,927,319	150,223	34,127	2,006	8,477	38,981	393,337	2,114,462	2,078,494	Wheat whisky.
Seventh Kentucky.....										
Eighth Kentucky.....										
Maryland.....	5,354	888,283							790,961	
Third Massachusetts.....				832,044					1,381,082	
Tenth Massachusetts.....									8,972	
First Missouri.....	26,046		339,818		87,218				6,743,298	
Fourth Missouri.....	4,695	1,397			3,079	7,464	1,546,804	58,165	1,981,376	
Sixth Missouri.....	127,888	5,073	238,997		2,307	1,573	367,572	34,344	5,492	
Montana.....										
Nebaska.....	73,793	18,879	1,036,805			102,640	681,792	2,382	777,754	Corn whisky.
New Hampshire.....										
Third New Jersey.....										
First New York.....		287,045							1,913,969	
Fifteenth New York.....			167,634		71,398				257,045	
Twenty-eighth New York.....	123,617	80,925	64,801	63,573	17,262	11,166	692,852	45,111	976,995	Whisky.
							460,352	3,486	825,162	Malt whisky.

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR—Continued.
STATEMENT OF the QUANTITY, in TAXABLE GALLONS, of EACH KIND OF SPIRITS, &c.—Continued.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Fourth North Carolina				121				475,021	475,142	Corn whisky.
Fifth North Carolina					60,175	797,097	3,061,334	3,471,350	8,367,746	Corn and malt whisky.
Sixth North Carolina	250,053	108,020	498,817			92,446		81,936	268,179	Brown, shaddock, and malt whisky.
First Ohio	47,106	76,691								
Sixth Ohio										
Tenth Ohio	111,350	13,723				1,468			126,539	
Eleventh Ohio	16,257	1,832				718,088			736,197	
Eighteenth Ohio	3,192	20,473			56				23,721	
Oregon	3,063								3,063	
First Pennsylvania	2,094	341,750					6,053		350,414	Wheat whisky.
Ninth Pennsylvania		202,388				6,873		547	210,791	Do.
Twelfth Pennsylvania		26,642				2,779		45	29,421	Do.
Nineteenth Pennsylvania		8,064							8,109	
Twenty-second Pennsylvania		1,166,560							1,166,560	Corn and rye Montrose.
Twenty-third Pennsylvania		505,322							685,002	Corn Whisky.
South Carolina									32,988	Do.
Second Tennessee		83							35,009	Do.
Fifth Tennessee	3,562	24,721						823,779	852,062	Robertson and Lincoln County whisky.
Third Texas								1,006	4,016	Corn whisky.
Fourth Texas								4,109	7,903	Do.
Fourth Virginia	1,485	6,309							110,856	Corn and rye whisky.
Sixth Virginia		110,856							265,816	
West Virginia		250,020				6,754			869,481	
First Wisconsin			276,971		2,720	34,080	478,657	76,453	11,816	Rye and malt whisky.
Third Wisconsin		11,816								
Totals	13,204,072	4,805,409	7,975,890	950,623	631,015	3,434,372	26,437,464	10,200,777	67,649,321	
Total tax-paid year ended June 30, 1884	17,492,895	5,973,835	8,000,004	1,054,363	618,619	6,558,654	27,395,849	11,278,235	78,342,474	

WITHDRAWAL OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1, 1884, which was withdrawn during the year ended June 30, 1885, is shown in the following tabular statement:

Product of—	In warehouse July 1, 1884.	With- drawn during the year ended June 30, 1885.	Remaining in warehouse June 30, 1885.
1881.			
Months prior to June	Taxable gallons.	Taxable gallons.	Taxable gallons.
June	2,964,221	2,964,221	
July	2,365,207	2,365,207	
August	1,212,900	1,212,900	
September	477,280	477,280	
October	1,095,680	1,095,680	
November	2,200,816	2,200,816	
December	3,004,062	3,004,062	
	3,824,499	5,149,002	1,679,559
1882.			
January	3,702,083		
February	3,456,909	4,161,316	2,998,276
March	3,769,434	1,895,419	1,874,015
April	3,242,506	1,360,929	1,881,877
May	2,529,004	733,258	1,795,740
June	1,140,800	265,945	874,855
July	308,424	97,940	210,484
August	111,170	47,612	63,558
September	179,137	42,625	136,512
October	270,554	51,055	219,499
November	436,996	96,377	340,619
December	1,000,955	203,544	797,411
1883.			
January	1,338,422	204,710	1,133,712
February	1,219,635	128,582	1,091,053
March	1,626,292	215,795	1,410,497
April	1,843,774	294,529	1,549,245
May	2,028,735	283,535	1,745,200
June	817,040	138,129	678,911
July	109,969	90,996	108,983
August	139,690	72,958	66,732
September	140,973	85,747	64,226
October	277,511	127,267	150,244
November	731,815	158,382	573,433
December	1,241,529	249,216	992,313
1884.			
January	1,708,486	437,084	1,271,402
February	1,778,486	508,461	1,270,025
March	2,677,969	828,788	1,849,181
April	2,878,050	667,361	2,208,689
May	3,210,377	867,991	2,342,386
June (including 6,749 gallons under seizure)	2,343,171	1,175,879	*1,167,292
Total	63,502,551	30,956,616	32,545,935

* This includes 4,027 gallons under seizure.

DECREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits, 67,649,321 gallons, withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1885, is less than the quantity (78,342,474 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1884, by 10,693,153 gallons, the decrease being distributed among the different kinds known to the trade as follows:

	Gallons.
Bourbon whisky.....	4,288,223
Rye whisky.....	1,168,356
Alcohol.....	24,105
Rum.....	103,740
High wines.....	3,094,282
Pure, neutral, or cologne spirits.....	958,385
Miscellaneous.....	1,068,458
	10,705,549
Less increase in withdrawals of gin.....	12,396
Total decrease.....	10,693,153

If the quantity (816,617 gallons, as stated by the chief of the Bureau of Statistics) of domestic spirits exported and reimported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses for consumption upon payment of the tax during the year ended June 30, 1885, is found to be 68,465,938 gallons, or 9,876,536 gallons less than the quantity so withdrawn for consumption during the fiscal year ended June 30, 1884.

This great falling off in the principal source of internal revenue is largely due to the operation of the internal-revenue laws, especially of those laws arbitrarily limiting the time within which spirits must be withdrawn from distillery warehouses without reference to the demands of trade.

This period was fixed by the internal-revenue act of July 20, 1868, at one year from the date of the entry of the spirits for deposit in the warehouse. Under this restriction the distillers naturally limited their production to their estimate of the year's demand, and as this estimate for so short a period was probably based largely upon actual orders in advance, no serious trouble arose through overproduction up to the date (March 28, 1878) when the time was extended to three years. Nor was any notable trouble occasioned in this way through this extension, the 5 per cent. per annum interest clause of the joint resolution of Congress granting the extension having evidently operated to retard such a tendency.

The situation seems, however, to have greatly changed upon the passage of the internal-revenue act of May 28, 1880, which repealed the interest clause of the joint resolution of March 28, 1878, and also greatly stimulated the accumulation of spirits in distillery warehouses by authorizing the abatement of the tax on the spirits lost by leakage, evaporation, and other natural causes in such warehouses. The effect was immediate. Within one year the quantity of spirits in these warehouses was doubled and increased until at the close of the fiscal year 1882 the maximum quantity of 89,962,645 gallons was reached. At the close of the fiscal year 1883 the quantity was reduced to 80,499,993 gallons, and at the close of the year 1884 to 63,502,551 gallons.

The great reduction in the year 1884 was necessary in consequence

of the maturing of the three years bonds of 1881, covering the remnant of the product (117,728,150 gallons) of that year, the largest product known in the history of internal-revenue taxation.

This reduction was largely secured through the withdrawal of spirits from warehouse upon payment of the tax, which spirits were not needed for actual consumption, but remained on storage in the hands of wholesale liquor dealers after the tax was paid. It was also partially secured by the exportation of spirits to such points as Bermuda, Bremen, and Hamburg, where they were stored in warehouses expressly provided for them, and where, I am informed, the greater part of those which have not been returned to the United States now remain.

The quantity exported to these three points during the years 1884 and 1885, exclusive of alcohol and cologne spirits (for which there is an actual foreign demand), is 8,270,203 gallons, of which 816,617 gallons are known to have been reimported as above stated. Estimating the quantity returned during 1884 at 453,586 gallons, leaves 7,000,000 gallons on storage at those points liable to be reimported for consumption in the United States in competition with the other spirits of that class now remaining in distillery warehouses.

Besides the 7,000,000 gallons of domestic spirits on which the internal-revenue tax has never been paid which remained in store in foreign warehouses at the close of the year ended June 30, 1885, there then remained in distillery warehouses 10,229,473 gallons of spirits, which had so remained for a period exceeding the three years from the date of the entry for deposit.

It appears that under an opinion of the Attorney-General of December 24, 1884, such spirits as are covered by transportation bonds or exportation bonds are allowed to remain in distillery warehouses during a time reasonably necessary in the process of exportation even after the expiration of the three years' limit fixed by the warehousing bond. This time was limited by my predecessor, with the approval of the then Secretary of the Treasury, to seven months. Not being able to see the necessity for so long a time to accomplish the transportation of the spirits to the port of export, I have, with the approval of the present Secretary, reduced the time to thirty days, and so limited the time within which such bonds may be filed as to collect the tax on or before the expiration of the time (three years) within which spirits may remain in distillery warehouses. The only time now obtainable in excess of the three years is that which occurs through the necessary delay in enforcing the payment of the tax.

Of three methods provided by law, that by assessment was adopted in January, 1883, at the time the general necessity for forcible measures became apparent. This method, adopted by Commissioner Raum, under the advice of Secretary Folger, presents some advantages over the other systems. It is much more expeditious than that involving a suit on the warehousing bond, and although less prompt than the mode of collecting by distraint without assessment, it has the advantage over the latter plan in rendering property other than the spirits themselves liable to distraint for the tax. The plan of enforcing the payment of these taxes and the consequent withdrawal of the spirits from distillery warehouses by assessment has therefore not been changed.

The Attorney-General's opinion of July 2, 1883, to the effect that where the spirits are withdrawn from the distillery warehouse with the intention of being landed at a foreign port and of subsequently being returned to the United States they are not withdrawn for exportation, may have had some effect to prevent the withdrawal of spirits where the

intention to export, as stated in the notice, was not the intention to export as defined by the Attorney-General. In view of this opinion, collectors of customs have been directed to inquire into the matter of intention when the spirits are returned to the United States, and in some instances have decided that the original intention included the purpose to reland in the United States, whereupon the tax has been collected as to such returned spirits on the quantity withdrawn from the distillery warehouse. Cases of this kind have, however, been very rare, and necessarily so in view of the difficulty involved in deciding that a man's intentions are different from those he has in each case declared them to be.

In the light of past experience it is deemed safe to predicate that the bulk of the Bourbon whisky and rye whisky shipped to Bermuda, Bremen, and Hamburg, Germany, will be eventually returned to the United States, but it will not be returned by the parties who give the transportation bond, or exportation bond, upon which the spirits are withdrawn from the distillery warehouse; and even if it were so returned by them it is difficult to say that such was their intention when they gave the notice and bond. No doubt the exporters would be glad to find a market for their products abroad, and so be relieved of the expense of the return voyage. Under these circumstances, and in view of the fact that the law accords the privilege of exportation free of tax to holders of all kinds of spirits in distillery warehouses alike, I have not felt warranted in interfering with exportations to the ports named, nor discriminating against these kinds of spirits and in favor of alcohol, rum, or other kinds of spirits which, when once shipped abroad, are not often returned.

It is hardly to be supposed that a distiller would produce spirits if he knew beforehand that the spirits would not be purchased by any one able and willing to pay the tax thereon until they had lain in a bonded warehouse in Bremen, Germany, one or more years. It is evident that the distillers are unable to determine beforehand the quantity of spirits they will be able to dispose of within three years. Under this view of the matter it would be better for the distiller, if there is to be any limitation of the bonded period, (and it would certainly simplify the administration of internal-revenue laws) to restore the time given in the warehousing bond from three years to one year, as provided in the act of July 20, 1868.

I am of the opinion, however, that a better plan would be to allow spirits to remain in distillery warehouses an indefinite time, subject to peremptory withdrawals in case of excessive losses, provided the United States is reimbursed for the additional expense incident to such storage. As in case of all other articles subject to internal revenue tax, the quantity actually consumed is the measure of the quantity upon which the tax is paid. Any law, therefore, which fixes the date of the payment of the tax at any time other than the date of the actual demand for consumption is a disturbing element in the business of the producer, more or less severe as the business of the distiller varies more or less from the artificial standard set up by the law.

SPIRITS LOST BY LEAKAGE IN WAREHOUSE DURING THE YEAR.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of EACH KIND of SPIRITS as KNOWN to the TRADE, LOST from DISTILLERY WAREHOUSES during the year ended June 30, 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Alabama.....
Arkansas.....
First California.....	24	4,065	.....	.....	.....	.....	.....	24	24	Corn whisky.
Connecticut.....	264	258	Do.
Georgia.....	353	7,345	Wheat whisky.
First Illinois.....	231	.....
Second Illinois.....	1,116	Corn whisky.
Fourth Illinois.....	30,993	Whisky.
Eighth Illinois.....	2,093	.....
Sixth Illinois.....	2,519	Wheat and malt whisky.
Thirteenth Illinois.....	28,401	.....
Fourth Indiana.....	435	.....
Sixth Indiana.....	131	.....
Seventh Indiana.....	35,789	Wheat whisky.
Eleventh Indiana.....	5,816	Whisky; high-proof spirits.
Second Iowa.....	184	.....
Kansas.....	2,435	Proof spirits.
Second Kentucky.....	1,246	.....
Fifth Kentucky.....	381,785	.....
Sixth Kentucky.....	1,732,769	Malt whisky.
Seventh Kentucky.....	1,234,492	Wheat and malt whisky.
Eighth Kentucky.....	693,027	Wheat whisky.
Maryland.....	213,035	.....
Third Massachusetts.....	205,158	.....
Tenth Massachusetts.....	14,404	.....
First Missouri.....	1,150	Whisky.
Fourth Missouri.....	1,276	.....
Sixth Missouri.....	10,097	Corn whisky.
Montana.....	122	.....
Nebraska.....	8,578	.....
New Hampshire.....	1,129	.....
Third New Jersey.....	10,728	Whisky.
First New York.....	224	Malt whisky.
Twenty-eighth New York.....	15,363	.....
Fourth North Carolina.....	184	.....
Fifth North Carolina.....	2,420	Corn whisky.
Sixth North Carolina.....

SPIRITS LOST BY LEAKAGE IN WAREHOUSE DURING THE YEAR—Continued.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of EACH KIND of SPIRITS, &c.—Continued.

District and State.	Bourbon Whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
First Ohio	Gallons 20,244	Gallons 20,889	Gallons 82	Gallons 24	Gallons 1,953	Gallons 156	Gallons 8,106	Gallons 59,854		Malt and corn whisky; Bowen, shinarock, and malt whisky.
Sixth Ohio	21,945	19,827			39		14,999	52,813		
Tenth Ohio	13,712	1,947			173			18,634		
Eleventh Ohio	1,863	36			6,648			8,889		
Eighteenth Ohio	329	1,318		2				1,649		
Oregon	108					67		108		Wheat whisky.
First Pennsylvania	328	50,179					80	50,654		Do.
North Pennsylvania		23,751				365	186	24,312		
Twelfth Pennsylvania		2,179				391		2,570		Wheat whisky.
Nineteenth Pennsylvania		807					2	809		
Twenty-second Pennsylvania		259,481					16,790	250,481		Corn and rye Montrose.
Twenty-third Pennsylvania		138,854					362	134,614		Corn whisky.
South Carolina							21	21		Do.
Second Tennessee	648	3,790					68,293	72,731		Robertson County and Lincoln County whisky.
Fifth Tennessee										Do.
Third Texas								307		Corn whisky.
Fourth Texas							243	243		Do.
Fourth Virginia	77	227					348	307		
Sixth Virginia		11,503						243		
West Virginia	4	58,405						404		
First Wisconsin			131		44	29		11,503		
Third Wisconsin		95				202		53,438		
Totals	3,235,643	835,283	3,827	16,385	1,750	14,948	20,565	195,873	4,424,314	
Losses by leakage during year ended June 30, 1884	2,649,758	962,648	1,925	17,094	1,105	7,409	17,806	200,749	3,858,494	

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSES.

The quantity of spirits (4,424,314 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of the actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named.

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	Gallons.	
1880	78,199,283	75,834	.096
1881	84,335,900	811,406	.962
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,494	4.193
1885	*90,925,782	4,424,314	4.866

*Includes 7,750,696 gallons stamped for export but not actually withdrawn.

The maximum allowance fixed by the act above named, on account of leakage in warehouse during the full bonded period of three years, is seven and one-half gallons to each package of not less than forty wine gallons' capacity, or 18.75 per cent. of that capacity. On this basis the average bonded period for all classes of spirits withdrawn from warehouse during the year 1884 would represent less than nine months, and as to withdrawals during 1885 rather more than nine months of the full bonded period authorized by law.

A large percentage of such withdrawals, however, is made up of high-proof spirits, such as alcohol and high wines, which are held in bond only for a limited period of time, and on which, in many cases, no leakage whatever is claimed. On the other hand, spirits, such as bourbon and rye whiskies, are, in a majority of cases, held in warehouse for the full bonded period, and the large increase in the amount of leakage allowed during the years 1883, 1884, and 1885 over previous years is due to the proportionally large increased withdrawals of this latter class of spirits.

As the foregoing tables show not only the quantity of all kinds of spirits withdrawn for all purposes and the quantity allowed for leakage, evaporation, &c., but also the quantity of each kind so withdrawn and so allowed, they afford the means of determining the actual amount of tax paid on each gallon of each kind of spirits produced. Computations on this basis show that the tax paid on withdrawal of each gallon produced was as follows: Bourbon whisky, nearly 81 cents per taxable gallon; rye whisky, nearly 80 cents per gallon; alcohol, 89.99 cents per gallon; rum, 89.23 cents per gallon; gin, 89.74 cents per gallon; high wines, 89.61 cents per gallon; pure, neutral, or cologne spirits, 89.56 cents per gallon; miscellaneous, 88.34 cents per gallon.

Except as to bourbon and rye whiskies, the above computations are based on the tax-paid withdrawals of the fiscal year ended June 30

1885. As to these kinds of spirits the computations were based on withdrawals made in the fiscal year ended June 30, 1884. The computations as to bourbon and rye were not made for 1885, as the leakage allowances as to these spirits includes allowances on the bulk of the 7,750,696 gallons stamped for export but not actually withdrawn from warehouse. These leakages would make the rate of tax as to these two classes of spirits appear to be less than 80 cents per gallon.

SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR.
 STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES during the year ended June 30, 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Alabama.....									
Arkansas.....									
Georgia.....									
First Illinois.....									
Thirteenth Illinois.....									
Sixth Indiana.....	2								
Sixth Kentucky.....	83,955								
Fifth Kentucky.....	66,476	359							
Sixth Kentucky.....	1,191								
Seventh Kentucky.....	724								
Eighth Kentucky.....		30							
Maryland.....				44					
New Hampshire.....									
Fourth North Carolina.....									
Fifth North Carolina.....									
Sixth North Carolina.....									
First Ohio.....	3,846	266			298				
Tenth Ohio.....	37								
Seventeenth Pennsylvania.....		45							
Twenty-second Pennsylvania.....		334,293							
South Carolina.....									
Second Tennessee.....									
Fifth Tennessee.....									
Fourth Texas.....		23							
Fourth Virginia.....		1,166							
Sixth Virginia.....									
Total.....	156,369	336,182		44	236	609	24,472	517,912	
Losses by casualty during the year ended June 30, 1884.....	8,864	332,861	55,386		38		13,439	410,588	
Increase during year 1885.....								107,324	

Of the 517,912 gallons shown by the preceding table to have been lost by casualties during the year 1885, 333,825 gallons were lost through one casualty by fire, which occurred at a warehouse in the twenty-second district of Pennsylvania, and the total quantity lost during the year is found to represent one gallon out of every two hundred and sixty-seven gallons held on deposit in distillery warehouses during the year.

SPIRITS WITHDRAWN FROM WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES.

The quantity of alcohol withdrawn free of tax from distillery warehouses for the use of colleges and other institutions of learning in the preservation of specimens of natural history in their several museums, and for use in their chemical laboratories, and of spirits of various kinds for the use of the United States, amounted during the year to 27,330 gallons, or 6,493 gallons more than the quantity withdrawn during the previous year.

STATEMENT by DISTRICTS and KINDS, of the QUANTITY of SPIRITS WITHDRAWN from DISTILLERY WAREHOUSES for SCIENTIFIC PURPOSES and for the USE of the UNITED STATES during the year ended June 30, 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
First California				265	265
First Illinois			3,146	89	3,235
Fifth Illinois			10,148	174	10,322
Sixth Indiana			87	87	174
Seventh Indiana			172		172
Seventh Kentucky	2,004				2,004
First Missouri			5,729		5,729
Nebraska			86	45	131
First New York			1,224		1,224
Twenty-eighth New York			1,092		1,092
First Ohio			2,601		2,601
Fifth Tennessee		204			204
First Wisconsin			174		174
Total	2,004	204	24,459	573	27,330
Withdrawals for scientific purposes, and for use of the United States during year ended June 30, 1884	2,318	161	14,171	4,187	20,837

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT of the QUANTITY of SPIRITS WITHDRAWN from DISTILLERY WAREHOUSES for TRANSFER to MANUFACTURING WAREHOUSES during the year ended June 30, 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
First Illinois			18,350				18,350
Fifth Illinois			100,067		94,825		194,892
Eighth Illinois			13,136				13,136
Second Iowa					175,690		175,690
Maryland		744					744
Twenty-third Pennsylvania		191					191
Total		935	131,553	415	270,515		403,003
Transfers to manufacturing warehouses during year ended June 30, 1884	1,640	1,813	49,066	415	159,897	1,219	214,050

It appears from the above table that the quantity of spirits transferred to manufacturing warehouses during the fiscal year 1885 was 188,953 gallons greater than the quantity so transferred during the year 1884, and that the increase occurred mainly as to pure spirits and alcohol.

EXPORTATION OF SPIRITS.

The following statements show the quantities of spirits of different kinds withdrawn for export during the last two fiscal years:

1. BY DISTRICTS, WITHDRAWN IN 1881.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
First California					263		7,715
First Illinois			207,088	a1,335	32,910		241,333
Second Illinois							5,461
Fifth Illinois	5,461						5,461
Eighth Illinois	9,501		1,956,130		152,068		2,117,699
Sixth Indiana			65,143				65,143
Seventh Indiana	50,878	34,897	336,612			44,672	467,059
Eleventh Indiana	9,687		25,741			56,155	91,583
Second Iowa			283,766		2,626		286,392
Second Kentucky			689,580	b6,176	400,242		1,095,998
Fifth Kentucky	396,653						396,653
Sixth Kentucky	1,439,912	128,887					1,568,799
Seventh Kentucky	440,273	45,939				1,326	487,538
Eighth Kentucky	979,382	13,809					993,191
Maryland							993,191
Third Massachusetts		200,824	2,532		44		203,400
First Missouri				664,942			664,942
Sixth Missouri			23,183				23,183
Nebraska	436		6,490				6,926
Twenty-eighth New York	18,937						18,937
First Ohio		1,203					1,203
Sixth Ohio		3,642	504,526				508,168
First Pennsylvania	50,290	6,486		6309		1,917	59,002
Ninth Pennsylvania		9,788					9,788
Twenty-second Pennsylvania		1,885					1,885
Twenty-third Pennsylvania		139,322					139,322
West Virginia		64,262				1,505	65,767
		59,761					59,761
Total	3,401,410	710,858	4,100,791	672,762	595,342	105,675	9,586,788

a 1,335 gal. b 6,176+309=6,485 high-wines.
 NOTE.—Of the five items in "miscellaneous" column the first from top of column is "wheat whisky;" the second, "whisky" and "proof spirits;" the third, "malt whisky;" the fourth, "wheat whisky;" and the fifth, or lowest, "corn and rye montrose."

EXPORTATION OF SPIRITS—Continued.

2. BY DISTRICTS, WITHDRAWN IN 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
First California			169,052		832
First Illinois	1,282		3,174,540		
Fifth Illinois			122,142		
Eighth Illinois	799		35,664		
Sixth Indiana			10,654		
Seventh Indiana			1,261,409		
Second Iowa	377,313			932,140	
Second Kentucky	1,788,804	140,741			
Fifth Kentucky	249,232	8,892			
Sixth Kentucky	1,053,642	39,956			
Seventh Kentucky	240,207	217			
Eighth Kentucky		101,339			
Maryland					
Third Massachusetts			24,335		
First Missouri	1,078		12,210		
Sixth Missouri	3,350	402	119,134		
Nebraska	4,749		6,678		
First Ohio	54,765	18,995			
Sixth Ohio		5,154			
First Pennsylvania		6,517			
Ninth Pennsylvania		191,313			
Twenty-second Pennsylvania		85,945			
Twenty-third Pennsylvania					
Fifth Tennessee		24,538			
West Virginia			8,350		
First Wisconsin					
Totals withdrawn in 1884	3,775,221	624,009	4,944,168	932,140	832
	3,401,410	710,858	4,100,791	672,762	

2. BY DISTRICTS, WITHDRAWN IN 1885—Continued.

District and State.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate withdrawn in 1885.
	Gallons.	Gallons.	Gallons.	Gallons.
First California		8,992	147	9,039
First Illinois		6,650	22,731	179,265
Fifth Illinois		52,761		3,228,583
Eighth Illinois				122,142
Sixth Indiana		1,069	314,370	51,992
Seventh Indiana			46,983	17,637
Second Iowa		231,982		1,493,391
Second Kentucky				377,313
Fifth Kentucky			52,635	1,929,545
Sixth Kentucky				260,759
Seventh Kentucky				1,093,598
Eighth Kentucky				240,424
Maryland		515		101,854
Third Massachusetts				932,140
First Missouri		2,999		27,334
Sixth Missouri				13,288
Nebraska		35,171		158,057
First Ohio			6,091	17,518
Sixth Ohio				73,760
First Pennsylvania				5,154
Ninth Pennsylvania				6,517
Twenty-second Pennsylvania				191,313
Twenty-third Pennsylvania			71,970	87,915
Fifth Tennessee			10,502	10,502
West Virginia				24,538
First Wisconsin			29,280	17,630
Totals withdrawn in 1884		340,139	54,609	10,671,118
		595,342	105,575	9,586,738

1 Wheat whisky. 4 High-proof spirits. 7 Corn and rye Montrose.
 2 Whisky. 5 Wheat and malt whisky. 8 Robertson and Lincoln County whisky.
 3 Wheat whisky. 6 Corn and malt whisky. 9 Rye and malt whisky.

EXPORTATION OF SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1884.

Ports to which exported.	Alcohol.					
	New York.	Boston.	Laredo.	Brownsville.	Baltimore.	El Paso.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alexandria, Egypt	8,651					
Aspinwall, Central America	111,594					
Barcelona, Spain	23,711					
Bermudas	64,518					
Bordeaux, France	17,265					
Buenos Ayres, South America	402,609					
Cadiz, Spain	10,644					
Carthage, Spain	305,350					
Colon, Central America	2,223					
Genoa, Italy	113,595					
Gibraltar, Spain	520,772					
Goree, Africa	18,518					
Greytown, Nicaragua	10,822					
Hamburg, Germany	919,350					
Havana, Cuba	5,266					
Laredo Nuevo, Mexico			7,436			
Las Palmas, Canary Islands	59,137					
Liverpool, England		86,274				
Marseilles, France	472,466					
Marquesas Islands	873					
Matamoros, Mexico				11,691		
Melbourne, Australia	11,671					
Montevideo, South America	489,012					
Old Providence, New Granada					2,532	
Palma, Spain	34,215					
Panama, Central America	12,965					
Port de Paix, Hayti	2,156					
Ponce, Porto Rico	857					
Paso del Norte, Mexico						430
Rosario, Argentine Confederation	45,617					
Rufisque, Africa		4,368				
St. Pierre, St. Pierre and Miquelon	3,455	27,200				
St. Thomas, West Indies	8,322					
St. John, Canada		12,360				
Santa Cruz, Canary Islands	56,455					
Seville, Spain	104,615					
Sierra Leone, Africa		17,180				
Tarragona, Spain	17,490					
Trieste, Austria	13,193					
Vigo, Spain	19,930					
Yarmouth, Canada		12,448				
West Coast, Africa		32,218				
Totals	3,886,714	191,988	7,436	11,691	2,532	430

EXPORTATION OF SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1884—Continued.

Ports to which exported.	Pure, neutral, or cologne spirits.				
	New York.	Boston.	Port Huron.	Detroit.	San Francisco.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alexandria, Egypt	87				
Amapala, Honduras					90
Aspinwall, Central America	87				
Auckland, New Zealand					89
Barcelona, Spain	6,534				
Bermudas	51,919				
Buenos Ayres, South America	33,399				
Genoa, Italy	2,712				
Gibraltar, Spain	3,501				
Glasgow, Scotland	32,805				
Hamburg, Germany	8,752				
Havre, France	44				
Honolulu, Sandwich Islands					7,007
Liverpool, England	13,219	230,511			
Marseilles, France	16,001				
Marquesas Islands					177
Mayaguez, Porto Rico	2,155				
Montevideo, South America	604				
Prescott, Canada			2,601		
St. John, Canada		158,301			
Santa Cruz, Canary Islands	6,020				
Tepeic, Mexico					89
Windsor, Canada				6,088	
Yarmouth, Canada		12,550			
Total	177,839	401,362	2,601	6,088	7,452

Ports to which exported.	Bourbon whisky.								
	New York.	Newport News.	Baltimore.	New Orleans.	Detroit.	Boston.	San Francisco.	Port Huron.	Brownsville.
	Gallons.	Gallons.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
Aspinwall, Central America	1,055								
Bermudas	322,686	117,875	7,587						
Bremen, Germany	1,280,652	938,868	297,750						
Brantford, Canada					42				
Bluefields, Mosquito Coast				403					
Colon, Central America	41								
Hamburg, Germany	316,056								
Havre, France	398								
Hong-Kong, China	197								
Honolulu, Sandwich Islands	1,353					7,277			
Kingston, Jamaica	42								
Liverpool, England	124					62,745			
London, England	23,251								
Matamoros, Mexico									436
Mexico, Mexico	474								
Nassau, New Providence	2,012								
Panama, Central America	623								
St. Lucia, West Indies	127								
St. Thomas, West Indies	8,698								
St. John, Canada						5,356			
Shanghai, China	81								
Valparaiso, Chili	792								
Vera Cruz, Mexico	566		907						
Waterloo, Canada					741			2,195	
Total	1,950,228	1,056,743	305,337	1,310	783	68,101	7,277	2,195	436

EXPORTATION OF SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1884—Continued.

Ports to which exported.	Rye whisky.						Rum.		
	Baltimore.	New York.	New Orleans.	Newport News.	Eagle Pass.	Phila. Iphia.	San Francisco.	New York.	Boston.
	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
Alexandria, Egypt								4,454	
Aspinwall, Central America		399							
Bermudas	74,140	143,197							
Bremen, Germany	109,222	219,648		2,047					
Callao, Peru		40						13,248	463,901
Cape Coast, Africa								1,327	
Cape Gracias, Central America									
Demerara, British Guiana	34								24,752
Elmina, Africa									
Genoa, Italy		117						4,459	
Gibraltar, Spain									48,214
Grand Bassa, Liberia									
Greystown, Nicaragua		84							
Guatemala, Guatemala		216							
Hamburg, Germany	6,215	42,703							
Havre, France		37							
Honolulu, Sandwich Islands		5,789						452	52,715
Liverpool, England	1,848	13,318				47,233			
London, England		28,131							
Mazatlan, Mexico								43	
Nassau, New Providence		4,725					220		
Panama, Central America									
Paris, France		38							
Piedras Negras, Mexico					202				
Rotterdam, Netherlands		10,546						1,110	
St. Lucia, West Indies									
Shanghai, China		36							32,536
Sierra Leone, Africa									9,207
Smyrna, Turkey				398					
Tampico, Mexico		232							8,558
Vera Cruz, Mexico									
Yarmouth, Canada									
Total	191,459	460,256	398	2,047	202	47,233	263	25,059	639,862

Ports to which exported.	Gin.		High wines.		Miscellaneous.		
	New York.	New York.	New York.	Roma.	Brownsville.	Boston.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Bermudas		4,465					
Bremen, Germany		309	50,966				
Genoa, Italy			26,248				
Halifax, Canada						1,326	
Hamburg, Germany			5,774				
Honolulu, Sandwich Islands			1,917				
Lanzarote, Canary Islands			3,623				
Liverpool, England		1,711					
Marseilles, France			13,119				
Matamoros, Mexico						868	
Mier, Mexico					1,729		
Nassau, New Providence	1,335						
Total	1,335	6,485	101,652	1,729	868	1,326	

EXPORTATION of DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS IN 1885.

Ports to which exported.	Alcohol.		Pure, or neutral spirits.		Bourbon whisky.	
	New York.	Other United States ports.	New York.	Other United States ports.	New York.	Other United States ports.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alexandria, Egypt						
Accra, Africa						
Aspinwall, Central America	103,065		41			
Barcelona, Spain	27,482		9,399			
Belfast, Ireland			32,100	16,650		
Bermudas					45,676	
Bluefields, Mosquito Coast						2590
Boca del Toro, West Indies	2,197					
Bordeaux, France	83,475					
Bremen, Germany					2,023,124	21,090,537
Buenos Ayres, South America	202,301		12,998			
Cadiz, Spain	17,371					
Cape Gracias, Central America			216			
Colon, Central America	28,046					
Genoa, Italy	715,311		26,078			
Gibraltar, Spain	890,613					
Glasgow, Scotland			26,315			
Goree, Africa	78,174					
Greytown, Nicaragua	17,165				199	2225
Guatemala, Guatemala						
Halifax, Canada			7,526			
Hamburg, Germany	81,716		13,312		566,895	
Havana, Cuba	860					
Hodeida, Arabia	3,007					
Hong-Kong, China					387	
Honolulu, Sandwich Islands				8,992		51,306
Lanzarote, Canary Islands	3,456					
Las Palmas, Canary Islands	46,869		5,383			
Leith, Scotland			17,621			
Liverpool, England		20,536	4,471	51,080	677	54,055
Livingston, Guatemala						2215
London, England			8,780			
Malta	52,606					
Marseilles, France	2,017,801		13,074			
Matamoros, Mexico		715,921				6612
Melbourne, Australia	43,080		2,150		778	
Montevideo, South America	92,062					
Montreal, Canada				5,773		
Nuevo Laredo, Mexico		97,488				
Panama, Central America	13,151				412	103,600
Paso del Norte, Mexico						
Port au Prince, Hayti	3,462					
Prescott, Canada			56,453	16,450		
Rio de Janeiro, Brazil					764	
Rotterdam, Netherlands	52,986				19,751	
San Andreas, U. S. of Colombia	2,565					
Santa Cruz, Canary Islands	36,832					
Santander, Spain	177,547					
Santo Tomas, Guatemala						432
Shanghai, China	182					
St. John, Canada				540,083		83,801
St. Thomas, West Indies	4,341				9,481	
St. Pierre, St. Pierre and Miquelon		523,627				
Valencia, Spain	71,120					
Vera Cruz, Mexico			214			10204
Victoria, Canada				43,630		121,320
Victoria, Canada				41,284		
Whithorn, Scotland					180	
Windsor, Canada				130,066		
Yokohama, Japan	1,753					
Total	4,870,596	73,572	186,131	154,008	2,668,324	1,106,897

¹ Exported via Port Huron. ² Exported via New Orleans. ³ Eight hundred and fifty-four thousand eight hundred and eighty gallons exported via Baltimore, and 235,657 gallons exported via Newport News. ⁴ Exported via San Francisco. ⁵ Exported via Baltimore. ⁶ Fifty one thousand and thirty-six gallons exported via Boston, and 44 gallons exported via Baltimore. ⁷ Ten thousand six hundred and twenty-four gallons exported via Brownsville, and 5,297 gallons exported via Baltimore. ⁸ Exported via Brownsville. ⁹ Exported via Laredo. ¹⁰ Exported via El Paso. ¹¹ Exported via Brashear. ¹² Five hundred and twenty-one gallons exported via Port Townsend, and 799 gallons exported via San Francisco. ¹³ Exported via Detroit.

EXPORTATION of DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS IN 1885.

Ports to which exported.	Rye whisky.		Rum.		Miscellaneous.	
	New York.	Other United States ports.	New York.	Boston.	New York.	Boston.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alexandria, Egypt			2,225			
Accra, Africa				41,134		
Aspinwall, Central America	514					14,221
Barcelona, Spain						
Belfast, Ireland	26,483	73,555				
Bermudas						
Bluefields, Mosquito Coast						
Boca del Toro, West Indies						5,235
Bordeaux, France						29,306
Bremen, Germany	201,608	117,159				
Buenos Ayres, South America						
Cadiz, Spain				1563,618		
Cape Coast, Africa						
Cape Gracias, Central America						
Colon, Central America				22,232		
Constantinople, Turkey						
Genoa, Italy	3,596					
Gibraltar, Spain						
Glasgow, Scotland						
Goree, Africa					1228,051	
Grand Bassa, Liberia						
Greytown, Nicaragua	81					
Guatemala, Guatemala						437
Halifax, Canada						44,181
Hamburg, Germany	197,379	223,140				
Havana, Cuba	40					
Havre, France	267					
Hodeida, Arabia						
Hong-Kong, China						
Honolulu, Sandwich Islands						547
Lanzarote, Canary Islands						
Las Palmas, Canary Islands						
Leith, Scotland						
Liverpool, England		621,641	228	12,703		
Livingston, Guatemala						
London, England	3,711					
Malta						
Marseilles, France						
Matamoros, Mexico						
Melbourne, Australia						
Montevideo, South America						
Montreal, Canada						
Nuevo Laredo, Mexico						
Panama, Central America						
Paso del Norte, Mexico						
Port au Prince, Hayti						
Port Said, Egypt			883			
Prescott, Canada						
Rio de Janeiro, Brazil						
Rotterdam, Netherlands	24,160					
Russell, Bay of Islands					7664	
San Andreas, U. S. of Colombia						
Santa Cruz, Canary Islands						
Santa Cruz, West Indies						
Santander, Spain						
Santo Tomas, Guatemala						
Shanghai, China						
Sierra Leone, Africa				6,475	17,550	
Smyrna, Turkey					35,802	
St. John, Canada			1594			1268
St. Lucia, West Indies				575		
St. Thomas, West Indies						
St. Pierre, St. Pierre and Miquelon	42					1,748
Trinidad, West Indies	39					
Valencia, Spain						
Vera Cruz, Mexico						
Victoria, Canada						
Total	457,920	166,089	32,618	899,522	54,691	750

¹ Exported via Boston.
² Exported via Baltimore.
³ Exported via New Orleans.

⁴ Includes 832 gallons gin.
⁵ Exported via San Francisco.

⁶ Exported via Philadelphia.
⁷ Exported via New Bedford.

In order to save space, the preceding table of exportations, by domestic and foreign ports, for the year 1885 is provided with but two columns for each class of spirits, one for exportations via New York and the other for exportations via all other domestic ports, the name of each domestic port in each case being in a foot-note.

It appears, upon analysis of the quantities given in the columns other than those devoted to exportations via New York, that the quantity of each kind of spirits exported via each port other than New York is as follows:

Kind of spirits.	Exported by way of—	Quantity.	
Alcohol	Boston	<i>Gallons.</i> 50,163	
	Brownsville	10,624	
	Laredo	7,488	
	New Orleans	5,297	
	Total	73,572	
	Add exports via New York	4,870,596	
	Total	4,944,168	
	Rye whisky	Baltimore	143,854
		Philadelphia	22,235
		Total	166,089
Add exports via New York		457,920	
Total	624,009		
Rum	Boston	898,858	
	New Bedford	664	
	Total	899,522	
	Add exports via New York	32,618	
Total	932,140		
Pure spirits	Boston	91,119	
	Detroit	30,066	
	Port Huron	18,873	
	San Francisco	13,906	
	Baltimore	44	
	Total	154,008	
	Add exports via New York	186,131	
Total	340,139		
Bourbon whisky	Baltimore	854,880	
	Newport News	235,657	
	Boston	9,162	
	El Paso, Tex	3,600	
	San Francisco	1,320	
	New Orleans	1,462	
	Brownsville	612	
	Brashear, Tex	204	
	Total	1,106,897	
	Add exports via New York	2,668,324	
	Total	3,775,221	
Miscellaneous	New Orleans	437	
	Boston	266	
	San Francisco	47	
	Total	750	
	Add exports via New York	53,859	
Total miscellaneous	54,609		

In addition to the above, 832 gallons of gin were withdrawn for exportation to Hamburg, Germany, via New York.

SPIRITS REMOVED IN BOND FOR EXPORT.

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

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1880	16,765,666	18.55+
1874	4,060,160	5.90+	1881	15,921,482	13.52+
1875	587,413	0.96+	1882	8,092,725	7.64+
1876	1,308,900	2.25+	1883	5,326,427	7.19+
1877	2,529,528	4.22+	1884	9,586,738	12.70+
1878	5,499,252	9.80+	1885	10,671,118	14.24+
1879	14,837,581	20.63+			

The increased withdrawals for exportation, as shown in the above table, for the years 1884 and 1885 consist mainly of bourbon and rye whiskies, the quantity of such spirits withdrawn for export being, for 1883, 988,842 gallons; for 1884, 4,112,268 gallons; and for 1885, 4,399,230 gallons.

These withdrawals, as stated in a preceding paragraph relative to withdrawals of spirits on payment of the tax, were made upon entries for exportation to such ports as Bremen and Hamburg, Germany, and Hamilton, Bermuda, from which points the spirits have from time to time been returned to the United States and entered for consumption upon payment of a duty equal to the internal-revenue tax thereon.

The authority for accepting a duty equal to the internal-revenue tax is found in section 2500 of the Revised Statutes of the United States. A limitation fixed by the statute, however, is to the effect that the article, in this case the spirits, shall be exported from the United States and reimported. The Secretary, therefore, early sought the opinion of the Attorney-General in the matter. The opinion of the Attorney-General and subsequent action of the Secretary and of this Office are as follows:

DEPARTMENT OF JUSTICE,
Washington, July 2, 1883.

SIR: Yours of May 21 states that large quantities of domestic distilled spirits now remain in distillery bonded warehouses subject to a tax payable within three years from the date of their entry for deposit, under the act of May 28, 1880, and that the time during which payment of the tax is suspended upon 12,000,000 gallons thereof expires within the present calendar year; that you are informed that the owners of a large quantity of such spirits propose to *withdraw* it under section 3330, Revised Statutes, and acts of June 9, 1874, and March 1, 1879, in order to ship it to Hamilton, Bermuda, with the purpose, after landing it there, of shipping it back to this country and entering it, either for warehousing or for consumption, under section 2500, Revised Statutes, claiming at the same time that under the warehouse laws such spirits may remain in warehouse, without payment of duties, for a period not exceeding three years from the date of their importation. (Sec. 2970, Rev. Stats.)

In pursuance of this plan, several thousand barrels of spirits are now at Newport News, Va., for the purpose of shipment.

Thereupon you ask:

First. Is such shipment of whisky, with such purpose and intention, to Bermuda, and landing it there, an exportation within the intent of section 3330, Revised Statutes, and the act of 1874 (18 Laws, 64), and does such shipment and landing there fulfill the conditions of the exportation bond and discharge the whisky from the internal-revenue tax thereon?

Second. Is such whisky, upon return to this country, entitled to be admitted under section 2500, Revised Statutes, on payment of a duty equal to the tax imposed thereon by the internal-revenue laws?

Third. Is it entitled upon return to this country to the rights and privileges of imported merchandise, under the warehouse laws, chapter 7, Title 34, Revised Statutes? To the above statement you have, June 23d, added, as a *variation*, the following, which is also to be considered and made an additional subject of discussion:

"(1) The exporters propose to comply with all the requirements of the law in respect to the exportation of their whisky, so that the transportation and export bonds shall be canceled and the whisky exported, legally discharged from the lien the Government has upon it for an internal-revenue tax.

"(2) Arrangements have been made for the storage of the whisky in Bermuda for a period of twelve months, and longer, at the option of the owners, at advantageous rates of storage, in a climate which in a remarkable degree facilitates the ageing of whisky.

"(3) No arrangements have been made for the return of said spirits, and that the same or any part thereof will not be returned to this country except in response to the demand of trade, and that the exportations are being made for the purpose of relieving an overloaded home market, with the intention, in due course of business, of making sale of all that can possibly be placed upon the British and Continental markets.

"(4) It is the intention of the exporters to preserve the identity of the spirits exported, so that if a market is found in the United States for any portion of it, it can be entered as domestic distilled spirits reimported, upon which a duty equal to the internal-revenue tax will be levied and collected."

Inasmuch as all the statutes which are cited by you describe the transaction in the course of which occur the details as to which the above questions arise by one or other form of the word "export," it is important to ascertain what that word means.

Its dictionary signification is *to carry out of a country*. By the very force of language this denotes only such an act as, *when completed*, results in a carrying out—*i. e.*, that no act can be so denoted if at its completion the thing carried has been returned within the country. It is no more true in common parlance than in law that a transportation of goods from San Francisco to New York is an *exportation* of them, even although between their departure and arrival they lie for some time in the ports of Callao and Rio Janeiro, and although the conversation about them occurs whilst they so lie.

Furthermore, it is not because by statute coastwise transportation can only take place in *American* bottoms that such goods have not at any period of the transit been *exported*. It would be equally true of goods in the course of transportation, under section 4347, R. S., in a *British* bottom from Ogdensburg via Toronto to Chicago, even if spoken of whilst lying at Toronto.

It is, therefore, only when the executed act *results* in carrying the goods out of the country that it is an *exportation*.

It is hardly necessary to go further upon this matter and say that in speaking of an act I include any transaction *done in accordance with original intention*, no matter how complex, or how much broken into bits. Unity of intention unites all such details into *one whole*.

The American citizen who goes abroad for an indefinite period, intending to educate his children in Germany, and, in the interval, or subsequently to locate himself for one advantage or another in Italy and in other countries, intending, after all, to return to live in America, does not lose his citizenship at any moment of his absence. The whole affair was only *one visit*. And so if a cask of Madeira is carried to Calcutta for the benefit of the voyage, such benefit to be enjoyed *after its return*, this is not an exportation; nor in the absence of a special context giving to such additional incident that effect, can it make any difference if in the mean time it be temporarily landed at one foreign port, or at several.

In general, then, neither the lapse of long time, nor the incidence of numerous details affects the *unity* of an act.

I find nothing in the context of the Statutes under consideration to disturb this usual signification of the word *export*. Although it may be noticed that the context in the present case goes to *confirm* the above conclusion as to the meaning of *export*, as one to which the legislature was actually advertent, for the transaction by which domestic liquors are allowed to be shipped abroad, is one which such context recognizes as making them objects fit for *importation, i. e., foreign goods*.

There may be instances in the statutes where the word "export" is shown, directly or by the context, to have been used *irregularly*, as, for instance, in section 1955, where the "*exportation*" to Alaska from any port in the United States is spoken of; but these are *exceptional*, their effect being of course limited to what is in the same connection expressly provided, and therefore without influence upon what ordinarily is the statutory use of the word.

In the case put by you in your first note, in which an intention exists to carry spirits now at Newport News, Va., to Hamilton, Bermuda, with the purpose, after landing it there, of shipping it back to this country, I am of opinion that there will be no ex-

portation, or, consequently, *importation*; so far, at all events, as to entitle the owners to any privileges connected with *exportation* or *importation*.

Whether they may subject themselves to another class of the provisions of the custom law is obviously a different matter, and will best be decided when a specific case arises.

(1) The *landing* specified in the bond referred to in your first question is by its own words, and by those of the statute which requires it, a landing in the course of an *exportation*. No landing at Hamilton, therefore, in the case put by you, is such landing. Neither landing nor any other detail, statutory or other, can obviate the necessity of that *intention*, which is of the essence of exportation. I therefore answer your first question in the negative.

(2) I must add, of course, that the case in view is not within section 2500 for the purposes of your second question.

(3) Equally, such spirits will not be entitled to the rights and privileges referred to in Question 3.

I now ask your attention to the effect of the variations of which you speak in your second note.

I premise that I understand these statements to affect cases in which *nothing else appears* as to the intention of the owners in shipping the goods out of the country; for if they accompany cases in which the intention is ascertained to be what you have already stated, I am of opinion that the main support of the theory of the owners fails them, there being no exportation; so, if the only intention in shipping them abroad is for a twelve-months' storage in Bermuda, that also is inconsistent with *exportation*.

As the legal notion of emigration is a going abroad with an intention of not returning, so that of exportation is a severance of goods from the mass of things belonging to this country with an intention of uniting them to the mass of things belonging to some foreign country or other.

All emigration as above defined is attended with a chance that the intention may afterwards (*i. e.*, after actual removal) be changed. This chance does not affect the character of the act. Nor does the circumstances of an original speculation that such chance may occur, or even a resolution that upon a certain contemplated contingency the party about to emigrate will return, *ex. gr.* upon a change of government, or upon the loss of his health, &c., affect the validity of an emigration otherwise *bona fide*. I suppose that the case may often be the same with exportations as above defined, *viz.* a contingent change in the state of the market, by which it may be profitable to bring them back, the *immediate bona fide* purpose as well as act, however, being to seek a foreign market. This would, nevertheless, be an *exportation*, and upon return, of course, an *importation*. Nor would such exportation be *defeated* by the incident of "preserving the identity" of the goods.

But if the only purpose were to obtain for a time the advantages which some foreign port gives for improving spirits, and meanwhile of escaping some home revenue regulation upon domestic spirits, and acquiring after return some home revenue privilege appropriate to foreign spirits, I submit that the statutory requisites for such effect would be wanting. I say the *statutory requisites*, for I admit that if those requisites are duly complied with they must have their due statutory effect, and there would in such case be no ground for suggesting *fraud*.

I cannot say that the variations above amount to more than *evidence* of exportation or of the contrary. The mere carrying goods abroad is, of course, strong evidence that they are being exported. Whether *proof* or not is another matter. I suppose that you do not wish a mere discussion of the weight or direction of the testimony contained in the *variations*. If questions shall be made hereafter in the courts upon the matters under consideration neither party will take any advantage from what may be said upon them here.

And in closing it may be well to express what no doubt is now understood, but may be forgotten, *viz.* that the Government will not be bound hereafter by any part of this discussion that may then be seen to be ill-founded. There is nothing in this opinion, or I suppose in any other part of the transaction, which the owners in question can rely upon as having the force of an estoppel or contract, in case the Government shall then be better advised as to its rights.

This opinion has no force whatever except as advice by one Department to another in a future contingency, as to which the latter Department very properly wishes to warn citizens whose interests therein are very large. With every disposition to treat the owners of these spirits with perfect candor, it must be recollected that definiteness under the circumstances is unattainable, and that it is not in the power of officers of the Government to trammel the discretion with which in the interests of the public these transactions will otherwise have to be considered, or the freedom with which accordingly they must otherwise be treated when the proposed "*exportation*" and "*importation*" shall have happened.

The present statements and discussion will of course go to show a disposition to deal fairly upon the part of these owners, and for that they must always have credit; but no engagement or embarrassment will come of what is said upon the part of the Government.

Very respectfully, your obedient servant,

S. F. PHILLIPS,
Solicitor-General.

The SECRETARY OF THE TREASURY.

During my absence these questions were put to the Solicitor-General, and he has passed upon them and submitted the above opinion and answers. Having examined the subject myself, I concur with him and approve of his opinion and answers to the questions propounded.

BENJAMIN HARRIS BREWSTER,
Attorney-General.

In pursuance of this opinion the following letters were written:

TREASURY DEPARTMENT,
Washington, D. C., July 21, 1883.

Messrs. Wood, Pollard & Co., of Boston, have addressed a letter to this Department, dated the 17th instant, in which they state that a firm in Boston exported, some months since, in bond, to Hamilton, Bermuda, a quantity of whisky of domestic manufacture, which was returned to your port in January last, where it now remains in bonded warehouse. They have agreed with the holder to buy 25 barrels of this whisky, delivered in Boston, in bond, and they ask what course may lawfully be taken in the premises.

Guided by the opinion of the United States Attorney-General, this Department holds that articles the growth, product, or manufacture of the United States, when exported and reimported under section 2500 United States Revised Statutes, are not within the purview of our customs-warehousing system, and that they cannot lawfully be stored under the laws creating that system. This will apply to distilled spirits, the manufacture of the United States, once exported and reimported under the section above cited. Upon the landing of such spirits collectors of customs will exact payment of a duty equal to the tax imposed by the internal-revenue laws. They will not permit them to be entered for storage in bonded warehouses; and on failure of other means to obtain the duty, they will seize and hold them for the same, and all legal expenses of their action.

In the case now before the Department, and spoken of in the beginning of this letter, a warehouse bond has sometimes been taken in good faith, and under a mistaken but innocent belief in the legality and regularity thereof. Because of that the spirits to which that bond applies may be dealt with as an exceptional case in accordance with the conditions of the bond.

Very respectfully,

CHAS. J. FOLGER,
Secretary.

To the COLLECTOR PORT OF NEW YORK.

[5845.—Cancellation of internal-revenue export bonds.]

This Department is in receipt of your letter, dated the 23th of June last, transmitting an application by W. J. Osborne, assignee of Ives, Beecher & Co., for the cancellation of bond No. 760, given by him June 11, 1883, in the sum of \$4,700, to secure the production within six months of a foreign customs certificate to cover thirty barrels of whisky imported per bark Alfred from Bermuda.

It is alleged that the whisky on exportation from the United States was covered by internal-revenue export bond No. 4125, which bond has been canceled on the inclosed evidence. Connected with the evidence produced was a certificate from a foreign revenue officer, showing the landing at Bermuda of the "goods and merchandise" described in the landing certificate. No separate certificate, in compliance with the conditions of bond No. 760, has been produced, as required by the regulations covering such cases. The foreign certificate presented was rejected, and the bond in question taken on the ground that the certificate did not state that the whisky therein mentioned was the whisky returned to the United States, and on the ground, further, that there was no identification of the imported whisky as that which was exported.

In reply to your request for instructions, I have to state that a certificate should be presented in the usual manner, in accordance with the conditions of the bond. The

Department declines to authorize the acceptance, as a sufficient compliance with said conditions, of the certificate already produced. Inasmuch as the Attorney-General has expressed the opinion that the shipment of distilled spirits abroad, with the purpose of bringing it back to the United States to evade the immediate payment of the tax thereon, is not a legal exportation, the Department, in cases which appear to come within the scope of that opinion, will insist upon a rigid compliance with its regulations, and waive none of its requirements as to the exportation or importation of distilled spirits.

As regards the question whether your action was in accordance with the general regulations in taking a bond for the production of a certificate under the circumstances, you are informed that while articles 373 to 379, inclusive, of the regulations of 1874, do not expressly refer to such cases, there seems to be no reason why a bond may not in a proper case be taken as well where the merchandise is subject to a duty equal to the tax imposed by the internal-revenue laws under section 2500, Revised Statutes, as where it is free. The regulations cited may therefore be applied in such cases.

Your inquiry whether upon an importation of this character the duty chargeable on foreign spirits should not be exacted in the absence of a foreign customs certificate showing that the whisky is the identical whisky exported, is, therefore, answered in the negative, provided it is a *bona-fide* reimportation of an American manufacture, that a bond be given as aforesaid, and that the other regulations upon the subject shall be observed. (Collector of customs, New York, August 3, 1883.)

[1885.—Department No. 46.—Division of customs.—Circular.—Reimportation of distilled spirits.]

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., April 14, 1885.

To Collectors and other Officers of the Customs:

In an opinion of the Attorney-General, printed in Decision 5829, of July 21, 1883, the question was discussed of the status for duty purposes of distilled spirits manufactured in the United States, shipped to foreign countries without payment of the internal-revenue tax, and subsequently returned to the United States, the circumstances under which the shipment abroad was made indicating that it was the intention of the parties interested when making the shipment to return the spirits to the United States. The opinion of the Attorney-General was that a shipment and return under such circumstances did not constitute an exportation and importation.

Lately considerable quantities of spirits have been shipped from the West to St. John, N. B., via Boston, and afterwards returned to Boston within short periods of time, and upon such return duty was assessed under section 2500, Revised Statutes, and on the quantity returned by the customs gauger, without a correction of volume for temperature as required by the Internal Revenue Regulations.

The Department decides that, on the facts stated, the shipment and return did not constitute an exportation and reimportation under the opinion of the Attorney General, and that therefore the merchandise was not entitled to entry under section 2500, Revised Statutes. Where a collector of customs shall receive such domestic merchandise from a foreign port and in the original distiller's packages, and the facts bring the case within the rule stated, he will deliver the merchandise to the collector of internal revenue for the district, who will dispose of the same under instructions to be issued by the Commissioner of Internal Revenue.

C. S. FAIRCHILD,
Acting Secretary.

1885.—Department No. 52.—Internal Revenue.—Circular No. 286.—Domestic Distilled Spirits not reimported though returned from abroad.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., April 28, 1885.

To Collectors of Internal Revenue:

The attention of collectors of internal revenue in charge of exports and others is called to Department Circular No. 46, of the 14th instant (31 Internal Revenue Record, page 117), relative to the "reimportation of distilled spirits" subject to tax under internal-revenue laws, which circular announces the decision that, on the facts stated therein, domestic spirits shipped ostensibly for export and returned as therein

set forth are not exported, and that upon return they are not entitled to entry under section 2500, Revised Statutes. Collectors of customs who receive such domestic spirits from a foreign port in the original distiller's packages, when the facts bring the case within the rule stated, are required by the circular to deliver the merchandise to the collector of internal revenue for the district. Any collector of internal revenue to whom spirits are delivered by a collector of customs, under the provisions of the above described circular, will receive the same, and will require, on behalf of the distiller or owner, payment of the tax on each package, on the quantity ascertained by the regauge thereof made upon withdrawal from the distillery warehouse. The collector will then deposit the money in the nearest designated depository to the credit of the collector in whose district the spirits were produced. He will then transmit the triplicate certificates of deposit to such collector, forwarding therewith a statement in which the name of the distiller, the number of each package, and the taxable contents of each, as determined by the marks thereon, are fully set forth. Upon receipt of the same, the collector in charge of the distillery warehouse will carefully compare the statements with his records and with the gauger's original report of the regauge for exportation on file in his office, and, if the proper tax is found to have been paid, he will issue a tax-paid stamp for each package, as in case the spirits had been originally withdrawn upon payment of the tax, excluding, however, the amount covered by excessive leakage on which tax was paid to him when the spirits were bonded for export.

He will thereupon transmit the stamps to the collector through whom he received the tax, who will detail a gauger to affix the stamps. When the stamps are affixed the gauger will write across the face of each the following words: "Affixed under provisions of Circular No. 286."

In the great majority of cases likely to arise under this circular, the certificate of landing will have been received by the collector of internal revenue prior to the return of the spirits, thus obviating the necessity of any reference to the matter in the bonded distilled spirits account other than to report the spirits on Form 93 *e* as covered by stamps representing taxes not reported on Form 94 A.

If, however, the taxes are paid before the receipt of evidence of landing abroad, the collector will ask for special instructions in the matter.

In case the collector, to whom the spirits are delivered by the collector of customs, is in doubt as to the district in which the spirits were produced, he should report the name of the distiller and serial numbers of the packages to this office. Upon receipt of such report he will be furnished with the name and address of such collector.

JOS. S. MILLER,
Commissioner

1885.—Internal revenue.—Circular No. 287.—Transfers of domestic distilled spirits from collectors of customs to collectors of internal revenue.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., May 1, 1885.

When a collector of customs has received domestic spirits from a foreign port in the original distiller's packages which fall within the rule announced in Circular, Department No. 46, 1885, Division of Customs, he will serve upon the internal-revenue collector for the district in which such spirits are found a notice in duplicate as follows:

CUSTOM HOUSE, PORT OF _____ }
_____, 188- }

Collector of Internal Revenue:

SIR: You are hereby notified that the following-described spirits, produced by _____, a distiller in the _____ district of _____, which were withdrawn from _____ distillery warehouse under an entry for exportation, and under a (transportation or exportation) bond dated _____, 188-, and which were cleared from this port of _____ on the _____ day of _____, 188-, but were not exported and consequently not reimported, will, in accordance with instructions contained in circular, Department No. 46, 1885, division of customs, be delivered to you upon your receipting therefor.

Number of packages and kind of spirits.

Marks and serial numbers of packages.

Numbers of warehouse stamps.

Numbers of export stamps.

Name of claimant.

These spirits are in General Order Warehouse No. _____, located at _____.

Collector of Customs.

Upon receipt of the appropriate tax-paid stamps as provided in Internal Revenue Circular No. 286, the internal revenue collector to whom the spirits have been delivered when directing a gauger to affix the stamps will also direct him to regauge the spirits and to report to him in detail the actual contents of each package both in proof gallons and in wine gallons.

He will then deliver one of the duplicate notices marked "Original" to the collector of customs, with his receipt appended thereto in the following form:

Received of _____, collector of the port of _____, the above-described spirits delivered to me under the instructions contained in circular, Department No. 46, 1885, division of customs. The actual aggregate contents of the above packages were found by a regauge made under my direction to be _____ wine gallons _____ proof gallons, as will appear in detail from the annexed report of the gauger.

Collector of Internal Revenue.

_____, —, 188-.

The collector of internal revenue will require the claimant to receipt to him upon the duplicate notice, for the spirits upon the delivery thereof with the tax-paid stamps affixed.

This receipt will be in the following form:

_____, —, 188-.
Received of _____, collector of internal revenue for the _____ District of _____, the above described spirits which, according to the marks and brands thereon, contained, at the time of their withdrawal from the distillery warehouse, taxable gallons as follows:

Serial number of package.

Taxable gallons.

H. C. ROGERS,
Acting Commissioner.

D. MANNING,
Secretary of the Treasury.

Approved.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1885.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of each KIND of SPIRITS as KNOWN to the TRADE, REMAINING in DISTILLERY WAREHOUSES June 30, 1885.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Alabama								2,073		Corn whisky.
Arkansas		169						48,187		Do.
First California	1,096	13,356					109,321			
Connecticut					22,886					
Delaware	927								927	
Georgia		910						51,533		Corn whisky.
First Illinois			12,541		14,624		33,724	806,217		Whisky.
Second Illinois	37,418								37,418	
Fourth Illinois	2,801	7,599						13,876		Sour-mash whisky.
Fifth Illinois	570,369		503,447		872	716	542,573		1,017,977	
Eighth Illinois	933		49,622					443	50,998	Corn whisky.
Thirteenth Illinois								377	377	
Sixth Indiana	132,623	480,614	21,553				9,021	787,555	1,431,366	Wheat whisky.
Seventh Indiana	34,779		15,862		527			133,139	184,307	Whisky, high proof spirits.
Second Iowa		1,376	6,960			31,129	425,600	95	465,160	Proof spirits.
Kansas	3,781		5,059						8,840	
Third Kentucky	3,835,353	12,715							3,848,068	
Fifth Kentucky	15,389,913	601,185						24,092	16,015,190	Malt whisky.
Sixth Kentucky	2,003,643	233,253	2,557	11,303	169		349	591,032	2,842,306	Wheat and malt whisky.
Seventh Kentucky	6,569,794	787,849						14,100	7,371,743	Wheat whisky
Eighth Kentucky	3,255,527	189,743						196	3,436,466	Potato whisky.
Maryland	2,716	2,945,054				9,378	65,711		3,022,859	
Third Massachusetts				554,815					554,815	
Tenth Massachusetts					31,853				31,853	
First Missouri	22,600		3,930					16,471	49,098	Whisky.
Fourth Missouri	7,020	870							7,890	
Sixth Missouri	167,118	9,718	51,901		1,230	3,123	98,272	15,615	346,977	Corn whisky.
Montana						966			966	
Nebraska	70,567	35,316	62,864				87,312		256,059	
New Hampshire				31,981					31,981	
New Jersey		88,166							88,166	
First New York			7,569		21,977		6,736	56,110	92,392	Whisky.
Fifteenth New York	2,099		94				1,363		3,556	
Twenty-first New York								437	437	Common whisky.
Twenty-eighth New York	38,647	177,639	263	70,915	2,544		2,786	17,763	310,557	Malt whisky.
Fourth North Carolina										
Fifth North Carolina		87		185	26			122,730	123,038	Corn whisky.
Sixth North Carolina										
First Ohio	480,801	273,367	2,456			28,510	24,353	263,842	1,073,617	Malt and corn whisky.
Sixth Ohio	355,764	317,341				11,201		364,944	1,049,250	Bowen, Shamrock, and malt whisky.
Tenth Ohio	33,961	36,616						1,991	72,568	Rye malt whisky.
Eleventh Ohio	12,430	9,458				97,595			119,083	
Eighteenth Ohio	5,766	46,450			123	48		610	52,997	Blended spirits.
Oregon	16,682								16,682	
First Pennsylvania		646,680					1,085	617	648,382	Wheat whisky.
Ninth Pennsylvania		383,930				6,712			390,642	
Twelfth Pennsylvania		51,301				1,507			52,808	
Nineteenth Pennsylvania		51,389						462	51,851	Wheat whisky.
Twenty-second Pennsylvania		3,804,799							3,804,799	
Twenty-third Pennsylvania		1,329,233						291,254	1,620,487	Corn and rye Montrose.
South Carolina								10,701	10,701	Corn whisky.
Second Tennessee		684						11,998	12,682	Do.
Fifth Tennessee		214,173						1,090,475	1,304,648	Robertson and Lincoln County whisky.
Third Texas								257	257	Corn whisky.
Fourth Texas								9,108	9,108	Do.
Fourth Virginia	8,493	10,634						38	19,165	Corn and rye whisky.
Sixth Virginia		238,295							238,295	
West Virginia	10,468	635,438							645,906	
First Wisconsin			3,741		2,112	6,519	37,523		146,686	Rye and malt whisky.
Third Wisconsin		11,602							11,602	
Total	33,074,089	13,637,609	750,419	669,209	99,231	197,404	1,462,577	4,834,378	54,724,916	
Remaining in warehouse June 30, 1884.	41,177,059	15,005,057	393,409	487,236	93,367	411,071	1,428,000	4,507,352	63,502,551	

XCVI ANNUAL REPORT OF THE COMMISSIONER OF INTERNAL REVENUE. XCVII

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS in WAREHOUSE in each district of the United States, June 30, 1885.

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

[In taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	District of Connecticut.	District of Delaware.	District of Georgia.	First district of Illinois.
Previously to and in November and December, 1881.							1,908
January and February, 1882.							
March, 1882.							1,040
April, 1882.			5,646				5,582
May, 1882.			5,761				3,199
June, 1882.			951				1,950
July, 1882.							840
August, 1882.							215
September, 1882.			94				
October, 1882.							2,187
November, 1882.							5,268
December, 1882.							3,082
January, 1883.							4,368
February, 1883.		21					2,936
March, 1883.						92	134
April, 1883.						181	5,815
May, 1883.		45				94	430
June, 1883.		88					138
July, 1883.							217
August, 1883.			47				2,068
September, 1883.							228
October, 1883.							175
November, 1883.		497					119
December, 1883.	188	2,565					344
January, 1884.	281	3,036				1,056	1,570
February, 1884.		2,661				444	17,352
March, 1884.		2,025				820	55,214
April, 1884.	604	3,267				1,609	48,605
May, 1884.	278	1,432	2,804			392	39,715
June, 1884.		135		220		592	41,422
July, 1884.		2,163		789		214	11,223
August, 1884.		1,369		929		391	4,796
September, 1884.	363	1,276		1,898		841	20,040
October, 1884.		201		594		594	8,850
November, 1884.		1,009	1,714	270		521	43,489
December, 1884.		1,189		1,554		521	56,041
January, 1885.		2,640		4,122		2,121	68,332
February, 1885.		2,076	6,072	2,308		3,373	140,813
March, 1885.		3,837	5,454	2,544		11,603	138,855
April, 1885.		6,815	25,756	1,335	368	9,784	56,250
May, 1885.		6,000	34,496	2,417	354	9,293	50,816
June, 1885.		3,319	34,978	4,500	205	6,973	
Total.	2,073	48,356	123,773	22,886	927	52,443	867,106

Month and year.	Second district of Illinois.	Fourth district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.
Previously to and in November and December, 1881.						3,172	
January and February, 1882.						6,608	
March, 1882.							
April, 1882.							
May, 1882.			558			15,103	
June, 1882.			1,756	759		69,144	
July, 1882.			1,660			22,108	
August, 1882.			611	119			
September, 1882.			7,168	489			
October, 1882.						132	
November, 1882.						346	
December, 1882.						9,737	
January, 1883.					41	7,420	
February, 1883.							
March, 1883.			215			12,339	
April, 1883.						27,267	
May, 1883.		1,905				65,932	
June, 1883.		3,239				49,803	
July, 1883.		3,323				5,866	
August, 1883.			9,145				
September, 1883.			2,621			637	
October, 1883.						44	
November, 1883.						502	
December, 1883.		1,806				1,274	
January, 1884.		5,058				18,523	598
February, 1884.		4,103	2,853	199		16,935	
March, 1884.		3,636				6,902	1,860
April, 1884.		2,732		1,106		44,849	
May, 1884.			2,536			47,484	
June, 1884.						58,688	4,653
July, 1884.						53,305	
August, 1884.				989			
September, 1884.				17,009		13,421	
October, 1884.				7,553		9,534	
November, 1884.							
December, 1884.		330		7,456		16,075	
January, 1885.		4,745		11,552		15,229	76
February, 1885.		4,296		36,294		77,839	
March, 1885.		4,055		52,451	377	137,038	22,249
April, 1885.		3,907		96,433	457	170,301	49,496
May, 1885.		2,750		287,870		146,362	32,857
June, 1885.				488,133		159,110	43,471
Total.	37,418	24,276	1,617,977	50,998	377	1,431,366	184,307

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

[In taxable gallons.]

Month and year.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.
Previous to and in November and December, 1881			180, 125	575, 725	93, 106	404, 678	176, 012
January and February, 1882			384, 858	1, 189, 265	233, 250	676, 757	256, 505
March, 1882			227, 026	708, 642	148, 716	446, 523	147, 936
April, 1882			210, 800	758, 163	132, 810	473, 554	114, 157
May, 1882			220, 602	700, 563	113, 592	353, 234	86, 176
June, 1882		888	51, 732	348, 364	24, 527	81, 412	21, 993
July, 1882			844	28, 973	13, 251	9, 969	44
August, 1882					3, 331		
September, 1882				25, 287	2, 642		
October, 1882			8, 358	95, 877	4, 174	3, 817	10, 797
November, 1882			58, 114	246, 519	17, 648	60, 271	79, 559
December, 1882	1, 376		112, 050	325, 840	20, 533	215, 829	122, 641
January, 1883			102, 761	330, 408	15, 550	227, 170	111, 786
February, 1883			129, 111	511, 657	54, 353	266, 341	136, 758
March, 1883			152, 568	534, 311	117, 963	285, 728	120, 556
April, 1883			96, 614	556, 127	154, 816	332, 625	63, 989
May, 1883			16, 525	134, 811	67, 085	117, 813	31, 237
June, 1883			3, 064	679	1, 395	9, 982	1, 297
July, 1883			3, 634				643
August, 1883			226		258		299
September, 1883			486	136	1, 058		1, 223
October, 1883			1, 322	110, 479	1, 644	35, 589	18, 068
November, 1883		1, 262	59, 989	328, 839	30, 214	76, 391	49, 280
December, 1883		323	111, 770	493, 292	32, 107	105, 464	83, 187
January, 1884			115, 963	420, 921	34, 501	169, 012	91, 789
February, 1884			146, 720	600, 029	63, 310	280, 941	122, 310
March, 1884			136, 956	695, 610	94, 171	366, 273	156, 253
April, 1884			117, 356	643, 122	163, 000	460, 968	136, 519
May, 1884			38, 117	175, 147	81, 740	122, 330	52, 793
June, 1884			7, 403	9, 885	9, 584	14, 318	167
July, 1884			8, 975				
August, 1884					230		
September, 1884				1, 640	3, 682		75
October, 1884			4, 785	57, 991	12, 434		7, 460
November, 1884			28, 734	251, 527	15, 328	8, 154	47, 766
December, 1884			107, 190	500, 260	8, 279	62, 921	82, 300
January, 1885			131, 062	639, 420	50, 113	242, 319	159, 505
February, 1885			208, 102	1, 043, 381	144, 283	292, 560	248, 301
March, 1885	5, 243		271, 735	1, 202, 961	269, 307	492, 424	270, 125
April, 1885	137, 809		230, 302	1, 188, 687	375, 105	456, 120	294, 737
May, 1885	230, 302	2, 455	81, 365	99, 567	571, 750	220, 256	132, 223
June, 1885		2, 604			102		
Under seizure							
Total	465, 160	8, 840	3, 848, 068	16, 015, 190	2, 842, 306	7, 371, 743	3, 436, 466

Month and year.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.	Fourth district of Missouri.	Sixth district of Missouri.	District of Montana.
Previously to and in November and December, 1881	67, 981						
January and February, 1882	53, 095						
March, 1882	42, 637						
April, 1882	29, 250						
May, 1882	45, 032					5, 014	
June, 1882	31, 251					1, 194	
July, 1882	13, 131	439	667				
August, 1882	3, 083						
September, 1882	20, 555						
October, 1882	22, 678	506					
November, 1882	25, 206	372				43	
December, 1882	66, 387	1, 559				533	
January, 1883	48, 074	2, 272				135	
February, 1883	60, 953	1, 481				2, 816	
March, 1883	55, 231	576				4, 436	
April, 1883	69, 630	4, 357				7, 948	
May, 1883	88, 616	914		44		10, 150	
June, 1883	57, 592	2, 642	631	52		5, 961	
July, 1883	9, 330	5, 168					
August, 1883	28	448					
September, 1883	487	2, 241					
October, 1883	4, 615	537	631			145	
November, 1883	80, 155	10, 032		98		2, 999	
December, 1883	106, 729	14, 324	574			8, 617	966
January, 1884	93, 022	15, 316		57		4, 418	
February, 1884	107, 750	1, 429				2, 401	
March, 1884	130, 921	2, 950	536			7, 393	
April, 1884	141, 388	12, 744				13, 461	
May, 1884	157, 543	6, 396		658		17, 643	
June, 1884	101, 940	1, 732	546			16, 751	
July, 1884	48, 460	5, 778	503			87	
August, 1884	754	3, 244		360	651	3, 643	
September, 1884	3, 741	8, 666	1, 041			6, 385	
October, 1884	6, 281	7, 462	1, 311			2, 511	
November, 1884	54, 106	21, 747	3, 234			137	
December, 1884	75, 745	39, 831				11, 234	
January, 1885	101, 439	22, 308	981		142	16, 586	
February, 1885	167, 190	26, 346			4, 475	17, 691	
March, 1885	196, 635	30, 798	5, 523	8, 361		45, 281	
April, 1885	217, 608	123, 521	6, 099	5, 588		57, 685	
May, 1885	233, 647	63, 158	4, 336	12, 058	2, 874	27, 970	
June, 1885	192, 963	83, 521	5, 240	15, 888	2, 978	45, 790	
Under seizure							
Total	3, 022, 859	554, 815	31, 853	49, 098	7, 890	346, 977	966

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

[In taxable gallons.]

Month and year.	District of Nebraska.	District of New Hampshire.	Third district of New Jersey.	First district of New York.	Fifteenth district of New York.	Twenty-first district of New York.	Twenty-eighth district of New York.
Previously to and in November and December, 1831.....							1,893
January and February, 1832.....			440				2,521
March, 1832.....	3,231						3,777
April, 1832.....							
May, 1832.....	2,248						220
June, 1832.....							
July, 1832.....							534
August, 1832.....							225
September, 1832.....							1,120
October, 1832.....							762
November, 1832.....			85				4,213
December, 1832.....	4,874	362					3,341
January, 1833.....							1,318
February, 1833.....	15,520		821				7,085
March, 1833.....			656				3,545
April, 1833.....	44	462					542
May, 1833.....	9,670	137	2,060				628
June, 1833.....		436					4,420
July, 1833.....							
August, 1833.....							4,216
September, 1833.....		260	1,225			437	3,284
October, 1833.....	1,641	439					10,993
November, 1833.....	45,700			3,685			11,867
December, 1833.....							877
January, 1834.....		272	1,019				4,291
February, 1834.....	87	1,687	4,757				18,835
March, 1834.....		587	3,554				4,291
April, 1834.....		3,378	995	1,665			1,707
May, 1834.....		446	13,732				3,384
June, 1834.....		485	15,512				4,722
July, 1834.....		753	14,459	2,263			4,598
August, 1834.....		2,182	2,802	2,040			2,849
September, 1834.....		1,252	8,921	135			2,498
October, 1834.....		403	9,734	135			11,500
November, 1834.....		565	6,394				43,107
December, 1834.....		2,628		9,334	336		33,535
January, 1835.....	240	1,767		15,898	560		1,514
February, 1835.....	7,416	2,572		6,885	265		21,951
March, 1835.....	15,454	2,721		7,800	941		32,745
April, 1835.....	43,817	2,683		10,962	1,454		25,053
May, 1835.....	44,956	2,736		9,045			30,887
June, 1835.....	61,761	2,708		22,570			
Under seizure.....							
Total.....	256,059	31,981	88,166	92,392	3,556	437	310,557

Month and year.	Fourth district of North Carolina.	Fifth district of North Carolina.	Sixth district of North Carolina.	First district of Ohio.	Sixth district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.
Previously to and in November and December, 1881.....		162		1,672	41,495		
January and February, 1882.....		25	26	8,768	59,712		
March, 1882.....		45	141	15,018	23,561		
April, 1882.....		42	47	2,503	35,514		1,028
May, 1882.....			44	17,082	18,792	1,476	701
June, 1882.....			44	9,904	17,961	2,810	
July, 1882.....				1,852		187	
August, 1882.....			47	5,469		94	44
September, 1882.....				14,581		371	
October, 1882.....				6,787		232	455
November, 1882.....			92		19,316	1,185	1,999
December, 1882.....				16,595	33,760	1,572	22
January, 1883.....		99	72	26,646	69,885		4,920
February, 1883.....		294	121		47,896		3,668
March, 1883.....		505	535	2,876	57,712	4,602	2,480
April, 1883.....		351	523	15,885	24,179	3,892	1,446
May, 1883.....		361	608	87,623	24,417	6,865	
June, 1883.....		105	636	34,274	18,051	6,912	
July, 1883.....		158	675	4,066	1,280		
August, 1883.....		116	987	1,747			
September, 1883.....			758				
October, 1883.....		29	1,037	3,892			
November, 1883.....		175	1,078	9,882			46
December, 1883.....		239	507	16,187	349	5,214	
January, 1884.....	101	486	870	7,810	20,523	5,771	
February, 1884.....	52	727	877	4,474	16,767	6,426	
March, 1884.....	54	766	1,070	4,825	16,511	6,801	
April, 1884.....	154	841	1,078	45,353	11,803	4,928	357
May, 1884.....	92	709	981	49,371	12,788	1,509	3,018
June, 1884.....	137	599	1,121	49,388	11,010	211	19,261
July, 1884.....			1,180	22,057	14,552		82
August, 1884.....		389	1,184	19,243			7,070
September, 1884.....	43	191	1,186	9,155			2,612
October, 1884.....		310	1,664	14,611			43
November, 1884.....	67	262	1,976	5,986			182
December, 1884.....	184	705	2,858	15,906			469
January, 1885.....	343	3,631	4,042	11,991	39,117	627	9,395
February, 1885.....	490	5,070	5,735	66,316	73,670	219	10,536
March, 1885.....	846	5,883	8,294	143,762	82,715	137	6,534
April, 1885.....	1,079	5,300	9,759	128,230	84,729	2,995	8,718
May, 1885.....	1,100	5,026	10,953	92,887	85,409	4,991	13,014
June, 1885.....	899	2,883	17,439	78,643	85,776	1,794	21,289
Under seizure.....		665					
Total.....	5,641	87,152	80,245	1,073,617	1,049,250	72,568	110,083

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Nineteenth district of Pennsylvania.	Twenty-second district of Pennsylvania.
Previously to and in November and December, 1831				328			69,729
January and February, 1832				250			61,123
March, 1832			5,927				52,626
April, 1832			1,703	1,812			59,305
May, 1832	69		15,246	2,997		451	83,910
June, 1832	138		16,472	3,279		363	85,061
July, 1832	233		11,948	1,537	629	1,279	81,085
August, 1832				5,662		773	29,552
September, 1832	368			5,736		1,232	35,454
October, 1832	823		8,745	6,797			79,180
November, 1832	113		8,533	3,328	363	740	78,819
December, 1832	444		26,555	8,394	819	1,295	72,387
January, 1833	265		11,426	7,432	324	1,692	75,753
February, 1833			12,735	8,447	727		59,984
March, 1833	489		14,498	11,404	1,492	1,318	53,887
April, 1833	1,043		22,902	8,665	1,074	1,316	70,306
May, 1833	198		30,045	14,253	2,550	2,684	66,511
June, 1833	157		8,727	8,354	2,189	2,527	50,466
July, 1833			1,268	5,468	1,879	2,578	24,640
August, 1833			176	4,924	535	2,153	14,407
September, 1833				3,929	1,075	2,357	12,579
October, 1833			178	1,276	1,540	2,098	55,070
November, 1833	275		1,735	2,770	2,456		148,247
December, 1833	491		2,451	6,169	1,757		154,151
January, 1834	277		2,307	8,016	1,670	1,735	103,464
February, 1834	455	478	14,614	11,141	1,270	3,634	84,881
March, 1834	1,727	1,184	33,861	19,017	2,304	3,968	134,757
April, 1834	1,925	1,702	32,091	14,042	3,286	3,873	169,290
May, 1834	1,571	1,982	32,952	18,212	2,054	1,636	179,936
June, 1834	1,891	853	29,821	16,121			162,123
July, 1834	2,086		22,641	7,664			139,354
August, 1834	1,942			3,424			74,204
September, 1834	1,978			3,950		357	71,114
October, 1834	1,980			7,335	2,238		74,685
November, 1834	1,987		9,224	11,938	2,713		57,753
December, 1834	2,748	888	35,450	19,209	2,851	1,064	64,030
January, 1835	4,156	1,986	37,661	23,778	2,952	1,933	78,275
February, 1835	3,876	2,040	33,836	19,434	3,364	1,701	121,477
March, 1835	4,558	2,333	48,552	21,177	2,683	1,898	176,713
April, 1835	6,390	2,122	44,367	24,434	2,407	2,858	204,443
May, 1835	5,182	1,114	36,524	19,676	1,853	2,143	204,285
June, 1835	3,162		34,011	18,862	1,397	552	146,383
Under seizure							
Total	52,997	16,682	648,382	390,642	52,808	51,851	3,804,799

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.
Previously to and in November and December, 1831							
January and February, 1832				21,388	257		
March, 1832	25,424			5,235			
April, 1832	45,229			2,652			
May, 1832	44,312			13,175			
June, 1832	62,847			23,203			
July, 1832	47,193			28,798			
August, 1832				7,347			
September, 1832				5,988			
October, 1832	32,759			2,662			
November, 1832	38,216						
December, 1832	40,768			2,842			
January, 1833	44,797			6,872			
February, 1833	46,160			15,212			
March, 1833	47,228			9,408		117	383
April, 1833	43,090	47	368	14,899		27	380
May, 1833	35,728	64	248	16,242			454
June, 1833	41,729	62	224	51,951			517
July, 1833	134	166	166	38,454			88
August, 1833		123	90	26,602			
September, 1833		124		19,742			
October, 1833		76		33,682			42
November, 1833		166		46,197			193
December, 1833	385		44	54,643		395	269
January, 1834	1,558	35	69	51,080		423	665
February, 1834	61,773	191	44	30,063		262	1,162
March, 1834	66,312	189	201	30,537		562	2,220
April, 1834	78,318	263	324	37,624		390	2,146
May, 1834	80,028	74	307	43,335		16	2,195
June, 1834	76,778	95	368	67,077		181	1,736
July, 1834	72,759		751	57,360		45	774
August, 1834		132	265	40,158		45	163
September, 1834		183	142	26,666			31
October, 1834		288		28,984			47
November, 1834	35,044	227		28,023			256
December, 1834	51,156	212		30,718			332
January, 1835	66,314	182	94	21,705			565
February, 1835	65,819	715	182	29,967			543
March, 1835	59,629	578	686	38,321		1,154	437
April, 1835	62,988	1,272	1,796	63,059		3,849	906
May, 1835	64,818	2,537	2,101	76,953		1,642	981
June, 1835	63,153	2,159	2,186	77,568			922
Under seizure	60,867	707	2,026	75,606			708
Total	1,620,487	10,701	12,682	1,304,648	257	9,108	19,165

STATEMENT, by MONTHS of PRODUCTION, of SPIRITS, &c.—Continued.

[In taxable gallons.]

Month and year.	Sixth district of Vir- ginia.	District of West Vir- ginia.	First district of Wis- consin.	Third district of Wis- consin.	Total in warehouse June 30, 1885.
Previously to and in November and December, 1881		14,832			1,679,559
January and February, 1882		2,536			2,998,276
March, 1882	238				1,874,015
April, 1882	10		2,651		1,881,877
May, 1882		6,568	9,410		1,795,746
June, 1882	2,001	7,476	11,595		1,795,746
July, 1882			10,400		210,484
August, 1882			7,598		63,558
September, 1882		6,814	4,616		136,512
October, 1882	462	21,305	4,038		219,499
November, 1882	2,181	24,799	3,622		340,619
December, 1882	3,895	10,019	4,480		797,411
January, 1883	2,282	9,840	428		1,183,712
February, 1883	4,413	11,427			1,091,053
March, 1883	4,701	13,171	277		1,410,497
April, 1883	3,757	12,794	65		1,549,245
May, 1883	9,087	13,997			1,745,200
June, 1883	6,433	12,653			678,911
July, 1883	2,579				108,983
August, 1883	1,171				66,732
September, 1883	1,427				64,226
October, 1883	2,615	1,202	9,505		150,244
November, 1883	6,837	15,426			573,433
December, 1883	9,827	25,939	225		992,313
January, 1884	10,827	33,796	270	641	1,271,402
February, 1884	14,247	36,499	396	688	1,270,025
March, 1884	11,440	42,730	2,150	550	1,849,181
April, 1884	13,596	40,018	2,925		2,208,689
May, 1884	10,638	43,887			2,342,386
June, 1884	9,583	25,433			1,163,265
July, 1884	8,080	46		893	414,166
August, 1884	2,418	45	140		218,900
September, 1884	1,186	43	4,438	718	184,327
October, 1884	3,498	264	561		229,451
November, 1884	5,480	240	948	1,107	398,661
December, 1884	9,983	477	2,139	1,188	857,515
January, 1885	11,144	624	8,545	2,013	1,488,822
February, 1885	12,623	21,948	9,585	2,906	2,251,816
March, 1885	15,206	43,904	14,532	898	3,476,903
April, 1885	15,791	46,985	21,124		4,506,574
May, 1885	10,829	55,956	4,787		4,771,366
June, 1885	7,810	30,105	5,227		3,320,480
Under seizure					4,027
Total	238,295	645,906	146,686	11,602	54,724,016

STATEMENT OF SPIRITS IN DISTILLERY WAREHOUSES IN THE STATE OF KENTUCKY FEBRUARY 1, 1885, BY MONTHS OF PRODUCTION.

Having had occasion, at the request of a member of the Committee on Ways and Means, House of Representatives, to ascertain and state the quantity, by months of production, of spirits in distillery warehouses in the State of Kentucky, February 1, 1885, and believing the information useful in estimating the quantity in warehouse on the same day in 1886, the statement is subjoined, viz:

Month and year.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Prior to November, 1881	9,491	39,911		39,221	36,563	125,186
November, 1881	95,020	278,920		50,852	231,314	87,953
December, 1881	270,246	925,333		95,007	439,796	1,844,761
January, 1882	366,429	1,218,525		165,304	529,929	2,466,155
February, 1882	349,726	1,216,809		189,284	556,837	2,495,433
March, 1882	381,078	1,319,564		202,471	651,429	2,771,408
April, 1882	304,065	1,199,623		177,571	577,218	1,56,892
May, 1882	255,663	884,672		142,254	392,948	1,780,090
June, 1882	55,808	361,740		29,178	87,206	553,887
July, 1882	1,000	80,006		17,419	3,574	52,043
August, 1882						24
September, 1882				3,331		3,331
October, 1882		24,290		3,029		27,319
November, 1882		117,763		4,174	3,958	140,218
December, 1882	54,263	321,730		22,447	61,692	541,461
January, 1883	113,407	341,693		24,061	219,198	817,445
February, 1883	102,610	351,326		16,510	229,771	812,695
March, 1883	134,939	529,359		57,257	279,232	1,134,200
April, 1883	155,899	538,855		126,046	290,421	1,246,454
May, 1883	102,465	535,489		163,200	339,530	1,233,454
June, 1883	18,192	140,078		68,143	118,590	366,970
July, 1883	3,566	1,221		2,040	10,073	18,391
August, 1883	606				643	1,249
September, 1883	410			258		1,148
October, 1883	396	130		2,668		4,754
November, 1883	11,521	100,896		1,823	36,300	168,588
December, 1883	60,972	283,692		36,762	77,802	521,401
January, 1884	114,035	507,894		32,653	105,700	844,390
February, 1884	120,759	424,767		36,147	170,178	844,296
March, 1884	150,045	643,958		73,327	280,941	1,271,567
April, 1884	140,149	718,246		99,539	367,861	1,488,597
May, 1884	121,805	643,613		171,308	362,027	1,487,701
June, 1884	44,565	197,586		88,930	122,703	46,410
July, 1884	24,591	10,071		14,838	14,318	64,036
August, 1884	8,157			2,485		19
September, 1884	472			16,539		17,011
October, 1884	1,079	1,640		13,110		21
November, 1884	1,255	58,463		28,699		7,887
December, 1884	10,007	247,529		52,854	8,154	48,351
January, 1885	110,912	474,459		82,498	63,009	813,891
Total in warehouse February 1, 1885	3,696,203	14,682,857	2,314,800	6,651,930	2,706,096	30,058,886
Total in warehouse July 1, 1884	5,218,609	20,809,980	3,088,104	9,349,876	3,450,118	41,916,687
Decrease in stock during intervening 7 months	1,522,406	6,120,123	773,304	2,697,946	744,022	11,857,801

STATEMENT of the QUANTITY, in AGGREGATE TAXABLE GALLONS, of DISTILLED SPIRITS of the DIFFERENT KINDS known to the TRADE, PRODUCED, WITHDRAWN, and REMAINING in WAREHOUSE in the United States for the fiscal year ended June 30, 1885.

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
Dr.	*Gallons.	*Gallons.	Gallons.	Gallons.	Gallons.
1. Remaining in warehouse July 1, 1884..	41,170,338	15,011,778	393,409	487,236	93,367
2. Produced and bonded during the year...	12,277,750	5,328,043	13,436,916	2,081,165	639,461
Total.....	53,448,088	20,339,821	13,830,325	2,568,401	732,828

	High wines.	Pure, neutral or cologne spirits.	Miscellaneous.	Total number of gallons.
Dr.	Gallons.	Gallons.	Gallons.	Gallons.
1. Remaining in warehouse July 1, 1884..	411,071	1,428,000	4,507,352	63,502,551
2. Produced and bonded during the year...	3,235,889	27,104,382	10,811,737	74,913,363
Total.....	3,646,960	28,532,382	15,319,109	138,417,914

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
Cr.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
3. { Withdrawn on payment of tax during the year.....	13,204,672	4,805,499	7,975,899	950,623	631,015
Lost by leakage or evaporation in warehouse.....	3,235,643	935,383	3,827	16,385	1,750
4. Withdrawn for export during the year.....	3,775,221	624,009	4,944,168	932,140	832
5. Withdrawn for scientific purposes during the year.....	2,094	204	24,459	.....	.....
6. Withdrawn for transfer to manufacturing warehouse.....	.....	935	131,553	.....	.....
7. Lost by casualty, &c., during the year.....	156,369	336,182	.....	44	.....
8. Remaining in warehouse June 30, 1885..	33,074,089	13,637,609	750,419	669,209	99,231
Total.....	53,448,088	20,339,821	13,830,325	2,568,401	732,828

	High wines.	Pure, neutral or cologne spirits.	Miscellaneous.	Total number of gallons.
Cr.	Gallons.	Gallons.	Gallons.	Gallons.
3. { Withdrawn on payment of tax during the year.....	3,434,372	26,437,464	10,209,777	67,649,321
Lost by leakage or evaporation in warehouse.....	14,948	20,505	195,873	4,424,314
4. Withdrawn for export during the year.....	.....	340,139	54,609	10,671,118
5. Withdrawn for scientific purposes during the year.....	.....	573	.....	27,330
6. Withdrawn for transfer to manufacturing warehouse.....	.....	270,515	.....	403,003
7. Lost by casualty, &c., during the year.....	236	609	24,472	517,912
8. Remaining in warehouse June 30, 1885..	197,404	1,462,577	4,834,378	54,724,916
Total.....	3,646,960	28,532,382	15,319,109	138,417,914

* Six thousand seven hundred and twenty-one gallons transferred from "bourbon" to "rye" to conform to the reclassification of the collector of the second district Iowa. There is no change in the aggregate. The totals here are 41,170,338 "bourbon" and 15,011,778 "rye." The report for the year 1884 shows 41,177,059 "bourbon" and 15,005,057 "rye."

EXPENSE TO THE UNITED STATES IN ENFORCING THE INTERNAL-REVENUE LAWS AS TO DISTILLED SPIRITS FROM WHICH NO REVENUE IS DERIVED.

The quantity of spirits held in charge of storekeepers or storekeepers and gaugers on deposit in distillery warehouses during the year ended June 30, 1885, was, as appears from the preceding tabular statement, 138,417,914 gallons, and the quantity so held in special bonded warehouses was 702,121 gallons (see table on p. CXXXI of this report), making a total of 139,120,035 gallons. The salaries paid during the year to storekeepers and to officers known as "storekeepers and gaugers" amounted to \$1,103,786, or very nearly eight-tenths of a cent on each gallon as above held in bond.

The quantity of spirits gauged during the year was as follows:

Deposited in distillery warehouses.....	74,915,363
Deposited in special bonded warehouses.....	312,197
Withdrawn from distillery warehouses.....	83,175,086
Fruit brandy tax-paid.....	1,468,775
Spirits gauged for rectifiers.....	111,536,384
Class 2, exports in warehouse.....	8,726,231
Total.....	280,134,036

The amount paid during the year to gaugers as fees and traveling expenses was \$744,027, or at the average rate of twenty-six hundredths of a cent per gallon on the quantity gauged as above stated.

The collections for 1885 were \$112,421,121. The collections from distilled spirits held on deposit in distillery warehouses were \$60,920,324, which is a little over one-half of the total collections.

There is no means of separating expenses of collectors, deputies, &c., so as to show what part was incurred in the collection of tax on spirits, but it is probable that nearly one-half of such expenses was directly or indirectly connected therewith.

The total expenses of collectors, deputies, clerks, &c., were, for 1885.....	\$1,785,289
For revenue agents.....	77,445
For stamps and paper.....	392,634
For office of Commissioner of Internal Revenue.....	284,591
For detecting fraud.....	34,387
Total.....	2,574,346

One-half of which is.....	1,287,173
Add amount paid for locks at distilleries.....	1,361
Add amount paid for hydrometers.....	5,725

Total paid out..... 1,294,259

Dividing the total paid out as above (being all the expenses other than those incurred through the employment of storekeepers and of gaugers) by 138,417,914, the number of gallons, as before stated, held on deposit in distillery warehouses, gives a quotient of 0.0093, which shows that the expense incurred, other than that covered by payments to officers employed as storekeepers and as gaugers, was at the rate of ninety-three hundredths of a cent per gallon on the quantity held in distillery warehouses.

The total expense per gallon is derived as follows:

Amount per gallon paid to storekeepers (including storekeepers and gaugers).....	\$0.0080
Amount per gallon paid to gaugers.....	0.0026
Amount paid to collectors, deputy collectors, collectors' clerks, revenue agents, office Commissioner of Internal Revenue, for stamps and paper, for detecting fraud, and for locks and hydrometers.....	0.0093
Total.....	0.0199

Or very nearly 2 cents.

The quantity of spirits withdrawn from distillery warehouses free of tax, including allowances, during the fiscal year ended June 30, 1885, was as follows:

	Gallons.
For export.....	10,671,118
For scientific purposes.....	27,330
For manufacturing warehouses.....	403,003
Allowed for leakage.....	4,424,314
	15,525,765
Add quantity stamped for export and remaining in warehouse June 30, 1885.....	8,726,231
Total.....	24,251,996
At 2 cents per gallon.....	.02
Total expense.....	\$485,039.92

It appears from the above computation that during the year the expense to the United States in enforcing the internal-revenue laws as to spirits from which no revenue is derived was a little more than \$485,000. It should be noted, however, that since the close of the fiscal year, and prior to October 1, 1885, a portion amounting to 2,358,330 gallons of the quantity above given as stamped for export, and remaining in warehouse June 30, 1885 (less 2,122 gallons withdrawn for the United States) has been withdrawn upon payment of the tax. On the other hand, it appears that the tax has been abated upon 401,160 gallons of the 517,912 gallons lost by casualty during the year; also, that there were stamped for export since the close of the fiscal year 2,313,086 gallons not withdrawn from warehouse.

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1885.

The following table shows the quantity of distilled spirits, in taxable gallons, at 90 cents per gallon tax, placed in distillery warehouses during the fiscal year ended June 30, 1885, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

Distilled spirits.	Quantity.	Total.
Actually remaining in warehouse July 1, 1884.....	63,502,551	
Not actually in warehouse, claimed to have been lost by casualty.....	249,317	
Withdrawn for exportation, proofs of landing not received.....	10,148,599	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	85,137	
		73,985,604
Produced from July 1, 1884, to June 30, 1885.....		74,915,363
Total.....		148,900,967
Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed).....	66,824,469	
Stamped for export, but afterwards withdrawn upon payment of tax.....	938,971	
Exported, proofs of landing received.....	11,714,240	
Allowed for loss by casualty.....	247,965	
Withdrawn for scientific purposes and for the use of the United States.....	27,330	
Allowed for loss by leakage or evaporation in warehouse.....	4,424,947	
Allowed for loss by leakage in transportation for export, &c.....	91,573	
Withdrawn for transfer to and received at manufacturing warehouse.....	318,323	
		84,590,818
Withdrawn for exportation, proofs of landing not received.....	9,001,679	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse.....	92,313	
Not actually in warehouse, claimed to have been lost by casualty.....	491,241	
Stamped for export, remaining in warehouse June 30, 1885.....	7,750,696	
All other spirits remaining in warehouse June 30, 1885.....	46,974,220	
		64,310,149
Total.....		148,900,967

SPIRITS BONDED FOR EXPORTATION AND ALLOWED TO REMAIN IN DISTILLERY WAREHOUSES.

The last item but one in the preceding summary of operations at distillery warehouses indicates that there were 7,750,696 gallons of spirits in distillery warehouses June 30, 1885, which had been "stamped for export"—that is to say, to the packages containing which spirits export stamps had been affixed. This quantity represents the greater part of the spirits, mainly bourbon whisky, as to which bonds had been filed under the provisions of a circular (No. 282) issued January, 1885. These bonds were conditioned for the delivery of the spirits for exportation to the collector of customs or on board ship within seven months, during which time the spirits were allowed to remain in the distillery warehouse. As the spirits had usually already remained in warehouse the entire three years limited by the warehousing bond, the practical result of the plan was to allow spirits to remain in warehouse at least three years and seven months.

The original application for permission to retain spirits in distillery warehouses after the giving of a transportation bond or exportation bond, and after the expiration of the three years specified in the warehousing bond, was unfavorably received. The matter, however, having been submitted to the Attorney-General, and he having rendered an opinion in which he stated that the Treasury Department had the power to make a regulation by which distilled spirits could be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein, and that the exportation bond or transportation bond frees the spirits for the time being from the operation of the distillery warehouse bond, Circular No. 282 was issued and continued to afford authority for receiving what were known as "seven months" bonds, until modified by a telegram of August 14 and by Circular No. 294 of August 15, 1885. Copies of the Attorney-General's opinion, and of the circulars and leading letters relating to this matter, are subjoined:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, December 2, 1884.

SIR: I have the honor to acknowledge the receipt from you by reference, on the 28th ultimo, of the petition of Mr. John B. Thompson, jr., distiller, of Harrodsburg, Mercer County, Kentucky.

This petitioner states that as a part of his business he is an exporter of spirits to foreign countries, and that in pursuit of this business he has met with some hardships, growing out of the regulations of this Department governing the exportation of such goods.

He says that the regulations now require, where goods are entered for export, regauged, and stamped, they shall be immediately withdrawn from the distillery bonded warehouse and delivered to the distiller, who is presumed to immediately deliver them to the transportation company. He avers, however, that this immediate delivery cannot be made, and that consequently the goods are left out in the distillery yard exposed to the weather, causing loss by leakage. He complains also of delay in the issuing of export stamps after the execution of the export bond, and of another delay at the port of export, where the goods are permitted to lie on the beach, subject to all changes of weather, unless they are stored in a warehouse at such port at the expense of the owner; wherefore he asks that all rules and regulations be so changed and modified as to permit goods which have been entered for export, regauged, and stamped to remain or be restored in the warehouse of the distiller or some other intermediate warehouse for such time as the same would be compelled to stay upon the road, on the beach, and in warehouses at port of export awaiting transportation by some foreign-bound vessel abroad; and which time by practical administration of the law has been shown to be from four to eight months, and that all bonds be changed and modified to meet such rules and regulations.

In reply to your request for a report on this matter, I have the honor to submit a copy of the Department regulations, Series 7, No. 4, and supplements, governing the

exportation of domestic spirits in bond, and to give below the history of a package of spirits exported under such regulations.

I would first call attention to the law, quoted in articles 1, 2, and 3, pages 3, 4, and 5, Series 7, No. 4, herewith, especially to the first paragraph on page 3, which reads as follows:

"Distilled spirits may be withdrawn from distillery bonded warehouses at the instance of the owner of the spirits, for exportation in the original casks or packages, without the payment of tax, under such regulations and after making such entries and executing and filing with the collector of the district from which the removal is to be made, such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury."

Under the law and existing regulations, when Mr. Thompson desires to remove a package of spirits from his warehouse for exportation, he must file with the internal-revenue collector of his district a notice of his intention to export the package, giving the serial number thereof; also whether he intends to export it on a through bond direct to the foreign port or on a bond conditioned for delivery to the collector of customs for exportation under the law quoted on pages 4 and 5 of Regulations 7, No. 4. (See article 3, series 7, No. 4.)

Upon the receipt of such notice the collector issues an order to a gauger to inspect the spirits at the warehouse, and to report. (Article 4.) The gauger executes the order and reports the original contents, the contents found by his regauge and the difference between the two. (Article 5.)

Mr. Thompson receives one of these reports, and if he is still of the opinion that he wishes to export, he indicates that fact by executing a paper called an "entry for withdrawal" (Article 6); at the same time he will pay the collector ten cents for the expense of providing and affixing the export stamp (Article 7), and also pay tax on any excessive leakage as shown by the gauger's report (Article 8). He will also at that time execute a bond with sureties satisfactory to the collector (Article 9), using at his option the through bond prescribed in article 10, or the transportation prescribed in article 11. Upon the acceptance of the bond and payment of the deficiency tax, if any, and for affixing the stamp, the collector issues a permit to the storekeeper for the delivery of the package to Mr. Thompson (Article 14). Before the spirits are actually delivered, however, the law, which cannot be annulled or changed by a regulation, requires the delivery of the bill of lading.

Recognizing, however, the difficulty of procuring bills of lading from a carrier before the carrier has possession of the goods, the regulations have been framed so as to provide for the delivery of the bill of lading immediately on the receipt of the package from the storekeeper (Art. 17).

In order to protect the package from seizure *en route*, before removal the gauger is required to affix the export stamp and cut or burn a brand on the package, showing that it is intended for export (Art. 15). The regulations do not interfere with Mr. Thompson in his arrangements with the parties who agree to transport the goods for him except to forbid the incorporation into the bill of lading of any stipulation impairing the obligation of the owner and transportation company to forward and deliver the spirits to the designated collector of customs at the port of entry (Art. 18). Thirty days is the time fixed in the bond in which to transport the goods to the collector of customs, with fifteen days in addition to secure the collector's certificate of clearance (Art. 17). Experience has shown that this time is usually sufficient. If, however, it is not sufficient an extension of time has been granted upon a special application of the principal and sureties on the bond, and upon statements showing due diligence.

Upon the arrival of the spirits at the port of exportation it is the duty of the collector of customs to cause them to be inspected and gauged, and to see that the lading on board of the exporting vessel is under proper supervision, or if the vessel is not ready to receive them, he shall exercise surveillance over the spirits in order to prevent fraud.

The order of the collector to the inspector and gauger, their reports, and the instruction to the collector intended to prevent fraudulent removal are specified in articles from 23 to 31, inclusive.

It is the duty of the exporter to notify the collector of the port of the arrival of the spirits (Art. 20), and in case the vessel is not ready to receive them to store them in bonded warehouse (Art. 21).

It is noted that one of the matters complained of by Mr. Thompson is the expense involved in storing spirits in these warehouses. After the spirits have been gauged by the customs' gauger, Mr. Thompson either in person or through his duly authorized agent is required, in case the package was withdrawn on a transportation bond (Article 11), to file a paper with the collector of customs called an "Export Entry," also an export bond (Article 32). After the goods have been cleared, the collector of

customs will issue a certificate to that effect (Article 37), and upon receipt of evidence of landing or loss at sea, he will issue an appropriate certificate. (Article 40.)

The regulations further provide for allowances on account of loss, like casualty in transportation, and finally for the cancellation of the bonds upon the presentation of the proper proofs. (Article 43.)

Upon recurring to Mr. Thompson's petition, it will be seen that he complains of certain delays, all of which occur after the withdrawal of the spirits from his warehouse, and that his remedy is to allow the spirits to remain in the warehouse from four to eight months after they have been regauged and stamped with the export stamp, or after withdrawal to have them immediately restored to his warehouse to remain for that length of time.

I am unable to see how the retention of the spirits in the warehouse after they are stamped and branded for export is going to prevent the delays incident to transportation and exportation.

These delays are as likely to occur at one time as another. However, this office does not construe the laws relative to withdrawals for export as compelling the distiller to withdraw his spirits at any time. Of course, if he has gone so far as to have them gauged, stamped and branded for export, it would be rather awkward to have them withdrawn for any other purpose.

The law, however, does not prohibit the storage in a distillery warehouse of any spirits produced by the distillers unless the tax has been paid on such spirits (sec. 3288, R. S.), and this office would take no action in the matter if Mr. Thompson left his spirits in warehouse after he had done everything that the law and regulations prescribe concerning withdrawals for exportation, provided, of course, the spirits did not remain in warehouse longer than three years from the date of the warehousing bond. In that case it would become the duty of the collector to enforce the payment of the tax then overdue.

Mr. Thompson has no lack of information as to the exact time when each and every package of his distilled spirits must be withdrawn on payment of the tax, unless sooner withdrawn for export or other legal purpose free of tax.

It would seem, therefore, that by the use of ordinary diligence he might so make his arrangements for withdrawal and transportation as to give him the benefit of the full three years his spirits are allowed to lie in warehouse under the law (sec. 3293, R. S.), without incurring any of the inconveniences of which he complains, that cannot be obviated by some special order from this office in any particular shipment. But according to my understanding of the law, which Congress has several times, and after full discussion, refused to change on this point, Mr. Thompson's spirits must be withdrawn in three years from date of the warehousing bond, whatever may be the inconvenience resulting from such withdrawal.

Very respectfully,

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

WALTER EVANS,
Commissioner.

Subsequently the Secretary addressed the following letter to the petitioner in this case:

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, December 5, 1884.

SIR: Your letter, without date, received on the 28th ultimo, having been referred to the Commissioner of Internal Revenue, with a request for an expression of his views on the matter presented by you, has been returned with his letter of the 2d inst., a copy of which is herewith inclosed.

The main point of the letter is that the law does not permit distilled spirits, after having been withdrawn for exportation, to be stored in any intermediate warehouse awaiting an opportunity for exportation, except as set forth in Article 21, of the Regulations, series 7, No. 4, which requires the collector of customs to have packages of spirits placed in stores in case the vessel is not prepared to receive them on arrival at the port of export. To comply with your request would be by mere executive authority to virtually establish a system of transportation in bond and storage in bonded warehouses, other than distillers' warehouses, that was deliberately abolished by act of Congress of January 11, 1868 (15 Stats., 34), and which has not been restored by any subsequent act.

Very respectfully,

Mr. JOHN B. THOMPSON,
Harrodsburg, Ky.
4245 I R—8

CHAS. E. COON,
Acting Secretary.

For reasons stated therein, the following letter, asking for an opinion of the Attorney-General, was addressed by the Commissioner of Internal Revenue to the Secretary of the Treasury:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., December 13, 1884.

SIR: In view of the very elaborate discussion of certain questions growing out of provisions of the internal-revenue law and the powers of the Commissioner, and possibly of yourself, under them, I have the honor to submit as the basis of an inquiry to be addressed to the Attorney-General, should you deem such a course advisable, the following:

Section 3271 United States Revised Statutes, Internal Revenue Compilation, page 51, is as follows: "Every distiller shall provide, at his own expense, a warehouse, to be situated on and to constitute a part of his distillery premises, and to be used only for the storage of distilled spirits of his own manufacture until the tax thereon shall have been paid; but no dwelling-house shall be used for such purpose, and no door, window, or other opening shall be made or permitted in the walls of such warehouse leading into the distillery or into any other room or building; and such warehouse, when approved by the Commissioner of Internal Revenue, on report of the collector, is hereby declared to be a bonded warehouse of the United States, to be known as a distillery warehouse, and shall be under the direction and control of the collector of the district, and in charge of an internal-revenue storekeeper, assigned thereto by the Commissioner."

The closing paragraph of section 3267 United States Revised Statutes (Compilation page 50), is as follows:

"On the third day after the spirits are conveyed into such cistern they shall be drawn off into casks, under the supervision of such gauger, in the presence of the storekeeper, and be removed directly to the distillery warehouse; but on special application to the collector by the owner, agent, or superintendent of any distillery, the spirits may be drawn off from the said cisterns, under the supervision of the gauger, at any time previous to the third day."

Section 4 of the act of May 28, 1880 (Compilation, pages 220 and 221), contains the following:

"The said distiller or owner shall at the time of making said entry give his bond in duplicate, with one or more sureties, satisfactory to the collector of the district, conditioned that the principal named in said bond shall pay the tax on the spirits as specified in the entry, or cause the same to be paid, before removal from said distillery warehouse, and within three years from the date of said entry; and the penal sum of such bond shall not be less than the amount of the tax on such distilled spirits."

"And in case the distiller or owner fails or refuses to give the bond hereinbefore required, or to renew the same, or neglects to immediately withdraw the spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay the tax thereon before the expiration of the time limited in the bond, the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law."

"The tax on all distilled spirits hereafter entered for deposit in distillery warehouses shall be due and payable before and at the time the same are withdrawn therefrom and within three years from the date of the entry for deposit therein; and warehousing bonds hereafter taken under the provisions of section 3293 of the Revised Statutes of the United States shall be conditioned for the payment of the tax on the spirits as specified in the entry before removal from the distillery warehouse, and within three years from the date of said bonds."

Section 3330, United States Revised Statutes, compilation, pages 75 and 76, contains the following provisions:

"Distilled spirits may be withdrawn from distillery bonded warehouses, at the instance of the owner of the spirits, for exportation in the original casks, * * * without the payment of tax, under such regulations, and after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury: Provided, That bonds given under this section shall be canceled under such regulations as the Secretary of the Treasury shall prescribe: And provided further, That the bonds required to be given for the exportation of distilled spirits shall be canceled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading or, upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or

shipper thereof. All distilled spirits intended for export, as aforesaid, before being removed from the distillery warehouse, shall be marked as the Commissioner of Internal Revenue may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps ten cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the owner of the spirits shall have made the entry entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned, and the routes over which they are to be sent to the port of shipment."

By other provisions of law, in section last quoted and elsewhere in the statutes, the precise terms of which it is perhaps unnecessary to state, elaborate provision is made for the exportation of spirits. Pursuant to power conferred by statute, regulations have been made concerning the manner of exporting spirits, a copy of which is inclosed.

It has been supposed by this office that the provisions of law hereinbefore quoted impose upon this Bureau the duty of collecting the tax of 90 cents per gallon upon whisky immediately after three years from the time when it was placed in the distillery bonded warehouse, unless in the meantime it had been exported, or withdrawn for scientific purposes, &c. The right to export without the payment of tax has never been questioned.

I have been greatly pressed with the argument that authority exists to make regulations by which, upon the filing by the distiller or owner of a declaration of a purpose to export spirits and the giving of a bond, spirits might be permitted to remain in the distillery warehouse for a longer period than three years without the payment of the tax. It has been urged with great vigor that inasmuch as a long delay ensues in many cases after the spirits are withdrawn from the warehouse before facilities can be furnished at the seaboard for their actual transportation abroad, and especially in view of the great expense which the distiller or owner must incur by reason of this delay, it would be politic, just, and lawful to permit the spirits to remain in the distillery warehouse without expense to the distiller while this time is consumed. If the power to make such a regulation exists, it is of the utmost importance to a great interest that it should be exercised.

I respectfully submit the foregoing, with the request that, if you deem it advisable to do so, you will take the opinion of the Attorney-General as to whether the Commissioner of Internal Revenue, with or without the approval of yourself, or whether the Secretary of the Treasury, with or without the concurrence of the Commissioner of Internal Revenue, has the power, under the statute, to make a regulation by which distilled spirits could be permitted to remain in the distillery warehouse after the expiration of three years from the date of entry therein, upon the filing by the distiller or owner of the spirits of a declaration of his purpose to export the same in good faith, and the giving of a bond to do so within a given period.

A decision on this point will, of course, render it necessary to consider whether the law does not in every event require the actual withdrawal of the spirits at the end of three years, either upon payment of the tax or for scientific purposes (sec. 3297, R. S., and 20 Stat., page 48), or for the use of the United States (sec. 3464, R. S.), or for transfer to manufacturing warehouses (sec. 14, act May 28, 1880), or for exportation, and also whether such exportation must begin with the physical removal of the spirits from the distillery warehouses, not later than the expiration of the period of three years, or whether the exportation may be construed to begin when the declaration of intention to do so is filed, together with such a bond as may be prescribed by regulations.

Attention should also be directed to sections 3182, 3184, and 3288 of the United States Revised Statutes.

Very respectfully,

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

WALTER EVANS,
Commissioner.

On the 15th of December, 1884, the Secretary of the Treasury submitted certain questions to the Attorney-General, and on the 24th received from him an opinion. The nature of the questions, the opinion of the

Attorney-General, and the instructions issued by this office and approved by the Secretary, are embodied in Circular No. 282, issued January 3, 1885, as follows:

[1885.—Department No. 4.—Circular No. 282.—Assessment and Exportation of Spirits.]

TREASURY DEPARTMENT, INTERNAL REVENUE OFFICE,
Washington, D. C., January 3, 1885.

Under date of 24th ultimo the Attorney-General of the United States announced the following opinion:

"The Secretary of the Treasury:

"SIR: Yours of the 15th asks the following question: 'Whether the Treasury Department has the power to make a regulation by which distilled spirits can be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein upon filing by the distiller or owner of the spirits of a declaration of his purpose to export the same in good faith and the giving of a bond to do so within a given period.'

"Upon consideration, I submit that it has such power.

"The exportation or transportation bond frees the spirits, for the time being, from any obligation for a domestic tax, and of course from the operation of the distillery warehouse bond. The giving of such first-named bond is one of the acts by the owner which go to constitute the complex transaction of exportation. Until exportation is perfected, the spirits also remain subject to a tax-lien on behalf of the Government. Therefore, whilst by the inception of the transaction of exportation the spirits are transformed into a different subject matter from that upon which the distillery warehouse bond had operated, they nevertheless remain one upon which the United States have a specific contingent charge in all respects perhaps, except that of contingency, the same as what it previously had. There is, therefore, no statutory reason why it may not, for a period reasonably required in the process of exportation, remain in the same custody as before, even after three years. Manifestly, upon the face of it, a wide difference exists in this respect betwixt the conditions towards the Government of such spirits and that of *tax-paid* spirits. This difference is recognized in the provision of section 3288, Revised Statutes.

"I have spoken of statutory reasons, because it is this class only that affects the power of the Secretary of the Treasury hereupon. The regulatory reasons, so to say, for this or that custody are for him to adjust. These latter reasons control the subject matter of which you speak.

"Very respectfully,

"S. F. PHILLIPS,
Solicitor-General.

"I concur in the above opinion.

"BENJAMIN H. BREWSTER,
Attorney-General."

"24th DECEMBER, 1884."

There being no doubt of the legal right of the owner to export spirits free of tax, and no objection being seen to giving the time reasonably and fairly necessary therefor, in deference to the above opinion the following modification of the instructions of this office governing assessments and the exportation of domestic spirits are issued:

Hereafter, collectors will list and report monthly, on Form 23, for assessment, all spirits which have remained in warehouse more than three years from the date of the warehousing bonds, except such as are covered by transportation or exportation bonds filed with and duly approved by them prior to the date of the preparation of the lists and of the conditions of which bonds there has been no breach.

Collectors will also report spirits for assessment which have remained in distillery warehouse more than three years from the date of the warehousing bond, although covered by transportation or exportation bonds, in case the spirits are not withdrawn from the warehouse within the time named in the bond for delivery of the spirits at the port from which they are to be exported.

All applications of the principal and sureties for an extension of the time in any transportation or exportation bond, conditioned for the delivery of the spirits to the collector of customs or for the delivery thereof on board ship, should be in writing, specifically setting forth the grounds therefor, and the collector of internal revenue will forward the application to the Commissioner of Internal Revenue for action. The officer forwarding the application will indorse his opinion thereon as to the propriety of granting the same, and will certify as to whether the bond is good and sufficient, and as to whether any loss will probably occur by granting such extension. Under the present practice, collectors are required to report to this office such of

the listed spirits as are withdrawn between the time of listing and the actual assessment. They will hereafter, at the time of reporting listed spirits as withdrawn, upon payment of tax before assessment, also report those covered by such bonds so approved by them since listing.

The Regulations, Series 7, No. 4, are hereby amended by striking out the words "thirty days" in the condition of the bonds prescribed in Articles 10 and 11 thereof, and collectors are directed to substitute therefor such time, not exceeding seven months, as in their opinion may be reasonably required in the process of the exportation of the particular spirits to be covered by the bond, including required *bona fide* and necessary delays in the warehouse caused by operations incidental to exportation subsequent to the filing of the bond, such as the affixing of stamps, arrangements with transportation companies, procurement of bills of lading (which under the law, must be furnished before spirits can be withdrawn from the warehouse); also, necessary delays which may occur in promptly securing ocean transportation to the port of destination.

Collectors will be careful to see that the required declaration of intention to export is clear and explicit, and that this and all the other proceedings are in good faith; that the export stamps are paid for; taxes on deficiencies paid; bonds with ample security furnished; and all steps taken which, under the law, are incidental to this transaction by the inception of which, in the language of the Attorney General, "the spirits are transformed into a different subject-matter from that upon which the distillery-warehouse bond had operated," and which, in his opinion, "frees the spirits for the time being from any obligation for a domestic tax."

WALTER EVANS,
Commissioner.

Approved, January 6, 1885.

H. McCULLOCH,
Secretary of the Treasury.

Under the authority vested in the Treasury Department to regulate the matter the following circular was next issued:

[1885.—Department No. 9.—Circular No. 283.—Exportation of spirits in bond.]

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, January 15, 1885.

On and after January 25, 1885, collectors of internal revenue will decline to approve bonds given for the transportation or exportation of distilled spirits filed with them after the 9th day of the month succeeding that on which the tax on the spirits becomes due under the terms of the warehousing bond.

Export-stamps should be affixed without delay when the exportation or transportation bond is accepted by the collector.

The detailed statements of balances in warehouse, on inside pages of Form 94 a, should hereafter be subdivided so as to show separately all such balances covered by such bonds.

WALTER EVANS,
Commissioner.

Approved.

H. McCULLOCH,
Secretary of the Treasury.

Pursuant to a resolution of the Senate, the following letter was addressed to the Secretary of the Treasury:

[Relative to extension of time of the bonded period.]

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, January 24, 1885.

SIR: In response to Senate resolution of January 21, 1885, calling for copies of all official letters and other correspondence in this Department "of date subsequent to the 30th of November, 1884, relating to the collection or postponement in any manner of the tax upon distilled spirits and not accompanying the communication to the Senate in response to its resolution of the 12th instant," referred by you to this office on the 23d instant, I have the honor to state that some months ago this office was urged with great persistency by John B. Thompson, jr., esq., a distiller of Harrods-

burg, Ky., to extend and enlarge the time prescribed in the then existing Regulations for the exportation of distilled spirits in bond.

The first written communication upon the subject was from Mr. Thompson to you and myself jointly, said paper being without date, a copy of which is inclosed.

My reply to that letter was dated December 2, 1884, and a copy thereof is herewith transmitted.

Besides being a distiller Mr. Thompson is a lawyer of ability, and his propositions of law applicable to the case were insisted upon with great zeal and not less ingenuity and force. His renewed efforts, notwithstanding my letter of December 2, were seconded by several members of Congress whose constituency were vitally interested in the subject, and finally I addressed you a letter under date of December 13, 1884, a copy of which is inclosed.

After you had transmitted the last-mentioned communication to the honorable Attorney-General, and had propounded to him such inquiry thereupon as seemed to you advisable, and after that officer had returned his answer thereto, Messrs. J. B. Beck, J. O. Broadhead, and Phil. B. Thompson, jr., presented a written communication, under date of the 3d instant, a copy of which is also inclosed.

While I could not yield to the views contained in the last-named paper, with your approval I did, under the authority of section 3330, United States Revised Statutes, and in deference to the opinion of the honorable Attorney-General, make Regulation No. 282, a printed copy of which is also inclosed.

Subsequently an additional regulation, No. 283, was issued, a printed copy of which I inclose.

When the Senate resolution of the 13th instant upon the same subject was referred to this office, it was regretfully observed that its language was, probably inadvertently, too narrow to cover any correspondence of this office upon the subject except Circular No. 282.

It may not be improper to remark that while this office had not entertained, nor theretofore acted upon a view of the law similar to that expressed by the Attorney-General, still I did not doubt that it was proper to conform its action to the law as expounded by the Head of the Department of Justice. The persons interested in the subject are manifestly entitled to all the rights the law gives them, and the Honorable Attorney-General is the proper officer to state what the law is.

The only difference of opinion was as to whether the spirits could lawfully remain in warehouse after the expiration of three years. I thought not, except for the time necessary to enforce the collection of the tax by lawful means.

The Attorney-General advises that the spirits may lawfully remain in distillery warehouses after the three years expire, for a time reasonably required in the process of exportation, provided the proper declaration of a *bona fide* purpose to export is made and a bond given that it will be done within that reasonable time, and they are, after those things are done, to be regarded as in process of actual exportation, although delays may come from the difficulty of getting advantageous transportation rates and other facilities. By this means the spirits may be retained in distillery warehouses free of expense, rather than subject the owner to certain expenses alleged to be incident to the mode formerly in vogue.

It will be seen that Regulation No. 282 does not extend the bonded period on spirits not thus (at least constructively) in process of exportation. All it does is to remit the question of reasonable time to the decision of the several collectors of internal revenue, such time in no event to exceed the maximum of seven months.

The erroneous idea that that regulation extended the bonded period became widespread in consequence of very indiscreet and inaccurate expressions in newspaper interviews and statements made by persons interested and otherwise.

I have felt it not improper on this occasion to put these observations upon record, and also to add that, inasmuch as the mode of collecting taxes past due is by the process or remedy known to the law as assessment, the fact that the regulations became operative on the 6th day of January was of no mere consequence, so far as the collection or payment of the taxes was concerned, than if they had gone into effect on any other day of the month prior to the 12th.

There is no other correspondence on the subject in this office.

Very respectfully,

WALTER EVANS,
Commissioner.

Hon. HUGH McCULLOCH,
Secretary of the Treasury,

The regulations governing the exportation of spirits in bond were amended so as to provide for the new class of exportations by supplemental regulations dated, respectively, January 29, 1885, and May 26, 1885.

John B. Thompson, esq., having raised certain questions as to the rights of such persons as had executed transportation bonds as authorized by Circular No. 282, the matter was submitted to the Attorney-General July 28, 1885.

On the 5th of August, 1885, the Attorney-General rendered an opinion. The letters of the Commissioner and of the Secretary and the opinion of the Attorney-General are as follows:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, July 27, 1885.

Sir: Referring to the petition of John B. Thompson, esq., transmitted to you on the 21st instant, in which he requests that the opinion of the Hon. Attorney-General be taken on certain questions of law therein presented, I desire to say that prior to the opinion of Attorney-General Brewster, a copy of which, embodied in Circular 282, is herewith inclosed, it was held by this office that within three years from the date of entry for deposit therein, spirits stored in a distillery bonded warehouse must be actually and physically withdrawn therefrom either on payment of the tax, or under sec. 3297, R. S., as amended by the act May 3, 1878 (20 Stat., p. 48), or sec. 3464, R. S., or secs. 14 and 15 of the act of May 28, 1880 (21 Stat., p. 148), or for export.

Last October Mr. Thompson represented that it was difficult and sometimes impossible to procure transportation immediately on the expiration of the bonded period, that even when transportation to the port of export could be procured, the immediate removal of the spirits from warehouse involved the payment of storage at the port of export until the spirits could be put on board ship, that the law allowed the spirits to remain in the distillery warehouse, not only for three years, but for an indefinite time thereafter, provided they were intended for export. This Office declined to accept this view of the law for reasons assigned in a letter to the Secretary of the Treasury, dated December 2, 1884, a printed copy of which is inclosed, and, at his request, the question involved was submitted to the Attorney-General by Secretary McCulloch.

The Attorney-General gave it as his opinion that the Treasury Department had power to make a regulation by which distilled spirits can be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein, upon filing by the distiller or owner of the spirits of a declaration of his purpose to export the same in *good faith*, and the giving of a bond to do so within a given period, and that there is no statutory reason why distilled spirits may not, for a period reasonably required in the process of exportation, remain in the same custody as before, even after three years; that the Secretary of the Treasury had the power to make such a regulation, but that "the regulatory reasons, so to say, for this or that custody, are for him to adjust."

Thereupon, "in deference" to the opinion of the Attorney-General, Circular No. 282, (copy inclosed), signed by Commissioner Evans, and approved by Secretary McCulloch, was issued.

One of the provisions of said circular is as follows:

"The regulations, Series 7, No. 4, are hereby amended by striking out the words 'thirty days' in the condition of the bonds prescribed in Articles 10 and 11 thereof, and collectors are directed to substitute therefor such time, not exceeding seven months, as in their opinion may be reasonably required in the process of the exportation of the particular spirits to be covered by the bond, including required *bona fide* and necessary delays in the warehouse caused by operations incidental to exportation subsequent to the filing of the bond, such as the affixing of stamps, arrangements with transportation companies, procurement of bills of lading (which under the law must be furnished before spirits can be withdrawn from the warehouse); also necessary delays which may occur in promptly securing ocean transportation to the port of destination."

The forms of the bonds referred to, pages 8, 9, and 10 of Series 7, No. 4 (copy inclosed), were originally prescribed by Commissioner Douglass and approved by Secretary Boutwell, and have continued in use with the approval of all the Commissioners of Internal Revenue and all the Secretaries of the Treasury ever since.

The time, "not exceeding seven months," to be substituted for the "thirty days," was left to the discretion of the collector, who has opportunity for special knowledge of the facts in each case, and was fixed under the regulatory authority vested in the Secretary, as the maximum "period reasonably required in the process of transportation" for delivery at the port of entry.

I do not understand it to be claimed by Mr. Thompson that seven months is not all the time reasonably required for the delivery of his spirits at the port of export, or

that it is his desire and *bona fide* intention to export them, unless compelled to do so, to avoid an immediate or early payment of the tax. In this, however, I may have misunderstood him.

The questions involved are of great importance to the Government, and, as represented, to Mr. Thompson and to some other distillers. It has therefore seemed to me wise to take the opinion of the highest law officer of the Government upon them. In presenting them to the Attorney-General, if you should decide to do so, I respectfully suggest that you also present this view of the case, viz, that even if the opinion of Attorney-General Brewster is correct, and even if, as contended by Mr. Thompson, but not conceded by this office, there arises no right of action on the export bond until a failure to land the spirits abroad within the time specified, there will, nevertheless, arise, on the neglect to withdraw the spirits within seven months, a right to seize upon and distrain them on an assessment made under section 3182, R. S., or, without assessment, under the provisions of section 4 of the act of May, 1880 (21 Statutes, 145-146), a right to enforce the lien which attached to the spirits the moment they were in existence (R. S., section 3251), by a bill in equity or other appropriate proceedings, and a right of action against the distiller (section 3213, R. S., *The Dollar Savings Bank v. United States*, 19 Wall., 227), even though, as said by the Attorney-General, the exportation bond frees the spirits from the operation of the distillery warehouse bond.

Respectfully,

JOS. S. MILLER,
Commissioner.

Hon. DANIEL MANNING,
Secretary of the Treasury.

TREASURY DEPARTMENT,
Washington, July 28, 1885.

SIR: Under the provisions of section 3330, R. S., and the act of June 9, 1874, amendatory thereof (18 Stat., 64), the holders of distilled spirits on which the tax has not been paid are allowed to export them in bond, or to transport them in bond to a port of export for exportation.

I would thank you for an expression of opinion on the following points:

(1) In the event that holders or owners of such spirits shall have failed, within the seven months specified in the bond (given under the regulations of Internal Revenue Circular, No. 282, a copy of which is inclosed), to withdraw them in fact from the distillery warehouse, should the Government at once assess the taxes due upon them, and take steps to collect the taxes with the penalty and interest thereon?

(2) Are the spirits thus covered by exportation bond, in the event of the failure to withdraw them from warehouse, liable to distraint under the provisions of section 4 of the act of May 28, 1880 (21 Stat., 145-146)?

(3) What are the rights of the Government as to legal proceedings on the bond, in the event of such failure to withdraw from warehouse, and should such proceedings be taken by the Government; or should recourse be had to such legal steps as may be practicable to enforce collection of the taxes due on the spirits?

I inclose herewith a letter of the 27th instant from the Commissioner of Internal Revenue in reference to a petition of John B. Thompson, with a copy of the petition, and a copy of Internal Revenue Regulations, Series 7, No. 4, for a more full explanation of the matters upon which your opinion is solicited.

I would thank you for the return of the inclosed documents, except the printed ones.

Very respectfully,

DANIEL MANNING,
Secretary.

The Hon. the ATTORNEY-GENERAL.

DEPARTMENT OF JUSTICE,
Washington, August 5, 1885.

SIR: I make the following extract from your letter of the 28th ultimo:
"Under the provisions of section 3330, Revised Statutes, and the act of June 9, 1874, amendatory thereof (18 Stat., 64), the holders of distilled spirits on which the tax has not been paid, are allowed to export them in bond, or to transport them in bond, to a port of export for exportation;" and then you ask for an opinion on three questions.

Answer to first question:

In the event that holders or owners of such spirits shall have failed within the seven months specified in the bond (given under the regulations of the Internal Revenue

Circular, No. 282), to withdraw them in fact from the distillery warehouse, a forfeiture of the bond follows and the spirits are not protected thereafter from an obligation for a domestic tax. The effect of the bond while in force, and before forfeiture, is to free the spirits from such obligation, but this effect ceases upon the forfeiture of the bond. Any other construction, it is respectfully submitted, would be an evasion of the statute. (*Meredith v. United States*, 13 Peters, 486.)

The Commissioner of Internal Revenue, with the assent of the Secretary of the Treasury, by Circular No. 282, above referred to, has already provided for the assessment of spirits, covered by transportation or exportation bond, when they have not been withdrawn from the warehouse within the time named in the bond for the delivery at the port from which they are to be exported, and I see no sufficient reason for disturbing this regulation.

Upon the application of the principal and sureties on such bond, and for good cause shown, the Commissioner of Internal Revenue may, under existing regulations, extend the time named in the bond beyond seven months. If the bond should become forfeited, and the time should not be extended as above indicated, the presumption would arise that the intention to export had been abandoned, and the Government should assess the taxes due upon the spirits and take steps to collect the same with interest, as provided by Circular 282.

2d. I am of opinion that the spirits covered by exportation bond, after the failure to withdraw them and after the forfeiture of the bond, are liable to distraint, under provisions of section 4 of the act of May 28, 1880 (21 Stat., 145-6).

3d. I answer that the condition of the bond having been broken, by the failure to withdraw the spirits from the warehouse, the right of the Government to proceed upon the bond is unquestioned.

At the same time, of course, the tax can be collected by distraint, and as the latter mode is most expeditious it would be advisable to resort to it first. 16 Opins., 634-5.

It is to be said, as a general rule, in matters of this kind, that the construction of these statutes must be such as is most favorable to their enforcement. There is no liberal interpretation in favor of the individual to be indulged in; but as statutes for the accomplishment of great public purposes they must be construed in a manner to reach those purposes, and to carry out the intention of the legislature in passing them. (*Taylor v. U. S.*, 3 Howard, 210; *Cliquot Champagne*, 3 Wallace, 406; *U. S. v. Hodson*, 10 Wallace, 406; *Smythe v. Fiske*, 23 Wallace, 280.)

As a rule deductible from these decisions, the Government loses none of its remedies to collect its revenue or debt unless there is an express repeal or abrogation of some existing remedy.

This is discussed in the opinion of my predecessor already referred to. (16 Opinions, supra. See also *U. S. v. Herron*, 20 Wallace, 251; *Dollar Savings Bank v. U. S.*, 19; *Ib.*, 227; 13 Peters, sup.)

In view of these authorities, I feel that there is no doubt as to the correctness of the answers given above to your letter of the 28th ultimo.

Very respectfully,

A. H. GARLAND,
Attorney-General.

To the Hon. the SECRETARY OF THE TREASURY.

TIME FOR EXPORTING BONDED SPIRITS NOT TO BE EXTENDED.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, August 10, 1885.

SIR: Your letter of 6th instant has been received.

You ask the following questions:

- (1) What I would consider as good and sufficient causes that would, in my judgment, entitle the holders of spirits under export bonds to an extension of time.
- (2) If such application be granted by me, how many months additional time would be allowed?

In reply you are informed:

(1) That nothing suggests itself to me as a good and sufficient cause for extending the time for the transportation of distilled spirits from the distillery warehouse to the port of export beyond that already given.

(2) That if any such cause should be pointed out in any particular case the extension would probably not be one of months, but merely of the additional time absolutely necessary for the actual and *bona fide* transportation.

It is believed that the time already given is ample for those who are acting in good faith, with a *bona fide* intention of exporting their spirits.

Respectfully,

JOS. S. MILLER,
Commissioner.

Messrs. JAMES LEVY & BRO.,
33 Sycamore Street, Cincinnati, Ohio.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, August 12, 1885.

SIR: In reply to your letter of the 20th ultimo., you are informed that where spirits were bonded for export or for transportation after they had been assessed, and the assessment remains unabated at the expiration of the period allowed for delivery at the port of export, you will make immediate demand for the tax on Form 17, and, if the tax is not paid within ten days thereafter, you will issue the demand notice on Form 21 for the tax, penalty, and interest, and proceed to collect them by distraint, if necessary, as in case of other assessed taxes.

If the assessment has been abated the spirits will again be reported for assessment.

Respectfully,

JOS. S. MILLER, *Commissioner.*

ATTILLA COX, Esq., *Collector Fifth District, Louisville, Ky.*

REVOCATION OF THE REGULATION PERMITTING SPIRITS TO REMAIN
IN A DISTILLERY WAREHOUSE SEVEN MONTHS AFTER THE EXPIRA-
TION OF THE THREE YEARS FROM THE DATE OF ENTRY THEREIN.

On the 14th of August, 1885, the following telegram was addressed to each of the nineteen internal-revenue collectors who had already approved bonds (under authority conferred by Circular No. 282), in which the time limited for delivering the spirits to the collector of customs or on board of the exporting vessels was seven months.

After 15th instant, collectors of internal revenue must not approve transportation or exportation bonds covering spirits the tax on which is overdue under the terms of the warehousing bond nor approve bonds wherein the time specified for delivering the spirits at the port of exportation exceeds thirty days.

JOS. S. MILLER,
Commissioner of Internal Revenue.
C. S. FAIRCHILD,
Acting Secretary of the Treasury.

A regulation embodying the decision embraced in the above telegram was published in the following circular.

1885.—No. 128.—Circular No. 294.—Assessment and Exportation of Spirits.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., August 15, 1885.

Hereafter collectors of internal revenue will decline to approve spirits transportation or exportation bonds where the time named in the bond for the delivery of the spirits at the port from which they are to be exported exceeds thirty days; and so much of Circular No. 282, dated January 3, 1885, as amends Regulations, Series 7, No. 4, by striking out the words "thirty days," in the condition of the bonds prescribed in Articles 10 and 11 thereof, and authorizes the substitution therefor of a time exceeding thirty days, is hereby revoked.

So much also of Circular No. 283, dated January 15, 1885, as authorizes collectors to approve bonds given for the transportation or exportation of distilled spirits filed with them after the expiration of the three years' time limited by the warehousing bonds, is hereby revoked; and collectors are directed to decline to approve transportation or exportation bonds covering distilled spirits after the expiration of the three years named in the warehousing bond.

JOS. S. MILLER,
Commissioner.

Approved.

C. S. FAIRCHILD,
Acting Secretary.

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE
YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1881, 1882, 1883, 1884, and 1885:

	1881.	1882.	1883.	1884.	1885.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Quantity of spirits actually in warehouses beginning of fiscal year	31,363,869	64,648,111	80,962,645	80,499,993	63,502,551
Quantity of spirits produced during fiscal year	117,728,150	105,853,161	74,013,305	75,435,739	74,915,363
Total	149,092,019	170,501,272	163,975,953	155,935,732	138,417,914
Quantity of spirits withdrawn, tax-paid, during fiscal year	67,372,575	70,730,180	75,441,087	78,342,474	67,649,321
Quantity of spirits withdrawn for exportation during fiscal year	15,921,482	8,002,725	5,326,427	9,586,738	10,671,118
Quantity of spirits withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, &c	1,140,851	1,715,722	2,708,446	4,503,969	5,372,559
Total	84,443,908	80,538,627	83,475,960	92,433,181	83,692,998
Quantity of spirits remaining in warehouses at end of fiscal year	64,648,111	89,962,645	80,499,993	63,502,551	54,724,916

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity remaining in distillery warehouses at the close of each of the seventeen fiscal years during which spirits have been stored in such warehouses:

Date.	Quantity.	Date.	Quantity.
	<i>Gallons.</i>		<i>Gallons.</i>
Remaining June 30, 1869	16,685,166	Remaining June 30, 1878	14,088,773
Remaining June 30, 1870	11,671,886	Remaining June 30, 1879	19,212,470
Remaining June 30, 1871	6,744,360	Remaining June 30, 1880	31,363,869
Remaining June 30, 1872	10,103,392	Remaining June 30, 1881	64,648,111
Remaining June 30, 1873	14,650,148	Remaining June 30, 1882	80,962,645
Remaining June 30, 1874	15,575,224	Remaining June 30, 1883	80,499,993
Remaining June 30, 1875	13,179,596	Remaining June 30, 1884	63,502,551
Remaining June 30, 1876	12,595,850	Remaining June 30, 1885	54,724,916
Remaining June 30, 1877	13,091,773		

SPIRITS IN HANDS OF WHOLESALE LIQUOR

DEALERS AND RECTIFIERS, OCTOBER 1, 1884 AND 1885.

QUANTITY, in PROOF-GALLONS, of TAX-PAID SPIRITS held by WHOLESALE

LIQUOR DEALERS and RECTIFIERS, October 1, 1884, and October 1, 1885.

District.	All kinds, October 1, 1884.	Domestic.						
		Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.
1 Alabama	94,670	32,421	38,677	762	1,166	7,947	95	4,050
2 Arkansas	58,489	43,457	2,415	1,869	165	5,078		
3 1st California	758,449	*560,850	44,205	6,310	13,208	8,217	1,742	42,805
4 4th California	74,559	*52,700	3,700	1,405	1,307	3,255	285	2,608
5 Colorado	82,578	70,392	8,174	317	1,270	3,244	97	440
6 Connecticut	109,806	72,929	19,177	14,095	6,828	8,475		5,379
7 Delaware	15,143	772	5,087	66	264	595		1,859
8 Florida	3,929	1,410	3,120	111	371	999		
9 Georgia	92,832	12,472	26,688	187	4,312	6,196	381	2,203
10 1st Illinois	516,002	399,920	48,136	14,419	9,670	16,980	446	34,918
11 2d Illinois	44,748	27,499	3,909	339	699	1,213	2,755	69
12 4th Illinois	633,707	66,026	3,586	2,598	1,184	2,174		5,417
13 5th Illinois	114,034	65,856	9,868	7,312	1,429	3,512	113	12,649
14 8th Illinois	38,770	19,526	1,551	196	373	1,077		
15 13th Illinois	23,732	19,276	1,134	14	190	800		344
16 6th Indiana	74,357	44,305	1,876	584	550	1,905	30	3,192
17 7th Indiana	88,551	60,100	1,801	361	820	2,326		639
18 11th Indiana	28,387	*15,000	5,000	800	606	1,200		1,200
19 2d Iowa	28,247	147,223	6,961	1,272	600	1,184		319
20 3d Iowa	44,361	40,796	6,169	2,095	703	1,523		900
21 4th Iowa	45,709	37,703	3,837	1,498	706	1,514		887
22 Kansas	45,360	19,744	1,858	313	208	656	30	38
23 2d Kentucky	113,221	96,753	5,653	48	40	3,259	237	740
24 5th Kentucky	1,249,354	990,947	48,355	5,810	1,135	1,484	13,040	7,340
25 6th Kentucky	262,945	82,207	19,489	8,772	770	2,928		89,341
26 7th Kentucky	105,851	121,416	1,660			220		
27 8th Kentucky	5,738	*4,500				220		
28 Louisiana	515,775	141,816	80,934	1,812	1,923	17,919	110	116,826
29 Maine	6,459	1,423	634	1,474	1,445			116
30 Maryland	717,082	25,341	500,555	2,095	10,889	10,619	2,471	79,507
31 3d Massachusetts	768,550	441,068	116,207	78,423	110,923	10,352	11,174	32,307
32 10th Massachusetts	60,754	58,342	11,585	816	8,289	7,119		340
33 1st Michigan	124,227	77,714	25,052	4,860	2,030	5,026		5,449
34 4th Michigan	36,299	17,871	2,399	563	985	1,331		9,332
35 Minnesota	199,919	193,253	31,847	18,381	2,533	7,493		9,308
36 Mississippi	42,945	17,871	3,476	243	34	3,777		
37 1st Missouri	335,845	373,361	13,223	3,737	2,147	4,488	3,530	22,030
38 4th Missouri	2,697	4,312	69	219	5	184		
39 6th Missouri	228,666	209,463	11,810	5,184	2,018	5,936	180	3,989
40 Montana	106,588	87,188	3,452	480	956	2,431		80
41 Nebraska	137,196	78,928	11,609	1,608	1,219	3,579	240	29
42 Nevada	36,952	*22,305	1,501	50	1,100	1,500	125	1,200
43 New Hampshire	10,410	3,142	502	173	1,610	719		1,365
44 1st New Jersey	5,405	1,058	1,900	28	2	210		67
45 3d New Jersey	11,998	979	3,851		322	211	10	844
46 5th New Jersey	69,217	12,146	42,486	724	2,250	2,042	184	6,726
47 New Mexico	40,778	28,205	1,286	377	2,922	1,469	105	333
48 1st New York	181,038	39,032	47,491	1,465	6,207	5,124	515	27,194
49 2d New York	1,286,554	389,898	363,916	38,714	24,827	38,436	7,643	137,801
50 3d New York	163,765	61,493	70,115	5,646	5,627	2,355	458	28,876
51 14th New York	84,068	44,567	16,543	240	2,797	2,571	30	24,377
52 15th New York	40,429	24,545	6,615	3,650	1,000	860		2,385
53 21st New York	120,971	53,166	22,362	14,285	2,251	3,901	169	12,124
54 23rd New York	261,807	60,299	138,830	8,699	4,701	6,496	2,136	35,996
55 4th North Carolina	233,821	279	5,041		670	881	88	
56 5th North Carolina	713							
57 6th North Carolina	25,218	*820	2,600		200	25		55
58 1st Ohio	1,308,064	811,764	148,416	13,804	5,950	12,840	11,288	133,280
59 6th Ohio	40,754	35,890	5,117	461	238	860		714
60 10th Ohio	95,726	55,341	14,344	1,175	1,494	2,272	60	3,146
61 11th Ohio	85,075	*45,307	15,503	940	1,550	4,208	61	1,310
62 18th Ohio	128,746	67,659	38,364	28,105	3,079	6,857		12,626
63 Oregon	76,003	47,382	2,813	1,574	1,313	3,372	15	1,307
64 1st Pennsylvania	1,132,906	29,207	506,902	156,123	7,476	12,537	16,102	173,194
65 9th Pennsylvania	37,050	1,566	16,341	225	287	775	73	792
66 12th Pennsylvania	48,573	3,868	17,501	340	1,780	3,143	1,102	3,499
67 19th Pennsylvania	45,436	12,650	22,192	509	484	1,150		45
68 22d Pennsylvania	272,929	22,552	190,757	3,043	1,762	5,287		14,773
69 23d Pennsylvania	134,435	3,527	103,126	296	85	917		1,120

District.	All kinds, October 1, 1884.	Domestic.							Foreign.							Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.			
		Miscellaneous.	Total.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous.	Total.											
1 Alabama	94,670	32,421	38,677	762	1,166	7,947	95	4,050	19,910	105,028	29	14	52	97	224	416	105,444	30	2	1	
2 Arkansas	58,489	43,457	2,415	1,869	165	5,078			12,638	65,622	15	58	385	49	3,785	4,302	69,924	28	2	2	
3 1st California	758,449	*560,850	44,205	6,310	13,208	8,217	1,742	42,805	41,207	718,544	1,406	4,807	5,221	358	13,108	17,205	760,049	210	97	3	
4 4th California	74,559	*52,700	3,700	1,405	1,307	3,255	285	2,608	6,480	71,740	72	432	580	30	810	1,608	75,272	34	8	4	
5 Colorado	82,578	70,392	8,174	317	1,270	3,244	97	440	4,566	88,500	263	555	845	163	932	1,145	92,468	48	6	5	
6 Connecticut	109,806	72,929	19,177	14,095	6,828	8,475		5,379	8,722	135,605	209	493	822	1,609	1,872	1,445	142,145	45	15	6	
7 Delaware	15,143	772	5,087	66	264	595		1,859	2,414	11,057	35	105	90	23	406	1,987	13,703	7	2	7	
8 Florida	3,929	1,410	3,120	111	371	999			566	6,577			25	65	111	375	601	7,178	6	8	8
9 Georgia	92,832	12,472	26,688	187	4,312	6,196	381	2,203	10,380	62,819	64	77	75	42	132	444	834	63,653	37	10	9
10 1st Illinois	516,002	399,920	48,136	14,419	9,670	16,980	446	34,918	60,911	585,400	1,072	2,270	2,941	260	4,442	9,117	20,102	605,502	63	67	10
11 2d Illinois	44,748	27,499	3,909	339	699	1,213	2,755	69	4,079	40,562	75	161	249	10	212	252	959	41,521	18	2	11
12 4th Illinois	633,707	66,026	3,586	2,598	1,184	2,174		5,417	11,323	92,308	149	68	480	10	163	586	1,456	93,764	19	5	12
13 5th Illinois	114,034	65,856	9,868	7,312	1,429	3,512	113	12,649	6,851	107,590	20	128	160	47	468	435	1,248	108,838	10	4	13
14 8th Illinois	38,770	19,526	1,551	196	373	1,077			3,799	26,522	11	77	145	20	91	201	545	27,067	15	1	14
15 13th Illinois	23,732	19,276	1,134	14	190	800		344	4,082	25,840	25	29	79		62	207	402	26,242	10	4	15
16 6th Indiana	74,357	44,305	1,876	584	550	1,905	30	3,192	9,459	61,901	100	150	80	10	250	590	1,180	63,081	24	6	16
17 7th Indiana	88,551	60,100	1,801	361	820	2,326		639	8,191	74,238	61	73	123	11	149	611	1,028	75,266	31	3	17
18 11th Indiana	28,387	*15,000	5,000	800	606	1,200		1,200	2,300	26,100	20	40	60	20	250	200	590	26,690	13	2	18
19 2d Iowa	28,247	147,223	6,961	1,272	600	1,184		319	5,547	163,167	46	132	233	25	129	306	871	164,038	21	2	19
20 3d Iowa	44,361	40,796	6,169	2,095	703	1,523		900	4,034	56,220	76	105	148		319	510	1,158	57,378	15	3	20
21 4th Iowa	45,709	37,703	3,837	1,498	706	1,514		887	6,491	52,636	40	184	285	90	301	309	1,209	53,845	16	2	21
22 Kansas	45,360	19,744	1,858	313	208	656	30	38	1,027	23,852	108	101	170	20	74	195	668	24,520	16	2	22
23 2d Kentucky	113,221	96,753	5,653	48	40	3,259	237	740	7,274	114,004			40		80	30	150	114,154	24	2	23
24 5th Kentucky	1,249,354	990,947	48,355	5,810	1,135	1,484	13,040	7,340	18,953	1,087,064	16	102	395	27	552	1,777	2,869	1,089,933	112	41	24
25 6th Kentucky	262,945	82,207	19,489	8,772	770	2,928		89,341	8,303	212,010	10	10	35	15	87	293	450	212,460	40	7	25
26 7th Kentucky	105,851	121,416	1,660			220			3,223	126,519					6	6	126,525	21	1	26	
27 8th Kentucky	5,738	*4,500				220			3,350	7,900	20	20	30	10	75	250	405	8,305	3	2	27
28 Louisiana	515,775	141,816	80,934	1,812	1,923	17,919	110	116,826	82,163	443,503	244	262	759	729	2,055	6,012	10,061	453,			

SPIRITS IN HANDS OF WHOLESALE LIQUOR

QUANTITY, in PROOF-GALLONS, of TAX-PAID SPIRITS held by WHOLESALE

District.	All kinds, October 1, 1884.	Domestic.						
		Bourbon whisky.	Eye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cognac spirits.
70 Rhode Island	100,020	66,717	30,882	1,027	13,094	8,627	.....	5,258
71 South Carolina	79,382	1,468	44,638	1,098	3,657	4,896	3,581	588
72 2d Tennessee	26,283	3,375	6,815	80	83	1,149	15	1,758
73 5th Tennessee	810,207	194,978	39,673	80,789	1,329	7,920	265	5,329
74 1st Texas	107,477	45,450	6,503	453	434	1,697	400	797
75 3d Texas	43,413	25,228	3,785	934	159	1,211	.....	.....
76 4th Texas	86,859	54,178	3,831	1,257	706	2,439	.....	1,580
77 Vermont	109,000	175	.....	658	44	.....	.....	91
78 2d Virginia	116,562	14,334	96,206	134	3,954	7,775	80	8,492
79 4th Virginia	531	210	839	.....	25	.....	.....	.....
80 6th Virginia	40,838	1,203	20,583	.....	400	672	.....	1,840
81 West Virginia	74,855	26,634	27,416	685	446	1,800	.....	2,016
82 1st Wisconsin	236,931	124,841	24,178	8,320	4,436	3,866	513	19,087
83 2d Wisconsin	2,884	2,616	166	.....	183	258	.....	346
84 3d Wisconsin	37,076	14,799	3,846	641	688	662	2,856	2,119
85 6th Wisconsin	16,900	67,254	7,100	8,619	357	6,322	.....	.....
Total	15,664,206	7,356,398	3,257,794	576,710	362,408	344,186	84,830	1,162,062

* Estimated.

DEALERS AND RECTIFIERS OCTOBER 1, 1884 AND 1885.

LIQUOR DEALERS AND RECTIFIERS, October 1, 1884, and October 1, 1885.

Miscellaneous.	Domestic.	Foreign.						Total.	Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.
		Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous.				
5,843	131,448	446	469	460	377	1,358	1,652	4,762	136,210	38	7
19,202	79,128	44	89	137	47	687	548	1,552	80,680	20	1
12,391	25,666	25	.....	29	.....	27	.....	81	25,747	6	3
367,405	697,688	475	347	467	252	1,334	14,089	17,564	715,252	50	7
4,137	59,871	93	219	457	84	520	522	1,895	61,766	29	10
3,967	35,284	12	52	99	40	115	313	639	35,923	11	1
8,328	72,328	78	135	115	43	334	632	1,337	73,665	9	1
.....	968	.....	.....	.....	.....	40	.....	40	1,008	1	.....
21,292	152,267	40	20	.....	.....	300	1,678	2,038	154,305	26	12
841	1,915	.....	.....	.....	.....	.....	.....	.....	1,915	1	.....
4,695	28,793	10	30	.....	.....	107	75	232	29,025	8	2
7,745	66,742	.....	135	64	.....	310	336	845	67,587	8	3
35,154	220,395	221	781	1,555	363	2,632	3,575	8,527	228,922	40	24
138	3,707	.....	.....	.....	.....	22	22	76	3,783	4	2
7,222	32,833	146	129	210	35	134	134	788	33,621	16	2
8,807	98,459	13	39	73	73	40	12,614	12,852	111,311	8	1
1,676,295	14,760,683	24,786	47,268	59,859	27,466	112,585	224,145	496,109	15,256,792	3,474	1,196

PRODUCTION AND WITHDRAWALS OF SPIRITS TAX-PAID DURING FIRST THREE MONTHS OF CURRENT FISCAL YEAR.
 QUANTITY (in taxable gallons) of SPIRITS PRODUCED AND WITHDRAWN, tax-paid, and the AMOUNT of TAX PAID during the months of July, August, and September, 1885.

States.	July, 1885.		August, 1885.		September, 1885.	
	Produced.	Withdrawn.	Produced.	Withdrawn.	Produced.	Withdrawn.
Alabama.....	42	359	156	52	133	146
Arkansas.....	552	4,073	296	3,702	331	3,123
California.....	23,073	58,786	20,944	49,038	21,180	37,807
Connecticut.....	6,133	6,740	6,265	7,489	6,242	6,697
Delaware.....	46	41	72	64	99	80
Georgia.....	8,809	10,422	7,296	10,792	7,893	12,769
Illinois.....	1,343,612	1,555,355	1,047,315	1,751,486	2,085,551	2,875,298
Indiana.....	207,519	1,292,887	1,110,678	2,983,964	334,842	415,317
Iowa.....	16,480	98,930	2,708	129,805	116,905	158,145
Kansas.....	8,881	1,016	2,768	825	116,742	158,921
Kentucky.....	229,478	924,119	241,810	1,046,031	882,434	1,378,914
Maryland.....	92,002	64,474	52,308	76,701	59,839	118,877
Massachusetts.....	116,982	62,084	129,155	69,656	151,425	82,668
Michigan.....	167,584	228,940	184,440	280,024	271,895	300,568
Minnesota.....	132,106	196,743	177,088	81,062	73,706	25,659
Missouri.....	2,789	8,332	2,705	1,077	1,779	2,501
Nebraska.....	162,118	167,727	168,171	7,269	1,469	7,607
New Jersey.....	90,118	32,084	6,850	147,582	132,823	137,850
North Carolina.....	627,089	645,329	650,296	27,373	24,474	27,498
Ohio.....	185,269	177,910	62,837	731,200	1,033,324	1,108,389
Oregon.....	185,269	100,119	1,100	178,069	100,812	280,111
Pennsylvania.....	59,221	49,432	43,011	60,536	54,482	79,591
South Carolina.....	1,628	10,749	1,260	822	739	1,132
Tennessee.....	37,038	17,171	51,513	14,217	12,795	7,816
Texas.....	3,815,079	4,718,233	2,801,408	5,081,095	4,572,985	7,164,780
Virginia.....	3,888,781	5,800,245	4,059,058	5,936,890	5,343,147	5,903,930
West Virginia.....						
Wisconsin.....						
Total.....	3,815,079	4,718,233	2,801,408	5,081,095	4,572,985	7,164,780
Quantity for same months in 1884.....	3,888,781	5,220,250	4,059,058	5,936,890	5,343,147	5,903,930

SPIRITS IN DISTILLERY WAREHOUSES NOVEMBER 1, 1881, NOVEMBER 1, 1882, OCTOBER 1, 1883, OCTOBER 1, 1884, AND OCTOBER 1, 1885.

Following is a statement of the quantities of spirits remaining in distillery warehouses November 1, 1881, November 1, 1882, October 1, 1883, October 1, 1884, and October 1, 1885:

States.	Gallons.				
	1881.	1882.	1883.	1884.	1885.
Alabama.....	5,942	1,240	3,134	2,400	1,847
Arkansas.....	14,253	8,134	20,326	40,422	38,076
California.....	222,382	332,918	260,148	124,184	42,957
Colorado.....	2,388				
Connecticut.....	25,956	15,394	6,866	13,543	20,412
Delaware.....					708
Georgia.....	22,676	12,020	62,254	39,220	41,958
Idaho.....	5,508	6,894			
Illinois.....	1,905,620	2,194,383	1,174,012	1,535,527	1,383,131
Indiana.....	1,879,907	1,664,021	1,235,600	968,910	1,239,800
Iowa.....	4,756	24,475	19,038	81,892	48,798
Kansas.....	28,319	34,067	21,688	11,020	12,676
Kentucky.....	44,644,660	59,000,469	52,219,174	35,351,017	29,558,919
Maryland.....	3,723,706	4,021,007	3,349,798	2,647,133	2,944,563
Massachusetts.....	446,254	471,317	493,205	542,832	537,851
Montana.....					446
Missouri.....	206,612	162,457	185,316	262,349	208,600
Nebraska.....	198,284	195,203	164,322	130,942	81,913
New Hampshire.....	29,712	31,490	32,407	31,282	34,080
New Jersey.....	187,654	191,978	142,126	187,170	61,836
New York.....	281,025	345,086	242,470	302,127	439,547
North Carolina.....	137,183	88,409	154,151	189,362	88,953
Ohio.....	3,247,863	3,088,969	2,758,831	2,036,127	2,120,167
Oregon.....					16,058
Pennsylvania.....	7,683,851	9,464,256	8,056,539	6,723,169	6,140,093
South Carolina.....	5,677	2,587	12,532	17,262	10,149
Tennessee.....	1,438,385	1,362,493	1,527,574	1,408,658	1,133,955
Texas.....	8,493	6,434	6,340	7,033	8,498
Virginia.....	179,107	191,039	224,130	248,951	234,006
West Virginia.....	854,913	981,881	857,485	667,972	614,158
Wisconsin.....	51,095	129,730	163,852	167,563	94,113
Total.....	67,442,186	84,628,331	73,405,361	53,749,246	47,158,358

Of the 47,158,358 gallons of spirits remaining in warehouse October 1, 1885, 6,546,009 gallons were covered by transportation or exportation bonds given under the provisions of Circular No. 282, dated January 3, 1885, extending the period in transportation to more than thirty days and not exceeding seven months. The total quantity stamped for export under this circular up to October 1, 1885, was 11,039,307 gallons, of which there were tax-paid 3,297,301 gallons, and actually withdrawn for export 1,196,007 gallons, all of that withdrawn for export except 36,564 gallons having been so withdrawn since June 30, 1885.

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1885.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1885, was 90,107,026 gallons, this quantity being distributed as follows:

In distillery and special bonded warehouses.....	Gallons.
In hands of wholesale liquor dealers.....	47,502,534
In hands of retail liquor dealers.....	15,256,792
Total.....	27,347,700

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT showing by DISTRICTS, the NUMBER of GALLONS of each KIND of SPIRITS REMOVED for EXPORT during the first three months of the present fiscal year.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cognac spirits.	Miscellaneous.	Total by districts.
Fifth Illinois	1,251		98,916					100,167
Eighth Illinois						6,457		6,457
Sixth Indiana							1,131	1,131
Second Kentucky	143,246							143,246
Fifth Kentucky	283,755							283,755
Sixth Kentucky	137,355				528			137,883
Seventh Kentucky	287,085	30,636						317,721
Eighth Kentucky	207,389	142						207,531
Third Massachusetts				229,916				229,916
Sixth Missouri	434		3,503					3,937
Nebraska						893		893
First Ohio							425	425
Sixth Ohio	22,945	6,206						29,151
Twenty-second Pennsylvania								32,513
Twenty-third Pennsylvania								21,145
First Wisconsin	7,670						3,344	11,014
Total by kinds	1,001,110	90,642	102,419	229,916	528	7,350	4,900	1,526,865

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity, in taxable gallons, of spirits withdrawn for export during the four months ended October 31, in the years 1878, 1879, 1880, 1881, and 1882, and during the three months ended September 30, 1883, 1884, and 1885:

Districts.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
First California			180	441	2,526	268		879
First Illinois	1,043,630	513,097	265,050	94,309		6,680	6,629	
Third Illinois	98,711	128,505	252,527	52,036				
Fifth Illinois	1,334,489	1,436,534	1,453,922	879,486	30,388	125,771	49,532	100,167
Eighth Illinois		214,380	812,937	183,299				6,457
First Indiana		25,913	68,290					
Fourth Indiana	52,352		13,362			16,593		
Sixth Indiana								1,131
Seventh Indiana		394,839	192,441	53,511	19,712	42,995		
Second Iowa			117,732	123,267		91,070	93,617	
Fifth Iowa			196,729	167,792				
Second Kentucky					878	19,307	257,237	143,246
Fifth Kentucky	1,064				1,777	110,329	877,852	283,755
Sixth Kentucky	2,493		1,367		2,446	38,170	241,449	137,883
Seventh Kentucky	1,096		139	2,747	694	102,711	737,318	317,721
Eighth Kentucky	1,063					22,750	157,954	207,531
Third Maryland					11,230	28,261	57,857	
Third Massachusetts	147,842	84,062	106,216	67,068	71,663	126,885	194,228	229,916
Fifth Massachusetts	357,900	369,840	263,078	227,407	337,868	451		
First Missouri	200,494						905	
Sixth Missouri						436	5,151	3,937
Nebraska		20,134	98,261	16,098				893
First New York	7,886		7,900					
First Ohio	53,906	17,436	128,351	28,515				425
Third Ohio			43,953	80,637				
Sixth Ohio			1,938				4,398	29,151
First Pennsylvania							3,864	
Ninth Pennsylvania								6,517
Twenty-second Pennsylvania					10,619	9,602	90,918	32,513
Twenty-third Pennsylvania					292	3,772	1,848	21,145
Fifth Tennessee							40,893	
West Virginia							4,750	
First Wisconsin		4,404					13,083	11,014
Total	3,302,716	3,209,144	4,024,292	1,979,505	493,573	752,389	2,867,351	1,526,865

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1885, in taxable gallons:

Remaining in warehouse July 1, 1884:		Gallons.	Gallons.	Gallons.
First district of California	263,578			
Fourth district of California	118,764			
			382,342	
Removed for export and unaccounted for July 1, 1884:				
First district of California			268	
				382,610
Produced and bonded during the year:				
Produced and warehoused in first district	122,176			
Produced in fourth and warehoused in first district	52,387			
			174,563	
Produced and warehoused in fourth district			137,634	
				312,197
Transferred from warehouses in fourth district to warehouses in first district				7,314
				702,121
Exported and accounted for during the year:				
First district of California				870
Removed, tax-paid, during the year:				
First district of California	204,418			
Fourth district of California	86,843			
			291,261	
Loss by regauge act of May 28, 1880:				
First district of California	11,616			
Fourth district of California	6,818			
			18,434	
				309,695
Removed for exportation and remaining unaccounted for June 30, 1885:				
First district of California				3,317
Remaining in warehouses June 30, 1885:				
First district of California	225,502			
Fourth district of California	155,423			
			380,925	
				384,242
Transferred from warehouses in fourth district to warehouses in first district				7,314
				702,121
Of the 312,197 gallons grape brandy bonded during the fiscal year, 122,176 gallons were produced in the first district and 190,021 gallons were produced in the fourth district of California.				
The total product bonded was 111,465 gallons more than in the previous year, the amount removed, tax-paid, was 48,901 gallons more, and the loss resulting from regauge under the act of May 28, 1880, was 2,588 gallons larger than in 1884.				
Of the quantity in warehouse June 30, 1885, 225,502 gallons were in the following warehouses in the first district of California:				
No. 1. Bode & Searle, at San Francisco				Gallons.
No. 2. Juan Bernard, at Los Angeles				115,945
No. 3. George C. Carlon, at Stockton				38,627
No. 4. James M. Tierman, at San Gabriel Station				9,265
				61,665
And 155,423 gallons were in the following warehouses in the fourth district of California:				
No. 1. E. B. Carroll, at Sacramento				Gallons.
No. 2. John F. Boyce, at Santa Rosa				56,426
No. 3. A. B. Purfurst, at Santa Helena				17,519
No. 4. John Tivnen, at Sonoma				57,825
				23,665

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1884, and July 1, 1885, the quantity, in pounds, of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proof of exportation required by law had not been furnished prior to the dates named:

	Pounds.	Pounds.
1. Removed and unaccounted for July 1, 1884:		
Tobacco, at 16 cents tax, removed under exportation bonds	11,026	
Tobacco, at 8 cents tax, removed under exportation bonds	747,645½	
		758,671½
2. Removed during the year ended June 30, 1885:		
Tobacco at 8 cents tax under exportation bonds	12,054,015½	
		12,054,015½
		12,812,686¾
3. Exported and accounted for during the year:		
Tobacco at 16 cents tax under exportation bonds	8,546	
Tobacco at 8 cents tax under exportation bonds	11,770,764¾	
Tobacco at 16 cents tax paid on deficiencies	400	
Tobacco at 8 cents tax paid on deficiencies	605	
		11,780,315½
4. Remaining unaccounted for at the close of the fiscal year		
June 30, 1885:		
Tobacco at 16 cents tax under exportation bonds	2,080	
Tobacco at 8 cents tax under exportation bonds	1,030,291	
		1,032,371
		12,812,686¾

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

Number—	Number of cigars, at \$3 per M.	Number of cigarettes, at 50 cents per M.
1. Removed and unaccounted for, June 30, 1884	72,050	7,817,500
2. Removed during the year ended June 30, 1885	1,557,550	104,811,420
	1,629,600	112,628,920
3. Exported and accounted for during the year ended June 30, 1885	1,516,200	103,333,420
4. Remaining unaccounted for at the close of the year ended June 30, 1885	113,400	9,295,500
	1,629,600	112,628,920

DATE OF BONDS REMAINING UNACCOUNTED FOR JUNE 30, 1885.

The years in which the bonds were given for the exportation of the tobacco, snuff, cigars, and cigarettes remaining unaccounted for by the evidence required by law for their cancellation, on June 30, 1885, are as follows, viz:

Year.	Tobacco in pounds.	Number of cigars.	Number of cigarettes.
1879	2,080		
1884	17,706		
1885	1,012,585	113,400	9,295,500

INSPECTORS OF TOBACCO.

All packages of tobacco, snuff, cigars, and cigarettes, withdrawn from factories free of tax for exportation are required, under regulations made pursuant to law, to be inspected and to have export stamps affixed by inspectors of tobacco appointed by the Secretary of the Treasury, under the provisions of section 3151 R. S., each inspector to be paid by the manufacturer such fees as the Commissioner of Internal Revenue may prescribe.

Upon inquiry, having ascertained that certain inspectors of tobacco were receiving annual emoluments exceeding \$3,000, and that the income of others was nearly as large, the services not being of such a grade as would seem to warrant the compensation, I have reduced the rates of fees from 10 cents to 7 cents per 100 pounds as to tobacco; from 3 cents to 1½ cents as to cigarettes; and from 20 cents to 10 cents as to cigars. Although in the cases referred to the lower rates of fees will afford adequate compensation to the officer for his services, in a majority of cases, however, they are inadequate for such a purpose. It further appears that in many cases the exportations are so light as to make it exceedingly difficult to find suitable persons to take the office and furnish the \$5,000 bond required by the law.

Inspectors of tobacco are the only officers now in the internal-revenue service who are paid by the citizens for whom the duty prescribed is performed. When the office was created the payment of tobacco taxes by stamps had not been devised, and the duties of inspectors were accordingly much more extensive than now. In order to obtain officers to perform the duties of inspecting the tobacco and marking and stamping it for export, it has been found necessary to appoint deputy collectors to be also inspectors of tobacco. This proceeding is deemed not to be illegal, but it is thought advisable not to have one person hold two offices.

I would therefore recommend that the office of inspector of tobacco be abolished, and that his duties be devolved upon the collectors of the districts where inspections of tobacco, snuff, cigars, or cigarettes for exportation are necessary; and that the exportations be made under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

STATEMENT of DRAWBACK of INTERNAL-REVENUE TAXES ALLOWED on EXPORTED MERCHANDISE during the fiscal year ended June 30, 1885.

	No. of claims.	Proprietary articles.*	Tobacco.	Cigars.	Fermented liquors.	Distilled spirits.	Total.
Baltimore	3		\$23 12	\$45 00			\$68 12
Chicago	1				\$33 30		33 30
Milwaukee	84				3,426 87		3,426 87
New Orleans	4		32 00		70 23		102 23
New York	320	\$46 66	42 40	112 50	4,710 20	\$2,080 80	6,992 56
Philadelphia	1		16 24				16 24
San Francisco	144		2,402 04	744 25	1,331 40	1,624 50	6,102 19
Saint Louis	149				6,620 71		6,620 71
Total	706	46 66	2,515 80	901 75	16,192 71	3,705 30	23,362 22
Allowed 1884	1,090	16,460 34	6,135 81	5,673 96	14,996 30	8,832 00	52,098 41

* Exported prior to July 1, 1883.

† Including snuff.

‡ Including exported stills.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1884, and June 30, 1885, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1885.	
	June 30, 1884.	June 30, 1885.	Increase over 1884.	Decrease from 1884.
Tax on deficiencies in production of distilled spirits	\$69,178 36	\$43,511 42	.....	\$25,666 94
Tax on excess of materials used in the production of distilled spirits	3,483 41	1,391 52	.....	2,046 89
Tax on deposits and capital of banks, bankers, and savings institutions other than national banks	550 61	1,207 17	\$746 56	.....
Tax on circulation of banks and others	228 61	.....	.....	228 61
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	8,906,401 75	7,216,387 22	.....	1,690,014 5
Taxes on fermented liquors removed from brewery unstamped	2,170 89	7,133 18	4,962 29	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	20,569 09	11,287 53	.....	9,281 56
Tax on proprietary articles removed unstamped	252 62	50 00	.....	202 62
Assessed penalties	70,315 20	60,883 28	.....	9,431 92
Legacies and successions	1,524 17	732 30	.....	791 87
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money, and deficiencies in bonded accounts which have been collected; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	284,188 17	291,038 02	7,749 85	.....
Special taxes (licenses)	69,371 46	48,111 09	.....	21,260 37
Tax on income and dividends	8,034 51	4,105 67	.....	3,928 84
Total	9,436,223 85	7,686,828 40	.....	1,749,395 45

ASSESSMENTS FOR 1885.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1885:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	\$7,724 36	Montana and Idaho	\$1,423 00
Arkansas	5,184 81	Nebraska and Dakota	21,338 01
California	24,418 26	Nevada and Utah	260 48
Colorado and Wyoming	3,753 91	New Hampshire	2,255 98
Connecticut	1,946 19	New Jersey	7,246 72
Delaware	549 31	New Mexico and Arizona	2,134 72
Florida	532 51	New York	65,679 83
Georgia	15,347 77	North Carolina	53,796 63
Illinois	99,432 83	Ohio	204,471 25
Indiana	37,714 34	Oregon, Washington, and Alaska	1,265 55
Iowa	7,379 27	Pennsylvania	567,846 98
Kansas and Indian Territory	1,918 82	Rhode Island	1,029 49
Kentucky	5,966,594 01	South Carolina	8,133 34
Louisiana	10,871 05	Tennessee	85,137 03
Maine	2,060 61	Texas	8,666 73
Maryland	290,064 56	Vermont	752 11
Massachusetts	16,461 09	Virginia	32,959 06
Michigan	6,095 35	West Virginia	101,529 64
Minnesota	3,054 40	Wisconsin	10,785 05
Mississippi	1,122 09		
Missouri	7,839 26	Total	7,686,828 40

The decrease of the assessments made during the past fiscal year from the amount assessed in 1884 consists mainly in the assessments on distilled spirits on which the tax became due after they had remained over three years in warehouse. This decrease of \$1,690,014.53 is occasioned by two causes:

(1) The production of distilled spirits three years ago was less than it was four years ago.

(2) Large quantities of spirits on which the tax had become due were bonded for export under the provisions of Circular No. 282, and were suffered to remain in warehouse without payment or assessment of tax for a period not exceeding seven months.

In explanation of the decrease in assessments of tax for deficiencies in the production of distilled spirits and excess of materials used, it may be said that a large amount of such taxes was abated under the provisions of the act of March 1, 1879, as amended, before the assessment was made. The amount so abated was \$35,412.27 for deficiency tax and \$4,598.43 for tax on excess of materials used in the production of distilled spirits.

The decrease in the assessment for special taxes is probably caused by the reduction made by Congress on certain special taxes or licenses.

The other decreases and the few increases of assessments are not more than will constantly occur from year to year.

I have the honor to be, very respectfully,

JOS. S. MILLER.

Commissioner.

The Hon. SECRETARY OF THE TREASURY.

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* In this table descriptions of collections on tobacco, made under act of March 3, 1883, are printed in *italics*.

For receipts from Alabama, Arkansas, Colorado, Connecticut, Delaware, Florida, Georgia, Kansas, Louisiana, Maine, Maryland, Minnesota, Mississippi, Montana, Nebraska, Nevada, New Hampshire, New Mexico, Oregon, Rhode Island, South Carolina, Vermont, and West Virginia, each of which consists of a single district, see pages 26 to 37.

The District of Columbia is now part of the district of Maryland; Wyoming, of the district of Colorado; Idaho, of the district of Montana; Dakota, of the district of Nebraska; Utah, of the district of Nevada; Arizona, of the district of New Mexico; and Washington Territory, of the district of Oregon. The collections, then, of Arizona, Dakota, District of Columbia, Idaho, Utah, Washington, and Wyoming do not appear separately in Tables A, C, D, and H of this Report for the fiscal year 1885, but are included in the collections of the districts of which they severally form a part.

A.—Table showing the RECEIPTS from each SPECIFIC SOURCE of INTERNAL and TERRITORY of the UNITED STATES

REVENUE and the amounts REFUNDED in each COLLECTION DISTRICT, STATE, for the fiscal year ended June 30, 1885.

DISTRICTS.	DISTILLED SPIRITS.					
	Spirits distilled from apples, peaches, or grapes, per gallon, 80 cents.	Spirits distilled from apples, peaches, or grapes, per gallon, 70 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, &c., in bottles containing not more than one pint, per bottle or package, 10 cents.
CALIFORNIA.						
1 First district	\$234,892 21	\$940,793 20	\$6,858 33	\$3,600 00		
4 Fourth district	91,645 55		625 00	600 00		
	326,537 76	940,793 20	7,483 33	4,200 00		
ILLINOIS.						
1 First district		6,066,005 60	4,520 85	6,283 33		
2 Second district		21,232 05	108 33			
4 Fourth district	2,049 21	5,211 50	233 33	600 00		
5 Fifth district		13,216,607 56	100 00	600 00		
8 Eighth district		790,370 30	400 00			
13 Thirteenth district	3,178 92	142,363 80	400 00			
	5,228 13	20,241,790 81	5,762 51	7,483 33		
INDIANA.						
6 Sixth district	1,921 80	2,486,643 73	583 33	200 00		
7 Seventh district	22,597 75	826,584 00	200 00	316 67		
11 Eleventh district	210 60	6,132 51	275 00			
	24,730 15	3,319,360 24	1,058 33	516 67		
IOWA.						
2 Second district	208 80	1,740,233 70	908 33			
3 Third district			300 00			
4 Fourth district	147 60	20 10	200 00			
	356 40	1,740,253 80	708 33			
KENTUCKY.						
2 Second district	63,937 91	1,528,961 65	275 00	400 00		
5 Fifth district	39,253 83	5,997,704 59	3,608 33	2,200 00		
6 Sixth district	441 00	2,918,926 59	491 67	600 00		
7 Seventh district	7,234 81	1,872,398 84	125 00			
8 Eighth district	17,412 29	713,812 40	160 00			
	128,279 84	13,031,804 07	4,600 00	3,200 00		
MASSACHUSETTS.						
3 Third district		766,848 60	2,775 01	3,800 00		
10 Tenth district	4,459 50	78,496 20	383 35			
	4,459 50	845,344 80	3,158 36	3,800 00		
MICHIGAN.						
1 First district			258 33	1,000 00		
4 Fourth district			100 00			
			358 33	1,000 00		
MISSOURI.						
1 First district	1,148 62	1,783,426 14	2,899 99	5,000 00		
4 Fourth district	240 30	5,073 29	91 67			
6 Sixth district	3,033 77	701,557 59	750 09	1,000 00		
	4,422 69	2,490,057 02	3,741 60	6,000 00		
NEW JERSEY.						
1 First district	101,998 63		58 33			
3 Third district	65,556 18	231,342 30	450 01			
5 Fifth district	73,049 62	80 70	1,262 49	200 00		
	240,604 43	70	231,342 30	1,770 83	200 00	

Wine made in imitation of champagne, and liquors produced by being rectified, &c., in bottles containing more than one pint and not more than one quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	DISTILLED SPIRITS.						Total collections on distilled spirits.
		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.	Refund.	
		\$180,348 19	\$20,762 49	\$50 00	\$320 00	\$22 60	\$1,387,647 02	1
		80,013 57	3,491 66				176,375 78	4
		260,361 76	24,254 15	50 00	320 00	22 60	1,564,022 80	
		133,280 20	15,775 01	258 34	320 00	234 40	6,226,777 73	1
		32,247 23	2,254 16				55,841 77	2
		24,048 95	1,100 01				34,243 00	4
		12,213 64	1,350 02	87 50	140 00	3,880 40	13,234,979 12	5
		24,240 61	1,545 84				816,556 75	8
		31,407 43	1,016 67				178,306 82	13
		257,538 06	24,041 71	345 84	460 00	4,114 80	20,546,765 19	
		35,361 49	2,550 01			92 50	2,527,352 86	6
		60,345 83	3,675 00			22 50	913,741 75	7
		54,323 54	1,958 35				62,900 00	11
		150,030 86	8,183 36			115 00	3,503,994 61	
		39,169 81	2,366 68			1,857 80	1,784,045 12	2
		36,077 93	1,358 33				37,736 26	3
		13,807 33	1,608 33				15,783 42	4
		80,055 07	5,333 34			1,857 80	1,837,504 80	
		21,926 15	2,220 83			3,369 60	1,621,091 14	2
		36,364 61	13,162 49	129 17	240 00	13,882 00	6,196,545 02	5
		15,191 69	4,962 50			2,448 80	2,943,062 25	6
		13,535 76	3,058 34			6,200 20	1,902,532 95	7
		6,615 90	530 00			2,368 10	740,858 69	8
		93,634 11	23,954 16	129 17	240 00	28,268 70	13,314,110 05	
		151,089 28	18,083 36	50 00	40 00	1,003 00	943,689 25	3
		42,056 30	3,766 66				129,162 01	10
		193,145 58	21,850 02	50 00	40 00	1,003 00	1,072,851 26	
		112,715 82	3,833 35				117,807 50	1
		37,942 29	941 67				38,983 96	4
		150,658 11	4,775 02				156,791 46	
		82,460 22	12,033 32	141 66	280 00	31 00	1,887,420 95	1
		19,641 37	433 33				25,479 96	4
		62,982 36	5,763 33			10 00	775,097 05	6
		165,083 95	18,229 98	141 66	280 00	41 00	2,687,997 96	
		35,065 64	575 01				137,097 61	1
		19,128 01	1,141 73				317,613 23	3
		129,853 39	4,091 66	50 00	280 00		208,787 86	5
		184,042 04	5,808 40	50 00	280 00		664,098 70	

A.—RECEIPTS from each SPECIFIC SOURCE

DISTRICTS.		DISTILLED SPIRITS.					
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from apples, peaches, or grapes, per gallon, 70 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, &c., in bottles containing not more than one pint, per bottle or package, 10 cents.
NEW YORK.							
1	First district		\$879,295 50	\$1,016 66	\$1,400 00		
2	Second district		3,555 90	8,216 68	7,750 00		
3	Third district		148 50	3,133 35	1,733 33		
14	Fourteenth district	\$62,570 90		1,266 67	400 00		
15	Fifteenth district	3,740 21	41 40	487 50			
21	Twenty-first district	3,991 64		1,700 00	600 00		
28	Twenty-eighth district	19,034 99	742,835 42	2,633 33	2,600 00		
		89,937 74	1,625,876 72	18,454 19	14,483 33		
NORTH CAROLINA.							
4	Fourth district	41,279 74	21,278 57				
5	Fifth district	7,427 57	53,274 13	50 00			
6	Sixth district	24,848 07	364,049 94	466 66			
		76,555 38	438,602 64	516 66			
OHIO.							
1	First district		7,475,474 15	2,166 67	7,100 00		
6	Sixth district	15,508 50	269,593 91	450 00			
10	Tenth district	6,843 48	115,613 10	1,158 36	600 00		
11	Eleventh district	2,511 00	662,878 88	200 00	200 00		
18	Eighteenth district	1,740 08	21,350 70	441 66	1,200 00		
		26,603 06	8,544,910 74	4,416 69	9,100 00		
PENNSYLVANIA.							
1	First district	15,884 68	315,276 30	10,808 33	11,583 34		
9	Ninth district	10,742 40	192,621 11	1,341 67			
12	Twelfth district	396 37	26,596 76	1,783 33			
19	Nineteenth district		7,367 95	100 00			
22	Twenty-second district	429 30	1,044,334 58	2,596 68	2,150 00		
23	Twenty-third district		617,500 34	566 67			
		27,362 75	2,203,697 04	16,666 68	13,783 34		
TENNESSEE.							
2	Second district	19,145 75	33,049 64	300 00			
5	Fifth district	54,703 80	769,466 10	500 00	400 00		
		73,849 55	802,515 74	800 00	400 00		
TEXAS.							
1	First district			958 33	600 00		
3	Third district	148 50	1,445 40	100 00			
4	Fourth district	3,009 10	5,183 41	100 00			
		3,157 90	6,628 81	1,158 33	600 00		
VIRGINIA.							
2	Second district	38,814 37		591 66	1,600 00		
4	Fourth district	50,991 26	7,146 18				
6	Sixth district	34,487 29	100,421 81		400 00		
		124,292 92	107,567 99	591 66	2,000 00		
WISCONSIN.							
1	First district		782,916 85	1,175 00	2,800 00		
2	Second district			100 00			
3	Third district		10,634 40	200 00	200 00		
6	Sixth district			300 00			
			793,551 25	1,775 00	3,000 00		

of INTERNAL REVENUE, &c.—Continued.

		DISTILLED SPIRITS.								
		Who made in imitation of champagne, and liquors produced by being rectified, &c., in bottles containing more than one pint and not more than one quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
				\$119,876 07	\$5,220 82	\$33 33	\$20 00		\$1,006,862 38	1
				78,902 16	39,401 69				137,916 43	2
				139,443 57	13,025 00	50 00	260 00		171,470 97	3
				101,004 22	6,229 18				157,793 75	4
				84,871 96	3,383 33				171,470 97	14
				101,078 11	4,666 67				92,524 40	15
				140,899 38	8,970 85	4 17	20 00	\$14 80	112,036 42	21
									917,612 94	28
				766,075 47	80,987 54	87 50	300 00	14 80	2,596,217 29	
				34,526 06	1,150 00				101,234 37	4
				2,141 58	41 67				62,534 95	5
				9,443 13	1,195 84				400,063 64	6
				46,110 77	2,387 51				564,172 96	
				82,192 77	17,758 34	50 00	380 00	117 70	7,585,239 63	1
				32,196 05	1,596 67			647 50	319,962 63	6
				90,732 74	4,241 66				219,189 34	10
				75,085 47	4,304 15				744,979 50	11
				133,957 95	6,612 51				165,302 90	18
				414,164 98	34,283 33	50 00	380 00	765 20	9,034,674 00	
				232,495 02	24,983 34	127 50	60 00	64 70	610,783 21	1
				28,861 27	2,483 31	50 01	40 00	15 40	236,175 17	9
				78,825 43	3,375 01				110,886 90	12
				28,643 03	2,266 67				38,377 05	19
				67,179 26	7,491 66	70 84	140 00	1,306 80	1,125,669 12	22
				35,197 12	2,158 33	25 01	40 00	821 10	656,308 67	23
				471,221 13	42,758 32	273 36	280 00	2,208 00	2,778,200 62	
				7,537 06	658 33				60,690 78	2
				34,764 78	4,900 02			139 00	864,873 70	5
				42,301 84	5,558 35				925,564 48	
				19,250 93	3,216 65				24,025 91	1
				25,423 38	1,391 67				28,508 95	3
				29,582 38	1,191 66				39,066 55	4
				74,256 69	5,799 98				91,601 41	
				41,085 95	3,541 67				85,633 65	2
				10,886 47	100 00				68,623 91	4
				16,390 02	1,070 83				152,778 95	6
				67,871 44	4,712 50				307,036 51	
				41,338 52	4,241 67				832,510 74	1
				21,752 09	483 34			35 70	22,335 43	2
				45,908 32	1,500 00				58,442 72	3
				41,180 23	875 00				42,355 23	6
				150,179 16	7,100 01			38 70	855,644 12	

A.—RECEIPTS from each SPECIFIC SOURCE

DISTRICTS.		TOBACCO.*				
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$3.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$5.	Cigarettes, domestic or imported, weighing not over three pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing not over three pounds per thousand, per thousand, \$1.75.	Cigarettes, domestic or imported, weighing over three pounds per thousand, per thousand, \$3.	Manufacturers of cigars (special tax), $6.
CALIFORNIA.						
1	First district	\$481,017 70		\$2,827 72		\$1,816 00
4	Fourth district	8,337 75		11 50		227 00
		489,355 45		2,839 22		2,043 00
ILLINOIS.						
1	First district	331,911 70		339 12		3,926 50
2	Second district	47,862 80				743 50
4	Fourth district	57,698 73		50		805 15
5	Fifth district	12,278 63				214 00
8	Eighth district	33,485 16				467 50
13	Thirteenth district	24,706 74	\$21 34			656 00
		507,963 78	21 34	339 62		6,822 65
INDIANA.						
6	Sixth district	36,250 29				884 22
7	Seventh district	37,568 56				866 50
11	Eleventh district	51,631 31				924 00
		125,450 16				2,674 72
IOWA.						
2	Second district	77,709 57				721 00
3	Third district	28,024 79				422 50
4	Fourth district	27,598 47				382 50
		133,332 83				1,526 00
KENTUCKY.						
2	Second district	4,892 34	23 04			75 00
5	Fifth district	56,838 90				662 00
6	Sixth district	24,261 75				532 00
7	Seventh district	9,850 41				100 50
8	Eighth district	609 60				12 00
		96,453 00	23 04			1,381 50
MASSACHUSETTS.						
3	Third district	150,542 28		1,075 61		2,044 00
10	Tenth district	125,380 25				862 50
		275,922 53		1,075 61		2,906 50
MICHIGAN.						
1	First district	198,547 57	39 54	3,094 25		2,659 00
4	Fourth district	51,176 54				605 00
		249,724 11	39 54	3,094 25		3,264 00
MISSOURI.						
1	First district	124,547 82	86 22	2 50		2,309 50
4	Fourth district	18,143 40				292 50
6	Sixth district	46,446 28		2 30		906 50
		189,137 50	86 22	4 80		3,508 50
NEW JERSEY.						
1	First district	62,134 09				1,387 50
3	Third district	16,233 28		8 00		493 50
5	Fifth district	113,742 09		18 95		2,863 50
		192,109 46		26 95		4,684 50

* See note at foot of page 1.

of INTERNAL REVENUE, &c.—Continued.

TOBACCO.						
Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug, or twist, &c., twisted by hand, &c., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 16 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug, or twist, &c., twisted by hand, &c., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Dealers in leaf tobacco (special tax), \$25.	Dealers in leaf tobacco (special tax), \$12.	Dealers in leaf tobacco (purchased in the hand, &c.) not exceeding 25,000 pounds (special tax), \$5.	Retail dealers in leaf tobacco, annual sales not over \$500 (special tax), \$250.
\$403 68		\$21,543 46		\$414 00	\$4 58	
		66 44				
403 68		31,609 90		414 00	4 58	
1,078 32		550,217 26		417 00		
		1,428 08		36 00		
5,086 80		122,273 21		20 00		
		353 96				
		1,324 06				
		33,386 32		184 60	23 12	
6,165 12		708,983 47		657 00	23 12	
		2,623 18	\$25 00	91 00	34 16	
		3,847 92		643 00	42 08	
		2,095 64		41 00	12 50	
		8,566 74	25 00	775 00	88 74	
		2,815 82		48 00	83	
		32,603 30				
135 04		1,073 94				
135 04		36,493 06		48 00	83	
	\$230 28	71,547 59	16 67	8,545 18	1,263 79	
12 00		739,066 43		1,549 75	478 34	
		321,057 46		2,142 17	288 64	
		6,202 71		1,609 91	368 52	
		5,482 78		157 00	81 34	
12 00	230 28	1,143,356 97	16 67	14,004 01	2,480 63	
3,880 17		41,560 16		301 00		
		313 84		347 00		
3,880 17		41,874 00		648 00		
40 00		692,245 40		202 00		
		1,185 26				
40 00		693,430 66		202 00		
3,608 26		1,986,271 69		379 00	36 67	
		237,428 59		437 00	82 08	
		42,600 50		364 00	13 75	
3,608 26		2,266,300 87		1,180 00	132 50	
		324 80		35 00		
107,022 08		5,325 92		8 00		
100,975 44		1,644,264 46		107 00		
207,997 52		1,649,915 18		150 00		

A.—RECEIPTS from each SPECIFIC SOURCE

DISTRICTS.		TOBACCO.				
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$3.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$6.	Cigarettes, domestic or imported, weighing not over three pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing not over three pounds per thousand, per thousand, \$1.75.	Cigarettes, domestic or imported, weighing over three pounds per thousand, per thousand, \$3.	Manufacturers of cigars (special tax), $6.
NEW YORK.						
1	First district	\$228,841 09	\$16 65	\$1,083 54		\$5,586 00
2	Second district	436,569 55		154,593 44	\$84 15	2,161 50
3	Third district	1,953,174 23		93,204 90		9,187 50
14	Fourteenth district	104,549 93	2 10			1,842 25
15	Fifteenth district	123,116 97				1,883 50
21	Twenty-first district	381,430 50	101 76			2,562 25
28	Twenty-eighth district	140,584 67		79,200 55	30 00	2,382 50
		3,368,266 94	120 51	328,082 43	114 15	25,605 50
NORTH CAROLINA.						
4	Fourth district	2,425 80		60,760 51		84 50
5	Fifth district	2,806 36		102 50		
6	Sixth district	1,812 31				62 50
		7,044 47		60,863 01		147 00
OHIO.						
1	First district	215,945 25	19 62			2,532 00
6	Sixth district	108,641 76				690 50
10	Tenth district	60,834 74	30 21	20 00		1,169 00
11	Eleventh district	132,470 70		19 00		1,282 50
18	Eighteenth district	217,229 15	86 10	207 82	\$92 50	2,855 50
		735,121 60	185 93	246 82	92 50	8,529 50
PENNSYLVANIA.						
1	First district	757,116 03		210 17		8,875 50
9	Ninth district	1,014,848 52	160 04			10,124 50
12	Twelfth district	86,355 96				1,783 80
19	Nineteenth district	26,706 14	4 50			517 50
22	Twenty-second district	175,489 17		1 35		1,516 00
23	Twenty-third district	167,693 81				1,135 50
		2,228,209 63	164 54	211 52		23,952 80
TENNESSEE.						
2	Second district	2,702 60				40 00
5	Fifth district	5,967 15				124 50
		8,669 75				164 50
TEXAS.						
1	First district	3,531 89		5 38		123 50
3	Third district	6,594 11		91 35		164 50
4	Fourth district	6,112 64				80 75
		16,238 64		96 73		368 75
VIRGINIA.						
2	Second district	57,263 15		54,580 55		584 50
4	Fourth district	1,960 65	11 70			38 00
6	Sixth district	25,898 55	5 64	3,992 50		259 50
		85,122 35	17 34	58,573 05		882 00
WISCONSIN.						
1	First district	164,179 70		31 50		1,327 50
2	Second district	41,202 15				557 00
3	Third district	40,711 85	8 22			747 00
6	Sixth district	18,865 13				286 00
		264,958 83	8 22	31 50		2,917 50

of INTERNAL REVENUE, &c.—Continued.

		TOBACCO.						
		Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug, or twist, &c., twisted by hand, &c., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 16 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, &c., twisted by hand, &c., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Dealers in leaf tobacco (special tax), \$25.	Dealers in leaf tobacco (special tax), \$12.	Dealers in leaf tobacco (purchased in the hand, &c.) not exceeding 25,000 pounds (special tax), \$5.	Retail dealers in leaf tobacco, annual sales not over \$500 (special tax), \$250.	Retail dealers in leaf tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.
	\$599 96		\$364,538 35		\$262 50			1
	3,474 30		185,017 02		3,142 50			2
	5,370 29		319,365 90		1,442 00			3
	544 48		63,401 66		138 00			14
	169 48		33,846 45		138 00			15
	231 44		77,709 34		294 50	\$5 00		21
			200,589 15		128 00			28
	10,389 95		1,253,467 87		5,545 50	5 00		
	4,864 02	\$25 00	462,771 17		2,520 00	119 37		4
		66 30	408,446 14		560 00	67 17		5
			143,965 74		846 50	263 77		6
	4,864 02	91 30	1,015,183 05		3,926 50	450 81		
	1,496 88		141,023 07		1,332 00			1
			762,431 73		1,257 58	304 19		6
			98,993 51		114 00			10
			1,890 43		267 00	65 88		11
	26 00		99,321 95		722 92	132 09		18
	1,522 88		1,103,660 69		3,693 50	502 16		
	55,438 85		72,612 84		1,326 00	21 26		1
	761 36		4,215 47		2,432 92	346 05		9
			33,665 30		120 00	35 00		12
			465 52		174 00			19
	9,290 40		90,650 50		11 00			22
	28 00		9,003 20					28
	65,518 61		210,621 83		4,066 92	402 31		
			24,774 64		23 00	20 42		2
			45,905 02		3,035 00	363 72		5
			70,679 66		3,058 00	384 14		
			823 44		12 00			1
			71 96		12 00			3
			347 42			\$250 00		4
			1,242 82		24 00	250 00		
	1,125 32		1,305,254 89		1,965 50	227 70		2
			649,400 81	\$3 13	2,884 00	79 88		4
	6,920 76		578,323 34		522 00	36 67		6
	8,046 08		2,532,979 04	3 13	5,471 50	343 75		
	318 72		437,356 80		66 00			1
			457 72		661 00	34 50		2
			696 04					3
			1,367 40		9 00			6
	818 72		430,877 96		736 00	34 59		

A.—RECEIPTS from each SPECIFIC SOURCE

		TOBACCO.					
DISTRICTS.		Dealers in manufactured tobacco (special tax), \$5.	Dealers in manufactured tobacco (special tax), \$2.40.	Manufacturers of tobacco (special tax), \$8.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), \$30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), \$15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), \$15.
CALIFORNIA.							
1	First district		\$22,460 00	\$48 00		\$30 00	
4	Fourth district	\$7 50	10,108 50				
		7 50	32,568 50	48 00		30 00	
ILLINOIS.							
1	First district		26,603 70	75 50		30 00	
2	Second district		10,606 70	50		140 00	
4	Fourth district		11,010 11	30 00		40 00	
5	Fifth district		4,275 60	18 00			
8	Eighth district		10,622 90				
13	Thirteenth district		11,805 70	26 00		15 00	
			74,924 71	150 00		225 00	
INDIANA.							
6	Sixth district		10,036 40	25 00			
7	Seventh district		15,072 20	38 00		40 00	
11	Eleventh district		16,441 95			50 63	
			41,550 64	63 00		90 63	
IOWA.							
2	Second district	7 50	14,659 10				
3	Third district	1 88	13,985 30	6 00		60 00	
4	Fourth district		7,516 60	6 00			
		9 38	36,161 00	12 00		60 00	
KENTUCKY.							
2	Second district	8 13	6,385 44	126 50		15 00	
5	Fifth district		6,627 61	145 00		42 50	
6	Sixth district		3,598 43	138 00		7 50	
7	Seventh district		4,526 30	20 50			
8	Eighth district		2,026 10	66 25			
		8 13	23,763 88	506 25		65 00	
MASSACHUSETTS.							
3	Third district		32,337 10	60 00	\$72 50	490 00	
10	Tenth district		9,287 40		90 00	108 75	
			41,624 50	60 00	162 50	698 75	
MICHIGAN.							
1	First district		26,879 18	47 50		240 00	
4	Fourth district		13,178 93			105 00	
			40,058 11	47 50		345 00	
MISSOURI.							
1	First district		15,519 30	126 00			
4	Fourth district		6,945 20	98 50		15 00	
6	Sixth district	5 00	22,365 80	113 50		87 50	
		5 00	44,830 30	338 00		102 50	
NEW JERSEY.							
1	First district		11,920 40			78 75	
3	Third district		5,027 60	24 00			
5	Fifth district	3 75	21,411 20	50 00		235 00	
		3 75	38,359 20	74 00		473 75	

of INTERNAL REVENUE, &c.—Continued.

		TOBACCO.				FERMENTED LIQUORS.			
		Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), \$7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), \$3.00.	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.	
		\$26 40	\$57 30	\$540,648 84	\$398,478 61	\$2,577 10	\$5,300 00	\$3,037 51	1
				18,758 09	08,568 40	2,920 84	2,850 00	1,118 35	4
		26 40	57 30	559,407 53	467,047 01	5,497 94	8,150 00	4,155 86	
		271 80	41 85	914,922 75	776,815 02	420 84	3,050 00	4,120 84	1
		19 80	7 20	60,845 16	99,003 92	450 00	2,433 33	1,931 73	2
		9 60	4 20	191,851 50	71,230 55	50 00	1,400 00	1,019 99	4
			4 80	22,231 79	39,332 85	112 50	500 00	876 91	5
				45,809 64	37,654 48		500 00	700 21	8
		14 40		70,898 02	90,118 91		1,458 33	3,610 01	13
		315 60	58 05	1,306,649 46	1,114,155 73	1,033 34	9,341 66	12,279 69	
		21 60	7 20	49,998 14	150,866 34	200 00	800 00	1,217 50	6
		13 20		58,131 46	132,112 82	175 00	1,800 00	818 33	7
		43 20	4 50	71,244 73	48,788 25	150 00	1,400 00	1,450 84	11
		78 00	11 70	179,374 33	331,767 41	525 00	4,000 00	3,486 67	
		6 60	\$11 25	95,979 67	71,560 40	625 00	2,916 67	1,348 33	2
		12 00	8 70	75,124 47	60,153 03	991 67	2,416 66	1,042 49	3
			16 80	36,729 35	25,623 59	191 67	1,000 00	585 00	4
		18 60	11 25	207,833 49	156,737 02	1,808 34	6,333 33	2,975 82	
		8 40		93,138 96	2,664 00		200 00	619 17	2
		52 80	2 70	805,430 93	158,352 14		2,200 00	276 66	5
				352,081 45	65,397 50		466 67	343 34	6
				22,678 85	4,354 47		100 00	401 67	7
				9,035 07				120 85	8
		61 20	2 70	1,282,365 26	236,768 11		2,966 67	1,761 69	
		252 00	35 70	232,659 52	774,625 37	125 00	2,508 34	5,426 69	3
		32 40	16 50	136,438 64	44,850 83	50 00	608 34	2,071 70	10
		284 40	52 20	369,098 16	819,476 20	175 00	3,116 68	7,498 39	
		132 60	48 60	924,175 64	298,608 09	1,358 35	6,091 67	2,790 83	1
		43 20	6 30	66,900 83	61,848 85	304 17	1,633 33	911 63	4
		176 40	54 90	990,476 47	360,456 94	1,662 52	7,725 00	3,702 51	
		22 80	13 80	2,132,923 56	981,773 16	100 00	2,783 33	1,265 82	1
		1 80		263,442 27	11,596 61	150 00	700 00	792 10	4
			7 80	112,914 82	65,131 10	100 00	1,391 67	1,675 83	6
		24 60		2,509,280 65	1,058,500 87	350 00	4,875 00	3,733 84	
		74 40		75,976 24	1,803 75	20 83	200 00	2,023 23	1
		65 40	3 60	134,271 38	24,028 01	50 00	483 33	1,604 21	3
		243 00	10 80	1,883,965 19	856,122 65	612 51	2,675 00	3,499 95	5
		382 80	35 70	2,094,212 81	881,954 41	683 34	3,358 33	7,127 49	

A.—RECEIPTS from each SPECIFIC SOURCE

DISTRICTS.		TOBACCO.					
		Dealers in manufactured tobacco (special tax), \$5.	Dealers in manufactured tobacco (special tax), \$2.40.	Manufacturers of tobacco (special tax), \$6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), \$30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), \$15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), \$15.
NEW YORK.							
1	First district		\$24,218 50	\$82 00		\$160 00	
2	Second district		12,086 10	174 00			
3	Third district		23,150 50	149 50		30 00	
14	Fourteenth district		18,942 85	42 00		182 50	
15	Fifteenth district	\$36 87	15,859 70	20 00		339 00	
21	Twenty-first district	40 21	24,260 40	53 00		290 00	
28	Twenty-eighth district		25,484 45	59 00	\$50 00	568 75	\$30 00
		77 08	144,002 50	579 50	50 00	1,561 25	30 00
NORTH CAROLINA.							
4	Fourth district	3 76	13,978 20	293 50		183 75	
5	Fifth district		583 72	94 50		381 25	
6	Sixth district		5,768 92	630 00		173 75	
		3 76	20,325 84	1,018 00		738 75	
OHIO.							
1	First district	7 50	11,813 30	118 00		30 00	
6	Sixth district		7,202 40	33 50		116 25	
10	Tenth district		17,632 50	30 50		131 25	
11	Eleventh district		17,187 50			140 00	
18	Eighteenth district	25 62	27,252 80	74 00		265 63	
		33 12	81,088 50	256 00		683 13	
PENNSYLVANIA.							
1	First district	30 00	46,890 55	92 50		137 50	
9	Ninth district		13,115 03	70 00		58 75	
12	Twelfth district		22,422 20	6 00		207 50	
19	Nineteenth district		9,568 21	6 50		71 25	
22	Twenty-second district		16,537 20	12 00		133 75	
23	Twenty-third district		13,265 30	18 00		73 75	
		30 00	121,798 49	205 00		682 50	
TENNESSEE.							
2	Second district		5,634 31	36 00		15 00	
5	Fifth district		13,006 01	180 00		182 50	
			18,640 32	216 00		197 50	
TEXAS.							
1	First district		5,738 91	12 00			
3	Third district		11,003 80				
4	Fourth district		15,127 80			6 25	
			31,870 51	12 00		6 25	
VIRGINIA.							
2	Second district		9,536 60	343 00			
4	Fourth district		3,010 89	486 75		20 00	
6	Sixth district		5,635 22	322 50			
			18,182 71	1,152 25		20 00	
WISCONSIN.							
1	First district		7,607 74	30 00		15 00	
2	Second district		5,885 90			117 50	
3	Third district		9,169 40			167 50	
6	Sixth district		9,458 30				
			32,121 34	30 00		240 00	

of INTERNAL REVENUE, &c.—Continued.

		TOBACCO.				FERMENTED LIQUORS.			
		Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), \$7.25.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), \$10.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), \$3.00.	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.
		\$263 40	\$7 20	\$625,659 19	\$1,191,844 30	\$687 50	\$3,758 34	\$6,245 82	
		60 60	3 60	797,366 76	555,136 90		1,108 33	3,640 01	
		172 20	89 10	2,405,336 12	2,459,391 85	691 67	4,408 33	13,359 25	
		177 00	35 00	189,892 64	302,808 81	500 00	2,700 00	5,448 33	
		176 40	19 20	175,390 22	547,242 07	433 33	2,400 00	6,407 51	
		187 80	28 80	487,133 04	235,603 53	391 67	3,641 67	8,425 18	
		406 80	75 00	458,820 31	663,601 03	404 17	5,708 33	4,372 49	
		1,444 20	255 00	5,139,508 28	5,955,718 49	3,108 34	23,725 00	47,898 59	
		1 80		548,031 38				473 34	
			3 00	413,044 64				38 34	
		1 20		153,585 00	10 67	25 00		174 99	
		3 00	3 00	1,114,662 01	10 67	25 00		686 67	
		203 40	18 60	374,539 62	772,010 44	91 67	2,308 34	611 66	
		80 40	3 60	880,761 91	80,900 57	137 50	1,100 00	301 66	
		64 20	21 90	179,041 81	283,611 42	150 00	2,800 00	1,730 00	
		49 20	7 20	153,379 41	153,662 85	175 00	2,350 00	906 70	
		319 20	61 20	348,672 57	268,271 39	383 34	3,991 66	2,346 67	
		716 40	112 50	1,936,395 32	1,558,456 67	937 51	12,550 00	5,896 69	
		770 40	84 60	943,600 20	1,276,918 11	1,845 83	10,158 34	4,950 92	
		247 80	50 10	1,046,439 54	44,548 70	604 16	1,000 00	1,767 51	
		214 20	29 40	144,839 36	164,231 61	608 34	3,441 67	4,086 67	
		10 80	6 90	37,357 32	48,359 04	776 00	1,205 00	1,205 01	
		91 80	19 20	293,924 37	181,892 19	608 33	1,500 00	992 51	
		72 60	31 50	191,332 66	118,514 70	1,621 68	2,708 33	1,363 33	
		1,407 00	220 70	2,657,502 45	1,834,464 35	6,063 34	20,908 34	14,365 95	
		21 00	5 10	33,245 97	770 53		260 72	46 67	
		21 00	5 10	68,790 00	8,417 50		216 67	356 66	
			3 60	10,250 72				2,039 18	
		3 75		17,941 47	16,849 44	295 83	200 00	6,631 68	
				21,924 86	397 75		108 33	1,873 35	
		3 75	3 60	50,117 05	17,247 19	295 83	308 33	10,544 21	
				1,430,881 21				273 32	
		21 00		637,995 31				161 68	
		21 00		621,937 68	28,675 00	50 00	100 00	188 33	
				2,710,814 20	28,675 00	50 00	100 00	623 34	
		51 90	10 80	610,995 66	1,016,406 17	300 00	2,400 00	1,310 84	
		84 60	1 20	48,917 06	75,870 37	637 50	2,658 33	568 34	
		7 80	11 40	51,536 01	123,235 56	1,025 01	5,200 00	1,007 50	
			3 00	29,996 63	96,285 15	912 50	2,291 67	918 33	
		144 30	26 40	741,445 36	1,311,797 25	2,875 01	12,550 00	3,805 01	

A.—RECEIPTS from each SPECIFIC SOURCE

DISTRICTS.	FERMENTED LIQUORS.		BANKS AND BANKERS.			
	Wholesale dealers in malt liquors (special tax), \$39.	Total collections on fermented liquors.	Circulation issued by any bank, &c., or person, per month, 1/2 of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, 1/4 of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.
CALIFORNIA.						
1	First district	\$1,519 05	\$410,912 27			
4	Fourth district	487 51	75,945 10			
		2,006 56	486,857 37			
ILLINOIS.						
1	First district	1,764 58	786,171 28			
2	Second district	1,745 92	105,584 90			
4	Fourth district	879 17	74,579 71			
5	Fifth district	570 87	41,393 13			
8	Eighth district	1,275 04	40,129 73			
13	Thirteenth district	652 08	95,839 33			
		6,887 06	1,143,698 08			
INDIANA.						
6	Sixth district	1,014 58	154,098 42			
7	Seventh district	1,145 83	136,051 98			
11	Eleventh district	2,691 68	54,480 77			
		4,852 09	344,631 17			
IOWA.						
2	Second district	1,293 75	77,744 15			
3	Third district	1,865 06	66,468 91			
4	Fourth district	425 00	27,225 26			
		3,583 81	171,438 32			
KENTUCKY.						
2	Second district	387 50	3,870 67			
5	Fifth district	250 00	161,078 30			
6	Sixth district	233 33	66,440 84			
7	Seventh district	658 33	5,514 47			
8	Eighth district	62 50	183 35			
		1,591 66	237,088 13			
MASSACHUSETTS.						
3	Third district	6,280 41	788,965 81			
10	Tenth district	2,541 67	50,122 54			
		8,822 08	839,088 35			
MICHIGAN.						
1	First district	4,289 58	313,138 52			
4	Fourth district	1,108 34	65,806 37			
		5,397 92	378,944 89			
MISSOURI.						
1	First district	2,068 75	987,991 06			
4	Fourth district	1,120 86	14,359 66			
6	Sixth district	3,198 76	71,497 36			
		6,388 37	1,073,848 08			
NEW JERSEY.						
1	First district	2,925 00	6,972 91			
3	Third district	1,618 77	27,784 32			
5	Fifth district	2,420 83	865,330 94			
		6,964 60	900,088 17			

of INTERNAL REVENUE, &c.—Continued.

Total collections not otherwise herein provided for.	PENALTIES, ETC.						Total of penalties, &c., collected.
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	
	\$12 70		\$562 14	\$2,294 00	\$3 58		\$2,872 42
\$0 01							
01	12 70		562 14	2,294 00	3 58		2,872 42
	7 37		70,319 95	2,888 41	40 84	\$656 41	73,912 96
			30 00			99 01	129 01
308 04	5 90		249 75	51 00	07	30 30	337 02
10	3 12				65	79 27	83 04
52 50			1,000 00		52 75	197 10	1,249 85
1 50	7 57		765 00	1,500 00	56	464 71	2,677 84
362 14	23 96		72,304 70	4,439 41	94 87	1,526 80	78,389 74
				50 00		123 74	173 74
510 44				2,702 45	80 83	47 18	2,836 70
	6 24			137 55	6 56	86 05	240 73
104 28	10 57						
614 72	16 81			2,890 00	87 39	256 97	3,251 17
	2 37		1,040 29				1,040 29
	1 00		441 00	158 25	1 64	2,588 10	3,195 68
	185 57		396 30	400 03	1 30		983 20
3 37	192 26		1,877 59	558 28	2 94	2,588 10	5,219 17
72	1,225 05				1,048 14	415 19	2,688 38
32	2,659 73			630 00	60 80	47 48	3,398 01
	37 15			105 00	7 03	31 53	180 71
47	539 05		2 25	108 48	276 76	18 12	944 66
	1,467 70		30 00		201 03		1,698 73
1 51	5,928 68		2 25	873 48	1,593 76	512 32	8,910 49
18 00	34		4,927 26			462 84	5,390 44
14 55	360 05		120 00	250 00	06	263 09	993 20
32 55	360 39		5,047 26	250 00	06	725 93	6,383 64
	64		350 00	230 00	80 00	662 93	1,341 90
				256 20	201 92	141 08	599 80
	64		350 00	486 20	281 92	804 61	1,941 70
	4 39		872 89	721 85	1 75	1,649 27	3,250 15
	2 37		236 26	110 00		1,440 38	1,789 01
	6 76		1,109 15	831 85	1 75	3,089 65	5,639 16
	1 41			100 00	2 81	294 26	398 49
				15 00	78	16 50	34 20
3 10	21 25		1,861 29	111 00	225 57	302 76	2,521 87
4 51	24 59		1,861 29	226 00	229 16	613 52	2,954 56

A.—RECEIPTS from each SPECIFIC SOURCE

DISTRICTS.	FERMENTED LIQUORS.		BANKS AND BANKERS.			
	Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.	Circulation issued by any bank, &c., or person, per month, $\frac{1}{4}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{8}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.
NEW YORK.						
1 First district	\$2,829 16	\$1,205,365 12				
2 Second district	1,087 50	560,972 74				
3 Third district	1,495 84	2,479,346 94				
14 Fourteenth district	4,333 33	315,790 47				
15 Fifteenth district	4,008 33	560,491 24				
21 Twenty-first district	3,733 32	251,885 57				
28 Twenty-eighth district	4,654 17	678,740 19				
	22,141 65	6,052,592 07				
NORTH CAROLINA.						
4 Fourth district	833 33	1,356 67				
5 Fifth district		38 34				
6 Sixth district	100 00	310 66				
	933 33	1,705 67				
OHIO.						
1 First district	1,137 51	776,159 62				
6 Sixth district	739 59	83,179 32				
10 Tenth district	3,625 00	291,916 42				
11 Eleventh district	2,216 66	150,311 21				
18 Eighteenth district	3,462 49	278,455 55				
	11,181 25	1,580,022 12				
PENNSYLVANIA.						
1 First district	4,379 16	1,298,252 36			\$25,000 00	\$25,000 00
9 Ninth district	1,795 83	50,316 20				
12 Twelfth district	5,318 76	177,687 05				
19 Nineteenth district	1,789 58	53,628 63				
22 Twenty-second district	1,706 25	186,639 28				
23 Twenty-third district	791 25	124,999 29				
	15,780 83	1,891,582 81			25,000 00	25,000 00
TENNESSEE.						
2 Second district	245 83	1,323 75				
5 Fifth district	400 00	9,390 83				
	645 83	10,714 58				
TEXAS.						
1 First district	1,247 92	3,287 10				
3 Third district	3,495 84	27,472 79				
4 Fourth district	2,108 34	4,487 77				
	6,852 10	35,247 66				
VIRGINIA.						
2 Second district	300 00	573 33				
4 Fourth district	287 50	449 18				
6 Sixth district	195 84	29,209 17				
	783 34	30,231 68				
WISCONSIN.						
1 First district	1,083 33	1,021,500 34				
2 Second district	425 00	80,159 54				
3 Third district	870 84	131,338 91				
6 Sixth district	1,016 67	101,424 32				
	3,395 84	1,334,423 11				

of INTERNAL REVENUE, &c.—Continued.

Total collections not otherwise herein provided for.	PENALTIES, ETC.						
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, &c., collected.
\$473 05	\$30 83		\$135 00	\$1,696 75		\$231 88	\$2,094 46
3,715 78	4 42		976 95	1,761 92		58 28	2,801 57
781 27	39 11		9,104 40	4,945 36	\$0 26	368 22	14,457 35
	26 79		330 81	2,151 00	21	61 41	2,570 22
58			928 16	530 00			1,458 16
28 50	29 49		615 00	3,251 75	6 52	53 25	3,956 01
79 07	49 84		767 00	1,805 00	1 03	197 17	2,820 04
5,079 15	180 48		12,857 32	16,141 78	8 02	970 21	30,157 81
01	37 98			10 00	47 78	1,928 76	2,024 52
14 07	102 69			26 95	143 62	793 46	1,066 72
60				400 00		2,782 39	3,182 39
14 68	140 67			436 95	191 40	5,504 61	6,273 63
3 80	47 53		10 00	1,079 77		68 54	1,205 84
				805 00		20 00	825 00
1 16	18 30		168 75	1,235 86	5 28	265 86	1,694 05
306 80			30 00	429 57			459 57
	11 89		501 67	102 35	28 23	284 82	928 96
311 76	77 72		710 42	3,652 55	33 51	639 22	5,113 42
7,030 98	58 36	\$26 00	741 20	1,110 00	1 33		1,936 89
1 09	3 45			369 25		341 56	714 26
6 00	10 52	10 00	20 00	3,501 97	1,103 52	805 64	5,451 65
		10 00		505 00		106 08	621 08
01	336 91	20 00		2,305 58	93 74	283 25	3,039 48
12		5 00		45 00	3 68	59 50	113 18
7,047 20	409 24	71 00	761 20	7,836 80	1,202 27	1,596 03	11,876 54
01	3,010 22						3,010 22
3,679 34	12,184 83						12,184 83
3,679 35	15,195 05						15,195 05
	12 53		3 00	1,149 55		169 60	1,334 68
	6 06		4 00	561 50	1 53	282 58	855 67
1 02	90 09			2,041 30	29 86	510 87	2,672 12
1 02	108 68		7 00	3,752 35	31 39	963 05	4,862 47
	72 43		172 76	921 77	11 48	107 25	1,285 69
	196 11		239 72	2,205 00	240 71	193 10	3,065 64
63	93 44	5 00	47 05		59 88		205 37
63	361 98	5 00	450 53	3,126 77	312 07	300 35	4,556 70
	4 57			684 35		262 92	951 84
1 50	74						74
15	6 00		300 00	31 00		89 26	426 26
	5 05				1 59	117 76	124 40
1 95	16 36		300 00	715 35	1 59	469 94	1,503 24

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, and the AMOUNTS REFUNDED in each COLLECTION DISTRICT.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First district	\$1,387,647 02		\$1,387,647 02	\$540,648 84	\$5,000 00	\$535,648 84
Fourth district	176,375 78	\$164 31	176,211 47	18,758 69	a311 15	18,447 54
	1,564,022 80	164 31	1,563,858 49	559,407 53	5,311 15	554,096 38
ILLINOIS.						
First district	6,226,777 73	b886 45	6,225,891 28	914,922 75		914,922 75
Second district	55,841 77	50 00	55,791 77	60,845 16		60,845 16
Fourth district	34,243 00		34,243 00	191,851 50		191,851 50
Fifth district	13,234,979 12		13,234,979 12	22,231 79		22,231 79
Eighth district	816,556 75		816,556 75	45,899 64		45,899 64
Thirteenth district	178,366 82	16 67	178,350 15	70,898 02	73 92	70,824 70
	20,546,765 19	953 12	20,545,812 07	1,306,649 46	73 92	1,306,575 54
INDIANA.						
Sixth district	2,527,352 86	19,397 50	2,507,955 36	49,998 14	2 50	49,995 64
Seventh district	913,741 75		913,741 75	58,131 46		58,131 46
Eleventh district	62,900 00		62,900 00	71,244 73		71,244 72
	3,503,994 61	19,397 50	3,484,597 11	179,374 33	2 50	179,371 83
IOWA.						
Second district	1,784,045 12		1,784,045 12	95,979 67		95,979 67
Third district	37,736 26		37,736 26	75,124 47		75,124 47
Fourth district	15,783 42		15,783 42	36,729 35	29 71	36,699 64
	1,837,564 80		1,837,564 80	207,833 49	29 71	207,803 78
KENTUCKY.						
Second district	1,621,091 14	677 21	1,620,413 93	93,138 96	168 00	92,970 96
Fifth district	6,106,545 02	1,049 55	6,105,495 47	805,430 93		805,430 93
Sixth district	2,943,062 25	28 80	2,943,033 45	352,081 45		352,081 45
Seventh district	1,902,552 95	210 18	1,902,342 77	22,678 85	c51 45	22,627 40
Eighth district	740,858 69	49 27	740,809 42	9,035 07		9,035 07
	13,314,110 05	2,015 01	13,312,095 04	1,282,365 26	219 45	1,282,145 81
MASSACHUSETTS.						
Third district	943,689 25	1 80	943,687 45	232,659 52		232,659 52
Tenth district	129,162 01		129,162 01	136,438 64		136,438 64
	1,072,851 26	1 80	1,072,849 46	369,098 16		369,098 16
MICHIGAN.						
First district	117,807 50	200 00	117,607 50	924,175 64		924,175 64
Fourth district	38,983 96		38,983 96	66,300 83		66,300 83
	156,791 46	200 00	156,591 46	990,476 47		990,476 47
MISSOURI.						
First district	1,887,420 95		1,887,420 95	2,132,923 56		2,132,923 56
Fourth district	25,479 96	59 04	25,420 92	263,442 27		263,442 27
Sixth district	775,097 05	1,032 39	774,064 66	112,914 82		112,914 82
	2,687,997 96	1,091 43	2,686,906 53	2,509,280 65		2,509,280 65
NEW JERSEY.						
First district	137,697 61	34 48	137,663 13	75,976 24	d5,315 07	70,660 57
Third district	317,613 23		317,613 23	134,271 38		134,271 38
Fifth district	208,787 86		208,787 86	1,883,965 19		1,883,965 19
	664,098 70	34 48	664,064 22	2,094,212 81	5,315 07	2,088,897 14

a \$41.66 penalties and \$269.49 income.
b Collections not otherwise provided for.

c Income.
d Railroad and canal companies' dividends.

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First district	\$1,006,862 38	a\$6,090 09	\$1,000,772 29	\$625,659 19		\$625,659 19
Second district	137,916 43	b304 58	137,611 85	797,366 76		797,366 76
Third district	157,793 75		157,793 75	2,405,336 12		2,405,336 12
Fourth district	171,470 97	48 91	171,422 06	189,892 64		189,892 64
Fourteenth district	92,524 40		92,524 40	175,390 22		175,390 22
Fifteenth district	112,036 42		112,036 42	487,133 04		487,133 04
Twenty-first district	917,612 94	c526 13	917,086 81	458,820 31		458,820 31
Twenty-eighth dist.						
	2,596,217 29	6,969 71	2,589,247 58	5,139,598 28		5,139,598 28
NORTH CAROLINA.						
Fourth district	101,234 37	82 30	101,152 07	548,931 38	\$1,861 04	546,170 34
Fifth district	62,934 95		62,934 95	413,044 64		413,044 64
Sixth district	400,003 64	502 20	399,501 44	153,585 99	d11 40	153,574 59
	564,172 96	584 50	563,588 46	1,114,662 01	1,872 44	1,112,789 57
OHIO.						
First district	7,585,239 63	753 30	7,584,486 33	374,539 62		374,539 62
Sixth district	319,962 63	528 71	319,433 92	880,761 91		880,761 91
Tenth district	219,189 34	212 58	218,976 76	179,041 81		179,041 81
Eleventh district	744,979 50	104 62	744,874 88	153,379 41	e143 86	153,235 55
Eighteenth district	165,302 90		165,302 90	348,672 57		348,672 57
	9,034,674 00	1,599 51	9,033,074 49	1,936,395 32	143 86	1,936,251 46
PENNSYLVANIA.						
First district	610,783 21	50 00	610,733 21	943,609 20	16 48	943,592 72
Ninth district	236,175 17	70 95	236,104 22	1,046,439 54	22 68	1,046,416 86
Twelfth district	110,886 98		110,886 98	144,839 36		144,839 36
Nineteenth district	38,377 65	58 70	38,338 95	37,357 32		37,357 32
Twenty-second dist.	1,125,669 12	e978 87	1,124,690 25	293,924 37		293,924 37
Twenty-third dist.	656,398 57	73 62	656,324 95	191,332 66		191,332 66
	2,778,290 62	1,210 14	2,776,990 48	2,657,502 45	39 16	2,657,463 29
TENNESSEE.						
Second district	60,690 78	735 87	59,954 91	33,245 97	20 83	33,225 14
Fifth district	864,873 70	389 61	864,484 09	68,790 00		68,790 00
	925,564 48	1,125 48	924,439 00	102,035 97	20 83	102,015 14
TEXAS.						
First district	24,025 91		24,025 91	10,250 72		10,250 72
Third district	28,508 95		28,508 95	17,941 47		17,941 47
Fourth district	39,066 55	115 70	38,950 85	21,924 86	d18 98	21,905 88
	91,601 41	115 79	91,485 62	50,117 05	18 98	50,098 07
VIRGINIA.						
Second district	85,633 65		85,633 65	1,430,881 21	322 74	1,430,558 47
Fourth district	68,623 91		68,623 91	657,995 31		657,995 31
Sixth district	152,778 95	243 61	152,535 34	621,937 68		621,937 68
	307,036 51	243 61	306,792 90	2,710,814 20	322 74	2,710,491 46
WISCONSIN.						
First district	832,510 74		832,510 74	610,995 66		610,995 66
Second district	22,335 43		22,335 43	48,917 06		48,917 06
Third district	58,442 72		58,442 72	51,536 01		51,536 01
Sixth district	42,355 23		42,355 23	29,996 63		29,996 63
	955,644 12		955,644 12	741,445 36		741,445 36

a Gross receipts of express companies.
b Collections from banks and bankers.
c Income.

d Collections not otherwise provided for.
e Bank circulation.

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			BANKS AND BANKERS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First district	\$410,912 27		\$410,912 27			
Fourth district	75,945 10		75,945 10			
	486,857 37		486,857 37			
ILLINOIS.						
First district	786,171 28		786,171 28			
Second district	105,584 90		105,584 90			
Fourth district	74,579 71		74,579 71			
Fifth district	41,393 13		41,393 13			
Eighth district	40,129 73		40,129 73			
Thirteenth district	95,839 33	a\$2,180 87	93,658 46			
	1,143,698 08	2,180 87	1,141,517 21			
INDIANA.						
Sixth district	154,098 42		154,098 42			
Seventh district	136,051 98		136,051 98			
Eleventh district	54,480 77		54,480 77			
	344,631 17		344,631 17			
IOWA.						
Second district	77,744 15		77,744 15			
Third district	66,468 91		66,468 91			
Fourth district	27,225 26		27,225 26			
	171,438 32		171,438 32			
KENTUCKY.						
Second district	3,870 67		3,870 67			
Fifth district	161,078 80	4 17	161,074 63			
Sixth district	66,440 84		66,440 84			
Seventh district	5,514 47		5,514 47			
Eighth district	183 35		183 35			
	237,088 13	4 17	237,083 96			
MASSACHUSETTS.						
Third district	788,965 81		788,965 81			
Tenth district	50,122 54		50,122 54			
	839,088 35		839,088 35			
MICHIGAN.						
First district	313,138 52		313,138 52			
Fourth district	65,806 37		65,806 37			
	378,944 89		378,944 89			
MISSOURI.						
First district	987,991 06	39 50	987,951 56			
Fourth district	14,359 66		14,359 66			
Sixth district	71,497 36		71,497 36			
	1,073,848 08	39 50	1,073,808 58			
NEW JERSEY.						
First district	6,972 91		6,972 91			
Third district	27,784 32		27,784 32			
Fifth district	865,330 94		865,330 94			
	900,088 17		900,088 17			

a Bank circulation.

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			BANKS AND BANKERS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First district	\$1,205,365 12		\$1,205,365 12			
Second district	560,972 74		560,972 74			
Third district	2,479,346 94		2,479,346 94			
Fourteenth district	315,790 47		315,790 47			
Fifteenth district	560,491 24		560,491 24			
Twenty-first dist	251,885 37		251,885 37			
Twenty-eighth dist	678,740 19		678,740 19			
	6,052,592 07		6,052,592 07			
NORTH CAROLINA.						
Fourth district	1,356 67		1,356 67			
Fifth district	38 34		38 34			
Sixth district	310 66		310 66			
	1,705 67		1,705 67			
OHIO.						
First district	776,159 62		776,159 62			
Sixth district	83,179 32		83,179 32			
Tenth district	291,916 42		291,916 42			
Eleventh district	159,311 21		159,311 21			
Eighteenth district	278,455 55		278,455 55			
	1,589,022 12		1,589,022 12			
PENNSYLVANIA.						
First district	1,298,252 36		1,298,252 36	\$25,000 00		\$25,000 00
Ninth district	50,316 20		50,316 20			
Twelfth district	177,687 05		177,687 05			
Nineteenth district	53,628 63		53,628 63			
Twenty-second dist	186,699 28		186,699 28			
Twenty-third dist	124,999 29	\$266 00	124,733 29			
	1,891,582 81	266 00	1,891,316 81	25,000 00		25,000 00
TENNESSEE.						
Second district	1,323 75	868 50	455 25			
Fifth district	9,390 83		9,390 83			
	10,714 58	868 50	9,846 08			
TEXAS.						
First district	3,287 10		3,287 10			
Third district	27,472 79		27,472 79			
Fourth district	4,487 77		4,487 77			
	35,247 66		35,247 66			
VIRGINIA.						
Second district	573 33		573 33			
Fourth district	449 18		449 18			
Sixth district	29,209 17		29,209 17			
	30,231 68		30,231 68			
WISCONSIN.						
First district	1,021,500 34		1,021,500 34			
Second district	80,159 54		80,159 54			
Third district	131,338 91		131,338 91			
Sixth district	101,424 32		101,424 32			
	1,334,423 11		1,334,423 11			

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

DISTRICTS.	COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.			PENALTIES, ETC.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First district.....				\$2,872 42	\$54 80	\$2,817 62
Fourth district.....	\$0 01	\$0 01				
	01	01		2,872 42	54 80	2,817 62
ILLINOIS.						
First district.....				73,912 98		73,912 98
Second district.....				129 01		129 01
Fourth district.....	308 04		\$308 04	337 02	50 00	287 02
Fifth district.....	10		10	83 04		83 04
Eighth district.....	52 50		52 50	1,249 85		1,249 85
Thirteenth district.....	1 50		1 50	2,677 84	10 85	2,666 99
	362 14		362 14	78,389 74	60 85	78,328 89
INDIANA.						
Sixth district.....	510 44		510 44	173 74	8 98	164 76
Seventh district.....				2,836 70		2,836 70
Eleventh district.....	104 28		104 28	240 73		240 73
	614 72		614 72	3,251 17	8 98	3,242 19
IOWA.						
Second district.....	2 37		2 37	1,040 29		1,040 29
Third district.....	1 00		1 00	3,195 68		3,195 68
Fourth district.....				983 20	47 19	936 01
	3 37		3 37	5,219 17	47 19	5,171 98
KENTUCKY.						
Second district.....	72		72	2,688 38		2,688 38
Fifth district.....	32		32	3,398 01	27 40	3,370 61
Sixth district.....				180 71		180 71
Seventh district.....	47	47		944 66		944 66
Eighth district.....				1,698 73		1,698 73
	1 51	47	1 04	8,910 49	27 40	8,883 09
MASSACHUSETTS.						
Third district.....	18 00		18 00	5,390 44	12 50	5,377 94
Tenth district.....	14 55		14 55	993 20		993 20
	32 55		32 55	6,383 64	12 50	6,371 14
MICHIGAN.						
First district.....	64		64	1,941 90	26 20	1,915 70
Fourth district.....				599 80		599 80
	64		64	1,941 70	26 20	1,915 50
MISSOURI.						
First district.....				3,250 15		3,250 15
Fourth district.....				1,789 01	7 99	1,781 02
Sixth district.....				5,039 16	7 99	5,031 17
NEW JERSEY.						
First district.....	1 41	1 41		398 49	35 33	363 16
Third district.....				34 20		34 20
Fifth district.....	3 10		3 10	2,321 87		2,321 87
	4 51	1 41	3 10	2,954 56	35 33	2,919 23

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

DISTRICTS.	COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.			PENALTIES, ETC.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First district.....	\$473 95	\$473 95		\$2,094 46	\$1 20	\$2,093 26
Second district.....	3,715 78	3,715 78		2,801 57	937 62	1,863 95
Third district.....	781 27		\$781 27	14,457 35		14,457 35
Fourteenth district.....				2,570 22	70 83	2,499 39
Fifteenth district.....	58		58	1,458 16		1,458 16
Twenty-first dist.....	28 50		28 50	3,956 01	9 17	3,946 84
Twenty-eighth dist.....	79 07		79 07	2,820 04		2,820 04
	5,079 15	4,189 73	889 42	30,157 81	1,018 82	29,138 99
NORTH CAROLINA.						
Fourth district.....	01		01	2,024 52		2,024 52
Fifth district.....	14 07		14 07	1,066 72		1,066 72
Sixth district.....	60	60		3,182 39		3,182 39
	14 68	60	14 08	6,273 63		6,273 63
OHIO.						
First district.....	3 80		3 80	1,205 84		1,205 84
Sixth district.....				825 00		825 00
Tenth district.....	1 16		1 16	1,694 05		1,694 05
Eleventh district.....	306 80		306 80	459 57		459 57
Eighteenth district.....				928 96	40 13	888 83
	311 76		311 76	5,113 42	40 13	5,067 29
PENNSYLVANIA.						
First district.....	7,039 98		7,039 98	1,936 89	83 33	1,853 56
Ninth district.....	1 09		1 09	714 26		714 26
Twelfth district.....	6 00		6 00	5,451 65	175 70	5,275 95
Nineteenth district.....				621 08	50 00	571 08
Twenty-second dist.....	01	01		3,039 48	15 00	3,024 48
Twenty-third dist.....	12		12	113 18	4 57	108 61
	7,047 20	01	7,047 19	11,876 54	328 60	11,547 94
TENNESSEE.						
Second district.....	01		01	3,010 22		3,010 22
Fifth district.....	3,679 34	1,140 13	2,539 21	12,184 83	9 58	12,175 25
	3,679 35	1,140 13	2,539 22	15,195 05	9 58	15,185 47
TEXAS.						
First district.....				1,334 68	1 20	1,333 48
Third district.....				855 67		855 67
Fourth district.....	1 02	1 02		2,672 12		2,672 12
	1 02	1 02		4,862 47	1 20	4,861 27
VIRGINIA.						
Second district.....				1,285 69		1,285 69
Fourth district.....				3,065 64		3,065 64
Sixth district.....	63		63	205 37	14 58	190 79
	63		63	4,556 70	14 58	4,542 12
WISCONSIN.						
First district.....				951 84		951 84
Second district.....				74		74
Third district.....	1 50		1 50	426 26		426 26
Sixth district.....	45		45	124 40	10 28	114 12
	1 95		1 95	1,503 24	10 28	1,492 96

a \$808.62 income and \$1,539.32 legacies.

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

DISTRICTS.	AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.
CALIFORNIA.			
First district.....	\$2,342,080 55	\$5,054 80	\$2,337,025 75
Fourth district.....	271,079 58	475 47	270,604 11
	2,613,160 13	5,530 27	2,607,629 86
ILLINOIS.			
First district.....	8,001,734 74	886 45	8,000,898 29
Second district.....	222,400 84	50 00	222,350 84
Fourth district.....	301,319 27	50 00	301,269 27
Fifth district.....	13,298,687 18		13,298,687 18
Eighth district.....	903,888 47		903,888 47
Thirteenth district.....	347,784 11	2,282 31	345,501 80
	23,075,804 61	3,268 76	23,072,595 85
INDIANA.			
Sixth district.....	2,732,133 60	19,408 98	2,712,724 62
Seventh district.....	1,110,761 89		1,110,761 89
Eleventh district.....	188,970 51		188,970 51
	4,031,866 00	19,408 98	4,012,457 02
IOWA.			
Second district.....	1,958,811 60		1,958,811 60
Third district.....	182,526 32		182,526 32
Fourth district.....	80,721 23	76 90	80,644 33
	2,222,059 15	76 90	2,221,982 25
KENTUCKY.			
Second district.....	1,720,789 87	845 21	1,719,944 66
Fifth district.....	7,076,453 08	1,081 12	7,075,371 96
Sixth district.....	3,361,765 25	28 80	3,361,736 45
Seventh district.....	1,931,691 40	262 10	1,931,429 30
Eighth district.....	751,775 84	49 27	751,726 57
	14,842,475 44	2,266 50	14,840,208 94
MASSACHUSETTS.			
Third district.....	1,970,723 02	14 30	1,970,708 72
Tenth district.....	316,730 94		316,730 94
	2,287,453 96	14 30	2,287,439 66
MICHIGAN.			
First district.....	1,356,464 20	226 20	1,356,238 00
Fourth district.....	171,690 96		171,690 96
	1,528,155 16	226 20	1,527,928 96
MISSOURI.			
First district.....	5,011,585 72	39 50	5,011,546 22
Fourth district.....	303,281 89	59 04	303,222 85
Sixth district.....	961,298 24	1,040 38	960,257 86
	6,276,165 85	1,138 92	6,275,026 93
NEW JERSEY.			
First district.....	221,046 66	5,386 89	215,659 77
Third district.....	479,703 13		479,703 13
Fifth district.....	2,960,608 96		2,960,608 96
	3,661,358 75	5,386 89	3,655,971 86

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

DISTRICTS.	AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.
NEW YORK.			
First district.....	\$2,840,455 10	\$6,565 24	\$2,833,889 86
Second district.....	1,502,773 28	4,957 98	1,497,815 30
Third district.....	5,057,715 43		5,057,715 43
Fourteenth district.....	679,724 30	119 74	679,604 56
Fifteenth district.....	829,864 60		829,864 60
Twenty-first district.....	855,039 34	9 17	855,030 17
Twenty-eighth district.....	2,058,072 55	526 13	2,057,546 42
	13,823,644 60	12,178 26	13,811,466 34
NORTH CAROLINA.			
Fourth district.....	652,646 95	1,943 34	650,703 61
Fifth district.....	477,098 72		477,098 72
Sixth district.....	557,083 28	514 20	556,569 08
	1,686,828 95	2,457 54	1,684,371 41
OHIO.			
First district.....	8,737,148 51	753 30	8,736,395 21
Sixth district.....	1,284,728 86	528 71	1,284,200 15
Tenth district.....	691,842 78	212 88	691,629 90
Eleventh district.....	1,058,436 49	248 48	1,058,188 01
Eighteenth district.....	793,359 98	46 13	793,313 85
	12,565,516 62	1,789 50	12,563,727 12
PENNSYLVANIA.			
First district.....	2,886,621 64	149 81	2,886,471 83
Ninth district.....	1,333,646 26	93 63	1,333,552 63
Twelfth district.....	438,870 96	175 70	438,695 26
Nineteenth district.....	129,984 68	88 70	129,895 98
Twenty-second district.....	1,609,332 26	991 88	1,608,340 38
Twenty-third district.....	972,753 82	344 19	972,409 63
	7,371,209 62	1,843 91	7,369,365 71
TENNESSEE.			
Second district.....	98,270 73	1,625 20	96,645 53
Fifth district.....	958,918 70	1,539 32	957,379 38
	1,057,189 43	3,164 52	1,054,024 91
TEXAS.			
First district.....	38,898 41	1 20	38,897 21
Third district.....	74,778 88		74,778 88
Fourth district.....	68,152 32	135 79	68,016 53
	181,829 61	136 99	181,692 62
VIRGINIA.			
Second district.....	1,518,373 88	322 74	1,518,051 14
Fourth district.....	730,134 04		730,134 04
Sixth district.....	804,131 80	258 19	803,873 61
	3,052,639 72	580 93	3,052,058 79
WISCONSIN.			
First district.....	2,465,958 58		2,465,958 58
Second district.....	151,412 77		151,412 77
Third district.....	241,745 40		241,745 40
Sixth district.....	173,901 03	10 28	173,890 75
	3,033,017 78	10 28	3,033,007 50

A.—RECEIPTS from each SPECIFIC SOURCE

STATES AND TERRITORIES.	TOBACCO.					
	Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$.	Cigarettes, domestic or imported, weighing not over three pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing not over three pounds per thousand, per thousand, \$1.75.	Cigarettes, domestic or imported, weighing over three pounds per thousand, per thousand, \$.	Manufacturers of cigars (special tax), \$.
1 Alabama.....	\$5,106 30		\$2 00			\$161 50
2 Arkansas.....	6,438 28					91 50
3 California.....	489,355 45		2,839 22			2,043 00
4 Colorado.....	17,066 01		25 60			366 00
5 Connecticut.....	89,492 15		2 50			1,764 00
6 Delaware.....	10,437 15					197 50
7 Florida.....	199,426 07		306 11			1,061 50
8 Georgia.....	8,506 62		4 00			197 50
9 Illinois.....	507,963 78	\$21 34	339 62			6,822 65
10 Indiana.....	125,450 16					2,674 72
11 Iowa.....	133,332 83					1,526 00
12 Kansas.....	47,674 23					882 00
13 Kentucky.....	96,453 00	23 04				1,381 50
14 Louisiana.....	124,735 57	28 56	5,248 76			835 00
15 Maine.....	12,720 88					363 00
16 Maryland.....	277,926 40		67,980 88			4,378 75
17 Massachusetts.....	275,922 53		1,075 61			2,906 50
18 Michigan.....	249,724 11	30 54	3,094 25			3,264 00
19 Minnesota.....	88,295 40					989 00
20 Mississippi.....	1 20					4 00
21 Missouri.....	189,137 50	86 22	4 80			3,508 50
22 Montana.....	1,121 40					25 50
23 Nebraska.....	35,077 08		2 00			830 64
24 Nevada.....	885 00		5 00			18 00
25 New Hampshire.....	10,108 96		206 78			201 50
26 New Jersey.....	192,109 46		26 95			4,684 50
27 New Mexico.....	77 40					14 00
28 New York.....	3,368,266 04	120 51	328,082 43		\$114 15	25,605 50
29 North Carolina.....	7,044 47		60,863 01			147 00
30 Ohio.....	735,121 60	135 93	246 82	\$92 59		8,529 50
31 Oregon.....	3,797 34					107 50
32 Pennsylvania.....	2,228,209 03	164 54	211 52			23,952 80
33 Rhode Island.....	26,625 12					397 50
34 South Carolina.....	3,409 86	93 96				96 50
35 Tennessee.....	8,669 75					164 50
36 Texas.....	16,238 64		96 73			368 75
37 Vermont.....	10,150 89					130 50
38 Virginia.....	85,122 35	17 34	58,573 05			882 00
39 West Virginia.....	124,228 16					648 00
40 Wisconsin.....	264,958 83	8 22	31 50			2,917 50
Total.....	10,076,548 80	739 20	529,329 14	92 59	114 15	105,139 81
Collections of fiscal year ended June 30, 1884.....	10,364,908 83	3,896 44	453,972 57	43	436 01	107,062 19

^a Including \$20 collected at \$10 per annum.

of INTERNAL REVENUE, &c.—Continued.

STATES AND TERRITORIES.	TOBACCO.						
	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug, or twist, &c., twisted by hand, &c., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 16 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug, or twist, &c., twisted by hand, &c., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Dealers in leaf tobacco (special tax), \$25.	Dealers in leaf tobacco (special tax), \$12.	Dealers in leaf tobacco (purchased in the hand, &c.) not exceeding 25,000 pounds (special tax), \$5.	Retail dealers in leaf tobacco, annual sales not over \$500 (special tax), \$250.	Retail dealers in leaf tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.
1 Alabama.....			\$9 38				
2 Arkansas.....			4,334 65			\$11 26	
3 California.....	\$403 68		31,609 00		\$414 00	4 58	
4 Colorado.....			339 02		66 00		
5 Connecticut.....			732 45		950 00	84 98	
6 Delaware.....	160,690 99		449 98				
7 Florida.....			593 31		218 00		
8 Georgia.....			5,752 60				
9 Illinois.....	6,165 12		708,983 47		657 00	23 12	
10 Indiana.....			5,566 74	\$25 00	775 00	88 74	
11 Iowa.....			36,493 06		48 00	83	
12 Kansas.....			4,711 42			\$20 83	
13 Kentucky.....		\$230 28	1,143,356 97	16 67	14,004 01	2,480 63	
14 Louisiana.....			155,475 69		328 00		
15 Maine.....			9 68				
16 Maryland.....			503,237 75		1,276 00	224 16	
17 Massachusetts.....			41,874 00		648 00		
18 Michigan.....			693,430 66		202 00		
19 Minnesota.....			1,635 08		36 00		
20 Mississippi.....			9 40				
21 Missouri.....			2,266,300 87		1,180 00	132 50	
22 Montana.....			43 56				
23 Nebraska.....			1,792 54		12 00		
24 Nevada.....			36 00				
25 New Hampshire.....			48 48				
26 New Jersey.....	207,997 52		1,649,915 18		150 00		
27 New Mexico.....							
28 New York.....	10,389 95		1,253,467 87		5,545 50	5 00	
29 North Carolina.....	4,864 02	91 30	1,015,183 05		3,926 50	450 31	
30 Ohio.....	1,522 88		1,103,660 09		3,693 50	502 16	
31 Oregon.....			879 58		94 00		
32 Pennsylvania.....	65,518 61		210,621 83		4,066 92	402 31	
33 Rhode Island.....			19 76		12 00		
34 South Carolina.....			301 14				
35 Tennessee.....			70,679 66		3,058 00	384 14	
36 Texas.....			1,242 82		24 00		250 00
37 Vermont.....			233 40		12 00		
38 Virginia.....	8,046 08		2,532,979 04	3 13	5,471 50	343 75	
39 West Virginia.....			64,180 09		197 75	62 50	
40 Wisconsin.....	218 72		439,877 96		736 00	34 59	
Total.....	508,943 52	321 58	13,958,088 73	44 80	47,801 68	5,235 56	270 83
Collections of fiscal year ended June 30, 1884.....	448,211 58	1,147 80	13,486,899 61	55 18	43,101 58	5,091 58	6333 33

^a Including \$41.67 collected at the rate of \$500 per annum.

A.—RECEIPTS from each SPECIFIC SOURCE

	TOBACCO.					
	Dealers in manufactured tobacco (special tax), \$5.	Dealers in manufactured tobacco (special tax), \$2.40.	Manufacturers of tobacco (special tax), \$6.	Peddlers of tobacco when traveling with more than two horses, mules, or other animals (special tax), \$30.	Peddlers of tobacco when traveling with two horses, mules, or other animals (special tax), \$15.	Peddlers of tobacco when traveling with one horse, mule, or other animal (special tax), \$15.
1 Alabama	\$7 14	\$17,398 10				
2 Arkansas		14,600 70	\$42 75		\$15 00	
3 California	7 50	32,568 50	48 00		30 00	
4 Colorado	1 87	10,816 40				
5 Connecticut		15,104 90			112 50	
6 Delaware		8,347 42	18 00			
7 Florida		6,623 60				
8 Georgia		24,370 85	54 50		65 00	
9 Illinois		74,924 71	150 00		225 00	
10 Indiana		41,550 64	63 00		90 63	
11 Iowa	9 38	36,161 00	12 00		60 00	
12 Kansas		28,493 60	6 00		45 00	
13 Kentucky	8 13	23,763 88	506 25		65 00	
14 Louisiana	5 20	16,783 80	253 00			
15 Maine		14,055 50			117 50	
16 Maryland		27,818 80	78 50		21 25	
17 Massachusetts		41,624 50	69 00	\$162 50	598 75	
18 Michigan		40,658 11	47 50		345 00	
19 Minnesota		22,542 41	23 50		15 00	
20 Mississippi		14,405 00				
21 Missouri	5 00	44,830 30	338 00		102 50	
22 Montana		6,018 30				
23 Nebraska		23,931 09			46 25	
24 Nevada		4,263 20				
25 New Hampshire		6,932 10			155 00	\$3 75
26 New Jersey	3 75	38,359 20	74 00		473 75	
27 New Mexico		5,970 10				
28 New York	77 08	144,002 50	579 50	50 00	1,561 25	30 00
29 North Carolina	3 76	20,325 84	1,018 00		738 75	
30 Ohio	33 12	81,088 50	256 00		683 13	
31 Oregon		10,117 09				
32 Pennsylvania	30 00	121,798 49	205 00		682 50	
33 Rhode Island		8,121 00			167 50	
34 South Carolina		15,816 30	15 00		15 00	
35 Tennessee		18,640 32	216 00		197 50	
36 Texas		31,870 51	12 00		6 25	
37 Vermont		5,439 05			45 00	
38 Virginia		18,182 71	1,152 25		20 00	
39 West Virginia		10,365 49	57 50			
40 Wisconsin		32,121 34	30 00		240 00	
Total	191 93	1,159,705 85	5,320 25	212 50	6,940 01	33 75
Collections of fiscal year ended June 30, 1884	923 77	1,135,862 43	5,117 49	197 50	6,742 75	24 38

a Including \$15 collected at the rate of \$10 per annum.
 b Including \$100 collected at the rate of \$25 per annum.

of INTERNAL REVENUE, &c.—Continued.

	TOBACCO.				FERMENTED LIQUORS.			
	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), \$7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), \$10.	Peddlers of tobacco when traveling on foot, or by public conveyance (special tax), \$5.60.	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.
\$7 20			\$22,691 62	\$1,951 75		\$125 00	\$305 83	1
25 532 14			25,532 14				148 33	2
26 40	\$57 30		559,407 53	467,047 01	\$5,497 94	8,150 00	4,155 86	3
8 40			28,090 20	95,326 70	604 17	1,400 00	1,424 99	4
7 80			108,471 28	116,965 33	100 00	1,716 67	2,965 06	5
180,170 14			180,170 14	18,540 70	208 34	300 00	225 00	6
208,299 00			208,299 00				38 33	7
38,972 67			38,972 67	9,731 00		100 00	689 18	8
315 60	58 05		1,306,649 46	1,114,155 73	1,033 34	9,341 66	12,279 69	9
78 00	11 70		179,374 33	331,767 41	525 00	4,000 00	3,486 67	10
18 60	\$11 25		207,833 49	156,737 02	1,808 34	6,333 33	2,975 82	11
4 20			81,847 78	17,828 05	150 00	391 67	1,019 17	12
61 20			1,282,365 26	230,768 11		2,956 67	1,761 69	13
133 80			307,450 48	84,889 12		1,000 00	351 67	14
199 20			27,508 00				1,478 34	15
105 00			914,838 18	304,682 95	754 16	3,908 33	3,655 04	16
284 40			819,476 20	819,476 20	175 00	3,116 68	7,498 29	17
176 40			369,098 16	350,456 94	1,662 52	7,725 00	3,702 51	18
26 40			990,476 47	257,465 48	2,004 17	7,541 66	2,470 00	19
14,419 60			113,518 09				3,248 43	20
24 60	21 60		2,509,280 05	1,058,500 87	350 00	4,875 00	3,733 84	21
8 70			7,217 46	24,556 82	1,358 33	1,633 33	1,307 50	22
12 00	9 90		61,713 50	100,311 53	1,293 74	2,775 00	1,837 50	23
79 80			5,208 00	22,145 01	1,233 33	1,316 67	407 51	24
382 80	17 10		17,753 47	296,106 38		500 00	3,335 00	25
	35 70		2,094,212 81	881,954 41	683 34	3,358 33	7,127 49	26
1,444 28			6,061 50	5,733 15	979 17	300 00	426 68	27
3 00	255 90		5,139,598 28	5,955,718 49	3,108 34	23,725 00	47,898 50	28
716 40	3 00		1,114,662 01	10 67	25 00		686 67	29
	112 50		1,936,396 32	1,558,456 67	937 51	12,550 00	5,896 69	30
1,407 60			14,995 51	42,770 74	2,875 01	2,333 34	2,001 69	31
96 60	230 70		2,637,502 45	1,834,464 35	6,063 34	20,908 34	14,365 95	32
	3 60		35,443 08	50,773 25	333 34	1,075 07	33 34	33
			19,247 76	8,651 30		100 00	262 49	34
21 00			102,035 97	9,188 03		477 39	403 33	35
3 75	5 10		50,117 05	17,247 19	295 83	308 33	10,544 21	36
16 20	3 60		16,030 64				1,166 68	37
21 00			2,710,814 20	28,675 00	50 00	100 00	623 34	38
			199,739 49	62,155 50	50 00	600 00	353 32	39
144 30	26 40		741,445 36	1,311,797 25	2,875 01	12,550 00	3,205 01	40
5,854 65	11 25	1,148 40	26,407,088 48	17,747,006 11	36,700 93	146,860 74	161,338 56	
5,490 31	6 67	1,103 40	26,062,399 98	17,573,722 88	40,652 52	147,336 30	182,297 89	

A.—RECEIPTS from each SPECIFIC SOURCE

STATES AND TERRITORIES.	FERMENTED LIQUORS.		BANKS AND BANKERS.			
	Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.	Circulation issued by any bank, &c., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{2}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.
1 Alabama	\$366 67	\$2,749 25				
2 Arkansas	770 84	919 17				
3 California	2,006 56	486,857 37				
4 Colorado	145 84	100,901 70				
5 Connecticut	885 45	125,632 51				
6 Delaware	179 17	19,453 21				
7 Florida	687 50	725 83				
8 Georgia	1,085 41	11,605 59				
9 Illinois	6,887 66	1,143,698 08				
10 Indiana	4,852 09	344,631 17				
11 Iowa	3,583 81	171,438 32				
12 Kansas	1,437 49	20,826 38				
13 Kentucky	1,591 66	237,088 13				
14 Louisiana	1,110 42	87,351 21				
15 Maine	250 00	1,728 34				
16 Maryland	2,304 17	465,394 65				
17 Massachusetts	8,822 08	539,088 35				
18 Michigan	5,397 92	378,944 89				
19 Minnesota	2,454 17	271,935 48				
20 Mississippi	400 00	3,648 43				
21 Missouri	6,388 37	1,073,848 08				
22 Montana	1,370 84	30,226 82				
23 Nebraska	4,868 82	111,086 59				
24 Nevada	229 17	25,331 69				
25 New Hampshire	2,308 34	392,249 72				
26 New Jersey	6,964 60	900,088 17				
27 New Mexico	1,074 97	9,413 97				
28 New York	22,141 65	6,052,592 07				
29 North Carolina	983 33	1,705 67				
30 Ohio	11,181 25	1,589,022 12				
31 Oregon	879 16	50,859 94				
32 Pennsylvania	15,780 83	1,891,582 81			\$25,000 00	\$25,000 00
33 Rhode Island	791 67	52,973 33				
34 South Carolina	450 00	9,463 79				
35 Tennessee	645 83	10,714 58				
36 Texas	6,852 10	35,247 66				
37 Vermont	366 67	1,533 35				
38 Virginia	783 34	30,231 68				
39 West Virginia	300 00	63,658 82				
40 Wisconsin	8,393 84	1,334,423 11				
Total	138,875 69	18,230,782 03			25,000 00	25,000 00
Collections of fiscal year ended June 30, 1884	140,944 52	18,084,954 11	\$7 23		434 61	441 84

of INTERNAL REVENUE, &c.—Continued.

Total collections not otherwise herein provided for.	PENALTIES, ETC.						Total of penalties, &c., collected.
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	
\$31 28	\$386 87		\$661 24	\$1,032 42	\$59 95	\$347 43	\$2,487 91
294 38	21 31		411 45	8 08	8 08	657 65	1,558 49
01	12 70		562 14	2,294 00	3 58		2,872 42
			95 69	130 00	1,056 05	220 50	1,502 24
100 00	286 82			139 04	112 04	110 82	628 72
8 78	63			193 60		105 00	299 23
1,881 66	5,535 40						5,535 40
362 14	23 96		72,304 70	4,439 41	94 87	1,526 80	78,889 74
614 72	16 81			2,890 00	87 39	256 97	3,251 17
3 37	192 26		1,877 59	558 28	2 94	2,588 10	5,219 17
			50 00	130 00			180 00
1 51	5,928 68		2 25	873 48	1,593 76	512 32	8,910 49
966 25	58 62		530 43	1,904 15	24 19	3 30	2,520 69
50 00	7 92		137 00	449 51	2 05	58 51	554 99
2 67	23 33		201 64	28 39	144 83	398 19	659 16
32 55	360 39		5,047 26	250 00	06	725 93	6,383 64
64	18 97		350 00	486 20	281 92	804 61	1,941 70
	37	\$5 00	250 10	154 90	15	1,158 52	1,569 04
10 10	70		425 00	2 50		140 35	568 55
	6 76		1,109 15	831 85	1 75	3,089 65	5,039 16
				450 00			450 00
42	2 66		331 55	1,373 97	5 04	751 08	2,464 30
1,954 67				400 00	13 50	170 55	584 05
4 51	24 59		1,861 29	226 00	229 16	613 52	2,954 56
						176 10	179 10
5,079 15	180 48		12,837 32	16,141 78	8 02	970 21	30,157 81
14 68	140 67			436 95	191 40	5,504 61	6,273 63
311 76	77 72		710 42	3,652 55	33 51	639 22	5,113 42
				350 00		100 00	450 00
7,047 20	409 24	71 00	761 20	7,836 80	1,202 27	1,596 03	11,876 54
229 50	609 91			127 40		55 49	792 80
	18 53		376 64	579 40	88 30	2,806 66	3,869 53
3,679 35	15,195 05						15,195 05
1 02	198 68		7 00	3,752 35	31 39	963 05	4,862 47
	26 90			145 00		183 54	355 44
63	361 98	5 00	450 53	3,126 77	212 07	300 35	4,556 70
45 35	3 12		714 50		1 89	412 10	1,131 61
1 95	16 36		300 00	715 35	1 59	469 94	1,503 24
22,730 25	30,038 39	81 00	102,187 45	56,735 30	5,475 31	28,163 74	222,681 19
26,294 74	20,727 77	190 00	35,591 39	203,075 96	1,310 66	28,248 34	289,144 12

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, and the AMOUNTS REFUNDED in the SEVERAL STATES and TERRITORIES.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	\$45,355 28	\$253 11	\$45,102 17	\$22,691 62	\$2 56	\$22,689 06
Arkansas	58,988 30		58,988 30	25,532 14	313 00	25,219 14
California	1,564,022 80	164 31	1,563,858 49	559,497 53	a5,311 15	554,086 38
Colorado	64,100 75		64,100 75	28,690 20		28,690 20
Connecticut	177,793 68		177,793 68	108,471 28		108,471 28
Delaware	44,561 09	49 65	44,511 44	180,170 14		180,170 14
Florida	9,504 16		9,504 16	208,299 09		208,299 09
Georgia	258,446 08	372 91	258,073 17	38,972 67		38,972 67
Illinois	20,546,765 19	b953 12	20,545,812 07	1,306,649 46	73 92	1,306,575 54
Indiana	3,503,994 61	19,397 50	3,484,597 11	179,374 33	2 50	179,371 83
Iowa	1,837,564 80		1,837,564 80	207,833 49	29 71	207,803 78
Kansas	67,347 86		67,347 86	81,847 78		81,847 78
Kentucky	13,314,110 05	2,015 01	13,312,095 04	1,282,365 26	c219 45	1,282,145 81
Louisiana	140,526 26	d7,420 48	133,105 78	307,450 48		307,450 48
Maine	24,008 83		24,008 83	27,508 00		27,508 00
Maryland	1,453,849 51	34 29	1,453,806 31	914,838 18	21 46	914,816 70
Massachusetts	1,072,851 26	1 80	1,072,849 46	369,098 16		369,098 16
Michigan	156,791 46	290 00	156,501 46	990,476 47		990,476 47
Minnesota	105,682 36	e104 78	105,577 58	113,518 09	1 20	113,516 89
Mississippi	29,304 45		29,304 45	14,419 60		14,419 60
Missouri	2,687,997 96	1,091 43	2,686,906 53	2,509,280 65		2,509,280 65
Montana	52,670 82	200 00	52,470 82	7,217 46		7,217 46
Nebraska	1,796,031 31	100 00	1,795,931 31	61,713 50	d26 27	61,687 23
Nevada	25,398 97	e19,855 32	5,543 65	5,208 00		5,208 00
New Hampshire	60,936 92		60,936 92	17,753 47		17,753 47
New Jersey	664,098 70	34 48	664,064 22	2,094,212 81	f15,315 67	2,088,897 14
New Mexico	51,315 28		51,315 28	6,061 50		6,061 50
New York	2,596,217 29	g6,969 71	2,589,247 58	5,139,598 28		5,139,598 28
North Carolina	564,172 98	584 50	563,588 46	1,114,662 01	h1,872 44	1,112,789 57
Ohio	9,034,674 00	1,599 51	9,033,074 49	1,936,395 32	e143 86	1,936,251 46
Oregon	53,417 62		53,417 62	14,995 51		14,995 51
Pennsylvania	2,778,200 62	i1,210 14	2,776,990 48	2,657,502 45	39 16	2,657,463 29
Rhode Island	38,148 91		38,148 91	35,443 08		35,443 08
South Carolina	61,937 15		61,937 15	19,247 76		19,247 76
Tennessee	955,564 48	1,125 48	954,439 00	102,635 97	20 83	102,615 14
Texas	91,601 41	115 79	91,485 62	50,117 05	d18 98	50,098 07
Vermont	11,970 40		11,970 40	16,030 64		16,030 64
Virginia	307,036 51	243 61	306,792 90	2,710,814 20	322 74	2,710,491 46
West Virginia	278,613 32		278,613 32	199,739 49		199,739 49
Wisconsin	955,644 12		955,644 12	741,445 36		741,445 36
Total	67,511,208 63	64,096 84	67,447,111 79	26,407,088 48	13,734 92	26,393,353 56
Collections of fiscal year ended June 30, 1884	76,905,385 26	22,574 68	76,882,810 58	26,062,399 98	14,080 15	26,048,319 83

a Including \$269.49 income and \$41.66 penalties.
 b Including \$886.45 collections not otherwise provided for.
 c Including \$51.45 income.
 d Collections not otherwise provided for.
 e Bank circulation.
 f Railroad and canal companies' dividends.
 g Including \$6,090.69 gross receipts of express companies, \$304.58 collections on banks and bankers, and \$526.13 income.
 h Including \$11.40 collections not otherwise provided for.
 i Including \$976.67 income.

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

STATES AND TERRITORIES.	FERMENTED LIQUORS.			BANKS AND BANKERS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	\$2,749 25		\$2,749 25			
Arkansas	919 17		919 17			
California	486,857 37		486,857 37			
Colorado	100,901 70		100,901 70			
Connecticut	125,632 51		125,632 51			
Delaware	19,453 21		19,453 21			
Florida	725 83		725 83			
Georgia	11,605 59		11,605 59			
Illinois	1,143,698 08	a\$2,180 87	1,141,517 21			
Indiana	344,631 17		344,631 17			
Iowa	171,438 32		171,438 32			
Kansas	20,826 38		20,826 38			
Kentucky	237,088 13	4 17	237,083 96			
Louisiana	87,351 21		87,351 21			
Maine	1,728 34		1,728 34			
Maryland	405,304 65	b3,573 74	401,730 91			
Massachusetts	839,088 35		839,088 35			
Michigan	378,944 89		378,944 89			
Minnesota	271,935 48	450 00	271,485 48			
Mississippi	3,648 43		3,648 43			
Missouri	1,073,848 08	39 50	1,073,808 58			
Montana	30,226 82		30,226 82			
Nebraska	111,086 59		111,086 59			
Nevada	25,331 69		25,331 69			
New Hampshire	302,249 72		302,249 72			
New Jersey	900,098 17		900,098 17			
New Mexico	9,413 97		9,413 97			
New York	6,052,592 07		6,052,592 07			
North Carolina	1,705 67		1,705 67			
Ohio	1,589,022 12		1,589,022 12			
Oregon	50,859 94		50,859 94			
Pennsylvania	1,891,582 81	266 00	1,891,316 81	\$25,000 00		\$25,000 00
Rhode Island	52,973 33		52,973 33			
South Carolina	9,463 79		9,463 79			
Tennessee	10,714 58	868 50	9,846 08			
Texas	35,247 66		35,247 66			
Vermont	1,533 35		1,533 35			
Virginia	30,231 68		30,231 68			
West Virginia	63,658 82		63,658 82			
Wisconsin	1,334,423 11		1,334,423 11			
Total	18,230,782 03	7,382 78	18,223,399 25	25,000 00		25,000 00
Collections of fiscal year ended June 30, 1884	18,084,954 11		18,084,954 11	441 84		441 84

a Bank circulation.
 b \$3,297.47 collections on banks and bankers, and \$276.27 successions.

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

STATES AND TERRITORIES.	COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.			PENALTIES, ETC.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$31 28		\$31 28	\$2,487 91	\$42 82	\$2,445 09
Arkansas.....	294 38		294 38	1,558 49		1,558 49
California.....	01	\$0 01		2,872 42	54 80	2,817 62
Colorado.....				1,502 24		1,502 24
Connecticut.....	100 00		100 00	628 72		628 72
Delaware.....						
Florida.....	8 78		8 78	299 23		299 23
Georgia.....	1,881 66	23 95	1,857 71	5,335 40	43 83	5,491 57
Illinois.....	362 14		362 14	78,328 89	60 85	78,328 89
Indiana.....	614 72		614 72	3,251 17	8 98	3,242 19
Iowa.....	3 37		3 37	5,219 17	47 19	5,171 98
Kansas.....				180 00		180 00
Kentucky.....	1 51	47	1 04	8,910 49	27 40	8,883 09
Louisiana.....	966 25	966 25		2,520 69	9 57	2,511 12
Maine.....	50 00		50 00	654 99		654 99
Maryland.....	2 67	2 67		398 19	13 70	384 49
Massachusetts.....	32 55		32 55	6,383 64	12 50	6,371 14
Michigan.....	64		64	1,941 70	26 20	1,915 50
Minnesota.....				1,569 04		1,569 04
Mississippi.....	10 10		10 10	568 55		568 55
Missouri.....				5,039 16	7 99	5,031 17
Montana.....				450 00	150 00	300 00
Nebraska.....	42	42		2,464 30	75 24	2,389 06
Nevada.....						
New Hampshire.....	1,954 67		1,954 67	584 05		584 05
New Jersey.....	4 51	1 41	3 10	2,954 56	35 33	2,919 23
New Mexico.....				179 10		179 10
New York.....	5,070 15	4,189 73	880 42	30,157 81	1,018 82	29,138 99
North Carolina.....	14 68	60	14 08	6,273 63		6,273 63
Ohio.....	311 76		311 76	5,113 42	46 13	5,067 29
Oregon.....				450 00	41 67	408 33
Pennsylvania.....	7,047 20	01	7,047 19	11,876 54	328 60	11,547 94
Rhode Island.....	229 50		229 50	792 80		792 80
South Carolina.....				3,869 53		3,869 53
Tennessee.....	3,670 35	1,140 13	2,530 22	15,195 05	9 58	15,185 47
Texas.....	1 02	1 02		4,892 47	1 20	4,891 27
Vermont.....				355 44		355 44
Virginia.....	63		63	4,556 70	14 58	4,542 12
West Virginia.....	45 35		45 35	1,131 61		1,131 61
Wisconsin.....	1 95		1 95	1,503 24	10 28	1,492 96
Total.....	22,730 25	6,326 67	16,403 58	222,681 19	2,087 26	220,593 93
Collections of fiscal year ended June 30, 1884.....	26,294 74	599 17	25,695 57	289,144 12	2,729 78	286,414 34

A.—RECAPITULATION of RECEIPTS from each GENERAL SOURCE of INTERNAL REVENUE, &c.—Continued.

STATES AND TERRITORIES.	AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.
Alabama.....	\$73,315 34	\$298 49	\$73,016 85
Arkansas.....	87,292 48	313 00	86,979 48
California.....	2,613,160 13	5,530 27	2,607,629 86
Colorado.....	195,194 89		195,194 89
Connecticut.....	412,626 19		412,626 19
Delaware.....	244,184 44	49 65	244,134 79
Florida.....	218,837 09		218,837 09
Georgia.....	316,441 40	440 69	316,000 71
Illinois.....	23,075,864 61	3,268 76	23,072,595 85
Indiana.....	4,031,866 00	19,408 98	4,012,457 02
Iowa.....	2,222,059 15	76 90	2,221,982 25
Kansas.....	170,292 02		170,292 02
Kentucky.....	14,842,475 44	2,266 50	14,840,208 94
Louisiana.....	538,814 89	8,396 30	530,418 59
Maine.....	53,950 16		53,950 16
Maryland.....	2,774,384 20	3,645 79	2,770,738 41
Massachusetts.....	2,287,453 96	14 30	2,287,439 66
Michigan.....	1,528,155 16	226 20	1,527,928 96
Minnesota.....	492,704 97	555 88	492,148 99
Mississippi.....	47,951 13		47,951 13
Missouri.....	6,276,165 85	1,138 92	6,275,026 93
Montana.....	90,565 20	350 00	90,215 20
Nebraska.....	1,971,296 12	201 93	1,971,094 19
Nevada.....	55,938 66	19,855 32	36,083 34
New Hampshire.....	383,478 82		383,478 82
New Jersey.....	3,661,358 75	5,386 89	3,655,971 86
New Mexico.....	66,969 85		66,969 85
New York.....	13,823,644 60	12,178 26	13,811,466 34
North Carolina.....	1,686,828 95	2,457 54	1,684,371 41
Ohio.....	12,565,516 62	1,789 50	12,563,727 12
Oregon.....	119,723 07	41 67	119,681 40
Pennsylvania.....	7,371,209 62	1,843 91	7,369,365 71
Rhode Island.....	127,587 62		127,587 62
South Carolina.....	94,518 23		94,518 23
Tennessee.....	1,057,189 43	3,164 52	1,054,024 91
Texas.....	181,829 61	136 99	181,692 62
Vermont.....	29,889 83		29,889 83
Virginia.....	3,052,639 72	580 93	3,052,058 79
West Virginia.....	543,188 59		543,188 59
Wisconsin.....	3,033,017 78	10 28	3,033,007 50
Total.....	112,419,490 58	93,628 47	112,325,862 11
Collections of fiscal year ended June 30, 1884.....	121,368,620 05	39,983 78	121,328,636 27

B.—STATEMENT of the NUMBER and VALUE of STAMPS for FERMENTED INTERNAL REVENUE during the

Months.	STAMPS FOR FERMENTED LIQUORS.		
	Hogshead, \$2.	Barrel, \$1.	$\frac{1}{2}$ Barrel, 50 c.
July	116,100	237,400	1,032,900
August	72,600	106,200	678,500
September	66,200	221,700	1,054,000
October	110,500	194,100	645,000
November	101,600	103,000	579,500
December	156,200	181,800	722,400
January	62,000	35,000	45,000
February	54,500	155,500	542,500
March	143,300	98,500	345,000
April	116,800	216,300	839,500
May	87,800	169,500	620,200
June	110,200	153,300	943,000
Total	1,203,800	1,872,300	8,017,500

B.—STATEMENT of the KIND, NUMBER, and VALUE of SPECIAL-TAX STAMPS June 30

Denominations.	Value of each stamp.	Number issued in July.	Number issued in August.	Number issued in September.	Number issued in October.	Number issued in November.
Rectifiers of less than 500 barrels	\$100 00		30		20	10
Rectifiers of 500 barrels or more	200 00				10	
Retail liquor dealers	25 00	700	560	900	400	1,000
Wholesale liquor dealers	100 00	10	20	40		20
Manufacturers of stills	50 00					10
Stills manufactured	20 00					10
Worms manufactured	20 00			10		
Brewers, annual manufacture less than 500 barrels	50 00		10			10
Brewers of 500 barrels or more	100 00		10		10	
Retail dealers in malt liquors	20 00	220	150	290	70	90
Wholesale dealers in malt liquors	50 00	40	40	40	40	
Manufacturers of cigars	6 00	130	50	240	170	210
Dealers in leaf tobacco of 25,000 pounds or less	5 00				10	30
Dealers in leaf tobacco	12 00		10	10	80	60
Retail dealers in leaf tobacco	250 00					
Dealers in manufactured tobacco	2 40	3,000	3,300	7,800	8,600	8,200
Manufacturers of tobacco	6 00			10	10	10
Peddlers of tobacco, first class	30 00		10			
Peddlers of tobacco, second class	15 00		10	10		30
Peddlers of tobacco, third class	7 20		40	10		20
Peddlers of tobacco, fourth class	3 60		20		10	
Aggregate number of stamps		4,100	4,200	9,360	9,430	9,710
Aggregate value of stamps		\$32,880	\$33,150	\$55,062	\$41,166	\$53,404

LIQUORS and the NUMBER of BREWERS' PERMITS issued to COLLECTORS of FISCAL YEAR ended June 30, 1885.

STAMPS FOR FERMENTED LIQUORS.						Number of brewers' permits.
$\frac{1}{2}$ barrel, 33 $\frac{1}{2}$ c.	$\frac{1}{2}$ barrel, 25 c.	$\frac{1}{2}$ barrel, 16 $\frac{1}{2}$ c.	$\frac{1}{2}$ barrel, 12 $\frac{1}{2}$ c.	Aggregate number of stamps.	Aggregate value of stamps.	
45,600	4,683,500	336,300	1,405,400	7,857,200	\$2,403,850	3,200
27,000	4,018,000	200,400	908,000	6,016,700	1,763,050	3,200
19,500	3,926,600	257,100	864,000	6,409,100	2,020,100	24,800
18,600	2,724,500	183,000	637,800	4,513,500	1,535,150	2,400
45,000	3,367,000	86,400	961,600	5,185,000	1,572,600	6,800
6,000	3,257,000	238,200	780,000	5,341,600	1,808,550	22,800
1,500	105,000	16,200	260,000	3,244,700	243,450	6,000
24,000	1,733,000	191,400	936,000	3,606,900	1,110,900	8,400
3,000	2,238,400	240,000	680,600	3,748,800	1,243,275	1,200
13,500	3,119,000	115,200	1,147,400	5,567,700	1,816,525	3,200
36,000	3,191,000	219,000	876,400	5,199,900	1,611,000	8,400
13,620	4,441,000	251,400	1,455,520	7,368,640	2,183,980	22,400
254,220	36,744,600	2,334,600	10,912,720	61,339,740	19,312,730	112,800

issued to COLLECTORS of INTERNAL REVENUE during the FISCAL YEAR ended 1885.

Number issued in December.	Number issued in January.	Number issued in February.	Number issued in March.	Number issued in April.	Number issued in May.	Number issued in June.	Total number of each kind of stamp.	Total value of each kind of stamp.
10	10	10	1,380	120	10	80	1,680	\$168,000 00
20			820	50	20	30	950	190,000 00
2,300	1,500	1,300	209,000	4,500	1,200	2,400	225,700	5,642,500 00
30		10	4,740	520	40	80	5,530	553,000 00
			170	10		30	240	12,000 00
			210	10		20	270	5,400 00
10			180			10	210	4,200 00
			1,410	20		50	1,520	76,000 00
			2,010	60	40	70	2,210	221,000 00
140	90	160	10,350	300	50	80	11,990	239,800 00
50	30	10	3,240	100	50	200	3,840	192,000 00
340	130	280	18,050	150	80	90	20,320	121,920 00
50	70	90	1,500	60	60	70	1,940	9,700 00
230	180	180	4,170	310	200	160	5,650	68,160 00
			10	10	10		30	7,500 00
9,400	4,300	5,100	512,100	7,900	4,400	4,000	578,100	1,387,440 00
	20	30	1,320	70	50	100	1,820	9,720 00
			90		10		110	3,300 00
			1,040		30	120	1,240	18,600 00
50		10	1,180	30	60	40	1,440	10,368 00
10	20	10	850	10	10	80	1,020	3,672 00
12,640	6,420	7,200	773,820	14,630	6,420	7,710	865,640	
\$99,306	\$59,202	\$56,018	\$8,092,956	\$234,652	\$65,838	\$120,586		\$8,914,280 00

B.—STATEMENT of the NUMBER and VALUE of STAMPS for DISTILLED year ended

Denominations.	Number issued in July.	Number issued in August.	Number issued in September.	Number issued in October.	Number issued in November.
TAX-PAID STAMPS.					
10 gallons	4,650	1,200	8,550	1,650	900
20 gallons	6,900	1,500	10,800	1,950	900
30 gallons	17,550	18,750	9,600	31,800	13,500
40 gallons	52,800	52,950	57,900	84,000	54,750
50 gallons	150	450	300	6,900	1,950
60 gallons	150	3,750	4,950	5,700	7,050
70 gallons	750			2,550	3,600
80 gallons	16,500	22,200	27,000	23,850	31,500
90 gallons	1,500		150	750	450
100 gallons					
110 gallons					
120 gallons					
130 gallons					
Total tax-paid stamps	100,950	100,800	120,150	159,150	114,600
OTHER THAN TAX-PAID STAMPS.					
<i>Stamps for rectified spirits.</i>					
5 gallons	3,800	13,600	12,000	11,200	4,000
10 gallons	6,600	12,400	19,000	11,000	7,400
20 gallons	7,800	15,000	9,400	14,600	12,200
30 gallons	12,400	32,600	6,800	11,000	24,600
40 gallons	50,200	64,200	82,200	62,000	72,600
50 gallons	2,000	2,600	4,000	5,400	2,800
60 gallons		400			
70 gallons		200		200	
80 gallons	7,800	5,200	2,000	2,200	1,400
90 gallons	2,800	200	2,200	600	200
100 gallons		200			
110 gallons		200			
120 gallons		200		200	
130 gallons		200			
Total stamps for rectified spirits	93,400	147,200	137,600	118,400	125,200
<i>Wholesale liquor dealers' stamps.</i>					
5 gallons	5,100	5,400	13,800	5,400	7,200
10 gallons	12,900	20,700	23,100	18,000	17,100
20 gallons	3,600	5,100	6,800	8,100	10,800
30 gallons	1,200	2,100	1,500	8,100	300
40 gallons	5,700	21,600	23,100	3,300	12,000
50 gallons	1,500	600			1,500
60 gallons		300			
70 gallons		300			
80 gallons		600	1,500		
90 gallons		300			
100 gallons		200			
110 gallons		300	300		
120 gallons		300	300		
130 gallons		300	300		300
Total wholesale liquor dealers' stamps	30,000	57,600	70,500	42,900	49,200

SPIRITS issued to COLLECTORS of INTERNAL REVENUE during the fiscal June 30, 1885.

Number issued in December.	Number issued in January.	Number issued in February.	Number issued in March.	Number issued in April.	Number issued in May.	Number issued in June.	Aggregate number of stamps issued.	Aggregate value of stamps issued.
4,800	8,550	4,200	1,050	13,200	19,500	27,600	95,850	\$1,639,035
7,350		5,100	1,200	3,300	2,400	21,600	63,000	1,644,300
37,500	3,150	30,900	25,350	10,800	5,400	16,950	221,250	7,765,875
100,950	29,250	72,900	54,150	51,750	54,150	32,700	698,250	30,792,825
1,650	450	750	900	1,650	600	2,250	18,000	955,800
6,600		300	900		1,850	2,550	33,900	2,105,190
3,150		1,500	1,500	3,000	450	2,100	18,600	1,322,460
32,700	10,500	20,400	17,250	15,000	18,150	7,200	243,150	19,476,315
1,800	2,250	750	1,200		1,650	1,500	12,000	1,069,200
150						150	300	37,530
196,650	54,150	136,800	103,500	98,700	104,250	114,600	1,404,300	66,808,530
5,400	6,400	15,600	3,800	5,000	7,600	10,200	98,600	
18,200	11,800	13,800	8,200	5,400	6,800	23,800	144,400	
30,200	5,200	4,400	4,800	20,200	8,000	13,600	145,400	
34,800	5,800	17,200	4,200	10,600	7,000	20,800	187,800	
77,400	32,600	75,000	39,200	59,400	27,600	108,000	750,400	
8,000	2,600	4,600	200	5,800	800	8,200	47,000	
400	200	4,000	200	600		1,000	6,800	
1,000		200	600	600	800	1,000	4,600	
5,800	1,000	8,800	1,600	2,800	4,000	6,000	48,600	
600		600		1,000		200	8,400	
		200				200	600	
						200	200	
						200	400	
						200	600	
181,800	65,600	144,600	62,800	111,400	62,600	193,200	1,443,800	
15,300	3,000	8,100	4,800	7,800	5,400	9,300	90,600	
21,600	11,700	18,600	14,700	11,700	14,100	16,200	200,400	
13,800	4,500	10,500	6,900	6,600	10,800	9,000	96,300	
900			1,500	3,300	4,800	3,600	27,300	
11,100	13,200	15,600	9,000	6,900	14,100	20,400	153,400	
5,700	1,500	3,000	2,100	5,100	1,200	6,600	28,800	
						300	300	
						300	2,400	
						300	600	
						300	600	
						300	900	
						300	900	
						300	900	
68,400	33,900	55,800	39,000	41,400	52,200	65,400	606,200	

B.—STATEMENT of the NUMBER and VALUE

Denominations.	Number issued in July.	Number issued in August.	Number issued in September.	Number issued in October.	Number issued in November.
<i>Stamps for imported spirits.</i>					
5 gallons					600
10 gallons					300
20 gallons					
30 gallons					
40 gallons					
50 gallons					
60 gallons					
70 gallons					
80 gallons					
90 gallons					
100 gallons					
110 gallons					
120 gallons					
130 gallons					
Total stamps for imported spirits					900
Warehouse	37,600	91,600	115,600	77,600	82,400
Special warehouse					1,500
Rewarehousing	24,000	38,800	14,000	8,000	32,000
Exportation					
Total other than tax-paid stamps	185,000	335,200	337,700	246,900	291,200
Grand aggregate of stamps	285,950	436,000	457,850	406,050	405,800
Aggregate value of tax-paid stamps	\$4,729,995	\$5,087,880	\$5,889,915	\$7,778,565	\$6,287,760
Aggregate value of other than tax-paid stamps	\$2,400	\$3,880	\$1,400	\$800	\$3,200
Grand aggregate value	\$4,732,395	\$5,091,760	\$5,89 315	\$7,779,365	\$6,290,960

of STAMPS for DISTILLED SPIRITS, &c.—Continued.

Number issued in December.	Number issued in January.	Number issued in February.	Number issued in March.	Number issued in April.	Number issued in May.	Number issued in June.	Aggregate number of stamps issued.	Aggregate value of stamps issued.
	300	300	600	300		300	2,400	
	300	300	600	300		600	2,400	
	300			300		300	900	
				300		300	300	
				300		300	600	
				300		300	300	
	900	600	1,200	1,800		1,500	6,900	
106,000	72,000	210,400	100,600	240,400	128,000	166,400	1,437,600	
2,700	3,300					900	8,400	
30,000	35,200	54,800	56,800	36,000	58,800	600	600	
						23,600	412,000	\$41,200
388,900	210,900	466,200	269,400	431,000	301,600	451,600	3,915,600	
585,550	265,050	603,000	372,900	529,700	405,850	566,200	5,319,900	
\$9,561,015	\$2,612,115	\$6,370,380	\$5,026,050	\$4,475,520	\$4,759,425	\$4,229,010		\$66,808,530
\$3,000	\$3,520	\$5,480	\$5,680	\$3,600	\$5,880	\$2,360		\$41,200
\$9,564,015	\$2,615,635	\$6,375,860	\$5,031,730	\$4,479,120	\$4,765,305	\$4,231,370		\$66,849,730

B.—STATEMENT showing the NUMBER and VALUE of STAMPS for TOBACCO, REVENUE during the fiscal

SNUFF, CIGARS, and CIGARETTES, issued to COLLECTORS of INTERNAL year ended June 30, 1885.

Denominations. (Tax 8 cents per pound.)	Number issued in July.	Number issued in August.	Number issued in September.	Number issued, in October.	Number issued in November.	Number issued in December.
<i>Tobacco.</i>						
1 ounce.....	1,350,000	1,010,000	1,115,000	1,610,000	1,160,000	1,072,000
2 ounces.....	5,459,000	6,702,500	6,079,000	8,495,000	6,993,100	10,549,000
3 ounces.....	380,200	531,000	389,000	533,000	389,000	674,000
4 ounces.....	7,673,800	8,616,800	6,921,000	12,306,600	8,576,000	10,739,700
8 ounces.....	1,358,220	1,590,165	1,311,660	2,000,970	1,557,510	1,792,800
16 ounces.....	175,200	467,565	235,050	325,710	222,000	469,395
1/2 pound.....	27,000	24,840	16,140	34,800	19,920	32,604
1 pound.....	3,600	11,844	16,104	12,360	6,408	22,344
2 pounds.....	9,660	9,660	2,904	5,640	3,600	15,240
3 pounds.....	30,720	14,040	9,384	36,240	12,600	29,640
4 pounds.....	1,200	7,500	1,200	3,048	12,600	4,812
5 pounds.....	46,920	22,164	7,884	36,180	17,904	32,148
10 pounds.....	162,400	222,800	152,000	206,000	145,200	289,200
20 pounds.....	172,000	235,200	143,600	165,600	102,800	247,200
30 pounds.....	33,200	61,200	52,400	77,200	20,400	56,400
40 pounds.....	25,200	53,600	37,600	40,800	25,000	58,400
50 pounds.....	2,000	10,000	6,000	14,400	800	8,400
60 pounds.....	400	5,200	4,800	4,400	1,600	6,000
Total.....	16,910,560	19,596,078	16,500,726	25,907,948	19,266,442	26,939,283
<i>Tin-foil.</i>						
1 ounce.....	538,880	7,630,160	436,040	3,131,440	5,100,000	428,800
2 ounces.....	8,960	40,320				
4 ounces.....						
8 ounces.....				50		
Total.....	547,840	7,670,480	436,040	3,131,490	5,100,000	428,800
<i>Snuff.</i>						
1/2 ounce.....		196,980	235,200	1,097,000	98,980	98,000
1 ounce.....	607,600	2,030,560	2,121,896	1,472,352	1,787,912	2,412,363
2 ounces.....	365,040	609,120	601,020	700,920	700,920	803,520
3 ounces.....			1,000			
4 ounces.....	34,000	44,020	67,000	104,000	54,400	78,800
6 ounces.....	322,500	202,000	460,600	340,000	442,000	406,800
8 ounces.....	3,200	10,020	15,400	2,400	5,000	12,000
16 ounces.....	41,000	26,090	19,500	39,000	28,300	47,000
1/2 pound.....	600	13,080	600	600	7,500	18,600
1 pound.....	9,000	8,280	21,744	9,600	9,300	28,440
2 pounds.....	1,344	14,976	8,640	19,920	1,800	21,144
3 pounds.....	7,344	7,716	4,680	6,120	8,220	6,984
4 pounds.....	1,200		600		600	
5 pounds.....	23,100	9,180	9,600	3,492	15,696	19,116
10 pounds.....	400	400	1,600	1,200	1,200	2,000
20 pounds.....	1,600	1,200	3,600	1,600	3,200	3,200
Total.....	1,417,928	3,173,622	3,572,680	3,707,404	3,165,028	3,957,972
<i>Exportation.</i>						
Tobacco.....		8,400	400	10,400	4,800	8,000
Cigars.....	400		400	400	800	
<i>Cigars (\$3 per thousand).</i>						
25s.....	207,600	218,600	152,700	187,000	280,750	362,200
50s.....	4,068,500	4,638,000	3,928,300	4,816,000	4,313,000	5,119,000
100s.....	824,000	993,500	581,500	953,000	900,500	1,151,500
200s.....	1,700	4,000	2,000	1,500	2,050	3,600
250s.....	9,200	10,100	17,300	12,200	8,500	18,300
500s.....	6,000	5,500	6,500	9,000	3,800	10,010
Total.....	5,117,000	5,869,700	4,688,300	6,010,700	5,508,600	6,664,610
<i>Cigarettes (50 cents per thousand).</i>						
10s.....	2,080,000	3,736,000	1,984,000	3,230,000	2,570,400	7,442,240
20s.....	2,880,000	3,080,000	2,640,000	3,880,000	2,048,480	4,897,600
50s.....		13,200			13,200	16,800
100s.....	34,000	22,000	14,000	46,200	32,400	25,000
Total.....	4,994,000	6,851,200	4,638,000	7,156,200	4,664,200	12,381,640

* To each of the stamps marked thus * nine one pound coupons are attached.

Number issued in January.	Number issued in February.	Number issued in March.	Number issued in April.	Number issued in May.	Number issued in June.	Aggregate num- ber of stamps issued.	Aggregate value of stamps is- sued.
410,000	1,040,000	1,050,000	1,280,000	870,000	1,340,000	14,207,000	\$71,035 00
3,120,500	8,524,400	6,040,500	6,542,000	7,040,200	7,393,000	82,953,200	829,532 00
97,000	613,000	790,000	1,212,000	404,000	630,000	6,642,200	99,633 00
5,348,800	10,316,000	7,283,200	11,359,000	8,672,700	8,988,000	106,800,600	2,136,012 00
796,110	1,635,180	1,367,610	1,885,545	1,697,700	1,312,410	18,305,880	732,235 20
112,800	381,540	210,420	345,015	266,040	309,000	3,519,735	281,578 80
18,600	17,700	23,700	21,300	28,200	42,780	307,584	12,303 36
3,600	2,700	27,300	9,504	28,452	16,404	160,620	12,849 60
6,000	3,600	6,300	7,920	8,952	11,100	80,916	12,946 56
4,800	45,600	31,500	28,020	7,152	24,300	273,996	65,769 04
1,200	1,200	4,500	26,400	6,600	5,100	74,760	23,923 20
38,400	46,800	33,900	22,920	27,552	33,600	366,372	146,548 80
62,000	183,600	116,000	300,800	206,800	230,000	2,276,800	3,460,736 00
84,800	178,000	142,000	195,600	126,000	230,800	2,023,600	4,694,732 00
12,400	77,200	36,800	72,800	39,200	78,000	617,200	1,025,664 00
5,600	60,800	38,400	36,800	19,200	70,000	472,000	1,850,240 00
	10,800	5,600	6,800	7,200	15,200	87,200	411,584 00
	800	5,600	5,600	7,600	8,800	50,800	280,416 00
10,122,110	23,138,920	17,213,330	23,358,024	19,463,548	20,743,494	230,220,463	17,047,748 56
3,234,400	5,000,000		7,500,000	1,400,000	170,000	34,569,720	172,848 60
			4,000			53,280	532 80
						50	2 00
3,234,400	5,000,000		7,504,000	1,400,000	170,000	34,623,050	173,383 40
		588,980				2,315,740	5,789 35
325,752	1,130,136	1,520,960	1,359,376	785,568	2,031,148	17,579,828	87,899 14
116,640	440,640	479,520	603,720	533,520	384,480	6,247,200	62,472 60
50,000	50,000	118,000	66,000	73,000	49,000	1,000	15 00
200,000	280,000	502,000	580,000	440,000	284,000	788,220	15,764 40
8,400	40,000	14,400	8,000	1,200	33,200	4,459,900	133,797 00
14,000	30,000	43,000	37,500	39,500	18,500	153,220	6,128 80
600	4,200	7,200	1,800	3,720	59,220	383,390	30,671 20
600	11,400	24,000	3,540	2,160	9,720	59,220	2,368 80
600	16,764	12,864	2,712	7,320	8,040	137,784	11,022 72
	4,344	12,504	2,640	864	12,000	116,124	18,579 84
	1,200					73,416	17,619 84
1,200	4,704	30,504	6,912	11,040	11,472	3,600	1,152 00
400	1,600	2,400	2,400	800	1,600	146,616	58,646 40
800	1,600	1,200	3,200	1,200	1,600	16,400	13,120 00
						24,000	38,400 00
719,592	2,016,588	3,357,532	2,672,000	1,896,892	2,848,480	32,505,718	503,447 09
2,000	4,400	10,400	6,000	8,400	4,800	68,000	
		800		400		3,200	
88,000	183,700	138,900	258,500	237,700	148,200	2,463,850	184,788 75
1,070,000	3,450,000	3,200,000	4,320,000	3,417,500	4,065,000	46,495,300	6,974,295 00
191,200	546,000	541,100	729,900	701,000	601,500	8,716,700	2,615,010 00
	1,000	1,000	3,000	1,700	3,200	24,750	14,850 00
5,040	9,200	8,500	7,700	18,420	15,100	139,560	104,670 00
3,300	8,500	2,200	6,600	8,510	6,500	76,420	114,630 00
1,357,540	4,198,400	3,951,700	5,325,700	4,334,830	4,830,500	57,916,580	10,008,243 75
1,040,000	4,424,000	2,696,000	4,024,000	2,560,000	2,888,000	38,674,720	193,373 60
601,600	2,274,000	3,161,200	2,514,000	1,944,000	2,612,000	32,532,880	325,338 80
	15,600	26,400	1,200	13,800	28,800	26,000	3,225 00
	10,000	11,000	9,000	13,000	24,000	240,240	12,012 00
1,641,600	6,723,600	5,894,600	6,548,200	4,530,800	5,552,800	71,576,840	593,939 40

B.—STATEMENT of the NUMBER and VALUE of INTERNAL REVENUE STAMPS ordered monthly by the COMMISSIONER from the VAULT during the fiscal year ended June 30, 1885.

Denominations.	Number ordered in July.	Number ordered in August.	Number ordered in September.	Number ordered in October.	Number ordered in November.	Number ordered in December.	Number ordered in January.	Number ordered in February.	Number ordered in March.	Number ordered in April.	Number ordered in May.	Number ordered in June.	Aggregate number of stamps.	Aggregate value of stamps.
<i>Documentary.</i>														
5 cents			1										1	\$0 05
50 cents	1		2		1	1			2			1	12	4 00
\$1		1	1						1	9			12	12 00
\$2											3		3	6 00
Total	1	1	4		1	1			3	9	3	1	24	22 05

B.—STATEMENT showing the MONTHLY RECEIPTS from the SALE of STAMPS during the fiscal year ended June 30, 1885.

Months.	Receipts.
July	\$1,601 93
August	1 00
September	
October	1 00
November	1 05
December	50
January	7 37
February	
March	2 00
April	9 00
May	6 00
June	64
Total	1,630 49

C.—COMPARATIVE TABLE showing the PERCENTAGES of RECEIPTS from the ties, in each STATE and TERRITORY of the UNITED STATES, to the AGGREGATE

[NOTE.—The percentages of receipts from the several general sources of revenue now exempt from percentages are

STATES AND TERRITORIES.	PERCENTAGES OF RECEIPTS FROM SPIRITS.									
	Fiscal years ended June 30—									
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
1 Alabama		2.098	7.495	9.487	2.661	1.870	1.571	1.477	1.505	
2 Arizona			0.049	0.228	0.073	0.090	0.145	0.264	0.166	
3 Arkansas		0.977	1.020	2.254	0.886	1.274	1.199	1.128	1.100	
4 California	2.8012	6.0727	10.0053	2.5944	2.0806	2.4027	2.0915	2.1665		
5 Colorado	0.582	0.355	0.881	1.930	0.376	0.242	0.279	0.295	0.613	
6 Connecticut	1.1256	7.621	8.995	1.3819	4.935	5.213	8.272	7.118	7.563	
7 Dakota			0.017	0.231	0.090	0.053	0.065	0.073	0.082	
8 Delaware	2.160	0.487	0.559	1.215	0.510	0.359	0.611	0.251	0.769	
9 District of Columbia	2.605	1.101	1.146	2.629	0.808	0.697	0.792	0.776	0.724	
10 Florida		0.002	0.343	0.875	0.290	0.321	0.393	0.390	0.481	
11 Georgia		3.988	6.705	7.606	2.826	2.168	2.660	3.217	2.783	
12 Idaho		0.395	0.368	0.658	0.477	0.322	0.492	0.554	0.291	
13 Illinois	16.1260	15.4797	12.1809	6.4373	14.9676	21.4777	23.4075	25.1264	26.3492	
14 Indiana	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922	9.4309	9.7798	
15 Iowa	4.0936	4.1886	2.5919	1.4350	1.1009	5.872	8.273	9.809	9.539	
16 Kansas	1.414	0.943	1.225	2.509	0.809	1.297	1.430	1.123	1.372	
17 Kentucky	4.7749	3.4764	3.7850	6.0930	11.4389	12.5367	8.8140	7.6181	7.0252	
18 Louisiana	3.257	6.921	1.8219	1.5643	0.9163	9.158	9.504	1.3060	1.4082	
19 Maine	6.327	0.844	0.569	0.617	0.427	1.631	1.589	1.572	1.557	
20 Maryland	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215	1.9798	2.7317	2.0814	
21 Massachusetts	3.5384	2.5499	2.3179	2.8065	2.9130	2.8417	3.9164	4.5278	3.2143	
22 Michigan	8.632	4.634	6.284	8.183	4.430	4.295	7.618	5.954	7.554	
23 Minnesota	2.658	2.502	2.854	3.053	1.745	1.377	1.350	1.258	1.327	
24 Mississippi		0.210	0.348	1.749	1.012	1.124	1.189	1.165	1.331	
25 Missouri	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773	3.3373	3.5495	3.6976	
26 Montana	0.333	0.442	0.537	2.274	0.486	0.375	0.770	0.271	0.278	
27 Nebraska	0.462	0.458	0.523	1.595	0.910	0.535	2.005	2.049	3.061	
28 Nevada	0.600	0.376	0.402	1.163	0.605	0.486	0.454	0.546	0.565	
29 New Hampshire	1.112	0.903	0.890	1.735	0.644	0.622	0.859	1.093	1.529	
30 New Jersey	2.4490	1.2497	1.8364	1.2053	4.914	7.988	8.333	8.943	1.4841	
31 New Mexico	0.407	0.515	0.683	1.367	0.385	0.336	0.354	0.284	0.906	
32 New York	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213	9.0375	7.7907	
33 North Carolina		2.289	6.945	1.5004	2.763	3.248	7.366	2.169	5.543	
34 Ohio	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965	21.4950	20.4975	20.8976	
35 Oregon	0.615	0.655	0.799	2.093	0.509	0.608	0.517	0.470	0.480	
36 Pennsylvania	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058	6.3895	4.6317	4.2686	
37 Rhode Island	2.149	3.366	2.848	4.412	0.769	1.357	0.939	1.625	1.446	
38 South Carolina		0.760	1.668	3.446	1.035	1.059	1.129	1.417	1.591	
39 Tennessee	0.088	1.1518	1.6582	2.6027	1.1763	1.0949	9.007	9.021	9.100	
40 Texas		1.544	2.701	4.607	1.685	1.530	2.241	2.817	3.147	
41 Utah	0.056	0.418	0.613	0.575	0.276	0.162	0.275	0.171	0.338	
42 Vermont	0.648	0.533	0.439	0.774	0.314	0.247	0.439	0.462	0.366	
43 Virginia	0.088	0.506	1.8810	1.9788	1.5949	1.3746	1.2885	7.780	1.2200	
44 Washington	0.529	0.167	0.669	1.701	0.586	0.449	0.392	0.188	0.119	
45 West Virginia	2.321	1.793	3.418	6.309	3.270	5.417	3.227	2.950	2.541	
46 Wisconsin	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720	1.5928	1.6282	
47 Wyoming				0.019	0.168	0.099	0.065	0.119		
Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

several GENERAL SOURCES of INTERNAL REVENUE now taxable, including penal-RECEIPTS from the same sources, by fiscal years, from July 1, 1864, to June 30, 1885.

tax are not given in Table C in reports since 1880, except in the case of banks and bankers. Their continued to 1883.]

STATES AND TERRITORIES.	PERCENTAGES OF RECEIPTS FROM SPIRITS.														
	Fiscal years ended June 30—														
	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
1 Alabama	1.429	1.116	0.980	1.096	1.367	1.273	1.104	1.035	0.738	0.731	0.755	0.672			
2 Arizona	0.122	0.121	0.123	0.170	0.256	0.277	0.270	0.337	0.393	0.350	0.026				
3 Arkansas	0.743	0.660	0.821	0.908	1.675	1.445	1.237	1.263	0.757	0.783	0.798	0.874			
4 California	2.7844	3.0791	2.6027	1.8635	0.9497	1.0547	1.9768	2.9089	3.2464	2.9916	2.8932	2.3167			
5 Colorado	0.561	0.520	0.464	0.508	0.597	0.863	1.051	1.195	1.330	0.992	0.688	0.950			
6 Connecticut	5.618	5.545	4.743	4.568	5.361	4.594	3.778	2.749	2.083	2.295	2.634	6			
7 Dakota	0.159	0.100	0.098	0.226	0.329	0.339	0.312	0.322	0.373	0.483	0.639	7			
8 Delaware	0.291	0.309	0.551	0.432	0.595	0.505	0.608	0.388	0.615	0.277	0.343	0.660			
9 District of Columbia	0.679	0.634	0.612	0.943											
10 Florida	0.333	0.308	0.229	0.230	0.283	0.245	0.191	0.189	0.166	0.145	0.105	0.141			
11 Georgia	3.078	2.908	2.709	2.258	4.091	3.526	3.131	3.481	3.409	3.788	4.164	3.628			
12 Idaho	0.307	0.287	0.235	0.232	0.315	0.327	0.279	0.294	0.326	0.350	0.019				
13 Illinois	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162	32.8074	34.2737	29.8029	27.3028	30.4346			
14 Indiana	8.6110	7.5954	8.7781	9.4964	10.1711	10.0538	9.0472	9.7603	8.0641	6.5587	6.6239	5.1903			
15 Iowa	6.791	6.043	8.007	2.701	6.314	4.664	3.753	3.890	1.5235	4.5050	2.9739	2.7219			
16 Kansas	0.973	0.700	0.608	0.617	0.758	0.818	1.434	0.895	0.910	0.929	0.841	0.998			
17 Kentucky	10.3248	13.4511	9.6207	12.8341	9.6537	10.3890	11.2456	10.1413	11.9381	17.8193	22.2241	19.7213			
18 Louisiana	1.1812	4.294	1.841	2.055	5.909	2.701	2.47	2.092	3.333	1.973	1.930	2.081			
19 Maine	0.752	0.394	0.269	0.173	0.302	0.409	0.296	0.374	0.361	0.362	0.344	0.356			
20 Maryland	2.179	2.5126	1.6253	1.9112	1.4542	1.4108	1.3485	1.0885	1.2773	2.0844	2.4752	2.1535			
21 Massachusetts	3.3924	2.9624	2.6745	2.3704	2.0939	2.2348	2.1195	1.9693	1.8302	1.7356	1.5798	1.5892			
22 Michigan	5.402	5.165	4.316	3.085	2.569	2.261	1.903	1.901	1.852	1.996	2.083	2.023			
23 Minnesota	1.234	1.153	1.118	0.959	1.151	1.173	1.368	1.099	1.241	1.346	1.400	1.565			
24 Mississippi	1.155	0.899	0.772	0.721	0.854	0.738	0.701	0.703	0.585	0.424	0.414	0.434			
25 Missouri	3.9069	3.4068	6.063	3.9860	4.5296	4.0825	3.5176	3.3457	3.5949	4.0063	4.0219	3.9816			
26 Montana	0.370	0.261	0.218	0.218	0.218	0.330	0.329	0.297	0.354	0.513	0.561	0.938			
27 Nebraska	4.457	4.246	7.647	9.231	1.2196	1.4902	1.3057	1.2549	1.3813	1.5875	1.7747	2.664			
28 Nevada	0.577	0.546	0.570	0.471	0.561	0.508	0.449	0.363	0.302	0.275	0.017	0.376			
29 New Hampshire	1.522	1.677	1.316	1.161	1.292	1.078	1.028	0.920	0.843	0.883	0.850	0.903			
30 New Jersey	5.930	8.735	3.999	7.670	6.680	6.530	4.699	7.222	7.822	7.350	6.079	9.837			
31 New Mexico	0.241	0.312	0.282	0.224	0.280	0.276	0.401	0.538	0.582	0.549	0.086	0.760			
32 New York	6.5929	6.2212	5.6222	5.1041	6.0754	6.2028	4.9211	4.3453	3.6129	3.3723	3.4255	3.8456			
33 North Carolina	4.054	3.869	3.797	4.941	5.194	5.415	8.005	9.191	7.476	7.340	7.514	8.573			
34 Ohio	21.7276	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912	21.3817	19.0571	15.0115	13.1851	13.3825			
35 Oregon	0.441	0.399	0.314	0.384	0.467	0.492	0.442	0.453	0.454	0.528	0.793	0.791			
36 Pennsylvania	4.1073	3.6425	2.7232	3.4286	3.1583	2.9012	3.0336	3.0851	3.3347	3.7386	4.3209	4.1152			
37 Rhode Island	1.252	0.559	0.599	0.704	0.775	0.721	0.639	0.596	0.519	0.513	0.492	0.565			
38 South Carolina	0.943	1.059	0.872	0.913	1.261	1.126	1.070	0.950	0.742	0.907	0.821	0.917			
39 Tennessee	1.0014	1.2901	7.806	1.2045	1.2689	1.3545	1.3421	1.4240	1.1106	1.3532	1.4657	1.3710			
40 Texas	2.700	2.145	1.838	1.675	2.105	2.045	1.402	1.324	1.147	1.400	1.571	1.357			
41 Utah	0.460	0.263	0.205	0.180	0.443	0.214	0.183	0.167	0.173	0.179	0.009				
42 Vermont	0.302	0.245	0.208	0.204	0.233	0.250	0.221	0.190	0.176	0.152	0.165	0.177			
43 Virginia	1.0027	0.746	4												

C.—COMPARATIVE TABLE showing the

STATES AND TERRITORIES.	PERCENTAGES OF RECEIPTS FROM TOBACCO.									
	Fiscal years ended June 30—									
	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
1 Alabama		.0128	.2225	.3472	.1104	.0675	.0602	.2275	.1394	
2 Arizona			.0005	.0001	.0019	.0019	.0027	.0041	.0070	
3 Arkansas		.0002	.0081	.0038	.0320	.0500	.0613	.0700	.0751	
4 California	1.0594	4.0884	4.6071	4.6263	3.8890	3.1393	3.1928	2.9850	2.0050	
5 Colorado	.0001	.0001	.0316	.0420	.0199	.0188	.0097	.0144	.0255	
6 Connecticut	.6836	.7895	.7198	.5939	.6900	.5682	.4771	.4653	.4771	
7 Dakota			.0003	.0029	.0019	.0024	.0025	.0043		
8 Delaware	.0711	1.3358	1.0713	.9828	.4632	.7911	.8303	.9549	1.0436	
9 District of Columbia	.0703	.0628	.0538	.0542	.0896	.0719	.0774	.0873	.0955	
10 Florida			.0008	.0022	.0301	.1477	.1781	.2151	.3601	
11 Georgia		.0146	.3031	1.1343	.6428	.8769	.6953	.6342	.7124	
12 Idaho		.0006	.0001		.0084	.0182	.0050	.0040	.0053	
13 Illinois	3.5441	5.2410	5.8024	5.7042	6.2887	6.2186	6.8321	5.9107	5.7066	
14 Indiana	1.3212	1.1753	.7781	.9173	1.2257	.8565	.8880	.9434	.9162	
15 Iowa	.5899	.2801	.3628	.4998	.9719	.7806	.7128	.8273	.8767	
16 Kansas	.0457	.0365	.0583	.0386	.0771	.0781	.0996	.1147	.1103	
17 Kentucky	8.8958	7.7879	7.0627	5.8296	4.6136	4.0269	4.4321	4.4296	4.3641	
18 Louisiana	.7060	.8775	1.9817	1.4123	1.9054	3.2019	2.5712	1.8661	1.3145	
19 Maine	.1247	.0976	.3594	.4376	.1430	.0960	.0901	.0886	.1291	
20 Maryland	5.0498	3.9395	4.7472	4.1902	4.2645	4.9643	4.5933	4.5953	3.2560	
21 Massachusetts	1.7721	2.1918	2.8002	2.5457	2.2924	1.7308	1.6635	1.6478	1.5632	
22 Michigan	4.4778	4.3478	4.2057	4.4359	4.5090	4.4012	4.1962	4.7161	4.0878	
23 Minnesota	.0162	.0406	.0404	.0305	.1029	.1216	.0860	.0880	.1114	
24 Mississippi			.0001		.0224	.0523	.0563	.0514	.0783	
25 Missouri	11.7129	10.8390	8.8943	8.5094	6.9828	5.9777	6.2747	5.8741	4.9526	
26 Montana			.0001		.0072	.0354	.0122	.0065	.0069	
27 Nebraska	.0031	.0033	.0029	.0103	.0326	.0441	.0408	.0451	.0631	
28 Nevada	.0036	.0043	.0019	.0002	.0191	.0259	.0104	.0132	.0141	
29 New Hampshire	.0871	.0888	.0702	.0820	.0827	.0620	.0688	.0682	.1163	
30 New Jersey	2.1344	2.0771	1.9178	1.8497	1.9151	1.6248	1.6606	1.8519	2.0995	
31 New Mexico			.0067		.0122	.0111	.0101	.0085	.0118	
32 New York	29.6279	31.0267	30.3183	30.1435	27.8634	25.2702	25.6257	26.4263	23.9837	
33 North Carolina		.0162	.1275	1.4088	1.4308	3.1384	2.5658	2.7820	3.1370	
34 Ohio	12.1760	10.5294	9.7320	9.9034	9.3570	7.5297	7.5762	8.0332	7.9826	
35 Oregon	.0116	.0060	.0894	.1859	.1813	.0898	.0513	.1243	.0838	
36 Pennsylvania	12.9570	9.8700	9.7364	8.7326	10.1603	8.1595	8.3409	8.3614	7.6103	
37 Rhode Island	.3101	.2481	.2698	.1862	.2132	.1626	.1688	.1817	.1883	
38 South Carolina		.0235	.0183	.0710	.0916	.0788	.0606	.0829	.1105	
39 Tennessee	.1889	.0510	.2496	.5613	.3089	.2625	.2747	.3549	.2737	
40 Texas		.0030	.0245	.1084	.0719	.1006	.1061	.1457	.1650	
41 Utah		.0021		.0146	.0107	.0136	.0049	.0054	.0120	
42 Vermont	.0359	.0220	.0236	.0143	.0457	.0367	.0393	.0539	.0700	
43 Virginia	.1100	1.4513	1.5098	2.2688	6.5124	12.9765	12.9959	11.7974	10.0978	
44 Washington	.0012	.0010	.0014	.0011	.0043	.0066	.0046	.0089	.0058	
45 West Virginia	.4798	.4597	.3936	.5438	.6433	.6365	.6977	.8178	.7857	
46 Wisconsin	1.1327	.9553	1.3109		1.6980	1.4682	1.5787	2.0012	1.7253	
47 Wyoming					.0007	.0057	.0028	.0022	.0037	
Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

PERCENTAGES of RECEIPTS, &c.—Continued.

PERCENTAGES OF RECEIPTS FROM TOBACCO.														
Fiscal years ended June 30—														
1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.			
.0818	.0769	.0799	.0699	.0790	.0794	.0919	.0963	.0910	.0683	.0022	.0859	1		
.0092	.0080	.0690	.0105	.0129	.0166	.0174	.0159	.0137	.0092	.0010		2		
.0800	.0970	.0460	.0499	.0665	.0860	.1074	.1043	.1094	.0732	.1055	.0666	3		
1.7099	1.8644	2.0808	1.8595	1.9119	1.8930	1.9324	2.0873	2.3062	2.3482	2.3519	2.1184	4		
.0326	.0310	.0324	.0390	.0443	.0539	.0739	.0794	.0783	.0594	.0910	.1086	5		
.4624	.4466	.4289	.3848	.3900	.3814	.4434	.4321	.4359	.4373	.4352	.4108	6		
.0064	.0050	.0057	.0101	.0140	.0182	.0279	.0293	.0338	.0369	.0057		7		
.9866	.8833	.9362	1.0442	1.0944	.8348	.6407	.6129	.6032	.6013	.6371	.623	8		
.0973	.0903	.0887	.0174									9		
.3495	.4458	.3992	.3649	.4174	.4620	.4020	.5562	.5494	.5412	.6516	.7889	10		
.5210	.4512	.3846	.2303	.1546	.1720	.1968	.1771	.1520	.1200	.1630	.1476	11		
.0046	.0046	.0038	.0030	.0035	.0049	.0052	.0066	.0085	.0067	.0005		12		
6.4506	7.0311	7.4279	6.8598	7.0583	6.6178	6.4142	6.1881	6.0535	6.0120	5.4142	4.9481	13		
.9355	.9648	.8937	.7419	.7733	.7451	.8524	.8448	.8295	.7480	.7230	.6793	14		
1.0835	1.1965	1.1615	1.1113	.9087	.7887	.7675	.7278	.7429	.7195	.7685	.7870	15		
.1427	.1298	.1368	.1345	.1125	.1957	.2575	.2617	.2654	.2540	.2858	.3099	16		
4.7347	4.6285	5.0386	4.6543	4.3553	4.7119	4.3415	3.7012	3.3633	4.2646	4.7911	4.8561	17		
.9396	.7532	.8397	1.0413	.9314	.9254	1.0838	1.2332	1.2274	1.1911	1.1636	1.1643	18		
.1378	.1218	.1114	.1093	.1156	.1178	.1328	.1197	.1081	.0895	.1051	.1041	19		
2.9826	3.1480	3.4035	3.1888	3.2137	3.0420	3.1464	3.2656	3.2248	3.4265	3.2874	3.4644	20		
1.5892	1.4804	1.5070	1.6826	1.7308	1.5558	1.5682	1.8755	1.3996	1.3031	1.5805	1.3977	21		
3.7278	3.7099	3.7848	3.2746	2.9796	3.0269	2.8795	2.9683	3.0531	3.0889	3.3224	3.7608	22		
.1301	.1432	.1537	.1106	.1918	.2152	.2787	.2988	.3466	.3586	.4093	.4299	23		
.0720	.0605	.0524	.0519	.0563	.0565	.0719	.0664	.0599	.0373	.0555	.0546	24		
5.2722	5.4065	4.7689	4.6540	4.8758	5.2847	6.1550	7.4068	7.8924	8.1616	8.8198	9.5023	25		
.0091	.0072	.0060	.0059	.0076	.0078	.0090	.0110	.0154	.0153	.0428	.0273	26		
.0716	.0820	.0892	.0885	.1041	.1262	.1516	.1317	.1289	.1266	.2093	.2337	27		
.0151	.0143	.0159	.0137	.0147	.0156	.0159	.0129	.0106	.0067	.0065	.0147	28		
.1029	.1035	.0767	.0772	.0762	.0701	.0815	.0791	.0655	.0629	.0745	.0672	29		
2.2807	3.5414	7.2656	9.6475	10.4912	9.3454	8.3892	8.6824	8.6639	9.5198	7.9921	7.9950	30		
.0117	.0099	.0055	.0073	.0067	.0079	.0133	.0186	.0194	.0153	.0240	.0230	31		
23.4429	20.4891	17.6930	17.3993	18.6653	18.7889	19.9762	20.0071	20.5446	21.0306	19.9776	19.4629	32		
3.6554	3.7349	3.5820	3.6060	3.8282	5.2261	4.7325	4.2969	4.9088	4.3043	4.5035	4.2211	33		
9.1245	9.3436	8.9790	8.7464	8.6714	8.5771	8.3132	8.1342	7.0311	6.6504	6.7177	7.3699	34		
.0211	.0192	.0208	.0224	.0270	.0319	.0379	.0359	.0347	.0321	.0615	.0585	35		
7.4360	6.8674	6.8850	6.5463	7.0033	7.3831	8.5482	8.7835	8.9584	9.0294	9.9986	10.0636	36		
.1838	.1630	.1476	.1399	.1578	.1524	.1499	.1354	.1237	.1391	.1442	.137	37		
.1123	.1169	.0994	.0941	.1010	.0865	.0899	.1006	.0909	.0666	.0761	.0729	38		
.3520	.3716	.2770	.2985	.3743	.3602	.3331	.3201	.3551	.3182	.3891	.3864	39		
.1996	.1645	.1679	.1818	.1926	.2036	.2155	.2046	.1875	.1557	.1985	.1898	40		
.0183	.0150	.0149	.0139	.0150	.0160	.0155	.0142	.0140	.0111	.0010		41		
.0790	.0676	.0574	.0515	.0582	.0546	.0592	.0598	.0577	.0578	.0629	.0607	42		
17.1568	18.8712	17.4672	18.1625	15.3284	15.2284	13.8056	13.2198	12.2379	11.2586	11.0480	10.2655	43		
.0080	.0061	.0064	.0074	.0079	.0083	.0103	.0129	.0118	.0098	.0015		44		
.7324	.6089	.5048	.5594	.5822	.5635	.6434	.6438	.6161	.6341	.7157	.7564	45		
2.2435	2.2284	2.6663	2.5846	2.7411	2.4853	2.4223	2.4516	2.4706	2.6114	2.7049	2.8078	46		
.0043	.0041	.0055	.0045	.0045	.0044	.0045	.0046	.0047	.0032	.0002		47		
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000			

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of IN-
of the UNITED STATES, by fiscal years,

TERNAL REVENUE in each COLLECTION DISTRICT, STATE, and TERRITORY
from September 1, 1862, to June 30, 1885.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
ALABAMA.						
1	First district (1)				\$2,917,189 13	\$1,842,963 82
	First district (2)					
2	Second district (1)				1,118,080 44	1,831,443 70
	Second district (2)					
3	Second district (3)					
	Third district (1)				97,041 48	444,722 71
					4,132,311 05	4,119,130 23
ARKANSAS.						
1	First district (5)				256,147 11	783,336 76
2	Second district (5)					886,001 17
3	Third district (a) (5)					82,819 25
	Third district (6)					
					256,147 11	1,752,157 18
CALIFORNIA.						
1	First district (7)	\$948,828 56	\$1,136,116 28	\$2,733,873 74	3,473,692 91	5,190,567 48
	First district (8)					
	First district (9)					
2	Second district (7)	43,405 01	114,000 13	242,346 37	343,746 65	445,079 95
3	Third district (10)	58,378 00	94,534 84	148,981 22	178,900 98	187,634 49
4	Fourth district (11)	141,738 31	263,564 87	676,910 05	696,900 19	707,217 12
	Fourth district (12)					
5	Fourth district (13)					
	Fifth district (11)	39,481 95	68,172 25	141,941 10	235,487 80	217,632 65
		631,831 83	1,676,388 37	3,944,052 48	4,928,898 53	6,757,131 69
CONNECTICUT.						
1	First district (16)	572,438 90	1,152,896 36	2,299,479 81	2,864,903 51	2,548,344 02
	First district (17)					
	First district (18)					
2	Second district (19)	399,342 34	898,966 11	1,863,831 34	2,791,672 05	2,126,724 98
	Second district (20)					
3	Third district (16)	324,349 24	668,223 12	1,279,600 90	1,733,587 49	1,367,288 31
4	Fourth district (19)	236,484 37	552,430 36	1,133,152 16	2,216,524 85	1,540,613 26
		1,552,614 85	3,272,515 95	6,576,064 21	9,636,687 90	7,582,970 57
GEORGIA.						
1	First district (26)				411,057 63	507,262 24
	Second district (27)				2,251,265 98	2,136,073 50
2	Second district (28)					
	Second district (29)					
	Second district (30)					
3	Third district (26)				1,249,422 93	1,262,036 09
	Third district (31)					
4	Third district (29)					
	Fourth district (27)				396,830 46	582,069 07
					4,308,577 00	4,487,440 90
ILLINOIS.						
1	First district	865,254 98	3,739,478 21	3,953,665 95	7,695,203 40	5,467,986 87
2	Second district (5)	72,702 98	378,046 63	374,308 89	588,209 86	337,461 39
	Second district (32)					
	Second district (33)					
3	Third district (34)	78,742 48	232,210 57	344,604 83	547,715 19	442,042 38
4	Fourth district (35)	207,290 33	977,177 10	638,005 33	1,147,629 71	1,626,967 73
	Fourth district (36)					
	Fourth district (37)					
5	Fifth district	166,620 42	2,689,125 64	1,466,519 10	1,202,275 08	639,194 31
6	Sixth district (5)	62,907 40	139,811 72	284,327 58	465,161 88	409,331 63
7	Seventh district (38)	102,825 39	177,984 05	215,175 26	1,436,229 60	1,051,360 62
8	Eighth district (38)	98,608 04	641,206 98	746,362 28	1,094,005 80	895,860 38
	Eighth district (39)					
9	Ninth district (35)	71,823 27	151,294 63	319,054 18	348,771 65	199,545 01
10	Tenth district (5)	42,807 99	118,772 67	304,361 99	384,388 97	297,129 66
	Tenth district (40)					
11	Eleventh district (41)	15,771 22	27,150 42	79,465 20	130,859 48	118,434 94
12	Twelfth district (5)	139,231 56	513,443 39	574,536 62	709,117 75	439,990 90
	Thirteenth district (41)	87,915 80	102,178 80	203,334 37	267,895 44	186,780 62
13	Thirteenth district (42)					
	Thirteenth district (37)					
		2,012,592 46	9,897,970 87	9,523,721 58	15,397,463 81	12,112,985 84

[The notes to the references in this table

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—						
		1868.	1869.	1870.	1871.	1872.	1873.	1874.
1	First district (1)	\$1,364,609 54	\$257,988 05	\$233,676 68	\$132,204 53	\$130,333 60	\$81,896 63	\$51,749 47
2	Second district (1)	2,377,812 39	166,091 07	296,734 19	121,128 60	78,755 20	40,369 94	59,450 27
3	Third district (1)	537,183 88	48,297 13	65,289 30	110,425 24	29,071 34	30,286 78	24,592 87
		4,279,605 81	472,316 25	595,700 17	363,758 37	238,160 14	152,493 35	135,792 61
1	First district (5)	540,690 88	22,951 51	265,469 37	47,400 88	40,849 27	23,252 19	18,478 01
2	Second district (5)	231,940 75	93,333 73	131,520 65	56,547 31	34,786 02	37,482 57	26,402 93
3	Third district (a) (5)	71,758 36	28,699 83	32,294 08	26,576 28	18,665 93	28,126 26	23,996 00
	Third district (6)							
		844,389 99	144,985 07	369,284 10	130,524 47	94,301 22	88,861 02	68,876 94
1	First district (7)	5,100,081 83	3,364,162 38	3,151,008 32	2,226,231 40			
	First district (8)				598,678 41	2,490,717 82	1,734,547 63	
	First district (9)						256,055 20	2,262,713 81
2	Second district (7)	498,423 17	3,336,243 23	359,043 24	282,053 85			
3	Third district (10)	132,039 78	166,578 86	200,629 61	146,822 59	196,042 27	113,445 41	
4	Fourth district (11)	542,634 82	481,363 71	568,890 25	304,952 44	285,332 25	171,218 97	146,880 33
	Fourth district (12)							
5	Fourth district (13)	219,346 85	164,078 26	321,877 89	98,182 89	80,925 05	89,643 86	72,247 36
		6,552,526 45	4,529,547 44	4,602,439 31	3,096,921 58	3,053,517 39	2,367,911 07	2,481,841 50
1	First district (16)	1,456,323 76	936,528 89	1,020,409 28	648,671 65	544,049 21	247,170 66	
	First district (17)						251,588 03	267,211 55
2	Second district (19)	1,263,959 37	612,503 22	760,691 38	376,938 54	245,751 21	194,806 04	49,989 54
3	Third district (16)	787,104 36	313,154 48	299,599 94	154,811 98	144,726 52	51,390 01	142,098 09
4	Fourth district (19)	893,610 88	478,319 36	483,776 54	246,229 34	170,987 70	129,030 25	21,079 93
		4,400,398 37	2,340,505 95	2,564,477 14	1,426,870 91	1,204,614 64	873,984 99	580,379 11
1	First district (26)	750,690 50	240,190 72	260,456 61	128,677 19	112,845 86	90,492 07	55,588 98
2	Second district (27)	2,739,432 31	255,731 22	330,115 95	155,277 11	99,355 47	57,361 33	66,910 66
3	Third district (26)	1,674,719 52	255,782 51	227,960 08	154,782 68	125,561 46	117,647 87	85,548 87
4	Fourth district (27)	982,122 36	258,577 12	325,708 74	288,807 04	245,397 39	212,437 73	176,574 04
		6,146,964 69	1,010,281 57	1,144,241 38	736,944 02	583,160 18	477,950 00	384,622 55
1	First district	3,998,315 33	6,771,168 61	8,395,131 87	7,269,582 79	6,155,659 12	6,798,288 11	6,696,125 82
2	Second district (5)	300,455 06	351,458 21	398,012 17	245,842 68	147,511 81	60,209 18	56,279 56
3	Third district (34)	220,650 50	355,364 66	576,926 96	757,663 64	751,763 04	550,937 78	319,475 35
4	Fourth district (35)	648,260 05	1,185,292 87	1,602,059 85	1,235,013 65	1,723,054 91	1,203,453 25	984,958 64
5	Fifth district	319,839 15	1,591,351 02	3,063,260 07	2,533,970 87	4,108,333 42	4,766,975 11	4,716,712 55
6	Sixth district (5)	250,042 44	396,465 53	541,399 74	380,103 35	559,911 41	354,959 98	355,864 69
7	Seventh district (38)	283,085 74	624,180 36	746,513 53	789,495 36	230,067 95	170,921 89	70,238 53
8	Eighth district (38)	470,594 57	788,314 06	1,215,798 16	814,509 77	1,150,031 23	1,066,513 65	1,619,096 60
9	Ninth district (35)	139,490 50	150,257 03	153,147 88	81,075 73	333,644 14	135,419 32	52,823 42
10	Tenth district (5)	286,259 63	217,165 07	183,049 44	94,548 03	68,210 58	53,687 14	58,232 78
11	Eleventh district (41)	81,578 77	75,230 06	79,071 95	52,514 75	27,270 46	29,296 40	22,689 83
12	Twelfth district (5)	435,286 82	444,976 26	715,549 64	776,101 74	493,622 99	457,274 96	529,512 42
13	Thirteenth district (41)	131,018 95	112,033 13	93,545 40	71,186 66	59,586 24	45,301 57	36,729 70
		7,564,886 51	13,063,256 87	18,304,366 66	15,119,699 02	15,799,667 30	16,493,160 34	15,419,720 89

will be found on pages 90, 91, and 92.

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
INDIANA.						
1	First district (43)	\$124,500 72	\$239,191 09	\$424,812 51	\$738,232 54	\$740,105 68
1	First district (44)					
2	Second district (5)	89,204 67	215,986 33	403,138 74	578,168 32	419,139 82
2	Second district (45)					
3	Third district (5)	18,949 37	150,442 91	826,796 47	767,813 74	643,891 08
4	Fourth district (43)	235,560 78	1,321,298 05	835,475 90	772,233 75	384,210 89
4	Fourth district (44)					
5	Fifth district (46)	86,078 75	299,060 13	320,319 28	340,463 06	221,274 95
5	Sixth district (5)	125,633 06	349,682 13	617,557 40	664,874 09	579,837 36
6	Sixth district (47)					
6	Sixth district (44)					
6	Sixth district (48)					
7	Seventh district (43)	87,111 51	218,496 70	497,368 24	367,348 12	231,833 13
7	Seventh district (44)					
7	Seventh district (49)					
8	Eighth district (5)	69,944 35	370,473 29	320,557 36	481,475 39	386,589 57
9	Ninth district (5)	48,706 12	100,733 85	231,351 84	276,277 05	226,199 06
10	Tenth district (5)	19,303 44	87,332 34	224,338 47	265,524 55	197,520 80
10	Tenth district (50)					
11	Eleventh district (46)	24,911 44	45,523 15	120,527 27	164,925 29	92,299 77
11	Eleventh district (51)					
11	Eleventh district (52)					
		924,904 21	3,398,219 97	4,821,243 48	5,417,336 50	4,122,863 08
IOWA.						
1	First district (43)	79,003 05	154,187 62	447,809 06	597,437 55	753,355 08
2	Second district (43)	75,232 31	251,194 41	459,401 29	355,018 04	292,429 87
2	Second district (53)					
2	Second district (54)					
3	Third district (55)	57,466 44	197,993 86	530,825 29	1,374,031 25	641,136 32
3	Third district (56)					
4	Fourth district (43)	35,327 34	53,622 04	157,762 44	192,131 31	200,301 55
4	Fourth district (53)					
4	Fourth district (54)					
5	Fifth district (21)	27,090 74	44,188 79	107,011 26	134,614 23	119,738 84
6	Sixth district (55)	11,842 83	21,150 02	43,948 91	61,198 13	67,090 88
		285,062 71	632,336 74	1,746,758 25	2,715,839 51	2,074,052 35
KENTUCKY.						
1	First district (57)	31,485 72	263,672 00	517,012 01	603,985 75	315,598 59
2	Second district (57)	188 53	119,548 47	320,464 31	428,925 14	150,566 39
2	Second district (58)					
2	Second district (59)					
3	Third district (27)	820,234 76	2,005,153 90	2,085,846 32	2,701,831 91	233,933 64
4	Fourth district (60)	530,858 88	1,557,718 62	1,355,471 16	1,296,595 65	258,992 83
5	Fifth district (60)			437,907 30	623,845 92	2,679,251 37
5	Fifth district (61)					
6	Sixth district			120,432 84	267,838 11	1,065,258 59
7	Seventh district (62)					441,826 13
8	Seventh district (63)					
8	Eighth district (62)					106,980 57
9	Eighth district (63)					
9	Ninth district (62)					153,746 91
		1,382,771 89	3,946,092 99	4,857,133 94	5,922,122 48	5,415,134 02
LOUISIANA.						
1	First district (64)	154,341 17	2,274,542 70	1,714,502 46	5,501,783 24	3,710,106 61
2	First district (65)					
2	Second district (64)				320,862 47	1,347,918 14
3	Third district (64)				375,167 66	1,168,763 11
		154,341 17	2,274,542 70	1,714,502 46	6,197,813 37	6,226,787 86
MAINE.						
1	First district (13)	209,883 54	645,890 31	1,238,522 99	1,296,933 12	1,027,197 87
1	First district (66)					
1	First district (67)					
2	Second district (5)	113,740 81	281,232 03	636,611 01	665,673 32	565,197 37
2	Second district (68)					
3	Third district (5)	81,442 21	160,427 05	312,375 96	397,031 01	334,297 95
4	Fourth district (5)	69,498 84	127,900 96	207,092 35	263,848 13	234,152 39
4	Fourth district (69)					
5	Fifth district (5)	40,070 95	79,143 62	204,229 92	199,377 12	166,534 42
		514,636 38	1,294,093 97	2,618,823 23	2,822,892 70	2,326,380 00

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

		FISCAL YEARS ENDED JUNE 30—						
		1868.	1869.	1870.	1871.	1872.	1873.	1874.
		\$416,297 17	\$513,043 15	\$670,570 32	\$735,565 72	\$961,513 76	\$952,792 93	\$749,459 36
		278,833 70	212,543 36	223,055 20	119,087 95	89,818 36	96,651 70	54,695 22
		157,867 36	410,879 30	518,649 87	481,392 29	473,920 80	582,858 35	449,465 62
		128,732 05	1,089,573 69	1,681,620 03	1,819,237 45	1,977,628 65	2,407,099 98	1,975,722 39
		152,617 58	127,588 44	436,695 61	158,877 09	51,470 02	36,512 98	31,802 85
		418,343 98	621,189 46	586,127 36	379,533 70	563,778 36	467,826 35	308,251 06
		200,522 44	341,791 45	336,242 18	412,688 37	501,381 86	762,012 78	690,064 25
		161,201 88	221,981 83	254,817 46	419,349 40	447,419 52	52,993 97	394,907 54
		209,908 30	151,188 86	176,813 95	137,824 09	173,089 61	122,828 20	79,309 23
		148,242 89	119,742 07	104,383 53	92,585 43	78,263 55	66,820 97	63,742 10
		69,760 03	80,235 69	56,048 31	42,307 41	73,008 23	29,654 30	25,475 97
		2,342,327 38	3,869,757 30	5,045,023 82	4,798,468 99	5,441,892 72	5,678,052 51	4,823,495 59
		376,213 73	498,636 55	337,231 81	200,465 70	184,678 53	175,697 96	192,667 68
		235,486 55	368,210 07	361,125 05	277,331 47	302,932 49	262,438 55	216,581 45
		267,158 45	396,238 10	312,279 36	347,988 45	441,965 31	412,066 68	345,026 91
		116,252 55	112,695 11	149,162 75	78,495 94	49,992 93	53,166 82	57,928 94
		106,298 06	117,237 09	117,532 71	92,135 44	48,416 03	55,485 34	68,977 70
		80,829 88	65,228 03	101,709 66	85,424 24	39,895 33	54,261 94	58,678 48
		1,182,230 22	1,558,264 95	1,377,981 34	1,081,841 24	1,067,790 62	1,012,997 29	933,261 16
		176,929 35	121,052 98	187,268 02	196,391 89	194,026 87	191,598 40	166,652 24
		146,433 25	118,026 31	256,963 29	446,726 88	332,812 01	253,464 40	255,139 69
								33,479 18
		143,277 89	79,167 99	115,900 12	137,004 91	32,446 29	118,641 50	23,717 25
		194,777 28	332,888 09	784,431 77	454,742 04	359,249 65	329,211 58	579,440 38
		1,987,316 93	2,548,700 52	2,555,685 48	2,065,384 67	1,966,874 47	1,832,197 50	2,064,996 70
		762,357 23	2,197,684 56	2,734,798 27	1,757,711 10	1,845,855 24	1,615,782 40	2,003,126 21
		592,023 08	1,723,877 05	2,765,326 14	1,199,741 76	971,644 09	872,323 96	1,422,130 54
		82,849 69	97,949 66	238,812 63	126,457 50	49,132 29	141,339 52	164,194 70
		143,450 48	327,922 57	218,648 01	130,069 79	104,428 13	102,078 21	137,493 22
		4,139,414 09	7,547,269 73	9,887,623 73	6,514,140 54	5,847,468 44	5,456,628 47	6,950,279 42
		2,914,854 79	1,735,638 89	2,750,068 50	1,733,746 44	1,523,702 01	1,261,368 61	886,594 25
		510,885 35	69,643 38	154,823 83	100,834 42	53,996 54	42,947 65	50,094 06
		400,075 53	96,833 61	76,631 69	78,174 39	50,173 71	35,291 03	45,776 37
		3,826,415 67	1,902,115 88	2,981,524 02	1,912,755 25	1,627,782 26	1,339,007 30	982,464 68
		771,817 36	285,965 81	409,050 60	210,176 29	168,552 86	124,363 19	65,998 59
		404,072 50	119,172 78	161,384 15	55,976 57	39,683 87	27,898 53	20,341 71
		211,693 28	120,236 40	123,470 67	56,699 25	33,379 52	19,108 03	12,367 78
		139,884 56	82,484 77	96,978 97	56,232 22	36,663 80	25,864 49	14,044 04
		75,792 54	62,046 64	76,339 97	33,012 24	24,443 00	17,492 02	15,427 33
		1,594,080 34	689,996 40	807,224 36	412,096 48	302,123 05	214,696 26	123,089 45

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1875.	1876.	1877.	1878.	1879.
INDIANA.					
1 { First district (43)	\$509,331 26	\$117,684 93	\$19,432 64	\$158,055 67	\$196,034 51
1 { First district (44)			161,149 78		
2 { Second district (5)	78,072 36	25,691 46	384,332 17	94,506 21	
2 { Second district (45)					
3 { Third district (5)	312,041 07	284,759 19			
4 { Fourth district (43)	2,141,953 30	2,319,325 91	550,641 24	2,787,271 76	3,281,981 87
4 { Fourth district (44)					
5 { Fifth district (46)	40,026 25	11,458 97			
5 { Fifth district (5)	547,374 79	497,895 71	80,043 20		
6 { Sixth district (47)		288,340 45	443,098 80	683,874 96	604,972 84
6 { Sixth district (44)					
6 { Sixth district (48)					
7 { Seventh district (43)	766,262 79	1,398,006 94	457,670 40		
7 { Seventh district (44)			1,212,459 54	1,914,383 86	1,550,090 42
7 { Seventh district (49)					
8 { Eighth district (5)	54,917 04	22,446 06			
8 { Ninth district (5)	86,759 51	37,329 59			
9 { Tenth district (5)	72,978 37	25,834 64			
10 { Tenth district (50)		93,282 86	143,456 08	143,586 19	142,373 92
11 { Eleventh district (40)	38,072 31	10,143 83			
11 { Eleventh district (51)		62,602 56	78,400 62	79,913 31	75,650 27
11 { Eleventh district (52)					
	4,653,789 05	5,579,126 27	6,037,220 27	5,710,837 56	5,851,103 83
IOWA.					
1 { First district (43)	260,638 09	221,838 27	52,855 44		
2 { Second district (43)	162,248 89	181,898 45	35,063 99		
2 { Second district (53)			142,870 78	182,075 17	376,592 17
3 { Third district (54)	381,647 92	320,755 86	61,161 81		
3 { Third district (50)			218,558 21	326,682 60	298,663 81
4 { Fourth district (43)	77,772 93	314,554 51	21,347 06		
4 { Fourth district (53)			178,419 89	192,427 33	172,116 54
5 { Fourth district (54)					
5 { Fifth district (21)	93,033 17	106,692 94	87,757 19	257,666 03	92,072 87
6 { Sixth district (53)	58,876 69	66,877 90	12,365 41		
	1,040,217 69	1,212,617 93	810,399 78	958,851 13	839,445 39
KENTUCKY.					
1 { First district (57)					
2 { Second district (57)	446 32				
2 { Second district (58)	743,494 82	672,654 42	127,396 07		
3 { Second district (59)			695,708 75	571,490 43	543,443 85
3 { Third district (27)	112,302 58	41,513 11	16,315 10		
4 { Fourth district (60)	878,862 40	213,879 68			
5 { Fifth district (60)	2,329,957 55	917,396 73			
5 { Fifth district (61)		1,865,987 51	4,033,377 71	2,723,643 07	3,069,691 06
6 { Sixth district	2,792,109 45	2,452,194 79	2,956,245 92	2,495,496 23	2,885,094 31
7 { Seventh district (62)	1,702,515 41	1,193,063 84	1,396,272 96	828,474 52	894,735 23
7 { Seventh district (63)					
8 { Eighth district (62)	256,887 64	222,960 04	190,709 55	158,125 16	161,193 03
8 { Eighth district (63)					
9 { Ninth district (62)	209,011 71	126,002 63	118,488 89	108,384 74	118,788 46
	9,025,587 88	7,705,592 75	9,534,424 95	6,880,614 15	7,672,945 94
LOUISIANA.					
1 { First district (64)	552,211 65	473,355 28	495,938 37		
1 { First district (65)			74,978 98	850,641 46	588,505 99
2 { Second district (64)	34,216 96	36,167 75	40,368 07		
3 { Third district (64)	19,835 77	20,264 65	15,154 83		
	606,264 38	529,787 68	626,440 25	850,641 46	588,505 99
MAINE.					
1 { First district (43)	45,352 77	41,530 76	8,388 43		
1 { First district (66)			44,939 25		
1 { First district (67)				70,695 78	75,531 22
2 { Second district (5)	20,138 33	8,034 24			
2 { Second district (68)		16,373 29	6,083 66		
3 { Third district (5)	16,434 89	4,619 38			
4 { Fourth district (5)	12,528 38	4,768 03			
4 { Fourth district (69)		10,777 34	20,209 55		
5 { Fifth district (5)	13,018 78	4,522 83			
	107,473 15	90,655 97	79,620 89	70,695 78	75,531 22

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—						Total.
	1880.	1881.	1882.	1883.	1884.	1885.	
							\$7,992,533 78
	\$271,781 89	\$261,752 57	\$253,745 94	\$207,502 62	\$13,578 25		1,521,601 23
							2,884,087 19
							478,838 38
							6,074,727 42
							19,649,334 03
	3,283,992 01	3,399,731 14	3,459,301 35	2,765,256 46	224,104 38		21,932,712 54
							2,320,246 56
							6,727,904 81
							368,383 65
	877,627 86	1,094,927 90	1,164,648 03	726,345 15	15,207 41		5,610,702 95
					3,321,825 79	\$2,732,133 60	6,053,939 39
							7,069,371 16
	1,531,283 31	2,253,760 27	1,306,064 77	1,636,108 59	128,716 15		11,533,416 91
					1,688,658 56	1,110,761 89	2,799,420 45
							3,998,065 66
							2,048,910 26
							1,566,613 15
							1,235,055 97
	162,978 56	174,925 19	196,885 66	166,635 46	10,932 05		852,893 00
							677,711 42
	85,072 86	96,156 41	104,111 19	90,871 57	3,942 63		400,517 51
					211,547 00	188,970 51	
	6,213,636 49	7,281,253 48	6,485,356 94	5,592,719 85	5,618,512 22	4,031,866 00	113,739,007 42
							4,538,716 12
							4,831,492 68
	303,114 74	255,330 50	421,380 23	292,378 77	22,324 35		1,896,066 71
					2,293,490 17	1,958,811 60	4,252,301 77
							5,997,702 01
	267,818 99	281,317 63	321,618 32	299,913 67	220,578 23		2,417,677 78
							1,670,394 23
	165,050 34	168,046 93	184,738 87	147,513 93	13,229 74		1,221,543 57
					79,605 60	80,721 33	160,326 83
	118,875 71	219,081 92	916,167 32	3,322,913 70	128,188 44		6,380,175 52
							828,679 33
	854,859 78	923,776 98	1,843,904 74	4,062,720 07	2,757,416 53	2,222,639 15	33,195,676 55
							2,965,523 82
							2,937,744 39
							1,576,934 49
							9,400,489 96
							8,607,291 27
							9,118,089 41
							22,029,515 14
	3,563,114 63	3,489,672 12	4,467,721 54	7,550,781 73	8,626,352 69	7,076,453 08	46,466,795 11
	3,298,244 82	3,185,221 03	3,435,658 55	3,835,345 17	4,263,344 24	3,361,765 25	49,351,474 31
	1,018,072 33	1,009,848 31	1,281,464 30	1,973,863 32	243,598 63		21,435,740 65
					2,452,179 32	1,931,691 40	4,383,879 72
	236,342 19	216,681 51	221,709 36	301,889 19	31,036 11		3,095,160 25
					867,395 66	751,775 84	1,619,371 50
	149,637 89	145,579 63	169,660 64	189,541 07	12,979 93		2,695,912 96
	8,885,544 90	8,719,162 21	10,531,236 14	15,387,077 63	18,583,172 16	14,842,475 44	185,633,913 89
							27,682,754 97
	712,049 65	760,618 92	918,899 19	738,666 46	560,184 89	538,814 89	5,743,450 43
							2,762,668 63
							2,382,742 35
	712,049 65	760,618 92	918,899 19	738,666 46	560,184 89	538,814 89	38,571,616 38
							6,549,034 40
							44,339 25
	76,767 87	82,457 05	85,259 83	72,893 32	56,599 19	53,950 16	574,154 42
							3,078,527 32
							22,456 95
							1,882,523 48
							1,362,941 93
							30,986 89
							1,011,352 41
	76,767 87	82,457 05	85,259 83	72,893 32	56,599 19	53,950 16	14,556,917 05

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
MARYLAND.						
1	First district (70)	\$31,673 59	\$95,182 00	\$237,198 63	\$256,709 96	\$142,652 99
2	Second district (70)	176,159 31	488,909 26	826,825 84	1,158,287 22	1,165,710 96
3	Third district (72)	666,866 19	1,851,504 94	3,399,810 64	5,325,005 41	4,117,138 87
4	Fourth district (34)	86,238 93	267,926 77	405,278 97	451,191 66	274,670 09
5	Fifth district (5)	468 36	307,209 96	493,649 85	567,477 92	462,004 94
		961,406 38	3,010,822 93	5,422,763 93	7,758,672 17	6,162,177 85
MASSACHUSETTS.						
1	First district (74)	297,827 74	668,462 66	1,447,742 30	1,960,261 56	1,439,959 37
2	Second district (74)	447,521 04	959,368 89	2,057,293 45	2,915,192 46	2,254,214 03
3	Third district (75)	974,879 28	2,587,324 35	5,907,667 70	7,589,362 73	6,048,528 63
4	Fourth district (74)	380,037 92	1,749,546 84	2,450,919 19	3,574,723 00	3,725,690 32
5	Fifth district (74)	413,436 44	979,427 79	2,013,362 00	2,874,531 83	2,071,365 91
6	Sixth district (74)	510,654 08	1,572,956 90	2,835,503 07	4,133,613 64	3,112,729 69
7	Seventh district (74)	386,048 91	920,519 86	2,474,913 68	3,712,178 52	2,645,400 46
8	Eighth district (74)	591,269 45	1,224,759 33	2,569,618 25	3,750,122 15	2,948,323 17
9	Ninth district (74)	275,069 99	617,477 62	1,387,530 37	1,790,412 86	1,606,266 54
10	Tenth district (79)	553,774 01	893,395 98	2,054,812 29	2,688,869 58	2,235,659 28
		4,830,509 86	12,173,222 22	25,250,362 90	34,959,208 33	28,688,077 60
MICHIGAN.						
1	First district (81)	150,676 74	690,363 40	1,550,541 09	2,013,550 92	1,896,527 30
2	Second district (82)	59,896 50	197,127 73	214,384 90	319,716 64	229,166 55
3	Third district (82)	44,529 48	110,381 59	270,864 89	331,823 59	324,850 24
4	Fourth district (62)	31,513 00	64,856 59	136,597 63	216,088 29	190,662 18
5	Fifth district (1)	4,962 38	47,111 11	178,613 46	190,880 23	153,545 05
6	Sixth district (62)	52,960 87	91,246 29	251,436 72	408,763 27	317,319 15
		344,418 97	1,201,086 71	2,602,437 79	3,480,831 94	3,112,070 47
MINNESOTA.						
1	First district (62)	21,997 94	33,703 85	88,438 56	119,585 30	154,379 48
2	Second district (84)	37,563 33	53,996 67	168,286 22	262,325 77	297,724 94
		59,561 27	87,700 52	256,724 78	381,911 07	452,104 42
MISSISSIPPI.						
1	First district (85)				116,628 84	853,240 75
2	Second district (85)				538,677 26	2,046,222 42
3	Third district (85)				125,956 93	1,683,719 60
					781,261 03	4,583,182 77
MISSOURI.						
1	First district (34)	912,216 50	2,511,846 87	4,290,395 95	6,068,292 52	4,784,413 32
2	Second district (34)	29,641 69	124,699 55	254,140 32	298,668 85	125,381 13
3	Third district (82)	242,467 71	676,904 15	751,782 14	400,233 81	549,769 98
4	Fourth district (82)			183,985 19	286,812 53	454,954 67
5	Fifth district (62)				130,630 74	128,799 18
6	Sixth district (90)				393,269 78	459,777 25
		1,184,325 90	3,307,450 57	5,480,303 60	7,489,908 23	6,494,095 53

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

		FISCAL YEARS ENDED JUNE 30—							
		1868.	1869.	1870.	1871.	1872.	1873.	1874.	
1		\$131,607 36	\$104,097 28	\$98,943 73	\$98,254 57	\$28,304 67	\$51,979 16	\$740,755 74	\$748,169 57
2		633,842 67	528,468 01	578,837 11	287,454 02	212,558 95			
3		2,892,485 05	3,420,205 02	4,029,144 17	2,717,607 00	2,525,555 19	1,570,819 21	1,398,788 98	
4		276,277 68	188,147 38	352,606 16	168,686 44	97,535 70	92,965 40	76,327 83	
5		345,840 49	306,675 07	478,941 74	431,852 77	572,335 94	249,261 39	127,820 95	
		4,281,053 25	4,547,592 76	5,438,472 91	3,703,854 80	3,791,269 61	2,653,801 83	2,351,107 33	
		998,442 91	365,766 18	419,762 61	490,712 74	161,728 89	132,328 98	35,028 30	
2		1,061,594 45	467,953 34	458,919 22	127,148 39	224,242 17	51,984 18	22,332 88	
3		5,095,511 86	3,198,196 73	4,149,399 39	2,547,123 63	2,320,688 88	1,488,143 26	1,164,074 57	
4		1,794,195 42	1,966,398 99	2,031,140 45	1,264,737 41	1,477,469 33	552,823 85	355,482 77	
5		1,071,755 77	593,707 97	652,729 13	468,531 27	395,971 62	319,630 49	312,272 40	
6		1,673,565 93	848,248 03	930,927 99	614,680 84	727,880 21	631,677 91	545,558 62	
7		1,982,463 55	601,037 63	593,228 42	283,906 10	250,964 19	89,167 25	45,392 80	
8		1,530,423 28	509,020 06	471,928 58	222,285 70	220,308 61	55,300 99	54,258 51	
9		928,092 58	295,955 39	312,124 48	160,769 56	126,217 12	62,882 94	33,052 86	
10		1,615,176 92	426,217 09	663,998 92	623,159 04	429,589 65	377,065 10	284,849 00	
		17,751,222 67	9,272,435 41	10,684,090 19	6,801,074 68	6,329,660 67	3,761,004 95	2,792,302 71	
		1,655,815 30	1,588,146 49	2,015,966 88	1,975,597 95	1,913,632 97	1,673,968 46	1,215,696 78	
2		291,098 32	195,060 36	174,377 31	126,252 53	53,966 19	57,741 26	52,055 65	
3		255,157 47	227,276 62	218,703 88	121,679 83	114,092 60	103,442 62	241,830 96	
4		197,188 80	180,738 11	166,505 69	116,810 48	114,785 34	94,569 34	90,644 87	
5		112,936 58	105,254 53	96,746 57	71,956 70	44,792 13	48,489 90	41,586 53	
6		245,619 86	346,038 01	246,686 97	227,372 79	168,703 12	157,509 14	146,265 33	
		2,757,816 33	2,642,514 12	2,918,987 30	2,639,670 28	2,399,972 35	2,205,720 72	1,788,080 12	
		112,102 89	122,816 27	145,641 44	89,266 41	69,923 80	69,351 50	75,429 17	
2		256,287 83	240,521 53	322,237 71	162,716 57	179,055 63	162,053 44	151,926 38	
		368,390 72	363,337 80	467,879 15	252,582 98	248,979 43	231,404 94	227,355 55	
		576,107 12	57,321 70	96,216 68	56,804 33	16,499 01	32,102 34	17,166 47	
2		2,008,250 08	88,739 44	120,334 40	129,938 54	64,306 84	49,865 67	62,397 50	
3		1,167,515 28	48,077 33	68,191 41	51,514 56	52,869 59	46,111 00	28,055 14	
		3,751,872 48	194,129 47	284,792 49	238,257 43	133,675 44	128,679 31	107,619 11	
		3,499,997 95	3,031,156 29	4,590,339 97	3,780,558 95	3,683,479 33	3,323,795 53	3,501,668 88	
2		138,880 95	77,907 21	128,123 38	84,811 99	81,712 88	100,750 96	78,687 84	
3		387,776 46	312,892 22	278,851 07	272,094 91	159,735 59	119,562 51	98,481 66	
4		363,761 91	280,512 50	234,587 28	247,031 66	224,419 81	208,442 06	188,489 30	
5		151,791 27	183,289 28	155,322 65	206,565 75	146,388 22	112,209 33	116,138 57	
6		376,152 48	510,047 03	617,554 36	504,012 63	322,482 68	394,559 76	342,054 80	
		4,913,361 02	5,295,804 53	6,004,278 11	5,095,075 89	4,618,218 51	4,259,320 15	4,325,486 05	

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS

of INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1875.	1876.	1877.	1878.	1879.
MARYLAND.						
1	First district (70)					
1	First district (71)	\$909,543 05	\$580,189 57	\$137,573 22		
2	Second district (70)	464 56				
3	Third district (72)	1,582,313 14	872,570 74	988,529 32		
3	Third district (44)			468,750 58		
4	Third district (73)			1,992,760 48	\$2,210,127 29	\$2,163,034 34
4	Fourth district (34)	103,135 61	98,125 93	1,6,161 82	110,067 95	103,637 81
5	Fifth district (5)	165,280 21	38,163 56			
		2,760,736 57	2,577,579 12	2,705,246 10	2,320,795 24	2,266,672 15
MASSACHUSETTS.						
1	First district (74)	17,481 16				
1	First district (75)	35,253 72	56,848 41	5,274 81		
2	Second district (74)	10,223 08				
3	Third district (74)	801,983 62		273,685 17		
3	Third district (75)	373,711 15	1,293,276 40	1,079,507 42	1,240,066 42	1,190,589 39
4	Third district (76)					
4	Third district (77)					
4	Fourth district (74)	230,746 14				
5	Fifth district (74)	213,657 22				
5	Fifth district (78)	240,591 86	1,026,867 98	977,563 80	863,910 71	903,183 77
6	Sixth district (74)	378,302 03				
7	Seventh district (74)	20,034 84				
8	Eighth district (74)	25,518 98				
8	Eighth district (79)	31,508 05	56,561 11	15,980 91		
9	Ninth district (74)	11,621 63				
10	Tenth district (74)	219,953 41				
10	Tenth district (79)	97,427 40	318,661 97	142,108 55	311,356 64	341,895 50
10	Tenth district (80)			174,605 90		
		2,708,014 29	2,752,215 87	2,668,726 56	2,424,363 77	2,435,668 06
MICHIGAN.						
1	First district (1)	1,380,972 88	1,476,157 49	855,985 19	1,181,405 38	1,219,698 67
1	First district (81)			455,909 53		
1	First district (63)					
2	Second district (82)	55,764 37	68,625 88	12,854 92		
3	Third district (82)	221,931 11	246,199 01	62,143 20		
3	Third district (83)			203,571 46	195,383 22	190,913 58
4	Fourth district (62)	97,651 76	108,977 90	95,223 32	98,822 73	111,128 68
4	Fourth district (63)					
5	Fifth district (1)	35,844 11	37,857 13	19,376 38		
5	Fifth district (62)	139,120 57	128,346 39	116,818 00	127,192 01	132,302 41
		1,931,284 80	2,060,163 80	1,821,882 00	1,602,803 34	1,634,043 34
MINNESOTA.						
1	First district (62)	76,910 11	87,444 24	84,777 07	99,569 03	93,850 49
2	Second district (62)	151,452 34	161,331 94	154,684 63	175,433 72	211,858 27
2	Second district (84)					
		228,362 45	248,776 18	239,461 70	275,002 75	305,708 76
MISSISSIPPI.						
1	First district (85)	6,167 24				
1	First district (86)	33,311 42	47,162 34	45,362 55	86,824 03	87,271 68
1	First district (87)					
2	Second district (85)	23,920 64	468 48			
2	Second district (86)	23,292 07	37,455 16	32,700 75		
3	Third district (85)	10,276 55	79 46			
		96,967 92	85,165 44	78,063 39	86,824 03	87,271 68
MISSOURI.						
1	First district (31)	3,739,490 09	2,216,996 19	3,746,597 46	4,338,756 96	4,374,813 80
1	First district (84)					
2	Second district (34)	73,832 18	64,199 71	53,693 41	55,056 05	57,035 72
3	Third district (82)	124,791 39	124,014 63	31,273 37		
4	Fourth district (82)	227,470 81	260,027 09	49,545 44		
4	Fourth district (89)					
5	Fifth district (a) (62)	129,075 94	114,348 36	244,184 17	314,274 08	280,062 47
5	Fifth district (62)	300,194 90	302,355 53	209,257 02	250,008 21	269,328 45
6	Sixth district (90)					
		4,594,875 31	2,981,941 51	4,451,067 73	5,071,233 42	5,026,806 48

FISCAL YEARS ENDED JUNE 30—							Total.
1880.	1881.	1882.	1883.	1884.	1885.		
						\$1,224,624 78	
						3,468,210 31	
						6,037,607 91	
						36,372,814 55	
						1,457,279 90	
						17,128,739 89	
						5,698,480 92	
						3,807,961 31	
						4,547,983 15	
\$2,263,283 89	\$2,334,864 22	\$2,662,009 47	\$3,289,962 7	\$212,697 56	2,924,105 72	\$2,774,384 20	
130,673 21	148,599 19	160,228 81	139,190 01	9,687 87			
2,393,957 01	2,483,463 41	2,822,238 28	3,429,152 74	3,146,401 15	2,774,384 20	79,763,711 72	
						8,435,385 40	
						97,376 94	
						11,057,987 58	
						43,872,869 63	
						1,940,672 72	
						9,601,137 46	
1,398,983 60	1,454,636 28	1,601,844 13	1,508,116 79	118,393 43	1,918,679 78	1,970,723 02	
						3,889,402 80	
						21,553,931 83	
						12,378,319 84	
850,147 57	857,447 12	933,919 13	861,060 58	65,722 22			
						7,580,444 74	
						18,516,298 94	
						14,000,247 21	
						14,164,119 06	
						104,050 07	
						7,601,464 94	
						13,066,460 27	
						558,197 92	
						2,998,583 74	
386,521 93	387,597 80	401,595 81	384,484 60	293,794 02	316,730 94		
2,635,653 10	2,699,681 20	2,937,359 07	2,753,661 97	2,396,590 05	2,287,453 96	191,421,951 09	
						22,053,608 84	
						7,881,162 11	
1,090,764 17	1,223,564 44	1,362,945 87	1,251,409 52	86,524 53			
						1,120,987 45	
						1,356,464 20	
						2,477,451 65	
						2,168,082 21	
						2,894,907 09	
						1,599,212 40	
						2,731,461 32	
						336,788 91	
						1,189,892 79	
						4,129,323 19	
1,611,737 99	1,787,275 27	2,003,191 05	1,882,451 69	1,419,380 97	1,528,155 16	47,401,996 51	
						2,021,021 10	
						4,595,304 15	
						939,390 11	
						492,704 97	
364,689 64	445,140 33	528,491 94	535,461 96	493,982 05	492,704 97	7,555,715 96	
						1,828,252 48	
						125,836 31	
						614,430 60	
91,233 50	96,122 19	94,098 90	60,479 64	50,449 53	47,951 13		
						5,133,161 67	
						93,447 98	
						3,282,367 75	
91,233 50	96,122 19	94,098 90	60,479 64	50,449 53	47,951 13	11,077,496 79	
						86,268,230 73	
4,680,266 14	5,543,333 70	6,186,922 72	6,200,677 64	362,213 97			
						9,644,799 28	
						1,985,920 66	
61,635 57	66,451 05	65,405 90	60,286 65	2,897 67			
						4,524,131 60	
						3,210,040 25	
						3,020,581 00	
						2,466,244 49	
						7,309,935 32	
						2,652,544 38	
5,449,654 08	6,470,349 39	7,542,487 94	7,680,411 40	6,473,806 51	6,276,165 85	120,485,427 71	

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
NEW HAMPSHIRE.						
1	First district (94)	\$155,918 0.	\$304,036 54	\$718,286 70	\$1,094,540 83	\$938,976 93
2	First district (95)					
3	Second district (94)	223,007 17	517,618 60	1,431,834 58	1,878,220 14	1,543,956 71
	Third district (94)	104,766 83	192,612 14	394,660 44	507,587 77	399,213 56
		483,692 09	1,074,267 28	2,544,781 72	3,480,348 74	2,882,147 20
NEW JERSEY.						
1	First district (96)	94,555 94	242,785 19	626,288 54	773,408 30	549,897 25
2	First district (97)					
3	Second district (96)	131,345 07	302,729 01	822,915 63	829,607 56	797,139 52
4	Third district	171,637 12	701,759 31	990,509 31	1,294,315 61	1,331,421 95
5	Fourth district (5)	148,107 66	353,626 48	947,866 36	1,510,457 54	990,119 41
	Fifth district (5)	681,798 31	1,510,457 27	4,201,730 48	5,784,177 81	4,221,684 48
		1,227,444 10	3,116,358 16	7,589,310 32	10,191,966 82	7,890,262 61
NEW YORK.						
1	First district (100)	129,577 34	651,552 47	1,271,852 46	1,567,312 79	1,273,134 43
2	First district (101)					
3	Second district (100)	484,930 42	1,346,914 61	2,115,298 86	3,064,574 53	2,659,707 08
4	Second district (102)					
5	Second district (103)					
6	Third district (100)	474,705 87	2,006,217 25	3,124,929 82	4,613,454 39	3,305,285 56
7	Third district (104)					
8	Third district (103)					
9	Fourth district (100)	1,160,692 99	3,085,128 13	6,279,699 60	9,169,375 47	6,918,297 34
10	Fourth district (105)					
11	Fifth district (100)	326,100 10	693,651 96	1,575,625 20	2,057,071 97	1,656,880 83
12	Sixth district (100)	466,422 41	1,550,725 43	3,180,605 90	4,795,244 74	4,183,863 23
13	Seventh district (100)	315,515 43	518,454 92	1,279,297 67	1,834,889 63	1,535,954 28
14	Eighth district (106)	548,538 14	2,203,436 34	5,113,031 14	7,886,484 09	7,149,716 75
15	Ninth district (106)	249,385 95	580,449 70	1,486,443 31	1,942,777 46	1,971,424 75
16	Tenth district (5)	163,683 16	584,042 04	1,348,416 66	1,717,845 97	1,454,924 88
17	Eleventh district (5)	146,162 89	323,686 22	777,390 56	953,283 17	813,694 30
18	Eleventh district (107)					
19	Twelfth district (5)	214,111 87	434,449 14	893,370 77	1,240,445 27	1,121,742 96
20	Twelfth district (108)					
21	Thirteenth district (5)	91,460 05	197,588 06	454,256 91	547,477 35	433,672 16
22	Fourteenth district (5)	564,674 22	1,428,503 60	2,515,273 46	3,274,886 18	2,990,590 08
23	Fourteenth district (109)					
24	Fourteenth district (110)					
25	Fifteenth district (5)	262,832 80	571,510 48	1,299,510 80	1,640,872 52	1,341,439 34
26	Fifteenth district (111)					
27	Fifteenth district (110)					
28	Sixteenth district (5)	45,898 12	101,540 46	331,996 24	350,622 43	294,094 91
29	Seventeenth district (5)	45,425 09	82,979 67	178,290 61	239,060 08	189,900 03
30	Eighteenth district (5)	170,099 73	423,370 21	965,781 07	1,000,355 07	732,275 54
31	Nineteenth district (5)	66,530 93	128,200 57	265,377 27	366,129 66	281,070 64
32	Twentieth district (5)	130,699 46	309,675 81	512,888 14	657,049 08	527,929 23
33	Twentieth district (112)					
34	Twenty-first dist. (5)	174,797 78	393,305 86	721,848 22	1,223,574 63	1,187,196 21
35	Twenty-first dist. (113)					
36	Twenty-first dist. (114)					
37	Twenty-first dist. (115)					
38	Twenty-second dist. (5)	137,200 35	483,753 73	525,063 68	543,657 99	500,426 85
39	Twenty-third dist. (5)	313,926 50	959,832 96	1,164,444 28	1,650,566 98	1,086,564 00
40	Twenty-fourth dist. (5)	154,327 22	850,408 91	686,933 96	704,979 51	773,125 81
41	Twenty-fourth dist. (116)					
42	Twenty-fifth dist. (117)	60,806 24	328,853 87	361,898 69	412,812 85	335,063 91
43	Twenty-sixth dist. (5)	87,748 76	190,112 22	395,873 07	549,707 42	488,136 15
44	Twenty-sixth dist. (118)					
45	Twenty-seventh dist. (119)	94,402 73	186,083 73	415,818 51	513,754 67	431,288 10
46	Twenty-seventh dist. (120)					
47	Twenty-eighth dist. (117)	174,509 13	582,376 26	1,101,694 61	1,460,030 10	1,099,644 38
48	Twenty-eighth dist. (121)					
49	Twenty-eighth dist. (122)					
50	Twenty-eighth dist. (123)					
51	Twenty-ninth dist. (5)	110,212 25	390,266 72	400,569 85	563,324 98	524,948 55
52	Thirtieth dist. (5)	445,650 13	1,876,037 40	1,971,268 10	2,801,808 24	2,276,202 92
53	Thirtieth dist. (124)					
54	Thirtieth dist. (122)					
55	Thirty-first dist. (119)	50,849 15	129,729 71	263,009 79	391,862 07	302,289 51
56	Thirty-second dist. (125)	1,378,961 39	3,571,282 18	10,730,410 95	12,167,237 82	9,978,614 40
		9,241,038 60	27,215,720 62	53,798,375 16	71,922,529 11	58,825,159 06

		FISCAL YEARS ENDED JUNE 30—						
		1868.	1869.	1870.	1871.	1872.	1873.	1874.
		\$598,859 67	\$232,480 47	\$223,750 85	\$169,358 80	\$175,337 75	\$200,387 70	\$171,892 66
1		1,137,396 02	316,744 99	304,053 63	185,420 95	99,181 75	104,918 65	58,272 87
2		205,237 76	102,122 56	104,602 90	51,147 22	29,716 46	20,148 81	18,513 66
3		1,941,493 45	651,848 02	632,407 38	396,926 97	304,235 96	325,455 36	248,079 19
		341,048 46	344,489 36	201,207 12	136,787 10	114,500 67	139,553 31	117,992 48
1		492,753 92	411,037 05	490,752 72	401,652 91	191,543 24	273,948 36	118,159 04
2		886,081 19	581,925 49	750,817 28	443,773 44	561,833 84	526,359 72	279,787 19
3		623,252 16	536,019 90	509,700 62	302,365 46	292,529 05	341,587 24	195,426 46
4		3,343,063 49	1,918,889 81	2,152,882 11	1,173,821 35	1,330,937 01	1,285,993 74	1,014,261 56
5		5,695,200 22	3,792,361 61	4,075,359 85	2,458,600 26	2,491,433 81	2,567,442 37	1,725,626 73
		891,482 82	681,369 99	576,877 68	489,528 51	1,644,655 56	4,463,363 05	4,029,458 55
1		2,695,527 53	2,378,656 80	2,700,283 28	1,601,283 15	1,135,829 91	3,084,507 69	2,433,782 46
2		2,622,661 23	1,008,556 50	2,160,008 07	695,974 34	580,661 84	1,961,195 36	1,798,897 10
3		4,063,773 63	3,287,224 00	3,598,119 65	1,891,215 64			492,928 47
4		1,072,463 42	803,044 26	950,705 04	644,866 54			
5		2,587,363 02	1,814,038 69	1,832,584 74	1,073,427 36			
6		1,181,146 07	1,290,258 54	1,362,408 71	806,528 25			
7		4,074,416 26	4,336,050 06	3,462,624 00	3,648,437 70	2,207,632 27	892,156 96	178,522 76
8		1,737,724 54	1,678,841 75	1,759,617 19	1,618,556 21	1,353,618 79	1,007,992 39	631,157 86
9		931,625 38	686,193 25	857,935 16	771,611 35	458,995 05	529,219 27	287,156 52
10		302,717 79	303,140 27	238,071 62	205,725 54	136,768 02	156,637 68	76,293 88
11		550,492 68	416,163 82	411,329 36	236,119 98	255,761 04	260,785 63	192,893 25
12		341,510 67	201,350 35	191,179 79	235,189 56	95,042 48	119,633 13	78,544 63
13		1,346,583 72	1,263,066 98	1,406,238 34	1,094,693 94	911,501 49	1,242,623 17	496,426 13
14		815,969 67	810,843 25	627,537 54	377,518 74	306,567 33	226,780 20	188,170 63
15		125,179 59	117,266 77	106,065 52	54,122 99	41,786 77	30,924 33	21,458 58
16		141,425 23	93,420 42	103,239 18	41,512 83	31,027 53	30,515 32	22,656 42
17		407,265 43	308,285 38	274,455 58	125,221 62	193,025 71	119,447 73	65,522 35
18		198,701 93	106,278 96	110,463 06	101,340 63	40,485 87	44,244 36	27,341 14
19		318,897 06	206,433 67	165,134 77	119,384 01	88,365 23	54,590 22	46,562 54
20		772,243 44	537,292 28	611,902 79	447,376 95	463,417 09	294,446 82	296,613 56
21		237,379 42	175,968 74	599,577 98	667,758 11	404,249 39	103,207 28	36,522 86
22		451,860 06	554,227 04	779,029 19	439,304 06	425,425 22	412,925 26	234,265 79
23		522,197 06	455,807 50	566,736 17	420,488 72	448,831 73	483,655 08	573,567 29
24		223,114 84	231,041 03	296,128 52	110,119 51	61,118 87	114,755 69	60,331 93
25		317,419 24	263,348 74	272,754 82	187,985 46	177,912 53	173,785 96	185,051 81
26		325,019 02	222,254 81	228,276 55	170,384 29	128,330 46	28,722 77	157,384 42
27		709,028 60	759,328 44	569,721 54	696,884 63	487,693 67	576,558 71	435,218 10
28								
29		328,746 40	238,165 95	270,327 23	97,300 95	68,561 86	80,609 08	52,036 39
30		1,168,150 17	1,789,105 67	2,315,449 95	1,926,884 09	1,753,960 76	1,541,746 87	1,340,034 21
31		248,847 93	103,023 90	100,000 86	58,410 18	38,935 60		
32		7,069,852 59	7,674,297 31	6,865,786 50	4,483,893 31	3,303,483 59	2,230,437 59	1,643,375 49
		39,395,787 64						

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1875.	1876.	1877.	1878.	1879.
NEW HAMPSHIRE.						
1	First district (94)	\$210,880 80	\$93,697 18			
2	First district (95)		148,223 80	\$234,998 99	\$228,188 11	\$222,898 88
3	Second district (94)	68,076 67	13,382 79			
	Third district (94)	20,432 08	4,957 51			
		299,389 55	260,261 28	234,998 99	228,188 11	222,898 88
NEW JERSEY.						
1	First district (96)	118,544 77	43,661 55			
2	First district (97)		106,961 24	275,913 95	223,590 20	224,171 23
3	Second district (96)	201,367 14	62,766 61			
4	Third district	346,775 19	274,168 15	330,142 80	358,587 75	320,093 82
5	Fourth district (5)	223,940 17	99,777 06			
	Fifth district (5)	1,472,902 14	1,369,462 69	4,381,904 15	4,513,147 15	4,125,950 09
	Fifth district (98)		1,823,152 58			
		2,363,469 41	3,779,949 88	4,987,960 90	5,055,325 19	4,670,215 14
NEW YORK.						
1	First district (100)	*01				
2	First district (101)	3,722,678 15	3,210,107 73	3,355,097 12	3,692,507 68	3,513,417 90
3	Second district (100)					
4	Second district (102)	1,767,741 34	1,155,451 65	1,262,394 10		
5	Second district (103)				2,781,903 32	2,915,918 49
6	Third district (100)					
7	Third district (104)	2,034,570 54	2,266,062 61	2,216,546 34		
8	Third district (103)				3,895,193 88	4,282,837 07
9	Fourth district (100)	*10 50				
10	Fourth district (105)	1,292,629 36	1,412,911 87	1,567,463 73		
11	Fifth district (100)					
12	Sixth district (100)	*436 91				
13	Seventh district (100)	*03				
14	Eighth district (106)	*03				
15	Ninth district (106)	*03				
16	Tenth district (5)	273,118 98	143,338 28			
17	Eleventh district (5)	131,660 17	48,514 36			
18	Eleventh district (107)		80,590 03	184,372 14	133,502 11	178,254 82
19	Twelfth district (5)	192,836 98	90,462 76	468,727 34	469,527 12	482,916 92
20	Twelfth district (108)		228,330 10			
21	Thirteenth district (5)	93,276 79	34,682 07			
22	Fourteenth district (5)	528,579 54	255,525 44			
23	Fourteenth district (109)		337,319 24	591,488 79	631,918 26	571,915 15
24	Fourteenth district (110)					
25	Fifteenth district (5)	200,225 56	90,874 12			
26	Fifteenth district (111)		145,409 80	229,805 43	211,125 88	214,694 26
27	Fifteenth district (110)					
28	Sixteenth district (5)	20,945 52	6,334 05			
29	Seventeenth district (5)	24,147 43	8,424 45			
30	Eighteenth district (5)	65,519 99	20,732 43			
31	Nineteenth district (5)	24,821 06	11,061 58			
32	Twentieth district (5)	51,867 46	13,871 83			
33	Twentieth district (112)		45,367 05	9,652 33		
34	Twenty-first dist. (5)	324,629 34	170,262 19	74,408 78		
35	Twenty-first dist. (113)		202,575 21	263,792 83	330,589 76	327,467 09
36	Twenty-first dist. (114)					
37	Twenty-first dist. (115)					
38	Twenty-second dist. (5)	36,793 39	12,999 14			
39	Twenty-third dist. (5)	253,888 06	130,209 24			
40	Twenty-fourth dist. (5)	428,357 01	240,928 48			
41	Twenty-fourth dist. (116)		382,146 12	645,672 58	629,363 12	706,144 85
42	Twenty-fifth dist. (117)	49,339 31	15,460 96			
43	Twenty-sixth dist. (5)	203,135 73	110,134 34			
44	Twenty-sixth dist. (118)		120,102 51	216,372 66	221,368 64	240,257 07
45	Twenty-seventh dist. (119)	*04				
46	Twenty-seventh dist. (120)	158,289 44	159,221 82	39,166 70		
47	Twenty-eighth dist. (117)	452,644 96	164,702 69			
48	Twenty-eighth dist. (121)		380,567 26	144,996 53		
49	Twenty-eighth dist. (122)			547,279 29	827,852 19	813,978 97
50	Twenty-eighth dist. (123)					
51	Twenty-ninth dist. (5)	55,808 81	19,792 21			
52	Thirtieth dist. (5)	1,231,836 88	593,671 27			
53	Thirtieth dist. (124)		590,085 74	261,261 52		
54	Thirtieth dist. (123)			771,281 86	1,126,667 00	1,197,999 40
55	Thirty-first dist. (119)	*50				
56	Thirty-second dist. (125)	1,674,091 42	1,720,403 36	1,602,398 50		
		15,238,881 81	14,616,723 90	14,452,178 57	14,951,519 56	15,445,801 00

FISCAL YEARS ENDED JUNE 30—						Total.
1880.	1881.	1882.	1883.	1884.	1885.	
						85,339,404 97
\$278,139 08	\$309,720 04	\$349,942 04	\$352,998 08	\$390,136 72	\$383,478 83	2,898,725 47
						7,882,085 72
						2,155,719 70
278,139 08	309,720 04	349,942 04	352,998 08	390,136 72	383,478 83	18,275,935 86
						3,844,810 04
214,500 00	288,810 32	305,040 48	275,723 41	131,132 39	221,046 66	2,266,889 97
						5,497,658 98
266,338 62	326,683 57	459,988 40	486,631 30	487,717 62	479,703 13	12,057,051 80
						7,088,976 57
3,726,969 19	4,258,152 42	4,686,604 72	4,662,103 07	2,858,372 71	2,960,608 96	31,462,062 25
						37,996,995 04
4,207,807 81	4,873,676 31	5,451,633 60	5,424,457 78	3,477,222 72	3,661,358 75	100,814,444 35
						7,532,678 70
3,264,352 96	2,959,673 22	2,984,084 80	2,802,941 66	2,685,803 96	2,840,455 10	18,906,941 78
						19,067,176 26
3,199,990 87	3,377,659 78	4,206,252 54	3,024,441 53	1,876,653 43	1,502,773 28	12,791,549 69
						22,685,623 24
						20,911,793 63
						12,942,481 11
5,064,296 32	5,757,541 95	6,762,211 18	6,735,929 67	4,955,927 46	5,057,715 43	42,511,632 96
						38,453,537 01
						4,675,933 43
						9,789,409 32
						21,484,712 43
						10,124,453 48
						41,611,055 50
						16,017,989 93
						10,208,165 95
						4,613,746 47
132,026 24	208,236 50	180,625 31	169,700 96	10,573 85		1,277,881 96
						6,510,995 51
519,719 66	545,067 54	627,261 92	590,564 93	48,754 17		3,980,869 70
						3,113,478 00
						19,321,161 29
						4,555,528 63
						1,275,088 13
						8,760,652 98
571,102 97	600,482 13	620,596 47	590,677 39	40,028 23	679,724 30	2,062,552 61
						1,582,850 41
259,026 63	294,733 58	346,397 30	336,832 04	24,527 69		1,648,176 28
						1,232,024 29
						4,871,357 84
						1,772,248 20
						3,263,499 11
						55,019 38
						7,579,167 16
						276,983 99
309,412 51	326,846 08	333,264 94	325,317 02	17,715 85		2,234,406 08
						1,720,704 38
						4,484,588 91
						8,861,559 24
						7,315,595 05
422,403 27	494,109 45	469,857 05	559,763 59	41,821 31		4,351,281 54
						2,720,846 22
						3,603,106 25
						2,198,335 17
273,432 82	316,088 22	386,550 60	409,330 71	14,831 94		2,715,612 91
						693,501 20
						9,231,035 82
						525,563 79
946,711 55	974,838 32	1,134,541 13	1,079,296 23	69,640 19		6,394,137 87
						4,003,074 24
						3,195,671 23
						23,032,406 66
						651,347 26
1,287,401 54	1,377,990 99	1,403,396 85	1,342,391 27	115,059 65		8,622,180 16
						1,677,950 20
						76,694,531 40
16,249,877 34	17,233,267 76	19,455,040 09	17,967,187 00	13,760,384 10	13,823,644 60	592,337,088 94

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
NORTH CAROLINA.						
1	First district (5)				\$69,585 16	\$85,092 18
2	Second district (5)				53,475 16	719,405 08
3	Third district (127)				291,346 73	251,900 25
4	Fourth district (127)					210,680 29
5	Fourth district (128)					
6	Fourth district (129)					
7	Fourth district (129½)					
8	Fifth district (130)					139,561 11
9	Fifth district (129)					
10	Sixth district (131)					209,363 57
11	Sixth district (132)					
12	Sixth district (132½)					
13	Seventh district (131)					32,749 87
				414,407 05	1,648,752 35	
OHIO.						
1	First district (7)	\$838,064 63	\$1,781,204 66	\$3,406,204 43	8,022,216 20	6,878,016 03
2	First district (133)					
3	Second district (7)	593,195 06	2,357,578 85	2,213,916 88	2,806,962 75	2,374,409 46
4	Third district (34)	266,260 70	1,531,136 00	1,366,816 24	1,610,853 82	1,214,737 95
5	Fourth district (5)	1,215 76	587,279 23	648,728 77	1,173,253 96	654,166 04
6	Fourth district (134)					
7	Fifth district (5)	47,837 75	121,605 16	186,216 53	461,917 48	244,265 89
8	Sixth district (34)	54,075 72	523,685 17	295,389 86	383,881 09	363,989 81
9	Sixth district (135)					
10	Seventh district (136)	166,485 71	1,195,306 87	1,086,116 45	1,246,198 88	906,697 98
11	Seventh district (137)					
12	Seventh district (138)					
13	Eighth district (136)	40,599 89	119,787 95	135,775 80	215,006 70	160,524 84
14	Ninth district (5)	100,968 00	611,049 52	477,423 87	539,624 34	390,452 50
15	Tenth district (5)	136,144 01	346,180 92	744,465 66	1,148,313 48	1,059,736 24
16	Tenth district (139)					
17	Tenth district (140)					
18	Eleventh district (5)	104,933 15	448,262 68	570,146 68	961,169 20	305,721 19
19	Eleventh district (141)					
20	Eleventh district (142)					
21	Twelfth district (5)	125,171 05	713,325 75	519,316 69	525,663 41	275,891 03
22	Thirteenth district (5)	92,373 42	296,709 84	419,145 71	518,940 43	444,591 80
23	Thirteenth district (143)					
24	Fourteenth district (5)	40,060 85	106,084 04	236,442 43	276,629 51	214,048 73
25	Fifteenth district (5)	75,851 68	132,830 15	286,963 80	424,797 09	282,827 48
26	Fifteenth district (144)					
27	Sixteenth district (5)	34,149 85	70,006 65	194,886 40	262,450 15	155,502 25
28	Seventeenth district (5)	96,262 04	171,345 33	480,790 29	654,626 22	483,680 80
29	Eighteenth district (5)	329,079 09	975,255 04	2,303,282 85	3,501,687 83	3,110,339 75
30	Eighteenth district (145)					
31	Eighteenth district (146)					
32	Nineteenth district (5)	74,821 30	135,825 92	450,865 94	598,937 05	382,947 79
		3,217,480 72	12,224,459 73	16,022,924 78	25,732,509 59	19,902,527 66
PENNSYLVANIA.						
1	First district (7)	951,791 33	2,177,710 24	5,381,027 84	6,282,653 93	5,082,037 46
2	First district (148)					
3	First district (149)					
4	First district (150)					
5	First district (151)					
6	Second district (152)	479,195 78	1,470,577 80	3,244,791 94	4,531,847 15	3,433,508 97
7	Second district (153)					
8	Third district (7)	403,398 59	951,463 05	2,250,057 11	2,049,108 11	2,629,733 79
9	Fourth district (152)	383,688 02	854,348 26	2,478,723 91	3,286,215 37	2,302,558 99
10	Fifth district (5)	134,912 23	380,703 24	1,119,379 95	1,255,282 81	970,047 60
11	Fifth district (154)					
12	Sixth district (5)	149,720 17	400,670 17	1,197,889 57	1,357,938 54	955,294 41
13	Seventh district (155)	190,408 08	442,928 73	851,039 04	925,253 52	711,358 28
14	Eighth district (5)	179,714 67	586,572 09	670,097 69	1,020,054 26	671,907 67
15	Eighth district (156)					
16	Eighth district (157)					
17	Ninth district (155)	82,888 09	297,094 52	849,423 63	1,165,489 55	781,024 49
18	Ninth district (157)					
19	Ninth district (159)					
20	Ninth district (151)					
21	Tenth district (5)	154,225 82	359,307 94	803,359 92	1,138,698 40	610,208 77
22	Eleventh district (43)	211,187 28	749,226 69	969,799 55	1,234,206 76	680,469 01
23	Twelfth district (5)	190,244 75	392,084 37	888,252 78	1,036,285 56	522,629 57
24	Twelfth district (158)					
25	Twelfth district (159)					
26	Twelfth district (151)					
27	Thirteenth district (5)	60,131 55	131,186 10	320,889 18	483,944 38	242,930 28

		FISCAL YEARS ENDED JUNE 30—					
		1868.	1869.	1870.	1871.	1872.	1873.
1		\$97,154 32	\$30,681 40	\$60,940 82	\$63,716 60	\$20,215 15	\$38,892 73
2		539,589 65	100,473 58	94,791 47	88,064 21	44,273 39	57,244 85
3		405,550 17	49,727 92	27,955 10	44,829 70	53,206 88	33,868 86
4		303,391 22	143,264 93	419,999 86	410,578 46	373,235 68	449,684 85
5		333,757 89	280,836 83	524,232 96	502,825 56	398,663 81	543,251 86
6		261,898 82	123,665 87	235,321 59	225,330 56	199,044 47	252,126 40
7		35,943 58	21,885 45	35,478 15	26,923 10	19,885 41	33,252 17
		1,977,285 65	750,535 98	1,398,719 95	1,362,268 19	1,108,524 79	1,408,321 72
1		3,781,726 35	4,133,733 74	2,406,377 88	1,398,809 17	6,072,487 83	7,161,277 20
2		1,183,519 56	2,955,385 06	4,846,979 34	3,053,069 30	1,697,785 31	1,495,458 80
3		718,033 49	1,722,963 73	2,369,580 82	2,393,859 26	712,865 88	699,070 56
4		166,229 65	638,683 78	981,033 19	760,851 02	721,460 39	625,625 11
5		91,802 04	181,700 38	265,215 33	255,182 86	254,067 75	64,737 83
6		183,994 63	654,846 98	963,994 86	720,112 72	721,460 39	625,625 11
7		504,092 67	784,994 11	1,018,315 24	718,371 24	702,177 06	495,343 53
8		116,610 84	88,486 39	140,799 63	43,988 08	35,579 34	31,435 30
9		288,654 47	611,467 14	1,054,304 20	603,544 20	687,044 51	749,461 97
10		863,337 98	883,516 02	1,108,147 13	1,109,678 62	1,218,640 03	1,091,836 75
11		235,172 21	587,893 24	925,182 89	414,292 05	612,730 40	575,446 58
12		279,894 71	728,003 13	963,791 66	353,519 13	594,748 77	580,975 06
13		362,043 15	260,003 27	382,627 00	258,711 12	91,990 69	60,988 15
14		108,222 30	101,268 88	98,916 91	94,612 70	58,874 19	56,144 42
15		214,260 79	112,186 19	140,985 31	102,288 73	92,842 52	93,001 34
16		138,542 83	120,110 17	118,297 90	91,713 08	97,129 14	72,510 14
17		279,762 68	242,442 62	285,574 75	249,021 36	351,689 24	294,827 07
18		2,507,266 77	1,161,617 24	1,339,397 63	916,707 11	890,914 79	720,189 71
19		291,579 43	147,243 70	159,322 13	89,983 83	72,201 37	63,949 93
		12,224,617 55	16,116,547 77	19,568,743 80	15,149,489 11	14,905,229 21	14,851,369 45
1		4,230,456 54	4,134,723 26	3,284,120 72	1,811,829 62	289,975 89	1,936,178 61
2		2,053,637 27	1,960,919 15	1,928,749 15	1,775,957 66	853,803 28	972,856 76
3		1,125,074 65	652,539 62	1,137,044 04	393,826 05		1,739,755 19
4		1,693,897 30	1,151,352 86	1,343,181 68	1,269,930 91	419,391 25	
5		630,720 87	596,121 50	443,862 25	470,632 73	336,370 53	354,693 33
6		433,777 99	396,942 24	427,970 11	445,387 08	319,498 13	359,983 79
7		429,167 14	130,765 80	229,776 25	136,131 16	48,773 37	53,928 11
8		334,892 16	362,891 30	335,222 73	251,227 90	222,039 10	233,967 27
9		450,337 79	462,582 81	475,853 94	438,460 42	274,320 68	284,512 19
10		378,295 89	151,688 32	290,045 58	221,587 59	154,616 13	170,248 31
11		431,367 88	201,812 10	244,459 57	239,809 53	144,072 81	146,673 30
12		432,360 90	265,596 82	334,893 74	236,695 58	217,002 89	200,123 70
13		120,413 14	103,326 64	117,155 16	101,224 62	47,587 45	36,156 39

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
NORTH CAROLINA.						
1	First district (5)	\$21,483 44	\$19,864 60	\$4,602 26		
2	Second district (5)	67,773 05	37,216 03	11,621 84		
3	Third district (126)			45,272 85	\$109,094 76	\$65,782 90
4	Fourth district (127)	20,860 96	32,186 05	10,748 05		
5	Fourth district (128)	500,054 31	586,896 09	407,226 94		
6	Fourth district (129)			305,220 37	838,733 88	800,760 70
7	Fifth district (130)	604,157 20	685,603 47	628,966 35	568,073 11	668,041 92
8	Sixth district (131)	220,633 00	220,290 95	217,711 11	108,669 27	
9	Sixth district (132)				131,934 30	253,874 40
10	Sixth district (132)					
11	Seventh district (131)	32,768 38	48,356 70	39,768 52	18,442 67	
OHIO.		1,485,731 24	1,630,423 58	1,671,138 29	1,775,847 99	1,818,450 92
1	First district (7)					
2	Second district (133)	7,208,887 51	8,055,517 74	9,833,611 52	10,155,663 16	9,728,032 98
3	Third district (34)	1,645,558 53	949,819 40	1,276,079 00	1,023,611 35	1,125,680 60
4	Fourth district (5)	699,953 90	489,528 86	248,461 08		
5	Fourth district (134)			268,642 01	480,783 15	401,021 46
6	Fifth district (5)	154,664 81	51,065 63	21,705 65		
7	Sixth district (34)	665,040 77	610,346 16	623,050 06	491,794 52	431,079 69
8	Sixth district (135)					
9	Seventh district (136)	744,598 17	635,175 25	492,562 19	78,973 69	
10	Seventh district (137)			308,225 82		
11	Seventh district (138)				243,816 38	288,253 45
12	Eighth district (136)	33,700 97	42,697 52	25,664 07		
13	Ninth district (5)	641,045 20	338,537 49	208,541 58		
14	Tenth district (5)	957,426 61	909,636 15	425,057 07		
15	Tenth district (139)				1,065,547 84	991,631 47
16	Tenth district (140)			643,800 69		
17	Eleventh district (5)	595,925 06	805,018 30	402,146 96		
18	Eleventh district (141)			486,183 09		
19	Eleventh district (142)				868,720 37	778,436 00
20	Twelfth district (5)	429,839 44	424,423 10	210,946 41		
21	Thirteenth district (5)	64,130 15	73,126 85	32,993 02		
22	Thirteenth district (143)			77,297 09	35,006 07	
23	Fourteenth district (5)	56,163 71	63,875 37	26,763 15		
24	Fifteenth district (5)	82,467 35	85,834 68	43,650 30		
25	Fifteenth district (144)			88,949 13	169,219 71	170,201 23
26	Sixteenth district (5)	83,154 77	77,905 60	38,249 78		
27	Seventeenth district (5)	163,987 34	111,127 37	37,141 28		
28	Eighteenth district (5)	791,989 06	808,633 78	297,560 76		
29	Eighteenth district (145)			438,739 82	202,865 34	
30	Eighteenth district (146)				658,688 27	856,168 41
31	Nineteenth district (5)	65,937 80	70,430 92	32,085 28		
PENNSYLVANIA.		14,985,411 15	14,662,720 17	16,587,908 61	15,474,689 79	14,770,506 37
1	First district (7)		*16 00			
2	First district (148)	1,286,256 60	1,206,358 95	61,750 30		
3	First district (149)			1,872,359 62	416,610 80	
4	First district (150)				1,910,255 38	2,201,333 12
5	First district (151)					
6	Second district (152)		*52 00			
7	Second district (153)	771,922 32	714,065 75	71,445 33		
8	Third district (7)		*58			
9	Fourth district (152)		*22 75			
10	Fifth district (5)	215,929 36	184,658 51	101,986 34		
11	Fifth district (154)			249,688 13	107,336 87	
12	Sixth district (5)	265,937 98	266,179 15	136,234 83		
13	Seventh district (155)	20,872 51	10,041 07			
14	Eighth district (5)	232,612 58	231,683 28	99,572 59		
15	Eighth district (156)			192,761 48		
16	Eighth district (150)				96,393 11	
17	Ninth district (155)	342,845 96	167,530 12		353,208 01	422,611 95
18	Ninth district (157)				90,983 93	
19	Ninth district (150)				617,955 63	803,806 93
20	Ninth district (151)					
21	Tenth district (5)	173,037 85	156,249 43	67,211 24		
22	Eleventh district (43)	120,823 15	106,329 31	113,863 98	10,390 42	
23	Twelfth district (5)	228,298 43	236,873 20			
24	Twelfth district (158)			145,527 07	57,608 21	
25	Twelfth district (159)				253,832 47	302,767 46
26	Twelfth district (161)					
27	Thirteenth district (5)	26,622 42	31,829 72	9,268 89		

		FISCAL YEARS ENDED JUNE 30—						Total.
		1879.	1880.	1881.	1882.	1883.	1884.		1885.
1								\$512,228 66
2								1,813,928 91
3		\$77,272 14	\$58,695 72	\$74,432 35	\$62,163 24	\$65,319 36	\$1,192 10	560,135 42
4								1,231,180 67
5								3,805,012 63
6		935,394 78	925,483 18	850,967 45	1,022,300 00	865,952 10	24,916 26	6,569,737 72
7							494,852 80	892,856 25
8		1,064,463 12	911,968 83	1,051,585 47	1,274,767 96	988,991 35	43,819 12	254,643 50
9							711,299 02	11,243,567 92
10								1,188,397 74
11		336,238 73	457,918 98	499,455 08	568,174 32	456,864 16	484,887 44	2,283,065 51
12								3,467,054 62
13								219,376 07
14								345,454 09
		2,413,368 77	2,354,006 71	2,476,440 35	2,867,414 52	2,377,126 97	1,760,966 74	1,686,828 95
								34,386,569 71
1		10,832,458 61	11,556,840 75	12,538,340 58	11,928,253 84	10,577,527 72	9,826,123 39	8,737,148 51
2								135,733,350 93
3		966,097 16	1,355,043 19	1,866,871 17	1,621,593 77	1,555,836 26	68,501 48	22,385,015 76
4								29,782,181 08
5		476,026 88	512,154 48	513,582 86	475,943 53	181,759 25	7,644 88	8,461,313 58
6								3,317,558 50
7		619,699 78	633,678 60	352,210 02	300,275 33	443,683 26	12,298 11	2,402,015 03
8								10,668,212 64
9								2,290,675 02
10								10,695,465 35
11		296,834 34	475,976 33	594,593 31	700,260 02	673,466 44	24,159 86	387,199 45
12								3,297,360 13
13								1,230,657 32
14								7,703,018 99
15		985,137 32	1,092,852 40	1,089,563 12	1,021,133 71	682,904 73	53,088 15	12,062,126 67
16								7,623,459 43
17								1,297,593 47
18		781,031 89	1,425,321 06	1,398,257 92	1,216,251 21	519,923 73	18,228 48	7,594,146 59
19								7,492,354 74
20								2,163,293 24
21								6,665,569 54
22		429,839 44	424,423 10	210,946 41				3,367,274 60
23		64,130 15	73,126 85	32,993 02				112,303 16
24								1,537,387 19
25		56,163 71	63,875 37	26,763 15				2,170,807 41
26		82,467 35	85,834 68	43,650 30				1,384,016 26
27		83,154 77	77,905 60	38,249 78				1,554,638 81
28		163,987 34	111,127 37	37,141 28				3,751,218 30
29		791,989 06	808,633 78	297,560 76				19,659,832 41
30								641,605 16
31								5,701,454 96
								1,522,326 44
								2,546,132 39
PENNSYLVANIA.		14,985,411 15	14,662,720 17	16,587,908 61	15,474,689 79	14,770,506 37		
1								33,336,366 94
2		1,286,256 60	1,206,358 95	61,750 30				6,164,058 40
3				1,872,359 62	416,610 80			2,288,970 42
4					1,910,255 38	2,201,333 12		17,608,880 53
5								5,555,204 87
6			*52 00					21,763,040 15
7		771,922 32	714,065 75	71,445 33				4,270,645 35
8			*58					10,992,245 63
9			*22 75					15,174,310 00
10		215,929 36	184,658 51	101,986 34				7,195,321 25
11				249,688 13	107,336 87			357,025 00
12		265,937 98	266,179 15	136,234 83				7,113,434 16
13		20,872 51	10,041 07					4,174,143 06
14		232,612 58	231,683 28	99,572 59				5,392,365 29
15				192,761 48				250,154 50
16					96,393 11			3,826,616 98
17		342,845 96	167,530 12		353,208 01	422,611 95		6,072,964 19
18					90,983 93			715,659 00
19					617,955 63	803,806 93		

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
PENNSYLVANIA—Continued.						
14	Fourteenth district (43) ..	\$83,959 77	\$258,031 17	\$566,153 54	\$777,188 76	\$439,639 03
	Fourteenth district (159) ..					
15	Fifteenth district (43) ..	76,752 28	268,209 55	753,104 99	748,269 08	469,983 68
16	Sixteenth district (160) ..	54,025 04	140,784 25	211,579 69	311,253 83	204,817 63
17	Sixteenth district (161) ..					
18	Seventeenth district (160) ..	74,203 00	139,150 93	423,960 61	543,002 85	294,329 14
18	Eighteenth district (43) ..	44,447 57	118,026 76	345,254 64	392,186 89	217,282 98
19	Nineteenth district (43) ..	101,565 88	225,415 01	341,881 69	607,553 22	597,910 56
19	Nineteenth district (44) ..					
	Nineteenth district (162) ..					
20	Twentieth district (43) ..	135,802 43	468,102 47	1,075,069 39	3,371,784 53	1,005,817 74
	Twentieth district (44) ..					
21	Twenty-first district (43) ..	91,804 08	510,269 71	597,024 50	417,858 94	282,349 95
22	Twenty-second dist. (5) ..	674,644 21	1,901,742 02	3,475,446 06	4,866,797 46	3,655,068 72
	Twenty-second dist. (163) ..					
	Twenty-second dist. (150) ..					
	Twenty-second dist. (151) ..					
23	Twenty-third dist. (5) ..	256,206 42	657,304 66	1,111,652 03	1,592,697 21	1,046,206 97
	Twenty-third dist. (163) ..					
	Twenty-third dist. (150) ..					
	Twenty-third dist. (151) ..					
24	Twenty-fourth dist. (5) ..	61,209 21	147,918 83	362,871 63	546,028 21	373,347 61
		5,226,486 25	14,029,528 56	30,289,241 48	39,941,599 32	27,580,633 30
RHODE ISLAND.						
1	First district (164) ..	562,001 29	1,428,619 82	3,118,177 26	4,660,247 06	3,838,601 42
	First district (165) ..					
2	Second district (164) ..	264,949 13	556,348 75	1,194,603 62	1,461,691 04	1,211,372 58
		826,950 42	1,984,968 57	4,312,780 88	6,121,938 10	5,049,974 00
SOUTH CAROLINA.						
1	First district (166) ..				91,897 72	518,367 36
2	Second district (27) ..				744,776 33	553,394 59
3	Third district (169) ..				149,811 66	745,132 26
	Third district (167) ..					
	Third district (168) ..					
					986,485 71	1,816,894 21
TENNESSEE.						
1	First district (55) ..		555,435 68	996,731 76	2,196,145 30	567,065 15
	Second district (55) ..		47,270 25	608,531 65	1,185,695 26	358,953 36
2	Second district (169) ..					
	Second district (170) ..					
3	Third district (43) ..					5,736 73
4	Fourth district (43) ..					114,580 23
	Fifth district (5) ..					801,512 45
5	Fifth district (171) ..					
	Fifth district (172) ..					
	Fifth district (173) ..					
6	Sixth district (5) ..					186,241 92
7	Seventh district (174) ..					50,052 20
8	Eighth district (174) ..					1,265,317 47
	Eighth district (175) ..					
			602,705 93	1,605,263 41	3,381,840 56	3,949,459 51
TEXAS.						
1	First district (176) ..				1,348,056 75	1,159,718 43
	First district (177) ..					
2	Second district (176) ..				63,966 20	796,000 91
3	Third district ..				75,156 66	473,974 14
4	Fourth district ..				86,119 92	782,170 11
					1,573,299 53	3,211,863 59

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—					
		1868.	1869.	1870.	1871.	1872.	1873.
PENNSYLVANIA—Continued.							
14	Fourteenth district (43) ..	\$332,331 98	\$207,472 06	\$266,966 84	\$170,258 99	\$130,404 87	\$108,956 93
	Fourteenth district (159) ..						
15	Fifteenth district (43) ..	348,963 39	388,358 62	428,322 54	290,417 21	247,988 62	200,961 51
16	Sixteenth district (160) ..	207,531 73	140,822 93	156,746 96	152,134 92	148,196 90	117,956 97
17	Seventeenth district (160) ..						
18	Eighteenth district (43) ..	161,959 45	103,431 77	102,271 49	88,777 22	48,689 48	53,409 31
18	Nineteenth district (43) ..	247,787 76	145,794 62	144,047 67	118,246 48	77,308 75	63,572 77
18	Nineteenth district (44) ..	450,963 27	227,349 84	261,129 49	169,411 21	154,338 61	114,402 95
19	Nineteenth district (162) ..						
20	Twentieth district (43) ..						
	Twentieth district (44) ..						
21	Twenty-first district (43) ..	553,068 55	181,125 56	399,308 34	275,045 81	127,285 03	96,728 66
22	Twenty-second dist. (5) ..	205,286 63	987,598 24	1,234,873 51	771,002 52	485,933 54	542,160 26
	Twenty-second dist. (163) ..	1,986,255 39	1,701,661 39	2,042,129 63	1,419,363 85	1,171,480 49	860,651 81
	Twenty-second dist. (150) ..						
	Twenty-second dist. (151) ..						
23	Twenty-third dist. (5) ..	784,610 38	493,187 87	671,416 96	552,478 24	521,720 53	469,996 94
	Twenty-third dist. (163) ..						
	Twenty-third dist. (150) ..						
	Twenty-third dist. (151) ..						
24	Twenty-fourth dist. (5) ..	246,267 55	382,934 70	485,156 30	454,688 45	141,523 44	124,823 95
		18,269,445 60	15,470,400 02	16,748,704 05	12,535,521 68	9,227,091 25	7,826,275 69
RHODE ISLAND.							
1	First district (164) ..	2,203,079 25	1,122,782 58	1,147,155 28	598,856 58	580,196 89	287,159 81
	First district (165) ..						
2	Second district (164) ..	649,495 64	163,612 16	135,221 41	73,636 56	56,729 84	37,392 36
		2,852,574 89	1,286,394 74	1,282,376 69	672,493 14	636,926 73	324,552 17
SOUTH CAROLINA.							
1	First district (166) ..						
2	Second district (27) ..	619,663 01	29,282 80	67,326 77	35,701 47	33,678 25	32,166 76
3	Third district (169) ..	630,652 79	178,914 91	216,052 75	113,905 99	94,991 15	63,487 36
	Third district (167) ..	1,384,485 08	145,062 40	128,660 07	109,112 53	70,512 09	71,559 46
	Third district (168) ..						
		2,634,800 88	353,860 11	412,039 59	258,719 99	199,181 49	167,213 58
TENNESSEE.							
1	First district (55) ..	45,692 45	47,270 80	29,916 86	35,812 22	14,214 30	28,073 27
	Second district (55) ..	77,509 86	67,198 09	88,996 24	53,819 13	62,836 91	51,937 18
2	Second district (169) ..						
	Second district (170) ..						
3	Third district (43) ..						
4	Fourth district (43) ..	72,924 34	99,603 82	81,641 57	53,862 84	28,287 02	54,482 65
	Fifth district (5) ..	669,538 28	127,412 14	114,533 38	61,193 02	46,547 59	81,708 59
5	Fifth district (171) ..	557,185 20	403,700 74	556,718 24	331,521 62	322,961 29	259,234 25
	Fifth district (172) ..						
	Fifth district (173) ..						
6	Sixth district (5) ..						
7	Seventh district (174) ..	263,127 85	67,480 36	97,175 90	65,387 44	46,903 02	36,835 68
8	Eighth district (174) ..	225,960 80	72,270 22	74,648 89	58,412 74	77,419 68	28,415 28
	Eighth district (175) ..	1,705,071 26	370,835 95	427,228 49	214,212 64	167,649 49	103,798 86
		3,717,010 04	1,255,781 12	1,470,839 57	874,221 65	766,840 20	644,480 76
TEXAS.							
1	First district (176) ..	465,354 29	130,235 59	123,452 66	80,907 34	112,959 88	63,972 53
	First district (177) ..						
2	Second district (176) ..	471,585 00	41,248 67	75,427 30	44,114 96	49,231 89	46,874 63
3	Third district ..	541,282 17	159,028 69	87,850 83	103,065 74	63,169 84	65,481 21
4	Fourth district ..	323,803 95	182,704 92	104,223 54	122,592 38	96,997 59	95,997 40
		1,802,023 41	483,217 87	390,954 33	350,680 42	322,359 20	272,325 77

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
PENNSYLVANIA—Cont'd.						
14	Fourteenth district (43)	\$105,478 78	\$106,556 29	\$127,568 13	\$17,337 50	
15	Fourteenth district (159)				134,995 86	\$174,891 66
15	Fifteenth district (43)	315,128 08	351,793 99	367,703 90	90,807 27	
16	Sixteenth district (160)	137,173 63	129,705 51	114,016 62	19,513 01	
16	Sixteenth district (161)				145,278 68	184,691 01
17	Seventeenth district (160)	52,222 24	47,532 25	55,444 66	6,446 78	
18	Eighteenth district (43)	73,698 20	72,645 19	68,135 01	9,843 17	
19	Nineteenth district (43)	84,598 05	92,543 42	109,543 90	19,217 84	
19	Nineteenth district (44)				70,508 25	98,450 42
19	Nineteenth district (162)					
20	Twentieth district (43)	92,272 66	93,017 37	85,927 23	15,626 73	
21	Twentieth district (44)				95,444 06	104,861 81
21	Twenty-first district (43)	409,336 17	422,954 63	262,891 14	69,821 71	
22	Twenty-second dist. (5)	753,709 43	631,423 06	298,240 37		
22	Twenty-second dist. (163)				263,498 83	
22	Twenty-second dist. (150)				852,262 88	1,156,118 13
22	Twenty-second dist. (151)					
23	Twenty-third dist. (5)	499,109 71	492,543 79	165,075 60		
23	Twenty-third dist. (163)				148,032 30	
23	Twenty-third dist. (150)				426,803 63	467,889 27
23	Twenty-third dist. (151)					
24	Twenty-fourth dist. (5)	165,876 30	183,569 14	57,498 90		
		6,373,672 41	6,157,960 04	5,973,431 80	6,279,046 33	5,917,421 76
RHODE ISLAND.						
1	First district (164)	68,123 78	*09			
2	First district (165)	154,665 18	231,977 91	222,672 63	233,164 87	246,759 65
2	Second district (164)	10,375 85				
		233,164 81	231,978 00	222,672 63	233,164 87	246,759 65
SOUTH CAROLINA.						
1	First district (166)	16,158 90	12,968 25	12,224 10		
2	Second district (27)	56,464 10	54,424 91	54,732 54	8,819 40	
3	Third district (166)	35,957 91	54,884 76	37,753 55		
3	Third district (167)			1,093 72	7,460 53	
3	Third district (168)				89,352 63	119,241 69
		108,580 91	122,277 92	105,803 91	105,632 56	119,241 69
TENNESSEE.						
1	First district (55)	17,676 16	26,191 72	37,238 31	11,472 77	
2	Second district (55)	42,263 59	51,507 49	41,670 83	12,999 25	
2	Second district (169)				86,692 89	107,448 97
3	Second district (170)					
3	Third district (43)	11,709 05	48,245 83	34,043 13	11,077 17	
4	Fourth district (43)	131,566 95	185,915 90	139,146 55	63,831 78	
5	Fifth district (5)	296,895 00	410,686 40	125,318 65		
5	Fifth district (171)				68,091 72	
5	Fifth district (172)				540,942 77	627,471 23
5	Fifth district (173)					
6	Sixth district (5)	24,931 88	21,882 41	5,215 28		
7	Seventh district (174)	63,219 73	51,042 16	15,095 70		
8	Eighth district (174)	76,463 82	66,173 37	20,434 42		
8	Eighth district (175)			69,753 88	102,163 37	109,564 88
		664,717 18	861,645 28	596,713 67	897,181 73	844,485 08
TEXAS.						
1	First district (176)	93,808 63	29,933 83			
1	First district (177)		97,185 39	112,811 69	105,741 55	118,335 32
2	Second district (176)	45,081 98	10,458 60			
3	Third district	77,919 61	63,494 93	72,963 85	70,560 09	81,412 30
4	Fourth district	55,827 91	57,224 54	59,933 20	61,647 46	66,184 52
		272,638 13	258,297 29	245,708 74	237,949 10	265,932 14

FISCAL YEARS ENDED JUNE 30—							Total.
1879.	1880.	1881.	1882.	1883.	1884.	1885.	
							\$3,698,304 64
\$162,113 64	\$190,145 19	\$212,589 65	\$242,351 75	\$252,387 47	\$24,981 01		1,394,456 23
							5,436,764 71
							2,246,259 62
172,136 87	191,065 09	211,588 05	258,917 37	248,455 24	26,299 28		1,438,431 59
							2,194,831 18
							2,138,278 46
							3,557,824 94
101,391 50	115,337 59	137,259 54	144,726 27	123,310 67	7,278 88		798,263 12
							262,222 21
							\$129,984 68
							7,975,172 50
88,298 56	88,989 28	94,909 77	101,605 53	82,713 35	3,459 78		699,282 14
							7,291,268 53
							25,438,554 49
							610,319 55
1,002,727 66	1,184,418 98	1,408,472 82	1,685,425 78	1,854,674 01	247,429 54		9,391,529 89
							3,290,938 15
							1,681,605 89
							1,609,332 26
							9,314,307 31
							410,067 08
536,167 66	632,391 33	653,836 95	767,154 44	884,116 08	98,893 01		4,467,252 37
							953,128 69
							972,759 82
							1,925,882 51
							3,733,719 22
5,946,782 36	6,869,930 65	7,669,214 01	8,775,106 23	8,703,679 23	7,888,700 02	7,371,209 62	281,071,081 66
							19,615,901 11
230,583 17	210,883 98	209,079 27	229,258 48	395,319 43	130,468 11	127,587 62	2,622,420 30
							5,813,428 94
230,583 17	210,883 98	209,079 27	229,258 48	395,319 43	130,468 11	127,587 62	28,052,850 35
							1,469,435 39
							2,770,616 82
							2,993,531 77
							8,554 25
105,233 91	111,960 78	135,907 16	119,099 79	117,092 80	93,896 95	94,518 23	986,303 94
105,233 91	111,960 78	135,907 16	119,099 79	117,092 80	93,896 95	94,518 23	8,168,442 17
							4,608,945 75
							2,751,209 09
101,469 88	88,098 71	110,174 68	118,312 99	119,241 32	12,063 63		743,503 07
							98,711 42
							98,270 73
							591,696 05
							1,735,974 41
							4,065,733 24
							185,799 25
702,087 72	805,308 60	922,014 14	777,590 72	979,279 85	93,263 52		5,448,558 55
							1,042,312 42
							958,918 70
							915,181 74
							716,537 40
101,766 84	110,328 55	114,574 82	101,824 29	75,369 12	3,624 97		4,417,180 77
							782,970 72
908,924 44	1,003,735 86	1,148,763 64	997,728 09	1,173,899 29	1,249,975 96	1,057,189 43	29,071,413 31
							3,608,899 93
104,659 46	99,255 52	101,043 60	87,434 96	77,010 99	72,654 53	38,898 41	1,015,022 33
							1,643,988 14
87,441 70	72,722 29	89,784 41	84,372 68	79,510 74	65,412 54	74,778 88	2,450,383 80
58,970 16	61,128 74	66,897 69	86,625 29	107,128 97	72,081 95	68,152 32	2,616,322 47
251,062 32	233,106 55	244,635 61	258,422 93	263,650 61	210,149 02	181,829 61	11,934,116 17

D.—COMPARATIVE STATEMENT showing the AGGREGATE RECEIPTS of

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
VERMONT.						
1	First district (178)	\$65,394 89	\$155,908 01	\$321,415 60	\$407,173 17	\$348,753 35
2	Second district (178)	82,613 76	187,084 81	329,226 55	492,966 63	384,211 70
2	Second district (179)					
3	Third district (180)					
3	Third district (178)	54,327 79	120,059 68	246,944 40	302,263 93	253,314 30
3	Third district (179)					
		202,336 44	463,052 50	897,586 55	1,202,403 73	986,279 35
VIRGINIA.						
1	First district (181)			18,879 95	501,372 71	48,945 10
2	Second district (181)				222,951 79	624,458 44
2	Second district (182)					
2	Second district (183)					
3	Third district (151)					
3	Third district (14)	757 68	67,413 69	66,077 52	102,183 26	642,279 76
4	Fourth district (184)		70,100 03	136,315 92	348,939 74	116,126 26
4	Fourth district (185)					
4	Fourth district (151)					
5	Fifth district (184)					175,090 80
5	Fifth district (186)					
5	Fifth district (187)					157,636 44
6	Sixth district (43)					
6	Sixth district (188)					
6	Sixth district (151)					120,010 48
7	Seventh district (43)					82,174 74
8	Eighth district (26)					
		757 68	137,513 72	221,273 39	1,175,447 50	1,966,722 02
WEST VIRGINIA.						
1	First district (43)	90,358 47	225,625 86	499,870 94	718,492 82	719,765 02
1	First district (189)					
1	First district (190)					
2	Second district (34)		126,271 10	135,887 60	88,201 67	83,888 78
3	Third district (43)				213,870 60	140,870 61
		90,358 47	351,956 96	635,758 54	1,020,565 09	944,524 41
WISCONSIN.						
1	First district	218,645 23	640,642 76	1,114,790 80	1,720,513 87	1,617,207 43
2	Second district (191)	62,984 55	119,868 51	286,062 22	360,633 95	288,495 57
2	Second district (192)					
3	Third district (191)	29,049 14	45,948 32	121,241 90	148,783 09	116,667 10
3	Third district (193)					
4	Fourth district (194)	50,519 31	72,116 35	151,719 36	209,592 10	204,098 62
5	Fifth district (194)	48,049 65	73,700 12	157,419 66	202,712 69	145,119 20
6	Sixth district	59 00	80,174 74	14,520 73	99,529 61	141,437 49
		409,306 88	1,032,510 80	1,845,754 67	2,741,765 81	2,513,025 41

INTERNAL REVENUE in each COLLECTION DISTRICT, &c.—Continued.

		FISCAL YEARS ENDED JUNE 30—					
		1868.	1869.	1870.	1871.	1872.	1873.
		\$219,640 85	\$97,167 82	\$116,759 45	\$114,484 01	\$54,705 81	\$19,037 46
		216,035 16	101,016 24	110,326 72	82,758 56	47,589 56	34,410 60
		186,598 10	120,488 50	125,230 48	82,090 13	56,551 76	22,412 34
		622,274 11	318,672 56	352,316 65	279,332 70	158,847 13	75,860 40
		33,078 85	26,550 56	41,619 88	29,271 00	15,905 22	19,439 26
		625,768 26	526,962 91	1,123,249 37	787,948 43	1,017,875 41	998,889 96
		481,087 30	1,358,199 59	2,379,180 97	2,452,371 22	2,000,423 93	3,706,225 58
		112,734 24	125,608 45	90,395 10	78,194 56	35,165 05	63,204 09
		192,169 99	359,883 21	1,433,158 11	1,626,511 35	1,600,407 77	2,246,279 28
		152,599 39	143,461 65	187,616 28	182,376 36	147,271 66	177,117 49
		150,445 28	188,345 01	199,224 33	110,573 17	95,409 63	89,924 02
		35,436 29	15,133 07	41,907 35	46,026 60	26,560 26	42,719 61
		1,783,319 60	2,744,144 45	5,496,351 39	5,319,272 69	4,939,027 93	7,343,799 29
		643,219 61	355,202 16	388,201 17	326,086 94	345,049 65	294,343 01
		78,077 44	157,635 16	325,809 99	262,740 06	97,581 95	127,321 51
		70,862 63	50,206 10	42,955 99	38,493 94	22,973 74	27,997 07
		792,159 68	563,043 42	756,967 15	627,320 94	465,605 34	449,661 59
		972,452 80	1,356,909 23	1,796,214 81	1,453,133 68	1,601,413 76	1,476,800 80
		238,564 71	184,032 76	165,509 62	131,723 38		
						171,866 01	165,515 94
		126,247 93	82,508 61	81,184 38	63,954 31		
						85,778 34	164,673 18
		152,564 50	123,384 86	121,729 71	94,422 96	40,503 69	
		205,974 06	108,873 19	109,048 23	104,061 66	38,978 76	
		115,610 87	103,332 00	89,328 28	130,407 88	61,685 99	74,830 99
		1,811,414 87	1,959,040 65	2,363,015 03	1,977,703 87	2,000,226 55	1,881,820 91

NOTES TO TABLE D.

- (1) Abolished March 1, 1877.
- (2) As constituted March 1, 1877; abolished August 15, 1883.
- (3) The two districts of Alabama as constituted March 1, 1877, were abolished August 15, 1883, when the State was constituted one collection district, entitled the district of Alabama.
- (4) Abolished September 5, 1883.
- (5) Abolished January 1, 1876.
- (6) The three districts into which Arkansas was divided July 13, 1866, were abolished January 1, 1876, when the State was constituted one collection district, to be known as the district of Arkansas.
- (7) Abolished April 1, 1871.
- (8) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, July 30, 1862; abolished May 20, 1873.
- (9) Formed by the consolidation (May 20, 1873) of district numbered 1, April 1, 1871, and district numbered 3, July 30, 1862.
- (10) Abolished May 20, 1873.
- (11) Abolished December 1, 1875.
- (12) Formed by the consolidation (December 1, 1875) of districts numbered 4 and 5, July 30, 1862; abolished October 1, 1883; reconstituted August 1, 1884.
- (13) Formed by the consolidation (October 1, 1883) of district numbered 4, December 1, 1875, and the State of Nevada; abolished August 1, 1884.
- (14) Abolished August 15, 1883.
- (15) Formed by the consolidation (August 15, 1883) of the State of Colorado and the Territory of Wyoming, to be known as the district of Colorado.
- (16) Abolished January 1, 1873.
- (17) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
- (18) Formed by the consolidation (September 1, 1883) of district numbered 1, January 1, 1873, and district numbered 2, November 1, 1873, to be known as the district of Connecticut.
- (19) Abolished November 1, 1873.
- (20) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
- (21) Abolished August 20, 1883.
- (22) State of Delaware; abolished October 2, 1876.
- (23) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
- (24) Formed by the consolidation (June 19, 1877) of the district of Delaware as constituted October 2, 1876, and two counties of Virginia.
- (25) Annexed to the third district of Maryland October 2, 1876.
- (26) Abolished December 1, 1876.
- (27) Abolished November 1, 1876.
- (28) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
- (29) As constituted October 1, 1877; abolished August 7, 1883.
- (30) The two districts of Georgia as constituted October 1, 1877, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Georgia.
- (31) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
- (32) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25, 1862; abolished August 1, 1883.
- (33) Formed by the consolidation (August 1, 1883) of district numbered 2, January 1, 1876, and district numbered 3, August 25, 1862.
- (34) Abolished August 1, 1883.
- (35) Abolished January 20, 1876.
- (36) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
- (37) As constituted October 2, 1876.
- (38) Abolished September 1, 1883.
- (39) Formed by the consolidation (September 1, 1883) of districts numbered 7 and 8, August 25, 1862.

- (40) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876.
- (41) Abolished January 9, 1876.
- (42) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
- (43) Abolished October 2, 1876.
- (44) As constituted October 2, 1876; abolished August 1, 1883.
- (45) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
- (46) Abolished October 1, 1875.
- (47) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
- (48) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876.
- (49) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
- (50) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
- (51) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
- (52) Formed by the consolidation (August 7, 1883) of district numbered 10, January 1, 1876, and district numbered 11, October 1, 1875.
- (53) As constituted October 2, 1876; abolished August 20, 1883.
- (54) As constituted August 20, 1883.
- (55) Abolished October 1, 1876.
- (56) Formed by the consolidation (October 1, 1876) of districts numbered 3 and 6, July 29, 1862.
- (57) Abolished June 1, 1874.
- (58) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
- (59) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
- (60) Abolished January 8, 1876.
- (61) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866.
- (62) Abolished August 7, 1883.
- (63) As constituted August 7, 1883.
- (64) Abolished June 1, 1877.
- (65) The three districts into which Louisiana was divided, June 22, 1865, were abolished June 1, 1877, when the State was constituted one collection district, to be known as the district of Louisiana.
- (66) Formed by the consolidation (October 2, 1876) of district numbered 1, August 12, 1862, and district numbered 2, January 1, 1876; abolished July 1, 1877.
- (67) Formed by the consolidation (July 1, 1877) of district numbered 1, October 2, 1876, and of district numbered 4, January 1, 1876, to be known as the district of Maine.
- (68) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.
- (69) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.
- (70) Abolished December 1, 1871.
- (71) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.
- (72) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.
- (73) Formed by the consolidation (August 1, 1883) of district numbered 3, October 2, 1876, and district numbered 4, August 27, 1862, to be known as the district of Maryland.
- (74) The districts of Massachusetts, as constituted August 26, 1862, were abolished April 1, 1875, when the State was divided into five collection districts numbered 1, 3, 5, 8, and 10.
- (75) As constituted April 1, 1875; abolished September 8, 1876.

NOTES TO TABLE D—Continued.

- (76) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.
- (77) Formed by the consolidation (August 1, 1883) of district numbered 3, September 8, 1876, and district numbered 5, April 1, 1875.
- (78) As constituted April 1, 1875; abolished August 1, 1883.
- (79) As constituted April 1, 1875; abolished January 1, 1877.
- (80) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875.
- (81) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.
- (82) Abolished September 20, 1876.
- (83) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.
- (84) The two districts into which Minnesota was divided, August 2, 1862, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Minnesota.
- (85) The three districts into which Mississippi was divided, June 2, 1865, were abolished March 1, 1875, when the State was divided into two collection districts numbered 1 and 2.
- (86) As constituted March 1, 1875; abolished July 1, 1877.
- (87) The two districts of Mississippi as constituted March 1, 1875, were abolished July 1, 1877, when the State was constituted one collection district entitled the district of Mississippi.
- (88) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865.
- (89) Formed by the consolidation (September 20, 1876) of districts numbered 3 and 4, April 27, 1865.
- (90) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.
- (91) Formed by the consolidation (August 20, 1883) of the Territories of Idaho, Montana, and Utah, to be known as the district of Montana; abolished August 1, 1884.
- (91a) Formed by the consolidation (August 1, 1884) of the Territories of Idaho and Montana, to be known as the district of Montana.
- (92) Formed by the consolidation (August 20, 1883) of the Territory of Dakota and the State of Nebraska, to be known as the district of Nebraska.
- (93) Abolished October 1, 1883.
- (93a) Formed by the consolidation (August 1, 1884) of the State of Nevada and the Territory of Utah, to be known as the district of Nevada.
- (94) Abolished December 10, 1875.
- (95) The three districts into which New Hampshire was divided, August 6, 1862, were abolished December 10, 1875, when the State was constituted one collection district, to be known as the district of New Hampshire.
- (96) Abolished January 7, 1876.
- (97) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.
- (98) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862.
- (99) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.
- (100) Abolished March 1, 1871.
- (101) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.
- (102) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.
- (103) As constituted July 1, 1877.
- (104) Formed by the consolidation (March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.
- (105) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.
- (106) Abolished April 1, 1874.
- (107) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.
- (108) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.
- (109) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.
- (110) As constituted August 1, 1883.
- (111) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.
- (112) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.
- (113) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.
- (114) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.
- (115) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 1, 1876.
- (116) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.
- (117) Abolished November 1, 1875.
- (118) Formed by the consolidation (January 1, 1876) of districts numbered 19 and 26, August 22, 1862; abolished July 25, 1883.
- (119) Abolished June 1, 1872.
- (120) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.
- (121) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.
- (122) As constituted October 2, 1876; abolished August 7, 1883.
- (123) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.
- (124) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.
- (125) Abolished July 1, 1877.
- (126) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.
- (127) Abolished February 1, 1876.
- (128) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.
- (129) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885.
- (129a) As constituted January 31, 1885; abolished June 1, 1885.
- (130) Abolished July 21, 1883.
- (131) Abolished January 1, 1877.
- (132) Formed by the consolidation (January 1, 1877) of districts numbered 6 and 7, February 27, 1866; abolished January 31, 1885; reconstituted June 1, 1885.
- (132a) As constituted January 31, 1885; abolished June 1, 1885.
- (133) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862.
- (134) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.
- (135) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862.
- (136) Abolished January 5, 1876.
- (137) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.
- (138) As constituted October 2, 1876; abolished July 25, 1883.
- (139) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.
- (140) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.

NOTES TO TABLE D—Continued.

(141) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.

(142) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.

(143) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.

(144) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.

(145) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876.

(146) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.

(147) Formed by the consolidation (September 1, 1883) of the State of Oregon and the Territory of Washington, to be known as the district of Oregon.

(148) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.

(149) Formed by the consolidation (August 1, 1875) of district numbered 1, April 1, 1871, and of district numbered 2, January 2, 1872; abolished October 2, 1876.

(150) As constituted October 2, 1876; abolished August 15, 1883.

(151) As constituted August 15, 1883.

(152) Abolished January 2, 1872.

(153) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.

(154) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.

(155) Abolished January 1, 1875.

(156) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.

(157) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.

(158) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.

(159) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.

(160) Abolished September 16, 1876.

(161) Formed by the consolidation (September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.

(162) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876.

(163) As constituted January 1, 1876; abolished October 2, 1876.

(164) Abolished November 15, 1873.

(165) The two districts into which Rhode Island was divided August 8, 1862, were abolished November 15, 1873, when the State was constituted one collection district, entitled the district of Rhode Island.

(166) Abolished June 1, 1876.

(167) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.

(a) By order of the Commissioner of Internal Revenue, dated January 25, 1870, so much of the Indian Territory as constitutes a part of the western judicial district of Arkansas was attached to the 3d collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the 5th district of Missouri June 12, 1872, and to the State of Kansas August 8, 1881.

(b) The Territory of Alaska was attached to Oregon December 27, 1872.

*Balance of collections not reported prior to final settlement of the collector's account.

(168) The two districts of South Carolina as constituted May 30, 1865, and June 1, 1876, respectively, were abolished November 1, 1876, when the State was constituted one district, entitled the district of South Carolina.

(169) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.

(170) As constituted August 10, 1883.

(171) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.

(172) Formed by the consolidation (October 2, 1876) of districts numbered 3 and 4, May 19, 1866, and of district numbered 5, January 1, 1876; abolished August 10, 1883.

(173) As constituted August 10, 1883.

(174) Abolished January 3, 1876.

(175) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.

(176) Abolished December 1, 1874.

(177) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865.

(178) The districts of Vermont, as constituted August 6, 1862, were abolished February 1, 1874, when the State was divided into two collection districts numbered 2 and 3.

(179) As constituted February 1, 1874; abolished December 15, 1875.

(180) The two districts of Vermont as constituted February 1, 1874, were abolished December 15, 1875, when the State was constituted one collection district, entitled the district of Vermont.

(181) Abolished December 19, 1874.

(182) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.

(183) As constituted June 19, 1877; abolished August 15, 1883.

(184) Abolished April 1, 1875.

(185) As constituted April 1, 1875; abolished August 15, 1883.

(186) As constituted April 1, 1875; abolished December 1, 1876.

(187) Formed by the consolidation (December 1, 1876) of district numbered 5, April 1, 1875, and district numbered 8, April 23, 1866; abolished August 15, 1883.

(188) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.

(189) Formed by the consolidation (October 2, 1876) of districts numbered 1 and 3, March 14, 1866; abolished August 1, 1883.

(190) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.

(191) Abolished July 1, 1871.

(192) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862.

(193) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862.

(194) Abolished March 1, 1872.

D.—APPENDIX No. 1, showing the DIFFERENCES between the INTERNAL-REVENUE COLLECTIONS in the DISTRICTS, STATES, TERRITORIES, and YEARS BELOW NAMED, as REPORTED by COLLECTORS and PUBLISHED in the SEVERAL ANNUAL REPORTS OF THE COMMISSIONER, and the TRUE COLLECTIONS.

[NOTE.—These differences were mostly discovered at the final settlement of the accounts of such collectors as have retired from office after the reports for the years in which they occurred had been printed. Hence their appearance in this form.

To ascertain the exact amount collected in any one of the following-named districts, States, or Territories prior to July 1, 1885, add to or subtract from, as the case may be, the collections for that district, State, or Territory, in the "total" column in Table D, the sum or sums entered opposite the same district, State, or Territory in this appendix. The result will be the aggregate amount collected.

On pages 101, 102, and 103 the signs (+) and (−) are used to denote the amounts to be added and subtracted respectively.]

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal Years ended June 30—
	To be added.	To be subtracted.	
ALABAMA.			
First district	\$815 06		1869
First district	4,026 78		1873
Second district	11,596 81		1867
Second district	17,132 10		1868
Second district	1 50		1869
Second district	11,895 00		1874
Second district	202 50		1883
Third district		\$175 27	1867
Third district	443 30		1869
ARKANSAS.			
First district	25,386 51		1867
First district	7,399 64		1868
First district		1,554 64	1873
First district	304 45		1876
Second district	13,918 56		1872
Third district	2,400 15		1867
Third district	1,410 44		1870
Third district		65 99	1874
CALIFORNIA.			
First district		2 00	1865
First district	11,958 34		1869
First district	22,440 53		1870
First district	44 60		1891
Second district	358 41		1863
Second district		88	1865
Second district		93	1868
Second district	92		1869
Third district		01	1863
Fourth district	9 00		1873
Fifth district	75		1876
CONNECTICUT.			
First district	8,863 30		1863
First district		12	1873
Second district		16,278 54	1868
Third district	25,876 20		1863
Third district		20 00	1869
GEORGIA.			
First district	4 50		1869
First district	5,603 81		1871
Third district	538 02		1869
Fourth district	31,646 38		1872
Fourth district	10,095 08		1873
ILLINOIS.			
First district	318 70		1863
First district		01	1872
First district	2 04		1875
Second district	01		1863

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.	
ILLINOIS—Continued.			
Third district	\$2,223 14		1867
Third district	4,762 21		1873
Third district		\$4,762 21	1874
Fourth district	2,333 44		1865
Fourth district		2,768 04	1869
Fourth district		47	1876
Fifth district	43,514 04		1863
Fifth district	7,938 29		1867
Fifth district		16 40	1869
Sixth district	135 71		1867
Sixth district	5,929 27		1872
Sixth district	4 04		1876
Seventh district	4,052 44		1863
Seventh district	3,165 24		1869
Seventh district	3 00		1876
Eighth district		44 60	1863
Eighth district		1,000 00	1867
Eighth district	15 25		1869
Ninth district	118,709 41		1864
Ninth district	89 90		1867
Ninth district	4,046 99		1876
Tenth district		10 00	1863
Tenth district		10 00	1873
Eleventh district		10 00	1863
Eleventh district	01		1873
Thirteenth district	745 68		1869
Thirteenth district		10 00	1863
Thirteenth district		20	1869
Thirteenth district	71 36		1876
INDIANA.			
First district	299 42		1863
First district		1,292 28	1869
First district		2,226 67	1870
First district	01		1877
Second district	322 05		1865
Second district	4 80		1871
Third district	65,276 75		1863
Third district		450 91	1865
Fourth district		61 73	1867
Fifth district	11 02		1876
Seventh district		8 91	1867
Eighth district		10 00	1863
Ninth district	1,924 25		1867
Tenth district	18,100 00		1863
Tenth district		734 77	1869
Tenth district	02		1876
Eleventh district		1,929 58	1867
IOWA.			
First district		418 20	1867
Second district		75 02	1867
Second district	11,292 44		1869
Third district	327 82		1863
Third district		3,876 43	1866
Third district	4,037 52		1869
Fourth district		102 98	1867
Fourth district		122 59	1872
Fifth district		1,000 00	1863
Fifth district		1,950 32	1865
Fifth district		441 39	1867
Sixth district	01		1867
Sixth district	04		1869
Sixth district		68 85	1873
KENTUCKY.			
First district	20,061 40		1865
First district		56	1866
First district	14,752 99		1869

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.	
KENTUCKY—Continued.			
First district	\$337 37		1874
Second district		\$46,964 78	1866
Second district	549 26		1873
Second district	318 85		1877
Third district		4,088 65	1866
Third district	20,430 99		1867
Fourth district		184,367 15	1863
Fourth district		5,973 97	1867
Fourth district		397 52	1869
Fourth district		10 40	1874
Fourth district		49 75	1876
Fifth district	88,812 67		1866
Fifth district		175 48	1869
Fifth district		27,204 07	1876
Sixth district		11,104 92	1866
Sixth district	60 50		1869
Seventh district		400 29	1869
Seventh district	119 92		1877
Ninth district		192 50	1867
Ninth district	82,234 93		1869
LOUISIANA.			
First district		918 09	1864
First district	90		1874
Second district	2,009 00		1871
Second district	814 09		1873
Third district		73 51	1875
MAINE.			
First district	12,446 01		1869
Second district	71		1867
Second district		66	1869
Third district	50 56		1873
Fifth district		3 24	1867
MARYLAND.			
First district	10,592 38		1867
First district	1,139 96		1869
First district	10 32		1872
Second district	62 39		1864
Second district		384 00	1865
Second district		92 34	1866
Second district		443 95	1869
Third district		593 78	1863
Third district		26,811 32	1866
Third district	100 00		1869
Third district		3 96	1873
Fourth district	6,135 10		1867
Fourth district	1 00		1869
Fifth district	50,590 86		1863
Fifth district	1,897 02		1864
Fifth district	2,899 00		1865
Fifth district	7,558 58		1867
Fifth district	786 88		1876
MASSACHUSETTS.			
Second district		401 03	1863
Second district		750 00	1866
Third district	3,715 62		1864
Third district		02	1866
Fourth district	888 80		1873
Fifth district		541 73	1868
Fifth district		59 32	1869
Fifth district	399 98		1875
Sixth district		71 10	1867
Sixth district		07	1871
Seventh district		21 30	1869
Eighth district		117 42	1863

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.	
MASSACHUSETTS—Continued.			
Eighth district		\$476 96	1867
Ninth district	\$2 00		1869
MICHIGAN.			
First district	88,850 24		1863
First district	1,977 26		1869
First district		448 06	1873
First district	4 58		1876
Second district		27 76	1863
Second district		4 22	1867
Second district		1,039 48	1869
Second district	4 60		1874
Third district		01	1865
Third district		1,720 00	1867
Third district		20	1872
Fourth district		10 00	1867
Fifth district	28,022 31		1863
Fifth district	17,949 41		1866
Fifth district		1,328 01	1867
Fifth district	2,993 91		1869
Fifth district	11		1872
Sixth district	1 68		1863
Sixth district	01		1867
Sixth district	456 25		1871
MINNESOTA.			
First district		2 00	1867
Second district		95 77	1867
Second district	05		1870
Second district	9 25		1872
MISSISSIPPI.			
First district		219 99	1873
First district		99 96	1875
First district	326 31		1877
First district	7 50		1879
Second district		73 61	1874
Second district	03		1875
Second district	16		1877
Third district	5,763 22		1870
Third district		834 63	1873
Third district	717 06		1875
MISSOURI.			
First district		3 81	1863
First district		3,513 74	1865
First district		09	1867
First district	15,130 83		1869
First district	5,438 01		1874
First district		9,202 61	1883
Second district		875 74	1864
Second district	337 46		1867
Second district		10 00	1873
Third district		07	1865
Third district	119 65		1867
Third district		11,118 01	1869
Third district		2 00	1877
Fourth district	648 31		1869
Fifth district		01	1867
Sixth district		2 62	1869
Sixth district	7,439 37		1871
Sixth district	044 70		1873
Sixth district	12 30		1876
NEW HAMPSHIRE.			
Second district		20 22	1868
Third district	13 34		1876

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.	
NEW JERSEY.			
First district		\$225 99	1867
Second district		2,225 60	1867
Second district	\$2,225 60		1869
Fourth district	5,798 01		1867
Fourth district	02		1871
Fifth district	2,202 92		1866
Fifth district		1,250 00	1867
Fifth district		1,880 22	1870
NEW YORK.			
First district	99		1871
Second district	11,497 02		1868
Third district	57 20		1869
Third district		9,382 12	1870
Fourth district	1,131 82		1869
Fourth district		10 50	1870
Fifth district	60 50		1863
Fifth district		657 14	1868
Fifth district	41,092 76		1871
Sixth district		436 91	1865
Sixth district	4,122 91		1871
Seventh district		11,733 65	1867
Eighth district	65,636 46		1863
Eighth district		3,408 31	1867
Eighth district		298 00	1869
Eighth district	111 50		1870
Ninth district	50		1869
Ninth district		12	1871
Ninth district	100 00		1873
Tenth district		5 00	1863
Tenth district		30	1864
Tenth district	10		1873
Eleventh district	1 50		1870
Twelfth district		40	1863
Twelfth district		40	1866
Twelfth district		70 00	1870
Thirteenth district		3,591 44	1867
Thirteenth district		15 53	1872
Sixteenth district		1,300 00	1868
Seventeenth district		35 00	1868
Seventeenth district	01		1876
Nineteenth district	01		1869
Twenty-first district	3,047 95		1867
Twenty-second district	103 51		1870
Twenty-third district	60		1863
Twenty-third district	01		1867
Twenty-fourth district	02		1863
Twenty-fourth district		463 76	1869
Twenty-fourth district		1,000 00	1871
Twenty-fourth district		70	1875
Twenty-fourth district	70		1876
Twenty-fifth district		6,882 24	1865
Twenty-fifth district		426 87	1867
Twenty-fifth district		426 87	1875
Twenty-fifth district	426 87		1876
Twenty-sixth district		800 00	1869
Twenty-seventh district		6,545 07	1868
Twenty-seventh district		6,042 83	1870
Twenty-seventh district	137 70		1872
Twenty-seventh district		124 34	1874
Twenty-eighth district		130 51	1863
Twenty-eighth district		1,926 87	1869
Twenty-ninth district	19,332 21		1866
Twenty-ninth district	1 50		1869
Twenty-ninth district	50		1876
Thirtieth district		227,482 13	1867
Thirtieth district	31 25		1870
Thirtieth district	1 40		1875
Thirty-second district	77 31		1869
Thirty-second district	3,859 93		1870

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.	
NORTH CAROLINA.			
First district.....		\$774 15	1869
First district.....	\$370 33		1874
Second district.....	2,962 78		1870
Second district.....	401 20		1874
Third district.....	8,634 12		1873
Fourth district.....	3,791 24		1869
Fourth district.....	509 88		1876
Sixth district.....	33 50		1872
Sixth district.....	52 90		1875
Seventh district.....	11 20		1869
Seventh district.....	856 38		1877
OHIO.			
First district.....		333 00	1867
First district.....	63		1873
Second district.....		5,823 16	1867
Second district.....	1,157 95		1869
Third district.....		8 10	1863
Third district.....		8,192 70	1868
Fourth district.....	71,451 46		1863
Fourth district.....	192,200 20		1866
Fourth district.....	37,656 96		1867
Fourth district.....	5,005 00		1876
Fifth district.....	1,221 41		1869
Fifth district.....	2,165 41		1871
Sixth district.....	383 88		1867
Sixth district.....	8 00		1869
Seventh district.....	20		1877
Eighth district.....		10 00	1863
Eighth district.....	15 00		1871
Ninth district.....		37 27	1867
Tenth district.....		9,320 16	1866
Tenth district.....	24,923 87		1869
Eleventh district.....		764 40	1867
Twelfth district.....	95 88		1876
Thirteenth district.....		05	1875
Fourteenth district.....	1 00		1863
Fifteenth district.....	2,063 59		1869
Fifteenth district.....	1,579 94		1878
Sixteenth district.....	656 29		1869
Sixteenth district.....	810 72		1873
Eighteenth district.....		404 60	1870
Eighteenth district.....	241 67		1879
Nineteenth district.....		99 56	1863
PENNSYLVANIA.			
First district.....		13,225 29	1866
First district.....		04	1868
First district.....		2 50	1869
First district.....	4,877 85		1870
First district.....		23 05	1873
Third district.....		10,500 93	1866
Third district.....	1,042 12		1871
Fourth district.....	219,154 70		1865
Fourth district.....		01	1867
Fourth district.....	19,526 59		1869
Fifth district.....		15,884 24	1866
Fifth district.....		12 50	1867
Sixth district.....		12 00	1864
Sixth district.....		1 36	1869
Sixth district.....	1,555 95		1873
Seventh district.....		943 20	1865
Seventh district.....		1,041 01	1867
Seventh district.....	600 00		1875
Ninth district.....	9,528 04		1863
Ninth district.....	15,701 17		1867
Tenth district.....	62		1876
Eleventh district.....		273 58	1866
Eleventh district.....		41	1869
Eleventh district.....		1 00	1873
Twelfth district.....		12	1869
Twelfth district.....		06	1867

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.	
PENNSYLVANIA—Continued.			
Thirteenth district.....		\$2 19	1870
Fourteenth district.....		93,418 45	1865
Fourteenth district.....	\$97,808 82		1869
Fourteenth district.....	10		1877
Fifteenth district.....	20		1873
Sixteenth district.....	150 00		1872
Seventeenth district.....		14 99	1867
Eighteenth district.....		149 90	1865
Eighteenth district.....		3,648 95	1866
Eighteenth district.....	43,333 43		1867
Eighteenth district.....	42,902 73		1869
Nineteenth district.....	916 99		1869
Nineteenth district.....	65		1876
Twentieth district.....		4,944 08	1864
Twentieth district.....	09		1865
Twentieth district.....	773 09		1870
Twentieth district.....		101 00	1875
Twenty-first district.....		01	1872
Twenty-second district.....		211 71	1864
Twenty-second district.....		55 00	1867
Twenty-second district.....		100 00	1876
Twenty-third district.....	2,796 82		1870
Twenty-fourth district.....	4,319 90		1869
RHODE ISLAND.			
First district.....		40	1863
First district.....	02		1874
Second district.....		209 70	1863
Second district.....		02	1874
SOUTH CAROLINA.			
First district.....	74 23		1867
First district.....		9,433 62	1863
First district.....	34 46		1869
First district.....		48 50	1872
Second district.....	5,219 15		1870
Third district.....	231 20		1871
TENNESSEE.			
First district.....		94 95	1871
First district.....		39 67	1877
Second district.....		27,172 51	1866
Second district.....	12,864 11		1869
Third district.....	2,203 22		1867
Third district.....	2,939 67		1875
Fourth district.....	18,770 08		1869
Fourth district.....	4,165 90		1874
Fifth district.....	134 52		1877
Fifth district.....	1,577 82		1869
Fifth district.....		20 00	1874
Sixth district.....	166 95		1878
Sixth district.....	12,249 97		1867
Sixth district.....	5,004 79		1869
Sixth district.....	229 72		1870
Sixth district.....	5,240 44		1871
Seventh district.....	5,027 52		1873
Seventh district.....		2,682 26	1867
Seventh district.....	1 50		1873
Seventh district.....		534 65	1876
Eighth district.....		136 20	1876
TEXAS.			
First district.....			1869
First district.....	1,610 28		1873
First district.....	4,235 59		1875
Second district.....	01		1875
Second district.....	8,741 76		1869
Second district.....	529 83		1874
Second district.....	424 53		1875
Third district.....		244 03	1869

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30
	To be added.	To be subtracted.	
TEXAS—Continued.			
Third district.....	\$4,360 91		1870
Third district.....	984 02		1873
Third district.....	49 36		1874
Third district.....	478 00		1876
Fourth district.....		\$1,151 50	1868
Fourth district.....		1,973 63	1869
VERMONT.			
Second district.....	15 90		1876
Third district.....	17,073 38		1874
Third district.....		1 00	1876
VIRGINIA.			
First district.....		64,207 52	1865
First district.....		10 00	1872
Second district.....	1,613 64		1868
Second district.....	43,561 26		1869
Second district.....	48		1878
Second district.....	95		1875
Third district.....	63,647 86		1868
Third district.....	4 00		1869
Third district.....	2,859 70		1875
Third district.....	338 49		1877
Fourth district.....	19 03		1869
Fourth district.....	2,304 56		1871
Fifth district.....	36,654 86		1869
Sixth district.....		1,598 77	1870
Sixth district.....	04		1883
Sixth district.....	24		1884
Seventh district.....	50		1869
WEST VIRGINIA.			
First district.....	105 39		1863
First district.....		1,154 23	1867
Second district.....	2,521 91		1867
Third district.....	7,440 03		1867
Third district.....		169 29	1870
Third district.....	1 00		1871
WISCONSIN.			
First district.....		4,000 00	1866
First district.....		100,380 41	1870
Second district.....		01	1867
Second district.....		36 30	1871
Second district.....		36 30	1873
Third district.....		100 00	1871
Fourth district.....		3,125 06	1863
Fifth district.....	1,670 93		1867
Sixth district.....	510 88		1869
Sixth district.....	15 07		1871

D.—DIFFERENCES between REPORTED and TRUE COLLECTIONS, &c.—Cont'd.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
	1863.	1864.	1865.	1866.	1867.	1868.
1 Alabama.....					+\$11,421 04	+\$17,132 10
2 Arizona.....						
3 Arkansas.....					+27,846 66	+7,399 64
4 California.....	+\$358 40		-\$2 88			—93
5 Colorado.....						
6 Connecticut.....	+34,739 50					—16,278 54
7 Dakota.....						
8 Delaware.....		—21				
9 District of Columbia.....	+86,748 08					
10 Florida.....						
11 Georgia.....						
12 Idaho.....						
13 Illinois.....	+47,810 59	+\$118,709 41	+2,333 44		+9,387 04	
14 Indiana.....	+83,666 17		—128 86		—75 97	
15 Iowa.....	—672 18		—1,950 32	—\$3,876 43	—1,037 58	
16 Kansas.....					+156,680 59	
17 Kentucky.....	—184,367 15		+20,061 40	+26,653 76	+14,264 52	
18 Louisiana.....		—918 00				
19 Maine.....					—2 53	
20 Maryland.....	+49,997 08	+1,959 32	+2,515 00	—26,903 66	+24,286 06	
21 Massachusetts.....	—539 75	+3,715 62		—750 02	—548 06	—541 73
22 Michigan.....	+116,826 47		—01	+17,949 41	—3,062 22	
23 Minnesota.....					—97 77	
24 Mississippi.....						
25 Missouri.....	—3 81	—875 74	—3,513 81		+457 01	
26 Montana.....						
27 Nebraska.....	+81 00				—641 57	
28 Nevada.....				+31,476 50		
29 New Hampshire.....						—20 22
30 New Jersey.....				+2,202 92	+2,006 42	
31 New Mexico.....						
32 New York.....	+65,561 67	—30	—7,319 15	+19,331 81	—243,594 44	+2,959 81
33 North Carolina.....						
34 Ohio.....	+71,334 80			+182,880 04	+31,083 11	—8,192 70
35 Oregon.....		—1,670 07	—327 56			
36 Pennsylvania.....	+9,528 04	—5,167 79	+124,645 24	—43,532 99	+57,911 03	—04
37 Rhode Island.....	—210 10					
38 South Carolina.....					+74 28	—9,433 62
39 Tennessee.....				—27,172 51	+12,370 93	
40 Texas.....						
41 Utah.....						—1,151 50
42 Vermont.....						
43 Virginia.....				—62,593 88		+63,647 86
44 Washington.....	+6,897 17					—298 89
45 West Virginia.....	+105 39				+8,807 71	
46 Wisconsin.....	—3,125 06			—4,000 00	+1,670 92	
47 Wyoming.....						
Total.....	+384,736 10	+115,752 36	+136,112 49	+111,664 95	+109,296 13	+55,221 24

D.—APPENDIX No. 2, showing, by COLLECTION DISTRICTS, STATES and TERRITORIES, the AGGREGATE AMOUNT of INTERNAL REVENUE (included in Table D) returned directly to the office of the COMMISSIONER, by BANKS, INSURANCE, RAILROAD, CANAL, and TURNPIKE COMPANIES, from September 1, 1862, to June 30, 1867. (These taxes were all paid before the consolidation of districts was commenced. The districts are therefore given as they were numbered June 30, 1867.)

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
ALABAMA.		INDIANA—Continued.	
First district	\$31,246 89	Tenth district	\$35,362 84
Second district	2,873 47	Eleventh district	3,873 57
Third district	668 86	Total	645,098 47
Total	34,789 22	IOWA.	
ARKANSAS.		First district	67,016 43
First district	23 87	Second district	33,711 62
Second district		Third district	54,457 09
Third district		Fourth district	15,825 95
Total	23 87	Fifth district	16,804 19
CALIFORNIA.		Sixth district	1,374 49
First district	329,398 12	Total	192,163 77
Second district	469 16	KENTUCKY.	
Third district	1,230 06	First district	76,257 43
Fourth district	16,016 84	Second district	25,405 28
Fifth district	3,583 75	Third district	459,062 76
Total	350,697 93	Fourth district	234,038 22
CONNECTICUT.		Fifth district	49,226 63
First district	755,531 32	Sixth district	9,440 68
Second district	424,241 63	Seventh district	428 95
Third district	285,047 07	Eighth district	239 01
Fourth district	264,927 34	Ninth district	51 66
Total	1,729,747 36	Total	551,230 62
GEORGIA.		LOUISIANA.	
First district	4,483 11	First district	\$50,108 74
Second district	10,155 39	Second district	
Third district	4,380 13	Third district	1,955 47
Total	28,018 63	Total	352,064 21
ILLINOIS.		MAINE.	
First district	880,271 48	First district	249,396 46
Second district	18,586 07	Second district	66,712 06
Third district	15,391 06	Third district	117,591 58
Fourth district	18,018 84	Fourth district	70,122 32
Fifth district	28,911 07	Fifth district	48,307 34
Sixth district	13,686 17	Total	552,129 76
Seventh district	9,137 52	MARYLAND.	
Eighth district	53,414 34	First district	28,850 22
Ninth district	6,229 70	Second district	3,860 63
Tenth district	28,981 65	Third district	1,001,230 63
Eleventh district	2,439 11	Fourth district	107,896 38
Twelfth district	19,223 72	Fifth district	11,043 41
Thirteenth district	9,788 69	Total	1,152,881 32
Total	1,104,079 32	MASSACHUSETTS.	
INDIANA.		First district	403,723 34
First district	69,630 65	Second district	173,976 49
Second district	81,006 80	Third district	2,888,547 96
Third district	53,366 23	Fourth district	274,150 30
Fourth district	15,825 86	Fifth district	302,379 39
Fifth district	52,638 39	Sixth district	174,378 50
Sixth district	154,780 77	Seventh district	242,885 26
Seventh district	110,462 18	Eighth district	248,481 81
Eighth district	40,715 33	Ninth district	189,346 10
Ninth district	27,475 85	Tenth district	278,327 18
		Total	5,176,196 32

D.—COLLECTIONS paid DIRECTLY to COMMISSIONER'S OFFICE, &c.—Cont'd.

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.		NEW YORK—Continued.	
First district	\$107,397 51	Twenty-third district	\$151,990 41
Second district	8,727 45	Twenty-fourth district	120,275 91
Third district	15,553 75	Twenty-fifth district	56,666 80
Fourth district	7,516 63	Twenty-sixth district	81,192 77
Fifth district	14,487 54	Twenty-seventh district	52,596 37
Sixth district	16,463 41	Twenty-eighth district	212,753 26
Total	170,146 29	Twenty-ninth district	49,001 03
MINNESOTA.		Thirtieth district	355,882 41
First district	6,654 87	Thirty-first district	65,392 15
Second district	27,589 02	Thirty-second district	6,800,663 60
Total	34,243 89	Total	12,973,250 23
MISSISSIPPI.		NORTH CAROLINA.	
First district		First district	
Second district		Second district	80 39
Third district		Third district	326 19
Total		Fourth district	
MISSOURI.		Fifth district	
First district	501,037 20	Sixth district	
Second district	27,184 42	Seventh district	
Third district	47,364 23	Total	406 58
Fourth district	7,756 40	OHIO.	
Fifth district	963 66	First district	344,020 83
Sixth district	12,336 79	Second district	91,412 23
Total	596,642 70	Third district	110,538 67
NEW HAMPSHIRE.		Fourth district	85,136 06
First district	139,498 65	Fifth district	5,953 25
Second district	175,013 00	Sixth district	15,917 39
Third district	56,452 57	Seventh district	147,630 08
Total	370,964 22	Eighth district	33,606 83
NEW JERSEY.		Ninth district	55,069 71
First district	79,796 86	Tenth district	44,510 88
Second district	162,152 87	Eleventh district	36,081 21
Third district	223,506 09	Twelfth district	54,701 00
Fourth district	74,718 61	Thirteenth district	37,915 80
Fifth district	571,373 27	Fourteenth district	24,392 25
Total	1,111,548 70	Fifteenth district	27,053 48
NEW YORK.		Sixteenth district	28,435 45
First district	28,829 31	Seventeenth district	62,533 63
Second district	57,076 72	Eighteenth district	683,579 93
Third district	414,276 45	Nineteenth district	43,868 07
Fourth district	1,196,200 95	Total	1,932,206 75
Fifth district	378,876 33	PENNSYLVANIA.	
Sixth district	408,007 69	First district	2,979,561 10
Seventh district	152,392 24	Second district	198,140 02
Eighth district	208,216 02	Third district	75,386 04
Ninth district	48,731 90	Fourth district	50,809 48
Tenth district	87,877 16	Fifth district	33,322 17
Eleventh district	119,783 63	Sixth district	94,707 11
Twelfth district	234,613 09	Seventh district	85,197 69
Thirteenth district	80,762 93	Eighth district	56,072 55
Fourteenth district	681,574 66	Ninth district	140,151 15
Fifteenth district	255,611 31	Tenth district	131,397 03
Sixteenth district	24,986 10	Eleventh district	234,915 27
Seventeenth district	47,070 99	Twelfth district	82,492 42
Eighteenth district	108,786 55	Thirteenth district	21,604 66
Nineteenth district	104,429 38	Fourteenth district	125,798 76
Twentieth district	158,912 77	Fifteenth district	142,254 01
Twenty-first district	129,500 72	Sixteenth district	53,710 99
Twenty-second district	106,709 72	Seventeenth district	13,596 61
		Eighteenth district	68,689 80
		Nineteenth district	46,708 25
		Twentieth district	160,514 00
		Twenty-first district	15,209 65
		Twenty-second district	874,286 37

D.—COLLECTIONS paid DIRECTLY to COMMISSIONER'S OFFICE, &c.—Cont'd.

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—Continued.		VERMONT.	
Twenty-third district.....	\$51,490 02	First district.....	\$156,478 48
Twenty-fourth district.....	42,395 87	Second district.....	110,853 29
Total.....	5,778,402 04	Third district.....	103,084 18
RHODE ISLAND.		Total.....	370,395 95
First district.....	867,458 57	VIRGINIA.	
Second district.....	75,963 84	First district.....	24,649 13
Total.....	943,422 41	Second district.....	1,123 69
SOUTH CAROLINA.		Third district.....	3,668 04
First district.....		Fourth district.....	1,222 87
Second district.....	255 48	Fifth district.....	456 02
Third district.....		Sixth district.....	420 76
Total.....	255 48	Seventh district.....	
TENNESSEE.		Eighth district.....	
First district.....	40,773 65	Total.....	31,545 51
Second district.....	87,043 49	WEST VIRGINIA.	
Third district.....		First district.....	73,925 86
Fourth district.....		Second district.....	18,678 07
Fifth district.....		Third district.....	2,173 74
Sixth district.....		Total.....	94,777 67
Seventh district.....		WISCONSIN.	
Eighth district.....		First district.....	110,668 37
Total.....	127,817 14	Second district.....	35,788 93
TEXAS.		Third district.....	7,369 76
First district.....	2,841 70	Fourth district.....	19,664 08
Second district.....		Fifth district.....	8,561 17
Third district.....	181 34	Sixth district.....	13,718 39
Fourth district.....		Total.....	195,770 70
Total.....	3,023 04		

D.—COLLECTIONS paid DIRECTLY to COMMISSIONER'S OFFICE, &c.—Cont'd.

STATES AND TERRITORIES.	Amount collected.	STATES AND TERRITORIES.	Amount collected.
Alabama.....	\$34,789 22	Missouri.....	\$596,642 70
Arizona.....		Montana.....	382 16
Arkansas.....	23 87	Nebraska.....	3,851 80
California.....	350,697 93	Nevada.....	6,753 42
Colorado.....	5,379 21	New Hampshire.....	370,964 22
Connecticut.....	1,729,747 36	New Jersey.....	1,111,548 70
Dakota.....		New Mexico.....	
Delaware.....	133,716 98	New York.....	12,973,250 23
District of Columbia.....	105,782 56	North Carolina.....	406 58
Florida.....		Ohio.....	1,932,206 75
Georgia.....	28,018 63	Oregon.....	3,491 91
Idaho.....		Pennsylvania.....	5,778,402 04
Illinois.....	1,104,079 32	Rhode Island.....	943,422 41
Indiana.....	645,698 47	South Carolina.....	255 48
Iowa.....	192,193 77	Tennessee.....	127,817 14
Kansas.....	19,384 73	Texas.....	3,023 04
Kentucky.....	851,230 62	Utah.....	489 86
Louisiana.....	352,064 21	Vermont.....	370,395 95
Maine.....	552,129 76	Virginia.....	31,545 51
Maryland.....	1,152,881 32	Washington.....	
Massachusetts.....	5,176,196 32	West Virginia.....	94,777 67
Michigan.....	170,146 29	Wisconsin.....	195,770 70
Minnesota.....	34,243 89	Total.....	37,183,802 73
Mississippi.....			

E.—STATEMENT of the RECEIPTS from SPECIFIC and GENERAL SOURCES

of INTERNAL REVENUE, by FISCAL YEARS, from September 1, 1862, to June 30, 1885.

[Articles and occupations marked thus (a), against which no collections or comparatively small collections appear in the early years named in this table, were taxed in those years but were reported under more general heads.]

[Articles and occupations marked thus (a), against which no collections or comparatively small collections appear in the early years named in this table, were taxed in those years but were reported under more general heads.]

Articles and occupations.	FISCAL YEARS ENDED JUNE 30—				
	1863.	1864.	1865.	1866.	1867.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.					
<i>Spirits.</i>					
1 Spirits distilled from whatever materials	\$3,229,900 79	\$28,431,797 83	\$3,862,820 66		
2 Spirits distilled from materials other than grapes (a)			10,679,462 14		
3 Spirits distilled from apples, peaches, or grapes (a)			12,005 33	\$283,490 84	\$868,145 03
4 Spirits distilled from materials other than apples, peaches, or grapes (a)			1,453,418 86	29,198,578 15	28,206,264 31
5 Wine, in imitation of champagne, &c.			8,477 08	14,501 64	2,760 63
6 Distilleries, per diem tax on					
7 Distillers' special tax	38,632 31	49,022 41	59,897 57	101,534 37	231,777 86
8 Rectifiers and compounders of liquors	45,993 79	58,828 28	48,781 52	61,300 91	80,470 06
9 Dealers, retail liquor	1,477,753 54	1,612,736 25	2,205,866 38	2,807,225 59	2,966,683 73
10 Manufacturers of stills (a)	384,160 07	176,764 76	400,092 91	801,531 32	1,094,850 10
11 Stills or worms manufactured (a)					
12 Stamps for distilled spirits intended for export					
13 distillery warehouse for rectified spirits					
14 wholesale liquor dealers for stock on hand					
15 Gaugers' fees in excess of \$250 per month					
16 Stamps, special bonded warehouse					
17 special bonded warehouse (re-warehousing)					
18 for imported spirits					
19 Interest on tax upon spirits					
20					
21					
22					
Total	5,176,530 50	30,329,149 53	18,731,422 45	33,268,171 82	33,542,951 72
<i>Tobacco.</i>					
23 Cigars and cheroots	476,589 29	1,255,424 79	3,072,476 56	3,474,488 94	53,661,984 39
24 Cigarettes			14,944 95	1,797 92	
25 Manufacturers of cigars (a)					
26 Snuff	34,466 18	240,924 24	283,351 92	698,173 80	798,364 69
27 Tobacco of all descriptions	2,578,972 43	7,086,684 74	8,017,020 63	12,339,921 93	15,245,477 81
28 Stamps for tobacco or snuff intended for export					
29 Stamps for cigars intended for export					
30 Dealers in leaf tobacco not over 25,000 pounds (a)					
31 in leaf tobacco (a)					
32 retail, in leaf tobacco (a)					
33 in manufactured tobacco	7,592 57	9,055 21	13,579 04	16,675 24	59,321 52
34 Manufacturers of tobacco (a)					
35 Peddlers of tobacco (a)					
36 Collections relating to tobacco, not otherwise herein provided for					
Total	3,097,620 47	8,592,098 88	11,401,373 10	16,531,007 83	19,765,148 41
<i>Fermented liquors.</i>					
37 Fermented liquors	1,558,083 41	2,223,719 73	3,637,181 06	5,115,140 49	5,819,345 49
38 Brewers' special tax	70,850 41	66,289 41	77,747 00	105,412 23	238,155 14
39 Dealers in malt liquors' special tax (a)					
Total	1,628,933 82	2,290,009 14	3,734,928 06	5,220,552 72	6,057,500 63

* Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

Articles and occupations.	FISCAL YEARS ENDED JUNE 30—						
	1868.	1869.	1870.	1871.	1872.	1873.	1874.
1							
2							
3	\$871,638 24	\$510,111 57	\$611,914 91	\$1,236,005 67	\$544,848 83	\$2,014,645 60	\$536,661 41
4	13,419,092 74	33,225,212 11	38,633,184 13	29,921,308 48	32,572,940 16	41,116,419 18	43,270,412 29
5	4,119 95	565 60	11 50		20 00	3,531 90	151 00
6	1,319,911 89	2,127,506 30	1,901,602 98	2,010,986 53	472,480 09	79,750 17	
7	196,057 37	4,030,683 33	6,493,974 15	5,683,077 31	6,489,786 01	1,659,298 42	
8	87,770 28	655,133 19	1,054,241 64	959,800 18	955,704 91	459,423 87	287,825 92
9	3,242,915 31	3,047,754 35	3,577,874 90	3,651,484 73	4,028,604 93	5,016,904 10	4,321,505 35
10	834,037 01	1,676,690 80	2,253,030 25	2,151,281 06	2,065,563 63	936,106 61	596,555 45
11		2,716 65	2,388 15	1,927 49	1,391 66	1,393 26	945 01
12		7,760 00	5,260 00	3,240 00	4,260 00	3,280 00	2,500 00
13						7,081 50	12,795 50
14		192,229 00	305,509 75	249,690 00	290,264 00	148,418 80	116,999 30
15		143,085 50	375,274 25	374,723 00	367,424 00	186,100 60	156,730 80
16		149,206 75	141,429 25	134,905 00	139,602 75	73,767 00	61,327 65
17		65,341 00					
18		44,829 12	24,494 97	13,693 20	4,118 95	520 85	
19							
20							
21							
22							
Total	18,655,630 90	45,071,230 86	55,606,094 15	46,281,848 10	40,475,516 36	52,099,371 78	49,444,089 85
23	52,951,675 26	4,937,679 67	5,697,353 87	6,569,568 02	7,535,074 61	8,899,732 98	9,289,896 49
24		3,273 00	21,426 17	28,605 22	31,082 25	40,658 50	43,695 75
25		81,022 57	124,606 50	142,192 40	161,766 79	153,223 07	149,036 58
26	745,308 24	525,583 87	373,784 52	427,017 96	497,092 49	1,082,048 60	1,038,445 92
27	14,947,107 53	16,845,479 77	23,926,698 90	25,133,521 71	24,073,683 10	22,315,809 62	20,900,509 67
28		18,192 50	48,097 50	66,147 00	53,576 25	5,594 60	6,735 40
29							
30		115,596 53	200,205 54	221,661 98	260,487 62	110,514 60	106,304 36
31						8,003 14	9,687 52
32	86,004 29	851,799 94	929,892 64	970,017 96	1,102,357 80	1,663,552 02	1,641,937 79
33		32,079 72	28,642 24	20,174 93	21,049 52	11,868 20	11,578 76
34						50,694 96	44,671 30
35							
36						44,602 80	376 08
Total	18,730,095 32	23,436,707 57	31,350,707 88	33,578,907 18	33,736,170 52	34,386,303 09	33,242,875 62
37	5,685,663 70	5,866,400 98	6,081,520 54	7,159,740 20	8,069,969 72	8,910,823 88	8,880,829 68
38	270,205 22	233,478 56	237,606 36	229,761 62	248,528 74	304,650 21	245,212 47
39						109,463 80	178,637 57
Total	5,955,868 92	6,099,879 54	6,319,126 90	7,389,501 82	8,258,498 46	9,324,937 84	9,304,679 72

* Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

E.—STATEMENT of the RECEIPTS from SPECIFIC and

GENERAL SOURCES of INTERNAL REVENUE, &c.—Continued.

Articles and occupations.	FISCAL YEARS ENDED JUNE 30—				
	1875.	1876.	1877.	1878.	1879.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.					
<i>Spirits.</i>					
1 Spirits distilled from whatever materials					
2 Spirits distilled from materials other than grapes (a)					
3 Spirits distilled from apples, peaches, or grapes (a)	\$1,263,896 46	\$592,166 59	\$1,373,255 73	\$992,634 58	\$919,099 74
4 Spirits distilled from materials other than apples, peaches, or grapes (a)	45,612,041 64	50,798,323 84	51,298,035 61	44,633,898 48	46,790,364 50
5 Wine, in imitation of champagne, &c.	18 00				
6 Distilleries, per diem tax on	15,327 82				
7 Distillers' special tax					
8 Rectifiers and compounders of liquors	249,591 11	252,241 96	219,291 79	210,068 70	160,123 21
9 Dealers, retail liquor	4,086,393 77	3,991,945 06	3,840,469 09	3,875,973 26	3,903,036 24
10 wholesale liquor	534,839 26	504,029 93	449,729 03	434,708 35	409,115 56
11 Manufacturers of stills (a)	1,837 92	1,183 35	1,277 18	1,068 77	1,315 86
12 Stills or worms manufactured (a)	2,890 00	2,500 00	2,209 29	1,980 00	2,210 00
13 Stamps for distilled spirits, intended for export	782 60	1,805 10	4,598 60	6,890 50	17,212 20
14 distillery warehouse	102,483 30	96,411 10	106,263 40	101,494 90	126,374 50
15 for rectified spirits	148,283 80	131,763 80	130,903 50	120,409 00	122,503 20
16 wholesale liquor dealers for stock on hand	61,695 50	54,054 40	43,396 50	41,021 90	43,804 90
17 Gaugers' fees in excess of \$250 per month					
19 Stamps, special bonded warehouse				294 10	225 30
20 special bonded warehouse (rewarehousing)					
21 for imported spirits				313 26	74,890 48
22 Interest on tax upon spirits					
Total	52,081,991 12	56,426,365 13	57,469,429 72	50,420,815 80	52,570,284 69
<i>Tobacco.</i>					
23 Cigars and cheroots	10,140,384 11	10,969,787 28	10,799,459 20	11,420,144 60	12,115,468 29
24 Cigarettes	65,443 42	135,485 17	261,818 95	289,081 79	416,984 43
25 Manufacturers of cigars (a)	150,728 92	153,075 26	154,621 64	157,736 34	150,946 73
26 Snuff	1,067,033 03	1,061,467 61	1,095,695 52	1,063,714 22	992,135 35
27 Tobacco of all descriptions, intended for export	24,133,726 48	25,694,312 56	27,053,072 38	25,320,158 08	24,703,874 90
29 Stamps for tobacco or snuff intended for export	6,981 20	6,694 30	8,009 60	7,002 60	7,863 90
30 Dealers in leaf tobacco not over 25,000 pounds (a)					
31 Dealers in leaf tobacco (a)	85,582 51	109,650 45	95,089 15	95,711 73	87,048 35
32 retail, in leaf tobacco (a)	6,645 82	3,312 51	2,333 34	4,931 52	3,224 37
33 in manufactured tobacco	1,506,460 95	1,616,318 85	1,595,225 40	1,679,617 60	1,705,728 50
24 Manufacturers of tobacco (a)	9,825 53	10,169 39	8,749 81	10,756 89	10,480 20
35 Peddlers of tobacco (a)	40,627 91	35,066 50	32,471 93	32,899 30	31,247 63
36 Collections relating to tobacco, not otherwise herein provided for	22 00				
Total	37,303,461 88	39,795,339 91	41,106,546 92	40,091,754 67	40,135,002 65
<i>Fermented liquors.</i>					
37 Fermented liquors	8,743,744 62	9,150,675 95	9,074,395 93	9,473,360 70	10,270,352 83
38 Brewers' special tax	226,423 44	222,553 68	216,681 10	212,802 77	202,779 61
39 Dealers in malt liquors' special tax (a)	173,836 35	180,051 03	189,802 14	250,888 31	256,187 64
Total	9,144,004 41	9,553,280 66	9,480,879 17	9,937,051 78	10,729,320 08

	FISCAL YEARS ENDED JUNE 30—						Total.
	1880.	1881.	1882.	1883.	1884.	1885.	
							\$35,524,609 28 1
							10,679,462 14 2
	\$905,201 75	\$1,531,075 83	\$1,095,164 60	\$1,127,950 25	\$1,023,350 85	\$1,321,897 58	19,637,190 39 3
	55,013,917 43	60,683,051 73	63,683,592 37	67,957,906 48	70,631,869 48	60,929,324 39	909,130,147 36 4
							34,157 30 5
							7,832,487 79 6
							25,128,819 10 7
	172,004 60	170,145 99	184,483 07	189,800 12	183,872 92	167,830 23	6,914,828 85 8
	4,172,283 85	4,322,298 21	4,455,355 55	4,624,587 77	4,597,139 33	4,641,783 99	84,468,575 28 9
	406,596 72	418,813 68	439,018 86	455,915 51	448,840 51	415,563 49	18,290,394 81 10
	1,787 53	2,516 67	1,410 03	1,160 43	1,241 67	1,194 20	26,755 83 11
	4,360 00	6,880 00	4,783 00	4,020 00	2,920 00	2,665 45	63,717 74 12
	19,743 60	18,470 80	9,000 10	7,434 00	16,159 50	39,909 30	162,483 30 13
	149,505 00	676 50					1,986,238 55 14
	133,193 70	3 40					2,390,398 55 15
	47,339 10	9 90					990,570 60 16
							65,341 00 17
							87,657 09 18
	364 90						884 30 19
	1 00						1 00 20
	285 20	30					285 50 21
	158,994 41	31 87		64			234,239 66 22
	61,185,508 79	67,153,974 88	69,873,408 18	74,968,775 20	76,905,385 26	67,511,208 63	1,123,649,155 42
	14,206,819 49	16,095,724 78	18,245,852 37	16,895,215 15	10,368,805 27	10,077,287 50	199,186,842 91 23
	715,269 39	892,981 22	972,570 10	929,974 73	454,409 01	529,535 88	5,949,037 85 24
	143,710 34	142,273 62	145,859 66	96,899 00	97,962 19	165,139 81	2,308,800 82 25
	634,609 34	689,183 03	778,650 87	736,022 82	448,211 58	508,943 52	15,730,239 35 26
	21,170,154 40	22,833,267 60	25,033,741 97	22,136,402 53	13,488,047 41	13,953,410 31	438,031,076 46 27
	6,568 30	6,767 30	6,419 80	852 00			255,502 25 28
	54 10	85 10	134 60	24 00			297 80 29
		4,547 44	6,338 97	5,585 97	5,091 58	5,235 56	26,799 52 30
	88,329 10	76,996 76	76,309 15	48,032 48	43,156 76	47,846 48	1,868,523 55 31
	2,080 39	1,645 83	1,937 51	916 67	347 48	270 83	45,336 93 32
	1,864,422 41	1,976,071 55	2,004,536 21	1,233,812 93	1,136,786 20	1,159,897 78	25,010,656 19 33
	9,422 37	9,169 55	8,762 48	5,697 88	5,117 49	5,320 25	218,873 51 34
	28,700 45	26,258 13	22,875 22	14,813 63	14,465 01	14,200 56	388,992 53 35
							45,000 88 36
	38,870,140 08	42,854,991 31	47,391,988 91	42,104,249 79	26,062,399 98	26,407,088 48	689,965,980 55
	12,346,077 26	13,237,700 63	15,680,078 54	16,426,050 11	17,573,722 88	17,747,066 11	208,701,094 39 37
	201,395 97	195,308 52	195,824 31	184,885 49	187,968 82	183,561 67	4,558,102 75 38
	282,329 61	267,232 06	277,417 57	289,680 21	323,242 41	300,214 25	3,087,982 95 39
	12,829,802 84	13,700,241 21	16,153,920 42	16,900,615 81	18,084,954 11	18,230,782 03	216,347,180 09

E.—STATEMENT of the RECEIPTS from SPECIFIC and

Articles and occupations.	FISCAL YEARS ENDED JUNE 30—				
	1863.	1864.	1865.	1866.	1867.
<i>Bank circulation.</i>					
40 Bank circulation.....		\$2,056,996 30	\$1,993,661 84	\$990,225 61	\$199,410 49
41 Bank circulation over 90 per cent. of capital.....				52 50	8,865 58
42 Banks, on amount of notes of persons, &c., paid out.....					6,022 68
Total.....		2,056,996 30	1,993,661 84	990,278 11	214,298 75
<i>Penalties, &c.</i>					
43 Unassessed penalties.....	\$27,170 14	185,224 94	326,131 23	308,512 04	255,375 77
44 Penalties upon unstamped instruments.....					
45 United States' share of penalties recovered by suits.....			75,020 68	271,048 03	352,924 14
46 Penalties received on compromises.....			111,355 45	341,557 91	200,053 09
47 Interest.....			5,120 05	11,500 24	11,176 71
48 Costs.....					
49 Fines, penalties, &c., reported by United States officers other than collectors.....		8,375 54	2,735 29	210,234 38	579,640 19
Total.....	27,170 14	193,600 48	520,362 70	1,142,853 20	1,459,170 80
TOTAL RECEIPTS FROM ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.....	9,980,254 93	43,461,854 43	36,381,748 15	57,152,863 68	61,039,070 31
<i>COLLECTIONS UNDER REPEALED LAWS.^a</i>					
50 Manufactures and products.....	16,524,989 24	36,222,716 67	73,318,450 37	127,230,608 66	91,531,331 31
51 Gross receipts.....	1,661,273 51	3,426,446 32	9,853,377 12	11,262,429 82	7,444,719 00
52 Sales.....	64,003 87	141,231 58	4,062,243 54	4,002,282 91	3,999,360 31
53 Special taxes not elsewhere enumerated.....	4,799,195 73	5,205,508 94	9,806,914 25	14,144,418 05	13,627,903 25
54 Income.....	2,741,858 25	20,294,731 74	32,050,017 44	72,982,159 03	66,014,429 34
55 Legacies.....	56,592 61	311,161 02	506,751 85	924,823 97	1,228,744 96
56 Successions.....			39,951 32	246,154 88	636,570 19
57 Articles in Schedule A.....	365,630 93	696,878 43	780,266 53	1,693,122 73	2,116,674 37
58 Bank capital and deposits.....		780,723 52	2,947,209 06	2,473,709 94	1,832,263 71
59 Adhesive stamps.....	4,140,175 29	5,894,945 14	11,162,392 14	15,044,373 18	16,094,718 00
60 Miscellaneous collections.....	719,218 57	709,550 73	30,220,207 40	3,750,037 32	354,689 90
TOTAL COLLECTIONS UNDER REPEALED LAWS.....	31,072,938 00	73,683,894 09	174,747,781 02	253,754,120 49	204,881,404 34
<i>RECAPITULATION.</i>					
Total receipts from—					
I Spirits.....	5,176,530 50	30,329,149 53	18,731,422 45	33,268,171 82	33,542,951 72
II Tobacco.....	3,097,620 47	8,592,098 98	11,401,373 10	16,531,007 83	19,765,148 41
III Fermented liquors.....	1,628,933 82	2,200,009 14	3,734,923 06	5,220,552 72	6,057,500 63
IV Bank circulation.....	2,056,996 30	1,993,661 84	990,278 11	214,298 75	
V Penalties, &c., collected.....	27,170 14	193,600 48	520,362 70	1,142,853 20	1,459,170 80
VI Collections under repealed laws.....	31,072,938 00	73,683,894 09	174,747,781 02	253,754,120 49	204,881,404 34
Aggregate receipts, including commissions allowed on sales of adhesive stamps.....	41,003,192 93	117,145,748 52	211,129,529 17	310,906,984 17	285,920,474 65
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.....	41,003,192 93	116,965,578 26	210,855,964 53	310,120,448 13	285,064,938 43

^a Collections from specific sources of revenue now exempt from tax will be found in Table E, in reports for 1880 and years previous. Collections in detail from banks and bankers, however, are continued to 1883.

GENERAL SOURCES of INTERNAL REVENUE, &c.—Continued.

	FISCAL YEARS ENDED JUNE 30—						
	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	\$23,661 78	\$14,110 29	\$13,615 43	\$16,800 83	\$8,371 50	\$6,304 21	\$9,302 18
	3,240 21	850 58	1,793 51	5,981 09	328 22	17,975 45	129 31
	1,767 89	1,604 18	11 00		165 10	498 96	7,306 77
	28,669 88	16,565 05	15,419 94	22,781 92	8,864 82	24,778 62	16,738 26
	219,848 14	237,938 49	225,932 24	187,897 27	101,840 03	121,537 00	113,145 05
					1,611 73	2,015 15	3,214 91
	843,645 43	504,438 31	360,549 09	249,750 90	180,603 07	142,802 31	114,630 87
	187,017 82	123,631 20	213,202 74	173,661 19	134,555 68	104,506 36	81,480 32
	6,370 20	7,441 46	12,323 66	14,616 76	11,066 72	74,764 78	32,104 17
		3,639 33	15,896 90	11,045 23	12,727 89	16,027 46	19,641 02
	1,256,881 59	877,088 79	827,904 72	638,980 35	442,205 12	461,653 06	364,216 34
	44,627,146 61	75,495,471 81	94,119,253 59	87,910,019 37	91,921,255 28	96,297,044 39	92,372,599 79
	61,649,902 56	3,245,362 95	3,017,027 70	3,631,516 10	4,616,144 75	1,267,470 38	6,625,468 05
	6,280,669 34	6,300,998 82	6,894,799 99	2,800,563 44			
	4,595,909 04	8,206,839 03	8,837,394 97	3,649,642 08			
	11,889,549 09	9,940,917 02	11,020,787 78	5,002,452 85			
	41,455,598 36	34,791,855 84	37,775,873 62	19,162,650 75	14,436,861 78	5,062,311 62	139,472 09
	1,518,387 61	1,244,837 01	1,672,582 93	1,430,087 34			
	1,305,023 60	1,189,756 22	1,419,242 57	1,074,979 79			
	1,134,339 98	893,653 46	907,442 09	376,860 45			
	1,838,075 67	2,179,489 12	3,004,663 67	3,621,459 61	4,619,364 32	3,746,252 84	3,370,422 41
	14,852,252 02	16,420,710 01	16,544,043 06	15,342,739 46	16,177,320 60	7,792,376 85	6,136,844 64
	34,310 37	29,453 00	22,756 00	8,205 00			
	146,553,417 67	84,543,872 48	91,116,614 38	56,101,156 87	39,849,691 45	17,778,411 69	10,272,147 19
	18,655,630 90	45,071,230 86	55,606,994 15	46,281,848 10	49,475,516 36	52,099,371 78	49,444,089 85
	18,730,095 32	23,430,707 57	31,350,707 88	33,578,907 18	33,736,170 52	34,386,303 09	33,242,875 62
	5,955,868 02	6,099,879 54	6,319,126 90	7,389,501 82	8,258,498 46	9,324,937 84	9,304,679 72
	28,669 88	16,565 05	15,419 94	22,781 92	8,864 82	24,778 62	16,738 26
	1,256,881 59	877,088 79	827,904 72	638,980 35	442,205 12	461,653 06	364,216 34
	146,553,417 67	84,543,872 48	91,116,614 38	56,101,156 87	39,849,691 45	17,778,411 69	10,272,147 19
	191,180,564 28	160,039,344 29	185,235,867 07	144,011,176 24	131,770,946 73	114,075,456 08	102,644,746 98
	190,374,925 59	159,124,126 86	184,302,828 34	143,198,322 10	130,890,096 90	113,504,012 80	102,191,016 98

^b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

E.—STATEMENT of the RECEIPTS from SPECIFIC and

Articles and occupations.	FISCAL YEARS ENDED JUNE 30—				
	1875.	1876.	1877.	1878.	1879.
<i>Bank circulation.</i>					
40 Bank circulation	\$10,849 18	\$10,149 57	\$2,188 62	\$1,003 72	\$333 89
41 circulation over 90 per cent. of capital	269 17	115 95	09		70
42 Banks, on amount of notes of persons, &c., paid out	11,627 92	7,682 15	3,241 45	115 00	13,568 70
Total	22,746 27	17,947 67	5,430 16	1,118 72	13,903 29
<i>Penalties, &c.</i>					
43 Unassessed penalties	49,385 25	50,848 37	31,803 92	24,062 22	27,004 49
44 Penalties upon unstamped instruments	459 00	3,394 05	223 00	543 52	319 26
45 United States share of penalties recovered by suits	108,142 29	117,989 05	180,816 17	207,896 98	131,028 11
46 Penalties received on compromises	92,221 92	202,952 20	161,412 17	78,750 12	82,034 75
47 Interest	6,371 83	6,414 46	31,624 85	17,851 85	9,416 55
48 Costs	24,527 32	27,686 35	14,119 30	16,902 86	29,694 70
49 Fines, penalties, &c., reported by United States officers other than collectors					
Total	281,107 61	409,284 48	419,999 41	346,007 55	279,497 80
TOTAL RECEIPTS FROM ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES	98,833,311 29	106,220,217 85	108,482,195 38	100,796,748 52	103,728,008 51
<i>COLLECTIONS UNDER REPEALED LAWS. a</i>					
50 Manufactures and products ..	5863,851 46	5509,042 82	5238,162 76	5429,658 71	5299,094 00
51 Gross receipts					
52 Sales					
53 Special taxes not elsewhere enumerated					
54 Income	232 64	588 27	97 79		
55 Legacies					
56 Successions					
57 Articles in Schedule A					
58 Bank capital and deposits	4,074,501 85	3,988,750 36	3,824,299 17	3,490,913 13	3,184,980 30
59 Adhesive stamps	6,557,229 65	6,518,487 51	6,450,429 15	6,380,405 13	6,706,384 06
60 Miscellaneous collections	216,027 34				
TOTAL COLLECTIONS UNDER REPEALED LAWS	11,711,842 94	11,016,868 96	10,512,988 87	10,300,976 97	10,190,458 36
<i>RECAPITULATION.</i>					
Total receipts from—					
I Spirits	52,081,991 12	56,426,365 13	57,469,429 72	50,420,815 80	52,570,284 69
II Tobacco	37,303,461 88	39,795,339 91	41,106,546 92	40,091,754 67	40,135,002 65
III Fermented liquors	9,144,004 41	9,571,280 66	9,480,789 17	9,937,051 78	10,729,320 08
IV Bank circulation	22,746 27	17,947 67	5,430 16	1,118 72	13,903 29
V Penalties, &c., collected	281,107 61	409,284 48	419,999 41	346,007 55	279,497 80
VI Collections under repealed laws	11,711,842 94	11,016,868 96	10,512,988 87	10,300,976 97	10,190,458 36
Aggregate receipts, including commissions allowed on sales of adhesive stamps ..	110,545,154 23	117,237,086 81	118,995,184 25	111,097,725 49	113,918,466 87
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps ..	110,071,515 00	116,768,096 22	118,549,230 25	110,654,163 37	113,449,621 38

a See note a on page 112.

GENERAL SOURCES of INTERNAL REVENUE, &c.—Continued.

	FISCAL YEARS ENDED JUNE 30—						Total.
	1880.	1881.	1882.	1883.	1884.	1885.	
	\$236 05	\$1,885 66	\$203 43	\$74 13	\$7 23		\$5,359,391 94
							39,602 36
	28,537 32	2,409 42	4,082 34	708 22	434 61	\$25,000 00	114,783 71
	28,773 37	4,295 08	4,285 77	782 35	441 84	25,000 00	5,513,778 01
	32,479 77	28,019 75	18,910 34	19,454 97	20,727 77	30,038 89	2,643,088 18
	335 23	463 49	365 00	285 48	190 00	81 00	13,500 76
	78,034 10	44,402 85	57,260 02	70,358 27	35,591 39	102,187 45	4,229,129 21
	224,096 73	112,736 08	81,866 79	176,095 46	203,075 96	56,735 30	3,203,000 14
	5,008 02	5,684 05	3,115 64	2,622 29	1,310 66	5,475 31	281,380 26
	43,801 23	39,771 99	38,312 25	36,986 40	28,248 34	28,163 74	407,192 40
							800,985 40
	383,755 08	231,078 21	199,830 04	305,803 57	289,144 12	222,681 19	11,578,276 35
	113,297,980 16	123,944,580 69	133,623,433 32	133,680,226 72	121,342,325 31	112,396,760 33	2,047,054,370 42
	5228,027 73	5149,140 98	551,559 00	571,852 43	524,345 01	522,730 25	425,898,393 89
							55,024,677 36
							37,558,907 33
							85,437,646 96
		3,021 92			55,627 64		346,067,388 12
							8,893,969 33
							5,911,678 57
							3,964,868 97
	3,322,211 91	3,757,912 99	5,249,172 70	3,748,212 25	1,949 73		65,056,538 26
	7,668,394 22	7,924,707 95	8,139,217 96	7,658,630 75	183,145 69	1,630 49	209,701,552 95
							36,004,455 63
	11,218,633 86	11,834,783 84	13,469,949 66	11,478,695 43	265,063 07	24,360 74	1,286,380,077 37
	61,185,508 79	67,153,974 88	69,873,408 18	74,368,775 26	76,905,385 26	67,511,208 63	1,123,649,155 42
	38,870,140 08	42,854,091 31	47,391,988 91	42,104,249 79	26,062,399 98	28,407,988 48	659,965,980 55
	12,829,802 84	13,700,241 21	10,153,920 42	16,900,615 81	18,084,954 11	18,230,782 03	216,347,180 09
	28,773 37	4,295 08	4,235 77	782 35	441 84	25,000 00	5,513,778 01
	383,755 08	231,078 21	199,830 04	305,803 57	289,144 12	222,681 19	11,578,276 35
	11,218,633 86	11,834,783 84	13,469,949 66	11,478,695 43	265,063 07	24,360 74	1,286,380,077 37
	124,516,614 02	135,779,364 53	147,093,382 98	145,158,922 15	121,607,393 38	112,421,121 07	3,333,434,447 79
	123,981,916 10	135,229,912 30	146,523,273 72	144,553,344 86	121,590,039 83	112,421,121 07	3,321,387,585 95

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

F.—TABLE exhibiting the PERCENTAGES of RECEIPTS from

Articles and occupations.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Cont'd.						
<i>Penalties, &c.</i>						
Unassessed penalties	.121970	.130474	.077134	.106541	.110230	.044674
Penalties upon unstamped instruments			.001223	.001766	.003132	.000415
United States' share of penalties recovered by suits	.194643	.173431	.137658	.125182	.111915	.097826
Penalties received on compromises	.115098	.120589	.102113	.091612	.079143	.083424
Interest	.006653	.010150	.008399	.065540	.031277	.005765
Costs	.008582	.007669	.009659	.014050	.019135	.022188
Fines, penalties, &c., reported by United States officers other than collectors						
Total	.446946	.442313	.335586	.404691	.354832	.254292
TOTAL PERCENTAGES OF RECEIPTS FROM ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES	50.810489	51.043886	69.758363	84.415218	89.992525	89.405377
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.						
Manufactures and products	1.628750	2.521690	3.503158	1.111080	a.609294	a.781446
Gross receipts	3.722173	1.944685				
Sales	4.779888	2.534277				
Special taxes not elsewhere enumerated	5.949597	3.474656				
Income	29.393390	13.396364	10.956028	4.437687	135878	.000210
Legacies	.902948	.993039				
Successions	.766181	.746456				
Articles in Schedule A	.489885	.261688				
Bank capital and deposits	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826
Adhesive stamps	8.831339	10.653853	12.276849	6.752092	5.978723	5.931721
Miscellaneous collections	.012285	.005698				.195420
TOTAL PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
RECAPITULATION.						
Percentages of—						
Receipts from spirits	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771
Receipts from tobacco	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
Receipts from fermented liquors	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
Receipts from bank circulation	.008324	.015819	.006727	.021721	.016307	.020577
Penalties, &c., collected	.446946	.442313	.335586	.404691	.354832	.254292
Collections under repealed laws	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
Total	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note b on page 113.

SPECIFIC and GENERAL SOURCES, &c.—Continued.

Per cent., 1876.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.	Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.
.043372	.026727	.021659	.023705	.026085	.020636	.012856	.013403	.017045	.026720
.002895	.000187	.000489	.000280	.000269	.000341	.000248	.000197	.000156	.000072
.106642	.151953	.187130	.115019	.062670	.032702	.038928	.048470	.029268	.090897
.173113	.135646	.070884	.072012	.179973	.083029	.055657	.121312	.166993	.050467
.005471	.026577	.010608	.008266	.004022	.004186	.002118	.001806	.001078	.004870
.023616	.011865	.015214	.026067	.035177	.029292	.026046	.025480	.023229	.025052
.349109	.352955	.311444	.245349	.308196	.170186	.135853	.210668	.237769	.198078
90.602916	91.165198	90.728003	91.054604	90.990252	91.283813	90.842586	92.092325	90.782030	99.978331
a.434199	a.200145	a.386739	a.262551	a.183130	a.109841	a.055447	a.019499	a.020019	a.018143
.000502	.000082				.002225			.045743	
3.402294	3.213827	3.142201	2.795842	2.668087	2.767661	3.568599	2.582144	.001604	.002076
5.560089	5.420748	5.743057	5.887003	6.158531	5.836460	5.533368	5.276032	.150004	.001450
9.397084	8.834802	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021669
48.130133	48.295593	45.384202	46.147290	49.138430	49.458160	47.502754	51.232659	63.240715	60.052068
33.944327	34.544715	36.086927	35.231340	31.216830	31.562227	32.218981	29.005623	21.431592	23.489438
8.164038	7.967372	8.944424	9.418420	10.303688	10.090076	10.982085	11.642836	14.871591	16.216509
.015309	.004563	.001006	.012205	.023108	.003164	.002913	.000539	.000363	.022238
.349109	.352955	.311444	.245349	.308196	.170186	.135853	.210668	.237769	.198078
9.397084	8.834802	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021669
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note b, on page 113.

RETURNS OF MANUFACTURED TOBACCO UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT showing the amount of INTERNAL REVENUE derived from each kind of MANUFACTURED TOBACCO, INCLUDING SNUFF, at each rate of tax UNDER THE SEVERAL ENACTMENTS, the QUANTITIES on which the tax was paid, the DATE when EACH RATE of TAX was IMPOSED and REPEALED, and the LENGTH of TIME the several rates were in force, from July 1, 1862, to June 30, 1885.

Description of tobacco.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities (in pounds).	Remarks.
	Imposing tax.	Repealing tax.				
Smoking, made exclusively of stems	2 cents	Mar. 3, 1863	6 months	\$58,430 09	2,921,505	The act of July 1, 1862, went into operation September 1, 1862.
Smoking, made exclusively of stems	5 cents	Mar. 3, 1863	16 months	86,158 90	7,763,177	So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following:
Smoking, prepared with all the stems in	5 cents	June 30, 1864	22 months	1,695,128 41	33,902,568	July 13, 1866.
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound	10 cents	Mar. 3, 1863	6 months	81,005 44	810,054	Apr. 1, 1865.
Cavendish, plug, twist, fine-cut, valued at over 30 cents per pound	15 cents	Mar. 3, 1863	6 months	1,297,900 83	8,662,073	July 1, 1866.
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco	15 cents	June 30, 1864	16 months	8,251,536 81	55,010,245	Aug. 1, 1866.
Snuff	20 cents	July 13, 1866	25 months	1,403,171 69	1,878,098	July 1, 1867.
Smoking, made exclusively of stems	15 cents	July 13, 1866	25 months	1,519,392 16	6,077,328	Mar. 1, 1873.
Smoking, prepared with all the stems in, and fine-cut shorts	15 cents	Mar. 3, 1865	9 months	4,407,940 92	12,594,116	May 1, 1879.
Cavendish, plug, twist, &c., and fine-cut chewing	35 cents	Mar. 3, 1865	9 months	1,222,008 44	348,995	Mar. 3, 1883.
Twisted by hand	30 cents	July 13, 1866	16 months	14,065 22	44,850	
Smoking, of all kinds not otherwise provided for	35 cents	July 13, 1866	16 months	944,637 18	2,756,106	
Cavendish, plug, twist, &c., and fine-cut chewing	40 cents	Mar. 3, 1865	16 months	10,244,302 08	25,610,755	
Snuff	40 cents	July 20, 1868	40 months	2,302,850 95	5,757,126	
Smoking, not sweetened, stemmed, or bottled	30 cents	Mar. 3, 1865	24 months	3,598,109 31	23,394,062	
Smoking, sweetened, stemmed, or bottled	30 cents	July 13, 1866	24 months	1,422,600 26	1,734,839	
Chewing	40 cents	July 20, 1868	24 months	520,451 69	61,828,635	
Chewing, &c., smoking, &c., part of the stems removed	16 cents	July 13, 1866	24 months	24,730,334 08	223,426,181	
Snuff	32 cents	July 20, 1868	47 months	71,496,687 90	116,133,545	
All kinds, except snuff, cigars, cheroots, and cigarettes	32 cents	June 6, 1872	129 months	18,581,687 27	27,933,746	
All kinds, except snuff, cigars, cheroots, and cigarettes	24 cents	Mar. 3, 1875	32 months	8,940,719 33	308,893,949	
All kinds, except cigars, cheroots, and cigarettes	16 cents	Mar. 3, 1875	50 months	61,776,700 09	422,958,220	
All kinds, except cigars, cheroots, and cigarettes	8 cents	Mar. 3, 1883	48 months	101,503,974 77	603,483,843	
Total			26 months	32,782,507 33	400,782,092	
				454,061,315 81	2,370,570,320	

RETURNS OF MANUFACTURED TOBACCO BY FISCAL YEARS.

G.—STATEMENT showing the TOTAL INTERNAL REVENUE RECEIPTS from SNUFF, CHEWING and SMOKING TOBACCO, at the several different RATES of TAX, together with the QUANTITIES of the same on which the tax was paid, and the AVERAGE RATE of TAX per pound on the AGGREGATE QUANTITIES taxed each year, by fiscal years, from September 1, 1862, to June 30, 1885.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax for each fiscal year.
	Cents.		Pounds.		Pounds.	
1863	5	\$58,430 09	2,921,505	\$2,613,438 61	23,852,387	\$0 10 ¹⁰ / ₁₀₀
	10	276,268 85	5,527,377			
	15	81,005 44	810,054			
1864	5	1,209,589 63	24,191,792	7,327,618 98	64,577,097	11 ¹⁰ / ₁₀₀
	10	240,934 24	1,204,671			
	15	294,328 83	5,886,376			
1865	5	2,018,865 41	13,458,702	8,300,372 55	37,641,822	22 ¹⁰ / ₁₀₀
	10	100,339 26	501,697			
	15	1,088,146 66	4,352,586			
1866	5	7,802 77	26,069	13,083,095 73	37,493,785	34 ¹⁰ / ₁₀₀
	10	4,028,865 16	11,511,042			
	15	762,084 46	1,905,210			
1867	5	893,540 76	5,956,938	16,043,842 50	47,631,494	33 ¹⁰ / ₁₀₀
	10	431,185 50	1,724,742			
	15	6,252 45	20,841			
1868	5	1,465,721 38	4,187,775	15,692,415 77	46,764,150	33 ¹⁰ / ₁₀₀
	10	10,241,395 64	25,603,480			
	15	1,758,906 94	11,726,046			
1869	5	231,730 38	772,435	17,371,063 64	64,305,026	27 ¹⁰ / ₁₀₀
	10	14,053,205 18	35,133,013			
	15	1,750,202 37	11,688,016			
1870	5	288,721 31	962,404	24,300,483 42	90,288,082	26 ¹⁰ / ₁₀₀
	10	13,650,492 09	34,133,730			
	15	3,206,544 83	20,040,965			
1871	5	14,164,518 81	44,264,121	25,560,539 67	95,135,504	26 ¹⁰ / ₁₀₀
	10	4,591,792 81	28,698,143			
	15	19,708,780 61	61,589,939			
1872	5	4,882,821 83	30,517,636	24,570,775 50	95,200,319	25 ¹⁰ / ₁₀₀
	10	20,677,717 84	64,617,868			
	15	5,896,206 33	36,851,290			
1873	5	18,674,569 26	58,358,029	23,397,858 22	114,789,208	20 ¹⁰ / ₁₀₀
	10	4,411 47	27,572			
	15	22,217,127 93	111,085,640			
1874	5	1,176,318 82	3,675,996	21,938,955 59	107,747,691	20 ¹⁰ / ₁₀₀
	10	20,906,509 67	104,502,548			
	15	1,038,445 92	3,245,143			
1875	5	18,653,043 29	93,265,216	25,200,759 51	119,435,874	21 ¹⁰ / ₁₀₀
	10	5,480,683 19	22,836,180			
	15	1,067,033 03	3,334,478			
1876	5	4,656 47	25,282	26,755,780 20	110,380,602	24 ¹⁰ / ₁₀₀
	10	25,689,656 09	107,040,234			
	15	1,061,467 64	3,317,086			
1877	5	1,104 01	5,520	28,148,767 90	116,146,103	24 ¹⁰ / ₁₀₀
	10	27,051,968 37	112,716,535			
	15	1,095,695 52	3,424,048			
1878	5	93 09	465	26,383,872 30	108,824,843	24 ¹⁰ / ₁₀₀
	10	25,320,065 08	105,500,271			
	15	1,063,714 22	3,324,107			
1879	5	6,933,652 30	43,335,327	25,606,010 25	120,398,458	21 ¹⁰ / ₁₀₀
	10	11 40	57			
	15	17,963,510 99	74,847,963			
1880	5	708,835 56	2,215,111	21,804,763 74	136,275,834	16
	10	21,802,775 82	136,267,347			
	15	244 32	1,221			
1881	5	1,743 80	7,266	23,522,470 63	147,013,405	16
	10	23,521,493 16	147,009,332			
	15	977 47	4,073			
1882	5	1,369 78	5,707	25,812,392 84	161,324,601	16
	10	18,487,001 46	115,543,759			
	15	4,385,423 89	54,817,790			
1883	5	1,147 80	7,174	13,936,258 99	174,106,064	8
	10	13,935,111 19	174,188,890			
	15	321 58	2,010			
1884	5	14,462,032 25	180,775,493	14,462,353 83	180,777,413	8
	10					
	15					
Total		454,061,315 81	2,370,570,320	454,061,315 81	2,370,570,320	19 ¹⁰ / ₁₀₀

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION.

Table with columns: Description, Rates of taxes, Dates of acts—Imposing tax, Repealing tax, Length of time rates were in force, Aggregate collections, Aggregate number.

Total 205,135,880 76 43,950,241,250
* The act of July 1, 1862, went into operation September 1, 1862.
† The collections opposite this heading assessed under the act of July 1, 1862, at the several rates of \$1.50, \$2, \$2.50, and \$3.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1865.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES BY FISCAL YEARS.

G.—STATEMENT showing the TOTAL INTERNAL REVENUE RECEIPTS from CIGARS, CHEROOTS, and CIGARETTES, at the SEVERAL DIFFERENT RATES of TAX, together with the NUMBER of the same on which the tax was paid during each fiscal year, from September 1, 1862, to June 30, 1885.

Table with columns: Fiscal years ended June 30, Articles, Rates of tax at which collections were made, Aggregate collections at each rate, Aggregate number at each rate, Aggregate collections for each fiscal year, Aggregate number for each fiscal year.

* These collections, assessed under act of July 1, 1862, at the several different rates of \$1.50, \$2, \$2.50, and \$3.50 per thousand, were returned in one aggregate, the average rate of tax being \$2.37 1/2.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES, &c.—Continued.

G.—STATEMENT showing the TOTAL INTERNAL REVENUE RECEIPTS from CIGARS, CHEROOTS, and CIGARETTES, &c.—Continued.

Fiscal years ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1875.....	Cigars.....	\$5 00 per M..	\$7,097,932 84	1,419,586 568	\$10,205,827 53	1,907,950,663
	do.....	6 00 per M..	3,042,451 27	507,075,212		
	Cigarettes.....	1 50 per M..	40,967 25	27,311,500		
	do.....	1 75 per M..	24,476 17	13,986,383		
	do.....	5 00 per M..				
1876.....	Cigars.....	5 00 per M..	15,285 47	3,057,094	11,105,272 45	1,906,227,982
	do.....	6 00 per M..	10,954,501 81	1,825,750,302		
	Cigarettes.....	1 50 per M..	5 13	3,420		
	do.....	1 75 per M..	135,480 04	77,417,106		
1877.....	Cigars.....	5 00 per M..	2,981 68	596,336	11,061,278 15	1,949,078,513
	do.....	6 00 per M..	10,796,477 52	1,799,412,920		
	Cigarettes.....	1 75 per M..	260,480 95	148,846,257		
	do.....	6 00 per M..	1,338 00	223,000		
1878.....	Cigars.....	5 00 per M..	1,189 28	237,856	11,719,226 39	2,070,253,337
	do.....	6 00 per M..	11,428,955 32	1,904,825,887		
	Cigarettes.....	1 75 per M..	280,681 79	165,189,594		
1879.....	Cigars.....	5 00 per M..	61 47	12,294	12,532,452 72	2,257,523,581
	do.....	6 00 per M..	12,115,406 82	2,019,234,470		
	Cigarettes.....	1 75 per M..	416,984 43	238,276,817		
	do.....	6 00 per M..				
1880.....	Cigars.....	6 00 per M..	14,206,819 49	2,367,803,248	14,922,088 88	2,776,511,614
	Cigarettes.....	1 75 per M..	715,227 39	408,701,366		
	do.....	6 00 per M..	42 00	7,000		
1881.....	Cigars.....	6 00 per M..	16,065,724 78	2,682,620,797	17,088,706 00	3,250,016,780
	Cigarettes.....	1 75 per M..	992,927 22	567,386,983		
	do.....	6 00 per M..	54 00	9,000		
1882.....	Cigars.....	6 00 per M..	18,245,852 37	3,040,975,395	19,218,422 47	3,595,519,581
	Cigarettes.....	1 75 per M..	969,580 30	554,045,886		
	do.....	6 00 per M..	2,989 80	498,300		
1883.....	Cigars.....	6 00 per M..	14,423,096 35	2,403,849,392	17,825,189 88	3,867,910,645
	do.....	3 00 per M..	2,472,118 80	824,039,600		
	Cigarettes.....	1 75 per M..	853,079 05	487,473,743		
	do.....	50 per M..	76,214 38	152,428,760		
	do.....	6 00 per M..	647 70	107,950		
1884.....	Cigars.....	3 00 per M..	33 60	11,200	10,823,214 28	4,363,709,740
	do.....	6 00 per M..	3,896 44	649,497		
	do.....	3 00 per M..	10,364,908 83	3,454,969,610		
	Cigarettes.....	1 75 per M..	43	246		
1885.....	do.....	50 per M..	453,972 57	907,045,140	10,606,823 38	4,417,721,871
	do.....	3 00 per M..	436 01	145,337		
	Cigars.....	6 00 per M..	739 20	123,200		
	do.....	3 00 per M..	10,076,548 30	3,358,849,433		
	Cigarettes.....	1 75 per M..	92 59	52,908		
Total.....	do.....	50 per M..	529,329 14	1,058,658,280	43,950,241,250	43,950,241,250
	do.....	3 30 per M..	114 15	38,050		

PRODUCTION OF DISTILLED SPIRITS.

G.—STATEMENT of the PRODUCTION OF DISTILLED SPIRITS in the UNITED STATES, as shown by the RETURNS to the OFFICE of the COMMISSIONER OF INTERNAL REVENUE, from September 1, 1862, to June 30, 1885.

Fiscal years ended June 30—	Spirits warehoused.					Spirits not warehoused.						
	Grave brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Ram.	Gin.	High wines.	Pure, neutral or cognac spirits.	Miscellaneous.	Total.	Apples, peaches, and grape brandy.	Aggregate production.
1863.....	178,544	6,405,530	2,534,119	10,277,725	1,693,376	364,963	19,412,985	11,108,023	4,006,342	56,912,248	1,527,141	61,439,409
1864.....	129,380	8,437,081	4,001,043	19,504,953	2,243,455	373,776	18,033,632	13,459,486	5,000,840	71,961,501	1,060,850	72,888,373
1865.....	129,380	13,414,158	6,241,993	21,631,009	2,439,301	394,698	15,210,980	20,637,975	8,295,789	90,484,356	926,412	91,378,417
1866.....	240,234	23,022,015	6,931,609	22,635,969	2,118,506	549,006	14,363,581	23,536,016	10,586,666	117,068,274	1,559,797	119,528,011
1867.....	381,825	29,373,697	6,224,777	15,301,671	1,704,084	509,134	10,362,379	37,871,293	10,744,156	106,234,686	1,048,226	107,283,212
1868.....	223,977	8,062,245	4,754,654	10,715,216	1,801,960	545,768	8,701,931	28,238,680	11,426,771	74,237,251	1,077,225	75,314,476
1869.....	300,732	8,890,852	5,058,368	12,383,229	1,711,168	641,724	6,745,688	28,538,680	11,426,470	75,636,471	1,894,096	77,530,567
1870.....	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,104,382	10,811,757	75,227,560	1,177,514	76,405,074

The returns of spirits distilled from apples, grapes, and peaches were included in the account of spirits distilled from other materials until July 1, 1864. No returns of the production of the different kinds of warehoused spirits were made prior to July 1, 1877. There are no official data by which the annual production of spirits distilled prior to 1866-67 can be stated in figures other than those that represent the quantities on which tax was paid. There are provisions for the exportation of spirits without payment of tax both in the act of July 1, 1862, and in that of June 30, 1864. There are also provisions for the abatement of the tax on spirits lost by leakage in transportation in the act of March 3, 1863, and in that of June 30, 1864, but there are no data in this office by which the total quantity of spirits so exported and lost by leakage each year can be determined prior to the fiscal year 1866-67. Hence the production above given for 1869, 1864, and 1865 is the same as the tax-paid quantities for those years (see aggregate quantities taxed each year for 1862-64-65, p. 139), and represents the true production less the unknown quantities exported and lost by leakage. To get the production for 1866, the quantity returned for tax that year (14,347,943 gallons) is added to 9,214,762 gallons' stock on hand at the close of the same year (see page ix, Rep. Com. Int. Rev., 1867), making 24,062,705 gallons as the production of 1865-66, though some of the quantity in warehouse at the close of the year may have been, and doubtless was, produced in previous years.

RETURNS OF DISTILLED SPIRITS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT showing the INTERNAL REVENUE RECEIPTS from DISTILLED SPIRITS at EACH RATE of TAX UNDER THE SEVERAL LEGISLATIVE ENACTMENTS, the QUANTITIES of the same on which the tax was paid, the DATE when EACH RATE of TAX was IMPOSED and REPEALED, and the LENGTH of TIME the several rates were in force, from July 1, 1862, to June 30, 1885.

Description of materials.	Rate of tax per gallon.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
		Imposing tax.	Repealing tax.				
Spirits distilled from whatever materials	\$0 20	July 1, 1862	Mar. 7, 1864	18 months	\$15,568,415 08	Gallons. 77,842,074	The act of July 1, 1862, went into operation September 1, 1862.
Spirits distilled from whatever materials except grapes.	60	Mar. 7, 1864	June 30, 1864	4 months.	19,956,104 30	33,269,323	The act of June 30, 1864, provided that a tax of \$1.50 per gallon should be levied and collected on all distilled spirits, except brandy distilled from grapes, from July 1, 1864, to February 1, 1865; on and after February 1, 1865, the tax should be \$2 per gallon.
Spirits distilled from whatever materials except grapes, and from what-ever materials, except apples, grapes, and peaches, after April 1, 1865.	1 50	June 30, 1864	Dec. 22, 1864	6 months.	7,274,728 00	4,853,162	The act of December 22, 1864, provided that the tax of \$2 per gallon should take effect January 1, 1865, instead of February 1, 1865.
Spirits distilled from grapes	2 00	Dec. 22, 1864	July 20, 1868	43 months.	75,968,211 06	37,979,104	So far as the other acts of legislation referred to in this table relate to the tax on spirits, they went into operation immediately on their passage, except the following:
Spirits distilled from apples or peaches	25	June 30, 1864	Mar. 3, 1865	9 months.	7,565 41	30,262	<i>Dates of acts. Dates when they took effect.</i> Mar. 3, 1865. Apr. 1, 1865. June 6, 1872. July 13, 1866. June 6, 1872. Aug. 1, 1872.
Spirits distilled from apples or peaches	50	Mar. 3, 1865	July 13, 1869	17 months.	47,721 48	95,442	
Spirits distilled from apples or peaches	1 50	Mar. 3, 1865	July 13, 1866	17 months.	240,219 28	169,146	
Spirits distilled from apples, grapes, or peaches	2 00	July 13, 1866	Mar. 2, 1867	6 months.	855,075 47	437,538	
Spirits distilled from apples or peaches	2 00	Mar. 2, 1867	July 20, 1868	17 months.	786,969 87	393,499	
Spirits distilled from apples or peaches	1 00	Mar. 2, 1867	July 20, 1868	17 months.	171,955 18	171,956	
Spirits distilled from materials other than apples, grapes, and peaches.	50	July 20, 1868	June 6, 1872	48 months.	141,539,995 85	278,093,810	
Spirits distilled from apples, grapes, or peaches.	70	June 6, 1872	Mar. 3, 1875	31 months.	2,982,501 52	5,965,004	
Spirits distilled from materials other than apples, grapes, and peaches.	70	June 6, 1872	Mar. 3, 1875	31 months.	117,701,193 17	108,144,561	
Spirits distilled from apples, grapes, or peaches.	90	Mar. 3, 1875	.....	124 months.	3,583,933 12	5,077,046
Spirits distilled from materials other than apples, grapes, and peaches.	90	Mar. 3, 1875	.....	124 months.	577,390,481 42	641,478,316
Spirits distilled from apples, grapes, or peaches.	90	Mar. 3, 1875	.....	124 months.	10,991,224 06	12,212,469
Total					974,971,409 17	1,266,190,702	

RETURNS OF DISTILLED SPIRITS BY FISCAL YEARS.

G.—STATEMENT showing the TOTAL INTERNAL REVENUE RECEIPTS from SPIRITS distilled from whatever materials at the SEVERAL DIFFERENT RATES of TAX, together with the QUANTITIES of the same on which the tax was paid, and the AVERAGE RATE of TAX per GALLON on the AGGREGATE QUANTITIES taxed each year, by fiscal years, from September 1, 1862, to June 30, 1885.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
1863	\$0 20	\$3,229,990 79	Gallons. 16,149,954	\$3,229,990 79	Gallons. 16,149,954	\$0 20
1864	20	11,372,719 13	56,863,595	28,431,797 83	85,295,393	33.33
	20	17,059,078 70	28,431,798			
	20	965,705 16	4,828,525			
	25	7,565 41	30,262			
	50	2,980 78	5,961			
1865	60	2,897,115 50	4,828,525	16,007,706 99	16,973,974	94.33
	1 50	7,281,187 14	4,854,125	29,482,077 90	14,847,943	1 98.33
	2 00	4,853,153 00	2,426,576			
	50	44,740 70	89,481			
	1 50	238,759 14	159,173			
	2 00	29,198,578 15	14,599,289			
1866	1 00	13,069 56	13,070	29,164,409 34	14,588,740	1 90.33
1867	2 00	29,151,339 78	14,575,670	14,290,730 98	7,224,809	1 97.33
	1 00	158,885 62	158,886			
	2 00	14,131,845 36	7,065,923			
	50	18,787,891 70	37,575,783			
	*60	14,630,370 60	24,383,951			
1868	2 00	265,366 11	132,683	33,735,323 68	62,092,417	54.33
		151,695 27		39,245,999 04	78,490,198	50
1870	50	39,245,999 04	78,490,198			
1871	50	31,157,314 15	62,314,628			
1872	50	33,117,788 99	66,235,578			
1873	50	7,516,835 35	15,033,671			
1874	70	35,614,229 43	50,877,470	43,131,064 78	65,911,141	65.33
1875	70	43,807,093 70	62,581,562	46,877,938 10	64,425,911	72.33
	70	38,868,838 76	55,526,912			
	90	8,009,099 34	8,898,999			
	90	2,873,264 46	4,104,604			
	90	48,517,225 97	53,908,029			
1876	70	62,159 09	88,798	51,390,490 43	58,512,693	88.33
1877	90	52,609,132 25	58,454,591	52,671,291 34	58,043,389	89.33
	70	25,328 53	36,184			
	90	45,601,204 53	50,668,005			
	50	15,502 27	31,005			
	70	47,691,194 94	52,990,217			
1878	90	55,918,928 34	62,132,143	45,626,533 06	50,704,189	89.33
	90	1,251 58	1,788			
	90	62,212,875 98	69,125,418			
	70	2 17	3			
	90	2,767 03	3,953			
1879	70	47,691,194 94	52,990,217	47,709,464 24	53,025,175	89.33
	70	190 84	272			
	90	55,918,928 34	62,132,143			
	90	1,251 58	1,788			
	90	62,212,875 98	69,125,418			
1880	70	2 17	3	64,778,756 97	71,976,398	90
	90	64,778,754 80	71,976,395			
	90	69,085,856 73	76,762,063			
	90	71,653,211 33	79,616,901			
	70	70	1			
1881	90	62,242,221 27	69,158,024	62,242,221 97	69,158,025	90
	90	62,242,221 27	69,158,024			
	90	62,242,221 27	69,158,024			
	90	62,242,221 27	69,158,024			
	90	62,242,221 27	69,158,024			
Total		974,971,409 17	1,266,190,702	974,971,409 17	1,266,190,702	77

* A part of the first proviso of section 59, act of July 20, 1868, reads as follows: "A tax of \$4 on each barrel, counting 40 gallons of proof spirits to the barrel, shall be assessed and collected from the owner of any distilled spirits which may be in bonded warehouse at the date of the taking effect of this act, to be paid whenever the same shall be withdrawn from such warehouse." This proviso, in effect, makes the tax 60 cents per gallon on 24,383,951 gallons in warehouse at the time of the passage of that act.

† Section 56 of act approved July 20, 1868, provided that all distilled spirits in bonded warehouse at the time of the passage of that act not withdrawn within nine months should be forfeited to the United States. The act of April 10, 1869, extended the time of the withdrawal of such spirits to June 30, 1869, but imposed a tax of 1 cent per gallon for each month after April 20, 1869. The receipts on account of this additional tax were \$51,695.27.

RETURNS OF FERMENTED LIQUORS BY FISCAL YEARS.

G.—STATEMENT showing the INTERNAL REVENUE RECEIPTS from FERMENTED LIQUORS at ONE DOLLAR per BARREL and at SIXTY CENTS per BARREL, together with the QUANTITIES of the same on which TAX was PAID during each fiscal year, from September 1, 1862, to June 30, 1885.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities in barrels and their equivalents in gallons for each fiscal year.	
					Barrels.	Gallons.
	Dollars.	Dollars.	Barrels.	Dollars.	Barrels.	Gallons.
1863.....	1 00	885,271 88	885,272	1,558,083 41	2,006,625	62,205,375
	60	672,811 53	1,121,353			
1864.....	60	1,376,491 12	2,294,152	2,223,719 73	3,141,381	97,382,811
	1 00	847,228 61	847,229			
1865.....	1 00	3,657,181 06	3,657,181	3,657,181 06	3,657,181	113,372,611
1866.....	1 00	5,115,140 49	5,115,140	5,115,140 49	5,115,140	153,569,340
1867.....	1 00	5,819,345 49	6,207,402	5,819,345 49	6,207,402	192,429,462
1868.....	1 00	5,085,663 70	6,146,663	5,085,663 70	6,146,663	190,546,553
1869.....	1 00	5,866,490 98	6,342,055	5,866,490 98	6,342,055	196,603,705
1870.....	1 00	6,081,520 54	6,574,617	6,081,520 54	6,574,617	203,813,127
1871.....	1 00	7,159,740 20	7,740,260	7,159,740 20	7,740,260	239,948,060
1872.....	1 00	8,009,969 72	8,659,427	8,009,969 72	8,659,427	268,442,237
1873.....	1 00	8,910,823 83	9,633,323	8,910,823 83	9,633,323	298,633,013
1874.....	1 00	8,880,829 68	9,600,897	8,880,829 68	9,600,897	297,627,807
1875.....	1 00	8,743,744 62	9,452,697	8,743,744 62	9,452,697	293,033,607
1876.....	1 00	9,159,675 95	9,902,352	9,159,675 95	9,902,352	306,972,912
1877.....	1 00	9,074,305 93	9,810,060	9,074,305 93	9,810,060	304,111,860
1878.....	1 00	9,473,360 70	10,241,471	9,473,360 70	10,241,471	317,485,601
1879.....	1 00	10,270,352 88	11,103,084	10,270,352 88	11,103,084	344,195,604
1880.....	1 00	12,346,077 26	13,347,111	12,346,077 26	13,347,111	413,760,441
1881.....	1 00	13,237,700 63	14,311,028	13,237,700 63	14,311,028	443,641,868
1882.....	1 00	15,680,678 54	16,952,085	15,680,678 54	16,952,085	525,514,635
1883.....	1 00	16,426,050 11	17,757,892	16,426,050 11	17,757,892	550,494,652
1884.....	1 00	17,573,722 88	18,998,619	17,573,722 88	18,998,619	588,957,189
1885.....	1 00	17,747,006 11	19,185,953	17,747,006 11	19,185,953	594,764,543
Total.....		208,701,094 39	225,887,323	208,701,094 39	225,887,323	7,002,507,013

NOTE.—Prior to September 1, 1866, the tax on fermented liquors was paid in currency, and the full amount of tax was returned by collectors. From and after that date the tax was paid by stamps, on which a deduction of 7½ per cent. was allowed to brewers using them.

RETURNS OF FERMENTED LIQUORS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT showing the AMOUNT of INTERNAL REVENUE derived from FERMENTED LIQUORS at ONE DOLLAR per BARREL and at SIXTY CENTS per BARREL, under the ENACTMENTS IMPOSING THOSE RATES, the QUANTITIES on which the TAX was PAID, the DATE when EACH RATE was IMPOSED and when it ENDED, and the LENGTH of TIME each rate was in force, from July 1, 1862, to June 30, 1885.

Articles.	Rates of tax per barrel.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
		First imposing the tax.	Limiting tax.			
Ale, beer, lager beer, porter, and other similar fermented liquors.	1 00	July 1, 1862	Mar. 3, 1863	6 months.	Dollars. 885,271 88	Barrels. 885,272
Ale, beer, lager beer, porter, and other similar fermented liquors.	60	Mar. 3, 1863	Mar. 31, 1864	13 months.	2,040,302 65	3,415,504
Ale, beer, lager beer, porter, and other similar fermented liquors.	1 00	July 1, 1862	.....	255 months.	205,766,519 86	221,586,547
Total.....					208,701,094 39	225,887,323

NOTE.—The act of July 1, 1862, went into operation September 1, 1862. The act of March 3, 1863, provided that the tax on fermented liquors should be 60 cents per barrel from the date of the passage of that act to April 1, 1864. Hence the tax of 60 cents per barrel having expired by limitation April 1, 1864, the tax of \$1 per barrel under act of July 1, 1862, was again revived, and has continued in force from and including that date.

H.—STATEMENT showing the INTERNAL REVENUE RECEIPTS from SPECIAL April

TAXES in the several STATES and TERRITORIES for the special-tax year ended 30, 1885.

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Manufacturers of cigars.	Dealers in leaf tobacco.
Alabama	\$200 00	\$34,069 57	\$4,066 68			\$126 50	
Arkansas		17,681 27	2,612 50			108 50	\$12 00
California	11,883 33	263,624 06	25,524 98	\$100 00	\$380 00	1,882 00	419 00
Colorado	666 67	57,189 54	7,856 62			331 00	101 00
Connecticut	1,800 00	73,343 22	5,133 34			1,806 00	1,013 00
Delaware	300 00	16,299 07	800 00			186 00	
Florida		8,725 01	595 83			911 50	194 00
Georgia	2,108 65	24,664 80	5,466 67		5 45	214 50	
Illinois	12,545 84	237,610 86	21,675 04	345 84	400 00	6,148 15	520 00
Indiana	1,575 00	147,884 99	7,791 69			2,427 89	847 00
Iowa	808 33	88,721 32	5,241 67			1,548 50	48 00
Kansas	300 00	52,157 33	2,125 01			673 00	
Kentucky	8,195 83	105,192 42	24,045 82	79 17	220 00	1,361 50	13,762 13
Louisiana	3,525 00	135,589 85	16,325 01	16 67		758 50	364 00
Maine		25,360 92	675 00			351 50	
Maryland	11,575 01	137,640 66	16,825 06		80 00	4,082 25	1,310 00
Massachusetts	7,766 69	188,125 55	20,491 70	50 00	40 00	2,678 50	648 00
Michigan	1,560 00	152,455 43	5,266 60			3,071 00	191 00
Minnesota	2,200 00	111,858 39	5,241 66			966 50	42 00
Mississippi	50 00	23,228 31	2,299 99			4 00	
Missouri	9,741 66	169,680 42	19,321 65	50 00	100 00	3,519 00	1,180 00
Montana	358 34	56,328 14	8,883 32			43 50	
Nebraska	300 00	57,988 21	4,408 31			620 14	12 00
Nevada	275 00	10,015 63	1,241 67			6 00	
New Hampshire	300 00	29,216 68	650 00			177 50	
New Jersey	1,762 50	170,944 93	5,533 35		280 00	4,096 00	139 00
New Mexico	400 00	47,997 94	4,837 50			8 50	
New York	32,104 17	741,831 66	79,712 54	137 50	300 00	23,303 75	5,440 50
North Carolina	516 66	52,046 18	2,699 92			171 50	2,931 50
Ohio	13,716 69	364,530 66	32,966 68	100 00	440 00	8,121 00	3,853 75
Oregon	500 00	48,362 01	4,520 81			95 00	154 00
Pennsylvania	32,950 02	469,809 25	43,083 34	127 52	180 00	22,845 41	4,274 68
Rhode Island	700 00	32,134 20	3,966 67			355 00	12 00
South Carolina		23,267 72	1,612 49			80 50	
Tennessee	1,700 00	40,040 80	4,866 68			153 00	2,528 00
Texas	1,958 33	78,978 93	7,083 31			374 25	36 00
Vermont		10,661 85	200 00			142 50	
Virginia	2,591 66	69,577 64	4,404 17			911 00	5,588 63
West Virginia	800 00	23,567 80	1,512 50			764 00	169 75
Wisconsin	4,558 33	149,545 81	7,491 62			2,597 00	641 00
Total	172,292 71	4,557,940 63	419,857 55	1,006 70	2,425 45	98,021 84	46,431 34
Total for the special-tax year 1884	185,022 95	4,501,692 12	420,055 50	1,241 67	2,940 00	92,102 23	40,663 98

Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
\$16 26		\$16,230 74			\$25 00	\$385 83	\$466 67	\$55,570 90
4 58		15,221 50	\$60 75	\$30 00		148 33	602 09	36,493 20
99 56		32,629 60	46 50	127 20	15,222 94	4,532 51	2,152 40	358,520 10
		11,131 33		20 05	2,254 17	1,229 99	1,531 25	82,311 62
		15,516 76	6 00	135 30	1,966 67	3,207 55	4,033 36	108,060 70
		8,304 43	18 00	21 90	408 34	280 85	270 17	26,897 76
		6,836 67		2 40		58 33	875 00	26,198 14
		14,019 05	36 00	55 40		669 18	1,110 41	58,350 11
28 12		75,605 21	126 50	570 50	10,362 50	18,308 87	7,382 50	388,630 93
76 25		41,424 74	39 00	184 43	3,775 00	3,389 15	4,478 76	213,893 90
5 83		36,599 68	18 00	104 85	7,816 67	4,581 67	3,029 83	148,524 15
	\$20 83	25,297 30	12 00	48 30	800 00	1,309 17	1,791 68	84,534 60
		24,927 01	535 75	138 10	2,816 67	2,477 53	1,433 32	188,044 11
		17,987 62	232 00	183 60	1,000 00	456 68	1,129 17	177,758 50
		14,446 65		346 10		1,608 67	406 00	43,186 84
		27,243 10	67 50	119 80	4,551 15	3,433 37	2,266 67	209,367 89
		39,669 10	63 00	1,200 40	3,325 02	8,360 11	8,431 24	280,923 89
		40,236 44	65 50	585 90	9,687 52	3,681 66	5,060 41	222,751 97
		24,235 41	12 50	45 60	10,858 33	2,138 33	3,408 33	161,097 05
		12,857 60				3,065 11	454 17	41,968 18
		45,730 51	380 00	180 75	4,966 67	3,777 52	6,454 19	265,210 29
		8,141 80		19 20	4,045 83	1,239 17	1,833 34	80,892 64
		21,600 99		71 40	2,314 99	1,460 82	3,268 81	92,145 67
		2,163 40			900 00	136 67	229 17	14,967 54
		6,412 40		215 45	500 00	3,169 17	1,954 17	42,595 37
		36,114 04	56 00	585 95	4,587 50	6,991 63	5,543 77	236,634 67
		6,174 70			1,375 00	446 68	1,852 06	65,092 38
	250 00	139,508 95	603 00	3,222 90	25,437 51	49,861 20	21,970 84	1,123,684 52
		21,640 17	1,178 50	824 15	25 00	637 49	679 16	83,726 78
356 55		78,575 21	214 50	1,357 38	14,245 84	6,773 36	8,827 10	534,214 98
492 81		10,701 29		18 60	5,375 02	2,643 35	974 99	72,750 07
5 00		120,496 88	187 50	2,289 21	27,579 18	14,814 19	16,747 50	755,780 56
396 48		7,663 80		250 85	333 34	1,228 41	891 67	47,535 94
		15,199 00	9 00	30 00	100 00	259 15	400 00	40,957 86
283 31		18,271 61	234 00	195 05	427 39	446 66	795 83	69,943 23
		32,143 41	6 00	13 60	645 82	10,844 19	7,145 85	139,229 69
		5,322 45		120 60		1,178 37	266 67	17,992 44
301 89		18,740 09	1,121 25	25 35	150 00	626 67	691 67	104,730 02
103 13		11,556 17	57 50		650 00	391 66	300 00	39,872 51
54 59		30,725 95	30 00	302 85	16,214 60	3,851 67	2,991 67	219,065 25
4,799 46	270 83	1,134,301 50	5,416 25	13,764 12	184,743 67	173,518 92	135,235 67	6,950,026 04
5,253 65	597 48	1,080,839 03	4,225 49	13,113 08	186,520 59	164,398 67	135,245 35	6,842,911 79

NOTE.—The collections of Nevada were included with those of California during the first three months of the special-tax year, and the collections of Utah were included with those of Montana same period.

months of the special-tax year, and the collections of Utah were included with those of Montana same period.

I.—ABSTRACT of SUITS and PROSECUTIONS as reported by UNITED STATES year ended

JUDICIAL DISTRICTS.	Suits pending July 1, 1884.			Suits commenced during the fiscal year 1884-'85.		
	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
	Number.	Number.	Number.	Number.	Number.	Number.
1 Alabama, northern	129			120	10	
2 Alabama, middle	37			9		
3 Alabama, southern	2					
4 Alaska						
5 Arizona				8		
6 Arkansas, eastern	23			48		
7 Arkansas, western	9			148		
8 California	6	20	4	40		
9 Colorado	5			2		
10 Connecticut		1		1		
11 Dakota	4			12		
12 Delaware	4			4		
13 District of Columbia	1			2		
14 Florida, northern	8	2				
15 Florida, southern		1		4		
16 Georgia, northern	130	14	3	639		
17 Georgia, southern	39	3		182	1	
18 Idaho						
19 Illinois, northern	12	11	1	34	4	2
20 Illinois, southern	20	10	2	62		
21 Indiana	7	1		15		
22 Iowa, northern	25			123		
23 Iowa, southern	66	3	1	155		
24 Kansas	29			26		
25 Kentucky	59	30		330	72	
26 Louisiana, eastern	21	9	2		21	1
27 Louisiana, western	40			53		
28 Maine	6			23		
29 Maryland	3			4	2	
30 Massachusetts	52	27	8	47	8	3
31 Michigan, eastern	11			42		
32 Michigan, western	24			36		
33 Minnesota	9			16	1	
34 Mississippi, northern	64			113		
35 Mississippi, southern				6		
36 Missouri, eastern	31	9		41		
37 Missouri, western	20			45		
38 Montana						
39 Nebraska	27			72	1	
40 Nevada						
41 New Hampshire	4			2		
42 New Jersey	3	6		16	1	
43 New Mexico	23			3	1	
44 New York, northern	12	2		107	2	
45 New York, eastern	6	37	10	8	13	4
46 New York, southern	33	65	8	13	10	8
47 North Carolina, eastern	28	1	1	40	3	
48 North Carolina, western	211	12	2	345	19	2
49 Ohio, northern	4			24	1	
50 Ohio, southern	9	8	3	7	1	
51 Oregon	1			7		
52 Pennsylvania, eastern	13	22	2	14	19	5
53 Pennsylvania, western	24	5	1	34	7	1
54 Rhode Island	6			3		
55 South Carolina	221			252	22	
56 Tennessee, eastern	163	5		339	4	
57 Tennessee, middle	76	10	4	282	4	
58 Tennessee, western	33			14	1	
59 Texas, eastern	43			102		
60 Texas, northern	31	2		20		
61 Texas, western	2			15	4	1
62 Utah	1					
63 Vermont	3			8		
64 Virginia, eastern	40	29	1	7	4	
65 Virginia, western	238	1		233	16	1
66 Washington	1					
67 West Virginia	326	4	7	113		
68 Wisconsin, eastern	9	2		16		
69 Wisconsin, western	3			2		
70 Wyoming						
Total	2,490	354	60	4,488	252	28
Total for fiscal year 1884	2,700	425	102	4,702	240	26

DISTRICT ATTORNEYS, under the INTERNAL REVENUE LAWS, during the fiscal June 30, 1885.

Suits decided in favor of the United States.								
Judgments and costs paid.						Suits settled by compromise.		
Judgments and costs paid.			Judgments and costs not paid.			Suits settled by compromise.		
Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.
1						3		
2						8		
3								
4								
5								
6						10		
7								
8								2
9						2		
10						1		
11								
12						4		
13								
14								
15								
16						329		14
17						102		3
18								
19						2		1
20						30	5	
21						1		6
22						39		1
23						57		1
24						10		2
25						2		14
26						184	2	2
27							10	1
28						3		18
29						5		23
30						1		3
31						3		8
32						8		16
33						39		7
34						12		19
35						3		2
36						9		75
37						1		2
38						30	1	30
39						13		13
40								2
41						16		32
42								1
43						8	1	4
44						2		1
45						64	1	22
46						2	2	4
47						1	1	2
48						19	1	3
49						12	8	207
50						1		8
51						1		4
52						1		3
53						5	4	3
54						6		10
55								182
56								11
57						2		3
58						59	1	210
59						2		154
60						1		1
61								8
62								3
63								17
64								6
65								7
66								3
67								7
68								1
69								3
70								7
Total	445	46	17	2,185	72	188	25	22
Total for fiscal year 1884	580	77	10	2,309	75	192	26	17

I.—ABSTRACT of SUITS and PROSECUTIONS as reported by

JUDICIAL DISTRICTS.	Suits decided adversely to the United States.			Suits dismissed, abandoned, or consolidated, &c.		
	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
	Number.	Number.	Number.	Number.	Number.	Number.
1 Alabama, northern.....	46			25	3	
2 Alabama, middle.....	8			22		
3 Alabama, southern.....						
4 Alaska.....						
5 Arizona.....	1			1		
6 Arkansas, eastern.....	8			9		
7 Arkansas, western.....	5			17		
8 California.....	5			7	2	
9 Colorado.....	1					
10 Connecticut.....						
11 Dakota.....				3		
12 Delaware.....				1		
13 District of Columbia.....	2			1		
14 Florida, northern.....				7	2	
15 Florida, southern.....	1			3		
16 Georgia, northern.....	54			212		
17 Georgia, southern.....	40			64	1	
18 Idaho.....						
19 Illinois, northern.....				4		
20 Illinois, southern.....	8			9		1
21 Indiana.....	2			5		
22 Iowa, northern.....				26		
23 Iowa, southern.....	3			40		
24 Kansas.....	7			12		1
25 Kentucky.....	59	2		78	9	
26 Louisiana, eastern.....		6	1	19	1	
27 Louisiana, western.....	3			41		
28 Maine.....	2					
29 Maryland.....				3		
30 Massachusetts.....	2			34	5	
31 Michigan, eastern.....				8		
32 Michigan, western.....	2			11		
33 Minnesota.....				5		
34 Mississippi, northern.....	20			32		
35 Mississippi, southern.....	3					
36 Missouri, eastern.....				8	6	
37 Missouri, western.....	6			6		
38 Montana.....						
39 Nebraska.....				30		
40 Nevada.....						
41 New Hampshire.....				1		
42 New Jersey.....	2					
43 New Mexico.....				2		
44 New York, northern.....	2			14		
45 New York, eastern.....				2	25	1
46 New York, southern.....		29	1	2	2	4
47 North Carolina, eastern.....	19					
48 North Carolina, western.....	128	3	2	116		
49 Ohio, northern.....	1			5		
50 Ohio, southern.....	1			3		
51 Oregon.....				4		
52 Pennsylvania, eastern.....	3	2		8		1
53 Pennsylvania, western.....	3	3				
54 Rhode Island.....				9		
55 South Carolina.....	37	1		52	5	
56 Tennessee, eastern.....	81			68		
57 Tennessee, middle.....	27			16	9	
58 Tennessee, western.....	3			19		
59 Texas, eastern.....	26			22		
60 Texas, northern.....	2			13		
61 Texas, western.....	1					
62 Utah.....				1		
63 Vermont.....				4		
64 Virginia, eastern.....	5	9		38	6	
65 Virginia, western.....	47			136	1	
66 Washington.....				1		
67 West Virginia.....	27			101		
68 Wisconsin, eastern.....				11	1	
69 Wisconsin, western.....				1		
70 Wyoming.....						
Total.....	703	55	4	1,373	79	8
Total for fiscal year 1884.....	593	33	16	1,239	109	23

UNITED STATES DISTRICT ATTORNEYS, &c.—Continued.

Suits pending July 1, 1885.	Sentences suspended.	Amounts of judgments recovered and costs taxed.							
		Criminal.		Civil.		In rem.			
		Fines, &c.	Costs.	Principal.	Costs.	Principal.	Costs.	Principal.	Costs.
Criminal.	Civil.	In rem.	Criminal.	Fines, &c.	Costs.	Principal.	Costs.	Principal.	Costs.
No.	No.	No.	No.						
73	7		35	\$8,401 00	\$10,305 66				
6			3	101 00	100 00				
2									
4				200 00					
17			2	4,395 00	826 61				
16			2	11,810 00	4,889 38				
9	15	1		4,395 00	1,283 93	\$1,161 45	\$179 40	\$1,678 10	\$134 95
4									
	1								
12			4	47 50					
3			1	300 00					
1									
3									
158	14	3	191	22,150 00	34,064 77				
11	3		75	4,200 00	12,192 27				
24	12	2		1,850 00	376 35	68,925 16	62 97	985 79	39 60
14	5			4,498 30	2,175 86	48,178 88	182 33	900 00	107 75
4	1		2	190 00					
20			6	863 00	3,360 10				
91	3		8	840 00					
24			1	840 00					
64	75		20	15,100 00	715 40	1,105 35	472 42		
1	12	2				409 54			
41			3	80 00	267 22				
2				237 00					
3			1	50 00		69 35	21 97		
18	22	10	1	640 00	636 52	103 04	18 82		
5			38	110 00	1,504 01				
7			6	1,260 00	232 88	710 00	232 88		
5	1		2	496 00	885 00				
41			38	2,525 00	2,928 00				
39	2		2	10 00	27 25				
25			2	3,405 00	2,050 00				
			2	296 00	1,929 59				
21	1			1,620 00	2,367 80				
4									
5	5		2	440 00	246 33	2,215 67	319 83		
22	1			3 00	117 20				
17	3			2,395 00	1,625 00	22 45	28 67		
2	18	5		75 00	114 25	793 42	132 88		
38	39	2		100 00		1,232 18	229 51	218 95	
26	2		14	1,201 00	1,658 17	40 68	44 85	363 35	1,970 13
105	4	2	91		11,725 13	3,055 00	1,140 00		
1	1			1,010 42	542 31	188 84	75 00		
7	6	1		325 00	49 51				31 22
4				400 00					
8	22	3		53 70	392 86	54,351 18	1,989 97	975 00	54 50
26	9	1	11	300 00	618 53				
9									
184	5		47	4,900 00		1,962 12	482 54		
143	4		88	6,800 00	7,315 25	244 01	205 42		
95	4	3		5,950 00	7,205 13	81 14	45 42	6,688 55	1 25
22	1		1	110 00	184 94				
71				603 00					
27				102 40	288 28				
9	4	1		300 00	283 12				
4				200 00					
3	16		1			56 25	107 19		
249	7	1	4	3,500 00	2,133 42	611 73	293 24		
232	4		24	6,310 00	5,953 75			45 35	
10				300 00					
2				100 00					
2,084	329	37	729	126,388 92	126,387 59	185,515 04	6,265 31	11,855 09	2,339 40
2,490	354	60	921	137,324 49	113,199 96	166,467 29	6,178 77	4,046 31	1,638 66

I.—ABSTRACT of SUITS and PROSECUTIONS, as reported by UNITED STATES DISTRICT ATTORNEYS, &c.—Continued.

JUDICIAL DISTRICTS.		Amount paid to collectors during the fiscal year.					
		Criminal.		Civil.		In rem.	
		Fines, &c.	Costs.	Principal.	Costs.	Principal.	Costs.
1	Alabama, northern	\$100 00	\$121 24				
2	Alabama, middle	1 00	139 90				
3	Alabama, southern		32 10				
4	Alaska						
5	Arizona	10 00	28 30				
6	Arkansas, eastern	305 00	425 21				
7	Arkansas, western	176 00	30 95				
8	California	1,045 55		\$37 05	\$48 26	\$147 50	\$35 75
9	Colorado	15 00	166 87	2,965 71	86 14		
10	Connecticut	25 00	75 00				
11	Dakota	47 50	92 29				
12	Delaware						
13	District of Columbia						
14	Florida, northern						
15	Florida, southern						
16	Georgia, northern	845 90	1,323 79				
17	Georgia, southern	233 00	1,593 45				
18	Idaho						
19	Illinois, northern	3,156 00	426 13	68,977 91	152 52	985 79	39 60
20	Illinois, southern	600 00	668 99		206 37	900 00	107 76
21	Indiana	224 00	317 82				
22	Iowa, northern	534 99	2,665 95				
23	Iowa, southern	381 38	1,030 31				
24	Kansas	65 00					
25	Kentucky	465 00	163 27	1,296 20	304 72		
26	Louisiana, eastern	190 00		1,250 00	7 90		
27	Louisiana, western	50 00	3 30				
28	Maine	350 00	512 50				
29	Maryland	50 00	144 83				
30	Massachusetts	760 00	742 25	2,967 29	814 20	390 69	
31	Michigan, eastern	100 00	89 18				
32	Michigan, western	804 55	223 65				
33	Minnesota	196 60	748 34				
34	Mississippi, northern	240 00	127 35				
35	Mississippi, southern	10 00	13 00				
36	Missouri, eastern	522 00	1,904 85				79 05
37	Missouri, western	43 00	1,140 79				
38	Montana						
39	Nebraska	330 00	678 12				
40	Nevada						
41	New Hampshire	136 80	150 55				
42	New Jersey	300 00	126 65	1,751 86	60 50		
43	New Mexico	53 00	117 20				
44	New York, northern	1,780 00		22 45			2 10
45	New York, eastern	915 00	52 85	601 23	74 21	850 00	447 49
46	New York, southern	1,550 00	570 50	14,454 10		4,483 13	540 02
47	North Carolina, eastern	150 00	789 58	40 68	44 88		43 35
48	North Carolina, western	315 00	1,239 03	545 29	289 37	570 76	110 51
49	Ohio, northern	670 42	353 23	188 84	107 51		
50	Ohio, southern	650 00	89 38			510 00	83 54
51	Oregon	109 00					
52	Pennsylvania, eastern	170 00	189 50	25,000 00	822 02	975 00	58 81
53	Pennsylvania, western	2,990 00	1,552 11	791 00		2,300 00	125 82
54	Rhode Island	102 40	55 49				
55	South Carolina	665 00	2,721 06				
56	Tennessee, eastern		933 93	99 70	85 55	1,026 71	
57	Tennessee, middle	225 00	2,453 23			973 40	1 25
58	Tennessee, western	185 00	199 34	9,158 36	111 11		
59	Texas, eastern	1,223 00	2,049 07				
60	Texas, northern	35 00	445 17	50 00	58 11		
61	Texas, western	10 00	29 52				
62	Utah						
63	Vermont	173 60	185 89				
64	Virginia, eastern			56 25	107 19		
65	Virginia, western	12 09		215 98	149 02		
66	Washington						
67	West Virginia	678 00	357 10			45 35	
68	Wisconsin, eastern	330 00	59 76	500 00	57 05		
69	Wisconsin, western	50 00	44 15				
70	Wyoming						
Total		25,345 48	30,453 52	130,969 90	3,586 60	14,458 33	1,675 04
Total for fiscal year 1884		19,821 71	28,405 53	97,605 33	2,947 42	4,508 04	1,230 31

K.—ABSTRACT of SEIZURES of PROPERTY for VIOLATION of INTERNAL REVENUE LAWS for the fiscal year ended June 30, 1885.

STATES AND TERRITORIES.	Distilled spirits.		Tobacco.		Cigars.		Miscellaneous property.
	Gallons.	Value.	Pounds.	Value.	Number.	Value.	Value.
Alabama	697	\$700 00	5	\$4 00			\$810 00
Arkansas	50	50 00	152	48 00	1,800	\$13 00	355 00
California	324	213 00			314,150	2,023 50	1,024 00
Colorado							25 00
Connecticut					6,000	60 00	
Florida	154	208 00					
Georgia	876	718 00	438	102 00			10,743 00
Illinois	28,797	5,250 00			15,239	1,000 00	800 00
Indiana	140	260 00	20	10 00			677 00
Iowa	400	600 00					53 00
Kentucky	260	356 00					1,086 00
Louisiana					200	10 00	6,216 00
Maryland					146	2 00	110 00
Massachusetts							24,361 00
Michigan			56	37 00			
Mississippi							
Missouri	156	120 00					200 00
Nebraska							10 00
Nevada							320 00
New Jersey	150	261 00	191	30 00	13,979	124 00	3 00
New Mexico	41	104 00					
New York	2,742	2,413 00	6,670	643 00	169,394	1,857 00	117,156 00
North Carolina	1,206	533 00	2,606	404 00			8,089 00
Ohio	126	94 00			6,150	200 00	
Pennsylvania	1,719	2,033 00	275	70 00	91,876	851 00	5,124 21
South Carolina	281	293 00					792 00
Tennessee	70	100 00					1,690 00
Texas	238	398 00	40	8 00	100	2 00	50 00
Virginia	695	584 00	103	24 20			2,158 10
West Virginia							100 00
Wisconsin					256	2 00	10 40
Total	39,206	15,288 00	10,646	1,380 20	621,940	6,168 50	181,967 71
Total for fiscal year 1884	27,679	23,640 72	2,529	428 56	434,089	3,013 79	79,417 22

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Ports to which exported during fiscal year 1885	LXXXVI
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Ports from which exported during fiscal year 1885	LXXXVI, LXXXVIII
Ports to which exported during fiscal year 1884	LXXXIV
Ports to which exported during fiscal year 1885	LXXXVI
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