REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

With the Compliments of

Jos. S. Miller

Commissioner of Internal Revenue.

FISCAL YEAR ENDED JUNE 30, 1887.

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1887.

SIR: The following report relating to the operations of this Bureau during the fiscal year ended June 30, 1887, and containing certain additional information concerning the work done during the first quarter of the current fiscal year, is respectfully submitted.

The appendix to the bound volume of this report contains a number of tables, which have been carefully prepared, and are printed in the following order, viz:

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, 1887.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner; the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine, issued monthly to collectors, during the fiscal year ended June 30, 1887.

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, 1863, to June 30, 1887.

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, 1887.

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, 1887.

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, 1887.

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, 1887; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1887.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1887.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1887.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1887.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

It is estimated that the sum of $120,000,000 will be collected from the various sources of internal revenue during the current fiscal year, provided no changes are made in the rates of taxation now imposed by the internal-revenue laws.

It was estimated in my last annual report that the receipts for the fiscal year ended June 30, 1887, would be not less than $118,000,000. The actual receipts for that period were $118,837,301.06, exceeding the estimate by $837,301.06.

COMPARATIVE RECEIPTS FOR THE PAST SIX FISCAL YEARS.

The total receipts from all sources of internal revenue for the fiscal year ended June 30, 1887, were $118,837,301.06, as compared with $116,902,869.44 for the year 1886, $112,421,121.07 for the year 1885, $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.

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1887.

The following statements 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 collection, etc.

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1886 AND 1887.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1886.	1887.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$1,400,394.48	$1,090,379.07	.....	$310,015.41
Spirits distilled from materials other than apples, peaches, and grapes	62,365,825.13	59,551,972.59	.....	2,813,852.54
Rectifiers (special tax)	178,650.17	176,600.12	.....	2,050.05
Retail liquor-dealers (special tax)	4,714,735.18	4,587,268.21	.....	127,466.97
Wholesale liquor-dealers (special tax)	418,406.24	416,304.66	.....	2,101.58
Manufacturers of stills (special tax)	1,102.90	860.86	.....	242.04
Stills and worms manufactured (special tax)	3,000.00	2,860.00	.....	140.00
Stamps for distilled spirits intended for export	10,151.90	3,076.20	.....	7,075.70
Total	69,092,266.00	65,829,321.71	.....	3,262,944.29

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1886.	1887.		
TOBACCO.				
Cigars and cheroots	$10,532,804.05	$11,364,916.33	$832,112.28	.....
Cigarettes	655,569.55	792,279.60	136,710.05	.....
Snuff	493,283.80	524,942.26	31,658.46	.....
Tobacco, chewing and smoking	14,834,095.42	15,995,019.46	1,160,924.04	.....
Dealers in leaf-tobacco (special tax)	53,875.63	51,891.14	.....	$1,984.49
Dealers in manufactured tobacco (special tax)	1,208,529.17	1,245,412.65	36,883.48	.....
Manufacturers of tobacco (special tax)	5,575.85	5,563.75	.....	12.10
Manufacturers of cigars (special tax)	108,695.45	113,340.00	4,644.55	.....
Peddlers of tobacco (special tax)	14,933.61	14,701.94	.....	231.67
Total	27,907,362.53	30,108,067.13	2,200,704.60	.....
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	19,157,612.87	21,387,411.79	2,229,798.92	.....
Brewers (special tax)	186,928.89	187,352.24	423.35	.....
Retail dealers in malt liquors (special tax)	169,502.56	177,148.13	7,645.57	.....
Wholesale dealers in malt liquors (special tax)	162,686.97	170,275.33	7,588.36	.....
Total	19,676,731.29	21,922,187.49	2,245,456.20	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported	.....	435,924.04	435,924.04	.....
Manufacturers of oleomargarine (special tax)	.....	31,700.00	31,700.00	.....
Retail dealers in oleomargarine (special tax)	.....	154,924.00	154,924.00	.....
Wholesale dealers in oleomargarine (special tax)	.....	101,400.00	101,400.00	.....
Total	.....	723,948.04	723,948.04	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation other than national, and banks, bankers, and other parties liable on amount of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them	.....	4,288.37	4,288.37	.....
Total	.....	4,288.37	4,288.37	.....
MISCELLANEOUS.				
Collections not otherwise provided for	32,087.17	29,283.49	.....	2,803.68
Penalties	194,422.45	220,204.83	25,782.38	.....
Total	226,509.62	249,488.32	22,978.70	.....
Aggregate receipts	116,902,869.44	118,837,301.06	1,934,431.62	.....

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine, on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1886.	1887.		
Number of gallons of spirits distilled from apples, peaches, and grapes	1, 555, 994	1, 211, 532		344, 462
Number of gallons of spirits distilled from materials other than apples, peaches, and grapes	69, 295, 361	66, 168, 859		3, 126, 502
Number of cigars	3, 510, 898, 488	3, 788, 305, 443	277, 406, 955	
Number of cigarettes	1, 310, 961, 350	1, 584, 505, 200	273, 543, 850	
Number of pounds of snuff	6, 166, 047	6, 561, 778	395, 731	
Number of pounds of tobacco	185, 426, 193	199, 937, 743	14, 511, 550	
Number of barrels of fermented liquors	20, 710, 933	23, 121, 526	2, 410, 593	
Number of pounds of oleomargarine		21, 796, 202	21, 796, 202	

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, 1887.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Edmund W. Booker	$78, 542. 76
District of Arkansas	Thomas H. Simms	97, 630. 38
First California	Asa Ellis	1, 790, 636. 94
Fourth California	Robert Barnett	290, 584. 63
District of Colorado	James S. Wolfe	159, 732. 38
District of Colorado	James F. Benedict	100, 422. 48
District of Connecticut	Alexander Troup	481, 405. 47
District of Delaware	John W. Causey	263, 297. 80
District of Florida	Samuel C. Thompson	234, 607. 26
District of Florida	Whitfield Walker	88, 295. 94
District of Georgia	Thomas C. Crenshaw, jr	336, 705. 86
First Illinois	Rensselaer Stone	8, 851, 922. 56
Second Illinois	Andrew Welch	241, 450. 64
Fourth Illinois	Maurice Kelly	357, 801. 42
Fifth Illinois	George A. Wilson	13, 657, 928. 09
Eighth Illinois	Thomas Cooper	1, 126, 906. 31
Thirteenth Illinois	William B. Anderson	579, 695. 32
Sixth Indiana	William D. H. Hunter	2, 830, 308. 54
Seventh Indiana	Thomas Hanlon	187, 958. 07
Seventh Indiana	Mahlon D. Manson	978, 975. 38
Eleventh Indiana	John O. Henderson	261, 796. 69
Second Iowa	William C. Thompson	1, 267, 615. 96
Second Iowa	Abram R. Dixon (acting)	144, 529. 31
Second Iowa	Dudley W. Stewart	262, 337. 16
Third Iowa	Byron Webster	188, 287. 73
Fourth Iowa	A. H. Kuhlemeier	88, 354. 73
District of Kansas	Nelson F. Acers	211, 120. 11
Second Kentucky	Hunter Wood	1, 035, 474. 68
Fifth Kentucky	Attilla Cox	5, 251, 319. 79
Sixth Kentucky	George H. Davison	4, 141, 341. 13
Seventh Kentucky	James F. Robinson	1, 295, 634. 19
Eighth Kentucky	Thomas S. Bronston	693, 759. 84
District of Louisiana	Francis S. Shields	543, 748. 98
District of Maine	Charles H. Chase	4, 092. 33
District of Maine	John B. Redman	46, 194. 12
District of Maryland	John H. Sellman	1, 010, 818. 81
District of Maryland	Joseph K. Roberts	1, 864, 778. 25
Third Massachusetts	Eben F. Pillsbury	164, 859. 30
Third Massachusetts	John E Fitzgerald	1, 949, 120. 92
Tenth Massachusetts	Frank J. Pratt	357, 150. 78
First Michigan	John B. Molony	1, 590, 882. 20
Fourth Michigan	George N. Davis	211, 025. 17

STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE, ETC.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
District of Minnesota	Adolph Biermann	$554, 088. 98
District of Mississippi	Robert W. Banks	42, 608. 16
First Missouri	Freeman Barnum	6, 227, 290. 00
Fourth Missouri	Cornelius Voorhis	329, 884. 70
Sixth Missouri	Charles E. Hasbrook	1, 301, 614. 57
District of Montana	James Shields	101, 158. 38
District of Nebraska	George W. Post	844, 857. 81
District of Nebraska	Simeon H. Calhoun	1, 548, 546. 89
District of Nevada	Archibald Skillman	70, 419. 50
District of New Hampshire	Calvin Page	377, 562. 37
First New Jersey	Thomas M. Ferrell	208, 162. 23
Third New Jersey	M. H. Vanderveer	647, 110. 60
Fifth New Jersey	Samuel Klotz	3, 740, 888. 73
District of New Mexico	Silas W. Fisher	15, 075. 70
District of New Mexico	Joseph P. McGrorty	48, 489. 72
First New York	Robert Black	3, 208, 195. 07
Second New York	John A. Sullivan	1, 539, 034. 98
Third New York	Morris Friedsam	5, 572, 258. 80
Fourteenth New York	Isban Hess	684, 242. 15
Fifteenth New York	Samuel J. Tilden, jr	938, 390. 82
Twenty-first New York	William A. Beach	1, 010, 372. 11
Twenty-eighth New York	Henry S. Pierce	705, 906. 55
Twenty-eighth New York	James A. Hanlon	1, 442, 802. 55
Fourth North Carolina	William H. Yarborough	578, 161. 58
Fifth North Carolina	Andrew J. Boyd	945, 134. 70
Sixth North Carolina	Clement Dowd	427, 405. 43
First Ohio	William T. Bishop	7, 966, 784. 95
Sixth Ohio	Christian J. Knecht	2, 991, 061. 28
Tenth Ohio	John F. Kumler	256, 169. 63
Tenth Ohio	George L. Johnson	330, 108. 98
Eleventh Ohio	James W. Newman	1, 531, 024. 04
Eighteenth Ohio	John H. Farley	823, 077. 98
District of Oregon	John Whiteaker	152, 318. 15
First Pennsylvania	Frederick Gerker	3, 133, 111. 88
Ninth Pennsylvania	John T. MacGonigle	1, 688, 317. 66
Twelfth Pennsylvania	Charles B. Staples	506, 761. 24
Nineteenth Pennsylvania	Frank Schlaudecker	154, 167. 24
Twenty-second Pennsylvania	John Dowlin	1, 800, 403. 60
Twenty-third Pennsylvania	Edmund A. Bigler	837, 521. 11
District of Rhode Island	Charles H. Henshaw	226, 231. 11
District of South Carolina	D. Frank Bradley	100, 146. 85
Second Tennessee	Nathan Gregg	111, 973. 12
Fifth Tennessee	John T. Hillsman	900, 542. 93
First Texas	Samuel B. Cooper	36, 938. 64
Third Texas	Isham G. Searcy	93, 785. 75
Fourth Texas	Robert M. Henderson	78, 619. 53
District of Vermont	George L. Spear	30, 119. 75
Second Virginia	Andrew L. Ellett	1, 576, 265. 80
Fourth Virginia	George M. Helms	619, 758. 67
Sixth Virginia	Hambleton Shepperd	727, 370. 17
District of West Virginia	John T. McGraw	538, 266. 42
First Wisconsin	Edward C. Wall	2, 536, 600. 62
Second Wisconsin	Alfred C. Parkinson	166, 560. 81
Third Wisconsin	Owen A. Wells	269, 695. 18
Sixth Wisconsin	Joseph M. Morrow	207, 107. 40
Total from collectors		118, 829, 523. 98
Cash receipts from sale of adhesive stamps*		7, 777. 08
Aggregate receipts		118, 837, 301. 06

* All stamp taxes not before abolished were repealed July 1, 1883. Of the seven thousand seven hundred and seventy-seven dollars and eight cents ($7,777.08) collected from this source during the last fiscal year, seven thousand seven hundred and seventy-two dollars and seventy-three cents ($7,772.73) were payments made on old accounts, the balance, four dollars and thirty-five cents ($4.35), 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, 1887.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$78,542.76	New Hampshire	$377,562.37
Arkansas	97,630.38	New Jersey	4,596,161.56
California	2,081,221.57	New Mexico *g*	63,565.42
Colorado *a*	260,154.86	New York	15,101,203.03
Connecticut	481,405.47	North Carolina	1,950,701.71
Delaware *b*	263,297.80	Ohio	13,898,226.86
Florida	322,903.20	Oregon *h*	152,318.15
Georgia	336,705.86	Pennsylvania	8,120,282.73
Illinois	24,825,704.34	Rhode Island	226,231.11
Indiana	4,259,038.68	South Carolina	100,146.85
Iowa	1,951,124.89	Tennessee	1,012,516.05
Kansas	211,120.11	Texas	209,343.92
Kentucky	12,417,529.63	Vermont	30,119.75
Louisiana	543,748.98	Virginia	2,923,394.64
Maine	50,286.45	West Virginia	538,266.42
Maryland *c*	2,875,597.06	Wisconsin	3,179,964.01
Massachusetts	2,471,131.00		
Michigan	1,801,907.37	Total by States and Territories	118,829,523.98
Minnesota	554,088.98	Cash receipts from sale of adhesive stamps	7,777.08
Mississippi	42,608.16		
Missouri	7,858,789.27	Aggregate receipts	118,837,301.06
Montana *d*	101,158.38		
Nebraska *e*	2,393,404.70		
Nevada *f*	70,419.50		

a Including the Territory of Wyoming.
b Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
c Including the District of Columbia.
d Including the Territory of Idaho.
e Including the Territory of Dakota.
f Including the Territory of Utah.
g Including the Territory of Arizona.
h Including Alaska and 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, 1887 and 1888; 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.
	1887.	1888.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$179,560.49	$173,810.23		$5,750.26
Spirits distilled from materials other than apples, peaches, and grapes	14,648,801.49	15,468,387.38	$819,585.89	
Wine made in imitation of Champagne, &c				
Rectifiers (special tax)	6,733.41	5,262.50		1,470.91
Retail liquor-dealers (special tax)	279,176.40	260,071.64		19,104.76
Wholesale liquor-dealers (special tax)	16,954.23	12,482.79		4,471.44
Manufacturers of stills, and stills and worms manufactured (special tax)	1,115.84	1,460.42	344.58	
Stamps for distilled spirits intended for export	859.90	499.20		360.70
Total	15,133,201.76	15,921,974.16	788,772.40	
TOBACCO.				
Cigars and cheroots	2,963,574.50	3,103,130.98	139,556.48	
Cigarettes	206,413.85	255,393.51	48,979.66	
Manufacturers of cigars (special tax)	4,907.35	4,738.49		168.86

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1887.	1888.		
TOBACCO—Continued.				
Snuff of all descriptions	$122,609.12	$143,790.66	$21,181.54	
Tobacco, manufactured, of all descriptions	3,979,201.59	4,759,097.72	779,896.13	
Dealers in leaf-tobacco (special tax)	2,375.33	2,855.00	479.67	
Dealers in leaf-tobacco, not over 25,000 pounds (special tax)	613.32	842.63	229.31	
Retail dealers in leaf-tobacco (special tax)	125.00			$125.00
Dealers in manufactured tobacco (special tax)	97,222.16	101,547.33	4,325.17	
Manufacturers of tobacco (special tax)	211.00	336.25	125.25	
Peddlers of tobacco (special tax)	1,703.65	1,281.35		422.30
Total	7,378,956.87	8,373,013.92	994,057.05	
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	6,300,580.99	6,823,279.37	522,698.38	
Brewers (special tax)	4,452.12	4,239.57		212.55
Retail dealers in malt liquors (special tax)	24,015.97	22,463.61		1,552.36
Wholesale dealers in malt liquors (special tax)	15,981.33	17,415.17	1,433.84	
Total	6,345,030.41	6,867,397.72	522,367.31	
OLEOMARGARINE.				
Oleomargarine, domestic and imported		125,623.30	125,623.30	
Manufacturers of oleomargarine (special tax)		3,000.00	3,000.00	
Retail dealers in oleomargarine (special tax)		14,016.00	14,016.00	
Wholesale dealers in oleomargarine (special tax)		15,040.00	15,040.00	
Total		157,679.30	157,679.30	
BANKS, BANKERS, ETC.				
Bank circulation		332.35	332.35	
Notes of persons, State banks, towns, cities, &c., paid out				
Total		332.35	332.35	
MISCELLANEOUS.				
Penalties	42,385.92	39,366.52		3,019.40
Collections not otherwise herein provided for	5,328.88	6,301.50	972.71	
Total	47,714.80	45,668.11		2,046.69
Aggregate receipts	28,904,903.84	31,366,065.56	2,461,161.72	

COST OF COLLECTION.

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

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine	$1,807,851.61
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	1,933,376.83
For paper for internal-revenue stamps	48,219.49
For expenses of detecting and punishing violations of internal-revenue laws	24,998.20
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	250,702.74
Total	4,065,148.87

being about 3.4 per cent. of the amount collected.

The cost of collection for the year 1886 was $4,311,802.70, which was about 3.6 per cent. of the collections for that year. The statement of

cost of collection for the fiscal year 1887 does not include the cost of printing internal-revenue stamps, the appropriation for which is made directly to the Bureau of Engraving and Printing, and is not under the control of this office.

GENERAL CONDITION OF THE SERVICE.

Examinations of the offices of the several collectors of internal revenue were frequently made during the fiscal year, and it appears from the reports of such examinations that the condition of the service is good.

REDUCTION IN THE NUMBER OF INTERNAL-REVENUE DISTRICTS.

By an Executive order dated May 21, 1887, the following internal-revenue collection districts were abolished, and their territory consolidated with other districts, viz:

District of Delaware.	Fifteenth district of New York.
Second district of Illinois.	Sixth district of North Carolina.
Fourth district of Illinois.	Sixth district of Ohio.
Eleventh district of Indiana.	Nineteenth district of Pennsylvania.
Second district of Iowa.	Twenty-second District of Pennsylvania.
District of Maine.	District of Rhode Island.
Tenth district of Massachusetts.	First district of Texas.
District of Mississippi.	District of Vermont.
Fourth district of Missouri.	Fourth district of Virginia.
District of Nevada.	Third district of Wisconsin.
Third district of New Jersey.	Sixth district of Wisconsin.

The total number of districts abolished being twenty-two.

This action has very considerably lessened the cost of collecting the internal-revenue taxes, and has not in any manner been detrimental to the interest of the tax-payers, so far as this office has been informed.

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 forwarded by collectors and deputy collectors to depository	$4,137.06
Telegraphing on public business	645.73
Locks for distilleries	2,452.65
Hydrometers for use in gauging spirits	6,544.67
Gauging rods and sealed measures	94.17
Steel dies for canceling tobacco stamps	3.30
Wax seals for sealing packages of stamps	14.00
Coin scale for collector's office at St. Louis	75.00
Stationery for internal-revenue officers	15,124.33
Internal-revenue record for revenue officers	2,400.12
Federal Reporter for office of Commissioner	10.00
Compensation of United States attorneys in internal-revenue cases, allowed under sections 827 and 838 Revised Statutes	2,985.00
Traveling expenses of clerks, etc., under special orders of the Department	305.67
Expenses of seizures and sales by collectors	360.20
Total	35,151.90

REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year, one as chief of division in this office, twelve in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and four 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	$42,611.00
Aggregate amount for traveling expenses	31,239.37
Stationery furnished agents	213.21
Transportation over Pacific railroads	228.37
Total	74,291.95

WORK OF REVENUE AGENTS.

Twelve hundred and fourteen violations of internal-revenue law have been reported by revenue agents during the year; 519 persons have been arrested on their information; property to the value of $83,382.94 has been reported by them for seizure, and $109,264.09 for assessments for unpaid taxes and penalties. Two hundred and eleven examinations of the accounts of collectors have been made, and the condition of the offices reported upon by agents, and ninety-eight transfers of collectors' offices under new bond, new appointment, and consolidation of districts 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 employés, during the last fiscal year:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Alabama	24	3	17		
Arkansas	3		6		
Fourth California		1			
Florida			1		
Georgia	99	100	690		
Eighth Illinois	1	1			
Thirteenth Illinois		1	1		
Second Kentucky	12	7	20		
Fifth Kentucky	2				
Eighth Kentucky	17	1	26		
Third Massachusetts		1	2		
Mississippi	2				
Sixth Missouri	1		2		
First New York	1	2	3		
Fourth North Carolina	12	3	6		

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Fifth North Carolina	48		8		
Sixth North Carolina	29	17	22		
Tenth Ohio		2			
South Carolina	12		8		1
Second Tennessee	12		10		
Fifth Tennessee	13		176		
Fourth Texas		2	3		
Fourth Virginia	10	6	5		
Sixth Virginia		7	6		
West Virginia		2			
Third Wisconsin	1	1	3		
Total	299	157	211		1

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST EIGHT YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
Stills seized	969	756	464	397	377	245	564	456
Officers and employés killed	3	1	4	1		1		
Officers and employés wounded	7	9	1		1		1	1

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.	Colt's revolvers.	Springfield rifles.	Springfield carbines.	Cartridge boxes.	Waist belts and plates.	Arm chests.
Whitfield Walker	Florida			4			
F. S. Shields	Louisiana			6	6	6	1
T. C. Crensbaw, jr	Georgia			64	35	28	3
E. W. Booker	Alabama			10			
Clement Dowd	Sixth North Carolina.			3		1	1
J. T. Hillsman	Fifth Tennessee		3	2			
George M. Helms	Fourth Virginia			22	1		
W. H. Yarborough	Fourth North Carolina.		8		8	11	1
T. S. Bronston	Eighth Kentucky			7			
Nathan Gregg	Second Tennessee			10			
D. F. Bradley	South Carolina			12			
J. T. McGraw	West Virginia			6			
George B. Clark, revenue agent.	North Carolina, South Carolina, and Virginia.	2		2	2	2	
W. H. Chapman, revenue agent.	Georgia, Alabama, and Florida.	1				1	
Total		3	11	148	52	49	6

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 1887.

Name.	District.	Amount.
D. F. Bradley	South Carolina	$91.15
T. S. Bronston	Eighth Kentucky	180.00
T. C. Crenshaw, jr	Georgia	248.00
G. N. Davis	Fourth Michigan	16.95
C. Dowd	Sixth North Carolina	12.00
N. Gregg	Second Tennessee	228.00
George M. Helms	Fourth Virginia	20.00
Isban Hess	Fourteenth New York	3.73
J. T. Hillsman	Fifth Tennessee	118.00
J. T. McGraw	West Virginia	31.00
J. F. Robinson	Seventh Kentucky	108.00
T. H. Simms	Arkansas	298.40
Hunter Wood	Second Kentucky	34.85
Total		1,390.08

AMOUNTS EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1887.

Name.	Amount.	Name.	Amount.
A. H. Brooks	$6,719.70	Horace Kellogg	$1,441.19
E. M. Brown	1,943.83	John Lofland	1,405.12
G. W. Carr	1.00	F. D. Sewall	4.00
George B. Clark	5,621.15	William Somerville	2,186.71
W. H. Chapman	1,933.98	John Webb, jr	688.45
H. P. Dunlap	1.75	Total	22,143.47
J. H. Hale	196.59		

RECAPITULATION.

Amount expended by collectors	$1,390.08
Amount expended by revenue agents	22,143.47
Amount expended for rewards under Circular 99	1,413.59
Amount expended for rewards under Circular March 10, 1875	50.00
Amount expended for miscellaneous purposes	1.06
Total expended	24,998.20

AMOUNTS EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Amount.	Fiscal year.
E. W. Booker	Alabama	$20.00	1886
D. F. Bradley	South Carolina	28.00	1886
T. S. Bronston	Eighth Kentucky	82.00	1886
T. C. Crenshaw, jr	Georgia	133.90	1886
J. T. Hillsman	Fifth Tennessee	22.00	1886
Samuel Klotz	Fifth New Jersey	9.00	1886
George M. Helms	Fourth Virginia	66.00	1886
J. T. McGraw	West Virginia	18.00	1886
F. S. Shields	Louisiana	8.00	1886
John Lofland, revenue agent		1.50	1886
Rewards under Circular 99		390.83	1886
Miscellaneous		1.57	1886
Total		780.80	

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

OFFERS IN COMPROMISE.

The following statement shows the number of internal revenue cases compromised under section 3229 Revised Statutes, for the fiscal year ended June 30, 1887, with amount of tax, assessable penalty, and specific penalty accepted.

Month.	Compromise cases.		Amount of tax received.	Amount of assessable penalty received.	Amount of specific penalty received.	Total.
	Received.	Accepted.				
1886.						
July	58	39	$676.00	.....	$1,945.48	$2,621.48
August	46	38	9,736.31	$1,075.80	5,555.35	16,367.46
September	48	49	4,297.47	16.66	2,308.80	6,622.93
October	67	9	18.75	9.38	620.62	648.75
November	61	67	334.80	.....	1,177.70	1,512.50
December	54	77	2,955.48	151.00	2,021.51	5,127.99
1887.						
January	50	57	4,286.95	25.19	5,606.11	9,918.25
February	40	41	4,535.54	28.28	2,254.40	6,818.22
March	41	48	1,685.82	54.81	2,032.75	3,773.38
April	46	41	2,373.20	.....	2,855.50	5,228.70
May	41	42	4,956.78	190.71	5,678.28	10,825.77
June	59	44	656.23	41.67	3,161.00	3,858.90
Total	611	552	36,513.33	1,593.50	35,217.50	73,324.33

RECAPITULATION.

Amount of tax	$36,513.33
Assessable penalty	1,593.50
Specific penalty	35,217.50
Total	73,324.33

STATEMENT OF CASES COMPROMISED UNDER SECTION 3229, REVISED STATUTES, FOR THE QUARTER ENDING SEPTEMBER 30, 1887.

Months.	Compromise cases.		Amount of tax received.	Amount of assessable penalty received.	Amount of specific penalty received.	Total.
	Received.	Accepted.				
1887.						
July	51	36	$1,983.12	$35.43	$19,440.24	$21,458.79
August	36	54	645.93	29.17	994.10	1,669.20
September	47	6	2.08	1.04	786.43	789.55
Total	134	96	2,631.13	65.64	21,220.77	23,917.54

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1887, were as follows:

Articles.		Quantities.	Values.
Distilled spirits	gallons	96,772	$40,871.70
Tobacco	pounds	50,874	5,744.14
Cigars	number	220,487	3,347.08
Miscellaneous property		.....	123,537.08
Total		.....	173,500.00

STATEMENT SHOWING THE SEIZURES OF PROPERTY IN THE UNITED STATES FOR VIOLATION OF INTERNAL REVENUE LAWS DURING THE FIRST QUARTER OF THE FISCAL YEAR BEGINNING JULY 1, 1887.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	*Values.*	*Number.*	*Values.*	*Pounds.*	*Values.*	*Values.*
Alabama	.....	.....	.....	.....	142	$34.00	$215.00
California	231	$231.00	.....	.....	.....	.....	20.00
Connecticut	243	306.23	.....	.....	.....	.....	1,161.45
Georgia	155	192.00	.....	.....	.....	.....	3,884.00
Illinois	69,669	17,417.22	.....	.....	.....	.....	13,259.65
Indiana	107	130.00	.....	.....	.....	.....	4.00
Kentucky	.....	.....	.....	.....	.....	.....	500.00
Maryland	21	42.00	.....	.....	.....	.....	.....
Massachusetts	.....	.....	.....	.....	.....	.....	14.00
Michigan	180	45.00	6,000	$5.95	.....	.....	.....
Missouri	.....	.....	.....	.....	.....	.....	2,751.50
North Carolina	1,042	783.00	.....	.....	.....	.....	.....
New Jersey	40	40.00	.....	.....	.....	.....	.....
New York	.....	.....	225	4.00	.....	.....	.....
Nebraska	.....	.....	.....	.....	.....	.....	5.00
Ohio	335	411.25	.....	.....	.....	.....	.....
Pennsylvania	.....	.....	7,250	100.00	.....	.....	21,257.50
South Carolina	173	177.40	.....	.....	.....	.....	131.00
Tennessee	.....	.....	.....	.....	.....	.....	719.00
Texas	.....	.....	700	12.50	.....	.....	.....
Virginia	64	21.40	.....	.....	36	3.60	34.00
Total	72,260	19,796.50	14,175	122.45	178	37.60	43,956.10

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1886–'87 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions.	Number of criminal actions.	Number of civil actions *in personam.*	Number of actions in *rem.*	Total.
Pending July 1, 1886	2,103	287	46	2,436
Commenced during fiscal year 1886–'87	6,165	304	27	6,496
Total	8,268	591	73	8,932
Decided in favor of United States:				
Judgments and costs paid	799	38	7	844
Judgments and costs not paid	2,383	156	4	2,543
Total	3,182	194	11	3,387
Settled by compromise	179	20	20	219
Decided against the United States	812	8	4	824
Dismissed, abandoned, consolidated, etc	1,043	36	1	1,080
Total suits disposed of	5,216	258	36	5,510
Pending July 1, 1887	3,052	333	37	3,422
Wherein sentence is suspended	790	.....	.....	790

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	$212,387.62	.....	$183,277.64	$395,665.26
Amount of judgments recovered and costs taxed in civil actions *in personam*	.....	$463,927.02	8,713.16	472,640.18
Amount of judgments recovered and costs taxed in actions *in rem*	.....	7,328.62	474.10	7,802.72
Amount paid to collectors in criminal actions	54,983.74	.....	29,306.41	84,290.15
Amount paid to collectors in civil suits *in personam*	.....	79,589.58	1,663.74	81,253.32
Amount paid to collectors in actions *in rem*	.....	22,434.13	2,435.48	24,869.61

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1889, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported	$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gangers, for salaries of storekeepers, and for miscellaneous expenses	1,950,000
For paper for internal-revenue stamps	60,000
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 employés in the office of the Commissioner of Internal Revenue	265,280
Total	4,125,280

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1888, 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 upwards	4,500
325,001 to 375,000	3,250		

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1887, 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.
30	$4,500	5	$3,625	8	$2,750
1	4,375	3	3,500	2	2,625
3	4,250	1	3,375	3	2,500
2	4,125	3	3,250	1	2,375
2	4,000	2	3,125	1	2,250
2	3,875	8	3,000	1	2,125
1	3,750	6	2,875		

There were also employed 950 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
	$2,000	126	$1,100	1	$450
23	1,900	2	1,050	1	425
11	1,800	1	1,025	9	400
33	1,750	130	1,000	2	360
1	1,700	4	950	29	300
10	1,600	61	900	3	250
31	1,550	4	850	2	240
2	1,500	23	800	12	200
49	1,450	1	750	5	150
7	1,400	16	700	3	120
127	1,350	15	600	2	100
1	1,300	10	500	2	75
35	1,250	2	480	1	60
3	1,200				
148					

Also 184 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
	$1,800	9	$1,150	1	$720
1	1,600	10	1,100	9	700
2	1,500	28	1,000	2	650
3	1,400	32	900	13	600
9	1,300	18	800	1	500
5	1,250	5	750	2	300
1	1,200				
33					

Also 35 porters, messengers, or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
5	$600	3	$360	1	$120
4	500	8	300	5	100
1	480	1	250	1	75
1	450	3	200	1	60
1	400				

STORE-KEEPERS, GAUGERS, ETC.

There are also employed 625 gaugers, who receive fees not to exceed $5 per diem; 555 store-keepers, and 757 store-keepers and gaugers, whose pay does not exceed $4 per diem, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and store-keepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at $2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for store-keepers and gaugers, and store-keepers 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.

At the close of the year ended June 30, 1887, 198 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $250,702.74.

During the year ended June 30, 1886, 195 persons were employed, and the aggregate payments on account of their salaries was $248,810.05.

The slight increase in the number employed the past year as compared with the year ended June 30, 1886, was rendered necessary to carry out the provisions of the act of August 2, 1886, taxing oleomargarine. At the close of the year ended June 30, 1885, the number of persons so employed was 220, and the aggregate amount paid for salaries during that year was $284,591.65. During the year ended June 30, 1884, there were 241 persons employed, and the aggregate payments on account of their salaries was $296,421.48.

Notwithstanding this reduction in the force of over 40 persons during the last three years, the work of the office is in good shape. For this condition of affairs I am indebted to the officers, clerks, and other employés of this Bureau, who have generally performed their duties in a most acceptable manner.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1887, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed		563
Solicitor's opinions prepared		563
Offers in compromise acted upon		611
Reward claims acted upon		43
Reports of suits and prosecutions		6,496
Accounts of United States attorneys for services in internal-revenue cases received and acted upon		13
Reports of seizures on Form 117, recorded		1,241
Reports of sales of forfeited personal property received and examined		142
Reports on Form 128 recorded		24
Other reports received and examined		3,122
Quit-claim deeds of real property sold, prepared		10
Amount received from sales of real property	$1,273.00	
Claims for surplus proceeds of lands sold for direct taxes examined and disposed of		9
Amount of surplus proceeds paid to original owners	$712.47	
Claims for return of purchase money examined and disposed of		4
Claims for return of direct-tax penalty and interest, alleged to have been illegally collected, examined and disposed of		23
Amount of penalty and interest refunded	$409.70	
Claims for abatement of taxes disposed of		3,387
Orders for abatement of taxes issued		625
Amount of abatement claims allowed (uncollectible)	$615,205.67	
Amount of abatement claims allowed (erroneous assessment)	$89,095.99	
Amount of abatement claims rejected (uncollectible)	$141,318.97	
Amount of abatement claims rejected (erroneous assessment)	$60,009.33	
Claims for refunding of taxes disposed of		347
Amount of refunding claims allowed	$80,505.38	
Amount of refunding claims rejected	$18,905.65	
Claim for rebate disposed of		1
Amount of rebate claim disposed of	$18.08	
Letters written		9,695

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	243,680
Returns and reports relating to fermented liquors examined and disposed of	26,979

Computations made of capacities of distilleries and of distillers' monthly liabilities	17,858
Cases of liability to assessment for deficiency, excess, and errors in gauging, found and reported	2,310
Aggregate amount reported for assessment	$91,628.38
Locks examined and issued	2,120
Hydrometer sets, cups, stems, and thermometers tested and issued	2,513
Gauging-rods examined and issued	101
Wantage-rods examined and issued	119
Letters written	17,908

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited	22,817
Accounts of tobacco manufacturers audited	1,329
Statements and notices of apparent deficiencies in accounts sent to collectors for service on manufacturers	5,052
Explanations of deficiencies examined and acted upon	1,932
Claims for abatement and refunding of taxes examined and opinions thereon furnished to solicitor	106
Letters written	944

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing, and counted	31,958,800
Collectors' orders and requisitions filled	4,183
Packages of stamps mailed	36,726
Brewers' permits issued	112,400
Books of stamps and coupons returned by collectors received and counted	60,374
Stamps and coupons returned by collectors received and counted	55,113,272
Stubs of stamps examined	14,255,170
Books of stamps and coupons referred to Fifth Auditor	34,443
Claims for redemption of stamps received and examined	662
Claims for redemption of stamps allowed and referred to Fifth Auditor	479
Claims for redemption of stamps rejected	56
Applications for restamping received and disposed of	80
Applications for issue of special-tax stamps in lieu of others destroyed received and disposed of	835
Stamps canceled and returned redeemed	11,363
Claims on Forms 66 and 66 A received and examined	1,349
Claims on Forms 66 and 66 A allowed and referred to Fifth Auditor	1,345
Stubs of tax-paid spirit and special-tax stamps examined on claims 66 and 66 A	175,628
Reports examined and disposed of	27,738
Statements of accounts made	350
Names of persons copied from stubs of special-tax stamps as appearing liable to assessment	30,911
Names of persons copied from stubs of special-tax stamps and reported for assessment	20,001
Packages received by express recorded and distributed	236
Packages received by registered mail recorded and distributed	5,312
Acknowledgments of stamps received, prepared, and forwarded	2,920
Letters received	4,855
Letters written	4,645
Value of stamps received from Bureau of Engraving and Printing	$139,454,852.00
Value of stamps issued to collectors	$134,413,582.80
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers by stamp agent at New York	$163,671.16
Value of stamps destroyed	$2,213,507.34
Value of stamps and coupons forwarded to Fifth Auditor as vouchers in collectors' accounts	$11,990,455.45
Value of claims for redemption of stamps allowed	$19,109.54
Value of claims, Forms 66 and 66 A certified to Fifth Auditor for allowance	$5,467,309.35
Value of check and proprietary stamps destroyed, redemption allowed	$2.88
Value of check and proprietary stamps canceled and returned redeemed	$215.75

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of		17,470
Reports relating to bonded accounts examined and disposed of		344,590
Reports relating to exportations examined and disposed of		44,660
Reports relating to oleomargarine examined and disposed of		1,496
Claims for drawback disposed of		900
Letters written		4 669

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of		3,304
Monthly reports examined and disposed of		28,837
Quarterly reports examined and disposed of		410
Miscellaneous accounts examined and disposed of		559
Final accounts of collectors referred for settlement		72
Certificates of deposit for internal-revenue collections recorded		29,674
Amounting to	$118,741,710.89	
Certificates of special deposits to credit of the Secretary of the Treasury recorded		745
Amounting to	$88,513.93	
Drafts mailed to collectors for gaugers' fees and expenses		6,824
Amounting to	$703,611.69	
Drafts mailed to depositaries for transfer of special deposits		369
Amounting to	$150,687.42	
Drafts mailed to collectors for compromise offers returned		65
Amounting to	$8,861.89	
Drafts mailed to collectors for expenses of office		1,030
Collectors' monthly reports of taxes, etc., consolidated into yearly statements		459
Consolidated statements of monthly reports of taxes, etc., recorded		85
Letters written		2,186

DIVISION OF REVENUE AGENTS.

Reports of revenue agents received and disposed of	2,260
Reports of collectors relative to illicit spirits received and disposed of	79
Accounts of revenue agents examined	485
Miscellaneous expense accounts examined	106
Sales by dealers in leaf-tobacco abstracted and referred to collectors	115,388
Sales by dealers in oleomargarine abstracted and referred to collectors	55,630
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	66
Reports of examining officers on condition of collectors' offices examined and recorded	211
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	981
Reports of revenue agents of seizures, etc., Form 170, examined and recorded	134
Letters written	1,400

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, appointees notified, and blank bonds prepared	25
Orders of retention of collectors under consolidation of collection districts recorded, collectors notified, and blank bonds prepared	26
Bonds of collectors and disbursing agents recorded	105
Commissions of gaugers, store-keepers, and store-keepers and gaugers recorded, appointees notified, and blank bonds prepared	733
Bonds of gaugers, store-keepers, etc., examined and recorded	758
Transfers of gaugers, store-keepers, etc., under consolidation of collection districts, made and recorded	478
Statements of organization of collectors' offices and districts, Form 204, recorded	90
Reports of examining officers on condition of collectors' offices received and acted on	211
Letters received for the entire Bureau registered and distributed to divisions	39,196
Letters briefed and filed	20,082
Press-copies of letters briefed, registered, and arranged for reference	39,428
Pages of letter paper covered by press-copies	58,000

Pages of press-copy letters copied in record books, indexed, and compared (covering 4,171 pages in record books)	8,000
Pages of press-copy letters bound in volumes (not recorded), paged, and indexed	50,000
Pages of letter and cap paper copied and compared	12,617
Letters briefed and registered	2,928
Press-copy letters compared and paged in registers	61,866
Blank forms prepared and issued	8,294,376
Blank books prepared and issued	12,527
Letters written	11,921

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1889, the sum of $265,280 as salaries for the following officers, clerks and employés in this Bureau:

One Commissioner, at	$6,000
One Deputy Commissioner, at	3,200
One chemist, at	2,500
One microscopist, at	2,500
Two heads of division, at	2,500
Six heads of division, at	2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-four clerks, at	1,600
Thirty-four clerks, at	1,400
Twenty-four clerks, at	1,200
Thirteen clerks, at	1,000
Forty clerks, at	900
Two messengers, at	840
Sixteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 204 persons.

The chemist and microscopist were authorized by the act of August 2, 1886, taxing oleomargarine, and the additional head of division and the two assistant messengers asked for are rendered necessary to carry out the provisions of that act; and these officers embrace all the additional force connected with this Bureau that will be needed to enforce this additional tax.

I also recommend the appropriation of the sum of $2,500 as salaries for one stamp agent at $1,600, and one counter at $900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

STATEMENT SHOWING NUMBER, KIND, AND VALUE OF INTERNAL REVENUE STAMPS ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Class of stamps.	Number.	Value.
Tax-paid	1,482,750	$67,049,775.00
Exportation, spirits	29,600	2,960.00
Other than tax-paid	3,766,900	
Tobacco and snuff	315,795,873	20,321,264.30
Tin-foil wrappers for tobacco issued by stamp agent at New York	32,555,892	163,671.16
Exportation, tobacco	88,000	
Cigar and cigarette	200,003,353	12,141,795.15
Exportation, cigars	3,600	
Special-tax	895,590	10,818,414.00
Fermented liquors	71,392,160	23,218,730.00
Brewers' permits	112,400	
Documentary	6	4.35
Oleomargarine	1,075,000	860,700.00
Exportation, oleomargarine	53,600	
Total	627,254,724	134,577,253.96

REDEMPTION OF CHECK STAMPS.

There have been received for redemption from July 1, 1886, to June 30, 1887, twenty claims for check and proprietary stamps, amounting to $189.87, and the time for the redemption of such stamps having expired June 30, 1886, the same were rejected and returned.

At the close of the last fiscal year there were remaining 79 packages of check and proprietary stamps undisposed of. One package has since been disposed of, leaving on hand 78 packages at the date of this report, and those remaining on hand are chiefly those for which no clue to their ownership can be obtained.

MANUFACTURE OF STAMP PAPER.

After due advertisement for proposals to furnish paper for the present fiscal year to be used in printing United States internal-revenue stamps, three bids were presented. The bids were opened August 18, 1887, and after due consideration of the same, and a just and fair test of the various samples presented with the bids, the contract for supplying such paper was awarded on the 9th day of September to the Fairchild Paper Company, of Boston, Mass., at the rate of $7\frac{2}{10}$ cents per pound, including all expenses for the transportation and delivery at the Treasury Department.

Under the contract for the previous fiscal year the price paid was $7\frac{6}{10}$ cents per pound.

The advertisement for proposals stated the quantity of paper likely to be required for the present fiscal year would be about 500,000 pounds. It is now apparent, from the regular annual increase of the demands for the several classes of stamps, the amount of paper required will be at least 550,000 pounds.

Under the terms of the contract the manufacture of the paper should have commenced within ten days after its execution, but owing to the old dandy-rolls now owned by the Government being seriously out of repair and unfit for use for water-marking the paper, the work was not commenced until the 26th day of September.

No appropriation having been made by Congress last year for the employment of a force of counters to count and examine the paper as manufactured at the mill before its shipment to the Department, it was necessary to keep the mill in operation for nine and a half months, and the continuous services of the superintendent and force of watchmen at the mill were required. The year previous, when the paper was counted at the mill by a force of counters, the work of manufacturing the paper was completed in less than four months, being first examined and counted at the mill, and then shipped to the Department.

PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on tin-foil wrappers, which have been printed by John J. Crooke, of New York, under contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractor receiving such remuneration from the manufacturers of tobacco as may be agreed upon between them, and reimbursing to the Government the salaries of one United States stamp agent and one counter, amounting to $2,500 per annum.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $30,108,067.13. This amount includes internal revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year was from—

Manufactured tobacco and snuff	$1,192,582.50
Cigars and cigarettes	968,822.33
Special taxes	39,299.77
Total increase of collections	2,200,704.60

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was:

	Pounds.
Manufactured tobacco	14,511,550
Snuff	395,731
Total	14,907,281
	Number.
Cigars	277,406,955
Cigarettes	273,543,850
Total	550,950,805

The export account shows an increase in manufactured tobacco of 691,459 pounds, in the number of cigars exported of 467,580, and in the number of cigarettes exported of 5,624,120.

The number of cigars imported during the fiscal year ended June 30, 1887, was 81,126,000. The value of the manufactured tobacco imported was $95,110.57.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1887, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, tax 8 cents per pound	$15,995,019.46
Snuff, tax 8 cents per pound	524,942.26
Total for year ended June 30, 1887	16,519,961.72
Total for year ended June 30, 1886	15,327,379.22
Increase in collections	1,192,582.50

The increase of collections from chewing and smoking tobacco was $1,160,924.04, and from snuff $31,658.46.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots, at $3 per 1,000	$11,364,916.33
Cigarettes, at 50 cents per 1,000	792,247.20
Cigarettes, at $3 per 1,000	32.40
Total for year ended June 30, 1887	12,157,195.93
Total for year ended June 30, 1886	11,188,373.60
Increase in collections from cigars and cigarettes	968,822.33

Of this increase, $832,112.28 was on cigars and cheroots, and $136,710.05 was on cigarettes.

OTHER COLLECTIONS.

Manufacturers of cigars, special tax, $6 per annum	$113,340.00
Increase special taxes, manufacturers of cigars	4,644.55
Manufacturers of tobacco and snuff, special tax	5,563.75
Decrease special taxes, manufacturers of tobacco	12.10
Dealers in manufactured tobacco, special tax	1,245,412.65
Increase of special taxes, dealers in manufactured tobacco	36,883.48
Peddlers of tobacco, special tax	14,701.94
Decrease of special taxes, peddlers of tobacco	231.67
Leaf dealers' special taxes	51,891.14
Decrease in leaf dealers' special taxes	1,984.49

PRODUCTION OF TOBACCO, CIGARS, CIGARETTES, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1887, computed from the receipts of stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, including importations, was:

TOBACCO AND SNUFF.

	Pounds.
Tobacco taxed at 8 cents per pound	199,937,743
Snuff taxed at 8 cents per pound	6,561,778
Total of tobacco and snuff for consumption	206,499,521
Increase over last fiscal year	14,907,281
Tobacco and snuff exported	13,728,933
Total production for fiscal year 1887	220,228,454
Total production for fiscal year 1886	204,629,714
Total increase over fiscal year 1886	15,598,740

CIGARS AND CIGARETTES.

	Number.
Cigars taxed	3,788,305,443
Cigarettes taxed	1,584,505,200
Total	5,372,810,643
Increase of taxed cigars and cigarettes	550,950,805
Cigars exported	1,895,050
Cigarettes exported	139,935,300
Total product for fiscal year 1887	5,514,640,993
Total product for fiscal year 1886	4,957,598,488
Increase	557,042,505

SPECIAL-TAX PAYERS.

Manufacturers of tobacco, including snuff	927
Manufacturers of cigars and cigarettes	18,890
Peddlers of tobacco	1,650
Dealers in leaf-tobacco	4,836
Dealers in manufactured tobacco	518,922
Total number of special-tax payers	545,225
Special-tax payers previous fiscal year	529,353
Increase during last fiscal year	15,872

THE TABULAR STATEMENTS.

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 quantity and kind of products manufactured. These tables are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1886, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

STATEMENT SHOWING THE NUMBER OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR 1886, AND THE QUANTITY OF TOBACCO USED THEREIN.

States.	Districts.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
		Number.	*Pounds.*	*Number.*	*Number.*
Alabama	1	33	98,426	4,157,125	17,700
Arkansas	1	22	68,712	2,251,595	.....
California	2	383	2,822,722	127,402,392	4,067,200
Colorado	1	100	159,532	7,978,028	.....
Connecticut	1	311	790,133	33,982,813	4,500
Delaware	1	37	80,138	3,900,575	.....
Florida	1	194	1,869,924	92,587,875	965,460
Georgia	1	39	46,710	2,004,475	.....
Illinois	6	1,454	3,951,147	180,936,459	1,819,700
Indiana	3	495	964,482	42,701,509	.....
Iowa	3	305	891,472	42,303,575	.....
Kansas	1	203	413,542	17,873,382	.....
Kentucky	5	273	659,126	29,567,185	.....
Louisiana	1	139	884,445	43,595,708	11,909,559
Maine	1	60	112,466	4,523,231	.....
Maryland	1	815	2,421,729	97,459,919	118,817,648
Massachusetts	2	585	2,255,327	97,251,600	.....
Michigan	2	670	2,044,278	87,435,857	3,080,000
Minnesota	1	218	667,616	30,847,350	.....
Mississippi	1	3	6,496	323,325	.....
Missouri	3	721	1,326,989	59,511,240	.....
Montana	1	13	18,100	797,700	.....
Nebraska	1	189	339,254	18,218,895	.....
Nevada	1	3	7,747	381,400	.....
New Hampshire	1	41	72,520	3,247,565	192,500
New Jersey	3	868	1,518,099	66,946,451	19,578
New Mexico	1	2	1,269	52,400	.....
New York	7	5,155	27,651,979	1,085,875,203	928,972,431
North Carolina	3	26	1,027,209	2,136,930	262,165,930
Ohio	5	1,691	5,893,175	277,136,001	1,403,300
Oregon	1	29	29,156	1,213,730	.....
Pennsylvania	6	4,887	18,590,009	847,983,372	438,780
Rhode Island	1	76	231,031	10,170,265	.....
South Carolina	1	21	25,535	1,053,950	.....
Tennessee	2	36	79,731	3,483,950	.....
Texas	3	53	103,141	4,568,510	53,400
Vermont	1	24	83,923	3,453,322	.....
Virginia	3	168	1,264,520	24,778,395	273,344,710
West Virginia	1	115	784,035	41,719,470	.....
Wisconsin	4	596	1,357,598	60,141,530	.....
Total	85	21,053	81,633,443	3,462,014,287	1,607,272,396

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF-TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1886, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	Factories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arkansas	8	85,392	73	.....	4,113	10,628	1,013	1,803	103,022
California	5	42,246	15,175	125	.....	700	.....	3,263	61,509
Colorado	1	.....	3,694	.....	.....	.....	.....	.....	3,694
Connecticut	1	.....	.....	309	.....	.....	.....	.....	309
Delaware	2	2,193,925	.....	148,986	36	320	.....	322,125	2,665,392
Georgia	12	352,775	25	850	10,593	18,392	3,565	2,513	388,713
Illinois	31	6,167,316	446,071	344,092	355,108	886,827	430,753	702,478	9,332,645
Indiana	15	49,288	11,471	.....	1,156	1,161	333	.....	63,409
Iowa	4	279,599	2,547	68,206	2,714	6,924	19,162	.....	379,152
Kansas	1	19,889	311	.....	164	250	124	12,277	33,015
Kentucky	86	13,772,761	31,240	.....	2,219,594	2,444,641	907,775	195,924	19,571,935
Louisiana	41	2,430,874	4,922	.....	28,648	7,930	18,697	38,435	2,529,506
Maryland	11	6,090,348	416,788	560,734	170,880	278,589	234,444	756,913	8,508,696
Massachusetts	8	567,148	19,030	4,891	53,086	53,221	15,869	85,616	798,861
Michigan	8	6,510,481	853,069	374,105	644,399	836,530	495,697	528,900	10,243,181
Minnesota	3	7,548	34,721	5,845	350	.....	457	.....	48,921
Missouri	74	28,356,626	1,449,369	849,349	6,433,833	4,129,781	917,991	538,088	42,675,037
New Jersey	12	25,337,657	471,845	387,015	4,239,879	3,930,931	1,981,994	2,964,974	39,313,855
New York	90	13,132,149	2,920,090	151,257	867,218	917,057	1,028,468	907,052	19,923,291
North Carolina	211	23,071,991	202,933	42,339	785,527	396,251	361,699	1,684,228	26,544,368
Ohio	40	10,911,250	140,267	459,309	2,157,625	1,921,786	649,977	507,944	16,748,158
Pennsylvania	37	3,486,916	96,131	108,596	23,124	39,632	102,257	203,220	4,059,876
South Carolina	1	59,666	.....	.....	2,320	.....	.....	.....	61,986
Tennessee	42	1,659,920	8,328	28,327	74,891	50,659	2,793	28,269	1,853,187
Texas	2	5,057	.....	.....	.....	.....	.....	.....	5,057
Virginia	197	45,707,838	422,632	8,774	2,277,532	2,327,391	1,941,319	1,538,649	54,224,135
West Virginia	12	183,837	798,075	.....	14,336	20,654	1,803	.....	1,018,105
Wisconsin	7	4,384,320	41,178	819,770	76,566	207,609	119,169	228,004	5,876,616
Total	971	194,866,817	8,389,985	4,362,879	20,443,692	18,487,264	9,234,329	11,250,575	267,035,541

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, ETC.—Continued.

States.	Tobacco, manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1886.	Total tobacco.	Unsold January 1, 1887.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Value.
Arkansas	70,484	.....	3,170	812	74,466	35,755	110,221	34,453	2,986	72,782	$5,822.56
California	.....	.....	49,402	5,791	55,193	43,426	98,619	31,538	5,956	61,105	4,888.40
Colorado	.....	.....	3,357	.....	3,357	.....	3,357	122	.....	3,235	258.80
Connecticut	.....	.....	309	.....	309	.....	309	.....	.....	309	24.76
Delaware	2,269	.....	.....	2,284,132	2,286,401	87,313	2,373,714	129,013	.....	2,244,701	179,576.08
Georgia	286,999	.....	7,862	31	294,892	45,562	340,394	131,867	4,829	203,758	16,300.64
Illinois	1,580,967	1,571,290	4,862,118	79,214	8,093,589	289,422	8,383,011	359,929	304,805	7,718,277	617,462.16
Indiana	6,284	.....	21,679	23,422	51,385	30,184	81,569	38,646	1,182	41,741	3,339.28
Iowa	9,439	27,220	321,711	690	349,621	17,081	366,702	12,991	.....	353,711	28,296.88
Kansas	13,370,977	785,547	6,577	.....	16,016	20,853	36,869	14,656	.....	22,213	1,777.04
Kentucky	.....	803,695	869,277	153,755	15,179,556	1,021,118	16,200,674	2,081,343	31,225	14,088,106	1,127,048.48
Louisiana	.....	445,120	995,149	114,701	1,913,545	429,162	2,342,707	383,586	114,593	1,844,528	147,562.24
Maryland	477,417	150	6,301,131	399,687	7,145,938	266,294	7,412,232	227,519	838,505	6,346,208	507,696.64
Massachusetts	989,818	822,865	19,455	51,263	548,285	835	549,120	371	46,765	501,984	40,158.72
Michigan	.....	.....	5,838,746	.....	9,651,429	17,566	9,668,995	13,187	972	9,654,836	772,386.88
Minnesota	29,504,333	231,546	41,435	1,060	43,395	5,978	49,373	3,885	919	44,569	3,565.52
Missouri	17,700,225	5,106,457	4,514,969	256,158	34,507,006	2,977,971	37,484,977	2,428,620	26,042	35,030,315	2,802,425.20
New Jersey	3,790,148	3,293,138	4,879,076	2,476,365	30,162,123	68,546	30,230,669	53,840	211,288	29,965,511	2,397,243.28
New York	13,778,426	34,125	9,564,538	227,874	16,875,698	135,829	17,011,527	134,267	2,949,432	13,927,828	1,114,226.24
North Carolina	10,131,064	1,042,087	4,694,823	42,699	18,550,073	5,631,130	24,181,203	8,839,603	254,964	15,086,636	1,206,930.88
Ohio	2,234	88,534	2,620,827	29,131	13,823,109	608,218	14,431,327	271,720	3,715	14,155,892	1,132,471.36
Pennsylvania	47,463	.....	3,017,846	152,638	3,261,252	160,562	3,361,814	105,642	5,690	3,250,482	260,038.56
South Carolina	1,185,642	239	.....	.....	47,463	31,644	79,107	48,340	.....	30,767	2,461.36
Tennessee	.....	.....	62,932	131,549	1,380,662	683,836	2,064,498	977,650	2,408	1,084,440	86,755.20
Texas	38,238,063	.....	5,507	.....	5,507	2,165	7,672	.....	450	7,222	577.86
Virginia	66,976	.....	903,353	112,019	944,288	11,637,496	50,890,931	12,965,608	9,121,774	28,803,549	2,304,283.92
West Virginia	2,745	745,715	877,312	.....	39,253,435	59,702	1,003,990	173,041	4,235	826,714	66,137.12
Wisconsin	.....	.....	4,694,421	3,300	5,446,181	70,186	5,516,367	52,500	8,736	5,455,131	436,410.48
Total	131,241,973	16,998,028	55,176,982	6,547,191	209,964,174	24,317,774	234,281,948	29,513,997	13,941,471	190,826,526	15,266,126.40

DIRECT TAX.

CLAIMS.

Various claims against the United States, most of them of small amounts, are constantly arising under the acts relating to the direct tax.

Under the act of May 9, 1872, as amended by the act of June 8, 1872, claims are presented by purchasers at direct-tax sales, their heirs or assigns who have been evicted, or lost title to lands purchased by judgment of a United States court.

Under section 36 of the act of August 5, 1861, as construed by the United States Supreme Court, in the cases of United States *vs.* Taylor (104 U. S. Rep., 216; 28 Int. Rev. Rec., 288), and United States *vs.* Lawton (110 U. S. Reps. 146; 30 Int. Rev. Rec., 47), claims are presented by the original owners, or their legal representatives, for the surplus proceeds of sales of land, for the payment of which claims the sum of $190,000, or so much thereof as might be necessary, was appropriated by the act of March 3, 1883.

Secretary Folger said in regard to these claims:

> The facts in different cases are so variant, and the interests of original owners, or their heirs-at-law, or their legal representatives, and tax sale purchasers, are so entangled or so hostile as that it is needful that all the facts in each case be presented for a correct decision of that case.
>
> And so, without any precedent rule, there must be a full presentation of the facts in each case, and to those facts, when presented, will be applied some rule of law or equity, which will be the true one, between the parties and the Government.

These claims have given rise to considerable litigation in the Court of Claims, and some of the leading cases decided in that court are as follows:

Chaplin's Case (19 Ct. Cls., 424; 30 Int. Rev. Rec., 119) decides who are "legal representatives," and that the surplus is personalty.

Chisholm's Case (19 Ct. Cls., 435; 30 Int. Rev. Rec., 135): Surplus belonging to wife being a chose in action, accrued to the husband.

White's Case (19 Ct. Cls., 436): Executor not required to prove the loyalty of his testator.

Kidder's Case (19 Ct. Cls., 561): Question as to whether the executor or the trustee under the will is the proper party to receive the surplus of an unsettled estate.

Fripp's Case (19 Ct. Cls. Reps., 667; 30 Int. Rev. Rec., 242): When the land was sold the executor was in possession. *Held*, that he could not maintain an action for the surplus; he was but the custodian. The heir was the owner.

Cuthbert's Case (20 Ct. Cls., 172; 31 Int. Rev. Rec., 175): Life tenant cannot maintain an action for the surplus. Every party who had an estate in the land has an interest in the surplus and is a necessary part in an action to recover it.

Elliott's Case (20 Ct. Cls., 328; 31 Int. Rev. Rec., 174): Legatees whose legacy is unpaid and is a lien upon the land sold may maintain an action for the surplus.

Rhett's Case (20 Ct. Cls., 338; 31 Int. Rev. Rec., 176): When land has been redeemed owner is not entitled to the surplus. It is not the intent of the statute to give the owner both the land and its representative the surplus.

Graham's Case (21 Ct. Cls., 47): The controversy in this case was one of fact going to the question of title.

Rodgers's Case (21 Ct. Cls., 130; 32 Int. Rev. Rec., 57): Party in possession under a "title bond." The term "owner" in the direct-tax act intended to include every kind of estate of equity which should itself entitle a person to the whole or a portion of the surplus. A mortgagor in default to his vendor for a larger amount than the surplus in the Treasury, and who before he brought suit had been ousted from possession under the decree of a court, is not the owner nor entitled to the surplus.

Wilson's Case (21 Ct. Cls., 135): In a suit for a surplus it is sufficient evidence of ownership that the claimant was in possession under color of title. Where possession can not be shown he must show either a complete title or that the property was assessed to him, and that he paid taxes for a period covered by the State statute of limitations.

Paynter's Case (21 Ct. Cls., 221): It can not be inferred that the possession of the former owner after sale was forcible nor that a conveyance to a third person was adverse to the purchaser. The Government did not warrant the title to lands sold under the direct-tax acts, and with the sale ceased to have an interest in the land.

Cooper's Case (21 Ct. Cls., 510): Decided against the United States. No opinion. The case was taken to the Supreme Court and the judgment of the Court of Claims was affirmed (120 U. S., 124; 33 Int. Rev. Rec., 62).

Under section 4, act of February 25, 1867, merged or re-enacted in Sec. 3689, R. S., claims are presented for refund of tax, penalty, and interest alleged to have been illegally collected by the direct-tax commissioners.

A number of such claims has arisen by reason of decisions in the Court of Claims, viz: Simons *vs.* The United States (19 Ct. Cls., 601; 30 Int. Rev. Rec., 241), and Harrison *vs.* The United States (20 Ct. Cls., 175, 31 Int. Rev. Rec., 175), in which it was held that interest commenced to run at the end of sixty days after the tax was fixed (Sec. 3, act of June 7, 1862), and Cato A. Seabrook, administrator, *vs.* The United States (21 Ct. Cls., 39; 32 Int. Rev. Rec., 168), in which it was held that the assessment in South Carolina was erroneous on account of the rule which the commissioners adopted, by which they assessed a tax of 80 cents on $100 of valuation upon city, town, village, and borough lots, while upon country property they assessed a tax of $2 on $100 of valuation.

SCHOOL FARMS.

An act was passed during the last session of Congress, March 3, 1887, providing for the redemption and sale of the school farm lands now held by the United States in Beaufort county, S. C., acquired under the direct-tax laws.

March 24, 1887, regulations were issued (Circular No. 309) stating the provisions of law and the manner by which the original owners, heirs-at-law, devisees, or grantees could obtain redemption.

There were 18 of these school farms owned by the United States, which have been rented from year to year by the collector of internal revenue.

Amount collected as rent for the year 1886	$603.50
Commissions paid as remuneration for services of overseer	42.90
Deposited	560.60

DIRECT TAX STILL DUE.

A bill to credit and pay to the several States and Territories and the District of Columbia direct taxes collected under the act of 1861, and

to remit the quota still unpaid, passed the Senate at the last session of Congress, but failed to pass the House.

There is still due and unpaid of the $20,000,000 imposed upon the whole United States by the act of August 5, 1861, as shown by the adjustments made in the accounts in the office of the First Comptroller, the sum of $2,563,967.11, from the following States and Territories:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$506,793.09	Tennessee	$277,493.52
Arkansas	107,184.82	Texas	174,265.16
Colorado	715.37	Virginia	286,662.93
Florida	72,756.41	Utah	26,982.00
Georgia	466,384.44	Washington	3,487.17
Mississippi	301,325.83		
North Carolina	198,742.06	Total	2,563,967.11
South Carolina	141,174.31		

The question whether the United States has a right to apply money due a State as a set-off against the quota of direct taxes apportioned to it, such State not having assumed its quota, was involved in a suit in the Court of Claims, entitled "The State of Louisiana *vs.* The United States, No. 15,295," recently decided adversely to the United States (33 Int. Rev. Rec., 190; 22 Ct. Cls., —). The Supreme Court has recently sustained the decision of the Court of Claims.

As it has been the practice of the accounting officers of the Treasury, instead of paying claims adjusted in favor of States, which appear on the books of the Treasury as indebted to the United States on account of direct tax, to set off the amount due as against any unpaid quota of direct tax, additional sums appear to be due as follows:

Alabama	$22,520.24
Georgia	35,555.42
Louisiana	71,385.83
Mississippi	42,174.29
Total	171,635.78

In case the amounts set off and credited are finally paid to the States and the same amounts charged back to their respective direct-tax accounts, their indebtedness on direct tax will be as follows:

Alabama	$529,313.33
Georgia	501,939.86
Louisiana	71,385.83
Mississippi	343,500.12

The total amount due from all the States will be $2,735,602.89.

I suggest that the question whether the United States has now any authority for the collection of the tax remaining unpaid be taken into consideration. If it is held that the tax can be collected, proper steps should be taken to collect it, unless there is some probability of legislative action authorizing further suspension.

INTERNAL-REVENUE CASES PENDING BEFORE THE SUPREME COURT.

No. 30.—United States, plaintiff in error, *vs.* The Philadelphia and Reading Railroad Company. Tax on surplus earnings.

No. 99.—Marquette, Houghton, and Ontonagon Railroad Company *vs.* United States.

No. 658.—United States *vs.* Frederick Frerichs. From Court of Claims.

No. 746.—United States *vs.* Stowell *et al.*, claimants. Distillery at Lawrence.

No. 752.—Richmond *vs.* Blake.

No. 815.—John D. Sanborn *vs.* United States. Taken up from United States circuit court of Massachusetts.

No. 816.—United States *vs.* Sanborn. Cross-writ.

No. 1023.—Central National Bank *vs.* United States.

No. 1080.—Joseph M. Cummings *et al.*, *vs.* United States.

No. 1081.—United States *vs.* Joseph M. Cummings *et al.*

No. .—United States *vs.* A. S. Witten *et al.* Decision in circuit court western district of Virginia (Judge Paul presiding), that Government can not collect tax on spirits lost in warehouse, if lost through its negligence.

No. .—Chicago Distilling Company *vs.* R. Stone, collector. This suit is a test one, brought for the purpose of obtaining a judicial decision as to the mode of arriving at the *capacity* of a distillery within the meaning of the law, as employed in Sec. 3309, Revised Statutes, as amended.

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the first of July, 1886, there were pending 226 claims for abatement of assessed taxes, amounting to $146,721.34, and during the year 3,791 claims, amounting to $937,394.88, were presented.

Of these, 3,002 claims, amounting to $704,301.66, have been allowed by this office, and 954 claims, amounting to $348,562.21, have been rejected or returned for amendment.

This left 61 claims for abatement still pending on the 30th of June, 1887, amounting to $31,252.35.

Since that date and up to the first of October, 782 other claims have been filed, amounting to $85,033.92; 539 claims have been allowed, amounting to $73,048.24, and 231 rejected or returned for amendment, amounting to $36,303.43; and on the first day of October, 1887, 73 claims for abatement were pending, amounting to $6,934.60.

REBATE CLAIMS.

No claims for rebate of tax on tobacco and cigars were pending July 1, 1886.

During the fiscal year one claim for $18.08 was presented and allowed. None have been received since June 30, 1887.

REFUNDING CLAIMS.

On the 1st of July, 1886, there were pending 211 claims for the refunding of taxes collected, amounting to $219,211.29, and during the year 367 other claims, amounting to $48,552.83, were presented, and 72 rejected claims, amounting to $56,503.87, were reconsidered. Of these, 232 claims, amounting to $80,505.38, have been allowed by this office, and 224 claims, amounting to $32,188.08, have been rejected or returned for amendment.

This left 194 claims for refunding still pending on the 30th of June, 1887, amounting to $211,574.53. Since that date, and up to the 1st of October, 72 other claims have been filed, amounting to $3,452.97. Of these, 24 claims have been allowed, amounting to $633.68, and 30 have been rejected or returned for amendment, amounting to $2,132.20; and on the 1st of October, 1887, 212 claims for refunding were pending, amounting to $212,261.62.

SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

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 FISCAL YEAR 1886–'87.

Date of sale.	When acquired.	From whom acquired.	Realty sold, and where situated.	Amount sold for.
Aug. 13, 1886	Nov., 1885	Joseph Snyder.	A lot of land (.19 of an acre), "The J. Snyder distillery premises," near Ashton, Clark county, Mo.	$300.00
Oct. 13, 1886	Nov. 25, 1871	H. D. Watson.	320 acres land in Caddo parish, La	100.00
Dec. 27, 1886	July 6, 1880	R. F. Murray and A. F. Lincoln.	S. ½ of W. ½ of S. W. ¼ Sec. 27, T. 26 N. R 4 of 3 P. M., in Tazewell county, Ill.	50.00
Jan. 18, 1887	Dec. 23, 1868	J. L. and J. R. Cardwell.	Six lots and one tract (689 acres) land in Rockingham county, N. C.	500.00
Mar. 21, 1887	Dec. 10, 1867	Thos. Self.	125 acres land in Lawrence county, Ky	53.00
Mar. 26, 1887	Nov. 6, 1873	L. C. Hartin *et al.*	Two tracts of land (508 acres) in Wilkes county, N. C.	75.00
Apr. 9, 1887	July 12, 1870	Lewis J. Parr.	130 acres land in Rochdale county, Ga	100.00
May 13, 1887	Apr. 25, 1885	James M. Carson.	Town lot, 30x18 feet, in Mount Erie, Wayne county, Ill.	95.00
Total				1,273.00

NUMBER OF SPECIAL-TAX PAYERS.a

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEAR ENDED APRIL 30, 1887.

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	5	1,065	32		39		1		8,682			1	24	17	9,866
Arkansas		550	21		22		1		6,179	8	1		9	15	6,807
California	106	11,023	368	2	423	26	1	1	14,773	16	27	191	257	139	27,354
Colorado b	6	2,174	51		64	4			4,611			22	64	44	7,040
Connecticut	18	3,086	42		322	81	17		7,277		10	24	140	106	11,125
Delaware c	3	671	11		33				3,389	2	4	5	13	6	4,144
Florida		305	10		170	26			2,541	4	3		2	9	3,068
Georgia	14	1,625	49		30		1	1	10,691	12	4	1	16	20	12,463
Illinois	132	11,655	270	1	1,237	61	6	1	32,440	29	85	131	594	204	47,848
Indiana	16	5,024	61	3	428	55	22		16,534	10	21	55	172	103	23,120
Iowa	13	3,584	54		268	7	1		15,565	3	7	78	283	66	19,929
Kansas	1	2,098	17		171	1			14,264	1	10	5	84	42	16,604
Kentucky	56	3,598	201	1	204	1,010	361		10,055	75	11	29	104	40	15,745
Louisiana	25	4,759	118		127	20			7,168	55	51	7	20	28	12,468
Maine	1	919	8		44				5,464		36	1	92	9	6,574
Maryland d	81	6,108	160	1	758	91	44		12,323	11	15	59	164	55	19,870
Massachusetts	61	7,263	198	1	539	47	1		18,276	8	111	36	472	186	27,199
Michigan	10	6,520	61	1	515	19			17,798	6	65	120	206	151	25,502
Minnesota	14	4,156	62		206	3			10,592	2	10	146	130	87	15,408
Mississippi		826	14		4				6,275				167	13	7,299
Missouri	60	6,740	175	1	633	112	21		21,001		16	66	206	155	28,255
Montana e	1	1,815	46		19				2,512		63	38	86	26	4,541
Nebraska f	3	3,323	51		127	4	1		11,618		2	45	109	105	15,382
Nevada g	2	935	17		3				1,824			33	19	18	2,852
New Hampshire	1	1,263	6		34				3,004		23	5	176	44	4,496
New Jersey	26	7,759	77	1	812	16			17,455	12	120	51	367	161	26,857
New Mexico h	2	1,717	42		6				2,433		1	22	26	37	4,286
New York	276	31,883	819		4,626	518	1		63,178	97	390	307	2,118	467	104,681
North Carolina	8	1,620	31	1	30	298	40		8,840	197	82		40	23	11,210
Ohio	112	15,540	371	4	1,434	304	85	1	35,173	42	201	139	488	264	54,156

a Exclusive of manufacturers of, and dealers in oleomargarine.
b Including the Territory of Wyoming.
c Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
d Including the District of Columbia.
e Including the Territory of Idaho.
f Including the Territory of Dakota.
g Including the Territory of Utah.
h Including the Territory of Arizona.

NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES, ETC.—Continued.

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.
Oregon *a*	9	1,620	50	.....	25	4	1	.....	4,432	.....	1	78	109	54	6,383
Pennsylvania	229	19,540	444	1	4,127	309	92	.....	55,214	29	315	368	885	313	81,866
Rhode Island	2	1,136	34	.....	71	2	.....	.....	3,510	.....	21	3	59	12	4,850
South Carolina	1	1,001	20	.....	20	.....	.....	.....	6,729	5	2	2	17	11	7,808
Tennessee	5	1,536	47	.....	34	224	104	.....	7,905	47	13	4	33	25	9,977
Texas	18	3,064	44	.....	58	4	1	1	14,580	2	5	10	615	138	18,540
Vermont	.....	448	2	.....	26	1	.....	.....	2,360	.....	12	.....	50	7	2,906
Virginia	18	2,538	44	.....	164	476	59	.....	7,924	186	7	2	41	25	11,475
West Virginia	4	756	11	.....	106	27	23	.....	4,150	11	.....	8	48	14	5,158
Wisconsin	44	6,308	100	1	565	96	11	.....	14,196	7	44	177	191	71	21,811
Total	1,383	188,107	4,241	20	18,570	3,848	886	5	513,955	942	1,733	2,269	8,685	3,309	747,953
Total for special-tax year 1886	1,376	190,121	4,290	24	18,000	3,938	1,030	2	501,819	875	1,697	2,292	8,409	3,012	736,885

a Including the Territories of Washington and Alaska.

DISTILLED SPIRITS DIVISION.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1887:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	3	3	.....	.....	56	56	59	59
Arkansas	15	19	.....	.....	18	18	40	37
California	1	1	.....	.....	245	222	247	223
Colorado	1	1	.....	.....	.....	.....	1	1
Connecticut	12	12	.....	.....	76	76	77	76
Delaware	99	91	.....	.....	156	156	255	246
Georgia	25	15	.....	.....	30	30	55	45
Illinois	12	9	.....	.....	53	52	65	61
Indiana	1	2	.....	.....	6	6	8	8
Iowa	232	250	1	1	350	350	583	601
Kansas	26	23	8	8	9	9	35	32
Kentucky	1	1	.....	.....	9	9	10	10
Louisiana	26	25	.....	.....	41	41	67	66
Maryland	2	2	1	1	5	5	8	8
Massachusetts	.....	.....	.....	.....	.....	.....	.....	.....
Missouri	2	2	.....	.....	84	84	86	86
Mississippi	1	1	.....	.....	5	5	6	6
Nebraska	.....	.....	.....	.....	64	64	64	64
New Hampshire	2	2	.....	.....	1,155	1,155	1,157	1,157
New Jersey	298	307	1	1	11	11	12	12
New Mexico	1	1	.....	.....	41	40	42	41
New York	33	38	29	29	38	38	71	67
North Carolina	103	29	14	14	25	25	141	141
Oregon	16	29	3	3	252	262	271	294
Ohio	75	75	.....	.....	4	4	8	8
Pennsylvania	4	4	.....	.....	4	4	4	4
South Carolina	.....	.....	.....	.....	1,054	1,045	1,054	1,045
Tennessee	40	30	1	1	121	113	122	114
Texas	2	1	5	5	.....	.....	5	5
Vermont	.....	.....	.....	.....	.....	.....	.....	.....
Virginia	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia	.....	.....	.....	.....	.....	.....	.....	.....
Wisconsin	.....	.....	.....	.....	.....	.....	.....	.....
Total	1,160	969	10	10	3,985	3,926	5,156	4,905

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.
Alabama	56	56
Arkansas	18	18
California:		
First district	126	120
Fourth district	119	112
Connecticut	76	76
Delaware	56	56
Georgia	189	185
Illinois:		
Fourth district	16	14
Fifth district	2	.....
Eighth district	1	1
Thirteenth district	11	11
Indiana:		
Sixth district	9	9
Seventh district	41	40
Eleventh district	3	3
Iowa:		
Second district	3	3
Fourth district	3	3
Kansas	2	2
Kentucky:		
Second district	95	95
Fifth district	43	43
Sixth district	6	6
Seventh district	70	70
Eighth district	136	136
Louisiana	9	9
Maryland	9	9
Massachusetts:		
Tenth district	11	11
Missouri:		
First district	28	28
Fourth district	2	2
Sixth district	11	11
Mississippi	5	5
New Hampshire	2	2
New Jersey:		
First district	30	30
Third district	27	27
Fifth district	27	27
New Mexico	5	5
New York:		
Fourteenth district	32	32
Fifteenth district	14	14
Twenty-first district	8	8
Twenty-eighth district	10	10
North Carolina:		
Fourth district	352	352
Fifth district	320	320
Sixth district	483	483
Oregon	11	11
Ohio:		
Sixth district	8	8
Tenth district	9	9
Eleventh district	13	13
Eighteenth district	11	10
Pennsylvania:		
First district	29	29
Ninth district	2	2
Twelfth district	4	4
Nineteenth district	1	1
Twenty-second district	2	2
South Carolina	25	25
Tennessee:		
Second district	58	48
Fifth district	164	154
Texas:		
First district	1	1
Fourth district	3	3
Vermont	4	4
Virginia:		
Second district	247	247
Fourth district	450	449
Sixth district	357	349
West Virginia	121	114
Total	3,986	3,926

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, 1887, 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.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
July	363	6	47,208	183,629	6,405	5,445	189,074
August	297	7	37,270	146,123	9,791	8,321	154,444
September	305	9	46,180	181,223	8,853	7,524	188,747
October	326	10	48,363	190,675	9,770	8,307	198,982
November	417	7	57,772	224,303	5,777	4,910	229,213
December	529	9	66,372	257,988	8,637	7,342	265,330
January	541	8	71,012	272,777	6,103	5,179	277,956
February	599	9	77,175	297,340	7,834	6,661	304,001
March	625	9	77,771	294,846	8,104	6,890	301,736
April	649	8	80,458	307,284	5,354	4,652	311,936
May	577	9	70,538	277,653	7,637	6,492	284,145
June	492	8	58,889	233,036	6,869	5,838	238,874
July	368	7	52,478	207,176	8,087	6,875	214,051
August	303	6	40,090	158,161	4,339	3,689	161,850
September	293	8	50,355	199,100	6,460	5,493	204,593

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1887.

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 1887, 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.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED DURING THE YEAR.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama	3	3	2	2	1	1													3	3
Arkansas	16	13	1	1	9	9	8	5	3	3	1	1							22	19
California:																				
First district															1	1	1		2	1
Connecticut													1	1					1	1
Colorado	1	1	1	1															1	1
Georgia	55	51	29	28	23	20	6	5	8	8									66	61
Illinois:																				
First district															1	1	7	6	8	7
Second district											1	1							1	1
Fourth district											1	1							1	1
Fifth district																	9	9	9	9
Eighth district															1	1	2	1	3	2
Thirteenth district																	1	1	1	1
Indiana:																				
Sixth district									1	1					4	2	2	2	7	5
Seventh district	2	2			2	2	1	1									2	1	5	4
Iowa:																				
Second district					1	1											1	1	2	2
Kansas															1	1			1	1
Kentucky:																				
Second district	45	39	9	9	33	27	4	4	2				3	3	16	11	2	2	69	56
Fifth district	6	4			5	4	3	3	13	6	5	4	20	17	33	32	15	15	94	81
Sixth district							4	3	2	2					14	13	6	6	26	24
Seventh district	8	8	3	3	5	5	1	1	8	4	2		7	3	13	10	6	6	45	32
Eighth district	64	51	42	31	15	14	9	6	7	6	1		4	3	7	4	3	2	88	66
Maryland	6	5	1	1	5	4	7	6	5	4	1	1	1	1	2	2	4	4	26	23
Massachusetts:															1	1			1	1
Tenth district																	3	3	14	13
Missouri:																			2	2
First district	9	8	2	2	7	6	1	1	1	1									10	10
Fourth district									2	2							1	1	2	2
Sixth district	4	4			8	8	3	3	1	1	1	1	1	1			2	2	1	1
Nebraska																	1	1	1	1
New Jersey:																				
Third district																	1	1	1	1
New York:																	1	1	1	1
First district																			20	18
Twenty-eighth district																			86	62
North Carolina:																			262	227
Fourth district	20	17	16	14	4	4													1	1
Fifth district	85	62	67	49	18	12	1	1												
Sixth district	257	226	251	216	9	9	1	1	1	1										
Oregon									1	1					1	1	7	7	8	8
Ohio:													1	1	1	1	3	3	6	5
First district									1	1	1	1							3	2
Sixth district	1		1						1	1							2	2	8	7
Tenth district	3	3	1	1	3	2	1	1	2	1	1	1							8	6
Eleventh district	2	2			3	3	2	1												
Eighteenth district											1	1			2	2			6	6
Pennsylvania:	3	3			3	3					3	3	3	3					28	22
First district	5	3	2	2	6	4	3	1	11	9									13	11
Ninth district	8	7	1	1	8	6	2	2	2	2					1	1			5	5
Twelfth district									4	4			3	3	6	6	2	2	44	41
Nineteenth district	5	4			8	6	7	6	17	17	1	1			1	1	1	1	7	4
Twenty-second district							4	2	1										16	14
Twenty-third district	12	11	7	7	6	4	2	2			1	1							28	23
South Carolina															2	2			47	36
Tennessee:	29	23	25	20	3	3														
Second district	14	13			12	10	10	9	17	10	6	5							4	3
Fifth district											1	1								
Texas:	1				1		2	2											16	14
Fourth district																			24	16
Virginia:	14	13	11	11	3	2	1	1	1						1				2	1
Fourth district	11	8	3	2	7	5	5	3	7	6	1						1	1		
Sixth district	1		1																3	3
West Virginia															2	2	1	1	2	2
Wisconsin:																				
First district							1	1	1	1										
Third district																				

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED DURING THE YEAR—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama	3	3	2	2	1	1	8	5	3	3	1	1						
Arkansas	10	13	1	1	9	9												
California													1	1	1	1		
Connecticut											1	1						
Colorado	1	1	1	1														
Georgia	55	51	29	28	23	20	6	5	8	8								
Illinois	2	2			2	2	1	1	2	2					19	17		
Indiana					1	1									4	3		
Iowa															1	1		
Kansas	133	102	54	43	68	50	21	17	8	4	34	26	1	1	32	31	1	1
Kentucky	6	5	1	1	5	4	7	6	1	1	1	1	83	70	4	4		
Maryland													2	2				
Massachusetts	13	12	2	2	10	9	4	4	4	4	1	1	1	1				
Missouri															4	4		
Nebraska															2	2		
New Jersey															1	1		
New York															2	2		
North Carolina	302	305	334	279	31	25	2	2	1	1								
Oregon									1	1								
Ohio	6	5	2	1	6	5	3	2	5	3	2	1	2	2	12	12		
Pennsylvania	21	17	3	3	25	19	16	11	35	32	5	5	6	10	3	3		
South Carolina	12	11	7	7	6	4	2	2	1		1	1						
Tennessee	43	36	25	20	15	13	10	9	6	5	6	5	2	2				
Texas	1				1		2	2			1	1						
Virginia	25	21	14	13	10	7	6	4	8	6	1	1	1	1			1	1
West Virginia	1		1		1			1	1	1							1	1
Wisconsin													2	2				
Total	630	584	476	401	203	169	89	71	121	92	59	23	44	36	111	95	87	82

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1887, was 1,160, of which number 969 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1886, were 1,132 and 950 respectively, showing an increase during the last fiscal year of 28 in the number registered and of 19 in the number operated.

The increase in the number registered and in the number operated occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 34 in the number of distilleries of this class registered and of 30 in the number operated.

In the larger distilleries there was a decrease of 6 in the number registered and of 11 in the number operated.

During the fiscal year ended June 30, 1886, 884 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 726, or 82 per cent., were operated.

Of the larger distilleries having daily capacities varying from 60 bushels to several thousand bushels per diem, 248 were registered and 224, or 90 per cent., were operated.

During the fiscal year ended June 30, 1887, 918 of the smaller distilleries were registered, and 756, or 82 per cent., were operated. Of the larger distilleries, 242 were registered and 213, or 88 per cent., were operated.

There were 10 rum distilleries registered and 10 operated, an increase of 1 over the number reported for the previous fiscal year.

There were 3,986 fruit distilleries registered and 3,926 operated, a decrease of 1,115 in the number registered and 1,149 in the number operated during the fiscal year.

The whole number of grain, molasses, and fruit distilleries registered and operated during the year were 5,156 and 4,905 respectively.

MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE YEAR.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	138			29	1,045					1,212	
Arkansas	1,645	33		694	14,018		4			16,394	
California:											
First district	14,688	33,127		24,758	22,142					94,715	
Connecticut	1,424			9,612	11,392					22,428	
Georgia	13,083			289	77,322					90,694	
Illinois:											
First district	145,421			214,775	1,280,985	11,161			1,319	1,662,661	
Second district	685			733	6,732					8,150	
Fourth district	302			364	2,516					3,182	
Fifth district	303,442			215,817	2,759,178	11,412				3,289,849	
Eighth district	23,427			21,339	204,176	1,669				250,611	
Thirteenth district	9,184			6,137	72,751	1,906	781			90,759	
Indiana:											
Sixth district	54,068			60,052	452,314	1,695	42,995			611,124	
Seventh district	17,012	147		10,223	168,178	1,519	320			197,599	
Iowa:											
Second district	36,391			29,405	358,182					423,978	
Kansas	204			381	2,246					2,831	
Kentucky:											
Second district	41,973	1	41	21,573	304,936	224	23			368,771	
Fifth district	216,766			369,178	1,678,753	24				2,264,721	
Sixth district	123,444	3,747		180,278	930,972	724		124,678		1,239,165	124,678
Seventh district	57,638			105,942	361,081		17			524,678	
Eighth district	22,043	125	20	53,122	162,844		10			238,164	
Maryland	38,522	75		262,513	152,113	1,203	3			454,429	
Massachusetts:											
Third district								2,272,170			2,272,170
Tenth district	830			10,920	9,456					21,206	
Missouri:											
First district	42,178	245	10,169	28,315	397,275	2,884	6,608			487,674	
Fourth district	313			1,082	3,316					4,711	
Sixth district	22,780	369		14,051	224,020		6			261,226	
Nebraska	41,372	741		40,113	436,644		2,537			521,407	
New Hampshire								31,125			31,125
New Jersey:											
Third district	31,890			52,857	52,857					137,604	
New York:											
First district	68,650			118,768	118,944					306,362	
Twenty-eighth district	42,408			68,988	72,603					183,999	
North Carolina:											
Fourth district	521	2		438	6,709		147			7,817	
Fifth district	2,893	922		3,589	31,951	75	16			39,446	
Sixth district	18,737			25,005	133,319					177,061	
Ohio:											
First district	208,689	2,576	2,214	190,285	1,259,983	4,721	18,218			1,686,686	
Sixth district	42,642		1,983	90,485	342,884	2,399	1,133			481,526	
Tenth district	826			4,182	2,422		442			7,872	
Eleventh district	21,450	42		9,070	236,221	990	17,238			285,011	
Eighteenth district	930	434		6,076	2,661	124				10,225	
Oregon	314	778		317	558					1,967	
Pennsylvania:								810			810
First district	17,421	258		72,569	18,747		4			108,995	
Ninth district	4,389	19		44,675	17,805					66,892	
Twelfth district	491	149		11,479	2,345	15				14,479	
Nineteenth district	3,556	60		26,497	1,456					31,569	
Twenty-second district	46,402	978	872	386,921	56,940	78	576			492,767	
Twenty-third district	33,481	209		143,208	29,275	458				206,631	
South Carolina	1,776			814	14,513		14			17,117	
Tennessee:											
Second district	1,765	26		866	14,537					17,194	
Fifth district	20,230			16,791	173,249	154	1,678			212,082	
Texas:											
Fourth district	246			422	1,769		90			2,527	
Virginia:											
Fourth district	547	298		2,363	5,172	65				8,445	
Sixth district	1,096			6,990	11,895					19,981	
West Virginia	7,825			47,624	2,489					57,938	
Wisconsin:											
First district	16,467		370	46,811	154,976	1,406				220,030	
Third district	1,012		441	3,162	388					5,003	
Total	1,825,627	45,361	16,110	3,062,947	12,870,255	44,886	93,060	2,428,783	1,319	17,959,565	2,428,783

MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE YEAR—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	138			29	1,045					1,212	
Arkansas	1,645	33		694	14,018		4			16,394	
California	14,688	33,127		24,758	22,142					94,715	
Connecticut	1,424			9,612	11,392					22,428	
Georgia	13,083			289	77,322					90,694	
Illinois	482,461			459,165	4,335,338	26,148	781		1,319	5,305,212	
Indiana	71,080	147		70,275	620,492	3,214	43,515			808,723	
Iowa	36,391			29,405	358,182					423,978	
Kansas	204			381	2,246					2,831	
Kentucky	461,864	3,873	61	730,093	3,438,586	972	50	124,678		4,635,499	124,678
Maryland	38,522	75		262,513	152,113	1,203	3			454,429	
Massachusetts	830			10,920	9,456			2,272,170		21,206	2,272,170
Missouri	65,271	614	10,169	43,448	624,611	2,884	6,614			753,611	
Nebraska	41,372	741		40,113	436,644		2,537			521,407	
New Hampshire								31,125			31,125
New Jersey	31,890			52,857	52,857					137,004	
New York	111,058			187,756	191,547					490,361	
North Carolina	22,151	924		29,032	171,979	75	163			224,324	
Ohio	274,537	3,052	4,197	300,098	1,844,171	8,234	37,031			2,471,320	
Oregon	314	778		317	558					1,967	
Pennsylvania	105,740	1,673	872	685,349	126,568	551	580	810		921,333	810
South Carolina	1,776			814	14,513		14			17,117	
Tennessee	21,995	26		17,657	187,786	134	1,678			229,276	
Texas	246			422	1,769		90			2,527	
Virginia	1,643	298		9,353	17,067	65				28,426	
West Virginia	7,825			47,624	2,489					57,938	
Wisconsin	17,479		811	49,973	155,364	1,406				225,033	
Total	1,825,627	45,361	16,110	3,062,947	12,870,255	44,886	93,060	2,428,783	1,319	17,959,565	2,428,783

The average yield per bushel of grain was $\frac{75,974,376}{17,959,565}$=4.23+ gallons of spirits.

The average yield per gallon of molasses was $\frac{1,857,223}{2,428,783}$=.764 gallon of spirits.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN (FISCAL) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*
1878	14,680,532	54,499,677	1,995,645	1,603,376
1879	18,735,814	69,649,166	2,801,307	2,243,455
1880	24,006,359	87,915,960	3,110,190	2,430,301
1881	31,201,175	115,600,644	2,710,307	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	1,803,960
1884	18,927,952	73,724,691	2,259,536	1,711,158
1885	17,865,203	72,834,198	2,710,416	2,081,165
1886	19,105,332	78,544,428	2,308,130	1,799,932
1887	17,959,565	75,974,376	2,428,783	1,857,223
Total	208,765,864	805,136,291	24,828,224	19,360,160
Average	20,876,586	80,513,629	2,482,822	1,936,018

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1887 (17,959,565 bushels), is a decrease of 1,235,767 bushels from the amount used in the preceding fiscal year (19,195,332 bushels), and is 2,917,021 bushels less than the average (20,876,586 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (75,974,376) shows a decrease of 2,570,052 gallons from the product (78,544,428 gallons) of the year ended June 30, 1886, and is 4,539,252 gallons less than the average product (80,513,629 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.23+ gallons, showing a marked advance. The yield for the two preceding years was 4.091 for 1886 and 4.076 for 1885.

The quantity of molasses used for the production of rum during the fiscal year (2,428,783 gallons) shows an increase of 120,653 gallons over the quantity used in the previous year (2,308,130 gallons), and is 54,039 gallons less than the average (2,482,822 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,857,223 gallons) shows an increase of 57,271 gallons over the product of the previous year, and is 78,795 gallons less than the average product (1,936,018 gallons) for the last ten years.

SPIRITS RECTIFIED DURING THE YEAR ENDED APRIL 30, 1887.

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Quantities.
Alabama	83,549.61
California:	
First district	1,881,995.40
Fourth district	179,545.73
Colorado	79,058.46
Connecticut	220,065.37
Delaware	53,470.00
Georgia	131,160.00
Illinois:	
First district	4,077,726.29
Second district	14,257.06
Fourth district	92,201.50
Fifth district	1,014,672.00
Eighth district	13,426.50
Thirteenth district	32,286.00
Indiana:	
Sixth district	16,638.39
Seventh district	712,082.09
Eleventh district	45,122.00
Iowa:	
Third district	39,980.50
Fourth district	13,488.50
Kansas	3,775.00
Kentucky:	
Second district	144,281.50
Fifth district	1,071,339.55
Sixth district	3,128,771.56
Seventh district	9,562.00
Louisiana	694,973.50
Maryland	3,329,952.99
Massachusetts:	
Third district	1,716,124.19
Tenth district	430.50
Michigan:	
First district	282,705.00
Fourth district	22,253.00
Minnesota	158,538.66
Missouri:	
First district	2,696,255.67
Sixth district	649,298.61
Montana	3,038.50
Nebraska	230,367.78
Nevada	15,218.00
New Hampshire	16,552.00
New Jersey:	
First district	62,642.00
Fifth district	120,251.20
New Mexico	13,955.00
New York:	
First district	1,133,906.48
Second district	6,899,583.85
Third district	833,203.18
Fourteenth district	409,517.94
Fifteenth district	19,999.87
Twenty-first district	221,253.86
Twenty-eighth district	1,151,358.70
North Carolina:	
Fifth district	11,285.00
Sixth district	74,251.00
Ohio:	
First district	9,710,177.10
Sixth district	25,183.00
Tenth district	277,878.14
Eleventh district	40,445.50
Eighteenth district	407,446.50
Oregon	90,930.50
Pennsylvania:	
First district	6,953,379.60
Ninth district	86,446.00
Twelfth district	137,831.33
Nineteenth district	3,533.37
Twenty-second district	687,081.50
Twenty-third district	58,955.00
Rhode Island	17,963.50
South Carolina	4,701.50
Tennessee:	
Second district	61,631.50
Fifth district	167,221.00
Texas:	
First district	209,749.50
Third district	1,231.50
Fourth district	3,011.00
Virginia:	
Second district	538,485.50
Sixth district	80,554.00
West Virginia	54,487.50
Wisconsin:	
First district	1,143,541.00
Second district	8,448.00
Third district	29,993.00
Sixth district	.....
Total	54,625,672.13

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1887, BY STATES AND TERRITORIES.

States and Territories.	Quantities.
Alabama	83,549.61
California	2,061,541.13
Colorado	79,058.46
Connecticut	220,065.37
Delaware	53,470.00
Georgia	131,160.00
Illinois	5,244,569.95
Indiana	773,842.48
Iowa	53,469.00
Kansas	3,775.00
Kentucky	4,353,954.61
Louisiana	694,973.50
Maryland	3,329,952.99
Massachusetts	1,716,554.69
Michigan	304,958.00
Minnesota	158,538.66
Missouri	3,345,554.28
Montana	3,038.50
Nebraska	230,367.78
Nevada	15,218.00
New Hampshire	16,552.00
New Jersey	182,893.20
New Mexico	13,955.00
New York	10,668,817.88
North Carolina	85,536.00
Ohio	10,461,130.24
Oregon	90,930.50
Pennsylvania	7,927,226.80
Rhode Island	17,963.50
South Carolina	4,701.50
Tennessee	228,852.50
Texas	213,992.00
Virginia	619,039.50
West Virginia	54,487.50
Wisconsin	1,181,982.00
Total	54,625,672.13

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, 1887, 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	9	295+	2,661	75	40+	3,025	5,686
Arkansas	137	179+	24,650	616	84+	51,765	76,415
First California	.....	.....	.....	1,460	241	351,860	351,860
Connecticut	95	300	28,500	.....	.....	.....	28,500
Georgia	438	101+	44,240	2,786	86+	239,600	283,840
First Illinois	5,718	248+	1,422,670	.....	.....	.....	1,422,670
Fourth Illinois	.....	.....	.....	190	84+	16,000	16,000
Fifth Illinois	14,430	243+	3,514,432	.....	.....	.....	3,514,432
Eighth Illinois	911	247+	225,605	.....	.....	.....	225,605
Thirteenth Illinois	600	220	132,000	.....	.....	.....	132,000
Sixth Indiana	2,730	284+	777,250	.....	.....	.....	777,250
Seventh Indiana	1,510	101	152,510	.....	.....	.....	152,510
Second Iowa	1,693	345+	586,230	125	90	11,250	597,480
Second Kentucky	2,848	159+	453,510	591	72+	42,858	496,368
Fifth Kentucky	13,215	144+	1,914,656	2,694	81+	220,142	2,134,798
Sixth Kentucky	3,695	334+	1,236,434	3,350	91+	306,088	1,542,522
Seventh Kentucky	2,066	220	454,520	1,770	75	132,750	587,270
Eighth Kentucky	1,556	92+	144,000	2,582	44+	115,180	259,180
Maryland	179	96+	17,344	257	92+	23,855	41,199
Tenth Massachusetts	80	250	20,000	40	200	8,000	28,000
First Missouri	11	90+	1,000	61	150+	9,174	10,174
Fourth Missouri	.....	.....	.....	372	97+	36,321	36,321
Sixth Missouri	955	243+	232,085	199	60+	11,975	244,070
Nebraska	1,849	241+	446,033	.....	.....	.....	446,033
Third New Jersey	800	150	120,000	.....	.....	.....	120,000
First New York	539	185+	100,000	.....	.....	.....	100,000
Fourth North Carolina	67	225+	15,100	530	59+	26,890	41,990
Fifth North Carolina	131	116+	15,315	798	63+	51,950	67,265
Sixth North Carolina	665	155+	103,700	3,470	76+	266,950	370,650
First Ohio	1,607	314+	505,193	.....	.....	.....	505,193
Sixth Ohio	1,924	247+	475,382	.....	.....	.....	475,382
Eleventh Ohio	775	276+	215,500	40	150	6,000	221,500
Eighteenth Ohio	38	132+	5,050	26	96+	2,500	7,550
Oregon	.....	.....	.....	150	90	13,500	13,500
First Pennsylvania	.....	.....	.....	10	100	1,000	1,000
Ninth Pennsylvania	169	226+	38,275	688	96+	66,617	104,892
Twelfth Pennsylvania	34	200	6,800	205	150	30,750	37,550
Nineteenth Pennsylvania	25	140	3,500	.....	.....	.....	3,500
Twenty-second Pennsylvania	402	239+	96,100	196	95+	18,635	114,735
Twenty-third Pennsylvania	2,147	207+	445,100	176	100+	17,635	462,735
South Carolina	204	150+	30,700	424	71+	30,495	61,195
Second Tennessee	15	213+	3,200	356	74+	26,450	29,650
Fifth Tennessee	645	300	193,500	3,050	123+	376,600	570,100
Fourth Texas	40	200	8,000	50	100	5,000	13,000
Fourth Virginia	25	92+	2,320	101	100	10,100	12,420
Sixth Virginia	53	500	26,500	180	100	18,000	44,500
West Virginia	68	198+	13,500	.....	.....	.....	13,500
First Wisconsin	879	254+	223,447	.....	.....	.....	223,447
Third Wisconsin	30	250	7,500	16	200	3,200	10,700

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

States.	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	9	295+	2,661	75	40+	3,025	5,686
Arkansas	137	179+	24,650	616	84+	51,765	76,415
California	.....	.....	.....	1,460	241	351,860	351,860
Connecticut	95	300	28,500	.....	.....	.....	28,500
Georgia	438	101+	44,240	2,786	86+	239,600	283,840
Illinois	21,659	244+	5,294,707	190	84+	16,000	5,310,707
Indiana	4,249	219+	929,760	.....	.....	.....	929,760
Iowa	1,698	345+	586,230	125	90	11,250	597,480
Kentucky	23,380	179+	4,203,120	10,987	74+	817,018	5,020,138
Maryland	179	96+	17,344	257	92+	23,855	41,199
Massachusetts	80	250	20,000	40	200	8,000	28,000
Missouri	966	241+	233,095	632	90+	57,470	290,565
Nebraska	1,849	241+	446,033	.....	.....	.....	446,033
New Jersey	800	150	120,000	.....	.....	.....	120,000
New York	539	185+	100,000	.....	.....	.....	100,000
North Carolina	863	155+	134,115	4,798	72+	345,790	479,905
Ohio	4,344	276+	1,201,125	66	128+	8,500	1,209,625
Oregon	.....	.....	.....	150	90	13,500	13,500
Pennsylvania	2,777	212+	589,775	1,275	105+	134,637	724,412
South Carolina	204	150+	30,700	424	71+	30,495	61,195
Tennessee	660	296+	196,700	3,406	118+	403,050	599,757
Texas	40	200	8,000	50	100	5,000	13,000
Virginia	78	212+	28,820	281	100	28,100	56,920
West Virginia	68	198+	13,500	.....	.....	.....	13,500
Wisconsin	909	254+	230,947	16	200	3,200	234,147
Total	66,012	.....	14,484,022	27,634	.....	2,552,115	17,036,137

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States		66,012
Average increase in weight of cattle	pounds..	219+
Total increase in weight of cattle	do....	14,484,022
Number of hogs fed at registered grain distilleries in the United States		27,634
Average increase in weight of hogs	pounds..	92+
Total increase in weight of hogs	do ...	2,552,115
Total number of cattle and hogs fed		93,646
Average increase in weight of cattle and hogs	pounds..	181+
Total increase in weight of cattle and hogs	do....	17,036,137

TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

The taxation of all fractions of a gallon of distilled spirits is a measure of importance, the expediency of which I have very fully set forth in my annual reports for the two preceding fiscal years, and I now renew my recommendation that legislation be had to this end.

A bill for this purpose was introduced and received the assent of both houses of the last Congress, but, owing to the addition of amendments, failed to become a law.

The law, as it now stands, exempts from taxation any fraction of a gallon in a package of spirits, in addition to the number of full gallons therein, and which is less than one-half of a gallon.

It also taxes, as a full gallon, any fraction of a gallon equal to or exceeding one-half gallon.

But it is within the power of the distiller to so fill his packages that each one shall contain a large untaxed fraction when gauged; and if the spirits are of a kind which does not remain long in the distillery warehouse, but is immediately withdrawn and transferred to other packages for consumption, the untaxed fractions are speedily made available for the benefit of the distiller.

The practical consequences are, that a very considerable quantity of spirits escapes taxation; that an inequality in the payment of tax exists as between the producers of the spirits referred to and the producers of the kinds of spirits which necessarily remain in warehouse for long periods of time, and until the fractions cease to be available; and that the possibility of avoiding a portion of the tax, and the eager endeavor to increase the amount so avoided, serve to demoralize the producer and tend always towards disregard of law.

The taxation of all fractions would remove this source of trouble, and would, I think, benefit the revenue to an extent not to be measured merely by the amount of tax which would be collected from fractions of gallons.

SPECIAL BONDED WAREHOUSES FOR THE STORAGE OF FRUIT BRANDY—DISTILLATION OF OTHER FRUITS THAN APPLES, PEACHES, OR GRAPES.

I deem it proper to urge anew that legislation be had authorizing the establishment of special bonded warehouses for the storage of brandy made from apples or peaches, or from any fruit whose distillation may be authorized under the rules and regulations which govern the distillation of the fruits above named.

Such warehouses for the storage of brandy distilled from *grapes* only were authorized by the act approved March 3, 1877, and have been established for ten years past.

I am satisfied that similar accommodation should be extended to the distillers of brandy from any fruits, and that it would be found of advantage to the Government as well as to the distiller.

The existing law in relation to the production of brandy from apples, peaches, or grapes exclusively, permits the distiller of brandy from these fruits to be exempted from the burden of providing a warehouse upon the distillery premises, at his own expense, for the exclusive storage of all spirits made by him, such as is required of distillers of grain; but in place of the custody of the spirits which the Government maintains, in case of storage in warehouse, the distiller of brandy from *apples* and *peaches* is compelled to make immediate payment of the tax, which payment can, under existing regulations, and with due regard to an effective collection of the tax, be deferred not later than four months from the time of making report of the production of the spirits.

This early payment of the tax is regarded by the distiller as a great hardship, as it compels him to meet the tax before the spirits have aged sufficiently to be ready for sale, and before a profitable market can be obtained.

This, it must be allowed, is a serious disadvantage. It is alleged that it prevents distillation to a considerable extent, and it undoubtedly occasions much discontent with the tax.

I am of the opinion that the extension to these distillers of the right of warehousing their brandy for a period not exceeding three years, such as is now enjoyed by the distillers of brandy from grapes, would be the grant of a privilege to which they are equally entitled with the distillers of brandy from grapes, would remove a serious cause of complaint, and would tend to produce an increase of revenue from this source.

For this purpose I recommend that the provisions of the act of March 3, 1877, relating to the production of fruit brandy, and to punish frauds connected with the same, be made applicable to brandy distilled from apples or peaches.

I also recommend that the provisions of section 3255 of the Revised Statutes of the United States be enlarged so as to authorize the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to permit the distillation of other fruits under the same provisions which now govern the distillation of apples, peaches, and grapes.

The effect of such an amendment of the law would be to allow the distillation of considerable quantities of fruits of various kinds which are now wasted, as it is impracticable to distill them under the conditions required by the general law concerning the distillation of spirits.

The brandy distilled from such fruits should also be included within the warehousing act above recommended.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1887; to exportations of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law" are prepared from reports in the division of assessments:

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1886, and June 30, 1887, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1887.	
	June 30, 1886.	June 30, 1887.	Increase over 1886.	Decrease from 1886.
Tax on deficiencies in production of distilled spirits	$26,598.18	$41,438.20	$14,840.02	
Tax on excess of materials used in the production of distilled spirits	1,044.11	1,463.17	419.06	
Tax on circulation of banks and others		4,288.37	4,288.37	
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	7,094,334.15	3,333,295.90		$3,761,038.25
Tax on fermented liquor removed from brewery unstamped	22,912.72	4,941.16		17,971.56
Tax on tobacco, snuff, and cigars removed from factory unstamped	13,589.78	12,744.11		845.67
Tax on oleomargarine sold without payment of tax		666.54	666.54	
Tax on legacies and successions	219.18	35.00		184.18
Tax on income and dividends	67.50	9,527.62	9,460.12	
Assessed penalties	84,853.28	83,515.56		1,337.72
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	221,495.89	213,933.32		7,562.48
Special taxes (licenses)	53,440.66	45,556.05		7,884.61
Total	7,518,555.36	3,751,405.00		3,767,150.36

ASSESSMENTS FOR 1887.

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, 1887:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$2,613.98	Montana and Idaho	$1,200.63
Arkansas	4,631.33	Nebraska and Dakota	1,970.91
California	60,166.75	Nevada and Utah	1,912.36
Colorado and Wyoming	1,707.85	New Hampshire	1,421.21
Connecticut	7,114.51	New Jersey	31,528.21
Delaware	845.91	New Mexico and Arizona	1,711.74
Florida	341.33	New York	89,424.87
Georgia	29,962.65	North Carolina	68,663.51
Illinois	38,746.84	Ohio	51,283.02
Indiana	41,282.30	Oregon, Washington, and Alaska	6,156.57
Iowa	8,748.40	Pennsylvania	329,524.45
Kansas and Indian Territory	6,629.85	Rhode Island	640.36
Kentucky	2,349,244.63	South Carolina	4,911.54
Louisiana	2,788.32	Tennessee	85,703.86
Maine	3,343.90	Texas	4,071.21
Maryland	326,590.28	Vermont	1,034.24
Massachusetts	7,811.53	Virginia	50,927.75
Michigan	8,447.32	West Virginia	107,835.27
Minnesota	1,875.48	Wisconsin	4,309.48
Mississippi	1,886.06		
Missouri	11,394.59	Total	3,751,405.00

The explanation of the increase in assessments of tax on deficiencies in the production of distilled spirits and excess of materials used lies in the fact that a large number of new distilleries were started during the year. Taxes of this character abated before assessment under the provisions of the act of March 1, 1879, as amended by the act of May 28, 1880, amounted to $51,083.31, as follows:

Sixty-five claims from grain distillers, amount of tax abated—	
On excess of materials used	$5,050.27
On deficiencies in production of spirits	45,117.03
Thirty-three claims from fruit distillers, amount of tax abated on deficiencies	916.01
Total	51,083.31

The great falling off in assessment of overdue taxes on distilled spirits is due to the fact that while at the beginning of the fiscal year 1886 there were 19,812,118 gallons of spirits in distillery warehouses, the tax on which would become due during the year under the terms of the warehousing bonds, there were only 10,701,425 gallons of such spirits in distillery warehouses at the beginning of the year 1887. As there were 12,788,297 gallons of such spirits in bond at the beginning of the present fiscal year, some increase in assessments of this character may be expected during the year.

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, 1887; also as to spirits in the hands of wholesale liquor dealers and rectifiers, etc., viz:

I.—Spirits in warehouses July 1, 1886:

1. By districts and months of production, pages LIII to LIX inclusive.
2. By districts and kinds known to the trade, pages LX, LXI.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see pages CXVI, CXVII.

II.—Spirits produced:
1. By kinds known to the trade during fiscal year 1886, page LXIII.
2. By districts and kinds during fiscal year 1887, pages LXII, LXIII.
3. In aggregate during years 1883, 1884, 1885, 1886, and 1887, page CXVI.
III.—Spirits withdrawn from warehouses:
1. Tax-paid by different kinds fiscal year 1886, page LXXXVI.
2. Tax-paid by districts and kinds during fiscal year 1887, pages LXXXV and LXXXVI.
3. Tax-paid by kinds 1886 and 1887 compared, page CXV.
4. Tax-paid in aggregate, 1883, 1884, 1885, 1886, and 1887, page CXVI.
5. For export by districts and kinds during fiscal year 1886, page XCIII.
6. For export by districts and kinds during fiscal year 1887, pages XCIV, XCV.
7. For export by domestic and foreign ports and kinds in 1886, pages XCVI to XCVIII.
8. For export by domestic and foreign ports and kinds in 1887, pages XCIX, C.
9. For export in aggregate by years during the past fifteen years, page CI.
10. For scientific purposes and use of the United States by kinds in 1886 and 1887, page CI.
11. For manufacturing warehouses by districts and kinds, year 1887, page CII.
12. Lost by leakage in 1881, 1882, 1883, 1884, 1885, and 1886, also by districts and kinds in 1887, pages XC to XCII.
13. Lost by casualty, &c., in 1886, also by districts and kinds in 1887, also by calendar years 1872 to 1886, inclusive, page CIII.
14. Losses and withdrawals not tax-paid or for export 1883, 1884, 1885, 1886, and 1887, page CXVI.
IV.—Spirits in warehouse, June 30, 1887:
1. By districts and months of production, pages CVIII to CXIV, inclusive.
2. By districts and kinds known to the trade, pages CIV to CVII.
3. As compared with quantity in warehouses June 30, 1886, page CV.
V.—Summary of operations at distillery warehouses for the fiscal year 1887, page CXVI.
NOTE.—For statement as to balances in warehouses at close of each of past nineteen fiscal years, see page CXVII.
VI.—Operations at distillery warehouses during July, August, and September of 1886 and 1887:
1. Spirits produced in July, August, and September, 1886, by months, page CXX.
2. Spirits produced same months in 1887, by months and States, page CXX.
3. Spirits withdrawn tax-paid in July, August, and September, 1886, by months, page CXX.
4. Spirits withdrawn tax-paid same months in 1887, by months and States, page CXX.
5. Spirits withdrawn for export in July, August, and September, 1887, page CXXI.
6. Spirits withdrawn for export in July, August, September, and October, 1880, 1881, and 1882, and in July, August, and September, 1883, 1884, 1885, 1886, and 1887, page CXXII.
7. Spirits in warehouse October 1, 1883, 1884, 1885, 1886, and 1887, page CXXI.
VII.—Spirits in hands of wholesale dealers and rectifiers:
1. Quantity in aggregate, by districts, held October 1, 1886, page CXVII.
2. Quantity by districts and kinds held October 1, 1887, pages CXVIII, CXIX.
VIII.—Quantity of spirits in the United States October 1, 1887, page CXXIV.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1886.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1886.

[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.	Second district of Illinois.	Fourth district of Illinois.
Prior to May, 1883							230		
May, 1883							1,699		
June, 1883		88							3,046
July, 1883									
August, 1883							1,153		
September, 1883									
October, 1883						46	1,042		
November, 1883						175			
December, 1883		76				119		324	
January, 1884		768				166	835		
February, 1884		828				399	180	845	1,712
March, 1884		1,256				222	2,635	615	
April, 1884		1,824				497	4,188	1,161	
May, 1884		2,061	462			338	15,643		2,556
June, 1884		186				231	5,819		
July, 1884		356					2,615		
August, 1884		222				46	499		
September, 1884		34				378			
October, 1884						524	1,150		
November, 1884		190	1,140			138	442		
December, 1884		47				317	13,070	330	
January, 1885		388		625		776	20,304	4,319	
February, 1885		1,522	969			557	2,011	4,296	
March, 1885		1,613		1,814		907	36,409	3,842	
April, 1885		1,891	5,726	47		845	52,006	3,814	
May, 1885		280		1,705	354	717	77,423	2,248	
June, 1885			12,435		205	756	22,440		
July, 1885						713	22,686		
August, 1885			579			812	5,740		
September, 1885						410	2,543		
October, 1885						1,006	73,816		
November, 1885		220		170		835	69,287	3,253	
December, 1885		1,427		994		1,000	24,736	5,403	
January, 1886		2,399		961		683	53,615	6,094	
February, 1886		2,526		1,338		1,915	58,178	5,183	
March, 1886	19	3,411	2,546	2,281		2,627	25,589	5,386	
April, 1886	205	6,051	1,326	1,491		4,274	47,191	2,063	
May, 1886	15	7,045		1,409		6,171	58,797		
June, 1886	428	5,085	3,160	2,278		9,460	65,403		
Total	667	41,794	28,343	15,113	559	38,060	769,374	49,176	7,314

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.
Prior to May, 1883								
May, 1883				21,040				65,508
June, 1883				16,164				57,412
July, 1883				5,655				12,833
August, 1883	1,213					5,907		2,049
September, 1883	637							294
October, 1883	44							157
November, 1883	216						486	173
December, 1883				1,100			1,052	8,325
January, 1884				4,931			716	59,218
February, 1884	22			1,815			323	105,543
March, 1884				46				104,440
April, 1884	1,106			14,431		5,197		126,089
May, 1884				25,891		18,311		120,208
June, 1884				58,284	1,409			114,344
July, 1884	129			43,526				34,240
August, 1884	10,157							4,243
September, 1884	3,349			4,648				6,997
October, 1884				3,638				
November, 1884	1,416							
December, 1884				3,905				4,785
January, 1885	3,863			5,359				28,508
February, 1885	14,526			30,381				99,727
March, 1885	6,263			111,955				122,825
April, 1885	23,969			118,513	3,172			188,399
May, 1885	25,452			95,366	3,958			264,297
June, 1885	32,792			110,181	2,597	8,370		265,894
July, 1885	6,030			59,054		144,238		90,986
August, 1885	13,603			4,285				689
September, 1885	6,288			3,765				
October, 1885	29,919			29,337				30
November, 1885	61,182			4,498	1,125			
December, 1885	16,597		495	15,542	1,170			40,103
January, 1886	43,052			71,202	185			164,683
February, 1886	210,718		46	65,317				217,350
March, 1886	212,328		2,034	75,065	4,176		49	245,874
April, 1886	399,902	7,912	3,252	89,062	13,983		195	336,956
May, 1886	280,164	15,050	179	86,211	44,827		2,531	321,091
June, 1886	145,782	30,188	589	196,552	38,570		4,456	322,074
Unadjusted balances on seven months' export bonds			4,839	67,354	23,733		4,197	100,575
								2
Total	1,550,719	53,150	11,434	1,444,073	138,905	182,023	14,005	3,633,861

IN WAREHOUSE JUNE 30, 1886—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.
Prior to May, 1883	1,662 114,318	905	108,824	63,047	7,872			
May, 1883	388,650	94,999	247,757	58,346	48,065			
June, 1883	93,341	57,089	99,007	10,963	42,411	921		21
July, 1883	226	85	9,289	274	8,258	2,044		
August, 1883				189		222		
September, 1883		258		44				
October, 1883		955		323	1,890		542	
November, 1883	99,572	1,372	33,755	14,196	67,717	5,858		47
December, 1883	285,436	16,955	75,660	59,020	93,324	6,177	574	
January, 1884	440,273	18,367	100,999	80,155	67,704	4,946		
February, 1884	406,630	14,935	152,499	85,557	86,424	226		
March, 1884	573,946	47,624	233,750	116,539	106,040	1,261	536	
April, 1884	666,454	79,617	347,901	145,101	123,662	2,986		
May, 1884	597,828	142,057	346,097	126,448	147,646	1,473		
June, 1884	181,502	62,033	174,671	39,771	92,713	318		
July, 1884	48,405	9,585	14,318	18	45,226	3,412		
August, 1884	3,397			22	10	185		315
September, 1884					3,094	202		
October, 1884	1,366	846		4,350	2,015			
November, 1884	49,324	2,688		10,771	45,866	7,208	1,378	
December, 1884	208,806	653	8,107	47,436	69,936	7,055		
January, 1885	440,822	952	61,290	90,648	91,452	11,052		
February, 1885	576,496	21,952	240,620	148,136	154,650	6,307		2,393
March, 1885	981,237	114,528	386,426	254,250	192,288	6,308		1,804
April, 1885	1,179,093	196,444	480,048	256,288	211,258	17,274		1,254
May, 1885	1,161,774	292,988	447,130	270,147	212,860	12,702	2,544	8,800
June, 1885	*580,188	124,466	230,287	120,735	170,833	8,103	636	363
July, 1885	*20,208	9,357	16,511	34,576	64,613	2,950		150
August, 1885	*10,462	1,122		21,618	28,366	3,609	368	
September, 1885	*21,842	4,546		13,573	41,481	20,567		89
October, 1885	*30,721	17,909		16,205	132,589	14,306		2,898
November, 1885	*293,951	60,478	13,052	85,949	139,406	48,486		2,620
December, 1885	*890,809	152,890	255,961	123,008	182,976	37,083		1,456
January, 1886	*1,160,105	136,712	454,592	209,305	191,998	33,711		1,745
February, 1886	*1,331,399	224,964	463,857	283,257	195,495	47,530	540	546
March, 1886	*1,682,265	339,029	613,624	416,612	277,807	52,519	3,361	4,103
April, 1886	*1,638,224	391,894	606,072	392,777	260,129	58,433	4,831	1,688
May, 1886	*1,503,056	377,158	451,197	323,025	271,185	83,126	6,590	62,260
June, 1886	*409,838	208,500	121,553	141,337	187,730	93,611	6,431	4,356
Unadjusted balance on seven months' export bonds				2,783				
Total	18,073,626	3,286,912	6,794,845	4,066,829	4,066,869	603,071	28,331	96,908

* These quantities are those reported by the collector, and as the total was correct, were accepted as correct. The error was not discovered until the report was printed. The quantities should have been stated as follows:

1885.	Gallons.	1886.	Gallons.
June	599,136	January	1,078,107
July	89,878	February	1,257,705
August	90,836	March	1,580,801
September	95,569	April	1,544,109
October	131,559	May	1,439,067
November	369,866	June	414,210
December	882,225		

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	Fourth district of Missouri.	Sixth district of Missouri.	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.
Prior to May, 1883									
May, 1883									
June, 1883		2,178							
July, 1883									
August, 1883									
September, 1883								364	
October, 1883				260	1,225			435	
November, 1883			805	360			437		
December, 1883		187	33,646					225	
January, 1884		2,831				2,163		2,824	
February, 1884		2,552						6,933	
March, 1884		2,078			415			5,623	53
April, 1884		5,643			2,263			460	52
May, 1884		5,326		220	2,303			8,633	
June, 1884		9,220				1,665		2,370	52
July, 1884		12,818			6,684			1,109	
August, 1884	43				440			3,354	74
September, 1884	343			217	1,212	2,263		2,888	
October, 1884		726		1,206				310	
November, 1884		1,555		1,252	1,964			1,167	
December, 1884					2,158			709	
January, 1885	541	366		391	524			2,509	67
February, 1885		352		1,495		5,866		7,832	94
March, 1885		205		678		9,695		17,205	99
April, 1885		2,042		801				1,020	23
May, 1885	86	6,413		1,038		1,369		17,903	354
June, 1885	1,382	5,214		820				23,211	354
July, 1885	2,126	5,284		718				19,510	347
August, 1885	534			1,974				22,063	227
September, 1885		23		2,789		2,158		11,984	
October, 1885		187		2,705		2,059		16,425	
November, 1885	1,387	4,267		2,684		1,965		14,502	
December, 1885	399	5,535	3,299	2,155				25,171	
January, 1886		15,170	13,176	1,806				21,909	125
February, 1886		10,392	7,124	2,898	7,878	5,127		38,269	178
March, 1886		22,814	15,560	2,747	26,275	1,569		21,915	169
April, 1886		48,329	24,195	2,547	32,563	3,089		38,563	350
May, 1886	508	62,026	33,413	2,951	34,440	11,906		33,804	554
June, 1886	1,608	44,316	33,155		36,393	12,892		24,617	1,014
	1,008	27,762	72,282		15,991	7,408		23,017	1,226
Total	10,055	305,811	236,660	34,712	172,728	84,277	437	442,779	6,348

IN WAREHOUSE JUNE 30, 1886—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—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.	District of Oregon.
Prior to May, 1883	104	535	7	14,942				
May, 1883		219	34,188	13,548	4,950		139	
June, 1883	57	113	2,780	13,114	4,951			
July, 1883	12	220		925				
August, 1883	26	345						
September, 1883		249						
October, 1883		463	1,211					
November, 1883		320	5,157					
December, 1883	46	166	8,384	349	3,376		134	
January, 1884	210	244	5,145	17,098	3,614		114	
February, 1884	266	227		12,039	3,825		45	405
March, 1884	235	363		13,243	4,320		968	457
April, 1884	211	211	21,908	10,735	2,378	42	1,224	319
May, 1884	157	21	13,184	12,084	1,243	190	623	1,332
June, 1884		44	41,003	7,678	211	11,042	1,150	838
July, 1884			19,026	12,369			1,694	
August, 1884			17,091			7,070	1,916	
September, 1884			8,223			2,485	1,978	
October, 1884	198	196	11,542				1,980	
November, 1884	151	134	5,505			135	1,987	
December, 1884	169	217	11,328		367		2,057	888
January, 1885	189	222	6,990	35,985	577		1,818	1,910
February, 1885	492	147	45,960	68,145	199	4,590	591	2,040
March, 1885	367	336	95,390	72,249		1,922	1,653	2,333
April, 1885	470	359	82,968	80,816	2,824	4,396	3,212	2,122
May, 1885	135	243	48,161	81,808	4,889	6,710	3,758	1,114
June, 1885		145	6,377	73,993	1,794	6,932	2,087	
July, 1885	75		8,355	30,227		3,386	3,060	
August, 1885			7,934			4,903	2,934	
September, 1885		45	4,314			505	2,951	
October, 1885		72	10,108		603	890	3,079	
November, 1885	22		23,308	44,050	553	2,170	2,936	
December, 1885	267	297	29,581	82,848	328	10,914	3,843	
January, 1886	829	2,694	35,492	87,390	3,320	4,905	5,208	826
February, 1886	3,706	4,039	73,498	77,584	4,465	7,865	3,419	1,937
March, 1886	4,835	8,736	67,100	89,485	4,897	18,274	5,047	2,100
April, 1886	3,783	15,633	39,348	83,541	3,856	21,733	6,071	618
May, 1886	4,815	20,099	135,686	86,977	1,226	9,222	5,699	
June, 1886	3,816	28,054	139,160	96,138	1,664	17,950	4,560	
Under seizure	665							
Total	26,308	85,408	1,065,412	1,219,360	60,430	148,231	77,935	19,329

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	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.	District of South Carolina.	Second district of Tennessee.
Prior to May, 1883					1,546			182
May, 1883	11,300	7,415	268	825	28,146	16,486		224
June, 1883	3,386	2,444	541	2,105	24,827			92
July, 1883	476	4,400	890	2,351	9,562		22	99
August, 1883	176	3,951	535	1,974	6,847		53	
September, 1883		3,298	315	2,133	5,137		171	
October, 1883		311	985	2,098	32,755			
November, 1883		2,000	1,853		94,961	151		44
December, 1883	1,604	2,935	1,147		115,864	124		21
January, 1884	2,307	4,329	1,268	1,172	75,799	43,832	41	
February, 1884	8,584	5,987	1,154	1,557	53,102	48,940		
March, 1884	17,041	9,932	1,333	3,088	95,805	63,376		135
April, 1884	27,654	7,127	2,397	3,873	124,304	64,294		146
May, 1884	22,664	11,182	1,223	1,636	138,464	63,753		45
June, 1884	25,211	13,089			135,594	56,370		91
July, 1884	17,880	4,745			117,508			202
August, 1884		1,590			67,149			142
September, 1884		2,154	178		62,883			
October, 1884		4,943	1,299		68,782	31,392		
November, 1884	8,027	8,164	1,962		50,610	46,057		
December, 1884	31,490	15,857	1,422	824	51,369	57,658		
January, 1885	33,539	17,073	1,671	1,933	62,924	62,510		47
February, 1885	28,287	14,521	1,735	1,701	113,738	55,190		270
March, 1885	32,961	16,871	1,575	1,898	162,550	61,498		542
April, 1885	26,649	20,883	1,884	1,735	190,487	61,944		781
May, 1885	30,592	17,238	1,583	872	195,153	60,309		885
June, 1885	33,773	15,681	1,034	322	142,131	59,778		817
July, 1885	34,608	9,777			80,780	58,613		815
August, 1885	12,577	2,613			37,868			184
September, 1885	16,896	6,373	1,206		53,882			101
October, 1885	30,820	6,712	1,766		151,335	47,728		96
November, 1885	28,328	9,858	2,608		211,749	71,478		161
December, 1885	36,237	11,204	681		245,085	77,524		140
January, 1886	34,475	14,179	678		145,443	74,962	132	109
February, 1886	33,035	14,313	776	2,456	150,295	69,683	1,342	722
March, 1886	48,292	17,795	1,278	3,931	198,365	81,449	1,943	1,271
April, 1886	51,703	18,601	2,656	3,143	195,760	91,720	1,574	1,788
May, 1886	49,369	22,006	566	483	195,944	76,929	2,877	2,795
June, 1886	29,926	19,926	1,409		187,171	71,087	2,451	3,479
Total	769,867	371,477	41,876	42,110	4,081,674	1,574,835	10,606	16,410

IN WAREHOUSE JUNE 30, 1886—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year	Fifth district of Tennessee.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Third district of Wisconsin.	Total in warehouse June 30, 1886.
Prior to May, 1883	4,050				330				1,762 382,290
May, 1883	9,394			45	2,474	10,467			1,058,011
June, 1883	12,057				1,593	8,899			415,066
July, 1883	14,402				2,086				63,680
August, 1883	14,153				562				37,945
September, 1883	13,733			118	135		1,813		28,189
October, 1883	24,053			184	608				71,306
November, 1883	28,068			361	3,726	10,395			419,064
December, 1883	32,060			988	6,401	22,132			798,400
January, 1884	14,307			1,819	5,529	25,794		641	1,032,969
February, 1884	12,031			1,605	9,920	28,547	66	602	1,048,703
March, 1884	18,467			1,578	4,768	34,809	90		1,516,755
April, 1884	18,131		32	1,440	8,202	37,724	373		1,887,403
May, 1884	49,787			590	7,836	39,259			1,939,782
June, 1884	43,234			194	5,779	24,856			1,018,506
July, 1884	25,042				6,430	46		89	340,155
August, 1884	14,640				1,653				139,608
September, 1884	11,269			49	951	43	966		106,934
October, 1884	10,189			89	3,121	178			148,542
November, 1884	19,602			184	4,228	205	132		279,730
December, 1884	18,605			132	6,497	137			604,887
January, 1885	14,467			339	8,936	349	4,225		1,140,125
February, 1885	15,942		1,220	514	9,768	16,121	4,950	267	1,797,477
March, 1885	17,195		3,579	326	12,754	42,379	7,091		2,856,136
April, 1885	39,127		1,587	612	12,891	46,478	3,574		3,409,915
May, 1885	34,026			472	8,627	55,062	1,063		3,484,117
June, 1885	32,503			179	6,439	28,702			*2,043,171
July, 1885	27,463			188	995	192			*458,758
August, 1885	12,025				910	132			*193,494
September, 1885	24,973			497	615	19,048			*290,953
October, 1885	25,905			841	4,768	28,985		986	*672,322
November, 1885	26,567			1,180	11,136	29,647	2,031	1,064	*1,337,779
December, 1885	26,945		120	965	5,724	28,156	4,373		*2,579,333
January, 1886	34,925		1,150	1,063	5,805	44,458	8,986	1,227	*3,154,795
February, 1886	33,770		5,594	1,793	10,097	37,402	3,222	1,665	*3,807,634
March, 1886	41,301		12	1,826	14,765	60,642	6,115	2,056	*4,930,288
April, 1886	46,961	44		1,334	13,855	57,588	14,762	1,308	*5,128,144
May, 1886	71,150			1,247	7,033	59,100	22,428	1,141	*4,912,089
June, 1886	63,557				3,666	30,131	15,718	718	*2,556,853
Under seizure, and unadjusted balances									3,450
Total	996,076	44	13,294	22,752	221,613	828,063	101,978	11,764	58,096,620

*Owing to an error, explained on page LV, the product of these months remaining in warehouse June 30, 1886, should have been stated as follows, viz:

Months.	Gallons.	Months.	Gallons.
1885.		1886.	
June	2,062,119	January	3,072,797
July	528,428	February	3,733,940
August	273,868	March	4,828,824
September	364,680	April	5,034,029
October	773,160	May	4,848,100
November	1,413,694	June	2,561,225
December	2,570,749		

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1886.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1886.

[Quantities in taxable gallons.]

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								667	667	Corn whisky.
Arkansas								41,794	41,794	Do.
First California							28,343		28,343	
Fourth California										
Connecticut					15,113				15,113	
Delaware	559								559	
Georgia		589						37,471	38,060	
First Illinois			5,960		7,647		102,705	653,062	769,374	
Second Illinois	49,176								49,176	
Fourth Illinois								7,314	7,314	Sour-mash whisky.
Fifth Illinois	672,966	25,578	473,672		421		378,082		1,550,719	
Eighth Illinois			46,700				6,450		53,150	
Thirteenth Illinois			2,278				8,525	631	11,434	Whisky and Bourbon whisky.
Sixth Indiana	290,279	482,072	39,901				51,094	580,727	1,444,073	Whisky and barley whisky.
Seventh Indiana	46,691		7,928		402			83,884	138,905	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa						28,015	153,913	95	182,023	Proof spirits.
Kansas	2,577		11,032				396		14,005	
Second Kentucky	3,609,872	23,989							3,633,861	
Fifth Kentucky	17,294,580	751,920	2,129			6,156		18,841	18,073,626	Malt whisky.
Sixth Kentucky	2,307,421	223,105	293	33,045	3,511			719,537	3,286,912	Whisky and malt whisky.
Seventh Kentucky	5,835,810	936,572						22,463	6,794,845	Wheat and malt whisky.
Eighth Kentucky	3,884,400	182,234						196	4,066,830	Potato whisky.*
Maryland	213	4,010,299				7,006	49,351		4,066,869	
Third Massachusetts				603,071					603,071	
Tenth Massachusetts					28,331				28,331	
First Missouri	49,358		9,807				30,816	* 6,927	96,908	Whisky.
Fourth Missouri	8,193	1,862							10,055	
Sixth Missouri	103,688	1,884	81,802			103	46,888	11,446	305,811	Corn whisky.
Montana										
Nebraska	81,427	48,339	64,132				42,762		236,660	
New Hampshire				34,712					34,712	
Third New Jersey		172,728							172,728	
First New York			1,636		16,161		574	65,906	84,277	Whisky.
Twenty-fourth New York								437	437	Common whisky.
Twenty-eighth New York	50,970	282,604	353	68,765	2,070		9,535	28,482	442,779	Malt whisky
Fourth North Carolina		44		108				6,196	6,348	Corn whisky.
Fifth North Carolina								26,308	26,308	Do.
Sixth North Carolina								85,408	85,408	Do.
First Ohio	481,439	301,295	500		2,119	2,653	25,067	252,339	1,065,412	Malt, corn, copper-distilled whisky and whisky.
Sixth Ohio	419,409	297,640	8,475					493,776	1,219,360	Bowen, shamrock, and malt whisky.
Tenth Ohio	36,124	22,315						1,991	60,430	Rye malt whisky.
Eleventh Ohio	13,026	5,466				129,739			148,231	
Eighteenth Ohio	5,480	71,005			55	48		1,347	77,935	Wheat and malt whisky and blended spirits.
Oregon	13,758	5,571							19,329	
First Pennsylvania		768,932					88	847	769,867	Wheat and malt whisky.
Ninth Pennsylvania		367,645				3,832			371,477	
Twelfth Pennsylvania		40,850				1,026			41,876	
Nineteenth Pennsylvania		41,308						802	42,110	Wheat whisky.
Twenty-second Pennsylvania		4,081,674							4,081,674	
Twenty-third Pennsylvania		1,165,435						409,400	1,574,835	Corn and rye Montrose.
South Carolina								10,606	10,606	Corn whisky.
Second Tennessee		815						15,595	16,410	Do.
Fifth Tennessee		160,864						835,212	996,076	Lincoln, Moore, and Robertson county whisky.
Third Texas								44	44	Corn whisky.
Fourth Texas	10,430	12,322						13,294	13,294	Do.
Fourth Virginia		221,613							22,752	
Sixth Virginia	8,232	819,831			2,091	7,625	48,657	6,318	221,613	
West Virginia	24,485	9,424	3,478						828,063	
First Wisconsin									101,978	Kuemmel, malt and common whisky.
Third Wisconsin		11,764							11,764	
Total	35,360,622*	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	58,096,620*	
Remaining in warehouse June 30, 1885	33,123,643	13,650,289	750,419	669,209	99,231	197,404	1,462,577	4,772,144	54,724,916	

* Including 1 gallon error in former exports corrected.

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

[Quantities in taxable gallons.]

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								2,565	2,565	Corn whisky.
Arkansas		601						38,414	39,015	Do.
First California	9,702	240					309,927		319,869	
Connecticut					84,445				84,445	
Delaware										
Georgia		47						231,621	231,668	Corn whisky.
First Illinois			1,614,672		209,183	4,934	3,567,806	1,765,952	7,162,547	Whisky.
Second Illinois	32,922								32,922	
Fourth Illinois								9,325	9,325	Sour-mash whisky.
Fifth Illinois	1,369,841	46,999	2,816,657		88,454	288,043	10,459,307		15,069,301	
Eighth Illinois			786,268			106,117	233,954		1,126,339	
Thirteenth Illinois	6,973		90,312				272,564	6,600	376,449	Whisky.
Sixth Indiana	46,234	211,754	498,462		13,461	287,025	758,573	959,360	2,774,869	Whisky and barley.
Seventh Indiana	11,159		224,031		888	15,092		616,047	867,217	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa	2,154		234,359				1,778,812	20,915	2,036,240	Proof spirits.
Kansas			6,779						6,779	
Second Kentucky	1,419,336								1,419,336	
Fifth Kentucky	8,779,631	366,205	229,018			37,150		12,860	9,424,864	Malt whisky.
Sixth Kentucky	1,152,268	311,935	58,203	97,350	28,369	144,405	385,126	3,189,396	5,367,052	Whisky and malt whisky.
Seventh Kentucky	1,929,763	254,046						8,054	2,191,863	Malt whisky.
Eighth Kentucky	845,640	134,354							979,994	
Maryland		1,124,769	709		595	133,564	430,446		1,690,083	
Third Massachusetts				1,737,851					1,737,851	
Tenth Massachusetts					71,991				71,991	
First Missouri	94,696		484,672		20,234	2,693	1,582,665	71,214	2,265,174	Whisky.
Fourth Missouri	12,005	2,414							14,419	
Sixth Missouri	127,491	6,563	498,077		10,098	138	498,946	12,850	1,154,163	Corn.
Nebraska	139,014	37,053	1,389,224				732,969		2,298,260	
New Hampshire				21,890					21,890	
Third New Jersey		487,683							487,683	
First New York			206,043		94,523		737,680	41,901	1,080,147	
Twenty-first New York										
Twenty-eighth New York	75,086	60,254	65,034		18,075	7,989	428,325	8,924	663,678	
Fourth North Carolina				132				15,489	15,621	Corn whisky
Fifth North Carolina								80,124	80,124	Do.
Sixth North Carolina								352,292	352,292	Corn.
First Ohio	374,447	195,311	541,121		93,607	153,990	3,607,742	2,309,704	7,275,922	Malt, corn, copper distilled whisky.
Sixth Ohio	518,004	273,895	291,703			43,936	835,167	294,198	2,256,903	Bowen and shamrock.
Tenth Ohio	12,927	15,161							28,088	
Eleventh Ohio	10,435	4,185				1,155,060			1,169,680	
Eighteenth Ohio	4,369	30,424							34,793	
Oregon		6,654							6,654	
First Pennsylvania		424,174						743	424,917	Wheat and malt whisky.
Ninth Pennsylvania		231,689				5,647			237,336	
Twelfth Pennsylvania		47,769							47,769	
Nineteenth Pennsylvania	4,383	114,413							118,796	
Twenty-second Pennsylvania		1,979,939							1,979,939	
Twenty-third Pennsylvania		656,421						217,971	874,392	Corn and rye Montrose.
South Carolina								42,723	42,723	Corn whisky.
Second Tennessee								35,904	35,904	
Fifth Tennessee								695,118	695,118	Do.
Third Texas										
Fourth Texas								5,281	5,281	Do.
Fourth Virginia	11,328	6,179							17,507	
Sixth Virginia		57,877							57,877	
West Virginia	10,636	204,253						14,389	229,278	Rye-malt and barley-malt whisky.
First Wisconsin	12,786	4,579	301,691		3,947	25,149	446,210	24,566	818,928	Kuemmel, malt whisky, and whisky.
Third Wisconsin	1,804	15,800			155				17,759	
Total	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	77,831,599	
Deposited during year ended June 30, 1886	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,344,380	

DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (77,831,599 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1887, is less than the production (80,344,380 gallons) of the year 1886 by 2,512,781 gallons.

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

Increase in the production of—		
Rum		Gallons. 57,271
Gin		90,418
High wines		14,675
Pure, neutral, or cologne spirits		527,638
Miscellaneous		540,744
Total increase		1,230,746
Decrease in the production of—	Gallons.	
Bourbon whisky	2,303,785	
Rye whisky	528,900	
Alcohol	910,842	
Total decrease		3,743,527
Net decrease		2,512,781

NUMBER AND LOCATION OF DISTILLERIES IN THE UNITED STATES AT WHICH SPIRITS WERE PRODUCED FROM MATERIALS (MOSTLY GRAIN) OTHER THAN APPLES, PEACHES, AND GRAPES, DURING THE YEAR ENDED JUNE 30, 1887.

[NOTE.—In the subjoined statement, each distillery is indicated by its serial number and also by the number of the internal-revenue collection district, when the State is subdivided into two or more such districts. In order that the spirits-producing sections of the country may be the more readily seen, each State is divided into nine sections, as follows: The central, northern, northeastern, eastern, southeastern, southern, southwestern, western, and northwestern. Thus it will be seen that the only producing grain distilleries in Alabama are located in the northeastern part, in California in the western part, the one in Kansas in the southern part, the two in Nebraska in the eastern part, the one in New Hampshire in the southeastern part, and the one in New Jersey in the central part. In case spirits have been withdrawn tax-paid during the year the letters TP are prefixed to the distillery number, and in case spirits remained in the warehouse June 30, 1887, the letter W is so prefixed.

ALABAMA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Ramagnan & Henderson.	TP, 9	Alabama	Cross Plains	Calhoun	NE.
Hogan & Greer	TP, 11	....do	Edwardsville	Cleburne	NE.
A. Massey	TP, 12	....do	Davisville	Calhoun	NE.

ARKANSAS.

H. C. Ward*	TP, W 5	Arkansas	Social Hill	Hot Springs	C.
S. L. Eidson*	TP, W 18	....do	Springdale	Washington	NW.
William Easterling*	TP, W 24	....do	Wharton	Madison	NW.
J. H. Cato*	TP, W 27	....do	Farmington	Washington	NW.
Hickman & Bates*	TP, W 32	....do	Osage Mills	Benton	NW.
A. J. Heard	TP, 48	....do	Lono	Hot Springs	C.
Cotton & Welch*	TP, W 54	....do	Dardanelle	Yell	W.
Robert F. Flatt*	TP, W 88	....do	Logan	Benton	NW.
Williams & Co.*	TP, W 91	....do	Francis	Boone	W.
J. R. Patterson & Co.	TP, W 99	....do	Franklin	Izard	N.
Lane & Wilks	TP, W 114	....do	Hindsville	Madison	NW.
McCuistion & Co.*	TP, W 117	....do	Yellville	Marion	N.
Covey & Co.*	TP, W 118	....do	Nebo	Benton	NW.
J. R. Pettigrew	TP, W 119	....do	Pettigrew Mills	....do	NW.
Patterson & Co.*	TP, W 120	....do	Batesville	Independence	N.
Frey & Black*	TP, W 124	....do	Bayou Meto	Arkansas	E.
Morris & Stevens	TP, 125	....do	Star of the West	Pike	W.
A. Henderson*	TP, W 126	....do	Smithville	Lawrence	NE.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

CALIFORNIA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
California Distilling Co.	TP, W 3	First	Antioch	Contra Costa	W.

CONNECTICUT.

Horace Barber*	TP, W 1	Connecticut	Warehouse Point	Hartford	N.

GEORGIA.

Willis Saunders	TP, 1	Georgia	Lovejoy	Clayton	W.
Sosebee & Allen*	W 2	....do	Clarksville	Habersham	NE.
G. W. Cureton*	TP, W 3	....do	Rising Fawn	Dade	NW.
Kilgore Brothers	W 4	....do	Stone Mountain	Gwinnett	C.
Cagle Brothers*	TP, W 5	....do	Tate	Pickens	N.
J. H. Shackleford*	TP, W 7	....do	Griffin	Spalding	W.
J. B. Patricks	TP, 8	....do	....do	....do	W.
J. M. McAfee	TP, W 9	....do	Canton	Cherokee	N.
R. P. Daniel*	TP, W 11	....do	Eagle Cliff	Walker	NW.
B. C. Church*	TP, W 12	....do	Clarkesville	Habersham	NE.
G. W. Chamlee*	TP, W 13	....do	Canton	Cherokee	N.
R. C. Castlebury*	TP, W 14	....do	Gainsville	Hall	N.
R. A. Chewning	TP, W 15	....do	Stone Mountain	Gwinnett	C.
J. C. Jett*	TP, 17	....do	Duluth	....do	C.
Johnson Clemmens*	TP, W 18	....do	Summerville	Chattooga	NW.
R. W. Bagby*	TP, W 19	....do	Covington	Newton	C.
W. B. Moon	TP, 20	....do	Gillsville	Hall	N.
H. C. Cumming*	TP, W 21	....do	Griffin	Spalding	W.
J. N. Ridgeway*	TP, W 22	....do	High Shoals	Carroll	W.
E. L. Phillips*	TP, 23	....do	Stone Mountain	Gwinnett	C.
J. H. Mathews	TP, W 24	....do	Athens	Clark	C.
A. P. Maund*	TP, W 26	....do	Geneva	Talbot	W.
C. S. Northcutt*	TP, W 28	....do	Marietta	Cobb	W.
L. N. Lewis*	TP, W 34	....do	Cartersville	Bartow	NW.
C. E. Smith*	TP, W 38	....do	Newnan	Coweta	W.
D. N. Freeman	TP, W 54	....do	Flat Shoals	Merriwether	W.
W. J. and John Orr*	TP, W 58	....do	Madison	Morgan	C.
Carter & Taylor*	TP, W 87	....do	Carters	Gordon	NW.
J. Thornton*	TP, W 209	....do	Brogdon	Fayette	W.
J. L. Graves*	TP, W 219	....do	Fayetteville	....do	W.
Ellington & Bro.*	TP, W 226	....do	Palmetto	Campbell	W.
J. W. Anderson*	TP, W 243	....do	Hot House	Fannin	N.
Michael Stoner*	TP, W 246	....do	Jasper	Pickens	N.
L. Cohen & Co.*	TP, W 253	....do	Vining Station	Cobb	W.
A. R. Cooper*	TP, W 279	....do	Flowery Branch	Hall	N.
William E. Brown*	TP, W 284	....do	Lawrenceville	Gwinnett	C.
J. D. Edmonson*	TP, W 298	....do	Roy	Gilmer	N.
John M. James*	TP, W 303	....do	Salt Springs	Douglas	W.
Pierce & Co.*	TP, W 306	....do	Geneva	Talbot	W.
George W. Field	TP, 325	....do	Jasper	Pickens	N.
Isaac W. Meadors	TP, 350	....do	Covington	Newton	C.
C. P. Johnston & Co.*	TP, W 364	....do	Mineral Springs	Pickens	N.
Daniel W. Willson*	TP, W 369	....do	Morganton	Fannin	N.
Fuller & Lambert	TP, 392	....do	Clarkesville	Habersham	NE.
J. S. and H. Worley	TP, 398	....do	Tails Creek	Gilmer	N.
M. V. Teem & Co.*	TP, W 421	....do	Cartecay	....do	N.
Milton Holt*	TP, W 444	....do	....do	....do	N.
A. A. Hewatt*	TP, W 453	....do	Snellville	Gwinnett	C.
J. D. Sproull*	TP, W 510	....do	Rome	Floyd	NW.
G. W. Swords	TP, W 638	....do	Logansville	Walton	C.
John M. Dickson*	TP, W 645	....do	Fayetteville	Fayette	W.
James E. Bankston*	TP, W 657	....do	Jackson	Butts	C.
Thomas J. Crowell	TP, 663	....do	Ola	Henry	S.
Green L. Duke*	TP, W 793	....do	Pendergrass	Jackson	N.
Joel Coffee*	TP, W 808	....do	Lula	Hall	N.
Charles L. Whaley*	TP, W 853	....do	Jonesborough	Clayton	C.
J. A. Garland*	TP, 858	....do	Jordan's Store	Pike	W.
Miller & Harris	TP, 860	....do	Thomaston	Upson	W.
W. F. Tanner*	TP, W 861	....do	Flowery Branch	Hall	N.
H. P. Strickland & Co.*	TP, W 862	....do	Jonesborough	Clayton	C.
H. G. Kellar & Son*	TP, W 863	....do	Tocoa	Franklin	NE.
Smith & Walters*	TP, W 864	....do	Suwanee	Gwinnett	C.
Rice & Drummond*	TP, W 866	....do	Lawrenceville	....do	C.
Wallace & Moore*	TP, W 867	....do	Stone Mountain	....do	C.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

GEORGIA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
W. A. Johnson*	TP, W 868	Georgia	Wilkins	Floyd	NW.
W. T. Bussey*	TP, W 871	....do	Warm Springs	Merriwether	W.
A. M. Wood	TP, W 884	....do	Newnan	Coweta	W.
N. J. Wheeler*	TP, W 1105	....do	Cherokee Mills	Cherokee	N.
J. T. Roberts & Co.*	TP, 1275	....do	Tobler	Upton	W.

ILLINOIS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Empire Distilling Co.*	TP, W 3	First	Chicago	Cook	NE.
Chicago Distilling Co.*	TP, W 5	....do	....do	....do	NE.
Riverdale Distilling Co.*	TP, W 6	....do	....do	....do	NE.
Phœnix Distilling Co.*	TP, W 7	....do	....do	....do	NE.
H. H. Shufeldt & Co.*	TP, W 9	....do	....do	....do	NE.
United States Distilling Company.*	TP, W 38	....do	....do	....do	NE.
Graham Bros*	W 7	Second	Rockford	Winnebago	N.
John M. Stringham	TP, W 28	Fourth	Jacksonville	Morgan	W.
Clarke Bros. Dist'g Co.*	TP, W 1	Fifth	Peoria	Peoria	C.
G. T. Barker*	TP, W 3	....do	....do	....do	C.
Zell, Schwabacher & Co.*	TP, W 4	....do	....do	....do	C.
Bush and Brown Distilling Company.*	TP, W 5	....do	....do	....do	C.
Woolner Bros. Distilling Company.*	TP, W 7	....do	....do	....do	C.
Woolner Bros. Distilling Company.*	TP, W 8	....do	....do	....do	C.
Monarch Distilling Co.*	TP, W 9	....do	....do	....do	C.
Great Western Distilling Company.*	TP, W 11	....do	....do	....do	C.
Manhattan Distilling Company.*	TP, W 12	....do	....do	....do	C.
Great Eastern Distilling Company.*	TP, W 14	....do	....do	....do	C.
Hamburg Distilling Co.*	TP, W 1	Eighth	Pekin	Tazewell	C.
Kruse Bros.*	TP, W 14	....do	Wesley City	....do	C.
C. J. Pfeffer*	TP, W 2	Thirteenth	Lebanon	St. Clair	SW.

INDIANA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Shelby Distilling Co.*	TP, W 1	Sixth	Shelbyville	Shelby	C.
J. F. Pfeffer*	TP, W 2	....do	Indianapolis	Marion	C.
Aurora Distilling Co.*	TP, W 4	....do	Aurora	Dearborn	SE.
N. J. Walsh*	TP, W 7	....do	Lawrenceburgh	....do	SE.
W. P. Squibb & Co.*	TP, W 8	....do	....do	....do	SE.
N. Oester*	TP, W 9	....do	....do	....do	SE.
Scott & Turley*	TP, W 14	....do	Mitchell	Lawrence	S.
Terre Haute Distilling Company.	TP, W 1	Seventh	Terre Haute	Vigo	W.
A. Krogmann*	TP, W 2	....do	Tell City	Perry	S.
Wm. T. Ferguson	TP, W 5	....do	Lake	Spencer	SW.
Henry Zum-Felde	W 6	....do	Indian Springs	Martin	SW.

IOWA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
International Distillery*	TP, W 2	Second	Des Moines	Polk	C.
W. N. Hoover	TP, W 10	....do	Oskaloosa	Mahaska	NW.

KANSAS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
The Newton Distilling Company.	TP, 27	Kansas	Newton	Harvey	S.

KENTUCKY.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Dowell & Pendleton	TP, W 1	Second	East Fork	Metcalf	S.
Daviess Co. Distilling Company*	TP, W 2	....do	Owensborough	Daviess	W.
J. W. M. Field*	TP, W 3	....do	....do	....do	W.
Spring Water Distillery Company.*	TP, W 4	....do	Memphis Junction	Warren	S.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
John G. Roach*	TP, W 6	Second	Union Town	Union	W.
C. L. Applegate & Co.*	TP, W 7	....do	Yelvington	Daviess	W.
Eagle Distillery Co.*	TP, W 8	....do	Grissom's Landing	....do	W.
John Hanning Distilling Company.*	TP, W 11	....do	Tompkinsville	Monroe	S.
Bradshaw, Elmore & Bradshaw.*	TP, W 12	....do	Peters Creek	Barren	S.
Miles P. Mattingly*	TP, W 13	....do	Owensborough	Daviess	W.
Underwood & Cooksey.	TP, W 14	....do	Glasgow	Barren	S.
E. T. Harper*	TP, W 15	....do	Kaler	Graves	SW.
Cliff Falls Distillery Co.*	TP, W 16	....do	Birke City	Daviess	W.
Sour Mash Distilling Co.*	TP, W 17	....do	Owensborough	....do	W.
Rock Spring Distilling Company.*	W 18	....do	....do	....do	W.
Hill & Winstead*	TP, W 19	....do	Henderson	Henderson	W.
T. & W. C. Pritchard	TP, W 20	....do	Glasgow	Barren	S.
T. J. Lain	TP, W 21	....do	Tracey	....do	S.
Glenmore Distilling Co.*	TP, W 24	....do	Owensborough	Daviess	W.
Riley Distilling Co.*	TP, W 26	....do	Lewisport	Hancock	W.
Josiah Wilson & Co.*	TP, W 27	....do	Edmonston	Metcalf	S.
Gentry & Gentry	TP, W 28	....do	Tompkinsville	Monroe	S.
S. E. Hudson & Co.*	TP, W 31	....do	Barren	Allen	S.
Mary E. Burks*	TP, W 34	....do	Hiseville	Barren	S.
W. W. Pipkin*	TP, W 35	....do	Scottsville	Allen	S.
W. C. Arnold	TP, W 37	....do	Carneyville	Grayson	W.
W. T. Pottinger & Co.	TP, W 38	....do	Dennis	Logan	SW.
H. E. May & Co.*	TP, W 39	....do	Leitchfield	Grayson	W.
May & Meredith	TP, 40	....do	....do	....do	W.
Wilson D. Quigley*	TP, W 41	....do	Nobob	Barren	S.
J. L. Reavis	TP, W 42	....do	Bowling Green	Warren	S.
John Pitcock*	TP, W 43	....do	Tompkinsville	Monroe	S.
Smith & Branstetter*	TP, W 44	....do	Smith's Cross Roads.	Metcalf	S.
Reynolds & Darter*	TP, W 48	....do	Glasgow	Barren	S.
Dan Bigham*	TP, W 49	....do	Marion	Crittenden	W.
E. W. Worsham & Co.*	TP, W 50	....do	Henderson	Henderson	W.
George W. Metcalf*	TP, W 51	....do	Sulphur Springs	Ohio	W.
Clark & Harper*	TP, W 53	....do	Cold Water	Calloway	SW.
Charles W. Decker*	TP, W 54	....do	Leitchfield	Grayson	W.
J. B. King	TP, W 58	....do	Glasgow	Barren	S.
Robert Toomey*	TP, W 60	....do	Randolph	Metcalf	S.
Robert H. Tuck*	TP, W 61	....do	Franklin	Simpson	S.
Davis & Willis*	TP, W 62	....do	South	Edmonson	W.
John H. Quigley*	TP, W 64	....do	Nobob	Barren	S.
Compton & Long*	TP, W 68	....do	Gamaliel	Monroe	S.
Foster & Foster*	TP, W 70	....do	Scottsville	Allen	S.
Miles & Battram*	TP, W 72	....do	Brownsville	Edmonson	W.
Powers Tarter	TP, W 77	....do	Rock Hill	....do	W.
Giles Kelly*	TP, W 78	....do	Leitchfield	Grayson	W.
John W. Follis*	TP, W 79	....do	Scottsville	Allen	S.
Thomas Pritchard	TP, W 80	....do	Glasgow	Barren	S.
P. M. McReynolds	TP, W 81	....do	Dallam's Creek	Logan	SW.
Foster & Bros*	TP, W 82	....do	Scottsville	Allen	S.
E. H. Davis*	TP, W 83	....do	Smith's Grove	Edmonson	W.
Bridges & Parker	TP, W 84	....do	Rocky Hill	Barren	S.
Best & Taylor*	TP, W 85	....do	Glasgow	....do	S.
Orin Henderson*	TP, W 87	....do	Hopkinsville	Christian	SW.
Mitchell & Skaggs	TP, W 88	....do	Rocky Hill Station	Edmonson	W.
J. V. Harrison & Co*	TP, W 89	....do	New Roe	Allen	S.
Nathaniel Nickols*	TP, W 90	....do	Coral Hill	Barren	S.
Scott & Young*	W 91	....do	Temple Hill	....do	S.
Milner Bros*	TP, W 139	....do	Leitchfield	Grayson	W.
Alvin C. Pile*	TP, W 140	....do	Mount Hermon	Monroe	S.
Kentucky Distilling Co.*	TP, W 1	Fifth	Louisville	Jefferson	N.
J. G. Mattingly & Sons.*	TP, W 2	....do	....do	....do	N.
C. Stege & Co.*	TP, W 3	....do	....do	....do	N.
The Nelson Distilling Co.*	TP, W 4	....do	....do	....do	N.
W. H. Head & Co.*	TP, W 9	....do	Raywick	Marion	C.
Nathaniel W. Lee*	TP, W 20	....do	Columbus	Owen	N.
Mellwood Distilling Co*	TP, W 34	....do	Louisville	Jefferson	N.
Wm. R. Kinman*	TP, W 40	....do	Lusby's Mill	Owen	N.
Waterfill & Frazier*	TP, W 41	....do	Bailey's Run	Anderson	C.
Wm. H. McBrayer*	TP, W 44	....do	Lawrenceburgh	....do	C.
Wiley Searcy*	TP, W 45	....do	Ripyville	....do	C.

* Name of the distiller who gave bond May 2, 1887

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Crystal Spring Distillery Company.*	TP, W 78	Fifth	Louisville	Jefferson	N.
J. M. Atherton & Co.*	TP, W 87	do	Athertonville	La Rue	C.
Anderson Distillery Co.*	TP, W 97	do	Louisville	Jefferson	N.
The Belle of Nelson Distillery Company.	TP, W 101	do	New Hope	Nelson	C.
French W. Jordan*	TP, W 105	do	New Liberty	Owen	N.
Stitzel Bros.*	TP, W 106	do	Louisville	Jefferson	N.
Fible & Crabb*	TP, W 107	do	Eminence	Henry	N.
Henry McKenna*	TP, W 111	do	Fairfield	Nelson	C.
Thomas B. Ripey*	TP, W 112	do	Tyrone	Anderson	C.
J. S. Searcey & Co.*	TP, W 120	do	Lawrenceburgh	do	C.
Day & Haff*	TP, W 134	do	Orr	do	C.
Taylor W. Samuels*	TP, W 145	do	Deatsville	Nelson	C.
E. L. Miles & Co.*	TP, W 146	do	New Hope	do	C.
D. F. Brooks*	TP W 163	do	Mount Washington.	Bullitt	C.
J. M. Walker	TP, W 166	do	Lawrenceburgh	Anderson	C.
Henry Sutherland*	TP, W 168	do	Bardstown	Nelson	C.
J. W. Dant*	TP, W 169	do	Chicago	Marion	C.
Smith & Smith*	TP, W 174	do	do	do	C.
A. Mayfield & Co.*	TP, W 229	do	Athertonville	La Rue.	C.
David M. Beam*	TP, W 230	do	Bardstown	Nelson	C.
Hawkins & Bro	TP, W 236	do	Ripyville	Anderson	C.
J. B. Dant*	TP, W 240	do	Gethsemane	Nelson	C.
W. B. Samuels & Co.*	TP, W 241	do	Samuel's Depot	do	C.
W. Q. Emison & Co.*	TP, W 263	do	Lebanon	Marion	C.
A. & B. Chapéze*	TP, W 266	do	Clermont	Bullitt	C.
Wathen, Mueller & Co.*	TP, W 270	do	Lebanon	Marion	C.
Simms, Moore & Edelen.*	TP, W 272	do	Bardstown	Nelson	C.
Bond & Lillard*	TP, W 274	do	Lawrenceburgh	Anderson	C.
John H. Beam*	TP, W 276	do	Bardstown	Nelson	C.
Charles L. Krieger*	TP, W 294	do	Coon Hollow	do	C.
Old Times Distillery Company.*	TP, W 297	do	Louisville	Jefferson	N.
Charles Kobert & Co.*	TP, W 299	do	Lebanon	Marion	C.
A. H. Gardner & Co	TP, 353	do	Louisville	Jefferson	N.
E. M. Babbitt*	TP, W 354	do	do	do	N.
R. Cummins & Co.*	TP, W 357	do	Loretto	Marion	C.
W. C. Smith*	TP, W 359	do	Colesburgh	Hardin	C.
John G. Roach*	TP, W 360	do	Louisville	Jefferson	N.
J. B. Wathen & Bro.*	TP, W 363	do	do	do	N.
Moore & Selliger*	TP, W 364	do	do	do	N.
Allen-Bradley Co.*	TP, W 368	do	do	do	N.
Boldrick & Callaghan*	TP, W 370	do	Calvary	Marion	C.
Marion County Distillery Company.*	TP, W 372	do	Louisville	Jefferson	N.
Blair, Osborn & Ballard.*	TP, W 375	do	Chicago	Marion	C.
Purdy & Co.*	TP, W 376	do	Bradfordsville	do	C.
J. M. Atherton & Co.*	TP, W 377	do	Athertonville	La Rue	C.
Nelson County Ky. Distilling Company.*	TP, W 379	do	Coon Hollow	Nelson	C.
Murphy & Dowling*	TP, W 400	do	Lawrenceburgh	Anderson	C.
Murphy, Barber & Co.*	TP, W 401	do	Clermont	Bullitt	C.
S. O. Hackley*	TP, W 406	do	Lawrenceburgh	Anderson	C.
Fern Cliff Distilling Company.*	TP, W 409	do	Louisville	Jefferson	N.
F. G. Walker*	TP, W 410	do	Bardstown	Nelson	C.
Astor Distilling Co.*	TP, W 412	do	Louisville	Jefferson	N.
F. G. Paine & Co.*	TP, W 413	do	Pleasure Ridge Park.	do	N.
Wm. S. Harris*	TP, W 414	do	Louisville	do	N.
R. B. & S. P. Lancaster*	TP, W 415	do	Bardstown	Nelson	C.
Anderson County Sour Mash Distilling Co.*	TP, W 418	do	Lawrenceburgh	Anderson	C.
R. B. Hayden & Co.*	TP, W 420	do	Bardstown	Nelson	C.
Brown & Brother	TP, W 422	do	do	do	C.
W. F. Ratliff*	TP, W 425	do	Raywick	Marion	C.
Spaw & Chelf*	TP, W 426	do	Mintonville	Casey	C.
Warren Bros.*	TP, W 428	do	Allendale	Green	C.
Despain & Warren*	TP, W 429	do	Brushy	Green	C.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
W. N. Philpott*	TP, W 430	Fifth	Liletown	do	C.
Perkins & Mears*	TP, W 431	do	Summerville	do	C.
T. J. Megibben*	TP, W 1	Sixth	Cynthiana	Harrison	N.
Chas. L. Mills*	TP, W 2	do	Milldale	Kenton	N.
L. O. Maddux*	TP, W 3	do	Dayton	Campbell	N.
Carroll County Distilling Company.*	TP, W 4	do	Wide-awake	Carroll	N.
Richland Distillery Co.*	W 5	do	Carrollton	do	N.
C. B. Cook & Co*	TP, W 6	do	Cynthiana	Harrison	N.
Kenton County Distilling Company.*	TP, W 7	do	Covington	Kenton	N.
E. L. Workum*	TP, W 8	do	Petersburgh	Boone	N.
Ashbrook Bros.*	TP, W 9	do	Cynthiana	Harrison	N.
Dorsel & Wulftange	TP, W 10	do	Covington	Kenton	N.
The New England Distilling Company.*	TP, W 11	do	do	do	N.
McDonald & Holt*	TP, W 14	do	Falmouth	Pendleton	N.
The Berry Distilling Co.*	TP, 17	do	Berry	Harrison	N.
G. H. List & Co	TP, 20	do	Covington	Kenton	N.
Perry Ducker*	W 22	do	Butler	Pendleton	N.
O. W. Cowles*	TP, W 30	do	Butler	do	N.
J. Ducker & Son*	TP, W 31	do	do	do	N.
G. W. Robson, jr., & Co.*	TP, W 33	do	Finchtown	Campbell	N.
F. S. Ashbrook & Co.*	TP, W 35	do	Cynthiana	Harrison	N.
T. J. Megibben & Bro.*	TP, W 38	do	Lair's Station	do	N.
Harry M. Levy*	TP, W 63	do	Milton	Trimble	N.
Wm. Tarr & Co.*	TP, W 1	Seventh	Lexington	Fayette	C.
Henry E. Pogue*	TP, W 3	do	Maysville	Mason	NE.
Wm. A. Gaines & Co.*	TP, W 4	do	Frankford	Franklin	N.
James E. Pepper & Co.*	TP, W 5	do	Lexington	Fayette	C.
Poyntz Bros.*	TP, W 6	do	Maysville	Mason	NE.
S. J. Greenbaum*	TP, W 9	do	Medway	Woodford	C.
Stoll & Strauss*	TP, W 12	do	Lexington	Fayette	C.
G. G. White Co.*	TP, W 14	do	Paris	Bourbon	N.
J. M. Cole*	TP, W 16	do	Mariba	Menifee	E.
E. H. Taylor, jr., & Sons*	TP, W 17	do	Mount Sterling	Montgomery	C.
Champe Farrow	TP, W 21	do	Mount Gilead	Mason	NE.
Teager & Co.*	TP, W 23	do	Tollsborough	Lewis	NE.
J. H. Rogers*	TP, W 24	do	Maysville	Mason	NE.
Hunter & Stickrod*	TP, W 29	do	Blue Lick Springs	Nicholas	N.
Boggs & Edwards	TP, W 30	do	Blaine	Lawrence	NE.
John Cochrane & Co.*	TP, W 37	do	Frankfort	Franklin	N.
A. J. Webb*	TP, W 43	do	Olioville	Lawrence	NE.
Nathaniel Harris*	TP, W 46	do	Yarnallton	Fayette	C.
W. J. Frazier*	TP, W 50	do	Versailles	Woodford	C.
Labrot & Graham*	TP, W 52	do	Frankfort	Franklin	N.
J. Swigert Taylor*	TP, W 53	do	Versailles	Woodford	C.
Headley & Peck*	TP, W 54	do	Lexington	Fayette	C.
Joseph J. Chambers*	TP, W 72	do	Cornwall	Menifee	E.
N. J. Walsh*	TP, W 77	do	Paris	Bourbon	N.
J. A. Grimes*	TP, W 79	do	Millersburgh	Bourbon	N.
Joshua K. Marshall*	TP, W 88	do	Sadieville	Scott	N.
W. A. Gaines & Co.*	TP, W 106	do	Frankfort	Franklin	N.
E. H. Taylor, jr., Co.*	TP, W 113	do	do	do	N.
Henry H. Sallie*	TP, W 123	do	Pomeroyton	Menifee	E.
Robert H. Risk*	TP, W 149	do	Rockdale	Owen	N.
W. W. Green*	TP, W 220	do	Bruin	Elliott	NE.
Burnam, Bennett & Co.*	TP, W 1	Eighth	Silver Creek	Madison	C.
W. H. Albright	TP, W 2	do	Round Stone	Rockcastle	C.
E. J. Curley & Co.*	TP, W 3	do	Camp Nelson	Jessamine	C.
Wm. Berkle*	TP, W 4	do	Danville	Boyle	C.
J. A. Huguely*	TP, W 6	do	Burgin	Mercer	C.
E. J. Curley*	TP, W 15	do	Camp Nelson	Jessamine	C.
C. M. Dedman*	TP, W 16	do	Oregon	Mercer	C.
M. T. Mitchell*	TP, W 18	do	Burgin	do	C.
A. & W. H. Traylor*	TP, W	do	Stanford	Lincoln	C.
J. Vanarsdell*	TP, W 118	do	McAfee	Mercer	C.
Wm. R. Mock, jr.*	TP, W 158	do	Danville	Boyle	C.
Shelby Jett*	TP, W 384	do	Doylesville	Madison	C.
Harris Thorpe*	TP, W 389	do	Waco	do	C.
E. & E. Million*	TP, W 397	do	White Hall	do	C.
Reynolds & Wilson*	TP, W 409	do	Booneville	Owsley	E.
Alexander Drake*	TP, W 415	do	Campton	Wolfe	E.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Armsted Miller*	TP, W 537	Eighth	Monticello	Wayne	S.
W. S. Hume & Co.*	TP, W 541	....do	Silver Creek	Madison	C.
Frederick Benge*	TP, W 685	....do	House Store	Clay	SE.
J. C. Tye	TP, 746	....do	Richmond	Madison	C.
Hugh B. Robinson*	TP, W 802	....do	....do	....do	C.
H. G. Babbitt*	TP, W 874	....do	Valley Oak	Pulaski	S.
John Riddle*	TP, W 877	....do	Woodstock	....do	S.
Calvin East*	TP, W 880	....do	Buckeye	Garrard	C.
James Miller	TP, 950	....do	Somerset	Pulaski	S.
S. P. & W. H. Floyd*	TP, W 953	....do	....do	....do	S.
Daniel J. Hudson*	TP, W 954	....do	....do	....do	S.
Tarter & Norfleet*	TP, W 965	....do	Faubush	....do	S.
Farley & Wilson*	TP, W 968	....do	Proctor	Lee	E.
Ashbury & Rodgers*	TP, W 971	....do	Kingston	Madison	C.
Obadiah Roberts*	TP, W 980	....do	Jackson	Breathitt	E.
Gilbert & Gilbert*	TP, W 983	....do	Crane's Nest	Knox	SE.
W. H. Crawford*	TP, W 1046	....do	Why Not	Lee	E.
D. P. Bethurum	TP, W 1068	....do	Mount Vernon	Rockcastle	C.
J. C. Taylor*	TP, W 1070	....do	Trimble	Pulaski	S.
John A. Watkins*	TP, W 1072	....do	Callaway	Bell	SE.
B. C. Neal	TP, 1073	....do	Miller's Creek	Estill	C.
Barker & Rice*	TP, W 1074	....do	Irvine	...do	C.
Adams & Adams*	TP, W 1075	....do	Ansel	Pulaski	S.
S. B. Kelly*	TP, W 1076	....do	Cleaveland	Madison	C.
Geo. W. Gray*	TP, W 1141	....do	Ambrose	Jessamine	C.
Cornett & Benge*	TP, W 1149	....do	Benge	Clay	SE.
G. J. Marcum*	TP, W 1150	....do	Mill Springs	Wayne	S.
E. M. Pryse & Co.*	TP, W 1164	....do	Beattyville	Lee	E.
William Clarke*	TP, W 1167	....do	Goochland	Rockcastle	C.
Buttry & Benge	TP, W 1168	....do	Lorne	Clay	SE.
Hopper & Beams*	TP, W 1169	....do	Barbourville	Knox	SE.
E. M. Denney*	TP, W 1170	....do	Level Green	Rockcastle	C.
Daniel B. Young & Co.*	TP, W 1173	....do	McWhorter	Laurel	SE.
Newton Woodson	TP, W 1174	....do	Bronston	Pulaski	S.
Daniel Norfleet*	TP, W 1175	....do	Faubush	....do	S.
Aaron Fletcher	TP, W 1177	....do	Irvine	Estill	C.
Daniel & Lunsford	TP, W 1179	....do	Station Camp	....do	C.
Linke & Short	TP, W 1180	....do	London	Laurel	SE.
James Spencer*	TP, W 1181	....do	Campton	Wolfe	E.
Marcum & Taylor*	TP, W 1182	....do	Pulaski	Pulaski	S.
T. B. Turpin*	TP, 1183	....do	Faubush	....do	S.
Buttery & Benge	TP, 1188	....do	...do	....do	S.
S. P. Brandenburg*	TP, W 1189	....do	Beattyville	Lee	E.
T. M. Warren	TP, W 1191	....do	Edenton	Madison	C.
Hiram F. Glass*	TP, W 1192	....do	Tuttle	Laurel	SE.
S. P. & W. H. Floyd*	TP, W 1194	....do	Somerset	Pulaski	S.
Ashley & Hall*	TP, W 1210	....do	....do	....do	S.
T. Centers & Co.	TP, W 1211	....do	Ervine	Estill	C.
Bengé & Roberts*	TP, W 1212	....do	Benge	Laurel	SE.
Samuel Acton*	TP, W 1213	....do	Woodstock	Pulaski	C.
G. W. Campbell & Co.*	TP, W 1214	....do	Cain's Store	....do	S.
H. F. Moore*	TP, W 1215	....do	Campton	Wolfe	E.
T. J. Coyle & Co.	TP, 1216	....do	Big Hill	Madison	C.
Howell & Son*	TP, W 1217	....do	Miller's Creek	Estill	C.

MARYLAND.

M. Crichton & Co.*	TP, W 1	Maryland	Baltimore	Baltimore	N.
Sherwood Distilling Co.*	TP, W 2	....do	Cockeyville	....do	N.
Hannis Distilling Co.*	TP, W 3	....do	Baltimore	....do	N.
Luther G. King*	TP, W 4	....do	Clarksburgh	Montgomery	C.
Melvale Distilling Co.*	TP, W 5	....do	Melvale	Baltimore	N.
Edwin Walters & Co.*	TP, W 6	....do	Canton	....do	N.
Israel Reiff*	TP, W 9	....do	Conococheague	Washington	NW.
John Himmler*	TP, W 10	....do	Cumberland	Alleghany	NW.
John Welty Cable*	TP, W 11	....do	Smithsburgh	Washington	NW.
Robert Stewart*	TP, W 12	....do	Highlandtown	Baltimore	N.
J. D. Wishard*	TP, W 13	....do	Leitersburgh	Washington	NW.
J. D. Ahalt*	TP, W 14	....do	Burkettsville	Frederick	N.
John B. Gunning*	TP, W 16	....do	Brady	Alleghany	NW.
O. Horsey*	TP, W 17	....do	Burkettsville	Frederick	N.
Levi Price*	TP, W 18	....do	Urbana	....do	N.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

MARYLAND—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
M. J. Miller*	TP, W 19	Maryland	Accident	Garrett	NW.
James Clark*	TP, W 20	....do	Cumberland	Alleghany	NW.
John T. Cretin*	TP, W 22	....do	Emmitsburg	Frederick	N.
Keefer Bros.*	TP, W 23	....do	Indian Springs	Washington	NW.
Rock Forge Distilling Company*	TP, W 24	....do	Leitersville	....do	NW.
Lewis Winand & Bro.*	TP, W 25	....do	Scott's Level	Baltimore	N.
Adam Rohrbach*	TP, W 26	....do	Lineboro	Carroll	N.

MASSACHUSETTS.

A. & G. J. Caldwell*	TP, W 1	Third	Newburyport	Essex	NE.
Nahum Chapin*	TP, W 2	....do	Boston	Suffolk	E.
Daniel E. Chase & Co.*	TP, W 3	....do	Somerville	Middlesex	E.
Sortwell & Co.*	TP, W 4	....do	East Cambridge	....do	E.
Dan'l Lawrence & Sons*	TP, W 5	....do	Medford	....do	E.
Chas. W. Howland*	TP, W 6	....do	Everett	....do	E.
C. Edward French*	TP, W 8	....do	Boston	Suffolk	E.
Felton & Son*	TP, W 9	....do	...do	....do	E.
The H. Porter Co.*	TP, W 2	Tenth	Agawam	Hampden	W.

MISSOURI.

Teuscher Distilling Company.*	TP, W 2	First	Saint Louis	Saint Louis	E.
Mound City Distilling Company.*	TP, W 3	... do	....do	Madison	E.
James H. Smiley	TP, W 4	....do	Trace Creek	....do	SE.
Rock Springs Distilling Company.*	TP, W 5	....do	Saint Louis	Saint Louis	E.
John Seabaugh*	TP, W 6	....do	Sedgewickville	Bollinger	SE.
David Crites, jr.*	TP, W 8	....do	Oak Ridge	Cape Girardeau	SE.
Robert T. Grisham*	TP, W 11	....do	Yancey's Mills	Phelps	C.
Louis M. Wills*	TP, W 12	....do	Sedgewickville	Bollinger	SE.
D. & H. Crites*	TP, W 30	....do	Oak Ridge	Cape Girardeau	SE.
Joseph Snyder*	TP, W 1	Fourth	Ashton	Clark	NE.
Mark Jackman*	TP, W 45	....do	Jackman's Mill	Howard	C.
Francis M. Hutchison*	TP, W 1	Sixth	Missouri City	Clay	NW.
Thomas N. Lofton.*	TP, W 29	....do	Waco	Jasper	SW.
L. Mayes & Co.*	TP, W 32	....do	Bonanza	Caldwell	NW.
Geo. M. Wrightman*	TP, W 35	....do	Walnut Grove	Green	S.
R. C. Mayes	TP, W 40	....do	Bonanza	Caldwell	NW.
Geo. W. Johnson*	TP, W 58	....do	Union Mills	Platte	NW.
Marion M. Rhoton*	TP, W 61	....do	Bakersfield	Ozark	S.
McCormick Distilling Company.*	TP, W 83	....do	Waldron	Platte	NW.
Kansas City Distilling Company.*	TP, W 96	....do	Kansas City	Jackson	W.
Amelia M. Jones*	TP, W 97	....do	Liberty	Clay	NW.

NEBRASKA.

Willow Springs Distilling Company.*	TP, W 1	Nebraska	Omaha	Douglass	E.
Nebraska Distilling Company.*	TP, W 2	....do	Nebraska City	Otoe	E.

NEW HAMPSHIRE.

William Ward*	TP, W 1	New Hampshire.	Portsmouth	Rockingham	SE.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NEW JERSEY.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Somerset Distilling Company.*	TP, W 43	Third	East Millstone	Somerset	C.

NEW YORK.

Eastern Distilling Company.*	TP, W 1	First	Blissville	Queens	SE.
E. N. Cook & Co.*	TP, W 3	Twenty-eighth	Buffalo	Erie	W.

NORTH CAROLINA.

C. K. Gallagher*	TP, W 3	Fourth	Washington	Beaufort	E.
F. B. Fields*	TP, W 4	do	La Grange	Le Noir	E.
Samuel Albertson*	TP, W 12	do	Kenansville	Duplin	SE.
Wm. A. Rhodes*	TP, W 155	do	Eagle Rock	Wake	C.
Cornelius Patrick*	TP, W 1392	do	Clinton	Sampson	S.
Robert Morgan*	TP, W 1427	do	Selma	Johnston	C.
D. E. Wagoner*	TP, W 1428	do	Archer Lodge	Johnston	C.
J. H. Harris*	TP, W 1429	do	Franklinton	Franklin	N.
W. G. Johnson*	TP, W 1464	do	Bismarck	Johnston	C.
J. E. Speir*	TP, W 1531	do	Bell's Ferry	Pitt	E.
W. W. Graves*	TP, W 1533	do	Elizabeth City	Pasquotank	NE.
Terry & Cain	TP, 1536	do	Durham	Durham	N.
W. P. Alley*	TP, W 1537	do	Franklinton	Franklin	N.
J. H. Royal & Bro.*	TP, W 1542	do	Clinton	Sampson	S.
C. H. McLamb*	TP, W 1559	do	Bass	do	S.
F. S. Garrett*	TP, W 1560	do	Raleigh	Wake	C.
R. H. Jinks*	TP, W 1561	do	Apex	do	C.
Sylvanus Pearce	TP, W 1563	do	Louisburgh	Franklin	N.
R. R. Walker*	TP, W 2	Fifth	Roxborough	Person	N.
J. J. Petree	TP, 7	do	Winston	Forsyth	N.
A. Hunt	TP, W 51	do	Hannersville	Davidson	C.
J. B. Martin	TP, W 66	do	Reidsville	Rockingham	N.
L. M. Harper	TP, W 97	do	Lewisville	Forsyth	N.
C. C. Curtis*	TP, W 379	do	Rock Creek	Alamance	N.
J. J. Biesecker*	TP, W 425	do	Lexington	Davidson	C.
H. Preddy*	TP, W 513	do	Oak Ridge	Guilford	N.
R. Everhart	TP, 594	do	Lexington	Davidson	C.
J. H. Harris*	TP, W 623	do	Holloway's	Person	N.
A. T. Kreeger*	TP, W 672	do	Bethania	Forsyth	N.
J. T. Parker	TP, W 704	do	Hillsborough	Orange	N.
G. W. Holt*	TP, W 744	do	Graham's	Alamance	N.
P. S. Hinkle*	TP, W 795	do	Lexington	Davidson	N.
J. H. Clapp*	TP, W 989	do	Company's Shop	Alamance	N.
W. G. Balsley*	TP, W 998	do	Gibsonville	Guilford	N.
W. A. Bailey*	TP, W 1013	do	Lexington	Davidson	C.
W. C. Wood*	TP, W 1014	do	Julian	Guilford	C.
R. W. Coble*	TP, W 1099	do	do	do	C.
Daniel Smith	TP, W 1179	do	Salem	Forsyth	N.
O. S. Jones	TP, W 1197	do	Manly	Moore	C.
W. Coble*	TP, W 1234	do	Julian	Guilford	N.
Holt & Wilson*	TP, W 1345	do	Loy's Shops	Alamance	N.
L. Everhart*	TP, W 1350	do	Lexington	Davidson	C.
J. C. Faust*	TP, W 1355	do	Foust's Mills	Randolph	C.
G. W. Smith*	TP, W 1361	do	Kernersville	Forsyth	N.
J. B. Geringer*	TP, W 1365	do	Gibsonville	Guilford	N.
P. S. Hinkle*	TP, W 1370	do	Welcome	Davidson	C.
R. C. Whirlow*	TP, W 1472	do	Lexington	do	C.
J. Geringer*	TP, W 1480	do	Gibsonville	Guilford	N.
J. F. L. Tussey*	TP, W 1486	do	Lexington	Davidson	C.
I. Turner*	TP, W 1487	do	Hillsborough	Orange	N.
J. McCauly*	TP, W 1488	do	University Station	do	N.
G. F. Ingle*	TP, W 1558	do	Gibsonville	Guilford	N.
D. A. Sutton	TP, W 1616	do	do	do	N.
G. W. Chaffin*	TP, W 1623	do	Winston	Forsyth	N.
F. A. Tucker*	TP, W 1835	do	Abbott's Creek	Davidson	C.
A. Leonard	TP, 1848	do	Lexington	do	C.
J. R. Smith*	TP, W 1850	do	Winston	Forsyth	N.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post office or town.	County.	Section of State.
G. W. Patterson*	TP, W 1854	Fifth	Rock Creek	Alamance	N.
Robert Laws*	TP, W 1855	do	Hillsborough	Orange	N.
P. H. Simpson*	TP, W 1856	do	Simpson's Store	Rockingham	N.
R. J. Smith	TP, W 1859	do	Julian	Guilford	N.
J. M. Sutton*	TP, W 1862	do	Gibsonville	Guilford	N.
R. C. Jones*	TP, W 1863	do	Big Rock	Granville	N.
C. C. Woody	TP, 1864	do	Roxborough	Person	N.
W. A. Jackson*	TP, W 1993	do	Caldwell Institute	Orange	N.
S. H. Cates	TP, 1994	do	Hurdle's Mills	Person	N.
M. D. Brady, Bray & Co.	TP, W 1996	do	Fall Creek	Chatham	C.
J. L. Davis & Bro.*	TP, W 1997	do	Auman's Hill	Montgomery	C.
P. L. Sellars*	TP, W 2000	do	Company's Shops	Alamance	N.
D. M. Andrews*	TP, W 2002	do	Roxborough	Person	N.
J. A. Norwood*	TP, W 2003	do	Buchanan	Granville	N.
J. P. Smothers	TP, 2004	do	Jobe	Rockingham	N.
J. W. Sharpe*	TP, W 2005	do	Curtis' Mills	Alamance	N.
C. H. Goley*	TP, 2006	do	Julian	Guilford	N.
H. N. Albright*	TP, W 2007	do	Gibsonville	do	N.
O. B. Cates & Bro.*	TP, W 2008	do	Hillsborough	Orange	N.
Gerringer & Sullivan	TP, W 2009	do	Gibsonville	Guilford	N.
A. Toler & Son*	TP, W 2010	do	Hillsborough	Orange	N.
Lewis Grimm*	TP, W 2011	do	Parkewood	Moore	C.
L. C. Chrisman*	TP, W 2012	do	Company's Shops	Alamance	N.
H. C. Hedgecock*	TP, W 2875	do	Kernersville	Forsyth	N.
R. Bailey*	TP, W 551	Sixth	Elbaville	Davie	W.
L. M. Dellinger	W 560	do	Shelby	Cleveland	SW.
S. G. Holton	TP, 575	do	Cool Springs	Iredell	W.
R. S. Calvert	TP, 631	do	Williamsburgh	do	W.
A. M. Salmons*	TP, W 632	do	Zion	Yadkin	NW.
L. L. Suggs*	TP, W 644	do	Dallas	Gaston	SW.
J. W. Grant	W 651	do	Greenlee's	McDowell	W.
John Bailey	TP, W 665	do	Smith Grove	Davie	W.
J. Canatzer*	TT, W 989	do	Fulton	do	W.
Rudsill & Jones*	W 996	do	Shelby	Cleveland	SW.
J. L. Whittington & Bro.*	TP, W 1002	do	Reddie's River	Wilkes	NW.
R. M. Jenkins*	TP, W 1007	do	Mount Holly	Gaston	SW.
M. M. Cline*	TP, W 1018	do	Newton	Catawba	W.
W. A. Hewitt*	TP, W 1168	do	do	do	W.
A. M. Rhyne*	TP, 1202	do	Gastonia	Gaston	SW.
E. A. Jenkins	TP, 1234	do	Lowell	do	SW.
D. Thornburg*	TP, W 1247	do	High Shoals	do	SW.
Luke Rhodes	TP, 1270	do	Mulberry	Wilkes	NW.
G. W. Flow	TP, W 1274	do	Monroe	Union	S.
J. B. Rhyne*	TP, W 1291	do	Waco	Cleveland	SW.
T. S. Bell*	TP, W 1303	do	Zimmerman	Wilkes	NW.
J. F. Humphrey	TP, 1308	do	Dallas	Gaston	SW.
D. A. Hines	TP, W 1315	do	Lincolnton	Lincoln	SW.
W. C. Spear	TP, W 1319	do	East Bend	Yadkin	NW.
J. W. McFarland*	TP, W 1323	do	Poor's Ford	Rutherford	SW.
S. J. Greenwood*	TP, W 1330	do	Roaring River	Wilkes	NW.
G. H. Renigar*	TP, W 1332	do	East Bend	Yadkin	NW.
J. C. Plyler	TP, 1345	do	Statesville	Iredell	W.
H. B. Stewart	TP, 1349	do	Hedrick	Alexander	W.
J. B. Lanier*	TP, W 1370	do	Salisbury	Rowan	W.
A. R. Homesly	TP, W 1374	do	Shelby	Cleveland	SW.
W. R. G. Martin*	TP, W 1380	do	Jonesville	Yadkin	NW.
L. L. Suggs*	TP, W 1386	do	Dallas	Gaston	SW.
F. Wagoner	TP, 1388	do	Longtown	Yadkin	NW.
L. H. Fraley*	TP, W 1398	do	Williamsburgh	Iredell	W.
D. Smitherman	TP, W 1726	do	East Bend	Yadkin	NW.
W. F. Williams*	TP, W 1734	do	Farmington	Davie	W.
J. W. Walker	TP, W 1736	do	Smith Grove	do	W.
D. Call	TP, W 1738	do	Fork Church	Davie	W.
J. E. Hutchens	TP, W 1745	do	Conrads	Yadkin	NW.
N. H. Robinette*	TP, W 1746	do	Trap Hill	Wilkes	NW.
A. F. Weir	TP, W 1748	do	King's Mountain	Cleveland	SW.
J. S. Carpenter*	TP, W 1749	do	Cherryville	Gaston	SW.
A. Y. Rash	TP, 1763	do	Osboruville	Wilkes	NW.
David Jenkins*	TP, W 1768	do	South Point	Gaston	SW.
W. L. Harbin*	TP, W 1770	do	Statesville	Iredell	W.
J. A. Rhyne*	TP, W 1776	do	Gastonia	Gaston	SW.
Hugh Sprinkle*	TP, W 1781	do	Yadkinville	Yadkin	NW.
L. J. Salmons & Co.*	TP, W 1792	do	Brier Creek	Wilkes	NW.
J. W. Garrison*	TP, W 1793	do	Morganton	Burke	W.
John Carson*	TP, W 2019	do	Marion	McDowell	W.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
M. C. Bruce*	TP, W 2023	Sixth	Forbush	Yadkin	NW.
George Steelman*	TP, W 2024	do	do	do	NW.
James Coombs*	TP, W 2029	do	Lovelace	Wilkes	NW.
Sparks & Gray*	TP, W 2037	do	Clingman	do	NW.
J. W. Smitherman*	TP, W 2039	do	East Bend	Yadkin	NW.
J. I. Myers & Co	TP, 2045	do	Round Mountain	Wilkes	NW.
J. C. Tinsley*	TP, W 2050	do	Mulberry	do	NW.
J. L. Carpenter*	TP, W 2063	do	King's Mountain	Cleveland	SW.
L. M. Dellinger	TP, 2064	do	Cherryville	Gaston	SW.
Pressley L. Hays*	TP, W 2072	do	Hay Meadow	Wilkes	NW.
M. A. Cornwell*	TP, W 2077	do	Collinsville	Polk	SW.
J. L. Wood*	TP, W 2082	do	Pleasant Ridge	Gaston	SW.
J. A. Hartman	TP, 2091	do	Olin	Iredell	W.
J. Jenkins*	TP, W 2093	do	Stanley Creek	Gaston	SW.
H. F. Forbes*	TP, W 2097	do	Crowder's Mountain.	do	SW.
J. W. M. Grayson*	TP, 2099	do	Grayson	Ashe	NW.
John L. Hilton*	TP, W 2104	do	Fulton	Davie	W.
W. H. Somers	TP, W 2114	do	Hunting Creek	Wilkes	NW.
J. M. Garrison	TP, W 2115	do	Morganton	Burke	W.
W. R. Forbes	TP, W 2117	do	Crowder's Creek	Gaston	SW.
E. T. Stroup*	TP, W 2120	do	Hickory	Catawba	W.
J. R. Huie*	TP, 2123	do	Olin	Iredell	W.
J. R. Combs*	TP, 2129	do	Osbornville	Wilkes	NW.
J. R. Kelly*	TP, W 2130	do	Old Fort	McDowell	W.
Carrol & Bridges	TP, 2135	do	King's Mountain	Cleveland	SW.
J. R. Huie	TP, 2139	do	Olin	Iredell	W.
B. F. Sprinkle*	TP, W 2142	do	Footville	Yadkin	NW.
J. O. Markland*	TP, W 2150	do	Fulton	Davie	W.
R. H. Bandy*	TP, W 2155	do	Bandy	Catawba	W.
J. P. Summey	TP, 2157	do	Lowesville	Lincoln	SW.
A. C. Cornatzer*	TP, W 2165	do	Fulton	Davie	W.
T. J. Stewart	TP, 2167	do	Hedrick	Alexander	W.
L. W. Shumates	TP, 2169	do	Mulberry	Wilkes	NW.
W. E. Current*	TP, W 2174	do	Turnersburg	Iredell	W.
S. Angle	TP, 2183	do	Eagle Mills	do	W.
W. E. Shore	TP, 2184	do	Shore	Yadkin	NW.
Joel Huffman*	TP, W 2188	do	Morganton	Burke	W.
J. P. Warren*	TP, 2192	do	Osbornville	Wilkes	NW.
H. Cardwell & Co*	TP, W 2195	do	Lewis Forks	do	NW.
L. J. Huffstetter*	TP, W 2701	do	Lincolnton	Lincoln	SW.
E. H. Griffith	TP, 2706	do	Kappa	Davie	W.
E. M. Couch*	TP, W 2708	do	Zion	Yadkin	NW.
L. J. Salmons*	TP, W 2714	do	Brier Creek	Wilkes	NW.
E. M. Pardew*	TP, W 2719	do	Round Mountain	do	NW.
G. H. Hardin*	TP, W 2720	do	Beaver Creek	Ashe	NW.
W. S. Turner*	TP, 2724	do	River Hill	Iredell	W.
J. I. Allgood	TP, 2725	do	Cross Roads Ch'ch.	Yadkin	NW.
W. H. West*	TP, W 2734	do	Stanley Creek	Gaston	SW.
L. W. Lonsford*	TP, W 2735	do	Lovelace	Wilkes	NW.
B. O. Jenkins	TP, 2738	do	King's Mountain	Cleveland	SW.
G. W. Patterson*	TP, W 2740	do	Concord	Cabarrus	SW.
J. W. Gamble*	TP, W 2741	do	Gastonia	Gaston	SW.
James Mitchell*	TP, W 2751	do	Jennings Mills	Iredell	W.
H. H. Stillwell	TP, 2753	do	Cowan's Ford	Mecklenburgh	SW.
James Orrell	TP, 2754	do	Advance	Davie	W.
J. T. Roberts*	TP, W 2755	do	Osbornville	Wilkes	NW.
H. F. Shore*	TP, W 2764	do	East Bend	Yadkin	NW.
Jos. Williams*	TP, W 2765	do	Panther's Creek	do	NW.
J. A. Huffman*	TP, W 2769	do	Miller's Creek	Wilkes	NW.
P. L. Hays	TP, 2767	do	Hay Meadow	do	NW.
B. F. Sprinkle	TP, 2770	do	Footville	Yadkin	SW.
W. E. Collins*	TP, W 2772	do	Collinsville	Polk	C.
J. F. McLain	TP, 2775	do	Wade	Harnett	W.
P. A. Miller	TP, 2777	do	Mocksville	Davie	NW.
B. F. Eller*	TP, W 2778	do	Stony Hill	Wilkes	W.
G. A. Hartman*	TP, W 2782	do	Farmington	Davie	W.
J. B. England*	TP, W 2783	do	Morganton	Burke	W.
R. C. Setzer*	TP, W 2784	do	Newton	Catawba	SW.
M. M. Lineberger*	TP, W 2785	do	Iron Station	Lincoln	W.
D. A. Kanipe*	TP, W 2787	do	Marion	McDowell	NW.
W. L. Finney	TP, 2788	do	Jonesville	Yadkin	W.
N. H. Jimerson*	TP, W 2790	do	Rocky Pass	McDowell	SW.
F. M. Parish	TP, W 2791	do	Pleasant Ridge	Gaston	SW.
Jonas Scruggs*	TP, W 2794	do	Sandy Springs	Rutherford	W.
W. Fraley	TP, W 2800	do	Cool Spring	Iredell	

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
D. M. Rudsill	TP, W 2803	Sixth	Shelby	Cleveland	SW.
L. A. Bailey*	TP, W 2804	do	Fulton	Davie	W.
L. F. Howard*	TP, 2805	do	Smith Grove	do	W.
W. R. Carroll*	TP, W 2810	do	Cherryville	Gaston	SW.
J. I. Todd	TP, W 2811	do	Yadkinsville	Yadkin	NW.
G. E. Barnhart	TP, 2819	do	Jerusalem	Davie	W.
M. A. Wilkinson	TP, 2821	do	Chronicle	Catawba	W.
R. E. Lineberger*	TP, W 2824	do	Hardin	Gaston	SW.
W. H. Stockton*	TP, W 2825	do	Statesville	Iredell	W.
J. H. Holcombe	TP, W 2831	do	Chestnut Ridge	Yadkin	NW.
W. A. Bailey*	TP, W 2833	do	Fulton	Davie	W.
J. H. Greenwood*	TP, W 2834	do	Jonesville	Yadkin	NW.
C. M. Figgins*	TP, W 2836	do	Collinsville	Polk	SW.
J. C. McNeely	TP, W 2868	do	Bridgewater	Burke	W.
W. I. Thornburg	TP, W 2870	do	Erwinsville	Cleveland	SW.
J. M. Dalton	TP, W 2872	do	West Mills	Macon	SW.
J. C. Miller	TP, 2873	do	Cross Roads Ch'ch	Yadkin	NW.
D. L. Lowry*	TP, W 2877	do	Calahaln	Davie	W.
C. L. Collins	TP, 2878	do	Grove	Chatham	C.
B. O. Jenkins*	TP, 2881	do	King's Mountain	Cleveland	SW.
L. H. Fraley	TP, W 2883	do	Williamsburgh	Iredell	W.
W. T. Hudson*	TP, W 2884	do	Morganton	Burke	W.
S. C. Anderson	TP, 2885	do	Sandy Springs	Polk	SW.
T. M. Peoples*	TP, W 2886	do	Mocksville	Davie	W.
O. C. Beamgard	TP, 2887	do	King's Mountain	Cleveland	SW.
C. F. Williams	TP, 2888	do	Otter Creek	Rutherford	SW.
D. S. Thornburg	TP, 2889	do	Cherryville	Gaston	SW.
S. Angle*	TP, W 2890	do	Eagle Mills	Iredell	W.
J. T. Goodman*	TP, W 2892	do	Barringer	do	W.
F. P. Rhyne*	TP, W 2893	do	Gastonia	Gaston	SW.
J. D. Cowan	TP, W 2894	do	Mooreville	Iredell	W.
L. C. Mullice	TP, 2896	do	Harmony	do	W.
E. E. Smith	TP, 2897	do	do	do	W.
J. M. Stout	TP, 2898	do	Purlear	Wilkes	NW.
J. L. Hays & Co*	TP, W 2899	do	do	do	NW.
D. A. Ramsay*	TP, W 4001	do	Salisbury	Rowan	W.
M. L. Barringer	TP, 4002	do	Statesville	Iredell	W.
R. F. Norwood	TP, 4003	do	Lewisville	Forsyth	N.
A. S. Alley*	TP, W 4004	do	Catawba	Catawba	W.
A. N. Dale	TP, 4006	do	Morganton	Burke	W.
C. S. Holland*	TP, W 4007	do	Olin	Iredell	W.
J. S. Higgins*	TP, W 4008	do	Dysartville	McDowell	W.
K. J. Kennedy*	TP, 4009	do	King's Mountain	Cleveland	SW.
C. A. Coleman*	TP, W 4011	do	Osbornville	Wilkes	NW.
W. Billings & Bro	TP, 4012	do	Trap Hill	do	NW.
W. F. McGuire	TP, 4013	do	Mockville	Davie	W.
E. F. Anderson*	TP, W 4014	do	Fishing Creek	Wilkes	NW.
Reid & Pope*	TP, 4015	do	Olin	Iredell	W.
M. H. Wooten	TP, 4016	do	Yadkinville	Yadkin	NW.
R. G. Shores	TP, W 4017	do	do	do	NW.
W. A. Tharpe & Bros	TP, 4019	do	Roaring River	Wilkes	NW.
John Shrum*	TP, W 4020	do	Ironton	Lincoln	SW.
R. J. Blackwell*	TP, W 4021	do	Providence	Rowan	W.
D. L. Call*	TP, W 4022	do	Amity Hill	Iredell	W.
W. V. Somers*	TP, W 4024	do	Goshen	Wilkes	NW.
J. E. Marlow*	TP, W 4025	do	Montford Cove	McDowell	W.
J. C. Cooper*	TP, W 4026	do	Brevard	Transylvania	SW.
L. C. Myers*	TP, 4027	do	Union Grove	Iredell	W.
Hayes & Holland*	TP, W 4028	do	Olin	do	W.
T. A. Zachery	TP, 4030	do	Yadkinville	Yadkin	NW.
W. C. Wiles*	TP, W 4031	do	Dockery	Wilkes	NW.
E. M. Pardew*	TP, W 4032	do	Wilkesborough	do	NW.
W. A. Rankin	TP, 4033	do	Mount Holly	Gaston	SW.
Z. H. Roberts*	TP, W 4034	do	Mulberry	Wilkes	NW.
C. W. Lawrance	TP, 4035	do	Statesville	Iredell	W.
J. A. Brittain	TP, W 4036	do	Morganton	Burke	W.
A. Lyons & Co	TP, 4037	do	Trap Hill	Wilkes	NW.
P. W. Sigman	TP, W 4038	do	Hickory	Catawba	W.
J. C. Brincefield	TP, 4039	do	Elmwood	Iredell	W.
C. M. Waters	TP, W 4041	do	Golden	Rutherford	SW.
J. L. Morgan*	TP, W 4042	do	Marion	McDowell	W.
J. A. Nalle*	TP, W 4044	do	Third Creek	Rowan	W.
Collins & Turner	TP, 4045	do	Grover	Cleveland	SW.
Thomas Greenwood*	TP, W 4046	do	Jonesville	Yad	NW.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
T. J. Deal	TP, W 4047	Sixth	Kelleys	Bladen	S.
T. E. Rhyne*	TP, W 4049	....do	Fonta Flora	Burke	W.
L. P. Jones*	TP, W 4051	....do	Jonesville	Yadkin	NW.
M. G. Baker	TP, 4052	....do	Shelby	Cleveland	SW.
W. T. Bailey*	TP, W 4053	....do	Statesville	Iredell	W.
W. J. Wiseman*	TP, W 4054	....do	North Cove	McDowell	W.
Phelps & Vogler*	TP, W 4055	....do	Advance	Davie	W.
Cooley & Foster	TP, W 4056	....do	Hicksville	Rutherford	SW.
Morgan Long	TP, 4057	....do	Laurel Spring	Ashe	NW.
G. F. Richardson*	TP, W 4058	....do	Furches	... do	NW.
A. F. Mull & Son*	TP, W 4059	....do	Cobb	Cherokee	NW.
M. R. Mull*	TP, W 4060	....do	Hickory	Catawba	SW.
J. P. Salmon*	TP, W 4061	....do	Black Mountain	McDowell	W.
D. H. Willard	TP, 4062	....do	Fonta Flora	Burke	W.
I. S. Shields*	TP, W 4063	....do	Spillman	Yadkin	W.
Reid & Pope*	TP, W 4064	....do	Olin	Iredell	NW.
G. D. Carrier*	TP, 4065	....do	Rutherfordton	Rutherford	W.
J. A. Pasour*	TP, W 4066	....do	Erwinsville	Cleveland	SW.
M. T. Parham*	TP, W 4067	....do	Crowder's Creek	Gaston	SW.
Hambright & Ramsey	TP, 4068	....do	Kings Mountain	Cleveland	SW.
R. M. Welborn	TP, 4069	....do	Grade	Alexander	W.
J. A. Rhyne	TP, W 4070	....do	Gastonia	Gaston	SW.
J. B. Lanier*	TP, W 4071	....do	Salisbury	Rowan	W.
F. P. Rhyne*	TP, W 4072	....do	Gastonia	Gaston	SW.
Dellinger & Blanton	TP, W 4073	....do	Shelby	Cleveland	SW.
D. H. Powell	TP, 4074	....do	Harmony	Iredell	W.
L. L. Smith*	TP, W 4075	....do	Stanley Creek	Gaston	SW.
Jos. Cox*	TP, W 4077	....do	Eagle Mills	Iredell	W.
A. E. Barnhart*	TP, W 4078	....do	Atwell	Rowan	W.
J. E. Colvert*	TP, W 4079	....do	Williamsburgh	Iredell	W.
B. A. Jarvis*	TP, W 4080	....do	Cross-Roads Church.	Yadkin	NW.
C. F. Chapel	TP, W 4081	....do	Jonesville	....do	NW.
Holland & Tomlin*	TP, W 4082	....do	Weisner	Iredell	W.
Bowles & Van Story*	TP, W 4083	....do	Olin	....do	W.
I. S. Swing*	TP, 4084	....do	Cana	Davie	W.
J. L. Morgan*	TP, W 4085	....do	Marion	McDowell	W.
N. W. Brown*	TP, W 4086	....do	Clingman	Wilkes	NW.
T. J. James*	TP, 4087	....do	Boomer	....do	NW.
J. W. Gamble*	TP, W 4088	....do	Gastonia	Gaston	SW.
Spears & Coon*	TP, 4089	....do	Granite Hill	Iredell	W.
M. P. Stroup*	TP, W 4090	....do	Crouse	Lincoln	SW.
Rudsill & Jones	TP, W 4091	....do	Shelby	Cleveland	SW.
J. A. Hoots, jr*	TP, W 4092	....do	Cross-Roads Church	Yadkin	NW.
W. R. Mills*	TP, 4093	....do	Oak Forest	Iredell	W.
C. S. Holland*	TP, W 4094	....do	Olive	....do	W.
C. L. Collins	TP, 4095	....do	Grover	Cleveland	SW.
F. A. Carroll*	W 4096	....do	King's Mountain	....do	SW.
R. G. Collins	TP, W 4097	....do	Grover	....do	SW.
T. F. Barnard*	TP, W 4098	....do	Eagle Mills	Iredell	W.
J. M. Riggs*	TP, 4099	....do	Statesville	....do	W.

OHIO.

C. Dodsworth*	TP, W 1	First	Cincinnati	Hamilton	SW.
A. Hoffheimer & Co*	TP, W 3	....do	....do	....do	SW.
G. K. Duckworth*	TP, W 4	....do	....do	....do	SW.
Maddux, Hobart & Co*	TP, W 5	....do	....do	....do	SW.
The Mill Creek Distilling Company.*	TP, W 6	....do	....do	....do	SW.
D. F. Walsh*	TP, W 7	....do	....do	....do	SW.
The Union Distilling Company.	TP, W 9	....do	....do	....do	SW.
The Mill Creek Distilling Company.*	TP, W 12	....do	....do	....do	SW.
Fleischmann & Co.*	TP, W 21	....do	....do	....do	SW.
Hamilton Distilling Company.	TP, W 1	Sixth	Hamilton	Butler	SW.
Julius Freiberg*	TP, W 3	....do	Lynchburg	Highland	S.
David Rohrer*	TP, W 11	....do	Germantown	Montgomery	W.
John Boyle & Co	TP, W 18	....do	Higginsport	Brown	SW.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Lewis Hayner*	TP, W 2	Tenth	Troy	Miami	W.
Brickner & Ehrenfried	TP, W 51	....do	Tiffin	Seneca	N.
Geo. Davis & Co.*	TP, W 1	Eleventh	Portsmouth	Scioto	S.
James Emmitt*	TP, W 2	....do	Waverly	Pike	S.
F. C. Trebein*	TP, W 3	....do	Beaver Station	Greene	W.
M. A. Cesner*	TP, W 4	....do	Dresden	Muskingum	C.
Chas. Koppe*	TP, W 5	....do	Cardington	Morrow	E.
Wm. Burns*	TP, W 14	....do	Springfield	Clarke	W.
O. M. Gilbert*	TP, W 18	....do	Ashley	Delaware	C.
Bigbee & Van Buskirk	TP, W 19	....do	Levering	Knox	C.
John Ramser*	TP, W 1	Eighteenth	Powhatan Point	Belmont	E.
F. W. Thorla*	TP, W 2	....do	Renrock	Noble	E.
C. E. Davis*	TP, W 3	....do	Centreville	Belmont	E.
Eckert & Son*	TP, W 10	....do	Springfield	Mahoning	NE.
S. M. Miller*	TP, W 16	....do	Cairo	Stark	NE.
C. K. Bowman*	TP, W 18	....do	Wooster	Wayne	N.
W. B. Thompson & Co*	TP, W 29	... do	Port Washington	Tuscarawas	E.
John Seeger*	TP, W 33	....do	New Springfield	Mahoning	NE.

OREGON.

J. A. Hanley	W 23	Oregon	Jacksonville	Jackson	SW.

PENNSYLVANIA.

Alexander Young (executors)*	TP, W 1	First	Philadelphia	Philadelphia	SE.
J. A. Dougherty's Sons*	TP, W 2	....do	....do	..do	SE.
Nath'l L. Kalbach*	TP, W 8	....do	Mount Ætna	Berks	SE.
Rufus H. Denkle*	TP, W 11	....do	East Berkley	... do	SE.
Adam Stein*	TP, W 45	....do	Kutztown	....do	SE.
Andrew P. Lusk*	TP, W 1	Ninth	High Spire	Dauphin	C.
Wiley Bros*	TP, W 2	....do	Bainbridge	Lancaster	SE.
D. D. Burkholder*	TP, W 3	....do	Rome	....do	N.
Benj. F. Welty	TP, W 4	....do	Waynesborough	Franklin	S.
Jos. Seachrist*	TP, W 5	....do	Felton	York	S.
P. & H. Small*	TP, W 7	....do	Saint Thomas	Franklin	S.
Elias Hake	TP, W 8	....do	New Cumberland	Cumberland	S.
H. Free & Co	TP, W 9	....do	Etters	York	S.
Aaron J. Unger*	TP, W 10	....do	Cove Gap	Franklin	S.
Daniel Y. Lenker*	TP, W 11	....do	Millersburgh	Dauphin	C.
I. Hellenshead	TP, W 13	....do	Foltz	Franklin	S.
B. F. Crouse & Co*	TP, W 14	....do	Newville	Cumberland	S.
Wm. Foust*	TP, W 15	....do	Glen Rock	York	S.
H. Kauffman*	TP, W 18	....do	Sporting Hill	Lancaster	SE.
Robt. Johnston*	TP, W 19	....do	Elizabethville	Dauphin	C.
Nath'l Miller*	TP, W 20	....do	....do	....do	C.
Weaver & Son	TP, W 21	....do	....do	..do	C.
W. A. Kottka	TP, W 23	....do	....do	..do	C.
Christian Habecker*	TP, W 28	....do	Penn	Lancaster	SE.
Lauck Bros*	TP, W 30	... do	Bowmansdale	Cumberland	S.
John Shawver*	TP, W 31	....do	Troxelville	Snyder	C.
A. B. Sheaffer	TP, W 32	....do	Lancaster	Lancaster	SE.
A. S. Bomberger & Bro	TP, W 48	....do	Schafferstown	Lebanon	SE.
Maggie Buzer, administratrix*	TP, W 10	Twelfth	Bellefonte	Centre	C.
Geo. N. Oyster*	TP, W 13	....do	Washingtonville	Montour	C.
J. K. Reish*	TP, W 18	....do	Cowan	Union	C.
John G. Siegel*	TP, W 21	....do	Saladsburgh	Lycoming	N.
Gotlieb Haag*	TP, W 22	....do	Pleasant Gap	Centre	C.
Noah W. Eby*	TP, W 23	....do	Woodward	... do	C.
Miller & Steckel*	TP, W 27	....do	Bath	Northampton	E.
W. B. Nace*	TP, W 28	....do	Petersville	... do	E.
B. F. Edgar & Co	TP, W 29	... do	Stillwater	Columbia	C.
Robt. Taylor*	TP, W 30	....do	Philipsburgh	Centre	C.
H. S. & W. B. Cole*	TP, W 31	....do	Mifflin Cross Roads	Columbia	C.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
O. W. Van Valin & Co.*	TP, W 32	Twelfth	Coburn	Centre	C.
Rohr McHenry & Co.*	TP, W 33	....do	Benton	Columbia	C.
Meadville, Pa., Dist'g Co. (limited).	TP, W 1	Nineteenth	Vallonia	Crawford	NW.
Wm. F. Knight*	TP, W 2	....do	Knox	Clarion	W.
V. and C. Huefner*	TP, W 3	....do	Arthurs	....do	W.
Edwin Buhl	TP, W 4	....do	Clarion	....do	W.
Mrs. Barbara Genkinger.*	TP, W 20	....do	New Castle	Lawrence	W.
James R. Gray*	TP, W 1	Twenty-second	Gray's Landing	Greene	SW.
Isaac N. Burson*	TP, W 2	....do	Fredricktown	Washington	SW.
A. Overholt & Co.*	TP, W 3	....do	Broad Ford	Fayette	SW.
J. S. Finch & Co.*	TP, W 4	....do	Pittsburgh	Allegheny	SW.
The Large Distilling Co.*	TP, W 5	....do	West Elizabeth	....do	SW.
Gilpin South*	TP, W 6	....do	Bald Hill	Greene	SW.
The G. W. Jones Distilling Company.*	TP, W 7	....do	Brownsville	Fayette	SW.
Jesse M. Boyd*	TP, W 8	....do	Allenport	Washington	SW.
U. E. Lippincott*	TP, W 9	....do	Lippincott	Greene	SW.
W. J. Markell*	TP, W 10	....do	Monongahela	Washington	SW.
Joseph Harrison*	TP, W 11	....do	Monongahela City	... do	SW.
S. T. Gray*	TP, W 12	....do	Masontown	Fayette	SW.
C. J. McCauley*	TP, W 13	....do	Latrobe	Westmoreland	SW.
Moore & Sinnott*	TP, W 14	....do	Gibsonton	....do	SW.
S. Dillinger & Sons*	TP, W 15	....do	Ruff's Dale	....do	SW.
D. J. Johnson*	TP, W 17	....do	Gibbon's Glade	Fayette	SW.
Kammerer Manufacturing Company.*	PP, W 18	....do	Kammerer	Washington	SW.
Thos. McCollough*	TP, W 19	....do	Farmington	Fayette	SW.
W. H. Holmes*	TP, W 20	....do	Millsborough	Washington	SW.
Thos. Moore*	PP, W 21	....do	McKeesport	Allegheny	SW.
Jacob Mathias*	TP, W 22	....do	Manor Station	Westmoreland	SW.
S. A. Topper	TP, W 24	....do	New Baltimore	Somerset	SW.
Simon P. Sweitzer*	TP, W 25	....do	Sand Patch	....do	SW.
S. and M. L. Snyder*	TP, W 26	....do	Baker's Summit	Bedford	S.
Wm. Britton*	TP, W 27	....do	Brownsville	Fayette	SW.
Jesse Baughman*	TP, W 28	....do	Sand Patch	Somerset	SW.
Patrick Hughes*	TP, W 29	....do	Napier	Bedford	S.
A. E. Fyan*	TP, W 30	....do	Kegg	....do	S.
Rufus C. Landis*	TP, W 32	....do	Berlin	Somerset	SW.
Abram Shultz*	TP, W 33	....do	Myerdale	....do	SW.
S. S. Brumbaugh*	TP, W 34	....do	New Enterprise	Bedford	S.
Valentine Hinkle*	TP, W 37	....do	Wellersburgh	Somerset	SW.
Wm. Fox*	TP, W 38	....do	New Stanton	Westmoreland	SW.
Osterburgh Distilling Company.*	TP, W 39	....do	Osterburgh	Bedford	S.
John M. Topper*	TP, W 40	....do	New Baltimore	Somerset	SW.
Fred. W. Seeman*	TP, W 41	....do	Laurelville	Fayette	SW.
John M. Topper*	TP, W 43	....do	New Baltimore	Somerset	SW.
D. J. Johnson	TP, W 44	....do	Gibbon's Glade	Fayette	SW.
South Bros.*	TP, W 45	....do	West Brownsville	Washington	SW.
Edward Hoover*	TP, W 48	....do	Berlin	Somerset	W.
A. Guckenheimer & Bros.*	TP, W 1	Twenty-third	Freeport	Armstrong	W.
George Stahl*	TP, W 6	....do	Zelienople	Butler	W.
Pennsylvania Distilling Company.*	TP, W 8	....do	Buffalo	....do	W.
Gray & Williams*	TP, W 10	....do	Carrollton	Cambria	C.
Martin Grube*	TP, W 15	....do	Huntingdon	Huntingdon	C.

SOUTH CAROLINA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
J. F. Hightower*	TP, W 229	South Carolina.	Lima	Greenville	NW.
W. H. Dowdy	TP, W 243	....do	Horse Creek	Aiken	E.
J. F. Hightower	TP, W 273	....do	Lima	Greenville	NW.
M. H. Bryce*	TP, 310	....do	Walhalla	Oconee	NW.
A. B. Turner*	TP, W 312	....do	Lima	Greenville	NW.
H. D. A. Biemann*	TP, W 315	....do	Walhalla	Oconee	NW.
James A. Stewart	TP, W 316	....do	Mill Creek	Pickens	NE.
Brock & Bright	TP, W 352	....do	Cheraw	Chesterfield	NW.
M. H. Bryce*	TP, W 355	....do	Walhalla	Oconee	NW.
G. F. Bowie	TP, W 356	....do	Nine Times	Pickens	NW.
H. D. A. Biemann*	TP, W 358	....do	Walhalla	Oconee	NW.
H. D. A. Biemann*	TP, W 359	....do	... do	....do	NW.

* Name of the distiller who gave bond May 2 1887

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

SOUTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
James E. Payne*	TP, 362	South Carolina.	Greenville	Greenville	NW.
Durham, Fisher & Belue.	TP, 363	....do	Landrum	Spartanburgh	NW.
W. R. Lowry	TP, W 364	....do	Bethany	York	NW.
Ross & Center	TP, W 365	....do	Gowansville	Greenville	NW.

TENNESSEE.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Harmon Brewer	TP, W 138	Second	Sneedville	Hancock	NE.
M. H. Hansard*	TP, W 212	....do	Graveston	Knox	NE.
Joseph Hurley*	TP, W 235	....do	Newport	Cocke	E.
W. O. Phillips*	TP, W 236	....do	Dugger's Ferry	Carter	NE.
N. J. Walker*	TP, W 237	....do	Adolphus	Loudon	E.
W. L. Smith	TP, W 238	....do	Butler	Johnson	NE.
Henry Keck*	TP, W 240	....do	Keck's Chapel	Claiborne	NE.
S. N. Kelly*	TP, W 249	....do	Maltabarger	Union	NE.
Morrison & Ross*	TP, W 309	....do	Xenophon	Hancock	NE.
John Hughes	TP, W 312	....do	Johnson City	Washington	NE.
Wm. Whillock*	TP, W 313	....do	Mount's Cross-Roads.	Jefferson	E.
W. E. Taylor*	TP, W 314	....do	Cog Hill	Polk	SE.
John Mills*	TP, W 316	....do	Meadowfield	Hancock	NE.
Swan & Slover*	TP, W 318	....do	Dandridge	Jefferson	E.
J. D. Mayes*	TP, W 329	....do	Bacchus	Claiborne	NE.
Israel Wilson*	TP, W 337	....do	Jacksboro	Campbell	NE.
Wm. Greene*	TP, W 345	....do	Lee Valley	Hawkins	NE.
Willoughby & Lynch*	TP, W 350	....do	Rhodelia	Union	NE.
G. H. Burton*	TP, W 353	....do	North	Grainger	NE.
Willoughby & Lynch	356	....do	Rhodelia	Union	NE.
Rob't Stone*	TP, W 377	....do	Swan Island	Hancock	NE.
Isaac Lindsey*	TP, 388	....do	Povo	Monroe	SE.
H. J. Welcker	TP, W 399	....do	Regret	McMinn	SE.
Alex Montgomery*	TP, W 400	....do	Meadowfield	Hancock	NE.
W. O. Harper*	TP, W 402	....do	Bridgeport	Cocke	E.
Atchley, Brown & Co.	TP, W 404	....do	Greenville	Greene	NE.
W. W. Daniel*	TP, W 408	....do	Mossy Creek	Jefferson	NE.
Chas. Nelson*	TP, W 5	Fifth	Greenbrier	Robertson	N.
James Groves & Co	TP, W 6	....do	Mitchellville	Sumner	N.
Wakeman & Hodges*	TP, W 11	....do	Sparta	White	C.
J. W. Miller	TP, W 14	....do	Rock Island	Warren	
G. W. Swor	TP, W 22	....do	Buchanan	Henry	NW.
Tolley Bros.*	TP, W 29	....do	Lynchburg	Moore	S.
R. S. McLure*	TP, W 32	....do	Hantland	Franklin	S.
John Woodard*	TP, W 110	....do	Woodard's Station	Robertson	N.
R. D. McCutcheon*	TP, W 183	....do	Springfield	Obion	NW.
Peake & Terry*	TP, W 204	....do	Avoton	Putnam	N.
Copeland & Co.*	TP, W 210	....do	Flintville	Lincoln	S.
J. W. Stone & Co.*	TP, W 211	....do	Stonesborough	....do	S.
N. A. Warren*	TP, W 225	.. do	Marbut's	Giles	S.
W. A. Copeland*	TP, W 388	....do	Smithland	Lincoln	S.
M. B. Sims*	TP, W 392	....do	Normandy	Bedford	C.
Barney Patterson*	TP, W 393	....do	....do	....do	C.
John Eaton*	TP, W 397	....do	County Line	Moore	S.
W. R. Stanton*	TP, W 400	... do	Granville	Jackson	N.
T. J. Lee*	TP, W 487	... do	Gabotha	Putnam	N.
J. B. Gunn*	TP, W 488	... do	Maxwell	Franklin	S.
F. M. Perdue*	TP, W 489	....do	Richland	Sumner	N.
Mitchell & Bragg*	TP, W 492	....do	Burt	Cannon	C.
Daniel Woodard*	TP, W 496	....do	Springfield	Robertson	N.
Denning & Perdue*	TP, W 502	....do	New Roe (Ky.)	Sumner (Tenn.)	N.
Geo. E. Rogers*	TP, W 505	....do	Hickman (Ky.)	Obion (Tenn.)	NW
J. W. Durham*	TP, W 511	....do	New Roe (Ky.)	Sumner (Tenn.)	N.
Jack Daniel*	TP, W 514	....do	Lynchburg	Moore	S.
T. F. Wooton*	TP, W 515	....do	Normandy	Bedford	C.
W. P. Carroll*	TP, W 516	....do	Tullahoma	Coffee	C.
J. C. Barnes*	TP, W 517	....do	Double Spring	Putnam	N.
John Trigg*	TP, W 522	....do	Maxwell	Franklin	S.
Isaac Vanzant*	TP, W 529	....do	Winchester	....do	S.
Hornaday & Mitchell*	TP, W 530	....do	Singleton	Bedford	C.
West & Williams*	TP, W 532	....do	Maxwell	Franklin	S.
F. E. Cunningham	TP, W 533	... do	Tullahoma	Coffee	C.
Tolley & Eaton*	TP, W 535	....do	Kelso	Lincoln	S.
S. B. Vaughn*	TP, W 536	....do	Walnut Shade	Macon	N.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

TEXAS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Wynn & Donaldson*	TP, W 8	Fourth	Ladonio	Fannin	NE.
J. A. Laws*	TP, W 14	....do	Hagansport	Franklin	NE.
B. J. & J. D. Harris*	TP, W 15	....do	Andrews	Wood	NE.

VIRGINIA.

G. W. Crist*	TP, W 1	Fourth	Chatham	Pittsylvania	S.
G. R. Reves*	TP, W 2	....do	Independence	Grayson	SW.
C. H. Thomas*	TP, W 6	....do	Hillsville	Carroll	SW.
A. McCartney	TP, W 12	....do	Ripley's Mills	Craig	W.
T. T. Carter*	TP, W 887	....do	Snead's Camp	Franklin	S.
W. D. A. Fallin	TP, W 913	....do	Caddo	Pittsylvania	S.
T. C. Helms	TP, W 914	....do	Salem	Roanoke	SW.
P. H. Hubbard	TP, W 1218	....do	Cuscowilla	Mecklenburgh	S.
J. M. Smith*	TP, W 1248	....do	Newport	Giles	SW.
W. H. Fore*	TP, W 1264	....do	Clover	Halifax	S.
S. H. Ferguson*	W 1265	....do	Young's Store	Franklin	S.
Puckett & Smith	TP, W 1415	....do	Newport	Giles	SW.
R. F. Oliver*	TP, W 1416	....do	Birch Creek	Halifax	S.
J. Mullins*	TP, W 1575	....do	Van	Lee	SW.
L. D. Myerly & Co.*	TP, W 1	Sixth	Stanton	Augusta	W.
P. M. Engleman	TP, W 3	....do	Engleman	Rockbridge	W.
H. Koiner	TP, W 5	....do	Koiner's Store	Augusta	W.
Adam Zollman*	TP, W 6	....do	Lexington	Rockbridge	W.
J. A. Bumgardner*	TP, W 8	....do	Greenville	Augusta	W.
J. F. Clemmer*	TP, W 10	....do	Middlebrook	....do	W.
A. J. Trevey*	TP, W 14	....do	Big Island	Bedford	C.
D. S. Deane	TP, W 15	....do	Quinque	Greene	C.
J. M. Adams*	TP, W 28	....do	Rockbridge Baths.	Rockbridge	W.
David Beard*	TP, W 167	....do	New Hope	Augusta	W.
L. E. Savage*	TP, W 223	....do	Kernstown	Frederick	N.
Jacob Masemer	TP, W 508	....do	Browntown	Warren	N.
Foster & Co*	TP, W 522	....do	Staunton	Augusta	W.
D. E. Rosenbaum*	TP, W 533	....do	Liberty	Bedford	C.
Ashby & McKay*	TP, W 694	....do	Front Royal	Warren	N.
Bagley & Co	TP, 764	....do	Delaplane	Fauquier	N.
A. T. Walden	TP, W 821	....do	Slate Mills	Rappahannock	C.
F. A. Massie*	TP, W 823	....do	Lowesville	Amherst	C.

WEST VIRGINIA.

The Hannis Distilling Company.*	TP, W 1	West Virginia	Martinsburgh	Berkeley	NE.

WISCONSIN.

Peter Barth*	TP, W 2	First	Lake	Milwaukee	SE.
Meadow Springs Distilling Company.*	TP, W 3	....do	Milwaukee	....do	SE.
John Meiners*	TP, W 5	....do	Wanwatosa	....do	SE.
L. Gehl & Co	TP, W 1	Third	St. Lawrence	Washington	E.
Theodore Rietz*	TP, W 18	....do	Silver Creek	Sheboygan	E.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BUT IN WHOSE WAREHOUSES SPIRITS REMAINED IN BOND AT END OF YEAR.

ARKANSAS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Small & Co.	TP 53	Arkansas	Oakland	Marion	N.
Frauenthal & Allinder.	TP 57	....do	Conway	Faulkner	C.
J. P. Jones	TP 72	....do	Williford	Sharp	N.

CALIFORNIA.

California Distilling Company (old).*	TP 3	First	Antioch	San Francisco	W.
Pacific Distilling Co.*	TP 5	....do	San Francisco	....do	W.

DELAWARE.

Levy & Hoffman	TP 1	Delaware	Dover	Kent	C.

ILLINOIS.

Garden City Distilling and Rectifying Co.	TP 1	First	Chicago	Cook	NE.

INDIANA.

Powell & Feaster.*	TP 3	Sixth	Waldron	Shelby	C.
J. Fredrick & Bro*	TP 13	....do	Harrison	Dearborn	SE.

KENTUCKY.

J. T. Welch*	TP 5	Second	Rumsey	McLean	W.
Rock Springs Distilling Company.*	TP 10	...do	Owensborough	Daviess	W.
R. Monarch & Co.	TP 29	....do	....do	....do	W.
John Thixton Distilling Company.	TP 30	....do	....do	....do	W.
Withers, Dade & Co.*	TP 32	....do	Henderson	Henderson	W.
E. C. Berry Distilling Company.	TP 33	....do	Owensborough	Daviess	W.
Baker & Kimbly*	TP 36	....do	South Carrollton	Muhlenberg	W.
R. G. Long	TP 46	....do	Roseville	Barren	S.
C. W. Decker	TP 54	....do	Leitchfield	Grayson	W.
David Stensen*	TP 76	....do	Franklin	Simpson	S.
A. G. Nall	TP 142	Fifth	Bardstown	Nelson	C.
H. R. Moore	TP 265	....do	Mooresville	Washington	C.
The New Hope Distilling Company.	TP 271	....do	New Hope	Nelson	C.
Young & Co.	TP 292	....do	Watson	Adair	S.
Thomas & Royston	TP 296	....do	Harrod's Creek	Jefferson	N.
The Anderson Distilling Company.	TP 353	....do	....do	....do	N.
W. W. Brownfield*	TP 355	....do	Buffalo	La Rue	C.
Lee McGee*	TP 371	....do	Hunters Depot	Nelson	C.
S. O. Bryan & Co	TP 378	....do	Athertonville	La Rue	C.
S. G. Foster & Co.*	TP 402	....do	Mackville	Washington	C.
Ashton Distilling Co.*	TP 403	....do	Elizabethtown	Hardin	C.
J. W. Stevens & Co.	TP 416	....do	Orr	Anderson	C.

* Name of the distiller who gave bond May, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
B. F. Colvin & Co.	TP, 417	Fifth	Willisburgh	Washington	C.
O. D. Clarke & Co	TP, 12	Sixth	Williamstown	Grant	N.
Redmon Distilling Co.*	TP, 15	....do	Cynthiana	Harrison	N.
F. G. Craig	TP, 17	....do	Berry	....do	N.
Sharpe Distilling Co.*	TP, 19	....do	Lairs Station	....do	N.
Robert Lilley*	TP, 26	....do	Oddville	....do	N.
George T. Stagg*	TP, 2	Seventh	Frankfort	Franklin	N.
Ford & Bowen	TP, 10	....do	Paris	Bourbon	N.
Shawhan & Adair	TP, 11	....do	Shawhan	....do	N.
Kemplin & Co.	TP, 15	....do	Grassy Creek	Morgan	E.
Henry Turney*	TP, 20	....do	Riddle's Mills	Bourbon	N.
William H. Sellers*	TP, 49	....do	Mortonsville	Woodford	C.
W. H. Thomas	TP, 84	....do	Paris	Bourbon	N.
J. & J. M. Saffell*	TP, 91	....do	Frankfort	Franklin	N.
J. N. Blakemore*	TP, 96	....do	Farmdale	....do	N.
L. N. Crigler*	TP, 105	....do	Stamping Ground	Scott	N.
Joshua Barton*	TP, 160	....do	Millersburgh	Bourbon	N.
James Herring	TP, 17	Eighth	Lancaster	Garrard	C.
S. J. Greenbaum*	TP, 61	....do	Ambrose	Jessamine	C.
J. B. Thompson*	TP, 63	....do	Harrodsburgh	Mercer	C.
A. & W. H. Traylor	TP, 76	....do	Stanford	Lincoln	C.
J. H. Hutchings*	TP, 81	....do	Crab Orchard	....do	C.
D. A. Aiken	TP, 86	....do	Nicholasville	Jessamine	C.
Moore & Robstock*	TP, 148	....do	Bergen	Mercer	C.
Barlow & Stone*	TP, 552	....do	Lancaster	Garrard	C.
H. C. Rice & Co.	TP, 745	....do	Ervine	Estill	C.
L. Gossett	TP, 800	....do	Somerset	Pulaski	S.
J. H. Brown*	TP, 809	....do	Stillwater	Wolfe	E.
W. Elrod*	TP, 815	....do	Woodstock	Pulaski	S.
H. Ray	TP, 900	....do	Buckeye	Garrard	C.
J. Clarke	TP, 901	....do	Sexton's Creek	Clay	SE.
W. H. Spainhower*	TP, 978	....do	Richmond	Madison	C.
A. H. Norton	1049	....do	Miller's Creek	Estill	C.
J. W. Dickerson	1067	....do	Lewellen	Lee	E.
Spivey & Hale	TP, 1069	....do	Traveller's Rest	Owsley	E.
J. F. West*	TP, 1165	....do	Miller's Creek	Estill	C.
H. Herd	1176	....do	Traveller's Rest	Owsley	E.

MARYLAND.

W. W. Walker*	TP, 7	Maryland	Williamsport	Washington	NW.
Jesse Nunamaker*	TP, 8	....do	Bakersville	....do	NW.

MASSACHUSETTS.

J. H. French	TP, 8	Third	Boston	Suffolk	E.

MISSOURI.

S. W. LeSueur*	TP, 10	First	Edgar Springs	Phelps	C.
Hawn & McDaniel*	TP, 13	....do	Farmington	Saint Francois	E.
Joseph Harper*	TP, 3	Sixth	Bower's Mill	Jasper	SW.
Cox, Bingaman & Co.*	TP, 15	....do	West Plains	Howell	S.
Rich Hill Dist'g Co.*	TP, 28	....do	Rich Hill	Bates	W.
J. C. Bohannon	TP, 37	....do	Dry Glaize	Laclede	S.
George H. Shawhan*	TP, 59	....do	Lone Jack	Jackson	W.

NEW YORK.

E. N. Cook & Co.*	TP, 2	Twenty-eighth.	Buffalo	Erie	W.

* Name of the distiller who gave bond May, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED, ETC.—Continued.

NORTH CAROLINA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
F. Harvey	TP, 8	Fourth	Trenton	Jones	E.
J. T. Respess*	TP, 9	... do	Broad Creek	Beaufort	E.
P. L. Sellars*	TP, 169	Fifth	Company's Shops.	Alamance	N.
J. T. Cheek†	992	....do	Rock Creek	....do	N.
J. N. Wood	TP, 1088	....do	Nicholson's	....do	N.
J. C. L. Bovil	TP, 1203	....do	Adelaide	Rockingham	N.
Cox & Craven	1366	....do	Cheeks	Randolph	C.
A. H. Garrett*	1368	... do	Simpson's Store	Rockingham	N.
H. W. Bray	1476	....do	Cheeks	Randolph	C.
P. L. Moore†	1478	....do	Foust's Mills	... do	C.
R. B. Jones	TP, 1857	....do	Lexington	Davidson	C.
W. H. Ellison	1858	....do	Worthville	Randolph	C.
G. D. Carrier	TP, 1307	Sixth	Rutherfordton	Rutherford	SW.
Mark Parker*	TP, 2101	....do	Shelby	Cleveland	SW.
O. C. King	2138	....do	Gamewell	Caldwell	W.
J. W. Miller	TP, 2146	....do	Rutherfordton	Rutherford	SW.
W. D. Shuping*	TP, 2178	....do	Morganton	Burke	W.
A. Vancanon	2802	....do	Elk Park	Mitchell	NW.
P. A. Parker	TP, 2809	....do	Shelby	Cleveland	SW.
P. H. Peeler	TP, 4005	....do	Brendletown	Burke	W.

OHIO.

A. Amster	TP, 4	Tenth	Monroeville	Huron	N.
Israel Drum*	TP, 15	Eleventh	Lithopolis	Fairfield	C.

OREGON.

Rogue River Distilling Co.	TP, 23	Oregon	Jacksonville	Jackson	SW.

PENNSYLVANIA.

D. M. Brensinger & Son	TP, 3	First	Auburn	Schuylkill	E.
Samuel Buch	TP, 10	....do	Reading	Berks	SE.
Waidle & Lee*	TP, 12	Ninth	Railroad	York	S.
O. W. Good*	TP, 16	....do	Midvale	Franklin	S.
J. Crouse	TP, 27	....do	Middleburgh	Snyder	C.
A. Shocky	TP, 29	....do	Rowzerville	Franklin	S.
Tolbert & Trumbower	TP, 7	Twelfth	Clarkstown	Lycoming	N.
Ash & Bro*	TP, 17	....do	Berwick	Columbia	C.
H. E. Wilson	TP, 1	Nineteenth	Valencia	Butler	W.
Huefner, Buhl & Co.	TP, 3	....do	Arthurs	Clarion	W.
White Mills Distilling Co.	TP, 23	Twenty-second	Shire Oaks	Washington	SW.
H. V. Hantz & Co*	TP, 36	....do	New Stanton	Westmoreland	SW.
O. H. Nordstrom*	TP, 5	Twenty-third	Punxsutawney	Jefferson	W.
Jas. N. Stewart*	TP, 17	....do	Masseysburgh	Huntingdon	C.
A. A. Reider*	TP, 29	....do	Indiana	Indiana	W.

SOUTH CAROLINA.

Fisher & Balue	TP, 318	South Carolina.	Landrum	Spartanburgh	NW.
W. M. Welborn	350	....do	Easley	Pickens	NW.
J. S. H. Price	TP, 351	....do	Stewart	....do	NW.
A. P. Bridwell	TP, 354	....do	Beech Island	Aiken	W.

TENNESSEE.

J. C. Rogers	TP, 370	Second	Pleasant	Claiborne	NE.
John Wilson	379	....do	Ageo	Campbell	NE.
McHenry & Ross*	405	....do	Xenophon	Hancock	NE.
C. S. Pearce	TP, 9	Fifth	Nashville	Davidson	N.
Zack Thompson*	TP, 62	....do	Coldwell	Bedford	C.
J. H. Woodard*	TP, 79	....do	Springfield	Robertson	N.
Pitt Bro's*	TP, 135	....do	....do	....do	N.
J. S. Brown*	TP, 524	....do	Springfield	Robertson	N.
Jobe & Co*	TP, 528	....do	Clementsville	Clay	N.

* Name of the distiller who gave bond May, 1887.
† Spirits reported as seized in warehouse.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED, ETC—Continued.

TEXAS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
McRae & Bro*	TP, 4	Fourth	Elwood	Fannin	NE.

VIRGINIA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Jos. P. Motley*	TP, 1414	Fourth	Chatham	Pittsylvania	S.
J. L. Young*	1574	....do	Rocky Mount	Franklin	S.
E. A. Fulcher	TP, 4	Sixth	Hundley's Mill	Augusta	W.
John Gibson*	TP, 9	....do	Timber Ridge	Rockbridge	W.
W. H. Robinson	TP, 11	....do	Madison C. H	Madison	W.
A. Woodard	TP, 12	....do	Ripley's Mills	Craig	W.
J. B. Lavell	TP, 33	....do	Brownsburgh	Rockbridge	W.
M. N. Bradley	TP, 37	....do	Staunton	Augusta	W.
H. A. McCormick*	TP, 523	....do	Rockbridge Baths	Rockbridge	SW.
T. V. Fry & Co.	TP, 593	....do	Madison	Madison	N.
Fudge & McClintic*	TP, 601	....do	Covington	Alleghany	W.
J. R. Morrison	TP, 610	....do	Bentonsville	Warren	N.
Peter Fegan	TP, 635	....do	Arlington	Alexandria	N.
N. G. Feller	TP, 636	....do	Mount Olive	Shenandoah	N.
A. J. & W. P. Broy	TP, 763	....do	Cedar Point	Page	N.
M. W. Williams	TP, 765	....do	Pedlar Mills	Amherst	C.
W. H. Hershaw, assignee.	TP, 822	....do	Lithia	Botetourt	W.

WEST VIRGINIA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
A. M. Jarrett	TP, 4	West Virginia.	Fetterman	Taylor	N.
Geo. C. Sturgess, assignee	TP, 6	....do	Georgetown	Monongalia	N.

*Name of the distiller who gave bond May, 1887.

NOTE.—In the preceding tables, beginning on page lxiv, usually one name only has been given for each distillery number, although in some instances, especially in Kentucky, the distilleries have been operated under two or more names. In some instances the post-office nearest to the distillery is in an adjoining county, sometimes also in an adjoining State. In such cases the county in which the post-office is located has usually been given.

DIFFERENT KINDS OF TAX-PAID 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, 1887.

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								3,232	3,232	Corn whisky.
Arkansas								42,221	42,498	Do.
First California	6,677	277					311,734		318,311	
Connecticut					80,064				80,064	
Delaware	278								278	
Georgia		293			204,163	4,934	3,635,272	224,507	224,710	Corn whisky.
First Illinois			1,582,733					1,607,728	7,034,830	Whisky.
Second Illinois	20,109								20,109	
Fourth Illinois					88,454	288,043	10,602,224	6,823	6,823	Sour-mash whisky.
Fifth Illinois	1,368,011	22	2,721,091			101,196	240,494		15,602,615	
Eighth Illinois			778,907				280,004	7,112	1,129,507	
Thirteenth Illinois	3,923		92,070		13,461	286,995	793,852	990,057	333,169	Whisky.
Sixth Indiana	126,426	153,433	482,341		1,278	15,092		638,289	2,816,565	Whisky principally.
Seventh Indiana	38,307		196,588						949,554	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa			73,401			9,679	1,512,312	20,814	1,616,206	Proof spirits.
Kansas	2,227		17,758				379		20,364	
Second Kentucky	932,350								932,350	
Fifth Kentucky	3,988,936	145,717	212,861			42,345		5,091	4,389,950	Malt whisky.
Sixth Kentucky	651,179	149,664	55,897	76,259	30,965	144,405	385,126	2,710,910	4,204,385	Whisky and malt whisky.
Seventh Kentucky	1,227,280	121,978						8,321	1,363,579	Malt and wheat whisky.
Eighth Kentucky	657,725	45,301			595	126,452	395,598	196	733,222	
Maryland	213	786,796		873,163					1,309,654	
Third Massachusetts									873,163	
Tenth Massachusetts					68,648				69,648	
First Missouri	58,537		483,646		29,234	2,693	1,608,407	75,783	2,258,300	Whisky.
Fourth Missouri	4,415	1,400						5,845	5,845	
Sixth Missouri	146,903	6,012	410,854		5,674	69	516,199	13,870	1,099,581	Corn.
Nebraska	123,742	18,636	1,385,957	26,762			732,177		2,289,512	
New Hampshire									26,762	
Third New Jersey		450,834							450,834	
First New York			190,398		97,393		704,643	56,863	1,058,297	
Twenty-first New York								402	402	
Twenty-eighth New York	80,773	85,580	63,505	51,044	16,696	7,980	420,633	15,895	741,506	Whisky.
Fourth North Carolina		39		114				13,321	13,474	
Fifth North Carolina								67,953	67,953	Corn whisky.
Sixth North Carolina								329,939	329,939	Do.
										Corn.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR—Continued.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS, ETC.—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.*	
First Ohio	375,644	168,320	516,049		93,042	151,916	3,597,548	2,266,434	7,168,953	Malt, corn, copper-distilled whisky.
Sixth Ohio	215,597	101,491	274,909			41,971	803,096	228,072	1,665,136	Bowen and Shamrock.
Tenth Ohio	10,764	11,720						1,786	24,270	Rye-malt.
Eleventh Ohio	5,136	3,086				1,169,670			1,177,292	
Eighteenth Ohio	3,755	32,292			49	40		286	36,422	
Oregon	4,411								4,411	
First Pennsylvania		311,903					79	520	312,502	Wheat and malt whisky.
Ninth Pennsylvania		181,188				4,240			185,428	
Twelfth Pennsylvania		37,768				914			38,682	
Nineteenth Pennsylvania		23,698						345	24,043	Wheat and corn.
Twenty-Second Pennsylvania		1,201,256							1,201,256	
Twenty-Third Pennsylvania		355,958						103,102	459,060	Corn and rye, Montrose.
South Carolina								38,585	38,585	Corn whisky.
Second Tennessee		412						38,612	38,024	
Fifth Tennessee		13,866						745,607	759,473	Corn whisky.
Third Texas								44	44	Do.
Fourth Texas								7,775	7,775	Do.
Fourth Virginia	13,554	6,329							19,883	
Sixth Virginia		100,082							100,082	
West Virginia	2,502	186,594						44	189,140	
First Wisconsin	7,715	4,446	268,299		4,102	13,493	480,747	26,730	805,532	Knemmel, malt whisky and whisky.
Third Wisconsin		15,634			155				15,189	
Total	10,102,919	4,722,335	9,817,164	1,027,322	734,373	2,411,527	27,040,494	10,327,169	66,183,303	
Total tax-paid during the year ended June 30, 1886	14,080,623	5,132,634	8,861,247	922,695	675,653	2,400,886	26,424,289	10,538,873	69,096,900	

DECREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits (66,183,303 gallons) withdrawn tax-paid, from distillery warehouses during the fiscal year ended June 30, 1887, is less than the quantity (69,096,900 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1886, by 2,913,597 gallons, the decrease being distributed among the different kinds known to the trade as follows:

Decrease in withdrawals of—	Gallons.
Bourbon whisky	3,977,704
Rye whisky	410,299
Miscellaneous	261,704
Total decrease	4,649,707

Increase in withdrawals of—	Gallons.	
Alcohol	955,917	
Rum	104,627	
Gin	58,720	
High wines	10,641	
Pure, neutral, or cologne spirits	606,205	
Total increase		1,736,110
Net decrease from 1886		2,913,597

If the quantity, 2,216,645 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 during the year ended June 30, 1887, is found to be 68,399,948 gallons, or 1,664,452 gallons less than during the year 1886, including the 967,500 gallons reimported and tax-paid during that year.

REIMPORTED SPIRITS.

The spirits referred to in the preceding statement, and upon which a customs duty has been paid, were removed from distillery warehouses for export under internal-revenue laws (section 3330, Revised Statutes, act of June 9, 1874), and upon their return to this country were entered under section 2500, Revised Statutes, of the customs laws as *reimported* spirits.

In addition to this quantity there yet remain, July 1, 1887, in foreign storage houses some six or seven million gallons of domestic spirits which will doubtless be returned to this country at no distant day; and which, if admitted under section 2500, Revised Statutes, will, under existing laws and regulations, be entitled to warehousing privileges conferred by section 2962, Revised Statutes.

In an opinion rendered by the Attorney-General under date of July 2, 1883, it is held, in effect, that a shipment of domestic spirits to a foreign port with the intention of bringing the spirits back to this country is not an exportation within the meaning and intent of the statute; and does not, under such circumstances, entitle the spirits upon their return to be entered under section 2500, Revised Statutes, as reimported spirits.

Guided by this opinion, regulations have from time to time been issued with the view of securing bona fide exportations, and preventing

entry under section 2500 of any distilled spirits that have not been actually exported. While effecting their purpose as to withdrawals in most instances, these regulations have proven to be of but little practical value in preventing wrongful reimportations under section 2500, owing largely to the difficulty in obtaining proof of the *ultimate intention* of the owners of the spirits, who doubtless in a majority of cases purchase the spirits while stored in foreign warehouses. As a result, therefore, the spirits, although not actually exported and still an article on which an internal-revenue tax should be collected, are nevertheless returned and entered under section 2500 as reimported spirits and, as such, are held subject to a customs duty.

This anomalous state of affairs is open to still further objections. Under existing internal-revenue laws the time within which tax is to be paid on spirits deposited in a distillery warehouse is limited to three years from the date of entry of the spirits into warehouse; and the allowance for leakage and evaporation of the spirits during that period is also limited by section 17 of the act of May 28, 1880. But by withdrawing for export spirits that have remained in warehouse during the full bonded period, and then holding them in foreign warehouses until such time as a demand may bring them home, the pretended exporter or subsequent purchaser of the spirits secures thereby, not only an indefinite period within which to pay the duty imposed by section 2500, Revised Statutes, but escapes payment of any duty or tax on leakages occurring during that period, however great.

This easy method of evading the internal-revenue law, it will be noticed, results not only in a considerable loss and delay in the collection of the revenue in such cases, and diverts the revenue thus obtained from its proper channels, but gives the person who thus evades the law an unfair advantage over the distiller who pays the full amount of tax on his spirits and as soon as it becomes due. These considerations, in my opinion, suggest the need of further legislation on this subject; and I therefore recommend (1) that section 2500, Revised Statutes, be so amended as to *exclude*, as an article subject to a customs duty, all domestic spirits returned to this country; and to provide for the collection of the internal-revenue tax due on such spirits as shown by the marks and brands on the packages at the time of removal of the spirits from the distiller's warehouse, or, if this is deemed inadvisable, (2) that the section be amended so as to read as follows:

Upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance of drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles: *Provided*, That upon all distilled spirits entered under the provisions of this section as reimported spirits there shall be collected and paid upon the duty herein imposed interest at the rate of —— per cent. per annum, to be computed, in case the spirits were exported without payment of tax, from the date of withdrawal of such spirits from the distiller's warehouse, or, in case the spirits were exported with benefit of drawback, from the date of payment of such drawback, to the date, in either case, when such duty shall be paid: *And provided further*, That the interest herein required to be paid shall be in addition to any further duty or charge on such reimported spirits when deposited in bond in any public or private bonded warehouse under existing law.

WITHDRAWALS OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1, 1886, which was withdrawn during the year ended June 30, 1887, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1886.	Withdrawn during the year ended June 30, 1887.	Remaining in warehouse June 30, 1887.
1883.			
Prior to May, 1883	384,152		
May	1,058,011		
June	415,066		
July	63,680		
August	37,945		
September	28,189		
October	71,306		
November	419,064		
December	798,400		
1884.			
January	1,032,969		
February	1,048,703		
March	1,516,755		
April	1,887,403		
May	1,939,782		
Prior to June, 1884	10,701,425	9,258,325	1,443,100
June	1,018,506	563,927	454,579
July	340,155	164,625	175,530
August	139,608	64,960	74,648
September	106,934	52,425	54,509
October	148,542	66,177	82,365
November	279,730	97,691	182,039
December	604,887	158,447	446,440
1885.			
January	1,140,125	283,007	857,118
February	1,797,477	369,343	1,428,134
March	2,856,136	600,432	2,255,704
April	3,409,915	771,840	2,638,075
May	3,484,117	788,061	2,696,056
June	2,062,119	580,582	1,481,537
July	528,428	131,305	397,123
August	273,868	52,934	220,934
September	364,680	126,768	237,912
October	773,160	287,784	485,376
November	1,413,694	473,816	939,878
December	2,570,749	414,821	2,155,928
1886.			
January	3,072,797	316,163	2,756,634
February	3,733,940	580,932	3,153,008
March	4,828,824	613,582	4,215,242
April	5,034,029	923,479	4,110,550
May	4,848,100	842,949	4,005,151
June	2,561,225	851,203	1,710,022
Total	58,093,170	19,435,578	38,657,592

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION 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, 1887.

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										
Arkansas		10						2,043	2,053	Corn whisky.
First California	2						440		442	
Connecticut					524				524	
Delaware	26								26	
Georgia		26						629	655	Corn whisky.
First Illinois			280		140		1,290	29,671	31,381	Whisky.
Second Illinois	1,706								1,706	
Fourth Illinois								1,071	1,071	Sour-mash whisky.
Fifth Illinois	29,068		4,804				2,991		36,863	
Eighth Illinois			44						44	
Thirteenth Illinois							226	29	255	Whisky.
Sixth Indiana	7,888	17,005	254			30	4	21,067	46,848	Whisky and barley.
Seventh Indiana	1,931		105		12			1,212	3,260	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa			279			1,330	2,718	196	4,523	
Kansas	350		53				17		420	
Second Kentucky	100,159								100,159	
Fifth Kentucky	482,844	16,831	70			40		561	500,346	Malt whisky.
Sixth Kentucky	64,761	9,269	22	1,130	72			24,029	99,283	Whisky and malt whisky.
Seventh Kentucky	187,666	23,473						1,141	212,280	Malt and wheat whisky.
Eighth Kentucky	87,166	6,258							93,424	
Maryland		128,346				365	4,000		132,711	
Third Massachusetts				16,051					16,051	
Tenth Massachusetts					380				380	
First Missouri	1,607		112				720	412	2,851	Whisky.
Fourth Missouri	209	82							291	
Sixth Missouri	9,944	535	512				347	148	11,486	Corn.
Nebraska	4,085	2,866	89				35		7,075	
New Hampshire				1,091					1,091	
Third New Jersey		7,641							7,641	
First New York					256			3,350	3,606	
Twenty-first New York								35	35	Whisky.
Twenty-eighth New York	1,838	8,897		3,489			279	1,358	15,861	
Fourth North Carolina		5		2				194	201	Corn whisky.
Fifth North Carolina								79	79	Do.
Sixth North Carolina								426	426	Corn.
First Ohio	21,382	19,308	102			11	197	10,192	51,192	Malt, corn, copper-distilled whisky.
Sixth Ohio	11,970	8,571						10,131	30,672	
Tenth Ohio	1,390	1,671				3,498		205	3,266	Rye, malt.
Eleventh Ohio	342	185			6	8		23	4,025	
Eighteenth Ohio	293	2,968					9	98	3,298	
Oregon	533								533	
First Pennsylvania		30,785				210			30,892	Wheat and malt whisky.
Ninth Pennsylvania		15,939				112			16,149	
Twelfth Pennsylvania		2,797						29	2,969	
Nineteenth Pennsylvania		2,538							2,567	
Twenty-second Pennsylvania		173,692							173,692	
Twenty-third Pennsylvania		51,763						13,671	65,434	Corn and rye, Montrose.
South Carolina								239	239	Corn whisky.
Second Tennessee		32						215	247	
Fifth Tennessee		1,980						61,294	63,274	Corn whisky.
Third Texas								474	474	Corn whisky.
Fourth Texas									1,676	
Fourth Virginia	1,112	564							12,949	
Sixth Virginia		12,949						1	32,278	
West Virginia	485	31,792			73	230	1,025	147	2,250	
First Wisconsin	477	291	7						317	
Third Wisconsin		317								
Total	1,019,234	579,386	6,733	21,763	1,463	5,834	14,298	184,970	1,833,681	
Lost by leakage during year ended June 30, 1886	1,039,109	547,963	4,074	18,117	1,511	4,441	18,479	173,174	1,806,868	

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

The quantity of spirits (1,833,681 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of 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	811,466	.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	*a*90,925,782	4,424,314	4.866
1886	*b*78,566,767	1,806,868	2.299
1887	70,782,951	1,833,681	2.591

a Includes 7,750,696 gallons stamped for export not actually withdrawn.
b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of 26,813 gallons leakage allowed under section 17 of the act of May 28, 1880, over the quantity so allowed during the previous year, is explained by the fact that large quantities of old spirits were withdrawn in 1886, as to which, under the operation of Circular No. 282, no leakage at the time of withdrawal was allowed; the leakage had been allowed during the year ended June 30, 1885, upon regauges made during that year, while no spirits were withdrawn during the year ended June 30, 1887, upon which leakage had been allowed during any previous year.

EXPORTATION OF DISTILLED 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 1886.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
First California			133,184		225
First Illinois	1,251		1,334,599		
Fifth Illinois			371,986		
Eighth Illinois			56,650		
Sixth Indiana			48,218		
Seventh Indiana			41,283		
Second Iowa	177,362				
Second Kentucky	526,080	39,171			
Fifth Kentucky	200,921	20,860			528
Sixth Kentucky	641,158	50,452			
Seventh Kentucky	353,123	3,306			
Eighth Kentucky		313			
Maryland				788,638	
Third Massachusetts			49,116		
First Missouri	644		95,811		
Sixth Missouri			84,428		
Nebraska		414			
Third New Jersey	39	37	56,750		
First Ohio	26,479	11,540	41,246		
Sixth Ohio					
Eleventh Ohio		42			
Ninth Pennsylvania		55,558			
Twenty-second Pennsylvania		34,667			
Twenty-third Pennsylvania		34,008			
Fifth Tennessee	18,985		7,080		
First Wisconsin					
Total	1,946,042	250,368	2,320,361	788,638	753
Withdrawn during year ended June 30, 1885	3,775,221	624,009	4,944,168	932,140	832

District and State.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California		5,090		5,090
First Illinois		26,467	2,989	162,865
Fifth Illinois		23,454		1,359,304
Eighth Illinois		6,457		378,443
Sixth Indiana			*a*1,566	58,226
Seventh Indiana				48,218
Second Iowa		247,435		288,718
Second Kentucky				177,362
Fifth Kentucky				565,251
Sixth Kentucky			*b*475	222,784
Seventh Kentucky				691,610
Eighth Kentucky				356,429
Maryland	1,300			1,613
Third Massachusetts				788,638
First Missouri				49,116
Sixth Missouri				96,455
Nebraska		893		85,321
Third New Jersey				414
First Ohio		14,171	*c*1,650	72,647
Sixth Ohio			*d*3,770	83,035
Eleventh Ohio	922			922
Ninth Pennsylvania				42
Twenty-second Pennsylvania				55,558
Twenty-third Pennsylvania			511	35,178
Fifth Tennessee				34,008
First Wisconsin			3,344	29,409
Total	2,222	323,967	14,305	5,646,656
Withdrawn during year ended June 30, 1885		340,139	54,609	10,671,118

a Whisky. *b* Malt whisky. *c* Malt and corn whisky. *d* Bowen, Shamrock, and malt whisky.

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS WITHDRAWN IN 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
First California	190	240			
First Illinois			20,674		
Fifth Illinois	31,284		492,789		3,014
Eighth Illinois			15,182		
Sixth Indiana	293		55,331		
Seventh Indiana			34,873		
Second Iowa			a135,188		
Second Kentucky	1,782				
Fifth Kentucky	22,163	175			
Sixth Kentucky	8,344		839		
Seventh Kentucky	149,581	39,017			
Eighth Kentucky	4,123				
Maryland		886			
Third Massachusetts				755,147	
First Missouri			102,083		
Sixth Missouri			12,988		
Nebraska		b859			
Third New Jersey					
First New York	40	38			456
First Ohio			13,939		
Sixth Ohio					
Eleventh Ohio		118			
First Pennsylvania					
Ninth Pennsylvania		292			
Twenty-second Pennsylvania					
Twenty-third Pennsylvania					
Fifth Tennessee					
First Wisconsin		5,910			
West Virginia					
Total	c217,800	b47,535	a883,886	755,147	3,470
Withdrawn during year ended June 30, 1886	1,946,042	250,368	2,320,361	788,638	753

a 69,019 gallons included in this table as pure spirits called "refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.

b 24,352 gallons included in this table as miscellaneous called "rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.

c 1,186 gallons included in this table as miscellaneous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS WITHDRAWN IN 1887—Continued.

[Quantities in gallons.]

District and State.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California		809	(a)	1,239
First Illinois		6,899	b1,186	31,773
Fifth Illinois		44,772		568,845
Eighth Illinois				15,182
Sixth Indiana		867	c428	56,919
Seventh Indiana				34,873
Second Iowa		d229,188		364,376
Second Kentucky				1,782
Fifth Kentucky				22,338
Sixth Kentucky			e1,391	10,574
Seventh Kentucky				188,598
Eighth Kentucky				4,123
Maryland		950		1,836
Third Massachusetts				755,147
First Missouri				
Sixth Missouri				102,083
Nebraska		900		13,888
Third New Jersey				859
First New York				456
First Ohio			a220	298
Sixth Ohio			f4,113	18,052
Eleventh Ohio				
First Pennsylvania				118
Ninth Pennsylvania				
Twenty-second Pennsylvania				292
Twenty-third Pennsylvania				
Fifth Tennessee			gh24,352	24,352
First Wisconsin				
West Virginia				5,910
Total		d284,385	ga31,690	2,223,913
Withdrawn during year ended June 30, 1886	2,222	323,967	14,305	5,646,656

a 1,186 gallons included in this table as miscellaneous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.

b Whisky.

c Whisky and barley.

d 69,019 gallons included in this table as pure spirits called "refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.

e Whisky and malt whisky.

f Corn whisky.

g 24,352 gallons included in this table as miscellaneous called "rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.

h Bowen and Shamrock.

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1886.

[Quantities in gallons.]

Ports to which exported.	Alcohol.							
	New York.	Boston.	San Francisco.	Laredo.	Brownsville.	Port Huron.	Baltimore.	El Paso.
Antwerp, Belgium	8,706							
Aspinwall, Central America	162,060							
Barcelona, Spain	4,842							
Bermudas	2,180							
Bluefields, Central America	2,566							
Boca del Toro, Central America	1,316							
Cadiz, Spain	6,974							
Colon, Central America	43,879							
Genoa, Italy	34,717							
Gibraltar, Spain	53,128							
Gran Canaria, Canary Islands	27,800							
Greytown, Central America	3,484							
Hamburg, Germany	181,863							
Honolulu, Sandwich Islands			4,994					
Kingston, West Indies	3,955							
Las Palmas, Canary Islands	35,913							
Lanzarote, Canary Islands	3,488							
Leith, Scotland	9,128							
Malta	4,368							
Marseilles, France	595,362						237,202	
Matamoras, Mexico					32,112			
Melbourne, Australia	19,914							
Montevideo, South America	91,002							
Montreal, Canada						5,868		
Nassau, West Indies	862							
Nuevo Laredo, Mexico				12,302				
Panama, Central America	38,165							
Paso del Norte, Mexico								440
Porto Rico, West Indies	2,501							
Port Said, Egypt	6,898							
San Andreas, South America	1,747							
San Juan, West Indies	429							
Santa Cruz de la Palma, Canary Islands	17,607							
Santa Cruz de Teneriffe, Canary Islands	17,895							
Seville, Spain	356,732							
St. Pierre, St. Pierre and Miquelon	14,088	41,167						
St. Thomas, West Indies	13,969							
Sydney, Australia		4,434						
Valencia, Spain	206,903							
Vera Cruz, Mexico	516							
Yokohama, Japan	6,885							
Total	1,981,842	45,601	4,994	12,302	32,112	5,868	237,202	440

Ports from and to which exported.	Pure, neutral, or cologne spirits.
FROM NEW YORK.	*Gallons.*
Adelaide, Australia	435
Aspinwall, Central America	1,773
Barcelona, Spain	10,514
Belfast, Ireland	41,386
Bermudas	445
Colon, Central America	4,350
Gibraltar, Spain	5,842
Glasgow, Scotland	19,656
Greytown, Central America	4,340
Hamburg, Germany	23,454
Liverpool, England	31,583
London, England	105,367
Marseilles, France	18,852
Melbourne, Australia	5,330
Montreal, Canada	10,799
FROM NEW YORK—Continued.	*Gallons.*
Seville, Spain	14,171
Sydney, Australia	7,242
Total	305,539
FROM PORT HURON.	
Prescott, Canada	13,338
FROM SAN FRANCISCO.	
Honolulu, Sandwich Islands	5,000

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1886—Continued.

[Quantities in gallons.]

Ports to which exported.	Bourbon whisky.								
	New York.	Boston.	Baltimore.	El Paso.	Calabasas.	Port Townsend.	San Francisco.	Brownsville.	New Orleans.
Aspinwall, Central America	81	201							
Barbadoes, West Indies	209								
Belfast, Ireland	200								
Bermudas	145,915		165,266						
Bremen, Germany	1,252,311								
Colon, Central America	198								
Hamburg, Germany	292,469								
Hong-Kong, China	193								
Honolulu, Sandwich Islands	11,469								
Liverpool, England	3,267							637	
London, England	1,515						284		
Matamoras, Mexico					79				
Nanaimo, Canada	256								
Nogales, Mexico	187			391					444
Panama, Central America	1,733								599
Paso del Norte, Mexico									
Port Limon, Central America	10,944								
Rotterdam, Netherlands	51,242								
Santo Tomas, Central America		3,835							
St. John, Canada	400								
Sydney, Australia	396					781	124		
Valparaiso, Chili	416								
Victoria, Canada									
Total	1,773,401	4,036	165,266	391	79	781	408	637	1,043

Ports to which exported.	Rye whisky.					Rum.	
	New York.	El Paso.	Baltimore.	San Francisco.	Philadelphia.	Boston.	New York.
Acapulco, Mexico	38						
Aspinwall, Central America	227						4,434
Bermudas	34,383		17,954				
Bremen, Germany	166,020					330,650	
Cape Coast, Africa						914	
Colon, Central America	292						
Constantinople, Turkey			38			168,246	
Demerara, South America						4,454	
Elmina, Africa							
Fayal, Azores						179,498	
Glasgow, Scotland	211						
Grand Bassa, Africa							
Hamburg, Germany	10,440			766		14,094	
Honolulu, Sandwich Islands			39		280		
Liverpool, England						3,946	
London, England	218						3,424
Malta							
Nassau, West Indies	40						
Piedras Negras, Mexico		215	196				
Port Limon, Central America	414						
Rotterdam, Netherlands	13,649						
Santiago, Cape Verde Islands	37						
Shanghai, China	109					24,350	
Sierra Leone, Africa						40,591	
Smyrna, Turkey						13,208	
St. John, Canada							829
St. Lucia, West Indies							
St. Thomas, West Indies	4,802						
Total	230,880	215	18,227	766	280	779,951	8,687

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1886—Continued.

[Quantities in gallons.]

Ports to which exported.	High wines.		Gin.		Miscellaneous.				
	Baltimore.	New Orleans.	Boston.	San Francisco.	Boston.	New Orleans.	Brownsville.	San Francisco.	New York.
Bluefields, Central America		922							
Colon, Central America									
Corinto, Central America									720
Hamburg, Germany								252	
Honolulu, Sandwich Islands				528	3,770				3,389
Livingston, Central America						649			
Matamoras, Mexico							435		
Old Providence, West Indies	672								
Panama, Central America									533
Ruatan, Central America	628					216			
San Andreas, South America									
Santo Tomas, Central America						221			
St. John, Canada					695				
Sydney, Australia			225		2,989				
Truxillo, Central America						436			
Total	1,300	922	225	528	7,454	1,522	435	252	4,642

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1887.

[Quantities in gallons.]

Ports to which exported.	Alcohol.					Pure, neutral, or cologne spirits.				
	New York.	Brownsville.	Boston.	El Paso.	Laredo.	San Francisco.	New York.	New Orleans.	Port Huron.	Philadelphia.
Aspinwall, Central America	148,351									
Australia							4,472			
Barcelona, Spain	1,484						7,016			
Bilbao, Spain	63,921						4,464			
Belfast, Ireland	8,640									
Bermudas	1,699						8,880			
Bluefields, Central America	7,712									950
Boco del Toro, Central America	1,760						860			
Bristol, England										
Colon, Central America	77,945									
Gibraltar, Spain	17,398						11,759			
Glasgow, Scotland	4,400									
Greytown, Central America	17,270									
Japan	23,231					90				
Kahoolawe, Sandwich Islands										
Las Palmas, Canary Islands	52,238									
Leith, Scotland	6,880									
Liverpool, England	8,700						21,946			
Livingston, Central America	1,703							867		
London, England	46,635						114,085			
Marseilles, France	125,456									
Matamoras, Mexico		38,717								
Melbourne, Australia	13,833						9,024			
Montevideo, South America	67,194									
Nuevo Laredo, Mexico					6,981					
Nogales, Mexico						273				
Panama, Central America	64,249									
Paso del Norte, Mexico	864			431						
Ponce, Porto Rico	2,146									
Port au Prince, Hayti	4,766									
Porto Bello, Brazil	6,068									
Port Said, Egypt	6,890									
Prescott, Canada									20,828	
Rufisque, Africa			8,717							
San Juan del Sur, Central America						446				
Santa Cruz, Canary Islands	3,455									
Santa Cruz de Teneriffe, Canary Islands	15,524									
St. Pierre, St. Pierre and Miquelon			13,004							
St. Thomas, West Indies	12,064						5,400			
Sydney, Australia	430						3,060			
Yokohama, Japan	72,119						946			
Total	885,055	38,717	21,721	431	6,981	809	191,912	867	20,828	950

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1887—Continued.

[Quantities in gallons.]

Ports to which exported.	Bourbon whisky.							
	San Francisco.	New York.	Laredo.	Boston.	El Paso.	Nogales.	Brownsville.	New Orleans.
Aspinwall, Central America		263						
Bermudas		90,274						
Bordeaux, France		20						
Bremen, Germany		101,872						
Guaymas, Mexico						119		
Honolulu, Sandwich Islands				2,631				
London, England		4,228						
Matamoras, Mexico							440	800
Nuevo Laredo, Mexico			208					
Nogales, Mexico						42		
Paso del Norte, Mexico		207			1,547			
Rotterdam, Netherlands		78						
St. John, Canada				3,162				
St. Thomas, West Indies		11,554						
Victoria, Canada	293							
Yokohama, Japan	1,248							
Total	1,541	208,496	208	5,793	1,547	161	440	800

Ports to which exported.	Rye whisky.			Rum.		Gin.	Miscellaneous.		
	San Francisco.	New York.	Philadelphia.	New York.	Boston.	New York.	New Orleans.	New York.	Boston.
Alexandria, Egypt				18,173					
Aspinwall, Central America		371							
Bermudas		24,228							
Bluefields, Central America		167	73				457		
Bristol, England		31,517							
Cadiz, Spain						118			
Cape Coast, Africa					131,060				
Colon, Central America		86					448	41	
Constantinople, Turkey					2,915				
Elmina, Africa					324,148				
Grand Bassam, Africa					136,165				
Hamburg, Germany								44	
Havana, Cuba		38							
Havre, France		168							
Honduras		431							4,113
Honolulu, Sandwich Islands									
Liverpool, England					30,672				
Livingston, Central America		198					442		
London, England		1,693				3,014			
Rio Grande do Sul, Brazil		214							
San Juan del Sur, Central America	240								
Santo Tomas, Central America							220		
Sierra Leone, Africa					86,860				
Smyrna, Turkey					25,154				
St. Andrews, Canada						338			
St. Thomas, West Indies		12,422							
Truxillo, Central America							428		
Total	240	71,533	73	18,173	736,974	3,470	1,995	85	4,113

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+	1881	15,921,482	13.52+
1874	4,060,160	5.90+	1882	8,092,725	7.64+
1875	587,413	0.96+	1883	5,326,427	7.19+
1876	1,308,900	2.25+	1884	9,586,738	12.70+
1877	2,529,528	4.22+	1885	10,671,118	14.24+
1878	5,499,252	9.80+	1886	5,646,656	7.02+
1879	14,837,581	20.63+	1887	2,223,913	2.85+
1880	16,765,666	18.55+			

The falling off in exportations in 1887 as compared with 1886 is due mainly to the decreased withdrawals for export of Bourbon and rye whiskies and of alcohol, although there was a decrease as to all kinds except gin and miscellaneous spirits, as follows:

	Gallons.
In Bourbon whisky	1,728,242
In rye whisky	202,833
In alcohol	1,436,475
In rum	33,491
In high wines	2,222
In pure, neutral, or cologne spirits	39,582
Total decrease	3,442,845
Deduct increase in—	
Gin	2,717
Miscellaneous	17,385
Total increase	20,102
Net decrease	3,422,743

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, 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				446	446
First Illinois			3,397	269	3,666
Fifth Illinois			9,356	344	9,700
Sixth Indiana		488	437		925
Seventh Indiana			393		393
Second Iowa				261	261
Fifth Kentucky	402		141		543
Sixth Kentucky			171		171
Maryland		232	709	53	994
First Missouri			350		350
Nebraska			444		444
First New York			868		868
Twenty-eighth New York			1,004		1,004
First Ohio			1,313		1,313
First Wisconsin			90		90
Total	402	720	18,673	1,373	21,168
Withdrawn for scientific purposes and for the use of the United States during year ended June 30, 1886	7,009		20,798	2,795	30,602

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

The above table shows a decrease of spirits withdrawn for scientific purposes and for the use of the United States of 9,434 gallons from the quantity so withdrawn in the fiscal year ended June 30, 1886, as follows:

Decrease of—	Gallons.
Bourbon whisky	6,607
Alcohol	2,125
Pure, neutral, or cologne spirits	1,422
Total decrease	10,154
Deduct increase as to rye whisky	720
Net decrease	9,434

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologn spirits.	Miscellaneous.	Aggregate
First Illinois				9,742		9,742
Fifth Illinois			13,919	57,572		71,491
Second Iowa				144,423		144,423
Fifth Kentucky	1,621					1,621
Seventh Kentucky						
Twenty-third Pennsylvania					1,929	*1,929
Total	1,621		13,919	211,737	1,929	229,206
Transfers to manufacturing warehouses during year ended June 30, 1886	4,621	1,512	31,738	238,382		276,253

* Corn and rye, Montrose.

DECREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1886 the above table shows a decrease of 47,047 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

Decrease in—	Gallons.
Bourbon whisky	3,000
Rye whisky	1,512
Alcohol	17,819
Pure, neutral, or cologne spirits	26,645
Total decrease	48,976
Deduct increase in miscellaneous	1,929
Net decrease	47,047

SPIRITS LOST BY CASUALTY IN WAREHOUSES DURING THE YEAR.

STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky	Alcohol.	Rum.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Arkansas					78	78	Corn whisky.
Georgia					2,286	2,286	Corn whisky.
Fifth Illinois	6,377		2,696			9,073	
Sixth Indiana	1	86				87	
Second Kentucky	166,571					166,571	
Fifth Kentucky	22,989					22,989	
Sixth Kentucky	28,457	7,188	1,141	176	27,535	64,497	Whisky and malt whisky.
Seventh Kentucky	142					142	
Eighth Kentucky	1,446	93				1,539	
Third Massachusetts				45		45	
Fourth North Carolina					160	160	Corn whisky.
Fifth North Carolina					1,862	1,862	Corn whisky.
Sixth North Carolina					4,060	4,060	Corn.
Twenty-second Pennsylvania		85				85	
South Carolina					239	239	Corn whisky.
Second Tennessee					40	40	
Fifth Tennessee					4,838	4,838	Corn whisky.
Fourth Virginia	1,088	113				1,201	
Sixth Virginia		4,989				4,989	
West Virginia		951				951	
Fourth Missouri	4,893	1,055				5,948	
Total	231,964	14,560	3,837	221	41,098	291,680	
Losses by casualty during the year ended June 30, 1886	4,436	10,764	2	10	100,185	115,397	

Of the 291,680 gallons shown by the above table to have been lost during the fiscal year 1887, 252,864 gallons are claimed to have been lost by four fires, as follows: 165,815 gallons by two fires in the second district of Kentucky, 22,865 gallons by one fire in the fifth district of Kentucky, and 64,184 gallons by one fire in the sixth district of Kentucky.

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST FIFTEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last fifteen calendar years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1886, both inclusive, the percentage of loss on the stock held may be readily computed.

[Quantities in gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1881	64,648,111	198,251
1873	12,917,462	9,901	1882	89,962,645	175,216
1874	15,817,709	124,602	1883	80,499,993	396,299
1875	13,367,253	81,493	1884	63,502,551	416,609
1876	12,984,896	99,102	1885	54,724,916	109,030
1877	13,258,794	7,487	1886	58,096,620	181,198
1878	14,088,773	29,913			
1879	19,212,470	2,465	Aggregates	554,549,454	1,874,585
1880	31,363,869	14,620			

Average loss, $\frac{34}{100}$ of one per cent.

The loss during the six months ended June 30, 1887, was 98,886 gallons; the stock on hand June 30, 1887, being 65,145,269 gallons.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN WAREHOUSES JUNE 30, 1887.

[Quantities in taxable gallons.]

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		314						35,866	36,180	Corn whisky.
First California	2,933						24,841		27,774	
Connecticut					18,970				18,970	
Delaware	255								255	
Georgia		407						41,670	42,077	Do.
First Illinois			13,548		9,513		17,039	780,429	820,529	Whisky.
Second Illinois	60,283								60,283	
Fourth Illinois								8,745	8,745	Sour-mash whisky.
Fifth Illinois	607,167	72,555	44,774		421		129,486		854,403	
Eighth Illinois			38,835			4,921			43,756	
Thirteenth Illinois	3,050		520				799	90	4,459	Whisky.
Sixth Indiana	201,905	522,814					14,944	557,935	1,297,598	Whisky principally.
Seventh Indiana	17,612							430	18,042	Whisky and high-proc: spirits.
Eleventh Indiana										
Second Iowa	2,154		25,491			17,006	43,823		88,474	
Kansas										
Second Kentucky	3,828,346	23,989							3,852,335	
Fifth Kentucky	21,569,256	955,402	18,075			921		26,049	22,560,703	Malt whisky.
Sixth Kentucky	2,706,948	368,919	426	52,850	843			1,145,068	4,275,054	Whisky and malt whisky.
Seventh Kentucky	6,200,904	1,000,150						21,055	7,222,109	Malt whisky.
Eighth Kentucky	3,949,580	264,936							4,214,516	
Maryland		4,218,808				13,753	79,196		4,311,757	
Third Massachusetts				696,516					696,516	
Tenth Massachusetts					30,294				30,294	
First Missouri	83,910		10,371				4,354	1,946	100,581	Whisky.
Fourth Missouri	10,651	1,739							12,390	
Sixth Missouri	134,332	1,900	66,430		4,424	172	29,288	10,278	246,824	Corn.
Nebraska	92,614	63,890	53,878				22,619		233,001	
New Hampshire				28,749					28,749	
Third New Jersey		201,077							201,077	
First New York			7,413		12,579		33,611	47,594	101,197	
Fifteenth New York										
Twenty-eighth New York	43,445	248,381	878	14,232	4,049		16,948	20,153	348,086	
Fourth North Carolina				124				8,010	8,134	Corn whisky.
Fifth North Carolina								36,538	36,538	Do.
Sixth North Carolina								103,275	103,275	Corn.
First Ohio	458,820	313,940	24,157		2,684	4,716	35,064	285,197	1,124,578	Corn, malt, copper-distilled whisky.
Sixth Ohio	709,906	461,478	11,330			1,965	32,071	545,658	1,762,403	Bowen and Shamrock.
Tenth Ohio	36,897	24,085							60,982	
Eleventh Ohio	17,983	6,380				112,231			136,594	
Eighteenth Ohio	5,801	66,169						1,038	73,008	Wheat and malt whisky.
Oregon	8,814	12,225							21,039	
First Pennsylvania		850,300						972	851,272	Do.
Ninth Pennsylvania		402,207				5,029			407,236	
Twelfth Pennsylvania		48,054							48,054	
Nineteenth Pennsylvania	4,383	129,485						428	134,296	Wheat and corn.
Twenty-second Pennsylvania		4,686,288							4,686,288	
Twenty-third Pennsylvania		1,414,135						508,669	1,922,804	Corn and rye, Montrose.
South Carolina								14,266	14,266	Corn whisky.
Second Tennessee		371						12,732	13,103	
Fifth Tennessee		145,018						694,239	839,257	Do.
Third Texas										
Fourth Texas								10,326	10,326	Do.
Fourth Virginia	6,004	11,495							17,499	
Sixth Virginia		161,470							161,470	
West Virginia	15,881	798,837						14,344	829,062	Rye-malt, and barley-malt whisky.
First Wisconsin	29,079	9,266	36,773		1,863	18,951	13,095	4,007	113,034	Kuemmel and whisky.
Third Wisconsin	1,804	12,213							14,017	
Total	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269	
Remaining in warehouse June 30, 1886	35,360,622	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	58,096,620	

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSES JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

[Quantities in taxable gallons.]

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		314						35,866	36,180	Corn whisky.
First California	2,933						24,841		27,774	
Connecticut					18,970				18,970	
Georgia		407						41,670	42,077	Corn whisky.
First Illinois	60,283		13,548		9,513		17,039	780,429	880,812	Whisky.
Fifth Illinois	607,167	72,555	44,774		421		129,486		854,403	
Eighth Illinois			38,835			4,921		8,745	52,501	Sour mash and corn whisky.
Thirteenth Illinois	3,050		520				799	90	4,459	Whisky.
Sixth Indiana	201,905	522,814					14,944	557,935	1,297,598	Whisky principally.
Seventh Indiana	17,612							430	18,042	Whisky and high-proof spirits.
Fourth Iowa	2,154		25,491			17,006	43,823		88,474	
Kansas										
Second Kentucky	3,828,346	23,989							3,852,335	
Fifth Kentucky	21,560,256	955,402	18,075			921		26,049	22,560,703	Malt whisky.
Sixth Kentucky	2,706,948	368,910	426	52,850	843			1,145,068	4,275,054	Whisky and malt whisky.
Seventh Kentucky	6,200,904	1,000,150						21,055	7,222,109	Malt whisky.
Eighth Kentucky	3,949,580	264,936							4,214,516	
Maryland	255	4,218,808				13,753	79,196		4,312,012	
Third Massachusetts				696,516	30,294				726,810	
First Missouri	94,561	1,739	10,371				4,354	1,946	112,971	Whisky.
Sixth Missouri	134,332	1,900	66,430		4,424	172	29,288	10,278	246,824	Corn.
Nebraska	92,614	63,890	53,878				22,619		233,001	
New Hampshire				28,749					28,749	
Fifth New Jersey		201,077							201,077	
First New York			7,413		12,579		33,611	47,594	101,197	
Twenty-eighth New York	43,445	248,381	878	14,232	4,049		16,948	20,153	348,086	
Fourth North Carolina				124				35,394	35,518	Corn whisky.
Fifth North Carolina								112,429	112,429	Do.
First Ohio	1,168,726	775,413	35,487		2,684	6,681	67,135	830,855	2,886,981	Bowen and Shamrock, corn-mart.
Tenth Ohio	36,897	24,085							60,982	
Eleventh Ohio	17,983	6,380				112,231			136,594	
Eighteenth Ohio	5,801	66,169						1,038	73,008	Wheat and malt whisky.
Oregon	8,814	12,225							21,039	
First Pennsylvania		850,300						972	851,272	Wheat and malt whisky.
Ninth Pennsylvania		460,928				5,029			465,957	
Twelfth Pennsylvania		48,054							48,054	
Twenty-third Pennsylvania	4,383	6,171,187						509,097	6,684,667	Corn, wheat, and Montrose whisky.
South Carolina								14,266	14,266	Corn whisky.
Second Tennessee		371						12,732	13,103	
Fifth Tennessee		145,018						694,239	839,257	Corn whisky.
Third Texas								10,326	10,326	Corn whisky.
Fourth Texas									178,969	
Sixth Virginia	6,004	172,965						14,344	829,062	Rye-malt and barley-malt whisky.
West Virginia	15,881	798,837								
First Wisconsin	30,883	21,479	36,773		1,863	18,951	13,095	4,007	127,051	Kümmel and whisky.
Total	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1887.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1887.

[Quantities 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.	Second district of Illinois.	Fourth district of Illinois.
Prior to June, 1884							4,347		
June, 1884						92	3,214		
July, 1884							225		
August, 1884							499		
September, 1884						108			
October, 1884						207	440		
November, 1884		142							
December, 1884						48	1,666		
January, 1885		133				452		46	
February, 1885		293	969			313	903	142	
March, 1885		21				405	25,114		
April, 1885		218	2,567			534	7,302	181	
May, 1885		27			50	404	13,538	670	
June, 1885			12,435		205	682	225		
July, 1885						313	1,161		
August, 1885						724			
September, 1885						291			
October, 1885						960	8,614		
November, 1885						184	9,771	3,253	
December, 1885		45				775	8,206	5,403	
January, 1886		587				183	9,825	5,572	
February, 1886		812				183	8,506	4,931	
March, 1886		1,084				184	6,496	5,222	
April, 1886		2,546				584	7,297	1,941	
May, 1886		1,989		23		318	4,560		
June, 1886		633				394	9,083		
July, 1886		599		446		466	12,324		
August, 1886		487				181	3,269		
September, 1886		968				411	22,519		
October, 1886		766				375	27,739		
November, 1886		785				46	25,523		
December, 1886		2,243				278	36,999		
January, 1887		2,887		455		1,247	47,598	5,470	
February, 1887		2,609		3,812		2,181	63,200	5,935	
March, 1887		2,511	480	4,814		4,875	37,188	6,420	2,340
April, 1887		3,798		3,098		6,231	23,717	6,512	3,324
May, 1887		4,704	1,593	4,464		6,840	138,932	6,607	3,081
June, 1887		5,293	9,730	1,858		10,608	250,529	1,978	
Total		36,180	27,774	18,970	255	42,077	820,529	60,283	8,745

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Eleventh district of Indiana.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.
Prior to June, 1884				13,290					76,392
June, 1884				30,657					21,655
July, 1884									3,565
August, 1884	1,786			559					2,206
September, 1884	717			2,040					
October, 1884									
November, 1884	94			1,170					3,773
December, 1884				1,815					25,623
January, 1885	230			3,853					85,403
February, 1885	2,695			17,777					98,636
March, 1885	1,543			50,043					154,615
April, 1885	10,983			46,163	1,155		17,006		202,472
May, 1885	9,048			87,292	1,924				199,646
June, 1885	17,549			48,273					68,821
July, 1885	2,276			4,285					120
August, 1885	3,050			1,377					
September, 1885				5,956					
October, 1885	29,919			2,792					
November, 1885	3,526		90	4,671					37,588
December, 1885	106			51,187					137,446
January, 1886	1,685			36,131					187,027
February, 1886	918			54,518	1,112				216,026
March, 1886	2,380			62,276	185				287,858
April, 1886	7,578			49,589					287,695
May, 1886	64,823			91,640	5,432				300,430
June, 1886	8,776			17,864	856				92,251
July, 1886				30,783	659				3,034
August, 1886	46,977			514	669				642
September, 1886				459	584				830
October, 1886	22,421			5,510	224				7,287
November, 1886	5,180			22,422			870		34,684
December, 1886	49,403		910	26,346					182,577
January, 1887	5,891			66,554			555		229,485
February, 1887	36,573			50,059			927		235,207
March, 1887	43,675			89,124	841		683		275,582
April, 1887	54,333			80,717	1,449		335		260,931
May, 1887	109,015	13,640	2,140	102,929	1,342		36,176		123,705
June, 1887	310,653	30,116	1,319	136,963	1,580		31,922		9,123
Total	854,403	43,756	4,459	1,297,598	18,042		88,474		3,852,335

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.	Fourth district of Missouri.
Prior to June, 1884	576,874	59,255	280,846	147,559	130,069	.....	.....	.....	.....
June, 1884	99,234	33,875	58,256	26,768	55,147	.....	.....	.....	.....
July, 1884	8,087	178	12,781	21	27,483	1,664	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	48	.....	.....	.....
September, 1884	.....	.....	.....	.....	1,478	.....	.....	225	.....
October, 1884	1,050	.....	.....	.....	1,541	.....	.....	.....	.....
November, 1884	33,572	1,244	7,155	6,203	36,281	4,212	526	.....	.....
December, 1884	173,167	141	38,244	40,340	45,098	1,380	.....	.....	.....
January, 1885	309,617	762	163,217	66,621	62,817	2,189	.....	.....	.....
February, 1885	428,104	8,708	335,792	138,580	131,023	588	.....	.....	.....
March, 1885	764,927	71,651	454,784	209,783	168,853	2,137	.....	414	.....
April, 1885	946,491	117,926	433,163	234,008	194,086	8,599	.....	.....	.....
May, 1885	1,040,405	196,358	257,924	261,323	198,119	2,030	1,358	527	.....
June, 1885	539,192	85,620	112,900	113,673	157,474	5,767	636	93	.....
July, 1885	89,410	8,037	.....	37,263	60,003	2,243	.....	.....	.....
August, 1885	83,360	1,122	.....	21,648	28,128	2,041	.....	.....	.....
September, 1885	70,917	.....	.....	11,142	39,886	7,383	.....	.....	.....
October, 1885	13,783	3,885	.....	15,734	126,033	3,174	.....	729	.....
November, 1885	196,539	34,506	12,277	83,202	132,324	16,538	.....	559	130
December, 1885	797,987	99,183	228,018	115,839	176,096	6,659	.....	.....	.....
January, 1886	1,099,667	107,276	444,866	205,589	192,231	10,002	.....	620	.....
February, 1886	1,267,804	186,040	453,044	277,785	182,297	18,969	.....	254	.....
March, 1886	1,630,177	287,381	591,724	403,358	268,266	28,334	89	324	.....
April, 1886	1,609,941	307,889	506,898	382,043	250,273	13,928	.....	578	.....
May, 1886	1,518,125	301,128	446,186	314,646	263,084	7,071	.....	19,460	132
June, 1886	396,433	180,977	119,064	137,988	180,366	14,252	635	111	44
July, 1886	50,692	55,420	5,126	1,730	45,260	7,457	.....	92	.....
August, 1886	51,665	15,402	.....	561	2,312	18,350	.....	.....	.....
September, 1886	77,033	10,588	27,284	680	61,020	25,798	.....	.....	.....
October, 1886	121,756	49,047	49,394	2,364	118,763	19,954	641	.....	792
November, 1886	440,552	101,294	57,181	46,838	125,393	16,105	.....	864	163
December, 1886	1,025,907	213,181	72,990	86,558	126,767	57,810	777	4,003	189
January, 1887	1,305,248	218,389	143,735	116,003	86,895	56,003	1,315	1,489	477
February, 1887	1,354,183	338,290	255,102	121,187	92,543	64,827	632	3,562	.....
March, 1887	1,642,253	301,629	383,847	211,806	123,909	44,842	6,181	3,677	.....
April, 1887	1,619,151	368,796	624,615	247,700	140,029	41,311	5,577	46,798	3,316
May, 1887	943,954	354,786	493,539	119,886	168,482	56,984	5,858	10,867	3,621
June, 1887	233,446	155,090	62,158	8,087	111,928	127,267	6,069	5,335	3,496
Total	22,560,703	4,275,054	7,222,109	4,214,516	4,311,757	696,516	30,294	100,581	12,390

IN WAREHOUSE JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Third district of New Jersey.	First district of New York.	Fifteenth district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.	Fifth district of North Carolina.
Prior to June, 1884	.....	.....	.....	.....	.....	.....	.....	53	363
June, 1884	.....	.....	.....	.....	.....	.....	1,125	.....	.....
July, 1884	.....	.....	.....	215	.....	.....	1,283	.....	.....
August, 1884	.....	.....	267	.....	.....	.....	310	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	697	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	230	.....	163
November, 1884	.....	.....	.....	436	.....	.....	1,203	.....	141
December, 1884	.....	.....	47	.....	1,740	.....	4,370	.....	.....
January, 1885	256	.....	228	.....	3,188	.....	3,702	.....	45
February, 1885	.....	.....	626	.....	.....	.....	.....	23	598
March, 1885	685	.....	.....	.....	.....	.....	13,654	25	228
April, 1885	2,629	.....	448	.....	.....	.....	10,995	.....	327
May, 1885	2,862	.....	.....	.....	.....	.....	16,302	22	47
June, 1885	2,634	.....	1,124	.....	.....	.....	19,401	22	.....
July, 1885	.....	.....	1,486	.....	42	.....	7,240	.....	.....
August, 1885	.....	.....	2,705	.....	1,415	.....	8,148	.....	.....
September, 1885	.....	.....	1,794	.....	.....	.....	309	.....	.....
October, 1885	3,046	.....	445	.....	.....	.....	14,929	.....	.....
November, 1885	5,314	.....	525	.....	.....	.....	13,396	.....	.....
December, 1885	2,798	4,695	404	5,558	3,564	.....	27,598	.....	215
January, 1886	4,320	3,522	398	8,183	.....	.....	12,258	.....	307
February, 1886	4,815	6,879	880	13,726	.....	.....	8,653	153	429
March, 1886	16,676	10,221	1,725	24,765	8,129	.....	17,352	306	406
April, 1886	8,500	8,702	.....	27,346	2,550	.....	21,794	431	280
May, 1886	8,654	10,641	.....	7,558	2,102	.....	16,032	353	748
June, 1886	7,554	.....	.....	.....	.....	.....	15,888	292	216
July, 1886	615	.....	.....	4,678	8,173	.....	10,930	252	554
August, 1886	102	.....	.....	16,448	6,820	.....	10,558	158	301
September, 1886	3,937	.....	.....	8,642	6,030	.....	4,604	159	190
October, 1886	9,996	.....	.....	11,565	4,914	.....	8,105	161	320
November, 1886	12,678	6,058	588	14,252	.....	.....	9,260	219	284
December, 1886	18,297	17,728	1,569	20,160	.....	.....	12,025	322	567
January, 1887	4,296	18,445	391	11,656	.....	.....	2,125	395	2,251
February, 1887	12,095	15,994	1,798	18,731	5,182	.....	6,269	586	4,285
March, 1887	9,242	13,758	3,153	.....	8,564	.....	3,356	846	7,094
April, 1887	24,469	14,651	2,725	4,676	10,673	.....	7,518	836	5,573
May, 1887	31,091	12,206	2,725	.....	8,672	.....	14,048	1,351	6,150
June, 1887	49,253	89,501	2,698	2,482	19,439	.....	21,729	1,169	4,456
Total	246,824	233,001	28,749	201,077	101,197	.....	348,086	8,134	36,538

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	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.	District of Oregon.	First district of Pennsylvania.
Prior to June, 1884	183	7	4,840	3,554				
June, 1884		2,322	1,727	211	20			3,086
July, 1884		447	4,390					5,025
August, 1884		1,082			6,272			5,524
September, 1884		782			2,485	146		
October, 1884						230		
November, 1884	104	214			135	555		
December, 1884	57					1,429		4,129
January, 1885	26	677	20,104	502		1,718	1,378	18,230
February, 1885		18,847	43,406	199	1,808	99	1,938	20,385
March, 1885	46	41,205	46,773		1,893		2,333	18,541
April, 1885	91	52,864	45,522	2,824	4,339	1,054	2,051	20,493
May, 1885		37,319	41,890	4,708	6,617	2,453	1,114	19,190
June, 1885		86	42,413	1,794	6,421			19,302
July, 1885		2,618	22,274		2,818	1,691		24,002
August, 1885		1,194			4,857	2,924		29,809
September, 1885	45	1,289			93	2,917		10,580
October, 1885		2,187		603		2,971		15,887
November, 1885		8,060	42,552	553	385	2,936		27,584
December, 1885	137	21,177	74,738	101	330	1,913		23,748
January, 1886	524	22,982	72,960	3,320		3,524	826	34,834
February, 1886	476	53,198	77,005	3,530	1,446	380	1,937	32,261
March, 1886	903	39,595	83,309	4,807	11,910	1,970	2,190	31,740
April, 1886	1,777	17,336	66,169	3,458	16,270	3,353	618	35,135
May, 1886	2,105	95,822	80,816	1,226	4,521	4,737		34,992
June, 1886	2,598	76,297	84,129	1,664	1,419	4,008		33,748
July, 1886	2,567	19,296	17,963	898	773	3,253		29,746
August, 1886	2,157	17,287	4,243		724	163		27,445
September, 1886	2,609	18,988	25,168		679			23,916
October, 1886	2,384	28,261	64,807		4,381			4,568
November, 1886	2,658	25,074	65,801	1,269	9,541			31,318
December, 1886	4,802	45,465	75,653	1,909	6,448	1,718		29,965
January, 1887	8,165	46,159	101,813	1,926	4,635	2,905	1,519	31,121
February, 1887	9,364	33,640	87,201	4,665	5,504	4,928	1,878	31,848
March, 1887	14,488	41,430	114,935	6,842	8,561	5,028	2,269	43,364
April, 1887	14,460	56,871	125,840	6,753	7,765	5,840	988	40,009
May, 1887	15,973	114,681	102,988	1,776	10,905	4,597		31,216
June, 1887	14,576	179,819	120,974	1,800	2,639	3,568		29,627
Total	103,275	1,124,578	1,762,403	60,982	136,594	73,008	21,039	28,913
								851,272

IN WAREHOUSE JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Nineteenth district of Pennsylvania.	Twenty-second district of Pennsylvania.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.
Prior to June, 1884	2,571		2,168	54,609	21,352	41	92	25,567
June, 1884	5,280			60,629	21,735			6,173
July, 1884	3,650			78,469			58	22,721
August, 1884	1,466			53,342			68	5,873
September, 1884	781	45		40,218				4,651
October, 1884	2,953	853		51,998	15,288			6,226
November, 1884	5,392	1,691		42,764	21,910			6,207
December, 1884	6,708	948	134	37,208	33,432			11,658
January, 1885	12,672	764	1,933	37,972	43,206			6,946
February, 1885	10,785	885	1,701	95,354	36,489			8,987
March, 1885	12,062	191	1,898	112,988	42,805		186	6,812
April, 1885	14,471	588	1,735	135,121	48,099		207	15,943
May, 1885	11,434	1,381	229	144,824	53,013		414	24,520
June, 1885	12,690	493		114,213	41,759		464	20,659
July, 1885	7,201			60,424	40,282		464	14,593
August, 1885	1,027			40,556			90	4,836
September, 1885	1,427	1,149		42,289				16,593
October, 1885	2,467	1,495		137,602	39,593			15,428
November, 1885	4,276	890		191,819	62,952		30	7,382
December, 1885	8,017	249		226,410	74,455		140	12,763
January, 1886	9,322	47		127,427	74,183			27,685
February, 1886	9,786	321	1,042	135,910	68,848	91	220	13,003
March, 1886	14,642	486	3,575	187,521	79,085	110	144	18,705
April, 1886	15,175	1,749	3,053	185,885	88,684	61	427	10,206
May, 1886	17,439	474	483	185,237	75,124	708	444	48,368
June, 1886	16,297	312		178,085	70,150	508	617	26,289
July, 1886	14,568	902		62,652	21,777	359	625	20,106
August, 1886	4,609	618	1,918	21,105		115	353	18,123
September, 1886	5,088	1,663	9,215	46,156	26,118	404	349	19,026
October, 1886	7,115	2,459	9,600	149,327	86,696	494	89	25,085
November, 1886	10,491	3,763	9,713	187,475	93,821	405	312	29,178
December, 1886	16,303	2,476	10,170	198,789	96,593	837	398	23,719
January, 1887	21,781	3,328	11,103	203,397	94,074	1,431	964	32,068
February, 1887	20,748	2,683	10,785	188,987	90,891	425	1,029	43,903
March, 1887	27,149	3,709	13,313	218,712	104,070	1,604	625	53,054
April, 1887	22,905	4,762	17,833	219,605	99,598	2,211	1,361	58,554
May, 1887	24,116	4,865	14,820	221,436	97,456	2,319	1,564	62,780
June, 1887	22,432	1,815	7,875	209,793	59,266	2,143	1,369	64,862
Total	407,236	48,054	134,296	4,686,288	1,922,804	14,266	13,103	839,257

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Third district of Wisconsin.	Total in warehouse June 30, 1887.
Prior to June, 1884				6,062	29,920			1,443,100
June, 1884			209	1,645	19,580			454,579
July, 1884			41	4,728				175,530
August, 1884				705				74,648
September, 1884				169		192		54,509
October, 1884				1,099	87			82,365
November, 1884			48	2,747				182,039
December, 1884				2,957				446,440
January, 1885			92	5,809	85			857,118
February, 1885		584	106	5,724	13,179	3,318		1,428,134
March, 1885		914	122	5,331	38,048	3,137		2,255,704
April, 1885		46	85	6,602	42,949	7,041		2,638,075
May, 1885			132	4,116	50,148	1,366		2,696,056
June, 1885			171	4,299	25,347			1,481,537
July, 1885			245	765	60			397,123
August, 1885			89	943	120			220,934
September, 1885			27	671	17,847			237,912
October, 1885			90	3,672	26,655		986	485,376
November, 1885			323	9,654	28,904	410	611	939,878
December, 1885			727	2,817	25,218	120		2,155,928
January, 1886			695	3,244	42,319	3,971	1,095	2,756,634
February, 1886		585	861	7,555	36,310			3,153,008
March, 1886		4,701	1,016	8,309	60,368	1,142	611	4,215,242
April, 1886			1,060	12,609	55,769	2,513	1,003	4,110,550
May, 1886			703	6,677	59,100	1,143	1,141	4,005,151
June, 1886			710	3,405	30,131			1,710,022
July, 1886			557	692		1,121		434,844
August, 1886			580	272				271,599
September, 1886			717	1,471	15,978		1,089	431,032
October, 1886			930	3,710	27,889	7,920		914,559
November, 1886			681	5,392	28,146	183		1,425,107
December, 1886		424	311	5,610	30,080			2,511,032
January, 1887		737	844	6,190	26,100			2,930,242
February, 1887		751	1,043	6,508	29,047	7,846	986	3,291,950
March, 1887		899	1,286	8,120	29,437	18,394	2,024	3,948,648
April, 1887		685	861	6,586	18,720	16,250	2,968	4,335,321
May, 1887			904	3,923	14,877	14,883	1,174	3,535,052
June, 1887			1,233	682	6,644	22,084	329	2,458,091
Total		10,326	17,499	161,470	829,062	113,034	14,017	65,145,269

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRTS OF THE DIFFERENT KINDS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1886, AND JUNE 30, 1887, RESPECTIVELY.

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
DR.									
1. Remaining in warehouse July 1, 1885	33,123,643	13,650,289	750,419	669,209	99,231	197,404	1,402,577	4,772,144	54,724,916
2. Produced and bonded during the year	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,598,581	10,543,756	80,344,380
Total	52,442,462	21,492,829	11,998,296	2,469,161	755,838	2,593,652	28,001,158	15,315,900	135,069,296
CR.									
3. Withdrawn on payment of tax during the year	14,080,623	5,132,634	8,861,247	922,695	675,653	2,400,886	26,434,289	10,588,873	69,096,900
3. Lost by leakage or evaporation in warehouse	1,039,100	547,963	4,074	18,117	1,511	4,441	18,479	173,174	1,806,858
4. Withdrawn for export during the year	1,946,042	250,368	2,320,561	788,638	753	2,222	323,967	14,335	5,646,656
5. Withdrawn for scientific purposes during the year	7,009		20,798				2,795		30,602
6. Withdrawn for transfer to manufacturing warehouse	4,621	1,512	31,738				238,382		276,253
7. Lost by casualty, etc., during the year	4,436	10,764	2	10				100,185	115,397
8. Remaining in warehouse June 30, 1886	35,360,622	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	58,096,620
Total	52,442,462	21,492,829	11,998,296	2,469,161	755,838	2,593,652	28,001,158	15,315,900	135,069,296
DR.									
1. Remaining in warehouse July 1, 1886	35,360,623	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	* 58,096,621
2. Produced and bonded during the year	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	77,831,599
Total	52,375,657	22,863,228	11,097,111	2,596,924	824,946	2,597,026	28,049,465	15,523,863	135,928,220
CR.									
3. Withdrawn on payment of tax during the year	10,102,919	4,722,335	9,817,164	1,027,322	734,373	2,411,527	27,040,494	10,327,169	66,183,303
3. Lost by leakage or evaporation in warehouse	1,019,234	579,386	6,753	21,763	1,463	5,834	14,298	184,970	1,833,681
4. Withdrawn for export during the year	217,800	47,535	883,886	755,147	3,470		284,385	31,690	2,223,913
5. Withdrawn for scientific purposes during the year	402	720	18,673				1,373		21,168
6. Withdrawn for transfer to manufacturing warehouse	1,621		13,919				211,737		229,206
7. Lost by casualty, etc., during the year	14,560		3,837	221				1,959	291,680
8. Remaining in warehouse June 30, 1887	40,801,717	17,498,692	352,860	792,471	85,610	179,665	497,178	41,098	65,145,269
Total	52,375,657	22,863,228	11,097,111	2,596,924	824,946	2,597,026	28,049,465	4,937,007	135,928,220

* Including 1 gallon bourbon whisky—an error in former exports corrected.

The following table shows the quantity of distilled spirits in taxable gallons at 90 cents tax placed in distillery warehouses during the fiscal year ended June 30, 1887, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1887.

Distilled spirits—	Quantity.	Total.
	Gallons.	*Gallons.*
Actually remaining in warehouse July 1, 1886	58,093,631	
Outstanding balances on seven months' export bonds	2,989	
Not actually in warehouse, claimed to have been lost by casualty	230,310	
Withdrawn for exportation, proofs of landing not received	6,410,263	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	47,173	
		64,784,366
Produced from July 1, 1886, to June 30, 1887	.....	77,831,599
Total	.....	142,615,965
Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed)	66,202,375	
Exported, proofs of landing received	4,474,174	
Allowed for loss by casualty	286,042	
Withdrawn for scientific purposes and for the use of the United States	21,168	
Allowed for loss by leakage or evaporation in warehouse	1,833,838	
Allowed for loss by leakage in transportation for exports, etc	23,998	
Withdrawn for transfer to and received at manufacturing warehouse	265,410	
		73,107,005
Withdrawn for exportation, proofs of landing not received	4,126,474	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse	10,608	
Not actually in warehouse, claimed to have been lost by casualty	226,609	
Outstanding balances on seven months' export bonds	2,782	
All other spirits remaining in warehouse June 30, 1887	65,142,487	
		69,508,960
Total	.....	142,615,965

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 1883, 1884, 1885, 1886, and 1887:

	1883.	1884.	1885.	1886.	1887.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Quantity of spirits actually in warehouses beginning of fiscal year	89,962,645	80,499,993	63,502,551	54,724,916	*58,096,621
Quantity of spirits produced during fiscal year	74,013,308	75,435,739	74,915,363	80,344,380	77,831,599
Total	163,975,953	155,935,732	138,417,914	135,069,296	135,928,220
Quantity of spirits withdrawn tax-paid during fiscal year	75,441,087	78,342,474	67,649,321	69,096,900	66,183,303
Quantity of spirits withdrawn for exportation during fiscal year	5,326,427	9,586,738	10,671,118	5,646,656	2,223,913
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, etc	2,708,446	4,503,969	5,372,559	2,229,120	2,375,735
Total	83,475,960	92,433,181	83,692,998	76,972,676	70,782,951
Quantity of spirits remaining in warehouses at end of fiscal year	80,499,993	63,502,551	54,724,916	58,096,620	65,145,269

* Inclusive 1 gallon. Error corrected.

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

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

Date.	Quantity.	Date.	Quantity.
	Gallons.		*Gallons.*
Remaining June 30, 1869	16,685,166	Remaining June 30, 1879	19,212,470
Remaining June 30, 1870	11,671,886	Remaining June 30, 1880	31,363,869
Remaining June 30, 1871	6,744,360	Remaining June 30, 1881	64,648,111
Remaining June 30, 1872	10,103,392	Remaining June 30, 1882	89,962,645
Remaining June 30, 1873	14,650,148	Remaining June 30, 1883	80,499,993
Remaining June 30, 1874	15,575,224	Remaining June 30, 1884	63,502,551
Remaining June 30, 1875	13,179,596	Remaining June 30, 1885	54,724,916
Remaining June 30, 1876	12,595,850	Remaining June 30, 1886	58,096,620
Remaining June 30, 1877	13,091,773	Remaining June 30, 1887	65,145,269
Remaining June 30, 1878	14,088,773		

NOTE.—The statement of quantities in warehouse on page CIII, when disagreeing with the above statement of balances (see years 1873 to 1877), should be taken as more nearly exact. The balance above, 14,650,148 gallons, remaining June 30, 1873, includes 1,732,686 gallons removed on export bonds not then accounted for. Deducting this quantity from that given above leaves 12,917,462 gallons, as stated on page CIII, which is the quantity as shown by the original gauge.

SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALERS AND RECTIFIERS OCTOBER 1, 1886, AND OCTOBER 1, 1887.

QUANTITY, IN PROOF-GALLONS, OF TAX-PAID SPIRITS HELD BY WHOLESALE LIQUOR DEALERS AND RECTIFIERS OCTOBER 1, 1886, AND OCTOBER 1, 1887.

	District.	All kinds, October 1, 1886.	Domestic.							Domestic.		Foreign.							Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.	
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous spirits.	Total.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.	Total.				
1	Alabama	85,236	19,582	29,295	181	1,032	6,828	90	1,761	16,445	75,214	59	42	159	16	62	470	808	76,022	25	2	1
2	Arkansas	57,208	37,647	2,924	1,947	172	4,692	.....	.....	13,457	60,839	.....	.....	.....	15	226	927	1,168	62,007	24	.....	2
3	1st California	1,112,724	464,301	29,844	21,050	22,409	11,889	2,096	12,944	55,109	619,642	666	2,629	3,382	105	6,059	11,854	24,695	644,337	235	100	3
4	4th California	100,718	43,318	2,744	1,313	1,053	2,193	65	2,017	4,415	57,418	21	288	548	32	1,198	1,226	3,313	60,731	39	10	4
5	Colorado	107,070	80,792	6,946	926	1,615	3,773	85	704	6,285	101,126	380	504	1,002	126	673	1,880	4,565	105,691	63	6	5
6	Connecticut	206,916	125,020	48,357	3,214	15,781	14,774	.....	5,067	15,204	227,417	280	408	828	2,223	2,656	2,430	8,820	236,237	69	24	6
7	Florida	4,522	4,412	1,352	86	248	369	1,193	.....	135	7,795	.....	23	15	30	45	14	127	7,922	8	.....	7
8	Georgia	75,820	9,858	23,194	315	3,936	6,176	.....	1,246	15,777	60,502	53	157	261	127	365	722	1,685	62,187	37	5	8
9	1st Illinois	651,266	408,791	54,050	9,784	11,614	9,136	246	49,925	60,717	604,263	1,044	1,940	3,283	484	4,393	7,053	18,197	622,460	160	81	9
10	5th Illinois	94,814	85,147	18,626	5,891	2,914	4,903	17	17,057	18,047	152,602	82	178	335	44	452	426	1,517	154,119	18	7	10
11	8th Illinois	32,235	44,929	4,261	1,469	421	2,653	.....	298	11,749	65,780	20	91	175	.....	271	323	880	66,660	26	1	11
12	13th Illinois	21,043	15,206	1,690	18	113	578	.....	535	3,002	21,142	.....	22	84	.....	246	202	554	21,696	9	4	12
13	6th Indiana	88,477	63,033	5,655	917	1,258	3,626	.....	553	10,997	86,039	65	118	208	28	440	695	1,554	87,593	32	8	13
14	7th Indiana	102,279	58,950	1,998	1,767	682	1,608	.....	12,167	6,680	83,852	36	61	51	10	127	280	565	84,414	26	3	14
15	3d Iowa	66,721	46,117	4,787	2,776	811	1,979	.....	71	4,865	61,406	146	556	306	22	138	199	1,367	62,773	14	4	15
16	4th Iowa	84,084	51,362	4,159	1,910	1,251	2,308	.....	1,170	8,023	70,183	35	185	576	67	372	849	2,084	72,267	27	3	16
17	Kansas	19,226	2,186	105	1,670	15	41	.....	177	1,795	5,989	.....	.....	.....	.....	32	30	62	6,051	7	1	17
18	2d Kentucky	116,117	130,216	8,331	104	236	5,682	.....	225	6,547	151,341	.....	.....	10	21	25	45	101	151,442	15	2	18
19	5th Kentucky	1,172,513	600,566	68,126	2,090	1,076	1,537	248	9,418	15,994	699,055	123	122	436	30	667	770	2,148	701,203	116	45	19
20	6th Kentucky	238,776	173,964	18,807	9,166	1,037	4,432	.....	36,540	30,597	274,543	30	40	50	10	51	202	383	274,926	43	5	20
21	7th Kentucky	284,936	151,469	19,055	50	50	674	.....	.....	6,218	177,516	100	100	50	.....	45	.....	295	177,811	26	.....	21
22	8th Kentucky	16,518	875	.....	.....	.....	.....	.....	.....	22	897	.....	.....	.....	.....	.....	.....	.....	897	2	.....	22
23	Louisiana	393,922	125,858	91,096	1,853	2,594	18,652	.....	16,084	73,388	329,525	347	214	1,222	662	1,628	3,749	7,822	337,347	120	20	23
24	Maryland	695,326	29,751	510,794	3,728	8,264	11,200	3,018	97,022	43,890	707,667	274	782	1,028	224	3,728	3,236	9,272	716,939	80	69	24
25	3d Massachusetts	908,821	524,328	133,221	69,280	102,623	19,199	5,951	32,671	33,267	920,540	3,675	3,719	6,993	3,967	12,158	16,493	47,005	967,545	191	56	25
26	1st Michigan	143,231	89,199	17,956	7,649	3,807	5,478	.....	3,222	11,379	138,600	529	912	519	343	861	1,884	5,048	143,738	40	6	26
27	4th Michigan	39,073	15,131	3,589	6[illegible]7	770	1,247	.....	697	4,708	26,779	.....	24	78	.....	183	42	327	27,106	11	2	27
28	Minnesota	193,113	113,603	18,055	12,964	3,120	5,618	.....	10,084	14,700	178,144	252	826	931	126	681	1,452	4,268	182,412	43	11	28
29	1st Missouri	493,838	311,694	16,627	8,076	3,440	4,570	198	30,575	42,332	417,512	473	896	962	111	1,863	3,634	7,939	425,451	109	41	29
30	6th Missouri	303,452	249,762	43,836	6,001	3,057	6,198	458	1,491	20,971	331,774	609	931	874	534	914	2,080	5,942	337,716	61	14	30
31	Montana	82,461	84,838	3,490	452	1,082	3,002	20	2,080	4,807	99,771	109	186	220	22	319	2,824	3,680	103,451	58	3	31
32	Nebraska	83,411	76,111	11,610	3,642	1,500	3,919	.....	816	13,553	111,151	106	400	291	63	529	1,649	3,038	114,189	34	3	32
33	New Hampshire	15,234	7,881	1,480	2,615	1,510	571	.....	275	503	14,835	90	64	90	37	368	92	741	15,576	12	.....	33
34	1st New Jersey	8,176	1,093	2,166	174	59	395	.....	219	2,258	6,366	3	24	29	17	353	451	877	7,243	4	.....	34
35	5th New Jersey	100,530	16,124	51,848	542	3,881	2,742	179	9,930	18,542	103,788	642	1,079	1,013	238	1,541	1,904	6,417	110,205	52	21	35
36	New Mexico	34,127	28,277	1,203	45	205	945	776	405	3,600	35,456	45	123	128	15	97	210	618	36,074	38	3	36
37	1st New York	171,341	33,124	46,453	1,693	13,274	3,946	739	81,076	16,515	196,820	705	1,510	1,469	709	3,556	4,213	12,162	208,982	39	14	37
38	2d New York	1,571,945	350,669	393,284	35,394	27,664	18,579	10,599	153,377	83,256	1,072,822	7,479	9,773	11,012	11,830	25,421	44,967	110,482	1,183,304	373	123	38
39	3d New York	181,254	44,980	74,449	5,613	6,323	2,735	408	15,878	9,316	159,702	1,344	3,014	2,550	1,921	3,516	9,117	21,462	181,164	129	34	39
40	14th New York	162,335	59,816	30,607	4,621	5,764	4,763	362	15,893	12,758	134,674	1,043	1,314	1,498	1,387	4,982	2,361	12,585	147,259	85	17	40
41	21st New York	321,127	49,203	28,945	8,731	3,041	4,590	23	11,346	8,173	114,052	270	509	424	252	1,258	1,892	4,605	118,656	45	17	41
42	28th New York	272,978	42,782	106,306	9,935	3,786	5,616	934	23,860	39,222	232,441	492	1,097	929	468	2,110	3,293	8,389	240,830	80	33	42
43	4th North Carolina	91,465	28	3,142	.....	676	1,099	.....	125	2,103	7,173	.....	20	.....	.....	25	.....	45	7,218	4	.....	43
44	5th North Carolina	17,530	365	639	.....	16	43	.....	.....	13,757	14,820	.....	.....	.....	.....	.....	26	26	14,846	12	6	44
45	1st Ohio	1,365,242	660,939	288,990	12,803	5,058	16,107	6,642	178,895	105,199	1,274,633	388	730	1,065	213	1,670	3,178	7,244	1,281,877	167	62	45
46	10th Ohio	114,519	57,073	34,297	840	1,705	2,359	.....	4,568	12,388	113,230	64	100	340	6	187	864	1,561	114,791	13	13	46
47	11th Ohio	81,937	54,492	16,451	983	562	3,830	524	1,310	8,280	86,432	61	130	325	51	302	663	1,532	87,964	41	3	47
48	18th Ohio	165,537	64,857	43,717	8,217	3,529	6,599	.....	14,778	18,304	160,001	141	270	271	29	686	675	2,072	162,073	62	9	48
49	Oregon	92,831	60,876	4,775	6,744	1,628	2,756	270	6,602	5,833	89,484	298	1,060	2,079	.....	1,299	1,392	6,128	95,612	38	7	49
50	1st Pennsylvania	1,256,025	29,446	955,779	77,776	9,957	15,687	1,290	164,213	264,846	1,518,994	3,248	5,033	4,763	733	11,035	84,017	108,829	1,627,823	224	145	50
51	9th Pennsylvania	30,915	4,414	24,876	293	866	1,457	127	1,416	3,347	36,796	33	45	51	17	242	25	413	37,209	24	12	51
52	12th Pennsylvania	45,467	3,339	16,726	714	1,978	2,644	670	5,779	7,215	39,065	106	354	178	41	502	740	1,921	40,986	34	17	52
53	23d Pennsylvania	388,210	21,111	250,278	2,011	2,096	5,780	.....	22,828	16,707	320,721	675	810	929	152	1,638	2,199	6,403	327,124	87	31	53
54	South Carolina	75,572	5,103	42,531	68	3,041	5,697	3,141	581	32,710	92,872	783	120	165	120	273	459	1,920	94,792	19	.....	54
55	2d Tennessee	24,509	2,853	3,169	561	102	806	.....	.....	5,672	13,163	20	.....	.....	.....	.....	11	31	13,194	6	4	55
56	5th Tennessee	439,894	95,972	93,213	139,580	1,900	9,762	.....	16,395	160,753	517,575	270	335	308	239	2,205	5,917	9,274	526,849	42	7	56
57	3d Texas	170,568	84,292	13,735	2,408	1,008	3,937	.....	1,654	13,129	120,163	102	158	368	185	519	1,599	2,931	123,094	37	11	57
58	4th Texas	89,557	53,423	4,001	820	596	1,588	.....	478	9,633	70,529	140	130	91	70	197	128	756	71,295	9	2	58
59	2d Virginia	157,278	18,415	85,019	.....	5,151	13,026	90	10,420	15,373	147,494	.....	41	60	10	139	2,150	2,400	149,894	28	10	59
60	6th Virginia	28,805	740	13,623	.....	467	.....	.....	2,816	2,124	19,770	10	10	10	.....	72	185	287	20,057	5	3	60
61	West Virginia	53,301	25,325	24,859	642	328	1,193	.....	2,678	7,327	62,352	.....	164	78	35	210	264	751	63,103	7	3	61
62	1st Wisconsin	320,754	157,762	32,877	9,327	5,137	6,799	2,522	22,206	49,851	286,571	236	774	1,819	158	1,805	3,821	8,613	295,184	69	35	62
63	2d Wisconsin	15,576	10,096	978	608	351	607	.....	315	1,960	14,915	73	55	64	81	40	109	422	15,337	15	1	63
	Total	16,057,320	6,282,888	3,895,086	514,984	309,550	315,592	42,981	1,117,023	1,525,729	14,003,833	28,275	45,195	56,983	28,456	107,655	244,562	511,126	14,614,959	3,475	1,268	

PRODUCTION, AND WITHDRAWALS OF TAX-PAID SPIRITS DURING 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, 1887.

	July, 1887.			August, 1887.			September, 1887.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
	Gallons.	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*
Alabama	1,386	3,326	2,993.40	903	4,252	3,826.80	970	3,493	3,143.70
Arkansas	29,763	25,443	22,898.70	31,282	31,334	28,200.60	28,283	33,506	30,155.40
California	5,823	7,207	6,486.30	6,432	7,298	6,568.20	6,496	7,164	6,447.60
Connecticut	13,926	13,806	12,425.40	13,097	14,242	12,817.80	16,031	22,774	20,496.60
Georgia	2,093,976	1,804,197	1,623,777.30	2,194,131	2,202,147	1,981,932.30	2,812,134	2,803,026	2,522,723.40
Illinois	201,512	249,179	224,261.10	234,202	260,757	234,681.30	245,639	227,160	204,444.00
Indiana		35,278	31,750.20		17,015	15,313.50		12,118	10,906.20
Iowa	360,909	1,240,559	1,116,503.10	340,103	1,095,611	986,049.90	395,297	960,351	864,315.90
Kentucky	61,084	107,600	96,840.00	29,897	146,302	131,671.80	53,731	95,902	86,311.80
Maryland	120,194	74,524	67,071.60	101,528	81,765	73,588.50	157,295	91,009	81,908.10
Massachusetts	260,132	246,024	221,421.60	275,126	284,231	255,807.90	247,905	267,419	240,677.10
Missouri	188,821	184,489	166,040.10	143,969	157,057	141,351.30	206,527	182,861	164,574.90
Nebraska	2,707	2,687	2,418.30	2,809	2,424	2,181.60	2,697	3,080	2,772.00
New Hampshire	36,454	10,390	9,351.00	39,523	32,021	28,818.90	35,589	44,695	40,225.50
New Jersey	142,032	150,840	135,756.00	144,863	163,681	147,312.90	142,079	135,413	121,871.70
New York	39,851	31,121	28,008.90	24,950	29,682	26,713.80	27,294	47,876	43,088.40
North Carolina	737,526	721,413	649,271.70	835,918	921,832	829,666.80	894,460	829,844	746,859.60
Ohio		304	273.60		501	450.90		169	152.10
Oregon	185,261	183,338	165,022.20	79,845	188,750	169,875.00	102,893	210,234	189,210.60
Pennsylvania	2,783	1,606	1,445.40	2,883	1,774	1,596.60	2,835	3,140	2,826.00
South Carolina	55,572	61,267	55,140.30	27,919	64,441	57,996.90	25,718	57,973	52,175.70
Tennessee		438	394.20		610	549.00		666	599.40
Texas	3,586	11,844	10,659.60	2,221	10,686	9,617.40	2,474	11,325	10,192.50
Virginia		30,876	27,788.40		19,056	17,150.40		8,124	7,311.60
West Virginia	47,296	51,625	46,642.50	45,517	66,881	60,192.90	42,224	45,536	40,982.40
Total	4,581,594	5,249,601	4,724,640.90	4,577,118	5,894,370	5,223,933.00	5,358,621	6,104,858	5,494,372.20
Quantity for same months in 1886	4,635,067	5,499,321	4,949,388.90	4,425,756	5,421,466	4,879,319.40	4,666,623	5,442,183	4,897,960.20

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1883, 1884, 1885, 1886, AND 1887.

Following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1883, 1884, 1885, 1886, and 1887, respectively:

States.	Gallons.				
	1883.	1884.	1885.	1886.	1887.
Alabama	3,134	2,400	1,847	190	
Arkansas	20,326	40,422	38,076	37,603	28,074
California	260,148	124,184	42,957	22,071	26,322
Colorado					
Connecticut	6,866	13,543	20,412	15,210	15,946
Delaware			708	459	
Georgia	62,254	39,220	41,958	36,981	32,506
Idaho					
Illinois	1,174,012	1,535,527	1,383,131	1,575,318	2,018,821
Indiana	1,235,690	968,910	1,239,890	1,290,801	1,241,119
Iowa	19,038	81,892	48,798	60,438	18,470
Kansas	21,688	11,020	12,676	9,216	
Kentucky	52,219,174	35,351,017	29,558,919	34,079,071	39,609,736
Maryland	3,349,798	2,647,123	2,944,563	3,994,056	4,060,385
Massachusetts	493,205	542,832	537,851	616,863	656,649
Montana	131	2,796	446		
Missouri	195,316	262,349	208,600	303,142	343,342
Nebraska	164,322	130,942	81,913	186,990	195,254
New Hampshire	32,407	31,282	34,080	29,942	28,493
New Jersey	142,126	187,170	61,836	199,563	223,313
New York	242,470	302,127	439,547	528,604	423,118
North Carolina	154,151	189,362	88,953	126,961	121,995
Ohio	2,758,831	2,036,127	2,120,167	2,439,413	3,036,818
Oregon	2,022	8,383	16,058	18,078	19,967
Pennsylvania	8,056,339	6,723,169	6,140,693	6,629,889	7,740,718
South Carolina	12,532	17,262	10,149	14,631	16,257
Tennessee	1,527,574	1,408,658	1,133,955	992,961	735,678
Texas	6,340	7,033	8,498	11,538	8,483
Virginia	224,130	248,951	234,006	218,626	148,646
West Virginia	857,485	667,972	614,158	804,624	761,546
Wisconsin	163,852	167,563	94,113	60,579	96,721
Total	73,405,361	53,749,246	47,158,358	54,303,818	61,608,377

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 MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1887.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
Fifth Illinois			43,889				43,889
Sixth Indiana			2,179			210	2,389
Fifth Kentucky	755	430					1,185
Sixth Kentucky	733					451	1,184
Seventh Kentucky	7,713	329					8,042
Maryland		1,134					1,134
Third Massachusetts			197,680				197,680
Nebraska			14,716		37,386		52,102
First New York					1,304		1,304
Twenty-third Pennsylvania		9,406					9,406
Fifth Tennessee		14,128					14,128
Total	9,201	25,427	60,784	197,680	38,690	661	332,443

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 1880, 1881, and 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, and 1887:

Districts.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1st California	180	441	2,526	268	879			
1st Illinois	265,050	94,309		6,680	6,629		6,899	
3d Illinois	252,527	52,036						
5th Illinois	1,453,922	879,486	30,388	125,771	49,532	100,167	270,980	43,889
8th Illinois	812,937	183,299				6,457		
1st Indiana	68,200							
4th Indiana	13,362			16,593				
6th Indiana								
7th Indiana	192,441	53,511	19,712	42,995		1,131	20,658	2,389
2d Iowa	117,732	125,267		91,070	93,617		32,538	
5th Iowa	196,729	167,792						
2d Kentucky			878	19,307	257,237	143,246		
5th Kentucky			1,777	110,329	877,852	283,755	422	1,185
6th Kentucky	1,367		2,446	38,170	241,449	137,863	1,110	1,184
7th Kentucky	139	2,747	694	102,711	737,318	317,721	7,476	8,042
8th Kentucky				22,750	157,954	207,531		
3d Maryland			11,230	28,261	57,857			1,134
3d Massachusetts	106,216	67,068	71,663	126,885	194,228	229,916	319,593	197,680
5th Massachusetts	263,078	227,407	337,868	451				
1st Missouri					905			
6th Missouri				436	5,151	3,937	28,079	
Nebraska	98,261	16,698				893	7,828	52,102
1st New York	7,909						456	1,304
1st Ohio	128,351	28,515				425	78	
3d Ohio	43,933	80,637						
6th Ohio	1,938			4,398	30,582	29,151		
1st Pennsylvania				3,864			118	
9th Pennsylvania					6,517			
22d Pennsylvania			10,619	9,602	90,918	32,513	81	
23d Pennsylvania		202	3,772	1,848	40,893	21,145		9,406
5th Tennessee					4,750			14,128
West Virginia					13,083		4,947	
1st Wisconsin						11,014		
Total	4,024,292	1,979,565	493,573	752,389	2,867,351	1,526,865	701,263	332,443

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, 1887:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1886:			
First district of California	196,484		
Fourth district of California	117,890		
		314,374	
Removed for export and unaccounted for July 1, 1886:			
First district of California		1,004	
Fourth district of California		529	
			315,907
Produced and bonded during the year:			
Produced and warehoused in first district of California	402,569		
Produced in fourth district of California, and warehoused in first district of California	55,860		
		458,429	
Produced and warehoused in fourth district of California		213,413	
Produced and warehoused in fourth district of North Carolina		1,768	
			673,610
Received in warehouses of first district of California from fourth district of California			11,116
			1,000,633

	Gallons.	Gallons.	Gallons.
Exported and accounted for during the year:			
First district of California	1,341		
Fourth district of California	11,882		
		13,223	
Removed, tax-paid, during the year:			
First district of California	215,328		
Fourth district of California	67,967		
		283,295	
Loss by regauge, act of May 28, 1880:			
First district of California	7,447		
Fourth district of California	4,683		
		12,130	
			308,648
Shipped from warehouses in the fourth district of California to first district of California			11,116
Removed for exportation, and remaining unaccounted for June 30, 1887:			
First district of California	1,756		
Fourth district of California	287		
		2,043	
Transferred to other collectors, and not accounted for:			
First district of California, in transit to first district of New York	4,315		
Fourth district of California, in transit to first district of California, 2,668 gallons; to first district of New York, 13,667 gallons	16,335		
		20,650	
Remaining in warehouse June 30, 1887:			
First district of California	436,846		
Fourth district of California	219,562		
Fourth district of North Carolina	1,768		
		658,176	
			680,869
			1,000,633

Of the 673,610 gallons grape brandy bonded during the fiscal year, 402,569 gallons were produced in the first district of California, 269,273 gallons in the fourth district of California, and 1,768 gallons in the fourth district of North Carolina.

The total product bonded was 343,931 gallons more than in the previous year; the amount removed, tax-paid, was 97,498 gallons less, and the loss resulting from regauge under act of May 28, 1880, was 3,298 gallons less than in 1886.

Of the quantity in warehouse June 30, 1887, 436,846 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Haslett	134,106
No. 2. Juan Bernard	183,533
No. 3. George C. Carlon	15,215
No. 4. James M. Tiernan	84,833
No. 5. Snyder, Foss & Co	19,159

And 219,562 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. E. B. Carroll	66,231
No. 2. W. E. McConnell	31,954
No. 3. W. A. C. Smith	66,853
No. 4. John Tivnen	24,788
No. 5. H. B. Schackelford	29,736

And 1,768 gallons were in the following warehouse in the fourth district of North Carolina:

	Gallons.
No. 1. Benjamin R. Taylor	1,768

DISTILLED SPIRITS IN THE UNITED STATES, OCTOBER 1, 1887.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1887, was 104,439,386 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	61,608,377
In hands of wholesale liquor dealers	14,614,959
In hands of retail liquor dealers	28,216,050
Total	104,439,386

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

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1886, and June 30, 1887, 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.
1. Removed and unaccounted for July 1, 1886:	
Tobacco at 8 cents tax removed under exportation bonds	1,144,061½
2. Removed during the year ended June 30, 1887:	
Tobacco at 8 cents tax, under exportation bonds	13,728,932½
Total	14,872,994⅝
3. Exported and accounted for during the year:	
Tobacco at 8 cents tax under exportation bonds	13,585,524⅝
Tobacco at 8 cents tax paid on deficiencies	15,037½
Total	13,600,561⅞
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1887:	
Tobacco at 8 cents tax, under exportation bonds	1,272,432½
Total	14,872,994⅝

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars, at $3 per M.	Number of cigarettes, at 50 cents per M.
1. Removed and unaccounted for July 1, 1886	57,000	12,230,500
2. Removed during the year ended June 30, 1887	1,895,050	139,935,300
Total	1,952,050	152,165,800
3. Exported and accounted for during the year ended June 30, 1887	1,851,050	139,945,300
Tax paid on deficiencies in export		20,000
Total	1,851,050	139,965,300
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1887	101,000	12,200,500
Total	1,952,050	152,165,800

REIMPORTED DOMESTIC SPIRITS IN CUSTOMS WAREHOUSES.

The following table shows the quantity of reimported domestic spirits in the several customs warehouses in the United States March 31, 1887, the quantity remaining which was imported within the first month after the Department order allowing such storage was issued; also the quantity remaining for shorter periods as specified:

STATEMENT IN PROOF GALLONS OF REIMPORTED DOMESTIC SPIRITS IN CUSTOMS WAREHOUSES MARCH 31, 1887.

Port.	Quantity which prior to March 31, 1887, had remained in warehouse fully—					
	1 month and less.	2 months.	3 months.	4 months.	5 months.	6 months.
Albany, N. Y					178	
Baltimore, Md	29,182	1,190	17,179	5,394	6,283	4,511
Bangor, Me		336			103	
Boston and Charlestown, Mass	19,144	2,244		8,784	1,758	3,360
Chicago, Ill	7,939	561	1,938	1,875	781	911
Cincinnati, Ohio	27,523	28,557	12,510	4,844	7,084	5,703
Denver, Colo	1,430					
Galveston, Tex				516	767	
Genesee, N. Y						3,383
Indianapolis, Ind	366	369		915		3,780
Kansas City, Mo			196		74	
Louisville, Ky	88,490	12,645	7,136	39,965	8,540	8,857
Memphis, Tenn	919	1,241	3,011	3,170		
Middletown and Hartford, Conn	797					
Milwaukee, Wis	1,652	594	980			
New Haven, Conn	75	294				
New York, N. Y						
Philadelphia, Pa	6,504	3,046	349	1,748		3,798
Pittsburgh, Pa	8,674	1,729	909	6,099	1,324	1,324
Saint Paul, Minn	2,000					
San Francisco, Cal		55,290	5,351	5,226	2,654	2,475
Saint Louis, Mo	7,919	3,304	1,559	1,145	3,681	2,239
Wheeling, W. Va					1,435	
	202,614	111,400	51,118	79,681	34,662	40,341

Port.	Quantity which prior to March 31, 1887, had remained in warehouse fully—					
	7 months.	8 months.	9 months.	10 months.	11 months.	Totals.
Albany, N. Y					509	687
Baltimore, Md	764	917	1,563	1,807	5,975	74,765
Bangor, Me						439
Boston and Charlestown, Mass	4,106	1,600				40,996
Chicago, Ill			2,225			16,230
Cincinnati, Ohio	4,964	728	4,022		1,186	97,121
Denver, Colo						1,430
Galveston, Tex						1,283
Genesee, N. Y	1,333			949		5,665
Indianapolis, Ind						5,430
Kansas City, Mo	758		182			1,210
Louisville, Ky		8,379	10,890	8,213		193,115
Memphis, Tenn	200					8,541
Middletown and Hartford, Conn						797
Milwaukee, Wis		372				3,598
New Haven, Conn						369
New York, N. Y						364,433
Philadelphia, Pa	1,554	3,517	3,991	32,309	7,614	64,430
Pittsburgh, Pa	1,184	3,380				24,623
Saint Paul, Minn						2,000
San Francisco, Cal	6,111					77,107
Saint Louis, Mo	8,057	3,971	673		709	33,257
Wheeling, W. Va						1,435
Total	29,031	22,864	23,546	43,278	15,993	1,018,961

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Total.
Baltimore	1	$279.46					$279.46
Boston	13		$15.00	$172.48		$20.00	207.48
Milwaukee	101			4,569.43			4,569.43
New Orleans	7	50.40	94.75	9.25			154.40
New York	279	1,186.96		4,472.03	$1,482.30	80.00	7,221.29
Pembina	7			65.47			65.47
Saint Louis	194			9,569.21			9,569.21
Saint Vincent	8			293.25			293.25
San Francisco	267	3,753.72	858.87	2,087.82	4,273.20	40.00	11,013.61
Total	877	5,270.54	968.62	21,238.94	5,755.50	140.00	33,373.60

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1887, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive					
Allowed, 1877	751	$48,235.85	$5,819.32		
Allowed, 1878	562	33,820.54	2,537.98		
Allowed, 1879	744	43,184.71	12,113.86		$250.20
Allowed, 1880	872	35,153.86	22,314.02		1,094.97
Allowed, 1881	749	28,483.87	8,596.60	$26.08	1,232.43
Allowed, 1882	909	33,695.22	5,069.36		1,406.12
Allowed, 1883	1,130	33,000.89	5,604.60		5,195.37
Allowed, 1884	1,090	16,460.34	6,053.81	82.00	5,673.96
Allowed, 1885	706	46.66	2,515.80		901.75
Allowed, 1886	800		3,582.13	1.60	661.25
Allowed, 1887	877		5,270.54		968.62

Period.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed, 1863 to 1876, inclusive					$6,673,845.00
Allowed, 1877	$760.12			a$277.11	55,092.40
Allowed, 1878	46.25	$718.90			37,123.67
Allowed, 1879	533.69	1,426.92			57,509.38
Allowed, 1880	2,205.42		$80.00	b888.00	61,736.27
Allowed, 1881	1,128.38	1,161.90	220.00		40,849.26
Allowed, 1882	3,913.18	1,966.50	60.00		46,110.38
Allowed, 1883	6,034.16	4,608.00	60.00	c590.92	55,093.94
Allowed, 1884	14,996.30	8,352.00	480.00		52,098.41
Allowed, 1885	16,192.71	3,705.30			23,362.22
Allowed, 1886	23,878.21	6,642.00			34,765.19
Allowed, 1887	21,238.94	5,755.50	140.00		33,373.60
Total					7,170,959.72

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

THE OLEOMARGARINE LAW.

The act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, was in force during the last eight months of the fiscal year ended June 30, 1887. The receipts under this act during these eight months aggregated $723,948.04, of which $435,924.04 is the tax on 21,796,202 pounds of oleomargarine at 2 cents per pound; $31,700 are the special taxes paid by manufacturers; $101,400 the special taxes paid by wholesale dealers, and $154,924 the special taxes paid by retail dealers in oleomargarine. By dividing the total receipts by the number of pounds removed for consumption or sale the tax per pound is found to be 3 cents and three-tenths of a cent ($0.033).

During the first four months of the current fiscal year the receipts under the oleomargarine law amounted to $226,100.66, making the total receipts for the first year in which the law has been in force $950,048.70.

The following statements show (1) the receipts from all sources under this law from each district, and in aggregate, during the eight months ended June 30, 1887; (2) the number of special-tax payers under the law October 31, 1886, to April 30, 1887, and May 1 to June 30, 1887, inclusive, respectively; and (3) a summary of operations at manufactories for the eight months ended June 30, 1887.

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING EIGHT MONTHS ENDED JUNE 30, 1887.

Districts.	Tax 2 cents per pound	Manufacturers.	Retail dealers.	Wholesale dealers.	Total.
Alabama	$8.88		$368.00	$960.00	$1,336.88
Arkansas	48.46		2,430.00	2,720.00	5,198.46
Colorado	7,470.42	$1,600.00	2,388.00	3,160.00	14,618.42
Connecticut	3,801.54	600.00	6,440.00	2,280.00	13,121.54
Delaware	57.66		592.00		649.66
Florida	2.00		188.00	240.00	430.00
Georgia	40.44		412.00	240.00	692.44
First Illinois	211,088.42	9,700.00	28,582.00	11,540.00	260,910.42
Second Illinois	8.22		954.00		962.22
Fourth Illinois	7.82		196.00		203.82
Fifth Illinois	152.04		536.00	240.00	928.04
Eighth Illinois	34.76		1,468.00	480.00	1,982.76
Thirteenth Illinois	1.78		348.00	720.00	1,069.78
Sixth Indiana	20.10		576.00	240.00	836.10
Seventh Indiana	4.36		196.00		200.36
Eleventh Indiana	55,033.04	1,100.00	252.00		56,385.04
Second Iowa			24.00	240.00	264.00
Kansas	25,727.80	2,200.00	3,964.00	680.00	32,571.80
Second Kentucky			128.00		128.00
Fifth Kentucky	7.64		1,668.00	1,800.00	3,475.64
Sixth Kentucky	60.02		2,752.00	720.00	3,532.02
Seventh Kentucky	2.50		400.00		402.50
Eighth Kentucky			56.00		56.00
Louisiana	19.40		482.00	1,680.00	2,181.40
Maine			408.00	80.00	488.00
Maryland	47.70		1,152.00	480.00	1,679.70
Third Massachusetts	13,332.60	1,100.00	17,084.00	16,760.00	48,276.60
Tenth Massachusetts	142.10		3,308.00	1,960.00	5,410.10
First Michigan	1,475.84		9,222.00	6,400.00	17,097.84
Fourth Michigan	388.54		1,724.00	2,000.00	4,112.54
Minnesota	54.62		76.00	720.00	850.62
Mississippi			108.00		108.00
First Missouri	42.14		344.00	800.00	1,186.14
Fourth Missouri			80.00		80.00
Sixth Missouri	6.98		3,402.00	2,900.00	6,308.98
Montana	392.32		980.00	3,120.00	4,492.32
Nebraska	65.14		1,068.00	1,800.00	2,933.14
Nevada			76.00	920.00	996.00
New Hampshire	.20		1,178.00	160.00	1,338.20
First New Jersey	50.94		1,232.00		1,282.94
Third New Jersey	17.12		936.00		953.12
Fifth New Jersey	66.96		2,516.00	1,440.00	4,022.96
New Mexico	122.56		1,414.00	1,520.00	3,056.56
First New York	17,106.88	1,000.00	1,804.00		19,910.88
Second New York	16,544.72	1,500.00	684.00	3,120.00	21,848.72
Third New York	54.02		2,236.00	720.00	3,010.02
Fourteenth New York	1.80		296.00	240.00	537.80
Fifteenth New York	6.50		216.00		222.50
Twenty-first New York	42.50		84.00		126.50
Twenty-eighth New York	2,307.34	1,100.00	1,000.00	480.00	4,887.34
Fourth North Carolina			44.00		44.00
First Ohio	214.64		5,584.00	2,400.00	8,198.64
Sixth Ohio			56.00		56.00
Tenth Ohio	10.64		288.00		298.64
Eleventh Ohio	1,657.60	500.00	1,156.00		3,313.60

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING EIGHT MONTHS, ETC.—Cont'd.

Districts.	Tax 2 cents per pound.	Manufacturers.	Retail dealers.	Wholesale dealers.	Total.
Eighteenth Ohio	$11,772.68	$2,100.00	$2,686.00	$1,280.00	$17,838.68
First Pennsylvania	4,779.82	3,300.00	4,916.00	2,320.00	15,315.82
Ninth Pennsylvania			204.00		204.00
Twelfth Pennsylvania	21.66		330.00		351.66
Nineteenth Pennsylvania			284.00		284.00
Twenty-second Pennsylvania	2,894.36	500.00	6,204.00	3,320.00	12,918.36
Twenty-third Pennsylvania	2,367.22	500.00	3,140.00	240.00	6,247.22
Rhode Island	53,987.36	4,900.00	15,868.00	7,520.00	84,275.36
Second Tennessee			248.00		248.00
Fifth Tennessee			1,776.00	3,080.00	4,856.00
First Texas	35.56		148.00		183.56
Third Texas	95.20		360.00	1,120.00	1,575.20
Fourth Texas	45.40		532.00	2,120.00	2,697.40
Second Virginia	67.34		398.00	240.00	705.34
Sixth Virginia			24.00		24.00
West Virginia	52.00		260.00		312.00
First Wisconsin	13.26		894.00	640.00	1,547.26
Second Wisconsin			4.00		4.00
Third Wisconsin	37.92		256.00	720.00	1,013.92
Sixth Wisconsin	4.56		1,236.00	2,840.00	4,080.56
Total	435,924.04	31,700.00	154,924.00	101,400.00	723,948.04

STATEMENT BY DISTRICTS SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF AND DEALERS IN OLEOMARGARINE.

Districts.	Manufacturers.		Wholesale dealers.		Retail dealers.		Total.
	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to Apr. 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to Apr. 30, 1887.	May 1, 1887, to June 30, 1887.	
Alabama			2	1	11	3	17
Arkansas			6	2	67	20	95
Colorado	2	1	12	1	86	11	113
Connecticut		1	6	2	151	66	226
Delaware					20	2	22
Florida			1		10		11
Georgia			1		12	4	17
First Illinois	11	7	28	11	584	321	962
Second Illinois					22	8	30
Fourth Illinois					4	2	6
Fifth Illinois			1		38	4	43
Eighth Illinois			2		74	14	90
Thirteenth Illinois			3		13	2	18
Sixth Indiana			1		22	7	30
Seventh Indiana					17		17
Eleventh Indiana	1	1			7	3	12
Second Iowa			1		1		2
Kansas	2	2	4	1	135	36	180
Second Kentucky					11		11
Fifth Kentucky			4	2	42	20	68
Sixth Kentucky			1	1	62	34	98
Seventh Kentucky					11	5	16
Eighth Kentucky					1	1	2
Louisiana			5	1	19	1	26
Maine			1		9	5	15
Maryland			2		29	12	43
Third Massachusetts	1	1	42	14	2,708	209	2,975
Tenth Massachusetts			4	2	371	38	415
First Michigan			11	6	230	111	361
Fourth Michigan			7	1	104	12	124
Minnesota			3		4		7
Mississippi					5		5
First Missouri			2	1	20	5	28
Fourth Missouri					3	1	4
Sixth Missouri			4	4	150	49	207
Montana			10	3	34	9	56
Nebraska			4	2	41	5	52
Nevada			2	1			3

STATEMENT BY DISTRICTS SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES, ETC.—Continued.

Districts.	Manufacturers.		Wholesale dealers.		Retail dealers.		Total.
	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	
New Hampshire			1		24	15	40
First New Jersey					42	4	46
Third New Jersey					32	4	36
Fifth New Jersey			5	2	100	4	111
New Mexico			5	1	33	15	54
First New York	2				71	3	76
Second New York	3		12		29	1	45
Third New York			3		101		104
Fourteenth New York			1		9	2	12
Fifteenth New York					10		10
Twenty-first New York					4		4
Twenty-eighth New York	1	1	2		30	7	41
Fourth North Carolina					2		2
First Ohio			6	1	113	70	190
Sixth Ohio					4		4
Tenth Ohio					10	3	13
Eleventh Ohio	1				46	12	59
Eighteenth Ohio	3	1	6		99	24	133
First Pennsylvania	3	3	10		171	9	196
Ninth Pennsylvania					9		9
Twelfth Pennsylvania					14	1	15
Nineteenth Pennsylvania					11		11
Twenty-second Pennsylvania	1		14		227	21	263
Twenty-third Pennsylvania	1		1		80	11	93
Rhode Island	5	4	18	6	404	208	645
Second Tennessee					3	3	6
Fifth Tennessee			10	2	53	13	78
First Texas					6		6
Third Texas			3	1	6	3	13
Fourth Texas			6	2	20	3	31
Second Virginia			1		18	2	21
Sixth Virginia					1		1
West Virginia					7	4	11
First Wisconsin			3		22	9	34
Second Wisconsin					1		1
Third Wisconsin			1	1	7	2	11
Sixth Wisconsin			7	2	30	15	54
Total	37	22	288	74	6,977	1,488	8,886

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories from November 1, 1886, to June 30, 1887, the quantity withdrawn therefrom during that period, and the stock of oleomargarine remaining in factories June 30, 1887:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES FROM NOVEMBER 1, 1886, TO JUNE 30, 1887.

Oleomargarine.	Pounds.	Pounds.
Stock on hand November 1, 1886		181,090
Produced from November 1, 1886, to June 30, 1887		21,513,537
Total		21,694,627
Oleomargarine withdrawn from factories tax-paid	20,743,569	
Oleomargarine lost or destroyed in manufactories	51,227	
Withdrawn from manufactories for export and accounted for	667,831	
		21,462,627
Removed for export not accounted for June 30, 1887	56,701	
*Remaining in manufactories June 30, 1887	175,299	
		232,000
Total		21,694,627

*There were also 8,846 packages, 248,556 pounds, of oleomargarine in the hands of wholesale dealers June 30, 1887.

It will be observed from the second of the foregoing tables that the number of persons and firms who did business under the oleomargarine law prior to May 1, 1887, was 7,302, and that the number of those who did such business during May and June, 1887, was only 1,584, or 5,718 less than the number previously engaged in the business.

The reduction in the volume of business in May and June, indicated by the above figures is due in part to the internal-revenue special taxes, which are heaviest in those months, and due in part to the low price of butter which prevailed in those months.

This view of the case appears to be sustained by the fact that since the close of the fiscal year and up to the present time, October 31, 1887, with the rates of special taxes decreasing and the price of butter rising, the receipts from oleomargarine have been increasing, as follows:

Months.	Dealers' special taxes.		Average price per pound of butter in New York.	Receipts from oleomargarine.
	Wholesale.	Retail.		
			Cents.	
July, 1887	$400	$40	18.08	$25,818.80
August, 1887	360	36	21.09	58,067.52
September, 1887	320	32	21.75	73,792.98
*October, 1887	280	28	21.81	68,421.36

*Price October 10. Receipts not quite all reported.

Total receipts for four months	$226,100.66
Add total receipts for preceding eight months	723,948.04
Total receipts under oleomargarine law to date	950,048.70

The addition of nearly a million dollars to the receipts of the United States through the operation of an internal-revenue law taxing an imitation is unprecedented. Heretofore manufacturers of the article taxed either quit business or managed to evade the law. The result was the same in either case. No revenue was derived. In this instance, although the results of the first year's work are encouraging they are not entirely satisfactory. The experience of the year has shown that although the law was modeled upon existing internal-revenue laws in cases most nearly analogous, some changes in the law are needed in order to insure its complete success. It cannot, as an internal-revenue measure, be regarded as entirely successful until the tax is paid on all of the article consumed, and if the question were one of internal revenue simply, I would merely urge that Congress by a joint resolution construe the law as this office construed it in the regulations of August 25, 1886, to impose the tax of 2 cents per pound upon the manufactured substances such as oleomargarine oil which are intended as substitutes for butter fat; also upon the mixtures of such substances with butter and upon imitations made by mixing butter with beef fat, lard, etc.

As stated in my report for the year 1886, the advantage in securing the tax from the manufacturer who derives his material from the slaughtered animals cannot be overestimated. These manufacturers are comparatively few in number. By requiring them to stamp and brand all their products and to keep such books as will indicate the destination thereof such products can be followed to the dealers and through the dealers to the consumers.

At the same time, by the use of a system of exchanging stamps similar to that now in operation as to distilled spirits, the article may be readily identified by the consumers without necessitating the imposition of a second tax.

This law should, however, be

CONSIDERED OTHERWISE THAN AS AN INTERNAL-REVENUE MEASURE.

Internal-revenue laws are quite uniformly referred to and reported upon by the Ways and Means Committee of the House of Representatives and by the Finance Committee of the Senate. But this bill was reported for legislative action by the chairman of the House Committee on Agriculture and by the chairman of the Senate Committee on Agriculture and Forestry.

In the report of the Committee on Agriculture it was stated that the power to tax was not limited alone to the necessities of the Government for the amount of revenue derived, and that it had been invoked in more than one instance to provide for the general welfare. The report also says—

> That there are from four to five millions American citizens engaged in the dairy business, and that they must all abandon it and be driven into some other already overworked branch of industry unless they can be relieved from the present ruinous competition with cheap imitations of butter and cheese.

In reporting the bill back to the Senate from the Committee on Agriculture and Forestry, Senator Miller stated that the purpose of the bill was not to raise revenue, but that it was necessary in order to protect the people from having a counterfeit article sold to them for the genuine, to protect the public health and to protect the dairy interests, the chief farming interest of the country. He also said:

> This legislation is necessary because the States have not been able thus far to either suppress or properly control the great evil of which I have spoken, and as a sufficient remedy can be found nowhere, in my judgment, save under the Federal Government.

It appears from the second annual report of the New York State dairy commissioner (kindly furnished by that officer at my request) that before the above-quoted statement was made by Senator Miller twenty-four States and Territories had passed laws either regulating or prohibiting the manufacture and sale of oleomargarine. By far the larger number of these laws are merely regulatory and seek to protect the consumer by imposing penalties on those who fraudulently deliver a portion of the carcass of a dead animal to the trusting customer who asks for and pays for the product of a living one.

I am of the opinion that the United States oleomargarine law when passed was intended to be regulatory rather than prohibitory. The bill when introduced was probably intended to be prohibitory, but the reduction of the tax to 2 cents per pound rendered it possible for manufacturers to continue the business except where, as in New York and Pennsylvania, the State law is prohibitory.

I have therefore deemed it proper to view

THE OLEOMARGARINE LAW AS A PROTECTIVE MEASURE,

and to suggest certain amendments thereto intended to improve the law, designed first, for the protection and benefit of consumers, and second, for the joint protection of consumers and butter makers.

Fortunately for the successful application of the internal-revenue system, oleomargarine is made so cheaply as to enable its manufacturers to pay taxes and still compete with butter makers. Of course these taxes must be paid by the consumers.

In considering the question entirely in the interest of the consumer it is needful to know how small a tax can be imposed and bring the manufacture and sale of the article entirely within the control of the internal-revenue system. So far as paying the expenses of the revenue is concerned the tax per pound might be reduced to 1 cent and

the special taxes to those borne by manufacturers of and dealers in tobacco. But it is believed to be for the best interests of consumers to leave the tax on the article at 2 cents per pound; the tax on the manufacturer at $600; to fix the tax on wholesale dealers at $120 per annum, and on retail dealers at $12 per annum.

The special taxes now imposed on dealers are so large as to tend greatly to encourage the fraudulent sale of the article. They would have done very well under the prohibitory measure first introduced into Congress. With the tax on the article at 10 cents per pound, a wholesaler's tax nearly five times as large as the wholesale liquor dealer's tax and a retailer's tax nearly twice as large as that of the retailer of spirits were quite appropriate.

But when the stamp tax was divided by five, it would have been consistent to reduce the dealers' taxes. My suggestion is that, in the aspect of the case under consideration, they be divided by four.

I would not now suggest further reduction, as such a step would materially increase the number of irresponsible persons who would enter into the business.

In order to more fully protect consumers, it is recommended that the law be so amended as to require, under a pecuniary penalty, manufacturers and retail dealers to use only packages of a permanent bright red color for packing oleomargarine, and to provide for the seizure of all red packages containing butter or any substance resembling butter not marked, branded, and stamped as oleomargarine, the burden of proof that the article is not oleomargarine to be upon the claimant.

In order the more readily to trace the article, it is recommended that the law be so amended as to require manufacturers and dealers, under pecuniary penalties, to call it "oleomargarine" in all books of account, bills of sale, and other bills and invoices, and to require railroad freight agents and the officers and agents of all common carriers, under pecuniary penalty, to so designate it in books of account, bills, manifests, way-bills, and bills of lading.

The experience of this office shows that evasions of the regulation requirements as to marking packages are committed much more frequently by retail dealers than by manufacturers. It is therefore deemed advisable to encourage the sale by retail dealers of manufacturers' packages. On the other hand it is desirable to avoid discriminating against wholesale dealers who are required to keep books and make returns of sales. In order to encourage the sale of manufacturers' packages by retailers without detriment to wholesale dealers it is recommended that the law be amended so as to authorize manufacturers to pack oleomargarine in packages each containing not less than 5 pounds, and to authorize retail dealers to sell original manufacturers' packages each containing less than 10 pounds, and to sell from original stamped packages in quantities less than 10 pounds; also to prohibit retail dealers, under pecuniary penalties, from selling any quantity equal to or exceeding 10 pounds at one time to any one purchaser; also to require retail dealers, under penalty, in selling from a manufacturer's package, to sell in plain view of the purchaser, directly out of the package, providing, however, that, in case it is necessary to preserve the article, the same may be sold out of the original stamped package, kept in a refrigerator painted bright red, and containing nothing but the oleomargarine and ice; or, if it is necessary, in order to properly exhibit the article, the same may be cut out of the package and placed alongside of it on the counter, either on the red lid of the package or on a wooden, marble, or earthenware slab the edges of which shall not be less than 2 inches wide and 18 inches long, and shall be painted of a bright red color with the word "oleomargarine" in black or gilt letters, each not less than 1 inch square painted thereon so as to be distinctly seen by any one who sees the oleomargarine.

In order also to trace the materials from which oleomargarine is most largely manufactured, and thus provide another safeguard against fraud, I would recommend that each manufacturer of oleo, oleomargarine oil, suine, and neutral be required to pay a small special tax, and in case they sell their products to persons in the United States other than manufacturers of oleomargarine who have paid the special tax, to pay a heavy special tax such as retail dealers in leaf tobacco are required to pay; all dealers in oleo oil, suine, and neutral to keep books, make returns, and be subject to the regulations of this office.

The foregoing recommendations as to bills, bills of lading, and as to painting packages were suggested by provisions found in recent French and Danish bills, and as to consignments, by a provision in the eighth section of the "margarine act, 1887," of Great Britain, the same being an act passed August 23, 1887, to take effect on the 1st day of January, 1888.

The French bill (which became a law March 14, 1887), the Danish bill, and certain proposed Russian regulations, also the Norwegian decree, which took effect January 1, 1887, will receive notice in considering

THE OLEOMARGARINE LAW AS A PROHIBITORY MEASURE.

Although, as has been stated, this law is believed to be intended to protect consumers and dairy interests by regulating the manufacture and sale of oleomargarine, it is found to operate as a prohibitory measure in certain States where prohibitory laws had been enacted prior to its passage, but which had not been operative until after this law took effect.

Section 8 of a New York State law "to prevent deception in the sale of dairy products and to preserve the public health," passed April 30, 1885, forbids the manufacture of any oleaginous substance not produced from milk or cream with intent to sell the same for butter. It also forbids the sale of such substance, and contains a provision to the effect that the coloring of such substance to resemble butter, or the having in possession of such colored substance, shall be conclusive evidence of an intent to sell the same for butter. The prohibition and the statutory evidence of intent to sell extend also to mixtures of such oleaginous substances with natural milk, cream, or butter. Notwithstanding this law oleomargarine appears to have been openly and extensively manufactured and sold in New York before and for some time after the act of August 2, 1886, took effect. The Federal law having, however, provided a ready means of identifying the manufacturer, the dealer, and the article itself, the New York State officers were materially assisted in proving cases before the courts and in finally getting such judicial decisions as have driven out of the State all the prominent manufacturers and nearly all dealers who sold oleomargarine as such. These manufacturers have, however, located in the States immediately adjoining, and it may not be unreasonable to suspect that they continue to supply many of their old customers. Great care has been taken to see that the proper marks, brands, and stamps are found on all oleomargarine placed upon the market. Although oleomargarine has been received by consumers, consigned under bills of lading describing it as some article other than oleomargarine or butter, and inclosed in bags calculated to

conceal its identity, it has been found upon removal of the outer covering to have been packed in the proper legal packages, having the proper internal-revenue stamps and brands affixed. The concealment of the marks, stamps, and brands was evidently for the purpose of preventing these *indicia* from assisting the State officers in identifying the article contraband under the State law. Articles which under internal-revenue laws, are required to be marked, stamped, and branded, are liable to seizure and detention until those marks, stamps, and brands are discovered. They must then be released. The concealment of these marks, stamps, and brands for the purpose of evading a State law will certainly prove detrimental in the end to the efficiency of the internal-revenue laws. The offender against the State law who succeeds in concealing the internal-revenue stamps from the public view will naturally, eventually, omit those stamps, especially when the absence of such stamps might save the packages from seizure by the State officer. It appears from the second annual report of the "New York State Dairy Commissioner," that there are prohibitory (State) laws in the States of Delaware, Maine, Michigan, Minnesota, Missouri, New Hampshire, New York, Ohio, Pennsylvania, and Wisconsin. In view of the tendency of these severe laws to encourage the concealment of internal-revenue stamps, I would suggest the following amendment to the internal-revenue law, intended to prevent such concealment:

Whenever any person ships, transports, or removes, or causes to be shipped, transported, or removed, any oleomargarine in any package on which all the marks, brands, and stamps required by the regulations of the Commissioner of Internal Revenue are not affixed, or on which any of such marks, brands, or stamps are illegible or defaced, or are wholly or partially concealed from view, or ships, transports, or removes any oleomargarine in any package encased in any cask, package, bale, bag, or any inclosure whatever, he shall forfeit the oleomargarine and the package or packages so shipped, transported, or removed, and be subject to pay a fine of $500.

Provided, That this section shall not be construed to prohibit the transportation of oleomargarine on any vessel as defined by section 3 of the Revised Statutes of the United States, or in any closed car or other vehicle as defined by section 4 of said statutes.

It appears that recently bills of a prohibitory nature have been reported by committees in the legislative assemblies of France and Denmark. These bills contain several provisions proper for the consideration of Congress, in case it should be desirable to make the oleomargarine law a strictly prohibitory measure.

The French bill (or rather law, as it was passed by the French Chamber of Deputies and received the President's assent March 14, 1887) interdicts the selling or exposure or offering for sale the importation or exportation of oleomargarine under the name of butter, and punishes offenders by fine and imprisonment, and confiscates the article so sold or offered for sale, imported or exported; all offenders being presumed to have known the falsification, who cannot give the name of the person who sold or shipped the goods to them. The bill also provides for the publication in newspapers, and for posting on the doors of the residence and place of business of the delinquent and of the court-house at his expense, the judgment and condemnation in each case.

Provision is made for marking by manufacturers, wholesale and retail dealers, as in the United States law, and manufacturers, merchants, shippers, and consignors are required to indicate in their books, bills of lading, etc., the character of the article shipped and sold, and the common carriers are required also to so indicate the article in their books, bills of lading, declarations, and manifests, and penalties are provided for offenses against these requirements.

Under the Danish bill, manufacturers', dealers', shippers', exporters', and importers' packages must be essentially different in form from those in which butter is usually packed, and have the word "margarine" impressed thereon.

Sales of "margarine" are allowed only in places and modes to be prescribed by the secretary of the interior, the delivery to be made only in such packages as he shall prescribe. Dealing in the article is prohibited in market places or on shipboard.

The sale of butter in places where margarine is sold is prohibited.

In bills of sale, consignments, bills of lading, and similar papers, the article must be described as "margarine."

Every one who manufactures, sells, exports, or imports mixtures of butter and artificial butter, oleomargarine, or lard, and all who manufacture, sell, export, or import artificial butter, in the manufacture of which butter or cream is used, are liable to imprisonment. (Section 25, Common Civil Code.)

The manufacture, sale, exportation and importation of artificial butter of the same color as dairy butter is prohibited.

Judgments, under certain provisions, are to be published by the police, the cost of publication to be made part of the costs of the trial.

Offenders are usually punished by imprisonment. In certain extremely mild cases they may be punished by a fine of from 200 to 2,000 Danish crowns.

The following regulation affecting the sale and exportation of oleomargarine in Norway appeared in the Board of Trade Journal in February, 1887:

It is announced in "Post och Inrikes Tidningar" for 30th December last, that, on and after 1st January, 1887, the following decree shall be binding with regard to all vessels used for containing artificial butter for sale in Norway or for exportation to other countries.

Each vessel must be marked on its sides with two stamps of the form and size given in a drawing appended to the decree. This drawing consists of the word "margarin" in large letters contained within an oval ring. The stamps, which are placed opposite each other close to the top of the vessel, are to be branded into wooden vessels, and on vessels of other material, painted plainly in permanent black color. This decree takes the place of that published on the 20th of November, 1886.

The following is copied from the report, ordered by the English House of Commons to be printed, 4th July, 1887, from the select committee on the butter substitutes bills:

The attention of the Russian Government having at last been directed to the increasing production in the Empire of oleomargarine, and the sale of that spurious product as genuine butter, the minister of imperial domains, with a view of protecting the legitimate interests of the Russian dairy farmer and agriculturalist, drew up in the early part of the present year the following rules, which, in his excellency's opinion, it is desirable to enforce legislatively for the control and regulation of the manufacture and sale of artificial butter in Russia, the rules elaborated being based on a study of the measures adopted in the west of Europe and in the United States for that purpose.

(1) The product obtained from a mixture of fat with butter shall be called margarine fat.

(2) Its manufacture shall be liable to an excise duty, or to supplementary patent dues.

(3) The extent of the impost shall be determined in concert by the ministers of finances and imperial domains.

(4) Margarine fat shall be dyed some bright color, but in no case shall such color be yellow.

(5) The vessels (cases, firkins) in which margarine is packed at the manufactory shall be dyed the same color as the margarine.

(6) These vessels shall have clearly marked on them the name of the manufactory, and they shall also bear the inscription, "margarine fat."

(7) The sale of margarine fat shall not be carried on in the shops where dairy butter is on sale.

(8) Shops dealing in margarine fat shall exhibit a sign-board bearing an inscription that margarine fat is sold within.

(9) Hotels, cook-shops, restaurants, bars, and generally all public establishments, in which food is prepared, shall exhibit in a conspicuous place a notice, and also state on their bills of fare that the dishes prepared on the premises are cooked with margarine, if such be used by them in their kitchens.

(10) The importation of margarine fat from foreign countries shall be prohibited.

The proposed regulations were generally approved by the medical council of the ministry of the interior. The council, however, suggested modifications of points 1, 4, 5, and 6 in the following manner:

(1) All artificial butter prepared from grease or tallow, even though it be improved by being washed with milk or cream, or mixed with real butter, shall be called margarine fat.

(4) Margarine fat shall be dyed red by means of the rind of the alkanet root or with alkanine. If this margarine fat be sold in separate pieces, all those, both great and small, sold in retail shall be of uniform shape (for instance, brick-shape).

(5) Each piece shall bear on it in deeply indented characters the words "margarine fat," and the brand of the producing firm.

(6) The cases or firkins in which the oleomargarine is contained and dispatched shall be colored red, and they shall bear in distinct letters the designation of the producing firm and of the contents, *i. e.*, margarine. If the cases or firkins have an outside packing, this shall also be dyed red and bear on it the same inscription.

THE OLEOMARGARINE LAW AS A SANITARY MEASURE.

Section 14 of the oleomargarine law authorizes this office to decide, subject to appeal to a board constituted for the purpose, whether any substance made in imitation or semblance of butter and intended for human consumption contains ingredients deleterious to the public health, and provides for the forfeiture of such deleterious oleomargarine.

Up to the present time this office has not been called upon to make any decision relative to the healthfulness of any sample of this article. This office has information, however, as to the kind and character of the ingredients used in the manufacture of oleomargarine, having exacted monthly reports as to the materials used in each factory, and required special reports as to these materials from each of the collectors in whose districts oleomargarine factories are located. The following table shows all the materials reported used and the number of factories in which each kind of material is used:

Kind of material.	Number of factories in which used.	Kind of material.	Number of factories in which used.
Oleo, oleo oil	31	Beef fat, beef oil	6
Lard, leaf lard	14	Cream	14
Cotton-seed oil	10	Glycerine	2
Milk	34	Sugar	3
Salt	37	Sesame oil	5
Color, annotto, butter color	37	Vegetable oil	2
Butter, dairy butter, creamery butter, natural butter	31	Old butter	1
Returned oleomargarine	2	Butterine	2
Neutral, neutral lard	22	Buttermilk	1
Salad oil	10	Nut oil	1

The opinions of collectors as to the quality of the materials and methods of manufacture as stated in their latest reports are subjoined.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, TWENTY-THIRD DISTRICT PENNSYLVANIA,
Pittsburgh, September 24, 1887.

SIR: Mr. Dowlin is absent in the West and I deem it proper that I should reply to your letter, directed to him, of Sept. 24th (C. A. B., J. T. B., and G. M. H.).

There was but one oleomargarine factory in the old twenty-second district, C. H. Robinson & Co., limited, and they quit business on March 1st.

I have carefully examined the official reports of this company, and consulted the deputy in charge of this factory, and I cannot learn that any substance deleterious to the public health was used by this company in making their product.

Very respectfully,

E. A. BIGLER,
Collector.

Hon. J. S. MILLER,
Commissioner.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, FIRST DISTRICT NEW YORK,
Brooklyn, September 27, 1887.

SIR: In reply to your letter (J. T. B., and C. A. B.) of the 24th instant, I have the honor to state that I have carefully scrutinized all reports of an official character made by the oleomargarine manufacturers of this district, when in operation, and find no ingredient used by them to be at all deleterious to the public health.

I am satisfied, beyond any question of doubt, of the truthfulness of such reports, the cleanliness of the premises, and the purity of the ingredients used, from examinations made by my chief deputy and the deputy in charge of the oleomargarine.

Great care is exercised by these parties not to allow any unfit article to be put on the market, and I am, therefore, safe in saying that oleomargarine as made in this district is a perfectly healthful article of food, and much purer than many other things now in our markets.

Very respectfully, your obedient servant,

ROBT. BLACK,
Collector.

Hon. JOS. S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, FIRST DISTRICT PENNSYLVANIA,
Philadelphia, September 27, 1887.

SIR: In reply to yours of the 24th instant, relative to ingredients used in the manufacture of oleomargarine in this district, I have the honor to say that from the reports of the manufacturers and the personal observation of my deputies, I am of the opinion that none of the ingredients used are deleterious to the public health.

I find on the reports of the manufacturers that the following-named articles are used, viz, oleo oil, salad oil, neutral lard, beef fat, milk, sugar, salt, and coloring.

Very respectfully,

FREDERICK GERKER,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, TWENTY-THIRD DISTRICT PENNSYLVANIA.
Pittsburgh, September 28, 1887.

SIR: Replying to your letter of September 24 (C. A. B., J. T. B., and G. M. H.).

The Pittsburgh Melting Company was the only oleomargine manufactory in the old twenty-third district, and they have not made any oleomargarine since March last.

I have carefully examined the official reports of this company, and consulted my deputy, who had charge of this factory and visited it regularly, and find that the following substances were used in making their product; Oleo oil, lard, milk, butter, salad oil, sugar, salt, and coloring matter. Of these, the only substance that could

be deleterious is the coloring matter. I know nothing of its composition, but the amount used was only one-tenth of one per cent. of the total product.

I visited the factory several times and always found their materials apparently in good condition. I saw nothing in their methods of manipulation that would be liable to produce a substance deleterious to the public health.

Very respectfully,

E. A. BIGLER,
Collector.

Hon. J. S. MILLER,
Commissioner.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, ELEVENTH DISTRICT OHIO,
Portsmouth, September 29, 1887.

SIR: Replying to yours of the 24th instant (J. T. B., C. A. B., G. M. H.), I have the honor to inform you that the ingredients used by the "Capital City Co." (the only manufactory in this district) are oleo, neutral, cream, milk, butter, suet, and coloring matter.

As a sample of the proportions used, I quote from their monthly report for March, 1887 (a fair sample of all), as follows:

"Materials used in producing oleomargarine:" Oleo, 10,980 pounds; neutral, 13,940 pounds; cream, 2,240 pounds; milk, 4,480 pounds; butter, 1,430 pounds; suet, 1,815 pounds; coloring matter, 46 pounds; in all, 34,931 pounds, from which was produced 32,000 pounds oleomargarine.

The manufacturers claim that these ingredients are pure and harmless, and are in no way deleterious to the public health.

From an inspection of the material used I am inclined to this opinion, unless raw or uncooked animal fat, such as suet, &c., should be unwholesome and deleterious to the human system when consumed in that state, on which I am not prepared to express an opinion.

I have inspected the factory of the above company, and found it cleanly and free from unpleasant or noxious odors.

I am, very respectfully,

JAS. W. NEWMAN,
Collector.

Hon. JOS. S. MILLER,
Commissioner Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, TWENTY-EIGHTH DISTRICT, NEW YORK,
Buffalo, September 29, 1887.

SIR: In reply to your letter of the 24th instant (J. T. B., C. A. B.), relative to the intention of Congress to exclude from consumption all oleomargarine made from ingredients deleterous to the public health, I beg leave to report that I have made examination of all official returns made to this office by Jacob Dold, the only manufacturer of oleo in the district, and find that the only substances used in the production of oleomargarine consist of the following ingredients, viz: Neutral and oleo oils, creamery butter, fresh milk, buttermilk, and salt. Cotton-seed oil was used for a month or two in small proportions, but the use of this article has been discontinued, and the only substances now used are the above named.

From personal observations from time to time made by this office, all the product of this factory was made from the sweetest of leaf lard and the best caul fat, which, after being made into the oils, after double refining and straining processes, were taken and churned with the above-named substances, the finished article is produced.

The factory and all things appertaining thereto are as cleanly and sweet as any dairy in the county, and as far as this office has any experience we do not hesitate to pronounce the oleomargarine produced at this establishment a good, pure, and wholesome article, fit to be consumed by any person without the least injurious effect.

Very respectfully,

JAS. A. HANLON,
Collector.

Hon. JOS. S. MILLER,
Commissioner Internal Revenue.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, SECOND DISTRICT, NEW YORK,
September 29, 1887.

SIR: I am in receipt of your letter (J. T. B., C. A. B.), of the 24th instant, in which I am requested to carefully examine all official reports received by me relative to ingredients used in the manufacture of oleomargarine in my district, and to report fully to your office as to whether any of the materials used are, from their nature or from the methods used in their manipulation, unfit for human consumption or deleterious to the public health.

I beg to answer that at present, nor at any time during the current special-tax year, have I had in my district any manufacturers of oleomargarine. There were three duly qualified manufacturers here in 1886, but under the operations of our State law they were obliged to discontinue business. While in operation these manufacturers used the following ingredients, as appears from their returns and the official examinations made by deputy collectors: Oleo, cotton-seed oil, neutral lard, milk, salt, coloring matter (annotto).

The above ingredients separately or in combination are not unwholesome or deleterious to the public health.

As to their manipulations, these factories conducted their business in a cleanly manner, being fully as thorough in this respect as the average butter dairy or creamery, and as the end sought was the production of an article having a high commercial value and the building up of a reputation for excellency in manufacture, they naturally only used pure, fresh, and wholesome materials.

Very respectfully,

JNO. A. SULLIVAN,
Collector.

Hon. JOS. S. MILLER,
Commissioner Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, EIGHTEENTH DISTRICT OHIO,
Cleveland, October 4, 1887.

SIR: Referring to yours of 24th ultimo (J. D. B., C. A. B., G. M. H.), relative to ingredients used in manufacture of oleomargarine that are unfit for human consumption or deleterious to the public health—

I have examined the returns of manufacturers and factory premises in this district. In my judgment there is no unhealthful combination of ingredients used in this district.

I find the factories conducted with due care as to cleanliness and quality of material used, and in so far as I have knowledge I believe the oleomargarine thus far manufactured here to be as healthful, nourishing, and clean as other oleaginous substances, whether naturally or mechanically combined.

Very respectfully,

J. H. FARLEY,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, FIRST DISTRICT ILLINOIS,
Chicago, October 6, 1887.

SIR: Referring to your Department letter of September 4 (G. M. H., J. T. B., C. A. B.) relative to ingredients used in the manufacture of oleomargarine in this district, that are deleterious to the public health, I have the honor to report as follows:

I find upon careful investigation that the materials used in this district in the manufacture of oleomargarine consist of the very best selected fats fresh from the slaughtered animal, and, as a rule, not to exceed a day old, and that the methods employed in the manipulation of these fats are cleanly in the highest degree.

The factories themselves are as clean and sweet as the abundant use of hot and cold water, soap, and scrubbing brushes can possibly keep them.

I can not ascertain that there is anything used in this district in the manufacture of oleomargarine that can possibly be construed as being deleterious to the public health, either in themselves or in the manipulation, and from the reports of deputies

from time to time, I am satisfied that I am correct in saying that there are no articles used in the manufacture of oleomargarine in this district deleterious to the public health.

Very respectfully,

R. STONE,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, SIXTH DISTRICT, INDIANA,
Lawrenceburgh, October 19, 1887.

SIR: Your letter of September 24, 1887 (J. T. B., C. A. B., G. M. H.), in regard to your request for information as to whether oleomargarine manufactured in my district contains ingredients "deleterious to the public health" is before me.

I have, as you are aware, but one oleomargarine factory in my district, located at Hammond. The manufacturers in their monthly report state that they use in the manufacture of oleomargarine the following ingredients: Oleo oil, salad, lard, milk, salt, and coloring. I had my deputy, W. H. Verrill, in charge of the stamp department at Hammond, to make a quiet and thorough examination into this matter, and he reports to me that the manufacturers do not use any other ingredients in the manufacture of oleomargarine than what they report on their form No. 216; that the material used is clean and pure, and in his opinion the oleomargarine as manufactured is as healthful as butter of the best grades. The salad used by them is peanut oil, and the coloring is annotto, and all ingredients are said to be fresh and of good quality. From what I have been able to learn, from observation and otherwise, I am satisfied that there is nothing "deleterious to the public health" in the oleomargarine as manufactured at Hammond. The peanut oil and the annotto, as you are aware, are both vegetable, and are not injurious to health. The latter has been for many years used, and is now used extensively for coloring butter. It will be observed that the Hammond factory uses a comparatively small quantity of tallow, but this, I understand, is only occasionally.

Trusting I have answered your letter in accordance with your request, I am, yours, respectfully,

WM. D. H. HUNTER,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, DISTRICT OF COLORADO,
Denver, October 20, 1887.

SIR: In reply to your favor of September 24 (J. T. B., C. A. B., F. F. W.) referring to the manufacture of oleomargarine, I have to report that I have given the matter proper attention and fail to discover that any substance deleterious to the public health is used in the manufacture of oleomargarine in my collection district.

Respectfully,

J. F. BENEDICT,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

The foregoing uniformly favorable testimony of sworn United States officers, whose positions guard them from bias towards either the manufacturing interest on the one hand or the dairy interest on the other hand, and the entire absence of complaint under section 14 of the law, leads this office to conclude that the manufacturers of oleomargarine, upon whose products the internal-revenue stamps and brands appear, are earnestly endeavoring to render their products not deleterious to the public health.

It would, from the scientific facts hereinafter presented by the microscopist of this Bureau, seem to be proper to allow manufacturers of

oleomargarine to mix butter and cream with the oleo oil, because by such mixing they prepare the way for a ready change to an emulsion, and thus render their product more easily digested.

And it would seem to be perfectly legitimate for them to please the sense of smell by the addition of sweet-scented creamery butter, and that of sight by mingling annotto or other harmless coloring matter with the oleomargarine until it presents an agreeable tint to the consumer.

All these additions (and perhaps the addition of vegetable oils) may be approved, provided the product is sold always and everywhere as oleomargarine.

But the case is very different when the oil is mixed with the butter to be sold as butter, when in short the consumer is to be deceived.

The public at large and the dairy interests have just cause to complain that oleomargarine, which is a really valuable product, has been so extensively used in this and other countries as a medium of fraud—the public in having been deceived in an important food product, and the dairy interest by reason of the unfair tactics used by its competitor.

Regarding the oleomargarine law as a sanitary measure, it is evident that it would be improved if the authority to supervise the manufactories were extended so as to include the supervision of all factories in which such materials as oleo oil and neutral are produced. I therefore recommend that the law be so amended as to secure this supervision for this purpose, as well as for internal-revenue purposes simply.

Oleomargarine being a butter substitute, the law regulating its manufacture is

A SUBJECT CONNECTED WITH AGRICULTURE.

This fact was recognized by Congress in discussion and in referring the bill to committees on agriculture. The Commissioner of Agriculture has also treated oleomargarine as a subject to be considered within his Department, and has published much valuable information relative thereto, which has been of great use to this office. The recent reports of the chemist and microscopist of the Department of Agriculture have proved especially serviceable. This office is also greatly indebted to the Commissioner of Agriculture for valuable aid through his scientific assistants, who kindly made examinations of samples of suspected butter at a time when such assistance was greatly needed; also, for the privilege of consulting such of the latest scientific works, published in this and other countries, on the subject of oleomargarine, as are found in his library.

THE EXPORTATION OF OLEOMARGARINE.

The quantity of oleomargarine exported free of tax during the eight months ended June 30, 1887, was, as shown by table on page CXXIX of this report, 667,831 pounds.

The quantity here stated includes, of course, only the oleomargarine which would be taxable if put upon the domestic market, and does not include the oleo oil, which is also very extensively exported, in fact very much more extensively than the taxable article. It appears from the statements of exporters that the limitations in the law as to the size of packages and materials of which they are composed are injurious to the export trade.

As these limitations are fixed for convenience in collecting the revenue, there seems to be no necessity for insisting upon them in the case of exporters' packages. I therefore recommend that section 6 of the act

of August 2, 1886, be amended so as to contain, after the description of packages and before the penal clause therein, a proviso as follows:

Provided, That this limitation and description of packages shall not apply to oleomargarine transported in bond for exportation and actually exported.

In the following table of exportations for 1884, 1885, and 1886, mostly copied from the special report on the "butter substitutes bill" (ordered by the British House of Commons to be printed July 4, 1887), the heading "imitation butter" is understood to refer to the article which is taxable as "oleomargarine" under internal-revenue laws.

STATEMENT OF THE QUANTITY OF OLEOMARGARINE EXPORTED FROM THE UNITED STATES IN EACH OF THE YEARS ENDED JUNE 30, 1884, 1885, and 1886.

[In pounds.]

Countries to which exported.	Imitation butter.	The oil.	Total.
1884.			
Denmark	.....	32, 644	32, 644
Germany	30, 790	96, 551	127, 341
Holland	.....	33, 173, 819	33, 173, 819
Belgium	1, 520	2, 864, 263	2, 865, 783
England	96, 898	1, 545, 947	1, 642, 845
Scotland	324, 418	.....	324, 418
Total	1, 537, 682	37, 785, 159	39, 322, 841
Of which exported from New York	1, 503, 453	36, 400, 767	37, 904, 220
NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]:			
Canada	91, 876	.....	91, 876
Newfoundland [and Labrador]	909, 927	60, 566	970, 493
1885.			
Denmark	.....	2, 211	2, 211
Germany	805	8, 506	9, 311
Holland	10, 342	34, 012, 807	34, 023, 149
Belgium	.....	2, 328, 777	2, 328, 777
England	1, 192	702, 628	703, 820
Scotland	103, 096	.....	103 096
Ireland	.....	12, 755	12, 755
Other European countries	1, 450	.....	1, 450
Total	761, 938	37, 120, 217	37, 882, 155
Of which exported from New York	750, 765	36, 654, 356	37, 405, 121
NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]:			
Canada	4, 512	.....	4, 512
Newfoundland [and Labrador]	627, 053	39, 866	666, 919
1886.			
Sweden and Norway	.....	27, 131	27, 131
Denmark	.....	5, 854	5, 854
Germany	1, 692	976, 734	978, 426
Holland	171, 826	25, 562, 417	25, 734, 243
Belgium	.....	726, 690	726, 690
England	27, 565	140, 953	168, 518
Scotland	106, 711	231, 458	338, 169
Other European countries	.....	3, 900	3, 900
Total	928, 053	27, 729, 885	28, 657, 938
Of which exported from New York	864, 537	27, 686, 635	28, 551, 172
NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]:			
Canada	38, 564	.....	38, 564
Newfoundland [and Labrador]	554, 842	54, 045	608, 887

ANALYSES OF SUBSTANCES SUSPECTED OF BEING OLEOMARGARINE.

Of the one hundred and thirty-one samples of substances submitted to this office for examination, under the provisions of sections 14 and 15 of the oleomargarine act, all were analyzed by the chemist, many were examined by the microscopist of this office, and some by the chemist and microscopist of the Department of Agriculture. Great care was taken by all these officers in the performance of the duties assigned to them, and the decisions based upon conclusions arrived at by them have been

accepted in all cases so far as is known to this office as final. Of all the samples submitted twenty-one were found to be oleomargarine, and one hundred and ten were found to be butter, or, at least, not oleomargarine as defined by the law. It is true that many of these samples were found to be mixtures of butter fat with chemicals intended for the most part to destroy rancidity, and to make that which was old and stale appear new and fresh; but as the only fat employed was butter fat, this office was compelled to decide that the article was not oleomargarine.

In the following table the samples are numbered in the order in which they were received. The table also shows the locality from which each sample was received and the decision of this office in each case.

No.	Place whence received.	Found to be—	No.	Place whence received.	Found to be—
1	Georgia	Butter.	65	6th district Missouri	Butter.
2	do	Do.	66	do	Do.
3	Little Rock, Ark	Do.	67	do	Do.
4	do	Do.	68	do	Do.
5	do	Do.	69	do	Do.
6	do	Do.	70	Sample destroyed by accident.	
7	Kansas City, Mo	Do.			
8	do	Oleomargarine.	71	6th district Missouri	Do.
9	do	Do.	72	do	Do.
10	do	Butter.	73	do	Oleomargarine.
11	do	Do.	74	do	Butter.
11½	Saint Louis, Mo	Oleomargarine.	75	do	Do.
12	3d district Iowa	Butter.	76	do	Do.
13	do	Do.	77	do	Oleomargarine.
14	do	Do.	78	do	Do.
15	5th district Illinois	Do.	79	do	Do.
16	Atlanta, Ga	Do.	80	do	Butter.
17	Milwaukee, Wis	Do.	81	do	Do.
17½	do	Do.	82	do	Do.
19	do	Do.	83	do	Do.
20	do	Do.	84	do	Oleomargarine.
21	do	Oleomargarine.	85	do	Butter.
22	do	Butter.	86	do	Do.
23	do	Do.	87	do	Do.
24	do	Do.	88	do	Do.
25	do	Do.	89	do	Do.
26	Keokuk, Iowa	Do.	90	do	Oleomargarine.
27	2d district Iowa	Do.	91	do	Butter.
28	Cleveland, Ohio	Do.	92	do	Do.
29	do	Do.	93	do	Do.
30	Kansas City, Mo	Do.	94	do	Do.
31	New York, N. Y	Do.	95	do	Do.
32	do	Do.	96	do	Do.
33	do	Do.	97	do	Do.
34	do	Do.	98	do	Do.
35	do	Do.	99	do	Do.
36	do	Oleomargarine.	100	do	Do.
37	do	Butter.	101	do	Oleomargarine.
38	do	Do.	102	do	Butter.
39	do	Do.	103	do	Do.
40	Macon, Ga	Do.	104	do	Oleomargarine.
41	Pittsburgh, Pa	Do.	105	do	Butter.
42	Saint Louis, Mo	Do.	106	do	Do.
43	12th district Pennsylvania.	Do.	107	do	Do.
44	do		108	do	Do.
45	do	Do.	109	do	Do.
46	do	Do.	110	do	Do.
47	Columbia, S. C	Do.	111	do	Do.
48	do	Do.	112	do	Do.
49	do	Do.	113	do	Do.
49½	do	Do.	A	Atlanta, Ga	Do.
50	22d district Pennsylvania	Do.	B	do	Do.
51	6th district Missouri	Do.	C	Philadelphia, Pa	Oleomargarine.
52	do	Do.	D	do	Do.
53	do	Do.	E	do	Do.
54	do	Do.	F	Saint Louis, Mo	Butter.
55	do	Do.	G	Columbia, S. C	Do.
56	do	Oleomargarine.	H	Canajoharie, N. Y	Do.
57	do	Butter.	I	Baltimore, Md	Oleomargarine.
58	do	Do.	J	Pittsburgh Pa	Do.
59	do	Do.	K	Vermont	Butter.
60	do	Do.	L	do	Do.
61	do	Do.	M	Galveston, Tex	Do.
62	do	Do.	N	Little Rock, Ark	Oleomargarine.
63	do	Do.	O	Troy, N. Y	Butter.
64	do	Do.	A1	Milwaukee, Wis	Do.
	do	Oleomargarine.	A2	do	Do.

Although the officers appointed under section 14 of the oleomargarine law have examined all the samples submitted during the year, they have not conducted their examinations with the rapidity desirable, where, as is usually the case, the article is under detention awaiting the decision of this office, much delay having been occasioned by inadequate accommodations.

The room in which the samples are analyzed is not quite 8 feet wide in any place, and in one place is only 6 feet wide, is very poorly lighted, and is otherwise objectionable. But this is the only room obtainable in the Treasury Building, and the accounting officers of this Department refuse, in the absence of further legislation, to approve bills for the rental of rooms outside of the Treasury Building.

In view of these facts I recommend that section 14 of the act of August 2, 1886, be amended to read as follows:

That there shall be in the office of the Commissioner of Internal Revenue an analytical chemist and a microscopist, who shall each be appointed by the Secretary of the Treasury, and shall each receive a salary of $2,500 per annum; and shall each be entitled to lease, at a rent not exceeding $500 per annum, such room or rooms, subject to the approval of the Commissioner of Internal Revenue, as may be necessary to the proper and efficient discharge of their duties respectively, the rent of such rooms to be paid monthly by warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated; and the Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ chemists and microscopists to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose. And such Commissioner is authorized to decide what substances, extracts, mixtures, or compounds which may be submitted for his inspection in contested cases are to be taxed under this act; and his decision in matters of taxation under this act shall be final. The Commissioner may also decide whether any substance made in imitation or semblance of butter, and intended for human consumption, contains ingredients deleterious to the public health; but in case of doubt or contest his decisions in this class of cases may be appealed from to a board hereby constituted for the purpose, and composed of the Surgeon-General of the Army, the Surgeon-General of the Navy, and the Commissioner of Agriculture; and the decisions of this board shall be final in the premises.

The reports of the analytical chemist and microscopist are subjoined. Their suggestions are submitted with the recommendation that they receive favorable consideration of the Appropriation Committees of Congress.

BUTTER AND OLEOMARGARINE FROM A SCIENTIFIC STANDPOINT.

Chemist's Report.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, October 10, 1887.

SIR: I have the honor to submit herewith my first report as analytical chemist of the Internal Revenue Bureau, under the oleomargarine act.

From the date of said act going into effect to the present there have been submitted to me for analysis one hundred and thirty-three samples of supposed adulterated butter from various States, viz:

Missouri	75	Georgia	5
New York	12	South Carolina	4
Pennsylvania	11	Illinois	2
Wisconsin	10	Vermont	2
Arkansas	5	Ohio	1
Iowa	5	Texas	1

Twenty-two of which samples proved to be adulterations with foreign fats ranging from 15 to 88 per cent.

The analytical methods used for the detection of foreign fats are those of Hehner and Angel for the estimation of insoluble fatty acids, and the Reichert process for the estimation of the soluble and volatile acids. Both of these methods are recognized as most reliable, and are officially indorsed by chemists both in Europe and the United States. It is unnecessary to give the details of the *modus operandi* of the different processes, as they are well known, and are of interest only to chemists.

As will be noticed, the largest proportion of the samples sent in prove to be pure butter, though in most cases in a very rancid condition, which was undoubtedly taken as an indication of adulteration, while the reverse is the case, as oleomargarine, butterine, and other artificial butters are less liable to rancidity, owing to the very small percentage of the soluble and volatile acids that are characteristic of butter, contained in them.

As the instruments now used by the agents of the Department for the preliminary tests have proved wholly unreliable, I would respectfully suggest the adoption of Dr. Koenig's specific-gravity test, a process which has been officially adopted by the board of health of Berlin, and used by them as a preliminary test for the past eight years, and indorsed by leading chemists of that country.

The manipulation is easily learned, and the results, though not to be depended upon solely, will give in most cases a valuable indication of the substance under examination.

The instrument consists of a tin or copper cylinder for water, with one opening for the reception of a test tube about 8 inches long by 1¼ inch diameter, an alcohol lamp, thermometer, a small glass beaker for the melting of the fat, and Dr. Koenig's butter areometer, having a marked scale from .845 to .870. The fat having been heated on the cylinder until it has become clear, is carefully poured off from the precipitated caseine, salt and water, into a filter; after filtration put into the tube and heated in the cylinder to a temperature of 100° C.; the areometer is then introduced and the reading taken. Pure butter will show from .866 to .868, while the range of artificial butters and other animal fats will show from .859 to .864. While it is true that the density of cotton-seed oil, which is used to a limited extent by some manufacturers of oleomargarine, butterine, etc., is greater than that of butter, from experiments made with oleomargarine known to contain cotton-seed oil, in my opinion it is doubtful whether a sufficient quantity of the oil can be advantageously used to raise the specific gravity to that of butter.

Most respectfully,

LOUIS C. STARKEL,
Analytical Chemist, Revenue Bureau.

Hon. JOSEPH S. MILLER,
Commissioner Internal Revenue.

Microscopist's Report.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, October 14, 1887.

Hon. JOSEPH S. MILLER,
Commissioner Internal Revenue:

The form and character of the fats employed as articles of food vary from the raw and solid fats of the whale and seal, eaten by the inhabitants of exceedingly cold climates, to the raw and liquid fats, mostly of vegetable origin, consumed in tropical climates. In temperate climates the form, whether solid or liquid, of animal or vegetable origin, is a matter of education.

The fats present to the animal economy one of the most important functions of food, that of supplying heat and energy.

"Ten grains of butter, when burnt in the body, produce heat sufficient to raise 18.68 pounds of water 1° F., which is equal to raising 14,421 pounds 1 foot high."*

The potential energy of fats is greater than that of nearly all other articles of food. According to Dr. Rubner, as quoted by Professor Atwater,† one gram of fat yields 9.3 calories or 14.2 foot-tons; that is to say, "when a gram (one twenty-eighth of an ounce) of fat, be it the fat of the food or body-fat, is consumed in the body, it will, if its potential energy be all transformed into heat, yield enough to warm a kilogram of water nine and three-tenth degrees of the centigrade thermometer, or, if it be transformed into mechanical energy such as the steam-engine or the muscles use to do their work, it will furnish as much as would raise one ton fourteen and two-tenths feet, or fourteen and two-tenths tons one foot."

A gram of protein, myosin (lean) of meat, white of egg, casein (curd) of milk, gluten of wheat, etc., or of carbohydrates, starch and sugar, yields 4.1 calories, or 6.3 foot-tons; less than half as much energy as an equal quantity of fat. Of course only a small portion of the whole energy is made available for external muscular work, the rest is transformed into heat. Professor von Gohren,‡ as the result of elaborate computation, reckons that a horse may transform 32 per cent.; an ox may transform 43 per cent.; a man may transform 53 per cent. of the whole potential energy of his food into energy for mechanical work.

*Foods, E. Smith, N. Y., 1874, p. 136. † Century, vol. 34, p. 401. ‡ *Loc. cit.*, p. 403.

The digestibility of the fats, as of other food materials, has been a subject of investigation, more especially within the last ten years, and though the number of reliable experiments is very small, about sixty altogether, the figures given in the following table show approximately the proportion of nutrients digested by healthy persons.*

TABLE SHOWING THE PROPORTIONS OF NUTRIENTS DIGESTED AND NOT DIGESTED FROM FOOD-MATERIALS BY HEALTHY MEN. ATWATER.

	Protein.		Fats.		Carbohydrates.		Mineral matters.	Water.
	Total.	Undigestible.	Total.	Undigestible.	Total.	Undigestible.		
Beef:	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
Round	23.0	0.0	9.0	0.9	0.0	0.0	1.3	66.7
Sirloin	20.0	0.0	19.0	1.9	0.0	0.0	1.0	60.0
Pork, very fat	3.0	0.0	80.5	6.0	.....	.....	6.5	10.0
Haddock	17.1	0.0	0.3	.....	0.0	0.0	1.2	81.4
Mackerel	18.8	0.0	8.2	0.8	0.0	0.0	1.4	71.6
Hen's eggs	13.4	0.0	11.8	2.4	0.7	0.0	1.0	73.1
Cow's milk	3.4	0.0	3.7	0.1	4.8	0.0	0.7	87.4
Cheese, whole milk	27.1	0.0	35.5	0.9	2.3	0.0	3.9	31.2
Butter	1.0	.....	87.5	1.7	0.5	.....	2.0	9.0
Oleomargarine	0.4	.....	87.2	3.3	0.0	.....	2.1	10.3
Sugar	0.3	.....	.....	.....	96.7	0.0	0.8	2.2
Wheat flour:								
Very fine	8.9	1.3	1.0	.....	75.2	0.8	0.3	14.6
Medium	11.6	2.1	0.8	.....	72.2	1.8	0.4	15.0
Coarse, whole wheat	10.9	2.7	1.8	.....	71.7	5.3	1.2	14.4
Wheat bread, average	8.9	1.2	1.9	.....	55.5	0.6	1.0	32.7
Black bread	6.1	1.6	.....	.....	48.6	5.3	1.5	43.8
Pease	22.9	3.2	1.8	.....	57.8	2.1	2.5	15.0
Corn-meal	9.1	1.2	3.8	.....	71.0	2.3	1.6	14.5
Rice	7.4	1.2	0.4	.....	79.4	0.7	0.4	12.4
Potatoes	2.0	0.5	0.2	.....	21.3	1.6	1.0	75.5
Turnips	1.0	0.3	0.2	.....	6.9	1.3	0.7	91.2

Experiments in the digestibility of different cattle-foods have long been a subject of investigation by the different agricultural experiment stations in Europe, and the data obtained have been made use of in various ways, *e. g.*, in quickly fattening cattle for the market.

The general method pursued consists in analyzing and weighing both the food consumed and the excreta, the latter representing the undigested materials and the difference the amount digested. No trouble is found in feeding an ox or a horse on a diet of hay and water for a long period. But when a human being is taken for experiment, no matter how simple or palatable the food material may be, it very soon becomes repugnant to him, the digestive functions are disturbed, and the accuracy of the experiment impaired. This is especially true where a diet of fat is tried.

Instead of the living subject, resort has been made to artificial digestion, when the food material has been placed in a suitable vessel with a solution containing pepsin, and subjected, with occasional agitation, to the action of heat, at body-temperature, for twenty-four hours, portions being taken out at different intervals and subjected to microscopical and chemical examination.

From experiments made by Herr Jensen† in the laboratory of the University of Tübingen, it appears that raw meat is much sooner digested than cooked meat. The raw beef was digested in two hours; the boiled, "half done," was digested in two and a half hours; the boiled, "well done," was digested in three hours; the roasted, 'half done," was digested in three hours; the roasted, "well done," was digested in four hours.

Cooking, so far as animal food is concerned, has the effect of making it more "tasty," and with certain vegetables, especially those composed principally of starch, as grain and potatoes, it is required to fit them for use.

In regard to the relative digestibility of butter and oleomargarine, the only actual comparative tests on record are a series made for three days on a man and a boy, by Prof. A. Mayer, in Holland.‡ In these from 97.7 to 98.4 per cent. of the fat of the butter and from 96.1 to 96.3 per cent. of the fat of the oleomargarine were digested. The average difference was 1.6 per cent. in favor of the butter. This proportion is so inconsiderable that in healthy persons it is of little or no importance. The slight

Loc. cit., p. 36. †*Loc. cit.*, p. 739. ‡ Landwirthsch. Versuchsstationen, 29, p. 215.

difference in the chemical nature of the two fats would naturally lead to the same conclusion, as there is always a larger proportion of soluble glycerides in butter than in oleomargarine.

Dr. R. D. Clark made a series of artificial digestion experiments for the New York State Dairy Commission,* comparing oleomargarine with butter and other fats, including beef and mutton suet, and lard, cotton-seed, sesamé, and cod-liver oils. It was found from these tests that cod-liver oil exhibited the most perfect state of emulsion, after which came genuine butter, then "oleo" and lard oil, there being frequently no appreciative difference between them; the other animal fats and vegetable oils followed.

For healthy persons the difference between the genuine and artificial butter in digestibility was found to be nearly inappreciable. Cod-liver oil, which is the most readily digested of all the fats, can not always be tolerated by invalids.

The difference between the digestibility of a piece of cold roast meat and oleomargarine would seem to be in favor of the latter, as the greater part of the more solid fats have been taken out of the latter in the process of manufacture, so that it more readily melts in the mouth and stomach and from its fine state of division is readily emulsified.

Butter was unknown to the ancient Greeks, at least no reference is made to it by Homer or Aristotle, and even to this day is a great rarity in Mexico and South America and in certain portions of China. Herodotus and Hippocrates described, B. C. fifth century, the butter which the Scythians obtained from mare's milk by violent agitation, and Dioscorides states that the best butter is made from sheep's and goat's milk. It was not in common use in England until after the fourteenth century; it is less frequently eaten by barbarous than by civilized nations.

It is made from milk, chiefly from that of the cow; that from the bison is employed in Egypt and India, and that from the goat in other countries.

Milk is a natural emulsion in which the globules of fat exist in a very minute state of division; their usual size is $\frac{1}{5000}$ of an inch, but varies with the nature of the food used, and they are scattered through the whole substance as long as the fluid is in motion, but when it is allowed to rest these globules coalesce and form cream.

The flavor of the butter differs according to the animal from which the milk is derived and varies with the nature of the food, turnips and leeks imparting a peculiar strong taste. The color varies likewise with the animal and its food, from nearly white to very yellow; to give butter a uniform tint the additions of annatto or other coloring matter is very often resorted to.

The average annual yield of milk and the number of pounds of milk required to make one pound of butter, from various breeds of dairy cattle, has been compiled from the Consular Reports on Cattle and Dairy Farming, lately issued by the State Department, and will be found in the following table:

AVERAGE ANNUAL YIELD OF MILK AND NUMBER OF POUNDS REQUIRED TO MAKE BUTTER.

[Compiled from Consular Reports.]

Name of breed.	Average annual pounds of milk.	Milk to one pound of butter.	Milk to one pound of cheese.
England:	*Pounds.*	*Pounds.*	*Pounds.*
Shorthorn	11,500	40	.....
Hereford	9,500	30	.....
Red Polled	11,250	35	.....
Angus or Aberdeen	9,000	27	.....
Welsh	4,000	13	.....
Jersey	7,000	20	.....
Ayrshire	9,000	35	16
Scotland:			
Improved Polled Angus	4,000	24	10
Shorthorn	4,200	26	10½
Ayrshire	6,000	25½	10¼
West Highland	2,500	24	10
Polled Galloway	2,500	24	10
Ireland:			
Shorthorn	9,450	38	.....
France:			
Flamande	6,750	27½	.....
Normandy	7,500	32½	.....
Bretonne	4,500	17½	.....
De Salers	4,000	20	.....
Switzerland:			
Bernese spotted	7,162 to 7,665	26 to 30	9½ to 10
Brown Schwytzer	7,000 to 7,454	29½	10½

* Second Annual Report New York State Dairy Commissioner.

AVERAGE ANNUAL YIELD OF MILK AND NUMBER OF POUNDS REQUIRED TO MAKE BUTTER—Continued.

Name of breed.	Average annual pounds of milk.	Milk to one pound of butter.	Milk to one pound of cheese.
	Pounds.	*Pounds.*	*Pounds.*
Italy:			
Piemontese	5,000	15	8½
Mixed breeds	5,000	15	8½
Mountain breed	8,000	12	7½
Chianina	4,500	22½	.....
Tyrolese	3,000	27 7/8	13⅝
Belluneso	2,850	27 7/10	13⅝
Schwytz	3,600	25	11 1/16
Germany:			
Oldenburg	6,100	35	.....
Jeverland	6,800	38 to 39	16
Geestland	5,000	38	.....
Ost-Friesland	6,400 to 8,400	35 to 38	16
Shorthorn	5,000 to 6,000	33	.....
Silesian Plains	5,000	14	7
Silesian Mountains	3,600	12	6
Thuringian	4,800	22	5
Wurtemberg	4,000 to 5,000	50 to 60	22
Messkircher	4,750 to 5,000	33	25 to 28
Baar	5,000	33 to 35	10
Pinzgauer	5,500	26½ to 30¾	.....
Miesbacher	5,000	26½ to 28½	.....
Simmenthaler	5,500	26½ to 28½	.....
Ansbacher	5,500	26½ to 28½	.....
Kelheimer	3,300	24 to 28½	.....
Allgaüer	6,600	24 to 28½	.....
Glan Donnersberger	4,408	26½ to 30¾	.....
Scheinfelder	4,400	26½ to 28½	.....
Ellinger	5,500	26½ to 30¾	.....
Voigtländer	3,300	26½ to 28½	.....
Murnau-Werdenfelser	4,950	26½ to 28½	.....
Bayreuther Schecken	4,400	26½ to 28½	.....
Harz	2,640 to 3,520	24 to 26	.....
Birkenfelder	9,708	35	17½
Westerwälder	7,600 to 8,250	35	17½
Eifel	7,700 to 8,250	35 to 37	17½
Denmark:			
Red	6,500	28	.....
Jutland	5,800	26	.....
Holland:			
Groningen	6,600 to 9,900	20 to 25	.....
Friesland	9,900 to 11,000	20 to 25	.....
Drenthe	4,400	42	.....
North Holland	11,440	24	16
South Holland	9,900	24	16
Russia:			
Yaroslaff	3,080	25 to 27	8 to 11
Vologda and Kostroma	2,640	22 to 26	8 to 11
Tver, Novgorod	1,760 to 4,840	24 to 27	8 to 11
Cholmogory	3,960 to 5,280	27 to 32	8 to 11
Hungary:			
White Podolian	1,800	13½	8½
Red spotted	4,050 to 5,170	19 to 22	10½
Brachyceros	4,400 to 5,500	22 to 25	11
Pinzgauer	3,800 to 4,950	21 to 24	12½
Marienhofer	3,340 to 4,040	25½	17
Canada:			
Shorthorn	4,050	25	.....
Ayrshire	5,925	24¾	9¾
Ayrshire, Ontario East	6,000	23	10
Aberdeen Poll, Ontario East	6,000	24	10
Devon, Ontario East	5,500	22	10
Durham, Ontario East	5,500	22	10
Galloway, Ontario East	6,000	24	10½
Hereford, Ontario East	6,000	24	11
Holstein, Ontario East	6,500	26	12
Jersey, Ontario East	6,500	20	10
Canadian, Ontario Southwest	4,800	25	11½
Shorthorn, Ontario Southwest	2,550	22½	12
Hereford, Ontario Southwest	2,340	24	11½
Aberdeen, grade, Ontario Southwest	2,380	25	11½
Hereford, grade, Ontario Southwest	3,570	24	7
Shorthorn, grade, Ontario Southwest	3,960	24	11
Devon, Ontario Southwest	2,800	23	16½
Galloway, Ontario Southwest	2,470	25½	9½
Ayrshire, Ontario Southwest	5,250	24	11½

The manufacture of butter has for its object the further coalescing of the fat globules contained in the milk, and depends on mechanical means for its accomplishment. Butter made from whole milk, or scalded cream, contains more casein, curd, than if made from cream in the ordinary way. This is important as not only affecting its taste, but also its keeping properties; for casein, being a nitrogenous body, is liable to undergo fermentation, in which case the butter becomes decayed or rancid. When special pains are taken to "work the butter" thoroughly, thus more effectually getting rid of the water and buttermilk, it keeps for a much longer period in a "sweet" condition. The use of from 1 to 10 per cent. of salt, and also saltpeter, as a preservative is quite common.

Ghee, which is so extensively used by the natives of India, is prepared from bison's milk. The milk is boiled, cooled, a little sour milk added, churned, hot water added, and in about an hour butter is produced. The butter is allowed to become rancid, when it is clarified by being boiled with Dhye, or sour milk, and salt or betel-leaf, and is then kept in closed pots for use. It has a peculiar flavor, which is distasteful to Europeans.

In some parts of Europe the butter is boiled at a gentle heat for a couple of hours, with constant stirring, allowed to cool and settle, and the melted mass is decanted while still liquid into crocks, care being taken not to allow the casein, or cheesy mass, to intermix. The butter so prepared will keep for a long time without becoming rancid.

Butter is the best known of all non-nitrogenous animal foods (fats), but is consumed in very different quantities, varying from the large cupful, as drank before breakfast by the Bedouins near the Red Sea and Persian Gulf, to the thin layer, as eaten at most meals on the slice of bread by the inhabitants of this country.

Butter is defined by the Oleomargarine Law as the food product "which is made exclusively from milk or cream, or both, with or without common salt, and with or without additional coloring matter."

Butter is composed principally of butter fat, with a small and variable quantity of water, casein, or curd, and some salt, which has been added to preserve it and bring out its flavor.

The following table shows the extremes in composition of numerous samples of butter, as found by various analysts, in regard to their proximate analyses:

EXTREMES IN COMPOSITION OF NUMEROUS SAMPLES OF BUTTERS.

Analysts.	Number of analyses.	Water.			Fat.			Curd.			Salts.		
		Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.
König*	123	35.12	5.50	14.49	85.25	76.37	83.27	4.77	0.25	1.29	5.65	0.08	0.95
Bell†	117	20.75	4.15	14.20	93.12	72.93	.....	5.32	0.11	1.20	15.08	0.50	.....
U. S. Department Agriculture‡	52	17.44	4.44	10.49	.....	.....	.....	1.23	0.26	0.60	7.10	1.08	3.27
Hassal†	48	28.60	4.18	.....	96.93	67.72	.....	.....	.....	.....	8.24	0.30	.....
Hebner and Angell†	30	16.00	6.40	10.57	90.20	76.40	85.15	5.10	1.10	2.18	8.50	0.40	2.09
Ellis§	12	10.50	4.90	.....	89.70	80.80	.....	4.90	1.10	.....	6.20	0.10	.....
Larue§	12	16.50	8.00	.....	86.90	79.14	.....	5.50	1.50	.....	3.60	0.40	.....
Schacht	8	9.00	1.25	.....	98.00	87.00	.....	0.50	.....	.....	6.00	0.57	.....

* European markets. † Great Britain. ‡ American. § Toronto.

What is commonly or commercially known as a simple "fat" is chemically almost invariably a mixture of several different fats, called glycerides, and the name by which they are designated terminates in "in," *e. g.*, butyrin, stearin, etc. These glycerides are the normal propenyl ethers of the fatty acids, or, in other words, compounds of the triad alcohol, glycerine, with the fatty acids.

Glycerine has the property of uniting with one, two, or three molecules of fatty acid, affording mono-, di-, or tri-glycerides, designated according to the acid. In almost all the natural fats these glycerides occur as trivalent, and in speaking of them the prefix "tri" is generally omitted, being understood. The most commonly occurring glycerides are:

Tri-stearin, $C_3H_5(C_{18}H_{35}O_2)_3$, which occurs in almost every animal and vegetable fat. It may be obtained in a considerable degree of purity in plates of a pearly luster by repeated crystallizations from ether. It is inodorous, tasteless, neutral, and volatilizing without decomposition under reduced pressure. It is solid at all ordinary temperatures; its melting point is from 52 degrees to 69.7 degrees C.

Tri-palmitin, $C_3H_5\ (C_{16}H_{31}O_2)_3$, which occurs in animal and vegetable fats, and especially in palm oil, whence its name, and may be obtained by repeated crystallizations from hot ether, in white pearly laminæ. The crystals melt at from 46 degrees to 62 degrees C.

Tri-butyrin, $C_3H_5\ (C_4H_7O_2)_3$, which is found chiefly in butter. At ordinary temperature it is liquid, and has a distinct and peculiar taste and smell.

Tri-olein, $C_3H_5\ (C_{18}H_{33}O_2)_3$, which occurs in almost every animal and vegetable fat. It is liquid at all ordinary temperatures, neutral, odorless, and tasteless.

Wein* found in butter fat more or less of the glycerides of palmitic, oleic, stearic, myristic, arachidic, normal caprylic, capric, normal caproic and butyric acids. Glycerides of acetic and formic acids were also found, but not those of propionic, valeric, oenanthylic, or pelargonic acids. The greater part consists of the glycerides of oleic and palmitic acids, that of stearic acid being usually present in smaller quantity. The characteristic constituent of butter fat is butyrin, which ranges from 5 to 8 per cent.

Olive and cotton-seed oils are composed chiefly of tri-olein and tri-palmitin.

Mutton suet consists chiefly of tri-stearin, with small quantities of tri-olein and tri-palmitin.

Human fat contains tri-palmitin with some tri-olein and tri-stearin.

Beef suet contains the same glycerides and the same quantity of tri-olein as mutton suet, but the percentage of tri-palmitin and tri-stearin is about a mean between the latter fat and human fat (Heintz).

Lard has more tri-olein than either beef or mutton suet, and less of the other two glycerides, tri-palmitin and tri-stearin.

The differences in these natural fats are due to the different proportion in which these glycerides are mixed and to such other physical differences as the various sources of the substance under examination would produce. When subjected to chemical and physical examination a discrimination can be made between fats and oils of different origins.

According to Blyth † the general composition of butter fat and butterine (oleomargarine) fat appears to be as follows:

	Butter fat.	Butterine fat.
Palmitin	50.00	22.3
Stearin		46.9
Olein	42.21	30.4
Butyrin	7.69	.4
Caproin and capyrlin	.10	
	100.00	100.0

The following analyses, made by Drs. Brown and Mott, show the characteristic difference in the composition of genuine butter and oleomargarine to consist in the greater proportion of soluble fats contained in the former:

	Genuine butter.	Oleomargarine.
Water	11.968	11.203
Butter solids	88.032	88.797
	100.000	100.000
Insoluble fats:		
Olein, palmitin	23.824	24.893
Stearin, arachin, myristin	51.422	56.298
Soluble fats:		
Butyrin, caprin, caproin, caprylin	7.432	1.823
Casein	.192	.621
Salt	5.162	5.162
	88.032	88.797

The extent of the consumption of any new food will depend upon its pleasing appearance, its palatability, its capacity to appease hunger, its wholesomeness, and its relative cheapness. If the new food is a manufactured product its cheapness will depend upon the possibility of its production on a large scale from relatively cheap materials. When, as in the case of oleomargarine, the food is produced from what is ordinarily waste products, it is obvious that the conditions for the production of a cheap food are present.

* Sitzungsber. d. Phys. Med. Soc. Erlangen XI, p. 1664. † Foods, pp. 285, 287.

When, however, such an article resembles so closely some other food product as to deceive the great majority of people, and is sold for such, and not under its own name or on its own merits, it is a serious fraud on the public, and demands strict regulations for its manufacture and sale.

The discovery of Mége Mouries, in 1867, of a process for the manufacture on a large and cheap scale, from hithero waste products of the large slaughter houses, of an artificial butter, is one of the most important advances in industrial chemistry of this century.

His object was to obtain a fat "which melted at almost the exact temperature of butter, possessed a sweet and agreeable taste, and which, for most purposes, could replace ordinary butter, not, of course, the finest kind, but which was superior to it in possessing the advantageous peculiarity of keeping for a long time without becoming rancid."

He was employed on the Imperial farm at Vincennes and his experiments were undertaken at the instance of the French Government.

In 1870 a factory for the manufacture of this new butter substitute was in operation near Paris, at Poissy, and the product was called "margarine." The war then intervened and suspended the operations of this factory, but at the cessation of hostilities they were resumed.

In April, 1872, the Council of Health of the Department of the Seine, on the favorable report of M. Felix Boudet, admitted the new product to the trade under the proviso that it was not to be sold as butter.

The process was patented in England in 1869, and in this country in 1873, and was described in many of the trade and scientific journals of that time.

The process of Mége may be briefly described as follows: The fat from the loins and kidneys of freshly slaughtered beeves is thoroughly washed in cold water, 16° to 18° C. (61° to 65° F.) for two or three hours, then hashed fine and melted in steam-jacketed vats, in which the temperature is carefully regulated, with the addition of a little pepsin or a portion of the finely divided stomachs of calves or pigs, together with a little caustic alkali, or alkaline carbonate at a temperature of about 45° C. (113° F.). The charge usually is, hashed raw fat 1,000 parts, water 300 parts, sodium, or potassium carbonate, 1 part, and stomachs 2 parts. The mass is stirred and kept at a temperature of 45° C. for two to three hours, allowed to settle; the melted fat is drawn off through hair sieves from the top and run into the settling tanks. In these tanks the fat is kept melted at 45° C. until it becomes clear, the addition of salt, about 2 per cent., hastening the operation. The mass is then cooled at a temperature of 23° to 25° C. (73° to 77° F.), whereby a large proportion of the stearin and palmitin separates in the solid state, leaving the olein, much of the palmitin, and some stearin in a pasty state. The mass is placed in bags and subjected to hydraulic pressure. The temperature of the pressing room is maintained at 25° C. The oily product expressed constitutes the "oleo oil" or "oleo", which is the principal ingredient of oleomargarine. The hard fat remaining in the press is turned over to the candle and soap makers. The average yield is stated to be, hard fat, stearin, palmitin, 40 to 50 per cent.; "oleo oil," 50 to 60 per cent.

This "oleo oil" is nearly colorless, tasteless, and at ordinary temperature is a soft, granular fat, rather than an oil.

To make it into the artificial butter it is necessary to impart to it the color and aroma it still lacks. For the former, annotto or turmeric is used, and for the latter, fresh milk, cream, or genuine butter. To effect an intimate mixture of the flavoring and coloring matter with the "oleo" it is necessary to emulsify the fat. Mége discovered that the udder of the cow contains a substance, extractable by water, which will emulsify the fat. The operation is carried on in churns; the usual charge is, liquid "oleo" 200 pounds, fresh milk 40 to 50 pounds, aqueous extract of the udder 40 to 50 pounds, and coloring matter in suitable quantity. The churning is kept up for two hours at as nearly 17° C. (63° F.) as possible. The product is treated essentially in the same way as ordinary butter; washed, drained, salted, and packed.

The yield is stated to be as follows: One ox affords 166 pounds of crude fat; 56 pounds caul fat, giving 36 pounds of artificial butter, besides 6 pounds of scrap.

Mége's original process has been modified from time to time; the use of pepsin or of calves' or pigs' stomachs has gradually been abandoned.

Though numerous patents have been taken out in this country for the manufacture of artificial butter, and materials unknown to science specified as ingredients to be used, the process employed is comparatively simple and not patented.

The process used in this country consists in preparing from the suet and other fats of the beef and hog a fat deprived of the larger part of its more solid constituents,

viz, stearin and palmitin, whereby a product is obtained that resembles butter fat in certain properties.

The aim of the manufacturer is to so combine the "oleo oil," neutral lard and cotton-seed oil with a certain small portion of creamery butter or cream as to produce an artificial butter, having the appearance and taste of the natural product as closely as possible. There are several grades manufactured, containing a greater or lesser amount of genuine butter, which determines the price.

Sir F. A. Abel, C. B., F. R. S., in his testimony before the English Committee,* stated that the process employed in one of the most extensive works in Holland was briefly as follows:

"A quantity of milk is churned for a short time, together with a sweet oil, such as that known as ground nut oil or sesame oil, a quantity of oleomargarine equal to about half the weight of the other ingredients is then added to this churned mixture, and the churning is then continued, at about 80° or 90° F., for about a quarter of an hour. In most cases, in order to give the true butter flavour to the butterine to a greater extent than can be obtained by the use of the milk alone, a proportion of a very strong-flavoured butter, either Danish or Dutch, is added toward the close of the churning. When the mixture has been sufficiently churned, it is allowed to flow out of the churn in a stream, which meets a stream of ice-cold water. The sudden refrigeration of the mixture which I have described has the effect of preventing any crystalline formation, or the formation of crystalline particles, and produces a granular structure quite similar to the structure of ordinary butter. I should state that a small quantity of what is known as butter-colouring matter, or anatto (which is the colouring matter used generally in the colouring of genuine butter of different descriptions), is added before the churning is completed. The butter-like substance which is obtained by the refrigerating action to which I have alluded, is passed between rolls, with the addition of a sufficient quantity of salt to render it thoroughly palatable, and to preserve it; and the butterine is submitted to the usual finishing operation for sale in the market."

"Oleomargarine is the product of a treatment of what is commonly called sweet beef fat; that is to say the fat from beef is carefully looked over in order to see that no tainted portions remain; it is then submitted to a crushing process in order that the membrane may afterwards more readily separate from the fat; it is submitted to melting, and allowed to subside for some time, so as to separate the pure fat from the membrane; the pure fat is then drawn off, and when perfectly clear is allowed to cool, until the mixture is rather more than semi-solid; and in that condition it is placed between cloths in a condition somewhat similar to marrow, and submitted to very powerful pressure; the hard portion of the fat remains behind as stearine, and the portion that is liquid at that temperature passes away, together with a small proportion of the harder constituents of the fat; and that constitutes the oleomargarine. In butterine there is no fat introduced except in the form of oleomargarine."

The wholesomeness of artificial butter has been affirmed by eminent chemists and physiologists, both in Europe and in this country, who have devoted attention to this subject, when it is prepared from carefully selected and sweet fat of healthy animals, and the process conducted in a proper and cleanly manner. (See in this connection the statements of Dr. C. F. Chandler of the School of Mines, Columbia College, New York; Prof. Henry Morton, Stevens Institute, Hoboken, N. J.; Prof. G. F. Barker, University of Pennsylvania, Philadelphia; Prof. G. C. Caldwell, Cornell University, Ithaca, N. Y.; Prof. S. W. Johnson, Sheffield Scientific School, Yale College, New Haven, Conn.; Dr. J. W. S. Arnold, University Physiological Laboratory, New York, submitted to the Senate Committee on Agriculture and Forestry, and by Sir F. A. Abel, Mr. Herbert P. Thomas, Mr. A. H. Allen, president of the Society of Public Analysts; Mr. Otto Hehner, secretary of the Society of Public Analysts; Dr. James Bell, principal analyzer to the Commissioners of Inland Revenue, and others before the English Committee.)

Mr. Herbert P. Thomas, principal clerk of the Local Government Board in charge of the Public Health Department, stated in his testimony before the Select Committee† that they had no evidence that butterine was injurious to health. "It is a very curious thing that our inspectors have connected epidemics with a very large number of substances; for instance, epidemics have been supposed to be connected with milk, with cream, with hams, and with cheese, but not with butter or butterine."

The most scrupulous cleanliness should be observed in the manufacture of oleomargarine. Even a small amount of fat if allowed to adhere to the apparatus and utensils used is liable to decompose in such a way as to spoil the succeeding batch of materials worked up. Fats can undoubtedly be deodorized by means of chemicals, but it is very questionable whether they could be used as butter substitutes, owing to

* Special Report from the Select Committee on the Butter Substitutes Bill, ordered by the House of Commons to be printed, 4th July, 1887.

† *Loc. cit.*, p. 9.

the increased expense involved to make them perfectly tasteless, as it is very hard to get rid of the tainted taste.

That there is a remote possibility, especially when the cattle and hogs are not inspected by a competent veterinarian before slaughtering, of the fats used containing parasitic organisms may be granted, but the remedy is self-evident. The chance of disease being conveyed in this way is very small, but not yet proved to be non-existent.

The following tables give the average composition of 52 samples of genuine butters, American, of some oleomargarines, and analyses of suet fat, oleo oil, leaf lard, and "neutral":

TABLE I.—ANALYSES OF GENUINE BUTTER—AMERICAN.*

	Water.	Casein.	Salt.	Specific gravity at 40° C.	Soluble acids.	Insoluble acids.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.
	Per cent.	*Per cent.*	*Per cent.*		*Per cent.*	*Per cent.*		C. C.
Average 52 samples	10.49	.599	3.27	.91128	4.77	87.79	247.6	13.50
Highest	17.44	1.230	7.10	.91250	6.79	89.55	268.5	15.60
Lowest	4.44	.263	1.08	.90995	3.00	86.43	236.5	12.30
Fresh butter.								
Average 26 samples	11.42	.622	2.48	.91105	4.81	87.99	248.6	13.90
Highest	17.44	.938	6.15	.91235	6.79	89.26	268.5	15.30
Lowest	8.14	.263	1.08	.91030	3.00	86.43	239.8	12.90
Tub butter.								
Average 26 samples	9.57	.602	4.08	.91151	4.73	87.78	246.7	13.49
Highest	13.67	1.230	7.10	.91250	5.94	89.55	254.2	15.60
Lowest	4.44	.263	1.81	.90995	3.47	86.60	236.5	12.30
Individual cows.								
Jersey cow, Value 2nd	9.98	.660	1.64	.91102	6.79	86.72	239.8	.....
Do	12.54	.622	1.64	.91089	4.52	88.02	247.1	.....
Jersey cow, Washington, D. C	11.89	.263	2.61	.91073	4.69	87.71	244.9	14.10
Celebrated dairies.								
Hampton, Baltimore, Md	14.06	.507	2.78	.91149	4.97	88.46	247.3	.....
Darlington, Darling, Pa	11.07	.455	1.42	.91149	4.21	89.26	252.8	.....
Do	11.46	.831	1.48	.91165	5.49	87.50	250.1	13.10

TABLE II.—ANALYSES OF BUTTER SUBSTITUTES.*

Suspected butter:								
Average 13 samples	10.55	.624	2.96	.90948	3.94	88.66	253.1	12.30
Highest	12.92	.963	5.50	.90987	4.84	89.89	260.1	13.10
Lowest	7.45	.297	1.50	.90862	3.02	87.60	249.4	11.60
Oleomargarine	9.32	.087	4.03	.90360	0.00	94.80	283.9	.....
Do	5.67	.172	3.31	.90488	0.20	93.42	282.5	.....
Do	10.28	.305	2.81	.90510	0.56	93.65	280.7	.....
Do	9.34	.350	3.64	.90490	0.12	93.59	274.0	0.70
Average	8.50	.229	3.45	.90462	0.22	93.87	280.3	.....
Butterine	11.69	.306	2.39	.90569	1.16	92.90	274.8	4.30
Do	14.45	.875	2.42	.90561	0.09	93.72	281.1	1.90
Lard, leaf	0.00	.000	0.00	.90460	0.00	95.40	284.7	.....
Do	0.00	.088	0.00	.90538	0.41	92.59	294.3	0.20
Lard, "neutral"	7.42	.....	0.40	.90369	0.20	90.00	270.5	0.30
Beef, suet	0.00	.....	0.00	.89897	0.00	94.80	280.0	.....
Do	0.00	.....	0.00	.90158	0.22	92.59	296.6	0.10
"Oleo fat"	14.23	.....	0.97	.90287	0.10	93.35	286.2	0.20

*Analysts, Crampton and Richards, Department of Agriculture, 1883 and 1886.

TABLE III.—AVERAGE ANALYSIS OF VARIOUS FATS.

	Water at 15.5° C.=1.						Water at 37.8° C.=1.
	Specific gravity at 40° C.	Specific gravity at 15.5° C.	Specific gravity at 50° C.	Specific gravity at 15° to 15.5° C.	Specific gravity at 99° C.	Specific gravity at 98° C.	Specific gravity at 37.8° C.
Butter-fat	.9041	.926 to .929			.8677 .867 to .870		.9094 to .9140
Butterine	.8982	.915				.8592 .8585 to .8630	.9014 to .9060
Lard	.8985					.8608	.9038 to .9050
Lard oil		.915 to .916					
Tallow			.8950			.8626	.9028 to .9037
Tallow oil		.916					
Drippings							.904 to .907
Cotton-seed oil		.925		.922 to .930		.8725	
Cotton-seed stearine						.866	.911 to .912
Olive oil				.914 to .917			

	KOH for saponification.	Koettstorfer's equivalent.	Vol. $\frac{N}{10}$ KOH for 2.5 grams.	Acids, insoluble.	Acids, soluble.	Solidifying point.	Melting point.
	Per cent.			*Per cent.*	*Per cent.*	°*C.*	°*C.*
Butter-fat	22.15 to 23.24	241 to 253	12.5 to 15.2	86.5 to 89.0	4.5 to 7.0	20 to 30	29 to 35
Butterine	19.35 to 19.65	285 to 290	0.2 to 1.6			18 to 38	34 to 40
Lard	19.20 to 19.65	286 to 292				27 to 44	28 to 45
Lard oil	19.10 to 19.60	285 to 293				−4 to +10	
Tallow	19.32 to 19.80	283 to 289				33 to 48	36 to 49
Tallow oil						0 to +6	
Drippings	19.65 to 19.70	284 to 285					
Cotton-seed oil	19.10 to 19.66	285 to 293	0.3			1 to 4	
Cotton-seed stearine		285 to 294					32
Olive oil	18.93 to 19.60	284 to 296				+4 to −6	

	Br. absorption. Mills.	Iodine absorption.		
		½% Br. absorption.	Hübl.	Other observers.
	Per cent.	*Per cent.*	*Per cent.*	*Per cent.*
Butter-fat	24.5 to 27.9	38.9 to 44.4	26.0 to 35.1	19.5 to 38.0
Butterine	36.3 to 39.7	57.7 to 63.1	55.3	50.0
Lard	37.3	59.3	59.0	61.9
Lard oil				
Tallow			40.0	
Tallow oil				
Drippings				
Cotton-seed oil	50.0	79.5	105 to 108	106 to 109
Cotton-seed stearine				
Olive oil	54.0 to 60.6	85.9 to 96.4	81.6 to 84.5	83.0

NOTE.—Authority: A. H. Allen. Commercial Organic Analysis, second edition, vol. 2.

To carry out the proper chemical and microscopical examinations required by the increasing number of samples received from Collectors of Internal Revenue, increased assistance and a larger laboratory are necessary. I would therefore respectfully recommend that an appropriation be asked for from Congress sufficient to fit up a proper laboratory, to defray the expenses for chemicals and apparatus, and the purchasing, collecting, and forwarding of samples for analysis, and the salaries of two assistants and one messenger in the laboratory.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

I have the honor to be, very respectfully,

JOS. S. MILLER,
Commissioner.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

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*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 39.

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 the Territories of Alaska and Washington, of the district of Oregon. The collections, then, of Arizona, Dakota, District of Columbia, Idaho, Utah, Alaska, Washington, and Wyoming do not appear separately in Tables C and D of this Report for the fiscal years 1885, 1886, and 1887, nor in Tables A and H for the fiscal year 1887, 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 REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

	DISTRICTS.	DISTILLED SPIRITS.										
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 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, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 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.	
	CALIFORNIA.														
1	First	$236,262.84	$286,479.90	$8,616.66	$5,583.33	.....	.....	.....	$197,462.66	$34,354.18	$129.17	$740.00	$8.80	$769,637.54	1
4	Fourth	82,245.10	.....	741.67	600.00	.....	.....	.....	81,762.50	5,383.34	.....	.....	6.60	170,739.21	4
		318,507.94	286,479.90	9,358.33	6,183.33	.....	.....	.....	279,225.16	39,737.52	129.17	740.00	15.40	940,376.75	
	ILLINOIS.														
1	First	.....	6,331,610.07	7,616.67	5,900.00	.....	.....	.....	171,528.28	17,462.50	33.33	60.00	77.90	6,534,288.75	1
2	Second	.....	18,099.00	108.33	.....	.....	.....	.....	33,629.26	1,258.33	.....	.....	.....	53,094.92	2
4	Fourth	2,194.47	6,143.40	200.00	200.00	.....	.....	.....	23,271.88	2,125.00	41.67	40.00	.....	34,216.42	4
5	Fifth	.....	13,562,769.05	100.00	600.00	.....	.....	.....	13,119.11	1,416.68	50.00	100.00	769.00	13,578,923.84	5
8	Eighth	.....	1,008,470.10	237.50	.....	.....	.....	.....	23,257.15	1,275.02	.....	.....	10.00	1,033,249.77	8
13	Thirteenth	4,975.31	344,922.37	491.67	.....	.....	.....	.....	30,032.60	1,308.34	.....	.....	.....	381,730.29	13
		7,169.78	21,272,013.99	8,754.17	6,700.00	.....	.....	.....	294,838.28	24,845.87	125.00	200.00	856.90	21,615,503.99	
	INDIANA.														
6	Sixth	3,655.77	2,537,880.63	600.00	.....	.....	.....	.....	35,674.44	2,008.35	.....	.....	65.60	2,579,884.79	6
7	Seventh	29,777.56	855,119.59	300.00	400.00	.....	.....	.....	60,025.01	2,825.00	.....	.....	40.00	948,487.16	7
11	Eleventh	508.50	21.35	208.33	600.00	.....	.....	.....	55,810.32	1,441.66	.....	.....	.....	58,590.16	11
		33,941.83	3,393,021.57	1,108.33	1,000.00	.....	.....	.....	151,509.77	6,275.01	.....	.....	105.60	3,586,962.11	
	IOWA.														
2	Second	377.10	1,458,598.50	450.00	.....	.....	.....	.....	36,615.98	2,075.01	.....	.....	587.40	1,498,703.99	2
3	Third	.....	12.60	600.00	200.00	.....	.....	.....	34,845.46	1,862.50	.....	.....	.....	37,520.56	3
4	Fourth	103.50	.....	100.00	.....	.....	.....	.....	13,911.46	1,500.00	.....	.....	.....	15,614.96	4
		480.60	1,458,611.10	1,150.00	200.00	.....	.....	.....	85,372.90	5,437.51	.....	.....	587.40	1,551,839.51	
	KENTUCKY.														
2	Second	26,182.96	846,334.67	200.00	200.00	.....	.....	.....	16,281.06	2,029.17	.....	.....	2.20	891,230.06	2
5	Fifth	43,952.07	3,884,996.39	3,483.33	2,783.33	.....	.....	.....	35,420.88	12,029.17	33.33	100.00	56.10	3,982,854.60	5
6	Sixth	1,396.61	3,784,858.90	200.00	600.00	.....	.....	.....	13,720.84	4,450.02	.....	.....	12.20	3,805,238.57	6
7	Seventh	10,481.15	1,230,949.32	100.00	.....	.....	.....	.....	14,108.37	2,758.33	.....	.....	449.40	1,258,846.57	7
8	Eighth	12,690.52	663,319.84	.....	.....	.....	.....	.....	7,410.02	241.66	.....	.....	10.00	683,672.04	8
		94,703.31	10,410,459.12	3,983.33	3,583.33	.....	.....	.....	86,941.17	21,508.35	33.33	100.00	529.90	10,621,841.84	
	MASSACHUSETTS.														
3	Third	.....	792,108.00	3,633.35	4,200.00	.....	.....	.....	131,196.28	17,491.69	12.50	80.00	733.10	949,454.92	3
10	Tenth	6,036.91	62,685.00	200.00	.....	.....	.....	.....	39,797.94	2,008.34	.....	.....	.....	110,728.19	10
		6,036.91	854,793.00	3,833.35	4,200.00	.....	.....	.....	170,994.22	19,500.03	12.50	80.00	733.10	1,060,183.11	
	MICHIGAN.														
1	First	.....	.....	200.00	800.00	.....	.....	.....	125,481.17	4,175.00	4.17	40.00	.....	130,700.34	1
4	Fourth	.....	.....	191.67	200.00	.....	.....	.....	37,312.06	1,479.17	.....	.....	.....	39,182.90	4
		.....	.....	391.67	1,000.00	.....	.....	.....	162,793.23	5,654.17	4.17	40.00	.....	169,883.24	
	MISSOURI.														
1	First	1,454.31	2,032,607.41	2,358.33	4,400.00	.....	.....	.....	74,233.79	11,275.03	29.17	160.00	.....	2,126,518.04	1
4	Fourth	240.30	5,504.00	.....	.....	.....	.....	.....	15,875.22	100.00	.....	.....	.....	21,719.52	4
6	Sixth	3,354.90	989,718.49	1,100.00	1,200.00	.....	.....	.....	63,842.77	6,125.01	.....	.....	116.50	1,065,457.67	6
		5,049.51	3,027,829.90	3,458.33	5,600.00	.....	.....	.....	153,951.78	17,500.04	29.17	160.00	116.50	3,213,695.23	
	NEW JERSEY.														
1	First	86,514.88	.....	216.67	.....	.....	.....	.....	40,501.07	966.68	.....	.....	.....	128,199.30	1
3	Third	48,543.20	405,751.50	641.67	400.00	.....	.....	.....	23,089.91	758.34	.....	.....	2.10	479,186.72	3
5	Fifth	33,250.33	.....	1,404.16	200.00	.....	.....	.....	136,751.09	4,779.16	75.00	380.00	.....	176,839.74	5
		168,308.41	405,751.50	2,262.50	600.00	.....	.....	.....	200,342.07	6,504.18	75.00	380.00	2.10	784,225.76	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	DISTRICTS.	DISTILLED SPIRITS.											
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 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, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 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.	
	NEW YORK.														
1	First	.....	$953,052.77	$1,266.66	$1,400.00	.....	.....	.....	$135,006.26	$5,008.34	.....	.....	.....	$1,095,734.03	1
2	Second	.....	.....	9,300.01	8,600.00	.....	.....	.....	76,806.99	39,721.01	$25.00	$100.00	.....	134,553.01	2
3	Third	.....	.....	2,570.83	1,966.67	.....	.....	.....	147,599.21	13,525.00	50.00	20.00	.....	165,731.51	3
14	Fourteenth	$33,670.11	.....	1,074.99	400.00	.....	.....	.....	103,665.67	5,854.17	.....	.....	.....	144,664.94	14
15	Fifteenth	3,425.40	.....	391.67	.....	.....	.....	.....	91,180.21	3,258.33	.....	.....	.....	98,255.61	15
21	Twenty-first	1,748.14	361.80	1,733.35	200.00	.....	.....	.....	108,028.24	4,250.02	.....	.....	.....	116,321.55	21
28	Twenty-eighth	9,048.60	667,355.40	2,575.01	2,600.00	.....	.....	.....	150,287.50	8,833.34	.....	.....	.....	840,699.85	28
		47,892.25	1,620,769.97	18,912.52	15,166.67	.....	.....	.....	812,573.88	80,450.21	75.00	120.00	.....	2,595,960.50	
	NORTH CAROLINA.														
4	Fourth	25,084.48	13,006.41	.....	.....	.....	.....	.....	22,292.71	1,024.99	16.67	.....	.....	61,425.26	4
5	Fifth	15,037.19	64,632.23	100.00	.....	.....	.....	.....	6,539.13	575.01	.....	.....	.....	86,883.56	5
6	Sixth	28,175.40	299,363.60	600.00	.....	.....	.....	.....	7,668.80	1,216.67	.....	.....	.....	337,024.47	6
		68,297.07	377,002.24	700.00	.....	.....	.....	.....	36,500.64	2,816.67	16.67	.....	.....	485,333.29	
	OHIO.														
1	First	.....	6,447,300.30	2,516.68	7,600.00	.....	.....	.....	77,344.84	16,975.00	115.00	520.00	$0.70	6,552,372.52	1
6	Sixth	4,130.10	1,498,622.40	200.00	.....	.....	.....	.....	26,153.75	1,325.00	4.17	80.00	26.00	1,530,541.42	6
10	Tenth	4,619.70	22,269.88	1,108.33	1,200.00	.....	.....	.....	69,642.75	3,916.68	.....	.....	.....	102,757.34	10
11	Eleventh	2,296.17	1,059,615.00	266.67	200.00	.....	.....	.....	53,323.40	4,516.66	.....	.....	.....	1,120,217.90	11
18	Eighteenth	2,330.10	32,786.70	466.67	1,200.00	.....	.....	.....	104,298.98	6,875.00	.....	.....	.....	147,957.45	18
		13,376.07	9,060,594.28	4,558.35	10,200.00	.....	.....	.....	330,763.72	33,608.34	119.17	600.00	26.70	9,453,846.63	
	PENNSYLVANIA.														
1	First	20,423.70	281,519.10	9,708.38	11,458.34	.....	.....	.....	227,973.50	24,729.20	29.17	20.00	.....	575,861.39	1
9	Ninth	19,304.10	166,971.09	900.00	.....	.....	.....	.....	27,138.57	2,441.67	.....	.....	.....	216,755.43	9
12	Twelfth	1,705.50	35,181.65	1,700.01	.....	.....	.....	.....	83,051.05	3,708.36	.....	.....	.....	125,346.57	12
19	Nineteenth	3.60	21,422.30	100.00	.....	.....	.....	.....	27,442.72	2,100.00	.....	.....	.....	51,068.62	19
22	Twenty-second	468.00	1,083,907.03	1,783.34	2,400.00	.....	.....	.....	66,684.37	6,875.00	91.67	160.00	60	1,162,370.01	22
23	Twenty-third	.....	413,166.60	500.00	200.00	.....	.....	.....	35,780.10	1,775.00	.....	.....	5.00	451,426.70	23
		41,904.90	2,002,167.77	14,691.73	14,058.34	.....	.....	.....	468,070.31	41,629.23	120.84	180.00	5.60	2,582,828.72	
	TENNESSEE.														
2	Second	9,414.86	36,010.56	400.00	200.00	.....	.....	.....	6,656.24	633.33	.....	.....	.....	53,314.99	2
5	Fifth	57,213.90	684,990.90	708.33	200.00	.....	.....	.....	33,874.82	4,625.01	.....	.....	57.40	781,670.36	5
		66,628.76	721,001.46	1,108.33	400.00	.....	.....	.....	40,531.06	5,258.34	.....	.....	57.40	834,985.35	
	TEXAS.														
1	First	.....	151.20	900.00	400.00	.....	.....	.....	18,525.68	2,516.66	.....	.....	.....	22,493.54	1
3	Third	.....	156.60	100.00	.....	.....	.....	.....	23,470.81	1,304.16	.....	.....	.....	25,031.57	3
4	Fourth	123.30	6,921.90	83.34	200.00	.....	.....	.....	32,697.92	950.00	.....	.....	.....	40,976.46	4
		123.30	7,229.70	1,083.34	600.00	.....	.....	.....	74,694.41	4,770.82	.....	.....	.....	88,501.57	
	VIRGINIA.														
2	Second	21,632.51	.....	999.99	800.00	.....	.....	.....	38,402.70	3,200.00	.....	.....	.....	65,035.20	2
4	Fourth	36,599.90	18,051.06	.....	.....	.....	.....	.....	7,734.43	66.67	.....	.....	.....	62,452.06	4
6	Sixth	46,545.33	90,751.02	100.00	400.00	.....	.....	.....	14,992.74	641.68	.....	.....	.....	153,430.77	6
		104,777.74	108,802.08	1,099.99	1,200.00	.....	.....	.....	61,129.87	3,908.35	.....	.....	.....	280,918.03	
	WISCONSIN.														
1	First	.....	726,344.73	2,483.34	2,800.00	.....	.....	.....	45,012.50	5,787.49	16.67	20.00	.....	782,464.73	1
2	Second	.....	.....	383.33	.....	.....	.....	.....	21,610.42	500.00	.....	.....	.....	22,493.75	2
3	Third	.....	13,979.07	650.00	.....	.....	.....	.....	46,165.35	2,300.00	.....	.....	.....	63,094.42	3
6	Sixth	.....	.....	225.00	.....	.....	.....	.....	43,016.71	1,158.33	.....	.....	.....	44,400.04	6
		.....	740,323.80	3,741.67	2,800.00	.....	.....	.....	155,804.98	9,745.82	16.67	20.00	.....	912,452.94	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	DISTRICTS.	TOBACCO.													
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	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, etc., twisted by hand, etc., 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), $12.	Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $2.70.	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.	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), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
	CALIFORNIA.																		
1	First	$454,274.56	$2,190.89	.....	$2,187.00	$464.92	$30,140.59	$320.00	$5.41	.....	.....	$25,822.90	$60.00	.....	$23.75	$48.60	$54.60	$515,593.22	1
4	Fourth	8,993.70	.....	.....	286.50	.....	78.20	.....	.....	.....	.....	10,561.40	.....	.....	.....	.....	.....	19,919.80	4
		463,268.26	2,190.89	.....	2,473.50	464.92	30,218.79	320.00	5.41	.....	.....	36,384.30	60.00	.....	23.75	48.60	54.60	535,513.02	
	ILLINOIS.																		
1	First	413,159.08	1,353.27	.....	4,254.50	1,271.63	412,610.85	424.00	.....	.....	.....	31,982.00	77.50	.....	45.75	443.00	34.80	865,654.38	1
2	Second	49,462.02	.....	.....	878.50	16.00	1,622.96	65.00	15.00	.....	.....	11,358.50	14.50	.....	75.00	10.80	7.20	63,525.48	2
4	Fourth	71,356.18	.....	.....	894.50	.....	148,262.78	35.00	.....	.....	.....	11,126.60	33.50	.....	30.00	.....	9.90	231,748.46	4
5	Fifth	16,463.28	.....	.....	270.50	3,840.00	478.92	.....	.....	.....	.....	4,255.40	17.50	.....	.....	.....	2.40	25,428.00	5
8	Eighth	41,259.95	.....	.....	561.50	.....	1,523.24	.....	.....	.....	.....	10,645.50	.....	.....	.....	13.50	3.00	54,006.69	8
13	Thirteenth	25,789.40	.....	.....	669.50	.....	48,228.43	324.50	37.91	$41.67	.....	11,768.91	18.50	.....	.....	30.00	.....	86,908.82	13
		617,489.91	1,353.27	.....	7,529.00	5,127.63	612,727.18	848.50	52.91	41.67	.....	81,236.91	161.50	.....	148.75	497.30	57.30	1,327,271.83	
	INDIANA.																		
6	Sixth	38,610.58	.....	.....	905.25	.....	1,554.82	49.00	48.98	.....	.....	10,260.30	13.00	.....	.....	32.10	7.20	51,481.23	6
7	Seventh	40,169.18	.....	.....	881.50	.....	4,414.31	802.00	54.99	.....	.....	15,532.60	43.00	.....	8.75	34.80	.....	61,941.13	7
11	Eleventh	62,352.24	.....	.....	1,020.00	.....	2,137.82	.....	4.58	.....	.....	17,036.35	7.00	$30.00	103.75	4.80	22.05	82,718.59	11
		141,132.00	.....	.....	2,806.75	.....	8,106.95	851.00	108.55	.....	.....	42,829.25	63.00	30.00	112.50	71.70	29.25	196,140.95	
	IOWA.																		
2	Second	72,344.42	.....	.....	741.75	.....	2,347.42	43.00	.....	.....	.....	14,552.90	.....	.....	13.13	.....	3.60	90,046.22	2
3	Third	27,071.29	.....	.....	486.00	7.20	29,651.68	.....	4.17	.....	.....	14,987.40	15.50	.....	28.75	6.60	4.80	72,263.39	3
4	Fourth	32,950.67	.....	.....	362.50	72.40	1,546.90	12.00	.....	.....	.....	7,551.40	6.00	.....	.....	.....	.....	42,501.87	4
		132,366.38	.....	.....	1,590.25	79.60	33,546.00	55.00	4.17	.....	.....	37,091.70	21.50	.....	41.88	6.60	8.40	204,811.48	
	KENTUCKY.																		
2	Second	4,008.19	.....	.....	80.00	.....	119,349.37	7,945.33	1,074.39	.....	.....	6,564.11	152.50	.....	12.50	.....	.....	139,186.39	2
5	Fifth	53,562.30	.....	.....	733.00	33.84	1,013,661.47	1,652.00	512.70	.....	.....	6,906.10	157.00	.....	30.00	.....	.....	1,077,248.41	5
6	Sixth	21,463.80	.....	.....	489.00	.....	226,673.48	1,629.33	255.42	.....	.....	2,750.20	107.00	.....	.....	59.40	.....	254,427.63	6
7	Seventh	10,777.44	.....	.....	133.50	.....	12,070.24	1,585.00	233.68	.....	.....	4,724.00	34.00	.....	.....	.....	.....	29,557.86	7
8	Eighth	493.65	.....	.....	6.00	.....	4,622.04	125.50	52.51	.....	.....	3,036.80	42.75	.....	.....	.....	.....	8,389.25	8
		90,305.38	.....	.....	1,441.50	33.84	1,376,376.60	12,947.16	2,128.70	.....	.....	24,981.21	493.25	.....	42.50	59.40	.....	1,508,809.54	
	MASSACHUSETTS.																		
3	Third	182,733.87	682.76	.....	2,191.50	3,582.59	28,246.56	293.50	.....	.....	.....	33,581.70	36.00	30.00	478.75	266.40	72.30	252,195.93	3
10	Tenth	135,369.80	.....	.....	1,063.00	.....	312.02	337.00	5.00	.....	.....	9,932.20	.....	57.50	121.25	14.40	16.80	147,228.97	10
		318,103.67	682.76	.....	3,254.50	3,582.59	28,558.58	630.50	5.00	.....	.....	43,513.90	36.00	87.50	600.00	280.80	89.10	399,424.90	
	MICHIGAN.																		
1	First	200,655.73	1,166.00	.....	2,759.50	62.80	820,354.66	164.00	.....	.....	.....	30,101.20	36.50	.....	282.50	174.30	15.60	1,055,772.79	1
4	Fourth	71,628.23	.....	.....	748.50	.....	1,052.08	13.00	.....	.....	.....	13,741.17	.....	.....	145.00	56.40	26.10	87,410.48	4
		272,283.96	1,166.00	.....	3,508.00	62.80	821,406.74	177.00	.....	.....	.....	43,842.37	36.50	.....	427.50	230.70	41.70	1,143,183.27	
	MISSOURI.																		
1	First	132,269.31	.50	.....	2,559.00	3,718.12	2,724,619.42	315.00	20.63	.....	.....	15,862.00	112.00	.....	.....	48.60	1.50	2,879,526.08	1
4	Fourth	17,691.63	.....	.....	308.00	.....	268,956.92	259.00	33.33	.....	.....	6,922.30	107.50	.....	23.75	.....	.....	294,302.43	4
6	Sixth	48,016.87	.....	.....	934.50	.....	50,154.40	353.00	8.12	.....	.....	24,382.80	151.00	.....	40.00	22.20	7.20	124,070.09	6
		197,977.81	.50	.....	3,801.50	3,718.12	3,043,730.74	927.00	62.08	.....	.....	47,167.10	370.50	.....	63.75	70.80	8.70	3,297,898.60	
	NEW JERSEY.																		
1	First	52,524.57	.....	.....	1,455.00	.....	351.95	12.00	.....	.....	.....	13,452.20	.....	.....	147.50	77.40	10.80	68,031.42	1
3	Third	20,273.81	15.25	.....	494.50	111,259.05	5,683.98	.....	.....	.....	.....	5,758.40	24.00	.....	60.00	30.60	3.60	143,603.19	3
5	Fifth	131,811.91	314.40	.....	2,882.50	94,808.56	2,194,114.23	153.50	.....	.....	.....	22,941.60	36.00	.....	424.38	220.80	3.60	2,447,711.48	5
		204,610.29	329.65	.....	4,832.00	206,067.61	2,200,150.16	165.50	.....	.....	.....	42,152.20	60.00	.....	631.88	328.80	18.00	2,659,346.09	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	DISTRICTS.	TOBACCO.															
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	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, etc., twisted by hand, etc., 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), $12.	Dealers in leaf-tobacco (purchased in the hand, etc.), 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.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with 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), $7.50.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
	NEW YORK.																		
1	First	$224,974.87	$3,047.81	.....	$6,230.50	$554.63	$364,816.93	$313.00	.....	.....	.....	$26,969.80	$60.00	$30.00	$200.00	$217.80	$34.20	$627,449.54	1
2	Second	451,015.57	208,516.17	$18.90	2,219.00	4,180.59	164,738.78	3,391.00	.....	.....	.....	12,308.20	259.50	.....	.....	60.60	.....	816,708.31	2
3	Third	1,974,254.98	121,370.50	.....	10,584.00	6,816.60	231,183.49	1,628.00	.....	.....	.....	25,568.71	157.50	.....	30.00	160.20	81.30	2,371,838.28	3
14	Fourteenth	122,903.81	.....	.....	1,883.50	423.76	52,289.64	117.00	.....	.....	.....	20,414.10	38.00	.....	198.75	196.80	38.10	198,503.49	14
15	Fifteenth	129,241.53	.....	.....	2,008.00	.....	28,391.25	151.00	$4.50	.....	.....	16,946.30	12.00	.....	332.50	103.20	12.60	177,202.97	15
21	Twenty-first	486,631.37	1,142.80	.....	2,864.50	130.56	68,674.30	481.50	.....	.....	.....	26,204.46	74.00	.....	272.50	183.60	46.80	586,709.39	21
28	Twenty-eighth	145,403.46	120,484.56	13.50	2,804.50	242.32	201,630.07	158.00	.....	.....	.....	27,204.50	75.00	30.00	550.00	318.30	60.90	499,065.11	28
		3,534,428.62	454,561.84	32.40	28,594.00	12,348.46	1,111,724.46	6,239.50	4.59	.....	.....	155,706.07	676.00	60.00	1,583.75	1,240.50	276.90	5,307,477.09	
	NORTH CAROLINA.																		
4	Fourth	1,328.65	137,250.00	.....	59.50	3,173.62	358,479.97	1,539.00	4.16	.....	.....	12,257.30	125.50	.....	6.25	.....	.....	514,223.95	4
5	Fifth	4,820.18	163.61	.....	87.50	.....	844,101.22	1,338.50	59.18	.....	.....	3,953.23	771.00	.....	664.38	20.40	.....	855,979.20	5
6	Sixth	1,479.15	.....	.....	46.50	.....	76,728.39	454.08	105.08	.....	.....	4,879.00	362.00	.....	517.50	34.80	6.60	84,613.10	6
		7,627.98	137,413.61	.....	193.50	3,173.62	1,279,309.58	3,331.58	168.42	.....	.....	21,089.53	1,258.50	.....	1,188.13	55.20	6.60	1,454,816.25	
	OHIO.																		
1	First	325,874.92	1,350.70	.....	2,563.50	1,348.66	113,398.40	1,441.50	.....	.....	.....	12,488.00	116.50	.....	45.00	204.00	28.20	458,859.38	1
6	Sixth	115,557.84	.....	.....	757.50	.....	1,236,021.25	1,275.00	242.71	$125.00	.....	7,187.90	29.50	.....	80.00	82.20	3.60	1,361,360.49	6
10	Tenth	68,834.52	.....	.....	1,147.50	.....	80,137.06	124.00	15.83	.....	.....	17,361.40	33.00	.....	135.00	89.10	26.70	167,904.11	10
11	Eleventh	183,153.72	.....	.....	1,244.00	.....	15,239.83	238.00	57.50	.....	.....	16,586.10	14.00	.....	126.25	47.40	19.50	216,726.30	11
18	Eighteenth	217,162.83	9.35	.....	3,028.00	44.40	67,605.24	1,201.50	174.17	.....	.....	27,092.62	45.00	.....	343.75	229.20	62.55	316,998.61	18
		910,583.83	1,360.05	.....	8,740.50	1,393.06	1,512,401.78	4,280.00	490.21	125.00	.....	80,716.02	238.00	.....	730.00	651.90	140.55	2,521,851.89	
	PENNSYLVANIA.																		
1	First	857,861.54	152.23	.....	8,818.50	51,315.60	71,285.45	1,225.00	25.84	.....	.....	49,223.40	103.00	.....	60.00	843.60	96.30	1,041,010.46	1
9	Ninth	1,379,835.20	39.75	.....	10,422.00	629.60	3,335.03	2,140.50	291.02	.....	.....	13,475.70	42.00	.....	32.50	264.90	37.50	1,410,545.70	9
12	Twelfth	93,448.40	.....	.....	1,745.50	.....	36,096.42	53.00	22.50	.....	.....	24,742.40	6.00	.....	177.50	285.60	22.95	156,600.27	12
19	Nineteenth	28,663.87	.....	.....	652.50	.....	382.24	.....	.....	.....	.....	10,078.00	.....	.....	15.00	.....	8.70	39,800.31	19
22	Twenty-second	249,810.08	1.00	.....	1,570.00	11,021.00	94,035.17	144.00	.....	.....	.....	17,538.60	12.00	.....	115.00	111.00	32.40	374,390.25	22
23	Twenty-third	190,658.19	.....	.....	1,321.00	12.72	6,420.52	16.00	.....	.....	.....	14,191.70	12.00	.....	71.25	53.40	18.00	212,774.78	23
		2,800,277.28	192.98	.....	24,529.50	62,978.92	211,554.83	3,578.50	339.36	.....	.....	129,249.80	175.00	.....	471.25	1,558.50	215.85	3,235,121.77	
	TENNESSEE.																		
2	Second	3,691.20	.....	.....	51.50	.....	44,481.74	86.50	20.22	.....	.....	6,281.30	67.50	.....	33.75	.....	.....	54,713.71	2
5	Fifth	8,269.35	.....	.....	149.00	111.00	47,855.51	2,946.00	549.56	.....	.....	13,541.00	205.50	.....	83.75	34.80	.....	73,745.47	5
		11,960.55	.....	.....	200.50	111.00	92,337.25	3,032.50	569.78	.....	.....	19,822.30	273.00	.....	117.50	34.80	.....	128,459.18	
	TEXAS.																		
1	First	3,290.78	.....	.....	144.19	.....	535.28	12.00	.....	.....	.....	6,264.50	6.00	.....	.....	.....	10.50	10,263.25	1
3	Third	10,561.74	21.73	.....	163.00	.....	78.93	12.00	.....	.....	.....	11,536.00	.....	.....	.....	.....	.....	22,373.40	3
4	Fourth	5,113.95	.....	.....	74.50	.....	242.00	1.00	1.25	62.50	.....	17,575.80	14.00	.....	.....	.....	.....	23,085.00	4
		18,966.47	21.73	.....	381.69	.....	856.21	25.00	1.25	62.50	.....	35,376.30	20.00	.....	.....	.....	10.50	55,721.65	
	VIRGINIA.																		
2	Second	64,209.49	113,053.95	.....	594.00	218.58	1,317,898.65	2,119.01	226.29	.....	.....	10,384.51	325.00	.....	.....	.....	.....	1,509,029.48	2
4	Fourth	1,810.51	1,730.55	.....	39.50	.....	545,388.71	2,290.00	27.92	.....	.....	2,856.60	493.00	.....	107.50	2.40	.....	554,746.69	4
6	Sixth	21,515.30	28,713.21	.....	351.56	6,018.88	472,574.85	518.00	6.25	.....	.....	5,464.90	197.00	.....	.....	.....	.....	535,359.95	6
		87,535.30	143,497.71	.....	985.06	6,237.46	2,335,862.21	4,927.01	260.46	.....	.....	18,706.01	1,015.00	.....	107.50	2.40	.....	2,599,136.12	
	WISCONSIN.																		
1	First	117,969.13	.....	.....	1,619.50	240.48	430,707.62	121.00	10.00	.....	.....	8,211.20	30.00	.....	30.00	82.80	13.80	559,026.53	1
2	Second	37,893.33	.....	.....	707.50	.....	2,122.64	919.50	66.88	.....	.....	6,014.10	9.50	.....	91.25	.....	.....	47,824.70	2
3	Third	45,686.71	.....	.....	817.00	.....	606.44	.....	5.83	.....	.....	9,384.80	.50	.....	72.50	63.60	6.30	56,643.68	3
6	Sixth	23,335.35	.....	.....	399.00	.....	1,194.04	12.00	.....	.....	.....	10,348.00	6.00	.....	.....	.....	.30	35,294.69	6
		224,875.52	.....	.....	3,543.00	240.48	434,630.74	1,052.50	82.71	.....	.....	33,958.10	46.00	.....	193.75	146.40	20.40	698,789.60	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	DISTRICTS.	FERMENTED LIQUORS.						OLEOMARGARINE.							
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
	CALIFORNIA.														
1	First	$466,837.49	$1,854.16	$5,366.67	$3,822.51	$6,310.41	$484,191.24								1
4	Fourth	72,640.26	2,883.33	3,333.33	1,371.67	1,187.49	81,416.08								4
		539,477.75	4,737.49	8,700.00	5,194.18	7,497.90	565,607.32								
	ILLINOIS.														
1	First	1,168,184.81	325.01	3,700.00	3,865.01	2,458.33	1,178,533.16	$211,088.42		$4,200.00	$5,500.00	$28,582.00	$11,540.00	$260,910.42	1
2	Second	112,993.57	250.00	2,633.33	2,448.56	2,937.50	121,262.96	8.22				954.00		962.22	2
4	Fourth	86,837.15	100.00	1,408.33	740.01	1,541.66	90,627.15	7.82				196.00		203.82	4
5	Fifth	50,488.14	37.51	758.34	660.05	704.17	52,648.21	152.04				536.00	240.00	928.04	5
8	Eighth	43,340.63	70.87	400.00	804.28	1,772.99	46,388.77	34.76				1,468.00	480.00	1,982.76	8
13	Thirteenth	102,515.44		1,424.99	3,968.33	800.00	108,708.76	1.78				348.00	720.00	1,069.78	13
		1,564,359.74	783.39	10,324.99	12,486.24	10,214.65	1,598,169.01	211,293.04		4,200.00	5,500.00	32,084.00	12,980.00	266,057.04	
	INDIANA.														
6	Sixth	194,874.57	187.50	900.00	1,073.37	920.84	197,956.28	20.10				576.00	240.00	836.10	6
7	Seventh	152,043.68	150.00	1,833.33	903.33	1,150.01	156,080.35	4.36				196.00		200.36	7
11	Eleventh	56,090.26	100.00	1,616.67	1,690.80	3,539.58	63,037.31	55,033.04		600.00	500.00	252.00		56,385.04	11
		403,008.51	437.50	4,350.00	3,667.50	5,610.43	417,073.94	55,057.50		600.00	500.00	1,024.00	240.00	57,421.50	
	IOWA														
2	Second	77,662.19	500.00	2,000.00	2,639.57	983.35	83,785.11					24.00	240.00	264.00	2
3	Third	69,328.97	770.83	1,900.00	1,473.32	1,745.84	75,218.96								3
4	Fourth	27,046.54	150.00	900.00	1,044.18	283.33	29,424.05								4
		174,037.70	1,420.83	4,800.00	5,157.07	3,012.52	188,428.12					24.00	240.00	264.00	
	KENTUCKY.														
2	Second	887.99	50.00	116.66	535.83	354.16	1,944.64					128.00		128.00	2
5	Fifth	183,755.88		2,283.33	493.34	337.50	186,870.05					1,668.00	1,800.00	3,475.64	5
6	Sixth	76,804.60	200.00	200.00	658.34	200.00	78,062.94	7.64				2,752.00	720.00	3,532.02	6
7	Seventh	5,272.50		125.00	405.00	833.33	6,635.83	60.02				400.00		402.50	7
8	Eighth				75.00	120.83	195.83	2.50				56.00		56.00	8
		266,720.97	250.00	2,724.99	2,167.51	1,845.82	273,709.29	70.16				5,004.00	2,520.00	7,594.16	
	MASSACHUSETTS.														
3	Third	845,017.16	129.17	2,508.33	8,441.79	6,791.63	862,888.08	13,332.60		600.00	500.00	17,084.00	16,760.00	48,276.60	3
10	Tenth	80,868.53	95.83	733.33	2,570.00	3,308.36	87,576.05	142.10				3,308.00	1,960.00	5,410.10	10
		925,885.69	225.00	3,241.66	11,011.79	10,099.99	950,464.13	13,474.70		600.00	500.00	20,392.00	18,720.00	53,686.70	
	MICHIGAN.														
1	First	369,246.66	1,283.34	6,658.33	3,381.62	6,252.10	386,822.05	1,475.84				9,222.00	6,400.00	17,097.84	1
4	Fourth	72,792.71	375.00	1,500.00	1,240.86	2,291.67	78,200.24	388.54				1,724.00	2,000.00	4,112.54	4
		442,039.37	1,658.34	8,158.33	4,622.48	8,543.77	465,022.29	1,864.38				10,946.00	8,400.00	21,210.38	
	MISSOURI.														
1	First	1,209,170.65	387.51	2,716.67	958.33	1,561.67	1,214,794.83	42.14				344.00	800.00	1,186.14	1
4	Fourth	10,887.37	200.00	500.00	650.01	1,483.37	13,720.75					80.00		80.00	4
6	Sixth	93,732.10	50.00	1,400.00	2,070.00	3,952.10	101,204.20	6.98				3,402.00	2,900.00	6,308.98	6
		1,313,790.12	637.51	4,616.67	3,678.34	6,997.14	1,329,719.78	49.12				3,826.00	3,700.00	7,575.12	
	NEW JERSEY.														
1	First	1,761.20	254.17		2,444.18	3,462.50	7,922.05	50.94				1,232.00		1,282.94	1
3	Third	19,273.30		350.01	1,740.08	1,954.18	23,317.57	17.12				936.00		953.12	3
5	Fifth	1,101,499.25	675.00	2,854.17	3,717.48	2,831.25	1,111,577.15	66.96				2,516.00	1,440.00	4,022.96	5
		1,122,533.75	929.17	3,204.18	7,901.74	8,247.93	1,142,816.77	135.02				4,684.00	1,440.00	6,259.02	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	DISTRICTS.	FERMENTED LIQUORS.						OLEOMARGARINE.							
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $600.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
	NEW YORK.														
1	First	$1,451,737.55	$600.00	$3,891.66	$5,076.66	$3,345.84	$1,464,651.71	$17,106.88			$1,000.00	$1,804.00		$19,910.88	1
2	Second	530,302.50		1,083.33	2,753.33	1,316.68	535,455.84	16,544.72			1,500.00	684.00	$3,120.00	21,848.72	2
3	Third	2,948,726.10	600.00	4,133.34	9,236.69	1,404.17	2,964,100.30	54.02				2,236.00	720.00	3,010.02	3
14	Fourteenth	327,554.84	233.33	2,658.33	4,794.18	4,887.50	340,128.18	1.80				296.00	240.00	537.80	14
15	Fifteenth	645,368.04	300.00	2,675.00	5,313.35	5,074.99	658,731.38	6.50				216.00		222.50	15
21	Twenty-first	290,203.60	375.01	4,175.01	7,751.32	3,866.73	306,371.67	42.50				84.00		126.50	21
28	Twenty-eighth	788,331.50	658.34	5,191.66	4,637.49	4,535.01	803,354.00	2,307.34		$600.00	500.00	1,000.00	480.00	4,887.34	28
		6,982,224.13	2,766.68	23,808.33	39,563.02	24,430.92	7,072,793.08	36,663.76		600.00	3,000.00	6,320.00	4,560.00	50,543.76	
	NORTH CAROLINA.														
4	Fourth				431.68	531.25	962.93					44.00		44.00	4
5	Fifth				151.68	125.00	276.68								5
6	Sixth				206.67	150.00	356.67								6
					790.03	806.25	1,596.28					44.00		44.00	
	OHIO.														
1	First	940,753.72		2,433.33	1,238.33	878.75	945,304.13	214.64				5,584.00	2,400.00	8,198.64	1
6	Sixth	96,411.37		1,283.33	350.01	622.91	98,667.62					56.00		56.00	6
10	Tenth	304,255.87	150.00	3,016.67	3,539.17	3,364.56	314,326.27	10.64				288.00		298.64	10
11	Eleventh	183,063.65	212.50	2,000.00	2,704.15	2,383.35	190,363.05	1,657.60			500.00	1,156.00		3,313.60	11
18	Eighteenth	323,914.92	404.17	3,933.34	4,571.68	4,829.17	337,653.28	11,772.68		600.00	1,500.00	2,686.00	1,280.00	17,838.68	18
		1,848,398.93	766.67	12,666.67	12,403.34	12,078.74	1,886,314.35	13,655.56		600.00	2,000.00	9,770.00	3,680.00	29,705.56	
	PENNSYLVANIA.														
1	First	1,471,885.90	3,112.54	12,483.35	4,772.56	3,966.67	1,496,221.02	4,779.82		1,800.00	1,500.00	4,916.00	2,320.00	15,315.82	1
9	Ninth	54,391.26	375.00	1,800.00	2,471.67	1,416.66	60,454.59					204.00		204.00	9
12	Twelfth	206,196.39	683.34	3,583.35	5,218.38	5,843.78	221,525.24	21.66				330.00		351.66	12
19	Nineteenth	57,851.61	600.00	1,508.33	1,182.50	1,841.67	62,984.11					284.00		284.00	19
22	Twenty-second	244,574.21	766.66	1,875.00	1,272.44	1,420.84	249,909.15	2,894.36			500.00	6,204.00	3,320.00	12,918.36	22
23	Twenty-third	159,986.15	1,595.85	2,958.33	1,908.32	620.84	167,069.49	2,367.22			500.00	3,140.00	240.00	6,247.22	23
		2,194,885.52	7,133.39	24,208.36	16,825.87	15,110.46	2,258,163.60	10,063.06		1,800.00	2,500.00	15,078.00	5,880.00	35,321.06	
	TENNESSEE.														
2	Second	2,183.00		208.34	106.67	204.17	2,702.18					248.00		248.00	2
5	Fifth	27,495.62		200.00	480.01	879.17	29,054.80					1,776.00	3,080.00	4,856.00	5
		29,678.62		408.34	586.68	1,083.34	31,756.98					2,024.00	3,080.00	5,104.00	
	TEXAS.														
1	First				2,112.53	1,387.50	3,500.03	35.56				148.00		183.56	1
3	Third	33,307.59	291.67	325.00	7,272.54	3,187.49	44,384.29	95.20				360.00	1,120.00	1,575.20	3
4	Fourth	4,301.27		175.00	2,616.68	2,750.00	9,842.95	45.40				532.00	2,120.00	2,697.40	4
		37,608.86	291.67	500.00	12,001.75	7,324.99	57,727.27	176.16				1,040.00	3,240.00	4,456.16	
	VIRGINIA.														
2	Second				501.69	762.50	1,264.19	67.34				398.00	240.00	705.34	2
4	Fourth		8.34		108.33	200.00	316.67								4
6	Sixth	34,992.75	50.00	100.00	138.33	154.17	35,435.25					24.00		24.00	6
		34,992.75	58.34	100.00	748.35	1,116.67	37,016.11	67.34				422.00	240.00	729.54	
	WISCONSIN.														
1	First	1,187,752.25	391.67	2,241.67	1,866.66	1,208.33	1,193,460.58	13.26				894.00	640.00	1,547.26	1
2	Second	91,380.75	400.00	3,200.00	595.00	487.50	96,063.25					4.00		4.00	2
3	Third	137,939.02	758.33	5,266.67	2,493.33	1,750.00	148,207.35	37.92				256.00	720.00	1,013.92	3
6	Sixth	115,211.53	412.50	3,250.00	1,967.52	2,139.59	122,981.14	4.56				1,236.00	2,840.00	4,080.56	6
		1,532,283.55	1,962.50	13,958.34	6,922.51	5,585.42	1,560,712.32	55.74				2,390.00	4,200.00	6645,.74	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	DISTRICTS.	BANKS AND BANKERS.				Total collections not otherwise herein provided for.	PENALTIES, ETC.							
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{12}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{6}$ of 1 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.		Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
	CALIFORNIA.													
1	First						$174.94			$21,040.00			$21,214.94	1
4	Fourth						4,995.62		$32.75	13,469.67	$11.50		18,509.54	4
							5,170.56		32.75	34,509.67	11.50		39,724.48	
	ILLINOIS.													
1	First					$9,527.62	8.86		590.70	1,202.30	48.94	$1,157.43	3,008.23	1
2	Second								2,605.06				2,605.06	2
4	Fourth						7.46		628.00	5.00	.02	365.09	1,005.57	4
5	Fifth													5
8	Eighth						5.03		1,178.26	93.70	1.33		1,278.32	8
13	Thirteenth						17.31		704.93	36.50	.04	518.89	1,277.67	13
						9,527.62	38.66		5,706.95	1,337.50	50.33	2,041.41	9,174.85	
	INDIANA.													
6	Sixth						27.98		26.00		3.34	92.82	150.14	6
7	Seventh						106.56		5.00	50.00	27.24	35.65	224.45	7
11	Eleventh						9.70			448.42	24.08	579.27	1,061.47	11
						4.12	144.24		31.00	498.42	54.66	707.74	1,436.06	
	IOWA.					4.12								
2	Second						1.51		580.00	100.00	15.11	986.49	1,683.11	2
3	Third						1.13		1,424.00	689.05	.41	1,170.23	3,284.82	3
4	Fourth						156.63		245.00		2.50	409.72	813.85	4
							159.27		2,249.00	789.05	18.02	2,566.44	5,781.78	
	KENTUCKY.													
2	Second					2,233.57	324.80				337.07	90.15	752.02	2
5	Fifth					.90	688.39			36.[illegible]	69.15	76.40	870.19	5
6	Sixth											79.97	79.97	6
7	Seventh						71.10			35.00	27.28	58.05	191.43	7
8	Eighth						297.65		258.40	627.36	251.09	12.22	1,446.72	8
						2,234.47	1,381.94		258.40	698.61	684.59	316.79	3,340.33	
	MASSACHUSETTS.													
3	Third					57.30	24.50		782.30		16.16	284.43	1,107.39	3
10	Tenth					115.27	835.27		4,101.93	1,155.00			6,092.20	10
						172.57	859.77		4,884.23	1,155.00	16.16	284.43	7,199.59	
	MICHIGAN.													
1	First					33.21	17.66		10.00	235.00	25.49	167.82	455.97	1
4	Fourth					.51			1,590.00	210.00	8.04	310.46	2,118.50	4
						33.72	17.66		1,600.00	445.00	33.53	478.28	2,574.47	
	MISSOURI.													
1	First					91.62	1,380.40			3,682.19	.65	110.05	5,173.29	1
4	Fourth									62.00			62.00	4
6	Sixth									30.00	8.41	4,535.22	4,573.63	6
						91.62	1,380.40			3,774.19	9.06	4,645.27	9,808.92	
	NEW JERSEY.													
1	First					1.92	70.15		86.41	2,086.51	12.36	469.17	2,724.60	1
3	Third									50.00			50.00	3
5	Fifth					.97	77.33		250.00	332.00	2.10	75.00	736.43	5
						2.89	147.48		336.41	2,468.51	14.46	544.17	3,511.03	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	DISTRICTS.	BANKS AND BANKERS.				Total collections not otherwise herein provided for.	PENALTIES, ETC.							
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 50 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.		Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
	NEW YORK.													
1	First					$79.45	$9.13		$194.33	$175.00			$369.46	1
2	Second					3.92			168.23	290.00		$6.95	465.18	2
3	Third						35.70		100.73	67,401.63	$0.68	39.95	67,578.69	3
14	Fourteenth						58.10		347.07		2.57		407.74	14
15	Fifteenth						3,478.36			500.00			3,978.36	15
21	Twenty-first						13.69		250.00	575.00	4.31		843.00	21
28	Twenty-eighth					.08	232.72		470.00				702.72	28
						83.45	3,818.70		1,530.36	68,941.63	7.56	46.90	74,345.15	
	NORTH CAROLINA.													
4	Fourth						63.94			73.20	.81	1,367.49	1,505.44	4
5	Fifth						132.41		100.00	51.00	284.34	1,427.51	1,995.26	5
6	Sixth					6.75	550.01					4,854.43	5,404.44	6
						6.75	746.36		100.00	124.20	285.15	7,649.43	8,905.14	
	OHIO.													
1	First					5.37	5.07			1,498.49		541.35	2,044.91	1
6	Sixth					432.75								6
10	Tenth						10.27	$11.00	138.10	130.00	14.62	688.26	992.25	10
11	Eleventh						303.19			100.00			403.19	11
18	Eighteenth			$1,288.37	$1,288.37	.01	2.09		295.00	944.23	2.31	97.95	1,341.58	18
				1,288.37	1,288.37	438.13	320.62	11.00	433.10	2,672.72	16.93	1,327.56	4,781.93	
	PENNSYLVANIA.													
1	First					3,277.41	32.44	34.50	110.00	1,117.55		131.29	1,425.78	1
9	Ninth						37.09			263.25		57.60	357.94	9
12	Twelfth						47.94			1,777.85	22.25	1,089.46	2,937.50	12
19	Nineteenth					25.20				5.00			5.00	19
22	Twenty-second					.12	49.83	15.00		481.30	13.67	256.51	815.71	22
23	Twenty-third						2.03				.89		2.92	23
						3,302.73	169.33	49.50	110.00	3,644.95	36.21	1,534.86	5,544.85	
	TENNESSEE.													
2	Second						994.24						994.24	2
5	Fifth					3,488.56	7,727.74						7,727.74	5
						3,488.56	8,721.98						8,721.98	
	TEXAS.													
1	First					.01	4.91		25.00	340.27	.15	127.92	498.25	1
3	Third								100.00	70.00		251.29	421.29	3
4	Fourth					1.81	644.24		111.00	1,195.22	25.05	39.80	2,015.91	4
						1.82	649.15		236.00	1,605.49	25.20	419.01	2,935.45	
	VIRGINIA.													
2	Second						34.01			88.00	15.24	94.34	231.59	2
4	Fourth					599.96	551.29			118.85	973.15		1,643.29	4
6	Sixth					.34	239.74			2,855.40	24.72		3,119.86	6
						600.30	825.04			3,062.25	1,013.11	94.34	4,994.74	
	WISCONSIN.													
1	First										101.52		101.52	1
2	Second						1.43	.06		25.00	.85	147.77	175.11	2
3	Third						3.24		200.00	450.00		82.57	735.81	3
6	Sixth					5.54	4.76			250.00	.67	90.00	345.43	6
						5.54	9.43	.06	200.00	725.00	103.04	320.34	1,357.87	

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	$769,637.54	.....	$769,637.54	$515,593.22	$130.21	$515,463.01
Fourth	170,739.21	$63.00	170,676.21	19,919.80	8.67	19,911.13
	940,376.75	63.00	940,313.75	535,513.02	138.88	535,374.14
ILLINOIS.						
First	6,534,288.75	115.20	6,534,173.55	865,654.38	.....	865,654.38
Second	53,094.92	.....	53,094.92	63,525.48	.....	63,525.48
Fourth	34,216.42	7.51	34,208.91	231,748.46	.....	231,748.46
Fifth	13,578,923.84	.....	13,578,923.84	25,428.00	.....	25,428.00
Eighth	1,033,249.77	.....	1,033,249.77	54,006.69	.....	54,006.69
Thirteenth	381,730.29	.....	381,730.29	86,908.82	36.67	86,872.15
	21,615,503.99	122.71	21,615,381.28	1,327,271.83	36.67	1,327,235.16
INDIANA.						
Sixth	2,579,884.79	196.25	2,579,688.54	51,481.23	.....	51,481.23
Seventh	948,487.16	46.31	948,440.85	61,941.13	a123.69	61,817.44
Eleventh	58,590.16	b42.55	58,547.61	82,718.59	.....	82,718.59
	3,586,962.11	285.11	3,586,677.00	196,140.95	123.69	196,017.26
IOWA.						
Second	1,498,703.99	.....	1,498,703.99	90,046.22	.....	90,046.22
Third	37,520.56	.....	37,520.56	72,263.39	.....	72,263.39
Fourth	15,614.96	.....	15,614.96	42,501.87	25.56	42,476.31
	1,551,839.51	.....	1,551,839.51	204,811.48	25.56	204,785.92
KENTUCKY.						
Second	891,230.06	813.87	890,416.19	139,186.39	.....	139,186.39
Fifth	3,982,854.60	1,730.52	3,981,124.08	1,077,248.41	.....	1,077,248.41
Sixth	3,805,238.57	482.40	3,804,756.17	254,427.63	.....	254,427.63
Seventh	1,258,846.57	131.40	1,258,715.17	29,557.86	.....	29,557.86
Eighth	683,672.04	2,208.88	681,463.16	8,389.25	.....	8,389.25
	10,621,841.84	5,367.07	10,616,474.77	1,508,809.54	.....	1,508,809.54
MASSACHUSETTS.						
Third	949,454.92	.....	949,454.92	252,195.93	.....	252,195.93
Tenth	110,728.19	.....	110,728.19	147,228.97	.....	147,228.97
	1,060,183.11	.....	1,060,183.11	399,424.90	.....	399,424.90
MICHIGAN.						
First	130,700.34	.....	130,700.34	1,055,772.79	c307.54	1,055,465.25
Fourth	39,182.90	.....	39,182.90	87,410.48	.....	87,410.48
	169,883.24	.....	169,883.24	1,143,183.27	c307.54	1,142,875.73
MISSOURI.						
First	2,126,518.04	.....	2,126,518.04	2,879,526.08	.....	2,879,526.08
Fourth	21,719.52	.....	21,719.52	294,302.43	.....	294,302.43
Sixth	1,065,457.67	8.10	1,065,449.57	124,070.09	d100.40	123,969.69
	3,213,695.23	8.10	3,213,687.13	3,297,898.60	100.40	3,297,798.20
NEW JERSEY.						
First	128,190.30	e356.63	127,842.67	68,031.42	.....	68,031.42
Third	479,186.72	.....	479,186.72	143,603.19	.....	143,603.19
Fifth	176,839.74	.....	176,839.74	2,447,711.48	.....	2,447,711.48
	784,225.76	356.63	783,869.13	2,659,346.09	.....	2,659,346.09

a Including $102.86 legacies. b Billiard tables. c Bank circulation.
d Balance due on collector's account. e $328.65 dividends, and $27.98 costs.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First	$1,095,734.03	.....	$1,095,734.03	$627,449.54	.....	$627,449.54
Second	134,553.01	.....	134,553.01	846,708.31	a$12,808.81	833,899.50
Third	165,731.51	.....	165,731.51	2,371,838.28	b522.55	2,371,315.73
Fourteenth	144,664.94	.....	144,664.94	198,503.49	.....	198,503.49
Fifteenth	98,255.61	.....	98,255.61	177,202.97	25.00	177,177.97
Twenty-first	116,321.55	.....	116,321.55	586,709.39	.....	586,709.39
Twenty-eighth	840,699.85	$262.20	840,437.65	499,065.11	.....	499,065.11
	2,595,960.50	262.20	2,595,698.30	5,307,477.09	13,356.36	5,294,120.73
NORTH CAROLINA.						
Fourth	61,425.26	217.73	61,207.53	514,223.95	.....	514,223.95
Fifth	86,883.56	170.45	86,713.11	855,979.20	73.39	855,905.81
Sixth	337,024.47	260.23	336,764.24	84,613.10	.....	84,613.10
	485,333.29	648.41	484,684.88	1,454,816.25	73.39	1,454,742.86
OHIO.						
First	6,552,372.52	.....	6,552,372.52	458,859.38	.....	458,859.38
Sixth	1,530,541.42	1,008.84	1,529,532.58	1,361,363.49	.....	1,361,363.49
Tenth	102,757.34	.....	102,757.34	167,904.11	.....	167,904.11
Eleventh	1,120,217.90	1,258.95	1,118,958.95	216,726.30	.....	216,726.30
Eighteenth	147,957.45	.....	147,957.45	316,998.61	19.95	316,978.66
	9,453,846.63	2,267.79	9,451,578.84	2,521,851.89	19.95	2,521,831.94
PENNSYLVANIA.						
First	575,861.39	42,240.13	533,621.26	1,041,010.46	.....	1,041,010.46
Ninth	216,755.43	412.20	216,343.23	1,410,545.70	.....	1,410,545.70
Twelfth	125,346.57	.....	125,346.57	156,600.27	35.66	156,564.61
Nineteenth	51,068.62	.....	51,008.62	39,800.31	.....	39,800.31
Twenty-second	1,162,370.01	385.20	1,161,984.81	374,390.25	.....	374,390.25
Twenty-third	451,426.70	4.50	451,422.20	212,774.78	.....	212,774.78
	2,582,828.72	43,042.03	2,539,786.69	3,235,121.77	35.66	3,235,086.11
TENNESSEE.						
Second	53,314.99	308.10	53,006.89	54,713.71	.....	54,713.71
Fifth	781,670.36	191.88	781,478.48	73,745.47	c9,984.60	63,760.87
	834,985.35	499.98	834,485.37	128,459.18	9,984.60	118,474.58
TEXAS.						
First	22,493.54	.....	22,493.54	10,263.25	.....	10,263.25
Third	25,031.57	d13.20	25,018.37	22,373.40	.....	22,373.40
Fourth	40,976.46	47.57	40,928.89	23,085.00	.....	23,085.00
	88,501.57	60.77	88,440.80	55,721.65	.....	55,721.65
VIRGINIA.						
Second	65,035.20	.....	65,035.20	1,509,029.48	.....	1,509,029.48
Fourth	62,452.06	159.88	62,292.18	554,746.69	.....	554,746.69
Sixth	153,430.77	503.15	152,927.62	535,359.95	.....	535,359.95
	280,918.03	663.03	280,255.00	2,599,136.12	.....	2,599,136.12
WISCONSIN.						
First	782,464.73	132.32	782,332.41	559,026.53	.....	559,026.53
Second	22,493.75	.....	22,493.75	47,824.70	.....	47,824.70
Third	63,094.42	.....	63,094.42	56,643.68	91.92	56,551.76
Sixth	44,400.04	.....	44,400.04	35,294.69	.....	35,294.69
	912,452.94	132.32	912,320.62	698,789.60	91.92	698,697.68

a$7,675.35 legacies and $5,133.46 banks and bankers. b Legacies.
c Cotton tare. d Costs in suit.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$484,191.24		$484,191.24			
Fourth	81,416.08		81,416.08			
	565,607.32		565,607.32			
ILLINOIS.						
First	1,178,533.16		1,178,533.16	$260,910.42		$260,910.42
Second	121,262.96		121,262.96	962.22		962.22
Fourth	90,627.15		90,627.15	203.82		203.82
Fifth	52,648.21		52,648.21	928.04		928.04
Eighth	46,388.77		46,388.77	1,982.76		1,982.76
Thirteenth	108,708.76		108,708.76	1,069.78		1,069.78
	1,598,169.01		1,598,169.01	266,057.04		266,057.04
INDIANA.						
Sixth	197,956.28		197,956.28	836.10		836.10
Seventh	156,080.35		156,080.35	200.36		200.36
Eleventh	63,037.31		63,037.31	56,385.04		56,385.04
	417,073.94		417,073.94	57,421.50		57,421.50
IOWA.						
Second	83,785.11		83,785.11	264.00		264.00
Third	75,218.96		75,218.96			
Fourth	29,424.05		29,424.05			
	188,428.12		188,428.12	264.00		264.00
KENTUCKY.						
Second	1,944.64		1,944.64	128.00		128.00
Fifth	186,870.05		186,870.05	3,475.64		3,475.64
Sixth	78,062.94		78,062.94	3,532.02		3,532.02
Seventh	6,635.83		6,635.83	402.50		402.50
Eighth	195.83		195.83	56.00		56.00
	273,709.29		273,709.29	7,594.16		7,594.16
MASSACHUSETTS.						
Third	862,888.08		862,888.08	48,276.60		48,276.60
Tenth	87,576.05		87,576.05	5,410.10		5,410.10
	950,464.13		950,464.13	53,686.70		53,686.70
MICHIGAN.						
First	386,822.05		386,822.05	17,097.84		17,097.84
Fourth	78,200.24		78,200.24	4,112.54		4,112.54
	465,022.29		465,022.29	21,210.38		21,210.38
MISSOURI.						
First	1,214,794.83		1,214,794.83	1,186.14		1,186.14
Fourth	13,720.75		13,720.75	80.00		80.00
Sixth	101,204.20		101,204.20	6,308.98		6,308.98
	1,329,719.78		1,329,719.78	7,575.12		7,575.12
NEW JERSEY.						
First	7,922.05		7,922.05	1,282.94		1,282.94
Third	23,317.57		23,317.57	953.12		953.12
Fifth	1,111,577.15		1,111,577.15	4,022.96		4,022.96
	1,142,816.77		1,142,816.77	6,259.02		6,259.02

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First	$1,464,651.71		$1,464,651.71	$19,910.88		$19,910.88
Second	535,455.84		535,455.84	21,848.72		21,848.72
Third	2,964,100.30		2,964,100.30	3,010.02		3,010.02
Fourteenth	340,128.18		340,128.18	537.80		537.80
Fifteenth	658,731.38		658,731.38	222.50		222.50
Twenty-first	306,371.67		306,371.67	126.50		126.50
Twenty-eighth	803,354.00		803,354.00	4,887.34		4,887.34
	7,072,793.08		7,072,793.08	50,543.76		50,543.76
NORTH CAROLINA.						
Fourth	962.93		962.93	44.00		44.00
Fifth	276.68		276.68			
Sixth	356.67		356.67			
	1,596.28		1,596.28	44.00		44.00
OHIO.						
First	945,304.13		945,304.13	8,198.64		8,198.64
Sixth	98,667.62		98,667.62	56.00		56.00
Tenth	314,326.27		314,326.27	298.64		298.64
Eleventh	190,363.05		190,363.05	3,313.60		3,313.60
Eighteenth	337,653.28		337,653.28	17,838.68		17,838.68
	1,886,314.35		1,886,314.35	29,705.56		29,705.56
PENNSYLVANIA.						
First	1,496,221.02		1,496,221.02	15,315.82		15,315.82
Ninth	60,454.59		60,454.59	204.00		204.00
Twelfth	221,525.24		221,525.24	351.66		351.66
Nineteenth	62,984.11		62,984.11	284.00		284.00
Twenty-second	249,909.15		249,909.15	12,918.36		12,918.36
Twenty-third	167,069.49		167,069.49	6,247.22		6,247.22
	2,258,163.60		2,258,163.60	35,321.06		35,321.06
TENNESSEE.						
Second	2,702.18		2,702.18	248.00		248.00
Fifth	29,054.80		29,054.80	4,856.00		4,856.00
	31,756.98		31,756.98	5,104.00		5,104.00
TEXAS.						
First	3,500.03		3,500.03	183.56		183.56
Third	44,384.29		44,384.29	1,575.20		1,575.20
Fourth	9,842.95		9,842.95	2,697.40		2,697.40
	57,727.27		57,727.27	4,456.16		4,456.16
VIRGINIA.						
Second	1,264.19		1,264.19	705.34		705.34
Fourth	316.67		316.67			
Sixth	35,435.25		35,435.25	24.00		24.00
	37,016.11		37,016.11	729.34		729.34
WISCONSIN.						
First	1,193,460.58		1,193,460.58	1,547.26		1,547.26
Second	96,063.25		96,063.25	4.00		4.00
Third	148,207.35		148,207.35	1,013.92		1,013.92
Sixth	122,981.14		122,981.14	4,080.56		4,080.56
	1,560,712.32		1,560,712.32	6,645.74		6,645.74

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

Districts.	Banks and bankers.			Collections not otherwise herein provided for.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
California.						
First						
Fourth						
Illinois.						
First				$9,527.62	a$39.28	$9,488.34
Second						
Fourth						
Fifth						
Eighth						
Thirteenth						
				9,527.62	39.28	9,488.34
Indiana.						
Sixth						
Seventh						
Eleventh				4.12	b4.12	
				4.12	4.12	
Iowa.						
Second						
Third						
Fourth						
Kentucky.						
Second				2,233.57	c82.28	2,151.29
Fifth				.90		.90
Sixth						
Seventh						
Eighth						
				2,234.47	82.28	2,152.19
Massachusetts.						
Third				57.30		57.30
Tenth				115.27		115.27
				172.57		172.57
Michigan.						
First				33.21	d33.21	
Fourth				.51		.51
				33.72	33.21	.51
Missouri.						
First				91.62		91.62
Fourth						
Sixth						
				91.62		91.62
New Jersey.						
First				1.92	e1.92	
Third						
Fifth				.97		.97
				2.89	1.92	.97

a Costs in suit. b Billiard tables. c Cotton tare. d Bank circulation. e Costs.

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

Districts.	Banks and bankers.			Collections not otherwise herein provided for.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
New York.						
First				$79.45		$79.45
Second				3.92	a$3.92	
Third						
Fourteenth						
Fifteenth						
Twenty-first						
Twenty-eighth				.08		.08
				83.45	3.92	79.53
North Carolina.						
Fourth						
Fifth						
Sixth				6.75		6.75
				6.75		6.75
Ohio.						
First				5.37		5.37
Sixth				432.75		432.75
Tenth						
Eleventh						
Eighteenth	$1,288.37		$1,288.37	.01		.01
	1,288.37		1,288.37	438.13		438.13
Pennsylvania.						
First				3,277.41		3,277.41
Ninth						
Twelfth						
Nineteenth				25.20		25.20
Twenty-second				.12		.12
Twenty-third						
				3,302.73		3,302.73
Tennessee.						
Second						
Fifth				3,488.56	b3,488.56	
				3,488.56	3,488.56	
Texas.						
First				.01		.01
Third						
Fourth				1.81		1.81
				1.82		1.82
Virginia.						
Second						
Fourth				599.96		599.96
Sixth				.34		.34
				600.30		600.30
Wisconsin.						
First						
Second						
Third						
Sixth				5.54		5.54
				5.54		5.54

a Banks and bankers. b Cotton tare.

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

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$21,214.94	$287.47	$20,927.47	$1,790,636.94	$417.68	$1,790,219.26
Fourth	18,509.54	.....	18,509.54	290,584.63	71.67	290,512.96
	39,724.48	287.47	39,437.01	2,081,221.57	489.35	2,080,732.22
ILLINOIS.						
First	3,008.23	23.92	2,984.31	8,851,922.56	178.40	8,851,744.16
Second	2,605.06	.....	2,605.06	241,450.64	.....	241,450.64
Fourth	1,005.57	.....	1,005.57	357,801.42	7.51	357,793.91
Fifth	.....	.....	.....	13,657,928.09	.....	13,657,928.09
Eighth	1,278.32	58.85	1,219.47	1,136,906.31	58.85	1,136,847.46
Thirteenth	1,277.67	.....	1,277.67	579,695.32	36.67	579,658.65
	9,174.85	82.77	9,092.08	24,825,704.34	281.43	24,825,422.91
INDIANA.						
Sixth	150.14	.....	150.14	2,830,308.54	196.25	2,830,112.29
Seventh	224.45	.....	224.45	1,166,933.45	170.00	1,166,763.45
Eleventh	1,061.47	2.08	1,059.39	261,796.69	48.75	261,747.94
	1,436.06	2.08	1,433.98	4,259,038.68	415.00	4,258,623.68
IOWA.						
Second	1,683.11	.....	1,683.11	1,674,482.43	.....	1,674,482.43
Third	3,284.82	4.13	3,280.69	188,287.73	4.13	188,283.60
Fourth	813.85	.....	813.85	88,354.73	25.56	88,329.17
	5,781.78	4.13	5,777.65	1,951,124.89	29.69	1,951,095.20
KENTUCKY.						
Second	752.02	9.22	742.80	1,035,474.68	905.37	1,034,569.31
Fifth	870.19	123.88	746.31	5,251,319.79	1,854.40	5,249,465.39
Sixth	79.97	.....	79.97	4,141,341.13	482.40	4,140,858.73
Seventh	191.43	.....	191.43	1,295,634.19	131.40	1,295,502.79
Eighth	1,446.72	.....	1,446.72	693,759.84	2,208.88	691,550.96
	3,340.33	133.10	3,207.23	12,417,529.63	5,582.45	12,411,947.18
MASSACHUSETTS.						
Third	1,107.39	.....	1,107.39	2,113,980.22	.....	2,113,980.22
Tenth	6,092.20	.....	6,092.20	357,150.78	.....	357,150.78
	7,199.59	.....	7,199.59	2,471,131.00	.....	2,471,131.00
MICHIGAN.						
First	455.97	.....	455.97	1,590,882.20	340.75	1,590,541.45
Fourth	2,118.50	50.80	2,067.70	211,025.17	50.80	210,974.37
	2,574.47	50.80	2,523.67	1,801,907.37	391.55	1,801,515.82
MISSOURI.						
First	5,173.29	.....	5,173.29	6,227,290.00	.....	6,227,290.00
Fourth	62.00	.....	62.00	329,884.70	.....	329,884.70
Sixth	4,573.63	12.56	4,561.07	1,301,614.57	121.06	1,301,493.51
	9,808.92	12.56	9,796.36	7,858,789.27	121.06	7,858,668.21
NEW JERSEY.						
First	2,724.60	.....	2,724.60	208,162.23	358.55	207,803.68
Third	50.00	.....	50.00	647,110.60	.....	647,110.60
Fifth	736.43	.....	736.43	3,740,888.73	.....	3,740,888.73
	3,511.03	.....	3,511.03	4,596,161.56	358.55	4,595,803.01

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

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First	$369.46	.....	$369.46	$3,208,195.07	.....	$3,208,195.07
Second	465.18	.....	465.18	1,530,034.98	$12,812.73	1,526,222.25
Third	67,578.69	.....	67,578.69	5,572,258.80	522.55	5,571,736.25
Fourteenth	407.74	.....	407.74	684,242.15	.....	684,242.15
Fifteenth	3,978.36	.....	3,978.36	938,390.82	25.00	938,365.82
Twenty-first	843.00	$14.70	828.30	1,010,372.11	14.70	1,010,357.41
Twenty-eighth	702.72	1.20	701.52	2,148,709.10	263.49	2,148,445.70
	74,345.15	15.90	74,329.25	15,101,203.03	13,638.38	15,087,564.65
NORTH CAROLINA.						
Fourth	1,505.44	.....	1,505.44	578,161.58	217.73	577,943.85
Fifth	1,995.26	1.20	1,994.06	945,134.70	245.04	944,889.66
Sixth	5,404.44	.....	5,404.44	427,405.43	260.23	427,145.20
	8,905.14	1.20	8,903.94	1,950,701.71	723.00	1,949,978.71
OHIO.						
First	2,044.91	240.00	1,804.91	7,966,784.95	240.00	7,966,544.95
Sixth	.....	.....	.....	2,991,061.28	1,008.84	2,990,052.44
Tenth	992.25	.....	992.25	586,278.61	.....	586,278.61
Eleventh	403.19	.....	403.19	1,531,024.04	1,258.95	1,529,765.09
Eighteenth	1,341.58	.....	1,341.58	823,077.98	19.95	823,058.03
	4,781.93	240.00	4,541.93	13,898,226.86	2,527.74	13,895,699.12
PENNSYLVANIA.						
First	1,425.78	.....	1,425.78	3,133,111.83	42,240.13	3,090,871.75
Ninth	357.94	35.00	322.94	1,688,317.66	447.20	1,687,870.46
Twelfth	2,937.50	.....	2,937.50	506,761.24	35.66	506,725.58
Nineteenth	5.00	.....	5.00	154,167.24	.....	154,167.24
Twenty-second	815.71	.....	815.71	1,800,403.60	385.20	1,800,018.40
Twenty-third	2.92	.....	2.92	837,521.11	4.50	837,516.61
	5,544.85	35.00	5,509.85	8,120,282.73	43,112.69	8,077,170.04
TENNESSEE.						
Second	994.24	19.20	975.04	111,973.12	327.30	111,645.82
Fifth	7,727.74	.....	7,727.74	900,542.93	13,665.04	886,877.89
	8,721.98	19.20	8,702.78	1,012,516.05	13,992.34	998,523.71
TEXAS.						
First	498.25	25.00	473.25	36,938.64	25.00	36,913.64
Third	421.29	.....	421.29	93,785.75	13.20	93,772.55
Fourth	2,015.91	2.10	2,013.81	78,619.53	49.67	78,569.86
	2,935.45	27.10	2,908.35	209,343.92	87.87	209,256.05
VIRGINIA.						
Second	231.59	6.00	225.59	1,576,265.80	6.00	1,576,259.80
Fourth	1,643.29	.....	1,643.29	619,758.67	159.88	619,598.79
Sixth	3,119.86	.....	3,119.86	727,370.17	503.15	726,867.02
	4,994.74	6.00	4,988.74	2,923,394.64	669.03	2,922,725.61
WISCONSIN.						
First	101.52	13.70	87.82	2,536,600.62	146.02	2,536,454.60
Second	175.11	4.17	170.94	166,560.81	4.17	166,556.64
Third	735.81	.....	735.81	269,695.18	91.92	269,603.26
Sixth	345.43	.....	345.43	207,107.40	.....	207,107.40
	1,357.87	17.87	1,340.00	3,179,964.01	242.11	3,179,721.90

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE BY STATES AND TERRITORIES.

	STATES AND TERRITORIES.	DISTILLED SPIRITS.										
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 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, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 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.	
1	Alabama	$3,497.94	$2,711.77	$175.00	$200.00	.....	.....	.....	$20,446.93	$2,975.03	.....	1
2	Arkansas	2,675.29	38,726.54	.....	.....	.....	.....	.....	15,434.07	2,825.01	.....	2
3	California	318,507.94	286,479.90	9,358.33	6,183.33	.....	.....	.....	279,225.16	39,737.52	$129.17	3
4	Colorado	.....	25.45	641.67	.....	.....	.....	.....	66,039.78	6,929.17	.....	4
5	Connecticut	38,344.38	74,578.13	1,533.34	600.00	.....	.....	.....	73,806.79	4,333.34	.....	5
6	Delaware	13,025.53	.....	200.00	200.00	.....	.....	.....	16,484.75	1,212.50	.....	6
7	Florida	.....	.....	.....	.....	.....	.....	.....	9,085.42	1,083.33	.....	7
8	Georgia	10,185.70	204,126.08	900.00	566.67	.....	.....	.....	39,551.04	4,383.32	25.00	8
9	Illinois	7,169.78	21,272,013.99	8,754.17	6,700.00	.....	.....	.....	294,838.28	24,845.87	125.00	9
10	Indiana	33,941.83	3,393,021.57	1,108.33	1,000.00	.....	.....	.....	151,509.77	6,275.01	.....	10
11	Iowa	480.60	1,458,611.10	1,150.00	200.00	.....	.....	.....	85,372.90	5,437.51	.....	11
12	Kansas	2,118.71	19,249.46	83.33	.....	.....	.....	.....	34,981.14	950.00	.....	12
13	Kentucky	94,703.31	10,410,459.12	3,983.33	3,583.33	.....	.....	.....	86,941.17	21,508.35	33.33	13
14	Louisiana	560.70	.....	1,500.00	1,716.67	.....	.....	.....	109,304.23	11,499.99	.....	14
15	Maine	.....	.....	62.50	.....	.....	.....	.....	17,400.86	712.51	.....	15
16	Maryland	10,090.80	1,178,852.17	4,416.67	6,116.67	.....	.....	.....	152,236.64	15,074.99	79.17	16
17	Massachusetts	6,036.91	854,793.00	3,833.35	4,200.00	.....	.....	.....	170,994.22	19,500.03	12.50	17
18	Michigan	.....	.....	391.67	1,000.00	.....	.....	.....	162,793.23	5,654.17	4.17	18
19	Minnesota	.....	.....	1,133.33	200.00	.....	.....	.....	94,891.76	4,666.66	.....	19
20	Mississippi	465.84	.....	.....	.....	.....	.....	.....	19,712.51	883.33	.....	20
21	Missouri	5,049.51	3,027,829.90	3,458.33	5,600.00	.....	.....	.....	153,951.78	17,500.04	29.17	21
22	Montana	.....	.....	100.00	.....	.....	.....	.....	47,716.77	5,400.00	.....	22
23	Nebraska	.....	2,052,485.10	175.00	400.00	.....	.....	.....	82,645.86	6,316.69	.....	23
24	Nevada	.....	.....	200.00	.....	.....	.....	.....	22,720.83	1,791.66	.....	24
25	New Hampshire	766.80	24,085.80	.....	.....	.....	.....	.....	31,790.99	666.67	.....	25
26	New Jersey	168,308.41	405,751.50	2,262.50	600.00	.....	.....	.....	200,342.07	6,504.18	75.00	26
27	New Mexico	2,322.00	37.80	200.00	.....	.....	.....	.....	39,205.23	3,758.34	.....	27
28	New York	47,892.25	1,620,769.97	18,912.52	15,166.67	.....	.....	.....	812,573.88	80,450.21	75.00	28
29	North Carolina	68,297.07	377,002.24	700.00	.....	.....	.....	.....	36,500.64	2,816.67	16.67	29
30	Ohio	13,376.07	9,060,594.28	4,558.35	10,200.00	.....	.....	.....	330,763.72	33,608.34	119.17	30
31	Oregon	2,117.70	3,970.80	991.66	200.00	.....	.....	.....	44,776.26	5,933.31	.....	31
32	Pennsylvania	41,904.90	2,002,167.77	14,691.73	14,058.34	.....	.....	.....	468,070.31	41,629.23	120.84	32
33	Rhode Island	.....	81.90	100.00	.....	.....	.....	.....	31,349.17	3,125.01	.....	33
34	South Carolina	1,389.30	35,998.41	.....	.....	.....	.....	.....	22,318.73	1,766.67	.....	34
35	Tennessee	66,628.76	721,001.46	1,108.33	400.00	.....	.....	.....	40,531.06	5,258.34	.....	35
36	Texas	123.30	7,229.70	1,083.34	600.00	.....	.....	.....	74,694.41	4,770.82	.....	36
37	Vermont	776.70	.....	.....	.....	.....	.....	.....	10,852.55	100.00	.....	37
38	Virginia	104,777.74	108,802.08	1,099.99	1,200.00	.....	.....	.....	61,129.87	3,908.35	.....	38
39	West Virginia	24,843.30	176,191.80	300.00	.....	.....	.....	.....	18,478.45	766.67	.....	39
40	Wisconsin	.....	740,323.80	3,741.67	2,800.00	.....	.....	.....	155,804.98	9,745.82	16.67	40
	Total	1,090,379.07	59,551,972.59	92,908.44	83,691.68	.....	.....	.....	4,587,268.21	416,304.66	860.86	
	Collections for fiscal year ended June 30, 1886	1,400,394.48	62,365,825.13	100,475.17	78,175.00	.....	.....	.....	4,714,735.18	418,406.24	1,102.90	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.						
		Stills, or worms for distilling, manufactured, each, $10.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	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, etc., twisted by hand, etc., 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), $12.	
1	Alabama			$30,006.67	$12,672.19	$1.00		$216.50				1
2	Arkansas			59,660.91	7,198.48			130.00		$6,224.16		2
3	California	$740.00	$15.40	940,376.75	463,268.26	2,190.89		2,473.50	$464.92	30,218.79	$320.00	3
4	Colorado			73,636.07	33,652.83	5.00		476.50		1,109.08	56.00	4
5	Connecticut			193,195.98	102,897.59	3.00		1,810.50	34.72	1,158.66	862.00	5
6	Delaware			31,122.78	11,584.21			210.50	182,213.80	420.34		6
7	Florida			10,168.75	301,139.27	529.50		1,403.00		726.55	387.00	7
8	Georgia	80.00		259,817.81	8,007.07	3.50		178.50		24,540.00		8
9	Illinois	200.00	856.90	21,615,503.99	617,489.91	1,353.27		7,529.00	5,127.63	612,727.18	848.50	9
10	Indiana		105.60	3,586,962.11	141,132.00			2,806.75		8,106.95	851.00	10
11	Iowa		587.40	1,551,839.51	132,366.38			1,590.25	79.60	33,546.00	55.00	11
12	Kansas			57,382.64	61,040.48			1,104.00		3,693.12	20.00	12
13	Kentucky	100.00	529.90	10,621,841.84	90,305.38			1,441.50	33.84	1,376,376.60	12,947.16	13
14	Louisiana			124,581.59	122,154.06	7,720.01		692.00	3,567.57	147,680.85	235.00	14
15	Maine			18,175.87	13,252.06	11.00		351.50		19.80		15
16	Maryland	100.00	4.10	1,367,031.21	309,462.80	41,128.80		4,396.00	33,478.06	580,457.28	1,143.00	16
17	Massachusetts	80.00	733.10	1,060,183.11	318,103.67	682.76		3,254.50	3,582.59	28,558.58	630.50	17
18	Michigan	40.00		169,883.24	272,283.96	1,166.00		3,508.00	62.80	821,406.74	177.00	18
19	Minnesota			100,891.75	98,002.32			1,122.00	28.00	3,806.73	69.00	19
20	Mississippi			21,061.68	1,109.33			14.00		6.50		20
21	Missouri	160.00	116.50	3,213,695.23	197,977.81	.50		3,801.50	3,718.12	3,043,730.74	927.00	21
22	Montana			53,216.77	2,345.25			66.00		66.40		22
23	Nebraska		16.00	2,142,038.65	52,040.88			1,046.00		1,761.54	32.00	23
24	Nevada			24,712.49	1,429.50			15.50		67.20		24
25	New Hampshire			57,310.26	10,284.53	71.50		198.75		67.48		25
26	New Jersey	380.00	2.10	784,225.76	204,610.29	329.65		4,832.00	206,067.61	2,200,150.16	165.50	26
27	New Mexico			45,523.37	226.80			89.50		10.00		27
28	New York	120.00		2,595,960.50	3,534,428.62	454,561.84	$32.40	28,594.00	12,348.46	1,111,724.46	6,239.50	28
29	North Carolina			485,333.29	7,627.98	137,413.61		193.50	3,173.62	1,279,369.58	3,331.58	29
30	Ohio	600.00	26.70	9,453,846.63	910,583.83	1,360.05		8,740.50	1,393.06	1,512,401.78	4,280.99	30
31	Oregon			57,989.73	5,771.38			159.00		691.98	156.00	31
32	Pennsylvania	180.00	5.60	2,582,828.72	2,800,277.28	192.98		24,529.50	62,978.92	211,554.83	3,578.50	32
33	Rhode Island			34,656.08	29,461.20	2.40		405.50		15.80	16.00	33
34	South Carolina			61,473.11	3,448.14	.50		108.60		3,280.56		34
35	Tennessee		57.40	834,985.35	11,960.55			200.50	111.00	92,337.25	3,032.50	35
36	Texas			88,501.57	18,966.47	21.73		381.69		856.21	25.00	36
37	Vermont			11,729.25	10,125.70			151.50		224.60	14.00	37
38	Virginia			280,918.03	87,535.30	143,497.71		985.06	6,237.46	2,335,862.21	4,927.01	38
39	West Virginia		19.50	214,599.72	133,817.05			640.50		85,492.03	389.00	39
40	Wisconsin	20.00		912,452.94	224,875.52			3,543.00	240.48	434,630.74	1,052.50	40
	Total	2,860.00	3,076.20	65,829,321.71	11,364,916.23	792,247.20	32.40	113,340.00	524,942.26	15,995,019.46	46,768.24	
	Collections for fiscal year ended June 30, 1886	3,000.00	10,151.90	69,092,266.00	a10,532,804.05	655,462.90	106.65	108,695.45	493,283.80	14,834,095.42	48,916.43	

a Including $217.17 collected on cigars at $6 per thousand.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	STATES AND TERRITORIES.	TOBACCO.								
		Dealers in leaf-tobacco (purchased in the hand, etc.), 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.	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), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $5.60.	Total collections on tobacco.	
1	Alabama	$0.42			$19,649.90						$32,540.01	1
2	Arkansas	5.82	$104.17		16,580.20		$39.50				39,282.34	2
3	California	5.41			36,384.30		60.00	$23.75	$48.60	$54.60	535,513.02	3
4	Colorado				13,328.10		6.00				48,633.51	4
5	Connecticut	84.58			16,873.30		6.00	77.50	13.20	17.40	123,838.45	5
6	Delaware				8,708.10		19.50		25.20		203,181.65	6
7	Florida	1.25	104.17		7,394.76					10.50	311,696.00	7
8	Georgia				26,751.50		63.50	78.75	21.60		59,644.42	8
9	Illinois	52.91	41.67		81,236.91		161.50	148.75	497.30	57.30	1,327,271.83	9
10	Indiana	108.55			42,829.25		63.00	$30.00	112.50	71.70	196,140.95	10
11	Iowa	4.17			37,091.70		21.50		41.88	6.60	204,811.48	11
12	Kansas				36,678.38		7.00		11.25	16.20	102,570.43	12
13	Kentucky	2,128.70			24,981.21		493.25		42.50	59.40	1,508,809.54	13
14	Louisiana				16,478.10		241.50		231.25	126.60	53.70	299,180.64	14
15	Maine				14,209.40				122.50	163.80	21.60	28,151.66	15
16	Maryland	187.07			29,705.80		56.00			115.80	3.30	1,000,133.91	16
17	Massachusetts	5.00			43,513.90		36.00	87.50	600.00	280.80	89.10	399,424.90	17
18	Michigan				43,842.37		36.50		427.50	230.70	41.70	1,143,183.27	18
19	Minnesota				24,331.74		24.50		43.75	77.40	2.70	127,508.14	19
20	Mississippi				15,158.60							16,288.43	20
21	Missouri	62.08			47,167.10		370.50		63.75	70.80	8.70	3,297,898.60	21
22	Montana				6,455.80		9.50		12.50		11.25	8,966.70	22
23	Nebraska	4.17			29,902.40				17.50	11.40	3.60	84,819.49	23
24	Nevada				4,341.00							5,853.20	24
25	New Hampshire				7,481.20				100.00	95.40	7.20	18,306.06	25
26	New Jersey				42,152.20		60.00		631.88	328.80	18.00	2,659,346.09	26
27	New Mexico				5,398.40							5,674.70	27
28	New York	4.59			155,706.07		676.00	60.00	1,583.75	1,240.50	276.90	5,307,477.09	28
29	North Carolina	168.42			21,089.53		1,258.50		1,188.13	55.20	6.60	1,454,816.25	29
30	Ohio	490.21	125.00		80,716.02		238.00		730.00	651.90	140.55	2,521,851.39	30
31	Oregon				11,577.00				15.00		3.60	18,373.96	31
32	Pennsylvania	339.36			129,249.80		175.00		471.25	1,558.50	215.85	3,235,121.77	32
33	Rhode Island				9,129.20				90.00	75.60	3.60	39,189.70	33
34	South Carolina				15,288.10		22.00		13.75			22,161.05	34
35	Tennessee	569.78			19,822.30		273.00		117.50	34.80		128,459.18	35
36	Texas	1.25	62.50		35,376.30		20.00				10.50	55,721.65	36
37	Vermont				5,680.50				60.00	18.00	2.40	16,276.70	37
38	Virginia	260.46			18,706.01		1,015.00		107.50	2.40		2,599,136.12	38
39	West Virginia	118.47			10,497.10		65.00				3.60	231,022.75	39
40	Wisconsin	82.71			33,958.10		46.00		193.75	146.40	20.40	698,789.60	40
	Total	4,685.39	437.51		1,245,412.65		5,563.75	177.50	7,358.14	6,027.80	1,138.50	30,108,067.13	
	Collections for fiscal year ended June 30, 1886	4,896.70	62.50		a1,208,529.17		5,575.85	235.00	7,316.39	6,129.80	1,252.42	27,907,362.53	

a Including $39.58 collected from dealers in manufactured tobacco at $5 per annum.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	STATES AND TERRITORIES.	FERMENTED LIQUORS.						OLEOMARGARINE.							
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
1	Alabama	$13,079.50	.....	$100.00	$505.61	$901.25	$14,585.76	$8.88	.....	.....	.....	$368.00	$960.00	$1,336.88	1
2	Arkansas	.....	.....	.....	347.51	783.34	1,130.85	48.46	.....	.....	.....	2,430.00	2,720.00	5,198.46	2
3	California	539,477.75	$4,737.49	8,700.00	5,194.18	7,497.90	565,607.32	.....	.....	.....	.....	.....	.....	.....	3
4	Colorado	116,448.86	524.99	1,600.00	1,735.00	2,918.77	123,227.62	7,470.42	.....	$600.00	$1,000.00	2,388.00	3,160.00	14,618.42	4
5	Connecticut	138,535.66	241.67	1,700.00	2,484.22	5,670.85	148,632.40	3,801.54	.....	600.00	.....	6,446.00	2,280.00	13,121.54	5
6	Delaware	27,417.00	100.00	300.00	158.34	212.50	28,187.84	57.66	.....	.....	.....	592.00	.....	649.66	6
7	Florida	.....	.....	.....	45.83	520.84	566.67	2.00	.....	.....	.....	188.00	240.00	430.00	7
8	Georgia	2,474.38	.....	100.00	388.33	984.16	3,946.87	40.44	.....	.....	.....	412.00	240.00	692.44	8
9	Illinois	1,564,359.74	783.39	10,324.99	12,486.24	10,214.65	1,598,169.01	211,293.04	.....	4,200.00	5,500.00	32,084.00	12,980.00	266,057.04	9
10	Indiana	403,008.51	437.50	4,350.00	3,667.50	5,610.43	417,073.94	55,057.50	.....	600.00	500.00	1,024.00	240.00	57,421.50	10
11	Iowa	174,037.70	1,420.83	4,800.00	5,157.07	3,012.52	188,428.12	.....	.....	.....	.....	24.00	240.00	264.00	11
12	Kansas	15,223.23	100.00	200.00	1,498.35	1,233.33	18,254.91	25,727.80	.....	1,200.00	1,000.00	3,964.00	680.00	32,571.80	12
13	Kentucky	266,720.97	250.00	2,724.99	2,167.51	1,845.82	273,709.29	70.16	.....	.....	.....	5,004.00	2,520.00	7,594.16	13
14	Louisiana	115,419.24	.....	700.00	335.00	1,075.00	117,529.24	19.40	.....	.....	.....	482.00	1,680.00	2,181.40	14
15	Maine	.....	75.00	.....	1,349.19	400.00	1,824.19	.....	.....	.....	.....	408.00	80.00	488.00	15
16	Maryland	496,473.86	712.50	4,050.00	2,729.33	2,600.00	506,565.69	47.70	.....	.....	.....	1,152.00	480.00	1,679.70	16
17	Massachusetts	925,885.60	225.00	3,241.66	11,011.79	10,099.99	950,461.13	13,474.70	.....	600.00	500.00	20,392.00	18,720.00	53,686.70	17
18	Michigan	442,039.37	1,658.34	8,158.33	4,622.48	8,543.77	465,022.29	1,864.38	.....	.....	.....	10,946.00	8,400.00	21,210.38	18
19	Minnesota	306,618.94	1,683.33	9,233.32	2,500.82	4,287.50	324,323.91	54.62	.....	.....	.....	76.00	720.00	850.62	19
20	Mississippi	.....	.....	.....	3,085.86	712.50	3,798.36	.....	.....	.....	.....	108.00	.....	108.00	20
21	Missouri	1,313,790.12	637.51	4,616.67	3,678.34	6,997.14	1,329,719.78	49.12	.....	.....	.....	3,826.00	3,700.00	7,575.12	21
22	Montana	27,901.74	1,600.01	1,300.00	1,880.84	1,800.00	34,482.59	392.32	.....	.....	.....	980.00	3,120.00	4,492.32	22
23	Nebraska	151,213.29	1,033.33	2,750.00	2,557.50	5,900.03	163,454.15	65.14	.....	.....	.....	1,068.00	1,800.00	2,933.14	23
24	Nevada	33,280.35	945.83	1,100.00	400.00	1,233.34	36,959.52	.....	.....	.....	.....	76.00	920.00	996.00	24
25	New Hampshire	293,858.64	.....	500.00	3,255.00	2,379.18	299,992.82	.20	.....	.....	.....	1,178.00	160.00	1,338.20	25
26	New Jersey	1,122,533.75	929.17	3,204.18	7,901.74	8,247.93	1,142,816.77	135.02	.....	.....	.....	4,684.00	1,440.00	6,259.02	26
27	New Mexico	5,783.83	725.00	270.83	430.84	1,882.84	9,093.34	122.56	.....	.....	.....	1,414.00	1,520.00	3,056.56	27
28	New York	6,982,224.13	2,766.68	23,808.33	39,563.02	24,430.92	7,072,793.08	36,063.76	.....	600.00	3,000.00	6,320.00	4,560.00	50,543.76	28
29	North Carolina	.....	.....	.....	790.03	806.25	1,596.28	.....	.....	.....	.....	44.00	.....	44.00	29
30	Ohio	1,848,398.93	766.67	12,666.67	12,403.34	12,078.74	1,886,314.35	13,655.56	.....	600.00	2,000.00	9,770.00	3,680.00	29,705.56	30
31	Oregon	62,584.98	2,068.76	2,100.00	1,918.33	3,052.08	72,324.15	.....	.....	.....	.....	.....	.....	.....	31
32	Pennsylvania	2,194,885.52	7,133.39	24,208.36	16,825.87	15,110.46	2,258,163.60	10,063.06	.....	1,800.00	2,500.00	15,678.00	5,880.00	35,321.06	32
33	Rhode Island	64,898.00	.....	300.00	1,675.21	666.69	67,539.90	55,987.36	.....	2,400.00	2,500.00	15,868.00	7,520.00	84,275.36	33
34	South Carolina	14,416.13	53.33	100.00	348.33	550.00	15,472.79	.....	.....	.....	.....	.....	.....	.....	34
35	Tennessee	29,678.62	.....	408.34	586.68	1,083.34	31,756.98	.....	.....	.....	.....	2,024.00	3,080.00	5,104.00	35
36	Texas	37,608.86	291.67	500.00	12,001.75	7,324.99	57,727.27	176.16	.....	.....	.....	1,040.00	3,240.00	4,456.16	36
37	Vermont	.....	.....	.....	867.56	358.35	1,225.91	.....	.....	.....	.....	.....	.....	.....	37
38	Virginia	34,992.75	58.34	100.00	748.35	1,116.67	37,016.11	67.34	.....	.....	.....	422.00	240.00	729.34	38
39	West Virginia	89,858.20	50.00	600.00	923.33	545.84	91,977.37	52.00	.....	.....	.....	260.00	.....	312.00	39
40	Wisconsin	1,532,283.55	1,962.50	13,958.34	6,922.51	5,585.42	1,560,712.32	55.74	.....	.....	.....	2,390.00	4,200.00	6,645.74	40
	Total	21,387,411.79	34,577.23	152,775.01	177,148.13	170,275.33	21,922,187.49	435,924.04	.....	13,200.00	18,500.00	154,924.00	101,400.00	723,948.04	
	Collections for fiscal year ended June 30, 1886	19,157,612.87	37,014.66	149,914.23	169,502.56	162,686.97	19,676,731.29	.....	.....	.....	.....	.....	.....	.....	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	STATES AND TERRITORIES.	BANKS AND BANKERS.				Total collections not otherwise herein provided for.	PENALTIES, ETC.							
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{10}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{4}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.		Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
1	Alabama					$17.06						$56.38	$56.38	1
2	Arkansas									$1,357.82			1,357.82	2
3	California						$5,170.56		$32.75	34,509.67	$11.50		39,724.48	3
4	Colorado					.01				10.00		29.23	39.23	4
5	Connecticut						145.49			1,340.79	146.93	983.89	2,617.10	5
6	Delaware									40.00		115.87	155.87	6
7	Florida					.02			40.00		1.76		41.76	7
8	Georgia			$3,000.00	$3,000.00		4,375.11			5,170.76		58.45	9,604.32	8
9	Illinois					9,527.62	38.66		5,706.95	1,337.50	50.33	2,041.41	9,174.85	9
10	Indiana					4.12	144.24		31.00	498.42	54.66	707.74	1,436.06	10
11	Iowa						159.27		2,249.00	789.05	18.02	2,566.44	5,781.78	11
12	Kansas						138.20			40.00	57.38	104.75	340.33	12
13	Kentucky					2,234.47	1,381.94		258.40	698.61	684.59	316.79	3,340.33	13
14	Louisiana					186.07	18.90			61.36	9.78		90.04	14
15	Maine						8.22	$50.00	602.50	878.93	2.58	104.50	1,646.73	15
16	Maryland					16.04	34.71			119.66	16.14		170.51	16
17	Massachusetts					172.57	859.77		4,884.23	1,155.00	16.16	284.43	7,199.59	17
18	Michigan					33.72	17.66		1,600.00	445.00	33.53	478.28	2,574.47	18
19	Minnesota						4.85		110.00	40.00	1.32	358.39	514.56	19
20	Mississippi					.02			922.50			429.17	1,351.67	20
21	Missouri					91.62	1,380.40			3,774.19	9.06	4,645.27	9,808.92	21
22	Montana													22
23	Nebraska					38.30	4.21		57.00	25.00	.27	34.49	120.97	23
24	Nevada					1,000.93	647.36		100.00	150.00			897.36	24
25	New Hampshire									450.00		165.03	615.03	25
26	New Jersey					2.89	147.48		336.41	2,468.51	14.46	544.17	3,511.03	26
27	New Mexico									217.45			217.45	27
28	New York					83.45	3,818.70		1,530.36	68,941.63	7.56	46.90	74,345.15	28
29	North Carolina					6.75	746.36		100.00	124.20	285.15	7,649.43	8,905.14	29
30	Ohio			1,288.37	1,288.37	438.13	320.62	11.00	433.10	2,672.72	16.93	1,327.56	4,781.93	30
31	Oregon									200.00		3,430.31	3,630.31	31
32	Pennsylvania					3,302.73	169.33	49.50	110.00	3,644.95	36.21	1,534.86	5,544.85	32
33	Rhode Island						545.07			25.00			570.07	33
34	South Carolina					253.61	16.17		139.30		78.39	552.43	786.29	34
35	Tennessee					3,488.56	8,721.98						8,721.98	35
36	Texas					1.82	649.15		236.60	1,605.49	25.20	419.01	2,935.45	36
37	Vermont						239.26			449.00		199.63	887.89	37
38	Virginia					600.30	825.04			3,062.25	1,013.11	94.34	4,994.74	38
39	West Virginia					.06	54.48		284.92		15.12		354.52	39
40	Wisconsin					5.54	9.43	.06	200.00	725.00	103.04	320.34	1,357.87	40
	Total			4,288.37	4,288.37	21,506.41	30,792.62	110.56	19,965.02	137,027.96	2,709.18	29,599.49	220,204.83	
	Collections for fiscal year ended June 30, 1886					24,199.94	24,207.04	246.02	51,483.85	90,676.94	1,903.02	25,905.58	194,422.45	

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	$30,006.67	a$3,608.86	$26,397.81	$32,540.01	$36.55	$32,503.46
Arkansas	59,660.91	b133.14	59,527.77	30,282.34		30,282.34
California	940,376.75	63.00	940,313.75	535,513.02	138.88	535,374.14
Colorado	73,636.07		73,636.07	48,633.51		48,633.51
Connecticut	193,195.98		193,195.98	123,838.45		123,838.45
Delaware	31,122.78		31,122.78	203,181.65		203,181.65
Florida	10,168.75		10,168.75	311,696.00		311,696.00
Georgia	259,817.81	476.45	259,341.36	59,644.42	20.83	59,623.59
Illinois	21,615,503.99	122.71	21,615,381.28	1,327,271.83	36.67	1,327,235.16
Indiana	3,586,962.11	c285.11	3,586,677.00	196,140.95	d123.69	196,017.26
Iowa	1,551,839.51		1,551,839.51	204,811.48	25.56	204,785.92
Kansas	57,382.64		57,382.64	102,570.43		102,570.43
Kentucky	10,621,841.84	5,367.07	10,616,474.77	1,508,809.54		1,508,809.54
Louisiana	124,581.59		124,581.59	299,180.64		299,180.64
Maine	18,175.87		18,175.87	28,151.66		28,151.66
Maryland	1,367,031.21	757.58	1,366,273.63	1,000,133.91	5.04	1,000,128.87
Massachusetts	1,060,183.11		1,060,183.11	399,424.90		399,424.90
Michigan	169,883.24		169,883.24	1,143,183.27	e307.54	1,142,875.73
Minnesota	100,891.75		100,891.75	127,508.14		127,508.14
Mississippi	21,061.68	a4,459.95	16,601.73	16,288.43		16,288.43
Missouri	3,213,695.23	8.10	3,213,687.13	3,297,898.60	f100.40	3,297,798.20
Montana	53,216.77		53,216.77	8,966.70		8,966.70
Nebraska	2,142,038.65	3.60	2,142,035.05	84,819.49		84,819.49
Nevada	24,712.49		24,712.49	5,853.20		5,853.20
New Hampshire	57,310.26		57,310.26	18,306.06		18,306.06
New Jersey	784,225.76	g356.63	783,869.13	2,659,346.09		2,659,346.09
New Mexico	45,523.37		45,523.37	5,674.70		5,674.70
New York	2,595,960.50	262.20	2,595,698.30	5,307,477.09	h13,356.36	5,294,120.73
North Carolina	485,333.29	648.41	484,684.88	1,454,816.25	73.39	1,454,742.86
Ohio	9,453,846.63	2,267.79	9,451,578.84	2,521,851.89	19.95	2,521,831.94
Oregon	57,989.73		57,989.73	18,373.96		18,373.96
Pennsylvania	2,582,828.72	43,042.03	2,539,786.69	3,235,121.77	35.66	3,235,086.11
Rhode Island	34,656.08		34,656.08	39,189.70		39,189.70
South Carolina	61,473.11		61,473.11	22,161.05		22,161.05
Tennessee	834,985.35	499.98	834,485.37	128,459.18	a9,984.60	118,474.58
Texas	88,501.57	60.77	88,440.80	55,721.65		55,721.65
Vermont	11,729.25		11,729.25	16,276.70		16,276.70
Virginia	280,918.63	663.03	280,255.00	2,599,136.12		2,599,136.12
West Virginia	214,599.72	27.36	214,572.36	231,022.75		231,022.75
Wisconsin	912,452.94	132.32	912,320.62	698,789.60	91.92	698,697.68
Total	65,829,321.71	63,246.09	65,766,075.62	30,108,067.13	24,357.04	30,083,710.09
Collections for fiscal year ended June 30, 1886	69,092,266.00	5,451.88	69,086,814.12	27,907,362.53	2,223.05	27,905,139.48

a Cotton tare.
b $23 income, $20 commercial brokers, and $90.14 sales.
c Including $42.55 billiard tables.
d Including $102.86 legacies.
e Bank circulation.
f Balance due on collector's account.
g $328.65 dividends and $27.98 costs.
h Including $8,197.90 legacies and $5,133.46 banks and bankers.
i Including $13.20 costs.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$14,585.76	a$7.32	$14,578.44	$1,336.88		$1,336.88
Arkansas	1,130.85		1,130.85	5,198.46		5,198.46
California	565,607.32		565,607.32			
Colorado	123,227.62		123,227.62	14,618.42		14,618.42
Connecticut	148,632.40		148,632.40	13,121.54		13,121.54
Delaware	28,187.84		28,187.84	649.66		649.66
Florida	566.67		566.67	430.00		430.00
Georgia	3,946.87	b434.10	3,512.77	692.44		692.44
Illinois	1,598,169.01		1,598,169.01	266,057.04		266,057.04
Indiana	417,073.94		417,073.94	57,421.50		57,421.50
Iowa	188,428.12		188,428.12	264.00		264.00
Kansas	18,254.91		18,254.91	32,571.80	$1.60	32,570.20
Kentucky	273,709.29		273,709.29	7,594.16		7,594.16
Louisiana	117,529.24	c388.97	117,140.27	2,181.40		2,181.40
Maine	1,824.19		1,824.19	488.00		488.00
Maryland	506,565.69	d3,102.53	503,463.16	1,679.70		1,679.70
Massachusetts	950,464.13		950,464.13	53,686.70		53,686.70
Michigan	465,022.29		465,022.29	21,210.38		21,210.38
Minnesota	324,323.91		324,323.91	850.62		850.62
Mississippi	3,798.36		3,798.36	108.00		108.00
Missouri	1,329,719.78		1,329,719.78	7,575.12		7,575.12
Montana	34,482.59	a41.67	34,440.92	4,492.32		4,492.32
Nebraska	163,454.15		163,454.15	2,933.14		2,933.14
Nevada	36,959.52		36,959.52	996.00		996.00
New Hampshire	299,992.82		299,992.82	1,338.20		1,338.20
New Jersey	1,142,816.77		1,142,816.77	6,259.02		6,259.02
New Mexico	9,093.34		9,093.34	3,056.56		3,056.56
New York	7,072,793.08		7,072,793.08	50,543.76		50,543.76
North Carolina	1,596.28		1,596.28	44.00		44.00
Ohio	1,886,314.35		1,886,314.35	29,705.56		29,705.56
Oregon	72,324.15		72,324.15			
Pennsylvania	2,258,163.60		2,258,163.60	35,321.06		35,321.06
Rhode Island	67,539.90		67,539.90	84,275.36		84,275.36
South Carolina	15,472.79		15,472.79			
Tennessee	31,756.98		31,756.98	5,104.00		5,104.00
Texas	57,727.27		57,727.27	4,456.16		4,456.16
Vermont	1,225.91		1,225.91			
Virginia	37,016.11		37,016.11	729.34		729.34
West Virginia	91,977.37		91,977.37	312.00		312.00
Wisconsin	1,560,712.32		1,560,712.32	6,645.74		6,645.74
Total	21,922,187.49	3,974.59	21,918,212.90	723,948.04	1.60	723,946.44
Collections for fiscal year ended June 30, 1886	19,676,731.29	133.33	19,676,597.96			

a Penalties.
b $420 successions and $14.10 sales.
c Legacies.
d $366.46 legacies and $2,736.07 gross receipts of expressmen.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama				$17.06	a$17.06	
Arkansas						
California						
Colorado						
Connecticut				.01		.01
Delaware						
Florida						
Georgia	$3,000.00		$3,000.00	.02		$0.02
Illinois						
Indiana				9,527.62	b39.28	9,488.34
Iowa				4.12	c4.12	
Kansas						
Kentucky						
Louisiana				2,234.47	a82.28	2,152.19
Maine				186.07	d186.07	
Maryland						
Massachusetts				16.04	e16.04	
Michigan				172.57		172.57
Minnesota				33.72	f33.21	.51
Mississippi						
Missouri				.02		.02
Montana				91.62		91.62
Nebraska						
Nevada				38.30		38.30
New Hampshire				1,000.93		1,000.93
New Jersey						
New Mexico				2.89	g1.92	.97
New York						
North Carolina				83.45	h3.92	79.53
Ohio	1,288.37		1,288.37	6.75		6.75
Oregon				438.13		438.13
Pennsylvania						
Rhode Island				3,302.73		3,302.73
South Carolina						
Tennessee				253.61	i103.41	150.20
Texas				3,488.56	a3,488.56	
Vermont				1.82		1.82
Virginia						
West Virginia				600.30		600.30
Wisconsin				.06		.06
				5.54		5.54
Total	4,288.37		4,288.37	21,506.41	3,975.87	17,530.54
Collections for fiscal year ended June 30, 1886				24,199.94	52.92	24,147.02

a Cotton tare.
b Costs in suit.
c Billiard tables.
d Legacies.
e Gross receipts of expressmen.
f Bank circulation.
g Costs.
h Banks and bankers.
i Cotton.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$56.38	$56.38		$78,542.76	$3,726.17	$74,816.59
Arkansas	1,357.82		$1,357.82	97,630.38	133.14	97,497.24
California	39,724.48	287.47	39,437.01	2,081,221.57	489.35	2,080,732.22
Colorado	39.23		39.23	260,154.86		260,154.86
Connecticut	2,617.10	85.57	2,531.53	481,405.47	85.57	481,319.90
Delaware	155.87		155.87	263,297.80		263,297.80
Florida	41.76		41.76	322,903.20		322,903.20
Georgia	9,604.32	65.15	9,539.17	336,705.86	996.53	335,709.33
Illinois	9,174.85	82.77	9,092.08	24,825,704.34	281.43	24,825,422.91
Indiana	1,436.06	2.08	1,433.98	4,259,038.68	415.00	4,258,623.68
Iowa	5,781.78	4.13	5,777.65	1,951,124.89	29.69	1,951,095.20
Kansas	340.33	2.28	338.05	211,120.11	3.88	211,116.23
Kentucky	3,340.33	133.10	3,207.23	12,417,529.63	5,582.45	12,411,947.18
Louisiana	90.04		90.04	543,748.98	575.04	543,173.94
Maine	1,646.73		1,646.73	50,286.45		50,286.45
Maryland	170.51		170.51	2,875,597.06	3,881.19	2,871,715.87
Massachusetts	7,199.59		7,199.59	2,471,131.00		2,471,131.00
Michigan	2,574.47	50.80	2,523.67	1,801,907.37	391.55	1,801,515.82
Minnesota	514.56		514.56	554,088.98		554,088.98
Mississippi	1,351.67		1,351.67	42,608.16	4,459.95	38,148.21
Missouri	9,808.92	12.56	9,796.36	7,858,789.27	121.06	7,858,668.21
Montana				101,158.38	41.67	101,116.71
Nebraska	120.97	2.50	118.47	2,393,404.70	6.10	2,393,398.60
Nevada	897.36		897.36	70,419.50		70,419.50
New Hampshire	615.03		615.03	377,562.37		377,562.37
New Jersey	3,511.03		3,511.03	4,595,161.56	358.55	4,595,803.01
New Mexico	217.45		217.45	63,565.42		63,565.42
New York	74,345.15	15.90	74,329.25	15,101,203.03	13,638.38	15,087,564.65
North Carolina	8,905.14	1.20	8,903.94	1,950,701.71	723.00	1,949,978.71
Ohio	4,781.93	240.00	4,541.93	13,898,226.86	2,527.74	13,895,699.12
Oregon	3,630.31		3,630.31	152,318.15		152,318.15
Pennsylvania	5,544.85	35.00	5,509.85	8,120,282.73	43,112.69	8,077,170.04
Rhode Island	570.07		570.07	226,231.11		226,231.11
South Carolina	786.29		786.29	100,146.85	103.41	100,043.44
Tennessee	8,721.98	19.20	8,702.78	1,012,516.05	13,992.34	998,523.71
Texas	2,935.45	27.10	2,908.35	209,343.92	87.87	209,256.05
Vermont	887.89		887.89	30,119.75		30,119.75
Virginia	4,994.74	6.00	4,988.74	2,923,394.64	669.03	2,922,725.61
West Virginia	354.52		354.52	538,266.42	27.36	538,239.06
Wisconsin	1,357.87	17.87	1,340.00	3,179,964.01	242.11	3,179,721.90
Total	220,204.83	1,147.06	219,057.77	118,829,523.98	96,702.25	118,732,821.73
Collections for fiscal year ended June 30, 1886	194,422.45	997.12	193,425.33	116,894,982.21	8,858.30	116,886,123.91

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS REVENUE DURING THE FISCAL

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead, at $2	119,900	79,000	86,000	69,000	119,000	101,200
Barrel, at $1	233,840	190,300	116,600	172,200	216,000	87,200
One-half barrel, at 50 cents	1,417,000	1,268,000	932,000	857,000	704,000	640,000
One-third barrel, at 33⅓ cents	44,700	54,000	39,000	1,500	18,000	39,000
One-quarter barrel, at 25 cents	4,624,000	5,617,000	3,933,000	3,298,000	2,867,000	1,939,000
One-sixth barrel, at 16⅔ cents	278,100	224,400	157,800	120,900	171,000	114,000
One-eighth barrel, at 12½ cents	1,050,120	1,169,800	580,000	688,000	421,000	538,000
Total	7,767,660	8,602,500	5,844,400	5,206,600	4,516,000	3,458,400
Number of brewers' permits	24,400	5,600	.....	1,600	20,000	4,000

B.—STATEMENT OF NUMBER, KIND, AND VALUE OF SPECIAL-TAX STAMPS ISSUED TO

Denominations.	Value of each stamp.	Number issued in—			
		July.	Aug.	Sept.	Oct.
Rectifiers of less than 500 barrels	$100.00	50	10	.....	20
Rectifiers of 500 barrels or more	200.00	.....	.....	.....	10
Retail liquor dealers	25.00	1,900	300	100	2,000
Wholesale liquor dealers	100.00	20	30	20	50
Manufacturers of stills	50.00	10	10	.....	10
Stills manufactured	20.00	10	.....	.....	10
Worms manufactured	20.00	10	20	.....	10
Brewers, annual manufacture less than 500 barrels	50.00	30	10	.....	20
Brewers of 500 barrels or more	100.00	20	.....	20	40
Retail dealers in malt liquors	20.00	90	130	190	200
Wholesale dealers in malt liquors	50.00	80	20	50	100
Manufacturers of cigars	6.00	190	200	100	110
Dealers in leaf-tobacco of 25,000 pounds or less	5.00	10	70	.....	10
Dealers in leaf-tobacco	12.00	130	20	.....	40
Retail dealers in leaf-tobacco	250.00	.....	10	.....	.....
Dealers in manufactured tobacco	2.40	2,900	1,800	1,800	5,200
Manufacturers of tobacco	6.00	10	10	.....	10
Peddlers of tobacco, first class	30.00	10	.....	.....	.....
Peddlers of tobacco, second class	15.00	50	20	30	20
Peddlers of tobacco, third class	7.20	20	40	60	30
Peddlers of tobacco, fourth class	3.60	40	30	10	.....
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....
Manufacturers of oleomargarine	550.00	.....	.....	.....	.....
Manufacturers of oleomargarine	500.00	.....	.....	.....	360
Retail dealers in oleomargarine	48.00	.....	.....	.....	4,000
Wholesale dealers in oleomargarine	480.00	.....	.....	.....	850
Aggregate number of stamps	.....	5,580	2,730	2,380	13,100
Aggregate value of stamps	.....	$75,808	$25,866	$18,638	$868,146

B.—STATEMENT OF NUMBER AND VALUE OF STAMPS FOR OLEOMARGARINE ISSUED TO

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
10 pounds	.....	.....	.....	58,200	106,000
20 pounds	.....	.....	.....	37,800	86,800
30 pounds	.....	.....	.....	27,600	95,200
40 pounds	.....	.....	.....	35,800	69,600
50 pounds	.....	.....	.....	28,200	78,800
60 pounds	.....	.....	.....	19,200	26,800
70 pounds	.....	.....	.....	800	5,200
80 pounds	.....	.....	.....	.....	4,400
90 pounds	.....	.....	.....	.....	4,400
100 pounds	.....	.....	.....	.....	5,400
Total stamps for oleomargarine	.....	.....	.....	207,600	482,600
Exportation stamps for oleomargarine	.....	.....	.....	3,200	4,400
Aggregate of stamps	.....	.....	.....	210,800	487,000
Aggregate value	.....	.....	.....	$161,688	$399,588

AND THE NUMBER OF BREWERS' PERMITS ISSUED TO COLLECTORS OF INTERNAL YEAR ENDED JUNE 30, 1887.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
156,600	169,400	106,000	167,400	65,900	126,100	1,305,500	$2,611,000.00
142,200	77,100	219,200	206,800	149,000	250,400	2,060,840	2,060,840.00
831,000	638,500	978,300	918,500	850,600	1,540,500	11,574,800	5,787,400.00
.....	36,000	.....	30,000	28,500	30,600	321,300	107,100.00
2,667,000	2,102,000	4,151,000	3,576,000	4,498,000	5,034,400	44,306,400	11,076,600.00
138,000	216,300	243,000	396,600	49,500	239,400	2,349,000	391,500.00
663,200	456,000	1,166,000	919,600	968,400	854,200	9,474,320	1,184,290.00
4,598,000	3,635,300	6,863,500	6,214,900	6,609,300	8,075,600	71,392,160	23,218,730.00
8,800	.....	10,000	24,400	11,600	2,000	112,400	.....

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Number issued in—								Aggregate number of each denomination.	Aggregate value of each denomination.
Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	.....	30	10	1,420	10	60	.....	1,610	$161,000.00
10	.....	30	.....	780	.....	10	20	860	172,000.00
700	1,200	1,400	100	203,500	6,100	5,900	600	223,800	5,595,000.00
50	40	40	10	4,910	30	40	40	5,280	528,000.00
.....	10	20	10	160	10	10	.....	250	12,500.00
.....	10	20	10	190	10	.....	.....	260	5,200.00
.....	.....	.....	10	180	10	.....	.....	240	4,800.00
10	20	.....	10	1,390	20	40	.....	1,550	77,500.00
.....	10	20	.....	2,070	10	50	20	2,260	226,000.00
70	130	120	80	9,600	30	230	110	10,980	219,600.00
20	30	70	30	3,750	70	110	110	4,440	222,000.00
220	280	290	150	19,610	570	410	180	22,310	133,865.00
20	10	110	.....	1,580	20	10	10	1,850	9,250.00
20	10	190	40	4,650	70	20	50	5,240	62,880.00
.....	20	.....	.....	40	.....	.....	.....	70	17,500.00
7,900	6,100	9,900	4,800	536,200	3,700	11,200	1,000	592,500	1,422,000.00
.....	.....	40	10	1,490	20	20	.....	1,610	9,660.00
10	.....	.....	.....	200	.....	.....	.....	220	6,600.00
20	20	20	10	1,070	.....	20	.....	1,280	19,200.00
30	20	40	20	1,300	10	10	20	1,600	11,520.00
20	20	.....	10	870	.....	30	10	1,040	3,744.00
.....	.....	.....	.....	220	40	.....	.....	260	156,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	.....	.....	.....	.....	.....	.....	.....	370	185,000.00
4,430	260	160	30	4,270	630	70	.....	13,850	664,800.00
130	20	30	.....	780	50	.....	.....	1,860	892,800.00
13,670	8,210	12,530	5,340	809,230	11,410	18,240	2,170	895,590	.....
$328,948	$84,886	$108,538	$23,730	$8,780,982	$255,172	$210,690	$37,010	.....	10,818,414.00

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
14,000	21,400	30,400	24,000	12,200	20,000	8,000	294,200	$111,796.00
8,000	10,600	6,800	13,400	4,400	6,000	600	174,400	101,152.00
8,000	6,800	9,200	12,400	4,000	14,000	2,000	179,200	139,776.00
1,000	8,600	3,000	11,400	5,000	7,000	600	142,000	139,160.00
7,000	12,600	8,000	33,000	9,200	17,000	.....	193,800	228,684.00
5,000	3,800	2,600	1,000	3,000	.....	800	62,200	85,836.00
200	.....	2,000	200	.....	.....	400	8,800	13,904.00
200	.....	2,000	200	.....	.....	.....	6,800	12,104.00
200	.....	2,000	200	.....	.....	.....	6,800	13,464.00
200	1,000	.....	200	.....	.....	.....	6,800	14,824.00
43,800	64,800	66,000	96,000	37,800	64,000	12,400	1,075,000	860,700.00
2,000	10,400	7,600	3,200	14,800	4,000	4,000	53,600	.....
45,800	75,200	73,600	99,200	52,600	68,000	16,400	1,128,600	.....
$33,844	$50,304	$49,320	$79,560	$30,204	$48,920	$7,272	.....	860,700.00

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Denominations.	Number issued in— July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Aggregate number of each denomination.	Aggregate value of each denomination.
TAX-PAID SPIRIT STAMPS.														
10 gallons	3,300	2,400	2,400	16,200	3,000	4,800	2,100	300	3,750	3,750	900	3,000	45,900	$784,890
20 gallons	36,750	32,550	39,600	54,000	28,500	29,400	44,250	31,200	20,250	37,200	30,600	37,800	422,100	11,016,810
30 gallons	6,450	8,550	4,050	20,700	5,250	6,150	11,400	5,400	9,600	8,400	21,300	4,500	111,750	3,922,425
40 gallons	45,450	32,700	41,400	58,500	49,200	61,800	51,300	47,400	52,050	53,100	49,500	30,900	564,300	24,885,030
50 gallons	1,650	1,350	150	1,200	2,400	1,350	1,650	600	600	1,800	450	600	13,800	732,780
60 gallons	1,650	1,800	1,500	2,550	1,650	.....	2,400	5,400	450	6,000	1,500	300	25,200	1,584,920
70 gallons	.....	300	1,500	750	300	300	150	.....	.....	.....	1,500	150	4,950	351,945
80 gallons	25,050	19,500	39,450	9,750	26,550	31,650	24,750	17,100	24,300	24,000	10,350	25,350	277,800	22,251,780
90 gallons	1,950	750	150	750	1,650	1,500	4,200	900	750	150	1,500	1,500	15,750	1,403,325
100 gallons	.....	.....	.....	.....	150	.....	150	.....	.....	.....	.....	.....	300	29,430
110 gallons	.....	.....	.....	.....	150	.....	.....	.....	.....	.....	.....	.....	150	16,065
120 gallons	.....	.....	.....	150	.....	.....	.....	.....	.....	150	.....	150	450	52,245
130 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	150	.....	150	300	37,530
Total tax-paid spirit stamps	122,250	99,900	130,200	164,550	109,800	136,950	142,350	108,300	111,750	134,700	117,600	104,400	1,482,750	67,049,775
OTHER THAN TAX-PAID SPIRIT STAMPS.														
Stamps for rectified spirits.														
5 gallons	6,600	6,600	11,200	17,600	8,600	3,800	14,000	3,400	3,200	14,400	14,200	4,600	108,200	.....
10 gallons	7,400	10,000	6,200	28,600	17,600	13,000	17,800	14,400	2,800	14,200	7,400	7,000	146,400	.....
20 gallons	8,400	11,200	10,200	35,600	9,200	9,200	20,200	16,800	7,000	10,200	5,800	4,400	148,200	.....
30 gallons	4,600	27,200	19,800	22,600	28,000	13,400	13,200	16,200	6,800	2,600	27,400	15,000	196,800	.....
40 gallons	88,000	45,800	74,200	65,400	113,800	56,200	61,400	54,000	89,600	77,400	19,600	21,200	706,600	.....
50 gallons	200	5,000	400	8,000	3,200	800	3,800	2,000	10,400	6,600	1,400	.....	41,800	.....
60 gallons	.....	.....	.....	.....	400	600	400	.....	.....	.....	.....	1,000	2,400	.....
70 gallons	200	600	200	1,000	400	800	400	1,000	.....	.....	.....	400	5,000	.....
80 gallons	.....	5,400	600	2,400	7,600	4,400	4,000	2,000	4,600	3,400	3,600	4,200	42,200	.....
90 gallons	400	600	600	400	800	200	400	200	400	4,800	1,200	1,200	11,200	.....
100 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200	200	.....
110 gallons	.....	.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....	200	.....
120 gallons	.....	.....	.....	200	.....	.....	.....	.....	200	.....	.....	200	600	.....
130 gallons	.....	200	200	.....	.....	.....	.....	.....	.....	1,000	200	200	1,800	.....
Total stamps for rectified spirits	115,800	112,600	123,600	182,000	189,600	102,400	135,600	110,000	125,000	134,600	80,800	59,600	1,471,600	.....
Wholesale liquor dealers' stamps.														
5 gallons	9,600	14,700	5,700	9,000	5,400	10,500	6,000	4,800	10,500	5,100	3,300	3,600	88,200	.....
10 gallons	15,900	20,100	18,300	30,900	19,500	18,300	17,100	9,900	26,100	13,200	30,500	10,800	210,600	.....
20 gallons	11,400	9,600	6,900	12,300	12,000	8,100	6,900	4,800	17,400	11,100	4,800	2,700	108,000	.....
30 gallons	.....	900	900	1,800	300	1,500	.....	1,500	1,500	600	900	.....	9,900	.....
40 gallons	7,200	16,200	8,400	17,100	18,300	12,900	18,300	11,100	23,100	22,500	5,100	2,700	162,900	.....
50 gallons	.....	6,900	1,800	3,300	3,000	900	4,200	3,600	1,500	1,800	3,000	300	30,300	.....
60 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
70 gallons	600	.....	.....	300	.....	.....	.....	.....	.....	600	.....	.....	1,500	.....
80 gallons	.....	.....	.....	.....	.....	.....	1,200	.....	.....	.....	.....	.....	1,200	.....
90 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	600	.....	.....	600	.....
110 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total wholesale liquor dealers' stamps	44,700	68,400	42,000	74,700	58,500	52,200	53,700	35,700	80,100	55,500	27,600	20,100	613,200	.....
Stamps for imported spirits.														
5 gallons	.....	.....	.....	900	.....	.....	300	.....	.....	.....	.....	.....	1,200	.....
10 gallons	.....	.....	.....	1,200	300	.....	300	300	.....	.....	.....	.....	2,100	.....
20 gallons	.....	300	.....	900	.....	.....	.....	.....	.....	.....	.....	.....	1,200	.....
30 gallons	.....	.....	.....	300	.....	.....	.....	.....	300	.....	.....	.....	600	.....
40 gallons	.....	.....	.....	300	.....	.....	.....	.....	300	.....	.....	.....	600	.....
50 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
60 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
70 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
80 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
90 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

Denominations.	Number issued in—												Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
Stamps for imported spirits—Continued.														
100 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total stamps for imported spirits	.....	300	.....	3,600	300	.....	600	300	600	.....	.....	.....	5,700	.....
Warehouse	47,600	142,000	112,400	124,400	280,600	120,000	75,200	136,400	226,800	108,400	205,200	57,200	1,641,600	.....
Special warehouse	.....	.....	.....	6,000	4,800	4,800	300	6,000	1,500	.....	.....	10,500	30,900	.....
Rewarehousing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,900	3,900	.....
Exportation	4,000	.....	.....	.....	.....	8,400	.....	4,000	8,000	4,000	400	800	29,600	$2,960
Total other than tax-paid stamps	212,100	323,300	278,000	390,700	530,200	293,800	265,400	292,400	442,000	302,500	314,000	152,100	3,796,500	.....
Grand aggregate of stamps	334,350	423,200	408,200	555,250	640,000	430,750	407,750	400,700	553,750	437,200	431,600	256,500	5,279,250	.....
Aggregate value of tax-paid spirit stamps	$5,616,675	$4,466,340	$6,423,570	$6,133,455	$5,307,930	$6,552,495	$6,472,035	$4,916,430	$5,298,075	$6,111,720	$4,931,010	$4,820,040	.....	67,049,775
Aggregate value of other than tax-paid spirit stamps	$400	.....	.....	.....	.....	$840	.....	$400	$800	$400	$40	$80	.....	2,960
Grand aggregate value	$5,617,075	$4,466,340	$6,423,570	$6,133,455	$5,307,930	$6,553,335	$6,472,035	$4,916,830	$5,298,875	$6,112,120	$4,931,050	$4,820,120	.....	67,052,735

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, SNUFF, CIGARS, AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Denominations.	Number issued in—												Aggregate number of stamps issued.	Aggregate value of stamps issued.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
Tobacco. (8 cents per pound).														
1 ounce	960,000	800,000	941,000	1,400,000	1,264,000	720,000	860,000	962,000	2,202,000	1,250,000	764,000	660,000	12,783,000	$63,915.00
2 ounces	9,418,400	9,877,600	9,135,000	11,110,000	10,102,400	10,516,200	11,608,100	9,812,900	12,699,400	11,786,660	11,725,500	10,893,000	128,685,160	1,286,851.60
3 ounces	507,000	875,000	621,000	701,000	625,600	316,000	313,000	454,000	748,000	542,000	676,000	549,000	6,927,600	103,914.00
4 ounces	9,341,000	9,377,000	7,391,000	9,236,900	6,176,000	7,648,500	7,975,000	8,708,500	8,428,000	10,576,160	7,999,000	9,054,000	101,911,060	2,038,221.20
8 ounces	1,358,550	1,524,510	1,372,530	1,695,030	1,452,120	1,528,500	1,421,025	1,133,385	1,591,320	1,624,515	1,178,430	1,630,515	17,510,430	700,417.20
16 ounces	435,630	434,250	349,200	545,610	333,810	539,460	449,835	460,605	369,645	490,005	403,695	636,000	5,447,655	435,812.40
½ pound	68,904	55,800	30,612	49,500	57,000	25,200	9,900	44,208	94,140	17,304	27,000	14,916	494,484	19,779.36
1 pound	27,540	25,800	12,000	6,840	40,260	240	7,404	15,000	6,060	8,184	13,500	30,108	192,936	15,434.88
2 pounds	4,680	26,400	9,600	11,040	11,460	8,640	15,300	9,600	13,800	19,704	9,000	13,908	153,132	24,501.12
3 pounds	55,680	16,800	20,400	29,640	11,400	13,800	11,400	13,200	16,800	26,904	14,400	35,508	265,932	63,823.68
4 pounds	25,944	6,000	3,600	17,280	1,800	30,000	3,000	4,200	25,200	15,624	600	29,508	162,756	52,081.92
5 pounds	62,784	51,900	25,200	22,440	27,204	16,440	90,600	19,200	43,200	36,504	25,800	93,408	514,680	205,872.00
10 pounds	239,000	239,600	324,400	289,200	234,900	138,400	144,000	496,000	192,400	190,400	236,400	244,800	2,959,600	4,498,592.00
20 pounds	214,800	150,800	200,400	204,800	243,600	132,800	173,200	446,000	190,800	115,600	160,800	234,400	2,558,000	5,934,560.00
30 pounds	52,800	8,000	104,000	35,200	26,000	15,200	34,400	110,800	72,000	69,200	42,800	126,000	706,400	2,203,968.00
40 pounds	44,400	35,600	76,800	48,400	23,200	14,400	22,800	68,400	45,200	30,000	11,600	22,800	443,600	1,738,912.00
50 pounds	10,400	4,000	8,400	6,000	.....	8,400	6,000	6,000	10,000	.....	2,000	5,600	66,800	315,296.00
60 pounds	2,400	.....	.....	4,800	400	.....	.....	2,000	1,200	2,000	3,200	2,000	18,000	99,360.00
Total	22,820,912	23,509,060	20,715,142	25,413,680	20,640,254	21,672,180	23,144,964	22,765,998	26,749,165	26,800,764	23,293,635	24,275,471	281,801,225	19,801,312.36
Foil wrappers (8 cents per pound).														
1 ounce	3,028,800	2,624,240	2,901,000	2,755,040	2,807,560	2,624,600	2,577,040	2,683,472	2,579,080	2,469,080	2,721,240	2,606,400	32,377,552	161,887.76
2 ounces	20,160	.....	.....	.....	57,600	40,320	25,920	14,900	4,320	9,360	1,440	4,320	178,340	1,783.40
4 ounces	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8 ounces	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	3,048,960	2,624,240	2,901,000	2,755,040	2,865,160	2,664,920	2,602,960	2,698,372	2,583,400	2,478,440	2,722,680	2,610,720	32,555,892	163,671.16
Snuff (8 cents per pound).														
½ ounce	.....	20,580	19,992	392,000	196,980	19,600	40,180	.....	.....	.....	392,980	.....	1,082,312	2,705.78
1 ounce	921,984	1,913,352	1,398,460	2,188,144	1,824,760	1,368,276	736,176	2,560,152	1,237,544	1,756,160	2,236,360	1,313,984	19,455,352	97,276.76
2 ounces	343,440	479,520	730,836	816,480	745,200	501,120	339,120	481,680	520,560	784,080	432,000	449,280	6,623,316	66,233.16
3 ounces	.....	.....	.....	6,000	.....	.....	.....	10,000	10,400	110,000	10,000	10,000	156,400	2,346.00
4 ounces	66,800	34,000	52,080	146,560	40,400	32,000	68,600	48,000	72,400	64,000	100,200	62,000	786,980	15,739.60
6 ounces	320,800	284,000	264,000	642,000	340,000	370,000	362,000	380,000	460,600	488,000	428,000	430,000	4,769,400	143,082.00
8 ounces	24,800	9,200	9,280	13,600	6,000	3,700	11,600	18,200	15,700	23,700	7,200	2,000	144,980	5,799.20
16 ounces	45,000	44,000	17,000	50,000	34,500	38,000	33,000	32,000	40,000	69,000	35,000	23,000	460,500	36,840.00
½ pound	2,520	1,200	6,120	6,720	960	7,080	12,600	1,080	7,800	6,480	1,200	1,200	54,960	2,198.40
1 pound	1,680	8,520	23,508	9,480	2,160	8,280	19,800	1,800	16,200	9,024	8,400	10,800	119,652	9,572.16
2 pounds	3,360	7,080	7,956	8,880	7,800	2,610	22,080	9,000	3,000	7,680	15,000	3,000	98,076	15,692.16
3 pounds	2,280	480	7,836	6,960	1,200	8,880	7,680	4,200	2,760	6,492	7,800	1,440	58,008	13,921.92
4 pounds	.....	.....	1,200	.....	.....	.....	.....	.....	300	.....	.....	.....	1,500	480.00
5 pounds	5,844	15,204	7,584	17,280	5,460	12,768	8,880	23,220	12,120	13,092	7,560	9,000	138,012	55,204.80
10 pounds	1,200	3,600	2,000	1,600	2,000	2,800	2,000	1,600	2,800	1,600	1,600	1,600	24,400	19,520.00
20 pounds	2,400	800	1,600	2,000	2,800	400	1,200	2,400	1,200	1,600	3,200	1,200	20,800	33,280.00
Total	1,742,108	2,822,136	2,549,452	4,307,644	3,210,220	2,375,544	1,664,916	3,573,332	2,403,384	3,340,908	3,686,500	2,318,504	33,994,648	519,891.94
Exportation.														
Tobacco	9,200	9,200	2,800	4,800	11,600	400	13,200	.....	11,600	400	14,000	10,800	88,000	.....
Cigars	.....	400	800	800	400	.....	.....	.....	.....	.....	400	800	3,600	.....
Cigars ($3 per thousand).														
25s	277,400	179,000	221,500	312,700	298,000	416,500	333,200	312,500	264,000	309,900	230,500	257,500	3,412,700	255,952.50
50s	5,092,500	4,458,000	4,842,000	4,823,000	4,510,000	4,355,500	4,585,000	3,810,000	3,716,500	5,257,000	3,966,500	4,355,700	53,771,700	8,065,755.00
100s	844,500	549,500	875,500	681,500	1,102,000	532,000	647,000	487,000	748,000	851,700	509,000	790,000	8,617,700	2,585,310.00
200s	10,900	1,500	1,200	20,000	20,100	100	5,700	5,100	10,400	11,000	7,200	15,200	108,400	65,040.00
250s	40,600	25,720	45,115	35,800	28,420	22,200	24,900	15,600	33,000	43,500	26,500	43,200	384,555	288,416.25
500s	2,000	1,500	120	22,500	750	.....	2,100	30	700	11,750	1,050	.....	42,500	63,750.00
Total	6,267,900	5,215,220	5,985,435	5,895,500	5,959,270	5,326,300	5,597,900	4,630,230	4,772,600	6,484,850	4,740,750	5,461,600	66,337,555	11,324,223.75
Cigarettes (50 cents per thousand).														
10s	7,086,400	7,880,240	6,848,000	9,016,000	13,016,000	5,632,000	6,552,000	8,388,000	7,922,400	11,888,000	10,216,000	11,685,040	106,130,080	530,650.40
20s	2,388,000	3,800,000	2,480,000	5,386,000	2,160,000	720,000	2,184,000	1,504,000	1,369,120	1,840,000	1,408,000	1,942,560	27,181,680	271,816.80
50s	19,200	.....	19,200	48	19,200	1,212	14,400	9,000	12,000	.....	8,400	1,248	103,908	2,597.70
100s	25,000	22,500	15,000	24,050	39,000	25,080	12,200	6,000	12,200	42,100	.....	27,000	250,130	12,506.50
Total	9,518,600	11,702,740	9,362,200	14,426,098	15,234,200	6,378,292	8,762,600	9,907,000	9,315,720	13,770,100	11,632,400	13,655,848	133,665,798	817,571.40

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF INTERNAL REVENUE ADHESIVE STAMPS ORDERED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Denominations.	Number ordered in—			Aggregate number of each denomination.	Aggregate value of each denomination.
	Sept.	Dec.	Jan.		
Documentary stamps.					
5 cents	1		1	2	$0.10
25 cents		1		1	.25
50 cents		1	1	2	1.00
$3			1	1	3.00
Aggregate number	1	2	3	6	
Aggregate value	$0.05	$0.75	$3.55		$4.35

B.—STATEMENT SHOWING THE MONTHLY RECEIPTS FROM THE SALE OF INTERNAL REVENUE ADHESIVE STAMPS DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Months.	Receipts.
July	
August	
September	$0.05
October	
November	
December	500.75
January	3.55
February	5,099.62
March	2,173.11
April	
May	
June	
Total	7,777.08

C.—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS FROM THE SEVERAL GENERAL SOURCES OF INTERNAL REVENUE NOW TAXABLE, INCLUDING PENALTIES, IN EACH STATE AND TERRITORY OF THE UNITED STATES, TO THE AGGREGATE RECEIPTS FROM THE SAME SOURCES, BY FISCAL YEARS, FROM JULY 1, 1863, TO JUNE 30, 1887.

[NOTE.—The percentages of receipts from the several general sources of revenue now exempt from tax are not given in Table C in reports since 1880, except those of banks and bankers. They are continued to 1883.

	STATES AND TERRITORIES.	SPIRITS. Fiscal years ended June 30—													
		1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.
1	Alabama	.....	.....	.2098	.7495	.9487	.2661	.1870	.1571	.1477	.1505	.1429	.1116	.0980	.1096
2	Arizona	.....	.....	.....	.0049	.0228	.0073	.0090	.0145	.0204	.0166	.0122	.0121	.0123	.0170
3	Arkansas	.....	.....	.0477	.1020	.2254	.0886	.1274	.1199	.1128	.1100	.0743	.0666	.0821	.0998
4	California	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606	2.4027	2.0915	2.1665	2.7844	3.0791	2.6027	1.8635
5	Colorado	.0218	.0582	.0355	.0881	.1930	.0276	.0242	.0279	.0295	.0613	.0561	.0520	.0464	.0508
6	Connecticut	.4498	1.1256	.7621	.8995	1.3819	.4935	.5213	.8272	.7118	.7563	.5618	.5545	.4743	.5618
7	Dakota	.....	.....	.....	.0017	.0231	.0090	.0053	.0065	.0073	.0082	.0139	.0100	.0098	.0226
8	Delaware	.0181	.2160	.0487	.0559	.1215	.0510	.0359	.0611	.0251	.0769	.0291	.0309	.0551	.0432
9	District of Columbia	.1313	.2605	.1101	.1146	.2629	.0808	.0697	.0792	.0776	.0724	.0679	.0634	.0612	.0045
10	Florida	.....	.....	.0002	.0343	.0875	.0290	.0321	.0393	.0390	.0481	.0333	.0308	.0229	.0230
11	Georgia	.....	.....	.3988	.6705	.7666	.2826	.2168	.2660	.3217	.2783	.3078	.2908	.2709	.2258
12	Idaho	.....	.....	.0395	.0368	.0658	.0477	.0322	.0492	.0354	.0291	.0307	.0287	.0235	.0232
13	Illinois	24.3036	16.1260	15.4797	12.1869	6.4373	14.9676	21.4777	23.0475	25.1264	26.3492	25.1029	27.0947	35.1278	31.7051
14	Indiana	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922	9.4309	9.7798	8.6110	7.5954	8.7781	9.4964
15	Iowa	.9742	4.0936	4.1886	2.5919	1.4359	1.1009	.5872	.8273	.9809	.9539	.6791	.6043	.8007	.2701
16	Kansas	.0282	.1414	.0943	.1225	.2509	.0809	.1297	.1430	.1123	.1372	.0973	.0700	.0608	.0617
17	Kentucky	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5867	8.8140	7.6184	7.0252	10.3248	13.4511	9.6207	12.8341
18	Louisiana	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158	.9504	1.3060	1.4082	1.1812	.4294	.1841	.2055
19	Maine	.2595	.6327	.0844	.0569	.0617	.0427	.1631	.1589	.1572	.1557	.0752	.0394	.0269	.0173
20	Maryland	2.0020	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215	1.9798	2.7317	2.0814	2.1749	2.5126	1.6853	1.9112
21	Massachusetts	2.9745	3.5384	2.5499	2.3179	2.8065	2.9130	2.8417	3.9164	4.5278	3.2143	3.3924	2.9624	2.6745	2.3704
22	Michigan	.5723	.8632	.4634	.6284	.8183	.4439	.4295	.7618	.5954	.7554	.5402	.5165	.4316	.3085
23	Minnesota	.0499	.2658	.2502	.2854	.3053	.1745	.1377	.1350	.1258	.1327	.1234	.1153	.1118	.0959
24	Mississippi	.....	.....	.0210	.0348	.1749	.1012	.1124	.1189	.1165	.1331	.1155	.0809	.0772	.0721
25	Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773	3.3373	3.5495	3.6976	3.9069	3.4068	.6063	3.0830
26	Montana	.....	.0333	.0442	.0537	.2274	.0486	.0375	.0770	.0271	.0278	.0370	.0261	.0218	.0218
27	Nebraska	.0194	.0462	.0458	.0523	.1595	.0910	.0535	.2605	.3049	.3661	.4457	.4246	.7647	.9231
28	Nevada	.0223	.0600	.0376	.0402	.1163	.0605	.0486	.0454	.0546	.0565	.0577	.0546	.0570	.0471
29	New Hampshire	.0568	.1112	.0903	.0890	.1735	.0644	.0622	.0859	.1093	.1529	.1522	.1677	.1316	.1161
30	New Jersey	1.5647	2.4490	1.2497	1.8364	1.2053	.4914	.7988	.8333	.8943	1.4841	.5930	.8735	.3999	.7670
31	New Mexico	.0186	.0407	.0515	.0683	.1367	.0385	.0336	.0354	.0284	.0306	.0244	.0312	.0282	.0224
32	New York	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213	9.0375	7.7907	6.5929	6.2212	5.6222	5.1041
33	North Carolina	.....	.....	.2289	.6945	1.5004	.2763	.3248	.7366	.2160	.5543	.4054	.3869	.3797	.4941
34	Ohio	21.9722	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965	21.4950	20.4975	20.8976	21.7276	19.1211	21.0766	18.8163
35	Oregon	.0561	.0615	.0655	.0799	.2093	.0509	.0608	.0517	.0470	.0480	.0441	.0399	.0344	.0384
36	Pennsylvania	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058	6.3895	4.6317	4.2686	4.1073	3.6425	2.7252	3.4286
37	Rhode Island	.0483	.2149	.3366	.2848	.4412	.0769	.1357	.0939	.1625	.1446	.1252	.0559	.0599	.0704
38	South Carolina	.....	.....	.0760	.1668	.3446	.1035	.1059	.1129	.1417	.1591	.0948	.1059	.0872	.0913
39	Tennessee	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0949	.9007	.9021	.9100	1.0018	1.2901	.7806	1.2045
40	Texas	.....	.....	.1544	.2701	.4607	.1685	.1530	.2241	.2817	.3147	.2700	.2145	.1838	.1675
41	Utah	.0137	.0056	.0416	.0613	.0575	.0276	.0162	.0275	.0171	.0338	.0460	.0263	.0205	.0180
42	Vermont	.0308	.0648	.0533	.0439	.0774	.0314	.0247	.0439	.0462	.0366	.0302	.0245	.0208	.0204
43	Virginia	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746	1.2885	.7790	1.2200	1.0027	.9746	.4807	.6675
44	Washington	.0086	.0529	.0167	.0669	.1701	.0586	.0449	.0392	.0188	.0119	.0162	.0137	.0129	.0120
45	West Virginia	.0462	.2321	.1793	.3418	.6309	.3270	.5417	.3227	.2050	.2541	.4620	.4445	.3107	.3135
46	Wisconsin	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720	1.5928	1.6282	2.3114	2.6302	2.8413	2.1639
47	Wyoming	.....	.....	.....	.....	.....	.0019	.0168	.0099	.0065	.0119	.0132	.0122	.0153	.0131
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

	SPIRITS. Fiscal years ended June 30—												
	1878.	1879.	1880.	1881.	1882.	1883.	
1	.1367	.1273	.1104	.1035	.0738	.0731	1
2	.0256	.0277	.0270	.0337	.0393	.0350	2
3	.1675	.1445	.1237	.1203	.0757	.0783	3
4	1.0547	1.9768	2.9089	3.2464	2.9916	4
5	.0597	.0863	.1051	.1195	.1330	.0992	5
6	.5361	.4594	.2727	.3778	.2749	.2083	6
7	.0329	.0339	.0312	.0322	.0373	.0183	7
8	.0505	.0505	.0608	.0388	.0615	.0277	8
9	.....	.....	.....	.....	.....	.....	9
10	.0283	.0245	.0191	.0189	.0166	.0145	10
11	.4091	.3526	.3131	.3481	.3409	.3788	11
12	.0315	.0327	.0279	.0294	.0326	.0350	12
13	31.8768	30.5348	32.0162	32.8074	34.2737	29.8029	13
14	10.1711	10.0538	9.0472	9.7603	8.0641	6.5587	14
15	.6314	.4664	.3753	.3690	1.5265	4.5050	15
16	.0758	.0818	.1434	.0895	.0910	.0929	16
17	9.6517	10.3830	11.2456	10.1413	11.9381	17.8193	17
18	.5909	.2701	.2347	.2092	.3333	.1973	18
19	.0302	.0409	.0296	.0374	.0261	.0362	19
20	1.4542	1.4108	1.3485	1.0885	1.2773	2.0844	20
21	2.0939	2.2348	2.1195	1.9603	1.8302	1.7356	21
22	.2569	.2261	.1903	.1901	.1852	.1996	22
23	.1151	.1173	.1368	.1099	.1241	.1346	23
24	.0854	.0738	.0701	.0703	.0585	.0424	24
25	4.5296	4.0825	3.5176	3.3457	3.5949	4.0063	25
26	.0330	.0329	.0297	.0354	.0513	.0561	26
27	1.2196	1.4902	1.3057	1.2549	1.3813	1.5875	27
28	.0561	.0508	.0440	.0363	.0302	.0275	28
29	.1292	.1078	.1028	.0920	.0843	.0883	29
30	.6680	.6550	.4699	.7282	.7822	.7359	30
31	.0280	.0276	.0401	.0538	.0582	.0549	31
32	6.0754	6.2028	4.9211	4.3453	3.6129	3.3728	32
33	.5194	.5415	.8008	.9191	.7476	.7340	33
34	20.0853	21.4000	21.8912	21.2817	19.0571	15.0115	34
35	.0467	.0492	.0442	.0453	.0454	.0526	35
36	3.1383	2.9012	3.0336	3.0851	3.3347	3.7386	36
37	.0775	.0721	.0659	.0596	.0519	.0513	37
38	.1261	.1126	.1070	.0950	.0742	.0907	38
39	1.2689	1.3545	1.3421	1.4240	1.1106	1.3532	39
40	.2105	.2045	.1402	.1324	.1147	.1400	40
41	.0443	.0214	.0183	.0167	.0173	.0179	41
42	.0233	.0250	.0221	.0190	.0176	.0152	42
43	.6001	.5091	.5634	.4557	.4789	.3591	43
44	.0133	.0139	.0123	.0145	.0170	.0217	44
45	.0789	.0842	.0954	.1650	.1907	.2793	45
46	1.5527	1.7619	1.3988	1.3206	1.0686	.9973	46
47	.0148	.0116	.0108	.0104	.0113	.0096	47
	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	STATES AND TERRITORIES.	SPIRITS. Fiscal years ended June 30— 1884.	1885.	1886.	1887.	TOBACCO. Fiscal years ended June 30— 1864.	1865.	1866.	1867.
1	Alabama	.0755	.0672	.0629	.0456	.....	.....	.0128	.2225
2	Arizona	.0026	.....	.....	.....	.....	.....	.....	.0005
3	Arkansas	.0798	.0874	.0906	.0906	.....	.....	.0002	.0081
4	California	2.8932	2.3167	1.5117	1.4286	.5109	1.0594	4.0884	4.6071
5	Colorado	.0898	.0950	.0913	.1119	.0002	.0001	.0001	.0316
6	Connecticut	.2295	.2634	.3149	.2935	.5096	.6836	.7895	.7198
7	Dakota	.0039	.....	.....	.....	.....	.....	.....	.....
8	Delaware	.0343	.0660	.0347	.0473	.8173	.6711	1.3358	1.0713
9	District of Columbia	.....	.....	.....	.....	.0449	.0703	.0628	.0538
10	Florida	.0105	.0141	.0155	.0154	.....	.....	.....	.0008
11	Georgia	.4164	.3828	.3573	.3947	.....	.....	.0146	.3031
12	Idaho	.0019	.....	.....	.....	.....	.....	.0006	.0001
13	Illinois	27.3028	30.4346	30.7068	32.8357	3.7028	3.5441	5.2410	5.8924
14	Indiana	6.6239	5.1903	6.2607	5.4489	1.6957	1.3212	1.1753	.7781
15	Iowa	2.9739	2.7219	3.0954	2.3574	.2342	.5899	.2801	.3628
16	Kansas	.0841	.0998	.1375	.0872	.0089	.0457	.0365	.0583
17	Kentucky	22.2241	19.7213	20.3207	16.1354	18.3743	8.8958	7.7879	7.0627
18	Louisiana	.1930	.2081	.2071	.1892	.3321	.7060	.8775	1.9817
19	Maine	.0344	.0356	.0384	.0276	.1916	.1247	.0976	.3594
20	Maryland	2.4752	2.1535	1.5402	2.0766	5.2294	5.0498	3.9395	4.7472
21	Massachusetts	1.5798	1.5892	1.3836	1.6105	1.9470	1.7721	2.1918	2.8002
22	Michigan	.2083	.2323	.2440	.2581	4.0904	4.4778	4.3478	4.2057
23	Minnesota	.1400	.1565	.1616	.1533	.0087	.0162	.0406	.0404
24	Mississippi	.0414	.0434	.0371	.0320	.....	.....	.....	.0001
25	Missouri	4.0219	3.9816	4.9696	4.8819	15.9464	11.7129	10.8390	8.8943
26	Montana	.0938	.0780	.0739	.0808	.....	.....	.....	.0001
27	Nebraska	1.7747	2.6604	2.1235	3.2539	.....	.0031	.0033	.0029
28	Nevada	.0017	.0376	.0350	.0375	.0035	.0036	.0043	.0019
29	New Hampshire	.0850	.0903	.0729	.0871	.0705	.0871	.0888	.0702
30	New Jersey	.6979	.9837	.6983	1.1913	1.3427	2.1344	2.0771	1.9178
31	New Mexico	.0686	.0760	.0693	.0692	.....	.....	.....	.....
32	New York	3.4255	3.8456	3.6898	3.9435	25.2422	29.6279	31.0267	30.3183
33	North Carolina	.7514	.8357	.7010	.7373	.....	.....	.0162	.1275
34	Ohio	13.1851	13.3825	13.5257	14.3611	9.7261	12.1760	10.5294	9.7320
35	Oregon	.0793	.0791	.0705	.0881	.0087	.0116	.0060	.0894
36	Pennsylvania	4.3209	4.1152	4.2533	3.9235	7.8318	12.9570	9.8709	9.7364
37	Rhode Island	.0492	.0565	.0536	.0526	.2683	.3101	.2481	.2698
38	South Carolina	.0821	.0917	.0908	.0934	.....	.....	.0235	.0183
39	Tennessee	1.4657	1.3710	1.2722	1.2684	.0551	.1889	.0519	.2496
40	Texas	.1371	.1357	.1348	.1344	.....	.....	.0030	.0245
41	Utah	.0009	.....	.....	.....	.....	.....	.0021	.....
42	Vermont	.0165	.0177	.0190	.0178	.0257	.0359	.0220	.0236
43	Virginia	.4211	.4548	.4511	.4267	.0731	.1100	1.4513	1.5098
44	Washington	.0023	.....	.....	.....	.0003	.0012	.0010	.0014
45	West Virginia	.4047	.4127	.3051	.3260	.6265	.4798	.4597	.3936
46	Wisconsin	1.1959	1.4151	1.3786	1.3860	1.0811	1.1327	.9553	1.3109
47	Wyoming	.0004	.....	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

TOBACCO. Fiscal years ended June 30— 1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	
.3472	.1104	.0675	.0602	.2275	.1394	.0818	.0769	.0799	.0699	.0790	.0794	1
.0001	.0019	.0019	.0027	.0041	.0070	.0092	.0080	.0099	.0105	.0129	.0166	2
.0038	.0320	.0500	.0613	.0700	.0751	.0800	.0970	.0469	.0499	.0665	.0860	3
4.6263	3.8890	3.1393	3.1928	2.9850	2.0050	1.7099	1.8644	2.0808	1.8595	1.9119	1.8630	4
.0420	.0199	.0188	.0097	.0144	.0255	.0326	.0310	.0324	.0390	.0443	.0539	5
.5939	.6900	.5682	.4771	.4653	.4771	.4624	.4466	.4289	.3848	.3900	.3814	6
.0003	.0029	.0019	.0024	.0025	.0043	.0064	.0050	.0057	.0101	.0140	.0182	7
.9828	.4652	.7911	.8303	.9549	1.0136	.0866	.8833	.9362	1.0442	1.0944	.8348	8
.0512	.0896	.0719	.0774	.0873	.0955	.0973	.0903	.0887	.0174	.....	.....	9
.0022	.0361	.1477	.1781	.2151	.3601	.3498	.4458	.3992	.3649	.4174	.4630	10
1.1343	.6428	.8769	.6953	.6342	.7124	.5210	.4512	.3846	.2333	.1546	.1720	11
.....	.0084	.0182	.0050	.0040	.0053	.0046	.0046	.0038	.0030	.0035	.0049	12
5.7042	6.2387	6.2186	6.8321	5.9107	5.7066	6.6506	7.0311	7.4279	6.8598	7.0583	6.6178	13
.9173	1.2257	.8565	.8889	.9434	.9162	.9355	.9648	.8937	.7419	.7733	.7451	14
.4998	.9719	.7806	.7128	.8273	.8767	1.0835	1.1965	1.1615	1.0113	.9087	.7887	15
.0386	.0771	.0781	.0996	.1147	.1163	.1427	.1298	.1308	.1345	.1625	.1957	16
5.8296	4.6136	4.0269	4.4321	4.4296	4.3641	4.7347	4.6285	5.0386	4.6543	4.3553	4.7119	17
1.4123	1.9054	3.2019	2.5712	1.8661	1.3145	.9396	.7532	.8397	1.0413	.9314	.9254	18
.4370	.1430	.0960	.0901	.0886	.1291	.1378	.1218	.1114	.1093	.1156	.1178	19
4.1902	4.2645	4.9643	4.5993	4.5953	3.2560	2.9826	3.1480	3.4035	3.1888	3.2137	3.0420	20
2.5157	2.2924	1.7308	1.6635	1.6478	1.5632	1.5892	1.4804	1.5970	1.6826	1.7308	1.5558	21
4.4359	4.5090	4.4012	4.1962	4.7161	4.0878	3.7278	3.7099	3.7848	3.2736	2.9793	3.0269	22
.0305	.1029	.1216	.0860	.0880	.1114	.1301	.1432	.1537	.1506	.1918	.2152	23
.....	.0224	.0523	.0563	.0514	.0783	.0720	.0605	.0524	.0519	.0563	.0565	24
8.5094	6.9828	5.9777	6.2747	5.8741	4.9526	5.2722	5.4065	4.7689	4.6540	4.8758	5.2847	25
.....	.0072	.0354	.0122	.0065	.0069	.0091	.0072	.0060	.0059	.0076	.0078	26
.0103	.0326	.0441	.0408	.0451	.0631	.0716	.0820	.0892	.0895	.1041	.1262	27
.0002	.0191	.0259	.0104	.0132	.0141	.0151	.0143	.0159	.0137	.0147	.0156	28
.0620	.0827	.0629	.0588	.0682	.1163	.1020	.1035	.0767	.0772	.0762	.0701	29
1.8497	1.9151	1.6248	1.6606	1.8519	2.0995	2.2807	3.5414	7.3686	9.6475	10.4912	9.3454	30
.0067	.0122	.0111	.0101	.0085	.0118	.0117	.0099	.0085	.0073	.0067	.0079	31
30.1435	27.8634	25.2702	25.6257	26.4263	23.9837	23.4429	20.4801	17.6930	17.3993	18.6653	18.7889	32
1.4088	1.4308	3.1384	2.5658	2.7820	3.1370	3.6554	3.7349	3.5820	3.6060	3.8282	5.2261	33
9.9034	9.3570	7.5297	7.5762	8.0332	7.9826	9.1245	9.3436	8.9790	8.7464	8.6714	8.5771	34
.1859	.1813	.0898	.0513	.1343	.0838	.0211	.0192	.0208	.0224	.0270	.0319	35
8.7326	10.1603	8.1595	8.3409	8.3614	7.6403	7.4360	6.8674	6.8850	6.5463	7.0033	7.3831	36
.1862	.2132	.1626	.1688	.1817	.1883	.1838	.1639	.1476	.1399	.1578	.1524	37
.0710	.0916	.0788	.0696	.0829	.1105	.1123	.1169	.0994	.0941	.1010	.0865	38
.5613	.3089	.2625	.2737	.3549	.2737	.3520	.3716	.2770	.3985	.3743	.3602	39
.1084	.0719	.1006	.1061	.1457	.1650	.1996	.1645	.1679	.1818	.1926	.2036	40
0146	.0107	.0136	.0049	.0054	.0120	.0183	.0150	.0149	.0139	.0150	.0160	41
.0143	.0457	.0367	.0393	.0539	.0700	.0790	.0676	.0574	.0515	.0582	.0546	42
2.2688	6.5124	12.9765	12.9959	11.7974	19.0978	17.1568	18.8712	17.4672	18.1625	15.3284	15.2284	43
.0011	.0043	.0066	.0016	.0089	.0058	.0080	.0061	.0064	.0074	.0079	.0083	44
.5438	.6433	.6365	.6977	.8178	.7857	.7324	.6989	.5048	.5594	.5822	.5635	45
1.5898	1.6980	1.4682	1.5787	2.0012	1.7253	2.2435	2.2284	2.6663	2.5846	2.7411	2.4853	46
.....	.0007	.0057	.0028	.0022	.0037	.0043	.0041	.0055	.0045	.0045	.0044	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	

C.—Comparative Table showing the Percentages of Receipts, etc.—Continued.

	STATES AND TERRITORIES.	TOBACCO. Fiscal years ended June 30— 1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	Alabama	.0919	.0963	.0910	.0683	.0922	.0859	.1059	.1081
2	Arizona	.0174	.0159	.0137	.0092	.0070	.....	.....	.....
3	Arkansas	.1074	.1043	.1094	.0732	.1055	.0966	.1073	.1006
4	California	1.9324	2.0873	2.3062	2.3482	2.3519	2.1184	1.8399	1.7786
5	Colorado	.0739	.0794	.0783	.0594	.0910	.1086	.1240	.1615
6	Connecticut	.4434	.4321	.4359	.4373	.4352	.4108	.4194	.4113
7	Dakota	.0279	.0293	.0338	.0369	.0057	.....	.....	.....
8	Delaware	.6407	.6129	.6032	.6013	.6371	.6823	.7144	.6748
9	District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.4920	.5562	.5494	.5412	.6516	.7889	.8095	1.0353
11	Georgia	.1908	.1771	.1520	.1200	.1630	.1476	.1535	.1981
12	Idaho	.0052	.0066	.0085	.0067	.0005	.....	.....	.....
13	Illinois	6.4142	6.1881	6.0535	6.0120	5.4142	4.9481	4.8066	4.4084
14	Indiana	.8524	.8448	.8295	.7480	.7230	.6793	.6343	.6515
15	Iowa	.7675	.7273	.7429	.7195	.7685	.7870	.7254	.6803
16	Kansas	.2575	.2617	.2654	.2540	.2858	.3009	.3134	.3407
17	Kentucky	4.3415	3.7012	3.8633	4.2646	4.7911	4.8501	5.1872	5.0113
18	Louisiana	1.0838	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937
19	Maine	.1338	.1197	.1081	.0895	.1051	.1041	.1011	.0935
20	Maryland	3.1464	3.2656	3.2248	3.4265	3.2874	3.4644	3.4007	3.3218
21	Massachusetts	1.5682	1.3755	1.3906	1.3631	1.3805	1.3977	1.4437	1.3266
22	Michigan	2.8795	2.9683	3.0531	3.0889	3.3224	3.7508	3.8497	3.7969
23	Minnesota	.2787	.2988	.3366	.3586	.4093	.4299	.4406	.4235
24	Mississippi	.0719	.0664	.0599	.0373	.0555	.0546	.0559	.0541
25	Missouri	6.1550	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9535
26	Montana	.0096	.0110	.0154	.0153	.0428	.0273	.0285	.0298
27	Nebraska	.1516	.1317	.1289	.1266	.2093	.2337	.2563	.2817
28	Nevada	.0159	.0129	.0106	.0067	.0005	.0197	.0198	.0194
29	New Hampshire	.0815	.0791	.0655	.0629	.0745	.0672	.0650	.0608
30	New Jersey	8.3892	8.6824	8.6639	9.5198	7.9921	7.9305	8.8008	8.8327
31	New Mexico	.0133	.0186	.0194	.0153	.0240	.0230	.0209	.0188
32	New York	19.9762	20.0071	20.5446	21.0306	19.9776	19.4629	18.7459	17.6281
33	North Carolina	4.7325	4.2969	4.9088	4.3043	4.5035	4.2211	4.4850	4.8320
34	Ohio	8.3132	8.1342	7.0311	6.6504	6.7177	7.3329	6.7929	8.3760
35	Oregon	.0379	.0359	.0347	.0321	.0615	.0568	.0579	.0610
36	Pennsylvania	8.5482	8.7535	8.9584	9.0294	9.9086	10.0636	10.3343	10.7450
37	Rhode Island	.1577	.1499	.1354	.1237	.1391	.1342	.1451	.1302
38	South Carolina	.0899	.1006	.0909	.0666	.0761	.0729	.0758	.0736
39	Tennessee	.3331	.3201	.3551	.3182	.3891	.3864	.3998	.4267
40	Texas	.2155	.2046	.1875	.1557	.1985	.1898	.1826	.1851
41	Utah	.0155	.0142	.0140	.0111	.0010	.....	.....	.....
42	Vermont	.0592	.0598	.0577	.0578	.0629	.0607	.0582	.0541
43	Virginia	13.8056	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327
44	Washington	.0103	.0129	.0118	.0098	.0015	.....	.....	.....
45	West Virginia	.6434	.6438	.6161	.6341	.7157	.7564	.7271	.7673
46	Wisconsin	2.4228	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209
47	Wyoming	.0045	.0046	.0047	.0032	.0002	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

	FERMENTED LIQUORS. Fiscal years ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
1	.....	.....	.0097	.0130	.0152	.0119	.0151	.0118	.0156	.0124	.0133	.0082
2	.....	.....	.....	.0027	.0106	.0066	.0100	.0058	.0150	.0126	.0096	.0102
3	.....	.....	.0108	.0038	.0099	.0040	.0042	.0013	.0015	.0068	.0034	.0036
4	2.4532	2.2458	1.8147	2.6254	2.9949	2.9072	3.2009	2.7638	2.4613	2.4330	2.8739	3.5066
5	.0478	.0478	.0369	.0497	.0616	.0500	.0784	.1137	.1325	.1867	.2445	.2862
6	.5145	.6590	.5167	.6770	.6441	.6599	.7229	.7248	.7201	.6186	.6389	.6336
7	.....	.....	.....	.0003	.0129	.0182	.0063	.0156	.0140	.0163	.0233	.0264
8	.0303	.0358	.0258	.0417	.0758	.0868	.0630	.0503	.0510	.0739	.0720	.0650
9	.4333	.5207	.4049	.3495	.3212	.2614	.2115	.1807	.1938	.2257	.2973	.2550
10	.....	.....	.....	.....	.....	.....	.....	.0019	.0015	.0040	.0021	.0012
11	.....	.....	.0409	.0483	.0527	.0819	.0814	.0884	.0697	.0820	.0717	.0737
12	.....	.....	.0453	.0450	.0557	.0466	.0323	.0297	.0199	.0180	.0146	.0153
13	7.0485	7.4385	8.2349	8.4291	8.7149	7.8326	7.1245	6.5445	6.2241	5.8131	6.1604	6.0784
14	2.1337	2.8562	2.5099	2.3226	2.5299	2.2955	2.1478	2.1328	2.0549	2.0303	2.0236	2.1148
15	.9363	1.1672	1.4000	1.7042	1.9204	2.0362	1.8071	1.5994	1.5033	1.7016	1.9959	2.2002
16	.1795	.2430	.2395	.3134	.3476	.3390	.3489	.3681	.3320	.3262	.3449	.3032
17	1.3519	1.7420	1.7786	1.5272	1.4174	1.1452	1.1156	1.2062	1.2714	1.2762	1.3456	1.3164
18	1.1315	.6698	.6268	.4863	.7234	.6482	.7905	.7492	.6009	.5393	.4738	.3553
19	.0715	.0556	.0896	.0900	.0526	.1022	.0670	.1230	.0908	.1009	.1540	.1507
20	2.9060	2.6478	2.2459	2.2010	2.4255	2.2171	2.1249	2.1691	2.1579	2.2404	2.2688	2.1762
21	4.2957	4.0001	7.3731	4.5593	4.6912	4.8757	5.0223	7.1543	7.0265	6.8523	5.5764	5.4839
22	1.7011	2.5029	2.1438	2.3440	2.3903	2.4601	2.2326	2.0736	2.1519	2.4040	2.3030	2.2919
23	.3588	.4217	.5722	.7393	.8386	.8366	1.0433	.9375	.9388	1.0207	1.0796	1.0829
24	.....	.....	.0005	.0079	.0075	.0022	.0075	.0112	.0115	.0190	.0150	.0103
25	5.0724	5.9512	5.2305	4.5699	4.3061	4.0149	4.1088	4.4068	4.5744	4.4362	4.4913	4.4409
26	.....	.0222	.0440	.0443	.0640	.0525	.0819	.0719	.0443	.0457	.0593	.0605
27	.0578	.0692	.0673	.0926	.1591	.2155	.2546	.2150	.2204	.2435	.2805	.2756
28	.2241	.1754	.0830	.1170	.1606	.1448	.1573	.1590	.1606	.1711	.1538	.1678
29	.9787	.9617	.8405	1.2067	1.0268	1.3159	1.2261	1.0223	1.2455	1.3387	1.2208	1.5561
30	5.8708	5.8872	5.8727	6.4653	6.4367	6.8817	6.9512	7.0039	6.9438	6.4960	6.0906	5.5173
31	.0101	.0130	.0076	.0132	.0110	.0236	.0214	.0141	.0128	.0156	.0140	.0207
32	34.5749	31.1096	30.2904	30.7275	29.6859	31.7290	32.1130	31.6556	31.9670	32.0427	32.1255	32.5258
33	.....	.....	.0011	.0008	.0031	.0023	.0035	.0011	.0006	.0034	.0032	.0073
34	9.5626	9.7297	10.1165	9.0690	10.0553	9.4274	9.4019	9.1980	9.0471	9.3461	9.4603	9.4948
35	.0821	.0601	.1036	.1022	.1353	.1283	.1382	.1076	.1003	.0959	.0987	.1057
36	13.7961	14.3874	13.0480	14.2698	12.6797	12.7926	12.9541	12.8512	12.6137	12.4029	12.0378	11.0199
37	.2802	.2350	.2124	.1978	.1879	.1611	.2071	.1833	.2193	.2221	.2864	.2647
38	.....	.....	.0001	.0136	.0213	.0166	.0231	.0215	.0243	.0285	.0292	.0267
39	.1099	.0529	.4261	.2411	.2235	.1436	.1544	.1036	.0861	.0907	.0640	.0395
40	.....	.....	.1186	.1693	.1900	.1243	.1396	.1458	.2234	.2158	.2233	.2436
41	.0075	.0148	.0119	.0208	.0197	.0401	.0282	.0241	.0432	.0921	.1029	.1042
42	.0493	.0562	.0439	.0524	.0599	.0449	.0348	.0258	.0411	.0387	.0351	.0314
43	.1087	.0934	.0871	.1188	.1585	.1614	.1400	.1116	.1366	.1336	.1278	.1777
44	.0349	.0521	.0311	.0458	.0392	.0388	.0433	.0546	.0652	.0643	.0692	.0758
45	.6600	.5111	.4818	.4132	.2880	.2625	.2459	.2369	.2685	.2732	.2793	.3092
46	2.9263	2.7639	2.7613	3.4682	3.7745	3.3487	3.2898	3.2177	3.7945	4.1651	4.7143	5.0463
47	.....	.....	.....	.....	.....	.0044	.0218	.0129	.0174	.0241	.0268	.0393
	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

C.—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS, ETC.—Continued.

	STATES AND TERRITORIES.	FERMENTED LIQUORS. Fiscal years ended June 30—												OLEOMARGARINE. Eight months ended June 30—	PENALTIES, ETC., COLLECTED. Fiscal years ended June 30—						
		1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1887.	1864.	1865.	1866.	1867.	1868.	1869.	
1	Alabama	.0130	.0074	.0042	.0041	.0052	.0054	.0049	.0059	.0056	.0151	.0410	.0065	.1847	.....	.....	.0449	.3231	.1552	.1159	1
2	Arizona	.0116	.0128	.0201	.0224	.0215	.0433	.0367	.0282	.0024	.....	.....	.....	.....	.....	.....	.....	.0246	.0001	.0008	2
3	Arkansas	.0059	.0046	.0093	.0055	.0050	.0047	.0038	.0068	.0045	.0050	.0050	.0052	.7181	.....	.....	.0352	.0413	.1754	.1216	3
4	California	3.7074	3.9125	3.6880	3.5064	2.9106	2.9554	2.6171	2.6488	2.6433	2.6705	2.5726	2.5801	.....	3.9251	7.4982	9.9154	5.4888	2.1762	1.5316	4
5	Colorado	.2640	.2401	.2509	.3367	.4545	.5260	.5409	.5557	.5688	.5535	.5263	.5621	2.0193	.3059	.0072	.1381	.1246	.0886	.0590	5
6	Connecticut	.7164	.7121	.6023	.5585	.5698	.5630	.6668	.7291	.7402	.6891	.6448	.6780	1.8125	.4248	.1587	.0998	.6659	.2633	.2197	6
7	Dakota	.0360	.0445	.0634	.0616	.0596	.0742	.1192	.1718	.0286	.....	.....	.....	.....	.....	.....	.....	.....	.0075	.0042	7
8	Delaware	.0705	.0803	.0811	.0796	.0784	.0873	.0870	.0913	.0992	.1067	.1074	.1286	.0897	.0836	.0183	.0392	.0160	.0149	.0100	8
9	District of Columbia	.2975	.0914	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.4621	.9943	.2229	.0716	.0759	.4382	9
10	Florida	.0031	.0024	.0044	.0026	.0046	.0112	.0135	.0083	.0036	.0040	.0033	.0026	.0594	.....	.....	.....	.0186	.0700	.0208	10
11	Georgia	.0708	.0914	.0724	.0970	.0992	.0604	.0383	.0741	.0753	.0637	.0598	.0180	.0956	.....	.....	.2089	.7968	.2943	.3338	11
12	Idaho	.0144	.0142	.0185	.0182	.0234	.0199	.0286	.0300	.0052	.....	.....	.....	.....	.....	.....	.0054	.0188	.1590	.1351	12
13	Illinois	6.0186	5.7155	5.7520	5.7638	5.9784	6.1795	6.1762	6.0840	6.0844	6.2735	6.5466	7.2902	36.7508	3.4423	8.3394	13.4066	7.1979	9.8136	6.5658	13
14	Indiana	2.0398	1.8237	1.8233	1.8021	1.9653	2.0134	1.9733	1.8841	1.8562	1.8904	1.8811	1.9025	7.9317	1.5256	1.3213	1.0296	.9073	.5715	7.5591	14
15	Iowa	2.1418	1.8588	1.9422	1.8075	1.8505	1.8588	1.7562	1.5631	1.3986	.9404	.9946	.8595	.0365	.9368	.4897	.9646	.6427	.6368	1.8921	15
16	Kansas	.2831	.2768	.2862	.2821	.2759	.1915	.1609	.1587	.1525	.1142	.1072	.0833	4.4992	.4797	.1122	.1153	.0760	.0641	.1489	16
17	Kentucky	1.1847	1.1279	1.2395	1.3541	1.3501	1.3474	1.3097	1.2335	1.2706	1.3005	1.2778	1.2485	1.0490	1.8385	1.9967	2.3253	3.7210	2.8131	3.9784	17
18	Louisiana	.3935	.4161	.4114	.4381	.4271	.3738	.3316	.3467	.4503	.4792	.5665	.5361	.3013	3.0558	3.7546	.2738	1.0924	.9977	.4165	18
19	Maine	.1313	.0847	.0214	.0231	.0141	.0185	.0185	.0167	.0129	.0095	.0117	.0083	.0674	.4487	.3479	.1706	.1638	.5269	.1434	19
20	Maryland	2.0970	2.3106	2.3063	2.1412	2.0034	2.0569	2.0559	2.0546	2.1332	2.2232	2.2754	2.3108	.2320	2.0091	9.7559	1.5851	.6091	1.0387	1.5976	20
21	Massachusetts	5.3135	5.3784	5.9354	5.2906	5.0621	5.1504	4.9219	4.8442	4.5236	4.6026	4.6577	4.3356	7.4158	10.9760	9.7172	11.3454	8.9277	7.3360	4.0222	21
22	Michigan	2.3788	2.2163	2.1277	2.1867	2.2331	2.1463	2.0004	1.9720	2.1525	2.0786	2.1531	2.1212	2.9298	.8711	1.0736	.6496	2.9789	3.0980	2.5131	22
23	Minnesota	1.1055	1.0797	1.1691	1.1395	1.1945	1.3200	1.3072	1.4299	1.5322	1.4916	1.5217	1.4794	.1175	.1368	.2485	.0542	.2298	.1116	.2081	23
24	Mississippi	.0075	.0091	.0102	.0130	.0133	.0139	.0151	.0193	.0214	.0200	.0222	.0173	.0149	.....	.....	.....	.0026	.0277	.1426	24
25	Missouri	4.4570	4.9598	5.2093	5.4034	5.5469	5.7565	5.9580	5.8319	5.9455	5.8903	5.7343	6.0656	1.0464	6.8003	5.4134	2.7233	3.0183	5.7907	7.1265	25
26	Montana	.0550	.0507	.0624	.0678	.0723	.0810	.0941	.1020	.2322	.1658	.1619	.1573	.6205	.....	.....	.0087	.0134	.0010	.....	26
27	Nebraska	.2971	.2837	.3216	.3131	.3439	.3396	.3341	.3338	.5293	.6093	.6845	.7456	.4052	.0135	.0044	.0573	.0087	.0134	.0775	27
28	Nevada	.1848	.1565	.1483	.1536	.1305	.1106	.0811	.0672	.0132	.1390	.1626	.1686	.1376	.1851	.5908	.3428	.1084	.0570	.3133	28
29	New Hampshire	1.4724	1.2907	1.2046	1.2068	1.3829	1.4249	1.4903	1.5200	1.6875	1.6579	1.5770	1.3684	.1849	.7016	.4052	.1318	.2057	.1703	2.7179	29
30	New Jersey	5.5875	5.3606	5.0014	4.8289	4.7884	4.6457	4.7568	4.7707	4.7369	4.9372	5.0622	5.2131	.8646	1.2796	1.8691	1.8610	6.6923	3.5173	1.4542	30
31	New Mexico	.0166	.0143	.0112	.0081	.0076	.0096	.0173	.0225	.0504	.0516	.0557	.0415	.4222	.0062	.0207	.0216	.0149	.0350	.0530	31
32	New York	32.6437	34.3457	34.3082	34.9503	33.9701	33.4933	32.8833	32.9821	32.6246	33.1998	33.1246	32.2632	6.9817	38.8768	28.1369	26.9055	31.9165	35.6102	25.6207	32
33	North Carolina	.0058	.0054	.0049	.0049	.0064	.0063	.0084	.0114	.0102	.0093	.0088	.0073	.0061	.....	.....	.0279	.2194	.6926	3.3159	33
34	Ohio	9.4000	8.9016	9.4138	9.2083	9.2075	9.0769	9.1982	9.0975	8.9679	8.7161	8.5060	8.6046	4.1033	4.3867	5.8484	8.4662	5.5342	5.2151	6.9537	34
35	Oregon	.1189	.1323	.1582	.1726	.1861	.2010	.1707	.1696	.2811	.2790	.2995	.3299	.....	.0040	.0183	.0379	.0360	.0186	.0300	35
36	Pennsylvania	11.1618	10.7606	10.0664	9.8708	10.1324	9.8783	10.3213	10.4161	10.5267	10.3758	10.2664	10.3008	4.8789	13.8350	9.0784	8.7662	13.4652	13.9711	14.7669	36
37	Rhode Island	.3143	.3433	.3707	.3933	.4183	.4141	.4222	.3937	.3082	.2906	.2710	.3081	11.6411	.5548	.4240	.2517	.6517	.5946	.8476	37
38	South Carolina	.0200	.0144	.0130	.0073	.0257	.0635	.0642	.0549	.0520	.0519	.0747	.0706	.....	.....	.....	.0477	.3168	.3714	.4188	38
39	Tennessee	.0275	.0246	.1224	.0803	.0787	.0757	.0634	.0381	.0425	.0588	.1174	.1449	.7050	.....	1.0657	6.3317	1.2217	.5572	1.0909	39
40	Texas	.2699	.2396	.1936	.1419	.1164	.0954	.0954	.0979	.1181	.1933	.2483	.2633	.6155	.....	.....	.0479	.4318	.0697	.5379	40
41	Utah	.1031	.1034	.0966	.1248	.1106	.1268	.1134	.1306	.0200	.....	.....	.....	.....	.....	.0435	.0733	.0295	.0363	.0901	41
42	Vermont	.0250	.0171	.0248	.0210	.0157	.0131	.0106	.0095	.0081	.0084	.0071	.0056	.....	.4273	.0801	.0580	.0780	.0693	.0367	42
43	Virginia	.1923	.1756	.1526	.1475	.1408	.1455	.1569	.1552	.1543	.1658	.1805	.1689	.1007	.0275	.1187	.0917	.8273	1.2722	.9803	43
44	Washington	.0918	.0953	.0981	.0925	.0825	.1091	.1011	.1252	.0263	.....	.....	.....	.....	.0072	.1096	.0205	.0232	.0082	.0539	44
45	West Virginia	.2864	.2502	.2424	.2285	.2584	.2621	.2857	.2975	.3405	.3492	.3595	.4196	.0431	.4075	.1029	.1115	.0847	.1533	.1052	45
46	Wisconsin	4.9211	4.9084	4.8876	5.5939	6.3339	6.6007	7.1537	7.9835	7.5546	7.3196	7.1222	7.1193	.9160	1.5650	.8362	.9857	1.2930	1.2594	1.2486	46
47	Wyoming	.0423	.0549	.0486	.0460	.0444	.0491	.0361	.0333	.0048	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the Percentages of Receipts, etc.—Continued.

	States and Territories.	Penalties, etc., collected. Fiscal years ended June 30— 1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Aggregate receipts. Fiscal years ended June 30— 1864.	1865.	1866.	
1	Alabama	.1381	.3384	1.8211	.2894	.6922	1.5176	.6076	.4282	1.2220	.6981	3.8446	1.1899	2.1497	.6862	.7780	1.1173	.....	.0256	.....	.....	1.4253	1
2	Arizona	.0112	.0045	.1761	.0443	.0138	.0037	.....	.0274	.0216	.0137	.0003	.2575	.2296	.0484	.....	.....	.....	.....	.....	.....	.....	2
3	Arkansas	.2159	.3178	.4743	.3759	.6732	.1888	.2719	.6704	.2126	.2920	1.3447	.9583	.5599	.8150	.4537	.6999	.6720	.6166	.....	.....	.0884	3
4	California	1.2008	2.0431	.9976	.4757	2.0223	1.6473	1.3088	.3195	.6165	2.1445	2.0896	2.5737	3.6248	1.1012	23.7821	1.2899	13.5022	18.0398	1.5306	2.0009	1.7000	4
5	Colorado	.0581	.2022	.0192	.0198	.0878	.2574	.3549	.0247	.6659	.6482	.4952	.5839	.9640	.2555	.1296	.6746	.1317	.0178	.0376	.0672	.0519	5
6	Connecticut	.7289	.1689	.6715	.1511	.4443	.8009	.0909	.1410	.6097	.4695	2.8172	.7810	1.0248	.2214	.0811	.2824	.2450	1.1885	2.9879	3.3362	3.3238	6
7	Dakota	.1092	.0205	.0182	.0122	.0225	.0034	.0011	.0096	.0048	.0559	.3450	.3793	.2692	.1224	.....	.....	.....	.....	.....	.....	.....	7
8	Delaware	.0803	.7252	.3476	.3124	.0444	.2234	.2484	.2018	.2265	.4085	.0423	.6983	.1352	.1049	.0003	.....	.....	.0708	.3570	.4160	.3496	8
9	District of Columbia	.1723	.2941	.1726	.3348	.0764	.4740	.1177	.0257	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.3341	.3798	.2645	9
10	Florida	.1326	.0924	.0732	.2117	.0767	.1830	.1775	.....	.0460	.0332	.0073	.1413	.1184	.1227	.0091	.1344	.0003	.0190	.....	.....	.0339	10
11	Georgia	.5362	.3655	.6591	6.7434	.9676	2.0498	1.1207	.5708	.8767	7.4423	1.4557	2.1494	2.8087	1.7428	1.1547	2.4858	1.4829	4.3615	.....	.....	1.4861	11
12	Idaho	.....	.0324	.0133	.0049	.0742	.....	.....	.0075	.0705	.1161	.0902	.1050	.1360	.1247	.0246	.....	.....	.....	.....	.....	.0274	12
13	Illinois	14.6783	3.2970	6.1872	4.5964	7.5070	6.3385	6.0357	23.0553	5.0782	7.2420	5.3457	12.0301	5.7339	5.5626	3.6298	35.2027	3.3937	4.1665	9.0370	4.8316	5.3107	13
14	Indiana	.7612	1.7049	3.5250	.6523	1.5381	2.1107	.9964	3.9568	1.2202	.4335	2.0532	5.1638	17.5059	1.2134	.0779	1.4600	.1729	.6522	3.1026	2.4459	1.8685	14
15	Iowa	.6447	.5381	.1743	.5966	1.3220	6.7150	3.8915	2.0271	2.2006	4.3396	2.8718	6.1097	2.5679	2.6175	5.5687	2.3438	5.4126	2.6256	.5773	.8862	.9365	15
16	Kansas	.1555	.2672	.1261	.1901	.3538	.4287	.2835	.0234	.0552	.2441	.1582	.3410	.5265	.2046	.1335	.0808	.3204	.1546	.0597	.1092	.1239	16
17	Kentucky	8.4805	5.3081	4.6655	4.4066	2.8866	3.0759	5.0826	1.1014	2.9514	4.4085	2.0276	1.6239	2.4342	2.9365	4.5020	4.0015	3.9756	1.5169	3.6020	2.4641	2.0426	17
18	Louisiana	1.0822	.7480	1.1182	.6638	2.7496	1.4345	.2342	.2408	4.5585	.4381	5.6725	1.8897	5.3995	2.3941	8.4577	1.1320	.7289	.0409	2.0767	.8698	2.1377	18
19	Maine	.1426	.1502	.1149	.5683	.1596	.4924	.1651	.0448	.6180	.9720	.5462	.7575	.8758	.2796	.1404	.2941	.3745	.7478	1.1815	1.3286	.9736	19
20	Maryland	2.4456	4.8213	1.4924	4.4954	1.3832	3.0738	.9432	.3450	.6466	.3013	8.3789	.5840	.5145	15.7296	.0525	.1788	.5769	.0774	2.7489	2.7511	2.6760	20
21	Massachusetts	9.5454	4.7908	2.9877	2.5443	1.5852	1.7226	1.6520	2.8686	3.7419	5.3181	2.7583	2.2569	10.6085	10.0312	1.3038	2.8667	8.9557	3.2695	11.1144	12.8101	12.0681	21
22	Michigan	2.4328	1.7339	.2534	.1836	.1521	.2034	.4058	1.5419	1.0951	6.2612	1.9111	1.8151	2.9291	1.6151	1.3738	.8720	2.7567	1.1691	1.0966	1.3203	1.2006	22
23	Minnesota	.3315	.1026	.1688	.1117	.4044	.2729	.3687	.7245	.6010	.5927	.4400	.7127	.8739	.5738	.8781	.7046	.2386	.2337	.0801	.1303	.1317	23
24	Mississippi	.0592	.2779	1.6942	.9792	.5816	2.2790	1.6167	.5632	2.6753	4.2598	.5790	3.3424	.2464	.1545	.1035	.2553	.7435	.6138	.....	.....	.2695	24
25	Missouri	3.8024	3.1486	2.8573	2.9358	1.5241	3.2878	10.8133	12.0153	33.4358	2.6386	2.3987	3.3153	2.4135	7.1951	.7327	2.2630	2.3849	4.4545	3.0198	2.7803	2.5833	25
26	Montana	.0241	.0359	.0362	.0174	.3798	.3467	.0419	.0644	.....	.2238	.....	.....	.....	.....	.0346	.2021	.....	.....	.....	.0183	.0391	26
27	Nebraska	.1054	.0309	.0154	.0837	.4312	2.1713	.4060	.3731	.6399	.1582	.4394	.3831	1.2085	.3108	.2280	1.1066	.3093	.0549	.0245	.0291	.0348	27
28	Nevada	.1121	.3667	.7462	.0251	.1113	.0263	.....	.....	.0014	.....	.0652	.0675	.0340	.....	.....	.....	.2369	.4075	.0728	.1461	.0978	28
29	New Hampshire	.3309	.9613	.1098	.1024	.4221	.1027	.0028	.0023	.0638	.0465	.0451	.0445	.1844	.....	.0509	.2623	.....	.2793	.9808	1.2910	1.2004	29
30	New Jersey	5.4904	1.2035	1.1702	1.6932	1.1312	.5115	.4979	.6316	.4144	.6256	1.4511	1.8677	1.6218	16.2989	.3183	1.3268	8.7631	1.5944	2.8453	3.8502	3.5153	30
31	New Mexico	.0390	.0719	.0495	.1030	.2847	.0643	.2735	.0661	.3453	.0047	.0028	.....	.0222	.1844	.3530	.0804	.2152	.0988	.0100	.0249	.0246	31
32	New York	21.1786	19.1580	26.4656	29.6692	8.8062	8.2055	8.1144	8.4482	6.5487	11.1205	22.1070	12.5998	9.2477	12.0491	5.5376	13.5430	24.7687	33.7618	24.8485	27.2475	24.8068	32
33	North Carolina	2.0290	2.2681	1.5113	4.9177	5.0401	4.3559	1.8019	.2967	3.4236	3.5246	3.2129	4.2771	4.2737	1.9037	2.4386	2.8173	3.7346	4.0440	.....	.....	.1429	33
34	Ohio	6.8686	17.9682	16.0392	8.1989	13.1692	10.8873	1.9180	1.4801	6.8313	4.5298	6.9486	6.8490	2.9576	2.4919	2.4892	2.2963	3.4323	2.1716	11.1612	8.1289	8.8754	34
35	Oregon	.5850	.0786	.....	.0051	.0275	.1234	.1464	.1475	.1207	.3918	.1136	.3611	.0681	.2207	.1539	.2021	.1184	1.6486	.0950	.0808	.0964	35
36	Pennsylvania	8.3931	14.7344	9.2800	6.4878	21.6067	13.4512	11.1419	21.8879	8.1663	3.4155	3.9484	13.1768	4.5388	1.5056	18.0749	5.3334	2.1785	2.5181	12.8092	15.3665	13.7762	36
37	Rhode Island	.4141	.3405	.4927	.1004	.0734	.3706	.1011	.2754	.6405	.1531	.2398	.3211	.3977	.2162	.2011	.3560	.6405	.2589	1.8123	2.1880	2.1115	37
38	South Carolina	.7941	1.0030	.9986	.9476	.8658	2.9204	.6144	.2221	.5600	.4920	.7020	1.1965	.6099	1.8637	.5268	1.7377	.5874	.3571	.....	.....	.3403	38
39	Tennessee	1.2041	3.4309	1.4317	2.5081	4.0299	6.5024	4.6426	2.6312	1.5645	4.1511	3.4483	5.0552	5.0414	3.9059	2.9067	6.8237	3.5150	3.9608	.5503	.8144	1.1664	39
40	Texas	.3396	1.0876	.4141	.4034	4.3725	3.3807	1.6391	1.5366	4.1684	2.3553	1.4334	1.7499	1.2430	1.0397	10.8434	2.1836	2.0023	1.3331	.....	.....	.5427	40
41	Utah	.0159	.0151	.....	.1766	.1428	.0185	.1656	.1096	.5495	.0301	3.0027	.0456	.0375	.2237	.....	.....	.....	.....	.0126	.0212	.0214	41
42	Vermont	.1393	.8441	.0466	.3207	.0669	.0106	.0515	.0081	.1268	.0814	.4235	.3042	.3757	.1835	.1194	.1596	.8966	.4032	.4228	.4554	.4147	42
43	Virginia	3.4928	3.8749	7.8748	11.1956	11.2342	3.3474	3.7772	.3982	.6614	.7032	.7661	1.0644	1.7025	.6050	.5210	2.0462	1.3189	2.2682	.1256	.1123	.4054	43
44	Washington	.0393	.0133	.0080	.0265	.0268	.1758	.0298	.0238	.1422	.1792	.0260	.0004	.1100	.0719	.0052	.....	.....	.....	.0204	.0389	.0166	44
45	West Virginia	.0602	.0628	.7578	.4805	.0416	.1018	.2606	.1785	.2327	.4818	1.2124	.5626	1.3245	.3367	.3260	.5082	.8110	.1610	.3213	.3225	.3520	45
46	Wisconsin	.3858	.8964	2.3435	.6753	.3156	4.1412	27.5833	10.2845	1.3475	17.5458	2.0478	.3139	.3691	.7358	.9038	.6751	.4023	.6166	.9427	.9364	.9457	46
47	Wyoming	.0091	.0003	.....	.0541	.0778	.....	.0019	.....	.0025	.0055	.0006	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	States and Territories.	Aggregate receipts. Fiscal years ended June 30— 1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
1	Alabama	1.6601	2.4419	.3392	.3555	.2845	.2066	.1435	.1409	.1115
2	Arizona	.0011	.0079	.0079	.0093	.0132	.0135	.0128	.0104	.0098
3	Arkansas	.7062	.4818	.1014	.2204	.1021	.0818	.0836	.0715	.0726
4	California	2.7233	3.7388	3.1669	2.7467	2.8207	2.6483	2.2285	2.5754	2.8794
5	Colorado	.0611	.0680	.0427	.0141	.0547	.0549	.0713	.0673	.0680
6	Connecticut	3.0561	2.5108	1.6364	1.5305	1.1159	1.0448	.8225	.6023	.6049
7	Dakota	.0008	.0058	.0076	.0052	.0056	.0052	.0072	.0124	.0097
8	Delaware	.3168	.3357	.2972	.2698	.3472	.3470	.4041	.3711	.3472
9	District of Columbia	.2838	.2769	.3119	.3070	.2094	.1882	.1256	.1199	.1081
10	Florida	.2249	.2298	.0501	.0635	.0947	.0863	.1488	.1387	.1781
11	Georgia	1.8085	3.5074	.7064	.6829	.5763	.5058	.4498	.3991	.3741
12	Idaho	.0328	.0544	.0546	.0390	.0415	.0208	.0181	.0195	.0184
13	Illinois	4.8818	4.3164	9.1334	10.9599	11.8239	13.7032	15.5222	16.0008	16.9036
14	Indiana	1.6616	1.3365	2.7056	3.0169	3.7525	4.7198	5.3438	5.0053	4.4846
15	Iowa	.8359	.6746	1.0895	.8224	.8469	.9261	.9534	.9684	1.0024
16	Kansas	.1481	.1449	.1711	.2048	.1852	.1400	.1520	.1554	.1288
17	Kentucky	2.1824	2.3619	5.2768	5.9009	5.0942	5.0716	5.1354	7.2122	8.6975
18	Louisiana	2.5095	2.1833	1.3299	1.7794	1.4958	1.4118	1.2607	1.0195	.5842
19	Maine	.9376	.9096	.4684	.4817	.3223	.2620	.2021	.1329	.1036
20	Maryland	2.4835	2.4427	3.1795	3.2457	2.8965	3.2882	2.4976	2.4397	2.6004
21	Massachusetts	11.3201	10.1287	6.4830	6.3763	5.3186	5.4893	3.5396	2.8975	2.6096
22	Michigan	1.2542	1.5736	1.8476	1.7421	2.0643	2.0815	2.0759	1.8555	1.8011
23	Minnesota	.1822	.2102	.2540	.2792	.1975	.2159	.2178	.2350	.2201
24	Mississippi	1.8471	2.1408	.1357	.1700	.1863	.1159	.1205	.1117	.0958
25	Missouri	2.6173	2.8035	3.7026	3.5834	3.9845	4.0054	4.0086	4.4885	4.4279
26	Montana	.0312	.0618	.0450	.0618	.0642	.0251	.0226	.0301	.0229
27	Nebraska	.0435	.0729	.1128	.1841	.1755	.1697	.2287	.2868	.2819
28	Nevada	.1169	.1763	.1605	.1122	.0810	.0671	.0680	.0545	.0567
29	New Hampshire	1.1616	1.1078	.4554	.3774	.3104	.2639	.3063	.2581	.2885
30	New Jersey	3.1800	3.2496	2.6515	2.4322	1.9227	2.1608	2.4163	1.7907	2.2776
31	New Mexico	.0259	.0328	.0305	.0280	.0272	.0206	.0219	.0191	.0213
32	New York	23.7079	22.4788	24.9716	21.7006	22.5774	20.3677	18.0880	15.7545	14.6836
33	North Carolina	.6645	1.1282	.5247	.8348	1.0653	.9614	1.3254	1.5417	1.5712
34	Ohio	8.0212	6.9752	11.2681	11.6786	11.8473	12.9275	13.9770	15.5501	14.1298
35	Oregon	.1416	.1999	.1202	.1965	.1224	.1089	.0692	.0485	.0462
36	Pennsylvania	11.1156	10.4244	10.8163	9.9956	9.8031	8.0027	7.3655	6.6139	5.9311
37	Rhode Island	2.0353	1.6277	.8904	.7653	.5259	.5524	.3054	.2420	.2235
38	South Carolina	.7323	1.5034	.2474	.2459	.2023	.1728	.1574	.1127	.1178
39	Tennessee	1.3499	2.1209	.8789	.8778	.6837	.6651	.6065	.6898	.8338
40	Texas	1.2945	1.0282	.3378	.2333	.2742	.2796	.2563	.2829	.2489
41	Utah	.0259	.0280	.0475	.0276	.0313	.0342	.0384	.0433	.0307
42	Vermont	.3975	.3551	.2228	.2103	.2185	.1378	.0714	.0584	.0365
43	Virginia	.7926	1.0175	1.9186	3.2802	4.1598	4.2837	6.9115	6.5465	7.3825
44	Washington	.0318	.0400	.0345	.0497	.0287	.0207	.0147	.0187	.0201
45	West Virginia	.3807	.4520	.3937	.4518	.4906	.4038	.4231	.5355	.4901
46	Wisconsin	1.0128	1.0336	1.3697	1.4103	1.5466	1.7348	1.7710	2.4588	2.6232
47	Wyoming	.....	.....	.0036	.0154	.0085	.0058	.0100	.0116	.0115
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

Aggregate receipts. Fiscal years ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	
.0988	.0960	.1318	.1140	.1163	.1022	.1011	.0790	.0704	.0652	.0693	.0661	1
.0108	.0138	.0195	.0228	.0231	.0297	.0327	.0291	.0022	.....	.....	.....	2
.0616	.0763	.1105	.1075	.1079	.1033	.0785	.0711	.0750	.0776	.0812	.0822	3
2.7954	2.4431	2.0501	2.0683	2.3823	2.8262	2.9702	2.9108	2.7888	2.3245	1.7886	1.7514	4
.0656	.0673	.0797	.1072	.1440	.1682	.1780	.1572	.1615	.1736	.1724	.2189	5
.5944	.5877	.5542	.4881	.3947	.4534	.4072	.3687	.3530	.3670	.3952	.4051	6
.0110	.0199	.0286	.0314	.0356	.0380	.0485	.0632	.0080	.....	.....	.....	7
.3772	.4178	.4593	.3532	.2605	.2433	.2525	.2136	.1733	.2173	.2092	.2216	8
.1035	.0231	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.1574	.1474	.1755	.1869	.1751	.1904	.2017	.1771	.1471	.1946	.2021	.2717	10
.3276	.2478	.3185	.3010	.2756	.2848	.2586	.2878	.3129	.2815	.2604	.2833	11
.0153	.0141	.0189	.0204	.0194	.0202	.0230	.0255	.0022	.....	.....	.....	12
21.4335	19.4325	18.7827	18.1609	19.7141	20.1677	20.3322	18.8927	19.3794	20.5266	20.4049	20.8919	13
5.0390	5.3643	5.4536	5.4575	5.3177	5.6951	4.6673	4.0674	4.6293	3.5864	4.1689	3.5842	14
1.0952	.7201	.9157	.7830	.7316	.7225	1.3270	2.9547	2.2719	1.9766	2.1792	1.6419	15
.1360	.1242	.1464	.1650	.2163	.1873	.1900	.1744	.1379	.1514	.1747	.1777	16
6.9597	8.4717	6.5707	7.1568	7.6043	6.8198	7.5789	11.1906	15.3113	13.2028	13.4710	10.4499	17
.4785	.5566	.8123	.5490	.6094	.5949	.6613	.5372	.4616	.4793	.4723	.4576	18
.0819	.0707	.0675	.0705	.0657	.0645	.0614	.0530	.0466	.0480	.0495	.0423	19
2.3281	2.4037	2.2162	2.1142	2.0488	1.9425	2.0311	2.4939	2.5925	2.4679	2.1063	2.4199	20
2.4858	2.3713	2.3152	2.2718	2.2556	2.1116	2.1139	2.0027	1.9746	2.0347	1.9614	2.0796	21
1.8661	1.6188	1.5306	1.5428	1.3794	1.3979	1.4416	1.3691	1.1695	1.3593	1.4303	1.5164	22
.2247	.2128	.2626	.2851	.3121	.3482	.3803	.3894	.4070	.4383	.4573	.4663	23
.0769	.0694	.0829	.0814	.0781	.0752	.0677	.0440	.0416	.0426	.0403	.0358	24
2.6933	3.9544	4.8428	4.6887	4.6639	5.0608	5.4280	5.5858	5.3340	5.5828	6.0402	6.6135	25
.0190	.0184	.0259	.0281	.0288	.0351	.0489	.0549	.1033	.0806	.0777	.0851	26
.4538	.5356	.6682	.8174	.7811	.7525	.7975	.9604	1.2489	1.7535	1.4321	2.0141	27
.0613	.0518	.0564	.0571	.0517	.0418	.0353	.0297	.0032	.0498	.0532	.0593	28
.2351	.2088	.2179	.2079	.2380	.2423	.2519	.2567	.3214	.3411	.3241	.3177	29
3.4140	4.4320	4.8658	4.3561	3.6011	3.8120	3.9233	3.9451	2.8650	3.2569	3.3806	3.8679	30
.0200	.0157	.0185	.0176	.0273	.0371	.0402	.0393	.0570	.0596	.0557	.0535	31
13.2017	12.8413	14.2780	14.4068	13.9068	13.4791	14.0011	13.0670	11.3377	12.2965	12.2890	12.7083	32
1.5094	1.5779	1.7365	2.2510	2.0146	1.9370	2.0636	1.7288	1.4509	1.5005	1.4928	1.6416	33
14.9821	13.7498	14.1051	14.8254	15.4209	15.0924	13.2125	11.4211	11.1398	11.1773	11.0538	11.6959	34
.0448	.0472	.0579	.0639	.0659	.0665	.0638	.0738	.1057	.1065	.1061	.1282	35
5.3952	5.5792	5.6509	5.5467	5.8794	5.9985	6.3151	6.3299	6.4998	6.5569	6.7131	6.8336	36
.2011	.2072	.2356	.2151	.1805	.1635	.1650	.2875	.1075	.1135	.1130	.1904	37
.0956	.0939	.1139	.0982	.0958	.1063	.0857	.0852	.0773	.0841	.0856	.0843	38
.5389	.7972	.8064	.8478	.8590	.8969	.7180	.8537	1.0299	.9404	.8768	.8521	39
.2219	.2114	.2540	.2342	.1995	.1944	.1860	.1917	.1731	.1617	.1684	.1762	40
.0301	.0253	.0420	.0442	.0636	.0337	.0349	.0392	.0037	.....	.....	.....	41
.0426	.0445	.0423	.0468	.0433	.0416	.0406	.0335	.0255	.0266	.0278	.0253	42
6.6063	7.0481	6.2088	6.0148	4.9478	4.7423	4.4808	3.6932	2.6636	2.7154	2.5517	2.4602	43
.0184	.0190	.0220	.0282	.0231	.0256	.0289	.0258	.0057	.....	.....	.....	44
.3893	.4096	.3118	.3012	.3172	.3540	.3615	.3974	.4617	.4832	.4158	.4530	45
2.9885	2.5478	2.3218	2.4508	2.3094	2.2762	2.2980	2.3254	2.4667	2.6979	2.6480	2.6760	46
.0136	.0135	.0145	.0132	.0137	.0145	.0147	.0127	.0010	.....	.....	.....	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 INTERNAL REVENUE IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1887.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	ALABAMA.														
1	First (1)				$2,917,189.13	$1,842,963.82	$1,364,609.54	$257,988.05	$233,676.68	$132,204.53	$130,333.60	$81,836.63	$51,749.47	$53,690.08	1
	First (2)														
2	Second (1)				1,118,080.44	1,831,443.70	2,377,812.39	166,091.07	296,734.19	121,128.60	78,755.20	40,369.94	59,450.27	41,992.84	2
	Second (2)														
	Second (3)														
3	Third (1)				97,041.48	444,722.71	537,183.88	48,237.13	65,289.30	110,425.24	29,071.34	30,286.78	24,592.87	20,006.45	3
					4,132,311.05	4,119,130.23	4,279,605.81	472,316.25	595,700.17	363,758.37	238,160.14	152,493.35	135,792.61	115,689.37	
	ARKANSAS.														
1	First (5)				256,147.11	783,336.76	540,690.88	22,951.51	205,469.37	47,400.88	40,849.27	23,252.19	18,478.01	15,038.86	1
2	Second (5)					886,001.17	231,940.75	93,333.73	131,520.65	56,547.31	34,786.02	37,482.57	26,402.93	21,160.09	2
3	Third (a) (5)					82,819.25	71,758.36	28,699.83	32,294.08	26,576.28	18,665.93	28,126.26	23,996.00	39,177.89	3
	Third (6)														
					256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	94,301.22	88,861.02	68,876.94	75,377.44	
	CALIFORNIA.														
1	First (7)	$348,828.56	$1,136,116.28	$2,733,873.74	3,473,692.91	5,199,567.48	5,100,081.83	3,364,162.38	3,151,998.32	2,226,231.40					1
	First (8)									598,678.41	2,490,717.82	1,734,547.63			
	First (9)											256,055.20	2,262,713.81	2,726,075.19	
2	Second (7)	43,405.01	114,000.13	242,346.37	343,746.65	445,079.95	498,423.17	353,364.23	359,043.24	232,053.85				526.13	2
3	Third (10)	58,378.00	91,534.84	148,981.22	178,980.98	187,634.49	152,039.78	166,578.86	200,629.61	146,822.59	196,042.27	113,445.41			3
4	Fourth (11)	141,738.31	263,564.87	676,910.05	696,990.19	707,217.12	542,634.82	481,363.71	568,890.25	304,952.44	285,832.25	174,218.97	146,880.33	161,294.80	4
	Fourth (12)														
	Fourth (13)														
5	Fifth (11)	39,481.85	68,172.25	141,941.10	235,487.80	217,632.65	219,346.85	164,078.26	321,877.89	98,182.89	80,925.05	89,643.86	72,247.36	100,337.14	5
		631,831.83	1,676,388.37	3,944,052.48	4,928,898.53	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39	2,367,911.07	2,481,841.50	2,988,033.26	
	CONNECTICUT.														
1	First (16)	572,438.90	1,152,896.36	2,299,479.81	2,864,903.51	2,548,344.02	1,456,323.76	936,528.89	1,020,409.28	648,671.05	544,049.21	247,170.66		*02	1
	First (17)											251,588.03	367,211.55	388,542.59	
	First (18)														
2	Second (19)	399,342.34	898,966.11	1,863,831.34	2,791,672.05	2,126,724.98	1,263,959.37	612,503.22	769,691.38	375,938.54	345,751.21	194,806.04	49,989.54	27.00	2
	Second (20)												142,098.09	239,128.35	
3	Third (16)	324,249.24	668,223.12	1,279,600.90	1,733,587.49	1,367,288.31	787,104.36	313,154.48	299,599.94	154,831.98	144,726.52	51,390.01		*20.00	3
4	Fourth (19)	256,484.37	552,430.36	1,133,152.16	2,246,524.85	1,540,613.26	893,010.88	478,319.36	483,776.54	246,429.34	170,087.70	129,030.25	21,079.93		4
		1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90	7,582,970.57	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	627,717.96	
	GEORGIA.														
1	First (26)				411,057.63	507,262.24	750,690.50	240,190.72	260,456.61	138,077.19	112,845.86	90,492.97	55,588.98	55,111.65	1
2	Second (27)				2,251,265.98	2,136,073.50	2,739,432.31	255,731.22	330,115.95	155,277.11	99,355.47	57,361.33	66,910.66	63,643.12	2
	Second (28)														
	Second (29)														
	Second (30)														
3	Third (26)				1,249,422.93	1,262,036.09	1,674,719.52	255,782.51	227,960.08	154,782.68	125,561.46	117,647.87	85,548.87	88,362.85	3
	Third (31)														
	Third (29)														
4	Fourth (27)				396,830.46	582,069.07	982,122.36	258,577.12	325,708.74	288,807.04	245,397.39	212,457.73	176,574.04	181,109.22	4
					4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18	477,959.90	384,622.55	388,226.84	
	ILLINOIS.														
1	First	865,254.98	3,739,478.21	3,953,665.95	7,095,203.40	5,467,986.87	3,998,315.33	6,771,168.61	8,395,131.87	7,269,582.79	6,155,659.12	6,798,288.11	6,606,125.82	7,839,298.64	1
2	Second (5)	72,702.98	378,046.63	374,308.89	588,209.86	337,461.39	300,455.06	351,458.21	398,012.17	245,842.68	147,511.81	60,209.18	56,279.56	57,799.81	2
	Second (32)														
	Second (33)														
3	Third (34)	78,742.48	252,210.57	344,604.83	547,715.19	442,942.38	220,659.50	355,364.66	576,926.96	757,663.64	751,763.04	550,937.78	319,475.35	617,937.87	3
4	Fourth (35)	207,290.33	977,177.16	658,005.33	1,147,629.71	1,626,967.73	648,260.05	1,185,292.87	1,602,059.85	1,233,013.65	1,723,054.91	1,203,453.25	984,958.64	1,097,690.25	4
	Fourth (36)														
	Fourth (37)														
5	Fifth	166,620.42	2,689,125.64	1,466,519.10	1,202,275.08	639,194.31	319,839.15	1,591,351.02	3,663,260.07	2,553,970.87	4,108,333.42	4,766,975.11	4,716,712.55	4,851,139.18	5
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	409,331.63	250,042.44	396,465.53	541,399.74	380,103.35	559,911.41	354,950.98	355,864.69	366,387.65	6
7	Seventh (38)	102,825.99	177,984.05	215,175.26	1,426,229.60	1,051,360.62	283,085.74	624,180.36	746,513.53	789,495.36	230,067.95	170,921.89	70,228.53	79,010.14	7
8	Eighth (38)	98,608.04	641,296.98	746,362.28	1,094,005.80	895,860.38	470,594.57	788,314.06	1,215,798.16	814,509.77	1,150,031.23	1,866,513.65	1,619,096.60	1,840,931.27	8
	Eighth (39)														
9	Ninth (35)	71,823.27	151,294.63	319,054.18	348,771.65	199,545.01	129,490.50	150,257.03	153,147.88	81,075.73	333,644.14	135,419.32	52,823.42	100,632.86	9
10	Tenth (5)	42,897.99	118,772.67	304,361.99	384,388.97	297,129.06	286,259.63	217,165.07	183,049.44	94,548.03	68,210.58	53,687.14	58,232.78	66,072.60	10
	Tenth (40)														
11	Eleventh (41)	15,771.22	27,150.42	79,465.20	130,859.48	118,434.94	81,578.77	75,230.06	79,971.95	52,514.75	27,270.46	29,236.40	22,689.83	27,069.36	11
12	Twelfth (5)	139,231.56	513,443.39	574,536.62	709,117.75	439,990.90	435,286.82	444,976.26	715,549.64	776,101.74	493,622.99	457,274.96	520,512.42	641,301.71	12
13	Thirteenth (41)	87,915.80	102,178.80	203,334.37	267,895.44	186,780.62	131,018.95	112,033.13	93,545.40	71,186.66	50,586.24	45,301.57	36,720.70	49,355.37	13
	Thirteenth (42)														
	Thirteenth (37)														
		2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,669.02	15,799,667.30	16,493,169.34	15,419,720.89	17,634,626.71	

[The notes to the references in this table will be found on pages 95, 96, and 97.

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	ALABAMA.														
1	First (1)	$44,718.07	$18,116.16											$7,129,075.76	1
	First (2)		28,116.30	$67,967.87	$50,084.72	$63,256.41	$55,430.37	$73,504.25	$50,941.26	$1,481.70				390,782.88	
2	Second (1)	46,978.18	18,676.52											6,197,513.34	2
	Second (2)		32,712.12	70,001.70	72,149.66	72,633.97	75,221.02	67,028.67	57,732.59	3,462.37				450,942.10	
	Second (3)									80,454.26	$73,315.34	$81,038.08	$78,542.76	313,350.44	
3	Third (1)	17,644.72	10,388.90											1,434,890.80	3
		109,340.97	108,010.00	137,969.57	122,234.38	135,890.38	130,651.39	140,532.92	108,673.85	85,398.33	73,315.34	81,038.08	78,542.76	15,916,555.32	
	ARKANSAS.														
1	First (5)	3,192.94												1,956,807.78	1
2	Second (5)	4,250.66												1,523,426.48	2
3	Third (a) (5)	12,060.60												364,174.48	3
	Third (6)	48,696.88	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	1,201,259.07	
		68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	5,045,667.81	
	CALIFORNIA.														
1	First (7)													26,794,552.90	1
	First (8)													4,823,943.86	
	First (9)	2,815,656.29	2,434,703.01	1,844,481.67	1,911,385.48	2,437,650.82	3,277,931.88	3,814,692.86	3,675,820.34	3,098,043.62	2,342,080.55	1,783,232.13	1,790,636.94	36,471,159.19	
2	Second (7)													2,631,788.73	2
3	Third (10)													1,624,068.05	3
4	Fourth (11)	45,718.40												5,198,206.51	4
	Fourth (12)	206,570.34	314,890.73	302,308.39	306,113.21	345,983.82	335,458.98	312,481.65	326,552.80	57,123.91	252,137.75	307,552.71	290,584.63	3,357,761.92	
	Fourth 13)									229,598.42	18,941.83			248,540.25	
5	Fifth (11)	27,094.87												1,876,449.92	5
		3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	3,613,390.86	4,127,177.51	4,002,373.14	3,384,765.95	2,613,160.13	2,090,784.84	2,081,221.57	83,026,471.33	
	CONNECTICUT.														
1	First (16)													14,291,215.47	1
	First (17)	378,663.41	336,998.04	299,882.69	251,313.21	212,856.33	283,883.46	263,811.83	220,524.34	30,429.36				3,285,704.84	
	First (18)									357,848.25	412,626.19	461,971.84	481,405.47	1,713,851.75	
2	Second (19)													11,685,203.12	2
	Second (20)	279,451.10	324,422.22	280,452.90	271,945.46	248,323.80	295,806.56	301,989.45	286,466.50	40,093.32				2,710,177.75	
3	Third (10)													7,123,876.35	3
4	Fourth (19)													8,150,939.00	4
		658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	579,690.02	565,801.28	506,990.84	428,370.93	412,626.19	461,971.84	481,405.47	48,960,968.28	
	GEORGIA.														
1	First (26)	47,292.52	4,286.41											2,673,263.28	1
2	Second (27)	56,727.60	7,047.24											8,218,941.49	2
	Second (28)		112,593.46	38,532.05										151,125.51	
	Second (29)			197,950.89	214,714.35	223,543.92	266,405.74	264,054.22	307,770.27	24,192.09				1,498,631.48	
	Second (30)									352,285.69	316,441.40	304,384.29	336,705.86	1,309,817.24	
3	Third (26)	80,509.41	24,002.05											5,346,336.32	3
	Third (31)		84,078.87	19,018.02										103,096.89	
	Third (29)			78,018.94	108,056.25	98,530.26	97,727.74	95,306.66	87,890.76	3,261.06				568,794.67	
4	Fourth (27)	178,286.91	46,871.27											3,874,811.35	4
		362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	364,133.48	359,360.88	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	23,744,818.23	
	ILLINOIS.														
1	First	8,971,565.08	8,448,186.99	8,185,225.67	8,270,947.97	8,936,614.85	9,905,157.69	10,466,026.54	9,119,191.79	8,447,053.80	8,001,784.74	7,248,194.73	8,851,922.56	179,807,032.11	1
2	Second (5)	24,595.97												3,392,894.20	2
	Second (32)	193,544.97	217,090.03	220,756.51	236,270.45	233,160.93	247,243.89	261,351.75	254,223.33	16,986.35				1,880,628.21	
	Second (33)									212,616.78	222,400.84	225,279.14	241,450.64	901,747.40	
3	Third (34)	1,299,832.96	1,038,352.74	857,227.95	809,835.58	705,363.28	566,405.64	676,981.44	101,092.49	2,929.11				11,274,965.44	3
4	Fourth (35)	792,141.53												15,086,995.26	4
	Fourth (36)	472,885.50	463,270.98											936,156.48	
	Fourth (37		925,935.51	1,105,926.97	967,731.85	983,112.88	1,203,221.51	1,247,764.75	772,861.95	428,070.12	301,319.27	335,071.91	357,801.42	8,628,818.14	
5	Fifth	8,003,048.41	7,598,502.78	6,594,669.22	6,930,169.57	10,324,576.75	12,425,131.77	13,267,988.65	13,963,625.50	13,036,354.77	13,298,687.18	13,913,381.95	13,657,928.09	164,749,380.56	5
6	Sixth (5)	99,654.16												4,646,320.16	6
7	Seventh (38)	86,617.82	79,937.18	52,428.08	50,273.78	57,203.42	67,884.77	75,595.53	54,731.27	4,525.49				6,496,276.36	7
8	Eighth (38)	2,933,064.45	2,639,666.76	2,029,688.18	1,490,264.30	815,000.92	1,407,226.90	1,429,153.26	1,116,936.93	126,645.85				27,229,570.34	8
	Eighth (39)									791,811.50	903,888.47	1,632,815.41	1,136,906.31	4,465,421.69	
9	Ninth (35)	204,471.44												2,441,451.06	9
10	Tenth (5)	29,826.04												2,204,601.99	10
	Tenth (40)	275,810.60	109,789.86											385,600.46	
11	Eleventh (41)	10,179.99												777,422.83	11
12	Twelfth (5)	268,426.33												7,129,373.09	12
13	Thirteenth (41)	15,487.72												1,453,340.77	13
	Thirteenth (42)	49,541.21	13,876.56											63,417.77	
	Thirteenth (37)		335,593.75	622,868.74	715,148.25	980,581.46	962,409.34	827,555.45	504,862.13	453,491.03	347,784.11	497,509.46	579,695.32	6,917,499.04	
		23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51	28,252,417.37	25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	451,468,913.36	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	INDIANA.														
1	First (43)	$124,500.72	$239,191.09	$424,812.51	$738,232.54	$740,105.68	$416,297.17	$513,043.15	$670,570.32	$735,565.72	$981,513.76	$952,792.93	$749,459.36	$509,331.26	1
	First (44)														
2	Second (5)	89,204.67	215,986.33	403,138.74	578,168.32	419,139.82	278,833.70	212,543.36	223,055.20	119,087.95	89,818.36	96,651.70	54,695.22	78,072.36	2
	Second (45)														
3	Third (5)	13,949.37	150,442.91	826,796.47	767,813.74	643,891.08	157,867.36	410,879.30	518,649.87	481,392.29	473,920.80	582,858.35	449,465.62	312,041.07	3
4	Fourth (43)	235,560.78	1,321,298.05	835,475.90	772,233.75	384,210.86	128,732.05	1,089,573.69	1,681,620.03	1,819,257.45	1,977,628.65	2,407,099.98	1,975,722.39	2,141,953.30	4
	Fourth (44)														
5	Fifth (46)	86,078.75	299,060.13	320,319.28	340,463.66	221,274.95	152,617.58	127,588.44	436,695.61	158,877.09	51,470.02	36,512.98	31,802.85	46,026.25	5
6	Sixth (5)	125,633.06	349,682.13	617,557.40	664,874.09	579,837.36	418,343.98	621,189.46	586,127.36	379,533.70	563,778.36	467,826.35	308,251.06	547,374.79	6
	Sixth (47)														
	Sixth (44)														
	Sixth (48)														
7	Seventh (43)	87,111.51	218,496.70	497,368.24	367,348.12	231,803.13	200,522.44	341,791.45	336,242.18	412,688.37	501,381.86	562,012.78	690,664.25	766,262.79	7
	Seventh (44)														
	Seventh (49)														
8	Eighth (5)	69,944.35	370,473.29	329,557.36	481,475.39	386,580.57	161,201.88	221,981.83	254,817.46	419,349.40	477,419.52	352,993.97	394,907.54	54,917.04	8
9	Ninth (5)	48,706.12	100,733.85	221,351.84	276,277.05	226,199.06	209,908.30	151,188.86	176,813.95	137,824.09	173,689.61	122,828.20	79,309.23	86,759.51	9
10	Tenth (5)	19,303.44	87,332.34	224,338.47	265,524.55	197,520.80	148,242.89	119,742.07	104,383.53	92,585.43	78,263.55	66,820.97	63,742.10	72,978.37	10
	Tenth (50)														
11	Eleventh (46)	24,911.44	45,523.15	120,527.27	164,925.29	92,299.77	69,760.03	60,235.69	56,048.31	42,307.41	73,008.23	29,654.30	25,475.97	38,072.31	11
	Eleventh (51)														
	Eleventh (52)														
		924,904.21	3,398,219.97	4,821,243.48	5,417,336.50	4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	5,678,052.51	4,823,495.59	4,653,789.05	
	IOWA.														
1	First (43)	79,003.05	154,187.62	447,809.06	597,437.55	753,355.08	376,213.73	498,636.55	337,231.81	200,465.70	184,678.53	175,697.96	192,667.68	266,638.09	1
2	Second (43)	75,232.31	251,194.41	459,401.29	355,918.04	292,429.67	235,486.55	368,210.07	361,125.05	277,331.47	302,932.49	262,438.55	210,581.45	162,248.89	2
	Second (53)														
	Second (54)														
3	Third (55)	57,466.44	107,993.86	530,825.29	1,374,031.25	641,136.32	267,158.45	396,258.10	312,279.36	347,988.45	441,965.31	412,006.68	345,626.91	381,647.92	3
	Third (56)														
4	Fourth (43)	35,327.34	53,622.04	157,762.44	192,131.31	200,301.56	116,252.55	112,695.11	149,102.75	78,495.94	49,992.93	53,106.82	57,928.94	77,772.93	4
	Fourth (53)														
	Fourth (54)														
5	Fifth (21)	27,090.74	44,188.79	107,011.26	134,614.23	119,738.84	106,298.06	117,237.09	116,532.71	92,135.44	48,416.03	55,485.34	68,977.70	93,033.17	5
6	Sixth (55)	11,842.83	21,150.02	43,948.91	61,198.13	67,090.88	80,820.88	65,228.03	101,709.66	85,424.24	39,805.33	54,261.94	58,078.48	58,876.69	6
		285,962.71	632,336.74	1,746,758.25	2,715,330.51	2,074,052.35	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	1,040,217.69	
	KENTUCKY.														
1	First (57)	31,485.72	263,672.00	517,012.01	603,985.75	315,598.59	176,929.35	121,052.98	187,208.02	196,301.89	194,026.87	191,598.40	166,652.24		1
2	Second (57)	188.53	119,548.47	320,464.31	428,025.14	159,566.39	146,433.25	118,026.31	256,903.29	446,726.88	332,812.01	253,464.40	355,139.00	*416.32	2
	Second (58)												33,479.18	743,494.82	
	Second (59)														
3	Third (27)	820,238.76	2,005,153.90	2,085,846.32	2,761,831.91	233,933.64	143,277.89	79,167.99	115,900.12	137,004.91	32,446.29	118,641.50	23,717.25	112,302.58	3
4	Fourth (60)	530,858.88	1,557,718.62	1,355,471.16	1,296,595.65	258,962.83	194,777.28	332,888.09	784,431.77	454,742.04	350,249.05	329,211.58	579,440.38	878,862.40	4
5	Fifth (60)			457,907.30	623,845.92	2,679,251.37	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	2,329,957.55	5
	Fifth (61)														
6	Sixth			120,432.84	267,838.11	1,065,258.50	762,357.23	2,197,084.56	2,734,708.27	1,757,711.10	1,815,855.24	1,615,782.40	2,003,126.21	2,792,109.45	6
7	Seventh (62)					441,826.13	502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	872,323.96	1,422,130.54	1,702,515.41	7
	Seventh (63)														
8	Eighth (62)					106,989.57	82,849.60	97,949.66	238,812.63	126,457.50	49,132.29	141,330.52	164,104.70	256,887.64	8
	Eighth (63)														
9	Ninth (62)					153,746.91	143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	102,678.21	137,493.22	209,011.71	9
		1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48	5,415,134.02	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	9,025,587.88	
	LOUISIANA.														
1	First (64)	154,341.17	2,274,542.70	1,714,502.46	5,501,783.24	3,710,106.61	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	552,211.65	1
	First (65)														
2	Second (64)				320,862.47	1,347,918.14	510,885.35	69,643.38	154,823.83	100,834.42	53,906.54	42,947.66	50,094.06	34,216.96	2
3	Third (64)				375,167.66	1,168,763.11	400,675.53	96,833.61	76,631.69	78,174.39	50,173.71	35,291.03	45,776.37	19,835.77	3
		154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607.30	982,464.68	606,264.38	
	MAINE.														
1	First (43)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87	771,817.36	285,965.81	409,050.60	210,176.20	168,552.86	124,363.19	65,908.59	45,352.77	1
	First (66)														
	First (67)														
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37	404,072.56	119,172.78	101,384.15	55,976.57	39,083.87	27,868.53	20,341.71	20,138.33	2
	Second (68)														
3	Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95	211,603.38	120,236.40	123,470.67	56,699.25	33,379.52	19,108.03	12,367.78	16,434.89	3
4	Fourth (5)	69,498.84	127,900.96	207,092.35	263,848.13	234,152.39	136,884.56	82,484.77	96,978.97	56,232.22	36,663.80	25,864.49	14,044.04	12,528.38	4
	Fourth (69)														
5	Fifth (5)	49,070.98	79,143.62	204,220.92	199,377.12	166,534.42	75,702.54	62,646.64	76,339.97	33,012.24	24,443.00	17,492.02	15,427.33	13,018.78	5
		514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	128,089.45	107,473.15	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	INDIANA.														
1	First (43)	$117,684.93	$19,432.64											$7,932,533.78	1
	First (44)		161,149.78	$158,055.67	$196,034.51	$271,781.89	$261,752.57	$253,745.94	$207,502.62	$13,578.25				1,523,601.23	
2	Second (5)	25,691.46												2,884,087.19	2
	Second (45)	384,332.17	94,506.21											478,838.38	
3	Third (5)	284,759.19												6,074,727.42	3
4	Fourth (43)	2,319,325.91	559,641.24											19,649,334.03	4
	Fourth (44)		2,787,271.76	2,731,073.57	3,281,981.87	3,283,992.01	3,399,731.14	3,459,301.35	2,765,256.46	224,104.38				21,932,712.54	
5	Fifth (46)	11,458.97												2,320,246.56	5
6	Sixth (5)	497,895.71												6,727,904.81	6
	Sixth (47)	288,340.45	80,043.20											368,383.65	
	Sixth (44)		443,098.80	683,874.96	604,972.84	877,627.86	1,094,927.90	1,164,648.03	726,345.15	15,207.41				5,610,702.95	
	Sixth (48)									3,321,825.79	$2,732,133.60	$3,053,972.17	$2,830,308.54	11,938,240.10	
7	Seventh (43)	1,398,006.94	457,670.40											7,069,371.16	7
	Seventh (44)		1,212,459.54	1,914,333.86	1,550,090.42	1,531,283.31	2,253,760.27	1,306,664.77	1,636,108.59	128,716.15				11,533,416.91	
	Seventh (49)									1,688,658.56	1,110,761.89	1,632,776.04	1,166,933.45	5,599,129.94	
8	Eighth (5)	22,446.06												3,998,065.66	8
9	Ninth (5)	37,320.59												2,048,910.26	9
10	Tenth (5)	25,834.64												1,566,613.15	10
	Tenth (50)	93,282.86	143,456.08	143,586.19	142,373.92	162,978.56	174,925.19	196,885.66	166,635.46	10,932.05				1,235,055.97	
11	Eleventh (46)	10,143.83												852,893.00	11
	Eleventh (51)	62,602.56	78,490.62	79,913.31	75,650.27	85,972.86	96,156.41	104,111.19	90,871.57	3,942.63				677,711.42	
	Eleventh (52)									211,547.00	188,970.51	186,482.27	261,796.69	848,796.47	
		5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	7,281,253.48	6,485,356.94	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	122,871,276.58	
	IOWA.														
1	First (43)	221,838.27	52,855.44											4,538,716.12	1
2	Second (43)	181,898.45	35,063.99											3,831,492.68	2
	Second (53)		142,870.78	182,075.17	276,592.17	303,114.74	255,330.50	421,380.23	292,378.77	22,324.35				1,896,066.71	
	Second (54)									2,293,490.17	1,958,811.60	2,271,400.59	1,674,482.43	8,198,244.79	
3	Third (55)	320,755.86	61,161.81											5,997,702.01	3
	Third (56)		218,558.21	326,682.60	298,663.81	267,818.99	281,317.63	321,618.32	299,913.67	220,578.23	182,526.32	192,005.13	188,287.73	2,797,970.64	
4	Fourth (43)	314,554.51	21,347.06											1,670,394.23	4
	Fourth (53)		178,419.89	192,427.33	172,116.54	165,050.34	168,046.93	184,738.87	147,513.93	13,229.74				1,221,543.57	
	Fourth (54)									79,605.60	80,721.23	83,875.22	88,354.73	332,556.78	
5	Fifth (21)	106,692.94	87,757.19	257,666.03	92,072.87	118,875.71	219,081.92	916,167.32	3,322,913.70	128,188.44				6,380,175.52	5
6	Sixth (55)	66,877.90	12,365.41											828,679.33	6
		1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	923,776.98	1,843,904.74	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	37,693,542.38	
	KENTUCKY.														
1	First (57)													2,965,523.82	1
2	Second (57)													2,937,744.30	2
	Second (58)	672,654.42	127,306.07											1,576,934.49	
	Second (59)		695,708.75	571,490.43	543,443.85	620,133.04	672,159.61	955,021.75	1,535,657.15	2,036,085.51	1,720,789.87	1,774,514.97	1,035,474.68	12,210,479.61	
3	Third (27)	41,513.11	16,315.10											8,667,291.27	3
4	Fourth (60)	213,879.68												9,118,089.41	4
5	Fifth (60)	917,396.73												22,029,515.14	5
	Fifth (61)	1,865,987.51	4,033,377.71	2,723,643.07	3,069,691.06	3,563,114.63	3,489,672.12	4,467,721.54	7,550,781.73	8,626,352.66	7,076,453.08	6,946,473.84	5,251,319.79	58,064,588.74	
6	Sixth	2,452,194.79	2,956,245.92	2,495,496.23	2,885,094.31	3,298,244.82	3,185,221.03	3,435,658.55	3,835,345.17	4,263,344.24	3,361,765.25	3,648,163.06	4,141,341.13	57,120,978.50	6
7	Seventh (62)	1,193,003.84	1,396,272.96	823,474.52	894,735.23	1,018,072.33	1,009,848.31	1,281,464.30	1,973,863.52	243,598.68				21,435,740.65	7
	Seventh (63)									2,452,179.32	1,931,691.40	2,435,332.58	1,295,634.19	8,114,837.49	
8	Eighth (62)	222,960.04	190,709.55	158,125.16	161,193.03	236,342.19	216,681.51	221,709.36	301,889.19	31,036.11				3,005,160.25	8
	Eighth (63)									867,595.66	751,775.84	942,456.14	693,759.84	3,255,587.48	
9	Ninth (62)	126,002.63	118,488.89	108,284.74	118,788.46	149,637.89	145,579.63	169,660.64	189,541.07	12,979.98				2,695,912.96	9
		7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21	10,531,236.14	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	213,798,384.11	
	LOUISIANA.														
1	First (64)	473,355.28	495,938.37											27,682,754.97	1
	First (65)		74,978.98	850,641.46	588,595.99	712,049.65	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	6,839,314.71	
2	Second (64)	36,167.75	40,368.07											2,762,668.63	2
3	Third (64)	20,264.65	15,154.83											2,382,742.35	3
		529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	39,667,480.66	
	MAINE.														
1	First (43)	41,530.76	8,388.43											6,549,034.40	1
	First (66)		44,939.25											44,939.25	
	First (67)			70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45	6,241.66	
2	Second (5)	8,034.34												3,078,527.32	2
	Second (68)	16,373.29	6,083.66											22,456.95	
3	Third (5)	4,649.38												1,882,523.48	3
4	Fourth (5)	4,768.03												1,362,941.93	4
	Fourth (69)	10,777.34	20,209.55											30,986.89	
5	Fifth (5)	4,522.83												1,011,352.41	5
		90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45	14,665,004.29	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—													
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	MARYLAND.														
1	First (70)	$31,673.59	$95,182.00	$227,198.63	$256,709.96	$142,652.99	$131,607.36	$104,097.28	$98,943.73	$98,254.57	$28,304.67				
1	First (71)										351,979.16	$740,755.74	$748,169.57	$909,543.05	1
2	Second (70)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96	633,842.67	528,468.01	578,837.11	287,454.02	212,558.95			*464.56	2
3	Third (5)	666,866.19	1,851,501.94	3,399,810.61	5,325,005.41	4,117,138.87	2,802,485.05	3,420,205.02	4,029,144.17	2,717,607.00	2,528,555.10	1,570,819.21	1,398,788.98	1,582,313.14	3
3	Third (72)														3
3	Third (44)														3
3	Third (73)														3
4	Fourth (34)	86,228.93	267,926.77	465,278.97	451,191.66	274,670.09	276,277.68	188,147.58	252,606.16	168,686.44	97,535.70	92,965.49	76,327.83	103,135.61	4
5	Fifth (5)	468.36	307,209.96	493,649.85	567,477.92	462,004.94	346,840.49	306,675.07	478,941.74	431,852.77	572,335.94	249,261.39	127,820.95	165,280.21	5
		961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85	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	2,760,736.57	
	MASSACHUSETTS.														
1	First (74)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37	998,442.91	365,706.18	419,702.61	490,712.74	161,728.89	132,328.98	35,028.30	17,481.16	1
1	First (75)													35,253.72	1
2	Second (74)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03	1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17	51,984.18	22,332.88	10,223.08	2
3	Third (74)	974,879.28	2,587,321.35	5,967,667.70	7,589,362.73	6,048,528.63	5,095,511.86	3,198,190.73	4,149,390.39	2,547,123.63	2,320,688.88	1,488,143.26	1,104,074.57	801,983.62	3
3	Third (75)													373,711.15	3
3	Third (76)														3
3	Third (77)														3
4	Fourth (74)	380,037.92	1,749,546.81	2,450,919.19	3,574,723.00	3,725,690.52	1,794,195.42	1,966,398.99	2,031,140.45	1,264,757.41	1,477,469.33	552,823.85	355,482.77	230,746.14	4
5	Fifth (74)	413,436.44	979,427.79	2,013,362.00	2,874,531.83	2,071,305.91	1,071,755.77	593,707.97	652,729.13	466,531.27	395,971.62	319,630.49	312,272.40	213,657.22	5
5	Fifth (78)													210,591.86	5
6	Sixth (74)	510,654.08	1,572,956.90	2,835,563.07	4,133,613.61	3,112,729.69	1,673,565.93	848,218.03	930,927.99	614,680.84	727,880.21	631,677.91	545,558.62	378,302.03	6
7	Seventh (74)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46	1,982,463.55	601,037.63	593,228.42	283,906.10	250,964.19	89,167.25	45,392.80	20,034.84	7
8	Eighth (74)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,918,323.17	1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	55,300.99	54,258.51	25,518.98	8
8	Eighth (79)													31,508.05	8
9	Ninth (74)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54	928,092.58	295,955.39	312,124.48	160,769.56	120,217.12	62,882.94	33,052.86	11,621.63	9
10	Tenth (74)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28	1,615,176.92	426,217.09	663,998.92	623,159.04	429,589.65	377,065.10	284,849.00	219,953.41	10
10	Tenth (79)													97,427.40	10
10	Tenth (80)														10
		4,820,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004.95	2,792,302.71	2,708,014.29	
	MICHIGAN.														
1	First (1)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30	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	1,380,972.88	1
1	First (81)														1
1	First (63)														1
2	Second (82)	59,896.50	197,127.73	214,384.00	319,716.64	220,166.55	291,098.32	195,060.36	174,377.31	126,252.53	53,966.19	57,741.26	52,055.65	55,764.37	2
3	Third (82)	44,529.48	110,381.59	270,864.89	331,823.59	324,850.24	255,157.47	227,276.62	218,703.88	121,679.83	114,092.60	103,442.62	241,830.96	221,931.11	3
3	Third (83)														3
4	Fourth (62)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18	197,188.80	180,738.11	166,505.69	116,810.43	114,785.34	94,569.34	90,644.87	97,651.76	4
4	Fourth (63)														4
5	Fifth (1)	4,002.38	47,111.11	178,613.46	190,880.23	153,545.05	112,036.58	105,254.53	96,746.57	71,956.70	44,792.13	48,489.90	41,586.53	35,844.11	5
6	Sixth (62)	52,900.87	91,246.29	251,436.72	408,763.27	317,319.15	245,619.86	346,038.01	246,686.97	227,372.79	158,703.12	227,509.14	146,265.33	139,120.57	6
		344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,390,972.35	2,205,720.72	1,788,080.12	1,931,284.80	
	MINNESOTA.														
1	First (62)	21,997.94	33,703.85	88,438.56	119,585.30	154,379.48	112,102.89	122,816.27	145,641.44	89,866.41	69,923.80	69,351.50	75,429.17	76,910.11	1
2	Second (62)	37,563.33	53,996.67	168,286.22	262,325.77	297,724.94	256,287.83	240,521.53	322,237.71	162,716.57	179,055.63	162,053.44	151,926.38	151,452.34	2
2	Second (84)														2
		59,561.27	87,700.52	256,724.78	381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	248,979.43	231,404.94	227,355.55	228,362.45	
	MISSISSIPPI.														
1	First (85)				116,626.84	853,240.75	576,107.12	57,321.70	96,216.68	56,804.33	16,499.01	32,102.34	17,166.47	6,167.24	1
1	First (86)													33,311.42	1
1	First (87)														1
2	Second (85)				538,677.26	2,046,222.42	2,008,250.08	88,730.44	120,384.40	129,938.54	64,306.84	49,865.07	62,397.50	23,920.64	2
2	Second (86)													23,292.07	2
3	Third (85)				125,956.93	1,683,719.60	1,167,515.28	48,077.33	68,191.41	51,514.56	52,869.59	46,111.90	28,055.14	10,276.55	3
					781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	107,619.11	96,967.92	
	MISSOURI.														
1	First (34)	912,216.50	2,511,846.87	4,290,395.95	6,068,292.52	4,784,413.32	3,499,997.95	3,931,156.29	4,590,339.97	3,780,558.95	3,683,479.33	3,323,795.53	3,501,668.88	3,739,490.09	1
1	First (88)														1
2	Second (34)	29,641.60	124,699.55	254,140.32	208,668.85	125,381.13	133,880.95	77,907.21	128,123.38	84,811.99	81,712.88	100,750.96	78,687.84	73,852.18	2
3	Third (82)	242,467.71	670,904.15	751,782.14	400,233.81	549,769.98	387,776.46	312,892.22	278,351.07	272,094.91	159,735.59	119,562.51	98,481.66	124,791.39	3
4	Fourth (82)			183,985.19	286,812.53	454,954.67	363,761.91	280,512.50	234,587.28	247,031.66	224,419.81	208,442.06	188,489.30	227,470.81	4
4	Fourth (89)														4
5	Fifth (a) (62)				130,630.74	128,799.18	151,791.27	183,289.28	155,322.05	206,565.75	146,388.22	112,209.33	116,103.57	129,075.94	5
6	Sixth (62)				395,269.78	450,777.25	376,152.48	510,047.03	617,554.36	504,012.63	322,482.68	394,559.76	342,054.80	300,194.90	6
6	Sixth (90)														6
		1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.23	6,494,095.53	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	4,594,875.31	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	MARYLAND.														
1	First (70)													$1,224,624.78	1
	First (71)	$580,189.57	$137,573.22											3,468,210.31	
2	Second (70)													6,057,607.91	2
3	Third (5)	872,570.74												36,372,814.55	
	Third (72)	988,529.32	468,750.58											1,457,279.90	3
	Third (44)		1,992,760.48	$2,210,127.29	$2,163,034.34	$2,263,283.80	$2,334,864.22	$2,662,009.47	$3,289,962.73	$212,697.56				17,128,739.89	
	Third (73)									2,924,105.72	$2,774,384.20	$2,462,092.46	$2,875,597.06	11,036,179.44	
4	Fourth (34)	98,125.93	106,161.82	110,667.95	103,637.81	130,673.21	148,599.19	160,228.81	139,190.01	9,687.87				3,807,961.31	4
5	Fifth (5)	28,163.56												4,547,983.15	5
		2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06	85,101,401.24	
	MASSACHUSETTS.														
1	First (74)													8,435,385.40	1
	First (75)													97,376.94	
2	Second (74)	56,848.41	5,274.81											11,057,987.58	2
3	Third (74)													43,872,869.63	
	Third (75)	1,293,276.40	273,685.17											1,940,672.72	3
	Third (76)		1,079,507.42	1,249,066.42	1,190,589.39	1,398,983.60	1,454,636.28	1,601,844.13	1,508,116.79	118,393.43				9,601,137.46	
	Third (77)									1,918,679.78	1,970,723.02	1,958,576.15	2,113,980.22	7,961,959.17	
4	Fourth (74)													21,553,931.83	4
5	Fifth (74)													12,378,319.84	5
	Fifth (78)	1,026,867.98	977,563.80	863,940.71	903,183.77	850,147.57	837,447.12	933,919.13	861,060.58	65,722.22				7,580,444.74	
6	Sixth (74)													18,516,298.94	6
7	Seventh (74)													14,005,247.21	7
8	Eighth (74)													14,164,119.06	8
	Eighth (79)	56,561.11	15,980.91											104,050.07	
9	Ninth (74)													7,601,464.94	9
10	Tenth (74)													13,066,460.27	10
	Tenth (79)	318,661.97	142,108.55											558,197.92	
	Tenth (80)		174,605.90	311,356.64	341,895.50	386,521.93	387,597.80	401,595.81	384,484.60	293,794.62	316,730.94	334,102.68	357,150.78	3,689,837.20	
		2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	196,185,760.92	
	MICHIGAN.														
1	First (1)	1,476,157.49	855,985.19											22,053,608.84	1
	First (81)		455,909.53	1,181,405.38	1,219,698.67	1,099,764.17	1,223,504.44	1,362,945.87	1,251,409.52	86,524.53				7,881,162.11	
	First (63)									1,120,987.45	1,356,464.20	1,479,883.10	1,590,882.20	5,548,216.95	
2	Second (82)	68,625.88	12,854.92											2,108,088.21	2
3	Third (82)	246,199.01	62,143.20											2,894,907.09	3
	Third (83)		203,571.46	195,283.22	190,913.58	226,710.39	249,175.12	273,718.46	244,970.27	14,860.90				1,599,312.40	
4	Fourth (62)	108,977.90	95,223.32	98,822.73	111,128.68	131,709.28	137,251.82	164,576.96	169,912.55	15,186.00				2,731,461.32	4
	Fourth (63)									165,097.95	171,690.96	192,111.35	211,025.17	739,925.43	
5	Fifth (1)	37,857.13	19,376.28											1,189,892.79	5
6	Sixth (62)	128,346.39	116,818.00	127,192.01	132,302.41	153,505.15	177,343.89	201,949.70	216,159.35	16,724.14				4,129,323.19	6
		2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	50,875,898.33	
	MINNESOTA.														
1	First (62)	87,444.24	84,777.07	99,569.03	93,850.49	107,389.53	116,126.82	125,071.40	117,842.58	8,803.22				2,021,021.10	1
2	Second (62)	161,331.94	154,684.63	175,433.72	211,858.27	257,300.11	329,013.51	403,420.54	417,619.38	38,493.69				4,595,304.15	2
	Second (84)									446,685.14	492,704.97	534,532.31	554,088.98	2,028,011.40	
		248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	445,140.33	528,491.94	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	8,644,336.65	
	MISSISSIPPI.														
1	First (85)													1,828,252.48	1
	First (86)	47,162.34	45,362.55											125,836.31	
	First (87)													704,101.11	
2	Second (85)			86,824.03	87,271.68	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16	5,133,161.67	2
	Second (86)	468.48												93,447.98	
3	Third (85)	37,455.16	32,700.75											3,282,367.75	3
		79.46													
		85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16	11,167,167.30	
	MISSOURI.														
1	First (34)	2,216,996.19	3,746,597.46	4,338,756.96	4,374,813.80	4,680,266.14	5,543,333.70	6,186,922.72	6,200,677.64	362,213.97				86,268,230.73	1
	First (88)									4,633,213.56	5,011,585.72	5,636,492.57	6,227,290.00	21,508,581.85	
2	Second (34)	64,199.71	53,693.41	55,056.05	57,035.72	61,635.57	66,451.95	65,405.90	60,286.65	2,897.67				1,988,920.66	2
3	Third (82)	124,014.63	31,273.37											4,524,131.60	3
4	Fourth (82)	260,027.09	49,545.44											3,210,040.25	4
	Fourth (89)		244,184.17	314,274.08	280,062.47	332,996.58	388,170.56	501,833.39	388,953.87	266,823.99	303,281.89	351,560.87	32[illegible],884.70	3,702,026.57	
5	Fifth (a) (62)	114,348.36	115,516.86	113,138.12	105,566.04	118,826.24	145,571.72	153,736.46	131,482.26	7,883.10				2,466,244.49	5
6	Sixth (62)	202,355.53	209,257.02	250,008.21	209,328.45	255,929.55	326,822.26	634,589.47	899,010.98	109,528.08				7,309,935.32	6
	Sixth (90)									1,091,246.14	961,298.24	1,072,598.55	1,301,614.57	4,426,757.50	
		2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94	7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	135,404,868.97	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	NEW HAMPSHIRE.														
1	First (94)	$155,918.09	$364,036.54	$718,286.70	$1,094,540.83	$938,976.93	$598,859.67	$232,480.47	$223,750.85	$160,358.80	$175,337.75	$200,387.70	$171,892.66	$210,880.80	1
	First (95)														
2	Second (94)	223,007.17	517,618.60	1,431,834.58	1,878,220.14	1,543,956.71	1,137,396.02	316,744.99	304,053.63	185,420.95	99,181.75	104,918.85	58,272.87	68,076.67	2
3	Third (94)	104,766.83	192,612.14	394,660.44	507,587.77	399,213.56	205,237.76	102,122.56	104,602.90	51,147.22	29,716.46	20,148.81	18,513.66	20,432.08	3
		483,692.09	1,074,267.28	2,544,781.72	3,489,348.74	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	248,679.19	299,389.55	
	NEW JERSEY.														
1	First (96)	94,555.94	242,785.19	626,288.54	773,408.30	519,897.25	341,048.46	344,489.36	201,207.12	136,787.10	114,590.67	139,553.31	117,992.48	118,544.77	1
	First (97)														
2	Second (96)	131,345.67	302,729.91	822,915.63	829,607.56	797,159.52	492,753.92	411,037.05	460,752.72	401,652.91	191,543.24	273,948.36	118,159.04	201,307.14	2
3	Third	171,637.12	701,759.31	990,509.31	1,294,315.61	1,331,421.95	886,081.19	581,925.49	750,817.28	443,773.44	561,833.84	526,359.72	279 787.19	346,775.19	3
4	Fourth (5)	148,107.66	358,626.48	947,866.36	1,510,457.54	990,119.41	632,253.16	536,019.90	509,700.62	302,565.46	292,529.05	341,587.24	195,426.46	223,940.17	4
5	Fifth (5)	681,798.31	1,510,457.27	4,201,730.48	5,784,177.81	4,221,684.48	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	1,472,902.14	5
	Fifth (98)														
		1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82	7,890,262.61	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	2,363,469.41	
	NEW YORK.														
1	First (100)	129,577.34	651,552.47	1,271,852.46	1,567,312.79	1,273,134.43	891,482.82	681,369.99	576,877.68	489,528.51				*.01	1
	First (101)									1,644,655.56	4,463,363.05	4,029,458.55	3,738,344.34	3,722,678.15	
2	Second (100)	484,930.42	1,346,914.61	2,115,298.86	3,084,574.53	2,659,707.08	2,695,527.53	2,378,656.80	2,700,283.28	1,601,283.15					
	Second (102)									1,135,829.91	3,084,597.69	2,433,782.46	1,921,752.54	1,707,741.34	2
	Second (103)														
3	Third (100)	474,705.87	2,006,217.25	3,124,929.82	4,613,454.39	3,305,285.56	2,622,661.23	1,908,556.50	2,160,008.07	695,974.34					
	Third (104)									580,661.84	2,084,547.32	1,961,195.36	1,798,897.10	2,034,570.54	3
	Third (103)														
4	Fourth (100)	1,160,692.99	3,085,128.13	6,279,699.60	9,169,375.47	5,918,297.34	4,063,773.63	3,287,224.06	3,598,119.65	1,891,215.64				*10.50	4
	Fourth (105)												402,928.47	1,292,629.36	5
5	Fifth (100)	326,100.10	693,651.96	1,575,625.20	2,057,071.97	1,656,880.83	1,072,463.42	803,044.26	950,705.04	644 866.54					
6	Sixth (100)	466,422.41	1,550,725.43	3,180,605.90	4,795,244.74	4,183,863.23	2,587,363.02	1,814,038.69	1,832,584.74	1,073,427.36				*436.91	6
7	Seventh (100)	315,515.43	518,454.92	1,279,297.67	1,834,889.63	1,535,954.23	1,181,146.07	1,290,258.54	1,362,408.71	806,528.25				*.03	7
8	Eighth (106)	548,538.14	2,203,436.34	5,113,031.14	7,886,484.09	7,149,716.75	4,074,416.26	4,336,059.06	3,462,624.00	3,648,437.70	2,207,632.27	802,156.96	178,522.76	*.03	8
9	Ninth (106)	249,385.95	580,449.70	1,486,443.31	1,942,777.46	1,971,424.75	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	*.03	9
10	Tenth (5)	163,683.16	584,042.04	1,348,416.66	1,717,845.97	1,454,924.88	931,625.38	686,193.25	857,935.16	771,611.35	458,995.05	529,219.27	287,156.52	273,118.98	10
11	Eleventh (5)	146,162.89	323,686.22	777,390.56	953,283.17	813,694.30	302,717.79	303,140.27	238,071.62	205,725.54	136,768.02	156,637.68	76,293.88	131,660.17	11
	Eleventh (107)														
12	Twelfth (5)	214,111.87	454,449.14	893,370.77	1,240,445.27	1,121,742.96	550,492.68	416,193.82	411,329.36	236,119.98	255,761.04	260,785.63	192,893.25	192,836.98	12
	Twelfth (108)														
13	Thirteenth (5)	91,460.05	197,588.06	454,256.91	547,477.35	433,672.16	341,510.67	201,359.35	191,179.79	235,189.56	95,042.48	119,638.13	78,544.63	93,276.79	13
14	Fourteenth (5)	564,674.22	1,428,503.60	2,515,278.46	3,274,886.18	2,990,596.08	1,346,583.72	1,265,066.98	1,406,228.34	1,094,693.94	911,501.49	1,242,623.17	496,426.13	528,579.54	14
	Fourteenth (109)														
	Fourteenth (110)														
15	Fifteenth (5)	262,832.80	571,510.48	1,299,510.80	1,640,872.52	1,341,439.34	815,969.67	810,843.25	627,537.54	377,518.74	306,567.33	226,780.20	188,170.63	200,225.56	15
	Fifteenth (111)														
	Fifteenth (110)														
16	Sixteenth (5)	45,898.12	101,540.46	331,996.24	350,622.43	294,094.91	125,179.59	117,266.77	106,005.52	54,122.99	41,786.77	30,924.33	21,458.58	20,945.52	16
17	Seventeenth (5)	45,425.09	82,979.67	178,290.61	239,060.08	189,900.03	141,425.23	93,420.42	103,239.18	41,512.83	31,027.53	30,515.32	22,656.42	24,147.43	17
18	Eighteenth (5)	170,099.73	423,370.21	965,781.07	1,000,355.07	732,275.54	407,265.43	308,285.38	274,455.58	125,221.62	193,025.71	119,447.73	65,522.35	65,519.99	18
19	Nineteenth (5)	66,530.93	128,200.57	265,577.27	366,129.66	281,070.64	198,701.93	106,278.96	110,463.06	101,340.63	40,485.87	44,244.36	27,341.14	24,821.60	19
20	Twentieth (5)	130,699.46	309,675.81	512,888.14	657,049.08	527,989.23	318,897.66	206,433.67	165,134.77	119,384.01	88,365.23	54,590.22	46,562.54	51,867.46	20
	Twentieth (112)														
21	Twenty-first (5)	174,797.78	393,305.86	721,848.22	1,223,574.63	1,187,196.21	772,243.44	557,292.28	611,902.79	447,576.95	403,417.09	294,446.82	296,613.56	324,629.34	21
	Twenty-first (113)														
	Twenty-first (114)														
	Twenty-first (115)														
22	Twenty-second (5)	137,200.35	483,753.73	525,063.68	543,657.99	500,426.85	257,379.42	175,998.74	599,577.98	667,758.11	404,249.39	103,207.28	36,522.86	36,793.39	22
23	Twenty-third (5)	313,926.50	959,832.96	1,164,444.28	1,650,566.98	1,086,564.00	451,860.06	554,227.04	779,029.19	439,304.66	425,425.22	412,925.26	234,265.79	258,888.06	23
24	Twenty-fourth (5)	154,527.22	850,408.91	686,933.96	704,979.51	779,125.81	522,197.66	455,807.50	566,786.17	420,488.72	448,831.73	483,655.08	573,567.29	428,357.01	24
	Twenty-fourth (116)														
25	Twenty-fifth (117)	60,806.24	388,853.87	361,898.69	412,812.85	335,063.91	223,114.84	231,041.03	296,128.52	110,119.51	61,118.87	114,755.69	60,331.93	49,339.31	25
26	Twenty-sixth (5)	87,748.76	190,112.22	395,873.07	549,707.42	488,136.15	317,419.24	263,348.74	272,754.82	187,985.46	177,912.53	173,785.96	185,051.81	203,135.73	26
	Twenty-sixth (118)														
27	Twenty-seventh (119)	94,402.73	186,083.73	415,818.51	513,754.67	431,288.10	325,019.02	222,254.81	228,276.55	170,384.29	128,330.46			*.04	27
	Twenty-seventh (120)										28,722.77	157,384.42	150,716.05	158,289.44	
28	Twenty-eighth (117)	174,509.13	582,376.26	1,101,694.61	1,460,030.10	1,099,644.38	709,028.60	759,328.44	560,721.54	666,884.63	487,693.67	576,558.71	435,218.10	452,644.96	28
	Twenty-eighth (121)														
	Twenty-eighth (122)														
	Twenty-eighth (123)														
29	Twenty-ninth (5)	110,212.25	390,266.72	400,569.85	563,324.98	524,948.55	323,746.40	238,165.95	270,327.23	97,300.95	68,561.86	80,609.08	52,036.39	55,808.81	29
30	Thirtieth (5)	445,650.13	1,876,637.40	1,971,268.10	2,801,808.24	2,276,202.92	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	1,231,836.88	30
	Thirtieth (124)														
	Thirtieth (122)														
31	Thirty-first (119)	50,849.15	120,729.71	263,009.79	391,862.07	302,289.51	248,847.93	103,023.90	100,000.86	58,410.18	38,935.60			*.50	31
32	Thirty-second (125)	1,378,961.39	3,571,282.18	10,730,410.95	12,167,237.82	9,978,614.40	7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31	3,303,483.59	2,230,437.59	1,643,375.49	1,674,091.42	32
		9,241,038.60	27,215,720.02	53,708,375.16	71,922,529.11	58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	19,219,504.52	15,182,362.62	15,238,881.81	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	NEW HAMPSHIRE.														
1	First (94)	$93,697.18												$5,339,404.97	1
	First (95)	148,223.80	$234,998.99	$228,188.11	$222,898.88	$278,139.08	$309,720.94	$349,942.04	$352,998.08	$390,136.72	$383,478.83	$378,787.72	$377,562.37	3,655,075.56	
2	Second (94)	13,382.79												7,882,085.72	2
3	Third (94)	4,957.51												2,155,719.70	3
		260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37	19,032,285.95	
	NEW JERSEY.														
1	First (96)	43,661.55												3,844,810.04	1
	First (97)	106,961.24	275,913.95	223,590.29	224,171.23	214,500.00	288,810.32	305,040.48	275,723.41	131,132.39	221,046.66	191,739.69	208,162.23	2,666,791.89	
2	Second (96)	62,766.61												5,497,658.68	2
3	Third	274,168.15	330,142.80	358,587.75	320,093.82	266,338.62	326,683.57	459,988.40	486,631.30	487,717.62	479,703.13	349,697.47	647,110.60	13,653,859.87	3
4	Fourth (5)	99,777.06												7,088,976.57	4
5	Fifth (5)	1,369,462.69												31,462,062.25	5
	Fifth (98)	1,823,152.58	4,381,904.15	4,513,147.15	4,125,950.09	3,726,969.19	4,258,182.42	4,686,604.72	4,662,103.07	2,858,372.71	2,960,608.96	3,410,238.59	3,740,888.73	45,148,122.36	
		3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	109,362,281.66	
	NEW YORK.														
1	First (100)													7,532,688.50	1
	First (101)	3,210,107.73	3,355,097.12	3,692,507.68	3,513,417.90	3,264,352.96	2,959,073.22	2,984,084.80	2,802,941.66	2,685,803.96	2,840,455.10	3,016,409.05	3,208,195.07	55,161,545.90	
2	Second (100)													19,067,176.26	2
	Second (102)	1,155,451.65	1,262,394.10											12,701,549.69	
	Second (103)			2,781,903.32	2,915,918.49	3,199,990.87	3,377,659.78	4,206,252.54	3,024,441.53	1,576,683.43	1,502,773.28	1,532,049.70	1,539,034.98	25,656,707.92	
3	Third (100)													20,911,793.03	3
	Third (104)	2,266,062.61	2,216,546.34											12,942,481.11	
	Third (103)			3,895,193.88	4,282,837.07	5,064,296.32	5,757,541.95	6,762,211.18	6,735,929.67	4,955,927.46	5,037,715.43	5,366,748.85	5,572,258.80	53,450,660.61	
4	Fourth (100)													38,453,537.01	4
	Fourth (105)	1,412,911.87	1,567,463.73											4,675,933.43	
5	Fifth (100)													9,780,409.32	5
6	Sixth (100)													21,484,712.43	6
7	Seventh (100)													10,124,453.48	7
8	Eighth (106)													41,611,055.50	8
9	Ninth (106)													16,017,989.93	9
10	Tenth (5)	143,338.28												10,208,105.95	10
11	Eleventh (5)	48,514.36												4,613,746.47	11
	Eleventh (107)	80,590.03	184,372.14	133,502.11	178,254.82	132,026.24	208,236.50	180,625.31	169,700.96	10,573.85				1,277,881.96	
12	Twelfth (5)	90,462.76												6,510,995.51	12
	Twelfth (108)	228,330.10	468,727.34	469,527.12	482,916.92	519,719.66	545,067.54	627,261.92	590,564.93	48,754.17				3,980,869.70	
13	Thirteenth (5)	33,682.07												3,113,878.00	13
14	Fourteenth (5)	255,525.44												19,321,161.29	14
	Fourteenth (109)	337,319.24	591,488.79	631,918.26	571,915.15	571,102.97	600,482.13	620,596.47	590,677.39	40,028.23				4,555,528.63	
	Fourteenth (110)									595,363.83	679,724.30	666,913.20	684,242.15	2,626,243.48	
15	Fifteenth (5)	90,874.12												8,760,652.98	15
	Fifteenth (111)	145,409.80	229,805.43	211,125.88	214,694.26	259,026.63	294,793.58	346,307.30	336,832.04	24,527.69				2,062,552.61	
	Fifteenth (110)									752,985.81	829,864.60	872,791.41	938,390.82	3,394,032.64	
16	Sixteenth (5)	6,334.05												1,648,176.28	16
17	Seventeenth (5)	8,424.45												1,232,024.29	17
18	Eighteenth (5)	20,732.43												4,871,357.84	18
19	Nineteenth (5)	11,061.58												1,772,248.20	19
20	Twentieth (5)	13,871.83												3,203,409.11	20
	Twentieth (112)	45,367.05	9,652.33											55,019.38	
21	Twenty-first (5)	170,262.19												7,579,107.16	21
	Twenty-first (113)	202,575.21	74,408.78											276,983.99	
	Twenty-first (114)		263,792.83	330,589.76	327,467.09	309,412.51	326,846.08	333,264.94	325,317.02	17,715.85				2,234,406.08	
	Twenty-first (115)									865,665.04	855,039.34	915,930.93	1,010,372.11	3,647,007.42	
22	Twenty-second (5)	12,999.14												4,484,588.91	22
23	Twenty-third (5)	130,299.24												8,861,559.24	23
24	Twenty-fourth (5)	239,928.48												7,315,595.05	24
	Twenty-fourth (116)	382,146.12	645,672.58	629,363.12	706,144.85	422,403.27	494,109.45	469,857.05	559,763.59	41,821.31				4,351,281.34	
25	Twenty-fifth (117)	15,460.96												2,720,846.22	25
26	Twenty-sixth (5)	110,134.34												3,603,106.25	26
	Twenty-sixth (118)	120,102.51	216,372.66	221,368.64	240,257.07	273,432.82	316,088.22	386,550.60	409,330.71	14,831.94				2,198,335.17	
27	Twenty-seventh (119)													2,715,612.91	27
	Twenty-seventh (120)	159,221.82	39,166.70											693,501.20	
28	Twenty-eighth (117)	164,702.69												9,231,035.82	28
	Twenty-eighth (121)	380,567.26	144,996.53											525,563.79	
	Twenty-eighth (122)		547,279.29	827,852.19	813,978.97	946,711.55	974,838.32	1,134,541.13	1,079,296.23	69,640.19				6,394,137.87	
	Twenty-eighth (123)									1,945,001.69	2,058,072.55	1,964,365.82	2,148,709.10	8,116,140.16	
29	Twenty-ninth (5)	19,792.21												3,195,671.23	29
30	Thirtieth (5)	593,671.27												23,032,406.66	30
	Thirtieth (124)	590,085.74	261,261.52											851,347.26	
	Thirtieth (122)		771,281.86	1,126,667.60	1,197,999.40	1,287,401.54	1,377,990.99	1,403,396.85	1,342,391.27	115,059.65				8,622,189.16	
31	Thirty-first (119)													1,677,959.20	31
32	Thirty-second (125)	1,720,403.36	1,602,398.50											76,694,531.40	32
		14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76	19,455,040.09	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	621,803,500.93	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	NORTH CAROLINA.														
1	First (5)				$69,585.16	$85,092.18	$97,154.32	$30,681.40	$60,940.82	$63,716.60	$20,215.15	$38,892.73	$21,483.44	$19,864.60	1
2	Second (5)				53,475.16	49,405.08	539,589.65	100,473.58	94,791.47	88,061.21	44,273.39	57,244.85	67,773.05	37,216.63	2
3	Second (126)														
	Third (127)				291,346.73	251,900.25	405,550.17	49,727.92	27,955.10	44,829.70	53,206.88	33,868.86	29,860.96	32,186.05	3
4	Fourth (127)					210,680.29	303,391.22	143,264.93	419,999.86	410,578.46	373,235.68	449,684.85	500,054.31	586,896.09	4
	Fourth (128)														
	Fourth (129)														
	Fourth (129½)														
5	Fifth (130)						333,757.89	280,836.83	524,232.96	502,825.56	398,063.81	543,251.86	604,157.20	685,603.47	5
	Fifth (129)					139,561.11									
6	Sixth (131)						261,898.82	123,665.87	235,321.59	225,330.56	199,044.47	252,126.40	229,633.90	220,299.95	6
	Sixth (132)					200,363.57									
	Sixth (132½)														
7	Seventh (131)					32,749.87	35,913.58	21,885.45	35,478.15	26,923.10	19,885.41	33,252.17	32,768.38	48,356.79	7
					414,407.05	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	1,408,321.72	1,485,731.24	1,630,423.58	
	OHIO.														
1	First (7)	$838,064.63	$1,781,201.66	$3,406,201.43	8,022,216.20	6,878,016.03	3,781,726.35	4,133,733.74	2,406,377.88	1,398,809.17					1
2	First (133)									1,521,173.59	6,072,487.83	7,161,277.20	7,208,887.51	8,055,517.74	
3	Second (7)	593,195.06	2,357,578.85	2,213,916.38	2,806,962.75	2,374,409.46	1,183,519.56	2,955,385.06	4,846,979.34	3,053,069.30					2
	Third (34)	266,260.76	1,531,136.00	1,366,846.24	1,610,853.82	1,214,737.95	718,033.49	1,722,965.73	2,360,580.82	2,393,859.26	1,697,785.31	1,495,458.80	1,645,558.53	949,819.40	3
4	Fourth (5)	1,215.76	587,279.23	648,728.77	1,173,253.96	654,166.04	166,220.65	638,683.78	981,033.19	760,851.02	712,865.88	699,070.56	699,953.90	489,528.86	4
	Fourth (134)														
5	Fifth (5)	47,837.75	121,605.16	186,246.53	461,917.48	244,265.89	91,802.04	181,700.38	265,215.33	255,182.80	254,067.75	64,737.83	154,664.81	51,065.63	5
6	Sixth (34)	54,075.72	523,685.17	295,389.86	383,881.09	363,989.81	183,994.63	654,816.98	963,994.86	720,112.72	721,460.39	625,625.11	665,040.77	610,316.16	6
	Sixth (135)														
7	Seventh (136)	166,485.71	1,195,306.87	1,086,116.45	1,246,198.88	906,667.98	504,092.67	784,994.11	1,018,315.24	718,371.24	702,177.06	495,343.53	744,598.17	635,175.25	7
	Seventh (137)														
	Seventh (138)														
8	Eighth (136)	40,599.89	119,787.95	135,775.80	215,006.70	160,524.84	116,610.84	88,486.39	140,799.63	43,988.08	35,579.34	31,435.30	33,700.97	42,697.52	8
9	Ninth (5)	100,968.00	611,049.52	477,423.87	939,624.34	390,452.50	288,654.47	611,467.14	1,054,304.20	603,544.20	687,044.51	749,461.97	641,945.20	338,537.49	9
10	Tenth (5)	136,144.01	346,180.92	744,465.66	1,148,313.48	1,059,746.24	863,337.98	883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	1,091,836.75	957,426.61	969,636.15	10
	Tenth (139)														
	Tenth (140)														
11	Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20	305,721.19	235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	575,446.58	556,025.06	805,018.30	11
	Eleventh (141)														
	Eleventh (142)														
12	Twelfth (5)	125,171.05	713,325.75	519,316.69	525,663.41	275,891.03	279,894.71	728,003.13	963,791.66	353,519.13	534,748.77	580,975.06	429,839.44	424,423.10	12
13	Thirteenth (5)	92,373.42	296,709.84	419,145.71	518,940.43	444,591.80	362,043.15	260,003.27	382,527.00	258,711.12	91,990.69	69,988.15	64,130.15	73,126.85	13
	Thirteenth (143)														
14	Fourteenth (5)	40,000.85	106,084.04	236,442.43	276,029.51	214,048.73	108,222.30	101,268.88	98,916.91	94,612.70	58,874.19	56,144.42	56,103.71	63,875.37	14
15	Fifteenth (5)	75,851.68	132,830.15	286,963.80	424,797.09	282,827.48	214,260.79	112,186.19	140,985.31	102,288.73	92,842.52	93,001.34	82,467.35	85,854.68	15
	Fifteenth (144)														
16	Sixteenth (5)	34,149.85	70,006.65	194,886.40	262,450.15	155,502.35	138,542.83	120,110.17	118,297.90	91,713.08	97,129.14	72,540.14	83,154.77	77,905.60	16
17	Seventeenth (5)	96,262.04	171,345.33	480,790.29	654,626.22	483,680.80	279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	204,827.07	103,987.34	111,127.37	17
18	Eighteenth (5)	329,670.03	975,255.04	2,303,282.85	3,501,667.83	3,110,339.75	2,507,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	720,189.71	791,989.06	808,633.78	18
	Eighteenth (145)														
	Eighteenth (44)														
	Eighteenth (146)														
19	Nineteenth (5)	74,821.30	135,825.92	450,865.94	598,937.05	382,947.79	201,579.43	147,243.70	150,322.13	89,983.83	72,201.37	63,949.93	65,937.80	70,430.92	19
		3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,309.45	14,985,411.15	14,662,720.17	
	PENNSYLVANIA.														
1	First (7)	951,791.33	2,177,710.24	5,381,027.84	6,282,653.93	5,082,037.46	4,230,456.54	4,134,723.26	3,284,120.72	1,811,829.62				*16.00	1
	First (148)									289,975.89	1,936,178.61	1,383,508.05	1,286,256.60	1,206,388.95	
	First (149)														
	First (150)														
	First (151)														
2	Second (152)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15	3,433,608.97	2,053,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28			*52.00	2
	Second (153)										972,856.76	1,739,755.19	771,922.32	714,065.75	
3	Third (7)	403,398.59	951,463.05	2,250,057.11	2,049,108.11	2,029,733.79	1,125,074.65	652,539.62	1,137,044.04	393,826.09				*.58	3
4	Fourth (152)	383,688.02	854,348.26	2,478,723.91	3,286,215.37	2,302,558.99	1,693,897.30	1,151,352.86	1,343,181.08	1,260,930.91	419,391.25			*22.75	4
5	Fifth (5)	134,912.23	380,703.24	1,119,379.95	1,255,282.81	970,047.60	630,720.87	596,121.50	443,862.25	470,652.73	336,370.53	354,693.33	215,929.36	184,658.51	5
	Fifth (154)														
6	Sixth (5)	149,720.17	400,670.17	1,197,889.57	1,357,938.54	955,394.41	433,777.99	396,942.24	427,970.11	445,387.08	319,408.13	359,983.79	265,937.98	266,179.15	6
7	Seventh (155)	190,408.08	442,928.73	851,639.04	925,253.52	711,358.28	429,167.14	130,765.80	223,776.25	136,131.16	48,773.37	53,028.11	20,872.51	10,041.07	7
8	Eighth (5)	179,714.67	586,572.09	670,007.69	1,020,054.26	671,907.67	334,892.16	302,891.36	335,222.73	251,227.90	222,039.10	253,967.27	232,612.58	231,683.28	8
	Eighth (156)														
	Eighth (150)														
9	Ninth (155)	82,888.09	297,694.52	849,423.63	1,165,489.55	781,024.49	450,337.79	462,582.81	475,853.94	438,460.42	274,320.68	284,512.19	342,845.96	167,530.12	9
	Ninth (157)													221,755.38	
	Ninth (150)														
	Ninth (151)														
10	Tenth (5)	154,525.82	359,307.94	803,359.92	1,138,698.40	610,208.77	378,295.89	151,088.32	260,045.58	221,587.59	154,616.13	170,248.31	173,037.85	156,249.62	10
11	Eleventh (43)	211,187.28	749,226.69	969,799.55	1,234,206.76	680,469.01	431,367.88	201,812.10	244,459.57	239,809.53	140,072.81	146,672.30	120,823.15	106,329.31	11
12	Twelfth (5)	190,244.75	392,084.37	888,252.78	1,036,285.56	522,629.57	432,380.90	265,596.82	334,893.74	236,695.58	217,002.89	200,123.70	228,208.43	236,873.20	12
	Twelfth (158)														
	Twelfth (150)														
	Twelfth (151)														
	Thirteenth (5)	60,131.55	131,186.10	320,889.18	483,944.38	242,930.28	120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	36,156.39	26,622.42	31,829.72	13

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	NORTH CAROLINA.														
1	First (5)	$4,602.26												$512,228.66	1
2	Second (5)	11,621.84												1,813,928.91	2
	Second (126)	45,272.85	$109,994.76	$65,782.90	$77,272.14	$58,695.72	$74,432.35	$62,163.21	$65,319.36	$1,192.10				560,125.42	
3	Third (127)	10,748.05												1,231,180.67	3
4	Fourth (127)	407,226.94												3,805,012.63	4
	Fourth (128)	305,220.37	838,733.88	800,760.70	935,394.78	925,483.18	850,967.45	1,022,309.09	865,952.10	24,916.26				6,569,737.72	
	Fourth (129)									494,852.80	$398,003.45	$512,854.59	$578,161.58	1,983,872.42	
	Fourth (129½)										254,643.50			254,643.50	
5	Fifth (130)	628,966.35	568,073.11	698,041.92	1,064,463.12	911,908.83	1,051,585.47	1,274,767.96	988,991.35	43,819.12				11,243,507.92	5
	Fifth (129)									711,299.02	477,098.72	841,881.97	945,134.70	2,975,414.41	
6	Sixth (131)	217,711.11	108,669.27											2,283,065.51	6
	Sixth (132)		131,934.30	253,874.40	336,238.73	457,918.98	499,455.08	508,174.32	456,864.16	484,887.44	337,707.21	390,222.73	427,405.43	4,284,682.78	
	Sixth (132½)										219,376.07			219,376.07	
7	Seventh (131)	39,768.52	18,442.67											345,454.09	7
		1,671,138.29	1,775,847.99	1,818,459.92	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	1,744,959.29	1,950,701.71	38,082,230.71	
	OHIO.														
1	First (7)													32,646,353.09	1
2	First (133)	9,833,611.52	10,155,663.16	9,728,032.98	10,832,458.61	11,556,840.75	12,538,346.58	11,928,253.84	10,577,527.72	9,826,123.39	8,737,148.51	8,501,549.10	7,966,784.95	152,201,684.98	
3	Second (7)													22,385,015.76	2
	Third (34)	1,276,079.90	1,023,611.35	1,125,680.69	966,097.16	1,355,043.10	1,806,871.17	1,621,593.77	1,555,836.26	68,501.48				29,782,181.08	3
4	Fourth (5)	248,461.98												8,461,313.58	4
	Fourth (134)	268,642.01	480,783.15	401,021.46	476,026.88	512,154.48	513,582.86	475,943.53	181,759.25	7,644.88				3,317,558.50	
5	Fifth (5)	21,705.65												2,402,015.03	5
6	Sixth (34)	623,050.06	491,794.52	431,079.69	613,699.78	633,678.60	352,210.02	300,275.33	443,683.26	12,298.11				10,668,212.64	6
	Sixth (135)									1,005,946.16	1,284,728.86	1,893,894.64	2,991,061.28	7,175,630.94	
	Seventh (136)	492,562.19												10,696,405.35	7
7	Seventh (137)	308,225.82	78,973.63											387,199.45	
	Seventh (138)		243,816.38	288,253.45	296,834.34	475,976.33	594,593.31	700,260.02	673,466.44	24,159.86				3,297,360.13	
8	Eighth (136)	25,664.07												1,230,657.32	8
9	Ninth (5)	208,541.58												7,703,018.99	9
10	Tenth (5)	425,057.07												12,062,126.67	10
	Tenth (139)	643,600.69	1,065,547.84	991,631.47	985,137.32	1,092,852.40	1,089,563.12	1,021,133.71	682,904.73	53,088.15				7,625,459.43	
	Tenth (140)									605,660.69	691,842.78	595,836.68	586,278.61	2,479,618.76	
11	Eleventh (5)	402,146.96												7,504,140.59	11
	Eleventh (141)	486,183.09	868,720.37	778,436.99	781,031.89	1,425,321.06	1,398,257.02	1,216,251.21	519,923.73	18,228.48				7,492,354.74	
	Eleventh (142)									1,104,766.75	1,058,436.49	1,165,356.49	1,531,024.04	4,859,583.77	
12	Twelfth (5)	219,946.41												6,665,509.34	12
13	Thirteenth (5)	32,993.02												3,367,274.60	13
	Thirteenth (143)	77,297.09	35,006.07											112,303.16	
14	Fourteenth (5)	26,763.15												1,537,387.19	14
15	Fifteenth (5)	43,650.30												2,170,807.41	15
	Fifteenth (144)	88,949.13	169,219.71	170,201.23	169,956.83	210,324.75	195,871.89	201,528.11	169,435.60	8,523.01				1,384,010.26	
16	Sixteenth (5)	38,249.78												1,554,638.81	16
17	Seventeenth (5)	37,141.28												3,752,218.39	17
18	Eighteenth (5)	297,560.76												19,653,832.41	18
	Eighteenth (145)	438,739.82	202,865.34											641,605.16	
	Eighteenth (44)		658,688.27	856,168.41	773,324.27	756,807.43	806,538.82	894,059.79	899,510.83	56,357.14				5,701,454.96	
	Eighteenth (146)									728,966.46	793,359.98	764,712.19	823,077.98	3,110,116.61	
19	Nineteenth (5)	32,085.28												2,546,132.39	19
		16,587,908.61	15,474,680.79	14,770,506.37	15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	386,575,181.49	
	PENNSYLVANIA.														
	First (7)													33,336,366.94	
	First (148)	61,750.30												6,164,058.40	
1	First (149)	1,872,359.62	416,610.80											2,288,970.42	1
	First (150)		1,910,255.38	2,201,333.12	2,262,216.01	2,523,444.87	2,678,845.83	3,011,318.33	2,824,875.99	286,591.00				17,698,880.53	
	First (151)									2,668,583.23	2,886,621.64	2,937,332.02	3,133,111.88	11,625,648.77	
2	Second (152)													21,763,040.15	2
	Second (153)	71,445.33												4,270,045.35	
3	Third (7)													10,992,245.63	3
4	Fourth (152)													15,174,310.70	4
5	Fifth (5)	101,986.34												7,195,321.25	5
	Fifth (154)	249,688.13	107,336.87											357,025.00	
6	Sixth (5)	136,234.83												7,113,434.16	6
7	Seventh (155)													4,174,143.06	7
8	Eighth (5)	99,572.59												5,392,365.29	8
	Eighth (156)	192,761.48	66,393.11											259,154.59	
	Eighth (150)		353,208.01	422,611.95	447,771.52	553,173.93	622,634.45	689,758.24	675,254.77	62,204.11				3,826,616.98	
9	Ninth (155)													6,072,964.19	9
	Ninth (157)	402,919.69	90,983.93											715,659.00	
	Ninth (150)		617,985.63	803,806.93	870,264.95	1,064,642.47	1,278,820.81	1,450,720.01	1,340,739.84	113,498.27				7,540,478.91	
	Ninth (151)									1,138,392.98	1,333,646.26	1,448,629.94	1,688,317.66	5,608,986.84	
10	Tenth (5)	67,211.24												4,798,481.39	10
11	Eleventh (43)	113,863.98	19,390.42											5,609,490.34	11
12	Twelfth (5)	98,841.35												5,280,113.64	12
	Twelfth (158)	145,527.07	57,608.21											203,135.28	
	Twelfth (150)		253,832.47	302,767.46	303,693.99	326,321.92	370,256.14	423,128.51	417,151.81	38,144.66				2,435,296.96	
	Twelfth (151)									405,972.16	438,870.96	460,190.00	506,761.24	1,811,794.36	
13	Thirteenth (5)	9,268.89												1,832,465.92	13

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	Pennsylvania—Cont'd.														
14	Fourteenth (43)	$83,959.77	$258,031.17	$566,153.54	$777,188.76	$439,639.03	$332,331.98	$207,472.06	$266,966.84	$170,258.99	$130,404.87	$108,956.93	$105,478.78	$106,556.29	14
	Fourteenth (159)														
15	Fifteenth (43)	76,752.28	268,209.55	753,104.99	748,269.08	469,983.68	348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	290,961.51	315,128.08	351,793.99	15
16	Sixteenth (160)	54,025.04	140,784.25	211,579.69	311,253.83	204,817.63	207,531.73	140,822.93	156,746.96	152,134.92	148,196.90	117,956.97	137,173.63	129,705.51	16
	Sixteenth (161)														
17	Seventeenth (160)	74,203.00	139,150.93	423,960.61	543,002.85	294,329.14	161,959.45	103,431.77	102,271.49	88,777.22	48,689.48	53,409.31	52,222.24	47,532.25	17
18	Eighteenth (43)	44,447.57	118,026.76	345,254.64	392,186.89	217,282.98	247,787.76	145,794.62	144,047.67	118,246.48	77,308.75	63,572.77	73,698.20	72,645.19	18
19	Nineteenth (43)	101,565.88	225,415.01	341,881.69	607,553.22	597,910.56	450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	114,402.95	84,598.05	92,543.42	19
	Nineteenth (44)														
	Nineteenth (162)														
20	Twentieth (43)	135,862.43	468,102.47	1,075,069.39	3,371,784.53	1,005,847.74	553,068.55	181,125.56	399,308.34	275,045.81	127,285.03	96,728.66	92,272.66	93,017.37	20
	Twentieth (44)														
21	Twenty-first (43)	91,804.08	510,369.71	597,024.50	417,858.94	282,349.95	205,286.63	987,598.24	1,234,873.51	771,002.52	485,933.54	542,160.26	469,336.17	422,954.63	21
22	Twenty-second (5)	674,644.21	1,901,742.02	3,475,446.66	4,866,797.46	3,655,008.72	1,986,255.39	1,701,661.39	2,042,129.63	1,419,363.85	1,171,480.49	860,651.81	753,709.43	631,423.06	22
	Twenty-second (163)														
	Twenty-second (150)														
	Twenty-second (151)														
23	Twenty-third (5)	256,206.42	657,304.66	1,111,652.03	1,592,697.21	1,046,306.97	784,610.38	493,187.87	671,416.96	552,478.24	521,720.53	469,996.94	499,109.71	492,543.79	23
	Twenty-third (163)														
	Twenty-third (150)														
	Twenty-third (151)														
24	Twenty-fourth (5)	61,209.21	147,918.83	362,871.63	546,028.21	373,347.61	246,267.55	382,934.70	485,156.30	454,688.45	141,523.44	124,828.95	165,876.30	183,569.14	24
		5,226,486.25	14,029,528.56	30,289,241.48	39,941,599.32	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	6,373,672.41	6,157,960.04	
	Rhode Island.														
1	First (164)	562,001.29	1,428,619.82	3,118,177.26	4,660,247.06	3,838,601.42	2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	287,159.81	68,123.78	*.09	1
	First (165)												154,665.18	231,977.91	
2	Second (164)	264,949.13	556,348.75	1,194,603.62	1,461,691.04	1,211,372.58	649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	37,392.36	10,375.85		2
		826,950.42	1,984,968.57	4,312,780.88	6,121,938.10	5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	233,164.81	231,978.00	
	South Carolina.														
1	First (166)				91,897.72	518,367.36	619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	32,166.76	16,158.90	12,968.25	1
2	Second (27)				744,776.33	553,394.59	630,652.79	178,914.91	216,052.75	113,905.99	94,991.15	63,487.36	56,464.10	54,424.91	2
3	Third (166)				149,811.06	745,132.26	1,384,485.08	145,662.40	128,660.07	109,112.53	70,512.09	71,559.46	35,957.91	54,884.76	3
	Third (167)														
	Third (168)														
					986,485.71	1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	108,580.91	122,277.92	
	Tennessee.														
1	First (55)		555,435.68	996,731.76	2,196,145.30	567,065.15	45,692.45	47,279.80	29,916.86	35,812.22	14,214.30	28,073.27	17,676.16	26,191.72	1
2	Second (55)		47,270.25	608,531.65	1,185,695.26	358,953.36	77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	51,937.18	42,263.59	51,507.49	2
	Second (169)														
	Second (170)														
3	Third (43)					5,736.73	72,924.34	99,603.82	81,641.57	53,862.84	28,287.92	54,482.65	11,700.05	48,245.83	3
4	Fourth (43)					114,580.23	669,538.28	127,412.14	114,533.38	61,193.02	46,547.50	81,708.59	131,566.95	185,915.90	4
5	Fifth (5)					801,512.45	557,185.20	403,700.74	556,718.24	331,521.62	322,961.29	259,234.25	296,895.00	410,686.40	5
	Fifth (171)														
	Fifth (172)														
	Fifth (173)														
6	Sixth (5)					186,241.92	363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	36,835.68	24,931.88	21,882.41	6
7	Seventh (174)					50,052.20	225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	28,415.28	63,219.73	51,042.16	7
8	Eighth (174)					1,265,317.47	1,705,071.26	370,835.95	427,228.49	214,212.64	167,649.49	103,793.86	76,463.82	66,173.37	8
	Eighth (175)														
			602,705.93	1,605,263.41	3,381,840.56	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	664,717.18	861,645.28	
	Texas.														
1	First (176)				1,348,056.75	1,159,718.43	465,354.29	130,235.59	123,452.66	80,907.34	112,959.88	63,972.53	93,808.63	29,933.83	1
	First (177)													97,185.39	
2	Second (176)				63,966.20	796,000.91	471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	46,874.63	45,081.98	10,458.60	2
3	Third				75,156.66	473,974.14	541,282.17	129,028.69	87,850.83	103,065.74	63,169.84	65,481.21	77,919.61	63,494.93	3
4	Fourth				86,119.92	782,170.11	323,803.95	182,704.92	104,223.54	122,592.38	96,997.59	95,997.40	55,827.91	57,224.54	4
					1,573,299.53	3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	272,638.13	258,297.29	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	Pennsylvania—Cont'd.														
14	Fourteenth (43)	$127,568.13	$17,337.50											$3,698,304.64	14
	Fourteenth (159)		134,995.86	$174,891.66	$162,113.64	$190,145.19	$212,589.65	$242,351.75	$252,387.47	$24,981.01				1,394,456.23	
15	Fifteenth (43)	367,703.90	90,807.27											5,436,764.71	15
16	Sixteenth (160)	114,016.62	19,513.01											2,246,259.62	16
	Sixteenth (161)		145,278.68	181,691.01	172,136.87	191,065.09	211,588.65	258,917.37	248,455.24	26,299.28				1,438,431.59	
17	Seventeenth (160)	55,444.66	6,446.78											2,194,831.18	17
18	Eighteenth (43)	68,135.01	9,843.17											2,138,278.46	18
19	Nineteenth (43)	109,543.90	19,217.84											3,557,824.94	
	Nineteenth (44)		70,508.25	98,450.42	101,391.50	115,337.59	137,259.54	144,726.27	123,310.67	7,278.88				798,263.12	19
	Nineteenth (162)									132,237.53	$129,984.68	$144,825.91	$154,167.24	561,215.36	
20	Twentieth (43)	85,027.23	15,626.73											7,975,172.50	20
	Twentieth (44)		95,444.06	104,861.81	88,298.56	88,989.28	94,909.77	101,605.53	82,713.35	3,459.78				660,282.14	
21	Twenty-first (43)	262,891.14	69,824.71											7,291,268.53	21
22	Twenty-second (5)	298,240.37												25,438,554.49	
	Twenty-second (163)	376,820.72	263,498.83											640,319.55	
	Twenty-second (150)		852,262.88	1,156,118.13	1,002,727.66	1,184,418.98	1,408,472.82	1,685,425.78	1,854,674.01	247,429.54				9,391,529.80	22
	Twenty-second (151)									1,681,605.89	1,609,332.26	1,898,175.38	1,800,403.60	6,989,517.13	
23	Twenty-third (5)	165,075.60												9,314,307.31	
	Twenty-third (163)	262,034.78	148,032.30											410,067.08	
	Twenty-third (150)		426,803.63	467,889.27	536,167.66	632,391.23	653,836.95	767,154.44	884,116.08	98,893.01				4,467,252.37	23
	Twenty-third (151)									953,128.69	972,753.82	958,077.31	837,521.11	3,721,480.93	
24	Twenty-fourth (5)	57,498.90												3,733,719.22	24
		5,973,431.80	6,279,046.33	5,917,421.76	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	7,847,230.56	8,120,282.73	297,038,594.95	
	Rhode Island.														
1	First (164)													19,615,001.11	1
	First (165)	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11	2,980,733.13	
2	Second (164)													5,815,428.94	2
		222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11	28,411,163.18	
	South Carolina.														
1	First (166)	12,224.10												1,469,435.39	1
2	Second (27)	54,732.54	8,819.40											2,770,616.82	2
3	Third (166)	37,753.55												2,933,531.77	3
	Third (167)	1,093.72	7,460.53											8,554.25	
	Third (168)		89,352.63	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	1,186,465.09	
		105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	8,368,603.32	
	Tennessee.														
1	First (55)	37,238.31	11,472.77											4,608,945.75	1
2	Second (55)	41,670.83	12,999.25											2,751,209.09	2
	Second (169)		86,692.89	107,448.97	101,469.88	88,098.71	110,174.68	118,312.99	119,241.32	12,063.63				743,503.07	
	Second (170)									98,711.42	98,270.73	107,827.35	111,973.12	416,782.62	
3	Third (43)	34,043.13	11,077.17											501,606.05	3
4	Fourth (43)	139,146.55	63,831.78											1,735,974.41	4
5	Fifth (5)	125,318.05												4,065,733.24	5
	Fifth (171)	117,797.52	68,001.73											185,799.25	
	Fifth (172)		540,942.77	627,471.23	702,687.72	805,308.60	922,014.14	777,590.72	979,279.85	93,263.52				5,448,558.55	
	Fifth (173)									1,042,312.42	958,918.70	917,085.27	900,542.93	3,818,859.32	
6	Sixth (5)	5,215.28												915,181.74	6
7	Seventh (174)	15,095.70												716,537.40	7
8	Eighth (174)	20,434.42												4,417,180.77	8
	Eighth (175)	60,753.88	102,163.37	109,564.88	104,766.84	110,328.55	114,574.82	101,824.29	75,369.12	3,624.97				782,970.72	
		596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	1,146,763.64	997,728.00	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	31,108,841.98	
	Texas.														
1	First (176)													3,608,399.93	1
	First (177)	112,811.69	105,741.55	118,335.32	104,650.46	99,255.52	101,043.60	87,434.96	77,010.90	72,654.53	38,898.41	37,817.13	36,938.64	1,089,778.10	
2	Second (176)													1,643,988.14	2
3	Third	72,963.85	70,560.09	81,412.30	87,441.70	72,722.29	80,784.41	84,372.68	79,510.74	65,412.54	74,778.88	84,739.41	93,785.75	2,628,908.46	3
4	Fourth	59,933.20	61,647.46	66,184.52	58,970.16	61,128.74	66,807.60	86,625.29	107,128.97	72,081.95	68,152.32	74,294.05	78,619.53	2,769,236.05	4
		245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	248,635.61	258,432.93	263,650.61	210,149.02	181,829.61	196,850.59	209,343.92	11,740,310.68	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal years ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	VERMONT.														
1	First (178)	$65,394.89	$155,908.01	$321,415.60	$407,173.[illegible]	$348,753.35	$219,640.85	$97,167.82	$116,759.45	$114,484.01	$54,705.81	$19,037.46	$5,461.02	*$123.90	1
2	Second (178)	82,613.76	187,084.81	329,226.55	492,966.03	384,211.70	216,035.16	161,016.24	110,326.72	82,758.56	47,589.56	34,410.60	11,696.40	*.42	2
	Second (179)												10,662.86	22,024.59	
	Second (180)														
3	Third (178)	54,327.79	120,059.68	246,944.40	302,263.93	253,314.30	186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	22,412.34	13,068.44	*.25	3
	Third (179)												15,428.22	36,433.02	
		202,336.44	463,052.50	897,586.55	1,202,403.73	986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	56,316.94	58,582.18	
	VIRGINIA.														
1	First (181)			18,879.95	501,372.71	48,945.10	33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	19,439.26	19,414.91	6,599.36	1
2	Second (181)				222,951.79	624,458.44	625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	998,889.96	728,863.60	487,857.73	2
	Second (182)													490,132.19	
	Second (183)														
	Second (151)														
3	Third (14)	757.68	67,413.69	66,077.52	102,183.26	642,279.76	481,087.30	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	3,706,225.58	3,035,613.22	3,763,111.17	3
4	Fourth (184)		70,100.03	136,315.92	348,939.74	116,126.26	112,734.24	125,608.45	90,395.10	78,194.56	35,165.05	63,204.09	69,910.57	36,843.20	4
	Fourth (185)													148,335.86	
	Fourth (151)														
5	Fifth (184)						192,169.99	359,883.21	1,433,158.11	1,626,511.35	1,600,407.77	2,246,279.28	2,194,241.68	2,212,926.10	5
	Fifth (186)					175,090.80								233,014.91	
	Fifth (187)														
6	Sixth (43)						152,599.39	143,461.65	187,616.28	188,376.36	147,271.66	177,117.49	159,029.49	175,295.03	6
	Sixth (188)					157,636.44									
	Sixth (151)														
7	Seventh (43)						150,445.28	188,345.01	190,224.33	110,573.17	95,409.63	89,924.02	66,333.67	64,452.84	7
8	Eighth (26)					120,010.48	35,436.29	15,133.07	41,907.35	46,026.60	26,569.26	42,719.61	35,257.82	48,352.81	8
						82,174.74									
		757.68	137,513.72	221,273.39	1,175,447.50	1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29	6,308,664.96	7,660,921.20	
	WEST VIRGINIA.														
1	First (43)	90,358.47	225,685.86	499,870.94	718,492.82	719,765.02	643,219.61	355,202.16	388,201.17	326,086.94	345,049.65	294,343.01	270,103.40	256,382.22	1
	First (189)														
	First (190)														
2	Second (34)		126,271.10	135,887.60	88,201.67	83,888.78	78,077.44	157,635.16	325,809.99	262,740.06	97,581.95	127,321.51	226,742.30	228,433.98	2
3	Third (43)				213,870.60	140,870.61	70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	27,997.07	19,273.06	24,052.00	3
		90,358.47	351,956.96	635,758.54	1,020,565.09	944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59	516,118.76	508,868.20	
	WISCONSIN.														
1	First	218,645.23	640,642.76	1,114,790.80	1,720,513.87	1,617,207.43	972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1,476,800.80	1,927,241.09	2,306,038.00	1
2	Second (191)	62,984.55	119,868.51	286,062.22	360,633.95	288,495.57	238,564.71	184,032.76	165,509.62	131,723.38				*36.31	2
	Second (192)										171,866.01	165,515.94	167,721.72	152,057.20	
3	Third (191)	29,049.14	45,948.32	121,241.90	148,783.09	116,667.10	126,247.93	82,508.61	81,184.38	63,954.31					3
	Third (193)										85,778.34	164,673.18	189,965.03	180,973.52	
4	Fourth (194)	50,519.31	72,116.35	151,719.36	209,592.10	204,098.62	152,564.50	123,384.86	121,729.71	94,422.96	40,503.69			*65.85	4
5	Fifth (194)	48,049.65	73,760.12	157,419.66	202,712.69	145,119.20	205,974.06	108,873.19	109,048.23	104,061.66	38,978.76			*13.23	5
6	Sixth	59.00	80,174.74	14,520.73	99,529.61	141,437.49	115,610.87	103,332.00	89,328.28	130,407.88	61,685.99	74,830.99	84,636.16	82,892.64	6
		409,306.88	1,032,510.80	1,845,754.67	2,741,765.31	2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91	2,369,564.00	2,722,076.75	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	VERMONT.														
1	First (178)													$1,926,025.34	1
2	Second (178)													2,079,937.11	2
	Second (179)	$5,943.84												38,631.29	
	Second (180)	33,803.40	$50,093.11	$44,339.49	$50,159.59	$50,545.74	$53,145.83	$56,444.58	$46,062.27	$30,904.88	$29,889.83	$32,503.17	$30,119.75	508,011.64	
3	Third (178)													1,583,350.10	3
	Third (179)	7,377.91												59,239.15	
		47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75	6,195,194.63	
	VIRGINIA.														
1	First (181)													761,076.80	1
2	Second (181)													7,144,825.90	2
	Second (182)	921,713.38	1,104,686.84											2,516,532.41	
	Second (183)		46,232.63	1,136,621.05	1,157,687.75	866,292.51	943,416.96	1,010,101.04	768,141.62	40,134.98				5,968,628.54	
	Second (151)									1,497,936.14	1,518,373.88	1,550,210.50	1,576,265.80	6,142,786.32	
3	Third (14)	3,507,609.33	3,278,982.98	2,350,996.05	2,144,170.65	2,054,557.71	2,076,473.46	2,144,886.37	1,699,857.83	139,641.48				39,452,080.75	3
4	Fourth (184)													1,277,537.21	4
	Fourth (185)	1,170,727.36	1,313,799.65	1,235,457.49	1,378,594.91	1,002,952.34	1,053,260.58	1,093,673.36	1,109,739.37	97,392.94				9,606,933.86	
	Fourth (151)									632,703.09	730,134.04	657,490.26	619,758.67	2,640,086.06	
5	Fifth (184)													12,040,668.29	5
	Fifth (186)	1,491,946.03	939,454.59											2,664,415.53	
	Fifth (187)		998,814.22	1,563,350.83	1,566,900.17	1,602,624.13	1,763,176.49	1,740,374.41	1,297,237.79	98,634.34				10,631,112.38	
6	Sixth (43)	146,376.66	38,159.64											1,672,940.09	6
	Sixth (188)		185,462.37	215,304.87	201,193.40	254,982.89	226,778.26	234,273.12	203,239.74	21,686.43				1,542,921.08	
	Sixth (151)									704,596.70	804,131.80	775,026.94	727,370.17	3,011,125.61	
7	Seventh (43)	52,908.37	11,677.92											1,149,304.72	7
8	Eighth (26)	23,112.51	14,949.94											411,640.00	8
		7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75	6,226,308.30	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	108,634,615.55	
	WEST VIRGINIA.														
1	First (43)	239,693.57	56,427.59											5,428,882.43	1
	First (189)		224,691.39	286,622.62	276,753.41	308,824.72	340,793.62	366,323.15	335,407.57	20,945.74				2,160,362.22	
	First (190)									525,023.56	543,188.59	486,062.88	538,266.42	2,092,541.45	
2	Second (34)	176,929.77	174,497.89	39,848.95	46,222.44	61,847.43	111,802.71	135,953.41	211,075.92	14,358.98				2,911,129.04	2
3	Third (43)	14,354.76	5,413.72											671,324.22	3
		430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	452,596.33	502,276.56	546,483.49	560,328.28	543,188.59	486,062.88	538,266.42	13,264,239.36	
	WISCONSIN.														
1	First	2,859,406.01	2,459,820.30	2,003,337.24	2,200,128.58	2,214,102.88	2,373,693.87	2,560,688.30	2,535,264.81	2,400,035.32	2,465,958.58	2,508,601.80	2,536,600.62	47,319,642.57	1
2	Second (191)													1,837,911.58	2
	Second (192)	155,278.72	138,837.37	142,657.44	145,468.47	155,505.99	169,982.52	198,570.39	193,820.09	155,457.97	151,412.77	156,746.69	166,560.81	2,587,460.10	
3	Third (191)													815,584.78	3
	Third (193)	202,782.78	179,816.19	192,760.30	192,022.73	212,824.49	229,859.40	258,903.53	278,364.03	251,749.72	241,745.40	247,272.61	269,695.18	3,379,126.43	
4	Fourth (194)													1,220,717.31	4
5	Fifth (194)													1,194,010.45	5
6	Sixth	91,302.80	88,965.83	92,606.25	89,982.42	116,083.43	136,559.22	174,953.00	190,050.19	186,512.61	173,901.03	182,695.53	207,107.40	2,809,166.09	6
		3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	61,163,619.31	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue by States and Territories.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	
1	Alabama					$4,119,130.23	$4,279,605.81	$472,316.25	$595,700.17	$363,758.37	$238,160.14	$152,493.35	1
2	Arizona (4)				$4,132,311.05	2,665.23	13,900.75	11,315.21	15,615.43	16,889.07	15,578.56	13,562.73	2
3	Arkansas					1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	94,301.22	88,861.02	3
4	California					6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39	2,367,911.07	4
5	Colorado (14)	$631,831.83	$1,676,388.37	$3,944,052.48	256,147.11	151,686.51	119,219.96	60,999.26	73,910.34	69,993.65	63,272.34	75,749.64	5
	Colorado (15)	21,078.85	41,160.28	132,392.50	4,928,898.53								
6	Connecticut				150,614.13	7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	1,204,614.64	873,984.99	6
7	Dakota (21)	1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90	1,900.02	10,210.05	10,900.14	8,715.61	7,130.43	5,985.81	7,597.36	7
8	Delaware (22)	167,467.52	391,024.61	819,902.34	1,013,723.31	785,967.28	588,254.00	425,106.47	451,985.70	444,018.11	400,101.26	429,392.84	8
	Delaware (23)												
	Delaware (24)												
9	District of Columbia (25)												
10	Florida	45,349.77	365,983.74	748,631.94	766,825.55	704,202.28	485,365.87	446,045.18	514,482.20	267,809.27	216,999.56	133,424.58	9
11	Georgia				98,215.22	557,988.56	402,745.57	71,699.13	106,318.42	121,030.56	99,455.64	158,142.21	10
12	Idaho (21)				4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18	477,959.90	11
13	Illinois				79,518.84	81,236.90	95,413.89	78,105.69	65,424.05	53,010.97	23,974.31	19,275.80	12
14	Indiana	2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	16,493,169.34	13
15	Iowa	924,904.21	3,398,219.97	4,821,243.48	5,417,336.50	4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	5,678,052.51	14
16	Kansas (a)	285,962.71	632,336.74	1,746,758.25	2,715,330.51	2,074,052.35	1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	1,067,790.62	1,012,997.29	15
17	Kentucky	38,906.46	65,440.05	215,318.69	359,363.52	367,543.10	253,938.05	244,763.89	343,231.15	236,766.04	161,371.91	161,469.76	16
18	Louisiana	1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48	5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44	5,456,628.47	17
19	Maine	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607.30	18
20	Maryland	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	19
21	Massachusetts	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	2,653,801.83	20
22	Michigan	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004.95	21
23	Minnesota	344,418.97	1,201,086.71	2,602,437.79	3,480,831.95	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	2,205,720.72	22
24	Mississippi	59,561.27	87,700.52	256,724.78	381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	248,979.43	231,404.94	23
25	Missouri				781,261.0	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	24
26	Montana (21)	1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.2	6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	4,618,218.51	4,259,320.15	25
	Montana (91)			36,022.93	113,280.00	77,431.14	108,284.36	64,336.33	103,555.55	82,104.98	28,955.04	24,018.11	26
	Montana (91½)												
27	Nebraska (21)					107,975.34	127,735.11	161,388.48	308,501.51	224,368.92	195,698.91	242,962.38	27
	Nebraska (92)	12,338.45	26,795.91	57,418.74	100,874.77								
28	Nevada (93)					290,174.24	308,970.17	229,577.13	188,027.45	103,634.03	77,359.23	72,305.32	28
	Nevada (93½)	22,904.60	79,784.33	288,042.19	283,467.96								
29	New Hampshire					2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	29
30	New Jersey	483,602.09	1,074,267.28	2,544,781.72	3,480,348.7	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81	2,567,442.37	30
31	New Mexico (4)	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.83	64,365.39	57,435.04	43,615.43	46,927.22	34,811.08	23,755.88	23,237.51	31
	New Mexico (99)	9,318.00	10,941.09	49,042.98	71,358.16								
32	New York					58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	19,219,504.52	32
33	North Carolina	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	1,408,321.72	33
34	Ohio				414,407.0	19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,309.45	34
35	Oregon (b) (38)	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	351,456.16	350,327.83	171,898.09	329,212.01	156,547.61	125,541.86	73,544.48	35
	Oregon (147)	61,304.39	104,027.80	159,209.18	279,444.77								
36	Pennsylvania					27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	36
37	Rhode Island	5,226,486.25	14,029,528.56	30,289,241.48	39,941,599.32	5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	37
38	South Carolina	826,950.42	1,984,968.57	4,312,780.88	6,121,938.16	1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	38
39	Tennessee				986,485.71	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	39
40	Texas		602,705.93	1,605,263.41	3,381,840.5	3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	40
41	Utah (21)				1,573,209.53	61,296.34	48,985.36	67,971.40	46,296.41	39,995.71	39,480.84	40,786.23	41
42	Vermont	6,140.96	13,748.14	41,728.03	62,008.22	986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	42
43	Virginia	202,336.44	463,052.50	897,586.55	1,202,403.73	1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29	43
44	Washington (38)	757.68	137,513.72	221,273.39	1,175,447.50	78,911.80	70,101.27	49,367.43	83,272.63	36,753.01	23,890.32	15,698.64	44
45	West Virginia	8,263.40	22,394.92	76,740.63	48,030.85	914,524.41	792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59	45
46	Wisconsin	90,358.47	351,956.96	635,758.54	1,020,565.02	2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91	46
47	Wyoming (14)	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31			5,106.50	25,879.82	10,845.25	6,727.27	10,652.94	47
	Total by States and Territories	36,158,792.93	109,526,788.21	197,112,393.08	289,931,115.20	218,124,761.33	175,257,250.86	143,027,988.76	167,560,107.49	127,873,109.23	115,299,061.48	106,255,537.51	
1	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	16,177,320.00	7,702,376.85	1
2	Salaries	696,181.71	1,705,124.63	2,826,333.37	3,717,394.69	1,029,991.98	1,043,561.40	561,962.52	1,109,526.42	787,262.55	294,564.65	117,541.72	2
3	Passports through Department of State	8,043.00	10,515.00	25,675.29	29,759.00	27,101.00	27,500.00	28,683.00	22,191.00	8,065.00			3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue		8,375.54	2,735.29	210,234.38	579,640.19							4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents				1,974,107.72	64,262.15							5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury												6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17	310,906,981.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	131,770,946.73	114,075,456.08	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	130,890,096.90	113,504,012.80	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30— 1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	
1	Alabama	$135,792.61	$115,689.37	$109,340.97	$108,010.00	$137,969.57	$122,234.38	$135,890.38	$130,651.39	$140,532.92	$108,673.85	$85,398.33	1
2	Arizona (4)	10,042.69	10,263.06	11,976.36	15,520.47	20,371.01	24,470.87	26,984.10	38,008.21	45,464.31	40,007.72	2,714.91	2
3	Arkansas	68,876.94	75,377.44	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	3
4	California	2,481,841.50	2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	3,613,390.86	4,127,177.51	4,002,373.14	3,384,765.95	4
5	Colorado (14)	64,855.38	70,531.82	72,668.57	75,774.58	83,507.90	114,936.39	168,259.54	215,051.06	247,264.09	216,100.47	20,918.02	5
	Colorado (15)											175,081.48	
6	Connecticut	580,379.11	627,717.96	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	579,690.02	565,801.28	506,990.84	428,370.93	6
7	Dakota (21)	11,944.28	10,040.18	12,156.36	22,395.76	29,954.20	33,692.79	41,653.29	48,603.66	67,436.83	86,874.58	9,664.22	7
8	Delaware (22)	357,653.83	360,331.03	417,592.83	98,582.04								8
	Delaware (23)				349,888.44							210,327.24	
	Delaware (24)				21,704.83								
9	District of Columbia (25)	115,573.57	112,226.69	114,599.26	26,017.94	480,937.00	378,084.39	304,398.21	311,066.76	350,906.37	293,636.48		9
10	Florida	133,675.34	184,777.59	174,257.70	165,890.81							178,562.09	10
11	Georgia	384,622.55	388,226.84	362,726.44	278,879.30	183,823.38	200,424.73	204,590.53	254,889.51	280,227.32	243,545.33	379,741.84	11
12	Idaho (21)	18,832.25	19,136.00	16,993.82	16,561.60	333,519.90	322,770.60	322,074.18	364,133.48	359,360.88	395,661.03	2,634.11	12
13	Illinois	15,419,720.89	17,634,626.71	23,730,694.18	21,870,203.14	19,777.61	21,883.88	22,665.54	25,800.17	31,908.27	35,079.88		13
14	Indiana	4,823,495.59	4,653,789.05	5,579,126.27	6,037,220.27	19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51	28,252,417.37	25,977,525.39	23,520,481.80	14
15	Iowa	933,261.16	1,049,217.69	1,212,617.93	810,399.78	5,710,837.56	5,851,103.83	6,213,636.49	7,281,253.48	6,485,356.94	5,592,719.85	5,618,512.22	15
16	Kansas (a)	149,757.65	133,685.86	150,604.43	139,763.33	958,851.13	839,445.39	854,859.78	923,776.98	1,843,904.74	4,062,720.07	2,757,416.53	16
17	Kentucky	6,950,279.42	9,025,587.88	7,705,592.75	9,534,424.95	153,357.50	176,935.57	252,734.01	259,527.33	264,013.95	239,762.97	167,351.37	17
18	Louisiana	982,464.68	606,264.38	529,787.68	626,440.25	6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21	10,531,236.14	15,387,077.63	18,583,172.16	18
19	Maine	128,089.45	107,473.15	90,655.97	79,020.89	850,641.46	588,595.99	712,049.65	760,618.92	918,899.19	738,666.46	560,184.89	19
20	Maryland	2,351,107.33	2,760,736.57	2,577,579.12	2,705,246.10	70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	20
21	Massachusetts	2,792,302.71	2,708,014.29	2,752,215.87	2,668,726.56	2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	21
22	Michigan	1,788,080.12	1,931,284.80	2,066,163.80	1,821,882.00	2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	22
23	Minnesota	227,355.55	228,362.45	248,776.18	239,461.70	1,602,803.34	1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	23
24	Mississippi	107,619.11	96,967.92	85,165.44	78,063.30	275,002.75	205,708.76	364,689.64	445,140.33	528,491.94	535,461.96	493,982.05	24
25	Missouri	4,325,486.05	4,594,875.31	2,981,941.51	4,450,067.73	86,824.03	87,271.68	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	25
	Montana (21)	29,027.76	23,666.10	20,982.80	20,729.58	5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94	7,680,411.40	6,473,806.51	
26	Montana (91)					27,103.88	30,084.53	33,714.17	44,881.67	68,001.31	75,542.81	6,986.55	26
	Montana (91½)											118,383.13	
27	Nebraska (21)	276,386.52	292,472.30	502,395.59	602,743.36	699,821.37	876,309.81	912,734.86	962,054.86	1,108,191.15	1,320,517.24	153,668.18	27
	Nebraska (92)											1,362,148.25	
28	Nevada (93)	52,549.45	58,803.30	67,923.15	58,312.43	59,017.46	61,263.06	60,455.19	53,421.41	49,103.93	40,870.72	3,827.20	28
	Nevada (93½)												
29	New Hampshire	248,679.19	299,389.55	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	29
30	New Jersey	1,725,626.73	2,363,469.41	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	30
31	New Mexico (4)	18,417.78	22,066.19	22,161.60	17,710.76	19,325.36	18,898.42	31,850.93	47,465.89	55,903.38	54,037.46	3,874.80	31
	New Mexico (99)											65,264.68	
32	New York	15,182,362.62	15,238,881.81	14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76	19,455,040.09	17,967,187.00	13,760,384.10	32
33	North Carolina	1,485,731.24	1,630,423.58	1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	2,476,440.35	2,867,414.52	2,377,126.97	1,760,966.74	33
34	Ohio	14,985,811.15	14,662,720.17	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	34
35	Oregon (6) (38)	46,773.16	47,939.64	49,572.62	53,100.28	60,682.89	68,471.12	76,981.70	85,604.14	88,679.82	101,450.73	10,890.36	35
	Oregon (147)											117,384.72	
36	Pennsylvania	6,373,672.41	6,157,960.04	5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	7,669,214.01	8,775,106.23	8,703,679.23	7,888,700.02	36
37	Rhode Island	233,164.81	231,978.00	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	395,319.43	130,468.11	37
38	South Carolina	108,580.91	122,277.92	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	117,092.80	93,896.95	38
39	Tennessee	664,717.18	861,645.28	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	1,146,763.64	997,728.00	1,173,890.29	1,249,975.96	39
40	Texas	272,638.13	258,297.29	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	248,635.61	258,432.93	263,650.61	210,149.02	40
41	Utah (21)	41,684.39	31,899.68	33,331.86	28,438.13	43,936.23	47,413.02	74,352.48	43,116.79	48,523.08	53,895.18	4,560.49	41
42	Vermont	56,316.94	58,582.18	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58	46,062.27	30,904.88	42
43	Virginia	6,308,664.96	7,660,921.20	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75	6,216,308.30	5,078,196.35	3,232,726.10	43
44	Washington (38)	17,999.02	21,146.60	20,411.13	21,373.46	23,011.00	30,277.11	27,018.34	32,763.73	40,202.57	49,207.54	6,938.73	44
45	West Virginia	516,118.76	508,868.20	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	452,596.33	502,276.56	546,483.49	560,328.28	45
46	Wisconsin	2,369,561.00	2,722,076.75	3,308,770.31	2,867,439.09	2,431,301.23	2,627,602.20	2,698,516.79	2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.62	46
47	Wyoming (14)	11,233.38	11,942.11	15,063.37	15,204.45	15,207.28	14,197.44	15,947.95	18,551.18	20,385.65	17,434.54	1,202.68	47
	Total by States and Territories	96,368,430.25	103,771,664.60	110,718,011.03	112,544,657.31	104,717,320.36	107,212,082.81	116,848,219.80	127,851,634.66	138,954,165.02	137,500,291.40	121,368,620.05	
1	Adhesive stamps	6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	7,924,707.95	8,139,217.96	7,658,630.75	183,145.69	1
2	Salaries	139,472.09	232.64	588.27	97.79				3,021.92			55,627.64	2
3	Passports through Department of State												3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue												4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents												5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury		216,027.34										6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	102,644,746.98	110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	135,779,364.53	147,093,382.98	145,158,922.15	121,607,393.38	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	135,229,912.30	146,523,273.72	144,553,344.86	121,590,039.83	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30— 1885.	1886.	1887.	Total.
1	Alabama	$73, 315. 34	$81, 038. 08	$78, 542. 76	$15, 916, 555. 32
2	Arizona (4)				335, 350. 69
3	Arkansas	87, 292. 48	94, 893. 08	97, 630. 38	5, 015, 667. 81
4	California	2, 613, 160. 13	2, 090, 784. 84	2, 081, 221. 57	83, 026, 471. 33
5	Colorado (14)				2, 309, 945. 28
	Colorado (15)	195, 194. 89	201, 482. 46	260, 154. 86	831, 913. 69
6	Connecticut	412, 626. 19	461, 971. 84	481, 405. 47	48, 960, 968. 28
7	Dakota (21)				426, 855. 57
8	Delaware (22)				7, 151, 103. 17
	Delaware (23)				349, 888. 44
	Delaware (24)	244, 184. 44	244, 476. 25	263, 297. 80	3, 103, 619. 77
9	District of Columbia (25)				5, 063, 537. 40
10	Florida	218, 837. 09	237, 271. 82	322, 903. 20	4, 599, 271. 75
11	Georgia	316, 441. 40	304, 384. 29	336, 705. 86	23, 744, 818. 23
12	Idaho (21)				727, 233. 58
13	Illinois	23, 075, 864. 61	23, 852, 252. 60	24, 825, 704. 34	451, 468, 913. 36
14	Indiana	4, 031, 866. 00	4, 873, 230. 48	4, 259, 038. 68	122, 871, 276. 58
15	Iowa	2, 222, 059. 15	2, 547, 340. 94	1, 951, 124. 89	37, 693, 542. 38
16	Kansas (a)	170, 202. 02	204, 145. 48	211, 120. 11	5, 101, 074. 20
17	Kentucky	14, 842, 475. 44	15, 746, 940. 59	12, 417, 529. 63	213, 798, 384. 11
18	Louisiana	538, 814. 89	552, 115. 30	543, 748. 98	39, 667, 480. 66
19	Maine	53, 950. 16	57, 800. 79	50, 286. 45	14, 665, 004. 29
20	Maryland	2, 774, 384. 20	2, 462, 092. 46	2, 875, 597. 06	85, 101, 401. 21
21	Massachusetts	2, 287, 453. 96	2, 292, 678. 83	2, 471, 131. 00	196, 185, 760. 92
22	Michigan	1, 528, 155. 16	1, 671, 994. 45	1, 801, 907. 37	50, 875, 898. 33
23	Minnesota	492, 704. 97	534, 532. 31	554, 088. 98	8, 644, 336. 65
24	Mississippi	47, 951. 13	47, 062. 35	42, 608. 16	11, 167, 167. 30
25	Missouri	6, 276, 165. 85	7, 060, 651. 99	7, 858, 789. 27	135, 404, 868. 97
26	Montana (21)				1, 018, 709. 60
	Montana (91)	8, 272. 09			126, 655. 22
	Montana (91½)	82, 293. 11	90, 840. 37	101, 158. 38	274, 291. 86
27	Nebraska (21)				9, 273, 363. 77
	Nebraska (92)	1, 971, 296. 12	1, 674, 013. 12	2, 393, 404. 70	7, 460, 862. 19
28	Nevada (93)				2, 509, 733. 93
	Nevada (93½)	55, 938. 66	62, 148. 42	70, 419. 50	188, 506. 58
29	New Hampshire	383, 478. 83	378, 787. 72	377, 562. 37	19, 032, 285. 95
30	New Jersey	3, 661, 358. 75	3, 951, 675. 75	4, 596, 161. 56	109, 362, 281. 66
31	New Mexico (4)				746, 520. 44
	New Mexico (99)	66, 969. 85	65, 123. 81	63, 565. 42	260, 923. 76
32	New York	13, 823, 644. 60	14, 365, 208. 96	15, 101, 203. 03	621, 803, 500. 93
33	North Carolina	1, 686, 828. 95	1, 744, 959. 29	1, 950, 701. 71	38, 082, 230. 71
34	Ohio	12, 565, 516. 62	12, 921, 349. 10	13, 898, 226. 86	386, 575, 181. 49
35	Oregon (b) (38)				2, 852, 054. 67
	Oregon (147)	119, 723. 07	124, 034. 27	152, 318. 15	513, 460. 21
36	Pennsylvania	7, 371, 209. 62	7, 847, 230. 56	8, 120, 282. 73	297, 038, 594. 95
37	Rhode Island	127, 587. 62	132, 081. 72	226, 231. 11	28, 411, 163. 18
38	South Carolina	94, 518. 23	100, 014. 30	100, 146. 85	8, 368, 603. 32
39	Tennessee	1, 057, 189. 43	1, 024, 912. 62	1, 012, 516. 05	31, 108, 841. 98
40	Texas	181, 829. 61	196, 850. 50	209, 343. 92	11, 740, 310. 68
41	Utah (21)				922, 588. 97
42	Vermont	29, 889. 83	32, 563. 17	30, 119. 75	6, 195, 194. 63
43	Virginia	3, 052, 639. 72	2, 982, 727. 70	2, 923, 394. 64	108, 634, 615. 55
44	Washington (38)				803, 774. 13
45	West Virginia	543, 188. 59	486, 062. 88	538, 266. 42	13, 264, 239. 36
46	Wisconsin	3, 033, 017. 78	3, 095, 316. 63	3, 179, 964. 01	61, 163, 619. 31
47	Wyoming (14)				215, 581. 84
	Total by States and Territories	112, 419, 490. 58	116, 894, 982. 21	118, 829, 523. 98	3, 342, 126, 000. 14
1	Adhesive stamps	1, 630. 49	7, 887. 23	7, 777. 08	209, 717, 217. 26
2	Salaries				14, 088, 485. 99
3	Passports through Department of State				187, 532. 29
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue				800, 985. 40
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents				2, 038, 369. 87
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury				216, 027. 34
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	112, 421, 121. 07	116, 902, 869. 44	118, 837, 301. 06	3, 569, 174, 618. 29
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	112, 421, 121. 07	116, 902, 869. 44	118, 837, 301. 06	3, 557, 127, 756. 45

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 11, 1876.

(56) Formed by the consolidation (October 11, 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.

(91½) 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.

(93½) 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.

(129½) 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.

(132½) 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.

(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.

(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.

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, 1887, 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 102, 103, 104, and 105, the signs (+) and (—) are used to denote the amounts to be added and subtracted, respectively.]

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal years ended June 30—
ALABAMA.			
First	$815.06		1869
First	4,026.78		1873
Second	11,596.31		1867
Second	17,132.10		1868
Second	1.50		1869
Second	11,895.00		1874
Second	202.50		1883
Third		$175.27	1867
Third	443.30		1869
ARKANSAS.			
First	25,386.51		1867
First	7,399.64		1868
First		1,554.64	1873
First	304.45		1876
Second	13,918.56		1873
Third	2,460.15		1867
Third	1,410.44		1870
Third	11,860.29		1871
Third		65.99	1875
CALIFORNIA.			
First		2.00	1865
First	11,958.34		1869
First	22,440.53		1870
First	44.69		1881
Second	358.41		1863
Second		.88	1865
Second		.93	1868
Second	.92		1869
Third		.01	1873
Fourth	9.00		1873
Fifth	.75		1876
CONNECTICUT.			
First	8,863.30		1863
First		.12	1873
Second		16,278.54	1868
Third	25,876.20		1863
Third		20.00	1869
GEORGIA.			
First	4.50		1869
First	5,603.81		1871
Third	538.02		1869
Fourth	31,646.38		1872
Fourth	10,095.08		1873
ILLINOIS.			
First	318.70		1863
First		.01	1872
First	2.04		1875
Second	.01		1863
Third	2,223.14		1867
Third	4,762.21		1873
Third		4,762.21	1874
Fourth	2,333.44		1865
ILLINOIS—Cont'd.			
Fourth		$2,768.04	1869
Fourth		.47	1876
Fifth	$43,514.04		1863
Fifth	7,938.29		1867
Fifth		16.40	1869
Sixth	135.71		1867
Sixth	5,929.27		1872
Sixth	4.04		1876
Seventh	4,052.44		1863
Seventh	3,165.24		1869
Seventh	3.00		1876
Eighth		44.60	1863
Eighth		1,000.00	1867
Eighth	15.25		1869
Ninth	118,709.41		1864
Ninth	89.90		1867
Ninth	4,046.99		1876
Tenth		10.00	1863
Tenth		10.00	1873
Eleventh		10.00	1863
Eleventh	.01		1873
Twelfth	745.68		1869
Thirteenth		10.00	1863
Thirteenth		.20	1869
Thirteenth	71.36		1876
INDIANA.			
First	299.42		1863
First		1,202.28	1869
First		2,226.67	1870
First	.01		1877
Second	322.05		1865
Second	4.80		1871
Third	65,276.75		1863
Third		450.91	1865
Fourth		61.73	1867
Fifth	11.02		1876
Seventh		8.91	1867
Eighth		10.00	1863
Ninth	1,924.25		1867
Tenth	18,100.00		1863
Tenth		734.77	1869
Tenth	.02		1876
Eleventh		1,929.58	1867
IOWA.			
First		418.20	1867
Second		75.02	1867
Second	11,292.44		1869
Third	327.82		1863
Third		3,876.43	1866
Third	4,037.52		1869
Fourth		102.98	1867
Fourth		122.59	1872
Fifth		1,000.00	1863
Fifth		1,950.32	1865
Fifth		441.39	1867
Sixth	.01		1867
Sixth	.04		1869
Sixth		68.85	1873

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal years ended June 30—
KENTUCKY.			
First	$20,061.40		1865
First		$0.56	1866
First	14,752.99		1869
First	337.37		1874
Second		46,964.78	1866
Second	549.26		1873
Second	318.85		1877
Third		4,088.65	1866
Third	20,430.99		1867
Fourth		184,367.15	1863
Fourth		5,973.97	1867
Fourth		397.52	1869
Fourth		10.40	1874
Fourth		49.75	1876
Fifth	88,812.67		1866
Fifth		175.48	1869
Fifth		27,204.07	1876
Sixth		11,104.92	1866
Sixth	66.50		1869
Seventh		400.29	1869
Seventh	119.92		1877
Ninth		192.50	1867
Ninth	82,234.93		1869
LOUISIANA.			
First		918.09	1864
First	1,072.45		1865
First	.90		1874
Second	4,053.97		1867
Second	2,000.00		1871
Second	844.09		1873
Third		73.51	1875
MAINE.			
First	12,446.01		1869
Second	.71		1867
Second		.66	1869
Third	50.56		1873
Fifth		3.24	1867
MARYLAND.			
First	10,592.38		1867
First	1,139.96		1869
First	10.32		1872
Second	62.30		1864
Second		384.00	1865
Second		92.34	1866
Second		443.95	1869
Third		593.78	1863
Third		26,811.32	1866
Third	100.00		1869
Third		3.96	1873
Fourth	6,135.10		1867
Fourth	1.00		1869
Fifth	50,590.86		1863
Fifth	1,897.02		1864
Fifth	2,899.00		1865
Fifth	7,558.58		1867
Fifth	23,805.63		1872
Fifth	786.88		1876
MASSACHUSETTS.			
Second		401.03	1863
Second		750.00	1866
Third	3,715.62		1864
Third		.02	1866
Third	2,382.25		1869
Fourth	888.80		1873
Fifth		541.73	1868
Fifth		59.32	1869
Fifth	399.98		1875
Sixth		71.10	1867
MASSACHUSETTS—Continued.			
Sixth		$0.07	1871
Seventh		21.30	1863
Eighth		117.42	1863
Eighth		476.96	1867
Ninth	$2.00		1869
MICHIGAN.			
First	88,830.24		1863
First	1,977.26		1869
First		448.06	1873
First	4.58		1876
Second		27.76	1863
Second		4.22	1867
Second		1,039.48	1869
Second	4.60		1874
Third		.01	1865
Third		1,720.00	1867
Third		.20	1873
Fourth		10.00	1867
Fifth	28,022.31		1863
Fifth	17,949.41		1866
Fifth		1,328.01	1867
Fifth	2,993.91		1869
Fifth	.11		1872
Sixth	1.68		1863
Sixth	.01		1867
Sixth	456.25		1871
MINNESOTA.			
First		2.00	1867
Second		95.77	1867
Second	.05		1870
Second	9.25		1872
MISSISSIPPI.			
First		219.99	1873
First		99.96	1875
First	326.31		1877
First	7.50		1879
Second		73.61	1874
Second	.03		1875
Second	.16		1877
Third	5,763.22		1870
Third		834.63	1873
Third	717.06		1875
MISSOURI.			
First		3.81	1863
First		3,513.74	1865
First		.09	1867
First	15,130.83		1869
First	5,438.01		1874
First		9,202.61	1883
Second		875.74	1864
Second	337.46		1867
Second		10.00	1873
Third		.07	1865
Third	119.65		1867
Third		11,118.01	1869
Third		2.00	1877
Fourth	648.31		1869
Fifth		.01	1867
Sixth		2.62	1869
Sixth	7,439.37		1871
Sixth	944.70		1873
Sixth	12.30		1876
NEW HAMPSHIRE.			
Second		20.22	1868
Third	13.34		1876

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal years ended June 30—
NEW JERSEY.			
First		$225.99	1867
Second		2,225.60	1867
Second	$2,225.60		1869
Fourth	5,798.01		1867
Fourth	.02		1871
Fifth	2,202.92		1866
Fifth		1,250.00	1867
Fifth		1,880.22	1870
NEW YORK.			
First	.99		1871
Second	11,497.02		1868
Third	57.20		1869
Third		9,382.12	1870
Fourth	1,131.82		1869
Fourth		10.50	1870
Fifth	60.50		1863
Fifth		657.14	1868
Fifth	41,092.76		1871
Sixth		436.91	1865
Sixth	4,122.91		1871
Seventh		11,733.65	1867
Eighth	65,636.46		1863
Eighth		3,408.31	1867
Eighth		298.00	1869
Eighth	111.50		1870
Ninth	.50		1869
Ninth		.12	1871
Ninth	100.00		1873
Tenth		5.00	1863
Tenth		.30	1864
Tenth	.10		1873
Eleventh	1.50		1870
Twelfth		.40	1863
Twelfth		.40	1866
Twelfth		70.00	1870
Thirteenth		3,591.44	1867
Thirteenth		15.58	1872
Fifteenth		230.00	1885
Sixteenth		1,300.00	1868
Seventeenth		35.00	1868
Seventeenth	.01		1876
Nineteenth	.01		1869
Twenty-first	3,047.95		1867
Twenty-second	103.51		1870
Twenty-third	.60		1863
Twenty-third	.01		1867
Twenty-fourth	.02		1863
Twenty-fourth		463.76	1869
Twenty-fourth		1,000.00	1871
Twenty-fourth		.70	1875
Twenty-fourth	.70		1876
Twenty-fifth		6,882.24	1865
Twenty-fifth		426.87	1867
Twenty-fifth		426.87	1875
Twenty-fifth	426.87		1876
Twenty-sixth		800.00	1869
Twenty-seventh		6,545.07	1868
Twenty-seventh		6,042.83	1870
Twenty-seventh	137.70		1872
Twenty-seventh		124.34	1874
Twenty-eighth		130.51	1863
Twenty-eighth		1,926.87	1869
Twenty-ninth	19,332.21		1866
Twenty-ninth	1.50		1869
Twenty-ninth	.50		1876
Thirtieth		227,482.13	1867
Thirtieth	31.25		1870
Thirtieth	1.40		1875
Thirty-second	77.31		1869
Thirty-second	3,859.93		1870
NORTH CAROLINA.			
First		$774.15	1869
First	$370.33		1874
Second	2,962.78		1870
Second	401.20		1874
Third	8,634.12		1873
Fourth	3,791.24		1869
Fourth	509.88		1876
Sixth	33.50		1872
Sixth	52.90		1875
Seventh	11.20		1869
Seventh	856.38		1877
OHIO.			
First		333.90	1867
First	.03		1873
First		.01	1886
Second		5,823.16	1867
Second	1,157.95		1869
Third		8.10	1863
Third		8,192.70	1868
Fourth	71,451.46		1863
Fourth	192,200.20		1866
Fourth	37,656.96		1867
Fourth	5,005.00		1876
Fifth	1,221.41		1869
Fifth	2,165.41		1871
Sixth	383.88		1867
Sixth	8.00		1869
Seventh	.20		1877
Eighth		10.00	1863
Eighth	15.00		1871
Ninth		37.27	1867
Tenth		9,320.16	1866
Tenth	24,923.87		1869
Eleventh		764.40	1867
Twelfth	95.88		1876
Thirteenth		.05	1875
Fourteenth	1.00		1863
Fifteenth	2,003.59		1869
Fifteenth	1,579.94		1878
Sixteenth	656.29		1869
Sixteenth	810.72		1873
Eighteenth		404.69	1870
Eighteenth	241.67		1879
Nineteenth		99.56	1863
PENNSYLVANIA.			
First		13,225.29	1866
First		.04	1868
First		2.50	1869
First	4,877.85		1870
First		23.05	1873
Third		10,500.93	1866
Third	1,042.12		1871
Fourth	219,154.70		1865
Fourth		.01	1867
Fourth	19,526.59		1869
Fifth		15,884.24	1866
Fifth		12.50	1867
Sixth		12.00	1864
Sixth		1.36	1869
Sixth	1,555.95		1873
Seventh		943.20	1865
Seventh		1,041.01	1867
Seventh	600.00		1875
Ninth	9,528.04		1863
Ninth	15,701.17		1867
Tenth	.02		1876
Eleventh		273.58	1866
Eleventh		.41	1869

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal years ended June 30—
PENNSYLVANIA—Continued.			
Eleventh		$1.00	1873
Twelfth		.12	1869
Twelfth		.06	1867
Thirteenth		2.19	1870
Fourteenth		93,416.45	1865
Fourteenth	$97,808.82		1869
Fourteenth	.10		1877
Fifteenth	.20		1873
Sixteenth	150.00		1872
Seventeenth		14.99	1867
Eighteenth		149.90	1865
Eighteenth		3,648.95	1866
Eighteenth	43,333.43		1867
Eighteenth	42,902.73		1869
Nineteenth	916.99		1869
Nineteenth	.65		1876
Nineteenth	.02		1886
Twentieth		4,944.08	1864
Twentieth	.09		1865
Twentieth	773.09		1870
Twentieth		101.00	1875
Twenty-first		.01	1872
Twenty-second		211.71	1864
Twenty-second		55.00	1867
Twenty-second		100.00	1876
Twenty-third	2,796.82		1870
Twenty-fourth	4,319.90		1869
RHODE ISLAND.			
First		.40	1863
First	.02		1874
Second		209.70	1863
Second		.02	1874
SOUTH CAROLINA.			
First	74.23		1867
First		9,433.62	1868
First	34.46		1869
First		48.50	1872
Second	5,219.15		1870
Third	231.29		1871
TENNESSEE.			
First		94.95	1871
First		39.67	1877
Second		27,172.51	1866
Second	12,864.11		1869
Third	2,203.22		1867
Third	2,939.67		1875
Fourth	18,770.08		1869
Fourth	4,165.90		1874
Fourth	134.52		1877
Fifth	1,577.82		1869
Fifth		20.00	1874
Fifth	166.95		1878
Fifth		621.45	1885
Sixth	12,249.97		1867
Sixth	5,004.79		1869
Sixth	229.72		1870
Sixth	5,240.44		1871
Sixth	5,027.52		1873
Seventh		2,082.26	1867
Seventh	1.50		1873
Seventh		534.65	1876
Eighth		136.20	1876
TEXAS.			
First	$1,610.28		1869
First	4,235.59		1873
First	.01		1875
Second	8,741.76		1869
Second	529.83		1874
Second	424.53		1875
Third		$244.03	1869
Third	4,360.91		1870
Third	984.02		1873
Third	49.36		1874
Third	478.00		1876
Fourth		1,151.50	1868
Fourth		1,973.63	1869
VERMONT.			
Second	15.90		1876
Third	17,073.38		1874
Third		1.00	1876
VIRGINIA.			
First		64,207.52	1866
First		10.60	1872
Second	1,613.64		1866
Second	43,561.26		1869
Second	.48		1878
Second	.95		1875
Third	63,647.86		1868
Third	4.00		1869
Third	2,859.10		1875
Third	338.49		1877
Fourth	19.03		1869
Fourth	2,304.56		1871
Fourth	.08		1885
Fifth	36,654.86		1869
Sixth		1,598.77	1870
Sixth	.04		1883
Sixth	.24		1884
Seventh	.50		1869
WEST VIRGINIA.			
First	105.39		1863
First		1,154.23	1867
Second	2,521.91		1867
Third	7,440.03		1867
Third		169.29	1870
Third	1.00		1871
WISCONSIN.			
First		4,000.00	1866
First		100,380.41	1870
Second		.01	1867
Second		36.30	1871
Second	36.30		1873
Third	100.00		1871
Fourth		3,125.06	1863
Fifth	1,670.93		1867
Sixth	510.88		1869
Sixth	15.07		1871

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—												
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
1	Alabama					+$11,421.04	+$17,132.10	+$1,259.86				+$4,026.78	+$11,895.00	1
2	Arizona									−$20.01				2
3	Arkansas					+27,846.66	+7,399.64		+$1,410.44	+11,860.29		+12,363.92		3
4	California	+$358.40		−$2.88			−.93	+11,959.26	+22,440.53			+9.00		4
5	Colorado													5
6	Connecticut	+34,759.50					−16,278.54	−20.00				−.12		6
7	Dakota													7
8	Delaware	−.21												8
9	District of Columbia	+86,748.08												9
10	Florida											−180.97		10
11	Georgia							+542.52		+5,603.81	+$31,646.38	+10,095.08		11
12	Idaho													12
13	Illinois	+47,810.59	+$118,709.41	+2,333.44		+9,387.04		+1,141.53			+5,929.26	+4,752.22	−4,762.21	13
14	Indiana	+83,666.17		−128.86		−75.97		−2,027.05	−2,226.67	+4.80				14
15	Iowa	−672.18		−1,950.32	−$3,876.43	−1,037.58		+15,330.00			−122.59	−68.85		15
16	Kansas					+156,680.59								16
17	Kentucky	−184,367.15		+20,061.40	+26,653.76	+14,264.52		+96,081.13				+549.26	+326.97	17
18	Louisiana		−918.09	+1,072.45		+4,053.97				+2,000.00		+844.09	+.90	18
19	Maine					−2.53		+12,445.35				+50.56		19
20	Maryland	+49,997.08	+1,959.32	+2,515.60	−26,903.66	+24,246.06		+797.01			+23,815.95	−3.96		20
21	Massachusetts	−539.75	+3,715.62		−750.02	−548.06	−541.73	+2,324.93		−.07		+888.80		21
22	Michigan	+116,826.47		−.01	+17,949.41	−3,062.22		+3,931.69		+456.25	+.11	−448.26	+4.00	22
23	Minnesota					−97.77			+.05		+9.25			23
24	Mississippi								+5,763.22			−1,054.62	−73.61	24
25	Missouri	−3.81	−875.74	−3,513.81		+457.01		+4,658.51		+7,439.37		+934.70	+5,438.01	25
26	Montana							+.02				−.07		26
27	Nebraska	+81.00				−641.57						−6,007.92		27
28	Nevada													28
29	New Hampshire				+31,476.50		−20.22							29
30	New Jersey							+2,225.60	−1,880.22	+.02				30
31	New Mexico				+2,202.92	+2,096.42			+3,330.09				−699.00	31
32	New York	+65,561.67	−.30	−7,319.15	+19,331.81	−243,594.44	+2,959.81	−2,220.29	−11,397.76	+44,216.54	+122.12	+100.10	−124.34	32
33	North Carolina							+3,028.29	+2,962.78		+33.50	+8,634.12	+771.53	33
34	Ohio	+71,334.80			+182,880.04	+31,082.11	−8,192.70	+29,971.11	−404.69	+2,180.41		+810.75		34
35	Oregon		−1,670.07	−527.56										35
36	Pennsylvania	+9,528.04	−5,167.79	+124,645.24	−43,532.99	+57,911.03	−.04	+165,470.64	+8,445.57	+1,642.12	+149.99	+1,552.10		36
37	Rhode Island	−210.10												37
38	South Carolina					+74.23	−9,433.62	+34.46	+5,219.15	+231.29	−48.50			38
39	Tennessee				−27,172.51	+12,370.93		+38,216.80	+229.72	+5,145.49		+5,629.62	+4,145.96	39
40	Texas						−1,151.50	+8,134.38	+4,360.91			+5,219.61	+579.19	40
41	Utah							−1.87						41
42	Vermont												+17,073.38	42
43	Virginia						+63,647.86	+80,239.65	−1,598.77	+2,304.56	−10.00			43
44	Washington	+6,897.17			−62,593.88		−298.89			−4,466.08		+.05		44
45	West Virginia	+105.39							−169.29	+1.00				45
46	Wisconsin	−3,125.06				+8,807.71		+510.88	−100,380.41	+78.77		+36.30		46
47	Wyoming				−4,000.00	+1,670.92								47
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+113,350.10	+55,221.24	+474,034.41	−63,895.35	+78,078.56	+61,525.47	+48,111.69	+34,576.32	

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—												Total.	
		1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.		
1	Alabama														1
2	Arizona									+$202.50				+$45,937.28	2
3	Arkansas	−$65.99	+$304.45											−20.01	3
4	California		+.75											+61,119.41	4
5	Colorado		+.30					+$44.69						+34,808.82	5
6	Connecticut													+.30	6
7	Dakota													+18,440.84	7
8	Delaware					+$7.10								+7.10	8
9	District of Columbia													−.21	9
10	Florida													+86,748.08	10
11	Georgia													−180.97	11
12	Idaho													+47,887.79	12
13	Illinois	+2.04	+4,124.92												13
14	Indiana		+11.04	+$0.01										+189,428.24	14
15	Iowa													+79,223.47	15
16	Kansas													+7,602.05	16
17	Kentucky		−27,253.82	+438.77										+156,680.59	17
18	Louisiana	−73.51												−53,245.16	18
19	Maine													+6,979.81	19
20	Maryland		+786.88											+12,493.38	20
21	Massachusetts	+399.98												+77,249.68	21
22	Michigan		+4.58											+4,949.70	22
23	Minnesota													+135,662.62	23
24	Mississippi	+617.13		+326.47		+7.50								−88.47	24
25	Missouri		+12.30	−2.00										+5,566.09	25
26	Montana									−9,202.61				+5,341.93	26
27	Nebraska												+$12.82	+12.77	27
28	Nevada													−6,568.49	28
29	New Hampshire		+3.75											+31,480.25	29
30	New Jersey		+13.34											−6.88	30
31	New Mexico													+4,644.74	31
32	New York		−1,115.50											+1,515.59	32
33	North Carolina	−426.17	+428.08									−$230.00		−132,592.32	33
34	Ohio	+52.90	+509.88	+856.38										+16,849.38	34
35	Oregon	−.05	+5,100.88	+.20	+$1,579.94	+241.67							−.01	+316,584.46	35
36	Pennsylvania													−2,197.63	36
37	Rhode Island	+499.00	−99.33	+.10									+.02	+320,423.70	37
38	South Carolina													−210.10	38
39	Tennessee													−3,922.99	39
40	Texas	+2,939.67	−670.85	+94.85	+166.95							−621.45		+39,874.52	40
41	Utah	+424.54	+473.00											+18,045.13	41
42	Vermont					+52.14								+50.27	42
43	Virginia		+14.90											+17,088.28	43
44	Washington	+2,860.05		+338.49	+.48					+.04	+$0.24	+.08		+85,188.80	44
45	West Virginia	+.02												+2,132.27	45
46	Wisconsin													+8,744.81	46
47	Wyoming													−105,208.00	47
	Total	+7,229.61	−17,345.45	+2,053.27	+1,747.37	+308.41		+44.69		−9,000.07	+.24	−851.37	+12.83	+1,534,549.32	

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.
ALABAMA.	
First	$31, 246. 89
Second	2, 873. 47
Third	668. 86
Total	34, 789. 22
ARKANSAS.	
First	23. 87
Second	.....
Third	.....
Total	23. 87
CALIFORNIA.	
First	329, 398. 12
Second	469. 16
Third	1, 230. 06
Fourth	16, 016. 84
Fifth	3, 583. 75
Total	350, 697. 93
CONNECTICUT.	
First	755, 531. 32
Second	424, 241. 63
Third	285, 047. 07
Fourth	264, 927. 34
Total	1, 729, 747. 36
GEORGIA.	
First	4, 483. 11
Second	19, 155. 39
Third	4, 380. 13
Fourth	.....
Total	28, 018. 63
ILLINOIS.	
First	880, 271. 48
Second	18, 586. 07
Third	15, 391. 06
Fourth	18, 018. 84
Fifth	28, 911. 07
Sixth	13, 686. 17
Seventh	9, 137. 52
Eighth	53, 414. 34
Ninth	6, 229. 70
Tenth	28, 981. 55
Eleventh	2, 439. 11
Twelfth	19, 223. 72
Thirteenth	9, 788. 69
Total	1, 104, 079. 32
INDIANA.	
First	69, 630. 65
Second	81, 606. 80
Third	53, 366. 23
Fourth	15, 825. 86
Fifth	52, 638. 39
Sixth	154, 780. 77
Seventh	110, 402. 18
Eighth	40, 715. 33
Ninth	27, 475. 85
INDIANA—Continued.	
Tenth	$35, 382. 84
Eleventh	3, 873. 57
Total	645, 698. 47
IOWA.	
First	67, 016. 43
Second	36, 711. 62
Third	54, 457. 09
Fourth	15, 825. 95
Fifth	16, 808. 19
Sixth	1, 374. 49
Total	192, 193. 77
KENTUCKY.	
First	76, 257. 43
Second	25, 465. 28
Third	456, 082. 76
Fourth	234, 038. 22
Fifth	49, 226. 63
Sixth	9, 440. 68
Seventh	428. 95
Eighth	239. 01
Ninth	51. 66
Total	851, 230. 62
LOUISIANA.	
First	350, 108. 74
Second	.....
Third	1, 955. 47
Total	352, 064. 21
MAINE.	
First	249, 396. 40
Second	66, 712. 06
Third	117, 591. 58
Fourth	70, 122. 32
Fifth	48, 307. 34
Total	552, 129. 76
MARYLAND.	
First	28, 850. 22
Second	3, 860. 63
Third	1, 001, 230. 63
Fourth	107, 896. 38
Fifth	11, 043. 41
Total	1, 152, 881. 32
MASSACHUSETTS.	
First	403, 723. 33
Second	173, 976. 49
Third	2, 888, 547. 96
Fourth	274, 150. 30
Fifth	302, 379. 39
Sixth	174, 378. 50
Seventh	242, 885. 26
Eighth	248, 481. 81
Ninth	189. 346. 10
Tenth	278, 327. 18
Total	5, 176, 196. 32

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.	
First	$107, 397. 51
Second	8, 727. 45
Third	15, 553. 75
Fourth	7, 516. 63
Fifth	14, 487. 54
Sixth	16, 463. 41
Total	170, 146. 29
MINNESOTA.	
First	6, 654. 87
Second	27, 589. 02
Total	34, 243. 89
MISSISSIPPI.	
First	.....
Second	.....
Third	.....
Total	.....
MISSOURI.	
First	501, 037. 20
Second	27, 184. 42
Third	47, 364. 23
Fourth	7, 756. 40
Fifth	963. 66
Sixth	12, 336. 79
Total	596, 642. 70
NEW HAMPSHIRE.	
First	139, 498. 65
Second	175, 013. 00
Third	56, 452. 57
Total	370, 964. 22
NEW JERSEY.	
First	79, 796. 86
Second	162, 153. 87
Third	223, 506. 09
Fourth	74, 718. 61
Fifth	571, 373. 27
Total	1, 111, 548. 70
NEW YORK.	
First	28, 829. 31
Second	57, 676. 72
Third	414, 276. 45
Fourth	1, 196, 200. 95
Fifth	378, 876. 33
Sixth	408, 007. 59
Seventh	152, 392. 24
Eighth	203, 216. 02
Ninth	48, 731. 90
Tenth	87, 877. 16
Eleventh	119, 783. 63
Twelfth	234, 613. 09
Thirteenth	80, 762. 93
Fourteenth	681, 574. 66
Fifteenth	255, 611. 31
Sixteenth	24, 986. 10
Seventeenth	47, 670. 99
Eighteenth	108, 786. 55
Nineteenth	104, 429. 38
Twentieth	156, 912. 77
Twenty-first	129, 509. 72
Twenty-second	106, 709. 72
NEW YORK—Continued.	
Twenty-third	$151, 990. 41
Twenty-fourth	120, 275. 91
Twenty-fifth	56, 666. 86
Twenty-sixth	81, 192. 77
Twenty-seventh	52, 596. 37
Twenty-eighth	212, 753. 26
Twenty-ninth	49, 001. 03
Thirtieth	255, 882. 41
Thirty-first	65, 392. 15
Thirty-second	6, 800, 663. 60
Total	12, 973, 250. 23
NORTH CAROLINA.	
First	.....
Second	80. 39
Third	326. 19
Fourth	.....
Fifth	.....
Sixth	.....
Seventh	.....
Total	406. 58
OHIO.	
First	344, 020. 83
Second	91, 412. 23
Third	110, 538. 67
Fourth	85, 136. 06
Fifth	5, 953. 25
Sixth	15, 917. 39
Seventh	147, 630. 08
Eighth	33, 606. 83
Ninth	55, 009. 71
Tenth	44, 510. 88
Eleventh	36, 081. 21
Twelfth	54, 701. 00
Thirteenth	37, 915. 80
Fourteenth	24, 302. 25
Fifteenth	27, 053. 48
Sixteenth	28, 435. 45
Seventeenth	62, 533. 63
Eighteenth	683, 579. 93
Nineteenth	43, 868. 07
Total	1, 932, 206. 75
PENNSYLVANIA.	
First	2, 979, 561. 10
Second	198, 140. 02
Third	75, 386. 04
Fourth	50, 800. 48
Fifth	33, 322. 17
Sixth	94, 707. 11
Seventh	85, 197. 69
Eighth	56, 072. 55
Ninth	140, 151. 15
Tenth	131, 397. 05
Eleventh	234, 915. 27
Twelfth	82, 492. 42
Thirteenth	21, 604. 66
Fourteenth	125, 798. 76
Fifteenth	142, 254. 01
Sixteenth	53, 716. 99
Seventeenth	13, 596. 61
Eighteenth	68, 689. 80
Nineteenth	46, 708. 25
Twentieth	160, 514. 00
Twenty-first	15, 209. 65
Twenty-second	874, 286. 37

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—Continued.	
Twenty-third	$51,490.02
Twenty-fourth	42,395.87
Total	5,778,402.04
RHODE ISLAND.	
First	867,458.57
Second	75,963.84
Total	943,422.41
SOUTH CAROLINA.	
First	.....
Second	255.48
Third	.....
Total	255.48
TENNESSEE.	
First	40,773.65
Second	87,043.49
Third	.....
Fourth	.....
Fifth	.....
Sixth	.....
Seventh	.....
Eighth	.....
Total	127,817.14
TEXAS.	
First	2,841.70
Second	.....
Third	181.34
Fourth	.....
Total	3,023.04

COLLECTION DISTRICTS.	Amount collected.
VERMONT.	
First	$156,478.48
Second	110,833.29
Third	103,084.18
Total	370,395.95
VIRGINIA.	
First	24,649.13
Second	1,128.69
Third	3,668.04
Fourth	1,222.87
Fifth	456.02
Sixth	420.76
Seventh	.....
Eighth	.....
Total	31,545.51
WEST VIRGINIA.	
First	73,925.86
Second	18,678.07
Third	2,173.74
Total	94,777.67
WISCONSIN.	
First	110,668.37
Second	35,788.93
Third	7,369.76
Fourth	19,664.08
Fifth	8,561.17
Sixth	13,718.39
Total	195,770.70

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

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	176,146.29	Wisconsin	195,770.70
Minnesota	34,243.89		
Mississippi	.....	Total	37,183,802.73

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1887.

[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.	1868.	1869.	1870.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.									
	Spirits.									
1	Spirits distilled from whatever materials	$3,229,990.79	$28,431,797.83	$3,862,820.66						1
2	Spirits distilled from materials other than grapes (*a*)			10,679,462.14						2
3	Spirits distilled from apples, peaches, or grapes (*a*)			12,005.33	$283,499.84	$868,145.03	$871,638.24	$510,111.57	$611,914.91	3
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)			1,453,418.86	29,198,578.15	28,296,264.31	13,419,092.74	33,225,212.11	38,633,184.13	4
5	Wine, in imitation of champagne, etc			8,477.08	14,501.64	2,760.63	4,119.95	565.60	11.50	5
6	Distilleries, per diem tax on							1,319,911.89	2,127,506.30	6
7	Distillers (special tax)	38,632.31	49,022.41	59,897.57	101,534.37	231,777.86	196,057.37	4,030,683.33	6,493,974.15	7
8	Rectifiers and compounders of liquors (special tax)	45,993.79	58,828.28	48,781.52	61,300.91	80,470.06	87,770.28	655,133.19	1,054,241.64	8
9	Retail liquor dealers (special tax)	1,477,753.54	1,612,736.25	2,205,866.38	2,807,225.59	2,966,683.73	3,242,915.31	3,047,754.35	3,577,874.90	9
10	Wholesale liquor dealers (special tax)	384,160.07	176,764.76	400,692.91	801,531.32	1,096,850.10	834,037.01	1,676,690.80	2,253,030.25	10
11	Manufacturers of stills (special tax) (*a*)							2,716.65	2,388.15	11
12	Stills or worms manufactured (special tax) (*a*)							7,760.00	5,260.00	12
13	Stamps for distilled spirits intended for export									13
14	distillery warehouse							192,229.60	305,569.75	14
15	for rectified spirits							143,085.50	375,274.25	15
16	wholesale liquor dealers							149,206.75	141,429.25	16
17	for stock on hand							65,341.00		17
18	Gaugers' fees in excess of $250 per month							44,829.12	24,494.97	18
19	Stamps, special bonded warehouse									19
20	special bonded warehouse (rewarehousing)									20
21	for imported spirits									21
22	Interest on tax upon spirits									22
	Total	5,176,530.50	30,329,149.53	18,731,422.45	33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,306,094.15	
	Tobacco.									
23	Cigars and cheroots	476,589.29	1,255,424.79	3,072,476.56	3,474,438.94	*b*3,661,984.39	*b*2,951,675.26	4,957,679.67	5,697,353.87	23
24	Cigarettes			14,944.95	1,797.92			3,273.00	21,426.17	24
25	Manufacturers of cigars (special tax) (*a*)							81,022.57	124,606.50	25
26	Snuff	34,466.18	240,934.24	283,351.92	698,173.80	798,364.69	745,308.24	525,583.87	373,784.52	26
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	14,947,107.53	16,845,479.77	23,926,698.90	27
28	Stamps for tobacco or snuff intended for export							18,192.50	48,097.50	28
29	Stamps for cigars intended for export									29
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (*a*)									30
31	in leaf-tobacco (special tax) (*a*)							115,596.53	200,205.54	31
32	retail, in leaf-tobacco (special tax) (*a*)									32
33	in manufactured tobacco (special tax)	7,592.57	9,055.21	13,579.04	16,675.24	59,321.52	86,004.29	851,799.94	929,892.64	33
34	Manufacturers of tobacco (special tax) (*a*)							32,079.72	28,642.24	34
35	Peddlers of tobacco (special tax) (*a*)									35
36	Collections relating to tobacco, not otherwise herein provided for									36
	Total	3,097,620.47	8,592,098.98	11,401,373.10	16,531,607.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	
	Fermented liquors.									
37	Fermented liquors	1,558,083.41	2,223,719.73	3,657,181.06	5,115,140.49	5,819,345.49	5,685,663.70	5,866,400.98	6,081,520.54	37
38	Brewers (special tax)	70,850.41	66,289.41	77,747.00	105,412.23	238,155.14	270,205.22	233,478.56	237,606.36	38
39	Retail dealers in malt liquors (special tax) (*a*)									39
40	Wholesale dealers in malt liquors (special tax) (*a*)									40
	Total	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	
	Oleomargarine.									
41	Oleomargarine									41
42	Manufacturers of oleomargarine (special tax)									42
43	Retail dealers in oleomargarine (special tax)									43
44	Wholesale dealers in oleomargarine (special tax)									44
	Total									

b 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, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30— 1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.										
	Spirits.										
1	Spirits distilled from whatever materials										1
2	Spirits distilled from materials other than grapes (a)										2
3	Spirits distilled from apples, peaches, or grapes (a)				$536,681.41	$1,265,896.46	$592,166.59	$1,373,255.73	$992,624.58	$919,099.74	3
4	Spirits distilled from materials other than apples, peaches, or grapes (a)	$1,236,005.67	$544,848.83	$2,014,645.60	43,270,412.29	45,612,041.64	50,798,323.84	51,298,035.61	44,633,898.48	46,790,364.50	4
5	Wine, in imitation of champagne, etc	29,921,308.48	32,572,940.16	41,116,419.18	151.00	18.00					5
6	Distilleries, per diem tax on		20.00	3,531.90	79,750.17	15,327.82					6
7	Distillers (special tax)	1,901,602.98	2,010,986.53	472,480.09							7
8	Rectifiers and compounders of liquors (special tax)	5,683,077.31	6,489,786.01	1,659,298.42	287,825.92	249,591.11	252,241.96	219,291.79	210,068.70	160,123.21	8
9	Retail liquor dealers (special tax)	959,800.18	955,704.91	452,423.87	4,321,505.35	4,086,393.77	3,991,945.06	3,840,459.09	3,875,973.26	3,903,036.24	9
10	Wholesale liquor dealers (special tax)	3,651,484.73	4,028,604.93	5,016,904.10	596,555.45	534,839.20	504,089.93	449,729.03	434,708.35	409,115.56	10
11	Manufacturers of stills (special tax) (a)	2,151,281.06	2,065,563.63	936,106.61	945.01	1,837.92	1,183.35	1,277.18	1,068.77	1,315.86	11
12	Stills or worms manufactured (special tax) (a)	1,927.49	1,391.66	1,393.26	2,500.00	2,890.00	2,500.00	2,209.29	1,980.00	2,210.00	12
13	Stamps for distilled spirits intended for export	3,240.00	4,260.00	3,280.00	12,795.50	782.60	1,805.10	4,598.60	6,890.50	17,212.20	13
14	distillery warehouse			7,081.50	116,909.30	102,483.30	96,411.10	106,263.40	101,494.90	126,374.50	14
15	for rectified spirits	249,699.00	290,264.00	148,418.80	156,730.80	148,283.80	131,703.80	130,903.50	120,469.00	122,503.20	15
16	wholesale liquor dealers	374,723.00	367,424.00	186,100.60	61,327.65	61,605.50	54,054.40	43,396.50	41,021.90	43,804.90	16
17	for stock on hand	134,005.00	139,602.75	73,767.00							17
18	Gaugers' fees in excess of $250 per month										18
19	Stamps, special bonded warehouse	13,693.20	4,118.95	520.85					294.10	225.30	19
20	special bonded warehouse (rewarehousing)										20
21	for imported spirits										21
22	Interest on tax upon spirits								313.26	74,899.48	22
	Total	46,281,848.10	49,475,516.36	52,099,371.78	49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	
	Tobacco.										
23	Cigars and cheroots				9,289,896.49	10,140,384.11	10,969,787.28	10,799,459.20	11,430,144.60	12,115,468.29	23
24	Cigarettes	6,569,568.02	7,535,074.61	8,899,732.98	43,695.75	65,443.42	135,485.17	261,818.95	289,081.79	416,984.43	24
25	Manufacturers of cigars (special tax) (a)	28,605.22	31,082.25	40,658.50	149,036.58	150,728.92	153,075.26	154,621.64	157,736.34	150,946.73	25
26	Snuff	142,192.40	161,766.79	153,223.07	1,038,445.92	1,067,033.03	1,061,467.64	1,095,695.52	1,063,714.22	902,135.35	26
27	Tobacco of all descriptions	427,017.96	497,092.49	1,082,048.60	20,900,509.67	24,133,726.48	25,694,312.56	27,053,072.38	25,320,158.08	24,703,874.90	27
28	Stamps for tobacco or snuff intended for export	25,133,521.71	24,073,683.10	22,315,809.62	6,735.40	6,981.20	6,694.30	8,009.60	7,002.60	7,863.90	28
29	Stamps for cigars intended for export	66,147.00	53,576.25	5,594.60							29
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (a)										30
31	in leaf-tobacco (special tax) (a)				106,304.36	85,582.51	109,650.45	95,089.15	95,711.73	87,048.35	31
32	retail, in leaf-tobacco (special tax) (a)	221,661.98	260,487.62	110,514.60	9,687.52	6,645.82	3,312.51	2,333.34	4,931.52	3,224.37	32
33	in manufactured tobacco (special tax)			8,003.14	1,641,937.79	1,596,460.95	1,616,318.85	1,595,225.40	1,679,6[illegible]7.60	1,705,720.20	33
34	Manufacturers of tobacco (special tax) (a)	970,017.96	1,102,357.89	1,663,552.02	11,578.76	9,825.53	10,169.39	8,749.81	10,756.89	10,488.50	34
35	Peddlers of tobacco (special tax) (a)	20,174.93	21,049.52	11,868.20	44,671.30	40,627.91	35,066.50	32,471.93	32,899.30	31,247.63	35
36	Collections relating to tobacco, not otherwise herein provided for			50,694.96	376.08	22.00					36
	Total	33,578,907.18	33,736,170.52	44,602.80	33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	
	Fermented liquors.			34,386,303.09							
37	Fermented liquors				8,880,829.68	8,743,744.62	9,159,675.95	9,074,305.93	9,473,360.70	10,270,352.83	37
38	Brewers (special tax)	7,159,740.20	8,009,969.72	8,910,823.83	245,212.47	226,423.44	222,553.68	216,681.10	212,802.77	202,779.61	38
39	Retail dealers in malt liquors (special tax) (a)	229,761.62	248,528.74	304,650.21	147,294.74	141,622.46	154,236.21	147,801.03	191,595.26	191,765.41	39
40	Wholesale dealers in malt liquors (special tax) (a)			85,976.26	31,342.83	32,213.89	34,814.82	42,001.11	59,293.05	64,422.23	40
	Total	7,389,501.82	8,258,498.46	23,487.54							
				9,324,937.84	9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	
	Oleomargarine.										
41	Oleomargarine										41
42	Manufacturers of oleomargarine (special tax)										42
43	Retail dealers in oleomargarine (special tax)										43
44	Wholesale dealers in oleomargarine (special tax)										44
	Total										

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30— 1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.										
	Spirits.										
1	Spirits distilled from whatever materials									$35,524,609.28	1
2	Spirits distilled from materials other than grapes (a)									10,679,462.14	2
3	Spirits distilled from apples, peaches, or grapes (a)	$905,201.75	$1,531,075.83	$1,095,164.60	$1,127,950.25	$1,023,350.85	$1,321,897.58	$1,400,394.48	$1,090,379.07	22,127,963.94	3
4	Spirits distilled from materials other than apples, peaches, or grapes (a)	55,013,917.43	60,683,051.73	53,683,592.37	67,957,906.48	70,631,860.48	60,920,324.39	62,365,825.13	59,551,972.59	1,031,047,945.08	4
5	Wine, in imitation of champagne, etc									34,157.30	5
6	Distilleries, per diem tax on									7,832,487.79	6
7	Distillers (special tax)									25,128,819.10	7
8	Rectifiers and compounders of liquors (special tax)	172,004.60	170,145.99	184,483.67	189,800.12	183,872.92	167,930.23	178,650.17	176,600.12	7,270,079.14	8
9	Retail liquor dealers (special tax)	4,172,283.85	4,322,298.21	4,455,355.55	4,624,587.77	4,597,139.33	4,641,783.99	4,714,735.18	4,587,268.21	93,770,578.67	9
10	Wholesale liquor dealers (special tax)	406,526.72	418,813.68	439,018.86	455,915.51	448,840.51	415,503.49	418,406.24	416,304.66	19,125,015.71	10
11	Manufacturers of stills (special tax) (a)	1,787.53	2,516.67	1,470.03	1,160.43	1,241.67	1,194.20	1,102.90	860.86	28,719.59	11
12	Stills or worms manufactured (special tax) (a)	4,360.00	6,880.00	4,783.00	4,020.00	2,920.00	2,665.45	3,000.00	2,860.00	69,577.74	12
13	Stamps for distilled spirits intended for export	19,743.60	18,470.80	9,600.10	7,434.00	16,159.50	39,909.30	10,151.90	3,076.20	175,711.40	13
14	distillery warehouse	149,505.00	676.50							1,986,238.55	14
15	for rectified spirits	133,193.70	3.40							2,390,398.55	15
16	wholesale liquor dealers	47,339.10	9.90							990,570.60	16
17	for stock on hand									65,341.00	17
18	Gaugers' fees in excess of $250 per month									87,657.09	18
19	Stamps, special bonded warehouse	364.00								884.30	19
20	special bonded warehouse (rewarehousing)	1.00								1.00	20
21	for imported spirits	285.20	.30							285.50	21
22	Interest on tax upon spirits	158,994.41	31.87		.64					234,239.66	22
	Total	61,185,508.79	67,153,974.88	69,873,408.18	74,368,775.20	76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	1,258,570,743.13	
	Tobacco.										
23	Cigars and cheroots	14,206,819.49	16,095,724.78	18,245,852.37	16,895,215.15	10,368,805.27	10,077,287.50	10,532,804.05	11,364,916.33	221,084,563.29	23
24	Cigarettes	715,269.39	992,981.22	972,570.10	929,974.73	454,409.01	529,535.88	655,569.55	792,279.60	7,396,887.00	24
25	Manufacturers of cigars (special tax) (a)	143,710.34	142,273.02	143,859.66	96,899.00	97,962.10	105,139.81	108,695.45	113,340.00	2,530,836.27	25
26	Snuff	634,609.34	689,183.03	778,650.87	736,022.82	448,211.58	508,943.52	493,283.80	524,942.26	16,748,465.41	26
27	Tobacco of all descriptions	21,170,154.40	22,833,287.60	25,033,741.97	22,136,402.53	13,488,047.41	13,953,410.31	14,834,095.42	15,995,019.46	469,760,191.34	27
28	Stamps for tobacco or snuff intended for export	6,568.30	6,767.30	6,419.80	852.00					255,502.25	28
29	Stamps for cigars intended for export	54.10	85.10	134.60	24.00					297.80	29
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (a)		4,547.44	6,338.97						36,381.61	30
31	in leaf-tobacco (special tax) (a)	88,329.10	76,996.76	76,309.15	5,585.97	5,091.58	5,235.56	4,896.70	4,685.39	1,964,208.22	31
32	retail, in leaf-tobacco (special tax) (a)	2,080.39	1,645.83	1,937.51	48,032.48	43,156.76	47,846.48	48,916.43	46,768.24	45,836.94	32
33	in manufactured tobacco (special tax)	1,864,422.41	1,976,071.55	2,094,536.21	916.67	347.48	270.83	62.50	437.51	27,464,598.01	33
34	Manufacturers of tobacco (special tax) (a)	9,422.37	9,169.55	8,762.48	1,233,812.93	1,136,786.20	1,159,897.78	1,208,529.17	1,245,412.65	230,013.11	34
35	Peddlers of tobacco (special tax) (a)	28,700.45	26,258.13	22,875.22	5,697.88	5,117.49	5,320.25	5,575.85	5,563.75	418,628.08	35
36	Collections relating to tobacco, not otherwise herein provided for				14,813.63	14,465.01	14,200.56	14,933.61	14,701.94	45,000.88	36
	Total	38,870,140.08	42,854,991.31	47,391,988.91	42,104,249.79	26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	747,981,410.21	
	Fermented liquors.										
37	Fermented liquors	12,346,077.26	13,237,700.63	15,680,678.54	16,426,050.11	17,573,722.88	17,747,006.11	19,157,612.87	21,387,411.79	249,246,119.05	37
38	Brewers (special tax)	201,395.97	195,308.52	195,824.31	184,885.49	187,988.82	183,561.67	186,928.89	187,352.24	4,932,383.88	38
39	Retail dealers in malt liquors (special tax) (a)	179,043.99	162,739.30	157,013.57	156,496.23	182,297.89	161,338.56	169,502.56	177,148.13	2,405,871.60	39
40	Wholesale dealers in malt liquors (special tax) (a)	103,285.62	104,492.76	120,404.00	133,183.98	140,944.52	138,875.69	162,686.97	170,275.33	1,361,724.34	40
	Total	12,829,802.84	13,700,241.21	16,153,920.42	16,900,615.81	18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	257,946,098.87	
	Oleomargarine.										
41	Oleomargarine								435,924.04	435,924.04	41
42	Manufacturers of oleomargarine (special tax)								31,700.00	31,700.00	42
43	Retail dealers in oleomargarine (special tax)								154,924.00	154,924.00	43
44	Wholesale dealers in oleomargarine (special tax)								101,400.00	101,400.00	44
	Total								723,948.04	723,948.04	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.									
	Bank circulation.									
45	Bank circulation	.....	$2,056,996.30	$1,993,661.84	$990,225.61	$199,410.49	$23,661.78	$14,110.29	$13,615.43	45
46	circulation over 90 per cent. of capital	.....	.....	.....	52.50	8,865.58	3,240.21	850.58	1,793.51	46
47	Banks, on amount of notes of persons, etc., paid out	.....	.....	.....	.....	6,022.68	1,767.89	1,604.18	11.00	47
	Total	.....	2,056,996.30	1,993,661.84	990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	
	Penalties, etc.									
48	Unassessed penalties	$27,170.14	185,224.94	326,131.23	308,512.64	255,375.77	219,848.14	237,938.49	225,932.24	48
49	Penalties upon unstamped instruments	.....	.....	.....	.....	.....	.....	.....	.....	49
50	United States' share of penalties recovered by suits	.....	.....	75,020.68	271,048.03	352,924.14	843,645.43	504,438.31	360,549.09	50
51	Penalties received on compromises	.....	.....	111,355.45	341,557.91	260,053.99	187,017.82	123,631.20	213,202.74	51
52	Interest	.....	.....	5,120.05	11,500.24	11,176.71	6,370.20	7,441.46	12,323.66	52
53	Costs	.....	.....	.....	.....	.....	.....	3,639.33	15,896.99	53
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	8,375.54	2,735.29	210,234.38	579,640.19	.....	.....	.....	54
	Total	27,170.14	193,600.48	520,362.70	1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	
	Total receipts from articles and occupations now taxable, including penalties	9,930,254.93	43,461,854.43	36,381,748.15	57,152,863.68	61,039,070.31	44,627,146.61	75,495,471.81	94,119,253.59	
	COLLECTIONS UNDER REPEALED LAWS. *a*									
55	Manufactures and products	16,524,989.24	36,222,716.67	73,318,450.37	127,230,608.66	91,531,331.31	61,649,902.56	3,345,362.95	3,017,027.70	55
56	Gross receipts	1,661,273.51	3,426,446.32	9,853,377.12	11,262,429.82	7,444,719.00	6,280,069.34	6,300,998.82	6,894,799.99	56
57	Sales	64,003.87	141,231.58	4,062,243.54	4,002,282.91	3,999,360.31	4,595,909.04	8,206,839.93	8,837,394.97	57
58	Special taxes not elsewhere enumerated	4,799,195.73	5,205,508.94	2,806,914.25	14,144,418.05	13,627,903.25	11,889,549.09	9,940,917.02	11,020,787.78	58
59	Income	2,741,858.25	20,294,731.74	32,050,017.44	72,982,159.03	66,014,429.34	41,455,598.30	34,791,855.84	37,775,873.62	59
60	Legacies	56,592.61	311,161.02	506,751.85	924,823.97	1,228,744.96	1,518,387.64	1,244,837.01	1,672,582.93	60
61	Successions	.....	.....	39,951.32	246,154.88	636,570.19	1,305,023.60	1,189,756.22	1,419,242.57	61
62	Articles in Schedule A	365,630.93	696,878.43	780,266.53	1,693,122.73	2,116,674.37	1,134,339.98	893,653.46	907,442.09	62
63	Bank capital and deposits	.....	780,723.52	2,947,209.06	2,473,709.94	1,832,263.71	1,838,075.67	2,179,489.12	3,004,663.67	63
64	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	64
65	Miscellaneous collections	719,218.57	709,550.73	30,220,207.40	3,750,037.32	354,689.90	34,310.37	29,453.00	22,756.00	65
	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	146,553,417.67	84,543,872.48	91,116,614.38	
	RECAPITULATION.									
	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	18,655,630.90	45,071,230.86	55,606,094.15	I
II	Tobacco	3,097,620.47	8,592,098.98	11,401,373.10	16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	II
III	Fermented liquors	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	III
IV	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	IV
V	Bank circulation	.....	2,056,996.30	1,993,661.84	990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	V
VI	Penalties, etc., collected	27,170.14	193,600.48	520,362.70	1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	VI
VII	Collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02	253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	VII
	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	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	

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.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30— 1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.										
	Bank circulation.										
45	Bank circulation	$16,800.83	$8,371.50	$6,304.21	$9,302.18	$10,849.18	$10,149.57	$2,188.62	$1,003.72	$333.89	45
46	circulation over 90 per cent. of capital	5,981.09	328.22	17,975.45	129.31	269.17	115.95	.09	.....	.70	46
47	Banks, on amount of notes of persons, etc., paid out	.....	165.10	498.96	7,306.77	11,627.92	7,682.15	3,241.45	115.00	13,568.70	47
	Total	22,781.92	8,864.82	24,778.62	16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	
	Penalties, etc.										
48	Unassessed penalties	187,897.27	101,640.03	121,537.00	113,145.05	49,385.25	50,848.37	31,803.92	24,062.22	27,004.49	48
49	Penalties upon unstamped instruments	.....	1,611.73	2,015.15	3,214.91	459.00	3,394.05	223.00	543.52	319.20	49
50	United States' share of penalties recovered by suits	249,759.90	180,603.07	142,802.31	114,630.87	108,142.29	117,989.05	180,816.17	207,896.98	131,028.11	50
51	Penalties received on compromises	173,661.19	134,555.68	104,506.36	81,480.32	92,221.92	202,952.20	161,412.17	78,750.12	82,034.75	51
52	Interest	14,616.76	11,066.72	74,764.78	32,104.17	6,371.83	6,414.46	31,624.85	17,851.85	9,416.55	52
53	Costs	11,045.23	12,727.89	16,027.46	19,641.02	24,527.32	27,686.35	14,119.30	16,902.86	29,694.70	53
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....	.....	.....	.....	.....	.....	.....	54
	Total	636,980.35	442,205.12	461,653.06	364,216.34	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	87,910,019.37	91,921,255.28	96,297,044.39	92,372,599.79	98,833,311.29	106,220,217.85	108,482,195.38	100,796,748.52	103,728,008.51	
	COLLECTIONS UNDER REPEALED LAWS. *a*										
55	Manufactures and products	3,631,516.10	4,616,144.75	1,267,470.38	b625,408.05	b863,851.46	b509,042.82	b238,162.76	b429,658.71	b299,094.00	55
56	Gross receipts	2,800,563.44	.....	.....	.....	.....	.....	.....	.....	.....	56
57	Sales	3,649,642.08	.....	.....	.....	.....	.....	.....	.....	.....	57
58	Special taxes not elsewhere enumerated	5,002,452.85	.....	.....	.....	.....	.....	.....	.....	.....	58
59	Income	19,162,650.75	14,436,861.78	5,062,311.62	139,472.09	232.64	588.27	97.79	.....	.....	59
60	Legacies	1,430,087.34	.....	.....	.....	.....	.....	.....	.....	.....	60
61	Successions	1,074,979.79	.....	.....	.....	.....	.....	.....	.....	.....	61
62	Articles in Schedule A	376,860.45	.....	.....	.....	.....	.....	.....	.....	.....	62
63	Bank capital and deposits	3,621,459.61	4,619,364.32	3,746,252.84	3,370,422.41	4,074,501.85	3,988,750.36	3,824,299.17	3,490,913.13	3,184,980.30	63
64	Adhesive stamps	15,342,739.46	16,177,320.60	7,702,376.85	6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	64
65	Miscellaneous collections	8,205.00	.....	.....	.....	216,027.34	.....	.....	.....	.....	65
	Total collections under repealed laws	56,101,156.87	39,849,691.45	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	
	RECAPITULATION.										
	Total receipts from—										
I	Spirits	46,281,848.10	49,475,516.36	52,069,371.78	49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	I
II	Tobacco	33,578,907.18	33,726,170.52	34,386,303.09	33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	II
III	Fermented liquors	7,389,501.82	8,258,498.46	9,324,937.84	9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	III
IV	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	IV
V	Bank circulation	22,781.92	8,864.82	24,778.62	16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	V
VI	Penalties, etc., collected	636,980.35	442,205.12	461,653.06	364,216.34	281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	VI
VII	Collections under repealed laws	56,101,156.87	39,849,691.45	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	VII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	144,011,176.24	131,770,946.73	114,075,456.08	102,644,746.98	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	143,198,322.10	130,890,096.90	113,504,012.80	102,191,016.98	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 116.

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 GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30— 1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Total.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.										
	Bank circulation.										
45	Bank circulation	$236.05	$1,885.66	$203.43	$74.13	$7.23	.....	.....	.....	$5,359,391.94	45
46	circulation over 90 per cent. of capital	.....	.....	.....	.....	.....	.....	.....	.....	39,602.36	46
47	Banks, on amount of notes of persons, etc., paid out	28,537.32	2,409.42	4,082.34	708.22	434.61	$25,000.00	.....	$4,288.37	119,072.08	47
	Total	28,773.37	4,295.08	4,285.77	782.35	441.84	25,000.00	.....	4,288.37	5,518,066.38	
	Penalties, etc.										
48	Unassessed penalties	32,479.77	28,019.75	18,910.34	19,454.97	20,727.77	30,038.39	$24,207.04	30,792.62	2,098,087.84	48
49	Penalties upon unstamped instruments	335.23	463.49	365.00	283.48	190.00	81.00	246.02	110.56	13,857.34	49
50	United States' share of penalties recovered by suits	78,034.10	44,402.85	57,260.02	70,358.97	35,591.39	102,187.45	51,483.85	19,965.02	4,300,578.08	50
51	Penalties received on compromises	224,096.73	112,736.08	81,866.79	176,095.46	203,075.96	56,735.30	90,676.94	137,027.96	3,430,705.04	51
52	Interest	5,008.02	5,684.05	3,115.64	2,622.29	1,310.66	5,475.31	1,903.02	2,709.18	285,992.46	52
53	Costs	43,801.23	39,771.99	38,312.25	36,986.40	28,248.34	28,163.74	25,905.58	29,599.49	462,697.47	53
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....	.....	.....	.....	.....	.....	800,985.40	54
	Total	383,755.08	231,078.21	199,830.04	305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	11,992,903.63	
	Total receipts from articles and occupations now taxable, including penalties	113,297,980.16	123,944,580.69	133,623,433.32	133,680,226.72	121,342,325.31	112,396,760.33	116,870,782.27	118,808,017.58	2,282,733,170.27	
	COLLECTIONS UNDER REPEALED LAWS. *a*										
55	Manufactures and products	*b*228,027.73	*b*149,140.98	*b*81,559.00	*b*71,852.43	*b*24,345.01	*b*22,730.25	*b*24,199.94	*b*21,506.41	425,944,100.24	55
56	Gross receipts	.....	.....	.....	.....	.....	.....	.....	.....	55,924,677.36	56
57	Sales	.....	.....	.....	.....	.....	.....	.....	.....	37,558,907.33	57
58	Special taxes not elsewhere enumerated	.....	.....	.....	.....	.....	.....	.....	.....	85,437,646.96	58
59	Income	.....	3,021.92	.....	.....	55,627.64	.....	.....	.....	346,967,388.12	59
60	Legacies	.....	.....	.....	.....	.....	.....	.....	.....	8,893,969.33	60
61	Successions	.....	.....	.....	.....	.....	.....	.....	.....	5,911,678.57	61
62	Articles in Schedule A	.....	.....	.....	.....	.....	.....	.....	.....	8,964,868.97	62
63	Bank capital and deposits	3,322,211.91	3,757,912.99	5,249,172.70	3,748,212.25	1,949.73	.....	.....	.....	65,056,538.26	63
64	Adhesive stamps	7,668,394.22	7,924,707.95	8,139,217.96	7,658,630.75	183,145.69	1,630.49	7,887.23	7,777.08	209,717,217.26	64
65	Miscellaneous collections	.....	.....	.....	.....	.....	.....	.....	.....	36,064,455.63	65
	Total collections under repealed laws	11,218,633.86	11,834,783.84	13,469,949.66	11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	1,286,441,448.03	
	RECAPITULATION.										
	Total receipts from—										
I	Spirits	61,185,508.79	67,153,974.88	69,873,408.18	74,368,775.20	76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	1,258,570,743.13	I
II	Tobacco	38,870,140.08	42,854,991.31	47,391,988.91	42,104,249.79	26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	747,981,410.21	II
III	Fermented liquors	12,829,802.84	13,700,241.21	16,153,920.42	16,900,615.81	18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	257,946,098.87	III
IV	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	723,948.04	723,948.04	IV
V	Bank circulation	28,773.37	4,295.08	4,285.77	782.35	441.84	25,000.00	.....	4,288.37	5,518,066.38	V
VI	Penalties, etc., collected	383,755.08	231,078.21	199,830.04	305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	11,992,903.63	VI
VII	Collections under repealed laws	11,218,633.86	11,834,783.84	13,469,949.66	11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	1,286,441,448.03	VII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	124,516,614.02	135,779,364.53	147,093,382.98	145,158,922.15	121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	3,569,174,618.29	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	123,981,916.10	135,229,912.30	146,523,273.72	144,553,344.86	121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	3,557,127,756.45	

a See note *a* on page 116.

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 SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE SAME, BY FISCAL YEARS, FROM JULY 1, 1863, TO JUNE 30, 1887.

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.	Per cent., 1868.	Per cent., 1869.	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.												
Spirits.												
Spirits distilled from—												
Whatever materials	24.270448	1.829598										
Materials other than grapes		5.058251										
Apples, peaches, or grapes		.005687	.091184	.326468	.455924	.318741	.330343	.858271	.413482	1.760064	.522853	1.145140
Materials other than apples, peaches, or grapes		.688401	9.391420	10.640875	7.019068	20.760653	20.856211	20.777074	24.719364	36.043178	42.155506	41.261065
Wine in imitation of champagne, etc		.004015	.004664	.001038	.002155	.000353	.000006		.000015	.003096	.000147	.000016
Distilleries, per diem tax on						.824742	1.148539	1.320455	1.526123	.414182	.077695	.013865
Distillers (special tax)	.041847	.028370	.032658	.087160	.102551	2.518558	3.505786	3.946275	4.925051	1.454562		
Rectifiers and compounders of liquors (special tax)	.050218	.023105	.019717	.030261	.045909	.409358	.569135	.666476	.725277	.402737	.280410	.225782
Retail liquor dealers (special tax)	1.376892	1.044793	.902915	1.115628	1.696258	1.904378	1.931524	2.535557	3.057279	4.397882	4.210157	3.696583
Wholesale liquor dealers (special tax)	.150893	.189785	.257804	.412473	.436256	1.047674	1.216304	1.493829	1.567541	.820603	.581185	.483820
Manufacturers of stills (special tax)						.001698	.001289	.001338	.001056	.001221	.000921	.001663
Stills or worms manufactured (special tax)						.004849	.002840	.002250	.003233	.002875	.002436	.002614
Stamps:												
For distilled spirits intended for export										.006208	.012466	.000708
Distillery warehouse						.120114	.164930	.173389	.220279	.130[illegible]06	.113897	.092707
For rectified spirits						.089406	.202593	.260204	.278835	.163138	.152692	.134139
Wholesale liquor dealers						.093231	.076351	.093052	.105944	.064665	.059747	.055729
For stock on hand						.040828						
Gaugers' fees in excess of $250 per month						.028011	.013223	.003508	.003126	.000457		
Stamps:												
Special bonded warehouse												
Special bonded warehouse (rewarehousing)												
For imported spirits												
Interest on tax upon spirits												
Total	25.890098	8.872005	10.700362	12.613903	9.758121	28.162594	30.019074	32.137678	37.546005	45.670974	48.170112	47.113771
Tobacco.												
Cigars and cheroots	1.071679	1.455256	1.117519	a1.377098	a1.543920	3.097788	3.075729	4.561846	5.718313	7.801626	9.050533	9.173039
Cigarettes		.007079	.000578			.002045	.011567	.019863	.023588	.035642	.042570	.059201
Manufacturers of cigars (special tax)						.050627	.067269	.008737	.122764	.134318	.145197	.136355
Snuff	.205670	.134208	.224560	.300227	.389845	.328409	.201789	.296517	.377240	.948538	1.011689	.965246
Tobacco of all descriptions	6.049459	3.797205	3.969007	5.733096	7.818320	10.525837	12.916882	17.452480	18.269340	19.562321	20.361986	21.831555
Stamps:												
For tobacco or snuff intended for export						.011367	.025066	.045932	.046659	.004904	.006562	.006315
Cigars intended for export												
Dealers:												
In leaf-tobacco not over 25,000 pounds (special tax)												
In leaf-tobacco (special tax)						.072230	.108081	.153920	.197682	.096879	.103566	.077418
Retail, in leaf-tobacco (special tax)										.007016	.009438	.006011
In manufactured tobacco (special tax)	.007730	.006431	.005363	.022308	.044986	.532244	.502005	.673571	.836571	1.458291	1.599632	1.444171
Manufacturers of tobacco (special tax)						.020045	.015462	.014010	.015974	.010403	.011280	.008888
Peddlers of tobacco (special tax)										.044440	.043520	.036752
Collections relating to tobacco not otherwise herein provided for										.039100	.000366	.000019
Total	7.334538	5.400179	5.317027	7.432729	9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
Fermented liquors.												
Fermented liquors	1.898251	1.732197	1.645232	2.188378	2.973976	3.665599	3.283123	4.971656	6.078707	7.811342	8.652006	7.900659
Brewers (special tax)	.056587	.036825	.033904	.089559	.141335	.145888	.128272	.159544	.188607	.267060	.238894	.204824
Retail dealers in malt liquors (special tax)										.075368	.143500	.128113
Wholesale dealers in malt liquors (special tax)										.020590	.030535	.029141
Total	1.954838	1.769022	1.679136	2.277937	3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
Oleomargarine.												
Oleomargarine												
Manufacturers of oleomargarine (special tax)												
Retail dealers in oleomargarine (special tax)												
Wholesale dealers in oleomargarine (special tax)												
Total												
Bank circulation.												
Bank circulation	1.755929	.944284	.318496	.074989	.012377	.008817	.007350	.011666	.006353	.005526	.009062	.009814
circulation over 90 per cent. of capital			.000017	.003334	.001695	.000531	.000968	.004153	.000249	.015758	.000126	.000244
Banks, on amount of notes of persons, etc., paid out				.002265	.000924	.001002	.000006		.000125	.000437	.007119	.010519
Total	1.755929	.944284	.318513	.080588	.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577

a Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	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.	Per cent., 1886.	Per cent., 1887.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.												
Spirits.												
Spirits distilled from—												
Whatever materials	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Materials other than grapes	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Apples, peaches, or grapes	.505102	1.154043	.893479	.806805	.726973	1.127620	.744537	.777045	.841520	1.175844	1.197913	.917539
Materials other than apples, peaches, or grapes	43.329569	43.109338	40.175349	41.073555	44.181990	44.692396	43.294668	46.816211	58.081880	54.189394	53.348413	50.112189
Wine in imitation of champagne, etc	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Distilleries, per diem tax on } Distillers (special tax) }	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rectifiers and compounders of liquors (special tax)	.215155	.184286	.189085	.140560	.138138	.125311	.125419	.130753	.151202	.149376	.152819	.148667
Retail liquor dealers (special tax)	3.405019	3.227416	3.488796	3.426167	3.350785	3.183325	3.028930	3.185879	3.780313	4.128925	4.030036	3.860125
Wholesale liquor dealers (special tax)	.429924	.377939	.391285	.359130	.326484	.308452	.298463	.314080	.369090	.369596	.357909	.350315
Manufacturers of stills (special tax)	.001009	.001073	.000962	.001155	.001436	.001854	.000959	.000800	.001021	.001062	.000944	.000724
Stills or worms manufactured (special tax)	.002132	.001857	.001782	.001940	.003502	.005067	.003252	.002770	.002401	.002371	.002566	.002407
Stamps:												
For distilled spirits intended for export	.001540	.003864	.006202	.015109	.015856	.013604	.006526	.005121	.013288	.035500	.008684	.002588
Distillery warehouse	.082236	.089301	.091356	.110934	.120068	.000498	.....	.....	.....	.....	.....	.....
For rectified spirits	.112340	.110007	.108435	.107536	.106969	.000003	.....	.....	.....	.....	.....	.....
Wholesale liquor dealers	.046107	.036469	.036924	.038453	.038018	.000007	.....	.....	.....	.....	.....	.....
For stock on hand	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gaugers' fees in excess of $250 per month	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stamps:												
Special bonded warehouse	.....	.....	.000265	.000198	.000293	.....	.....	.....	.....	.....	.....	.....
Special bonded warehouse (rewarehousing)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
For imported spirits	.....	.....	.....	.....	.000229	.....	.....	.....	.....	.....	.....	.....
Interest on tax upon spirits	.....	.....	.000282	.065748	.127689	.000023	.....	.....	.....	.....	.....	.....
Total	48.130133	48.295593	45.384202	46.147290	49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494
Tobacco.												
Cigars and cheroots	9.356926	9.075543	10.288370	10.635210	11.409577	11.854323	12.404265	11.639116	8.526460	8.963874	9.009877	9.563425
Cigarettes	.115565	.220025	.260205	.366038	.574437	.731320	.661192	.640660	.373669	.471029	.560782	.686693
Manufacturers of cigars (special tax)	.130569	.129939	.141980	.132504	.115415	.104783	.097802	.066754	.080556	.093523	.092979	.095374
Snuff	.905403	.920790	.957458	.791913	.509658	.507576	.529358	.507046	.368573	.452712	.421960	.441732
Tobacco of all descriptions	21.916540	22.734594	22.790888	21.085525	17.001871	16.826464	17.018945	15.249771	11.091469	12.411734	12.689248	13.459595
Stamps:												
For tobacco or snuff intended for export	.005710	.006731	.006303	.006903	.005275	.004984	.004364	.000586	.....	.....	.....	.....
For cigars intended for export	.....	.....	.....	.....	.000043	.000063	.000092	.000017	.....	.....	.....	.....
Dealers:												
In leaf-tobacco not over 25,000 pounds (special tax)	.....	.....	.....	.....	.....	.003349	.051878	.003848	.004187	.004657	.004189	.003943
In leaf-tobacco (special tax)	.093529	.079910	.086151	.076413	.076038	.056707	.004310	.033090	.035489	.042560	.041844	.039355
Retail, in leaf-tobacco (special tax)	.002825	.001961	.004439	.002830	.001671	.001212	.001317	.000631	.000286	.000241	.000053	.000368
In manufactured tobacco (special tax)	1.378675	1.340580	1.511838	1.497317	1.497328	1.455355	1.423950	.849974	.934800	1.031744	1.033789	1.047998
Manufacturers of tobacco (special tax)	.008674	.007353	.009682	.009207	.007567	.006753	.005957	.003925	.004208	.004732	.004770	.004682
Peddlers of tobacco (special tax)	.029911	.027289	.029613	.027430	.023050	.019338	.015551	.010205	.011895	.012632	.012774	.012371
Collections relating to tobacco not otherwise herein provided for	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	33.944327	34.544715	36.086927	35.231340	31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536
Fermented liquors.												
Fermented liquors	7.812951	7.625776	8.527052	9.015529	9.915205	9.749420	10.660356	11.315908	14.451196	15.786185	16.387633	17.997221
Brewers (special tax)	.189832	.182092	.191546	.178004	.161742	.143843	.133129	.127367	.154587	.163280	.159901	.157655
Retail dealers in malt liquors (special tax)	.131559	.124208	.172456	.168336	.143792	.119856	.106744	.107810	.149907	.143513	.144994	.149018
Wholesale dealers in malt liquors (special tax)	.029696	.035296	.053370	.056551	.082949	.076957	.081856	.091751	.115901	.123531	.139164	.143284
Total	8.164038	7.967372	8.944424	9.418420	10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228
Oleomargarine.												
Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.366825
Manufacturers of oleomargarine (special tax)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.026675
Retail dealers in oleomargarine (special tax)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.130366
Wholesale dealers in oleomargarine (special tax)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.085327
Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.609193
Bank circulation.												
Bank circulation	.008657	.001839	.000903	.000293	.000190	.001389	.000138	.000051	.000006	.....	.....	.....
circulation over 90 per cent. of capital	.000099	.....	.....	.000001	.....	.....	.....	.....	.....	.....	.....	.....
Banks, on amount of notes of persons, etc., paid out	.006553	.002724	.000103	.011911	.022918	.001775	.002775	.000488	.000357	.022238	.....	.003609
Total	.015309	.004563	.001006	.012205	.023108	.003164	.002913	.000539	.000363	.022238	.....	.003609

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.	Per cent., 1868.	Per cent., 1869.	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—Continued.												
Penalties, etc.												
Unassessed penalties	.158115	.154470	.099230	.096034	.114996	.148675	.121970	.130474	.077134	.106541	.110230	.044674
Penalties upon unstamped instruments	.....	.....	.....	.....	.....	.....	.....	.....	.001223	.001766	.003132	.000415
United States' share of penalties recovered by suits	.....	.035533	.087180	.132718	.441282	.315196	.194643	.173431	.137058	.125182	.111915	.097826
Penalties received on compromises	.....	052742	.109859	.097794	.097822	.077251	.115098	.120589	.102113	.091612	.079143	.083424
Interest	.....	.002425	.003698	.004203	.003332	.004650	.006653	.010150	.008399	.065540	.031277	.005765
Costs	.....	.....	.....	.....	.....	.002274	.008582	.007669	.009659	.014050	.019135	.022188
Fines, penalties, etc., reported by United States officers other than collectors	.007150	.001296	.067020	.217975	.....	.....	.....	.....	.....	.....	.....	.....
Total	.165265	.246466	.367587	.548724	.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
Total percentages of receipts from articles and occupations now taxable, including penalties	37.100668	17.231956	18.382625	22.953881	23.342931	47.173069	50.810489	61.043886	69.758363	84.415218	89.992525	89.405377
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.												
Manufactures and products	30.921068	34.726762	40.922403	34.420566	32.246952	2.090338	1.628750	2.521690	3.503158	1.111080	*a*.609294	*a*.781446
Gross receipts	2.924943	4.666982	3.622444	2.799604	3.284889	3.937156	3.722173	1.944685	.....	.....	.....	.....
Sales	.120560	1.924053	1.287294	1.503968	2.403962	5.128013	4.770888	2.534277	.....	.....	.....	.....
Special taxes not elsewhere enumerated	4.443618	4.644975	4.549404	5.124804	6.219015	6.211546	5.949597	3.473656	.....	.....	.....	.....
Income	17.324343	15.180263	23.473953	24.824877	21.684002	21.739564	20.393390	13.306364	10.956028	4.437687	.135878	.000210
Legacies	.265619	.240019	.297460	.462073	.794217	.777832	.902948	.993039	.....	.....	.....	.....
Successions	.....	.018923	.079173	.239383	.682613	.743415	.766181	.746456	.....	.....	.....	.....
Articles in Schedule A	.594881	.369568	.544574	.795980	.593334	.558396	.489885	.261688	.....	.....	.....	.....
Bank capital and deposits	.666455	1.395925	.705643	.689027	.961435	1.361846	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826
Adhesive stamps	5.032146	5.286988	4.838868	6.052456	7.768704	10.260421	8.931339	10.653853	12.276849	6.752002	5.978723	5.931721
Miscellaneous collections	.605699	14.313586	1.206161	.133381	.017946	.018404	.012285	.005698	.....	.....	.....	.195420
Total percentages of collections under repealed laws	62.899332	82.768044	81.617375	77.046119	76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
RECAPITULATION.												
Percentages of—												
Receipts from spirits	25.890098	8.872005	10.700362	12.613903	9.758121	28.162594	30.019074	32.137678	37.546605	45.670074	48.170112	47.113771
Receipts from tobacco	7.334538	5.400179	5.317027	7.432729	9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
Receipts from fermented liquors	1.954838	1.769022	1.679136	2.277937	3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
Receipts from oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Receipts from bank circulation	1.755929	.944284	.318513	.080588	.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577
Penalties, etc., collected	.165265	.246466	.367587	.548724	.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
Collections under repealed laws	62.899332	82.768044	81.617375	77.046119	76.657069	52.826931	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	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 121.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	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.	Per cent., 1886.	Per cent., 1887.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.												
Penalties, etc.												
Unassessed penalties	.043372	.026727	.021659	.023705	.026085	.020636	.012856	.013403	.017045	.026720	.020707	.025911
Penalties upon unstamped instruments	.002895	.000187	.000489	.000280	.000269	.000341	.000248	.000197	.000156	.000072	.000210	.000093
United States' share of penalties recovered by suits	.100642	.151953	.187130	.115019	.002670	.032702	.038928	.048470	.029268	.090897	.044040	.016800
Penalties received on compromises	.173113	.135646	.070884	.072012	.179973	.083029	.055657	.121312	.160993	.050467	.077566	.115307
Interest	.005471	.026577	.016068	.008266	.004022	.004186	.002118	.001806	.001078	.004870	.001628	.002280
Costs	.025616	.011865	.015214	.026067	.035177	.029292	.026046	.025480	.023229	.025052	.022160	.024908
Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	.349109	.352955	.311444	.245349	.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299
Total percentages of receipts from articles and occupations now taxable, including penalties	90.602916	91.165198	90.728003	91.054604	90.990252	91.283813	90.842586	92.092325	99.782030	99.978331	99.972552	99.975359
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.												
Manufactures and products	*a*.434199	*a*.200145	*a*.386739	*a*.262551	*a*.183130	*a*.109841	*a*.055447	*a*.049499	*a*.020019	*a*.018143	*a*.020701	*a*.018097
Gross receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Special taxes not elsewhere enumerated	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Income	.000502	.000082	.....	.....	.....	.002225	.....	.....	.015743	.....	.....	.....
Legacies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Successions	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Articles in Schedule A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank capital and deposits	3.402294	3.213827	3.142201	2.795842	2.668087	2.767661	3.568599	2.582144	.001604	.002076	.....	.....
Adhesive stamps	5.560089	5.420748	5.743057	5.887003	6.158531	5.836460	5.533368	5.276032	.150604	.001450	.006747	.006544
Miscellaneous collections	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total percentages of collections under repealed laws	9.397084	8.834802	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641
RECAPITULATION.												
Percentages of—												
Receipts from spirits	48.130133	48.295593	45.384202	46.147290	49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494
Receipts from tobacco	33.944327	34.544715	36.086927	35.231340	31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536
Receipts from fermented liquors	8.164038	7.967372	8.944424	9.478420	10.303688	10.090076	10.982085	11.642836	14.871591	16.216500	16.831692	18.447228
Receipts from oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.609193
Receipts from bank circulation	.015319	.004563	.001006	.012205	.023108	.003164	.002913	.000539	.000363	.022238	.....	.003609
Penalties, etc., collected	.349109	.352955	.311444	.245349	.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299
Collections under repealed laws	9.397084	8.834802	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641
Total	100.000000	100.000000	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 121.

a See note *b* on page 121.

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 OF THE SAME ON WHICH 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, 1887.

Description of tobacco.	Rates of tax per pound.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities (in pounds).	Remarks.
Smoking, made exclusively of stems	2 cents.	July 1, 1862	Mar. 3, 1863	6 months	$58,430.09	2,921,505	The act of July 1, 1862, went into operation September 1, 1862. 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; *Dates when they took effect.* Mar. 3, 1865. Apr. 1, 1865. July 13, 1866. Aug. 1, 1866. June 6, 1872. July 1, 1872. Mar. 1, 1879. May 1, 1879. Mar. 3, 1883. May 1, 1883.
Smoking, made exclusively of stems	5 cents.	Mar. 3, 1863	June 30, 1864	16 months	85,158.90	1,703,177	
Smoking, prepared with all the stems in	5 cents.	July 1, 1862	June 30, 1864	23 months	1,695,128.41	33,902,568	
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound	10 cents.	July 1, 1862	Mar. 3, 1863	6 months	81,005.44	810,054	
Cavendish, plug, twist, fine-cut, valued at over 30 cents per pound	15 cents.	July 1, 1862	Mar. 3, 1863	6 months	1,297,900.83	8,653,673	
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco	15 cents.	Mar. 3, 1863	June 30, 1864	16 months	8,251,536.81	55,010,245	
Snuff	20 cents.	July 1, 1862	June 30, 1864	22 months	375,739.68	1,878,698	
Smoking, made exclusively of stems	15 cents.	June 30, 1864	July 13, 1866	25 months	1,403,171.69	9,354,477	
Smoking, prepared with all the stems in, and fine-cut shorts	25 cents	June 30, 1864	Mar. 3, 1865	9 months	1,519,332.16	6,077,328	
Cavendish, plug, twist, etc., and fine-cut chewing	35 cents.	June 30, 1864	Mar. 3, 1865	9 months	4,407,940.92	12,594,116	
Snuff	35 cents.	June 30, 1864	Mar. 3, 1865	9 months	122,008.44	348,595	
Twisted by hand	30 cents.	Mar. 3, 1865	July 13, 1866	16 months	14,055.23	46,850	
Smoking, of all kinds not otherwise provided for	35 cents.	Mar. 3, 1865	July 13, 1866	16 months	964,637.18	2,756,106	
Cavendish, plug, twist, etc., and fine-cut chewing	40 cents.	Mar. 3, 1865	July 13, 1866	16 months	10,244,302.08	25,610,755	
Snuff	40 cents.	Mar. 3, 1865	July 20, 1868	40 months	2,302,830.95	5,757,126	
Smoking, not sweetened, stemmed, or butted	15 cents.	July 13, 1866	July 20, 1868	24 months	3,509,109.31	23,394,062	
Twisted by hand, etc., and fine-cut shorts	30 cents.	July 13, 1866	July 20, 1868	24 months	520,451.69	1,734,839	
Smoking, sweetened, stemmed, or butted	40 cents.	July 13, 1866	July 20, 1868	24 months	1,432,690.26	3,581,726	
Chewing	40 cents.	July 13, 1866	July 20, 1868	24 months	24,730,334.08	61,825,855	
Chewing, etc., smoking, etc., part of the stems removed	32 cents.	July 20, 1868	June 6, 1872	47 months	71,496,377.90	223,426,181	
Smoking, exclusively of stems, etc	16 cents.	July 20, 1868	June 6, 1872	47 months	18,581,687.27	116,135,545	
Snuff	32 cents	July 20, 1868	Mar. 1, 1879	129 months	8,940,719.33	27,939,746	
All kinds, except snuff, cigars, cheroots, and cigarettes	20 cents.	June 6, 1872	Mar. 3, 1875	32 months	61,776,790.69	308,883,949	
All kinds, except snuff, cigars, cheroots, and cigarettes	24 cents.	Mar. 3, 1875	Mar. 1, 1879	50 months	101,509,974.77	422,958,229	
All kinds, except cigars, cheroots, and cigarettes	16 cents.	Mar. 1, 1879	Mar. 3, 1883	48 months	96,557,414.98	603,483,843	
All kinds, except cigars, cheroots, and cigarettes	8 cents.	Mar. 3, 1883	.....	50 months	64,629,908.27	807,873,853	
Total	.....	.....	.....	.....	486,508,656.75	2,768,662,081	

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 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, 1887.

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	2	$58,430.09	2,921,505	$2,613,438.61	23,852,387	$0.10 36/100
	5	276,368.85	5,527,377			
	10	81,005.44	810,054			
	15	2,163,168.05	14,421,120			
	20	34,466.18	172,331			
1864	5	1,209,589.63	24,191,792	7,327,618.98	64,577,097	.11 35/100
	15	5,877,095.11	39,180,634			
	20	240,934.24	1,204,671			
1865	5	294,328.83	5,886,576	8,300,372.55	37,641,822	.22 8/100
	15	2,018,805.41	13,458,702			
	20	100,339.26	501,697			
	25	1,088,146.66	4,352,586			
	30	7,802.77	26,009			
	35	4,028,865.16	11,511,042			
	40	762,084.46	1,905,210			
1866	15	893,540.76	5,956,938	13,038,095.73	37,493,785	.34 77/100
	25	431,185.50	1,724,742			
	30	6,252.45	20,841			
	35	1,465,721.38	4,187,775			
	40	10,241,395.64	25,603,489			
1867	15	1,758,906.94	11,726,046	16,043,842.50	47,631,494	.33 68/100
	30	231,730.38	772,435			
	40	14,053,205.18	35,133,013			
1868	15	1,750,202.37	11,668,016	15,692,415.77	46,764,150	.33 56/100
	30	288,721.31	962,404			
	40	13,653,492.09	34,133,730			
1869	16	3,206,544.83	20,040,905	17,371,063.64	64,305,026	.27 1/100
	32	14,164,518.81	44,264,121			
1870	16	4,591,702.81	28,698,143	24,300,483.42	90,288,082	.26 91/100
	32	19,708,780.61	61,589,939			
1871	16	4,882,821.83	30,517,636	25,560,539.67	95,135,504	.26 87/100
	32	20,677,717.84	64,617,868			
1872	16	5,896,206.33	36,851,290	24,570,775.59	95,209,319	.25 81/100
	32	18,674,569.26	58,358,029			
1873	16	4,411.47	27,572	23,397,858.22	114,789,208	.20 38/100
	20	22,217,127.93	111,085,640			
	32	1,176,318.82	3,675,996			
1874	20	20,900,509.67	104,502,548	21,938,955.59	107,747,691	.20 36/100
	32	1,038,445.92	3,245,143			
1875	20	18,653,043.29	93,265,216	25,200,759.51	119,435,874	.21 10/100
	24	5,480,683.19	22,836,180			
	32	1,067,033.03	3,334,478			
1876	20	4,656.47	23,282	26,755,780.20	110,380,602	.24 24/100
	24	25,689,656.09	107,040,234			
	32	1,061,467.64	3,317,086			
1877	20	1,104.01	5,520	28,148,767.90	116,146,103	.24 24/100
	24	27,051,968.37	112,716,535			
	32	1,095,695.52	3,424,048			
1878	20	93.00	465	26,383,872.30	108,824,843	.24 24/100
	24	25,320,065.08	105,500,271			
	32	1,063,714.22	3,324,107			
1879	16	6,933,652.30	43,335,327	25,606,010.25	120,398,458	.21 27/100
	20	11.40	57			
	24	17,963,510.99	74,847,963			
	32	708,835.56	2,215,111			
1880	16	21,802,775.62	136,267,347	21,804,763.74	136,275,834	.16
	20	244.32	1,221			
	24	1,743.80	7,266			
1881	16	23,521,493.16	147,009,332	23,522,470.63	147,013,405	.16
	24	977.47	4,073			
1882	16	25,811,023.06	161,318,894	25,812,392.84	161,324,601	.16
	24	1,369.78	5,707			
1883	16	18,487,001.46	115,543,759	22,872,425.35	170,361,558	.13 42/100
	8	4,385,423.89	54,817,799			
1884	16	1,147.80	7,174	13,936,258.99	174,196,064	.08
	8	13,935,111.19	174,188,890			
1885	16	321.58	2,010	14,462,353.83	180,777,413	.08
	8	14,462,032.25	180,775,403			
1886	8	15,327,379.22	191,592,240	15,327,379.22	191,592,240	.08
1887	8	16,519,961.72	206,499,521	16,519,961.72	206,499,521	.08
Total	.....	486,508,656.75	2,768,662,081	486,508,656.75	2,768,662,081	.17 57/100

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM CIGARS, CHEROOTS, AND CIGARETTES, AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE NUMBER OF THE SAME RETURNED FOR TAXATION (EXCLUSIVE OF CIGARETTES ON WHICH AN AD VALOREM TAX WAS PAID, THE NUMBER OF WHICH CAN NOT BE ASCERTAINED), 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, 1887.

Description.	Rates of taxes.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate number.
Cigars valued at not over $5 per M	$1.50 per M	*July 1, 1862	June 30, 1864	22 months	$116,494.05	77,662,699
Valued at over $5 and not over $10 per M	$2 per M	July 1, 1862	June 30, 1864	22 months	357,424.05	178,712,025
Valued at over $10 and not over $20 per M	$2.50 per M	July 1, 1862	June 30, 1864	22 months	667,084.83	266,833,932
Valued at over $20 per M	$3.50 per M	July 1, 1862	June 30, 1864	22 months	591,011.15	168,860,328
Cigars of all descriptions	Average $2.37¼ per M	July 1, 1862	June 30, 1864	22 months	380,722.47	160,304,197
Cheroots valued at not over $5 per M	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	50,317.26	16,772,420
Cigars valued at not over $5 per M	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,038,461.09	346,153,696
Valued at over $5 and not over $15 per M	$8 per M	June 30, 1864	Mar. 3, 1865	9 months	1,108,743.78	138,592,972
Valued at over $15 and not over $30 per M	$15 per M	June 30, 1864	Mar. 3, 1865	9 months	386,978.42	25,798,561
Valued at over $30 and not over $45 per M	$25 per M	June 30, 1864	Mar. 3, 1865	9 months	73,442.52	2,937,700
Valued at over $45 per M	$40 per M	June 30, 1864	Mar. 3, 1865	9 months	9,462.12	236,553
Cigarettes valued at not over $6 per 100 packages	$1 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	5,328.77	13,321,925
Valued at over $6 per 100 packages of 25 each	$3 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	6,297.68	5,248,066
Cigarettes made wholly of tobacco	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,790.07	596,690
Cigars and cheroots made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	July 13, 1866	16 months	3,498,787.84	349,878,784
Cigarettes valued at not over $5 per 100 packages of 25 each	5 cents per package	Mar. 3, 1865	July 13, 1866	16 months	1,516.99	758,495
Valued at over $5 per 100 packages of 25 each	5 per cent	Mar. 3, 1865	July 13, 1866	16 months	1,056.37	Unknown.
Cigarettes made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	July 13, 1866	16 months	752.99	75,299
Cigars, cigarettes, and cheroots valued at $8 per M or less	$2 per M	July 13, 1866	Mar. 2, 1867	7 months	211,416.22	105,708,110
Valued at over $8 and not over $12 per M	$4 per M	July 13, 1866	Mar. 2, 1867	7 months	454,082.13	113,520,532
Valued at over $12 per M	$4 and 20 per cent. per M	July 13, 1866	Mar. 2, 1867	7 months	2,575,490.40	180,378,686
Cigars, cigarettes, and cheroots of all descriptions	$5 per M	Mar. 2, 1867	July 20, 1868	17 months	3,372,670.90	674,534,180
Cigars and cheroots of all descriptions	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	50,006,756.38	10,013,351,276
Cigarettes weighing not over 3 pounds per M	$1.50 per M	July 20, 1868	Mar. 3, 1875	79 months	206,642.64	137,761,759
Weighing over 3 pounds per M	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	3,070.63	614,126
Cigars and cheroots of all descriptions	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	111,314,138.54	18,552,356,425
Cigarettes weighing not over 3 pounds per M	$1.75 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	4,657,410.36	2,661,377,349
Weighing over 3 pounds per M	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	5,071.50	845,250
Cigars and cheroots of all descriptions	$8 per M	Mar. 3, 1883		50 months	44,811,076.14	14,937,025,370
Cigarettes weighing not over 3 pounds per M	50 cents per M	Mar. 3, 1883		50 months	2,507,226.19	5,014,452,380
Weighing over 3 pounds per M	$3 per M	Mar. 3, 1883		50 months	722.81	240,937
Total					228,481,450.29	54,144,911,731

* 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.

‡ The act of March 3, 1865, so far as it relates to tobacco, took effect April 1, 1865.

§ The act of July 13, 1866, so far as it relates to tobacco, took effect August 1, 1866.

¶ The act of March 3, 1883, so far as it relates to tobacco, took effect May 1, 1883.

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, 1887.

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.
1863	Cigars	$1.50 per M	$52,210.01	34,806,673	$476,580.29	199,288,284
	....do	2.00 per M	101,211.05	50,605,525		
	....do	2.50 per M	188,495.18	75,398,072		
	....do	3.50 per M	134,673.05	38,478,014		
1864	....do	1.50 per M	64,284.04	42,856,026	1,255,424.79	492,780,700
	....do	2.00 per M	256,213.00	128,106,500		
	....do	2.50 per M	478,589.65	191,435,860		
	...do	3.50 per M	456,338.10	130,382,314		
1865	....do	3.00 per M	1,088,778.35	362,926,116	3,087,421.51	713,061,099
	... do	8.00 per M	1,108,743.78	138,592,972		
	....do	10.00 per M	24,348.90	2,434,890		
	....do	15.00 per M	386,978.42	25,798,561		
	....do	25.00 per M	73,442.52	2,937,700		
	....do	40.00 per M	9,462.12	236,553		
	....do	.....	*380,722.47	160,304,197		
	Cigarettes	$1 per 100 packages of 25 each	5,328.77	13,321,925		
	....do	$3 per 100 packages of 25 each	6,297.68	5,248,066		
	.. do	$3 per M	1,790.07	596,690		
	.. do	5 cents per package of 25 each	1,166.27	583,135		
	....do	5 per cent	159.22	.....		
	... do	$10 per M	202.94	20,294		
1866	Cigars	$10 per M	3,474,438.94	347,443,894	3,476,236.86	347,674,259
	Cigarettes	5 cents per package of 25 each	350.72	175,360		
	...do	5 per cent	897.15	.....		
	....do	$10 per M	550.05	55,005		
1867	Cigars and cigarettes	$2.00 per M	211,416.22	105,708,110	3,661,984.39	483,806,456
	....do	4.00 per M	454,082.13	113,520,532		
	....do	4.00 per M and 20 per cent	2,575,490.40	84,199,128		
	.. do	5.00 per M	420,995.64	180,378,686		
1868	....do	5.00 per M	2,951,675.26	590,335,052	2,951,675.26	590,335,052
1869	Cigars	5.00 per M	4,957,679.67	991,535,934	4,960,952.67	993,287,429
	Cigarettes	1.50 per M	2,350.49	1,566,993		
	....do	5.00 per M	922.51	184,502		
1870	Cigars	5.00 per M	5,697,353.87	1,139,470,774	5,718,780.04	1,153,352,191
	Cigarettes	1.50 per M	20,563.25	13,708,833		
	....do	5.00 per M	862.92	172,584		
1871	Cigars	5.00 per M	6,569,568.02	1,313,913,604	6,598,173.24	1,332,844,357
	Cigarettes	1.50 per M	28,306.52	18,871,013		
	....do	5.00 per M	298.70	59,740		
1872	Cigars	5.00 per M	7,535,074.61	1,507,014,922	7,566,156.86	1,527,705,972
	Cigarettes	1.50 per M	31,017.00	20,678,000		
	....do	5.00 per M	65.25	13,050		
1873	Cigars	5.00 per M	8,899,732.98	1,779,946,596	8,940,391.48	1,807,034,646
	Cigarettes	1.50 per M	40,620.75	27,080,500		
	....do	5.00 per M	37.75	7,550		
1874	Cigars	5.00 per M	9,289,896.49	1,857,979,298	9,333,592.24	1,886,697,498
	Cigarettes	1.50 per M	42,812.25	28,541,500		
	....do	5.00 per M	883.50	176,700		

* 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 $2.37¼.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, ETC.—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	1,967,959,663
	....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				
	....do	6.00 per M				
1876	Cigars	5.00 per M	15,285.47	3,057,094	11,105,272.45	1,906,227,932
	....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	77,417,166		
1877	Cigars	5.00 per M	2,931.68	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	289,081.79	165,189,594		
	....do	6.00 per M				
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	16,095,724.78	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		
	....do	3.00 per M	33.60	11,200		
1884	Cigars	6.00 per M	3,896.44	649,407	10,823,214.28	4,363,709,740
	....do	3.00 per M	10,364,908.83	3,454,969,610		
	Cigarettes	1.75 per M	.43	246		
	....do	.50 per M	453,972.57	907,945,140		
	....do	3.00 per M	436.01	145,337		
1885	Cigars	6.00 per M	739.20	123,200	10,606,823.38	4,417,721,871
	....do	3.00 per M	10,076,548.30	3,358,849,433		
	Cigarettes	1.75 per M	92.59	52,908		
	....do	.50 per M	529,329.14	1,058,658,280		
	....do	3.00 per M	114.15	38,050		
1886	Cigars	6.00 per M	217.17	36,195	11,188,373.60	4,821,859,838
	....do	3.00 per M	10,532,586.88	3,510,862,293		
	Cigarettes	.50 per M	655,462.90	1,310,925,800		
	....do	3.00 per M	106.65	35,550		
1887	Cigars	3.00 per M	11,364,916.33	3,788,305,443	12,157,195.93	5,372,810,643
	Cigarettes	.50 per M	792,247.20	1,584,494,400		
	....do	3.00 per M	32.40	10,800		
Total			228,481,450.29	54,144,911,731	228,481,450.29	54,144,911,731

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, 1887.

Fiscal years ended June 30—	Spirits warehoused.												Spirits not warehoused.	Aggregate production.
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.	Apple, peach, and grape brandy.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1863	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	a16,149,954
1864	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	a85,205,393
1865	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37,196	16,973,974
1866	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,936,778	218,654	24,062,705
1867	.....	.....	.....	.....	.....	.....	.....	.....	.....	23,814,051	410,607	32,740,226
1868	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,299,629	515,262	16,910,913
1869	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,395,651	908,858	54,276,742
1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,367,884	1,223,830	72,500,929
1871	.....	.....	.....	.....	.....	.....	.....	.....	.....	71,837,099	2,472,011	57,048,457
1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,576,446	1,089,698	69,395,443
1873	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,275,745	2,965,987	71,202,554
1874	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,236,567	706,687	60,572,061
1875	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,805,374	1,757,202	62,687,627
1876	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,930,425	672,221	58,631,868
1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	57,059,617	1,527,141	61,499,409
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376	364,963	19,412,935	11,108,023	4,096,342	59,012,208	1,060,859	57,342,456
1879	60,340	8,587,081	4,001,048	19,504,283	2,243,455	372,776	18,033,632	13,459,486	5,600,840	56,281,507	926,412	72,888,373
1880	129,086	15,414,148	6,841,991	21,621,009	2,439,301	394,668	15,210,389	20,637,975	8,265,789	71,961,961	894,061	91,378,417
1881	240,124	33,632,615	9,931,669	22,988,969	2,118,506	549,596	14,393,581	23,556,608	10,586,606	90,494,356	1,530,737	119,524,011
1882	381,825	29,575,607	9,224,777	15,201,671	1,704,084	569,134	10,062,379	27,871,293	10,744,156	117,908,274	1,048,229	107,288,215
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960	545,768	8,701,951	28,295,253	10,502,771	106,234,986	1,037,225	75,204,510
1884	200,732	8,896,832	5,089,908	12,385,229	1,711,158	611,724	6,745,088	28,538,680	11,426,470	74,237,285	894,696	76,531,167
1885	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,859	27,191,382	10,811,757	75,656,471	1,177,514	76,405,074
1886	329,679	19,318,819	7,842,540	11,247,877	1,709,952	656,607	2,396,248	26,538,581	10,543,756	75,227,560	1,175,201	81,849,260
1887	673,610	17,015,034	7,313,640	10,337,055	1,857,223	747,025	2,410,923	27,066,219	11,084,500	80,674,059	928,237	79,423,446

a 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 the fiscal year 1866 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 1867. Hence the production above given for 1863, 1864, and 1865 is the same as the tax-paid quantities for those years (see aggregate quantities taxed each year for 1863, 1864, 1865, p. 137), 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 (14,847,943 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, though some of the quantity in warehouse (stock on hand) 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, 1887.

Description of materials.	Rate of tax per gallon.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
						Gallons.	
Spirits distilled from whatever materials	$0.20	July 1, 1862	Mar. 7, 1864	18 months.	$15,568,415.08	77,842,074	The act of July 1, 1862, went into operation September 1, 1862.
Spirits distilled from whatever materials	.60	Mar. 7, 1864	June 30, 1864	4 months.	19,956,194.20	33,260,323	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.	1.50	June 30, 1864	Dec. 22, 1864	6 months.	7,279,728.00	4,853,152	
Spirits distilled from whatever materials, except grapes, to April 1, 1865, and from whatever materials, except apples, grapes, or peaches, after April 1, 1865.	2.00	Dec. 22, 1864	July 20, 1868	43 months.	75,958,211.06	37,979,104	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	.25	June 30, 1864	Mar. 3, 1865	9 months.	7,565.41	30,262	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 grapes	.50	Mar. 3, 1865	July 13, 1866	17 months.	47,721.48	95,442	
Spirits distilled from apples or peaches	1.50	Mar. 3, 1865	July 13, 1866	17 months.	240,218.28	160,146	
Spirits distilled from apples, grapes, or peaches.	2.00	July 13, 1866	Mar. 2, 1867	8 months.	855,075.47	427,538	
Spirits distilled from apples or peaches	2.00	Mar. 2, 1867	July 20, 1868	17 months.	786,905.87	393,490	
Spirits distilled from grapes	1.00	Mar. 2, 1867	July 20, 1868	17 months.	171,955.18	171,956	*Dates of acts.* *Dates when they took effect.*
Spirits distilled from materials other than apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	141,539,905.85	278,099,810	Mar. 3, 1865. Apr. 1, 1865.
Spirits distilled from apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	2,982,501.52	5,965,004	July 13, 1866. Sept. 1, 1866.
Spirits distilled from materials other than apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	117,701,193.17	168,144,561	June 6, 1872. Aug. 1, 1872.
Spirits distilled from apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	3,553,933.12	5,077,046	
Spirits distilled from materials other than apples, grapes, or peaches.	.90	Mar. 3, 1875		148 months.	699,248,279.14	776,942,536	
Spirits distilled from apples, grapes, or peaches.	.90	Mar. 3, 1875		148 months.	13,481,997.61	14,979,995	
Total					1,099,379,980.44	1,404,422,448	

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, 1887.

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.
			Gallons.		*Gallons.*	
1863	$0.20	$3,229,990.79	16,149,954	$3,229,990.79	16,149,954	$0.20
1864	.20	11,372,719.13	56,863,595	28,431,797.83	85,295,393	.33 33/100
	.60	17,059,078.70	28,431,798			
1865	.20	965,705.16	4,828,525	16,007,706.99	16,973,974	.94 31/100
	.25	7,565.41	30,262			
	.50	2,980.78	5,961			
	.60	2,897,115.50	4,828,525			
	1.50	7,281,187.14	4,854,125			
	2.00	4,853,153.00	2,426,576			
1866	.50	44,740.70	89,481	29,482,077.99	14,847,943	1.98 59/100
	1.50	238,759.14	159,173			
	2.00	29,198,578.15	14,599,289			
1867	1.00	13,069.56	13,070	29,164,409.34	14,588,740	1.99 31/100
	2.00	29,151,339.78	14,575,670			
1868	1.00	158,885.62	158,886	14,290,730.98	7,224,809	1.97 81/100
	2.00	14,131,845.36	7,065,923			
1869	.50	18,787,891.70	37,575,783	33,735,323.68	62,092,417	.54 33/100
	*.60	14,630,370.00	24,383,951			
	2.00	265,366.11	132,683			
	.....	†51,695.27	.....			
1870	.50	39,245,099.04	78,490,198	39,245,099.04	78,490,198	.50
1871	.50	31,157,314.15	62,314,628	31,157,314.15	62,314,628	.50
1872	.50	33,117,788.99	66,235,578	33,117,788.99	66,235,578	.50
1873	.50	7,516,835.35	15,033,671	43,131,064.78	65,911,141	.65 44/100
	.70	35,614,229.43	50,877,470			
1874	.70	43,807,093.70	62,581,562	43,807,093.70	62,581,562	.70
1875	.70	38,868,838.76	55,526,912	46,877,938.10	64,425,911	.72 76/100
	.90	8,009,099.34	8,898,999			
1876	.70	2,873,264.46	4,104,664	51,390,490.43	58,512,693	.88 56/100
	.90	48,517,225.97	53,908,029			
1877	.70	62,159.09	88,798	52,671,291.34	58,043,389	.89 97/100
	.90	52,609,132.25	58,454,591			
1878	.70	25,328.53	36,184	45,626,533.06	50,704,189	.89 99/100
	.90	45,601,204.53	50,668,005			
1879	.50	15,502.27	31,005	47,709,464.24	53,025,175	.89 98/100
	.70	2,767.03	3,953			
	.90	47,691,194.94	52,990,217			
1880	.70	190.84	272	55,919,119.18	62,132,415	.90
	.90	55,918,928.34	62,132,143			
1881	.70	1,251.58	1,788	62,214,127.56	69,127,206	.90
	.90	62,212,875.98	69,125,418			
1882	.70	2.17	3	64,778,756.97	71,976,398	.90
	.90	64,778,754.80	71,976,395			
1883	.90	69,085,856.73	76,762,063	69,085,856.73	76,762,063	.90
1884	.90	71,655,211.33	79,616,901	71,655,211.33	79,616,901	.90
1885	.70	.70	1	62,242,221.97	69,158,025	.90
	.90	62,242,221.27	69,158,024			
1886	.90	63,766,219.61	70,851,355	63,766,219.61	70,851,355	.90
1887	.90	60,642,351.66	67,380,391	60,642,351.66	67,380,391	.90
Total	.....	1,099,379,980.44	1,404,422,448	1,099,379,980.44	1,404,422,448	.78 28/100

* 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, 1887.

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.	
	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	158,569,340
1867	1.00	5,819,345.49	6,207,402	5,819,345.49	6,207,402	192,429,462
1868	1.00	5,685,663.70	6,146,663	5,685,663.70	6,146,663	190,546,553
1869	1.00	5,866,400.98	6,342,055	5,866,400.98	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	10,270,352.83	11,103,084	10,270,352.83	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
1886	1.00	19,157,612.87	20,710,933	19,157,612.87	20,710,933	642,038,923
1887	1.00	21,387,411.79	23,121,526	21,387,411.79	23,121,526	716,767,306
Total		249,246,119.05	269,719,782	249,246,119.05	269,719,782	8,361,313,242

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, 1887.

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.			
	Dollars.				*Dollars.*	*Barrels.*
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	Mar. 3, 1863 (Limiting to	6 months.	885,271.88	885,272
Ale, beer, lager beer, porter, and other similar fermented liquors.	.60	Mar. 3, 1863	Mar. 31, 1864)	13 months.	2,049,302.65	3,415,504
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	.....	279 months.	246,311,544.52	265,419,006
Total					249,246,119.05	269,719,782

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.

PRODUCTION OF DISTILLED SPIRITS BY STATES AND TERRITORIES FROM 1878 TO 1887.

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY 1, 1877, TO JUNE 30, 1887.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—										
		1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	
		Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
1	Alabama	18,793	19,944	11,669	15,466	4,291	14,660	9,337	11,044	14,068	6,452	1
2	Arizona *a*											2
3	Arkansas	47,648	41,630	39,338	54,362	18,239	41,623	60,483	50,329	42,671	41,987	3
4	California	373,002	327,112	1,148,590	2,082,622	2,497,627	2,274,888	1,941,963	1,361,020	660,204	1,064,082	4
5	Colorado		3,998	175						48		5
6	Connecticut	180,658	201,722	79,043	248,201	133,506	92,484	110,666	119,104	142,381	127,050	6
7	Dakota *b*		82									7
8	Delaware	8,829	9,518	20,669	11,775	29,669	4,638	10,330	30,380	7,687	14,473	8
9	District of Columbia *c*											9
10	Florida	84					181					10
11	Georgia	151,431	122,029	138,447	200,570	172,951	282,046	263,017	240,343	212,226	242,985	11
12	Idaho *d*	10,154	10,178	9,274	9,479	8,791						12
13	Illinois	20,903,019	29,400,626	33,933,798	36,021,205	32,007,913	25,931,438	26,197,297	26,494,147	25,149,981	23,784,849	13
14	Indiana	5,752,358	7,184,384	7,945,901	9,045,558	6,384,278	5,154,643	6,156,018	4,163,185	4,750,540	3,679,799	14
15	Iowa	283,317	236,636	999,449	2,137,454	1,686,794	4,285,162	3,501,529	3,993,738	2,396,007	2,036,774	15
16	Kansas	397	4,842	42,779	65,086	25,786	2,859	5,107	6,730	37,613	9,133	16
17	Kentucky	6,531,455	8,201,100	15,139,651	32,052,400	30,488,064	10,051,307	10,592,473	13,601,528	20,738,278	19,488,335	17
18	Louisiana	193,573	27,550	11,494	3,193	105,936	442			1,058	623	18
19	Maine											19
20	Maryland	764,021	977,049	1,700,069	2,448,759	1,740,415	1,224,871	1,656,539	1,757,709	2,119,260	1,701,295	20
21	Massachusetts	1,644,886	2,294,557	2,521,005	2,192,132	1,769,463	1,856,551	1,702,929	1,976,763	1,674,516	1,816,550	21
22	Michigan		42	83	9							22
23	Minnesota			23,642								23
24	Mississippi	1,494	1,621	168	650		1,658	647	2,019	972	518	24
25	Missouri	2,378,035	2,591,988	2,290,956	2,381,719	2,756,346	3,210,884	3,289,313	2,912,840	3,310,277	3,439,366	25
26	Montana						1,017	4,886				26
27	Nebraska	640,184	920,136	1,214,120	1,817,091	1,226,382	1,246,447	1,469,642	2,153,357	1,607,244	2,298,260	27
28	Nevada *e*											28
29	New Hampshire	50,135	45,138	48,535	50,242	46,923	39,460	39,478	33,609	25,758	22,742	29
30	New Jersey	205,537	226,563	127,359	507,270	441,901	412,505	443,389	439,368	399,635	674,692	30
31	New Mexico	2,611	916	1,461	1,821	1,203	531	20	1,141	1,612	2,580	31
32	New York	2,631,636	2,906,205	2,504,194	2,428,421	1,936,513	1,818,496	1,960,802	2,034,262	1,948,889	1,797,039	32
33	North Carolina	247,638	345,495	502,074	654,153	425,396	580,192	626,716	481,978	480,078	523,923	33
34	Ohio	11,070,512	12,557,153	15,318,318	17,129,333	15,746,269	12,265,127	10,821,968	9,719,473	10,336,981	10,780,248	34
35	Oregon	1,407	1,355	1,565	1,294	1,747	3,684	10,062	11,297	8,325	9,007	35
36	Pennsylvania	1,461,133	2,114,416	3,203,343	4,745,887	5,009,431	2,343,871	2,691,765	2,555,145	3,363,881	3,729,716	36
37	Rhode Island											37
38	South Carolina	31,857	32,667	29,218	37,262	28,098	50,077	49,410	32,162	38,979	44,266	38
39	Tennessee	756,191	886,035	879,761	1,471,788	1,099,114	1,030,818	1,317,804	873,436	809,574	805,054	39
40	Texas	15,920	18,291	2,960	11,057	4,139	7,039	9,010	10,925	16,152	5,418	40
41	Utah *f*											41
42	Vermont	1,431	1,505	1,400	2,335	1,152	662	937	322	597	863	42
43	Virginia	290,345	218,766	318,759	282,768	345,994	232,854	313,488	257,223	261,269	191,804	43
44	Washington *g*											44
45	West Virginia	23,016	54,723	348,673	532,149	400,499	185,222	301,275	228,319	419,906	256,882	45
46	Wisconsin	669,749	962,461	820,477	881,460	738,385	646,173	912,867	852,178	869,593	836,687	46
47	Wyoming *h*											47
	Total	57,342,456	72,888,373	91,378,417	119,528,011	107,283,215	75,294,510	76,531,167	76,405,074	81,849,260	79,433,446	

a Part of the Territory of New Mexico since September 5, 1883.
b Part of the State of Nebraska since August 20, 1883.
c Part of the State of Maryland since October 2, 1876.
d Part of the Territory of Montana since August 20, 1883.
e Part of the State of California from October 1, 1883, to August 1, 1884.
f Part of the Territory of Montana from August 20, 1883, to August 1, 1884, and part of the State of Nevada from August 1, 1884, to June 30, 1887.
g Part of the State of Oregon since September 1, 1883.
h Part of the State of Colorado since August 15, 1883.

PRODUCTION OF FERMENTED LIQUORS BY STATES AND TERRITORIES FROM 1878 TO 1887.

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY 1, 1877, TO JUNE 30, 1887:

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—											
		1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.		
		Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*		
1	Alabama	80	.....	84	.....	.....	28	.....	2,110	7,500	14,140	1	
2	Arizona *a*	1,114	1,530	1,677	3,476	4,047	2,729	303	.....	.....	.....	2	
3	Arkansas	113	81	21	.....	.....	.....	.....	.....	.....	.....	3	
4	California	374,453	385,707	380,458	415,709	432,670	459,290	492,510	504,916	518,477	583,219	4	
5	Colorado	22,902	34,013	55,684	70,236	87,450	95,286	105,391	103,056	104,774	125,891	5	
6	Connecticut	55,389	54,709	68,489	72,809	106,167	123,763	134,706	126,449	126,710	149,768	6	
7	Dakota *b*	4,916	5,163	6,515	8,879	17,622	28,390	5,426	.....	.....	.....	7	
8	Delaware	7,986	8,604	9,928	12,210	14,248	15,914	18,494	20,044	21,835	29,640	8	
9	District of Columbia *c*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	
10	Florida	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10	
11	Georgia	6,152	9,430	11,790	7,486	4,860	11,360	11,871	10,520	11,100	2,675	11	
12	Idaho *d*	1,305	1,651	2,011	2,034	3,384	3,873	965	.....	.....	.....	12	
13	Illinois	595,650	645,883	805,605	891,825	1,051,680	1,087,408	1,147,632	1,204,493	1,358,874	1,691,200	13	
14	Indiana	184,403	198,341	260,912	287,725	331,311	332,874	351,011	358,667	385,452	435,685	14	
15	Iowa	185,893	186,769	232,702	253,002	286,429	267,390	257,986	169,446	195,457	188,149	15	
16	Kansas	26,057	26,681	32,270	25,872	24,281	25,103	25,437	19,274	17,369	16,458	16	
17	Kentucky	125,939	149,592	179,464	191,218	219,356	213,938	239,918	249,479	264,139	288,347	17	
18	Louisiana	41,378	49,070	57,212	53,256	55,645	59,605	85,433	91,772	117,311	124,778	18	
19	Maine	8	.....	.....	.....	.....	.....	.....	.....	70	.....	19	
20	Maryland	236,370	238,230	266,943	293,548	348,076	365,389	406,447	426,684	472,475	536,728	20	
21	Massachusetts	618,484	591,472	678,246	738,257	836,539	861,972	861,468	885,920	966,639	1,090,957	21	
22	Michigan	200,655	228,610	284,152	294,882	329,377	340,043	400,198	389,683	436,364	477,880	22	
23	Minnesota	111,373	118,989	151,920	183,034	215,113	248,150	283,653	278,341	304,485	331,480	23	
24	Mississippi	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24	
25	Missouri	549,149	614,870	756,527	838,764	1,019,873	1,050,446	1,146,829	1,144,325	1,203,243	1,420,314	25	
26	Montana	4,968	5,871	7,684	9,707	13,447	15,142	38,152	26,537	28,061	30,164	26	
27	Nebraska	30,705	32,889	43,804	46,105	54,053	56,361	94,811	108,445	133,315	163,474	27	
28	Nevada *e*	12,976	15,078	15,098	13,460	11,358	10,001	2,572	23,941	31,237	35,979	28	
29	New Hampshire	122,962	133,019	183,645	202,552	252,706	270,628	323,449	320,115	329,130	317,685	29	
30	New Jersey	517,602	539,957	641,344	666,146	810,156	852,203	905,214	953,464	1,055,757	1,213,550	30	
31	New Mexico	916	431	296	454	1,780	2,591	5,667	6,198	7,857	6,253	31	
32	New York	3,551,889	3,925,922	4,599,099	4,860,637	5,643,627	5,931,303	6,266,691	6,438,625	6,942,300	7,548,350	32	
33	North Carolina	5	40	98	6	23	36	22	12	.....	.....	33	
34	Ohio	981,896	1,039,389	1,245,158	1,313,256	1,576,817	1,628,267	1,721,769	1,684,818	1,773,724	1,998,269	34	
35	Oregon	14,084	16,591	21,691	24,843	25,710	26,889	45,498	46,239	54,900	67,659	35	
36	Pennsylvania	1,034,660	1,097,214	1,343,207	1,407,287	1,744,602	1,838,018	1,990,807	1,983,205	2,119,773	2,372,849	36	
37	Rhode Island	35,146	40,006	53,504	57,780	70,704	69,110	57,560	54,890	55,230	70,160	37	
38	South Carolina	634	360	2,699	8,408	9,909	8,881	8,954	9,353	14,714	15,585	38	
39	Tennessee	11,111	7,419	8,311	9,206	9,484	5,317	6,625	9,933	21,937	32,085	39	
40	Texas	10,363	8,097	4,966	2,957	3,065	2,046	3,334	18,645	31,841	40,658	40	
41	Utah *f*	8,550	12,670	13,746	15,962	18,075	22,270	3,705	.....	.....	.....	41	
42	Vermont	187	55	.....	.....	.....	.....	.....	.....	.....	.....	42	
43	Virginia	15,462	15,903	18,080	20,530	26,210	27,170	28,628	31,000	36,070	37,830	43	
44	Washington *g*	8,079	8,083	9,107	12,320	14,208	17,609	4,838	.....	.....	.....	44	
45	West Virginia	23,954	24,748	33,842	36,942	48,280	52,540	64,920	67,195	74,498	97,144	45	
46	Wisconsin	500,983	625,284	853,806	952,209	1,224,422	1,323,214	1,448,845	1,418,159	1,488,315	1,656,523	46	
47	Wyoming *h*	4,570	4,663	5,316	6,039	5,321	5,345	880	.....	.....	.....	47	
	Total	10,241,471	11,103,084	13,347,111	14,311,028	16,952,085	17,757,892	18,998,619	19,185,953	20,710,933	23,121,526		

For notes to references in this table see page 140.

H.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM SPECIAL TAXES RECEIPTS FROM SPECIAL TAXES FOR THE SPECIAL-TAX YEAR ENDED APRIL 30, 1887.

IN THE SEVERAL STATES AND TERRITORIES FOR THE SPECIAL-TAX YEAR ENDED APRIL 30, 1887.

	STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	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.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	
1	Alabama	$575.00	$26,632.35	$3,175.03	.....	.....	$237.50	.....	$0.42	.....	$20,837.15	.....	.....	$100.00	$185.01	$864.59	.....	$224	$180	$53,611.05	1
2	Arkansas	.....	13,757.00	2,125.01	.....	.....	130.00	.....	1.25	$104.17	14,830.60	$45.50	$13.75	.....	183.34	741.67	.....	1,836	1,440	35,208.29	2
3	California	12,700.00	275,571.07	36,812.52	$125.00	$800	2,538.50	$331.00	5.41	.....	35,454.20	93.00	140.75	13,679.16	5,144.17	6,960.39	.....	.....	.....	390,355.17	3
4	Colorado	641.67	54,364.62	5,137.50	.....	.....	382.50	54.00	.....	.....	11,066.90	.....	.....	1,766.66	1,276.67	2,214.60	$1,000	1,864	2,680	82,449.12	4
5	Connecticut	2,133.34	77,157.71	4,233.34	.....	.....	1,934.00	974.50	84.58	.....	17,465.88	12.00	89.20	2,183.33	2,800.89	5,312.50	600	4,304	1,800	121,085.27	5
6	Delaware	400.00	16,768.31	1,112.50	.....	.....	227.50	.....	.....	.....	8,132.50	25.50	32.40	400.00	260.01	312.50	.....	544	.....	28,215.22	6
7	Florida	.....	7,616.67	975.00	.....	.....	1,019.00	315.00	1.25	104.17	6,109.96	.....	10.80	.....	45.83	462.51	.....	188	240	17,088.19	7
8	Georgia	1,866.67	40,634.39	4,866.66	25.00	80	178.00	.....	.....	.....	25,659.00	70.50	55.95	100.00	330.00	979.99	.....	220	240	75,306.16	8
9	Illinois	17,462.50	290,869.43	26,975.04	166.66	260	7,545.00	737.00	33.75	41.67	80,256.01	174.00	606.50	12,045.88	11,872.10	10,195.89	7,900	21,522	8,060	496,723.43	9
10	Indiana	1,916.66	140,593.11	6,091.67	.....	.....	2,570.25	661.00	112.50	.....	39,730.35	63.00	175.60	4,937.50	3,437.48	5,100.00	500	592	240	206,721.12	10
11	Iowa	1,550.00	89,605.75	5,437.51	.....	.....	1,606.25	79.00	4.17	.....	37,356.30	20.50	62.03	6,229.83	5,659.71	3,331.28	.....	24	240	151,197.33	11
12	Kansas	83.33	52,441.56	1,658.33	.....	.....	1,024.00	9.00	.....	.....	34,232.78	7.00	46.05	350.00	1,686.68	2,091.67	1,000	2,876	680	98,786.40	12
13	Kentucky	7,249.99	89,949.48	20,095.85	33.33	100	1,223.00	12,123.66	1,808.38	.....	24,133.11	451.75	101.30	2,574.99	2,076.69	2,027.07	.....	3,228	1,080	168,256.60	13
14	Louisiana	3,425.01	119,729.22	11,808.32	.....	.....	762.50	236.00	.....	.....	17,204.20	332.00	413.90	700.00	395.00	1,379.17	.....	434	1,680	158,499.32	14
15	Maine	62.50	22,973.53	812.51	.....	.....	267.50	.....	.....	.....	13,114.80	.....	292.50	75.00	1,830.86	450.00	.....	168	80	40,127.00	15
16	Maryland	11,625.01	152,704.34	16,008.33	79.17	200	4,546.50	1,097.50	218.95	.....	20,574.70	68.00	116.40	5,008.33	3,274.32	2,770.83	.....	864	480	228,636.38	16
17	Massachusetts	8,333.35	181,575.43	19,766.70	12.50	80	3,234.50	558.00	5.00	.....	43,861.30	48.00	1,105.55	3,420.83	9,430.90	9,300.03	1,100	12,332	14,520	308,684.09	17
18	Michigan	1,491.67	163,001.13	6,066.68	8.34	40	3,271.50	222.00	.....	.....	42,714.87	36.50	657.65	10,316.67	4,118.31	7,564.58	.....	6,242	5,520	251,271.90	18
19	Minnesota	1,733.33	103,911.52	6,233.32	.....	.....	1,236.50	33.00	.....	.....	25,421.44	12.50	74.40	12,458.33	2,594.98	4,331.25	.....	76	720	158,836.57	19
20	Mississippi	.....	20,639.64	1,366.66	.....	.....	25.50	.....	.....	.....	15,059.20	.....	.....	.....	3,347.50	662.50	.....	72	.....	41,173.00	20
21	Missouri	8,775.00	168,640.30	17,541.72	29.17	160	3,798.00	1,348.00	106.24	.....	50,403.30	379.50	170.25	5,804.18	4,120.00	7,735.46	.....	2,194	1,820	273,025.12	21
22	Montana	91.67	45,365.73	4,837.50	.....	.....	60.00	.....	.....	.....	6,028.80	9.50	20.15	2,558.34	1,722.50	1,285.42	.....	548	1,680	64,207.61	22
23	Nebraska	375.00	83,083.36	5,116.69	.....	.....	764.50	43.00	4.17	.....	27,882.80	.....	33.10	3,483.34	2,000.81	5,229.20	.....	828	840	129,683.97	23
24	Nevada	200.00	23,381.26	1,683.32	.....	.....	15.50	.....	.....	.....	4,376.80	.....	3.60	2,091.67	380.00	887.50	.....	76	440	33,535.65	24
25	New Hampshire	100.00	30,064.82	566.67	.....	.....	205.25	.....	.....	.....	7,208.40	.....	225.40	500.00	3,520.83	2,179.19	.....	428	160	45,158.56	25
26	New Jersey	2,879.17	193,976.44	7,737.50	75.00	380	4,869.50	189.50	.....	.....	41,890.80	72.00	1,246.88	4,233.35	7,335.92	8,013.76	.....	4,204	480	277,613.82	26
27	New Mexico	200.00	42,915.65	4,158.34	.....	.....	33.50	.....	.....	.....	5,838.20	.....	13.75	1,270.83	527.51	1,864.09	.....	828	1,040	58,689.87	27
28	New York	35,020.86	797,075.22	81,941.73	70.84	100	27,754.00	6,212.50	4.59	.....	151,627.57	579.50	3,453.28	28,143.76	42,352.10	23,351.74	3,000	5,708	4,560	1,210,955.69	28
29	North Carolina	800.00	40,511.02	3,108.35	16.67	.....	181.00	3,577.58	199.87	.....	21,215.11	1,181.00	1,156.18	.....	798.36	1,143.75	.....	44	.....	73,932.89	29
30	Ohio	16,958.34	388,496.07	37,104.18	219.17	620	8,602.50	3,653.99	428.96	125.00	84,415.82	250.50	1,718.05	13,391.67	9,711.67	13,224.57	2,600	7,286	3,680	592,486.49	30
31	Oregon	991.66	40,483.51	4,983.31	.....	.....	152.50	49.00	5.00	.....	10,637.79	.....	3.60	4,706.26	2,190.00	2,683.34	.....	.....	.....	66,885.88	31
32	Pennsylvania	30,583.39	488,506.41	44,379.21	70.84	160	24,750.50	3,711.00	460.10	.....	132,513.62	175.00	2,360.55	29,387.57	17,708.35	15,631.29	3,100	13,160	5,880	812,546.83	32
33	Rhode Island	191.67	28,358.85	3,425.01	.....	.....	423.50	27.00	.....	.....	8,424.20	.....	207.00	300.00	1,171.81	579.18	2,500	11,660	7,040	64,348.22	33
34	South Carolina	100.00	25,016.00	1,966.67	.....	.....	120.00	.....	.....	.....	16,150.00	28.00	28.75	158.33	348.93	545.83	.....	.....	.....	44,461.91	34
35	Tennessee	608.33	38,381.11	4,716.67	.....	.....	207.00	2,682.50	519.78	.....	18,973.20	279.50	152.30	354.17	670.01	1,233.34	.....	1,264	2,600	72,641.91	35
36	Texas	2,083.34	76,597.62	4,379.15	.....	.....	346.50	48.00	1.25	62.50	34,992.00	14.00	17.70	641.67	12,291.69	6,904.17	.....	828	1,800	141,007.59	36
37	Vermont	.....	11,208.86	200.00	.....	.....	157.50	14.00	.....	.....	5,663.50	.....	136.20	.....	994.28	354.18	.....	.....	.....	18,728.52	37
38	Virginia	2,599.99	63,456.94	4,450.00	.....	.....	983.56	5,713.09	252.13	.....	19,017.31	1,113.50	104.60	158.31	823.35	1,266.67	.....	326	240	100,505.48	38
39	West Virginia	400.00	18,904.41	1,066.67	.....	.....	638.50	329.00	115.52	.....	9,959.10	67.25	.....	750.00	965.00	695.84	.....	116	.....	34,097.29	39
40	Wisconsin	5,500.00	157,705.20	9,979.15	16.67	20	3,388.00	1,150.00	56.26	.....	34,070.50	40.00	418.70	15,658.34	3,819.98	3,577.10	.....	1,526	2,760	239,685.90	40
	Total	181,708.45	4,702,665.04	424,100.32	948.36	3,000	111,420.31	46,178.82	4,429.53	437.51	1,233,503.98	5,649.00	15,464.57	189,929.33	173,702.95	165,468.64	23,900	108,634	75,200	7,466,340.81	
	Total for the special-tax year, 1886	174,733.52	4,753,031.32	429,002.11	1,207.07	3,460	107,999.28	47,260.73	5,147.87	312.50	1,204,392.38	5,247.60	14,919.58	190,163.04	168,186.36	150,618.21	.....	.....	.....	7,255,681.57	

I.—ABSTRACTS OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS, MARSHALS, AND OTHERS, OF SUITS AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

	JUDICIAL DISTRICTS.	Suits pending July 1, 1886.			Suits commenced during fiscal year.			Suits decided in favor of United States.						Suits settled by compromise.			
								Judgments and costs paid.			Judgments and costs not paid.						
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	
1	Alabama, northern	109	15		455	10					202						1
2	Alabama, middle	20			91	4					52	2			1		2
3	Alabama, southern	1															3
4	Alaska																4
5	Arizona	2			7						7						5
3	Arkansas, eastern	15			8						7						6
7	Arkansas, western	15	1	1	97		1	1		1	71		1	6			7
8	California, northern	152	13	9	30	2	5				8	5		1		8	8
9	California, southern																9
10	Colorado				2						1						10
11	Connecticut	5	1	2	34		1		1					22		3	11
12	Dakota	7												4			12
13	Delaware	4			2						1			2			13
14	District of Columbia				3						1						14
15	Florida, northern	1															15
16	Florida, southern	3			5						5						16
17	Georgia, northern	142	6	2	752	6	4	8	2		262			6	1	1	17
18	Georgia, southern	13			87			6			34						18
19	Idaho																19
20	Illinois, northern	3	3	1	163	4	1	98	2		13	2			1	1	20
21	Illinois, southern	22	4		141	2		90			29						21
22	Indiana	2			44			16			5			3			22
23	Iowa, northern	14			116			45			21			2			23
24	Iowa, southern	66	1		84			29			30						24
25	Kansas	31			4						3			1			25
26	Kentucky	58	48		592	21		17	6		312	9			6		26
27	Louisiana, eastern	3	13	1		4			2								27
28	Louisiana, western	6			4						1						28
29	Maine	6			126			39			12			44			29
30	Maryland	5			10			1			5						30
31	Massachusetts	14	15	7	14			4			3		1		5		31
32	Michigan, eastern	23			70			1			14			2			32
33	Michigan, western	1			35			1			28						33
34	Minnesota	1	1		23			3			5			5			34
35	Mississippi, northern	156		1	155		1	17			70		1				35
36	Mississippi, southern	4			32			7			12						36
37	Missouri, eastern	16	2		136			52			57						37
38	Missouri, western	17			156			58			51			4			38
39	Montana																39
40	Nebraska	17			20			2			3			1			40
41	Nevada	2															41
42	New Hampshire	5												2			42
43	New Jersey	1	2	1	10	1	1	3			2			1		1	43
44	New Mexico	16	1											1			44
45	New York, northern	11	2		91			59			18						45
46	New York, eastern	9	57	8	8	1	3			5	5	1	1	1		1	46
47	New York, southern	38	21	4	9	12	1	2			1	1		2		1	47
48	North Carolina, eastern	12			36	1	3	9			19	1					48
49	North Carolina, western	227	11		455	28		29	1		278	20			1		49
50	Ohio, northern	13			39			24			13			7			50
51	Ohio, southern	5	5	2	12	8	1	4			3					2	51
52	Oregon	5			9	1		6									52
53	Pennsylvania, eastern	4	14	1	11	135	3		4	1		97		5	2		53
54	Pennsylvania, western	8	7	2	26		1				2			2		1	54
55	Rhode Island	5	1														55
56	South Carolina	65	9		173			7	4		104	1		8			56
57	Tennessee, eastern	116	2		457	3		41	1		199	3					57
58	Tennessee, middle	105	11	2	422	13	1	109	6		146	10		3	1		58
59	Tennessee, western	139			178						78						59
60	Texas, eastern	103			32			3			6			32			60
61	Texas, northern	19	1		28	1		2	1		3			6			61
62	Texas, western	18	3		34						25			2	1		62
63	Utah	1															63
64	Vermont	2		1	24						2			2		1	64
65	Virginia, eastern	7	1		14						1						65
66	Virginia, western	84	13		204	47		2	8		81	4					66
67	Washington			1													67
68	West Virginia	125	2		379			3			63						68
69	Wisconsin, eastern	2			8			1			5						69
70	Wisconsin, western	2	1		8						4			2	1		70
71	Wyoming																71
	Total	2,103	287	46	6,165	304	27	799	38	7	2,383	156	4	179	20	20	
	Total for fiscal year 1886	2,084	329	37	6,334	250	51	602	78	5	3,566	127	1	135	19	19	

I.—ABSTRACTS OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS, MARSHALS, AND OTHERS, OF SUITS AND PROSECUTIONS, ETC.—Continued.

	JUDICIAL DISTRICTS.	Suits decided adversely to the United States.			Suits dismissed, abandoned, or consolidated.			Suits pending July 1, 1887.			Sentences suspended.	Amounts of judgments recovered and costs taxed.						
												Criminal.		Civil.		In rem.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.	
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*No.*	*No.*	*No.*	*No.*							
1	Alabama, northern	19			44			299	25		170	$14,302.00	$11,345.00					1
2	Alabama, middle	16			14			29	1		8	4,100.00	3,667.20	$80.42	$99.86			2
3	Alabama, southern				1													3
4	Alaska																	4
5	Arizona	2																5
6	Arkansas, eastern				7													6
7	Arkansas, western	3			12			9				1,600.00	386.75					7
8	California, northern	1			5	1		19	1		3	8,490.00	2,927.50			$34.37		8
9	California, southern							167	9	6	6	700.00	379.20	3,638.27	273.43	7,226.00	$311.10	9
10	Colorado																	10
11	Connecticut	12						1				100.00	63.25					11
12	Dakota				3			5						5,428.08	102.97			12
13	Delaware				1													13
14	District of Columbia							2				100.00	55.00					14
15	Florida, northern							2				50.00						15
16	Florida, southern				3			1										16
17	Georgia, northern	93			203	1					5							17
18	Georgia, southern	19			14			322	8	5	9	12,200.00	39,147.94	70.17	255.86		125.00	18
19	Idaho							27			20	5,335.00	2,495.83					19
20	Illinois, northern	1			2	1												20
21	Illinois, southern	11			1	2		52	1	1		3,184.00	1,325.12	93.48	95.15			21
22	Indiana				5			32	4			4,225.00	7,102.97					22
23	Iowa, northern	4			19			17			2	300.00	704.59					23
24	Iowa, southern	5			39			39			8	5,234.00	706.31					24
25	Kansas	2			8			47	1		29	5,175.00	2,625.58					25
26	Kentucky	162	2		80			21				201.00						26
27	Louisiana, eastern	1			1	5		79	46		62	25,600.00	39,389.50	2,668.02	980.10			27
28	Louisiana, western				1			1	10	1				2,343.47	128.80			28
29	Maine	7			10			8			1							29
30	Maryland	3			4			20			5	1,650.00	731.10					30
31	Massachusetts	4			4			2				400.00	211.40					31
32	Michigan, eastern	1			5			13	10	6		1,224.00	45.00					32
33	Michigan, western	2			1			70			11	210.00	964.19					33
34	Minnesota				4			4			4	2,692.12	47.12					34
35	Mississippi, northern	23			38			7	1		3	520.00	111.40					35
36	Mississippi, southern	12						163		1		5,850.00	1,722.00					36
37	Missouri, eastern	1			26	2		5			1	425.00	634.58					37
38	Missouri, western	14			23			16				8,115.00						38
39	Montana							23				703.50	5,958.44					39
40	Nebraska	4			22													40
41	Nevada				2			5				110.00	246.33					41
42	New Hampshire				1													42
43	New Jersey							2										43
44	New Mexico				10	1		5	3	1	1	1,400.00	111.05					44
45	New York, northern				15			5										45
46	New York, eastern	3			1			10	2			1,985.00						46
47	New York, southern			1	3		1	7	57	4	1	900.00		6.55	31.24			47
48	North Carolina, eastern	8			2			39	32	2		1,035.00		28,655.83	30.50			48
49	North Carolina, western	44			59			10		3	11	1,562.00	2,090.00	71.80	35.60			49
50	Ohio, northern	1						272	17		183	16,850.00	24,751.11	1,429.78	768.00			50
51	Ohio, southern			1	2	10		7				1,455.00	1,551.26					51
52	Oregon	3			5			8	3			2,695.00	161.75					52
53	Pennsylvania, eastern	3	2	2	5	2			1			560.00						53
54	Pennsylvania, western	2			3	2		2	42	1				415,359.51	4,392.82	68.25	38.00	54
55	Rhode Island				3			25	5	2	1	200.00	290.16					55
56	South Carolina	66	3		9			2	1									56
57	Tennessee, eastern	62			134			44	1		9	11,400.00		1,464.00	191.60			57
58	Tennessee, middle	73			78			137	1		128	21,835.00	12,986.75	339.47	103.46			58
59	Tennessee, western	37			4			118	7	3	51	14,935.00	11,754.81	971.91	520.88			59
60	Texas, eastern	15			23			198			10	2,930.00						60
61	Texas, northern	3			11			56			1	1,300.00						61
62	Texas, western	2			11	2		22	1			500.00	393.56	322.19	39.80			62
63	Utah							12			2		2,900.00					63
64	Vermont				2			1										64
65	Virginia, eastern	5			1			20				2,100.00						65
66	Virginia, western	46	1		30	7		14	1			50.00						66
67	Washington							129	40		28	8,800.00	343.65	984.07	663.09			67
68	West Virginia	17			26					1								68
69	Wisconsin, eastern				3			395	2		17	5,900.00	2,950.24					69
70	Wisconsin, western							1				600.00						70
71	Wyoming							4				600.00						71
	Total	812	8	4	1,043	36	1	3,052	333	37	790	212,387.62	183,277.64	463,927.02	8,713.16	7,328.62	474.10	
	Total for fiscal year 1886	814	17	11	1,198	51	6	2,103	287	46	937	231,888.99	180,125.07	325,584.07	7,361.43	3,689.08	2,388.22	

I.—ABSTRACTS OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS, MARSHALS, AND OTHERS, OF SUITS AND PROSECUTIONS, ETC.—Continued.

	JUDICIAL DISTRICTS.	Amounts paid to collectors during the fiscal year.					
		Criminal.		Civil.		In rem.	
		Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.
1	Alabama, northern		$39.23				
2	Alabama, middle				$17.15		
3	Alabama, southern						
4	Alaska						
5	Arizona	$10.00					
6	Arkansas, eastern	315.00	123.63				
7	Arkansas, western	220.00	108.33			$34.37	
8	California, northern	16,580.17	379.20	$5,711.00		7,226.00	$311.10
9	California, southern						
10	Colorado						
11	Connecticut	1,263.00	427.59			186.76	95.62
12	Dakota	25.00					
13	Delaware	40.00	115.87				
14	District of Columbia	36.25	1.25				
15	Florida, northern						
16	Florida, southern	40.00					
17	Georgia, northern	2,285.00	371.92	686.03	235.03	1,762.67	125.00
18	Georgia, southern	243.40	196.70				
19	Idaho						
20	Illinois, northern	3,029.00	1,185.78	131.00	55.73	2,100.00	150.00
21	Illinois, southern	1,450.00	2,247.39				
22	Indiana	450.00	811.56				
23	Iowa, northern	1,465.86	915.42				
24	Iowa, southern	1,553.88	1,840.45				
25	Kansas						
26	Kentucky	1,990.00	375.53	707.07	89.72		
27	Louisiana, eastern	50.00	11.36				
28	Louisiana, western						
29	Maine	1,498.18	104.50				
30	Maryland	80.00	39.66				
31	Massachusetts	765.00	248.43	165.00	110.50	4,101.93	
32	Michigan, eastern	245.00	167.82				
33	Michigan, western	1,680.00	310.46				
34	Minnesota	150.00	358.39				
35	Mississippi, northern	647.50	24.30				
36	Mississippi, southern	275.00	404.87				
37	Missouri, eastern	312.00	53.08			3,399.16	90.00
38	Missouri, western	538.50	3,120.74	682.40	157.62		
39	Montana						
40	Nebraska	57.00	34.49				
41	Nevada	1,100.00					
42	New Hampshire	450.00	165.03				
43	New Jersey	1,380.00	134.05			1,200.00	243.83
44	New Mexico	190.00	17.45				
45	New York, northern	3,347.50					
46	New York, eastern	175.00			98.33	170.84	
47	New York, southern	580.00	136.70	67,411.63	46.90	500.00	244.00
48	North Carolina, eastern	513.50	818.69				
49	North Carolina, western	475.00	4,727.10	290.00			
50	Ohio, northern	1,165.00	947.42				
51	Ohio, southern	795.00	145.35			77.28	22.21
52	Oregon	560.00					
53	Pennsylvania, eastern	240.00	241.29	3,147.24	320.85		
54	Pennsylvania, western	165.00	256.31			1,425.12	594.88
55	Rhode Island						
56	South Carolina	190.00	319.45	45.86	83.46		
57	Tennessee, eastern		679.06				
58	Tennessee, middle	1,535.00	4,850.11	264.08	144.34	250.00	361.35
59	Tennessee, western						
60	Texas, eastern	892.00	880.40				
61	Texas, northern	215.00	120.64	122.19	39.80		
62	Texas, western	55.00	57.70				
63	Utah						
64	Vermont	350.00	83.14				197.49
65	Virginia, eastern	2,196.00	250.00	22.56	94.34		
66	Virginia, western	245.00	88.50	203.52	169.97		
67	Washington						
68	West Virginia	200.00	84.92				
69	Wisconsin, eastern	400.00	82.57				
70	Wisconsin, western	275.00	172.75				
71	Wyoming		29.23				
	Total	54,983.74	29,306.41	79,589.58	1,663.74	22,434.13	2,435.48
	Total for fiscal year 1886	62,304.02	27,403.31	48,980.07	5,455.56	28,182.63	2,004.34

K.—ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE FISCAL YEAR ENDED JUNE 30, 1887.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	323	$451.00			70	$25.50	$1,592.00
Arkansas							195.00
California	694	1,252.00	88,725	$1,062.50	47,815	4,758.00	15,992.10
Connecticut	1,168	1,385.00	20,035	313.00			3,241.00
Georgia	3,264	3,975.00					18,862.03
Illinois	69,669	17,417.22					10,050.00
Indiana	66	93.00					13.50
Iowa	235	550.00					31.25
Kansas	265	210.00	10,000	100.00	21	8.00	
Kentucky	2,266	1,563.73					2,997.00
Louisiana	202	157.50	200	5.00	1,210	200.00	
Maryland	262	290.00	2,400	39.00			6.75
Massachusetts	628	294.00					252.00
Michigan	223	348.00	1,219	25.00			
Mississippi							100.00
Missouri	93	91.10					210.28
New York	896	834.75	8,450	168.88	16	6.64	12,233.00
New Hampshire	57	125.00					
New Jersey	186	57.00	8,070	78.00			25,200.00
North Carolina	5,489	4,000.37			1,254	671.00	12,040.20
Nebraska							22.80
New Mexico							9.00
Ohio	1,097	1,050.00	115	1.50			851.00
Oregon	1,450	2,067.00	70,550	1,411.00			9,062.10
Pennsylvania	509	451.00	10,723	143.20	335	62.00	286.00
Rhode Island	97	194.00					
South Carolina	794	837.00					2,136.83
Tennessee	2,063	1,028.00			68	3.00	3,852.00
Texas	108	157.62			75	7.00	196.14
Vermont	57	125.00					
Virginia	4,541	1,749.41			10	3.00	4,004.10
West Virginia	21	24.00					95.00
Wisconsin	49	94.00					3.00
Total	96,772	40,871.70	220,487	3,347.08	50,874	5,744.14	123,537.08
Total for fiscal year 1886	118,586	68,266.27	702,795	7,331.15	4,981	1,137.37	210,247.62

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ABATEMENT CLAIMS XXXI

ALCOHOL:

Decrease (1,436,475 gallons) from previous year in exportation of CI

Decrease (17,819 gallons) from previous year in quantity of, transferred to manufacturing warehouses CII

Decrease (910,842 gallons) from previous year in production of LXIV

Decrease (2,125 gallons) from previous year in quantity of, withdrawn for scientific purposes and use of United States CII

Exported during fiscal year 1885, quantity of (4,944,168 gallons) XCIII

Exported during fiscal year 1886, quantity of (2,320,361 gallons) ..... XCIII, XCIV, CXV

Exported during fiscal year 1887, quantity of (883,886 gallons) ..... XCIV, CXV

Increase (955,917 gallons) over previous year in quantity of, withdrawn from warehouse, tax-paid LXXXVII

Lost by casualty during fiscal year 1886, quantity of (2 gallons) ..... CIII, CXV

Lost by casualty, during fiscal year 1887, quantity of (3,837 gallons) ..... CIII, CXV

Lost by leakage or evaporation in warehouse during fiscal years 1886 and 1887, quantities of (4,074 and 6,733 gallons, respectively) ..... XCI, CXV

Ports from which exported during fiscal year 1886 XCVI

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Ports to which exported during fiscal year 1887 XCIX

Produced during fiscal years 1886 and 1887, quantities of (11,247,877 and 10,337,035 gallons, respectively) ..... LXIII, CXV

Remaining in warehouse at close of fiscal years 1885, 1886, and 1887, quantities of (750,419; 760,076, and 352,899 gallons, respectively) ..... LXI, CV, CVII, CXV

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Withdrawn for transfer to manufacturing warehouses during fiscal years 1886 and 1887, quantities of (31,738 and 13,919 gallons, respectively) ..... CII, CXV

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Decrease (6,607 gallons) from previous year in quantity of, withdrawn for scientific purposes and use of United States CII

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Exported during fiscal year 1886, quantity of (1,946,042 gallons) ..... XCIII, XCIV, CXV

Exported during fiscal year 1887, quantity of (217,800 gallons) ..... XCIV, CXV

Lost by casualty during fiscal years 1886 and 1887, quantities of (4,436 and 231,964 gallons, respectively) ..... CIII, CXV

Lost by leakage or evaporation in warehouse during fiscal years 1886 and 1887, quantities of (1,039,109 and 1,019,234 gallons, respectively) ..... XCI, CXV

Ports from which exported during fiscal year 1886 XCVII

Ports from which exported during fiscal year 1887 C

Ports to which exported during fiscal year 1886 XCVII

Ports to which exported during fiscal year 1887 C

Produced during fiscal years 1886 and 1887, quantities of (19,318,819 and 17,015,034 gallons, respectively) ..... LXIII, CXV

Remaining in warehouse at close of fiscal years 1885, 1886, and 1887, quantities of (33 123,643; 25,360,622, and 40,801,717 gallons, respectively) ..... LXI, CV, CVII, CXV

Withdrawn for transfer to manufacturing warehouses during last two fiscal years, quantities of (4,621, and 1,621 gallons, respectively) ..... CII, CXV

Withdrawn from warehouse, tax-paid, during fiscal years 1886 and 1887, quantities of (14,080,623 and 10,102,919 gallons, respectively) ..... LXXXVI, CXV

Withdrawn for scientific purposes and use of United States during fiscal years 1886 and 1887, quantities of (7,009 and 402 gallons, respectively) ..... CI, CXV

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