REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1892.

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TREASURY DEPARTMENT,
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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1892.

SIR: In compliance with the instructions contained in your letter of July 15, 1892, I have the honor to submit the following report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1892, and also certain additional information relating to the collections made and work performed during the first three months of the current fiscal year.

The titles of the tables found at the close of the bound volume of this report are as follows:

Table A, 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, 1892.

Table B, showing the number and value of stamps for special taxes, manufactured tobacco, snuff, cigars, cigarettes, distilled spirits, fortified sweet wine, fortified wine for export, fermented liquors, oleomargarine, and opium manufactured for smoking purposes; also the number of the different kinds of certificates of registry, with the number and value of documentary stamps used for validating unstamped instruments, issued to collectors of internal revenue during the fiscal year ended June 30, 1892.

Table C, showing the percentages of receipts from the several general sources of internal revenue now taxable 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, 1892.

Table D, 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, 1892.

Table E, showing the receipts from specific and general sources of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1892.

Table F, showing the ratio of receipts from specific sources of internal revenue to the aggregate receipts of the same, by fiscal years, from July 1, 1863, to June 30, 1892.

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, 1892; 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, 1892.

Table H, showing the receipts from special taxes in the several States and Territories for the twelve months ended June 30, 1892.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1892.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1892.

Table L, showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1891 and 1892.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the total receipts from all sources of internal revenue for the current fiscal year will be $165,000,000.

RECEIPTS FOR THE PAST SEVEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1892	$153,857,544.35
June 30, 1891	146,035,415.97
June 30, 1890	142,594,696.57
June 30, 1889	130,894,434.20
June 30, 1888	124,326,475.32
June 30, 1887	118,837,301.06
June 30, 1886	116,902,869.44

COLLECTIONS FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

I estimated in my last annual report that the receipts of this Bureau for the fiscal year ended June 30, 1892, would reach the sum of $150,000,000. I am pleased to say that the actual receipts from all sources of internal revenue for the fiscal year above named were $153,857,544.35, exceeding my estimate in the sum of $3,857,544.35.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1892, the sources from which the revenue was derived, the total sum collected in each district, State, and Territory, the cost of collecting, 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, 1891 AND 1892.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1891.	1892.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$1,097,492.35	$1,764,956.15	$667,463.80	
Spirits distilled from materials other than apples, peaches, and grapes	78,528,601.16	83,776,252.86	5,247,651.70	
Rectifiers (special tax)	164,004.77	208,316.32	44,311.55	
Retail liquor dealers (special tax)	3,234,154.72	5,080,176.95	1,846,022.23	
Wholesale liquor dealers (special tax)	303,500.22	468,793.04	165,292.82	
Manufacturers of stills (special tax)	1,008.32	1,647.93	639.61	
Stills and worms manufactured (special tax)	4,670.00	4,810.00	140.00	
Stamps for distilled spirits intended for export	2,442.10	5,030.40	2,588.30	
Total	83,335,963.64	91,309,983.65	7,974,020.01	

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

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1891.	1892.		
TOBACCO.				
Cigars, cheroots, and cigarettes weighing over 3 pounds per thousand	$13,424,678.30	$13,646,398.25	$221,719.95	
Cigarettes weighing not over 3 pounds per thousand	1,342,269.38	1,446,491.42	104,222.04	
Snuff	726,155.89	669,861.08		$56,294.31
Tobacco, chewing and smoking	17,080,632.67	15,237,742.32		1,842,890.35
Special taxes relating to tobacco [a]	222,535.23			222,535.23
Total	32,796,270.97	31,000,493.07		1,795,777.90
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	28,192,327.69	29,431,498.06	1,239,170.37	
Brewers (special tax)	119,158.02	173,880.14	54,722.12	
Retail dealers in malt liquors (special tax)	108,512.91	184,160.62	75,647.71	
Wholesale dealers in malt liquors (special tax)	145,131.30	247,913.95	102,782.65	
Total	28,565,129.92	30,037,452.77	1,472,322.85	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	871,488.44	945,675.00	74,186.56	
Manufacturers of oleomargarine (special tax)	6,950.00	10,400.00	3,450.00	
Retail dealers in oleomargarine (special tax)	146,293.70	204,215.00	57,921.30	
Wholesale dealers in oleomargarine (special tax	53,192.00	106,036.00	52,844.00	
Total	1,077,924.14	1,266,326.00	188,401.86	
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation				
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				
Total				
MISCELLANEOUS.				
Penalties	256,214.39	239,732.21		16,482.18
Opium manufactured for smoking purposes		700.00	700.00	
Collections not otherwise herein provided for	3,912.91	2,856.65		1,056.26
Total	260,127.30	243,288.86		16,838.44
Aggregate receipts	146,035,415.97	153,857,544.35	7,822,128.38	

[a] Repealed May 1, 1891.

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 years ended June 30—		Increase.	Decrease.
	1891.	1892.		
Spirits distilled from apples, peaches, and grapes.....galls.	1,219,436	1,961,062	741,626	.....
Spirits distilled from materials other than apples, peaches, and grapes.....galls.	87,254,001	93,084,725	5,830,724	.....
Fermented liquors.....bbls.	30,478,192	31,817,836	1,339,644	.....
Cigars, cheroots, and cigarettes weighing over 3 pounds per thousand.....No.	4,474,892,767	4,548,799,417	73,906,650	.....
Cigarettes weighing not over 3 pounds per thousand.....No.	2,684,538,760	2,892,982,840	208,444,080	.....
Snuff.....lbs.	10,390,194	11,164,351	774,157	.....
Tobacco, chewing and smoking.....lbs.	243,505,848	253,962,021	10,456,173	.....
Oleomargarine.....lbs.	43,574,422	47,283,750	3,709,328	.....

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, 1892.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Robert A. Moseley, jr.	$106,771.14
District of Arkansas	Henry M. Cooper	95,718.86
First California	John C. Quinn	1,888,761.65
Fourth California	Horace W. Byington	392,171.65
District of Colorado	James M. Freeman	323,884.20
District of Connecticut	John I. Hutchinson	930,783.02
District of Florida	Dennis Eagan	465,629.67
District of Georgia	Walter H. Johnson	482,811.52
First Illinois	Christopher Mamer	10,883,936.71
Fifth Illinois	Julius S. Starr	20,828,247.36
Eighth Illinois	Levi S. Wilcox	4,575,182.59
Thirteenth Illinois	Daniel Hogan	507,921.58
Sixth Indiana	John O. Cravens	2,527,481.85
Seventh Indiana	Joseph P. Throop	3,945,957.04
Third Iowa	John S. Lothrop	176,353.76
Fourth Iowa	Louis Weinstein	301,654.64
District of Kansas	Cyrus Leland, jr.	290,501.40
Second Kentucky	John Feland	3,363,725.58
Fifth Kentucky	Albert Scott	10,230,533.08
Sixth Kentucky	David N. Comingore	3,129,617.08
Seventh Kentucky	Thomas C. McDowell	2,738,842.30
Eighth Kentucky	Anthony R. Burnam	2,351,133.57
District of Louisiana	Augustus T. Wimberly	452,204.09
District of Louisiana	William W. Chisolm (acting)	169,332.99
District of Louisiana	Homer C. Powers	113,295.21
District of Maryland	F. Snowden Hill	3,288,873.77
Third Massachusetts	Frank E. Orcutt	2,462,209.61
First Michigan	James H. Stone	2,093,231.18
Fourth Michigan	John Steketee	190,678.26
District of Minnesota	Marcus Johnson	2,272,427.38
First Missouri	Charles F. Wenneker	8,048,329.02
Sixth Missouri	Hiram F. Devol	472,887.58
District of Montana	James H. Mills	195,751.86
District of Nebraska	John Peters	4,898,588.64
District of New Hampshire	James E. French	546,770.58
First New Jersey	Isaac Moffett	198,690.02
Fifth New Jersey	George H. Large	4,186,321.85
District of New Mexico	Levi A. Hughes	39,778.14
First New York	Ernst Nathan	4,228,294.79
Second New York	Michael Kerwin	1,989,631.87
Third New York	Ferdinand Eidman	6,222,895.66
Fourteenth New York	Robert H. Hunter	1,846,624.07
Twenty-first New York	Alexander von Landberg	1,056,556.41
Twenty-eighth New York	Charles E. Fitch	2,326,976.02
Fourth North Carolina	Elihu A. White	975,258.87
Fifth North Carolina	William W. Rollins	1,408,397.98
First Ohio	David W. McClung	9,967,954.02

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

Collection districts.	Names of collectors.	Aggregate collections.
Tenth Ohio	George P. Waldorf	$715,417.81
Eleventh Ohio	Marcus Boggs	1,151,470.74
Eighteenth Ohio	William H. Gabriel	1,086,332.86
District of Oregon	Milton Weidler	379,876.04
First Pennsylvania	William H. Brooks	3,783,180.19
Ninth Pennsylvania	Sam. Matt. Fridy	2,174,006.16
Twelfth Pennsylvania	Thomas F. Penman	628,285.98
Twenty-third Pennsylvania	Samuel D. Warmcastle	2,023,062.89
Twenty-third Pennsylvania	Harvey J. Mitchell (acting)	2,550,871.99
District of South Carolina	Eugene A. Webster	71,812.85
Second Tennessee	William A. Allen	60,407.23
Second Tennessee	H. G. Lady (acting)	36,974.88
Second Tennessee	Adam B. Bowman	54,318.26
Fifth Tennessee	David A. Nunn	1,127,161.66
Third Texas	Joseph W. Burke	198,766.61
Fourth Texas	James W. Hearne	107,609.32
Second Virginia	James D. Brady	1,795,827.23
Sixth Virginia	Patrick H. McCaull	1,119,585.29
District of West Virginia	Albert B. White	807,588.36
First Wisconsin	Henry Fink	3,310,401.40
Second Wisconsin	Earl M. Rogers	484,297.98
Total from collectors		153,856,885.85
Cash receipts from sale of adhesive stamps*		658.50
Aggregate receipts		153,857,544.35

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, 1892.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$106,771.14	New Hampshire (i)	$546,770.58
Arkansas	95,718.86	New Jersey	4,385,011.87
California (a)	2,280,933.30	New Mexico (k)	39,778.14
Colorado (b)	323,884.20	New York	17,670,978.82
Connecticut (c)	930,783.02	North Carolina	2,383,656.85
Florida	465,629.67	Ohio	12,921,175.43
Georgia	482,811.52	Oregon (l)	379,876.04
Illinois	36,795,338.24	Pennsylvania	11,159,407.21
Indiana	6,473,438.89	South Carolina	71,812.85
Iowa	478,008.40	Tennessee	1,278,862.03
Kansas (d)	290,501.40	Texas	306,375.93
Kentucky	21,813,851.61	Virginia	2,915,412.52
Louisiana (e)	734,832.29	West Virginia	807,588.36
Maryland (f)	3,288,873.77	Wisconsin	3,794,699.38
Massachusetts	2,462,209.61		
Michigan	2,283,909.44	Total	153,856,885.85
Minnesota	2,272,427.38	Cash receipts from sale of adhesive stamps*	658.50
Missouri	8,521,216.60		
Montana (g)	195,751.86	Aggregate receipts	153,857,544.35
Nebraska (h)	4,898,588.64		

* Of the six hundred and fifty-eight dollars and fifty cents ($658.50) received from this source during the last fiscal year, the sum of six hundred and fifty dollars ($650) was a payment on an old account, the balance, eight dollars and fifty cents ($8.50), being the receipts from the sale of documentary stamps issued to collectors for validating unstamped instruments.

a Including the State of Nevada.
b Including the State of Wyoming.
c Including the State of Rhode Island.
d Including the Indian Territory and the Territory of Oklahoma.
e Including the State of Mississippi.
f Including the State of Delaware, District of Columbia, and two counties of Virginia.
g Including the State of Idaho and the Territory of Utah.
h Including the States of North Dakota and South Dakota.
i Including the States of Maine and Vermont.
k Including the Territory of Arizona.
l Including the State of Washington and the Territory of Alaska.

STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES, ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

States, Territories, etc.	Amount collected.	States, Territories, etc.	Amount collected.
Alaska	$3,576.00	Nevada	$23,207.12
Arizona	17,965.90	New Hampshire	486,814.60
California	2,257,726.18	New Mexico	21,812.24
California, Fourth district of	368,964.53	North Dakota	17,122.15
Colorado	311,906.75	Oklahoma Territory	8,864.10
Connecticut	638,737.19	Oregon	190,099.84
Delaware	64,362.86	Rhode Island	292,045.83
District of Columbia	183,447.61	South Dakota	45,498.66
Idaho	31,402.31	Utah	58,839.99
Indian Territory	5,728.41	Vermont	20,000.50
Kansas	275,908.89	Virginia	2,912,912.52
Louisiana	703,818.08	Virginia, two counties of, Accomack and Northampton, belonging to collection district of Maryland	2,500.00
Maine	39,955.48	Washington	186,200.20
Maryland	3,038,563.30	Wyoming	11,977.45
Mississippi	31,014.21		
Montana	105,509.56		
Nebraska	4,835,967.83		

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, 1892 and 1893. 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.
	1892.	1893.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	$254,063.87	$309,082.69	$55,018.82	
Spirits distilled from materials other than apples, peaches, or grapes	18,398,840.66	20,695,514.76	2,296,674.10	
Wine made in imitation of champagne, etc				
Rectifiers (special tax)	72,897.52	65,087.57		$7,809.95
Retail liquor dealers (special tax)	2,370,929.70	2,229,005.91		141,923.79
Wholesale liquor dealers (special tax)	208,517.72	185,241.74		23,275.98
Manufacturers of stills, and stills and worms manufactured (special tax)	2,120.01	1,995.84		124.17
Stamps for distilled spirits intended for export	601.00	648.40	47.40	
Total	21,307,970.48	23,486,576.91	2,178,606.43	
TOBACCO.				
Cigars and cheroots	3,528,518.11	3,790,618.26	262,100.15	
Cigarettes	392,906.78	403,536.70	10,629.92	
Snuff of all descriptions	169,308.54	172,539.84	3,231.30	
Tobacco, manufactured, of all descriptions	3,981,414.62	4,189,287.13	207,872.51	
Total	8,072,148.05	8,555,981.93	483,833.88	
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	8,745,398.49	9,631,746.30	886,347.81	
Brewers (special tax)	78,358.39	74,287.54		4,070.85
Retail dealers in malt liquors (special tax)	95,781.83	94,630.98		1,150.85
Wholesale dealers in malt liquors (special tax)	115,277.44	115,076.77		200.67
Total	9,034,816.15	9,915,741.59	880,925.44	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	166,662.80	234,704.52	68,041.72	
Manufacturers of oleomargarine (special tax)	4,200.00	4,700.00	500.00	
Retail dealers in oleomargarine (special tax)	73,796.00	89,626.00	15,830.00	
Wholesale dealers in oleomargarine (special tax)	42,436.00	50,520.00	8,084.00	
Total	287,094.80	379,550.52	92,455.72	

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1892.	1893.		
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, towns, cities, etc., paid out				
Total				
MISCELLANEOUS.				
Penalties	$39,170.27	$55,677.42	$16,507.15	
Opium manufactured for smoking purposes	60.00			$60.00
Collections not otherwise herein provided for	1,191.64	17.17		1,174.47
Total	40,421.91	55,694.59	15,272.68	
Aggregate receipts	38,742,451.39	42,393,545.54	3,651,094.15	

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 and the provisions of the act of October 1, 1891, relating to the payment of bounty on sugar		$1,879,038.37
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses		2,178,424.57
For salaries and expenses of sugar inspectors		28,554.76
For paper for internal-revenue stamps		59,770.06
For expenses of detecting and punishing violations of internal-revenue laws		46,505.09
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue		270,585.02
Total expended		4,462,877.87
Deduct expenses relating exclusively to the payment of bounty on sugar, as follows:		
Additional deputies and clerks	$98,774.72	
Polariscopes and articles used in making analyses of sugar, etc	9,512.13	
Salary and expenses of sugar inspectors	28,554.76	
Additional clerks in office of Commissioner	10,990.00	
		147,831.61
Leaving the net cost of collection		4,315,046.26

The percentage of the cost of collection is 2.80 per cent. The expenses for the previous fiscal year were $4,205,655.49, being 2.88 per cent. of the collections, so that, while both the collections and the expense of collection during the last fiscal year were in excess of that of the previous year, the percentage of cost of collection has decreased.

The amount appropriated for salaries and expenses of agents, gaugers, storekeepers, etc., was $2,165,000, while, owing to the increased number of distilleries in operation, resulting in an increase in the amount of taxes collected from spirits of more than $5,900,000 as compared with the previous year, as shown in this report, the actual expenses for this purpose were $13,424.57 more than the amount appropriated, as shown by unpaid accounts now on file, and for which an additional appropriation will be needed.

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 this requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public moneys forwarded by collectors and deputy collectors to the depositories	$4,484.50
Locks for use at distilleries	4,228.11
Hydrometers used in gauging spirits	7,002.20
Weighing beams for use in weighing spirits	17,871.75
Gauging rods	59.51
Steel letters for numbering stills	57.90
Saccharometers, polariscopes, stills, and chemicals for testing sweet-wine samples	2,356.07
Stationery for internal-revenue officers	14,077.30
The Internal Revenue Record supplied to internal-revenue offices	2,315.36
Scale for weighing tobacco samples	29.50
The Federal Reporter for the office of the Commissioner of Internal Revenue	15.30
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838, Revised Statutes	1,370.00
Traveling expenses of clerks under special orders of the Department	264.59
Expenses of seizures and sales by collectors	190.65
Total	54,322.74

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the internal revenue service for the fiscal year ending June 30, 1894, 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, and the act of October 1, 1890, providing for payment of a bounty on sugar, including miscellaneous expenses incident to ascertaining and paying said bounty	$1,900,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	2,150,000
For salaries and expenses of sugar inspectors	36,000
For paper for internal-revenue stamps	65,000
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	272,580
Total	4,473,580

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1894, the sum of $272,980 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at	$6,000
One deputy commissioner, at	3,600
One chemist, at	2,500
One microscopist	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-five clerks, at	1,800
Twenty-five clerks, at	1,600
Thirty-five clerks, at	1,400
Twenty-five clerks, at	1,200
Fourteen clerks, at	1,000
Forty clerks, at	900
Three messengers, at	840
Fourteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 208 persons.

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.

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the following scale, with the 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, 1892, in the various districts throughout the United States, as reorganized under the executive order of May 21, 1887, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
36	$4,500	2	$3,625	2	$3,000
1	4,250	4	3,500	2	2,875
2	4,125	1	3,375	4	2,750
1	3,875	1	3,250	3	2,625
3	3,750	1	3,125		

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

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	$2,000	34	$1,300	9	$500
11	1,900	169	1,200	1	480
33	1,800	127	1,100	1	425
1	1,750	136	1,000	11	400
10	1,700	2	950	4	360
31	1,600	64	900	27	300
2	1,550	4	850	3	250
59	1,500	23	800	2	240
9	1,450	1	750	7	200
119	1,400	5	700	4	150
1	1,350	25	600	6	120

There were also employed in the offices of the different collectors 185 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$1,800	8	$1,150	9	$700
2	1,600	6	1,100	2	650
3	1,500	30	1,000	11	600
9	1,400	34	900	1	500
4	1,300	18	800	1	400
1	1,250	5	750		
38	1,200	2	720		

Also 30 porters, messengers, or janitors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
6	$600	1	$360	1	$180
3	500	4	300	2	120
5	480	1	240	3	100
3	400	1	200		

In addition to the foregoing there were also employed for limited periods 409 persons in duties solely connected with the execution of the provisions of the act of October 1, 1890, relating to the payment of bounty on sugar produced, as shown more in detail in that part of this report relating to that subject.

STOREKEEPERS, GAUGERS, ETC.

There were also employed 666 gaugers, who received fees not to exceed $5 per day; 574 storekeepers, and 1,243 storekeeper and gaugers, whose pay did not exceed $4 per diem, and 6 distillery surveyors. All the foregoing officers are paid only when actually employed.

Storekeepers are assigned to those distilleries only which have a surveyed daily capacity of 100 bushels or more, and are paid such compensation as may be prescribed by the Commissioner of Internal Revenue, not to exceed $4 per day.

The pay of storekeeper 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 storekeeper and gaugers 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.

At the close of the year ended June 30, 1892, 207 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $270,585.02.

GENERAL CONDITION OF THE OFFICE AND THE SERVICE.

It affords me great pleasure to testify to the diligence, fidelity, and accuracy of the officers, clerks, and employés of this Bureau during the past fiscal year. The condition of the work of the office is excellent, and it is as fully up to date as it is practicable to have it, and all business has been promptly and accurately disposed of.

The offices of the several collectors of internal revenue have been examined during the past fiscal year as frequently as was possible with the limited force of revenue agents at my command, and such examinations have shown them to be generally in good condition.

To the industry, efficiency, and promptness of the collectors and their subordinates may be ascribed in a great degree the large increase in the receipts from internal revenue with so slight an increase in the cost of collection.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the Office during the fiscal year ended June 30, 1892, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	782
Solicitor's opinions prepared	719
Offers in compromise acted upon	873
Reports of suits and prosecutions recorded	8,508
Reports of seizures on Form 117 recorded	1,235
Reports of seizures and destructions on Form 161	881
Reports of Form 128 recorded	31
Other reports received and examined	7,914
Quitclaim deeds of real estate sold, prepared	4
Amount received from sales of real property	$123.00
Accounts of United States attorneys for services in internal-revenue cases received and acted upon	21
Reward claims acted upon	13
Claims for abatement of taxes disposed of	3,437
Orders for abatement of taxes issued	614
Amount of abatement claims allowed (uncollectible)	$61,882.50
Amount of abatement claims allowed (erroneous assessments)	$445,134.83
Amount of abatement claims rejected (uncollectible)	$5,101.35
Amount of abatement claims rejected (erroneous assessments)	$77,459.13
Claims for the refunding of taxes disposed of	520
Amount of refunding claims allowed	$34,366.31
Amount of refunding claims rejected	$53,856.86
Circulars filled out and addressed	4,160
Letters written	6,018

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	333,046
Returns and reports relating to fermented liquors examined and disposed of	53,280
Computations made of capacities of distilleries and of distillers' monthly liabilities	23,930

Cases of liability to assessment for deficiency, excess, and errors in gauging found and reported	2,956
Aggregate amount reported for assessment	$121,912.27
Locks examined and issued	3,191
Hydrometer sets, boxes, cups, stems, and thermometers examined and issued	2,649
Gauging rods examined and issued	160
Wantage rods examined and issued	116
Weighing beams issued	1,792
Letters written	20,997

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited	34,702
Accounts of tobacco manufacturers audited	1,839
Statements of apparent deficiencies in accounts sent to collectors	1,550
Notices of apparent deficiencies in accounts sent to collectors for service on manufacturers	3,100
Explanations of deficiencies examined and acted upon	2,101
Sales by dealers in leaf tobacco abstracted and referred to collectors	177,117
Claims for abatement and refunding of taxes examined and opinions thereon furnished to the Solicitor	67
Circular letters and orders prepared	2
Letters written	1,635

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing, and counted	48,917,430
Sheets of stamps returned by collectors, counted for reissue	68,250
Certificates of registry received from Public Printer and counted	101,000
Collectors' orders and requisitions filled	4,188
Packages of stamps mailed	53,612
Books of stamps, coupons, and stubs returned by collectors examined and counted	64,570
Stamps and coupons returned, counted, credited in collectors' accounts and forwarded to Fifth Auditor	81,714,369
Stubs of stamps examined	15,030,636
Books of stamps and coupons referred to Fifth Auditor	52,700
Stamps returned by collectors unfit for reissue, and stamps returned for redemption, counted, and certified for destruction	957,322
Claims for redemption of stamps received and examined	542
Claims for redemption of stamps allowed and referred to Fifth Auditor	513
Claims for redemption of stamps rejected	21
Applications for restamping received and disposed of	99
Applications for issue of special-tax stamps in lieu of others destroyed, received and disposed of	397
Claims on Forms 66 and 66 A received and examined	696
Claims on Forms 66 and 66 A allowed and referred to Fifth Auditor	693
Stubs of tax-paid spirit and special-tax stamps examined on claims on forms 66 and 66 A	73,398
Reports examined and disposed of	27,766
Statements of accounts made	162
Names of persons appearing liable to penalty, copied from stubs of special-tax stamps	12,773
Names of persons liable to penalty for default of proper return of special-tax liability, reported to assessment division	8,211
Names of persons liable to penalty for failure to register under the provisions of act October 1, 1890, reported to law division	395
Reëxamination of stubs of special-tax stamps, made to verify lists of persons reported for assessment	8,211
Reëxamination of stubs of certificates of registry to verify reports to law division of persons liable to penalty for failure to register	395
Packages received by express, recorded and distributed	281
Packages received by registered mail, recorded, and distributed	5,099
Acknowledgments of stamps prepared and forwarded	2,952
Letters written	3,920
Value of stamps received from Bureau of Engraving and Printing	$190,727,959.00
Value of stamps issued to collectors	$167,650,313.79

Value of stamps on tin-foil wrappers for tobacco issued to manufacturers	$112,000.20
Value of stamps issued for stamping documents under section 3422, Revised Statutes	$18.15
Value of stamps destroyed	$542,189.89
Value of stamps and coupons forwarded to Fifth Auditor as vouchers	$13,859,212.10
Value of stamps in collectors' accounts	$25,119.51
Value of claims for redemption of stamps allowed	$2,548,821.12
Value of claims on Forms 66 and 66 A certified to Fifth Auditor for allowance	

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	32,733
Reports relating to bonded accounts examined and disposed of	490,911
Reports relating to exportations examined and disposed of	273,126
Reports relating to the fortification of wines examined and disposed of	1,009
Claims for drawback disposed of	236
Letters written	3,453

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	2,923
Monthly reports examined and disposed of	49,747
Quarterly reports examined and disposed of	723
Miscellaneous reports examined and disposed of	2,787
Certificates of deposit for internal-revenue collections recorded (amounting to $153,546,767.15)	28,428
Certificates of deposit for compromise offers, etc., recorded (amounting to $154,322.58)	984
Drafts mailed to collectors for monthly expenses (amounting to $3,099,521)	754
Drafts mailed to collectors for gaugers' fees, etc. (amounting to $780,967.99)	7,024
Drafts mailed to collectors for compromise offers returned (amounting to $13,034.91)	129
Drafts mailed to depositories for transfer of funds (amounting to $160,343.97)	407
Drafts mailed to internal-revenue agents for salary (amounting to $42,652.20)	238
Amount disbursed on pay roll of office of Commissioner of Internal Revenue	$270,585.02
Special allowances to collectors of internal revenue recommended to the Secretary of the Treasury	155
Final statements of collectors' accounts referred to Fifth Auditor for settlement	7
Collectors' monthly reports of collections consolidated into annual statements	863
Annual statements of collectors' monthly reports of collections recorded	65
Schedules of gaugers' accounts prepared	183
Checks for gaugers' fees and expenses filled out	7,024
Deputy collectors' expense accounts recorded in detail	6,358
Monthly abstracts of collections recorded	1,908
Accounts returned for correction	850
Letters written	1,570

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	4,320
Reports of revenue inspectors disposed of	370
Reports of collectors relative to illicit distilling	68
Accounts of revenue agents examined	469
Accounts of revenue inspectors examined	265
Miscellaneous expense accounts examined	148
Sales by dealers in oleomargarine, abstracted and referred to collectors	41,490
Reports relative to oleomargarine examined and disposed of	5,380
Reports of examining officers on condition of collectors' accounts, examined and recorded	170

Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	750
Reports of revenue agents of seizures, etc., Form 170, examined and recorded	135
Number of letters written	2,520

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, appointees notified, and blank bonds prepared	4
Bonds of collectors and disbursing agents recorded	7
Commissions of gaugers, storekeepers, and storekeepers and gaugers recorded, appointees notified and blank bonds prepared	443
Bonds of gaugers, storekeepers, etc., recorded	697
Revocations of commissions, and resignations of gaugers, etc., recorded and mailed	377
Collectors' reports on Forms 241½ and 242 of assignments of storekeepers, storekeepers and gaugers, and gaugers, compared with records	1,490
Statements of organization of collectors' offices, Form 204, recorded	66
Reports of examining officers on condition of collectors' offices, Form 188, examined and acted upon	170
Letters received for entire Bureau registered and distributed to divisions	42,644
Letters briefed and filed	18,118
Press copies of letters sent, registered and arranged for reference	43,733
Pages of press-copy letters copied in records, doubly indexed, and compared	8,671
Pages of press-copy letters bound in volumes (not recorded), paged, and indexed	55,000
Pages of letter and cap paper copied and compared	9,350
Letters paged in registers and compared	40,360
Orders for press copies of letters for reference filled	3,373
Blank forms prepared and issued	9,401,779
Blank books prepared and issued	104,910
Letters written	11,015

DIVISION OF SUGAR BOUNTY.

Letters written, including telegrams and printed letters transmitting licenses and drafts	5,760
Notices and applications for license of sugar-producers received and examined	5,011
Sugar-producers' bonds received and examined	5,011
Licenses issued	4,980
Weighers' returns received, examined, filed, or otherwise disposed of	24,933
Inspectors' returns received, examined, filed, or otherwise disposed of	24,694
Monthly returns of sugar-producers received, examined, filed, or otherwise disposed of	3,588
Claims for bounty on beet, cane, and sorghum sugar received	2,902
Amount involved	$7,350,317.23
Claims for bounty on maple sugar received	1,101
Amount involved	$24,099.26
Total number of claims received	4,003
Amount involved	$7,374,416.49
Claims for bounty examined, entered, and referred to the Fifth Auditor	3,753
Amount involved	$7,369,673.69
Treasury drafts in payment of claims for bounty received, entered, and mailed	2,973
Amount of bounty paid	$7,342,077.79

DIVISION OF CHEMISTRY.

Reports of gauge and test of sweet wine received and examined	867
Returns of classification of sugar filled out, recorded, and mailed to collectors	2,166
Letters written	89

REVENUE AGENTS' DIVISION.

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

EXPENSES OF REVENUE AGENTS.

There have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents	$43,736.00
Aggregate amount of traveling expenses	29,737.11
Stationery furnished agents	357.78
Transportation over Pacific railroads	691.65
Total	74,522.54

WORK OF REVENUE AGENTS.

Two thousand four hundred and eighty-six violations of law have been reported by revenue agents during the year; 621 persons have been arrested on their information; property to the value of $195,898.35 has been reported by them for seizure, and $96,321.74 for assessment for unpaid taxes and penalties.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employés during the fiscal year ended June 30, 1892:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama	123	2	101	.....	*1
Arkansas	5	.....	12	.....	.....
Florida	6	.....	.....	.....	.....
Georgia	160	55	130	.....	.....
Fifth Kentucky	1	1	.....	.....	.....
Seventh Kentucky	2	.....	.....	.....	.....
Eighth Kentucky	42	19	1	.....	.....
Fourth Michigan	.....	1	1	.....	.....
First New York	.....	1	.....	.....	.....
Fourteenth New York	.....	5	3	.....	.....
Fourth North Carolina	66	5	9	.....	.....
Fifth North Carolina	143	2	32	.....	.....
First Pennsylvania	.....	1	.....	.....	.....
Twelfth Pennsylvania	.....	1	2	.....	.....
Twenty-third Pennsylvania	2	.....	5	.....	.....
South Carolina	38	15	7	.....	.....
Second Tennessee	44	3	31	.....	.....
Fifth Tennessee	12	10	7	.....	.....
Second Virginia	1	.....	.....	.....	.....
Sixth Virginia	31	2	41	.....	.....
West Virginia	3	.....	4	.....	.....
Total	729	123	386	.....	*1

*Deputy Marshal D. C. C. Jackson wounded by illicit distillers in Dekalb County December 29, 1891.

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

	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
Stills seized	756	464	397	377	245	564	456	518	466	583	795	852
Officers and employés killed	1	4	1	.....	1	.....	.....	1	1	1	1	.....
Officers and employés wounded	9	1	.....	1	.....	1	1	1	2	1	3	1

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS 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:

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1892.

Name.	Amount.	Name.	Amount.
A. H. Brooks	$9,916.12	J. B. McCoy	$5,252.99
S. C. Cardwell	1,428.24	C. Moore	1,074.60
W. H. Chapman	4,821.50	E. J. Swift	830.37
S. F. Culbertson	727.22	William Somerville	2,449.67
Alvah Eastman	2,911.95	L. A. Thrasher	3,651.35
C. W. Eldridge	6,059.54	Robert Williams, jr	731.52
T. J. Grimeson	2,943.28		
W. H. Knisely	27.00	Total	42,824.15

AMOUNT EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE FOR FISCAL YEAR 1892.

Name.	District.	Amount.
A. R. Burnam	Eighth Kentucky	$201.00
Henry M. Cooper	Arkansas	178.00
James D. Brady	Second Virginia	5.00
David A. Nunn	Fifth Tennessee	12.00
Thomas F. Penman	Twelfth Pennsylvania	26.00
Albert Scott	Fifth Kentucky	11.99
A. B. White	West Virginia	312.00
W. W. Rollins	Fifth North Carolina	89.04
Total		835.03

RECAPITULATION.

Amount expended by revenue agents	$42,824.15
Amount expended by collectors	835.03
Amount expended for rewards	2,551.70
Amount expended for miscellaneous purposes	294.21
Total expended	46,505.09

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.

INTERNAL-REVENUE INSPECTORS.

In accordance with the provisions of legislative act of March 3, 1891, authorizing the Commissioner of Internal Revenue to employ not to exceed 12 inspectors, whose duty shall be to inspect sugar upon which a bounty is required to be paid, and to perform such other duties as may be required by the Commissioner, 12 inspectors have been employed during the past year, at a compensation of $5 per day while actually and necessarily employed, and their necessary traveling expenses.

These inspectors have been employed most of the time in connection with the payment of bounty on domestic sugar, and have been assigned as follows:

District of Kansas	1
District of Nebraska and Montana	1
First district of California	2
District of Louisiana and Texas	7
District of Florida	1

The duties which they have performed have been the inspection and classification of sugar upon which a bounty was claimed, making examinations and inspections at sugar factories, and other work incident to that branch of the service.

During the maple-sugar season inspectors were employed in connection with inspection and classification of maple sugar upon which bounty was claimed in the following districts:

Districts of New Hampshire and Massachusetts	3
Fourteenth, Twenty-first, and Twenty-eighth Districts of New York	2
Twelfth and Twenty-third Districts of Pennsylvania	1
Tenth and Eighteenth Districts of Ohio and First and Fourth Michigan	1

Inspectors rendered valuable services in connection with the work to which they were assigned. In the cane-sugar producing districts I found it necessary to employ inspectors during most of the year. In the beet and sorghum producing districts they were employed a greater portion of the year, and in the districts where maple sugar is produced several of them were employed about three months.

During the months of June, July, and August some of the inspectors were employed with revenue agents in general duty connected with the internal-revenue service.

EXPENSES OF REVENUE INSPECTORS.

The appropriation for the payment of salaries and expenses of inspectors was $36,000. The following expenditures chargeable to that appropriation have been made during the year:

Aggregate salary of inspectors	$16,505.00
Aggregate amount of traveling expenses	11,604.07
Transportation over Pacific railroads	445.69
Total	28,554.76

STAMP DIVISION.

STATEMENT OF NUMBER AND VALUE OF STAMPS ISSUED FOR FISCAL YEAR ENDED JUNE 30, 1892.

Class of stamps.	Number.	Value.
Spirits:		
Tax-paid	1,663,050	$90,260,055.00
Exportation	72,800	7,280.00
Transfer of grape brandy	7,100	
Other than tax-paid, exportation, and transfer of grape brandy	4,666,700	
Wine:		
Fortified sweet	7,000	
Tobacco and snuff:		
Tax-paid	527,748,239	19,606,920.54
Exportation	91,600	
Cigar:		
Tax-paid	78,841,830	13,674,251.55
Exportation	3,200	
Cigarette	273,203,358	1,475,600.70
Special-tax	271,110	8,295,660.00
Certificates of registry	58,760	
Fermented liquors:		
Tax-paid	90,154,400	33,048,200.00
Exportation	60,400	
Brewers' permits	108,400	
Oleomargarine:		
Tax-paid	1,493,200	1,266,096.00
Exportation	27,200	
Tin-foil	29,847,600	112,000.20
Prepared smoking opium	3,400	16,250.00
Documentary	14	18.15
Total	1,008,329,361	167,762,332.14

MANUFACTURE OF STAMP PAPER.

On the 16th day of March, 1892, sealed proposals were solicited, by advertisement, from paper manufacturers for supplying this Bureau with paper to be used in the printing of internal-revenue stamps for the fiscal year ending June 30, 1893. The Fairchild Paper Company, of Boston, Mass., was the only bidder. This company has had for a number of years the contract for furnishing the class of paper prescribed at a price satisfactory to the office, and on this occasion presented acceptable terms and was again awarded the contract at the rate of 6.1 cents per pound, paper to be delivered at the Treasury Department in Washington. It is estimated that 800,000 pounds of paper will be required for the year's product of stamps.

PRINTING OF STAMPS.

The Bureau of Engraving and Printing supplies all internal-revenue stamps used, excepting those printed on tin-foil wrappers. These are furnished by the John J. Crooke Company, of New York, under a contract which relieves the Government of any expense for their production, the expenditure for salaries of a stamp agent and one counter—aggregating $2,500 annually—being reimbursed to the Government by the contractor, and the cost of printing being paid by the manufacturers under special arrangement with the printing company.

CLAIMS FOR REDEMPTION OF STAMPS BARRED BY STATUTE.

The number of applications by letter for the redemption of check and proprietary stamps received during the year ended June 30, 1892, was eighty-six, the value represented ranging from 5 cents to $15. The redemption of these stamps being barred by the statute of limitations, they were returned to the applicants with notice of rejection. There are still on hand seventy-eight cases hitherto reported as of insufficient data for adjustment, some stamps without claims and some claims without stamps. I repeat the suggestion made in my last report, that steps be taken to finally dispose of these cases in order that they may be omitted from subsequent reports, and would recommend that they be properly wrapped and sealed for preservation and filed away, record thereof being kept in this office.

OFFICIAL COUNT OF STAMPS IN VAULT.

On the 28th day of December, 1891, the vaults of this Bureau were turned over to a committee appointed for the purpose, under whose supervision the internal-revenue stamps therein were officially counted. Tabulated statements showing by classes and denominations the balance on hand December 29, 1890, the receipts and deliveries since that date, and the balance on hand at the close of business December 26, 1891, were furnished by the Division of Loans and Currency, Secretary's office, and the count of stamps was found to agree in every respect therewith, and all the stamps with which the Commissioner was charged were properly accounted for. There were on hand December 27, 1890, date of previous count, 22,937,341 stamps, of the value of $24,598,990.28. From that date to December 28, 1891, there were received from the Bureau of Engraving and Printing and from collectors for reissue 1,030,150,211 stamps, of the value of $171,571,212.31. Total to be accounted for, 1,053,087,552 stamps; value, $196,170,202.59. There were delivered for issue, reissue, and destruction during the period named 988,535,879 stamps; value, $172,409,317.74, leaving a balance to be accounted for on the morning of December 28, 1891, of 64,551,673; value, $23,760,884.85, which, by actual count, were found to be in the vaults on that date. A careful examination of the stamp division bookkeepers accounts, by money values, was made, and they were found to agree in every respect with reports of the superintendent of the vault and the books of the Secretary's office.

ISSUES TO COLLECTORS.

A comparison of the issues of tax-paid stamps to collectors this year with the issues for the year ended June 30, 1891, makes an interesting exhibit, which is herewith submitted:

Class of stamps.	Number issued.		Increase over year 1891.	Value of stamps issued.		Difference in values.*
	1891.	1892.		1891.	1892.	
Tax-paid—						
Spirits	1,616,250	1,663,050	46,800	$88,663,275.00	$90,260,055.00	+$1,596,780.00
Tobacco	504,111,697	527,748,239	23,636,542	23,259,966.57	19,606,920.54	− 3,653,046.03
Cigar	78,128,325	78,841,830	713,505	13,560,332.49	13,674,251.55	+ 113,919.15
Cigarette	251,707,970	273,203,358	21,495,388	1,354,349.70	1,475,600.70	+ 121,251.00
Beer	86,055,700	90,154,400	3,498,700	30,674,300.00	33,048,200.00	+ 2,373,900.00

* + increase; − decrease.

CERTIFICATES OF RESIDENCE FOR CHINESE LABORERS.

The provisions of the act of May 5, 1892, require that certificates of residence be issued by this Bureau to such Chinese laborers as are entitled to remain in the United States after the date of said act. These certificates have been prepared and will be supplied to collectors and issued to applicants under the regulations prescribed by the honorable Secretary of the Treasury. It is estimated that 120,000 certificates will be required to supply the several collection districts, 77,000 being estimated for the two districts of California and the district of Oregon. The printing of these certificates is being done at the Government Printing Office.

No applications have been made by any Chinese persons for registration under the terms of the above act. There seems to be, at present, a determination on the part of the Chinese not to register. However, I have taken the precaution to have all the papers necessary for such registration in the hands of the collectors of internal revenue, and should any person entitled to register under this act desire to do so, he can avail himself of the privilege with little or no inconvenience to himself.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $31,000,493.07. This amount includes internal-revenue taxes paid by stamps on imported and manufactured tobacco, snuff, cigars, and cigarettes.

The decrease of collections for the last fiscal year as compared with those for the previous fiscal year was $1,795,777.90. This is due to the reduction by the act of October 1, 1890, of the tax on snuff, chewing and smoking tobacco, January 1, 1891, from 8 to 6 cents per pound, and to the repeal of special taxes relating to tobacco, May 1, 1891.

The tax on cigars and cigarettes was not changed, and the collections therefrom were increased $325,941.99 during the last fiscal year.

	Increase.	Decrease.
Cigars and cheroots	$221,719.95	
Cigarettes	104,222.04	
Total	325,941.99	
Tobacco		$1,842,890.35
Snuff		56,294.31
Special taxes		222,535.23
Total decrease, tobacco and snuff		2,121,719.89
Deduct increase, cigars and cigarettes		325,941.99
Net decrease of collections		1,795,777.90

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 the previous fiscal year was:

Manufactured tobacco	pounds	10,456,173
Snuff	do	774,157
Total	do	11,230,330
Cigars and cheroots	number	73,906,650
Cigarettes	do	208,444,080
Total		282,350,730

The export account shows an increase in manufactured tobacco of 2,281,720 pounds, a decrease in the number of cigars exported of 1,224,435, and an increase of the number of cigarettes exported of 26,310,770.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1892, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco	a$15,237,742.32
Snuff	669,861.08
Total for year ended June 30, 1892	15,907,603.40
Total for year ended June 30, 1891	17,806,788.06
Decrease in collections	1,899,184.66
As follows:	
From chewing and smoking tobacco	1,842,890.35
From snuff	56,294.31

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots	$13,646,398.25
Cigarettes	1,446,491.42
Total for year ended June 30, 1892	15,092,889.67
Total for year ended June 30, 1891	14,766,947.68
Increase in collections	325,941.99

Of this increase $221,719.95 was on cigars and $104,222.04 was on cigarettes.

NO RECEIPTS FROM SPECIAL TAXES.

The act of October 1, 1890, repealed all special taxes relating to tobacco, and therefore there were none paid during the fiscal year ended June 30, 1892.

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1892, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export and including importations for consumption, was:

TOBACCO AND SNUFF.

	Pounds.
Tobacco	b253,962,021
Snuff	11,164,351
Total tobacco and snuff taxed	265,126,372
Tobacco and snuff exported	15,136,711
Total production for fiscal year 1892	280,263,083
Deduct tobacco and snuff imported for consumption	395,957
Total domestic production	279,867,126
Total production 1891	266,751,033
Less imports	490,670
	266,260,363
Total increase over fiscal year 1891	13,606,763

The increase of taxed tobacco and snuff over fiscal year 1891 was 11,230,330 pounds; the increase of tobacco and snuff exported was 2,281,720 pounds; and the decrease of tobacco and snuff imported and withdrawn for consumption was 94,713 pounds.

a Including $84.16, receipts at 8 cents per pound.
b Including 1,052 pounds taxed at 8 cents per pound.

CIGARS AND CHEROOTS.

		Number.
Cigars and cheroots taxed		4,548,799,417
Add quantity exported		1,985,049
Total taxed and exported		4,550,784,466
Deduct quantity imported 1892 (estimated average, 12 pounds per 1,000)		52,726,233
		4,498,058,233
Total domestic production 1892	4,474,892,767	
Taxed in 1891	3,209,484	
Exported in 1891		
Total for 1891	4,478,102,251	
Less imported	71,405,270	
		4,406,696,981
Increase over fiscal year 1891		91,361,252

The increase during the fiscal year 1892 of taxed cigars was 73,906,650; the decrease of cigars exported was 1,224,435, and the decrease of cigars imported and withdrawn for consumption was 18,679,037.

CIGARETTES.

		Number.
Cigarettes taxed		2,892,982,840
Add cigarettes exported		320,845,020
Total taxed and exported		3,213,827,860
Deduct cigarettes imported (estimated average, 3 pounds per 1,000)		3,424,923
Total product for fiscal year 1892		3,210,402,937
Taxed in 1891	2,684,538,760	
Exported in 1891	294,534,250	
Total taxed and exported	2,979,073,010	
Less imported 1891	2,802,125	
		2,976,270,885
Increase over fiscal year 1891		234,132,052

The increase during the fiscal year 1892 of taxed cigarettes was 208,444,080, and of cigarettes exported was 26,310,770. The increase of cigarettes imported and withdrawn for consumption was 622,798.

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed among the different States and districts, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kind of product manufactured. These tables are compiled from the reports received from the collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1891, 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.

There were in New York City thirty-four persons who qualified and kept books as tobacco manufacturers solely for the purpose of lawfully dealing in the refuse scraps, clippings, cuttings, and waste made by cigar manufacturers. They sort, sieve, and pack this material and export most of it to foreign countries. The rest they sell in bulk, under permits, to other manufacturers, who manipulate it and pack their product as smoking

tobacco. During the year 1891 they purchased 1,330,880 pounds of such material, and exported and sold 1,159,131 pounds. These purchases and sales are not included in the tabular statement, because they did not pack and sell any of this tobacco for use and consumption.

Many cigar manufacturers who prepare for use and pack as smoking tobacco their refuse material, clippings, cuttings, and scraps have, during the year 1891, qualified as tobacco manufacturers, and the number of such manufacturers is thereby more than doubled when compared with the previous years.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR JANUARY 1 TO DECEMBER 31, 1891.

State.	District.	No. of accounts.	Pounds of tobacco used.		Cigars manufactured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Alabama	.....	51	106,592	.....	5,436,070	.....
Arkansas	.....	35	60,633	.....	3,151,923	.....
California	1	510	1,955,882	9,592	105,851,313	3,966,240
Do	4	66	95,500	.....	4,522,410	.....
Total	.....	576	2,051,382	9,592	110,373,723	3,966,240
Colorado	.....	176	275,839	.....	14,142,461	.....
Connecticut	.....	409	939,470	176	42,646,539	73,240
Florida	.....	294	2,874,375	3,901	145,878,583	1,321,700
Georgia	.....	48	63,076	.....	2,988,775	.....
Illinois	1	1,333	3,175,333	11,022	170,687,750	3,315,050
Do	5	90	315,817	.....	15,191,905	.....
Do	8	369	1,123,342	.....	56,626,275	.....
Do	13	149	247,115	.....	11,849,125	.....
Total	.....	1,941	4,861,607	11,022	254,355,055	3,315,050
Indiana	6	455	979,690	9,586	48,363,574	1,880,260
Do	7	185	347,054	.....	17,143,390	.....
Total	.....	640	1,326,744	9,586	65,506,964	1,880,260
Iowa	3	150	202,817	.....	11,194,820	.....
Do	4	297	969,016	.....	52,637,518	.....
Total	.....	447	1,171,833	.....	63,832,338	.....
Kansas	.....	239	373,749	.....	19,604,018	.....
Kentucky	2	17	33,443	.....	1,572,950	.....
Do	5	112	582,119	.....	27,826,693	.....
Do	6	94	129,757	.....	6,719,975	.....
Do	7	39	113,538	.....	5,687,785	.....
Do	8	3	273	.....	22,200	.....
Total	.....	265	859,130	.....	41,829,603	.....
Louisiana	.....	133	1,214,067	397,952	58,917,077	133,189,900
Maryland	.....	838	2,072,106	156,823	109,046,916	31,742,976
Massachusetts	.....	642	2,350,571	363	108,641,700	81,310
Michigan	1	628	1,809,663	101	97,055,893	28,000
Do	4	234	443,922	22	22,283,247	8,000
Total	.....	862	2,253,585	123	119,339,140	36,000
Minnesota	.....	348	803,977	35	43,282,206	7,300
Missouri	1	530	1,033,373	180	52,784,080	60,000
Do	6	263	387,945	.....	19,616,359	.....
Total	.....	793	1,421,318	180	72,380,439	60,000
Montana	.....	67	91,564	.....	4,990,065	.....
Nebraska	.....	294	420,110	.....	21,048,649	.....
New Hampshire	.....	132	320,600	.....	14,930,550	.....

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, ETC.—Continued.

State.	District.	No. of accounts.	Pounds of tobacco used.		Cigars manufactured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
New Jersey	1	273	292,077	1,022	14,378,710	380,500
Do	5	703	1,298,549	45	62,211,133	15,000
Total	.....	976	1,590,626	1,067	76,589,843	395,500
New Mexico	.....	5	1,640	.....	69,850	.....
New York	1	1,380	1,602,097	10,948	72,673,136	2,236,850
Do	2	503	2,332,798	2,178,683	116,177,586	893,641,310
Do	3	2,280	12,733,908	1,277,136	612,001,096	457,140,985
Do	14	727	2,331,808	3	114,017,223	1,125
Do	21	648	3,381,278	5	161,286,471	1,900
Do	28	615	1,243,312	513,347	58,742,835	180,498,300
Do	.....					
Total	.....	6,153	23,625,201	3,980,122	1,134,898,347	1,533,520,470
North Carolina	4	15	75,835	2,847,582	4,489,190	768,875,000
Do	5	19	38,629	.....	1,996,225	.....
Total	.....	34	114,464	2,847,582	6,485,415	768,875,000
Ohio	1	624	3,483,046	25,640	172,249,763	6,573,340
Do	10	302	566,355	6	29,935,642	2,700
Do	11	228	1,156,324	.....	65,284,780	.....
Do	18	646	1,695,830	1,560	91,663,353	605,500
Do	.....					
Total	.....	1,800	6,901,555	27,206	359,133,538	7,181,540
Oregon	.....	146	198,835	.....	9,580,497	.....
Pennsylvania	1	1,824	6,881,382	9,519	357,785,601	2,818,350
Do	9	2,357	11,189,801	988	596,213,462	356,200
Do	12	326	611,433	503	30,904,196	246,300
Do	23	601	3,623,385	2,627	247,987,630	876,000
Total	.....	5,198	22,306,001	13,637	1,232,890,889	4,296,850
South Carolina	.....	17	14,267	.....	683,475	.....
Tennessee	2	24	42,913	.....	2,461,975	.....
Do	5	32	98,272	.....	4,744,527	.....
Total	.....	56	141,185	.....	7,206,502	.....
Texas	3	64	129,794	796	6,180,135	301,700
Do	4	22	59,377	.....	2,843,871	.....
Total	.....	86	189,171	796	9,024,006	301,700
Virginia	2	143	1,375,255	1,607,099	94,928,427	633,012,560
Do	6	84	192,745	48,547	9,843,095	14,061,000
Total	.....	227	1,568,000	1,655,646	104,771,522	647,073,560
West Virginia	.....	121	1,108,237	.....	66,535,575	.....
Wisconsin	1	542	1,196,966	.....	62,305,721	.....
Do	2	227	567,452	.....	29,526,238	.....
Total	.....	769	1,764,418	.....	91,831,959	.....

STATEMENT SHOWING THE NUMBER, BY STATES, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

State.	No. of districts.	Number of accounts.	Pounds of tobacco used.		Cigars manufactured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Alabama	1	51	106,592		5,436,070	
Arkansas	1	35	60,633		3,151,923	
California	2	576	2,051,382	9,592	110,373,723	3,966,240
Colorado	1	176	275,839		14,142,461	
Connecticut	1	409	939,470	176	42,646,539	73,240
Florida	1	294	2,874,375	3,901	145,878,583	1,321,700
Georgia	1	48	63,076		2,988,775	
Illinois	4	1,941	4,861,607	11,022	254,355,055	3,315,050
Indiana	2	640	1,326,744	9,586	65,506,964	1,880,260
Iowa	2	447	1,171,833		63,832,338	
Kansas	1	239	373,749		19,604,081	
Kentucky	5	265	859,130		41,829,703	
Louisiana	1	133	1,214,067	397,952	58,917,077	133,189,900
Maryland	1	838	2,071,106	156,823	109,046,916	31,742,976
Michigan	1	642	2,350,571	363	108,641,700	81,310
Minnesota	2	862	2,253,585	123	119,339,140	36,000
Missouri	2	348	803,977	35	43,282,206	7,300
Montana	2	793	1,421,318	180	72,380,439	60,000
Nebraska	1	67	91,564		4,990,065	
New Hampshire	1	294	420,110		21,048,649	
New Jersey	1	132	320,600		14,930,550	
New Mexico	2	976	1,590,626	1,067	76,589,843	395,500
New York	1	5	1,640		69,850	
North Carolina	6	6,153	23,625,201	3,980,123	1,134,898,347	1,533,520,470
Ohio	2	34	114,464	2,847,582	6,485,415	768,875,000
Oregon	4	1,800	6,901,555	27,206	359,133,538	7,181,540
Pennsylvania	1	146	198,835		9,580,497	
South Carolina	4	5,108	22,306,001	13,737	1,232,890,889	4,296,850
Tennessee	1	17	14,267		683,475	
Texas	2	56	141,185		7,206,502	
Virginia	2	86	189,171	796	9,024,006	
West Virginia	2	227	1,568,000	1,655,646	104,771,522	301,700
Wisconsin	1	121	1,108,237		66,535,575	547,073,560
	2	769	1,764,418		91,831,959	
Total	63	24,728	85,435,928	9,115,810	4,422,024,212	3,137,318,596
Calendar year 1890	63	23,119	81,725,643	10,020,668	4,228,528,258	2,505,167,610
Increase, calendar year 1891	.....	a1,609	a3,710,285	b904,858	a193,495,954	a632,150,986

a Average quantity of leaf tobacco used per thousand cigars, 19.3 pounds. Average quantity of leaf tobacco used per thousand cigarettes, 2.9 pounds.

b Not an actual decrease. Previous report did not separate number of pounds used for cigars and for cigarettes and equaled 91,746,311 with a 4-pound average for cigarettes.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

States and districts.	Factories.	Materials used in manufacturing tobacco.							In process.	Total.
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.			
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		Pounds.	Pounds.
Alabama	2	11,663	190							11,853
Arkansas	7	11,695	2,513	100	503	1,308	250		15,298	31,667
California:										
First district	16	54,100	14,320		1,517	1,700	1,000		2,599	75,236
Fourth district	1		225	28		25				278
Total	17	54,100	14,545	28	1,517	1,725	1,000		2,599	75,514
Colorado	13		16,305							16,305
Connecticut	38		13,526							13,526
Florida	6		10,983							10,983
Georgia	11	20,634	1,250		674	150	128		1,634	24,470
Illinois:										
First district	129	5,372,633	990,351	331,141	323,647	556,327	100,931		155,120	7,887,850
Fifth district	17	5,835	7,437				50			13,322
Eighth district	80	1,727,582	59,379	623	242,603	429,782	151,508		120,792	2,732,269
Thirteenth district	20	42,865	2,158		144	52				45,219
Total	246	7,148,915	1,068,325	331,764	566,094	985,161	252,489		275,882	10,678,660
Indiana:										
Sixth district	30	3,058	40,311	32			25			43,426
Seventh district	28	97,060	22,965		1,199	489	70		3,377	125,160
Total	67	100,118	63,276	32	1,199	489	95		3,377	168,586
Iowa:										
Third district	14	235,957	4,101	101,896	2,531	9,141			12,933	366,559
Fourth district	53		35,997						992	36,919
Total	67	235,957	40,098	101,896	2,531	9,141			13,855	403,478
Kansas	25	21,725	16,112		826	1,770	1,444		12,061	53,938

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

States and districts.	Factories.	Materials used in manufacturing tobacco.							
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
Kentucky:	*No.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Second district	33	3,508,880	11,560	.....	269,446	209,055	30,961	96,452	4,126,354
Fifth district	33	14,322,502	21,011	.....	3,395,683	2,048,264	1,347,878	109,688	21,245,026
Sixth district	16	1,383,343	12,894	41,601	297,135	258,590	179,600	31,177	2,204,340
Seventh district	11	362,344	100	.....	37,240	31,731	11,479	6,533	449,427
Eighth district	8	110,666	218	.....	2,110	244	539	439	114,216
Total	101	19,687,735	45,783	41,601	4,001,614	2,547,884	1,570,457	244,289	28,139,363
Louisiana	39	1,578,988	7,625	.....	27,927	23,232	24,560	12,806	1,675,138
Maryland	33	10,337,835	1,904,959	570,620	262,835	550,963	621,050	2,440,828	16,689,090
Massachusetts	17	48,536	11,607	8,185	.....	.....	4,103	43,755	116,186
Michigan:									
First district	64	10,434,019	994,292	213,830	1,757,961	2,040,976	845,560	545,060	16,831,698
Fourth district	36	.....	13,740	.....	.....	.....	.....	.....	13,740
Total	100	10,434,019	1,008,032	213,830	1,757,961	2,040,976	845,560	545,060	16,845,438
Minnesota	43	95,926	21,757	81,500	4,525	5,638	7,439	8,232	225,017
Missouri:									
First district	44	40,928,011	2,128,625	1,489,765	9,888,214	5,792,758	1,879,533	1,505,654	63,612,560
Sixth district	37	790,195	38,823	141,785	44,517	77,240	16,540	119,464	1,228,564
Total	81	41,718,206	2,167,448	1,631,550	9,932,731	5,869,998	1,896,073	1,625,118	64,841,124
Montana	10	.....	2,608	.....	.....	.....	.....	.....	2,608
Nebraska	41	163	17,106	.....	10	60	32	.....	17,371
New Hampshire	6	2,146	.....	.....	.....	.....	.....	.....	2,146
New Jersey:									
First district	14	.....	4,684	.....	.....	.....	.....	.....	4,684
Fifth district	33	23,130,836	226,977	1,268,064	4,906,370	2,800,309	1,661,596	4,839,550	38,833,702
Total	47	23,130,836	231,661	1,268,064	4,906,370	2,800,309	1,661,596	4,839,550	38,838,386
New Mexico	2	4,457	.....	.....	.....	.....	.....	408	4,865

New York:									
First district	37	4,751,504	35,921	4,278	685,797	533,252	627,352	151,197	6,789,301
Second district	58	1,345,316	16,857	11,014	82,443	242,401	118,696	244,596	2,061,323
Third district	61	6,236,552	285,631	4,574	510,878	20,882	106,325	92,491	7,257,333
Fourteenth district	40	1,026,318	40,310	35,829	13,292	31,885	43,974	17,522	1,209,130
Twenty-first district	84	582,003	94,340	37,467	9,569	64,314	16,338	47,234	851,265
Twenty-eighth district	44	1,917,287	112,617	.....	141,289	236,188	278,567	130,568	2,816,516
Total	324	15,858,980	585,676	93,162	1,443,268	1,128,922	1,191,252	683,608	20,984,868
North Carolina:									
Fourth district	74	9,061,430	441,166	269,302	277,075	224,945	283,173	2,381,881	12,938,972
Fifth district	141	18,199,646	23,986	10,124	1,382,501	544,352	113,704	85,240	20,359,553
Total	215	27,261,076	465,152	279,426	1,659,576	769,297	396,877	2,467,121	33,298,525
Ohio:									
First district	79	15,871,039	70,212	102,239	4,630,035	3,352,246	1,265,109	261,047	25,551,927
Tenth district	26	719,102	64,801	203,361	68,142	160,853	67,766	85,287	1,369,312
Eleventh district	12	483,202	26,939	.....	49,751	11,585	1,721	8,000	581,198
Eighteenth district	42	322,423	64,176	4,288	9,428	30,176	25,370	63,933	519,794
Total	159	17,395,766	226,128	309,888	4,757,356	3,554,860	1,359,966	418,267	28,022,231
	10	300	2,605	182	.....	.....	.....	.....	3,087
Oregon									
Pennsylvania:									
First district	94	2,854,217	170,576	124,911	29,349	55,020	41,368	1,712,357	4,987,798
Ninth district	67	17,016	63,748	1,864	650	745	410	7,030	91,563
Twelfth district	20	717,886	5,042	.....	23,991	165	28	.....	747,112
Twenty-third district	21	1,273,170	12,684	1,130	11,595	4,734	28,301	49,946	1,381,560
Total	202	4,863,189	252,050	127,105	65,585	60,664	70,107	1,769,333	7,208,033
South Carolina	4	72,389	4,850	.....	8,264	2,469	3,313	3,237	94,522
Tennessee:									
Second district	15	1,229,853	6,825	55	97,757	72,969	6,345	26,755	1,431,559
Fifth district	47	1,589,963	10,271	.....	27,371	15,140	35,853	209,282	1,887,880
Total	62	2,810,816	17,096	55	125,128	88,109	42,198	236,037	3,319,439
Texas:									
Third district	3	300	1,223	.....	.....	.....	.....	.....	1,523
Fourth district	4	7,305	660	.....	550	918	.....	6,103	15,536
Total	7	7,605	1,883	.....	550	918	.....	6,103	17,059

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

States and districts.	Factories.	Materials used in manufacturing tobacco.							
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
Virginia:	*No.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Second district	48	31,304,764	607,038	12,874	2,300,142	2,027,267	1,522,610	813,580	38,588,275
Sixth district	105	17,239,875	136,794	2,947	1,079,479	422,095	544,587	450,985	19,876,762
Total	153	48,544,639	743,832	15,821	3,379,621	2,449,362	2,067,197	1,264,565	58,465,037
West Virginia	28	1,582,478	2,304,679	.....	281,484	281,780	694,601	72,297	5,217,319
Wisconsin:									
First district	18	4,927,340	95,706	917,367	84,295	256,623	345,185	175,245	6,801,761
Second district	19	1,097	20,590	.....	.....	.....	.....	.....	21,687
Total	37	4,928,437	116,296	917,367	84,295	256,623	345,185	175,245	6,823,448

SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

States.	Factories.	Materials used in manufacturing tobacco.							
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Alabama	2	11,663	190	.....	.....	.....	.....	.....	11,853
Arkansas	7	11,695	2,513	100	503	1,308	250	15,298	31,667
California	17	54,100	14,545	28	1,517	1,725	1,000	2,599	75,514
Colorado	13	.....	16,305	.....	.....	.....	.....	.....	16,305
Connecticut	38	.....	13,526	.....	.....	.....	.....	.....	13,526
Florida	6	.....	10,983	.....	.....	.....	.....	.....	10,983
Georgia	11	20,634	1,250	.....	674	150	128	1,634	24,470
Illinois	216	7,148,915	1,068,325	381,764	566,094	985,161	252,489	275,882	10,078,630
Indiana	67	100,118	63,276	32	1,199	489	95	3,377	168,586
Iowa	67	295,957	40,098	101,896	2,531	9,141	.....	13,855	463,478
Kansas	25	21,725	16,112	.....	826	1,770	1,444	12,061	53,938
Kentucky	101	19,687,735	45,783	41,601	4,001,614	2,547,884	1,570,457	244,289	28,139,363
Louisiana	39	1,578,988	7,625	.....	27,927	23,232	24,560	12,806	1,675,133
Maryland	33	10,337,835	1,904,959	570,620	262,835	550,963	621,050	2,440,828	16,689,090
Massachusetts	17	48,536	11,607	8,185	.....	.....	4,103	43,755	116,186
Michigan	100	10,434,019	1,008,032	213,830	1,757,961	2,040,976	845,560	545,060	16,845,438
Minnesota	43	95,926	21,757	81,500	4,525	5,638	7,439	8,232	225,017
Missouri	81	41,718,206	2,167,448	1,631,550	9,932,731	5,869,998	1,896,073	1,625,118	64,841,124
Montana	10	.....	2,608	.....	.....	.....	.....	.....	2,608
Nebraska	41	163	17,106	.....	10	60	32	.....	17,371
New Hampshire	6	2,146	.....	.....	.....	.....	.....	.....	2,146
New Jersey	47	23,130,836	231,661	1,268,064	4,906,370	2,800,309	1,661,596	4,839,550	38,838,386
New Mexico	2	4,457	.....	.....	.....	.....	.....	408	4,865
New York	324	15,858,980	585,676	93,162	1,443,268	1,128,922	1,191,252	683,608	20,984,868
North Carolina	215	27,261,076	465,152	279,426	1,659,576	769,297	396,877	2,467,121	33,298,525
Ohio	159	17,395,766	226,128	309,888	4,757,356	3,554,860	1,359,966	418,267	28,022,231
Oregon	10	300	2,605	182	.....	.....	.....	.....	3,087
Pennsylvania	202	4,883,189	252,050	127,105	65,585	60,664	70,107	1,769,333	7,208,033
South Carolina	4	72,389	4,850	.....	8,264	2,469	3,313	3,297	94,522
Tennessee	62	2,810,816	17,096	55	125,128	88,109	42,198	236,037	3,319,439
Texas	7	7,605	1,883	.....	550	918	.....	6,103	17,059
Virginia	153	48,544,639	743,832	15,821	3,379,621	2,449,362	2,067,197	1,264,565	58,465,037
West Virginia	28	1,582,478	2,304,679	.....	281,484	281,780	694,601	72,297	5,217,319
Wisconsin	37	4,928,437	116,296	917,367	84,295	256,623	345,185	175,245	6,823,448
Total calendar year 1891	2,220	237,969,329	11,385,956	6,042,176	33,272,444	23,431,808	13,056,972	17,180,565	342,339,250
Total calendar year 1890	978	220,116,473	9,989,651	4,567,318	33,300,489	23,460,113	11,778,881	11,816,958	315,029,883
Difference calendar year 1891	*a*1,242	*a*17,852,856	*a*1,396,305	*a*1,474,858	*b*28,045	*b*28,305	*a*1,278,091	*a*5,363,507	*a*27,309,367

NOTE.—Increased number of factories caused by manufacturers of cigars qualifying as manufacturers of tobacco to legally put up their scraps, cuttings, and clippings as smoking tobacco. *a* Increase. *b* Decrease.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891, 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 and districts.	Tobacco manufactured.										
	Tobacco and snuff produced.					On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Plug.	Fine-cut.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Alabama	11,022		190		11,212		11,212			11,212	$671.72
Arkansas	10,200		13,224		23,433	21,785	45,218	8,907		36,311	2,178.66
California:											
First district			72,517		72,517		72,517	764	4,380	67,373	4,042.38
Fourth district			278		278		278	143		135	8.10
Total			72,795		72,795		72,795	907	4,380	67,508	4,050.48
Colorado			16,266		16,266		16,266	807		15,459	927.54
Connecticut			13,526		13,526		13,526	409		13,117	787.02
Florida			10,983		10,983		10,983			10,983	658.98
Georgia	4,627		14,854		19,481	29,616	49,097	20,737	146	28,214	1,692.84
Illinois:											
First district		1,154,890	6,072,466	199,348	7,426,704	25,483	7,452,187	2,637	277	7,449,273	446,956.38
Fifth district			7,387	6,000	13,387	7,002	20,389	5,641		14,748	884.88
Eighth district	1,103,444	344,090	816,260	205	2,263,999	38,059	2,302,058	57,134	1,220	2,243,704	134,622.24
Thirteenth district	28,883		2,757		31,590	9,716	41,306	*5,513	5,413	30,380	1,822.80
Total	1,132,277	1,498,980	6,898,870	205,553	9,735,680	80,260	9,815,940	70,925	6,910	9,738,105	584,286.30
Indiana:											
Sixth district	1,731		41,381		43,112	30	43,142	1,491		41,651	2,499.06
Seventh district	78,082		21,871		99,953	22,342	122,295	42,265	109	79,981	4,798.86
Total	79,813		63,252		143,065	22,372	165,437	43,696	109	121,632	7,297.92
Iowa:											
Third district		25,130	313,350		338,480	6,626	345,106	11,773		333,333	19,999.98
Fourth district			35,997	435	36,432		36,432			36,432	2,185.92
Total		25,130	349,347	435	374,912	6,626	381,538	11,773		369,765	22,185.90
Kansas	9,762		31,667		41,429	10,344	51,773	13,296		38,477	2,308.62
Kentucky:											
Second district	3,037,576		168,712		3,206,288	732,338	3,938,626	863,674	7,295	3,067,657	184,059.42
Fifth district	15,177,625		2,371,649		17,549,274	899,679	18,448,953	885,830	6,057	17,557,066	1,053,423.96
Sixth district	1,147,684	292,431	483,297		1,923,412	80,742	2,004,154	120,097		1,884,057	113,043.42
Seventh district	330,125		7,972		347,097	31,748	378,845	52,386	200	326,259	19,575.54
Eighth district	82,622		455		83,077	24,440	107,517	18,323	90	89,104	5,346.24
Total	19,784,632	292,431	3,032,085		23,109,148	1,768,947	24,878,095	1,940,310	13,642	22,924,143	1,375,448.58
Louisiana			1,301,714	41,397	1,343,111	186,527	1,529,638	227,375	67,549	1,234,714	74,082.84
Maryland	821	474,571	8,859,860	1,528,767	10,864,019	810,367	11,674,386	932,835	51,400	10,690,151	641,409.06
Massachusetts			10,059	54,150	64,209	1,621	65,830	565		65,265	3,915.90
Michigan:											
First district	3,357,908	4,617,216	8,492,512	2,271	16,469,907	314,889	16,784,796	37,334	1,124	16,746,338	1,004,780.28
Fourth district			13,740		13,740		13,740			13,740	824.40
Total	3,357,908	4,617,216	8,506,252	2,271	16,483,647	314,889	16,798,536	37,334	1,124	16,760,078	1,005,604.68
Minnesota		12,348	182,160	31,240	225,748	15,594	241,342	15,394		225,948	13,556.88
Missouri:											
First district	46,060,691	166,922	5,614,465	32,593	51,874,671	1,943,161	53,817,832	3,564,015	5,239	50,248,578	3,014,914.68
Sixth district	698,858		232,278		931,136	240,400	1,171,536	249,782	71,479	850,275	51,016.50
Total	46,759,549	166,922	5,846,743	32,593	52,805,807	2,183,561	54,989,368	3,813,797	76,718	51,098,853	3,065,931.18
Montana			2,608		2,608		2,608	515		2,093	125.58
Nebraska	120		17,251		17,371		17,371	72		17,299	1,037.94
New Hampshire			2,146		2,146		2,146			2,146	128.76
New Jersey:											
First district			4,684		4,684		4,684			4,684	281.04
Fifth district	13,972,881	3,830,139	5,541,308	4,170,888	27,515,216	90,501	27,605,717	106,671	289,041	27,210,005	1,632,600.30
Total	13,972,881	3,830,139	5,545,992	4,170,888	27,519,900	90,501	27,610,401	106,671	289,041	27,214,689	1,632,881.34
New Mexico			3,892		3,892		3,892			3,892	233.52
New York:											
First district	2,936,546	5,429	2,159,512	6,951	5,108,438	1,649	5,110,087	1,355	12,067	5,096,665	305,799.90
Second district		534,388	1,121,196	49,205	1,704,789	33,799	1,738,588	37,217	3,059	1,698,312	101,898.72
Third district	31,292	1,170,850	5,205,942	78,532	6,486,616	28,463	6,515,079	27,105	293,697	6,194,277	371,656.62
Fourteenth district		143,941	980,260	12,797	1,136,998	26,782	1,163,780	23,619	10,953	1,129,208	67,752.48
Twenty-first district		206,649	622,263	602	829,604	18,064	847,668	17,900	792	828,976	49,738.56
Twenty-eighth district	83,146	728,724	1,830,805	7,120	2,649,795	38,212	2,688,007	49,509	175,459	2,463,039	147,782.34
Total	3,050,984	2,789,981	11,919,978	155,297	17,916,240	146,969	18,063,209	156,705	496,027	17,410,477	1,044,628.62

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED, ETC—Continued.

States and districts.	Tobacco manufactured.										
	Tobacco and snuff produced.					On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Plug.	Fine-cut.	Smoking.	Snuff.	Total.						
North Carolina:	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Fourth district	3,790,286	.....	4,963,090	70,870	8,824,246	1,931,370	10,755,616	2,104,624	176,523	8,474,469	$508,468.14
Fifth district	15,603,539	.....	2,099	.....	15,605,638	5,026,845	20,632,483	7,128,150	6,903	13,497,430	809,845.80
Total	19,393,825	.....	4,965,189	70,870	24,429,884	6,958,215	31,388,099	9,232,774	183,426	21,971,899	1,318,313.94
Ohio:											
First district	17,968,640	1,917,248	1,482,844	10,196	21,378,928	1,144,646	22,523,574	905,957	600	21,617,017	1,297,021.02
Tenth district	76,005	356,710	795,807	.....	1,228,522	1,567	1,230,089	2,316	.....	1,227,773	73,666.38
Eleventh district	2,100	.....	430,510	.....	432,610	6,842	439,452	2,586	.....	436,866	26,211.96
Eighteenth district	18,368	85,932	335,413	1,553	441,266	9,405	450,671	20,565	.....	430,106	25,896.36
Total	18,065,113	2,359,890	3,044,574	11,749	23,481,326	1,162,460	24,643,786	931,424	600	23,711,762	1,422,705.72
Oregon	.....	.....	3,087	.....	3,087	.....	3,087	212	.....	2,875	172.50
Pennsylvania:											
First district	580	45,922	1,089,452	2,846,995	3,982,949	149,769	4,132,718	164,795	1,826	3,966,097	237,965.82
Ninth district	.....	.....	69,185	7,614	76,799	1,641	78,440	3,167	210	75,063	4,503.78
Twelfth district	.....	1,350	620,034	.....	621,384	18,491	639,875	19,611	.....	620,264	37,215.84
Twenty-third district	.....	.....	1,085,747	229,081	1,314,828	.....	1,314,828	30,971	4,850	1,279,007	76,740.42
Total	580	47,272	2,864,418	3,083,690	5,995,960	169,901	6,165,861	218,544	6,886	5,940,431	356,425.86
South Carolina	71,538	.....	100	.....	71,638	65,732	137,370	72,218	26,100	39,052	2,343.12
Tennessee:											
Second district	1,091,008	3,200	26,493	.....	1,120,701	430,891	1,551,592	776,549	.....	775,043	46,502.58
Fifth district	643,046	49	56,973	507,523	1,207,591	300,175	1,507,766	202,350	40,866	1,264,550	75,873.00
Total	1,734,054	3,249	83,466	507,523	2,328,292	731,066	3,059,358	978,899	40,866	2,039,593	122,375.58
Texas:											
Third district	.....	.....	1,523	.....	1,523	.....	1,523	228	.....	1,295	77.70
Fourth district	5,314	.....	2,212	.....	7,526	7,252	14,778	4,864	.....	9,914	594.84
Total	5,314	.....	3,735	.....	9,049	7,252	16,301	5,092	.....	11,209	672.54
Virginia:											
Second district	25,913,809	.....	2,210,299	5,958	28,130,066	2,999,112	31,129,178	2,816,442	9,458,070	18,854,666	1,131,279.96
Sixth district	12,816,103	.....	699,720	770,439	14,286,262	5,531,757	19,818,019	5,962,136	22,193	13,833,690	830,021.40
Total	38,729,912	.....	2,910,019	776,397	42,416,328	8,530,869	50,947,197	8,778,578	9,480,263	32,688,356	1,961,301.36
West Virginia	64	.....	4,598,854	.....	4,598,918	79,514	4,678,432	113,816	.....	4,564,616	273,876.96
Wisconsin:											
First district	2,910	850,741	5,497,457	1,421	6,352,529	27,905	6,380,434	51,187	1,483	6,327,764	379,665.84
Second district	.....	.....	21,687	.....	21,687	4,954	26,641	4,698	.....	21,943	1,316.58
Total	2,910	850,741	5,519,144	1,421	6,374,216	32,859	6,407,075	55,885	1,483	6,349,707	380,982.42

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

State.	Tobacco manufactured.										
	Tobacco and snuff produced.					On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Plug.	Fine-cut.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Alabama	11,022	.....	190	.....	11,212	.....	11,212	.....	.....	11,212	$671.72
Arkansas	10,209	.....	13,224	.....	23,433	21,785	45,218	8,907	.....	36,311	2,178.66
California	.....	.....	72,795	.....	72,795	.....	72,795	907	4,380	67,508	4,050.48
Colorado	.....	.....	16,266	.....	16,266	.....	16,266	807	.....	15,459	927.54
Connecticut	.....	.....	13,526	.....	13,526	.....	13,526	409	.....	13,117	787.02
Florida	.....	.....	10,983	.....	10,983	.....	10,983	.....	.....	10,983	658.98
Georgia	4,627	.....	14,854	.....	19,481	29,616	49,097	20,737	146	28,214	1,692.84
Illinois	1,132,277	1,498,980	6,898,870	205,553	9,735,680	80,260	9,815,940	70,925	6,910	9,738,105	584,286.30
Indiana	79,813	.....	63,252	.....	143,065	22,372	165,437	43,696	109	121,632	7,297.92
Iowa	.....	25,130	349,347	435	374,912	6,626	381,538	11,773	.....	369,765	22,185.90
Kansas	9,762	.....	31,667	.....	41,429	10,344	51,773	13,296	.....	38,477	2,308.62
Kentucky	19,784,632	292,431	3,032,085	.....	23,109,148	1,768,947	24,878,095	1,940,310	13,642	22,924,143	1,375,448.58
Louisiana	.....	.....	1,301,714	41,397	1,343,111	186,527	1,529,638	227,375	67,549	1,234,714	74,082.84
Maryland	821	474,571	8,859,860	1,528,767	10,864,019	810,367	11,674,386	932,835	51,400	10,690,151	641,409.06
Massachusetts	.....	.....	10,059	54,150	64,209	1,621	65,830	565	.....	65,265	3,915.90
Michigan	3,357,908	4,617,216	8,506,252	2,271	16,483,647	314,889	16,798,536	37,334	1,124	16,760,078	1,005,604.68
Minnesota	.....	12,348	182,160	31,240	225,748	15,594	241,342	15,394	.....	225,948	13,556.88
Missouri	46,759,549	166,922	5,846,743	32,593	52,805,807	2,183,561	54,989,368	3,813,797	76,718	51,098,853	3,065,931.18
Montana	.....	.....	2,608	.....	2,608	.....	2,608	515	.....	2,093	125.58
Nebraska	120	.....	17,251	.....	17,371	.....	17,371	72	.....	17,299	1,037.94
New Hampshire	.....	.....	2,146	.....	2,146	.....	2,146	.....	.....	2,146	128.76
New Jersey	13,972,881	3,830,139	5,545,992	4,170,888	27,515,900	90,501	27,610,401	106,671	289,041	27,214,689	1,632,881.34
New Mexico	.....	.....	3,892	.....	3,892	.....	3,892	.....	.....	3,892	233.52
New York	3,050,984	2,789,981	11,919,978	155,297	17,916,240	146,969	18,063,209	156,705	496,027	17,410,477	1,044,628.62
North Carolina	19,393,825	.....	4,965,189	70,870	24,429,884	6,958,215	31,388,099	9,232,774	183,426	21,971,899	1,318,313.94
Ohio	18,065,113	2,359,890	3,044,574	11,749	23,481,326	1,162,460	24,643,786	931,424	600	23,711,762	1,422,705.72
Oregon	.....	.....	3,087	.....	3,087	.....	3,087	212	.....	2,875	172.50
Pennsylvania	580	47,272	2,864,418	3,083,690	5,995,960	169,901	6,165,861	218,544	6,886	5,940,431	356,425.86
South Carolina	71,538	.....	100	.....	71,638	65,732	137,370	72,218	26,100	39,052	2,343.12
Tennessee	1,734,054	3,249	83,466	507,523	2,328,292	731,066	3,059,358	978,899	40,866	2,039,593	122,375.58
Texas	5,314	.....	3,735	.....	9,049	7,252	16,301	5,092	.....	11,209	672.54
Virginia	38,729,912	.....	2,910,019	776,397	42,416,328	8,530,869	50,947,197	8,778,578	9,480,263	32,688,356	1,961,301.36
West Virginia	64	.....	4,598,854	.....	4,598,918	79,514	4,678,432	113,816	.....	4,564,616	273,876.96
Wisconsin	2,910	850,741	5,519,144	1,421	6,374,216	32,859	6,407,075	55,885	1,483	6,349,707	380,982.42
Total calendar year 1891	166,177,915	16,968,870	76,708,300	10,674,241	270,529,326	23,427,847	293,957,173	27,790,472	10,746,670	255,420,031	15,325,201.86
Total calendar year 1890	156,029,574	17,567,989	69,829,445	9,434,746	252,861,754	26,045,180	278,906,934	22,197,013	10,224,106	246,485,815	19,718,865.20
Diff'r'nce calendar year 1891	a10,148,341	b599,119	a6,878,855	a1,239,495	a17,667,572	b2,617,333	a15,050,239	a5,593,459	a522,564	a8,934,216	b4,393,663.34

a Increase. b Decrease.

NOTE 1.—Increase in "smoking" includes scraps, cuttings, and clippings put up by manufacturers of cigars who, under law and circular No. 361, qualified as manufacturers of tobacco.

NOTE 2.—Tax on tobacco and snuff year 1890 was 8 cents per pound, and for the year 1891 reduced to 6 cents per pound.

SMOKING OPIUM.

Under the act of October 1, 1890, section 36, a tax of $10 per pound was levied upon all opium manufactured in the United States for smoking purposes.

Proper regulations, blanks, forms, records, bonds, stamps, etc., have been prepared in accordance with the terms of said act, but no persons qualified as manufacturers of opium during the past fiscal year, and except the issuing by this office of proper stamps, records, blanks, etc., to the collectors of the first and fourth districts of California and the district of Montana, there is at present nothing to report in connection with the legitimate manufacture of opium in the United States under the provisions of said act.

After two years of experience with the practical operation of that part of the act of October 1, 1890, providing for the collection of a tax of $10 a pound upon all opium manufactured in the United States for smoking purposes, it is found that additional legislation is necessary to an effective enforcement of the law.

During these two years a large portion of the opium seized for being unstamped has been released to the claimants because of the inability of the United States to prove its actual manufacture since October 1, 1890, in the face of testimony such as account books, bills of sale, etc., showing purchases of the opium before that date, which, it was morally certain, was fabricated for the occasion, but which it was impossible to overthrow by positive evidence.

As ample opportunity has been given to holders of opium, made or imported before the passage of the act, to bring it forward and have it marked for identification by the revenue officers, and many thousands of cans have been thus marked, it is believed that all smoking opium remaining unstamped or unidentified should be declared illicit. I therefore recommend that (following the precedents found in sections 3378 and 3403, Revised Statutes, as to tobacco, snuff, and cigars) an amendment be made to the law which shall provide that after its passage all smoking opium found unstamped shall be deemed to have been manufactured or imported since October 1, 1890, and shall be forfeited to the United States.

As section 39 of the act of October 1, 1890, has been found inadequate to the prevention or punishment of frauds in the stamping of smoking opium, being nothing more than a mere general reference to other highly penal statutes relating to the stamping of tobacco and snuff, and a declaration that their provisions shall, "as far as practicable," be made to apply to the stamping of smoking opium, and being, besides, fatally defective in the omission of the word "affixing," I would further recommend that the provisions of sections 3373, 3374, 3375, and 3376, Revised Statutes, be adapted to the stamping of prepared smoking opium, and so drawn up in detail and enacted.

DIVISION OF LAW.

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1891–'92 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 civil actions *in rem*.	Total.
Pending July 1, 1891	5,033	149	46	5,228
Commenced during fiscal year 1892	8,355	76	77	8,508
Total	13,388	225	123	13,736
Decided in favor of the United States:				
Judgments and costs paid	1,189	16	15	1,220
Judgments and costs not paid	3,210	40	5	3,255
Settled by compromise	85	3	9	97
Decided against the United States	1,415	1	7	1,423
Dismissed, abandoned, consolidated, etc	2,169	15	10	2,194
Total suits disposed of	3,669	19	26	3,714
Pending July 1, 1892	5,320	150	77	5,547
Wherein sentences are suspended	635			635

Recoveries of judgments, costs taxed, etc.	Fines.	Principal.	Costs.	Total.
Amount of judgments recovered and costs:				
In criminal actions	$329,608.13		$185,849.75	$515,457.88
In civil actions, *in personam*		$31,246.29	1,495.06	32,741.35
In civil actions, *in rem*		7,449.05	4,446.66	11,895.71
Amount paid to collectors:				
In criminal actions	92,912.26		30,742.66	123,654.92
In civil suits *in personam*		71,004.11	1,171.02	72,175.13
In actions *in rem*		9,781.80	3,909.69	13,691.49

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, Revised Statutes, for the fiscal year ended June 30, 1892, with the amount of tax, assessable penalty, and specific penalty accepted.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1891.					
On hand July 1	70				
July	51	63	$672.50	$246.25	$6,249.30
August	53	29	50.00	25.00	11,895.00
September	101	68	300.00	50.00	5,166.12
October	106	57	2,646.24	64.59	3,012.66
November	79	76	504.40	53.75	5,783.64
December	91	6	158.33	79.17	1,477.56
1892.					
January	59	35	225.00	100.00	3,670.00
February	60	116	147.60		7,410.00
March	80	23	10,871.04	113.91	8,905.07
April	50	94	44,073.16	291.46	6,979.87
May	52	52	4,905.42	50.00	8,496.80
June	53	56	290.08	61.05	6,373.50
Offers rejected or withdrawn		198			
On hand July 1		32			
Total	905	905	64,843.87	1,135.18	75,418.89

RECAPITULATION.

Tax	$64,843.87
Assessable penalty	1,135.18
Specific penalty	75,418.89
Total	141,397.94

STATEMENT OF CASES COMPROMISED IN THE QUARTER ENDED SEPTEMBER 30, 1892.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specified penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1892.					
On hand July 1	32				
July	50	31	$583.00	$75.00	$4,449.01
August	63	62	232.07	2.08	4,145.00
September	52	28	266.35		3,160.00
Offers rejected or withdrawn		31			
On hand October 1		45			
Total	197	197	1,081.42	77.08	11,754.01

RECAPITULATION.

Tax	$1,081.42
Assessable penalty	77.08
Specific penalty	11,754.01
Total	12,912.51

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1892, are as follows:

Articles.	Quantity.	Value.
Distilled spirits.....gallons..	80,602	$55,844.08
Tobacco.....pounds..	26,654	5,672.50
Cigars.....number..	263,760	4,238.50
Miscellaneous property		240,269.65
Total		306,024.73

ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE QUARTER ENDED SEPTEMBER 30, 1892.

State.	Distilled spirits.		Tobacco.		Cigars.		Miscellaneous property.
	Gallons.	*Value.*	*Pounds.*	*Value.*	*Number.*	*Value.*	
Alabama	422	$556.00					$2,770
Arkansas							90
California	149	160.00			650	$10.00	4,636
Colorado							20
Connecticut	38	48.00					
Georgia	1,020	438.00					
Illinois	450	425.00					2,510
Iowa	29	50.00					
Kentucky	300	517.00					1,000
Massachusetts	455	115.00					
Missouri					36	1.00	50
New Jersey	62	55.00			800	5.00	
New York	678	664.00					27,125
North Carolina	2,866	988.00					2,077
Pennsylvania	1,105	634.00					115
South Carolina	184	114.00					913
Tennessee	518	600.00	110	$11.00			349
Virginia	217	234.00					540
Wisconsin	70	35.00					
Total	8,563	5,633.00	110	11.00	1,486	16.00	42,195

8,563 gallons distilled spirits, valued at	$5,633
110 pounds tobacco, valued at	11
1,486 cigars, valued at	16
Miscellaneous property, valued at	42,195
Total	47,855

ABATEMENT CLAIMS.

On the 1st of July, 1891, there were pending 1,497 claims for abatement of assessed taxes, amounting to $270,679.56, and during the year 2,725 claims, amounting to $561,478.91, were presented.

Of these, 3,076 claims, amounting to $507,017.33, have been allowed by this office, and 927 claims, amounting to $179,068.77, have been rejected or returned for amendment. This left 219 claims for abatement still pending on the 30th of June, 1892, amounting to $146,072.37.

Since that date and up to October 1, 604 other claims have been filed, amounting to $74,302.28; 334 claims have been allowed, amounting to $45,024.25, and 114 rejected or returned for amendment, amounting to $33,965.86, and on the 1st of October, 1892, 375 claims for abatement were pending, amounting to $141,384.54.

REFUNDING CLAIMS.

On the 1st of July, 1891, there were pending 140 claims for the refunding of taxes collected, amounting to $132,984.02, and during the year 583 other claims, amounting to $69,797.09, were presented.

Of these, 462 claims, amounting to $34,366.31, have been allowed, and 124 claims, amounting to $57,695.12, have been rejected or returned for amendment. This left 137 claims for refunding still pending on the 30th of June, 1892, amounting to $110,719.68.

Since that date and up to the 1st of October, 1892, 66 other claims have been received, amounting to $9,777.94. Of these, 55 claims have been allowed, amounting to $9,286.14, and 17 have been rejected or returned for amendment, amounting to $1,242.34, and on the 1st of October, 1892, 131 claims for refunding were pending, amounting to $109,969.14.

REBATE CLAIMS.

The report for 1891 embraced the work on rebate claims up to October 1, 1891.

On the 1st of October there were outstanding 467 claims, amounting to $14,973.62. These claims had been returned for amendment. Since that date and up to June 30, 1892, 242 of those claims, amounting to $7,831.00, were again received. Of that number, 174 claims were allowed, amounting to $6,674.84, and 68 claims, amounting to $1,229.60, were returned or rejected.

Since June 30 and up to October 1, 8 claims have been received, amounting to $96.18, and they have been allowed.

SALES OF REAL PROPERTY.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUITCLAIM DEEDS, DURING THE FISCAL YEAR 1891–'92.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
Sept. 3, 1891	Oct. 8, 1872	John Stephens	1 acre of land in Schuyler County, Ill.	$41
Oct. 3, 1891	June , 1890	Emanuel Miller	Premises of distillery No. 1788, in Rowan County, N. C.	15
Oct. 19, 1891	Oct. 19, 1878	John McHenry	104 acres of land in the 22d civil district of Rutherford County, Tenn.	25
May 2, 1892	May 1, 1873	William Ware	5 acres land in Wells, Rutland County, Vt.	22
Total				123

VIOLATIONS OF INTERNAL REVENUE LAWS.

STATEMENT SHOWING THE VIOLATIONS OF THE INTERNAL-REVENUE LAWS CHARGED, AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, AND, ALSO, THE PROSECUTIONS PENDING ON JULY 1, 1892.

Judicial districts.	Commenced during fiscal year ended June 30, 1892.							Prosecutions pending at the commencement of last fiscal year.	Total of prosecutions during fiscal year 1891–'92.	Pending on July 1, 1892.						
	Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus oleomargarine laws.	Other violations.	Total.				Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus oleomargarine laws.	Other violations.	Total pending.	
Alabama:																
Northern district	121	3	69		51	244		191	435	149		65		40	254	
Middle district	36	1	59		5	101		114	215	42		69		25	136	
Southern district	7		4			11		12	23	5		1			6	
Alaska	6					6			6							
Arkansas:																
Eastern district	48	2	11		15	61		51	112	43		5		1	49	
Western district	281		12			308		11	319	18					18	
California:																
Northern district	1				7	7		44	51	28		1		17	46	
Southern district	6				1	7		1	3					2	2	
Colorado	1				1	2		2	4	2					2	
Connecticut	6				1	7		4	11							
Delaware	10					10		1	11	2					2	
District of Columbia	3					3			3							
Florida:																
Northern district	29		10		6	45		29	74	11		10		1	22	
Southern district	2				3	5		2	7	2		1		1	4	
Georgia:																
Northern district	329	4	172	4	42	551		428	979	174	3	97		15	292	
Southern district	35		2		4	41		22	63	29		1		3	33	
Idaho					1	1			1					1	1	
Illinois:																
Northern district	53	2		8	7	70		9	79	5				2	9	
Southern district	108	2	10		9	129		54	183	47	3			5	60	
Indiana	95	1	4	4	2	106		23	129	35	1	1			42	
Indian Territory	3					3			3							
Iowa:																
Northern district	116	3			1	120		9	129	11	1				11	
Southern district	192	2	3		11	208		110	318	95					96	
Kansas	60	1			9	70		92	162	48				8	56	

VIOLATIONS OF INTERNAL REVENUE LAWS—Continued.

STATEMENT SHOWING THE VIOLATIONS OF THE INTERNAL-REVENUE LAWS CHARGED, AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, ETC.—Continued.

Judicial districts.	Commenced during fiscal year ended June 30, 1892.						Pending on July 1, 1892.						
	Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus oleomargarine laws.	Other violations.	Total.	Prosecutions pending at the commencement of last fiscal year.	Total of prosecutions during fiscal year 1891-'92.	Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus oleomargarine laws.	Other violations.	Total pending.
Kentucky	198	4	144	.....	87	433	99	532	42	2	26	.....	17	87
Louisiana:														
Eastern district	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1
Western district	44	1	3	.....	4	52	104	156	83	1	2	.....	3	89
Maine	80	.....	.....	.....	.....	80	24	104	3	.....	.....	.....	.....	31
Maryland	29	2	.....	.....	8	39	26	65	14	.....	.....	.....	.....	14
Massachusetts	213	2	.....	.....	7	222	39	261	92	.....	.....	.....	2	94
Michigan:														
Eastern district	33	.....	.....	.....	4	37	16	53	30	.....	.....	.....	3	33
Western district	21	3	.....	2	13	39	13	52	16	2	.....	1	1	20
Minnesota	5	.....	.....	.....	1	6	8	14	1	.....	.....	.....	.....	1
Mississippi:														
Northern district	629	1	6	.....	18	654	696	1,350	1,073	1	12	.....	16	1,102
Southern district	221	.....	5	.....	4	230	48	278	121	.....	2	.....	.....	123
Missouri:														
Eastern district	50	1	1	2	2	56	80	136	69	1	.....	2	1	73
Western district	156	4	3	4	6	173	27	200	29	.....	2	.....	1	32
Nebraska	150	.....	.....	.....	1	151	82	233	82	.....	.....	.....	2	84
New Hampshire	17	.....	.....	.....	.....	17	3	20	5	.....	.....	.....	.....	5
New Jersey	7	.....	.....	3	2	12	6	18	2	.....	.....	2	2	6
New Mexico	4	.....	.....	.....	.....	4	7	11	5	.....	.....	.....	1	6
New York:														
Northern district	44	1	.....	.....	2	47	3	50	6	.....	.....	.....	3	9
Eastern district	3	.....	1	.....	2	6	3	9	4	.....	1	.....	2	7
Southern district	1	.....	1	.....	1	3	33	36	12	.....	3	.....	16	31
North Carolina:														
Eastern district	29	1	18	.....	20	68	30	98	12	.....	7	.....	3	22
Western district	268	.....	382	.....	107	757	161	918	80	.....	91	.....	13	190
North Dakota	2	.....	.....	.....	.....	2	20	22	3	.....	.....	.....	.....	3
Ohio:														
Northern district	109	2	.....	3	47	161	16	177	3	.....	.....	.....	24	27
Southern district	7	1	.....	1	1	10	5	15	4	.....	.....	1	.....	5
Oklahoma	18	.....	.....	.....	8	26	1	26	4	.....	.....	.....	.....	4
Oregon	1	.....	.....	.....	.....	1	1	2	.....	.....	.....	.....	.....	.....
Pennsylvania:														
Eastern district	4	.....	.....	7	23	34	3	37	.....	.....	.....	.....	3	3
Western district	7	.....	.....	3	6	16	16	32	6	.....	4	4	2	16
Rhode Island	.....	.....	.....	.....	.....	.....	5	5	.....	.....	.....	2	.....	2
South Carolina	202	3	69	4	16	294	44	338	36	.....	.....	.....	.....	48
South Dakota	73	.....	.....	.....	.....	73	11	84	19	.....	7	1	4	19
Tennessee:														
Eastern district	415	4	119	.....	286	824	520	1,344	200	.....	13	.....	114	327
Middle district	182	.....	72	.....	65	319	116	435	43	.....	34	.....	18	95
Western district	107	.....	18	.....	27	152	100	252	99	.....	8	.....	14	121
Texas:														
Eastern district	10	1	.....	.....	2	13	13	26	13	1	.....	.....	1	15
Northern district	3	.....	.....	.....	.....	3	9	12	11	.....	.....	.....	.....	11
Western district	23	2	.....	.....	1	26	27	53	14	1	.....	.....	.....	15
Vermont	8	.....	.....	.....	.....	8	12	20	7	.....	.....	.....	.....	7
Virginia:														
Eastern district	2	.....	1	.....	1	4	3	7	1	.....	.....	.....	1	2
Western district	328	12	86	.....	99	525	322	847	218	10	67	.....	49	344
Washington	2	.....	.....	.....	.....	2	.....	2	1	.....	.....	.....	.....	1
West Virginia	534	3	19	.....	90	646	1,071	1,717	977	1	14	.....	68	1,060
Wisconsin:														
Eastern district	10	.....	.....	.....	1	11	.....	11	2	.....	.....	.....	.....	2
Western district	8	.....	.....	.....	.....	8	1	9	.....	.....	.....	.....	.....	.....
Total	5,799	69	1,304	45	1,138	8,355	5,093	13,388	4,223	28	544	18	507	5,320

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1892; ALSO THE NUMBER OF STAMPS ISSUED TO RETAIL DEALERS IN OLEOMARGARINE FOR THE SAME PERIOD.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1892, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	Stamps issued to retail dealers in oleomargarine.
Alabama	5	1,120	43	....	5	49	25	....	80	5	1,332	86
Alaska	.....	60	.....	....	4	3	.....	....	.....	.....	67	.....
Arizona	.....	666	9	....	3	13	24	....	7	2	724	7
Arkansas	.....	794	42	....	.....	15	26	....	48	1	926	48
California:												
First district	141	10,486	425	3	72	173	118	....	9	3	11,430	9
Fourth district	10	3,568	40	....	70	59	42	.....	.....	.....	3,789	.....
Colorado	4	2,864	60	....	26	151	91	1	11	3	3,211	15
Connecticut	21	3,172	56	....	19	122	130	....	91	3	3,614	91
Delaware	4	405	6	....	5	8	6	....	8	....	442	8
District of Columbia	8	1,578	31	....	7	55	6	....	12	1	1,698	13
Florida	5	475	15	.....	.....	29	19	....	75	7	625	75
Georgia	10	2,025	55	2	5	100	34	....	59	5	2,295	60
Idaho	1	888	16	....	19	11	20	....	24	2	981	27
Illinois:												
First district	113	13,133	232	6	97	582	162	6	953	12	15,296	953
Fifth district	11	949	33	....	9	62	44	....	75	3	1,186	73
Eighth district	3	1,979	35	....	16	106	80	....	86	....	2,305	86
Thirteenth district	2	1,377	9	....	14	218	13	....	26	....	1,659	26
Indiana:												
Sixth district	21	4,676	54	1	27	233	162	1	104	2	5,281	104
Seventh district	15	2,885	40	....	21	122	44	....	34	....	3,161	34
Indian Territory	.....	3	.....	.....	.....	494	30	....	30	....	557	32
Iowa:												
Third district	4	2,738	21	....	17	108	85	....	4	1	2,978	4
Fourth district	6	1,968	37	....	20	142	73	....	36	....	2,282	36
Kansas	2	2,068	16	....	1	432	51	2	137	1	2,710	137
Kentucky:												
Second district	11	1,013	22	....	1	41	12	....	6	....	1,106	6
Fifth district	55	1,827	124	3	22	87	11	....	53	4	2,186	53
Sixth district	6	693	56	....	4	22	8	....	56	3	848	56
Seventh district	5	748	29	1	1	27	21	....	17	....	849	17
Eighth district	.....	607	8	.....	.....	11	9	....	9	....	644	9
Louisiana	27	5,468	117	....	8	49	37	....	49	5	5,760	54
Maine	.....	808	7	.....	.....	214	5	....	20	....	1,054	20
Maryland	62	4,355	105	3	36	61	69	....	4	1	4,696	11
Massachusetts	63	4,918	223	....	34	206	241	....	269	16	5,970	269
Michigan:												
First district	12	6,385	42	....	96	172	123	....	324	14	7,168	324
Fourth district	.....	1,798	16	....	18	94	49	....	38	4	2,017	39
Minnesota	26	3,146	69	....	96	169	148	....	15	5	3,674	15
Mississippi	1	1,050	30	....	.....	132	22	....	1	1	1,237	1
Missouri:												
First district	46	4,623	118	2	45	243	94	....	345	10	5,526	368
Sixth district	18	3,226	86	....	15	163	116	1	265	3	3,893	265
Montana	.....	2,217	54	....	20	48	38	....	22	14	2,413	26
Nebraska	2	2,277	46	....	25	138	155	2	60	3	2,708	60
Nevada	.....	552	7	....	18	6	9	....	2	....	594	2
New Hampshire	1	1,669	9	....	5	160	68	....	6	....	1,918	6
New Jersey:												
First district	2	1,776	8	....	8	33	90	....	7	....	1,924	7
Fifth district	29	6,591	73	2	44	235	138	....	110	4	7,226	110
New Mexico	2	584	6	....	4	12	30	....	6	....	644	6
New York:												
First district	17	7,603	66	....	61	266	87	....	.....	.....	8,100	.....
Second district	165	3,270	470	2	11	69	30	....	4	1	4,022	4
Third district	52	7,087	171	1	52	274	45	....	5	3	7,690	14
Fourteenth district	20	9,340	94	....	70	483	264	....	.....	.....	10,271	.....
Twenty-first district	20	5,061	54	....	50	330	105	....	1	....	5,621	1
Twenty-eighth district	29	6,317	87	1	60	159	76	....	.....	.....	6,729	.....
North Carolina:												
Fourth district	2	963	8	1	.....	28	17	....	15	....	1,034	15
Fifth district	11	505	23	1	.....	11	9	....	14	....	574	14
North Dakota	.....	303	.....	....	2	24	.....	....	4	....	333	4

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1892; ALSO THE NUMBER OF STAMPS ISSUED TO RETAIL DEALERS IN OLEOMARGARINE FOR THE SAME PERIOD—Continued.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1892, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	Stamps issued to retail dealers in oleomargarine.
Ohio:												
First district	65	4,206	184	5	36	34	41	....	127	3	4,701	127
Tenth district	25	3,691	47	1	33	113	120	....	24	6	4,060	24
Eleventh district	18	2,385	38	....	20	27	62	1	42	1	2,594	42
Eighteenth district	12	5,661	82	....	42	91	138	1	280	3	6,310	280
Oklahoma	.....	339	6	.....	.....	17	23	....	22	2	409	24
Oregon	10	1,868	47	....	38	42	24	....	1	....	2,030	1
Pennsylvania:												
First district	128	4,141	209	1	111	188	166	1	38	6	4,989	38
Ninth district	18	1,275	32	....	30	122	46	....	17	1	1,541	17
Twelfth district	19	3,779	41	....	36	185	129	....	5	....	4,194	5
Twenty-third district	48	2,924	145	1	95	124	135	....	565	20	4,057	565
Rhode Island	10	1,729	49	....	5	24	24	2	322	7	2,172	322
South Carolina	.....	970	16	....	1	33	17	....	26	3	1,066	26
South Dakota	1	1,079	8	....	3	22	23	....	10	3	1,149	12
Tennessee:												
Second district	8	611	8	....	2	2	17	....	31	2	681	31
Fifth district	18	2,093	62	1	2	21	19	....	51	4	2,271	51
Texas:												
Third district	15	2,755	57	....	9	806	173	....	59	7	3,881	59
Fourth district	8	2,052	16	....	3	293	117	....	44	6	2,539	44
Utah	4	642	13	....	11	28	14	....	18	3	733	18
Vermont	.....	419	.....	.....	1	30	10	....	1	....	461	1
Virginia:												
Second district	12	1,745	28	....	2	35	18	....	39	7	1,886	39
Sixth district	4	1,637	16	1	2	27	20	....	24	....	1,731	24
Accomack and Northampton counties annexed to Maryland	.....	92	.....	.....	.....	1	.....	....	2	....	95	2
Washington	.....	2,012	44	....	41	38	46	....	114	17	2,312	121
West Virginia	8	1,362	12	....	6	67	21	....	53	2	1,531	53
Wisconsin:												
First district	41	5,270	90	1	88	276	67	....	47	1	5,881	50
Second district	2	3,621	21	....	81	123	73	....	57	7	3,985	57
Wyoming	.....	419	9	....	6	8	15	....	17	4	478	17
Total	1,544	215,434	4,783	40	1,967	10,031	4,969	18	5,672	257	244,715	5,760
Total for the 14 months ended June 30, 1891	1,626	230,408	4,869	43	2,138	10,389	5,039	19	5,914	255	260,700	.....

NOTE.—In the case of retail dealers in oleomargarine, the number of places where oleomargarine is sold or offered for sale is sometimes in excess of the number of persons who pay special taxes as retail dealers in oleomargarine, as will be seen by reference to the last column on pages 46, 47, and 48. This is accounted for from the fact that one retail dealer in some cases pays more than one special tax for the privilege of offering oleomargarine for sale at more than one store or place of business.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1892; ALSO THE NUMBER OF STAMPS ISSUED TO RETAIL DEALERS IN OLEOMARGARINE FOR THE SAME PERIOD.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	Stamps issued to retail dealers in oleomargarine.
Alabama	5	1,120	43	.....	5	49	25	.....	80	5	1,332	86
Alaska	.....	60	.....	.....	4	3	.....	.....	.....	.....	67	.....
Arizona	.....	666	9	.....	3	13	24	.....	7	2	724	7
Arkansas	.....	794	42	.....	.....	15	26	.....	48	1	926	48
California	151	14,054	465	3	142	232	160	.....	9	3	15,219	9
Colorado	4	2,864	60	.....	26	151	91	1	11	3	3,211	13
Connecticut	21	3,172	56	.....	19	122	130	.....	91	3	3,614	91
Delaware	4	405	6	.....	5	8	6	.....	8	.....	442	8
District of Columbia	8	1,578	31	.....	7	55	6	.....	12	1	1,698	19
Florida	5	475	15	.....	.....	29	19	.....	75	7	625	75
Georgia	10	2,025	55	2	5	100	34	.....	59	5	2,295	60
Idaho	1	888	16	.....	19	11	20	.....	24	2	981	27
Illinois	129	17,438	309	6	136	968	299	6	1,140	15	20,446	1,140
Indiana	36	7,561	94	1	48	355	206	1	138	2	8,442	138
Indian Territory	.....	3	.....	.....	.....	494	30	.....	30	.....	557	33
Iowa	10	4,706	58	.....	37	250	158	.....	40	1	5,260	40
Kansas	2	2,068	16	.....	1	432	51	2	137	1	2,710	137
Kentucky	77	4,888	239	4	28	188	61	.....	141	7	5,633	141
Louisiana	27	5,468	117	.....	8	49	37	.....	49	5	5,760	74
Maine	.....	808	7	.....	.....	214	5	.....	20	.....	1,054	50
Maryland	62	4,355	105	3	36	61	69	.....	4	1	4,696	21
Massachusetts	63	4,918	223	.....	34	206	241	.....	269	16	5,970	219
Michigan	12	8,183	58	.....	114	266	172	.....	362	18	9,185	363
Minnesota	26	3,146	69	.....	96	169	148	.....	15	5	3,674	65
Mississippi	1	1,050	30	.....	.....	132	22	.....	1	1	1,237	13
Missouri	64	7,849	204	2	60	406	210	1	610	13	9,419	63
Montana	.....	2,217	54	.....	20	48	38	.....	22	14	2,413	36
Nebraska	2	2,277	46	.....	25	138	155	2	60	3	2,708	26
Nevada	.....	552	7	.....	18	6	9	.....	2	.....	594	2
New Hampshire	1	1,669	9	.....	5	160	68	.....	6	.....	1,918	9
New Jersey	31	8,367	81	2	52	268	228	.....	117	4	9,150	116
New Mexico	2	584	6	.....	4	12	30	.....	6	.....	644	6
New York	303	38,678	942	4	304	1,581	607	.....	10	4	42,433	19
North Carolina	13	1,468	31	2	.....	39	26	.....	20	.....	1,608	29
North Dakota	.....	303	.....	.....	2	24	.....	.....	4	.....	333	4
Ohio	120	15,943	351	6	131	265	361	2	473	13	17,665	473
Oklahoma	.....	339	6	.....	.....	17	23	.....	22	2	409	24
Oregon	10	1,868	47	.....	38	42	24	.....	1	.....	2,030	1
Pennsylvania	213	12,119	427	2	272	619	476	1	625	27	14,781	625
Rhode Island	10	1,729	49	.....	5	24	24	2	322	7	2,172	322
South Carolina	.....	970	16	.....	1	33	17	.....	26	3	1,066	26
South Dakota	1	1,079	8	.....	3	22	23	.....	10	3	1,149	12
Tennessee	26	2,704	70	1	4	23	36	.....	82	6	2,952	82
Texas	23	4,807	73	.....	12	1,099	290	.....	103	13	6,420	103
Utah	4	642	13	.....	11	28	14	.....	18	3	733	18
Vermont	.....	419	.....	.....	1	30	10	.....	1	.....	461	1
Virginia	16	3,474	44	1	4	63	38	.....	65	7	3,712	65
Washington	.....	2,012	44	.....	41	38	46	.....	114	17	2,312	121
West Virginia	8	1,362	12	.....	6	67	21	.....	53	2	1,531	53
Wisconsin	43	8,891	111	1	169	399	140	.....	104	8	9,866	107
Wyoming	.....	419	9	.....	6	8	15	.....	17	4	478	17
Total	1,544	215,434	4,783	40	1,967	10,031	4,969	18	5,672	257	244,715	5,769
Total for the 14 months ended June 30, 1891	1,626	230,408	4,869	43	2,138	10,389	5,039	19	5,914	255	260,700	.....

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1892, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each collection district and State; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the different kinds of fruit brandy produced during the year in each collection district and State; the quantity of distilled spirits, in proof gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1892:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	9	6	.....	.....	65	65	74	71
Arkansas	45	38	.....	.....	38	38	83	76
California	3	3	.....	.....	298	295	301	298
Connecticut	3	3	.....	.....	42	42	45	45
Georgia	89	78	.....	.....	137	137	226	215
Illinois	19	18	.....	.....	23	20	42	38
Indiana	16	14	.....	.....	55	55	71	69
Iowa	.....	.....	.....	.....	3	3	3	3
Kansas	.....	.....	.....	.....	4	4	4	4
Kentucky	434	360	1	1	415	402	850	763
Louisiana	.....	.....	.....	.....	9	9	9	9
Maryland	25	23	.....	.....	60	60	85	83
Massachusetts	1	1	8	8	4	4	13	13
Minnesota	2	2	.....	.....	.....	.....	2	2
Missouri	55	51	.....	.....	70	68	125	119
Montana	.....	.....	.....	.....	2	2	2	2
Nebraska	2	2	.....	.....	.....	.....	2	2
New Hampshire	.....	.....	.....	.....	.....	.....	2	2
New Jersey	.....	.....	1	1	1	1	2	2
New Mexico	1	1	.....	.....	71	71	72	72
New York	.....	.....	.....	.....	6	6	6	6
North Carolina	3	3	.....	.....	56	56	59	59
Ohio	562	525	.....	.....	1,372	1,370	1,934	1,895
Oregon	30	25	.....	.....	42	42	72	67
Pennsylvania	6	4	.....	.....	9	9	15	13
South Carolina	110	98	.....	.....	20	20	130	118
Tennessee	28	27	.....	.....	21	21	49	48
Texas	109	81	.....	.....	253	253	362	334
Virginia	4	4	.....	.....	12	12	16	16
West Virginia	104	87	.....	.....	1,349	1,349	1,453	1,436
Wisconsin	1	1	.....	.....	44	44	45	45
Total	2	2	.....	.....	.....	.....	2	2
	1,663	1,457	10	10	4,481	4,458	6,154	5,925

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama	65	65	New Mexico	6	6
Arkansas	38	38	New York:		
California:			First district		
First district	154	151	Fourteenth district	35	35
Fourth district	144	144	Twenty-first district	2	2
Connecticut	42	42	Twenty-eighth district	19	19
Georgia	137	137	North Carolina:		
Illinois:			Fourth district	511	511
Fifth district	1		Fifth district	861	859
Eighth district	9	8	Ohio:		
Thirteenth district	13	12	First district	4	4
Indiana:			Tenth district	20	20
Sixth district	11	11	Eleventh district	12	12
Seventh district	44	44	Eighteenth district	6	6
Iowa: Fourth district	3	3	Oregon	9	9
Kansas	4	4	Pennsylvania:		
Kentucky:			First district	13	13
Second district	135	133	Ninth district	2	2
Fifth district	52	52	Twelfth district	2	2
Sixth district	6	6	Twenty-third district	3	3
Seventh district	64	62	South Carolina	21	21
Eighth district	158	149	Tennessee:		
Louisiana	9	9	Second district	70	70
Maryland	60	60	Fifth district	183	183
Massachusetts: Third district	4	4	Texas: Fourth district	12	12
Missouri:			Virginia:		
First district	49	48	Second district	272	272
Sixth district	21	20	Sixth district	1,077	1,077
Montana	2	2	West Virginia	44	44
New Hampshire	1	1			
New Jersey:			Total	4,481	4,458
First district	31	31			
Fifth district	40	40			

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, 1892, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Month.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
July	466	7	42,463	175,292	6,833	5,781	181,073
August	418	6	36,102	152,432	7,086	6,040	158,472
September	425	7	43,655	186,693	8,511	7,418	194,111
October	445	9	58,346	250,758	7,437	6,320	257,078
November	506	9	66,057	281,063	8,591	7,304	288,367
December	627	8	88,522	373,007	11,609	9,841	382,848
January	744	8	102,614	426,390	9,154	7,756	434,146
February	809	9	103,021	429,339	8,819	7,470	436,809
March	903	9	117,685	487,006	8,383	7,124	494,130
April	964	9	129,291	534,613	10,136	8,617	543,230
May	931	11	126,127	509,339	10,387	8,763	518,102
June	814	8	102,694	424,782	7,145	6,048	430,827
July	571	7	62,585	257,582	7,060	5,947	263,529
August	435	5	32,620	138,917	4,272	3,632	142,549
September	437	6	30,379	126,961	4,926	4,188	131,149

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1892.

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 1892, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
September 1, 1880	372	6	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	42,504	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
September 1, 1888	399	5	33,294	141,963	4,465	3,798	145,761
September 1, 1889	376	5	40,946	172,526	3,574	3,037	175,563
September 1, 1890	467	6	48,946	190,777	7,425	6,311	197,088
September 1, 1891	425	7	43,655	186,693	8,511	7,418	194,111
September 1, 1892	437	6	30,379	126,961	4,926	4,188	131,149

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, 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	8	6	3	3	5	3	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	6
Arkansas	36	31	10	8	24	20	5	4	6	6	.....	.....	.....	.....	.....	.....	.....	.....	45	38
California:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1	.....	.....	2	2
Fourth district	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Connecticut	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1	.....	.....	1	1	3	3
Georgia	63	55	33	28	23	18	10	9	16	16	6	6	1	1	.....	.....	.....	.....	89	78
Illinois .																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	4	3	5	4
Fifth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	7	7	7
Eighth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	3	3	4	4
Thirteenth district	.....	.....	.....	.....	.....	.....	.....	.....	2	2	.....	.....	.....	.....	1	1	.....	.....	3	3
Indiana:																				
Sixth district	3	2	2	2	1	.....	.....	.....	3	3	.....	.....	.....	.....	4	3	3	3	13	11
Seventh district	.....	.....	.....	.....	.....	.....	1	1	1	1	.....	.....	.....	.....	.....	.....	1	1	3	3
Kentucky:																				
Second district	108	73	28	20	81	54	2	2	3	3	.....	.....	3	1	9	9	6	6	132	95
Fifth district	18	12	.....	.....	18	12	7	6	3	3	2	2	15	13	29	27	18	18	92	81
Sixth district	.....	.....	.....	.....	.....	.....	2	2	5	5	1	.....	2	1	7	5	4	4	21	17
Seventh district	24	21	17	15	4	3	3	3	4	3	1	1	4	4	13	13	10	10	56	52
Eighth district	93	78	71	59	19	16	4	4	10	8	4	3	8	8	12	12	5	5	135	115
Maryland	3	3	1	1	2	2	2	2	8	7	1	.....	2	2	4	4	5	5	25	23
Massachusetts: Third district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	1	1
Minnesota	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1	2	2
Missouri:																				
First district	17	16	1	1	16	15	.....	.....	2	1	1	1	.....	.....	1	1	2	2	23	21
Sixth district	20	19	4	4	17	16	2	2	7	6	1	1	1	1	.....	.....	.....	.....	32	30
Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2	2	2
New Jersey: Fifth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
New York:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
Third district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1
Twenty-eighth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
North Carolina:																				
Fourth district	104	102	93	92	7	5	3	3	1	1	.....	.....	.....	.....	.....	.....	.....	.....	104	101
Fifth district	455	421	427	393	23	23	5	5	.....	.....	.....	.....	2	2	1	1	.....	.....	458	424
Ohio:																				
First district	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	2	2	5	5	8	8
Tenth district	.....	.....	.....	.....	.....	.....	1	.....	1	.....	1	1	.....	.....	.....	.....	.....	.....	3	1
Eleventh district	2	1	.....	.....	2	1	3	3	.....	.....	.....	.....	.....	.....	.....	.....	2	2	7	6
Eighteenth district	2	2	.....	.....	3	2	3	3	4	3	2	2	.....	.....	.....	.....	.....	.....	12	10
Oregon	3	1	1	.....	2	1	1	1	.....	.....	.....	.....	.....	.....	1	1	1	1	6	4
Pennsylvania:																				
First district	4	4	.....	.....	4	4	.....	.....	.....	.....	.....	.....	.....	.....	2	2	.....	.....	6	6
Ninth district	1	1	1	1	2	2	1	1	18	16	3	3	5	5	2	2	.....	.....	32	30
Twelfth district	8	8	2	2	10	9	6	6	1	1	.....	.....	.....	.....	.....	.....	.....	.....	19	18
Twenty-third district	2	1	.....	.....	3	2	9	6	23	29	1	1	2	.....	5	5	10	10	53	44
South Carolina	24	23	21	20	3	3	.....	.....	3	3	1	1	.....	.....	.....	.....	.....	.....	28	27
Tennessee:																				
Second district	48	42	44	39	3	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	49	43
Fifth district	18	11	1	1	13	7	11	9	23	12	4	3	4	3	4	3	.....	.....	60	38
Texas: Fourth district	3	3	.....	.....	3	3	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	4
Virginia: Sixth district	91	77	78	64	14	13	5	4	5	4	.....	.....	1	1	1	1	.....	.....	104	87
West Virginia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
Wisconsin	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1	.....	.....	2	2

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, 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	8	6	3	3	5	3	1											
Arkansas	36	31	10	8	24	20	5	4	6	6								
California									1	1								
Connecticut													1	1		1		
Georgia	63	55	33	28	23	18	10	9	16	16	1	1	1	1	1	1	14	13
Illinois									2	2	6	6	1	1			4	4
Indiana	3	2	2	2	1	1			4	4	2	2					4	4
Kentucky	243	184	116	94	122	85	18	17	25	22	8	6	32	27	1	3	70	66
Maryland	3	3	1	1	2	2	2	2	8	7	1		3	2			4	4
Massachusetts																		
Minnesota																	1	1
Missouri	37	35	5	5	33	31	2	2	9	7	2	2	1	1			1	1
Nebraska																	2	2
New Jersey																	2	2
New York																	1	1
North Carolina	559	523	520	485	30	28	8	8	1	1					1	1		
Ohio	4	3			5	3	8	7	5	3	3	3			2	2	7	7
Oregon	3	1	1		2	1	1	1							1	1	1	1
Pennsylvania	15	14	3	3	10	1	16	13	42	37	4	4	7	5	9	9	10	10
South Carolina	24	23	21	20	3	3			3	3	1	1						
Tennessee	66	53	45	40	16	9	13	11	23	12	4	3	4	3	4	3		
Texas	3	3			3	3	1	1										
Virginia	91	77	78	64	14	13	5	4	5	4			1	1	1	1	1	1
West Virginia									1	1								
Wisconsin															1	1	1	1
Total	1,158	1,013	838	753	302	235	91	80	151	126	32	28	53	45	102	96	64	60

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1892, was 1,663, of which number 1,457 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1891, were 1,618 and 1,424, respectively, showing an increase during the last fiscal year of 45 in the number registered and of 33 in the number operated.

The larger portion of 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 36 in the number of distilleries of this class registered and and an increase of 24 in the number operated.

In the class of larger distilleries there was an increase of 9 in the number registered and of 9 in the number operated.

During the fiscal year ended June 30, 1891, there were registered 1,378 distilleries of the smaller class, varying in daily grain capacity from not over 5 to not over 60 bushels each, and of this number 1,199, or 87+ per cent. were operated.

Of the larger distilleries having daily grain capacities varying from 60 bushels to several thousand bushels each, 240 were registered and 225, or 93+ per cent. were operated.

During the fiscal year ended June 30, 1892, of the smaller distilleries 1,414 were registered and 1,223, or 85 per cent. were operated.

Of the larger distilleries 249 were registered and 234, or nearly 94 per cent. were operated.

There were 10 rum distilleries registered and 10 operated, a decrease of 1 from the number reported for the previous fiscal year.

There were 4,481 fruit distilleries registered and 4,458 operated, an increase of 2,061 in the number registered and of 2,074 in the number operated during the fiscal year.

The total number of grain, molasses, and fruit distilleries registered and operated during the year is 6,154 and 5,925, respectively.

There was an increase of 2,105 in the number of all kinds of distilleries registered and of 2,106 in the number of all kinds operated during the fiscal year ended June 30, 1892, as compared with the fiscal year ended June 30, 1891.

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	111	.....	14	17	1,205	.....	.....	.....	.....	1,347	.....
Arkansas	3,306	153	.....	1,257	33,976	.....	69	.....	.....	38,761	.....
California:											
First district	10,429	28,567	11,489	15,452	20,054	.....	.....	.....	.....	85,991	.....
Fourth district	1,004	.....	.....	.....	.....	.....	.....	.....	.....	1,004	.....
Connecticut	7,978	.....	.....	16,199	25,258	.....	.....	.....	.....	49,435	.....
Georgia	24,153	.....	.....	201	140,138	.....	.....	.....	.....	164,492	.....
Illinois:											
First district	170,767	.....	.....	86,219	1,387,240	.....	.....	.....	.....	1,644,226	.....
Fifth district	573,233	10	.....	159,764	4,636,806	.....	.....	.....	.....	5,369,813	.....
Eighth district	140,623	.....	.....	26,615	1,199,958	5	123	.....	.....	1,367,324	.....
Thirteenth district	10,005	42	.....	17,077	61,065	.....	.....	.....	.....	88,189	.....
Indiana:											
Sixth district	39,223	195	.....	27,125	400,277	5,656	9,886	.....	398	482,760	.....
Seventh district	90,774	164	.....	16,861	796,447	.....	.....	.....	.....	904,246	.....
Kentucky:											
Second district	132,895	30	12	49,300	924,218	.....	2	.....	.....	1,106,457	.....
Fifth district	361,680	.....	.....	535,706	2,432,530	.....	.....	.....	.....	3,329,916	.....
Sixth district	105,402	17,857	.....	177,185	687,857	2,184	.....	110,142	.....	990,485	110,142
Seventh district	130,276	8	.....	217,719	822,156	285	90	.....	.....	1,170,534	.....
Eighth district	124,313	165	.....	163,186	915,186	.....	8	.....	.....	1,202,858	.....
Maryland	76,480	387	.....	571,778	47,304	2,018	.....	9,418	.....	697,967	9,418
Massachusetts: Third district	842	.....	.....	10,990	9,521	.....	.....	2,383,352	.....	21,353	2,383,352
Minnesota	42,070	.....	.....	8,965	321,352	.....	.....	.....	.....	372,387	.....
Missouri:											
First district	76,305	308	.....	33,257	625,098	.....	.....	.....	.....	734,968	.....
Sixth district	2,826	439	.....	3,914	30,726	.....	.....	.....	.....	37,905	.....
Nebraska	110,684	.....	.....	27,272	929,225	.....	.....	.....	.....	1,067,181	.....
New Hampshire	.....	.....	.....	.....	.....	.....	.....	40,131	.....	.....	40,131
New Jersey: Fifth district	29,025	.....	.....	43,538	43,538	.....	.....	.....	.....	116,101	.....
New York:											
First district	48,078	.....	.....	170,749	211,238	.....	.....	.....	6,935	437,000	.....
Third district	.....	.....	.....	.....	.....	.....	.....	.....	4,558	4,558	.....
Twenty-eighth district	40,627	.....	.....	61,242	55,130	.....	.....	.....	.....	156,999	.....
North Carolina:											
Fourth district	4,287	2,047	.....	3,254	65,352	.....	368	.....	.....	75,308	.....
Fifth district	31,743	.....	7	38,500	242,287	.....	.....	.....	.....	312,537	.....
Ohio:											
First district	243,474	2,480	.....	228,246	1,203,496	.....	470	438,478	.....	1,678,166	438,478
Tenth district	242	.....	.....	823	3,084	.....	980	.....	.....	5,129	.....
Eleventh district	15,875	268	.....	4,998	139,311	6	3,665	.....	.....	164,123	.....
Eighteenth district	2,192	234	.....	7,485	4,631	.....	57	.....	.....	14,599	.....
Oregon	2,046	11,277	191	1,648	10,887	20	292	.....	.....	26,361	.....
Pennsylvania:											
First district	29,520	59	.....	110,161	28,466	.....	.....	8,250	.....	138,206	8,250
Ninth district	13,410	1,731	.....	139,028	19,932	.....	.....	.....	.....	174,101	.....
Twelfth district	880	4,850	.....	15,802	4,437	.....	.....	.....	.....	26,059	.....
Twenty-third district	366,750	882	.....	1,166,372	85,568	527	.....	.....	.....	1,622,099	.....
South Carolina	2,088	.....	.....	1,273	18,152	.....	.....	.....	.....	21,513	.....
Tennessee:											
Second district	2,426	284	2	702	19,609	.....	41	.....	.....	23,064	.....
Fifth district	22,024	.....	.....	18,871	172,651	.....	1,579	.....	.....	215,125	.....
Texas: Fourth district	235	.....	.....	28	1,954	.....	26	.....	.....	2,243	.....
Virginia: Sixth district	4,644	210	167	21,284	48,424	.....	9	.....	.....	74,738	.....
West Virginia	10,859	.....	16	77,496	2,293	.....	.....	.....	604	90,638	.....
Wisconsin: First district	23,339	2,154	2,520	41,519	81,425	.....	.....	.....	.....	151,561	.....
Total	3,129,123	74,801	14,412	4,321,168	18,909,462	10,701	17,665	3,049,771	12,495	26,489,827	3,049,771

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	111	.....	14	17	1,205	.....	.....	.....	.....	1,347	.....
Arkansas	3,306	153	.....	1,257	33,976	.....	69	.....	.....	38,761	.....
California	11,433	28,567	11,489	15,452	20,054	.....	.....	.....	.....	86,995	.....
Connecticut	7,978	.....	.....	16,199	25,258	.....	.....	.....	.....	49,435	.....
Georgia	24,153	.....	.....	201	140,138	.....	.....	.....	.....	164,492	.....
Illinois	894,628	52	.....	289,675	7,285,069	5	123	.....	.....	8,469,552	.....
Indiana	129,997	359	.....	43,986	1,196,724	5,656	9,886	.....	398	1,387,006	.....
Kentucky	854,566	18,060	12	1,143,096	5,781,947	2,469	100	110,142	.....	7,800,250	110,142
Maryland	76,480	387	.....	571,778	47,304	2,018	.....	9,418	.....	697,967	9,418
Massachusetts	842	.....	.....	10,990	9,521	.....	.....	2,383,352	.....	21,353	2,383,352
Minnesota	42,070	.....	.....	8,965	321,352	.....	.....	.....	.....	372,387	.....
Missouri	79,131	747	.....	37,171	655,824	.....	.....	.....	.....	772,873	.....
Nebraska	110,684	.....	.....	27,272	929,225	.....	.....	.....	.....	1,067,181	.....
New Hampshire	.....	.....	.....	.....	.....	.....	.....	40,131	.....	.....	40,131
New Jersey	29,025	.....	.....	43,538	43,538	.....	.....	.....	.....	116,101	.....
New York	88,705	.....	.....	231,991	266,368	.....	.....	.....	11,493	598,557	.....
North Carolina	36,030	2,647	7	41,754	307,639	.....	368	.....	.....	387,845	.....
Ohio	261,783	2,982	.....	241,552	1,350,522	6	5,172	498,478	.....	1,862,017	498,478
Oregon	2,046	11,277	191	1,648	10,887	20	292	.....	.....	26,361	.....
Pennsylvania	410,560	7,522	.....	1,433,453	138,403	527	.....	8,250	.....	1,990,465	8,250
South Carolina	2,088	.....	.....	1,273	18,152	.....	.....	.....	.....	21,513	.....
Tennessee	24,450	284	2	19,573	192,260	.....	1,620	.....	.....	238,189	.....
Texas	235	.....	.....	28	1,954	.....	26	.....	.....	2,243	.....
Virginia	4,644	210	167	21,284	48,424	.....	9	.....	.....	74,738	.....
West Virginia	10,839	.....	10	77,496	2,293	.....	.....	.....	.....	90,638	.....
Wisconsin	23,359	2,154	2,529	41,519	81,425	.....	.....	.....	604	151,561	.....
Total	3,129,123	74,801	14,412	4,321,168	18,909,462	10,701	17,665	3,049,771	12,495	26,489,827	3,049,771

The average yield per bushel of grain was $\frac{112,812,723}{*26,567,451}$ = 4.24+ gallons of spirits.

The average yield per gallon of molasses was $\frac{1,956,318}{*2,550,759}$ = .766+ of a gallon of rum.

* Four hundred and ninety-nine thousand and twelve gallons of molasses were used for the production of spirits instead of rum; and their equivalent, estimated in bushels of grain, is added to the total grain in determining the yield per bushel of grain.

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.*
1883	18,644,787	72,255,175	2,373,106	1,801,960
1884	18,657,982	73,734,581	2,259,536	1,711,153
1885	17,965,203	72,854,198	2,719,416	2,061,165
1886	19,195,332	78,544,428	2,308,130	1,700,952
1887	17,959,605	68,388,160	2,228,783	1,857,223
1888	18,122,509	67,857,456	2,519,494	1,891,246
1889	20,990,934	81,951,104	2,471,054	1,657,898
1890	25,202,901	107,618,120	2,198,538	1,784,312
1891	26,347,641	114,178,077	2,368,171	1,956,318
1892	26,489,827	112,812,723	2,550,759	1,801,219
Total	207,746,671	864,197,294	23,677,037	18,012,196
Average	20,774,667	86,419,729	2,367,703	1,801,219

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1892 (26,489,827 bushels), is an increase of 142,186 bushels over the amount used in the preceding fiscal year (26,347,641 bushels), and is 5,715,160 bushels more than the average (20,774,667 bushels) for the last ten years. The number of gallons of spirits produced from grain during the year (112,812,723 gallons) shows a decrease of 1,365,354 gallons from the product (114,178,077 gallons) of the year ended June 30, 1891, and is 26,392,994 gallons more than the average produced (86,419,729 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.24+ gallons. The yield for the two preceding years was 4.27+ for 1890 and 4.32+ for 1891.

The quantity of molasses used for the production of rum during the fiscal year (2,550,759 gallons) shows an increase of 182,588 gallons over the quantity used in the previous year (2,368,171 gallons), and is 183,056 gallons more than the average (2,367,703 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,956,318 gallons) shows an increase of 172,006 gallons over the product of the previous year (1,784,312 gallons), and is 155,099 gallons more than the average product (1,801,219 gallons) for the last ten years.

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY COLLECTION DISTRICTS.

Districts.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	6,079	786	68	6,933
Arkansas	4,245	3,250	45	7,540
First California	36	1,403	938,404	939,923
Fourth California	4,270	6,305	1,298,029	1,308,604
Connecticut	56,265	.....	387	56,265
Georgia	13,824	4,986	1,350	19,197
Eighth Illinois	130	329	.....	1,809
Thirteenth Illinois	19,088	1,670	28	20,786
Sixth Indiana	4,482	104	71	4,657
Seventh Indiana	53,408	1,725	390	55,543
Fourth Iowa	.....	.....	386	386
Kansas	1,063	182	401	1,646
Second Kentucky	80,618	4,461	.....	85,079
Fifth Kentucky	88,464	8,572	104	97,140
Sixth Kentucky	4,713	1,144	60	5,917

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR—Continued.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY COLLECTION DISTRICTS—Continued.

Districts.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Seventh Kentucky	7,906	213	.....	8,119
Eighth Kentucky	18,634	204	.....	18,838
Louisiana	314	306	64	684
Maryland	39,264	52,738	.....	92,002
Third Massachusetts	6,766	.....	.....	6,766
First Missouri	2,735	1,414	274	4,423
Sixth Missouri	8,297	1,367	.....	9,664
Montana	794	45	.....	839
New Hampshire	54	.....	.....	54
First New Jersey	159,959	.....	.....	159,959
Fifth New Jersey	133,931	277	.....	134,208
New Mexico	.....	48	1,356	1,404
Fourteenth New York	68,192	.....	235	68,427
Twenty-first New York	4,110	.....	.....	4,110
Twenty-eighth New York	48,643	.....	9,413	58,056
Fourth North Carolina	39,762	177	1,454	41,393
Fifth North Carolina	36,187	1,884	.....	38,071
First Ohio	23,721	90	2,740	26,551
Tenth Ohio	2,450	844	37,206	40,500
Eleventh Ohio	2,942	265	.....	3,207
Eighteenth Ohio	.....	13	1,993	2,006
Oregon	2,195	49	23	2,267
First Pennsylvania	28,643	91	.....	28,734
Ninth Pennsylvania	33,104	.....	.....	33,104
Twelfth Pennsylvania	371	.....	.....	371
Twenty-third Pennsylvania	3,578	.....	.....	3,578
South Carolina	701	397	490	1,588
Second Tennessee	11,743	116	.....	11,859
Fifth Tennessee	120,098	1,899	.....	121,997
Fourth Texas	519	1,276	.....	1,795
Second Virginia	29,889	101	173	30,163
Sixth Virginia	108,249	489	1,376	110,114
West Virginia	29,921	178	.....	30,099

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY STATES.

States.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	6,079	786	68	6,933
Arkansas	4,245	3,250	45	7,540
California	4,296	7,708	2,197,613	2,209,617
Connecticut	56,265	.....	.....	56,265
Georgia	13,824	4,986	387	19,197
Illinois	19,218	1,999	1,378	22,595
Indiana	57,980	1,829	391	60,200
Iowa	.....	.....	386	386
Kansas	1,063	182	401	1,646
Kentucky	200,335	14,594	164	215,093
Louisiana	314	306	64	684
Maryland	39,264	52,738	.....	92,002
Massachusetts	6,766	.....	.....	6,766
Missouri	11,032	2,781	274	14,087
Montana	794	45	.....	839
New Hampshire	54	.....	.....	54
New Jersey	293,890	277	.....	294,167
New Mexico	.....	48	1,356	1,404
New York	120,945	.....	9,648	130,593
North Carolina	75,949	2,061	1,454	79,464
Ohio	29,113	1,212	41,939	72,264
Oregon	2,195	49	23	2,267
Pennsylvania	65,696	91	.....	65,787
South Carolina	701	397	490	1,588
Tennessee	131,841	2,015	.....	133,856
Texas	519	1,276	.....	1,795
Virginia	138,138	590	1,549	140,277
West Virginia	29,921	178	.....	30,099
Total	1,310,437	99,398	2,257,630	3,667,465

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1892, BY COLLECTION DISTRICTS.

District.	Gallons.
Alabama	166,084.21
California:	
First district	2,651,220.12
Fourth district and Nevada	147,609.00
Colorado and Wyoming	102,067.50
Connecticut and Rhode Island	381,259.27
Georgia	92,904.50
Illinois:	
First district	4,960,309.23
Fifth district	1,685,065.81
Eighth district	82,439.76
Thirteenth district	31,359.56
Indiana:	
Sixth district	118,766.47
Seventh district	1,632,944.98
Iowa:	
Third district	44,491.50
Fourth district	18,913.50
Kansas	5,099.00
Kentucky:	
Second district	242,684.00
Fifth district	1,962,463.87
Sixth district	3,508,591.33
Seventh district	71,879.76
Louisiana and Mississippi	751,181.15
Maryland, Delaware, and District of Columbia	5,714,876.03
Massachusetts	3,630,903.13
Michigan:	
First district	308,999.87
Minnesota	423,461.37
Missouri:	
First district	3,569,781.46
Sixth district	415,965.02
Montana, Utah, and Idaho	27,495.00
Nebraska and Dakotas	315,335.70
New Hampshire, Maine, and Vermont	10,436.00
New Jersey:	
First district	9,155.04
Fifth district	256,788.82
New Mexico	4,969.60
New York:	
First district	1,319,011.93
Second district	8,085,082.46
Third district	1,422,676.21
Fourteenth district	421,634.60
Twenty-first district	292,750.00
Twenty-eighth district	1,618,314.72
North Carolina:	
Fourth district	46,338.59
Fifth district	204,171.50
Ohio:	
First district	10,970,266.53
Tenth district	319,732.40
Eleventh district	151,733.35
Eighteenth district	630,648.77
Oregon and Washington	149,528.85
Pennsylvania:	
First district	7,527,186.05
Ninth district	101,550.06
Twelfth district	169,518.49
Twenty-third district	1,227,019.55
Tennessee:	
Second district	113,671.00
Fifth district	188,384.20
Texas:	
Third district	227,506.76
Fourth district	38,672.00
Virginia:	
Second district	624,743.35
Sixth district	88,946.38
West Virginia	167,755.14
Wisconsin:	
First district	1,677,195.81
Second district	16,682.50
Total	71,146,223.66

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1892, BY STATES AND TERRITORIES.

States and Territories.	Gallons.
Alabama	166,084.21
Arkansas	
California and Nevada	2,798,829.12
Colorado and Wyoming	102,067.50
Connecticut and Rhode Island	381,259.27
Florida	
Georgia	92,904.50
Illinois	6,759,174.36
Indiana	1,751,711.45
Iowa	63,405.00
Kansas	5,099.00
Kentucky	5,785,618.96
Louisiana and Mississippi	751,181.15
Maryland, Delaware, and District of Columbia	5,714,876.03
Massachusetts	3,630,903.13
Michigan	308,999.87
Minnesota	423,461.37
Missouri	3,985,746.48
Montana, Idaho, and Utah	27,495.00
Nebraska and Dakotas	315,335.70
New Hampshire, Maine, and Vermont	10,436.00
New Jersey	265,943.86
New Mexico and Arizona	4,969.60
New York	13,159,469.92
North Carolina	250,510.09
Ohio	12,072,381.05
Oregon and Washington	149,528.85
Pennsylvania	9,025,274.15
South Carolina	
Tennessee	302,056.10
Texas	266,178.76
Virginia	713,689.73
West Virginia	167,755.14
Wisconsin	1,693,878.31
Total	71,146,223.66

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, 1892, by collection districts:

Districts.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama	40	800	20	300	3,000	10	3,800
Arkansas	180	12,600	70	1,536	129,024	84	141,624
First California				2,054	227,994	111	227,994
Connecticut	125	37,500	300				37,500
Georgia	384	73,700	191+	2,420	209,800	86+	283,500
First Illinois	4,200	1,050,000	250				1,050,000
Fifth Illinois	20,800	5,110,000	245+				5,110,000
Eighth Illinois	6,506	1,511,870	232				1,511,870
Thirteenth Illinois	34	4,590	135	46	3,450	75	8,040
Sixth Indiana	1,850	362,280	195+	430	24,912	57+	387,192
Seventh Indiana	3,400	680,000	200				680,000
Second Kentucky	4,522	884,620	195+	887	60,430	68+	945,050
Fifth Kentucky	11,621	2,219,611	191	1,122	103,224	92	2,322,835
Sixth Kentucky	4,298	878,982	204+	1,257	119,068	94+	998,050
Seventh Kentucky	4,861	1,390,246	286	975	81,900	84	1,472,146
Eighth Kentucky	2,374	360,848	152	1,559	210,365	134+	571,213
Maryland	62	16,580	267+	122	12,467	102+	29,047
Third Massachusetts	90	18,000	200	20	3,000	150	21,000
Minnesota	2,135	480,375	225				480,375
First Missouri	249	49,800	200	378	22,705	60+	72,505
Sixth Missouri				1,109	66,250	59+	66,250
Nebraska	4,820	1,115,000	231+				1,115,000
Fifth New Jersey	543	112,944	208				112,944
First New York	306	91,800	300				91,800
Fourth North Carolina	344	8,600	25	860	43,000	50	51,600
Fifth North Carolina	*2,100	294,000	140	*10,800	1,188,000	110	1,482,000
First Ohio	2,846	611,890	215				611,890
Eleventh Ohio	150	6,000	40	75	4,050	54	10,050
Eighteenth Ohio	63	3,906	62	60	3,400	56+	7,306
Oregon				279	11,284	40+	11,284
First Pennsylvania	18	6,610	367+				6,610
Ninth Pennsylvania	147	44,661	303+	1,444	110,386	76+	155,047
Twelfth Pennsylvania	86	17,200	200	484	44,600	92+	61,800
Twenty-third Pennsylvania	2,227	458,883	206+	8,116	660,594	81+	1,119,477
South Carolina	25	4,477	179+	319	23,174	72+	27,651
Second Tennessee	16	3,392	212	653	46,363	71	49,755
Fifth Tennessee	917	235,685	257+	3,216	251,154	78+	486,839
Fourth Texas				11	220	20	220
Sixth Virginia	8	400	50	625	34,375	55	34,775
First Wisconsin	74	14,000	189+				14,000

* Estimated.

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

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama	40	800	20	300	3,000	10	3,800
Arkansas	180	12,600	70	1,536	129,024	84	141,624
California				2,054	227,994	111	227,994
Connecticut	125	37,500	300				37,500
Georgia	384	73,700	191+	2,420	209,800	86+	283,500
Illinois	31,540	7,676,460	243+	46	3,450	75	7,679,910
Indiana	5,250	1,042,280	198+	430	24,912	57+	1,067,192
Kentucky	27,676	5,734,307	207+	5,800	574,987	99+	6,309,294
Maryland	62	16,580	267+	122	12,467	102+	29,047
Massachusetts	90	18,000	200	20	3,000	150	21,000
Minnesota	2,135	480,375	225				480,375
Missouri	249	49,800	200	1,487	88,955	59+	138,755
Nebraska	4,820	1,115,000	231+				1,115,000
New Jersey	543	112,944	208				112,944
New York	306	91,800	300				91,800

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
North Carolina	2,444	302,600	123+	11,060	1,231,000	105+	1,533,600
Ohio	3,050	621,796	203+	135	7,450	55+	629,246
Oregon				279	11,284	40+	11,284
Pennsylvania	2,478	527,354	212+	10,044	815,580	81+	1,342,934
South Carolina	25	4,477	179+	319	23,174	72+	27,651
Tennessee	933	239,077	256+	3,869	297,517	76+	536,594
Texas				11	220	20	220
Virginia	8	400	50	625	34,375	55	34,775
Wisconsin	74	14,000	189+				14,000
Total	82,421	18,171,850	220+	41,157	3,698,189	89+	21,870,039

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States		82,421
Total increase in weight of cattle	pounds..	18,171,850
Average increase in weight of cattle	do....	220+
Number of hogs fed at registered grain distilleries in the United States		41,157
Total increase in weight of hogs	pounds..	3,698,189
Average increase in weight of hogs	do....	89+
Total number of cattle and hogs fed		123,578
Total increase in weight of cattle and hogs	pounds..	12,870,039
Average increase in weight of cattle and hogs	do....	176+

DISPENSING WITH GAUGING OUT FROM RECTIFYING HOUSES.

At its last session Congress, complying with our recommendations, passed an act dispensing with the gauging of spirits after rectification. The effect of this act will be to reduce the expenses of this Bureau more than $100,000 annually. Regulations have been promulgated requiring the rectifier to mark and stamp the spirits rectified by him and make reports. It is believed that this system will be much more satisfactory to the trade, as well as saving a large sum annually to the Government.

SPIRITS GAUGED IN 1891.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special bonded warehouses, tax-paid, for export, and use of United States.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama	8,460	5,716				136,466	165,794	2,407	318,843
Arkansas	50,157	59,870						2,453	112,480
First California	371,591	334,471	1,839	1,330		2,388,698	2,640,741	940,376	6,679,046
Fourth California	375					146,468	163,255	1,135,851	1,445,949
Colorado	216	136				92,547	108,023		200,922
Connecticut	532,761	280,894		605		352,626	364,824	8,500	1,540,210
Georgia	523,425	498,161				92,564	108,991	3,888	1,227,029
First Illinois	11,540,044	11,000,219		7,610		4,668,260	5,223,527	60,660	32,500,320
Fifth Illinois	25,606,224	23,317,840	303,036	24,137	205,954	1,290,550	1,408,176		52,655,917
Eighth Illinois	2,133,724	1,997,958		518		35,815	41,748	2,104	4,211,867
Thirteenth Illinois	319,729	321,942				26,646	27,810	4,380	700,507
Sixth Indiana	2,114,014	2,469,726				84,171	99,878	276	4,768,065
Seventh Indiana	3,924,341	3,775,208	19,212	497		1,921,441	1,931,224	14,048	11,585,971
Third Iowa						59,749	61,761		121,510
Fourth Iowa		621				10,881	12,937	353	24,792
Kansas						2,392	3,292	417	6,101
Second Kentucky	3,085,861	1,590,694	11,622			149,481	143,158	13,421	4,994,237
Fifth Kentucky	15,194,247	7,271,006	77,556	2,668		1,769,854	1,849,785	92,196	26,257,312
Sixth Kentucky	4,409,872	2,782,765	20,332	525		3,618,781	3,680,652	67	14,512,994
Seventh Kentucky	5,167,388	2,087,650	38,726			6,917	14,805	118	7,315,604
Eighth Kentucky	5,535,677	1,372,543	23,814					923	6,932,957
Louisiana						613,934	794,447	068	1,408,549
Maryland	2,488,950	1,176,150	22,610	579		5,229,389	5,516,673	17,920	14,452,271
Massachusetts	1,703,347	966,432	1,021,869			3,174,372	3,829,621	1,992	10,697,633
First Michigan						215,963	262,375		478,338
Fourth Michigan						6,042	7,513		13,555
Minnesota	2,666,124	2,396,345	23,974	801	13,826	264,705	294,848		5,660,623
First Missouri	1,724,580	1,682,755		958		3,214,326	3,265,831	15,115	9,902,565
Sixth Missouri	128,529	77,762				605,613	689,347	3,879	1,505,131
Montana									
Nebraska	3,663,069	3,299,558	89,503	692	5,653	269,893	308,709		7,632,167
New Hampshire	26,553	26,770				11,457	12,609	24	77,413
First New Jersey						6,167	9,523	19,187	25,877
Fifth New Jersey	472,121	353,761				210,229	230,105	15,846	1,282,062
New Mexico						8,414	10,177	1,087	19,678
First New York	1,415,636	1,406,023	2,625	3,891		1,370,691	1,436,713		5,635,629
Second New York						5,660,243	7,080,477	229,348	13,876,068
Third New York						1,086,032	1,180,182		2,266,214
Fourteenth New York						423,669	439,853	23,131	886,653
Twenty-first New York						256,652	266,098	256	523,006
Twenty-eighth New York	513,491	467,479		1,403		1,453,309	1,572,647	19,286	4,027,015
Fourth North Carolina	91,317	98,436				38,664	45,493	14,435	288,345
Fifth North Carolina	630,986	636,221				164,473	174,179	11,487	1,617,346
First Ohio	8,889,790	9,046,907	16,376	4,435		9,366,098	10,647,838	6,435	37,977,879
Tenth Ohio	23,646	33,429				312,604	310,313	39,774	719,766
Eleventh Ohio	567,801	558,395				159,048	167,648	31	1,452,923
Eighteenth Ohio	59,929	40,651				610,474	1,366,089	899	2,078,042
Oregon	125	989				185,537	108,040	1,705	296,396
First Pennsylvania	548,941	299,708				7,232,886	7,439,764	1,917	15,523,216
Ninth Pennsylvania	621,699	290,891				92,402	99,127		1,104,119
Twelfth Pennsylvania	62,571	59,406				128,343	144,926		395,246
Twenty-third Pennsylvania	6,826,316	2,714,078	6,129			1,079,081	1,174,633		11,800,237
South Carolina	44,602	39,261						654	84,517
Second Tennessee	50,035	46,579				136,758	156,465	2,378	392,215
Fifth Tennessee	932,075	923,552	172			207,301	224,184	117,904	2,405,188
Third Texas	20	20				217,503	258,295		475,838
Fourth Texas	1,897	3,952				2,858	3,424	48	12,179
Second Virginia						581,189	643,172	10,069	1,234,430
Sixth Virginia	241,683	206,325				116,124	127,535	12,392	704,059
West Virginia	520,034	153,508				154,012	161,601	2,096	991,391
First Wisconsin	528,316	503,463		256		1,358,553	1,756,035		4,146,623
Second Wisconsin						9,582	12,615		22,197
Total	115,962,389	87,176,226	1,676,395	50,905	225,433	63,188,173	71,220,931	2,843,186	342,343,638

SPIRITS GAUGED IN 1891—Continued.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special bonded warehouses, tax-paid, for export, and use of United States.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama	8,460	5,716				136,466	165,794	2,407	318,843
Arkansas	50,157	59,870						2,453	112,480
California	371,966	334,471	1,839	1,330		2,535,166	2,803,996	2,076,227	8,124,995
Colorado	216	136				92,547	108,023		200,922
Connecticut	532,761	280,894		605		352,626	364,824	8,500	1,540,210
Georgia	523,425	498,161				92,564	108,991	3,888	1,227,029
Illinois	39,599,721	37,137,959	303,036	32,265	205,954	6,021,271	6,701,261	67,144	90,068,611
Indiana	6,038,355	6,244,934	19,212	497		2,005,612	2,031,102	14,324	16,354,036
Iowa		621				70,630	74,698	353	146,302
Kansas						2,392	3,292	417	6,101
Kentucky	33,393,045	15,104,658	172,050	3,193		5,545,033	5,688,400	106,725	60,013,104
Louisiana						613,934	794,447	168	1,408,549
Maryland	2,488,950	1,176,150	22,610	579		5,229,389	5,516,673	17,920	14,452,271
Massachusetts	1,703,347	966,432	1,021,869			3,174,372	3,829,621	1,992	10,697,633
Michigan						222,005	269,888		491,893
Minnesota	2,666,124	2,396,345	23,974	801	13,826	264,705	294,848		5,660,623
Missouri	1,853,109	1,760,517		958		3,879,939	3,955,178	18,985	11,468,686
Montana						39,246	37,936	294	77,476
Nebraska	3,663,069	3,299,558	86,503	692	5,653	269,893	306,799		7,632,167
New Hampshire	26,553	26,770				11,457	12,609	24	77,413
New Jersey	472,121	353,761				216,396	239,628	26,033	1,307,939
New Mexico						8,414	10,177	1,087	19,678
New York	1,929,177	1,873,502	2,625	5,294		10,250,626	12,881,370	272,021	27,214,615
North Carolina	722,303	734,657				203,137	219,672	25,922	1,905,691
Ohio	9,541,166	9,679,382	16,376	4,435		10,448,224	12,491,888	47,139	42,228,610
Oregon	125	989				185,537	108,040	1,705	296,396
Pennsylvania	8,059,527	3,364,083	6,129			8,532,712	8,858,450	1,917	28,822,818
South Carolina	44,602	39,261						654	84,517
Tennessee	989,110	970,131	172			844,059	880,849	190,282	2,797,403
Texas	1,917	3,972				220,361	261,719	48	488,017
Virginia	241,683	206,325				697,313	770,707	22,461	1,938,489
West Virginia	520,084	153,508				154,012	161,601	2,096	991,301
Wisconsin	528,316	503,463		256		1,368,135	1,768,650		4,168,820
Total	115,962,389	87,176,226	1,676,395	50,905	225,433	63,188,173	71,220,931	2,843,186	342,343,638

SPIRITS GAUGED IN 1892.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special bonded warehouses, tax-paid, for export, and for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama	3,031	2,528				136,239	166,084	6,933	314,815
Arkansas	86,323	59,785						7,540	153,648
First California	319,076	314,664	357	1,592		2,391,626	2,651,220	1,421,481	7,100,016
Fourth California	3,771	410				131,134	147,609	1,516,023	1,798,947
Colorado		80				78,118	102,068		180,266
Connecticut	197,175	207,377	43			362,236	381,259	56,428	1,204,518
Georgia	412,661	378,455				86,368	92,905	19,197	989,586
First Illinois	7,228,379	7,036,114	268,414	7,795		4,323,194	4,960,309	87,439	23,911,644
Fifth Illinois	24,597,872	22,937,707	831,398	28,248	180,130	1,576,072	1,685,065		51,836,492
Eighth Illinois	5,968,816	4,515,701	279,132	3,155	6,928	70,382	82,440	1,809	10,928,363
Thirteenth Illinois	328,027	326,979				31,359	31,360	20,786	738,511
Sixth Indiana	2,107,956	2,136,807	1,931	86		104,128	118,766	4,657	4,474,331
Seventh Indiana	3,918,768	3,933,508	89,545	409		1,604,548	1,632,945	55,543	11,235,266
Third Iowa						41,480	44,492		85,972
Fourth Iowa		450				17,319	18,913	386	37,068
Kansas						3,881	5,099	1,646	10,626
Second Kentucky	4,675,890	3,434,788	51,571			226,125	242,684	85,079	8,716,137
Fifth Kentucky	14,654,210	9,652,839	369,876	562		1,889,928	1,962,464	176,975	28,706,854
Sixth Kentucky	4,282,219	3,161,715	28,868	442		3,170,516	3,508,591	5,917	14,158,268
Seventh Kentucky	4,773,457	2,957,635	140,247			70,534	71,880	8,119	8,021,872
Eighth Kentucky	5,156,044	2,527,190	336,716		2,508			18,838	8,041,296
Louisiana						638,054	751,181	684	1,359,919
Maryland	2,683,684	1,444,624	3,430	80		5,495,672	5,714,876	125,520	15,467,886
Massachusetts	1,886,808	901,004	769,855			3,417,982	3,630,903	6,766	10,613,318
First Michigan						263,960	309,000		572,960
Fourth Michigan									
Minnesota	2,007,793	1,848,548	5,588	700		372,234	423,461		4,658,324
First Missouri	3,133,294	2,992,504		510	1,070	3,317,240	3,503,782	21,745	12,970,295
Sixth Missouri									
Montana						22,791	27,495	839	51,125
Nebraska	4,951,553	5,047,223	1,540	1,111		281,068	315,356		10,597,851
New Hampshire	34,252	23,001				9,515	10,476	54	77,261
First New Jersey						5,088	9,155	159,959	174,202
Fifth New Jersey	443,354	381,973				233,843	256,789	134,208	1,450,167
New Mexico						4,086	4,970	1,404	10,460
First New York	1,553,250	1,579,233	3,502	2,848		1,273,732	1,319,012		5,733,577
Second New York						7,693,850	8,085,982	273,394	16,052,326
Third New York	15,879	11,303				1,324,511	1,422,676		2,774,369
Fourteenth New York						389,467	421,635	68,427	879,529
Twenty-first New York						279,368	292,750	4,110	576,228
Twenty-eighth New York	546,763	570,095		5,262		1,460,420	1,618,315	59,642	4,260,497
Fourth North Carolina	119,611	95,537				38,043	46,339	41,393	341,823
Fifth North Carolina	652,144	567,044				191,964	204,171	38,071	1,653,394
First Ohio	7,758,191	7,458,055	7,848	964		9,393,425	10,970,267	26,551	35,615,301
Tenth Ohio	21,603	28,024				289,137	319,732	60,372	718,868
Eleventh Ohio	692,017	636,634				136,980	151,793	3,207	1,620,571
Eighteenth Ohio	49,246	42,252				530,015	630,649	2,006	1,254,168
Oregon	66,797	10,633				136,614	149,529	2,267	365,840
First Pennsylvania	680,478	374,701				7,417,937	7,527,186	28,734	16,029,036
Ninth Pennsylvania	633,584	299,861				95,799	101,550	33,104	1,163,898
Twelfth Pennsylvania	78,158	56,375				149,225	169,518	371	453,647
Twenty-third Pennsylvania	5,936,225	3,137,142	23,929			1,146,990	1,227,020	3,578	11,474,884
South Carolina	42,972	31,011						1,588	75,571
Second Tennessee	51,892	40,351				100,900	113,672	11,859	318,074
Fifth Tennessee	781,261	890,307				170,364	188,384	146,812	2,177,128
Third Texas						194,684	227,507		422,191
Fourth Texas	4,559	2,140				36,023	38,672	1,795	83,189
Second Virginia						563,796	624,743	30,163	1,218,702
Sixth Virginia	201,578	136,415				83,013	88,947	110,114	620,067
West Virginia	355,176	189,293	4,997			146,323	167,755	31,757	895,301
First Wisconsin	539,474	524,424		788		1,431,032	1,677,196		4,172,914
Second Wisconsin						13,346	16,082		30,028
Total	114,769,041	92,985,265	3,218,787	54,552	190,642	65,428,739	71,140,224	4,934,952	352,728,202

SPIRITS GAUGED IN 1892—Continued.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUN 30, 1892, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special bonded warehouses, tax-paid, for export, and for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama	3,031	2,528				136,239	166,084	6,933	314,815
Arkansas	86,323	59,785						7,540	153,648
California	322,847	315,074	357	1,592		2,522,760	2,798,829	2,937,504	8,898,963
Colorado		80				78,118	102,068		180,266
Connecticut	197,175	207,377	43			362,236	381,259	56,428	1,204,518
Georgia	412,661	378,455				86,368	92,905	19,197	989,586
Illinois	38,123,094	34,816,501	1,378,944	39,198	187,058	6,001,007	6,759,174	110,034	87,415,010
Indiana	6,026,724	6,070,315	91,476	495		1,708,676	1,751,711	60,200	15,709,597
Iowa		450				58,799	63,405	386	123,040
Kansas						3,881	5,099	1,646	10,626
Kentucky	33,541,820	21,734,167	927,278	1,004	2,508	5,357,103	5,785,619	294,928	67,644,427
Louisiana						608,054	751,181	684	1,359,919
Maryland	2,683,684	1,444,624	3,430	80		5,495,672	5,714,876	125,520	15,467,886
Massachusetts	1,886,808	901,004	769,855			3,417,982	3,630,903	6,766	10,613,318
Michigan						263,960	309,000		572,960
Minnesota	2,007,793	1,848,548	5,588	700		372,234	423,461		4,658,324
Missouri	3,265,061	3,073,330		510	1,076	3,711,381	3,985,747	31,407	14,068,512
Montana						22,791	27,495	839	51,125
Nebraska	4,951,553	5,047,223	1,540	1,111		281,088	315,336		10,597,851
New Hampshire	34,255	23,001				9,515	10,436	54	77,261
New Jersey	443,354	381,973				238,931	265,944	294,167	1,624,369
New Mexico						4,086	4,970	1,404	10,460
New York	2,117,892	2,160,631	3,502	8,110		12,421,348	13,159,470	405,573	30,276,526
North Carolina	771,755	662,581				230,907	250,510	79,464	1,995,217
Ohio	8,521,057	8,164,965	7,848	964		10,349,557	12,072,381	92,136	39,208,908
Oregon	66,797	10,033				136,614	149,529	2,267	365,840
Pennsylvania	7,828,445	3,868,079	23,929			8,809,951	9,025,274	65,787	29,121,465
South Carolina	42,972	31,011							
Tennessee	833,153	930,658							
Texas	4,559	2,140				230,707	296,179	1,795	505,380
Virginia	201,528	136,415				646,809	713,690	140,277	1,838,769
West Virginia	355,176	189,293	4,997			146,323	167,755	31,757	895,301
Wisconsin	539,474	524,424		788		1,444,378	1,693,878		4,203,942
Total	114,769,041	92,985,265	3,218,787	54,552	190,642	65,428,739	71,146,224	4,934,952	352,728,202

CHANGE IN METHOD OF GAUGING DISTILLED SPIRITS.

In my last annual report I advised you that new regulations had been prepared, approved by you, providing for a change in the method of gauging distilled spirits, from rod or caliper measurement to weight, and that a contract had been entered into with the Fairbanks Scale Company for furnishing weighing beams for this purpose. On the 15th day of March, 1892, the collectors of the several districts and distillers throughout the country were notified that the change would take effect on the 1st day of May following, at which time the new system was put into operation.

Considering the great changes resulting in the commercial methods of those engaged in the manufacture and sale of distilled spirits, the new system has produced but little friction. The few complaints that have been made arose mostly from misunderstandings on the part of the tax-payers as to the details of the system, and from the inexperience of the officers in applying the same.

I desire to state that the change was not advised because it was seriously believed that any great amount of distilled spirits had escaped taxation under the old system; for while it was possible that by manipulations of mechanics in the construction of packages, and the manipulations of cistern-room employés for the purpose of producing fractions of less than fifty one-hundredths of a gallon, a considerable quantity of spirits might escape taxation; on the other hand it was equally possible that where these methods did not prevail the Government had received tax in many instances upon more distilled spirits than the packages actually contained.

The object to be accomplished was to determine as accurately as possible the capacity of casks of spirits put up under the internal-revenue law. The varying results obtained by the measurement of the same package by the same rod, in the hands of different officers, had for nearly thirty years been the source of constant strife between the distiller on the one side and the Government officer on the other. It was believed that a method could be devised by which this source of trouble could be eliminated, and I am pleased to report that I think the problem has been solved by the adoption of the method of weighing for determining the contents of packages.

In order to present to you as clearly as possible some of the results that have been reached under the new system, I have caused data to be gathered comparing the first three months of the weighing system with the corresponding three months of 1891, when the gauging rod was still in use. For this purpose spirits warehoused in the spirit-producing sections of the States of Illinois, Indiana, Minnesota, Missouri, Nebraska, and Ohio were selected, for the reason that spirits produced in those States are at once withdrawn from warehouse and placed upon the market.

During the months of May, June, and July, 1891, there were entered into warehouse in the States referred to 157,753 packages, containing an average of 66.16 proof gallons each, making an aggregate of 10,422,814.81 proof gallons under rod measurement; while in the three corresponding months of 1892, when gauging was done by scales, there were entered into the same warehouses 167,018 packages, containing 66.72 proof gallons each, making a total of 11,129,810.56 proof gallons.

The marked fact to be observed in the above data is, that of the 324,771 packages entered into warehouse in the two periods referred to, the 167,018 gauged by scales contained an average of .56

proof gallons to the package more than those gauged by the rod. While this increase might have occurred had the rod remained in use, yet, in view of the fact that the packages were filled at the same distilleries, with the same character of spirits, and were constructed by the same coopers in the same manner, it is believed to be a just conclusion that the increase in proof gallons contents is due to the use of the scales. Of the 10,422,814.81 gallons entered into warehouse by rod measurement in the first period named, the distillers found it possible, by manipulation of fractions, to evade taxation on fifty-two one hundredths of 1 per cent, or 54,386.81 gallons, while of the 11,129,810.56 proof gallons warehoused under the weighing system in May, June, and July, 1892, only eighteen one-hundredths of 1 per cent, or 20,733.56 gallons escaped taxation. There can be no question that this reduction in the percentage of loss of tax on fractions is due to the use of the scales.

An examination of the spirits deposited in warehouse during the two periods named demonstrates the fact that the Government lost in taxes on fractional parts of gallons of less than fifty one-hundredths of a gallon to the package, during the first period, $48,947.40, while during the corresponding period in 1892, the loss from the same cause was only $18,659.70, a reduction in loss from the preceding year of $30,287.70. This result is not a matter of speculation, but a fact, as shown by the records of this office.

The only problem involved in the change which I have not been able to solve to my entire satisfaction is that of soakage. The difficulty in this question is due to the great variety of packages, a different allowance for soakage being claimed on each kind, and to the fact that the interests of different classes of distillers are necessarily differently affected by any uniform rule.

While I am convinced that the information obtainable from the various sources above referred to by a series of experiments covering a period of three years would enable this office to settle the question in a manner that would be not only equitable but satisfactory to all, especially as to charred barrels, yet such a course would involve some complications which should be avoided if possible. I am therefore considering the propriety of disposing of this matter by abandoning the theory of soakage as to all packages except, perhaps, charred barrels, and using the wantage rod for ascertaining the wantage, as provided for in the "Carlisle bill." This is believed to be entirely practicable by ascertaining the correction of volume applicable to each package and applying it in inverse order to that used when the spirits were entered into warehouse by caliper measurement. This would enable the taxpayer who desires to withdraw his goods on original gauge to pay the tax on the actual contents as then found by weight, and would also enable the taxpayer who desires to withdraw his goods from warehouse on regauge, as now provided for by law, to do so by having the proof taken, the correction of volume applied, and the wantage ascertained. In this way it is hoped that all ground for controversy between the Government and the taxpayer on this question would be eliminated.

AMENDMENTS SUGGESTED TO EXISTING LAWS.

While it is believed that only a very small per cent. of distilled spirits has escaped taxation, yet I deem it proper to say that this office has experienced very great difficulty in enforcing the law in relation to small

distilleries. During the past fiscal year 753 grain distilleries have been in operation with a producing capacity of 5 bushels and less. Section 5 of the act of March 3, 1879, authorized the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to exempt distillers whose distilleries have a daily spirit-producing capacity of 30 gallons of proof spirits or less, from such of the provisions of existing law in regard to grain distilleries which require the process to be carried on through continuous closed vessels and pipes, or which require the cisterns to be connected with the outlet of the worm, and from doing certain other things required of large distilleries. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shortly after the passage of this act, exempted these small distillers from constructing their distilleries after the plan of larger ones. I am of the opinion that this was a mistake, or, at least, that the construction of small distilleries is not now sufficiently under the control of the Internal Revenue Bureau. Many of them are crude, and opportunities for committing fraud on the Government are manifold.

Another fruitful source of fraud upon the revenue in these small distilleries is in permitting the distiller alone to determine whether or not he is operating under a sweet or sour mash process, and thus to fix the fermenting period of his distillery.

I have also found it very difficult to secure the services of efficient officers at these small distilleries, for the reason that the salary of the storekeeper-gaugers assigned to them is limited by law to $2 per day. These small distilleries are located in a few States, a majority in one State. This branch of the service has been very unsatisfactory. I have used all the means within the control of the office to remedy these evils. I am of the opinion that they will continue until there is a radical change in the law upon the subject.

I beg to recommend, therefore, first, that as a remedy the laws be so amended as to withdraw the exemptions heretofore allowed in the construction of these small grain distilleries.

Second, I recommend that section 3264, in relation to surveys of distilleries, be so amended as to allow the Commissioner of Internal Revenue to fix the fermenting period of any distillery with reference to the process of distillation to be adopted by such distillery. The distiller should be required to submit to the collector or officer making the survey a full and detailed statement of the process of distillation intended to be adopted by him and the fermenting period be determined thereby. Under the present law the officer making the survey ascertains the fermenting period by an indirect and very difficult method. Instead of ascertaining directly the time required for fermentation, he must determine whether or not the distillery is to be operated under a sweet or sour mash process. The fermenting period under a sour-mash process is ninety-six hours. Under a sweet-mash process it is seventy-two hours. It is quite easy, especially in small distilleries where the surveillance of an officer is limited, for the distiller to claim to operate under the sour-mash system with a fermenting period of ninety-six hours and in fact use a sweet-mash system, thereby largely increasing the number of mashes allowed by his survey. It is possible in this way for a distiller to manufacture a very considerable quantity of spirits and evade the payment of tax.

Third, I would recommend that the law be so amended that all storekeeper-gaugers be paid such a compensation as may be allowed by the Commissioner of Internal Revenue, not to exceed $4 per day, when acting as storekeeper-gauger or as storekeeper. This would give an opportunity to select a more efficient class of officers in many cases.

Fourth. I would recommend that the offices of storekeeper and of gauger be abolished, and that there be appointed in lieu of such officers an officer to be known as a storekeeper-gauger, who shall be authorized by law in all cases to perform the duties now required of either a storekeeper or a gauger or both; and that while acting as a gauger he have the same fees now allowed gaugers, and that while acting as a storkeeper he be allowed a per diem of not to exceed $4. By allowing one officer to act in this capacity, the services of an additional man may very frequently be dispensed with. The two positions are in no wise inconsistent. Storekeeper-gaugers have been used for a number of years at small distilleries, and I know of no reason why they may not be used at larger ones.

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, 1892; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars, and cigarettes in bond; to the exportation of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; to the use of grape brandy tax-free in fortifying wines; to the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," and to the act of March 3, 1891, authorizing the use of alcohol tax-free in the manufacture of sugar from sorghum, are prepared from reports in the Division of Assessments. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page 79 (see also special index on page 78); to operations in special bonded warehouses on page 164; to exportations in bond free of tax as to spirits on page 138; as to fermented liquors on page 175; as to tobacco, snuff, cigars, and cigarettes on page 173; to exportations with benefit of drawback on page 178, and to the use of brandy in fortifying wines on page 171. No case has yet arisen under the act of March 3, 1891, above referred to, and two only during the year under the act of October 12, 1888.

ASSESSMENTS.

1. By States and Territories, 1892.

The following statement shows the amount of assessments in each of the several States and Territories of the United States, except where two or more are comprised in one district, during the fiscal year ended June 30, 1892:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$4,839.16	Montana, Idaho, and Utah	$3,623.[illegible]
Arkansas	6,441.10	Nebraska, North and South Dakota	21,[illegible]
California and Nevada	39,193.31	New Hampshire, Maine, and Vermont	4,[illegible]
Colorado and Wyoming	3,407.21	New Jersey	20,[illegible]
Connecticut and Rhode Island	39,303.46	New Mexico and Arizona	3,[illegible]
Florida	4,286.06	New York	44,[illegible]
Georgia	7,607.08	North Carolina	69,[illegible]
Illinois	44,828.74	Ohio	126,[illegible]
Indiana	164,416.48	Oregon, Washington, and Alaska	4,[illegible]
Iowa	15,766.55	Pennsylvania	735,[illegible]
Kansas, Indian Territory, and Oklahoma	4,107.71	South Carolina	3,[illegible]
Kentucky	3,734,758.38	Tennessee	125,[illegible]
Louisiana and Mississippi	9,684.76	Texas	13,[illegible]
Maryland, Delaware, and District of Columbia	353,455.29	Virginia	58,[illegible]
Massachusetts	87,971.95	West Virginia	70,[illegible]
Michigan	13,770.79	Wisconsin	4,[illegible]
Minnesota	5,575.90		
Missouri	18,275.58	Total	5,840,211.[illegible]

Taxes on deficiencies in the production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1892, are as follows:

Sixty claims received from grain-distillers, amount of tax abated—	
On excess of material used	$3,817.15
On deficiencies in production of distilled spirits	57,722.29
	61,539.44
Total	
Claims received from fruit-distillers, amount of tax abated—	
On deficiencies in production of distilled spirits	1,060.27
	62,599.71
Total, grain and fruit	

2. By Articles and Occupations, 1891 and 1892.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1891, and June 30, 1892, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1892.	
	June 30, 1891.	June 30, 1892.	Increase over 1891.	Decrease from 1891.
Tax on deficiencies in production of distilled spirits	$63,458.05	$74,806.52	$11,348.47	.....
Tax on excess of materials used in the production of distilled spirits	5,289 61	4,430.15	.....	$859.46
Tax on circulation of banks and others	.....	.....	.....	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	3,418,890.10	5,356,190.50	1,937,300.40	.....
Tax on fermented liquors removed from brewery unstamped	23,813.58	7,547.49	.....	16,266.09
Tax on tobacco, snuff, and cigars removed from factory unstamped	14,718,12	11,666.32	.....	3,051.80
Tax on oleomargarine sold without payment of tax	268.32	51.80	.....	216.52
Assessed penalties	83,699.91	94,804.96	11,105.05	.....
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)	263,884.60	246,133.11	.....	17,751.49
Special taxes (licenses)	25,048.20	44,580.29	19,532.09	.....
Total	3,899,070.49	5,840,211.14	1,979,286.01	38,145.36

Statement as to Stamp Taxes Assessed.

Since January 1, 1892, all taxes payable by stamps not paid at the time and in the manner required by law have been assessed and accounted for separately from those not payable by stamps. The amount of stamp taxes so assessed and accounted for is as follows:

Assessments.

Stamp tax spirits	$4,716,901.40
Special taxes	18,116.19
Total	4,735,017.59

COLLECTIONS, ABATEMENTS, AND BALANCE.

Collections	$4,037,[illegible]
Abatements	53,[illegible]
Balance	644,[illegible]
Total	4,735,[illegible]

DETAILS OF OPERATIONS IN DISTILLERY WAREHOUSES.

The following tables furnish detailed statements in taxable gallons as to operations in distillery warehouses during the year and the months of July, August, and September, 1891; also as to spirits in the hands of wholesale liquor-dealers and rectifiers, etc., viz:

I.—Spirits in warehouses July 1, 1891:
1. By districts and months of production, pages 79 to 83, inclusive.
2. By districts and kinds known to the trade, pages 84 and 85.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see page 160.

II.—Spirits produced and deposited in distillery warehouses:
1. By kinds known to the trade during the fiscal year 1891, page 87.
2. By districts and kinds during the fiscal year 1892, pages 86 and 87.
3. In aggregate during years 1888, 1889, 1890, 1891, and 1892, page 157.
4. By kinds in aggregate during past fifteen years, pages 88 and 89.

See also list of distillery warehouses, pages 89 to 130, inclusive.

III.—Spirits withdrawn from warehouses:
1. Tax-paid by different kinds during fiscal year 1891, page 132.
2. Tax-paid by districts and kinds during fiscal year 1892, pages 131 and 132.
3. Tax-paid by kinds, 1891 and 1892, compared, page 133.
4. Tax-paid in aggregate 1888, 1889, 1890, 1891, and 1892, page 157.
5. For export by districts and kinds during fiscal year 1891, page 138.
6. For export by districts and kinds during fiscal year 1892, page 138.
7. For export by domestic and foreign ports and kinds in 1891, pages 139 to 141.
8. For export by domestic and foreign ports and kinds in 1892, pages 142 to 144.
9. For export in aggregate by years during the past twenty years, page 144.
10. For scientific purposes and use of the United States by kinds in 1891 and by districts and kinds in 1892, page 145.
11. For manufacturing warehouses by districts and kinds, year 1892, and in aggregate for 1891, page 146.
12. Lost by leakage in 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, and 1891, also by districts and kinds in 1892, pages 135 to 137.
13. Lost by casualty, etc., in 1891, also by districts and kinds in 1892, also by calendar years 1872 to 1891, inclusive, pages 147 and 148.
14. Losses and withdrawals not tax-paid or for export, 1888, 1889, 1890, 1891, and 1892, page 157.

IV.—Spirits in warehouse June 30, 1892:
1. By districts and months of production, pages 151 to 155 inclusive.
2. By districts and kinds known to the trade, pages 149 and 150.
3. As compared with quantity in warehouses June 30, 1891, page 150.

V.—Summary of operations at distillery warehouses for the fiscal year 1892, page 157. See also page 156.

NOTE.—For statement as to balances in warehouses at close of each of past twenty-four fiscal years, see page 160.

VI.—Operations at distillery warehouses during July, August, and September, 1891 and 1892:
1. Spirits produced in July, August, and September, 1891, by months, page 161.
2. Spirits produced same months in 1892, by months and States, page 161.
3. Spirits withdrawn tax-paid in July, August, and September, 1891, by months, page 161.
4. Spirits withdrawn tax-paid same months in 1892, by months and States, page 161.
5. Spirits withdrawn for export in July, August, and September, 1892, page 162.
6. Spirits withdrawn for export in July, August, and September, 1885, 1886, 1887, 1888, 1889, 1890, 1891, and 1892, page 163.
7. Spirits in warehouse October 1, 1886, 1887, 1888, 1889, 1890, 1891, and 1892, page 162.

VII.—Spirits in hands of wholesale liquor dealers and rectifiers:
1. Quantity in aggregate, by districts, held October 1, 1891, page 158.
2. Quantity by districts and kinds, held October 1, 1892, pages 158 and 159.

VIII.—Quantity of spirits in the United States October 1, 1892, page 163.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1891.

[Quantities in taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	Fourth district of California.	District of Colorado.	District of Connecticut.	District of Georgia.	First district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.
Prior to June, 1888	.....	.....	.....	.....	.....	.....	.....	6,175	1,074	1,131
June, 1888	.....	20	.....	.....	.....	.....	.....	.....	.....	.....
July, 1888	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
August, 1888	.....	.....	.....	.....	.....	.....	.....	.....	8,092	.....
September, 1888	.....	.....	.....	.....	.....	.....	.....	.....	11,365	.....
October, 1888	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
November, 1888	.....	.....	.....	.....	.....	.....	.....	.....	6,213	.....
December, 1888	.....	.....	.....	.....	.....	.....	368	1,196	45	.....
January, 1889	.....	193	.....	.....	.....	.....	345	854	5,653	1,161
February, 1889	.....	185	.....	.....	.....	.....	452	4,795	8,927	.....
March, 1889	.....	.....	.....	.....	.....	.....	232	12,383	20,687	.....
April, 1889	.....	393	.....	.....	.....	.....	460	7,609	9,023	.....
May, 1889	.....	351	.....	.....	.....	.....	509	4,438	17,856	.....
June, 1889	.....	207	.....	.....	.....	.....	586	.....	10,276	.....
July, 1889	.....	526	.....	.....	.....	.....	48	440	.....	.....
August, 1889	.....	75	192	.....	.....	.....	560	.....	10,796	.....
September, 1889	.....	.....	192	.....	.....	.....	792	6,272	40,848	.....
October, 1889	.....	299	.....	.....	.....	.....	92	10,780	41,227	.....
November, 1889	.....	60	.....	.....	.....	182	557	41,639	45,233	.....
December, 1889	.....	1,264	.....	.....	.....	465	94	17,532	78,024	.....
January, 1890	.....	1,864	.....	.....	.....	.....	1,217	30,895	29,413	.....
February, 1890	.....	2,356	.....	.....	.....	.....	509	49,920	31,126	.....
March, 1890	.....	3,083	.....	.....	.....	8,338	468	48,976	5,860	.....
April, 1890	.....	2,265	.....	.....	.....	19,358	743	42,757	2,042	86
May, 1890	.....	3,476	.....	.....	.....	21,084	429	14,037	68,247	919
June, 1890	349	2,962	.....	.....	.....	22,428	699	2,256	127,993	.....
July, 1890	149	1,703	.....	.....	.....	20,523	422	2,973	170	.....
August, 1890	580	1,359	.....	.....	.....	24,652	1,249	12,208	5,683	.....
September, 1890	784	1,405	.....	.....	.....	17,141	566	45,068	113,297	.....
October, 1890	89	1,357	.....	.....	.....	9,425	1,674	96,424	230,886	12,611
November, 1890	.....	803	.....	.....	.....	11,431	187	135,850	189,542	47,115
December, 1890	305	1,883	957	.....	49	9,779	4,032	237,923	266,115	43,376
January, 1891	337	3,475	.....	.....	31	19,576	6,320	165,235	261,685	18,858
February, 1891	96	4,102	265	.....	.....	29,793	11,031	92,130	218,631	1,990
March, 1891	.....	3,809	6,723	.....	.....	36,131	18,117	91,476	370,158	347
April, 1891	.....	4,472	714	.....	.....	36,609	17,561	157,507	301,924	11,167
May, 1891	174	4,979	3,018	375	.....	30,255	25,380	138,201	155,580	33,160
June, 1891	488	3,528	24,351	.....	.....	36,589				
Total	2,351	52,454	36,412	375	80	353,759	95,699	1,477,949	2,693,691	171,921

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1891—Continued.

[Quantities in taxable gallons.]

Month and year.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Fourth district of Iowa.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.
Prior to June, 1888	22	9,202	.....	.....	27,031	99,744	29,630	86,588	30,67
June, 1888	163	6,901	.....	.....	2,328	32,662	15,994	14,720	7,32
July, 1888	.....	2,008	.....	.....	.....	.....	227	.....	.....
August, 1888	.....	.....	.....	.....	.....	.....	.....	.....	.....
September, 1888	.....	.....	.....	.....	.....	843	.....	.....	.....
October, 1888	.....	.....	.....	.....	90	39,847	.....	.....	.....
November, 1888	.....	972	375	.....	408	150,115	5,714	104,691	36,77
December, 1888	.....	21,174	431	.....	67,657	358,406	48,606	195,745	100,57
January, 1889	.....	72,636	518	.....	168,714	508,677	98,822	214,733	297,66
February, 1889	1,033	64,199	.....	.....	219,381	672,658	127,038	328,893	372,66
March, 1889	1,045	63,471	1,848	.....	228,523	842,395	142,543	492,590	459,36
April, 1889	181	81,510	2,248	.....	269,007	971,930	180,508	645,601	474,36
May, 1889	1,324	93,333	1,423	.....	317,285	1,016,785	220,708	554,305	542,36
June, 1889	.....	55,630	224	.....	154,246	550,465	181,957	276,377	364,22
July, 1889	.....	35,436	.....	.....	4,656	212,948	61,242	53,034	82,53
August, 1889	.....	27,070	.....	.....	.....	88,562	.....	4,459	9,37
September, 1889	.....	21,264	.....	.....	.....	58,787	4,489	.....	8,53
October, 1889	.....	22,301	.....	.....	49,401	122,656	24,201	90,209	92,69
November, 1889	.....	38,990	10,279	.....	190,223	625,912	215,508	332,767	425,69
December, 1889	.....	35,985	2,262	.....	421,774	1,209,674	285,087	612,395	612,25
January, 1890	.....	73,224	39,376	.....	503,503	1,385,910	325,647	591,455	714,29
February, 1890	140	64,435	17,071	.....	489,738	1,401,010	350,952	617,138	666,26
March, 1890	704	71,113	.....	.....	497,328	1,690,705	466,631	813,230	737,91
April, 1890	972	81,837	22,827	.....	567,662	1,849,767	526,391	948,850	815,29
May, 1890	.....	103,159	42,818	157	651,794	2,098,535	591,619	806,199	889,43
June, 1890	.....	95,400	47,945	430	355,250	1,132,223	392,069	455,276	596,16
July, 1890	.....	2,797	.....	.....	64,936	428,536	8,550	138,463	170,66
August, 1890	.....	2,156	.....	.....	1,056	199,023	.....	18,741	6
September, 1890	.....	564	.....	.....	1,457	106,038	275	969	3,42
October, 1890	.....	4,660	.....	.....	21,904	268,250	15,838	185,857	8,42
November, 1890	.....	18,804	297	.....	95,234	753,754	246,246	416,281	250,38
December, 1890	93	38,347	22,877	.....	328,889	1,626,824	533,640	671,007	636,56
January, 1891	237	36,491	69,016	.....	410,600	2,028,754	561,078	610,555	833,72
February, 1891	241	56,385	11,907	.....	400,196	1,968,656	578,034	602,991	812,67
March, 1891	.....	82,380	12,446	.....	463,826	2,271,359	653,629	727,991	929,53
April, 1891	376	117,177	81,557	.....	447,602	2,228,515	612,158	845,057	915,98
May, 1891	2,501	64,813	81,485	.....	217,048	1,685,016	518,821	577,169	734,35
June, 1891	977	31,924	23,637	.....	62,072	558,857	144,276	206,911	227,80
Total	10,009	1,597,838	492,867	587	7,700,819	31,214,798	8,178,071	13,241,337	13,905,56

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1891—Continued.

[Quantities in taxable gallons.]

Month and year.	District of Maryland.	Third district of Massachusetts.	District of Minnesota.	First district of Missouri.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Fifth district of New Jersey.	First district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.
Prior to June, 1888	54,695	1,094	.....	.....	.....	.....	.....	2,276	.....	.....	96
June, 1888	27,875	1,551	.....	.....	1,291	.....	.....	1,796	.....	989	44
July, 1888	21,586	4,102	.....	.....	.....	.....	.....	1,946	.....	88	.....
August, 1888	1,913	2,960	.....	.....	.....	.....	.....	516	.....	.....	.....
September, 1888	25,190	1,223	.....	.....	.....	.....	.....	1,321	.....	.....	.....
October, 1888	53,030	2,988	.....	.....	47	.....	.....	1,069	.....	.....	.....
November, 1888	82,123	1,625	.....	.....	1,679	.....	.....	1,545	.....	800	.....
December, 1888	98,484	7,370	.....	.....	650	.....	.....	4,314	.....	4,987	54
January, 1889	96,656	2,760	.....	.....	2,150	.....	.....	1,701	.....	1,733	53
February, 1889	108,292	2,441	427	.....	1,687	.....	92	9,014	.....	5,101	95
March, 1889	132,657	7,115	3,001	.....	3,510	7,644	.....	11,724	.....	1,689	35
April, 1889	148,981	5,955	3,939	1,342	6,146	2,208	321	12,474	150	3,441	166
May, 1889	192,265	3,857	12,244	2,312	6,223	2,597	95	12,916	3,957	3,957	.....
June, 1889	93,022	10,000	.....	374	4,389	514	.....	20,514	.....	6,207	.....
July, 1889	57,682	942	.....	2,228	188	.....	1,169	15,657	.....	2,116	.....
August, 1889	29,622	272	.....	.....	235	.....	2,047	11,796	.....	6,480	.....
September, 1889	56,968	1,655	.....	.....	.....	.....	.....	9,091	1,529	5,070	.....
October, 1889	157,614	1,899	.....	.....	4,808	.....	1,012	11,982	2,233	13,073	.....
November, 1889	234,994	2,657	.....	45	8,663	4,098	1,673	15,628	88	16,132	.....
December, 1889	243,772	28,610	947	137	10,442	.....	1,506	10,750	87	20,397	94
January, 1890	249,452	15,112	9,798	205	3,105	.....	2,845	6,346	.....	21,248	96
February, 1890	238,349	4,397	8,718	374	1,335	.....	1,779	3,202	.....	22,032	124
March, 1890	283,108	11,613	9,850	296	9,408	2,121	1,600	16,308	.....	18,958	496
April, 1890	277,014	11,383	8,103	2,421	20,887	7,204	2,175	9,940	.....	29,428	443
May, 1890	272,079	8,803	4,360	30,952	19,007	9,988	590	19,565	250	27,947	427
June, 1890	208,204	13,939	.....	2,243	15,244	.....	670	21,948	.....	23,554	.....
July, 1890	94,470	134	.....	1,164	1,233	86	685	19,723	1,083	23,973	.....
August, 1890	30,659	.....	.....	3,000	1,036	.....	416	29,755	4,999	14,939	187
September, 1890	130,107	10,872	56,240	4,467	434	.....	2,691	34,912	12,834	19,519	.....
October, 1890	243,249	27,583	135,451	.....	12,748	2,079	1,322	26,528	.....	14,228	.....
November, 1890	254,018	14,791	75,365	2,706	12,829	12,970	3,009	40,369	.....	8,288	.....
December, 1890	286,058	17,413	13,524	5,804	7,921	11,501	2,829	28,431	4,587	5,549	93
January, 1891	240,216	42,403	26,175	364	4,634	8,216	2,793	14,713	4,265	13,662	713
February, 1891	217,151	31,201	8,944	11,072	5,113	46,055	2,627	27,352	.....	15,223	831
March, 1891	227,788	11,880	11,952	6,476	14,445	27,208	2,686	24,758	.....	18,211	1,668
April, 1891	244,615	17,037	58,588	19,150	23,288	77,244	713	7,973	.....	10,862	4,378
May, 1891	207,991	41,202	113,041	7,824	22,298	100,288	.....	28,139	648	10,170	2,981
June, 1891	232,735	71,332	91,048	21,712	7,335	121,523	.....	27,994	23,543	15,972	6,314
Total	5,813,724	443,428	651,745	126,788	234,411	443,634	37,345	545,986	60,262	406,113	19,392

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1891—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of North Carolina.	First district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.
Prior to June, 1888	520	18,686	1,241	.....	.....	.....	10,365	.....	
June, 1888	145	21,221	182	215	.....	.....	5,500	732	
July, 1888	139	3,475	.....	.....	.....	.....	.....	1,106	
August, 1888	167	.....	.....	168	44	.....	.....	1,422	
September, 1888	151	.....	.....	294	.....	.....	.....	866	
October, 1888	92	.....	.....	378	.....	.....	.....	3,055	
November, 1888	154	10,901	1,684	1,138	968	.....	10,243	3,531	
December, 1888	196	40,395	2,777	716	132	.....	18,139	11,229	
January, 1889	105	33,843	1,209	2,457	486	.....	20,750	18,138	
February, 1889	92	42,127	4,061	16,128	1,287	.....	18,867	15,916	
March, 1889	192	67,621	4,953	11,435	1,044	186	20,782	7,254	
April, 1889	93	73,264	4,162	12,606	1,740	190	23,589	15,548	
May, 1889	.....	78,885	.....	3,120	798	.....	23,764	22,746	
June, 1889	172	67,144	.....	45	533	.....	21,129	13,876	
July, 1889	35	40,822	.....	2,104	56	.....	26,188	13,229	
August, 1889	.....	17,515	426	8,248	.....	.....	20,181	3,142	
September, 1889	93	18,084	429	1,386	.....	.....	27,596	2,914	
October, 1889	.....	15,740	781	419	12	.....	31,069	5,617	
November, 1889	48	67,247	.....	44	.....	.....	35,876	13,539	
December, 1889	188	100,573	1,557	14,992	94	.....	36,845	21,727	
January, 1890	145	108,513	3,110	19,698	688	.....	41,099	17,312	
February, 1890	.....	117,679	3,993	4,713	1,344	.....	46,255	28,794	
March, 1890	.....	114,926	4,555	3,162	1,424	.....	43,163	42,022	
April, 1890	26	130,968	4,611	5,230	2,793	.....	38,764	38,217	
May, 1890	48	196,146	4,850	33,285	2,736	.....	41,660	51,015	
June, 1890	.....	107,517	2,727	.....	1,402	.....	58,138	40,444	
July, 1890	.....	52,059	.....	.....	1,502	.....	42,228	36,843	
August, 1890	.....	13,489	.....	1,508	.....	.....	26,907	10,956	
September, 1890	.....	331	.....	886	1,012	40	35,113	12,723	
October, 1890	.....	7,929	.....	2,890	2,856	65	43,645	19,490	
November, 1890	49	71,028	.....	6,003	3,827	.....	53,381	49,088	
December, 1890	231	130,085	3,804	10,022	5,206	.....	66,071	71,451	
January, 1891	1,100	149,446	5,249	10,169	4,959	.....	57,543	70,821	
February, 1891	3,464	147,992	5,068	18,995	5,385	.....	47,242	60,114	
March, 1891	4,843	204,038	5,306	6,108	10,903	.....	38,312	77,631	
April, 1891	11,667	196,350	2,753	2,314	8,108	.....	37,269	67,904	
May, 1891	14,954	235,081	694	18,577	7,619	.....	36,219	64,039	
June, 1891	32,037	208,500	645	31,680	3,057	.....	39,949	52,288	
Total	71,146	2,970,529	70,827	251,133	72,015	481	1,143,850	986,799	72,9

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1891—Continued.

[Quantities in taxable gallons.]

Month and year.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.	Fourth district of Texas.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Total in warehouse June 30, 1891.
Prior to June, 1888	81,304	216	.....	16,313	49	235	9,954	.....	488,328
June, 1888	72,212	.....	.....	5,680	.....	1,771	.....	.....	222,269
July, 1888	8,615	.....	.....	4,782	.....	48	.....	.....	48,849
August, 1888	4,135	.....	.....	14,086	.....	47	.....	176	25,994
September, 1888	49,598	.....	.....	9,586	.....	.....	2,756	.....	101,704
October, 1888	132,862	.....	.....	13,741	.....	.....	11,534	.....	270,098
November, 1888	146,585	.....	.....	14,832	.....	310	14,234	.....	591,085
December, 1888	183,718	.....	.....	8,787	.....	1,382	18,614	.....	1,260,828
January, 1889	197,177	29	.....	19,268	100	221	20,546	2,409	1,785,887
February, 1889	176,708	.....	.....	9,316	.....	2,157	18,619	1,000	2,228,157
March, 1889	284,791	.....	.....	27,323	.....	5,761	24,718	1,952	2,872,015
April, 1889	326,513	47	.....	25,627	.....	7,111	26,786	359	3,363,553
May, 1889	348,943	15	47	51,115	.....	981	36,988	.....	3,573,745
June, 1889	298,212	.....	36	38,660	.....	854	.....	2,004	2,183,812
July, 1889	158,479	.....	.....	48,078	.....	163	.....	1,893	831,511
August, 1889	77,628	.....	10	62,533	.....	393	.....	.....	370,535
September, 1889	214,265	.....	98	54,367	.....	495	18,827	.....	518,484
October, 1889	383,014	.....	.....	59,542	.....	3,182	28,689	.....	1,171,329
November, 1889	420,926	.....	.....	65,548	120	3,496	28,378	.....	2,811,469
December, 1889	442,382	.....	77	72,931	.....	5,459	28,116	328	4,323,365
January, 1890	495,220	.....	202	75,264	.....	4,311	41,942	8,305	4,856,745
February, 1890	475,189	.....	48	47,457	43	7,306	47,587	.....	4,745,160
March, 1890	556,114	.....	132	68,973	96	9,178	41,834	4,463	5,599,517
April, 1890	578,548	.....	.....	91,415	349	11,824	46,034	1,742	6,212,112
May, 1890	602,345	.....	.....	115,739	.....	9,242	43,981	.....	6,751,249
June, 1890	565,957	.....	.....	65,842	.....	6,048	25,722	.....	4,403,953
July, 1890	366,351	.....	.....	50,709	.....	3,231	.....	2,656	1,669,449
August, 1890	139,316	.....	146	42,317	.....	4,047	3,709	.....	589,102
September, 1890	517,119	.....	322	44,903	.....	3,220	32,604	810	1,072,621
October, 1890	668,226	.....	59	50,174	.....	6,740	59,394	.....	1,967,385
November, 1890	661,550	.....	153	52,466	.....	9,201	46,233	2,074	3,518,927
December, 1890	667,525	.....	217	37,257	205	12,618	59,370	4,260	5,691,292
January, 1891	679,435	314	663	58,198	120	17,992	58,644	7,283	6,609,915
February, 1891	583,192	595	1,197	64,727	.....	27,626	51,207	4,289	6,307,814
March, 1891	669,855	737	1,312	69,530	.....	29,234	55,875	10,825	7,043,084
April, 1891	661,105	602	1,299	73,008	.....	30,191	56,449	8,088	7,365,082
May, 1891	625,485	2,611	862	77,223	320	21,026	55,806	6,727	6,115,606
June, 1891	551,825	3,300	1,814	65,123	609	13,181	36,537	22,478	3,359,427
Total	14,072,424	8,457	8,694	1,772,440	2,011	260,332	1,051,687	94,059	112,921,457

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1891.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE JUNE 30, 1891.

[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								3,351	3,351	Corn whisky.
Arkansas		106						52,348	52,454	Do.
First California	1,910	1,529					32,973		36,412	
Fourth California								375	375	Malt.
Colorado		80							80	
Connecticut		302,950	1,565	23,274	15,996		9,974		553,759	
Georgia		3,264						92,435	95,699	Corn whisky.
First Illinois	75,950	35,617	49,679		5,451		1,128	1,310,124	1,477,949	Whisky and corn.
Fifth Illinois	655	437,349	333,431			335	1,194,486	727,435	2,693,691	Do.
Eighth Illinois		274	107,863				46,319	17,465	171,921	Corn.
Thirteenth Illinois	5,368		1,481				2,373	787	10,009	Whisky.
Sixth Indiana	127,290	485,758					3,177	981,613	1,597,838	Whisky, barley and potato.
Seventh Indiana	112,198	623	97,297					282,749	492,867	Spirits and whisky.
Fourth Iowa	587								587	
Second Kentucky	7,642,115	19,806	16,882				22,016		7,700,819	
Fifth Kentucky	29,422,535	1,693,904				24,346	1,238	72,775	31,214,798	Malt.
Sixth Kentucky	5,263,397	1,134,519	3,759	56,658	27,429			1,692,318	8,178,071	Whisky malt, wheat.
Seventh Kentucky	11,772,376	1,454,749			608			13,604	13,241,337	Malt and copper.
Eighth Kentucky	13,127,701	777,947						133	13,905,781	Malt.
Maryland		5,672,850	175			1,373	55,955	83,371	5,813,724	Corn.
Third Massachusetts				432,571	10,857				443,428	
Minnesota			134,452				373,829	143,464	651,745	Whisky.
First Missouri	15,765	16,715	176					94,132	126,788	Whisky and corn whisky.
Sixth Missouri	221,417	7,370					82	5,542	234,411	Sour mash and corn.
Nebraska	32,873	41,650	87,384				257,204	24,523	443,634	Whisky.
New Hampshire				37,345					37,345	
Fifth New Jersey		545,986							545,986	
First New York			7,121		19,069	176	2,521	31,375	60,262	Do.
Twenty-eighth New York	31,647	328,422	206		11,859		9,172	24,807	406,113	Malt whisky.
Fourth North Carolina		371						19,022	19,393	Corn whisky.
Fifth North Carolina								71,146	71,146	Do.
First Ohio	633,714	1,141,818	2,468		5,368		118,346	1,068,815	2,970,529	Copper distilled whisky, corn whisky, etc.
Tenth Ohio	51,311	18,912						604	70,827	Wheat whisky.
Eleventh Ohio	78,906	30,258	9,196		165	100,048	32,112	448	251,133	Malt whisky.
Eighteenth Ohio	8,226	61,707						1,082	72,015	Potato and wheat whisky.
Oregon								481	481	Corn whisky.
First Pennsylvania		1,143,850							1,143,850	
Ninth Pennsylvania		986,799							986,799	
Twelfth Pennsylvania		71,485						2,461	73,946	Wheat whisky and corn whisky.
Twenty-third Pennsylvania	69,260	13,595,207	304		130		1,565	405,952	14,072,424	Corn, wheat, malt, and copper-distilled whisky.
South Carolina								8,457	8,457	Corn whisky.
Second Tennessee		47						8,647	8,694	Do.
Fifth Tennessee		39,186						1,733,254	1,772,440	Do.
Fourth Texas				929				1,082	2,011	Do.
Sixth Virginia	97	190,098			2,761			67,466	260,332	Do.
West Virginia	46,433	980,723						24,531	1,051,687	Rye and barley malt.
First Wisconsin	38,049	37,504	3,291		662	1,042	13,511		94,059	
Total	68,779,780	31,259,433	856,721	550,777	100,361	127,320	2,177,981	9,069,084	112,921,457	
Remaining in warehouse June 30, 1890	54,519,929	24,394,013	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053	

NOTE.—The term "taxable gallon," as used in these tables, signifies the gallon subject to tax at 90 cents. In the case of whisky, rum, and gin, this gallon is about equal by measure to the wine gallon of 231 cubic inches, which is the United States standard in measuring liquids. This is also true of most distilled spirits used as beverages, and is owing to the fact that such spirits are mixtures of alcohol and water, of about equal parts by volume, a wine gallon of such a mixture being substantially defined by the law to be the taxable gallon. If the liquor is more than half water, the full gallon measure is still a taxable gallon; but if the liquor is more than half alcohol, the taxable gallon does not fill the wine gallon measure, and if the liquor is all pure alcohol, the taxable gallon fills the measure just half full. For an exact definition of the gallon on which the tax is collected, see sections 3249 and 3251, Revised Statutes, as amended.

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, 1892.

[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								3,031	3,031	Corn whisky.
Arkansas								86,323	86,322	Do.
First California	5,146	2,386					311,544		319,076	
Fourth California								3,771	3,771	Malt whisky.
Colorado										
Connecticut		45,468	2,007	3,916	141,066		1,846	2,872	197,175	
Georgia								412,661	412,661	Corn.
First Illinois	44,962	437	2,521,660		235,513	430	787,065	3,638,312	7,228,379	Corn whisky and spirits.
Fifth Illinois		163,733	4,635,838		265,740	36,059	18,493,232	1,003,270	24,597,872	Do.
Eighth Illinois		2,732	2,182,604		22,402	46	3,650,371	110,661	5,968,816	Do.
Thirteenth Illinois	9,693		23,549			455	290,103	4,227	328,027	Do.
Sixth Indiana	127,082	17,783	251,256		28,761	260,467	82,015	1,340,592	2,107,956	Whisky, barley and potato.
Seventh Indiana	31,207	1,059	658,435		1,469	243,872		2,982,726	3,918,758	Spirits and whisky.
Fourth Iowa										
Second Kentucky	2,811,307	35,151	248,891				1,580,541		4,675,890	
Fifth Kentucky	13,831,541	492,095					286,707	43,867	14,654,210	Malt whisky.
Sixth Kentucky	2,185,207	612,006	30,165	84,707	29,090			1,341,044	4,282,219	Whisky and malt whisky.
Seventh Kentucky	4,254,895	504,174	837		2,625			10,926	4,773,457	Copper-distilled and malt whisky.
Eighth Kentucky	5,028,657	127,387							5,156,044	
Maryland		2,615,826		7,242			2,462	58,154	2,683,684	Corn whisky.
Third Massachusetts				1,821,539	65,269				1,886,808	
Minnesota			779,749				1,167,290	60,754	2,007,793	Whisky.
First Missouri	58,395	8,752	764,199		46,133	7,981	1,921,572	346,262	3,153,294	Whisky and corn whisky.
Sixth Missouri	108,115	3,652							111,767	
Nebraska	19,026	24,010	1,098,062				3,714,103	96,352	4,951,553	Corn whisky.
New Hampshire				34,255					34,255	
Fifth New Jersey		345,060					98,294		443,354	
First New York			370,745		201,981	377	979,730	2,417	1,555,250	Whisky.
Third New York								15,879	15,879	Brandy from raisins, etc.
Twenty-eighth New York	48,921	53,519	83,412		62,005	5,774	287,408	5,664	546,703	Malt whisky.
Fourth North Carolina		1,572						118,039	119,611	Corn whisky.
Fifth North Carolina								652,144	652,144	Do.
First Ohio	291,774	396,499	601,607	4,659	223,655	4,347	3,366,801	2,868,849	7,758,191	Whisky, corn whisky, copper whisky, etc.
Tenth Ohio	21,593	10							21,603	Wheat whisky.
Eleventh Ohio	62,551	26,264	85,151		1,806	72,551	441,925	1,771	692,017	
Eighteenth Ohio	6,353	39,559						3,334	49,246	Potato and wheat whisky.
Oregon	28,481		22,591				15,725		66,797	Corn.
First Pennsylvania		680,173						305	680,478	
Ninth Pennsylvania		632,145			484			955	633,584	Wheat whisky and malt whisky.
Twelfth Pennsylvania		68,607						9,551	78,158	Wheat whisky and corn whisky.
Twenty-third Pennsylvania	715	5,893,832						41,678	5,936,225	Whisky, copper, wheat, and malt.
South Carolina								42,972	42,972	Corn whisky.
Second Tennessee								51,892	51,892	Do.
Fifth Tennessee		13,158						768,103	781,261	Do.
Fourth Texas								4,559	4,559	Do.
Sixth Virginia		164,882						36,696	201,578	Do.
West Virginia	13,308	307,911			10,618	1,231	307,930	33,957	355,176	Rye malt and barley malt.
First Wisconsin	28,868	60,598	130,229						539,474	
Total	29,017,797	13,340,440	14,490,987	1,956,318	1,338,617	633,590	37,786,722	16,204,570	114,769,041	
Deposited during year ended June 30 1891.	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	115,962,389	

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (114,769,041 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1892, is less than the production (115,962,389 gallons) of the year 1891, by 1,193,348 gallons. The difference is distributed among the different kinds as known to the trade as follows:

	Gallons.
Decrease in the production of—	
High wines	373,086
Rye whisky	1,004,949
Bourbon whisky	913,654
Miscellaneous	3,778,813
Total decrease	6,070,502
Increase in the production of—	
Alcohol	2,230,166
Rum	172,006
Gin	44,743
Pure, neutral, or cologne spirits	2,436,596
Total increase	4,877,511
Net decrease	1,193,348

Although the quantity of spirits deposited in distillery warehouses during the year was, as above stated, less than the quantity deposited in 1891, the production of spirits, including fruit brandy, was greater, it being 118,436,506 gallons, as against 117,767,101 gallons, the product of the year 1891. The largest spirit-producing year known to this office was the year 1881, with a product of 119,528,011 gallons. (See table on page 364.)

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST FIFTEEN YEARS.

Fiscal year ended June 30—	Spirits warehoused.				
	Fruit brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,228
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,433
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301
1881	240,124	23,632,615	9,931,609	22,988,969	2,115,508
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084
1883	223,977	8,662,245	4,784,654	10,718,706	1,807,969
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,136
1885	312,197	12,277,750	6,328,043	13,436,916	2,081,340
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,958
1887	673,610	17,015,034	7,313,640	10,357,035	1,857,227
1888	864,704	7,463,609	5,879,690	11,075,632	1,891,246
1889	952,358	21,960,784	8,749,768	10,939,135	1,471,054
1890	1,137,649	32,474,784	13,355,577	11,354,448	1,657,808
1891	1,223,725	29,931,415	14,345,389	12,260,821	1,784,373
1892	2,044,893	29,017,797	13,340,440	14,490,987	1,956,778

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST FIFTEEN YEARS—Continued.

Fiscal year ended June 30—	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882	509,134	10,902,379	27,871,293	10,744,156	105,234,986
1883	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885	639,461	3,295,889	27,104,382	10,811,757	75,227,560
1886	656,607	2,396,218	26,538,581	10,543,756	80,674,059
1887	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	29,475,913	12,603,883	71,144,110
1889	1,029,968	1,029,495	30,439,354	13,788,952	90,310,868
1890	1,202,940	555,572	34,022,619	14,652,180	110,413,577
1891	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114
1892	1,338,617	633,590	37,786,722	16,204,570	116,813,934

TABLE SHOWING THE SERIAL NUMBER, NAME OR NAMES OF THE DISTILLER, AND LOCATION OF EACH DISTILLERY WAREHOUSE IN THE UNITED STATES IN WHICH SPIRITS WERE HELD ON DEPOSIT IN THE FISCAL YEAR ENDED JUNE 30, 1892.

[NOTE.—In column No. 2 the letters indicate transactions during the fiscal year, as follows: "D" indicates that spirits were deposited in the warehouse; "T" that they were withdrawn upon payment of the tax; "S" that they were withdrawn for scientific purposes or for the use of the United States; "E" that they were withdrawn for export; "M" that they were withdrawn for transfer to manufacturing warehouses, and "W" that spirits remained in the warehouse at the close of the year. The name and address stated in columns 1, 4, and 5 are those given by the storekeeper in his reports relative to the distillery warehouse. In column 6 the section of the State in which the warehouse is located is indicated by the letters used to designate points of the compass, except that the letter C indicates the central portion of the State.]

ALABAMA.

Name of distiller.	Distillery number and transaction.		District.	Post office or town.	County.	Section of State.
1	2		3	4	5	6
J. R. Coleman	15	T, W	Alabama	Riverside	Jefferson	C.
Halle & Pullum	18	T	do	Midland City	Dale	SE.
E. T. Kelly & Co	18	T	do	do	do	SE.
W. E. Mellon	19	T, W	do	De Armandville	Calhoun	NE.
Kilgore, Howell & Wheeler	20	D, T, W	do	Pisgah	Jackson	NE.
Smalley & Wheeler	21	D, T, W	do	do	do	NE.
Morton & Turner	22	D, T	do	Cullman	Cullman	N.
D. H. Zorn & Co	23	D, T, W	do	Zornville	Henry	SE.
A. F. Morton	24	D, T, W	do	Cullman	Cullman	N.

ARKANSAS.

Callie & Williamson	2	D, T, W	Arkansas	Anderson	Izard	N.
H. C. Ward	5	D, T, W	do	Social Hill	Hot Springs	C.
J. S. Elder & Bro	15	D, T, W	do	Washita	Montgomery	W.
S. L. Eidson	18	D, T, W	do	Springdale	Washington	NW.
McWhirter & Logan	24	T	do	Aurora	Madison	NW.
McWhirter & Curtis	24	T, W	do	do	do	NW.
Cate & Richardson	27	D, T, W	do	Farmington	Washington	NW.
Cowan & Derrick	32	D, T, W	do	Osage Mills	Benton	NW.
Cowan & Beard	32	D, T	do	do	do	NW.
John Baughman	36	D, T, W	do	Pedlo	Boone	NW.
W. E. Cotton	54	D, T, W	do	Dardanelle	Yell	W.
J. P. Jones	72	T	do	Williford	Sharp	N.
Jones & Higginbottom	72	D, T, W	do	do	do	N.
R. F. Flatt	88	D, T, W	do	Logan	Benton	NW.
Williams & Co	91	T, W	do	Francis	Boone	NW.
J. Tesback	91	D, T, W	do	do	do	NW.
S. L. Guthrie	99	D, T, W	do	Franklin	Izard	N.
J. S. Roberts	99	D, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

ARKANSAS—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
McBride & Arnold	100	D, T, W	Arkansas	Marshall	Searcy	N.
W. N. Wilks	114	T	do	Hindsville	Madison	NW.
Wilks & Harrell	114	T, W	do	do	do	NW.
Bailey & Harrell	114	D, T, W	do	do	do	NW.
Bailey & Co	114	D, W	do	do	do	NW.
Covey & Co	118	T	do	Nebo	Benton	NW.
Do	118	D, T, W	do	do	do	NW.
McGarrah & Co	119	D, W	do	Silver Springs	do	NW.
Cowan & Johnson	119	D, W	do	do	do	NW.
Cowan Bros	119	T, W	do	do	do	NW.
R. W. Earnhart	120	D, T, W	do	Batesville	Independence	N.
Patterson & Co	126	T, W	do	Smithville	Lawrence	NE.
Chas. E. Noyes	129	T, W	do	Siloam Springs	Benton	NW.
Thornton Bros	130	T	do	Mountain Glen	Garland	C.
G. W. Finn	131	D, T, W	do	Mundell	Carroll	NW.
Magness & Wilson	154	D, T, W	do	Newark	Independence	N.
M. C. Bristow	155	D, T, W	do	Evening Shade	Sharp	NW.
James H. Caleb	155	D, T, W	do	do	do	N.
Nashville Dist. Co	158	D, T, W	do	Nashville	Howard	N.
Peters & Loyett	159	W	do	Mulberry	Franklin	NW.
Shahan & Co	160	D, T	do	Green Forest	Carroll	NW.
J. T. Seitz	162	D, T, W	do	Fairview	do	NW.
W. H. Turney	167	T, W	do	Mount Hersey	Newton	NW.
A. S. Johnson	170	D, T, W	do	Boone	Boone	NW.
Fuller & Downey	173	T	do	Etta	Hot Springs	C.
Fuller & Hall	173	D, T, W	do	Elmore	do	C.
H. C. Stubblefield	176	T, W	do	St. Joe	Searcy	N.
Do	176	T, W	do	do	do	N.
Jones & Co	176	D, T, W	do	do	do	N.
Steagall & Co	177	D, T, W	do	Mount Judea	Newton	NW.
Do	177	D, T, W	do	do	do	NW.
Bivens Bros	178	T	do	St. Paul	Madison	NW.
Green & Curtis	182	T	do	Bentonville	Benton	NW.
Green & Jefferson	182	D, T, W	do	do	do	NW.
Gray Bros	183	T	do	Valley Springs	Boone	NW.
John Gray	183	D, T, W	do	do	do	NW.
Bridges & Story	184	T	do	Magnolia	Columbia	SW.
Stone, Dadd & Co	185	T, W	do	Viola	Fulton	N.
Williams & Co	185	D, T, W	do	do	do	N.
Payne & Co	186	D, T, W	do	St. Joe	Searcy	N.
Suyer, Whitener & Cundeiff	188	T	do	Whitener	Madison	NW.
Douthit & Hawkins	189	D T	do	Bluffton	Yell	W.
Jordan & Co	190	D, T, W	do	St. Paul	Madison	NW.
Do	190	D, W	do	do	do	NW.
Sparks & Parker	199	D, T, W	do	Jasper	Newton	NW.
D. R. Ford	200	D, T, W	do	Loyal	Independence	N.

CALIFORNIA.

Golden Gate Dist'g Co	1	D, T, W, S	First	San Francisco	San Francisco	W.
California Dist'g Co	3	D, T, W, E, S	do	Antioch	Contra Costa	W.
Mason Malt Whisky Dist'g Co.	125	D, T, W	Fourth	Sansalito	Marin	W.
Mason Malt Whisky Dist'g Co.	125	T	do	do	do	

COLORADO.

Isaac P. Brown	4	T	Colorado	Howard	Fremont	C.

CONNECTICUT.

Horace Barber	1	D, T, W	Connecticut	Warehouse Point	Hartford	N.
The Old Colony Dist'g Co	2	do	do	343 Grand avenue,	New Haven	S.
The Francis Gowdy Dist'g Co.	3	do	do	Melrose	Hartford	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Cobb Springs Dis'g Co	1	D, T, W	Georgia	Greensboro	Green	C.
T. S. Smith	2	T	do	Athens	Clarke	N.
G. W. Cureton	3	D, T, W	do	Rising Fawn	Dade	NW.
W. H. Ford	4	D, T, W	do	Logansville	Walton	N.
Eagle Bros	5	D, T, W	do	Jockey	Pickens	W.
W. H. Harrison	6	D, T, W	do	Sharpsburg	Coweta	W.
H. C. Cummings	7	D, T, W	do	Griffin	Spaulding	W.
H. Karwisch	10	D, T, W	do	Atlanta	Fulton	N.
E. Wofford	12	D, T, W	do	Jasper	Pickens	N.
G. W. Chamlee	13	D, T, W	do	Canton	Cherokee	N.
M. H. Spivey	14	D, T	do	Ellijay	Gilmer	S.
T. H. Vaughn	15	D, T, W	do	Dames Ferry	Monroe	C.
Z. R. Bell	16	D, T, W	do	Roopsville	Carroll	W.
J. C. Jett	17	D, T, W	do	Duluth	Gwinnett	N.
J. R. Clemmens	18	D, T, W	do	Summerville	Chattooga	N.
R. W. Bagby	19	D, T, W	do	Covington	Newton	NW.
Brittain & Gill	20	D, T, W	do	Rocky Mount	Meriwether	C.
H. C. Cumming	21	D, T	do	Orchard Hill	Spalding	W.
J. N. Ridgeway	22	D, T, W	do	High Shoal	Oconee	W.
J. M. Smith	23	D, T	do	Chipley	Harris	N.
Smith & Babb	23	D, T, W	do	do	do	W.
M. F. Morris	25	D, T	do	Griffin	Spalding	W.
G. W. Johnson	26	T	do	Blount	Munroe	C.
Samuel Bullock	27	D, T, W	do	Bullochville	Meriwether	W.
Stone Mt. Dis'g Co	28	D, T	do	Marietta	Cobb	N.
Do	28	D, T, W	do	do	do	N.
F. M. Glover	30	D, T, W	do	Franklin	Heard	W.
M. C. Livesay	31	T	do	Lawrenceville	Gwinnett	N.
S. K. Payne	32	D, T, W	do	Cherokee Mills	Cherokee	N.
M. F. Davis	34	D, T, W	do	White Sulphur Springs.	Harris	W.
A. T. Smith	35	D, T	do	Monroe	Walton	N.
Mitcham Bros	36	D, T, W	do	Walnut Grove	do	N.
J. M. Moore	37	D, T, W	do	Moores Mills	Cherokee	N.
C. S. Fincannon	38	D, T, W	do	Newnan	Coweta	W.
J. A. Fowler	39	D, T, W	do	Athens	Clarke	N.
G. W. Johnson	41	D T	do	Glovers	Jones	C.
W. H. Braswell	42	D, T, W	do	Logansville	Walnut	N.
Campbell & Griffies	43	D, T, W	do	Carrollton	Carroll	W.
Blue Ridge M'f'g Co	44	D, T, W	do	Turnersville	Habersham	NE.
Sam Smith	46	D, T, W	do	Thomaston	Upson	W.
G. G. Wilson	47	D, T, W	do	Frolona	Heard	W.
J. R. Gilliam	48	D, T, W	do	Blue Ridge	Fannin	N.
W. T. Lawson	49	D, T, W	do	Laredo	Cherokee	N.
Milton Barkesdale	50	D, W	do	Juniper	Marion	N.
Basil Hoke	51	D, T, W	do	High Shoals	Oconee	N.
Swords & Cochran	53	D, T, W	do	Madison	Morgan	C.
John B. Swords	53	D, T, W	do	do	do	C.
W. H. Hartnett	54	D, T, W	do	Flat Shoals	Meriwether	W.
A. M. Lyon	65	D, T, W	do	Toller	Upson	W.
S. A. King	111	D, T, W	do	Talking Rock	Pickens	N.
J. W. Gilliam	181	D, T	do	Blue Ridge	Fannin	N.
W. R. McCreary	188	D, T	do	Alice	Pickens	N.
W. P. Arwood	188	D, T, W	do	Jasper	do	N.
John Cross	221	T	do	Grantville	Meriwether	N.
T. M. Biggins	221	D, T	do	do	do	W.
T. R. Blake	239	T	do	Smith	Dade	W.
J. W. Anderson	243	D, T, W	do	Hot House	Fannin	NW.
J. W. Birdsong	246	D, T, W	do	Jasper	Pickens	N.
J. A. Farriss	250	W	do	Johnstown	Dawson	N.
L. Cohen & Co	253	D, T, W	do	Vinings	Cobb	N.
H. J. Cooper, jr	279	D, T	do	Chestnut	Hall	N.
G. W. Aycock, jr	281	D, T, W	do	Munroe	Walton	N.
A. A. Bearden	285	D, T, W	do	Mineral Springs	Pickens	N.
Bearden Bros	299	T	do	do	do	N.
John M. Jones	303	D, T, W	do	Lithia Springs	Douglas	W.
Barksdale Bros	306	D, T, W	do	Juniper	Talbot	W.
O. E. Carter	329	D, T, W	do	Monroe	Walton	N.
W. A. Weatherby	333	D, T, W	do	Cave Springs	Floyd	NW.
J. Pickett	351	D, T, W	do	Mountaintown	Gilmer	S.
John Faith	358	D, T, W	do	Atlanta	Fulton	N.
J. H. Cook	364	D, T, W	do	Jasper	Pickens	N.
D. W. Wilson	369	D, T, W	do	Morganton	Fannin	N.
C. H. Brown	407	D, T, W	do	Gordon	Wilkinson	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Peter Cagle	408	D, T, W	Georgia	Jockey	Pickens	N.
Blansit & Evatt	413	T	do	Rising Fawn	Dade	W.
M. V. Teem & Co	421	D, T, W	do	Cartecay	Gilmer	N.
A. W. Carmichael	447	D, T, W	do	Hickory Flat	Cherokee	N.
A. Ullman	500	D, T, W	do	Macon	Bibb	C.
C. E. Smith	561	D, T	do	do	do	C.
W. T Dawson	622	T, W	do	Oglethorpe	Macon	W.
G. W. Swords	638	D, T, W	do	Covington	Newton	C.
R. T. Jones	712	D, T	do	Fairmount	Gordon	NW.
J. Robinson	712	D, T, W	do	do	do	NW.
G. S. Duke	793	D, T, W	do	Pendergrass	Jackson	N.
Joel Coffee	808	T	do	Lula	Hall	N.
J. A. Garland	858	D, T, W	do	Molena	Pike	W.
J. A. Benton	861	T	do	Gainesville	Hall	N.
Smith & Walter	864	T	do	Suwanee	Gwinnett	N.
Wallace & Sons	867	D, T, W	do	Stone Mountain	do	N.
W. T. Bussey	871	D, T	do	Bussey	Meriwether	W.
A. M. Wood	884	D, T, W	do	Newnan	Coweta	W.
The Chickamauga Dist'g Co	913	D, T, W	do	Graysville	Catoosa	NW.
W. M. Payne	1105	D, T, W	do	Cherokee Mills	Cherokee	N.
C. M. Corley	1150	D, T	do	Conyers	Gwinnett	N.

ILLINOIS.

Calumet Dist'g Co	1	T, E, W	First	New Chicago	Cook	NE.
G. T. Burroughs as the Calumet Distillery.	1	D, T, E, S, W.	do	do	do	NE.
Graham Bros., "A"	2	T, W	do	Rockford	Winnebago	N.
Graham Bros., "B"	2	D, T, W	do	do	do	N.
P. H. Rice Dist'g Co	3	T	do	Chicago	Cook	NE.
Riverdale Dist'g Co	6	T, W	do	Riverdale	do	NE.
A. Junker as Riverdale Dist'y.	6	D, T, W	do	do	do	NE.
Phoenix Dist'y Co	7	T, W	do	Chicago	do	NE.
H. H. Shufeldt & Co	9	T, E, S, W	do	do	do	NE.
Peter J. Hennesy as H. H. Shufeldt & Co.	9	D, T, E, S, W	do	do	do	NE.
Clark Bros	1	D, T, W	Fifth	Peoria	Peoria	C.
Barker Distillery	3	D, T, S, W	do	do	do	C.
Northern Dist'g Co	4	T, W	do	do	do	C.
Northern Distillery	4	D, T, S, E, W	do	do	do	C.
Woolner Bros. Dist'g Co	8	W	do	do	do	C.
Woolner Distillery	8	D, T, M, E, S, W.	do	do	do	C.
Monarch Dist'g Co	9	T, E, W	do	do	do	C.
Monarch Distillery	9	D, T, S, E, W	do	do	do	C.
Great Western Distillery	11	D, T, E, S, W	do	do	do	C.
Manhattan Distillery	12	D, T, E, S, W	do	do	do	C.
Hamburg Distillery	1	D, T, S, E, W	Eighth	Pekin	Tazewell	C.
Star Dist'g Co	4	D, T, S, E, M, W.	do	do	do	C.
Crescent Dist'g Co	5	D, T, S, E, W	do	do	do	W.
J. M. Stringham	28	D, T, W	do	Jacksonville	Morgan	SW.
Belleville Dist'y Co	3	D, T, W	Thirteenth	Belleville	St. Clair	S.
Salem Distillery	4	T	do	Salem	Marion	SE.
Wheeler Distillery	5	D, T, W	do	Wheeler	Jasper	

INDIANA.

Bennett Powell	3	T	Sixth	Waldron	Shelby	C.
Waldron Distilling Co	3	D, T, W	do	do	do	SE.
Aurora Distilling Co	4	T, W	do	Aurora	Dearborn	SE.
The Sunny Side Dist'g Co.	4	T, W	do	do	do	SE.
Rossville Dist'g Co., "O. F."	7	T, W	do	do	do	SE.
Rossville Dist'g Co., "N. F"	7	D, T, S, W	do	Waldron	do	SE.
S. C. Barker	8	T	do	Lawrenceburg	do	SE.
A. Baum & Son	8	T	do	do	do	SE.
Century Distilling Co	8	T	do	do	do	SE.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

INDIANA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Cherokee Distilling Co	8	T, W	Sixth	Lawrenceburg	Dearborn	SE.
The Chimney Corner Dist'g Co.	8	D, T, W	do	do	do	SE.
Clear Spring Dist'g Co	8	T, W	do	do	do	SE.
Saml. Craddock	8	T, W	do	do	do	SE.
Diamond Monogram Dist'g Co.	8	T, W	do	do	do	SE.
Gold Leaf Distilling Co	8	T, W	do	do	do	SE.
Premium Distilling Co	8	T, W	do	do	do	SE.
W. P. Squibb & Co	8	D, T, W	do	Greendale	do	SE.
N. Oester	9	D, T, W	do	West Harrison	Dearborn	SE.
Kosmus Friedrich	29	D, T, W	do	Mitchell	Lawrence	S.
William H. Tow	34	D, T, W	do	Berne	Adams	NE.
J. Brannemann	35	T, W	do	Bluffton	Wells	NE.
D. Klopfenstine	36	D, T, W	do	Eden	Hancock	C.
Barnard & Barrett	37	T	do	Fortville	do	C.
T. F. Barnard	38	D, T, W	do	Terre Haute	Vigo	W.
Wabash Distillery	1	D, T, S, E, W	Seventh	do	do	W.
Wabash Dist'g Co	1	T	do	do	do	S.
Aug. Krogmann	2	D, T, W	do	Tell City	Perry	SW.
W. T. Ferguson	5	T	do	Richland City	Spencer	SW.
Bear Hill Log Cabin Dist'g Co.	6	D, T, W	do	Indian Springs	Martin	
H. Zum Felde	6	T	do	do	do	SW.

IOWA.

W. N. Hoover	10	T. W	Fourth	Oskaloosa	Mahaska	S.

KENTUCKY.

Dowell & Pendleton	1	T, W	Second	East Fork	Metcalfe	S.
Daviess Co. Dist'g Co	2	D, T, W	do	Owensboro	Daviess	W.
R. Monarch	2	D, T, E, W	do	do	do	W.
J. W. M. Field	3	D, T, E, W	do	do	do	W.
Springwater Dist'g Co	4	D, T, E, W	do	Memphis Junction	Warren	S.
E. J. Meyler	4	D, T, W	do	do	do	S.
Lee Mays	5	T	do	Fountain Run	Monroe	S.
Hazlewood Sour Mash Dist'g Co.	6	T, W	do	Uniontown	Union	W.
King of Ky. Dist'g Co	6	T, W	do	do	do	W.
Mutual Dist'g Co	6	D, T, W	do	do	do	W.
National Dist'g Co	6	T, W	do	do	do	W.
Oak Leaf Dist'g Co	6	T, W	do	do	do	W.
Queen Bee Dist'g Co	6	T, W	do	do	do	W.
Rich Grain Dist'g Co	6	T, W	do	do	do	W.
John G. Roach	6	T, W	do	do	do	W.
Smoke House Dist'g Co	6	T	do	do	do	W.
Standard Dist'g Co	6	T, W	do	do	do	W.
C. L. Applegate & Co	7	T, W	do	do	do	W.
Eagle Dist'g Co., "O. F."	8	D, T, E, W	do	Yelvington	Daviess	W.
Eagle Dist'g Co., "N. F."	8	D, T, W	do	Garrison Landing	do	W.
Daviess Co. Club	9	T, W	do	do	do	W.
Baltimore Dist'g Co., "O. F."	11	T, W	do	Owensboro	do	W.
Baltimore Dist'g Co., "N. F."	11	T, W	do	do	do	W.
E. C. Berry, Dist'g Co., "O. F."	11	T, E, W	do	do	do	W.
E. C. Berry Dist'g Co., "N. F."	11	D, T, W	do	do	do	W.
Cliff Falls Dist'g Co., "O. F."	11	T, W	do	do	do	W.
Cliff Falls Dist'g Co., "N. F."	11	D, T, W	do	do	do	W.
John Hanning Dist'g Co	11	D, T, E, W	do	do	do	W.
Chas. L. Mills	11	T, W	do	do	do	W.
New Castle Dist'g Co	11	W	do	do	do	W.
T. E. O'Keefe & Co	11	D, W, T	do	do	do	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Queen Dist'g Co	11	D, T, W	Second	Owensboro	Daviess	W.
P. E. Payne, "O. F."	11	T, W	do	do	do	W.
P. E. Payne, "N. F."	11	D, T, W	do	do	do	W.
M. P. Mattingly	13	D, T, W	do	do	do	W.
Noah Morris	16	T	do	Rocky Hill	Edmonson	W.
H. Gehner Dist'g Co	17	W, T	do	Owensboro	do	W.
P. E. Paine as F. Westheimer & Sons.	17	D, T, E, W	do	do	do	W.
Queen Dist'g Co	17	D, T, W	do	do	do	W.
Sour Mash Dist'g Co	17	D, T, E, W	do	do	do	W.
F. Westheimer & Sons	17	D, T, W	do	do	do	W.
Rock Spring Dist'g Co	18	D, T, W	do	do	do	W.
A. Rosenfeld	18	D, T, W	do	do	do	W.
A. Rosenfeld as Casey & Swasey, "O. F."	18	T, W	do	do	do	W.
A. Rosenfeld as Casey & Swasey, "N. F."	18	T, W	do	do	do	W.
A. Rosenfeld as L. & A. Scharf.	18	T, W	do	do	do	W.
A. Rosenfeld as J. T. Welch "O. F."	18	T, W	do	do	do	W.
A. Rosenfeld as J. T. Welch, "N. F."	18	D, T, W	do	do	do	W.
A. Rosenfeld as F. Westheimer & Sons.	18	T, W	do	do	do	W.
Hill & Winstead	19	T, W	do	Henderson	Henderson	W.
The Winstead Dist'g Co	19	D, T, W	do	do	do	W.
Thomas Pritchard	20	T	do	Glasgow	Barren	S.
Peter Best	22	D, T, W	do	Hammonsville	Hart	C.
J. D. Previett & Co	23	T, W	do	Edmonton	Metcalfe	S.
Glenmore Dist'g Co	24	D, T, E, W	do	Owensboro	Daviess	W.
Slaughter & McCulloch, "O. F."	24	T, W	do	do	do	W.
Slaughter & McCulloch, "N. F."	24	T, W	do	do	do	W.
Thixton, Millett & Co., "O. F."	24	T	do	do	do	W.
Thixton, Millett & Co., "N. F."	24	T, W	do	do	do	W.
Harper & Alexander	27	D, T, W	do	Clear Spring	Graves	SW.
Harper & Dulaney	27	D, T	do	do	do	SW.
Harper & Riley	27	D, T, W	do	do	do	SW.
Harper & Yarbrough	27	T, W	do	do	do	W.
G. W. Lindsey	28	D, T, W	do	Brownsville	Edmonson	SW.
John J. St. John	29	T	do	Boydsville	Graves	W.
W. J. Meredith	30	D, T, W	do	Leach	Grayson	S.
S. E. Hudson	31	T, W	do	Godfrey	Allen	W.
Pilgrimage Dist'g Co	32	T, W	do	Henderson	Henderson	S.
W. H. Botts	34	T	do	Near Park	Barren	S.
Tooley & Gentry	36	D, T, W	do	Tompkinsville	Monroe	S.
J. S. E. Thrasher	38	D, T, W	do	Green Grove	Cumberland	C.
John Z. Clemons	39	T	do	Dog Creek	Hart	C.
Clemons & Hawkins	39	D, T, W	do	do	do	C.
C. G. Meredith	39	D, T, W	do	do	do	W.
Hooper & Co	40	T	do	Litchfield	Grayson	W.
Harrison & Co	40	D, T, W	do	do	do	W.
McClure & Co	50	D, T, W	do	do	do	S.
W. D. Quigley	41	D, T, W	do	Nabob	Barren	S.
Odle & Blanford	44	T, W	do	Hestand	Monroe	S.
J. E. Poynter	45	D, T, W	do	Near Coral Hill	Barren	S.
J. E. Poynter & Co	45	D, T, W	do	do	do	S.
F. W. Wade	47	T	do	Jamestown	Russell	W.
F. E. Robertson & Co	49	T	do	Marion	Crittenden	W.
F. E. Robertson & Co. "N. F"	49	D, T, W	do	do	do	W.
E. W. Worsham as E. W. Worsham & Co.	50	T, W	do	Henderson	Henderson	S.
J. N. Fleming	51	T	do	Smith's X Roads	Metcalfe	S.
Joe Schneider	52	T, W	do	Bowling Green	Warren	SW.
Clark & Martin	55	T	do	Columbus	Hickman	SW.
Dallas Martin	55	D, T, W	do	do	do	SW.
Harper & Dulaney	56	T	do	Mayfield	Graves	S.
C. S. Duffer	57	D, T, W	do	Adolphus	Allen	S.
R. H. Tuck	61	T	do	Franklin	Simpson	W.
Davis & Willis	62	T	do	South	Edmonson	

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. R. Bryan	64	D, T, W	Second	Franklin	Simpson	S.
Thompson & Bryan	64	D, T	do	do	do	S.
G. A. Hurt	65	T, W	do	Alvaton	Warren	S.
Jesse Compton	68	D, T, W	do	Gamaliel	Monroe	S.
Bivins & Bivins	69	T, W	do	Clifty	Todd	SW.
J. M. Wilkerson	71	T, W	do	Woodburn	Warren	S.
J. M. Stephenson	75	W	do	Rowena	Russell	S.
David Stinson	76	T, W	do	Mount Aeriel	Allen	S.
Giles Kelly, & Co "O. F"	78	T	do	Litchfield	Grayson	W.
Giles Kelley, & Co "N. F"	78	T	do	do	do	W.
Nash & Foster	80	T	do	Petroleum	Allen	S.
Caudhill & Crafton	81	T, W	do	Franklin	Simpson	S.
E. H. Davis	83	D, T, W	do	Smiths Grove	Warren	S.
J. V. Harrison & Co	89	D, T, W	do	New Roe	Allen	S.
Nat. Nichols	90	T	do	Coral Hill	Barren	S.
Nichols & Crain	90	D, T, W	do	do	do	S.
W. R. Palmore	90	T	do	do	do	S.
W. L. Marrs	92	D, T, W	do	do	do	S.
King & Smith	93	D, T, W	do	Mud Lick	Monroe	S.
J. H. Ebling	94	T	do	Glasgow	Barren	S.
L. Youts	94	D, W	do	Haley Mill	Christian	SW.
N. W. Ritter	95	D, T, W	do	do	do	SW.
Bragg & England	96	D, T, W	do	Boles	Monroe	S.
P. V. Young	97	D, T, W	do	Near Edmonton	Metcalfe	S.
W. H. Myers	98	D, T, W	do	Roseville	Barren	S.
Best & Son	99	D, T, W	do	Alvaton	Warren	S.
				P. O. Tell City Ind.	Hancock	W.
J. B. Miller	100	D, T, W	do	Mount Hermon	Monroe	S.
G. E. Marcum & Co	101	D, T, W	do	Hammonville	Hart	C.
J. A. Hibbett	105	D, T, W	do	Flippin	Monroe	S.
E. C. Carver	106	D, T, W	do	Austin	Barren	S.
E. Connor & Sons	107	D, T, W	do	Halifax	Allen	S.
Rowe Bros. & Co	108	D, W	do	Riverside	Warren	S.
Speakman & Co	111	D, T	do	Clementsville	Monroe	S.
Jos. Whitfill & Co	139	D, T, W	do	Big Clifty	Grayson	W.
Welch & Son	142	T	do	Tracy	Barren	S.
Welch Bros	142	D, T, W	do	do	do	S.
Andrew Carter	143	T, W	do	Cassady	Warren	S.
G. W. Medcalf & Co. (O. F.)	144	T	do	Whitesville	Daviess	W.
G. W. Medcalf & Co. (N. F.)	144	D, T, W	do	do	do	W.
Medcalf & Bray	144	D, W	do	do	do	W.
S. H. Waller	145	D, T, W	do	Near Glasgow	Barren	S.
J. M. Alexander	146	D, T, W	do	Rapids	Simpson	S.
S. B. Vaughn	147	D, T, W	do	Gamaliel	Monroe	S.
Tuck & Tuck	149	D, T, W	do	Near Sugar Grove	Butler	W.
Best & Pritchard	151	T	do	Glasgow	Barren	S.
Young & Word	152	T, W	do	Near Roseville	do	S.
Young & Elmore	153	T	do	do	do	S.
D. R. Young & Bro	154	T	do	Near Hickory Flat	Simpson	S.
Travelstead & Allen	157	T	do	Alonzo	Allen	S.
A. M. Travelstead	157	D, T, W	do	do	do	S.
Thomas & Osborn	158	T, W	do	Near Three Forks	Warren	S.
G. W. Brown	160	D, T, W	do	Fonthill	Russell	S.
Thomas & Forlis	162	D	do	Dry Fork	Barren	S.
H. F. Parker & Co	163	T, W	do	Rocky Hill	do	S.
J. L. Reavis	164	D, T, W	do	Bowling Green	Warren	S.
Hicks & Son	165	D, T, W	do	Three Springs	Hart	C.
W. R. Moore & Son	166	D, T, W	do	Clifty	Todd	SW.
Madison & Pierce	167	D, T	do	Hegira	Cumberland	S.
Lay & Lay	168	T	do	Oakland	Warren	S.
Lay & Wingfield	168	D, T, W	do	do	do	S.
W. F. Carneal	169	D, T, W	do	Clifty	Todd	SW.
Petrie & Carneal	169	D, T, W	do	do	do	SW.
A. B. Miller	170	D, T, W	do	Lee	Butler	W.
W. L. Landrum	171	T	do	Flippin	Monroe	S.
Bailey & West	172	D, T	do	Coldwater	Calloway	SW.
J. C. Adkinson	173	Burned	do	Greenville	Muhlenberg	W.
James & Denning	174	T	do	Rapids	Simpson	S.
J. R. James	174	D, T, W	do	do	do	S.
Beavins & Hawkins	175	D, T, W	do	Litchfield	Grayson	W.
Adair & Yarbrough	176	D, T, W	do	Boaz	Graves	SW.
Josiah Wilson	177	T	do	Edmonton	Metcalfe	S.
J. W. Fisher & Son	178	T	do	Morgantown	Butler	W.
Taber & Jackson	179	T	do	Kirksey	Calloway	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Taber & Jackson, "N. F."	179	D, T, W	Second	Kirksey	Calloway	SW.
Gilbreath & Potter	180	D, T, W	do	Bowling Green	Warren	S.
J. S. England	181	T	do	Tompkinsville	Monroe	S.
Huff Bros	182	D, T, W	do	Brown's X Roads	Clinton	S.
Huff & Madison	182	D, T, W	do	do	do	S.
J. M. Reynolds	183	D, T, W	do	Near Glasgow	Barren	S.
Holtsapple & McWharter	184	T	do	Forest Cottage	Clinton	S.
Hezekiah Payne	185	D, T, W	do	Near Nobob	Barren	S.
Smith, Broswell & Carter	186	T	do	Adolphus	Allen	S.
Smith & Broswell	186	D, T, W	do	do	do	S.
H. D. Wooldridge & Co	187	D, T, W	do	Lola	Livingston	W.
W. N. Davis	187	D, T, W	do	do	do	W.
Barnett & Davis	188	D, T, W	do	Empire	Christian	SW.
R. M. Clark & Co	189	D, T, W	do	Dixon	Webster	W.
Hudson, Pierce & Co	190	D, W	do	Hardin Springs	Breckinridge	W.
Whitlow & Co	191	D, T, W	do	Powder Mills	Hart	C.
Newman & Osborn	192	D, T, W	do	Three Forks	Warren	S.
G. W. Wilbon	193	D, T, W	do	Mount Hermon	Monroe	S.
Decker & Co	194	D, T, W	do	Litchfield	Grayson	W.
Shirley Bros	195	D, W	do	Mud Lick	Monroe	S.
Humes Bros	196	D, T, W	do	Rock Bridge	do	S.
W. F. Smith & Co	197	D, T, W	do	Wheeler's Mill	Grayson	W.
Rone & Co	200	D, T, W	do	Morgantown	Butler	W.
Julius Barkhouse as J. M. Miller.	1	T, W	Fifth	Louisville	Jefferson	N.
J. A. Cunningham	2	D, T, W	do	do	do	N.
J. A. Cunningham as J. T. S. Brown & Sons.	2	T, W	do	do	do	N.
J. A. C. as J. G. Mattingly & Co.	2	D, T, W	do	do	do	N.
J. A. C. as J. G. Mattingly & Sons.	2	E, T, W	do	do	do	N.
Doherty Distilling Co	2	T	do	do	do	N.
B. D. Mattingly as Falls City Dist. Co.	2	T, W	do	do	do	N.
B. D. M. as G. & B. Gerdes	2	T, W	do	do	do	N.
E. Hofheimer	2	T, W	do	do	do	N.
B. D. M. as Wm. Hamilton	2	T, W	do	do	do	N.
J. A. C. as Ky. Dist'g Co	2	T, W	do	do	do	N.
B. D. Mattingly	2	T, W, E	do	do	do	N.
B. D. M. as J. T. S. Brown & Sons.	2	T	do	do	do	N.
B. D. M. as J. G. Mattingly & Sons.	2	E, T, W	do	do	do	N.
B. D. M. as Olive Branch	2	T	do	do	do	N.
B. D. M. as S. M. Rice	2	T, W	do	do	do	N.
B. D. M. as H. W. Smith	2	T, W	do	do	do	N.
J. A. Cunningham as Sunny Brooks Dist. Co.	2	T, W	do	do	do	N.
B. D. M. as Taylor & Williams.	2	T	do	do	do	N.
J. A. C. as West End Dist'g Co.	2	T, W	do	do	do	N.
B. D. M. as Westmorlan Co.	2	T	do	do	do	N.
Bonnie Bros	3	T, W	do	do	do	N.
A. Englehard	3	T	do	do	do	N.
Garland Dist'g Co	3	T, W	do	do	do	N.
Crabfelder & Tachaw	3	T	do	do	do	N.
F. Madlener	3	T	do	do	do	N.
C. Stege as Bonnie Bros	3	T, W	do	do	do	N.
C. Stege as Garland Dist'g Co.	3	D, T, W	do	do	do	N.
C. Stege as Grabfelder & Tachau	3	D, T, W, E	do	do	do	N.
C. Stege as F. Madlener	3	T, W	do	do	do	N.
C. Stege	3	D, T, W	do	do	do	N.
C. Stege as Taylor & Williams.	3	D, T, W	do	do	do	N.
Taylor & Williams	3	T	do	do	do	N.
Nelson Dist. Co	4	D, T, W, E	do	do	do	N.
F. W. Adams as U. S. Club Dist'y Co.	5	D, T, W, E	do	do	do	N.
Chas. Dennehy	5	W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Chas. Dennehy	5	D, W	Fifth	Louisville	Jefferson	N.
Lapp, Goldsmith & Co	5	D, W	do	do	do	N.
D. Nuschendorf	5	D, W	do	do	do	N.
Nelson Dist'g Co	5	D, W	do	do	do	N.
F. G. Paine & Co	5	D, T, W	do	do	do	N.
Adolph Rassiner	5	T, W	do	do	do	N.
Willow Creek Dist. Co	5	D, T, W	do	do	do	N.
Wolff Dist. Co	5	D, T, W	do	do	do	N.
The F. Wunderlich Co	5	T, W	do	do	do	N.
J. G. Mattingly & Sons	6	D, W	do	do	do	N.
J. H. Beam	3	D, T, W	do	Early Times	Nelson	C.
W. H. Head & Co	9	T, W	do	Raywick	Marion	C.
N. W. Lee	20	T, W	do	New Columbus	Owen	N.
J. L. Lee	20	D, T, W	do	do	do	N.
R. F. Balke	34	D, W	do	Louisville	Jefferson	N.
Do	34	T, W	do	do	do	N.
R. F. Balke as Brown, Thompson & Co.	34	T	do	do	do	N.
R. F. Balke as W. H. Jacobs.	34	T	do	do	do	N.
R. F. Balke as E. O. Luthey.	34	T	do	do	do	N.
R. F. Balke as Mellwood Dist'y Co.	34	T, W	do	do	do	N.
R. F. Balke as G. W. Schmidt.	34	T	do	do	do	N.
Brown, Forman & Co	34	D, T, W	do	do	do	N.
Dundee Dist'g Co	34	D, T, W	do	do	do	N.
W. H. Jacobs	34	T, W, E	do	do	do	N.
Mellwood Dist'y Co	34	D, T, W, E	do	do	do	N.
Normandy Dist'y Co	34	D, T, W, E	do	do	do	N.
G. W. Schmidt	34	D, T, W	do	do	do	N.
W. R. Kinmon	40	D, T, W	do	Lusby's Mill	Owen	N.
C. Stege as Ashton Dist'g Co.	78	T	do	Louisville	Jefferson	N.
C. Stege as Bonnie Bros	78	T, W, E	do	do	do	N.
Crystal Springs Dist'y Co	78	D, T, W	do	do	do	N.
F. Madlener, old	78	T	do	do	do	N.
F. Madlener, new	78	T, W	do	do	do	N.
C. Stege	78	D, W	do	do	do	N.
J. M. Atherton & Co	87	D, T, W	do	Athertonville	La Rue	C.
Do	87	D, T, W	do	do	do	C.
George Baker	87	T, W	do	do	do	C.
J. T. Carter, O. F.	87	T	do	do	do	C.
J. T. Carter, N. F.	87	D, T, W	do	do	do	C.
Indian River Dist. Co	87	D, W	do	do	do	C.
Wm. Miller, O. F.	87	T, W	do	do	do	C.
Wm. Miller, N. F.	87	D, T, W	do	do	do	C.
John Miller	87	D, W	do	do	do	C.
T. R. O'Keefe & Co	87	D, W	do	do	do	C.
E. H. Roche	87	D, T, W	do	do	do	C.
Taylor Whitehead	87	D, W	do	do	do	C.
Anderson Dist. Co	87	D, T, W	do	Louisville	Jefferson	N.
Belle of Nelson Dist'y Co	101	E, T, W	do	New Hope	Nelson	C.
The New Hope Dist'y Co	101	D, T, W, E	do	do	do	C.
Owen County Dist'g Co	105	T, W	do	Moxley	Owen	N.
Stitzel Bros	106	D, T, W	do	Louisville	Jefferson	N.
Stitzel Bros. as The Champion Dist. Co.	106	T	do	do	do	N.
Stitzel Bros. as The Parkwood Dist'g Co.	106	T, W	do	do	do	N.
Stitzel Bros. as Fred. Stitzel.	106	T, W	do	do	do	N.
Stitzel Bros. as Stitzel Bros. Co.	106	T, W	do	do	do	N.
Fible & Crabb	107	T, W	do	Eminence	Henry	N.
Fible & Crabb Dist'g Co	107	D, T, W	do	do	do	N.
Lucas Popham	110	T, W	do	New Fruit	Hardin	C.
Popham & Stoner	110	D, T, W	do	do	do	C.
H. McKenna	111	D, T, W	do	Fairfield	Nelson	C.
T. W. Samuels	145	D, T, W, E	do	Deatsville	do	C.
F. L. Miles & Co	146	D, T, W	do	New Hope	do	C.
H. Sutherland	168	D, T, W	do	Bardstown	do	C.
Do	168	D, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. Sutherland as Pearl of Nelson Dist'g Co.	168	D, W	Fifth	Bardstown	Nelson	C.
H. Sutherland as Paul Jones.	168	T	do	do	do	C.
J. W. Dant	169	D, T, W	do	Dant	Marion	C.
Joseph R. Smith and John P. Smith.	174	D, W	do	Chicago	do	C.
J. R. S. & J. P. S. as Marble Head Dist'g Co.	174	W	do	do	do	C.
Smith & Smith	174	D, T, W	do	do	do	C.
J. L. Atherton	229	D, W	do	Athertonville	La Rue	C.
Bernheim Bros. & Uri	229	T, W	do	do	do	C.
Bernheim Bros. & Uri, N. F.	229	T, W	do	do	do	C.
J. T. S. Brown & Sons	229	D, W	do	do	do	C.
Brown, Forman & Co	229	T, W	do	do	do	C.
W. W. Brownfield	229	T, W	do	do	do	C.
W. W. Brownfield, N. F.	229	D, T, W	do	do	do	C.
Grabfelder & Tachau	229	D, T, W	do	do	do	C.
A. Graf & Co	229	T	do	do	do	C.
A. Graf & Co., N. F.	229	T, W	do	do	do	C.
J. D. Hinde	229	T	do	do	do	C.
J. D. Hinde, N. F.	229	D, T, W	do	do	do	C.
Howard & Co.	229	T, W	do	do	do	C.
Howard & Co., N. F.	229	D, T, W	do	do	do	C.
A. Mayfield & Co	229	D, T, W	do	do	do	C.
J. A. Monks & Sons	229	T	do	do	do	C.
H. Nathan & Co	229	W	do	do	do	C.
S. O'Bryan & Co	229	T	do	do	do	C.
S. O'Bryan & Co., N. F.	229	D, T, W, E	do	do	do	C.
D. M. Beam	230	D, T, W	do	Near Bardstown	Nelson	C.
D. M. Beam & Son as D. M. Beam.	230	T, W	do	do	do	C.
D. M. Beam as C. Sandheger	230	T	do	do	do	C.
D. M. Beam & Son, as A. G. Nall.	230	T	do	do	do	C.
D. M. Beam as A. G. Nall, N. F.	230	T	do	do	do	C.
J. J. Brown	239	D, W	do	Woodlawn	do	C.
J. J. Brown as Greenbriar Dist. Co.	239	D, W	do	do	do	C.
R. B. Hayden	239	D, W	do	do	do	C.
J. B. Dant	240	D, W	do	Gethsemane	do	C.
J. B. Dant, O. F.	240	T	do	do	do	C.
J. B. Dant, N. F	240	D, T, W	do	do	do	C.
J. B. Dant as Taylor & Williams.	240	D, T, W, E	do	do	do	C.
W. B. Samuels	241	D, T, W	do	Samuels Depot	do	C.
R. B. Lancaster	263	D, T, W	do	Lebanon	Marion	C.
R. B. Lancaster as W. Q. Emison.	263	T	do	do	do	C.
A. & B. Chapeze	266	D, T, W	do	Clermont	Bullitt	C.
Wathen, Mueller & Co.	270	D, T, W	do	do	do	C.
Belle of Nelson Dist'y Co.	271	D, T, W	do	New Hope	Nelson	C.
Mattingly & Moore Dist'y Co.	272	D, T, W	do	Bardstown	do	C.
Simms & Edelen	272	D, T, W	do	do	do	C.
Simms & Edelen as Alvin Wood.	272	D, T, W	do	do	do	C.
Simms, Moore & Edelen	272	T, W	do	do	do	C.
Simms, Moore & Edelen as Mattingly & Moore.	272	T, W, E	do	do	do	C.
S., M. & E. as Lee McGee	272	T	do	do	do	C.
Tappan & Toole	272	T, W	do	do	do	C.
J. H. Beam as Early Times Dist'y Co.	276	T, W, E	do	Beams	do	C.
J. H. B. as King & Fordtram.	276	T	do	do	Nelson	C.
J. H. B. as A. G. Nall, O. F.	276	T	do	do	do	C.
J. H. B. as A. G. Nall, "N. F."	276	T, W	do	do	do	C.
J. H. B. as Friedman & Keiler.	276	W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Nelson Co. Ky. Dist'g Co.	294	D, T, W	Fifth	Coon Hollow	Nelson	N.
H. D. Block	297	T, W	do	Louisville	Jefferson	N.
Bonnie Bros	297	W	do	do	do	N.
Daniel Brady	297	T, W	do	do	do	N.
Clear Spring Dist'g Co	297	T, W	do	do	do	N.
John Colter	297	T, W	do	do	do	N.
Aug. Coldeway	297	W	do	do	do	N.
Julius Fish & Co.	297	D, T, W	do	do	do	N.
M. Felleman & Co	297	T, W, E	do	do	do	N.
A. W. Bierbaum as Gladstone Dist'g Co. (old).	297	T, W, E	do	do	do	N.
A. W. B. as Gladstone Dist'g Co. (new).	297	T, W	do	do	do	N.
D. Meschendorf as Gladstone Dist'g Co.	297	T, W	do	do	do	N.
Hermann Bros	297	T, W	do	do	do	N.
Klein Bros. & Hyman	297	D, W	do	do	do	N.
Koepper & Waterman	297	D, T, W	do	do	do	N.
Jos. Leopold & Bro	297	T, W	do	do	do	N.
Maplewood Dist'g Co	297	D, T, W	do	do	do	N.
D. Meschendorf	297	T, W	do	do	do	N.
Old Times Dist. Co	297	D, T, W	do	do	do	N.
Adolph Rassiner	297	T, W	do	do	do	N.
D. Sachs & Sons	297	D, T, W	do	do	do	N.
J. P. Schwartz	297	T, W	do	do	do	N.
L. Weiss & Co.	297	T, W	do	do	do	N.
Willow Creek Dist. Co.	297	D, T, W	do	do	do	N.
P. Winkler's Sons	297	W	do	do	do	N.
Chas. Kobert & Co.	299	D, T, W, E	do	Lebanon	Marion	C.
E. M. Babbitt as American Dist'g Co. (old).	354	T	do	Louisville	Jefferson	N.
E. M. B. as American Dist'g Co. (new).	354	T, W	do	do	do	N.
E. M. Babbitt	354	D, T, W	do	do	do	N.
E. N. B. as Chas. Bakrow & Co.	354	T	do	do	do	N.
E. M. B. as Bel Air Dist'g Co.	354	T, W	do	do	do	N.
E. M. B. as Mayflower Dist'y Co. (old).	354	T	do	do	do	N.
E. M. B. as Mayflower Dist'y Co. (new).	354	D, T, W	do	do	do	N.
E. M. B. as L. Simon & Co	354	T, W	do	do	do	N.
E. M. B. as L. Zapp & Co. (old.)	354	T, W	do	do	do	N.
E. M. B. as L. Zapp & Co. (new).	354	T, W	do	do	do	N.
Thos. S. Moore	355	D, W	do	Bardstown	Nelson	C.
T. S. Moore as Tom Moore	355	D, T, W	do	do	do	C.
T. S. Moore as Lee McGee	355	T, W	do	do	do	C.
R. Cummins & Co.	357	D, T, W	do	Loretto	Marion	C.
E. M. Babbitt	360	D, T, W	do	Louisville	Jefferson	N.
John G. Roach (consolidated.)	360	T, W	do	do	do	N.
Wm. M. Collins & Co	360	T, W	do	do	do	N.
Fidelity Dist'y Co	360	T	do	do	do	N.
Flower of Ky. Dist. Co	360	T	do	do	do	N.
A. Friedman & Co	360	T	do	do	do	N.
J. G. Roach (old)	360	T	do	do	do	N.
J. G. Roach (new)	360	T, W	do	do	do	N.
J. G. Roach as S. J. Holland & Co.	360	T	do	do	do	N.
J. G. Roach as H. Hollander & Co.	360	T	do	do	do	N.
J. G. R. as H. Hollander & Co. (new).	360	T, W	do	do	do	N.
E. J. Leman	360	T, W	do	do	do	N.
R. L. Moore & Co	360	T, E	do	do	do	N.
E. M. Babbitt as R. L. Moore & Co.	360	D, T, W	do	do	do	N.
Muldraugh Hill Dist'y Co	360	T	do	do	do	N.
E. M. Babbitt as Rugby Dist. Co.	360	D, T, W	do	do	do	N.
Rugby Dist. Co. (old)	360	T	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Rugby Dist. Co. (new)	360	T, W	Fifth	Louisville	Jefferson	N.
Standard Dist. Co	360	T	do	do	do	N.
W. L. Tileston & Co	360	T	do	do	do	N.
L. Zapp & Co	360	T	do	do	do	N.
J. B. Wathen as Atwood Dist'y Co. (old).	363	T, W	do	do	do	N.
J. B. W. as Atwood Dist'y Co. (new).	363	D, T, W	do	do	do	N.
J. B. W. as Bonnie Bros	363	D, T, W	do	do	do	N.
J. B. W. as Bourbon Co. Dist'y Co.	363	T, W	do	do	do	N.
J. B. W. as J. T. S. Brown & Sons (old).	363	T, W	do	do	do	N.
J. B. W. as J. T. Brown & Sons, (new).	363	D, T, W	do	do	do	N.
J. B. W. as John Colter	363	T, W	do	do	do	N.
J. B. W. as Comet Dist'g Co.	363	T	do	do	do	N.
J. B. W. as Comet Dist'g Co. (new).	363	D, T, W	do	do	do	N.
J. B. W. as O. B. Cook & Co.	363	T	do	do	do	N.
Corbin, Mendel & Co	363	T	do	do	do	N.
J. B. W. as J. H. Duker & Bro.	363	T	do	do	do	N.
J. B. W. as L. Hamburger & Co.	363	T	do	do	do	N.
J. B. W. as G. H. Hebers & Co.	363	T	do	do	do	N.
J. B. W. as Ky. Banner Co	363	T, W	do	do	do	N.
J. W. B. as Ky. Criterion Co. (old).	363	T, W	do	do	do	N.
J. B. W. as Ky. Criterion Co. (new).	363	D, T, W, E	do	do	do	N.
J. B. W. as J. C. Marks & Co.	363	T	do	do	do	N.
J. B. W. as Mayer, Son & Co. (old).	363	T, W	do	do	do	N.
J. B. W. as Mayer, Son & Co. new.	363	T, W	do	do	do	N.
J. B. W. as National Dist'g Co.	363	T	do	do	do	N.
J. B. W. as Oak View Dist. Co.	363	T, W	do	do	do	N.
J. B. W. as Piedmont Dist. Co.	363	T, W	do	do	do	N.
J. B. W. as Rich Grain Dist. Co.	363	T, W	do	do	do	N.
J. B. W. as Rosenfield Bros.	363	T	do	do	do	N.
D. Sachs & Sons	363	D, T, W	do	do	do	N.
J. B. W. as Schwab & Wallenborne.	363	T	do	do	do	N.
J. B. W. as Standard Dist. Co.	363	T	do	do	do	N.
J. B. W. as Sweetwood Dist'y Co. (old).	363	T, W	do	do	do	N.
J. B. W. as Sweetwood Dist'y Co. (new).	363	D, T, W	do	do	do	N.
J. B. W. as Victor Dist'g Co.	363	T	do	do	do	N.
J. B. Wathen	363	D, T, W	do	do	do	N.
J. B. W. as J. B. Wather & Bro. (old).	363	T, W, E	do	do	do	N.
J. B. W. as J. B. Wathen & Bro. (new).	363	D, T, W	do	do	do	N.
J. B. W. as Weil & Schwab	363	T, W	do	do	do	N.
J. B. W. as L. Weis & Co	363	T, W	do	do	do	N.
Moore & Selliger	364	D, T, W	do	do	do	N.
Wm. E. Bradley	368	D, T, W	do	do	do	N.
W. E. Bradley as Allen Bradley Co.	368	T, W, E	do	do	do	N.
Ashburn Dist'y Co	368	T, W	do	do	do	N.
W. E. B. as Childs & Co	368	T	do	do	do	N.
W. E. B. as O. B. Cook & Co	368	T, W	do	do	do	N.
W. E. B. as Edgewood Dist'g Co.	368	T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. E. B. as Elk Run Dist'g Co.	368	T, W	Fifth	Louisville	Jefferson	N.
W. E. B. as Elk Run Dist'g Co. (new).	368	T, W, E	do	do	do	N.
John McKim	368	D, T, W	do	do	do	N.
W. E. B. as Oak Glenn Dist. Co.	368	T, W	do	do	do	N.
W. E. B. as The R. P. Pepper Dist'g Co.	368	T, W	do	do	do	N.
W. E. B. as The R. P. Pepper Dist'g Co., new.	368	T, W	do	do	do	N.
W. E. B. as Standard Dist. Co.	368	T, W	do	do	do	N.
Sycamore Dist. Co	368	T, W	do	do	do	N.
W. E. B. as Tappin & Toole	368	T	do	do	do	N.
W. E. B. as Allen-Bradley Co.	369	D, T, W	do	do	do	N.
Boldrick & Callaghan	370	T, W, E	do	Calvary	Marion	C.
Boldrick-Callaghan Co	370	D, T, W	do	do	do	C.
Geo. D. Boldrick as Boldrick & Callaghan.	370	T, W	do	do	do	C.
Bernheim Bros. & Uri	370	T	do	do	do	C.
John Callaghan	370	T, W, E	do	do	do	C.
Queen of Ky. Dist'g Co	370	T, W	do	do	do	C.
McGee & Beam	371	W	do	do	do	C.
Wm. Patterson, jr	372	D, W	do	Louisville	Jefferson	N.
Wm. Patterson, jr. (old)	372	T, W	do	do	do	N.
Wm. Patterson, jr. (new)	372	T, W	do	do	do	N.
Wm. Patterson, jr., as Aug. Coldeway.	372	T	do	do	do	N.
Wm. Patterson, jr., as Marine Co. Dist'g Co.	372	T, W, E	do	do	do	N.
Wm. Patterson, jr., as Dave Parkhill (old).	372	T	do	do	do	N.
Wm. Patterson, jr., as Dave Parkhill (new).	372	T, W	do	do	do	N.
Blair & Ballard as Blair, Osborn & Ballard (new firm).	375	D, T, W	do	Chicago	Marion	C.
Blair & Ballard as Collingwood Dist'g Co.	375	T, W	do	do	do	C.
Blair, Osborn & Ballard	375	T, W	do	do	do	C.
B. O. & B. as Collingwood Dist'g Co.	375	T	do	do	do	C.
Purdy & Co	376	D, T, W	do	Bradfordsville	do	C.
J. T. Carter	377	T, W, E	do	Athertonville	La Rue	C.
Felix Fogle	377	T	do	do	do	C.
T. J. Harrison	377	T, W	do	do	do	C.
May Queen Dist'g Co	377	T	do	do	do	C.
May Queen Dist'g Co. (new).	377	T, W	do	do	do	C.
John Miller & Co	377	T, W	do	do	do	C.
T. E. O'Keefe & Co	377	T, W	do	do	do	C.
Rubel & Penglase	377	T	do	do	do	C.
Taylor Whitehead	377	T	do	do	do	C.
Taylor Whitehead (new firm).	377	T, W	do	do	do	C.
The Nelson Co. (Ky.) Dist'g Co.	379	D, T, W	do	Coon Hollow	Nelson	C.
Murphy, Barber & Co. (old firm).	401	T, W	do	Clermont	Bullitt	C.
Murphy, Barber & Co	401	D, W	do	do	do	C.
G. & B. Gerdes	405	D, T, W	do	Gethsemane	Nelson	C.
F. M. Head	405	T, W	do	do	do	C.
Head & Beam	405	T	do	do	do	C.
Head & Beam as G. & B. Gerdes.	405	T, W	do	do	do	C.
Head & Beam as T. J. Pottinger.	405	T, W	do	do	do	C.
Francis M. Head as Miner C. Beam.	405	D, W	do	do	do	C.
Joseph Schwab	409	D, W	do	Louisville	Jefferson	N.
J. S. as H. Gehner Dist'g Co.	409	T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. Schwab as Mullins & Crigler.	409	T, W	Fifth	Louisville	Jefferson	N.
J. Schwab as Olive Branch.	409	T, W	do	do	do	N.
J. Schwab as A. R. Sutton.	409	T, W, E	do	do	do	N.
J. Schwab as The Ferncliff Dist'g Co.	409	D, T, W	do	do	do	N.
J. Schwab as The Pride of Anderson Dist'g Co.	409	T, W	do	do	do	N.
F. G. Walker	410	D, T, W	do	Bardstown	Nelson	C.
Astor Dist'g Co	412	D, T, W	do	Louisville	Jefferson	N.
Belmont Dist'g Co	412	D, T, W, E	do	do	do	N.
Baas Bros	413	T, W	do	do	do	N.
Bernheim Bros. & Uri	413	T, W	do	do	do	N.
H. D. Block	413	T, W	do	do	do	N.
Bernheim Bros	413	D, W	do	do	do	N.
H. D. Block (new firm)	413	T, W	do	do	do	N.
Block, Franck & Co.	413	D, T, W	do	do	do	N.
F. G. Paine & Co. as H. D. Block & Co.	413	T	do	do	do	N.
F. G. Paine & Co. as Block-Franck.	413	T, W	do	do	do	N.
F. G. Paine & Co. as Brown, Thompson & Co.	413	T, W	do	do	do	N.
Cloverdale Dist'g Co	413	T, W	do	do	do	N.
M. Combauser & Co	413	T, W	do	do	do	N.
F. G. Paine & Co. as F. Curran & Co.	413	T, W	do	do	do	N.
Chas. Dennehy	413	T, W	do	do	do	N.
F. G. Paine as Chas. Dennehy.	413	T, W	do	do	do	N.
F. G. Paine & Co. as A. Duchetean.	413	T, W	do	do	do	N.
Durner Dist'g Co	413	T, W	do	do	do	N.
Elmont Dist'g Co	413	T, W	do	do	do	N.
F. F. V. Dist'g Co	413	D, T, W	do	do	do	N.
L. Franc & Co	413	T, W	do	do	do	N.
Lucien Franc	413	D, T, W	do	Pleasure Ridge Park.	do	N.
F. G. Paine & Co. as Grabfelder & Tachau.	413	T, W	do	Louisville	do	N.
H. Grotenkemper & Co	413	W	do	do	do	N.
F. G. Paine & Co. as Lapp, Goldsmith & Co.	413	T, W	do	do	do	N.
Lapp, Goldsmith & Co. (new).	413	T, W	do	do	do	N.
Owen Murry	413	T, W	do	do	do	N.
F. G. Paine & Co. as Nelson Dist'g Co.	413	T, W, E	do	do	do	N.
N. F. B. Dist'g Co	413	D, T, W	do	do	do	N.
F. G. Paine & Co. (old)	413	T, W	do	do	do	N.
F. G. Paine & Co. (new)	413	T, W	do	do	do	N.
Pleasure Ridge Park Dist'g Co.	413	T, W	do	do	do	N.
Jacob P. Schwarts	413	D, W	do	do	do	N.
Laz Simon & Co	413	T, W	do	do	do	N.
F. G. Paine & Co., as F. X. Schimpeler & Son.	413	T	do	do	do	N.
Thierman Bros. (new firm)	413	T, W	do	do	do	N.
F. G. Paine & Co. as Thierman Bros.	413	T, W	do	do	do	N.
F. G. Paine & Co. as P. Winkler's Sons	413	T	do	do	do	N.
P. Winkler's Sons (new firm).	413	T, W	do	do	do	N.
F. G. Paine & Co. as Wolff Dist'g Co.	413	T, W	do	do	do	N.
The F. Munderlich Co	413	T, W	do	do	do	N.
W. S. Harris	414	D, T, W	do	do	do	C.
S. P. Lancaster	415	T, W	do	Bardstown	Nelson	C.
R. B. L., G. P., & B. H. H. as Fee Bros.	415	T, W	do	do	do	C.
R. B. Lancaster & B. H. Hurt as S. P. Lancaster.	415	T, W	do	do	do	C.
Robt. B. Lancaster as S. P. Lancaster.	415	T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Barber & Ferrill as R. B. Hayden.	420	D, T, W	Fifth	Bardstown	Nelson	C.
Brown Bros. as R. B. Hayden.	420	T, W	do	do	do	C.
Beone & Bro	420	D, T, W	do	do	do	C.
S. E. Pickerell	425	T, W	do	Maple	Taylor	C.
Warren Bros	428	T, W	do	Dezarn	Green	C.
Ansel Davis	429	D, T, W	do	do	do	C.
Davis & Bell	429	T, W	do	do	do	C.
Perkins & Risen	431	T	do	Summerville	do	C.
Mahoney & Howard	432	T, W	do	Lunar	Nelson	C.
Vaughn, Vance & Bro	433	D, T, W	do	Hudgins	Green	C.
B. F. Colvin	435	D, T, W	do	Williamsburg	Washington	C.
E. Damron	436	T, W	do	Purdy	Adair	C.
Thompson & Co	437	T, W	do	Raywick	Marion	C.
Jas. K. Bernard	438	T, W	do	Craycraft	Adair	C.
Marcum Bros	439	D, T, W	do	Upton	La Rue	C.
Marcum & Stephens	439	T, W	do	do	do	C.
Geo. R. Burks	440	D, T, W	do	Loretto	Marion	C.
Nelson, Williams & Co	441	W	do	Summerville	Green	C.
Williams & Nelson	441	T, W	do	do	do	C.
The Ashton Dist'g Co	442	D, W	do	Bloomfield	Nelson	C.
Brooks & McClasky as Ashton Dist'g Co.	442	T, W	do	do	do	C.
Brooks & McClasky as Sugar Valley Dist'g Co.	442	T, W	do	do	do	C.
B. H. Howser & Co	443	D, T, W	do	Mount Eden	Spencer	C.
W. H. Clark	445	D, T, W	do	Liletown	Green	C.
Tennally & Norris	446	T	do	Buffalo	La Rue	C.
W. T. Chewing	447	T	do	Donansburg	Green	C.
Mills & Wade	448	D, T, W	do	Near Willowtown	Marion	C.
Grider Bros	449	T, W	do	Tampico	Taylor	C.
Newton Bros	450	T, W	do	Campbellsville	do	C.
W. D. Bell	451	D, T, W	do	Tonieville	La Rue	C.
J. T. Wheatley	452	D, T, W	do	Big Springs	Meade	W.
Sylvester O'Bryan as O'Bryan & Sons.	453	D, T, W	do	Hodgensville	La Rue	C.
Perkins & Elmore	454	D, T, W	do	Allendale	Green	C.
Hancock & Hancock	455	D, T, W	do	Near Columbia	Adair	C.
H. D. Skaggs & Co	456	D, T, W	do	Allendale	Green	C.
Mills & Thompson	457	D, T, W	do	Raywick	Marion	C.
Stephens & Bro	458	D, T, W	do	Tampico	Taylor	C.
Tennally & Brown	459	D, W	do	Near Lunar	Nelson	C.
The T. J. Megibben Co	1	D, T, W	Sixth	Lair	Harrison	N.
Chicago Dist'g Co	2	T, W	do	Milldale	Kenton	N.
Eichold Bros. & Weiss	2	D, T, W	do	do	do	N.
Hoffheimer Bros	2	T	do	do	do	N.
Fred. Kinsinger	2	D, T, W	do	do	do	N.
The Kentucky Valley Dist'g Co.	2	T	do	do	do	N.
Latonia Dist'g Co	2	T, S, W	do	do	do	N.
L. O. Maddux & Co	2	T, W	do	do	do	N.
Maddux, Hobart & Co	2	D, T, E, W	do	do	do	N.
Mayflower Dist'g Co	2	T	do	do	do	N.
Newcastle Dist'g Co	2	T	do	do	do	N.
Pleasant Valley Dist'g Co	2	D, T, W	do	do	do	N.
H. W. Smith & Co	2	D, T, W	do	do	do	N.
Star Dist'g Co	2	D, T, E, W	do	do	do	N.
Union Dist'g Co	2	D, T, W	do	do	do	N.
The Walnut Creek Dist'g Co.	2	T, W	do	do	do	N.
White Mills Dist'g Co	2	D, T, W	do	do	do	N.
Willow Run Dist'g Co	2	T	do	do	do	N.
Woodburn Dist'g Co	2	D, T, W	do	do	do	N.
Elias Block & Son	4	D, T, E, W	do	Wide Awake	Carroll	N.
Carroll County Dist'g Co	4	T	do	do	do	N.
Darling Dist'g Co., "O. F."	4	T, W	do	do	do	N.
Darling Dist'g Co., "N. F."	4	D, T, E, W	do	do	do	N.
Edel Bros. Dist'g Co	4	T	do	do	do	N.
Mercantile Club Dist'g Co., "O. F."	4	T	do	do	do	N.
Mercantile Club Dist'g Co., "N. F."	4	D, T, W	do	do	do	N.
C. Shaffner & Co	4	T	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Standard Dist'g Co	4	T	Sixth	Wide Awake	Carroll	N.
Trager, Canmann & Loeb	4	T	do	do	do	N.
Woodburn Dist'g Co	4	T	do	do	do	N.
Jett Bros., "O. F."	5	T	do	do	do	N.
Jett Bros., "N. F."	5	D, T, W	do	Carrollton	do	N.
The C. B. Cook Co	6	D, T, E, W	do	do	do	N.
Littell Bros	7	D, T, W	do	Cynthiana	Harrison	N.
American Club Dist'g Co	8	T	do	Williamstown	Grant	N.
William Appleton & Co	8	T	do	Petersburg	Boone	N.
Jas. Beck & Co	8	T	do	do	do	N.
Belle Vernon Dist'g C.	8	T	do	do	do	N.
Berkland Dist'g Co	8	T	do	do	do	N.
Berliner Bros	8	T	do	do	do	N.
Boone County Dist'g Co	8	D, T, E, S, W	do	do	do	N.
Breckinridge Co., Ky. Dist'g Co., "O. F."	8	T	do	do	do	N.
Breckinridge Co., Ky., Dist'g Co., "N. F."	8	T, W	do	do	do	N.
Cedar Creek Dist'g Co	8	T	do	do	do	N.
Clifton Spring Dist'g Co	8	T	do	do	do	N.
G. F. Cashland & Co	8	T	do	do	do	N.
Cynthiana Club Dist'g Co., "O. F."	8	T	do	do	do	N.
Cynthiana Club Dist'g Co., "N. F."	8	D, T, E, W	do	do	do	N.
Dallammd & Co	8	T	do	do	do	N.
Eagan Bros	8	T	do	do	do	N.
J. F. Eddy & Co	8	T	do	do	do	N.
Falk & Lamley	8	T	do	do	do	N.
M. H. Flarsheim & Co	8	T	do	do	do	N.
Frieberg, Klein & Co	8	T, E	do	do	do	N.
J. P. Frisch & Co	8	T	do	do	do	N.
N. Gutman & Co	8	T	do	do	do	N.
M. Harris Dist'g Co	8	T	do	do	do	N.
F. W. Hartman & Co	8	T	do	do	do	N.
M. Henoch Co	8	T	do	do	do	N.
Herman, Nathan & Co	8	T	do	do	do	N.
M. Hofmann	8	T	do	do	do	N.
Honey Creek Dist'g Co	8	T	do	do	do	N.
Ky. Club House Dist'g Co	8	T	do	do	do	N.
E. Kiewert Co	8	T	do	do	do	N.
Kirchoff & Neubarth	8	T	do	do	do	N.
Lilienthal & Co	8	E	do	do	do	N.
A. McCusker & Son	8	T	do	do	do	N.
Jno. F. McDonald & Co	8	T	do	do	do	N.
Mitchell & Lynch	8	T	do	do	do	N.
Nelson Club Dist'g Co	8	T	do	do	do	N.
Old Deposit Dist'g Co	8	T	do	do	do	N.
Olympian Springs Dist'g Co	8	T	do	do	do	N.
Palmer & Madigan	8	T	do	do	do	N.
Phœnix Mills Dist'g Co	8	T	do	do	do	N.
H. Rahte, sr	8	T	do	do	do	N.
Rosedale Dist'g Co	8	T	do	do	do	N.
Rosenfield Bros	8	T	do	do	do	N.
Rubel & Penglase	8	T	do	do	do	N.
Schwartz, Mansback & Co	8	T	do	do	do	N.
Saml. Stein	8	T	do	do	do	N.
J. Tuteur	8	T	do	do	do	N.
Weideman Dist'g Co	8	T	do	do	do	N.
S. N. Weil Dist'g Co	8	T	do	do	do	N.
Ferd. Westheimer & Sons	8	T	do	do	do	N.
Ezekiel L. Workum	8	D, T, W	do	do	do	N.
Ashbrook Bros	9	D, T, W	do	do	do	N.
Wiglesworth Bros	10	D, T, W	do	Cynthiana	Harrison	N.
The New England Dist'g Co.	11	D, T, E, W	do	Poindexter	do	N.
G. W. Taylor	13	T, W	do	Covington	Kenton	N.
McDonald & Holt	14	T, W	do	Poindexter	Harrison	N.
R. B. McDonald	14	D, T, W	do	Falmouth	Pendleton	N.
Redmon Dist'g Co	15	T, W	do	do	do	N.
Boyers Dist'g Co., "O. F."	16	T, W	do	Cynthiana	Harrison	N.
Boyers Dist'g Co., "N. F."	16	W	do	Connersville	do	N.
F. G. Craig	17	D, T, E, W	do	do	do	N.
Edgewood Dist'g Co	17	T, W	do	Berry	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
A. P. McClanahan	18	T, W	Sixth	Berlin	Bracken	N.
Sharpe Dist'g Co	19	T, W	do	Lair	Harrison	N.
The G. R. Sharpe Co	19	T, W	do	do	do	N.
Old Dexter Dist'g Co., "O. F."	22	T	do	Butler	Pendleton	N.
Old Dexter Dist'g Co., "N. F."	22	T, W	do	do	do	N.
The J. H. Troutman Co	22	D, W	do	do	do	N.
O. W. Cowles	30	D, T, W	do	do	do	N.
J. Ducker & Son	31	D, T, W	do	do	do	N.
Hoffheimer Bros	33	T, W	do	Finchtown	Campbell	N.
The Old "76" Dist'g Co., "O. F."	33	T	do	do	do	N.
The Old "76" Dist'g Co., "N. F."	33	D, T, W	do	do	do	N.
G. W. Robson, jr., & Co	33	T, W	do	do	do	N.
G. W. Robson, jr., & Co. (new)	33	D, W	do	do	do	N.
J. H. Stegeman	33	T	do	do	do	N.
Union Dist'g Co	33	T	do	do	do	N.
White Mills Dist'g Co	33	T	do	do	do	N.
F. S. Ashbrook & Co	35	T, W	do	Cynthiana	Harrison	N.
The F. S. Ashbrook Co	35	D, T, E, W	do	do	do	N.
Grogan Bros	35	T	do	do	do	N.
T. J. Megibben & Bros	38	T, W	do	Lair	do	N.
The Megibben Excelsior Co	38	D, T, W	do	do	do	N.
Crab Orchard Dist'g Co	63	T	do	Milton	Trimble	N.
Lilienthal & Co	63	T	do	do	do	N.
Loeb, Bloom & Co	63	T	do	do	do	N.
Richwood Dist'g Co	63	D, T, E, W	do	do	do	N.
Susquehanna Dist'g Co., "O. F."	63	T	do	do	do	N.
Susquehanna Dist'g Co., "N. F."	63	T, W	do	do	do	N.
H. M. Levy	63	D, W	do	do	do	N.
Wm. Tarr Co	1	D, T, W	Seventh	Lexington	Fayette	C.
T. H. Tarr as R. S. Strader & Son	1	W	do	do	do	C.
Geo. T. Stagg as E. H. Taylor, jr., Co	2	D, T, E, W	do	Frankfort	Franklin	N.
E. H. Taylor, jr., Co	2	D, W	do	do	do	N.
H. E. Pogue	3	T, W	do	Maysville	Mason	NE.
Jno. N. Thomas as H. E. Pogue	3	D, T, W	do	do	do	NE.
W. A. Gaines & Co	4	D, T, E, W	do	Frankfort	Franklin	N.
Jas. E. Pepper & Co. (old)	5	T, W	do	Lexington	Fayette	C.
Jas. E. Pepper & Co. (new)	5	D, W	do	do	do	C.
Poyntz Bros	6	T, W	do	Maysville	Mason	NE.
Poyntz Bros Co	6	D, T, W	do	do	do	NE.
Merritt, F. P	7	T	do	Elkin	Clark	C.
P. B. Elkins	7	D, T, W	do	do	do	C.
J. W. Tipton	8	D, T, W	do	Bowen	Powell	C.
S. J. Greenbaum as Arlington Dist'g Co.	9	T	do	Midway	Woodford	O.
S. J. Greenbaum as Ashton Dist'g Co.	9	T	do	do	do	C.
S. J. Greenbaum as Peter Barth	9	T	do	do	do	C.
S. J. Greenbaum as A. Breslauer & Co.	9	T	do	do	do	C.
S. J. Greenbaum as F. Curran & Co.	9	T	do	do	do	C.
S. J. Greenbaum as Einsteine Bros.	9	T	do	do	do	C.
S. J. Greenbaum as L. Frane & Co.	9	T	do	do	do	C.
S. J. Greenbaum as Glenarne Dist'g Co.	9	T	do	do	do	C.
S. J. Greenbaum as S. Lehman & Sons	9	D, T, E, W	do	do	do	C.
S. J. Greenbaum as Rock Castle Dist'g Co.	9	T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
S. J. Greenbaum as Ullman, Einsteine & Co.	9	T	Seventh	Midway	Woodford	C.
Peacock Dist'y Co	10	D, T, W	do	Paris	Bourbon	N.
Peacock Dist'g Co	10	T, W	do	do	do	N.
Standard Dist'g Co	10	D, W	do	do	do	N.
B. F. Cockrell	11	T	do	Ezel	Morgan	C.
Ben Baer	12	T, W	do	Lexington	Fayette	C.
R. P. Stoll as Ben Baer	12	T, W	do	do	do	C.
R. P. Stoll as Commonwealth Dist'y.	12	T	do	do	do	C.
Cream of Anderson Dist'y	12	D, T, W	do	do	do	C.
Durham Dist'y	12	D, T, W	do	do	do	C.
R. P. Stoll as Durham Dist'y	12	T, W	do	do	do	C.
Edgecliffe Dist'y	12	T, W	do	do	do	C.
R. P. Stoll as Edgecliffe Dist'g Co.	12	T, W	do	do	do	C.
R. P. Stoll as Edgewood Dist'y.	12	T, W	do	do	do	C.
W. W. Johnson & Co	12	T, W	do	do	do	C.
R. P. Stoll as W. W. Johnson Co.	12	T	do	do	do	C.
R. P. Stoll as Lynwood Dist'y.	12	T	do	do	do	C.
Oakwood Dist'y	12	T, W	do	do	do	C.
R. P. Stoll as The Oakwood Dist'y Co.	12	T, W	do	do	do	C.
R. P. Stoll as Owl Club Dist'y	12	T, W	do	do	do	C.
R. P. Stoll as Small Grain Dist'y.	12	T, W	do	do	do	C.
R. P. Stoll	12	T, W	do	do	do	C.
Stoll, Hamilton & Co	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Hamilton & Co.	12	T, W	do	do	do	C.
Stoll, Vannatta & Co	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Vannatta & Co.	12	T, W	do	do	do	C.
Wm. Hill	13	W	do	Relief	Morgan	E.
G. G. White Co	14	D, T, E, W	do	Paris	Bourbon	N.
Kemplin & Oldfield	15	T	do	Caney	Morgan	E.
H. G. Cox	16	T	do	Gimlet	Elliott	NE.
Granville Mabry	16	D, T, W	do	do	do	NE.
The J. H. McBrayre Dist'g Co.	17	D, W	do	Mount Sterling	Montgomery	C.
The Newmarket Co	17	T, W	do	do	do	C.
A. J. Evans	18	T	do	Blaine	Lawrence	NE.
Garrett & Skidmore	19	T	do	Bowen	Powell	C.
H. F. Williams	20	T, W	do	Blaine	Lawrence	NE.
Champe Farrow	21	T, W	do	Mount Gilead	Mason	NE.
F. P. Merritt	22	D, T, W	do	Elkin	Clark	C.
Lida C. Rogers as J. H. Rogers.	24	D, T, W	do	Mayville	Mason	NE.
J. H. Rogers	24	T, W	do	do	do	NE.
J. M. Day	29	T	do	Elk Fork	Morgan	E.
Boggs & Edwards	30	T, W	do	Blaine	Lawrence	NE.
J. and F. Laval	32	T, W	do	Versailles	Woodford	C.
Aaron Ison	34	T	do	Isonville	Elliott	NE.
J. M. Ison	34	D, T, W	do	Elliott	do	NE.
Jno. Cochran & Co	37	D, T, E, W	do	Frankfort	Franklin	N.
Do	37	D, T, W	do	do	do	N.
A. J. Webb	43	T, W	do	Olioville	Lawrence	NE.
H. Lewis & Son	44	T, W	do	Caney	Morgan	E.
N. Harris	46	D, T, W	do	Yarnallton	Fayette	C.
N. T. Boggs	48	D, T, W	do	Blaine	Lawrence	NE.
Z. T. Sellers	49	D, T, W	do	Mortonsville	Woodford	C.
Sellers & Howard	49	T	do	do	do	C.
W. J. Frazier	50	D, T, W	do	Versailles	Woodford	C.
Labrot & Graham	52	D, T, W	do	Millville	Woodford	C.
Jno. E. Fitzgerald Dist'g Co	53	W	do	do	do	C.
J. Swigert Taylor as Jno. E. Fitzgerald.	53	T	do	do	do	C.
J. Swigert Taylor as Hasterlik Bros.	53	T	do	do	do	C.
Moffit West Drug Co	53	T, W	do	do	do	C.
J. Swigert Taylor as L. Sonnenschein.	53	T	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. S. Taylor as E. H. Taylor, jr.	53	T, E, W	Seventh	Millville	Woodford	C.
E. H. Taylor, jr., & Sons	53	D, T, E, W	do	do	do	C.
Headley & Peck	54	T, E, W	do	Lexington	Fayette	C.
Headley & Peck Co	54	D, T, W	do	do	do	C.
Glen Springs Dist'y Co	57	D, T, W	do	Glen Spring	Woodford	C.
J. J. Chambers	72	T, W	do	Cornwall	Menifee	E.
N. J. Walsh as Paris Dist'y Co.	77	D, T, W	do	Paris	Bourbon	N.
J. A. Grimes	79	T, W	do	Millersburg	do	N.
R. B. Gambil	81	T, W	do	Blaine	Lawrence	NE.
J. A. Marshall	88	T, W	do	Sadieville	Scott	N.
J. & J. M. Saffell	91	D, T, E, W	do	Frankfort	Franklin	N.
A. J. Conn	92	T, W	do	Limestone	Carter	NE.
J. N. Blakemore	96	D, T, W	do	Farmdale	Franklin	N.
Frazier & Martin	98	D, W	do	Knowlton	Powell	C.
Lane & Frazier	98	D, T, W	do	do	do	C.
Bourbon Co. Dist'y Co	102	D, W	do	Ruddel's Mills	Carter	NE.
Mullins & Crigler	105	D, T, W	do	Stamping Ground	Scott	N.
W. A. Gaines & Co	106	D, T, E, W	do	Glenn Creek	Woodford	C.
Craft & Maggard	107	T	do	Ibex	Elliott	NE.
Silas Maggard	107	D, T, W	do	French	do	NE.
J. M. Reed	109	T, W	do	White Oak	Morgan	E.
B. F. Webb	110	D, T, W	do	Webbville	Lawrence	NE.
E. H. Taylor, jr., Co	113	D, W	do	Frankfort	Franklin	N.
Geo. T. Stagg as E. H. Taylor, jr., Co.	113	T, W	do	do	do	N.
Lykins & Lovely	120	T, W	do	Caney	Morgan	E.
Lindsay & McCuddy	136	T, W	do	Becknersville	Clark	C.
Brown & Oney	147	T, W	do	White Oak	Morgan	E.
I. H. Davidson	148	D, T, W	do	Athens	Fayette	C.
R. H. Risk	149	T, W	do	Sadieville	Scott	N.
Daniel & Co	160	D, T, W	do	Kiddville	Montgomery	C.
Robt. Roberts	208	D, T, W	do	Webbville	Lawrence	NE.
W. W. Green	220	D, T, W	do	Bruin	Elliott	NE.
W. E. Rose	222	D, T, W	do	Gimlet	do	NE.
A. H. Thombery & Co	225	D, T, W	do	Sandy Hook	do	NE.
R. D. Leadingham	226	D, T, W	do	Leadwyham	do	NE.
Bailey & Mauk	227	D, T, W	do	Bet	Carter	NE.
A. F. Holbrooke	229	D, T, W	do	Blaine	Lawrence	NE.
Wallace Law	230	D, T, W	do	Stanton	Powell	C.
Day & Secrests	231	D, W	do	Near Poplar Plains.	Fleming	NE.
Burnam, Bennett & Co	1	D, T, E, W	Eighth	Silver Creek	Madison	C.
J. M. Waterfill, "O. F"	2	T, W	do	McBrayer	Anderson	C.
J. M. Waterfill & Co	2	D, W	do	do	do	C.
E. J. Curley & Co	3	D, T, E, W	do	Camp Nelson	Jessomine	C.
C. H. Graves & Sons	3	D, T, W	do	do	do	C.
E. J. Curley as C. H. Graves & Sons.	3	T	do	do	do	C.
J. A. Monks & Sons Dist'g Co.	3	D, W	do	do	do	C.
William Berkele	4	D, T, E, W	do	Danville	Boyle	C.
William Berkele as E. H. Chase & Co.	4	T	do	do	do	C.
Wm. Berkele as H. Rosenthal & Sons.	4	T	do	do	do	C.
Jas. P. Ripy	5	D, T, W	do	Lawrenceburg	Anderson	C.
J. A. Huguely	6	D, T, W	do	Burgin	Mercer	C.
Hawkins & Bros	7	D, T, W	do	McBrayer	Anderson	C.
J. E. Hays & Co	8	D, T, W	do	Barboursville	Knox	SE.
Wm. Bergenthal Company	15	T, W	do	Camp Nelson	Jessamine	C.
E. J. Curley	15	D, T, E, W	do	do	do	C.
C. M. Dedman	16	T, W	do	Orange	Mercer	C.
J. & T. I. Herring	17	T, W	do	Lancaster	Garrard	C.
M. T. Mitchell	18	D, T, W	do	Burgin	Mercer	C.
M. J. Bethuren	19	D, T, W	do	Mt. Vernon	Rockcastle	C.
I. O. Combs & Co	21	D, T, W	do	Campton	Wolfe	E.
Alfred Johnston	22	D, T, W	do	Brodhead	Rockcastle	C.
Geo. W. Bishop	25	D, T, W	do	Sextons Creek	Clay	SE.
Ed. Callahan & Co	26	D, T, W	do	Crockettsville	Breathitt	E.
Riddle & Brown	27	D, T, W	do	Walnut Grove	Pulaski	S.
Pointer & Gill	28	D, T, W	do	Le Roy	do	S.
Jas. H. Asburry	29	D, T, W	do	Big Hill	Madison	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Nelson Mason	30	D, T, W	Eighth	Pineville	Bell	SE.
Wade & Smith	31	D, T, W	do	Somerset	Pulaski	S.
Lexington Whitt	32	D, W	do	Bloomington	Magoffin	E.
Taylor & Gilbert	33	D, T, W	do	Bushs Store	Laurel	SE.
John L. Smith	34	D, T, W	do	Hopper	Knox	SE.
John Traylor	35	D, W	do	Gilbert Creek	Lincoln	C.
Bowen & Haskins	36	D, W	do	Spring Creek	Clay	SE.
James Mackey	37	D, W	do	Clay City	Powell	C.
Pilgrimage Dist'g Co	41	D, W	do	Tyrone	Anderson	C.
Waterfill & Frazier	41	T, E, W	do	do	do	C.
Waterfill & Frazier "N. F."	41	D, T, W	do	do	do	C.
W. H. McBrayer	44	T	do	do	do	C.
W. H. McBrayer's ex'ts	44	T, E, W	do	Lawrenceburg	do	C.
D. L. Moore	44	D, T, W	do	do	do	C.
Wiley Searcy	45	D, T, W	do	do	do	C.
Wiley Searcy, as Zeno Dist'g Co.	45	D, T, W	do	McBrayer	do	C.
J. B. Thompson as Pearl of Nelson Dist'g Co.	63	T, W	do	Harrodsburg	Mercer	C.
J. B. Thompson	63	D, T, E, W	do	do	do	C.
J. B. Thompson as Thomas & Royston.	63	T	do	do	do	C.
W. H. Traylor as Paxton Bros. & Co.	76	T, W	do	Gilbert Creek	Lincoln	C.
Paxton Bros. & Co	76	D, T, W	do	do	do	C.
J. H. Hutchings	81	W	do	Crab Orchard	do	C.
Old Lexington Club Dist'g Co.	86	D, T, W	do	Nicholasville	Jessamine	C.
Moore & Ohler	100	D, T, W	do	Gray	Knox	SE.
John Messer & Co	101	D, T, W	do	Messer	do	SE.
John Messer	101	D, W	do	do	do	SE.
Jesse Maggard	102	D, T, W	do	do	do	SE.
M. B. Kennedy	103	D, T, W	do	Burning Springs	Clay	SE.
G. W. Falts & Co	105	D, T, W	do	Gap Creek	Wayne	S.
J. A. Lee	106	D, T, W	do	America	Lee	E.
Tyrie & Sizemore	107	D, T, W	do	Enbank	Pulaski	S.
W. E. Rice	108	D, T, W	do	Pebworth	Lee	E.
S. S. Tramell	109	D, T, W	do	Sebastian	Owsley	E.
Grant Rice	110	D, T, W	do	Jellico	Whitley	SE.
S. A. Coyle	111	D, T, W	do	Pine Bluff	Bell	SE.
Anderson Co. Sour Mash Dist'g Co.	112	D, T, W	do	Berea	Madison	C.
Thos. B. Ripy	112	D, T, E, W	do	Tyrone	Anderson	C.
T. B. Ripy as Anderson Co. Sour Mash Dist'g Co.	112	T	do	do	do	C.
Sam Sims	113	D, T, W	do	Kingsville	Lincoln	C.
Boone Stamper	114	D, T, W	do	Maytown	Morgan	E.
Laban Tartal	116	D, T, W	do	Faniousb	Pulaski	S.
Presley Palmer	117	D, T, W	do	Wildie	Rockcastle	C.
The J. Vanarsdell Dist'g Co.	118	D, T, W	do	Vanarsdell	Mercer	C.
J. S. Searcy & Co	120	D, T, E, W	do	Lawrenceburg	Anderson	C.
W. B. Saffell	123	D, T, E, W	do	do	do	C.
Day & Haff	134	D, T, W	do	Orr	do	C.
Dowling Bros.	148	D, T, W	do	Burgin	Mercer	C.
D. L. Moore	148	D, T, W	do	do	do	C.
Dowling Bros. as Moore & Rebstock.	148	T	do	do	do	C.
Dowling Bros. as D. L. Moore.	148	T	do	do	do	C.
Moore & Rebstock	148	T, W	do	do	do	C.
W. R. Mock, jr	158	D, T, W	do	Danville	Boyle	C.
Hawkins & Bros	236	T, W	do	McBrayer	do	C.
Hawkins & Bond as Hawkins & Bros.	236	T, W	do	do	do	C.
L. H. Bond & Bro. as Taylor & Williams.	236	D, T, W	do	do	do	C.
Bond & Lillard	274	D, T, W	do	Lawrenceburg	do	C.
Shelby Jett	384	D, T, W	do	Doylesville	Madison	C.
Harris Thorpe	389	T	do	Waco	do	C.
James M. Bowman	389	D, T, W	do	do	do	C.
L. W. Cox	392	T	do	Gray	Knox	SE.
R. & E. Million	397	D, T, W	do	White Hall	Madison	C.
Ed. Murphey & Co	400	D, T, E, W	do	Lawrenceburg	Anderson	C.
Murphey & Dowling	400	T	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
S. O. Hackley	406	T, W	Eighth	Lawrenceburg	Anderson	C.
Hoffman & Hackley as S. O. Hackley.	406	D, T, W	do	do	do	C.
S. O. Hackley as I. Hoffman & Son.	406	T	do	do	do	C.
S. O. Hackley as A. R. Sutton & Co.	406	T	do	do	do	C.
S. O. Hackley as J. R. Walker.	406	T	do	do	do	C.
S. O. Hackley as M. Walker & Son.	406	T	do	do	Anderson	C.
Reynolds & Wilson	409	T	do	Boonville	Owsley	E.
A. Drake	415	D, T, W	do	Campton	Wolfe	E.
M. S. Bond	418	D, T, W	do	Tyrone	Anderson	C.
T. B. Ripy as Anderson Co., Ky., Dist'g Co.	418	T, E	do	do	do	C.
T. B. Ripy as Anderson Co. Sour Mash Dist'g Co.	418	T	do	do	do	C.
T. B. Ripy as M. S. Bond	418	T, E	do	do	do	C.
T. B. Ripy as D. F. Brooks	418	T	do	do	do	C.
T. B. Ripy as E. H. Chase & Co.	418	T	do	do	do	C.
T. B. Ripy as Durner Dist'g Co.	418	T	do	do	do	C.
T. B. Ripy as F. V. Harding.	418	T	do	do	do	C.
T. B. Ripy	418	D, T, W	do	do	do	C.
T. B. Ripy as Schwabacher & Co.	418	T	do	do	do	C.
Schwabacher & Co	418	T, W	do	do	do	C.
H. W. Smith & Co	418	T, W	do	do	do	C.
S. T. Willis	418	D, T, W	do	do	do	C.
J. R. Walker as J. H. McBrayer.	434	D, T, W	do	Lawrenceburg	do	C.
T. B. Ripy as J. M. Walker.	434	T, E	do	do	do	C.
T. B. Ripy as J. H. McBrayer.	434	T, W	do	do	do	C.
J. R. Walker	434	D, T, W	do	do	do	C.
J. R. Walker as Rockcastle Dist'g Co.	434	D, W	do	do	do	C.
A. Miller	537	T, W	do	Monticello	Wayne	S.
Eli Reynolds	540	W	do	Millers Creek	Estill	C.
S. B. Hume	541	D, T, W	do	Silver Creek	Madison	C.
S. B. Hume as W. S. Hume & Co.	541	T, E, W	do	do	do	C.
S. B. Hume as Lynwood Dist'g Co.	541	T	do	do	do	C.
Kingston Dist'g Co.	551	T	do	Kingston	do	C.
Barlow & Stone	552	T, W	do	Lancaster	Garrard	C.
J. W. Miller & Co	554	D, T, W	do	do	do	C.
Pleasant Seeley	685	T	do	Benge	Clay	SE.
J. C. Tye	746	T	do	Jellico	Whitley	SE.
James Leech	802	T, W	do	Perkins	Madison	C.
H. B. Robinson	802	T, W	do	do	do	C.
Millière & Turner	802	D, T, W	do	do	do	C.
R. C. Kennon & Son	805	D, T, W	do	Vanghns Mill	Estill	C.
J. H. Brown	809	D, T, W	do	Campton	Wolfe	E.
Garrett & Cornelison	811	T	do	Waco	Madison	C.
H. G. Babbitt	874	D, T, W	do	Valley Oak	Pulaski	S.
G. & B. Gerdes	880	T	do	Buckeye	Garrard	C.
Calvin East	880	T, W	do	do	do	C.
C. Simpson	953	D, T, W	do	Somerset	Pulaski	S.
D. J. Hudson	954	D, T, W	do	do	do	S.
A. W. Creekmore	971	T	do	Kingston	Madison	C.
S. B. Keiley	975	D, T, W	do	Locust Branch	Estill	C.
Obediah Roberts	980	D, T, W	do	Jackson	Breathitt	E.
J. W. Dickerson & Co	1067	T	do	America	Lee	E.
D. P. Bathuren	1068	T	do	Mount Vernon	Rockcastle	C.
D. D. Centers	1073	T	do	Millers Creek	Estill	C.
A. G. Powell & Co	1073	D, T, W	do	do	do	C.
Spears & Co	1075	T	do	Ansel	Pulaski	S.
G. J. Marcum	1150	D, T, W	do	Mill Springs	Wayne	S.
E. M. Pryse & Co	1164	T	do	Beattyville	Lee	E.
D. Norfleet	1175	D, T	do	Faubush	Pulaski	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Norfleet & Son	1175	D, T, W	Eighth	Faubush	Pulaski	S.
Samuel Acton	1213	D, T, W	do	Bee Lick	do	S.
G. W. Campbell	1214	T	do	Cain's Store	do	S.
G. Williams	1215	T	do	Campton	Wolfe	E.
H. T. Moore & Co	1215	D, T, W	do	do	do	E.
Howell & Son	1217	T	do	Millers Creek	Estill	C.
John Short	1316	D, T, W	do	do	do	C.
J. J. Thompson	1317	T	do	Woodstock	Pulaski	SE.
Stephen & Ping	1318	D, T, W	do	Walnut Grove	do	S.
Crawford & Wyatt	1320	T, W	do	Miller's Creek	Estill	C.
Harvey, Tubbs & Co	1322	D, T, W	do	Pulaski	Pulaski	S.
Z. T. Mayfield	1323	T	do	do	do	S.
H. C. Rice	1324	D, T, W	do	Blue Bank	Estill	C.
J. F. Walters	1327	T, W	do	Red River Iron Works.	do	C.
W. H. Spainbower	1328	T, W	do	Ruthton	Madison	C.
Ballinger & Amis	1330	D, T, W	do	Barboursville	Knox	SE.
T. J. McGuire	1332	D, T, W	do	Ford	Madison	C.
Z. Roberts	1333	D, T, W	do	Benge	Clay	SE.
Daniel Hacker	1334	W	do	Gridler	Knox	SE.
E. C. Million	1335	D, T, W	do	Rutherton	Madison	C.
J. S. Thomas & Co	1336	D, T, W	do	Millers Creek	Estill	C.
W. J. Hart	1337	T	do	Woodstock	Pulaski	S.
G. T. Ramsey	1338	D, T, W	do	Monticello	Wayne	S.
York & Johnson	1339	D, T, W	do	Benge	Clay	SE.
Davis & Co	1340	T	do	Kingston	Madison	C.
Terrell & Jackson	1341	T, W	do	Barboursville	Knox	SE.
B. F. Harris	1342	D, T, W	do	Campton	Wolfe	E.
T. W. Adams	1343	T	do	Bluebank	Estill	C.
A. J. West & Co	1346	D, T, W	do	Frazer	Wayne	S.
M. B. Brooks	1347	D, T, W	do	Speedwell	Madison	C.
J. W. Benge	1348	D, T, W	do	Benge	Clay	SE.
J. Congleton & Co	1349	T, W	do	Irvine	Estill	C.
P. B. Farris	1352	D, T, W	do	Gray	Knox	SE.
B. B. Golden	1353	D, T, W	do	Barboursville	do	SE.
J. Griffin & Son	1354	D, T, W	do	Gray	do	SE.
Charley Griffin & Co	1355	T, W	do	Ropes Creek	Estill	C.
John A. Turner & Co	1356	D, T, W	do	Crockettsville	Breathitt	E.
Adams & Son	1357	D, T, W	do	Ansel	Pulaski	S.
Jonathan Boggs	1358	T, W	do	Burning Springs	Clay	SE.
Geo. Herald & Co	1359	D, T, W	do	Cope Branch	Breathitt	E.
Geo. D. Tipton	1360	D, T, W	do	Millers Creek	Estill	C.
Marsh & Upchurch	1361	T, W	do	Powersburg	Wayne	S.
Mack & Howard	1362	T	do	Pineville	Bell	SE.
Coy & Ross	1363	D, T, W	do	Kirksville	Madison	C.
Francis & Smith	1364	D, T, W	do	Buncombe	Knott	E.
Vandeveer & Johnson	1365	D, T, W	do	Faubush	Pulaski	S.
Thos. Barnette & Co	1366	T	do	Smith Branch	Breathitt	E.
Carter & Hester	1368	T	do	Stanford	Lincoln	C.
J. D. Shotwell	1369	D, T, W	do	Rockhold	Whitely	SE.
Smith & Henry	1370	D, T, W	do	Paint Lick	Garrard	C.
Sowers Bros	1371	D, T, W	do	Perkins	Madison	C.
Phelps & Tuttle	1372	D, T, W	do	Bushs Store	Laurel	SE.
B. M. Webb	1373	D, T, W	do	Whitesburg	Letcher	SE.

MARYLAND.

M. Crichton & Co	1	T, S, W	Maryland	Baltimore	Baltimore	N.
The Monticello Dist'g Co	1	D, T, W	do	do	do	N.
Sherwood Dist'g Co	2	D, T, E, W	do	Cockeysville	do	N.
Hannis Dist'g Co	3	D, T, E, W	do	Baltimore	do	N.
Luther G. King	4	D, T, W	do	Kings Valley	Montgomery	C.
Melvale Dist'g Co	5	D, T, W	do	Melvale	Baltimore	N.
Edwin Walters & Co. "B"	6	D, T, W	do	Canton	do	N.
W. W. Walker	7	T, W	do	Williamsport	Washington	NW.
W. W. Walker & Co	7	T, W	do	do	do	NW.
Draper & Yeakle	8	T, W	do	Clear Spring	do	NW.
J. T. Draper	8	D, W	do	do	do	NW.
Israel Reiff	9	T, W	do	Reiffs	Allegany	NW.
Jas. E. Pratt	10	D, T, W	do	Midland	Washington	NW.
John W. Cable	11	D, T, W	do	Smithsburg		

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

MARYLAND—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Robt. Stewart	12	D, T, W	Maryland	Highlandtown	Baltimore	N.
J. D. Wishard	13	T, E	do	Leitersburg	Washington	NW.
John D. Ahalt	14	D, T, W	do	Burkettsville	Frederick	N.
G. T. Gambrill	15	D, T, W	do	Breathedsville	Washington	NW.
J. B. Gunning	16	D, T, W	do	Cresaptown	Allegany	NW.
O. Horsey	17	D, T, W	do	Burkittsville	Frederick	N.
Levi Price	18	D, T, W	do	Hyattsville	do	N.
M. J. Miller	19	D, T, W	do	Accident	Garrett	NW.
James Clark	20	D, T, W	do	Cumberland	Allegany	NW.
Fred Himmler	21	T, W	do	do	do	NW.
John T. Cretin	22	T, W	do	Mount St. Mary	Frederick	N.
Keefer Brothers	23	T, W	do	Indian Springs	Washington	NW.
Isaac Keefer	23	D, T, W	do	do	do	NW.
The Rock Forge Dist'g Co.	24	T, W	do	Leitersburg	do	NW.
Rock Forge Dist'g Co	24	D, W	do	do	do	NW.
L. Winand & Bro	25	D, T, W	do	Scott Level	Baltimore	N.
Adam Rohrbach	26	D, T, W	do	Lineboro	Carroll	N.
The Balto. Dist'g Co	27	D, T, W	do	Baltimore	Baltimore	N.

MASSACHUSETTS.

A. & G. J. Caldwell	1	D, T, W	Third	Newburyport	Essex	NE.
Nahum Chapin	2	D, T, E, W	do	Charlestown	Suffolk	E.
D. E. Chase & Co	3	D, E, W	do	Somerville	Middlesex	E.
Sortwell & Co	4	T	do	Cambridge	do	E.
Bay State Dist'g Co	4	D, T, E, W	do	do	do	E.
D. Lawrence & Sons	5	D, T, W	do	Medford	do	E.
C. W. Howland	6	D, T, W	do	East Everett	do	E.
The H. Porter Co	7	D, T, W	do	Agawam	Hampden	W.
C. E. French	8	T, E, W	do	Boston	Suffolk	E.
C. Edward French "B"	8	T	do	do	do	E.
C. Edward French "C"	8	D, T, E, W	do	do	do	E.
Felton & Son	9	D, T, E, W	do	South Boston	do	E.

MINNESOTA.

St. Paul Dist'g Co	1	T, S, E, W	Minnesota	South St. Paul	Dakota	E.
The St. Paul Distillery	1	D, T, S, W	do	do	do	E.
Minneapolis Dist'g Co	2	D, T, W	do	Minneapolis	Hennepin	C.

MISSOURI.

Jos. Snyder	1	T, W	First	Ashton	Clark	NE.
The Central Dist'g Co	2	D, T, W	do	St. Louis	St. Louis	E.
The Missouri Distillery	3	D, T, M, S, W.	do	do	do	E.
Ferguson & Price	5	T	do	Summerville	Shannon	S.
John Seabaugh	6	T	do	Sedgewickville	Bollinger	SE.
Constance Dist'g Co	7	D, T, W	do	St. Louis	St. Louis	E.
David Crites	8	D, T, W	do	Daisy	Cape Girardeau.	SE.
R. C. Bohleke	9	T, W	do	Bernie	Stoddard	SE.
J. F. Higginbotham	9	T, W	do	do	do	SE.
Heible, Emmitt & Co	10	D, T	do	Columbia	Boone	C.
Heible, Emmitt & Co., N.F.	10	D, T, W	do	do	do	C.
R. T. Grisham	11	D, T, W	do	Yancy Mills	Phelps	C.
Martin Schamel	12	D, T, W	do	Lithium	Perry	SE.
Frank Albright	13	D, T, W	do	Castor	Bollinger	SE.
Dessert & Griffin	14	D, T, W	do	Macon City	Macon	N.
Mark Jackman	15	D, T	do	Jackman Mills	Howard	C.
P. D. Whitener	16	D, T, W	do	Castor	Bollinger	SE.
Peter Friese	17	D, T, W	do	Daisy	Cape Girardeau.	SE.
Burks & Reno	18	D, T, W	do	Des Arc	Iron	SE.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

MISSOURI—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
S. J. Romine	19	D, T, W	First	Essex	Stoddard	SE.
N. C. Hale	20	D, T, W	do	Vincit	Dunklin	SE.
I. A. Wilson	21	T	do	Morley	Scott	SE.
Wilson & Harper	21	D, T, W	do	Oran	do	SE.
C. H. Jotlin	22	D, T, W	do	Ellsinore	Carter	SE.
N. J. Wice	23	D, T, W	do	Buchanan	Bollinger	SE.
Benson, Smiley & Co	24	D, T, W	do	Annapolis	Iron	SE.
Henry Crites	30	D, T, W	do	Daisy	Cape Girardeau.	SE.
F. M. Hutchison	1	D, T, W	Sixth	Missouri City	Clay	NW.
Henry Tetrick	2	D, T, W	do	Dora	Ozark	S.
Jos. Harper	3	D, T, W	do	Bowers Mills	Lawrence	SW.
Lena Shafer	5	D, T, W	do	Hamilton	Caldwell	NW.
Denny Bros	6	D, T, W	do	Verona	Lawrence	SW.
D. Holladay	8	D, T, W	do	Weston	Platte	NW.
Mitchell & Mitchell	10	D, W	do	Billings	Clenshaw	S.
Argo & Taylor	14	D, T, W	do	Phelps	Lawrence	SW.
Covey & Sons	15	D, T, W	do	Southwest City	McDonald	SW.
B. J. Coleman	18	D, T, W	do	Rich Hill	Bates	W.
Johns & Tuttle	22	T	do	Johns Mills	Christian	S.
McHappy & Tuttle	22	D, T, W	do	do	do	S.
L. W. Young	24	T	do	Niangua	Webster	S.
Lippard & Farnswnrth	24	D, T, W	do	do	do	S.
J. T. Nelson	25	D, T, W	do	Ponce de Leon	Stone	S.
Stewart Bros. & Co	26	T	do	Buffalo	Dallas	S.
Stewart Bros. & Co	26	D, T, W	do	March	do	S.
Forsyth Dist'g Co	27	T	do	Forsyth	Taney	S.
Peter Kaullan	28	D, T, W	do	Marys Home	Miller	C.
Thos. N. Lofton	29	D, T, W	do	Waco	Jasper	SW.
Hargis & Wilks	32	D, T, W	do	Fordland	Webster	S.
Simpson & Adams	36	T	do	Roak	Barry	SW.
Craig, Simpson & Kendall	36	T, W	do	do	do	SW.
Simpson & Long	36	D, T, W	do	do	do	SW.
Wm. G. Perry	37	D, T, W	do	Competition	Laclede	S.
E. Johnson	40	D, T	do	Bonanza	Caldwell	NW.
Cox & Beck	48	D, T, W	do	Buffalo	Dallas	S.
Thornton Dist'g Co	49	T, W	do	Moscow	Clay	NW.
Herd & Sons	50	D, T, W	do	Charity	Dallas	S.
A. F. Johnson	58	D, T, W	do	Edgerton	Platte	NW.
G. W. Johnson	58	T	do	Union Mills	do	NW.
G. H. Shawan	59	T, W	do	Lone Jack	Jackson	W.
M. M. Rhoton	61	D, T, W	do	Bakersfield	Ozark	S.
Hausman & Rick	71	D, T, W	do	Keytesville	Chariton	N.
J. R. Johnson	73	D, T, W	do	Spencer	Lawrence	SW.
J. V. Mitchell	75	T, W	do	Cave Spring	Stone	S.
Perkins & Perkins	75	D, T, W	do	do	do	S.
R. R. Hendricks	75	D, W	do	do	do	S.
D. B. Kellogg	77	D, T, W	do	Keytesville	Chariton	N.
McCormick Dist'g Co	83	D, T, W	do	Waldron	Platte	NW.
Martin Dist'g Co	96	T	do	Kansas City	Jackson	W.
A. M. Jones	97	D, T, W	do	Liberty	Clay	NW.

NEBRASKA.

Willow Springs Dist'g Co	1	T, W	Nebraska	Omaha	Douglas	E.
Willow Springs Distillery	1	D, T, E, S, W	do	do	do	E.
Nebraska Distilling Co	2	D, T, W	do	Nebraska City	Otoe	E.

NEW HAMPSHIRE.

William Ward	1	D, T, W	N. Hamps'e	Portsmouth	Rockingham	SE.

NEW JERSEY.

Somerset Dist'g Co	43	D, T, W	Fifth	East Millstone	Somerset	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NEW YORK.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Eastern Dist'g Co	1	D, T, E, S, W	First	P. O. box No. 26, Blissville, L. I.	Green Point, Kings Co.	SE.
Eagle Dist'g Co	1	D, T, W	Third	56 Monroe St., New York.	New York	SE.
E. N. Cook & Co	3	D, T, S, W	Twenty-eighth.	Buffalo	Erie	W.

NORTH CAROLINA.

F. B. Fields	4	D, T, W	Fourth	La Grange	Lenoir	W.
Samuel Albertsen	12	D, T, W	do	Kenansville	Duplin	SW.
Haywood Preddy	513	D, T	do	Oak Ridge	Guilford	N.
Abram Coble	741	D, T, W	do	Lamont	do	N.
A. A. Kelly	924	D, T, W	do	Jonesboro	Moore	C.
Y. A. Toet	1179	D, T, W	do	Rome	Johnston	C.
William Coble	1234	D, T, W	do	Julian	Guilford	N.
R. B. Brady	1464	T, W	do	Bismarck	Johnston	C.
Rufus Honeycutt	1464	D, T, W	do	do	do	C.
Israel Turner	1487	D, T, W	do	Hillsboro	Orange	N.
J. E. Spier	1531	T	do	Grifton	Pitt	E.
J. H. Royal	1542	D, T, W	do	Clinton	Sampson	S.
G. F. Ingle	1558	D, T	do	Gibsonville	Guilford	N.
J. C. Pease	1566	W	do	Reamston	Granville	N.
E. Patterson	1854	T	do	Rock Creek	Alamance	N.
C. F. Laws	1855	D, T	do	Hillsboro	Orange	N.
G. W. Laws	1855	D, T, W	do	Caldwell Institu'n	do	N.
H. H. Lewey	1862	D, T, W	do	Gibsonville	Guilford	N.
S. H. Cates	1994	D, T	do	Roxbon	Person	N.
J. L. Davis & Bro	1997	D, T, W	do	Rese	Moore	C.
P. L. Sellars	2000	D, T	do	Burlington	Alamance	N.
D. M. Anderson	2002	D, T, W	do	Roxboro	Person	N.
J. A. Norwood	2003	D, T, W	do	Buchanan	Granville	N.
L. C. Chrisman	2012	D, T, W	do	Elon College	Alamance	N.
J. A. Cheek	2051	D, T, W	do	Hillsboro	Orange	N.
J. W. Myrick	2083	T	do	West End	Moore	C.
M. Sutton	2087	D, T, W	do	La Grange	Lenoir	W.
B. H. Telbington	2097	D, T, W	do	Clayton	Johnston	C.
A. M. Isley	2102	D, T, W	do	Curtis Mills	Alamance	N.
J. D. Haithcock	2103	T, W	do	Hesters	Granville	N.
T. C. Moore	2105	D, T	do	Buchanan	do	N.
R. H. Walker	2107	W	do	Liberty Store	Guilford	N.
C. R. Miller	2108	T, W	do	South Lowell	Orange	N.
A. L. Llewellyn	2114	T	do	Madison	Rockingham	N.
H. N. Albright	2118	D, T	do	Elon College	Alamance	N.
J. B. Barnett	2119	T	do	Roxboro	Person	N.
James H. House	2121	D, T, W	do	Littleton	Halifax	NE.
J. W. Hocutt	2210	D, T, W	do	Earpsboro	Johnston	C.
R. V. Cox	2211	D, T, W	do	Ramseur	Randolph	C.
F. S. Garrett	2213	D, T, W	do	Raleigh	Wake	C.
Milton Loy	2218	T	do	Nicholsons	Alamance	N.
J. E. Gates	2219	D, T, W	do	Lyndover	Durham	N.
J. B. Stanfield	2222	D, T	do	Roxboro	Person	N.
James R. Rodgers	2225	D, T, W	do	Newport	Carteret	SE.
E. R. Harden	2359	T	do	Graham	Alamance	N.
B. M. Robertson	2372	D, T, W	do	Archer's Lodge	Johnston	C.
A. D. Pander	2396	T, W	do	Enfield	Halifax	NE.
Solomon Wilson	2399	D, T, W	do	Julian	Randolph	C.
J. F. Cain, jr	2403	D, T, W	do	South Lowell	Durham	N.
J. R. Grogan	2404	D, T, W	do	Grogansville	Rockingham	N.
M. M. Tapp	2409	D, T, W	do	Roxboro	Person	N.
J. A. Hesser	2410	D, T, W	do	Pleasant Grove	Orange	N.
Johnson & Meins	2411	T	do	Merry Oaks	Chatham	C.
R. R. & J. F. Segroves	2412	W	do	Egypt	do	C.
W. J. Stewart	2414	D, T, W	do	Long Leaf	Moore	C.
J. W. N. Alston	2416	D, T, W	do	Carthage	do	C.
McKerall & Jackson	2418	D, T	do	Hillsboro	Orange	N.
J. W. McKerall	2418	D, T, W	do	do	do	N.
Thos. F. Boyd	2419	T	do	Rockingham	Richmond	S.
Thos. Coble	2421	D, T, W	do	Julian	Randolph	C.
D. M. Roberts	2457	D, T	do	Stem	Granville	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.	District.	Post-office or town.	County.	Section of State
1	2	3	4	5	6
R. P. Keck	2461	D, T	Burlington	Alamance	N.
W. B. Pemberton	2463	D, T, W	Liberty	Randolph	C.
C. A. Garner	2464	T, W	Youngsville	Franklin	N.
W. H. Shoffner	2466	D, T	Kimesville	Guilford	C.
H. M. Holt	2468	D, T, W	Graham	Alamance	N.
Jos. A. Haywood	2469	D, T, W	Milbernie	Wake	C.
Alford & Hatcher	2471	D, T, W	Bagley	Johnston	C.
John M. Sloan & Bro	2472	D, T, W	Jonesboro	Moore	C.
A. B. Harrington	2473	D, T, W	Sanford	do	C.
W. S. York	2474	T	Long Leaf	do	C.
J. H. Shoffner	2475	D, T, W	Lamont	Guilford	N.
C. D. Storey	2476	T	McLeansville	do	N.
F. L. Amick	2479	T	Lamont	do	N.
R. C. Palmer	2480	D, T, W	Liberty	Randolph	C.
Cluster Springs Dist'g Co.	2481	D, T, W	Blue Wing	Granville	N.
Corbett & Creel	2482	D, T, W	Dunn	Hartnell	C.
Upchurch & Jenks	2483	T	Apex	Wake	C.
A. V. Dockery	2484	T	Carthage	Moore	C.
Cugle & Horner	2484	D, T	do	do	C.
L. D. Royster	2485	D, T, W	Buchanan	Granville	N.
Solomon Haywood	2486	D, T, W	Onvil	Montgomery	C.
J. K. Turner	2487	D, T, W	Hillsboro	Orange	N.
J. M. Wall & Co	2489	D, T, W	Selma	Johnston	C.
Garrett & Perry	2490	D, T, W	Rileys Store	Randolph	C.
James T. Carter	2492	T	Eldorado	Montgomery	C.
Vance Leonard	2493	D, T	Sanford	Moore	C.
Cole & McDonald	2493	D, T, W	do	do	C.
A. W. Douglas	2494	D, T, W	Hillsboro	Orange	N.
G. M. Bragg	2495	D, T, W	Wilton	Granville	N.
J. B. Love	2496	D, T, W	Ridgeville	Caswell	N.
Gerringer & Baldwin	2497	D, T, W	Elon College	Alamance	N.
E. A. Lackey	2498	D, T, W	Hamlet	Richmond	S.
C. H. Tucker	2499	D, T, W	Candor	Montgomery	C.
James O. Stewart	2500	D, T, W	do	do	C.
Joseph R. Coley	2504	D, T, W	Rockingham	Richmond	S.
W. F. Jackson	2505	D, T, W	Hillsboro	Orange	N.
Henry G. Grady	2616	D, T, W	Goldsboro	Wayne	E.
Cox & Kivett	2617	D, T	Staley	Randolph	C.
J. F. Kivett	2617	D, T, W	do	do	C.
J. L. Williams	2618	D, T, W	do	do	C.
W. S. Vestal	2627	D, T, W	Graham	Alamance	N.
Hornaday & Culler	2631	D, T, W	Rock Creek	do	N.
J. H. Clapp	2632	D, T, W	Burlington	do	C.
John Langley	2633	D, T, W	Staley	Randolph	C.
B. I. Holden	2634	D, T, W	Franklinton	Franklin	N.
J. H. Clapp	2635	D, T, W	Burlington	Alamance	N.
John D. Haithcock	2636	D, T, W	Hester	Granville	N.
W. P. Alley	2637	D, T	Franklinton	Franklin	N.
John N. Roney	2638	D, T, W	Gibsonville	Guilford	C.
C. P. Pool	2639	D, T, W	Big Rock	Granville	N.
A. A. Phillippi	2640	D, T	Julian	Guilford	C.
Eli Garrett	2640	D, T, W	do	do	C.
Moffitt & Brady	2641	D, T	Checks	Randolph	C.
J. W. Busick	2642	D, T, W	Liberty Store	Guilford	C.
E. Auman	2643	D, T, W	Pisgah	Randolph	C.
W. T. Sent	2644	D, T, W	Hester	Granville	N.
J. G. Sharp	2645	D, T, W	Burlington	Alamance	N.
W. B. Wright	2646	D, T, W	Clarendon	Columbus	S.
Thomas Gray	2647	D, T, W	Meredith	Orange	N.
A. W. Jones	2648	D, T, W	Big Rock	Granville	N.
M. P. Hopkins	2649	D, T, W	Reidsville	Rockingham	N.
J. P. Kittle	2650	D T	Pocomoke	Granville	N.
J. I. Champion	2650	D, T, W	Wilton	do	C.
H. G. Harris	2651	D, T, W	Kembolton	Chatham	C.
G. F. Patterson	2652	D, T, W	Cedar Falls	Randolph	C.
W. H. and J. H. Aycock	2653	D T, W	Smithfield	Johnston	N.
S. T. Wrenn	2654	D, T, W	Roxboro	Person	N.
L. J. Williams	2655	D T, W	Williams Mills	Chatham	C.
W. E. Goldsten	2656	D, T, W	Goldston	do	N.
J. H. Miles	2657	D, T, W	Toney	Caswell	N.
Banesten & Royston	2658	D, T, W	Bullocks	Vance	S.
E. A. Lackey	2659	D, W	Hamlet	Richmond	S.
J. C. Smith	2660	D, T, W	Hamer	Caswell	N.
J. R. Horner	2661	D, T, W	Manly	Moore	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.	District.	Post-office or town.	County.	Section of State.
1	2	3	4	5	6
Henry King	2662	D, W	Fourth	Lays Shops	Alamance	N.
JoLnson & Patterson	2663	D, T, W	do	Hope Hill	Cumberland	S.
Henry M. Nunn	97	D, T	Fifth	Germanton	Stokes	N.
James Biesecker	425	D, T, W	do	Lexington	Davidson	C.
Albert Hunt	551	D, T	do	Hannersville	do	C.
V. E. Staley	575	D, T, W	do	Osbornville	Wilkes	NW.
A. M. Salmons	632	D, T, W	do	Buck Shoal	Yadkin	NW.
L. L. Suggs	644	D, T, W	do	Dallas	Gaston	SW.
J. H. Robertson	651	D, T, W	do	Osbornville	Wilkes	NW.
H. F. Pritchard	672	D, T	do	Waverly	Cleveland	SW.
H. T. Henning	989	D, T	do	Conrads	Yadkin	NW.
R. L. Combs	995	D, T, W	do	Roaring River	Wilkes	NW.
G. M. Barnes	996	D, T	do	Marion	McDowell	W.
J. L. Whittington & Co	1002	D, T	do	Whittington	Wilkes	NW.
J. C. Low	1005	D, T	do	Rockwell	Rowan	W.
Osborn & Sheppard	1007	D, T, W	do	Grayson	Ashe	NW.
W. A. Bailey	1013	T	do	Arcadia	Davidson	C.
M. M. Cline	1018	D, T, W	do	Newton	Catawba	W.
W. A. Hewitt	1168	D, T	do	do	do	W.
Daniel Smith	1179	D, T, W	do	Salem	Forsythe	N.
Eli Shores	1202	D, T	do	Spillman	Yadkin	NW.
O. M. Teague	1204	D, T	do	Kernersville	do	NW.
W. B. Stepes	1206	D, T, W	do	Winston	do	NW.
D. L. Shores	1209	D, T, W	do	Mana	do	NW.
J. S. Murphy	1230	D, T	do	Accommodate	Rutherford	SW.
W. B. Reece	1234	D, T, W	do	Beech Creek	Watauga	NW.
D. A. Kanipe	1245	D, T	do	Marion	McDowell	W.
David Shores	1270	D, W	do	Tilden	Yadkin	NW.
R. E. G. Pope	1276	D, T, W	do	Olin	Iredell	W.
J. B. Rhyne	1291	D, T	do	Kings Mountain	Cleveland	SW.
J. M. Williams	1307	D, T, W	do	Uree	Rutherford	SW.
W. L. White	1315	D, T	do	McCurdy	Iredell	W.
H. H. Miller	1319	D, T, W	do	Mount Zion	Wilkes	NW.
R. J. Holland	1320	D, T	do	Olin	Iredell	W.
R. S. Nelson	1322	D, T, W	do	Kernersville	Forsythe	N.
J. Parker	1323	D, T, W	do	Old Fort	McDowell	W.
R. Poney	1327	D, T, W	do	Beaver Dam	Union	S.
O. C. Williams	1330	D, T	do	Otter Creek	McDowell	W.
Cash & Lindsay	1332	D, T, W	do	Sandy Springs	Polk	SW.
W. L. Hyatt	1333	D, T, W	do	Culberson	Cherokee	SW.
C. F. Williams	1337	D, T, W	do	Dyke	Polk	SW.
J. E. A. Waldrop	1337	D, T	do	do	do	W.
H. B. Stewart	1349	D, T, W	do	Hedrick	Alexander	W.
H. P. Williams	1350	D, T, W	do	Republic	Yadkin	NW.
Jacob Goss	1354	D, T, W	do	Obids	Ashe	NW.
W. C. Myers	1361	D, T, W	do	Osbornville	Wilkes	NW.
J. C. Smith	1366	D, T	do	Marion	McDowell	W.
Lee McDeDaniel	1370	D, T	do	Advance	Davie	W.
Z. F. Hinkle	1371	D, T, W	do	Welcome	Davidson	C.
L. A. Bailey	1373	D, T	do	Elbaville	Davie	W.
C. G. Baily	1374	D, T, W	do	do	do	W.
J. S. Bryant	1380	D, T, W	do	Jonesville	Yadkin	NW.
S. L. Gough	1381	D, T, W	do	Tilden	do	NW.
H. J. Kisseburg	1382	D, T, W	do	Culberson	Cherokee	SW.
P. A. Parker	1383	D, T	do	Crouse	Lincoln	SW.
L. L. Suggs	1386	D, T, W	do	Dallas	Gaston	SW.
L. M. Dellinger	1388	D, T, W	do	Cherryville	do	SW.
H. C. Eller, jr	1390	D, T, W	do	Lewis Fork	Wilkes	NW.
N. M. Privett	1396	D, T	do	Lovelace	do	NW.
P. A. Summy	1398	D, T, W	do	Dallas	Gaston	SW.
John H. Horn	1472	D, T, W	do	Collinsville	Polk	SW.
G. W. Chaffin	1623	D, T, W	do	Winston	Forsythe	N.
S. A. Fowler	1701	D, T	do	Snow Creek	Iredell	W.
T. A. Garrison	1707	D, T, W	do	Morganton	Burke	W.
W. J. Mason	1717	D, T	do	McCurdy	Iredell	W.
W. M. Kelley	1719	D, T	do	Old Fort	McDowell	W.
D. Smitherman	1726	T	do	East Bend	Yadkin	NW.
T. G. Walsh	1729	D, T	do	Purlear	Wilkes	NW.
R. M. Jenkins	1733	D, T, W	do	Mount Holly	Gaston	SW.
J. W. Ward & Bro	1736	D, T, W	do	Turnersburg	Iredell	W.
John W. Howard	1738	D, T, W	do	Lovelace	Wilkes	NW.
G. T. Epps	1745	D, T, W	do	Dysartsville	McDowell	W.
A. S. McNeely	1746	D, T	do	Nebo	do	W.
S. F. Weir	1748	D, T, W	do	Kings Mountain	Cleveland	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
P. S. Beam	1749	D, T, W	Fifth	Cherryville	Gaston	SW.
G. T. Epps	1757	D, T, W	do	Dysartsville	McDowell	W.
J. E. Williams	1758	D, T, W	do	Greenlees	do	W.
G. F. Mitchell	1760	D, T	do	Osbornville	Iredell	W.
S. B. Harding	1761	D, T, W	do	Huntsville	Yadkin	W.
John Cresswell	1763	D, T	do	Marion	McDowell	NW.
Henry Crotts	1766	D, T	do	Bethany	Davidson	W.
G. D. Jenkins	1768	D, T	do	Mount Holly	Gaston	C.
R. M. Jenkins	1768	D, T	do	do	do	SW.
J. W. M. Grayson	1770	D, T	do	Grayson	Ashe	SW.
John F. Reece	1776	D, T	do	Beech Creek	Watauga	NW.
Hugh Sprinkle	1781	D, T, W	do	Yadkinville	Yadkin	NW.
Samuel Staley	1788	D, T	do	Dellaplane	Wilkes	NW.
L. J. Salmons	1792	D, T, W	do	Brier Creek	do	NW.
Turner & Nicholson	1793	D, T, W	do	Statesville	Iredell	W.
G. A. Cloninger	1835	D, T, W	do	Castner	Gaston	SW.
Stevenson & Cowan	1850	D, T, W	do	Statesville	Iredell	W.
G. D. Brinkly	1857	D, T, W	do	Tracadia	Yadkin	NW.
A. F. Lefler	2003	D, T	do	Ephesus	Davie	W.
T. D. Roseman	2015	D, T, W	do	Salisbury	Rowan	W.
W. C. Pharn	2019	D, T, W	do	Eupeptic Springs	Iredell	W.
Geo. Steelman	2024	D, T	do	Tracadia	Yadkin	NW.
F. M. Williams	2029	D, T, W	do	Ephesus	Davie	W.
The Loaferville Dist. Co	2036	D, T	do	Parlear	Wilkes	NW.
B. P. Watterson	2037	D, T	do	Joy	Burke	W.
R. S. Davis	2039	D, W	do	Panther Creek	Yadkin	NW.
T. L. Snead	2045	D, T, W	do	Scotts Cross-Roads.	Iredell	W.
J. P. Baker	2050	D, T, W	do	Wolf Creek	Cherokee	SW.
L. C. Myers	2056	D, T, W	do	Jennings Mills	Iredell	W.
A. L. Walker	2057	D, T, W	do	Lovelace	Wilkes	NW.
George V. Brown	2058	D, T	do	Mulberry	do	NW.
G. O. Fulenwider	2063	D, T, W	do	Salisbury	Rowan	W.
W. Bell	2064	D, T, W	do	Zimmerman	Wilkes	NW.
Bussell & Hussey	2065	D, T	do	Jennings Mills	Iredell	W.
W. H. Bussell	2065	D, T, W	do	do	do	W.
Nicholson Bros	2066	D, T, W	do	Evaline	do	W.
C. S. Holland	2069	D, T, W	do	Olin	do	SW.
John L. Wood	2082	D, T, W	do	Pleasant Ridge	Gaston	SW.
J. V. Wilkinson	2091	D, T	do	Sugar Hill	McDowell	W.
A. H. Cloninger	2093	D, T, W	do	Stanleys Creek	Gaston	SW.
H. T. Henning	2094	D, T	do	Conrads	Yadkin	NW.
R. C. Hopper	2096	D, T, W	do	Pigeon River	Haywood	SW.
J. McMiller	2097	D, T, W	do	Millertown	Rowan	W.
A. G. Whittington	2098	D, T	do	Whittington	Wilkes	NW.
J. C. Phyler	2099	D, T	do	Statesville	Iredell	W.
D. L. Bowman	2101	D, T, W	do	Bentley	Alexander	W.
W. L. Absher	2102	T	do	Mulberry	Wilkes	NW.
J. W. Riley	2103	D, T, W	do	China Grove	Rowan	W.
D. S. Lail	2105	D, T, W	do	Glen Alpine	Burke	W.
J. A. Owings	2106	D, T, W	do	River Hill	Iredell	W.
J. S. Willyard	2108	D, T, W	do	Hamptonville	Yadkin	NW.
F. M. Tomlin	2111	D, T, W	do	Weisner	Iredell	W.
W. C. Mathis	2112	D, T, W	do	Haystack	Surry	NW.
A. B. Wyatt	2114	D, T, W	do	Mulberry	Wilkes	NW.
James Roberts	2115	D, T, W	do	Lovelace	do	NW.
C. F. Simpson	2116	D, T, W	do	Belo	Surry	NW.
B. Murphy	2117	D, T, W	do	Mana	Yadkin	NW.
R. L. Tomlin	2118	D, T, W	do	Harmony	Iredell	W.
N. S. Souther	2120	D, T, W	do	Lovelace	Wilkes	NW.
J. L. Skidmore & Co	2122	D, W	do	Iron Station	Lincoln	SW.
J. S. Mayberry	2123	D, T, W	do	Dellaplane	Wilkes	NW.
M. L. Farr	2128	D, T, W	do	Norfolk	Iredell	W.
J. R. Norman	2129	D, T, W	do	Osbornville	Wilkes	NW.
A. C. Hedgecock	2130	D, W	do	Kernersville	Forsythe	N.
W. G. McBride	2135	D, T	do	Farmington	Davie	W.
J. L. Thornburgh	2137	D, T, W	do	Kings Mount	Cleveland	SW.
J. A. Parker	2138	D, T, W	do	Brushy Mount	Wilkes	NW.
F. E. Loftin	2139	D, T	do	Marion	McDowell	W.
L. L. Church	2140	D, T	do	Ready Branch	Wilkes	NW.
B. F. Sprinkle	2142	D, T	do	Footville	Davie	W.
J. R. Hull	2143	D, T, W	do	Olin	Iredell	W.
C. Carpenter	2144	D, T, W	do	Carpenter	Gaston	SW.
R. Bamberger	2145	D, T, W	do	Saludo	Henderson	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
D. A. Clement	2146	D, T, W	Fifth	Mocksville	Davie	W.
W. S. Stroup	2148	D, T, W	do	Hickory	Catawba	W.
H. C. Douthist	2149	D, T, W	do	Brier Creek	Wilkes	NW.
L. D. Williams	2150	D, T, W	do	Sincerity	Union	S.
J. F. Dimmette	2152	D, T, W	do	Wiles	Wilkes	NW.
Elias Ramsey	2154	D, T	do	Grover	Cleveland	SW.
John Bailey	2155	D, T, W	do	Smith Grove	Davie	W.
Peter Eaker & Co	2158	D, T, W	do	Cherryville	Gaston	SW.
Ray & Watts	2161	D, T, W	do	Halewood	Madison	W.
J. P. Bolin	2162	D, T, W	do	Jennings Mills	Iredell	W.
John W. Koon	2163	D, T, W	do	Thermal City	McDowell	W.
J. C. Burgess	2164	D, T, W	do	Statesville	Iredell	W.
D. D. Anderson	2165	D, T	do	Wilkesboro	Wilkes	NW.
J. W. Smithernan	2167	D, T	do	East Bend	Yadkin	NW.
S. C. Shumate	2169	T	do	Mulberry	Wilkes	NW.
P. A. Summy	2171	D, T, W	do	Lowesville	Lincoln	NW.
B. M. Carpenter	2172	D, T, W	do	Carpenter	Gaston	SW.
R. S. Gray	2173	D, W	do	Clingman	Wilkes	NW.
D. A. Hildebrand	2174	D, T	do	Connelly Springs	Burke	W.
T. A. Groce	2175	D, W	do	Tilden	Yadkin	NW.
G. W. Mathis	2177	D, W	do	Mana	do	NW.
B. L. Bunton	2178	D, T, W	do	Mount Bethel	Alexander	W.
Fraley & Messick	2180	D, T, W	do	Williamsburg	Iredell	W.
R. Bailey	2182	D, T	do	Elbaville	Davie	W.
D. Christopher	2185	D, T, W	do	Chronicle	Catawba	W.
P. S. Hofer	2186	D, T, W	do	Polycarp	Alexander	W.
Smith Hamlin	2188	D, T, W	do	Brevard	Transylvania	SW.
J. E. Weles	2190	D, T, W	do	Paint Rock	Madison	W.
C. C. Chambers	2191	D, T, W	do	Zimmerman	Wilkes	NW.
A. Warren	2192	D, T	do	Osbornville	do	NW.
C. M. Tevepaugh	2193	D, T, W	do	Brushy Mountain	do	NW.
J. M. Combs	2195	D, T, W	do	Zimmerman	do	NW.
J. H. Rutledge	2196	D, T	do	Stanley Creek	Gaston	SW.
S. L. Parrish	2197	D, W	do	Hannersville	Davidson	C.
S. Killian	2700	D, T	do	Collettsville	Caldwell	W.
L. J. Huffsteller	2701	D, T	do	Lincoluton	Lincoln	SW.
J. M. Cox	2702	D, T, W	do	Maxwell	Henderson	SW.
J. W. McFarland	2704	D, T, W	do	Poors Ford	Polk	SW.
Miller & Wiles	2706	D, W	do	Husk	Ashe	NW.
E. M. Couch	2708	D, T, W	do	Zion	Yadkin	NW.
R. M. Myers	2710	D, T, W	do	Jennings Mills	Iredell	W.
H. C. Huffsteller	2711	D, T	do	Pleasant Ridge	Gaston	SW.
M. L. Dickson	2711	D, T, W	do	do	do	SW.
Wm. Swisegood	2712	D, T	do	Jubilee	Davidson	C.
L. C. Myers	2713	D, T, W	do	Jennings Mills	Iredell	W.
S. Gray	2714	D, T	do	Brier Creek	Wilkes	NW.
Ellis Simpson	2715	D, W	do	Euto	Union	S.
J. E. C. Pegram	2717	D, T, W	do	Walkertown	Forsythe	N.
J. S. Russel	2718	D, T, W	do	Boomer	Wilkes	NW.
G. H. Hardin	2720	D, T, W	do	Beaver Creek	Ashe	NW.
J. E. Myers	2723	D, T, W	do	Eupeptic Springs	Iredell	W.
E. L. Cook	2724	D, T, W	do	Hickory	Burke	W.
A. A. Wiseman	2725	D, T, W	do	Elsie	Mitchell	W.
James Anderson	2726	D, T	do	Statesville	Iredell	W.
R. W. Brown	2727	D, T, W	do	Ashford	McDowel	W.
J. E. Hubbard	2728	D, T, W	do	Osborneville	Wilkes	NW.
A. M. Houser	2729	D, T, W	do	Republic	Lincoln	SW.
Seth Freeman	2730	D, T, W	do	Marshall	Madison	W.
O. E. Lippard	2732	D, T, W	do	Thurston	Alexander	W.
Jacob Jenkins	2734	T	do	Stanley's Creek	Gaston	SW.
A. H. Clininger	2734	D, T, W	do	do	do	SW.
W. S. Ward	2735	D, T, W	do	Armfield	Iredell	W.
L. C. Hoyle	2737	D, W	do	Camp Creek	Burke	W.
A. A. Kyles	2738	D, T, W	do	Rock Cut	Iredell	W.
A. D. Godfrey	2740	D, T, W	do	Norfolk	do	W.
H. T. Henning	2741	D, W	do	Tracodia	Yadkin	NW.
C. W. Chandley	2742	D, W	do	White Rock	Madison	W.
C. A. Reid	2744	D, W	do	Catawba	Catawba	W.
Nathan Shores	2748	D, T, W	do	Spillman	Yadkin	NW.
J. T. Harrison	2749	D, T, W	do	Salisbury	Rowan	W.
A. D. Randy	2751	D, W	do	Bandy	Catawba	W.
C. F. Williams	2752	D, W	do	Montford	McDowell	W.
J. W. Bowles	2755	D, T, W	do	Weisner	Iredell	W.
T. G. Falls	2756	D, T, W	do	Pleasant Ridge	Gaston	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. F. Salmons	2757	D, T, W	Fifth	Osbornville	Wilkes	NW.
J. L. Church	2760	D, T	do	Adley	do	NW.
J. L. Morgan	2762	D, W	do	Marion	McDowell	W.
J. H. Greenwood	2763	D, T, W	do	Jonesville	Yadkin	NW.
H. F. Shore	2764	D, T	do	Shore	do	NW.
J. C. Somers & Co	2765	D, T, W	do	Statesville	Iredell	W.
Samuel Lail	2770	D, W	do	Warlicks Mills	Burke	W.
J. F. Jenkins	2771	D, W	do	Grover	Cleveland	SW.
Sterne & Israel	2774	D, W	do	Hendersonville	Henderson	SW.
T. G. Falls	2781	D, T, W	do	Pleasant Ridge	Gaston	SW.
G. A. Hartman	2782	W	do	Farmington	Davie	W.
M. R. Jackson	2783	D, T, W	do	Maxwell	Henderson	SW.
L. A. Yount	2784	D, T, W	do	Newton	Catawba	W.
M. M. Lineberger	2785	D, T, W	do	Iron Station	Lincoln	SW.
W. L. Finney	2788	D, T, W	do	Jonesville	Yadkin	NW.
W. Fraley	2800	D, T	do	Cool Springs	Iredell	W.
J. F. Jenkins	2803	D, T, W	do	Earl Station	Cleveland	SW.
F. P. Rhyne	2809	D, T, W	do	Gastonia	Gaston	SW.
L. M. Dellinger	2810	D, T, W	do	Cherryville	do	SW.
J. W. Triplett & Co	2815	D, T, W	do	Elkville	Wilkes	NW.
C. M. Godby	2820	D, T, W	do	County Line	Davie	W.
J. R. Norman	2822	D, T, W	do	Osbornville	Wilkes	NW.
G. M. Barneycastle	2823	T	do	Advance	Davie	W.
W. H. Stockton	2825	T	do	Statesville	Iredell	W.
J. N. Hoke	2829	D, T, W	do	Waugh	do	W.
B. I. Anderson	2830	D, T	do	Calahan	Davie	W.
W. A. Bailey	2833	D, T, W	do	Advance	do	W.
D. C. Vassey	2839	T	do	Waverly	Cleveland	SW.
O. G. Turbiville	2840	D, T, W	do	Eagle Mills	Iredell	W.
D. F. Friday	2841	D, T, W	do	High Shoals	Gaston	SW.
P. N. Whitman	2843	T	do	Panther Creek	Yadkin	NW.
Heavner & Wise	2844	T	do	Reepsville	Lincoln	SW.
W. C. Myers	2845	D, T, W	do	Osbornville	Wilkes	NW.
A. M. Rhyne	2847	D, T, W	do	Dallas	Gaston	SW.
J. C. Somers & Co	2848	D, T	do	Statesville	Iredell	W.
John Bailey	2849	T	do	Smith Grove	Davie	W.
H. C. Hoover	2850	D, T, W	do	Stanley Creek	Gaston	SW.
C. M. Rhyne	2851	D, T, W	do	Dallas	do	SW.
J. C. Basinger	2853	D, T	do	Pool	Rowan	W.
J. J. Manney	2854	D, T	do	Cherryville	Gaston	SW.
F. H. Everhart	2855	D, T, W	do	Lexington	Davidson	C.
J. W. Alba	2856	D, T	do	Harmony	Iredell	W.
W. L. Coenatzen	2861	D, T	do	Fork Church	Davie	W.
L. S. Flemming	2862	D, T, W	do	Forbush	Yadkin	NW.
G. D. Carrier	2863	D, T, W	do	Rutherfordton	Rutherford	SW.
J. M. Dalton	2872	T	do	Leatherman	Macon	SW.
J. T. Goodman	2892	D, T, W	do	Amity Hill	Iredell	W.
C. Myers	2900	D, T, W	do	Advance	Davie	W.
A. E. Kemp	2902	D, T	do	Marler	Yadkin	W.
W. H. Pack	2905	D, T, W	do	Fork Church	Davie	NW.
F. C. Ellis	2906	D, T, W	do	Lewis Fork	Wilkes	W.
J. H. Swing	2909	D, T	do	Farmington	Davie	SW.
J. H. Feagans	2910	D, T, W	do	Clover	Polk	NW.
W. G. Davis	2914	D, T	do	Charity	Yadkin	N.
C. Dalton	2916	T, W	do	Henderson	Vance	W.
H. S. King	2928	D, T, W	do	Clio	Iredell	SW.
J. P. Dellinger	2930	D, T, W	do	Erwinsville	Cleveland	W.
T. F. Baggarly	2931	D, T, W	do	Harmony	Iredell	SW.
S. D. Johnson	2934	D, T, W	do	Gastonia	Gaston	SW.
W. R. Forbes	2937	D, T	do	Grover	Cleveland	SW.
W. C. Hyde	2938	T	do	Wolf Creek	Cherokee	NW.
B. Shores	2941	D, T	do	Yadkinsville	Yadkin	NW.
Thos. Greenwood	2942	D, T, W	do	Jonesville	do	W.
John N. Myers	2944	D, T, W	do	Fork Church	Davie	W.
John W. Moody	2952	D, T, W	do	Knight	Henderson	SW.
J. L. Morgan	2954	D, T, W	do	Marion	McDowell	W.
A. S. Alley	4004	D, T, W	do	Catawba	Catawba	SW.
J. J. Kennedy	4009	D, T, W	do	Kings Mountain	Cleveland	NW.
Wm. Billings	4012	D, T, W	do	Lomax	Wilkes	W.
B. J. Blackwell	4021	D, T, W	do	Salisbury	Rowan	SW.
J. C. Cooper	4026	D, T, W	do	Brevard	Transylvania	W.
W. Y. Hair	4039	D, T, W	do	Elmwood	Iredell	W.
Phelps & Vogler	4055	D, T	do	Advance	Davie	W.
E. E. Vogler	4055	D, T, W	do	do	do	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
M. R. Mull	4060	D, T, W	Fifth	Culberson	Cherokee	SW.
R. R. Reid	4064	D, T	do	Olin	Iredell	W.
C. H. Parham	4067	D, T, W	do	Pleasant Ridge	Gaston	SW.
J. B. Lanier	4071	D, T	do	Salisbury	Rowan	W.
D. L. Arey & Co	4071	D, W, T	do	do	do	W.
F. P. Rhyne	4072	D, T, W	do	Gastonia	Gaston	SW.
L. L. Smith	4075	D, T, W	do	Stanleys Creek	do	SW.
W. H. Gill	4083	D, T	do	Weisner	Iredell	W.
J. W. Gamble	4088	D, T, W	do	Gastonia	Gaston	SW.
M. P. Stroup	4090	D, T	do	Crouse	Lincoln	SW.
C. S. Holland	4094	D, T, W	do	Olin	Iredell	W.
Wiley Money	4101	D, T, W	do	Williamsburg	do	W.
A. Y. Hick	4102	D, T, W	do	Marion	McDowell	W.
Sidney Triplett	4103	D, T	do	Boomer	Wilkes	NW.
Frayley & Messick	4107	D, T, W	do	Williamsburg	Iredell	W.
W. T. Reinhardt	4113	D, T, W	do	Dallas	Gaston	SW.
T. M. A. Ware	4114	D, T	do	Kings Mountain	Cleveland	SW.
M. G. Shore	4117	D, T	do	Jonesville	Yadkin	NW.
F. M. Stepp	4120	D, T	do	Greenlees	McDowell	W.
H. D. Privett	4121	D, T, W	do	Lovelace	Wilkes	NW.
W. R. Sheppard	4123	D, T, W	do	Grover	Cleveland	SW.
E. W. Belk	4124	D, T, W	do	Beaver Dam	Union	S.
H. G. Jurney	4125	D, T	do	Jennings Mills	Iredell	W.
Campbell & Lazenby	4126	D, T	do	Harmony	do	W.
P. R. Lazenby	4126	D, T, W	do	do	do	W.
John Martin	4131	D, T	do	Pfafftown	Forsyth	N.
C. F. Williams	4135	D, T	do	Otter Creek	Rutherford	SW.
Jacob Kanipe	4136	D, T	do	Marion	McDowell	W.
J. L. Morgan	4136	D, T, W	do	do	do	W.
W. B. Brown	4139	D, T	do	Ashford	do	W.
F. E. Loftin	4140	T	do	Marion	do	W.
John A. Hoffman	4141	D, T, W	do	Parlear	Wilkes	NW.
J. L. Padgett	4142	D, T	do	Marion	McDowell	W.
Do	4143	D, T	do	do	do	W.
E. S. McKinney	4144	D, T	do	Ashford	do	W.
Wm. Wiseman	4144	D, T, W	do	North Cove	do	W.
J. W. Huffstetler	4149	D, T	do	Crouse	Lincoln	SW.
J. C. Walker	4150	D, T, W	do	Viands	Wilkes	NW.
L. E. Davis	4151	D, T, W	do	Lewis Fork	do	NW.
R. L. Ledbetter	4152	D, T, W	do	Otter Creek	Rutherford	SW.
C. C. Chambers	4157	D, T	do	Zimmerman	Wilkes	NW.
A. P. Fromberger	4162	D, T, W	do	Gastonia	Gaston	SW.
W. H. B. Linebergen	4164	D, T	do	Dallas	do	SW.
J. W. Williams	4165	D, T, W	do	Forbush	Yadkin	NW.
J. D. Phillips	4166	D, T	do	Mana	do	NW.
C. W. Ward	4169	D, T, W	do	Iron Station	Lincoln	SW.
W. T. Reinhardt	4170	D, T	do	Dallas	Gaston	SW.
J. J. Ikel	4071	D, T, W	do	Abbotts Creek	Davidson	C.
John Carsen	4174	D, T, W	do	Marion	McDowell	W.
E. S. McKinney	4179	D, T	do	Ashford	do	W.
J. W. Parker	4180	D, T, W	do	Shelby	Cleveland	SW.
J. A. Pinnix	4181	D, T	do	Longstown	Yadkin	NW.
A. C. Troutman	4184	D, T	do	Statesville	Iredell	W.
J. M. Rhyne & Son	4185	D, T	do	Gastonia	Gaston	SW.
T. C. Banning	4186	D, T, W	do	Old Fort	McDowell	W.
G. W. Selvey	4187	T	do	Montford	do	W.
J. W. Koon	4188	D, T	do	Cuba	Rutherford	SW.
John H. George	4190	D, T	do	Dalton	Stokes	N.
W. R. Lowery	4192	D, T, W	do	Kings Mountain	Cleveland	SW.
L. P. Yarborough	4193	D, T, W	do	Dysartsville	McDowell	W.
R. M. Myers	4195	D, T, W	do	Jennings Mills	Iredell	W.
J. G. Little	4196	D, T, W	do	Dallas	Gaston	SW.
J. A. Barkley	4197	D, T, W	do	Statesville	Iredell	W.
W. T. Nicholsen	4198	D, T	do	River Hill	do	W.
J. L. Coleman	4204	T	do	Lincolnton	Lincoln	SW.
J. A. Basinger	4205	D, T, W	do	Millertown	Rowan	W.
J. H. Woolley	4207	D, T, W	do	Cherryville	Gaston	SW.
James Combs	4208	D, T	do	Lovelace	Wilkes	NW.
Metters S. Keen	4209	D, T, W	do	Cid	Davidson	C.
J. T. Holland	4211	D, T, W	do	Olin	Iredell	W.
H. F. Forbes	4212	D, T, W	do	Crowders Creek	Gaston	SW.
W. F. McGuire	4213	D, T	do	County Line	Davie	W.
W. T. White	4214	D, T	do	Earl Station	Cleveland	W.
E. D. C. Pope	4215	D, T	do	Olin	Iredell	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. R. Blackwood	4216	D, T	Fifth	Waco	Cleveland	SW.
William Ray	4217	D, T	do	Kings Mountain	do	SW.
D. B. Green	4221	T	do	Pine Ridge	Surry	NW.
Cash & Lindsay	4224	D, T	do	Hicksville	Rutherford	SW.
J. A. Rhyne	4226	D, T	do	Gastonia	Gaston	SW.
J. W. Lackey	4227	D, T, W	do	Grode	Alexander	W.
J. S. Bandy	4229	D, T	do	Bandy	Catawba	W.
Grayson & Eller	4232	D, T, W	do	Grayson	Ashe	W.
W. G. Gilliland	4235	D, T, W	do	Old Fort	McDowell	W.
Calvin Settlemyer	4236	D, T, W	do	Pearson	Burke	W.
J. L. Hill	4238	D, T, W	do	Forest City	Rutherford	SW.
J. C. Rhyne	4239	D, T, W	do	Gastonia	Gaston	SW.
J. H. Hobson	4241	D, T, W	do	Forbush	Yadkin	NW.
J. B. Lanier	4242	D, T, W	do	Salisbury	Rowan	W.
A. C. Jenkins	4243	D, T	do	Cherryville	Gaston	SW.
S. H. Dinkins	4244	D, T, W	do	Yadkinville	Yadkin	NW.
J. F. Prevett	4245	D, T	do	Lovelace	Wilkes	NW.
David Shores	4246	T	do	Tilden	Yadkin	NW.
M. L. Barringer	4250	D, T	do	Statesville	Iredell	W.
G. Edwards	4251	D, T	do	Edwards Cross-Roads.	Alleghany	W.
J. Q. A. Sprinkle	4253	D, T	do	Yadkinville	Yadkin	NW.
W. C. J. Caton	4254	D, T	do	Concord	Cabarrus	SW.
J. P. Dellinger	4255	D, T, W	do	Erwinsville	Cleveland	SW.
W. E. Anderson	4256	D, T	do	Lovelace	Wilkes	NW.
M. F. Brown	4257	D, T	do	Mulberry	do	NW.
J. M. Small	4258	D, T, W	do	Morganton	Burke	W.
Geo. W. Smith	4261	D, T	do	Kernersville	Forsyth	N.
J. F. Jenkins	4262	D, T, W	do	Earl Station	Cleveland	SW.
J. E. Prevett & Bro	4263	D, T	do	Jennings Mills	Iredell	W.
J. E. Prevett	4263	D, T, W	do	do	do	W.
E. D. C. Pope	4264	D, T	do	Olin	do	W.
D. S. Stack	4264	D, T, W	do	do	do	W.
A. S. Alley	4265	D, T	do	Catawba	Catawba	NW.
G. D. Wagoner	4266	D, T	do	Chestnut Ridge	Yadkin	NW.
J. J. Wise	4267	D, T	do	Nebo	McDowell	W.
J. Hittleman	4269		do	Hendersonville	Henderson	SW.
White & Pasem	4272	D, T, W	do	Dallas	Gaston	SW.
R. A. Sowers	4275	D, T, W	do	Welcome	Davidson	C.
W. M. Guyer	4276	D, T, W	do	Mosby	Surry	NW.
C. C. Hampton	4277	D, T, W	do	P. O. Landrum.	Spartanburg, S. C.	SW.
				Distillery	Polk Co., N. C.	C.
Jesse L. Dorsett	4278	D, T, W	do	Lexington	Davidson	NW.
W. W. Hutchens	4279	D, T, W	do	Martin	Yadkin	NW.
S. Mitchell	4280	D, T	do	Conrads	do	NW.
J. H. Holcomb	4281	D, T, W	do	Longtown	do	NW.
Old Nick Whisky Co	4282	D, T, W	do	Panther Creek	do	SW.
R. D. Block	4284	D, T, W	do	Crouse	Lincoln	W.
G. W. Orrell	4286	D, T	do	Advance	Davie	W.
C. A. Shook	4287	D, T, W	do	New Sterling	Iredell	W.
C. C. Bengin	4288	D, T	do	Old Fort	McDowell	SW.
C. S. Carpenter	4289	D, T, W	do	Crouse	Lincoln	W.
S. A. Fortner	4290	D, T	do	Black Mountain	Buncombe	NW.
W. L. Jarvis	4291	D, T, W	do	Hunting Creek	Wilkes	W.
J. T. Patterson	4293	T	do	Dysertsville	McDowell	W.
L. D. Freeze	4296	D, T, W	do	Statesville	Iredell	W.
H. P. Cornatzer	4298	D, T	do	Advance	Davie	W.
N. D. White	4299	D, T	do	McCurdy	Iredell	W.
A. R. Holland	4301	D, T, W	do	Evalin	do	NW.
B. A. Jarvis	4302	D, T	do	Cross Roads Church.	Yadkin	NW.
P. D. Williams	4303	D, T, W	do	Mills Spring	Polk	SW.
J. S. Carpenter	4304	D, T, W	do	Crouse	Lincoln	SW.
J. W. Parker	4305	D, T	do	Shelby	Cleveland	NW.
A. P. Myers	4306	D, T	do	Mulberry	Wilkes	NW.
J. G. Reavis, jr	4307	D, T	do	Allgood	Yadkin	W.
W. H. York	4308	T	do	Enola	Burke	SW.
W. S. Richards	4309	D, T	do	Stanleys Creek	Gaston	W.
John Bailey	4311	D, T	do	Smith Grove	Davie	SW.
J. L. Hill	4312	D, T	do	Ellenboro	Rutherford	NW.
J. A. Denny	4313	T	do	Triplett	Watauga	W.
E. G. Jones	4314	T	do	Holmans	Davie	NW.
D. D. Anderson	4315	D, T	do	Wilkesboro	Wilkes	

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
F. V. Cass	4318	D, T, W	Fifth	Osbornville	Wilkes	NW.
John McFarlan	4319	D, T	do	Marion	McDowell	W.
J. L. Morgan	4319	D, T, W	do	do	do	W.
W. W. Pense	4320	D, T, W	do	Phi	Rowan	W.
W. T. Hill	4321	T	do	Beaver Dam	Union	S.
H. F. Hoots	4323	D, T, W	do	Cross Roads Church.	Yadkin	NW.
J. L. Shores	4324	T	do	Tilden	Yadkin	NW.
J. L. Whittington	4326	D, T	do	Whittington	Wilkes	NW.
Jas. Mitchell	4328	D, T, W	do	Jennings Mills	Iredell	W.
J. Y. Finley	4329	T	do	Turkey Cove	McDowell	W.
C. R. Hemmings	4332	T	do	White Plains	Surry	NW.
W. M. Mills	4334	T	do	Statesville	Iredell	W.
William Shook	4337	D, T, W	do	Catfish	Catawba	W.
B. L. Bunton	4339	D, T	do	Hickory	do	W.
O. L. Thornburgh	4340	T	do	Collettsville	Caldwell	W.
S. Killian	4341	D, T, W	do	Hickory	Catawba	W.
Jonas Scruggs	4343	D, T, W	do	Sandy Springs	Polk	SW.
H. V. Jordan	4346	T	do	Cana	Davie	W.
L. A. Lynch	4347	D, T, W	do	Elkville	Wilkes	NW.
J. C. Combs	4348	D, T	do	Mooresville	Iredell	W.
Campbell & Lazenby	4349	D, T	do	Harmony	do	W.
J. A. Bishop	4350	T	do	Saluda	Polk	SW.
Noah F. Corn	4350	D, T	do	do	do	SW.
W. B. Feagans	4351	D, T, W	do	Collinsville	do	SW.
W. L. Harbin	4352	D, T, W	do	Statesville	Iredell	W.
Moody & Allison	4353	T, W	do	Jonathans Creek	Haywood	SW.
H. B. Lewis	4354	T	do	Bee Log	Yancy	W.
Stanton & Shelton	4355	T	do	White Rock	Madison	W.
B. F. Blackburn	4356	D, T, W	do	Kernersville	Forsyth	N.
A. E. Roberts	4357	D, T, W	do	Osbornville	Wilkes	NW.
C. V. Spillman	4358	D, T, W	do	Spillman	Yadkin	NW.
B. L. Sizeman	4359	D, T, W	do	Chestnut Ridge	Yadkin	NW.
J. D. Williams	4360	D, T	do	Yadkinsville	do	NW.
L. L. Lail	4361	D, T, W	do	Glen Alpine	Burke	W.
M. F. Barnes	4362	D, T, W	do	Connellys Springs	do	W.
R. L. Davis	4363	D, T, W	do	Carpenters	Gaston	SW.
J. S. Murphy	4364	D, T	do	Accommodate	Rutherford	SW.
John Ramsey	4365	D, T, W	do	do	do	SW.
T. J. Compton	4366	T	do	Statesville	Iredell	W.
Hugh & Compton	4366	D, T	do	do	do	W.
A. M. Hensley	4367	D, T	do	Toms Creek	McDowell	W.
D. B. Huffsteller	4368	D, T	do	Kings Mountain	Cleveland	SW.
J. P. Salmon	4369	W	do	Black Mountain	Buncombe	W.
Joseph Lewis	4371	D, T	do	Craig	McDowell	W.
J. F. Henson	4372	D, T, W	do	Brevard	Transylvania	SW.
J. H. Woolley	4373	D, T, W	do	Cherryville	Gaston	SW.
R. H. Cameron	4374	D, T, W	do	Gastonia	do	SW.
O. C. Smith	4376	T	do	Baton	Caldwell	W.
Z. P. Deal	4377	D, T, W	do	Kilby	Alexander	W.
Reid & Brawley	4378	D, T	do	Catawba	Catawba	W.
Hasten Coe	4379	W	do	Butcher	Surry	NW.
J. H. Lewis	4380	T	do	Farmington	Davie	W.
C. A. Hartman	4380	D, T, W	do	do	do	W.
J. F. McKinney	4381	T	do	Mica	Mitchell	W.
W. R. Cordell	4382	T	do	Greenlees	McDowell	W.
Landon Estep	4383	D, T	do	Beech Creek	Watauga	NW.
H. A. Beaver	4387	D, T	do	Vance	Iredell	W.
J. G. Aderholdt	4388	D, T, W	do	Gamewell	Caldwell	W.
J. N. Russel	4389	D, T	do	Fletcher	Henderson	W.
L. R. Cornwall	4390	D, T, W	do	Collinsville	Polk	SW.
Henry Vanhorn	4393	D, T, W	do	Pearson	Burke	SW.
Boyce Ware	4394	D, T, W	do	Elbethel	Cleveland	W.
Chas. M. Dellinger	4395	T	do	Joy	Burke	SW.
A. E. Shores	4396	D, T, W	do	Shore	Yadkin	NW.
C. P. Chapel	4397	D, T	do	Jonesville	do	NW.
L. B. Harris	4398	D, T, W	do	Otter Creek	Rutherford	NW.
R. F. Hamby	4399	D, T, W	do	State Road	Surry	NW.
R. C. Hopper	4401	D, T	do	Clyde	Haywood	NW.
Ford & Shook	4401	D, T	do	do	do	W.
A. D. Parks	4402	D, T	do	Taylorville	Alexander	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
C. Dodsworth	1	T	First	Cincinnati	Hamilton	SW.
The Clifton Spring Dist'g Co.	1	D, T, W	do	do	do	SW.
The Maddux Hobart & Co.	5	T	do	do	do	SW.
Lewis O. Maddux as The Consolidated Dist'g Co.	5	T	do	do	do	SW.
Lewis O. Maddux as Hoffheimer Bros.	5	T	do	do	do	SW.
Lewis O. Maddux as Kentucky River Dist'g Co.	5	T	do	do	do	SW.
Lewis O. Maddux as Maddux, Hobart & Co.	5	T, D, W	do	do	do	SW.
Lewis O. Maddux as Star Dist'g Co.	5	T	do	do	do	SW.
Lewis O. Maddux as The Star Distilling Co.	5	T	do	do	do	SW.
Lewis O. Maddux as The Uniontown Dist'g Co.	5	T, W	do	do	do	SW.
The Storrs Dist'g Co	6	T	do	do	do	SW.
O. L. Perrin as The Storrs Dist'g Co.	6	T	do	do	do	SW.
O. L. Perrin as O. B. Cook & Co.	6	T	do	do	do	SW.
O. L. Perrin as The Consolidated Co.	6	D, T, W	do	do	do	SW.
O. L. Perrin as Elk Head Dist'g Co.	6	T	do	do	do	SW.
O. L. Perrin as Hoffheimer Bros.	6	T, W	do	do	do	SW.
O. L. Perrin as Hasterlik Bros.	6	T	do	do	do	SW.
O. L. Perrin as L. Sonnenschein.	6	T	do	do	do	SW.
O. L. Perrin as The Star Distillery Co.	6	T, W	do	do	do	SW.
D. Roher	11	D, T, W	do	Germantown	Montgomery	N.
The Storrs Distilling Co	12	T, W	do	Cincinnati	Hamilton	SW.
O. L. Perrin as The Storrs Distilling Co.	12	D, T, W	do	do	do	SW.
J. Freiberg as Agawan Distilling Co.	13	T	do	Lynchburg	Highland	S.
Julius Freiberg as H. Altman & Co.	13	T, W	do	do	do	S.
Julius Freiberg as Boehm & Co.	13	T	do	do	do	S.
Julius Freiberg as S. C. Boehm & Co.	13	T, W	do	do	do	S.
J. Freiberg as Clinton Distilling Co.	13	T, W	do	do	do	S.
J. Freiberg as Childs & Co.	13	T	do	do	do	S.
J. Freiberg as J. C. Childs & Co.	13	T	do	do	do	S.
J. Freiberg as Calhoun Distilling Co.	13	T	do	do	do	S.
J. Freiberg as California Wine Co.	13	T, W	do	do	do	S.
J. Freiberg as Clear Spring Dist'g Co.	13	T	do	do	do	S.
J. Freiberg as Delaney & Murphy.	13	T	do	do	do	S.
J. Freiberg as Elmwood Dist'g Co.	13	T, W	do	do	do	S.
J. Freiberg as Freiberg & Workum.	13	D, T, W	do	do	do	S.
J. Freiberg as Froehlick Bros.	13	T	do	do	do	S.
J. Freiberg as R. R. Grotte.	13	T	do	do	do	S.
J. Freiberg as M. Hoffman.	13	T	do	do	do	S.
J. Freiberg	13	T	do	do	do	S.
J. Freiberg as F. J. Kiesel & Co.	13	T	do	do	do	S.
J. Frieberg as Lilienthal & Co.	13	T	do	do	do	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. Freiberg as John Leffler	13	T	First	Lynchburg	Highland	S.
J. Freiberg as L. W. Mack	13	T	do	do	do	S.
J. Freiberg as M. Meyer	13	T	do	do	do	S.
J. Freiberg as Maywood Dist'g Co.	13	T	do	do	do	S.
J. Freiberg as Old Windmill Dist'g Co.	13	T, W	do	do	do	S.
J. Freiberg as Red Cross Dist'g Co.	13	T	do	do	do	S.
J. Freiberg as Roanoke Dist'g Co.	13	T	do	do	do	S.
J. Freiberg as E. Rindskopf & Co.	13	T	do	do	do	S.
J. Freiberg as J. Z. T. Robitzer, O. F.	13	T, W	do	do	do	S.
J. Freiberg as J. Z. T. Robitzer, N. F.	13	T, W	do	do	do	S.
J. Freiberg as The Ullman Goldsborough Dist. Co.	13	T	do	do	do	S.
J. Freiberg as C. Wezler	13	T, W	do	do	do	S.
Fleischman & Co	21	D, T, W, S	do	Riverside	Hamilton	SW.
Geo. T. Booker	22	D, T, W	do	Wayne Township	Montgomery	W.
Lewis Hayner	2	D, T, W	Tenth	Troy	Miami	W.
Andrew Staley	5	T, W	do	Rex	do	W.
Brickner & Ehrenfired	51	T	do	Tiffin	Seneca	N.
James Emmitt	2	D, T, W, S	Eleventh	Waverly	Pike	S.
M. A. Cesner	4	D, T, W	do	Dresden	Muskingum	C.
C. Koppe	5	D, T, W	do	Cardington	Morrow	C.
The Springlane Dist'g Co	7	D, T, W	do	Portsmouth	Scioto	S.
Israel Drumm	15	T, W	do	Lithopolis	Fairfield	C.
O. M. Gilbert	18	D, T, W	do	Ashley	Delaware	C.
R. C. Bigbee	19	D, T, W	do	Levering	Knox	C.
John Ramser	1	D, T, W	Eighteenth	Powhatan Points	Belmont	E.
F. M. Thorla	2	D, T, W	do	Ren Rock	Noble	E.
C. E. Davis	3	T, W	do	Demos	Belmont	E.
L. Turner	3	D	do	do	do	E.
S. Wachner	4	T, W	do	Mogadore	Portage	E.
Wire & Welsh	5	D, T, W	do	New Middleton	Mahoning	NE.
Sigmund Wachner	6	D, T, W	do	Mogadore	Summit	NE.
Miller & Weiss	7	D, T, W	do	Walnut Creek	Holmes	C.
Mogadore Dist'g Co	8	D, T, W	do	Mogadore	Summit	NE.
Eckert Bros	10	D, T, W	do	Petersburg	Mahoning	NE.
Metts Dist'g Co	15	T, W	do	New Middleton	do	NE.
Do	15	D, T, W	do	do	do	NE.
S. M. Miller	16	T	do	Cairo	Stark	NE.
Hetty Miller	16	T, W	do	do	do	NE.
C. E. Bowman	18	D, T, W	do	Wooster	Wayne	N.
John Seeger	33	D, T, W	do	New Springfield	Mahoning	NE.

OREGON.

Medford Dist'g Co	1	D, T, W	Oregon	Medford	Jackson	SW.
Portland Dist'g and Cattle-Feeding Co.	3	D, T	do	Frontdale	Multnomah	NW.
Key & Badget	4	D, W	do	Weston	Umatilla	N.
The Uniontown Dist'g Co.	35	D, T, W	do	Uniontown	Whitman, Wash.	SW.
W. L. Vanzant	36	T	do	Toledo	Louis Co., Wash.	S.
Wilson & Hinch	41	T	do	Redmond	King Co., Wash.	W.

PENNSYLVANIA.

Alex. Young Co. Limited	1	D, T, W	First	Philadelphia	Philadelphia	SE.
J. A. Dougherty's Sons	2	T	do	1130 N. Front st.	do	SE.
Do				Philadelphia		
Do	2	D, T, W	do	do	do	SE.
D. M. Brensinger	2	D, W	do	do	do	SE.
	3	T	do	Auburn	Schuylkill	E.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
N. L. Kalbach	8	D, T, W	First	Mount Ætna	Berks	SE.
J. E. Straub	10	D, T, W	do	Stetlersville	Lehigh	E.
R. H. Dunkle	11	T	do	East Berkley	Berks	E.
A. H. Dunkle	11	D, T, W	do	do	do	SE.
Adam Stine	45	D, T, W	do	Kutztown	do	SE.
Hellam Dist'g Co	26	D, T, W	do	Hellam	York	SE.
Marks & Enders	27	T, W	do	Middleburg	Snyder	S.
J. L. Marks	27	D, T, W	do	do	do	C.
C. Habecker	28	D, T, W	do	Penn	Lancaster	C.
J. C. Clugston	29	T, W	do	Waynesboroug	Franklin	SE.
Lauck Bros	30	T, W	do	Bowmansdale	Cumberland	S.
Levi M. Lauck	30	D, T, W	do	do	do	S.
John Shawver	31	D, T, W	do	Middlesworth	Snyder	C.
A. B. Sheaffer	32	T, W	do	Lancaster	Lancaster	SE.
A. S. Burkholder	32	D, T, W	do	do	do	SE.
A. E. Fyan	33	D, T, W	do	Kegg	Bedford	S.
S. S. Brumbaugh	34	D, T, W	do	New Enterprise	do	S.
J. F. Sheaffer	35	D, T, W	do	Lancaster	Lancaster	SE.
Hursh & Lauck	36	T, W	do	York Springs	Adams	S.
Bough & Lauck	36	D, T, W	do	do	do	S.
W. C. McNulty	37	T, W	do	Chambersburg	Franklin	S.
J. C. Clugston	38	D, T, W	do	Waynesboro	do	S.
A. B. Sheaffer	40	D, T, W	do	Lancaster	Lancaster	SE.
A. S. Bomberger & Bro	48	D, T, W	do	Schaeffertown	Lebanon	SE.
The Wilson Dist'g Co	1	D, T, W	do	Highspire	Dauphin	C.
The Wilson Dist'g Co., limited.	1	D, W	do	do	do	C.
J. B. Hertzler	3	D, T, W	do	Lititz	Lancaster	SE.
B. F. Welty	4	D, T, W	do	Waynesboro	Franklin	S.
Joseph Sechrist	5	D, T, W	do	Felton	York	S.
Martin Grube	6	D, T, W	do	Huntingdon	Huntingdon	C.
P. & H. Small	7	T, W	do	St. Thomas	Franklin	S.
Elias Hake	8	D, T, W	do	New Cumberland	Cumberland	S.
H. Free & Co	9	D, T, W	do	Etters	York	S.
A. J. Unger	10	D, T, W	do	Cove Gap	Franklin	S.
Daniel T. Senker	11	D, T, W	do	Millersburg	Dauphin	C.
Elias Brean	12	T, W	do	Railroad	York	S.
A. Braunseuter	12	T, W	do	do	do	S.
John Waidlich	13	D, T, W	do	Foltz	Franklin	S.
J. W. Wheler	14	D, T, W	do	Newville	Cumberland	S.
William Foust	15	D, T, W	do	Glen Rock	York	SE.
Henry Kauffman	18	D, T, W	do	Sporting Hill	Lancaster	S.
Robert Johnston	19	T, W	do	Greencastle	Franklin	C.
Nathaniel Miller	20	D, T, W	do	Elizabethville	Dauphin	C.
Weaver & Son	21	D, T, W	do	do	do	S.
Patrick Hughes	22	T	do	Shellsburg	Bedford	S.
Hughes Bros	22	D, T, W	do	do	do	C.
Henry T. Ernst	23	T	do	Loyalton	Dauphin	E.
Wilson F. Romig	9	D, T, W	do	Stockertown	Northampton	E.
J. R. Fowler & Co	11	D, T, W	do	Pine Summit	Columbia	C.
Miller & Dick	12	D, T, W	do	Bath	Northampton	E.
George N. Oyster	13	D, T, W	do	Washingtonville	Montour	C.
A. Cole & Son	15	T, W	do	Coles Creek	Columbia	C.
J. F. & A. C. Steckel	16	D, T, W	do	Bath	Northampton	E.
Ash & Bro	17	D, T, W	do	Berwick	Columbia	C.
James K. Reish	18	T, W	do	Cowan	Union	N.
Philip K. Fisher	19	T, W	do	Muncy	Lycoming	N.
J. P. & T. H. Shoemaker	20	D, T, W	do	Clarkestown	do	N.
John G. Siegel	21	D, T, W	do	Salladasburg	do	C.
Gottlieb Haag	22	D, T, W	do	Pleasant Gap	Center	C.
Noah W. Eby	23	D, T, W	do	Woodward	do	E.
Jacob Workheiser	24	D, T, W	do	Stockertown	Northampton	E.
Smith & Jones	27	D, T, W	do	Bath	do	E.
Wm. B. Nace	28	D, T, W	do	Petersville	do	C.
B. F. Edgar & Co	29	D, T, W	do	Stillwater	Columbia	N.
John Schaad	30	D, T, W	do	Bernice	Sullivan	C.
Norman Cole	31	D, T, W	do	Mifflinsville	Columbia	C.
Roher, McHenry & Co	33	T	do	Benton	do	C.
Roher, McHenry & Son	33	D, T, W	do	do	do	W.
A. Guckenheimer	1	D, T, W, E	Twenty-third.	Freeport	Armstrong	W.
I. N. Burson	2	D, T, W	do	Fredericktown	Washington	SW.
A. Overholt & Co	3a	T	do	Broad Ford	Fayette	SW.
Jos. S. Finch & Co	4	D, T, W, E	do	Pittsburg	Allegheny	SW.
The Large Dist'g Co	5a	T	do	West Elizabeth	do	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
The Large Dist'g Co	5a	T, W	Twenty-third.	West Elizabeth	Allegheny	SW.
Large Dist'g Co. (new firm)	5a	D, T, W	do	do	do	SW.
Gilpin Smith	6	D, T, W	do	Bald Hill	Greene	SW.
The G. W. Jones Dist'g Co	7	D, T, W	do	Brownsville	Fayette	SW.
The Fayette Dist'g Co	7	T	do	do	do	SW.
Thos. E. Pollard	7	T	do	do	do	SW.
Geo. W. Schmidt	7	T	do	do	do	SW.
Do	7	W	do	do	do	SW.
W. J. Friday	7	T	do	do	do	SW.
Penn'a Dist'g Co	8	D, T, W, E	do	Freeport	Armstrong	W.
A. & H. Myers	8a	T	do	do	do	W.
Do	8	D, T, W	do	do	do	W.
The Upland Dist'g Co	8	T	do	do	do	W.
The Goetzman Dist'g Co	8a	T	do	do	do	W.
Do	8	T, W	do	do	do	W.
Cameron Springs Dist'g Co	8	T	do	do	Greene	SW.
U. E. Lippincott	9	T, W	do	Lippincott	Washington	SW.
Jos. Harrison	11	D, T, W	do	Monongahela City.	Fayette	SW.
S. T. Gray	12	D, T, W	do	Masontown	Washington	SW.
The Sunny Side Dist'g Co	13	D, T, W	do	All Rye	Westmoreland	SW.
Moore & Sinnott	14	D, T, W, E	do	Gibsonton	do	SW.
S. Dillinger & Sons	15	D, T, W	do	Reiffs Dale	Greene	SW.
J. R. Gray	16	D, T, W	do	Grays Landing	Armstrong	W.
W. & J. Hileman	17	T	do	Manorville	do	W.
The Hileman Distilling Co	17	D, T, W	do	do	Washington	SW.
Kammerer Mfg. Co	18	T, W	do	Kammerer	Potter	N.
Robert McCracken	19	T, W	do	Wharton	Washington	SW.
James Emery	20	T, W	do	Millsboro	Allegheny	SW.
Thomas Moore	21	D, T, W	do	McKeesport	Westmoreland	SW.
Fry & Mathias	22	D, T, W	do	Manor Station	do	SW.
M. J. Kennedy	23	D, T, W	do	Scottdale	Somerset	SW.
H. H. Stahl	24	D, T, W	do	Meyersdale	do	SW.
S. P. Sweitzer	25	T	do	Sand Patch	do	SW.
F. W. Bare	25	D, T, W	do	do	do	NW.
Meadville (Pa.) Dist. Co., Limited.	26	D, T, W	do	Vallonia	Crawford	SW.
William Britton	27	T	do	Brownsville	Fayette	SW.
Jesse Baughman	28	T, W	do	Sand Patch	Somerset	SW.
J. M. Boyd	29	T, W	do	Allenport	Washington	W.
W. F. Knight	30	D, T, W	do	Knox	Clarion	W.
V. & C. Huefner	31	D, T, W	do	Arthurs	do	SW.
R. C. Landis	32	T, W	do	Berlin	Somerset	SW.
E. Walters & Co	32	D, T, W	do	do	do	SW.
Abram Shultz	33	T, W	do	do	do	SW.
Edwin Walters	33	D, T, W	do	do	do	SW.
E. Buhl	34	D, T, W	do	Clarion	Clarion	W.
Allen Moss	36	T, W	do	Fitz Henry	Westmoreland	SW.
Val. Henckel	37	D, T, W	do	Wellersburg	Somerset	SW.
Nelson Bittner	38	D, T, W	do	Glencoe	do	SW.
Mahoning Dist'g Co	39	D, T, W	do	Mahoning	Armstrong	W.
Jno. M. Topper	40	D, T, W	do	Stoney Creek	Somerset	SW.
Tower, Peterson & Co	41	W	do	Turtle Creek	Allegheny	SW.
E. Walters & Co	42	D, T, W	do	Bakersville	Somerset	SW.
Jno. M. Topper	43	D, T, W	do	New Baltimore	do	SW.
J. F. O'Neill	44	D, T, W	do	Gibbons Glade	Fayette	SW.
South Bros	45	T	do	West Brownsville	Washington	SW.
Thompson Dist'g Co., Limited.	45	T, W	do	do	do	SW.
Thompson Dist'g Co	45	D, T, W	do	do	do	SW.
S. K. Metzler	46	D, T, W	do	Metzler	Somerset	SW.
H. V. Hantz & Co	47	T, W	do	Scottdale	Westmoreland	SW.
Ed. Hoover	48	T, W	do	Berlin	Somerset	SW.
E. Walters & Co	48	D, T, W	do	do	do	SW.
Vandegrift Dist'g Co	49	D, T, W	do	Fredericktown	Washington	SW.
Frank Schlatter	50	T, W	do	Houtzdale	Clearfield	C.
Hartman & Fogel	51	D, T, W	do	Berlin	Somerset	SW.
T. S. Williams	52	D, T, W	do	Carrolltown	Cambria	C.
Ellen Williams	52	D, W	do	do	do	C.
George Stahl	53	D, T, W	do	Zelionople	Butler	W.
D. J. Johnson	54	D, T, W	do	Fairchance	Fayette	SW.
John J. Hughes	56	D, T, W	do	Johnstown	Cambria	C.
S. A. Topper	57	D, W	do	New Baltimore	Somerset	SW.
H. V. Hantz	58	D, W	do	Foxtown	Westmoreland	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

SOUTH CAROLINA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. D. Stansell	239	D, T, W	South Carolina.	Sunny Dale	Pickens	NW.
W. C. Tatham	310	D, T, W	do	Walhalla	Oconee	NW.
J. C. Cox	314	D, T, W	do	Marietta	Greenville	NW.
H. D. A. Biermann	315	T, W	do	Walhalla	Oconee	NW.
Elias Ramsey	317	D, T, W	do	Hickory Grove	York	NW.
H. Valbrath	355	D, T, W	do	Walhalla	Oconee	NW.
H. D. A. Biermann	358	W	do	do	do	NW.
W. C. Tatham	358	D, T, W	do	do	do	NW.
H. D. A. Biermann	359	W	do	do	do	NW.
W. C. Tatham	359	D, T, W	do	do	do	NW.
W. R. Lowery	364	D, T, W	do	Stroups	York	N.
H. D. A. Biermann	369	W	do	Walhalla	Oconee	NW.
H. Valbrath	372	D, T, W	do	do	do	NW.
W. C. Tatham	374	D, T, W	do	do	do	NW.
L. R. Fisher	402	D, T, W	do	do	do	NW.
Max Zarek	403	D, T, W	do	Laurens	Laurens	NW.
W. B. Durham	404	W	do	Landman	Spartanburg	NW.
Hoke Barton	407	D, T, W	do	Lima	Greenville	NW.
W. H. Moon	410	D, T, W	do	Barnett	do	NW.
Pitman & Howard	411	D, T, W	do	Glassy	do	NW.
Hoke Barton	413	D, T, W	do	Lima	do	NW.
Belue & Fisher	414	D, T	do	Arden	do	NW.
T. M. Belue	414	D, T, W	do	do	do	NW.
W. C. Tatham	415	D, T, W	do	Walhalla	Oconee	NW.
G. S. Bridgman	416	D, T, W	do	Arden	Greenville	NW.
W. H. Lineberger	417	T	do	Camden	Kershaw	N.
James E. Payne	418	D, T, W	do	Greenville	Greenville	NW.
John H. Trammel	419	D, T, W	do	Marydell	do	NW.
Smith & Rudasil	429	D, T	do	Blacksburg	York	N.
A. G. Smith	429	D, W	do	do	do	N.
N. A. Collins	431	D, T, W	do	Hilisdale	Greenville	NW.
O. M. Snow	432	D, T, W	do	St. Albans	do	NW.
E. F. Ellison	433	D, T, W	do	Easley	Pickens	NW.
James Ponder	434	D, T, W	do	Willie	Spartanburg	NW.
Laton Turner	435	D, T, W	do	Mayfield	Pickens	NW.

TENNESSEE.

C. R. Ross	136	T, W	Second	Meadowfield	Hancock	NE.
Jeptha J. Wolf	140	T	do	Brays	do	NE.
W. H. Wimberly	141	D, T, W	do	Ocoee	Polk	SE.
Jacob Collins	143	D, T, W	do	Sneedville	Hancock	NE.
T. M. Smith	212	D, T, W	do	Taulett	Union	NE.
G. W. Smith	225	D, T, W	do	Sneedville	Hancock	NE.
Joseph Hurley	235	D, T, W	do	Newport	Cocke	NE.
H. I. Welcker	237	D, T, W	do	Adolphus	Loudon	NE.
S. N. Kelly	249	D, T, W	do	Meltabarger	Union	E.
John Hughes	312	T, W	do	Johnson City	Washington	E.
William Whitlock	313	D, T, W	do	Mounts Cross-Roads.	Jefferson	NE.
John Mills	316	D, T, W	do	Meadowfield	Hancock	E.
Swan & Slover	318	D, T, W	do	Danridge	Jefferson	NE.
J. D. Mayes	329	D, T, W	do	Bacchus	Claiborne	NE.
I. Wilson	337	D, T, W	do	Jacksboro	Campbell	NE.
Wm. Green	345	T, W	do	Lee Valley	Hawkins	NE.
H. Manis	350	T	do	Alum Wells	Carter	NE.
Wm. White	369	T, W	do	Three Springs	Hamblen	NE.
W. P. Mahan	370	T	do	Otes	Hawkins	NE.
Robert Stone	377	D, T, W	do	Lone Mountain	Claiborne	NE.
Alexander Adkins	402	T	do	Rankin	Cocke	NE.
Harrison Henry	412	T, W	do	Rutledge	Grange	NE.
John Beeler	415	D, T, W	do	Warwick Cross Roads.	Union	NE.
W. R. McInteriff	425	D, T, W	do	Happy Valley	Carter	C.
Woolsey & English	430	T, W	do	Jeraldstown	Green	E.
J. M. Swann	435	D, T, W	do	Dandridge	Jefferson	NE.
W. J. Martin	440	D, T, W	do	Xenophon	Hancock	E.
W. S. Wilson	442	D, T, W	do	Adolphus	Loudon	E.
Mitts & Russell	443	T, W	do	Grayaville	Rean	NE.
Hicks & Harris	444	T	do	Mooresburg	Hawkins	NE.
I. E. Horton	445	T	do	Upper Clinch	Hancock	NE.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

TENNESSEE—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Renner & Collins	450	T	Second	Cedar Creek	Green	C.
J. O. Renner	450	D, T, W	do	do	do	C.
A. J. Mackey	460	D, T, W	do	Edgworth	Sullivan	NE.
M. Hatmaker	465	D, T, W	do	Hatmaker	Campbell	NE.
J. D. Blankenship	470	D, T, W	do	Capuchin	Scott	NE.
C. R. Ross	472	D, T, W	do	Brays	Hancock	NE.
Davis & Co	473	D, T	do	Fincastle	Campbell	NE.
R. L. Parkey	475	D, T, W	do	Yellow Springs	Hancock	NE.
R. G. McNabbin	480	D, T, W	do	Irwin	Union	NE.
W. F. Reece	482	D, T, W	do	Quarter	Claiborne	NE.
Baird & Buckner	483	D, T, W	do	Jackson	Campbell	NE.
J. M. Millin & Co	485	D, T, W	do	Cleveland	Bradley	SE.
W. J. Drake	487	D, T, W	do	St. Clair	Hawkins	NE.
James H. Turner	490	D, T, W	do	Warwick Cross Roads.	Union	NE.
C. K. Rowan	492	D, T, W	do	Buren's Store	Hawkins	NE.
J. H. Fleenor	496	D, T, W	do	Rogersville	do	NE.
F. J. Myers	498	D, T, W	do	Big Creek Gap	Campbell	NE.
G. H. Jones	500	D, T, W	do	Arthur	Claiborne	NE.
H. P. Myers & Bros	502	D, T, W	do	Jacksboro	Campbell	NE.
E. Gango	505	D, T, W	do	Fish Spring	Carter	NE.
Hansard & Lewis	510	D, T, W	do	Twinville	Knox	E.
J. R. Moore	512	D, T, W	do	Hinds Creek	Anderson	NE.
Isaiah Wilson	514	D, T, W	do	Luttrell	Union	NE.
James Bortle	516	D, T, W	do	Kyles Ford	Hancock	NE.
G. W. Swor	2	D, T, W	Fifth	Buchanan	Henry	NW.
Chas. Nelson	5	D, T, W	do	Greenbrier	Robertson	C.
Louisa Nelson as Chas. Nelson.	5	D, T, W	do	do	do	C.
R. J. Semmes	5	T, W	do	Greenbrier	Robertson	C.
Wakeman & Hodge	11	D, T, W	do	Sparta	White	C.
J. W. Miller	14	T, W	do	Rock Island	Warren	C.
Ben. Tolley	29	D, T, W	do	Lynchburg	Moore	C.
Tolley Brothers	29	T	do	do	do	C.
Colsher Bros	32	D, T, W	do	Huntland	Franklin	S.
J. H. McClure	32	T, W	do	do	do	S.
Zach. Thompson	62	T	do	Caldwell	Bedford	C.
M. H. Brinkley	63	T	do	Tullahoma	Moore	C.
Cashion & Martin	64	T, W	do	Hawthorne	Bedford	C.
J. R. Bridges & Son	83	D, T, W	do	Springfield	Robertson	C.
T. J. Eaton	104	T, W	do	County Line	Moore	S.
Kinney & Co	110	T, W	do	Kinney	Robertson	C.
John Woodard	110	T, W	do	do	do	C.
Pitt Bros	135	D, T, W	do	Springfield	do	C.
Ariedge & Vaun	183	T, W	do	Winchester	Franklin	S.
S. B. Fleming	209	T	do	Pondville	Sumner	N.
Wm. Copeland	210	T, W	do	Flintville	Lincoln	S.
Copeland & Co	210	T	do	do	do	S.
Do	210	T	do	do	do	S.
Do	210	D, T, W	do	do	do	S.
John M. Franklin as Copeland & Co.	210	D, W	do	do	do	S.
N. J. George as Copeland & Co.	210	D, T, W	do	do	do	S.
J. W. Stone	211	T, W	do	Stonesboro	do	S.
J. J. Thomas	211	D, W	do	do	do	S.
Crowley & Solomon	215	T, W	do	do	do	S.
N. A. Warren	225	D, T, W	do	Sugar, Ala	Giles, Tenn	S.
W. A. Copeland	248	T, W	do	Smithland	Lincoln	S.
Copeland & Franklin as Wm. A. Copeland	388	D, T, W	do	Flintville	do	S.
Davis & Co	392	D, T, W	do	Tullahoma	Coffee	C.
Davis & Co. as C. H. & W. L. Hasley.	392	T	do	do	do	C.
B. Patterson	393	D, T, W	do	Normandy	Bedford	C.
Spencer & Baxter	396	T, W	do	Fuga	Moore	S.
J. Eaton & Co	397	D, T, W	do	County Line	do	S.
John Eaton as Tolley & Eaton.	397	T, W	do	do	do	S.
T. J. Lee	487	T	do	Gabbatha	Jackson	N.
Bragg & Jamison	492	T	do	Cannon	Burt	C.
W. B. Daniel & Co	498	D, T, W	do	Lynchburg	Moore	S.
W. B. Daniel	498	D, W	do	do	do	S.
Dunlap & Perdue	502	T	do	New Roe, Ky	Sumner, Tenn	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

TENNESSEE—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. W. C. Mitchell	503	T, W	Fifth	Tullahoma	Bedford	C.
G. E. Rogers	505	T	do	Hickman, Ky	Obion	NE.
G. D. Crutcher	510	T	do	Murfreesboro	Rutherford	C.
M. Nelson	510	T, W	do	do	do	C.
J. W. Durham	511	T	do	New Roe, Ky	Sumner	C.
Jack Daniel	514	D, T, W	do	Lynchburg	Moore	N.
T. F. Wooton	515	D, T, W	do	Normandy	Bedford	S.
W. P. Carroll	516	D, T, W	do	Tullahoma	Coffee	C.
Lewis & Lee	517	D, T, W	do	Double Springs	Putnam	C.
Gill Bros	517	D, T, W	do	do	do	N.
Henry Rose	517	T, W	do	Winchester	Franklin	N.
J. H. Woodard	521	T, W	do	Springfield	Robertson	S.
D. Woodard & Co	521	T	do	do	do	C.
John Trigg	522	T	do	Maxwell	Franklin	C.
J. S. Brown	524	T, W	do	Springfield	Robertson	C.
Josephine Brown as J. S. Brown.	524	D, T, W	do	do	do	C.
Arledge Bros	525	T, W	do	Winchester	Franklin	S.
W. S. Jones	525	D, T, W	do	do	do	S.
Sims & Davis	527	T, W	do	Tullahoma	Coffee	C.
F. J. Davis	527	D, T, W	do	do	do	C.
Isaac Vanzant	528	D, T, W	do	Winchester	Franklin	S.
Eastwood & Grant	531	T	do	Lexie	do	S.
J. R. Eastwood	531	D, T, W	do	do	do	S.
West & Williams	532	T, W	do	Maxwell	do	S.
F. E. Cunningham & Co	533	D, T, W	do	Tullahoma	Coffee	C.
J. E. Spencer	534	T, W	do	Fuga	Moore	S.
Tolley & Eaton	535	T, W	do	Kelso	Lincoln	S.
W. M. Tolley as Tolley & Eaton.	535	D, T, W	do	do	do	S.
T. B. Walker	537	D, T, W	do	Sewanee	Franklin	S.
Fry Bros	538	D, T, W	do	Lynville	Giles	S.
Jas. Philpot	539	D, T, W	do	Granville	Jackson	N.
J. J. Thomas	540	D, T, W	do	Awalt	Franklin	S.
Winningham & Armstrong	541	T, W	do	Monroe	Overton	N.
Duncan & Co	542	T, W	do	Springfield	Robertson	C.
P. M. Wright	543		do	La Fayette	Macon	N.
W. Z. Chandler	543	D, T, W	do	do	do	N.
B. P. Brown	544	T	do	New Roe, Ky	Sumner	N.
Warren & Sidwell	545	T	do	Gray	Overton	N.
J. C. Barnes	546	D, T, W	do	Double Springs	Putnam	N.
W. J. Craighead & Son	547	D, T, W	do	Defeated	Smith	S.
Powell & Powell	548	D, T, W	do	St. Joseph	Lawrence	S.
John D. Talley	549	D, T, W	do	Lynchburg	Moore	N.
S. W. Reed	550	D, T, W	do	Gabbatha	Putnam	N.
N. M. Jobe	551	D, T, W	do	Spring	Clay	N.
A. B. Denning	552	D, T, W	do	New Roe, Ky	Sumner, Tenn	N.

TEXAS.

Price & Miller	8	D, T, W	Fourth	Ben Franklin	Delta	NE.
H. R. Chaddick	13	T	do	Clear Lake	Collin	NE.
J. A. Laws	14	W	do	Hagansport	Franklin	NE.
B. J. Harris	15	D, T, W	do	Andrews	Wood	NE.
A. M. Dawson	16	D, T, W	do	Halesboro	Red River	NE.
W. M. Stringfellow	18	T, W	do	Dangerfield	Morris	N.
J. L. Duffer	20	T	do	Gorman	Eastland	C.
C. C. Morris & Co	21	T	do	De Leon	Comanche	N.
J. L. Duffer	22	D, T, W	do	Ranger	Eastland	NE.
Blackstone & Blackstone	23	D, T, W	do	Shady Grove	Upshur	

VIRGINIA.

L. D. Meyerly	1	D, T, W	Sixth	Staunton	Augusta	W.
L. D. Meyerly & Co	1	T	do	do	do	W.
P. M. Englenan	3	D, T, W	do	Engleman	Rockbridge	W.
E. A. Fulcher	4	D, T, W	do	Staunton	Augusta	W.
Henry Koiner	5	D, T, W	do	Koiner's Store	do	W.
A. Zollman	6	D, T, W	do	Zollman	Rockbridge	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

VIRGINIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
S. R. Zollman	6	D, T, W	Sixth	Zollman	Bockbridge	W.
A. McCartney	7	D, T, W	do	Ripley's Mills	Craig	W.
J. A. Bumgardner	8	D, T, W	do	Greenville	Augusta	W.
J. F. Clemmer	10	D, T, W	do	Big Island	Bedford	C.
D. S. Dean	15	D, T, W	do	Quinque	Green	C.
Geo. W. Crist	16	D, T, W	do	Piggs	Pittsylvania	S.
Wm. Green	18	D, T, W	do	Jonesville	Lee	SW.
S. B. Hancock	19	T	do	Copper Hill	Floyd	SW.
J. C. Burnes	20	D, T, W	do	Luray	Page	N.
David Beard	167	D, T, W	do	New Hope	Augusta	W.
L. E. Savage	223	D, T, W	do	Kernstown	Frederick	N.
J. Messemere	508	T, W	do	Lynchburg	Campbell	C.
Foster & Co	522	D, T, W	do	Tolley Mills	Augusta	C.
T. V. Fry & Co	593	T, W	do	Oak Park	Madison	N.
Mahonevsville Dist'g Co	635	D, T, W	do	Arlington	Alexandria	N.
N. G. Feller	636	D, T, W	do	Mount Olive	Shenandoah	N.
A. A. McKay	694	T, W	do	Front Royal	Warren	N.
A. J. Broy	763	T, W	do	Lynchburg	Campbell	C.
G. L. Rivercomb	821	T, W	do	Slate Mills	Rap'ahan'ock	N.
Fringer & Williams	822	D, T, W	do	Litha	Botetourt	W.
W. D. A. Fallin	913	D, T, W	do	Caddo	Pittsylvania	S.
Jas. M. Smith	1096	T	do	Locust Grove	Floyd	SW.
W. T. Miller	1104	D, T, W	do	Bentonville	Warren	N.
H. F. Jetes	1111	D, T, W	do	Halifax	Omega	S.
R. D. Candler	1114	D, T, W	do	Rural Retreat	Wythe	S.
J. D. Blackwell	1117	D, T, W	do	Slate Mills	Washington	SW.
J. W. Richardson	1119	T, W	do	Lester	Montgomery	SW.
M. L. Hamman	1124	T, W	do	Capon Road Depot.	Shenandoah	N.
E. R. Stephens	1129	D, T, W	do	Mayo Ford	Patrick	S.
P. D. Cooper	1132	D, T, W	do	Olympia	Smythe	SW.
Cale & McCartney	1135	D, T, W	do	Alleghany Station.	Alleghany	W.
J. G. Lester	1138	T	do	Snapps	Tazewell	SW.
C. H. Thomes	1141	T	do	Hillsville	Carroll	SW.
H. C. Price	1144	D, T, W	do	Dillons Mills	Franklin	S.
Adam Barb	1150	T, W	do	Shenandoah Alum Springs.	Shenandoah	N.
W. R. Harvey	1151	T	do	Danville	Pittsylvania	S.
T. F. Rakes	1155	T	do	Shooting Creek	Franklin	S.
J. M. Smith	1248	D, T, W	do	Newport	Giles	SW.
T. J. Hunter	1415	D, T, W	do	do	do	SW.
J. Mullins	1575	T	do	Longfield	Lee	SW.
J. C. Barnard	1638	T	do	Floyd	Floyd	SW.
T. L. Sellars	1666	T	do	Danville	Pittsylvania	S.
T. K. Conrad	1676	D, T	do	Linden	Warren	N.
T. W. Jones	1677	D, T, W	do	Dry Fork	Pittsylvania	S.
S. Pruett	1678	T, W	do	Mendota	Washington	SW.
P. Puryear	1681	D, T, W	do	Red Bank	Halifax	S.
G. W. Crist	1696	D, T, W	do	Cedar Forest	Pittsylvania	S.
N. E. Yancey	1697	D	do	Soudan (N. C.)	Mecklenburg	S.
H. A. Whitt	1699	T	do	Paces	Halifax	S.
D. T. Inge	1700	D, T, W	do	Ula	Franklin	S.
W. M. Smith	1701	T, W	do	Floyd	Floyd	SW.
P. H. Hubbard	1703	T	do	Union Level	Mecklenburg	S.
J. W. Winsborrow	1704	T	do	Front Royal	Warren	N.
C. D. Gilaspie	1707	D, T, W	do	Goshen Bridge	Rockbridge	W.
W. A. Childs	1709	D, T, W	do	Bess	Alleghany	W.
G. B. Burchett	1710	T	do	Walnut Hill	Lee	SW.
C. T. Childress	1711	T	do	Hillsville	Carroll	SW.
T. J. Newell	1712	D, T	do	Parishville	Frederick	N.
G. C. Taylor	1713	T	do	Pembrook	Giles	SW.
L. Byrn	1714	T	do	Lowery	Bedford	C.
J. R. Stickler	1715	T, W	do	Front Royal	Warren	N.
J. W. Payne	1716	D, T, W	do	Stewartville	Bedford	C.
C. H. Pickral	1717	D, T, W	do	Elba	Pittsylvania	S.
Gillaspie Bros	1718	T, W	do	McDowell	Highland	W.
D. T. Slayter	1720	T	do	Point Truth	Russell	SW.
C. H. Johnson	2100	D, T, W	do	do	do	SW.
Nimrod Poteet	2102	D, T, W	do	Rocky Station	Lee	SW.
J. W. Popham	2104	T, W	do	Boston	Culpeper	C.
W. H. Hensley	2107	D, T	do	Early Grove	Scott	SW.
J. K. Perkins	2108	D, T, W	do	Crockett Depot	Wythe	SW
W. P. Parish	2110	T	do	Pipers Gap	Carroll	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

VIRGINIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
E. M. Bales	2111	D, T, W	Sixth	Olympia	Smythe	SW.
G. Davidson	2112	D, T, W	do	Speers Ferry	Scott	SW.
[illegible] Wood	2113	T, W	do	Almond	Rockingham	SW.
O. A. Eubank	2115	D, T, W	do	Round Hill	London	N.
C. H. Thomas	2116	T	do	Allisonia	Pulaski	SW.
Benj. Hutchinson	2117	D, T, W	do	Glade Hill	Franklin	S.
I. C. Dehart	2118	T, W	do	Woolwine	Patrick	S.
Wood & Hariston	2119	T	do	do	do	S.
S. L. Frazier	2120	T, W	do	Maces	Spring	S.
J. H. Richards	2121	D, T, W	do	Alonzoville	Shenandoah	SW.
T. B. Seymore	2122	D, T, W	do	Cascade	Pittsylvania	N.
R. L. Snyder	2123	T	do	Critz	Patrick	S.
M. F. Bashan	2126	T	do	Barhan	Floyd	SW.
O. S. Hendricks	2127	D, T, W	do	Meadsville	Halifax	S.
F. J. Fackler	2129	T	do	Piggs	Pittsylvania	S.
Wm. J. Whitt	2130	D, T, W	do	Mayo	Halifax	S.
Z. J. Canaday	2131	D, T, W	do	Topeco	Floyd	SW.
M. W. Williams	2132	D, T, W	do	Pedlar	Amherst	C.
McH. L. Stiff	2133	T, W	do	Thaxton	Redford	C.
James H. Tucker	2134	D T	do	Crosby	Campbell	C.
J. A. McConnell	2146	D, T	do	Stump	Washington	SW.
J. W. Wandler	2148	D, T, W	do	Semstrong	Bath	W.
B. Dove	2149	D, T	do	Elba	Pittsylvania	S.
J. M. Hawkins	2150	D, T, W	do	Sago	do	S.
Washington Livesay	2151	D, T, W	do	Blackwater	Lee	SW.
J. N. Stevens	2152	D, T, W	do	Abrams Falls	Washington	SW.
R. A. Eames	2153	D, T, W	do	Ula	Franklin	S.
J. W. Dickerson	2155	D, T, W	do	Gate City	Scott	SW.
Wills & Epperson	2156	D, T, W	do	Danville	Pittsylvania	S.
Jamison & Prillaman	2157	D, T, W	do	Roanoke	Roanoke	SW.
W. C. Agnor	2158	D, T, W	do	Monmouth	Rockbridge	W.
J. W. Kaylor	2159	D, T, W	do	Mendota	Washington	SW.
J. F. McCormack	2161	D, T, W	do	Alum Wells	do	SW.
Thomas Martin	2162	D, T, W	do	Austinville	Carroll	SW.
S. W. Simmons	2163	D, T, W	do	Union Level	Mecklenberg	S.
W. H. Smythe	2164	D, T, W	do	Gate City	Scott	SW.
J. W. M. Grabeal	2165	D, W	do	Cumbow	Leo	SW.
J. W. Cary	2166	D, W	do	Chatham	Campbell	C.
J. W. Chaffin	2167	D, T, W	do	Clays Mills	Halifax	S.
J. D. Ross	2168	D, T, W	do	Elamsville	Patrick	S.
L. L. Terry	2169	D, T, W	do	Nathalie	Halifax	S.

WEST VIRGINIA.

The Hannis Dist'g Co	1	D, T, E, W	West Virginia.	Martinsburg	Berkeley	NE.
B. J. Comings	10	T, W	do	Huntington	Cabell	W.

WISCONSIN.

L. Gehl & Co	1	D, T, W	First	Lawrence	Washington	E.
Threlen & Kien	2	D, T, W	do	Oshkosh	Winnebago	E.
National Dist'g Co	3	D, T, S, W	do	Milwaukee	Milwaukee	SE.
Root Creek Co	6	T, W	do	Town of Lake	do	SE.
Theodore Rietz	18	D, T, W	do	Silver Creek	Sheboygan	E.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSES 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 FISCAL YEAR ENDED JUNE 30, 1892.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Alabama								2,528	2,528	Corn whisky.
Arkansas		56						59,729	59,785	Do.
First California	5,052	1,139					308,473	314,664	314,664	
Fourth California								410	410	Malt whisky.
Colorado		80							80	
Connecticut		72,509	3,538		119,534		11,731	65	207,377	Low wines.
Georgia		211						378,244	378,455	Corn whisky.
First Illinois	30,063	15,411	2,028,654		237,796	430	715,278	4,008,483	7,036,114	Corn whisky, whisky and spirits.
Fifth Illinois					265,110			1,068,634	22,937,707	Whisky.
Eighth Illinois		84,205	3,358,120		14,381	30,248	18,125,390	75,536	4,515,701	Whisky, corn in excess.
Thirteenth Illinois		230	1,544,357			46	2,881,151	4,735	326,979	Do.
Sixth Indiana	6,354		24,607		28,700	454	290,329	1,127,031	2,136,807	Whisky.
Seventh Indiana	143,150	241,647	251,000			260,271	84,948	3,249,791	3,933,508	Whisky and spirits.
Fourth Iowa	116,000	336	323,325		486	243,570			450	
Second Kentucky	450						1,325,062		3,434,788	
Fifth Kentucky	1,874,712	24,018	210,906				258,365	25,678	9,652,839	Malt.
Sixth Kentucky	9,007,125	361,671						1,095,210	3,161,715	Malt and wheat whisky.
Seventh Kentucky	1,490,191	432,134	26,274	80,854	37,082			4,962	2,957,635	Malt and copper distilled whisky.
	2,635,946	314,941	883		1,853					Do.
Eighth Kentucky	2,411,768	115,377		3,670		168	15,133	45	2,537,190	Corn whisky.
Maryland		1,367,429	2	844,546	56,458			58,222	1,444,624	
Third Massachusetts							1,105,342	50,463	1,848,548	Whisky.
Minnesota	42,347	12,287	692,743		46,103	7,981	1,895,944	226,241	2,992,504	Whisky, W. C. whisky, and wheat whisky.
First Missouri			761,661							Whisky, Bourbon, rye, and corn.
Sixth Missouri	75,683	4,322					79	682	80,766	
Nebraska	5,910	14,011	1,123,138	23,001			3,797,988	106,176	5,047,223	Whisky.
New Hampshire					217,102	553	98,294		881,973	
Fifth New Jersey		288,679	389,584				967,213	24,781	1,679,253	Do.
First New York						5,774		11,303	11,303	Date brandy.
Third New York	43,480	86,875	76,685		62,972		286,014	8,295	670,095	Malt whisky.
Twenty-eighth New York		980						94,597	95,597	Corn whisky.
Fourth North Carolina								567,044	567,044	Do.
Fifth North Carolina	329,960	302,037	420,753	1,848	222,717	4,347	3,376,467	2,799,926	7,458,055	Whisky (copper, corn, and malt).
First Ohio									28,024	
Tenth Ohio	17,250	10,774								

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

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 FISCAL YEAR ENDED JUNE 30, 1892—Continued.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Eleventh Ohio	53,302	29,357	91,471		1,831	48,513	419,296	1,824	636,634	Whisky (corn, malt and wheat).
Eighteenth Ohio	4,886	36,984						382	42,252	Whisky (potato, malt and wheat).
Oregon	840	6,819			2,433			481	10,633	Corn whisky.
First Pennsylvania		374,701							374,701	
Ninth Pennsylvania		290,850			11				290,861	
Twelfth Pennsylvania		52,780						3,595	56,375	Corn and wheat whisky.
Twenty-third Pennsylvania	636	2,966,336						170,120	3,137,142	Wheat, copper and malt whisky, and whisky.
South Carolina								31,011	31,011	Corn whisky.
Second Tennessee		47						40,304	40,351	Do.
Fifth Tennessee		4,045						886,262	890,307	Do.
Fourth Texas				430				1,710	2,140	Do.
Sixth Virginia		111,482						24,933	136,415	Do.
West Virginia	9,765	175,414						4,114	189,293	Malt whisky.
First Wisconsin	20,836	42,597	132,622		10,768	1,825	315,836		524,424	
Total	18,324,856	7,830,992	11,447,182	954,329	1,322,964	610,180	36,281,326	16,213,496	92,985,265	
Tax-paid during year ended June 30, 1891.	13,192,375	6,542,102	11,131,184	999,899	1,296,995	987,315	33,902,325	19,124,131	87,176,226	

INCREASED WITHDRAWAL OF TAX-PAID SPIRITS.

The quantity of spirits (92,985,265 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1892, is more than the quantity (87,176,226 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1891, by 5,809,039 gallons, the increase being distributed among the different kinds known to the trade as follows:

	Gallons.	Gallons.
Increase in withdrawals of—		
Rye whisky		288,830
Alcohol		1,315,998
Gin		25,969
Pure, neutral, or cologne spirits		2,379,001
Bourbon whisky		5,132,481
Total increase		9,142,279
Decrease in withdrawals of—		
Rum	45,570	
High wines	377,035	
Miscellaneous	2,910,635	
Total decrease		3,333,240
Net increase		5,809,039

If the quantity, 1,026,278 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits 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, 1892, is found to be 94,011,543 gallons, or 5,753,835 gallons more than during the year 1891, including the 1,081,482 gallons reimported and tax-paid during that year.

WITHDRAWAL OF PRODUCTS BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1, 1891, which was withdrawn during the year ended June 30, 1892, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1891.	Withdrawn during the year ended June 30, 1892.	Remaining in warehouse June 30, 1892.
1888.			
Prior to June, 1888	488,328		
June	222,269		
July	48,849		
August	25,994		
September	101,704		
October	270,098		
November	591,085		
December	1,260,828		
1889.			
January	1,785,887		
February	2,228,157		
March	2,872,015		
April	3,363,553		
May	3,573,745		
Prior to June, 1889	16,832,512	15,149,331	1,683,181
June	2,183,812	1,088,447	1,095,365
July	831,511	369,573	461,938
August	370,535	153,102	217,433
September	518,484	219,946	298,538
October	1,171,329	467,317	704,012
November	2,811,469	1,037,869	1,773,600
December	4,323,365	1,319,034	3,004,331

WITHDRAWAL OF PRODUCTS BY MONTHS—Continued.

[In taxable gallons.]

Product of—	In warehouse July 1, 1891.	Withdrawn during the year ended June 30, 1892.	Remaining in warehouse June 30, 1892.
1890.			
January	4,856,745	1,393,345	3,463,400
February	4,745,160	1,222,343	3,522,817
March	5,599,517	1,268,916	4,330,601
April	6,212,112	1,212,510	4,999,602
May	6,751,249	1,148,317	5,602,932
June	4,403,953	879,564	3,524,389
July	1,669,449	396,867	1,272,582
August	589,102	129,943	459,159
September	1,072,621	205,806	866,815
October	1,967,385	465,693	1,501,692
November	3,518,927	934,399	2,584,528
December	5,691,292	1,105,647	4,585,645
1891.			
January	6,609,915	1,194,753	5,415,162
February	6,307,814	1,264,356	5,043,458
March	7,043,084	1,136,834	5,906,250
April	7,365,082	1,344,122	6,020,960
May	6,115,606	1,381,253	4,734,353
June	3,359,427	1,217,422	2,142,005
Total	112,921,457	37,706,709	75,214,748

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 BY LEAKAGE FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1892.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Alabama		4						2,623	2,627	Corn whisky.
Arkansas		49						13	49	
First California									13	Malt whisky.
Fourth California								2	2	
Colorado							89	1,275	4,729	Low wines.
Connecticut		4,266	34		318			38,805	1,296	Corn whisky.
Georgia		21					877		43,982	Corn whisky, whisky and spirits.
First Illinois		908	777		20			32,727	71,692	Whisky.
Fifth Illinois		12,977	4,348			12	21,628	2,725	2,725	Whisky, corn in excess.
Eighth Illinois		44	165				1,839	677	677	Do.
Thirteenth Illinois		434	39			1	101	102	71,684	Whisky.
Sixth Indiana		5,260	170		1	196	244	35,049	17,880	Whisky and spirits.
Seventh Indiana		8,012	1,734			302		7,777	26	
Fourth Iowa		26					550		220,630	
Second Kentucky		2,360	73					2,800	1,031,886	Malt.
Fifth Kentucky		217,647		1,814	120			65,743	257,688	Malt whisky, wheat whisky, and whisky.
Sixth Kentucky		42,733							343,647	Malt whisky, copper whisky.
Seventh Kentucky		37,692			13			598	360,215	Do.
Eighth Kentucky		301,127	4			7	1,182	2	217,704	Corn whisky.
Maryland		345,446		1	356			1,334	19,679	
Third Massachusetts		14,767		19,323			10,914	2,630	14,000	Whisky.
Minnesota		215,180	465		10		876	5,253	7,586	Whisky, white corn whisky, wheat whisky.
First Missouri		525	386					74	6,470	
Sixth Missouri		600	638				1,845	692	4,845	Whisky.
Nebraska		1,268		1,151					1,151	
New Hampshire		21,973			198			1,758	21,973	
Fifth New Jersey									1,956	Whisky.
First New York		9,769	1		12		216	771	12,630	
Third New York	1,861	7						321	328	Malt whisky.
Twenty-eighth New York					60		4,736	139	139	Corn whisky.
Fourth North Carolina		37,496	239					51,201	122,775	Do. copper, corn, and malt, and spirits.
Fifth North Carolina	29,043									Whisky.
First Ohio			41			6,455	693	35	3,767	
Tenth Ohio	2,133	1,634							11,570	Corn, wheat, and malt whisky.
Eleventh Ohio	3,458	948								

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE DURING THE YEAR—Continued.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST BY LEAKAGE FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1892—Continued.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Eighteenth Ohio	425	2,510						34	2,969	Whisky, potato, malt, and wheat.
Oregon	8		1						9	
First Pennsylvania		41,983							41,983	
Ninth Pennsylvania		32,893							32,893	
Twelfth Pennsylvania		3,044						103	3,147	Corn and wheat whisky.
Twenty-third Pennsylvania	100	432,330						21,814	454,244	Whisky, copper, wheat, and malt.
South Carolina								48	48	Corn whisky.
Second Tennessee								7	7	Do.
Fifth Tennessee								76,224	76,756	Do.
Fourth Texas		532		13				34	47	Do.
Sixth Virginia		9,895						207	10,102	Do.
West Virginia	1,184	27,814						466	29,464	Rye malt.
First Wisconsin	1,470	1,597	22			60	6		3,155	
Total	2,065,533	1,030,543	9,117	22,302	1,108	7,033	45,736	351,338	3,532,810	
Lost by leakage during the year ended June 30, 1891	1,237,606	818,413	2,400	26,304	1,669	2,601	17,753	313,420	2,420,256	

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

The quantity of spirits (3,532,810 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	0.096
1881	84,335,900	811,466	0.962
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
1888	74,391,751	2,209,327	2.969
1889	81,879,458	3,145,111	3.841
1890	88,066,945	2,932,249	3.329
1891	92,761,985	2,420,256	2.609
1892	100,094,159	3,532,810	3.529

[a] Includes 7,750,606 gallons stamped for export not actually withdrawn.
[b] Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of leakage allowed as compared with the year 1891 is 1,112,554 gallons and is distributed among the different kinds of spirits known to the trade as follows:

	Gallons.	
Increase of leakage allowed for—		
Bourbon whisky	827,937	
Rye whisky	212,130	
Alcohol	6,717	
High wines	4,432	
Pure, neutral, or cologne spirits	27,983	
Miscellaneous	37,918	
Total increase of leakage		1,117,117
Decrease in leakage allowed for—	Gallons.	
Rum	4,002	
Gin	561	
Total decrease		4,563
Net increase of leakage allowed in 1892		1,112,554

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 1891.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California	48						1,791		1,839	
Fifth Illinois			266,837				35,640	559	303,036	Whisky.
Seventh Indiana	220		18,992						19,212	
Second Kentucky	11,622								11,622	
Fifth Kentucky	75,382	2,174							77,556	
Sixth Kentucky	10,993	822	271		893			7,353	20,332	Whisky.
Seventh Kentucky	34,657	4,069							38,726	
Eighth Kentucky	23,814								23,814	
Maryland		22,610							22,610	
Third Massachusetts				1,021,869					1,021,869	
Minnesota			4,742				19,232		23,974	
Nebraska			73,582				12,921		86,503	
First New York			1,735				890		2,625	
First Ohio	1,078	2,524	1,315				44	11,415	16,376	Whisky.
Twehty-third Pennsylvania.		6,087						42	6,129	Whisky.
Fifth Tennessee								172	172	Whisky.
Total	157,814	38,286	367,474	1,021,869	893		70,518	19,541	1,676,395	
Withdrawn during the year ended June 30, 1890.	263,173	117,232	335,614	542,732	1,468		63,472	44,035	1,367,726	

2. BY DISTRICTS WITHDRAWN IN 1892.

First California	47						310		357	
Connecticut		43							43	
First Illinois			267,931		399				268,414	Whisky.
Fifth Illinois			746,901		630			84	831,398	Do.
Eighth Illinois			229,132				83,568	299	279,132	
Sixth Indiana		1,931					50,000		1,931	
Seventh Indiana	221		88,124						89,545	Whisky.
Second Kentucky	51,571							1,200	51,571	
Fifth Kentucky	344,232	25,614							369,876	
Sixth Kentucky	17,264	1,585							28,868	Whisky.
Seventh Kentucky	121,108	19,139		138	309			9,572	140,247	
Eighth Kentucky	334,687	2,029							336,716	
Maryland		3,430							3,430	
Third Massachusetts				769,855					769,855	
Minnesota			4,601						5,588	Whisky.
Nebraska			615					987	1,540	
First New York							925		3,502	
First Ohio	41	4,993					3,502		7,848	Whisky.
Twenty-third Pennsylvania.		23,929						2,814	23,929	
West Virginia		4,997							4,997	
Total	869,171	87,720	1,337,304	769,993	1,338		138,305	14,956	3,218,787	
Withdrawn during the year ended June 30, 1891	157,814	38,286	367,474	1,021,869	893		70,518	19,541	1,676,395	
More than in 1891	711,357	49,434	969,830		445		67,787		1,542,392	
Less than in 1891				251,876				4,585		

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1891.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.								Pure, neutral, or cologne spirits.					
	Boston.	Eagle Pass.	El Paso.	Laredo.	New Orleans.	New York.	Port Huron.	San Francisco.	Boston.	Detroit.	New York.	Nogales.	Port Huron.	San Francisco.
Antwerp, Belgium						856								
Aspinwall, C. A						6,880								
Bermuda					1,320	16,504					7,210			
Bluefields, C. A					4,321									
Boca del Toro, C. A						42,261								
Colon, C. A						34,739								
Greytown, C. A						1,735					890			
Hamilton, Bermuda														178
Hiogo, Japan								4,742						985
Honolulu, S. I						12,236								
Japan						7,063								
Las Palmas, Canary I					4,406									
Livingston, C. A						174								
Macories, S. D., W. I						1,735								
Marseilles, France					5,204									
Matamoros, Mex			4,740											
Mexico, city of, Mex				24,676										
Nuevo Laredo, Mex												675		
Nogales, Mex						2,150								360
Panama, C. A			880											
Ciudad Juarez, Mex														
Piedras Negras, Mex		1,157												
Port au Prince, Haiti, W. I						4,343								
Port Limon, C. A					4,372									
Prescott, Canada							36,798					20,647	12,246	
Puerto Cortez, C. A					2,155									
Savanilla, S. A											1,320			
St. Pierre and Miquelon	77,620					38,121			25,695					
St. Thomas, W. I						5,584								
Windsor, Canada										44				
Yokohama, Japan														268
Tax paid at port of export				205		20,702								
Total by domestic ports	77,620	1,157	5,620	24,881	21,778	195,083	36,798	4,742	25,695	44	9,420	675	32,893	1,791

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1891.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.										
	Baltimore.	Boston.	Eagle Pass.	El Paso.	Laredo.	New Orleans.	New York.	Nogales.	Port Townsend.	San Diego.	San Francisco.
Belize, Central America						231					
Bermuda							32,222				
Bluefields, Central America						1,191					
Boca del Toro, Central America						455					
Bremen, Germany	18,454						26,453				
Buenos Ayres, South America							39				
Christiania, Norway							83				
Ciudad Juarez, Mexico				681							
Ensenada, South America											
Greytown, Central America						1,672	431			1,827	48
Halifax, Canada		209									
Hamburg, Germany	12,887						37,215				
Hiogo, Japan		1,274									
Kobe, Japan											
Livingston, Central America											215
London, England						2,428					
Matamoros, Mexico							4,725				
Mexico, city of, Mexico						1,091					
Nuevo Laredo, Mexico				3,215			595				
Nogales, Mexico						265					
Piedras Negras, Mexico					2,634			1,483			
Porfirio Diaz, Mexico			1,105								
Port Limon, Central America			732	432							
San Pedro, South America						678					
Santo Tomas, Central America						119					
St. John, Canada		1,501				444					
St. Thomas, West Indies							84				
Sydney, Australia							219				
Victoria, Canada							207		125		
Total by domestic ports	31,341	2,984	1,837	4,328	2,634	8,514	102,273	1,483	125	1,827	263

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1891.

[Quantities in taxable gallons.]

Ports to which exported.	Rye whisky.					Rum.		Gin.		Miscellaneous.				
	Baltimore.	Boston.	Eagle Pass.	El Paso.	New York.	Boston.	New York.	New York.	San Francisco.	Boston.	Brownsville.	Eagle Pass.	New Orleans.	New York.
Alexandria, Egypt	22,409				5,57		2,278							
Bremen, Germany					80									
Bermuda													2,110	
Bluefields, Central America													217	
Boca del Rama, Central America													533	
Boca del Toro, Central America					39			47						4,949
Buenos Ayres, South America						96,295								
Cape Coast Castle, Africa					41									42
Christiania, Norway						3,613								
Constantinople, Turkey						394,057								
Elmina, Africa						314,170								
Grand Bassam, Africa					378									
Greytown, Central America					3,454									
Hamburg, Germany		2,830			436			846		4,083				2,764
Honolulu, Hawaii						139,464								
Liverpool, England					1,811									
London, England											424			
Matamoros, Mexico			427		338									
Mexico, city of, Mexico					113		144							
Nassau, West Indies					41								1,830	
Port Limon, Central America													866	
Ruatan, Central America						4,539	1,609							
Sierra Leone, Africa										1,250				
St. John, Canada						64,065								
Smyrna, Turkey					84	1,635								
St. Thomas, West Indies					160									
Vera Cruz, Mexico				44								208	265	
Tax paid at port of export														
Total by domestic ports	22,409	2,830	427	44	12,576	1,017,838	4,031	47	846	5,333	424	208	5,821	7,755

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS IN 1892.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.											Pure, neutral, or cologne spirits.			
	New York.	Boston.	Eagle Pass.	El Paso.	Brownsville.	Laredo.	New Orleans.	Port Huron.	Philadelphia.	San Francisco.	Boston.	New York.	Nogales.	San Francisco.
Aspinwall	174													
Alexandria	30,299													
Bermuda	1,295													
Bluefields														
Buenaventura	259						1,316					2,502		
Boca del Toro														
Bering Islands	43,771						447							
Corinto	27,005													
Ciudad Juarez										615				
Elmina	58,203			2,109										
Glasgow	435													
Hilo														
Honolulu												4,741		
Hamburg	219,076									4,601				48
Humacas	89										43,348	43,541		925
Halifax		6,444												
Las Palmas	8,221													
London														
Liverpool	43,346	5,805										5,651		
Livingston												7,878		
Marseilles	329,019						623					435		
Mexico, city of				13,818										
Matamoros					36,923									
Melbourne														
Montevideo	43,202													
Nogales												2,606		
Nuevo Laredo														
Piedras Niegras						10,327								262
Port au Prince	3,915			419										
CiudadJuarez, Mex														
Prescott				1,724										
Puerto Cortez														
Porfirio Diaz							62,486							
St. Pierre, Miquelon	27,386	72,929	435				90							
St. Thomas	11,273													
Santo Tomas											25,368			
Tuxpan														
Turks Islands	87						9,960							
Yokohama	265													
	233,250								25,543					
Total	1,080,630	85,178	435	18,130	36,923	10,327	12,436	62,486	25,543	5,216	68,716	68,354	262	973

EXPORTATION OF DISTILLED SPIRITS—Continued.

BY FOREIGN AND DOMESTIC PORTS IN 1892.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.										
	Baltimore.	Boston.	Eagle Pass.	El Paso.	Laredo.	New Orleans.	New York.	Nogales.	San Diego.	Philadelphia.	San Francisco.
Amapala											47
Bermuda							26,749			132	
Bluefields						1,526					
Boca del Rama						221					
Bremen	512,346						42,688				
Belize						339					
Boca del Toro						261					
Colon							41				
Ensenada									208		203
Greytown						223	213				
Guatemala							684				
Guaymas								883			
Halifax		242									
Hamburg	205,881						25,141				
Honolulu		1,004					13,333				
Livingston						1,081					
London							17,026				
Mexico, city of				4,637			1,029				
Nogales								397			
Nassau							44				
Nuevo Laredo					5,776						
Puerto Cortez						214					
Piedras Negras			1,240								
Porfirio Diaz			210		661						
Ciudad Juarez				471							
Port Limon						568					
Paris	43										
Stockholm							81				
Sydney							403				
Santo Tomas						651					
St. Johns		503					496				
St. Thomas							211				
Victoria											125
Vancouver											128
Vera Cruz							631				
Total	718,270	1,939	1,450	5,108	6,437	5,084	128,770	1,280	208	132	503

EXPORTATION OF DISTILLED SPIRITS—Continued.

BY FOREIGN AND DOMESTIC PORTS IN 1892.

[Quantities in taxable gallons.]

Ports to which exported.	Rye whisky.						Gin.		Rum.			Miscellaneous.					
	Baltimore.	Boston.	New York.	Philadelphia.	El Paso.	Eagle Pass.	San Francisco.	New York.	Boston.	New York.	Toledo.	Boston.	New Orleans.	Baltimore.	New York.	El Paso.	San Francisco.
Acajutla			125														
Antwerp			38														
Alexandria										4,556							
Amapala																	
Bluefields													953				
Bremen	26,102		16,657											1,988			
Bermuda			3,722	88													
Boca del Toro													1,426				
Boca del Rama													433				
Constantinople									3,440								
Cape Coast Castle									58,178								
Colon			39														
Elmina									325,076								
Grand Bassam									290,039								
Honolulu		3,657	2,882				1,154					4,027			2,687		856
Hamburg	24,836		5,815														
Havana			133														
Havre	112		41														
London			1,947						814								
Liverpool									66,682								
Livingston										892							
Mexico			274		830	211										210	
Nassau										1,147							
Nuevo Laredo																	
Port Limon			43														
Santo Tomas													900				
St. John												641			620		
Sierra Leone									6,887	7,626							
Sydney			42														
St. Thomas			85														
Toronto											138						
Victoria																	131
Valparaiso								184							84		
Vera Cruz			41														
W. C. Africa									4,518								
Total	51,050	3,657	31,884	88	830	211	1,154	184	755,634	14,221	138	4,668	3,712	1,988	3,391	210	987

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+	1883	5,326,427	7.19+
1874	4,069,160	5.90+	1884	9,586,738	12.70+
1875	587,413	0.96+	1885	10,671,118	14.24+
1876	1,308,900	2.25+	1886	5,646,656	7.02+
1877	2,529,528	4.22+	1887	2,223,913	2.85+
1878	5,499,252	9.80+	1888	1,514,205	2.15+
1879	14,837,581	20.63+	1889	2,590,235	2.89+
1880	16,765,666	18.55+	1890	1,367,726	1.25+
1881	15,921,482	13.52+	1891	1,676,395	1.44+
1882	8,092,725	7.64+	1892	3,218,787	2.08+

The quantity of spirits (3,218,787 gallons) withdrawn for exportation during the fiscal year ended June 30, 1892, is greater than the quantity (1,676,395 gallons) so withdrawn during the fiscal year ended June 30, 1891, by 1,542,392 gallons, the increase being distributed among the different kinds known to the trade as follows:

	Gallons.
Increase in the withdrawals of—	
Alcohol	969,830
Gin	445
Pure, neutral, or cologne spirits	67,787
Bourbon whisky	711,357
Rye whisky	49,434
Total increase	1,798,853
Decrease in the withdrawals of—	Gallons.
Rum	251,876
Miscellaneous	4,585
Total decrease	256,461
Net increase	1,542,392

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, 1892.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				1,592	1,592
First Illinois			7,795		7,795
Fifth Illinois			28,248		28,248
Eighth Illinois			3,155		3,155
Sixth Indiana			86		86
Seventh Indiana			409		409
Fifth Kentucky	562				562
Sixth Kentucky			442		442
Maryland			80		80
Minnesota			700		700
First Missouri			510		510
Nebraska			1,111		1,111
First New York			2,762	86	2,848
Twenty-eighth New York			5,088	174	5,262
First Ohio			964		964
First Wisconsin			788		788
Total	562		52,138	1,852	54,552
Withdrawn for scientific purposes and for the use of the United States during the year ended June 30, 1891	2,668		46,725	1,512	50,905

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

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 3,647 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1891, as follows:

	Gallons.
Increase in—	
Pure, neutral, or cologne spirits	340
Alcohol	5,413
Total increase	5,753
Decrease in Bourbon whisky	2,106
Net increase	3,647

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, 1892.

[Quantities in taxable gallons.]

District and State.	Miscellaneous (whisky).	Bourbon whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
Fifth Illinois			16,981	163,149	180,130
Eighth Illinois			6,928		6,928
Eighth Kentucky		2,508			2,508
First Missouri	1,076				1,076
Total	1,076	2,508	23,909	163,149	190,642
Transfers to manufacturing warehouses during the year ended June 30, 1891			18,198	207,235	225,433

DECREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1891 the above table shows a decrease of 34,791 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

		Gallons.
Decrease in pure, neutral, or cologne spirits		44,086
Increase in Bourbon whisky	2,508	
Alcohol	5,711	
Miscellaneous	1,076	
		9,295
Net decrease		34,791

SPIRITS LOST BY CASUALTY IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1892.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Alabama						215	215	Corn whisky.
Arkansas						881	881	Do.
Georgia						281	281	Do.
First Illinois						317	317	Corn whisky, whisky spirits.
Second Kentucky	699				2		701	
Fifth Kentucky	47,800	444					48,244	
Sixth Kentucky	49	48				1	98	Whisky.
Seventh Kentucky	268					2	270	Copper whisky.
Eighth Kentucky	3,108						3,108	
Sixth Missouri	1,195	1			3		1,199	
Fourth North Carolina						2,327	2,327	Corn whisky.
Fifth North Carolina						19,249	19,249	Do.
First Ohio						1	1	Whisky.
Oregon			15,771		13,232		29,003	
First Pennsylvania		135					135	
Twenty-third Pennsylvania		446					446	
South Carolina						1	1	Corn whisky.
Second Tennessee						429	429	Do.
Fifth Tennessee						1,427	1,427	Do.
Sixth Virginia		676				3,090	3,766	Corn whisky.
West Virginia		2					2	
First Wisconsin		3					3	
Total	53,119	1,755	15,771	....	13,237	28,221	112,103	
Lost by casualty during the year ended June 30, 1891	1,081,011	81,168	.....	1	89	50,501	1,212,770	

CASUALTIES.

STATEMENT OF DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEARS 1891 AND 1892.

[Quantities in taxable gallons.]

District.	Nature of casualty.								
	Fire.	Flood.	Other casualty.*	Excessive leakage.	Leakage or theft.	Theft.	Seized.	Errors in gauge, etc.	Total.
Alabama						215			
Arkansas						879			
Georgia	103					178		2	215
First Illinois	270			45					881
Second Kentucky	638			46				2	281
Fifth Kentucky	1,417		46,802*					17	317
Sixth Kentucky			95					25	701
Seventh Kentucky	200			46		27		3	48,244
Eighth Kentucky	2,809	195*				99		3	98
Sixth Missouri	1,192							5	370
Fourth North Carolina	1,867			37		419	3	7	3,108
Fifth North Carolina	330				221	1,674	17,004	1	1,199
First Ohio								20	2,327
Oregon	29,003							1	19,249
First Pennsylvania			135						1
Twenty-third Pennsylvania									29,003
South Carolina			388			46		12	135
Second Tennessee								1	446
Fifth Tennessee	1,071			282		429			1
Sixth Virginia	3,268					47		27	429
West Virginia						570	429		1,427
First Wisconsin								2	†4,267
Total	42,168	195	47,420	456	221	4,577	17,436	131	2
Year 1891	1,192,601		801	3,617	581	5,829	8,492	849	1,212,770

* Spirits lost prior to July 1, 1891, but not heretofore reported.

† The quantity here stated exceeds the quantity reported in the next preceding statement by 501 gallons, spirits seized prior to July 1, 1891, and returned to warehouse during the fiscal year 1892.

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST TWENTY YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last twenty CALENDAR years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1892, both inclusive, the percentage of loss on the stock held may be readily computed:

[Quantities in taxable gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1883	80,499,993	396,299
1873	12,917,462	9,901	1884	63,502,551	416,609
1874	15,817,709	124,602	1885	54,724,916	109,030
1875	13,367,253	81,493	1886	58,096,620	181,198
1876	12,984,896	99,102	1887	65,145,269	112,722
1877	13,258,794	7,487	1888	61,030,236	18,925
1878	14,088,773	29,913	1889	68,509,288	32,252
1879	19,212,470	2,465	1890	89,718,271	1,160,769
1880	31,363,869	14,620	1891	112,921,457	50,431
1881	64,648,111	198,251			
1882	89,862,645	175,216	Total	951,773,975	3,249,684

Average loss, $\frac{2}{100}$ of 1 per cent.

The loss during the six months ended June 30, 1892, was 33,026 gallons, the stock on hand June 30, 1892, being 127,596,339 gallons.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE JUNE 30, 1892, DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1892.

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								3,639	3,639	Corn whisky.
Arkansas		46						75,438	75,484	Do.
First California	1,957	2,727					34,142		38,826	Malt whisky.
Fourth California								3,723	3,723	Low wines.
Connecticut								2,805	338,785	
Georgia		271,580		27,190	37,210			125,296	128,328	Corn whisky.
First Illinois	88,274	3,032			2,749			900,748	1,349,726	Corn whisky. Whisky and spirits.
		19,735	266,182				72,038			
Fifth Illinois	655	503,900	814,671			134	1,293,983	629,045	3,242,388	Whisky.
Eighth Illinois		2,732	506,730		8,021		763,700	51,913	1,333,096	Whisky, corn in excess.
Thirteenth Illinois	8,273		384				1,546		10,380	Whisky.
Sixth Indiana	105,962	229,199						177	1,495,286	Do.
Seventh Indiana	19,172	1,311	342,140		983			1,160,125	370,313	Whisky and spirits.
Fourth Iowa	111							6,707	111	
Second Kentucky	8,308,793	28,579	54,704				276,945		8,669,019	
Fifth Kentucky	32,868,004	1,755,507				24,346	29,580	88,104	34,765,601	Malt.
Sixth Kentucky	5,788,781	1,275,066	7,199	58,579	19,008			1,862,846	9,011,479	Wheat whisky.
Seventh Kentucky	12,969,722	1,582,903			1,367			18,968	14,572,995	Copper-distilled and malt whisky.
Eighth Kentucky	15,058,841	773,161						86	15,832,088	Malt whisky.
Maryland		6,702,637	93	3,571		1,198	42,102	81,969	6,831,570	Corn whisky.
Third Massachusetts				620,386	19,312				639,698	
Minnesota			215,692				423,803	150,198	790,693	Whisky.
First Missouri	31,257	12,655	1,838		20		24,762	207,824	278,346	
Sixth Missouri	246,858	6,099						4,786	257,743	
Nebraska	45,589	50,381	59,944				170,549	14,007	340,470	Do.
New Hampshire				47,448					47,448	
Fifth New Jersey	585,394		5,520		3,750		11,450		585,394	
First New York								7,253	27,973	Do.
Third New York	35,227	285,207	1,844		10,880		10,236	21,405	4,576	Date brandy.
Twenty-eighth New York		936						39,856	364,889	Malt whisky.
Fourth North Carolina								136,858	40,812	Corn whisky.
Fifth North Carolina	566,444	1,183,791	182,119	2,811	6,246		100,944	1,083,722	136,858	Do.
First Ohio									3,139,077	Whisky (corn, copper, and malt) and spirits.
Tenth Ohio	53,521	6,514						604	60,639	Wheat whisky.
Eleventh Ohio	84,697	35,177	2,835		140		54,106	360	294,946	Whisky, corn, wheat, and malt.
Eighteenth Ohio	9,268	61,862						4,910	76,040	Whisky (potato, malt, and wheat).
Oregon	27,633								27,633	
First Pennsylvania		1,407,200						305	1,407,509	Wheat whisky.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE JUNE 30, 1892—Continued.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1892—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.
Ninth Pennsylvania		1,280,201			473			935	1,287,829	Wheat whisky and malt whisky.
Twelfth Pennsylvania		84,268						8,314	92,582	Wheat whisky and corn whisky.
Twenty-third Pennsylvania	69,189	16,065,998	394		136		1,565	255,696	16,392,888	Whisky (copper, wheat, and malt) and whisky.
South Carolina								20,369	20,369	Corn whisky.
Second Tennessee								19,799	19,799	Do.
Fifth Tennessee		47,707						1,537,444	1,585,211	Do.
Fourth Texas				490				3,897	4,383	Do.
Sixth Virginia	97	232,837			2,761			75,932	311,627	Do.
West Virginia	46,792	1,080,407						53,908	1,183,107	Rye malt.
First Wisconsin	44,611	53,965	88		512	388	5,599		105,163	
Total	76,481,728	35,648,923	2,462,287	760,471	113,568	143,607	3,321,098	8,664,567	127,596,359	
Remaining in warehouse June 30, 1891	68,770,780	31,259,433	856,721	550,777	100,361	127,320	2,177,981	9,069,084	112,921,457	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1892.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1892.

[Quantities in taxable gallons.]

Districts.	Prior to June, 1889.	June, 1889.	July, 1889.	Aug., 1889.	Sept., 1889.	Oct., 1889.	Nov., 1889.	Dec., 1889.
Alabama						139		561
Arkansas	47		95					
First California								
Fourth California								
Connecticut						698	45	523
Georgia	276	509	586	48	560	2,865	2,823	19,436
First Illinois					3,621	14,696	15,338	18,969
Fifth Illinois	5,184	821						
Eighth Illinois								
Thirteenth Illinois								
Sixth Indiana	39,710	16,981	16,085	12,369	11,952	6,780	32,778	28,557
Seventh Indiana								
Fourth Iowa						38,758	131,391	355,615
Second Kentucky	168,433	85,673	2,279			77,559	367,683	722,618
Fifth Kentucky	430,817	261,958	132,882	56,064	28,166	8,254	98,938	167,208
Sixth Kentucky	88,097	80,342	27,027		470	61,001	236,011	502,044
Seventh Kentucky	285,053	164,343	39,790	3,133		69,309	296,600	466,170
Eighth Kentucky	346,601	217,441	67,630	3,861	7,183	96,182	160,257	194,774
Maryland	78,838	58,552	30,728	27,830	40,484	513	871	19,006
Third Massachusetts	1,487	2,458	366	187	765			807
Minnesota	3,274						45	
First Missouri		374	2,228			4,005	7,054	4,312
Sixth Missouri		975					3,547	
Nebraska	1,915					92	229	185
New Hampshire				1,141		3,247	11,711	5,459
Fifth New Jersey	3,447	8,209	4,729	2,836	1,508	1,263	88	87
First New York					440			
Third New York						4,823	8,089	10,481
Twenty-eighth New York	289	2,666	1,009	4,043	1,134			
Fourth North Carolina	94				47			
Fifth North Carolina	271			7,882	894	3,623	36,846	41,702
First Ohio	23,607	32,142	9,171	42	174	781		1,557
Tenth Ohio						211		12,277
Eleventh Ohio	1,364		690	3,230				47
Eighteenth Ohio	1,302	508	11					
Oregon								
First Pennsylvania	11,660	9,714	11,821	5,530	16,583	16,404	21,147	24,992
Ninth Pennsylvania	6,853	8,068	7,377	2,839	2,004	1,936	6,094	9,694
Twelfth Pennsylvania	987				411	135	680	969
Twenty-third Pennsylvania	135,830	128,892	84,167	50,053	139,891	237,405	278,950	320,309
South Carolina	264							
Second Tennessee				10				
Fifth Tennessee	26,860	13,862	23,267	36,289	31,078	31,137	32,879	50,990
Fourth Texas	149							
Sixth Virginia	683			46	249	318	648	611
West Virginia	19,789				10,924	21,878	22,258	24,371
First Wisconsin		877						
Total by months	1,683,181	1,095,365	461,938	217,433	298,538	704,012	1,773,600	3,004,331

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, Connecticut, and Georgia	323	509	681	48	560	837	45	1,084
Illinois	5,184	821			3,621	17,561	18,161	38,405
Indiana and Iowa	39,710	16,981	16,085	12,369	11,952	6,780	32,778	28,557
Kentucky	1,319,001	809,757	269,608	63,058	35,819	254,881	1,130,623	2,213,655
Maryland, Massachusetts, and Minnesota	83,599	61,010	31,094	28,017	41,249	96,695	161,128	214,587
Missouri		1,349	2,228			4,005	7,099	4,312
Nebraska, New Hampshire and New Jersey	5,362	8,209	4,729	3,977	1,508	3,339	15,487	5,644
New York	289	2,666	1,009	4,043	1,574	6,086	8,777	10,568
North Carolina	365				47			
Ohio and Oregon	26,273	32,650	9,872	11,154	1,068	4,615	36,846	55,583
Pennsylvania	155,330	146,674	103,365	58,422	158,889	255,880	306,871	355,964
South Carolina and Tennessee	27,124	13,862	23,267	36,299	31,078	31,137	32,879	50,990
Texas, Virginia, West Virginia, and Wisconsin	20,621	877		46	11,173	22,196	22,906	24,982
Total	1,683,181	1,095,365	461,938	217,433	298,538	704,012	1,773,600	3,004,331

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1892—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1892—Continued.

Districts.	Jan., 1890.	Feb., 1890.	Mar., 1890.	Apr., 1890.	May, 1890.	June, 1890.	July, 1890.	Aug., 1890.
Alabama								
Arkansas								
First California	177	994	721	88	120	349		
Fourth California						730	665	480
Connecticut								788
Georgia			4,296	9,568	14,551	11,002		
First Illinois	46	803	463	281	326	231	16,638	
Fifth Illinois	2,900	11,633	15,537	20,484	21,726	4,257	560	21,475
Eighth Illinois	44,278	29,413	31,126	2,937	692	10,076	1,157	329
Thirteenth Illinois						175	47,859	1,160
Sixth Indiana			281	650				170
Seventh Indiana	42,361	51,105	57,919	49,085	76,121	47,741		
Fourth Iowa					7,029	905	1,967	1,511
Second Kentucky	425,591	421,417	406,917	493,165	585,932	111	90	
Fifth Kentucky	875,371	953,632	1,304,278	1,457,675	1,763,548	301,929	44,358	359
Sixth Kentucky	196,509	197,857	289,330	387,557	426,826	902,850	270,188	101,684
Seventh Kentucky	548,076	538,690	685,969	850,761	731,547	286,988	7,215	
Eighth Kentucky	565,007	547,757	650,381	728,054	805,353	438,229	145,608	64,362
Maryland	173,400	182,607	214,688	237,790	246,213	535,581	156,032	
Third Massachusetts	12,563	135	5,237	898	1,938	187,249	86,799	39,291
Minnesota	8,727	8,158	9,054	6,729	4,121	1,783	46	
First Missouri	52		99	2,228	2,633	2,214		
Sixth Missouri	2,495	1,185	7,094	9,982	16,126	13,850	515	494
Nebraska			245	4,248	7,348			650
New Hampshire	2,252	231	1,101	233	590		455	416
Fifth New Jersey	4,291	2,992	5,711	7,023	14,251	12,187	11,037	15,024
First New York							230	1,965
Third New York								
Twenty-eighth New York	15,621	19,156	11,613	19,550	20,744	20,326	22,750	12,393
Fourth North Carolina			29	274	46	47		
Fifth North Carolina					48			
First Ohio	61,824	75,638	71,172	82,918	138,789	117,062	37,222	14,129
Tenth Ohio	1,749	2,289	1,769	2,171	3,411	2,727		
Eleventh Ohio	15,569	573	460	1,826	14,018			
Eighteenth Ohio	46	135	143	1,733	1,453	681	665	862
Oregon								
First Pennsylvania	24,159	31,512	35,315	29,132	38,365	51,326	39,722	24,660
Ninth Pennsylvania	8,635	8,393	22,186	24,391	31,899	30,737	29,226	6,772
Twelfth Pennsylvania	695	651	948	409	534	362	1,014	376
Twenty-third Pennsylvania	356,117	367,633	422,652	463,121	495,668	470,568	305,152	116,455
South Carolina								
Second Tennessee		48						
Fifth Tennessee	41,050	23,955	32,319	55,085	86,580	43,469	43,283	28,902
Fourth Texas			47					
Sixth Virginia	95	2,714	3,068	5,685	3,307	1,929	2,139	2,247
West Virginia	32,830	41,509	35,132	43,110	41,079	25,282		2,205
First Wisconsin	905		3,321	761		1,450		
Total by months	3,463,400	3,522,817	4,330,601	4,999,602	5,602,932	3,524,389	1,272,582	459,159

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, Connecticut, and Georgia	223	1,797	5,480	9,937	14,997	12,312	17,863	23,072
Illinois	47,178	41,046	46,944	24,071	22,418	14,508	49,016	1,330
Indiana and Iowa	42,361	51,105	57,919	49,085	83,150	48,757	2,057	1,511
Kentucky	2,610,554	2,659,355	3,336,875	3,917,212	4,313,206	2,465,563	623,401	166,405
Maryland, Massachusetts, and Minnesota	194,690	190,900	228,950	245,417	252,272	189,032	86,845	39,291
Missouri	2,547	1,185	7,193	12,210	18,759	16,064	515	1,144
Nebraska, New Hampshire, and New Jersey	6,543	3,223	7,057	11,504	22,189	12,187	11,492	15,440
New York	15,621	19,156	11,613	19,550	20,744	20,326	22,970	14,358
North Carolina			29	274	94	47		
Ohio and Oregon	79,188	78,635	73,544	88,648	157,671	120,470	37,887	14,991
Pennsylvania	389,606	408,189	481,101	517,053	566,466	552,993	375,114	148,263
South Carolina and Tennessee	41,059	24,003	32,319	55,085	86,580	43,469	43,283	28,902
Texas, Virginia, West Virginia, and Wisconsin	33,830	44,223	41,568	49,556	44,386	28,661	2,139	4,457
Total	3,463,400	3,522,817	4,330,601	4,999,602	5,602,932	3,524,389	1,272,582	459,159

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1892—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1892—Continued.

Districts.	Sept., 1890.	Oct., 1890.	Nov., 1890.	Dec., 1890.	Jan., 1891.	Feb., 1891.	Mar., 1891.	Apr., 1891.
Alabama	468				48			
Arkansas	967	954	379	857	966	494	666	632
First California							341	
Fourth California								
Connecticut	15,943	8,458	11,014	8,764	18,526	26,044	33,584	35,553
Georgia	747	186	44		1,997	2,175	3,222	5,069
First Illinois	4,952	16,338	11,538	28,000	149,334	66,024	40,247	24,514
Fifth Illinois	4,318	63,503	32,487	54,110	43,049	39,757	53,963	99,329
Eighth Illinois						10,423	86	
Thirteenth Illinois				46				
Sixth Indiana	523	4,135	2,410	29,525	32,263	35,689	35,934	97,909
Seventh Indiana			136		2,539	712	6,250	1,168
Fourth Iowa								
Second Kentucky	711	20,088	86,663	307,090	377,907	376,599	430,480	412,705
Fifth Kentucky	69,004	173,763	554,208	1,208,126	1,702,936	1,583,792	1,887,743	1,829,273
Sixth Kentucky	45	1,900	110,506	342,295	415,705	406,329	527,879	515,275
Seventh Kentucky	90	131,080	390,026	654,298	625,300	577,671	676,049	796,599
Eighth Kentucky		2,918	245,648	612,526	817,802	798,447	909,037	903,612
Maryland	126,694	232,807	240,034	264,240	228,334	203,621	213,744	210,807
Third Massachusetts	991	5,443	1,884	2,455	9,135	2,060	3,342	9,406
Minnesota							7,839	19,457
First Missouri							2,986	46
Sixth Missouri	434	12,514	12,222	7,104	2,296	3,697	7,461	18,773
Nebraska		1,039	11,330	10,701	222		3,665	10,014
New Hampshire	2,691	957	730	2,378	1,672	1,953	363	713
Fifth New Jersey	24,976	18,411	20,537	18,667	7,649	23,436	19,300	7,131
First New York	3,592			2,579	568			
Third New York								
Twenty-eighth New York	17,857	13,438	6,841	2,863	10,209	11,841	10,314	4,735
Fourth North Carolina				38	438	40	293	396
Fifth North Carolina				41	48	276	224	496
First Ohio	211	3,268	47,801	68,246	86,606	80,712	113,313	120,944
Tenth Ohio				3,804	4,854	4,452	5,174	2,753
Eleventh Ohio	565	1,936	3,058	7,601	1,828	5,134	5,934	230
Eighteenth Ohio	530	869	1,968	3,810	2,602	2,431	4,618	2,589
Oregon								
First Pennsylvania	32,697	42,668	52,514	65,383	56,622	46,496	37,145	35,961
Ninth Pennsylvania	8,381	12,685	31,977	58,176	58,087	55,682	72,658	63,688
Twelfth Pennsylvania	1,254	1,525	2,564	1,795	1,731	1,049	2,675	4,081
Twenty-third Pennsylvania	489,295	635,745	626,214	644,482	660,111	574,877	658,971	651,218
South Carolina					92	96	47	45
Second Tennessee	170	59	118	204	178	45	150	236
Fifth Tennessee	24,673	30,887	26,036	16,886	23,375	30,969	48,554	54,135
Fourth Texas				90				
Sixth Virginia	2,613	4,724	728	9,095	8,000	17,100	21,833	22,036
West Virginia	31,423	59,394	44,917	59,370	58,644	51,162	55,875	56,038
First Wisconsin			1,355		3,489	2,173	5,491	3,394
Total by months	866,815	1,501,692	2,584,528	4,585,645	5,415,162	5,043,458	5,906,250	6,020,960

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, Connecticut, and Georgia	18,125	9,598	11,437	9,621	21,537	28,713	37,813	41,254
Illinois	9,270	79,841	44,025	82,156	192,383	116,204	93,396	123,843
Indiana and Iowa	523	4,135	2,546	29,525	34,802	36,401	42,184	99,077
Kentucky	69,850	320,749	1,387,141	3,214,335	3,939,650	3,742,838	4,431,188	4,457,464
Maryland, Massachusetts, and Minnesota	127,685	238,250	241,918	266,695	237,469	205,681	224,925	239,670
Missouri	434	12,514	12,222	7,104	2,296	3,697	10,147	18,819
Nebraska, New Hampshire, and New Jersey	27,667	20,407	32,597	31,746	9,543	25,389	23,328	17,858
New York	21,449	13,438	6,841	5,442	10,777	11,841	10,314	4,735
North Carolina				79	486	316	517	892
Ohio and Oregon	1,306	6,073	52,827	83,461	95,890	92,729	129,039	126,516
Pennsylvania	531,627	692,623	713,267	769,836	776,551	678,104	771,449	754,948
South Carolina and Tennessee	24,843	30,946	20,154	17,090	23,645	31,110	48,751	54,416
Texas, Virginia, West Virginia, and Wisconsin	34,036	64,118	53,553	68,555	70,133	70,435	83,199	81,468
Total	866,815	1,501,692	2,584,528	4,585,645	5,415,162	5,043,458	5,906,250	6,020,960

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1892—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1892—Continued.

Districts.	May, 1891.	June, 1891.	July, 1891.	Aug., 1891.	Sept., 1891.	Oct., 1891.	Nov., 1891.	Dec., 1891.
Alabama		276	45	52				
Arkansas	1,547	993	732	725		431	1,031	2,281
First California				1,316				525
Fourth California								
Connecticut	23,057	21,607	11,119	18,123				
Georgia	4,022	2,637	2,262	3,279	2,221	661	3,384	5,735
First Illinois	72,363	12,651				73,826	38,922	81,104
Fifth Illinois	24,899	1,614	3,399	355	32,885	35,192	32,150	196,481
Eighth Illinois	2,237							19,877
Thirteenth Illinois								
Sixth Indiana	52,433	11,713	2,130	1,549		25,028	25,068	1,610
Seventh Indiana	6,465	1,568					96	1,822
Fourth Iowa								
Second Kentucky	168,657	10,484	2,470	415	2,447	3,279	31,915	183,555
Fifth Kentucky	1,449,640	401,921	46	5,794	11,699	26,688	294,588	1,121,908
Sixth Kentucky	432,911	117,760	1,588				152,523	340,021
Seventh Kentucky	555,365	226,252	13,937				38,174	200,219
Eighth Kentucky	726,684	221,170	35,321	10	183	79	8,214	345,842
Maryland	204,780	216,507	141,763	19,543	79,958	208,216	273,158	289,297
Third Massachusetts	12,747	18,361	16,104	13,316	14,810	9,396	10,356	27,573
Minnesota	25,792	22,180	3,074				52,096	27,680
First Missouri	605	1,979	12,059		48	336	2,786	62,804
Sixth Missouri	19,674	5,053				731	2,309	6,842
Nebraska								9,714
New Hampshire								3,976
Fifth New Jersey	25,632	24,122	6,406	995	1,186	3,033	3,421	14,598
First New York		307		20,569	31,735	17,204	11,099	908
Third New York					113			
Twenty-eighth New York	3,701	2,982	2,452	5,176	1,006	2,694	3,366	1,933
Fourth North Carolina		175	52	46	93	390	383	711
Fifth North Carolina	851	763	457	466	936	336	415	3,620
First Ohio	84,717	101,671	7,688	5,961	11,361	4,840	63,295	145,001
Tenth Ohio	694	645						
Eleventh Ohio	2,501	13,710		2,471	825	1,377	2,471	19,820
Eighteenth Ohio	3,757	2,225	230				783	3,256
Oregon							377	3,560
First Pennsylvania	35,658	34,097	36,808	32,751	37,443	37,396	38,817	51,665
Ninth Pennsylvania	57,116	47,956	43,615	5,121	27,013	54,461	61,192	66,388
Twelfth Pennsylvania	2,307	1,501	1,225	1,163	2,320	3,774	5,745	7,465
Twenty-third Pennsylvania	617,310	546,028	257,065	154,123	198,278	419,791	524,592	620,495
South Carolina	722	271	242	933	1,163	1,307	329	2,092
Second Tennessee		25					51	509
Fifth Tennessee	44,433	21,629	18,166	18,427	12,802	20,951	34,393	53,360
Fourth Texas	53	433						214
Sixth Virginia	12,932	8,617	4,656	2,347	3,004	5,934	12,046	16,296
West Virginia	54,708	36,059			36,025	56,248	52,940	34,399
First Wisconsin	3,583	4,072	139		368		1,821	5,249
Total by months	4,734,353	2,142,005	625,250	315,026	509,922	1,013,509	1,784,311	3,984,381

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, Connecticut, and Georgia	28,626	25,513	14,158	23,495	2,221	1,092	4,415	8,641
Illinois	99,499	14,265	3,399	355	32,885	109,018	71,072	297,462
Indiana and Iowa	58,898	13,281	2,130	1,549		25,028	25,164	3,432
Kentucky	3,333,057	977,587	53,362	6,219	14,329	30,046	525,414	2,191,635
Maryland, Massachusetts, and Minnesota	243,319	257,048	160,941	32,859	94,768	217,612	335,610	344,552
Missouri	20,279	7,023	12,059		48	1,067	5,095	69,646
Nebraska, New Hampshire, and New Jersey	25,632	24,122	6,406	21,564	32,921	20,237	14,529	28,288
New York	3,701	3,289	2,452	5,176	1,119	2,694	3,366	2,841
North Carolina	851	938	509	512	1,029	636	798	4,331
Ohio and Oregon	91,669	118,251	7,918	8,432	12,186	6,219	66,926	175,421
Pennsylvania	712,391	629,582	338,713	193,158	265,054	515,422	630,351	746,013
South Carolina and Tennessee	45,155	21,925	18,408	19,360	13,965	22,258	34,773	55,961
Texas, Virginia, West Virginia, and Wisconsin	71,276	49,181	4,795	2,347	39,397	62,182	66,807	56,158
Total	4,734,353	2,142,005	625,250	315,026	509,922	1,013,509	1,784,311	3,984,381

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1892—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1892—Continued.

Districts.	Jan., 1892.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1892.	June, 1892.	Totals by districts.
Alabama			118	229	732	842	3,639
Arkansas	4,726	6,243	11,088	12,998	12,238	9,311	75,484
First California	2,806	750	3,519	863	5,091	23,615	38,826
Fourth California			905	2,382	436		3,723
Connecticut	2,527	3,781	3,312	4,844	6,913	8,086	338,785
Georgia	7,443	9,902	13,602	14,255	19,025	20,176	128,328
First Illinois	60,413	118,993	183,507	31,920	60,030	171,072	1,349,726
Fifth Illinois	108,587	256,635	510,576	345,213	340,117	739,489	3,242,388
Eighth Illinois	34,551	246,844	222,178	154,516	257,378	384,831	1,333,096
Thirteenth Illinois	902	267	1,479	3,815	1,206	1,734	10,380
Sixth Indiana	87,445	84,958	111,942	120,768	117,313	121,919	1,495,286
Seventh Indiana	274	6,622	87,476	87,962	67,379	91,820	370,313
Fourth Iowa							111
Second Kentucky	379,137	436,258	525,859	571,967	549,780	328,736	8,669,019
Fifth Kentucky	1,551,027	2,050,984	2,639,452	2,679,417	2,335,454	1,400,999	34,765,661
Sixth Kentucky	342,148	481,528	637,129	659,854	714,285	549,378	9,011,479
Seventh Kentucky	468,466	711,956	907,091	962,871	823,523	519,411	14,572,995
Eighth Kentucky	553,947	732,315	949,473	1,003,263	964,900	537,737	15,832,088
Maryland	263,448	241,487	281,313	306,723	317,454	211,980	6,831,570
Third Massachusetts	56,146	62,485	60,892	62,574	84,882	107,085	639,698
Minnesota	41,484	28,168	120,039	144,295	134,524	123,195	790,693
First Missouri	4,332	10,641	38,038	49,292	53,107	29,229	278,346
Sixth Missouri	7,285	8,257	15,990	25,489	21,161	12,208	257,743
Nebraska	2,434	3,371	15,998	64,801	95,238	94,640	340,470
New Hampshire	3,699	3,502	3,890	3,740	1,624		47,448
Fifth New Jersey	22,684	33,862	38,438	31,639	24,289	29,348	585,394
First New York		128	215		175	15,325	27,973
Third New York				180	293	4,103	4,576
Twenty-eighth New York	6,391	7,994	10,622	17,340	20,403	25,444	364,889
Fourth North Carolina	2,625	3,965	5,832	7,953	8,421	8,561	40,812
Fifth North Carolina	7,850	9,398	15,424	21,881	30,223	42,787	136,858
First Ohio	189,732	236,595	270,200	302,221	303,875	136,198	3,139,077
Tenth Ohio	4,644	4,446	4,832	3,887			60,639
Eleventh Ohio	26,188	21,312	41,582	38,145	14,336	32,842	294,946
Eighteenth Ohio	7,199	10,435	9,793	6,063	3,038	3,120	76,040
Oregon	1,964		3,606	8,724	8,120	1,282	27,633
First Pennsylvania	54,658	47,326	66,393	59,196	58,146	55,629	1,407,509
Ninth Pennsylvania	62,526	51,690	43,906	62,861	72,043	63,303	1,287,629
Twelfth Pennsylvania	7,249	5,977	6,720	8,000	8,658	5,633	92,582
Twenty-third Pennsylvania	539,483	522,604	697,039	732,004	685,887	564,408	16,392,888
South Carolina	1,755	2,047	1,141	2,456	2,703	2,670	20,369
Second Tennessee	1,172	1,052	2,481	4,213	4,673	4,405	19,799
Fifth Tennessee	77,890	75,363	90,848	88,997	94,540	76,883	1,585,211
Fourth Texas	476	367	580	1,402	458	114	4,383
Sixth Virginia	18,515	18,698	21,952	28,744	24,335	17,130	311,627
West Virginia	29,651	28,537	30,373	29,767	29,947	37,263	1,183,107
First Wisconsin	2,646	6,381	18,141	13,738	9,473	16,336	105,163
Total by months	5,048,525	6,594,124	8,724,984	8,783,456	8,377,826	6,620,278	127,596,339

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, Connecticut, and Georgia	17,502	20,676	32,544	35,571	44,435	62,030	588,785
Illinois	204,453	622,739	917,740	535,464	658,731	1,297,126	5,935,590
Indiana and Iowa	87,719	91,580	199,418	208,730	184,692	213,739	1,865,710
Kentucky	3,294,725	4,413,041	5,659,004	5,877,372	5,377,942	3,336,261	82,851,182
Maryland, Massachusetts, and Minnesota	361,078	332,140	462,244	513,592	536,860	442,260	8,261,961
Missouri	11,617	18,898	54,028	74,781	74,268	41,437	536,089
Nebraska, New Hampshire, and New Jersey	28,817	40,735	58,326	109,180	121,151	123,988	973,312
New York	6,391	8,122	10,837	17,520	20,871	44,872	397,438
North Carolina	10,475	13,363	21,256	29,834	38,644	51,348	177,670
Ohio and Oregon	229,727	272,788	330,013	359,040	329,369	173,442	3,508,335
Pennsylvania	663,916	627,597	814,058	862,061	824,734	688,973	19,180,608
South Carolina and Tennessee	80,817	78,462	94,470	95,660	101,916	83,958	1,625,379
Texas, Virginia, West Virginia, and Wisconsin	51,288	53,983	71,046	73,651	64,213	60,843	1,604,280
Total	5,048,525	6,594,124	8,724,984	8,783,456	8,377,826	6,620,278	127,596,339

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

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1891, AND JUNE 30, 1892, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
DR.									
Remaining in warehouse July 1, 1890	54,519,929	24,394,013	161,881	814,538	106,044	110,096	1,021,287	8,593,295	89,721,053
Produced and bonded during the year	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,956,126	19,983,382	115,962,389
Total	84,451,344	38,739,402	12,422,702	2,598,850	1,399,918	1,117,166	36,977,413	28,576,677	205,683,442
CR.									
Withdrawn on payment of tax during the year	13,192,375	6,542,102	11,131,184	999,899	1,296,995	987,215	33,992,325	19,124,131	87,176,226
Lost by leakage or evaporation in warehouse	1,237,696	818,413	2,400	26,304	1,699	2,601	17,753	313,420	2,420,256
Withdrawn for export during the year	157,814	38,286	267,474	1,621,869	883	7,033	45,736	19,541	1,676,395
Withdrawn for scientific purposes during the year	2,668		46,725				138,305	14,956	1,676,395
Withdrawn for transfer to manufacturing warehouse			18,196				70,318		90,905
Lost by casualty, etc., during the year	1,081,011	81,168		1			1,512		225,433
Remaining in warehouse June 30, 1891	68,779,780	31,259,433	856,721	550,777	100,361	127,320	207,295	50,501	1,212,770
							2,177,981	9,009,084	112,921,457
Total	84,451,344	38,739,402	12,422,702	2,598,850	1,399,918	1,117,166	36,377,413	28,576,677	205,683,442
DR.									
Remaining in warehouse July 1, 1891	68,779,780	31,259,433	856,721	550,777	100,361	127,320	2,177,981	9,009,084	112,921,457
Produced and bonded during the year	29,017,797	13,340,440	14,490,987	1,956,318	1,338,617	639,590	37,786,722	16,204,570	114,769,041
Total	97,797,577	44,599,873	15,347,708	2,507,095	1,438,978	760,910	39,964,703	25,273,654	227,690,498
CR.									
Withdrawn on payment of tax during the year	18,324,856	7,830,932	11,447,182	954,329	1,322,964	610,180	36,281,326	16,213,496	92,985,265
Lost by leakage or evaporation in warehouse	2,065,633	1,030,543	9,117	23,302	1,108	7,033	45,736	351,338	3,532,810
Withdrawn for export during the year	889,171	87,720	1,337,204	769,993	1,378		138,305	14,956	3,218,787
Withdrawn for scientific purposes during the year	562		52,138				1,852		54,552
Withdrawn for transfer to manufacturing warehouse	2,508		25,909				163,149	1,676	193,242
Lost by casualty, etc., during the year	53,119		15,771				13,237	28,221	110,103
Remaining in warehouse June 30, 1892	76,481,728	35,648,923	2,402,387	760,471	113,568	143,697	3,321,098	8,664,567	127,536,339
Total	97,797,577	44,599,873	15,347,708	2,507,095	1,438,978	760,910	39,964,703	25,273,654	227,690,498

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, 1892, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1892.

Distilled spirits—	Gallons.	Gallons.
Actually remaining in warehouse July 1, 1891	112,921,457	
Not actually in warehouse, claimed to have been lost by casualty, etc	124,744	
Withdrawn for exportation, proofs of landing not received	3,215,982	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	26,373	
		116,288,556
Produced from July 1, 1891, to June 30, 1892		114,769,041
		231,057,597
Total	92,985,265	
Withdrawn from warehouse, tax paid	3,532,810	
Allowed for loss by leakage or evaporation in warehouse	3,955,709	
Exported, proof of landing received	22,211	
Allowed for loss by casualty	54,552	
Withdrawn for scientific purposes and for the use of the United States	19,932	
Tax-paid on deficiencies in export bonds and casualties disallowed	8,052	
Tax-paid on deficiencies in transportation for export, etc		
Allowed for loss by leakage in transportation for export, etc	197,113	
Withdrawn for transfer to manufacturing warehouse and received at warehouse		100,775,644
	2,470,762	
Withdrawn for exportation, proof of landing not received		
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	19,587	
Not actually in warehouse, claimed to have been lost by casualty, etc	195,265	
Spirits remaining in warehouse June 30, 1892	127,596,339	
		130,281,953
Total		231,057,597

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 1888, 1889, 1890, 1891, and 1892:

Distilled spirits.	1888.	1889.	1890.	1891.	1892.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Actually in warehouse at beginning of fiscal year	65,145,269	61,033,018	68,512,070	89,721,053	112,921,457
Produced during fiscal year	70,279,500	89,358,510	109,275,928	115,962,389	114,769,041
Total	135,424,769	150,391,528	177,787,998	205,683,442	227,690,498
Withdrawn, tax-paid, during fiscal year	70,541,811	75,901,735	83,479,837	87,176,226	92,985,265
Withdrawn for exportation during fiscal year	1,514,205	2,590,235	1,367,726	1,676,395	3,218,787
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	2,335,735	3,387,488	3,219,382	3,909,364	3,890,197
Total	74,391,751	81,879,458	88,066,945	92,761,985	100,094,159
Remaining in warehouse at end of fiscal year	61,033,018	68,512,070	89,721,053	112,921,457	127,596,339

SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALERS

Quantity in Proof Gallons of Tax-paid Spirits held by Wholesale

	Districts.	All kinds, Oct. 1, 1891.	Domestic, Oct. 1, 1892.						
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.
1	Alabama	130,370	50,172	32,000	2,000	500	15,000	100	
2	Arkansas	79,318	61,424	4,520	2,163	118	5,786		
3	First California	386,216	522,592	48,102	39,121	18,707	25,224	1,259	69,043
4	Fourth California	62,980	41,921	2,922	3,648	983	2,231	183	3,508
5	Colorado	132,555	87,100	17,837	949	916	3,717	118	324
6	Connecticut	251,115	119,512	63,610	2,159	19,008	18,313	2,870	4,946
7	Florida	10,880	2,713	4,384	83	720	813	93	
8	Georgia	308,581	4,424	23,046		2,249	1,203		6,914
9	First Illinois	677,342	506,263	107,607	25,534	11,357	17,543		54,253
10	Fifth Illinois	206,628	71,205	18,815	14,159	1,739	1,930	36	2,424
11	Eighth Illinois	75,434	57,469	4,710	2,026	811	2,187		478
12	Thirteenth Illinois	19,465	23,387	1,823	438	43	596		124
13	Sixth Indiana	170,997	123,646	23,248	3,356	1,349	3,701	1,208	996
14	Seventh Indiana	85,084	80,745	3,669	3,192	661	2,306		5,573
15	Third Iowa	75,155	48,263	7,138	3,850	1,308	1,379		532
16	Fourth Iowa	40,510	36,482	5,624	2,486	888	2,352	60	690
17	Kansas	25,186	26,900	2,099	593	28	226		
18	Second Kentucky	121,373	93,599	7,299	679	226	3,165		2,925
19	Fifth Kentucky	696,146	673,982	136,672	6,804	1,322	3,329		16,369
20	Sixth Kentucky	266,720	112,384	21,952	1,233	467	1,542		3,795
21	Seventh Kentucky	119,532	70,781	28,573	55		570		
22	Eighth Kentucky	12,338	2,521	691			102		
23	Louisiana	225,195	67,080	56,835	7,600	2,360	16,840		12,680
24	Maryland	606,034	9,965	205,066	18,550	5,318	5,970	1,070	51,265
25	Third Massachusetts	1,077,180	502,704	188,772	35,621	107,155	19,771	1,563	74,870
26	First Michigan	131,732	78,086	21,978	8,855	2,815	4,295	1,449	7,417
27	Fourth Michigan	33,452	19,390	4,065	1,440	1,246	2,125		
28	Minnesota	231,203	135,006	47,878	17,449	3,181	6,072		12,022
29	First Missouri	1,025,656	1,240,214	52,604	12,452	4,086	17,656	320	31,117
30	Sixth Missouri	309,890	253,881	22,248	5,231	1,460	6,407		6,251
31	Montana	125,728	95,439	8,568	1,597	1,290	5,230	1,188	6,594
32	Nebraska	88,382	60,903	21,667	3,873	1,661	2,830	94	1,264
33	New Hampshire	16,531	10,668	3,123	1,784	3,405	844		408
34	First New Jersey	8,278	846	7,825		153	264		5,427
35	Fifth New Jersey	101,013	10,804	58,496	562	3,313	4,085	325	5,016
36	New Mexico	22,486	25,314	1,573		1,355	713		
37	First New York	111,693	11,316	42,949	9,494	3,020	2,925	1,094	12,736
38	Second New York	1,328,153	326,795	673,728	142,371	30,851	24,309	6,699	265,736
39	Third New York	181,931	31,945	55,319	3,416	6,240	4,575	453	20,658
40	Fourteenth New York.	155,854	65,423	36,232	51,271	4,197	6,694	42	26,711
41	Twenty-first New York.	114,464	56,282	28,146	7,607	2,574	4,608	451	13,412
42	Twenty-eighth New York.	239,596	69,200	144,371	4,983	6,741	6,022	282	28,955
43	Fourth North Carolina.	4,420	380	2,306	87	258	469		355
44	Fifth North Carolina.	13,444	234	303					
45	First Ohio	853,984	509,139	224,599	11,396	5,148	13,214	2,110	173,964
46	Tenth Ohio	100,395	59,980	15,363	1,890	1,723	2,754	275	7,125
47	Eleventh Ohio	107,125	63,482	30,014	1,506	1,153	4,190		1,494
48	Eighteenth Ohio	217,738	108,094	72,706	10,625	3,096	7,657		11,645
49	Oregon	208,366	123,065	12,199	12,947	1,596	7,930	190	8,287
50	First Pennsylvania	1,029,995	36,933	174,603	46,704	9,246	15,629	16,337	210,865
51	Ninth Pennsylvania	35,500	172	40,844	838	624	1,864	56	2,429
52	Twelfth Pennsylvania	47,991	6,286	20,099	651	886	2,102		7,358
53	Twenty-third Pennsylvania.	564,612	48,079	399,426	7,500	3,147	10,017	461	26,761
54	South Carolina	80,994	2,739	35,655	171	2,097	7,349	1,554	186
55	Second Tennessee	32,289	5,375	8,269	340	73	1,429		645
56	Fifth Tennessee	227,146	90,997	14,385	3,054	415	10,688		7,056
57	Third Texas	171,944	105,864	19,606	4,343	1,506	7,758		1,762
58	Fourth Texas	86,208	57,438	6,306	2,039	183	3,093		13,710
59	Second Virginia	150,613	10,928	86,771	61	3,241	17,773		1,256
60	Sixth Virginia	16,175	2,091	8,699	89	320	964		1,259
61	West Virginia	64,517	30,423	27,902	613	202	1,763	3,623	19,369
62	First Wisconsin	287,081	178,889	35,824	8,767	4,163	5,075	1,221	421
63	Second Wisconsin	17,362	12,095	1,913	1,240	328	760		
	Total	14,406,275	7,341,429	5,484,886	563,545	295,226	377,978	46,781	1,251,469

AND RECTIFIERS OCTOBER 1, 1891, AND OCTOBER 1, 1892.

Liquor Dealers and Rectifiers October 1, 1891, and October 1, 1892.

Domestic, Oct. 1, 1892.		Foreign, Oct. 1, 1892.							Total domestic and foreign, Oct. 1, 1892.	Number of wholesale liquor dealers.	Number of rectifiers.	
Miscellaneous spirits.	Total, domestic.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.	Total foreign.				
142,472		300	200	600		2,240		3,340	145,812	38	3	1
86,825						228	670	898	87,723	32		2
859,812		1,847	5,600	5,748	558	17,443	24,652	55,848	915,660	305	104	3
58,286		15	184	118	10	650	372	1,349	59,635	41	9	4
123,745		135	273	733	96	428	1,329	2,994	126,739	56	5	5
250,181		293	319	458	1,813	2,201	1,493	6,577	256,758	105	27	6
9,896				37			119	156	10,052	12		7
68,213		20	48	168	21	209	288	754	68,967	42	9	8
923,125		1,639	2,065	2,672	343	4,157	7,955	18,831	941,956	217	90	9
209,232		50	109	356	68	346	341	1,270	201,502	20	9	10
80,195		67	31	93		1,472	116	1,779	81,974	32	2	11
29,725			19	56		23	290	388	30,113	10	4	12
176,272		88	128	291	22	518	404	1,451	171,723	44	12	13
101,254		43		56		124	100	323	101,577	27	10	14
68,921		20	47	109		159	168	503	69,424	21	4	15
55,970			64	213	24	119	247	667	56,637	24	3	16
31,301			28	46	20	66	64	224	31,525	19	1	17
121,795				42	20	115	405	582	122,377	14	10	18
857,083		45	88	229	55	393	718	1,528	858,611	96	44	19
249,828			28	35		25	221	309	250,137	47	6	20
102,505		43	22	38		28		131	102,636	25	4	21
3,926									3,926	7		22
208,525		210	168	490	110	1,920	4,930	7,828	216,353	106	22	23
321,697		167	789	974	144	2,209	2,700	6,983	328,680	138	68	24
972,302		1,816	2,619	4,529	2,558	8,775	13,311	33,608	1,005,910	193	61	25
143,371		208	267	338	379	208	1,502	2,902	146,273	38	7	26
33,694		10	34	8		144	103	299	33,993	12		27
257,360		406	592	1,083	536	1,182	2,179	5,978	263,338	54	21	28
1,429,882		530	752	805	137	1,484	5,115	8,823	1,438,705	73	38	29
325,432		431	445	373	299	683	2,172	4,403	329,835	51	15	30
137,327		213	229	1,063	25	771	824	3,125	140,452	62	4	31
99,625		53	71	378	89	281	839	1,711	101,336	48	2	32
20,901		23	16	27	10	136	904	1,116	22,107	17	1	33
15,604					25	103	91	219	15,823	9	4	34
97,420		307	401	1,062	234	1,021	1,453	4,478	101,898	66	26	35
31,860		48	98	327			641	1,114	32,974	18	1	36
93,020		1,173	905	1,111	373	1,071	2,541	7,174	100,194	52	17	37
1,577,992		5,521	9,550	9,034	2,533	14,323	28,954	69,915	1,647,907	391	138	38
136,507		777	6,626	2,022	1,492	3,338	6,682	20,937	157,444	145	42	39
204,269		265	646	693	1,006	1,841	1,942	6,393	210,662	81	20	40
129,187		173	292	416	148	1,189	1,038	3,256	132,443	51	20	41
302,081		987	645	486	344	1,582	3,178	7,222	309,303	88	31	42
8,261									8,261	5	2	43
24,240						37		37	24,277	18	8	44
1,037,560		284	630	928	47	1,713	3,312	6,914	1,044,474	160	61	45
113,665		26	46	179		318	651	1,220	114,885	35	15	46
112,788		50	161	207	30	415	498	1,361	114,149	39	9	47
239,661		177	268	485	25	334	2,667	3,956	243,617	77	10	48
179,305		224	688	2,552	31	1,035	4,026	8,556	187,861	79	11	49
565,956		1,043	2,241	2,499	426	9,010	6,620	21,839	587,795	176	114	50
50,827		20	12	47	5	163	545	792	51,619	27	11	51
44,011			152	87	5	415	457	1,116	45,127	38	17	52
508,413		743	825	1,382	238	1,446	2,514	7,148	515,561	119	32	53
71,819			74	101		380	367	922	72,741	14	4	54
27,615		63	14	66		62	315	520	28,135	7	12	55
264,718		81	96	97	54	271	913	1,512	266,230	46	12	56
160,591		82	131	214	95	612	1,682	2,816	163,407	38	12	57
83,135		120	23	140	43	237	332	895	84,030	15	7	58
149,345			20			10	810	840	150,185	22	12	59
20,240							58	58	20,298	8	3	60
71,863			87	58			398	744	72,607	4	6	61
304,789		342	724	2,081	413	201	2,998	8,002	312,791	81	36	62
18,376		24	27	20		1,444	19	122	18,498	15	2	63
1,829,572	15,190,886	21,202	40,617	48,460	14,904	91,327	150,246	366,756	15,557,642	3,950	1,278	

SPIRITS IN THE HANDS OF WHOLESALE DEALERS AND RECTIFIERS.

[Compiled from reports of collectors based upon statements made to them by dealers and rectifiers.]

It appears from the preceding table (on pages 158 and 159) that the quantity of spirits, tax or duty paid, held by wholesale liquor dealers and rectifiers October 1, 1892, was 15,557,642 gallons, the quantity so held October 1, 1891, being 14,406,275 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1, each year from 1878 to 1892, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	Proof gallons.	*Proof gallons.*	*Proof gallons.*
1878	14,489,393	11,401	14,491,794
1879	13,014,112	593,506	13,607,618
1880	11,666,991	626,692	12,293,683
1881	11,065,611	572,797	11,638,408
1882	11,505,434	583,992	12,089,426
1884	13,345,779	575,703	13,921,482
1885	15,139,715	524,491	15,664,206
1886	14,760,683	496,109	15,256,792
1887	15,523,226	534,094	16,057,320
1888	14,003,833	511,126	14,614,959
1889	14,341,056	487,315	14,828,371
1800	14,815,703	440,179	15,255,882
1891	15,774,370	501,153	16,383,195
1892	13,915,377	490,898	14,406,275
	15,190,886	366,756	15,557,642

BALANCE IN WAREHOUSE AT CLOSE OF THIS AND PREVIOUS FISCAL YEARS.

Date.	Quantity.	Date.	Quantity.
Remaining June 30—	*Gallons.*	Remaining June 30—	*Gallons.*
1869	16,685,166	1881	64,648,111
1870	11,671,886	1882	89,962,645
1871	6,745,360	1883	80,499,993
1872	10,103,392	1884	63,502,551
1873	14,650,148	1885	54,724,916
1874	15,575,224	1886	58,096,620
1875	13,179,596	1887	65,145,269
1876	12,595,850	1888	61,033,018
1877	13,091,773	1889	68,512,070
1878	14,088,773	1890	89,721,053
1879	19,212,470	1891	112,921,457
1880	31,363,869	1892	127,596,339

PRODUCTION AND WITHDRAWAL 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, 1892.

States.	July, 1892.			August, 1892.			September, 1892.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
	Gallons.	*Gallons.*		*Gallons.*	*Gallons.*		*Gallons.*	*Gallons.*	
Alabama	824	383	$344.70	546	192	$172.80	234	306	$329.40
Arkansas	5,845	4,637	4,173.30	4,631	4,701	4,230.90	4,142	4,708	4,237.20
California	26,926	13,667	12,300.30	28,993	20,580	18,522.00	24,709	20,859	18,773.10
Connecticut	10,905	15,864	14,277.60	10,593	17,275	15,547.50	9,184	20,295	18,265.50
Georgia	17,072	15,635	14,071.50	12,155	17,570	15,813.00	13,403	20,495	18,445.50
Illinois	2,008,758	2,441,021	2,197,458.90	1,416,720	2,777,223	2,499,500.70	2,059,442	3,194,524	2,875,071.60
Indiana	485,683	467,791	421,011.90	511,574	609,620	548,658.00	480,322	555,859	500,273.10
Iowa	21	18.90							
Kentucky	801,163	1,595,771	1,436,193.90	178,763	2,203,318	1,982,986.20	136,380	1,794,174	1,614,756.60
Maryland	42,893	78,395	70,555.50	430	126,180	113,562.00	75,387	112,626	101,363.40
Massachusetts	130,123	54,515	49,063.50	88,821	63,903	57,512.70	116,196	82,713	74,441.70
Minnesota	144,187	151,890	136,706.40	3	182,508	164,257.20	.....	360,809	324,728.10
Missouri	235,053	255,405	229,864.50	320,024	333,026	299,723.40	308,701	392,480	353,232.00
Nebraska	280,844	347,961	313,164.90	222,764	361,277	325,149.30	332,299	372,831	335,547.90
New Hampshire	.....	1,340	1,206.00	.....	1,652	1,486.80	.....	2,859	2,573.10
New Jersey	38,551	32,127	28,914.30	40,186	27,393	24,653.70	37,994	25,101	22,590.90
New York	176,464	164,652	148,213.80	180,723	190,957	171,861.30	227,806	231,319	208,187.10
North Carolina	52,656	40,652	36,586.80	42,780	40,645	36,578.70	50,782	57,323	51,590.70
Ohio	449,595	532,055	478,849.50	367,070	540,639	486,575.10	447,410	697,767	573,990.30
Oregon	1,047	931	837.90	681	454	408.60	183	991	891.90
Pennsylvania	336,666	329,209	296,288.10	125,058	309,652	278,686.80	547,268	334,130	300,717.00
South Carolina	2,395	1,530	1,377.00	2,290	1,626	1,463.40	1,967	1,265	1,138.50
Tennessee	39,933	69,998	62,998.20	28,282	76,970	69,273.00	30,256	73,365	66,028.50
Texas	.....	98	88.20	.....	224	201.60	.....	241	216.90
Virginia	6,884	11,598	10,438.20	4,112	9,929	8,936.10	3,169	12,295	11,065.50
West Virginia	.....	28,229	25,406.10	.....	6,798	6,118.20	30,724	9,205	8,284.50
Wisconsin	582,631	560,308	504,277.20	37,960	46,562	41,905.80	44,240	48,663	43,796.70
Total	5,946,068	7,214,919	6,493,427.10	3,631,159	7,970,742	7,173,667.80	5,063,169	8,367,263	7,530,536.70
Quantity for same months in 1891	4,079,558	6,441,048	5,796,943.20	3,778,657	6,578,694	5,920,824.60	5,568,552	7,413,558	6,672,202.20

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1886, 1887, 1888, 1889, 1890, 1891, AND 1892.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1886, 1887, 1888, 1889, 1890, 1891, and 1892, respectively:

States.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	190		294		2,894	3,550	4,312
Arkansas	37,602	28,074	24,929	32,725	55,622	43,828	75,299
California	22,071	26,322	8,481	9,371	5,283	50,569	67,709
Colorado						80	
Connecticut	15,210	15,946	14,183	18,496	171,628	399,972	313,357
Delaware	459						
Georgia	36,981	32,506	54,544	82,880	62,359	102,678	115,983
Illinois	1,575,318	2,018,821	1,525,883	2,126,913	2,244,090	2,398,563	2,932,949
Indiana	1,290,801	1,241,119	1,392,774	1,956,806	2,186,225	1,614,711	1,688,601
Iowa	60,438	18,470	1,798	864	1,027	407	89
Kansas	9,216						
Kentucky	34,079,071	36,609,736	31,338,206	36,694,640	54,743,669	70,153,832	77,556,469
Maryland	3,994,056	4,060,385	3,789,526	3,464,685	4,670,143	5,752,452	6,583,298
Massachusetts	616,863	656,649	581,431	624,762	593,025	486,961	711,214
Minnesota				54,381	313,443	159,118	227,876
Missouri	303,142	343,342	295,010	286,611	274,611	335,175	474,997
Nebraska	186,990	195,254	96,404	188,358	98,068	106,335	101,054
New Hampshire	29,942	28,493	27,408	31,572	39,707	36,197	41,154
New Jersey	199,563	223,313	292,178	426,308	480,445	557,651	609,234
New York	528,604	423,118	289,903	321,392	510,762	436,486	380,253
North Carolina	126,961	121,995	183,064	227,807	94,882	94,271	178,976
Ohio	2,439,413	3,036,818	2,887,060	3,217,098	3,303,621	2,788,437	3,086,429
Oregon	18,078	19,967	14,277	9,885	1,421	435	27,103
Pennsylvania	6,629,889	7,740,718	8,043,986	9,356,083	12,409,354	16,277,331	19,068,718
South Carolina	14,631	16,257	13,854	16,656	3,063	11,625	21,970
Tennessee	992,961	735,678	811,020	1,342,835	1,843,160	1,633,624	1,463,586
Texas	11,538	8,483	7,853	4,500	3,662	1,809	3,771
Virginia	218,626	148,646	145,814	214,312	215,505	236,222	289,492
West Virginia	804,624	761,546	677,708	584,306	715,737	1,051,179	1,164,647
Wisconsin	60,579	96,721	37,037	57,451	63,364	77,794	88,734
Total	54,303,818	61,608,377	52,554,625	61,351,697	85,106,670	104,810,892	117,296,325

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 JULY, AUGUST, AND SEPTEMBER, 1892.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
First Illinois			5,257		271		79	5,607
Fifth Illinois			14,749				664	15,413
Eighth Illinois			11,326					11,326
Seventh Indiana							92	92
Second Kentucky	2,885							2,885
Fifth Kentucky	34,200							34,200
Sixth Kentucky	445						1,305	1,750
Seventh Kentucky	10,308	13,668						23,976
Eighth Kentucky	98,790	8,054						106,844
Third Massachusetts				57,765				57,765
Minnesota							2,772	2,772
Fifth New Jersey		118						118
First New York						1,734		1,734
First Ohio							430	430
Twenty-third Pennsylvania		2,902						2,902
Total	146,628	24,742	31,332	57,765	271	1,734	5,342	267,814

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity in taxable gallons of spirits withdrawn for export during the three months ended September 30, 1885, 1886, 1887, 1888, 1889, 1890, 1891, and 1892:

Districts.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
1st California		6,899		88			262	5,607
1st Illinois	100,167	279,980	43,889	57,863	85,026	153,379	134,773	15,413
5th Illinois	6,457							11,326
8th Illinois	1,131	20,658	2,389					92
6th Indiana								
7th Indiana		32,528						
4th Iowa				3,318	7,186	2,812	13,462	2,885
2d Kentucky	143,246			1,046	25,795	14,032	46,733	34,200
5th Kentucky	283,755	422	1,185	1,463	7,385	3,097	2,405	1,750
6th Kentucky	137,863	1,110	1,184	11,879	22,357	2,381	1,824	23,976
7th Kentucky	317,721	7,476	8,042	3,234	15,417	1,093		106,844
8th Kentucky	207,531			23,538	13,067		399	
Maryland			1,134	129,834	79,542	254,726	169,833	57,765
3d Massachusetts	229,916	319,593	197,680		6,651			2,772
Minnesota								
1st Missouri				5,176				
6th Missouri	3,937	28,079						
Nebraska	893	7,828	52,102					118
5th New Jersey								1,734
1st New York		456	1,304		1,058		1,758	430
1st Ohio	425	78		220	78	467	2,520	
6th Ohio	29,151							
1st Pennsylvania		118		34				
22d Pennsylvania	32,513	81						
23d Pennsylvania	21,145		9,406	442	4,878	166	118	2,902
5th Tennessee			14,128					
West Virginia		4,947						
1st Wisconsin	11,014							
Total	1,526,865	701,263	332,443	238,135	268,440	432,153	374,087	267,814

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1892.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1892, was 167,294,341 gallons, this quantity being distributed as follows:

	Gallons.
In distillery warehouses	117,296,325
In special bonded warehouses	2,125,274
In hands of wholesale liquor dealers	15,557,642
In hands of retail liquor dealers	32,315,100
Total	167,294,341

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

DIFFERENT KINDS OF BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1891.

STATEMENT OF THE QUANTITY OF THE DIFFERENT KINDS OF BRANDY, BY TAXABLE GALLONS, REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1891.

Districts and States.	Grape.	Apple.	Peach.	Aggregate.
First California	674,728		660	675,388
Fourth California	616,940	358		617,298
First Illinois	59,754			59,754
Fifth Kentucky	3,031	17,778	178	20,987
Maryland		4,583		4,583
First Missouri	21,329		27	21,356
Second New York	216,669	222		216,891
Twenty-eighth New York	3,227	1,791		5,018
Tenth Ohio	17,681			17,681
Fifth Tennessee		15,544		15,544
West Virginia				
Total	1,613,359	40,276	865	1,654,500

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, SHOWING THE DISTRICTS IN WHICH DEPOSITED IN SPECIAL BONDED WAREHOUSES AND THE QUANTITY REMAINING IN TRANSIT AT THE BEGINNING AND END OF THE FISCAL YEAR ENDED JUNE 30, 1892.

District in which produced.	Grape.	Apple.	Peach.	Total.
In transit July 1, 1891:				
First California	9,134			9,134
Fourth California	28,093			28,093
Total	37,227			37,227
Produced during the year:				
First California	442,565		872	443,435
Fourth California	1,168,051	3,715	4,019	1,175,787
Connecticut		13,182		13,182
Thirteenth Illinois		4,115		4,115
Seventh Indiana		27,806	658	28,464
Second Kentucky		34,433	363	34,796
Fifth Kentucky	234	56,615	9,011	65,860
Sixth Kentucky		3,431	1,022	4,453
Maryland		11,133	49,679	60,812
First New Jersey		23,870	48	27,918
Fifth New Jersey		19,277		19,277
Second New York	25			25
Twenty-first New York		2,840		2,840
Twenty-eighth New York	2,443	30,231		32,674
First Ohio		18,400		18,400
Tenth Ohio	24,337		1,638	25,975
First Pennsylvania		14,848		14,848
Ninth Pennsylvania		13,955		13,955
Fifth Tennessee		44,410	306	44,716
West Virginia		12,135	70	12,205
Total	1,637,655	334,396	67,686	2,039,737
In transit July 1, 1891, as above	37,227			37,227
Total	1,674,882	334,396	67,686	2,076,964

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, ETC.—Continued.

District in which produced.	District in which deposited in special bonded warehouses.								
	Connecticut.	First California.			Fourth California.				
	Apple.	Grape.	Apple.	Peach.	Grape.	Apple.	Peach.		
First California		335,542		872	3,593				
Fourth California		406,900	3,636	2,571	714,896	79	1,448		
Connecticut	13,182								
Thirteenth Illinois									
Seventh Indiana									
Second Kentucky									
Fifth Kentucky									
Sixth Kentucky									
Maryland									
First New Jersey									
Fifth New Jersey									
Second New York									
Twenty-first New York									
Twenty-eighth New York									
First Ohio									
Tenth Ohio									
First Pennsylvania									
Ninth Pennsylvania									
Fifth Tennessee									
West Virginia									
Total	13,182	742,442	3,636	3,443	718,489	79	1,448		

District in which produced.	District in which deposited in special bonded warehouses.								
	First Illinois.			Fifth Kentucky.			Maryland.		
	Grape.	Apple.	Peach.	Grape.	Apple.	Peach.	Grape.	Apple.	Peach.
First California	37,442								
Fourth California	553								
Connecticut									
Thirteenth Illinois					4,115				
Seventh Indiana					27,806	658			
Second Kentucky					34,433	363			
Fifth Kentucky					56,615	9,011	234		
Sixth Kentucky					3,431	1,022			
Maryland						5,608		11,133	44,071
First New Jersey								4,372	48
Fifth New Jersey									
Second New York									
Twenty-first New York									
Twenty-eighth New York					1,395				
First Ohio					18,400				
Tenth Ohio								14,848	
First Pennsylvania								13,955	
Ninth Pennsylvania									
Fifth Tennessee					2,259				
West Virginia									
Total	37,995				148,454	16,662	234	44,308	44,119

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, ETC.—Continued.

District in which produced.	District in which deposited in special bonded warehouses.												Total.
	First Missouri.		Second New York.		Twenty-eighth New York.		Tenth Ohio.		Fifth Tennessee.		West Virginia.		
	Grape.	Peach.	Grape.	Apple.	Grape.	Apple.	Grape.	Peach.	Apple.	Peach.	Apple.	Peach.	
First California			66,208										443,657
Fourth California	2,547		48,091										1,180,721
Connecticut													13,182
Thirteenth Illinois													4,115
Seventh Indiana													28,464
Second Kentucky													34,796
Fifth Kentucky													65,860
Sixth Kentucky													4,453
Maryland													60,812
First New Jersey				19,498									23,918
Fifth New Jersey				19,277									19,277
Second New York			25										25
Twenty-first New York				2,315		525							2,840
Twenty-eighth New York			321	17,006	2,122	11,830							32,674
First Ohio													18,400
Tenth Ohio							24,337	1,638					25,975
First Pennsylvania													14,548
Ninth Pennsylvania													13,955
Fifth Tennessee									42,151	306			44,716
West Virginia											12,135	70	12,205
Total	2,547		114,645	58,096	2,122	12,355	24,337	1,638	42,151	306	12,135	70	2,044,803
In transit June 30, 1892 (grape brandy)													32,071
Total													2,076,964

DIFFERENT KINDS OF BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1892.

STATEMENT OF THE QUANTITY OF THE DIFFERENT KINDS OF BRANDY, IN TAXABLE GALLONS, REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1892.

Districts and States.	Grape.	Apple.	Peach.	Aggregate.
First California	764,247	3,636	2,270	770,123
Fourth California	959,880	380	486	960,746
Connecticut		13,019		13,019
First Illinois	60,478			60,478
Fifth Kentucky	292	95,142	8,894	104,328
Maryland		33,407	25,736	59,143
First Missouri	10,370			10,370
Second New York	293,048	53,213		346,261
Twenty-eighth New York	4,885	12,978		17,863
Tenth Ohio	21,952		1,096	23,048
Fifth Tennessee		32,288	50	32,338
West Virginia		10,487	60	10,547
Total	2,115,122	254,550	38,592	2,408,264

DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR.

STATEMENT OF THE QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

Brandy—	Grape.	Apple.	Peach.	Total.
DR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Remaining in special bonded warehouses July 1, 1891	1,613,359	40276	865	1,654,500
In transit from distilleries to special bonded warehouses	37,227			37,227
In transit from special bonded warehouses to other special bonded warehouses*	124,706			124,706
	1,775,292	40,276	805	1,816,433
Bonded at distilleries and deposited in special bonded warehouses during the year	1,637,656	334,396	67,686	2,039,737
Deposited in second warehouse received from special bonded warehouses in other districts	337,894		471	338,365
Returned to warehouses from winery in excess over withdrawal	3			3
	1,975,553	334,396	68,157	2,378,105
	3,750,845	374,672	69,022	4,194,538
CR.				
Tax-paid during the year	830,113	116,599	27,220	973,842
Tax-paid at distillery, brandy not delivered at special bonded warehouse	68,560			68,560
Withdrawn and used to fortify wine	61,673	3,045	226	64,944
Loss allowed on account of leakage or evaporation in warehouse	224,285	567	233	225,085
Withdrawn for export during the year				
Claimed to have been lost by casualty, etc.				
Receipts from second warehouse for brandy received from special bonded warehouses in other districts	345,253		471	345,724
In transit from distilleries June 30, 1892	32,071			32,071
In transit from special bonded warehouses in other districts June 30, 1892	73,768		2,280	76,048
Remaining in special bonded warehouses June 30, 1892	2,115,122	254,550	38,592	2,408,264
Total	3,750,845	374,672	69,022	4,194,538

*Includes 7,359 actually received prior to July 1, 1891.

TRANSFERS OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF BRANDY, BY KINDS, REMOVED FROM SPECIAL BONDED WAREHOUSES TO OTHER SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS, SHOWING THE DISTRICT FROM WHICH AND THE DISTRICT TO WHICH REMOVED DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Districts from which removed.	Grape.	Apple.	Peach.	Total.
First California	175,757		1,992	177,749
Fourth California	116,312		759	117,071
Second New York	3,216			3,216
Total	295,285		2,751	298,036
In transit July 1, 1891:				
First California	65,394			65,394
Fourth California	58,342			58,342
Total	419,021		2,751	421,772

TRANSFERS OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS—Continued.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF BRANDY, BY KINDS, ETC.—Continued.

DISTRICTS TO WHICH REMOVED.

District from which removed.	First California (grape).	First California (peach).	First Illinois (grape).	First Missouri (grape).	Second New York (grape).	Total. Grape.	Total. Peach.	Aggregate.
First California	.....	.....	45,007	3,029	159,581	207,617	.....	207,617
Fourth California	24,711	471	13,404	1,611	95,165	134,420	471	134,891
Second New York	.....	.....	3,216	.....	.....	3,216	.....	3,216
Total	24,711	471	61,627	4,640	254,746	345,253	471	345,724
In transit June 30, 1892:								
First California	.....	.....	.....	.....	.....	33,534	1,992	35,526
Fourth California	.....	.....	.....	.....	.....	40,234	288	40,522
Total	.....	.....	.....	.....	.....	419,021	2,751	421,772

DIFFERENT KINDS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1892.

District and State.	Grape.	Apple.	Peach.	Aggregate.
First California	315,298	.....	311	315,609
Fourth California	130,174	55	201	130,430
Connecticut	.....	163	.....	163
First Illinois	87,439	.....	.....	87,439
Fifth Kentucky	2,721	69,285	7,829	79,835
Maryland	.....	15,226	18,059	33,285
First Missouri	17,297	.....	23	17,320
Second New York	257,402	4,428	.....	261,830
Twenty-eighth New York	445	1,141	.....	1,586
Tenth Ohio	19,337	.....	535	19,872
Fifth Tennessee	.....	24,563	252	24,815
West Virginia	.....	1,648	10	1,658
Total	830,113	116,509	27,220	973,842

DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE YEAR.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY LOST FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1892.

District and State.	Grape.	Apple.	Peach.	Aggregate.
First California	21,163	.....	1	21,164
Fourth California	13,164	2	2	13,168
First Illinois	4,100	.....	.....	4,100
Fifth Kentucky	252	1,805	117	2,174
Maryland	.....	258	91	349
First Missouri	1,505	.....	4	1,509
Second New York	20,741	110	.....	20,851
Twenty-eighth New York	19	27	.....	46
Tenth Ohio	729	.....	7	736
Fifth Tennessee	.....	843	4	847
Total	61,073	3,045	226	64,944

BRANDY WITHDRAWN FOR EXPORT DURING THE YEAR.

STATEMENT BY DISTRICTS OF THE QUANTITY OF BRANDY, IN TAXABLE GALLONS, WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1892.

District and State.	Grape.	Apple.	Peach.	Aggregate.
First California	149,132	.....	.....	149,132
Fourth California	64,156	.....	.....	64,156
Maryland	.....	.....	233	233
Second New York	10,997	567	.....	11,564
Total	224,285	567	233	225,085

STATEMENT, BY FOREIGN AND DOMESTIC PORTS, OF THE QUANTITY OF BRANDY, BY TAXABLE GALLONS, WITHDRAWN FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1892.

Ports to which grape brandy was exported.	New York.	San Francisco.	El Paso, Eagle Pass, Nogales.
Acajutla, Central America	.....	445	.....
Altata, Mexico	.....	199	.....
Amapala, Central America	.....	27	.....
Amsterdam, Holland	122	.....	.....
Bordeaux, France	106	50	.....
Bremen, Germany	5,507	127,836	.....
Carthagena, South America	689	.....	.....
Champerico, Central America	.....	224	.....
Corinto, Central America	.....	52	.....
Dunedin, New Zealand	.....	47	.....
Ensenada, South America	.....	102	.....
Guatemala, Central America	.....	102	.....
Guaymas, Mexico	.....	317	*126
Greytown, Central America	106	.....	.....
Hamburg, Germany	2,423	10,186	.....
Hermosillo, Mexico	.....	.....	*137
Honolulu, Sandwich Islands	a 567	b 2,708	.....
Kingston, Jamaica, West Indies	656	.....	.....
La Libertad, Central America	.....	130	.....
Liverpool, England	.....	41,464	.....
London, England	3,344	22,238	.....
Mexico, City of Mexico	.....	.....	†98
Mazatlan, Mexico	.....	24	.....
Monterey, Mexico	.....	131	†253
Nanaimo, Canada	.....	.....	*237
Nogales, Mexico	.....	26	.....
Ocos	.....	51	.....
Port Angeles, Mexico	.....	229	.....
Punta Arenas, Chile	319	.....	.....
Rotterdam, Holland	.....	98	.....
Santa Cruz	.....	28	.....
San Benito	.....	48	.....
San Jose, Central America	.....	.....	.....
San Jose de Guatemala, Central America	.....	187	.....
San Blas, Mexico	.....	175	.....
Sydney, New South Wales	.....	518	.....
Tokio, Japan	.....	48	.....
Vancouver, Canada	.....	282	.....
Victoria, Canada	.....	2,325	.....
Yokohama, Japan	.....	50	.....
Tax paid	.....	.....	48
Total	13,839	210,347	899

* Nogales.
† El Paso.
‡ Eagle Pass.

a Apple brandy.
b Of this amount 233 gallons is peach brandy

The following table shows the quantity of brandy in taxable gallons, at 90 cents tax, placed in special bonded warehouses during the fiscal year ended June 30, 1892, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year.

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Brandy—	Quantity.	Total.
	Gallons.	*Gallons.*
Actually remaining in special bonded warehouses July 1, 1891	1,654,500	
In transit from special bonded warehouses to special bonded warehouses in other districts	124,706	
Not actually in special bonded warehouse, claimed as lost by casualty, etc	77	
Withdrawn for export, proof of landing not received	169,871	
		1,949,154
Deposited in special bonded warehouses during the year received from distilleries, including 3 gallons excess	2,044,897	
Transferred from a special bonded warehouse to a special bonded warehouse in another district	338,365	
		2,383,262
		4,332,416
Withdrawn from special bonded warehouses tax-paid during the year	973,842	
Tax paid on deficiencies in export bonds	209	
Exported, proofs of landing received	135,605	
Withdrawn and used to fortify sweet wine	*68,560	
Allowed for loss by leakage or evaporation in warehouse	64,944	
Allowed for loss by leakage in transportation for export	78	
Transferred from special bonded warehouse in other districts, receipt at second district acknowledged	345,724	
		1,588,962
Withdrawn for exportation, proof of landing not received	259,064	
Not actually in special bonded warehouses, claimed as lost by casualty etc	78	
In transit from other districts not yet received at second district	76,048	
Brandy actually remaining in special bonded warehouses June 30, 1892	2,408,264	
In transit to second warehouse in the district		
		2,743,454
		4,332,416

* 51,743 gallons from Fourth California; 16,817 gallons from First California.

STATEMENT OF FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1892.

The following table shows the quantity, in taxable gallons, of brandy remaining June 30, 1892, in each of the special bonded warehouses, and the quantity in bond in each district and in the United States:

Bonded warehouse.	Quantity in each warehouse.	Quantity in each district.
	Gallons.	*Gallons.*
First district of California:		
No. 1. Bode & Haslett, Battery street, San Francisco	97,898	
No. 2. Susanna M. Bernard, Los Angeles	39,445	
No. 3. George C. Carlon, Stockton	7,411	
No. 4. J. M. Tiernan, San Gabriel Station, Los Angeles County	73,282	
No. 5. Snyder & Foss Warehouse Co., San Jose, Santa Clara County	53,892	
No. 6. Overland Freight and Transfer Co., San Francisco	344,735	
No. 7. Fresno Warehouse Co., Fresno, Fresno County	33,392	
No. 8. Bode & Haslett, Oriental street, San Francisco	120,018	
Total, First district of California		770,123
Fourth district of California:		
No. 1. T. J. Clunie, Sacramento	64,045	
No. 2. L. W. Burris, Santa Rosa, Sonoma County	68,961	
No. 3. Harvey John Lewelling, St. Helena, Sonoma County	79,151	
No. 4. John Tivnen, Sonoma, Sonoma County	9,491	
No. 5. H. B. Shackelford, Vina, Tehama County	698,028	
No. 6. A. E. Hatt, sr., Napa City, Napa County	41,070	
Total, Fourth district of California		960,746
District of Connecticut:		
No. 1. E. Williams, Wallingford, New Haven County	13,019	
Total, Connecticut		13,019
First district of Illinois:		
No. 1. Hiram Sibley & Co., North Clark street, between Chicago River and North Water street, Chicago	60,478	
Total, First district of Illinois		60,478

STATEMENT OF FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1892—Continued.

Bonded warehouse.	Quantity in each warehouse.	Quantity in each district.
	Gallons.	*Gallons.*
Fifth district of Kentucky:		
No. 1. Louisville Public Warehouse Co., Louisville	104,328	
Total, Fifth district of Kentucky		104,328
The district of Maryland:		
No. 1. Baltimore and Ohio Railroad Company, No. 4 Belt's Wharf, Fell street, between South Ann and South Wolfe streets, Baltimore	57,400	
No. 2. William J. Thoroughgood, Georgetown, Del	1,743	
Total, district of Maryland		59,143
First district of Missouri:		
No. 1. E. Lungstras, No. 202 South Fourth street, St. Louis	10,370	
Total, First district of Missouri		10,370
Second district of New York:		
No. 1. J. D. W. Sherman, No. 39 Water street, New York City	145,046	
No. 2. R. J. Dean, Nos. 490 and 492 Greenwich street, New York City	201,215	
Total, Second district of New York		346,261
Twenty-eighth district of New York:		
No. 1. Sheffer & Luetchford, Rochester	17,863	
Total, Twenty-eighth district of New York		17,863
Tenth district of Ohio:		
No. 1. Hugo F. Engels, Sandusky, Erie County	23,048	
Total, Tenth district of Ohio		23,048
Fifth district of Tennessee:		
No. 1. J. E. Jones, McMinnville, Warren County	24,215	
No. 2. N. B. Williams, Tullahoma, Coffee County	8,123	
Total, Fifth district of Tennessee		32,338
District of West Virginia:		
J. A. Cogbill, 804 Third avenue, Huntington, Cabell County	10,547	
Total, District of West Virginia		10,547

FORTIFICATION OF WINES WITH GRAPE BRANDY FREE OF TAX.

Under the provisions of sections 42 to 49, inclusive, of the act entitled "An act to reduce revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, provision is made for the fortification with grape brandy, free of tax, of pure sweet wine, and of wine intended for exportation. No limitations are prescribed as to the character of the wines intended for exportation, but certain limitations are specified as to the pure sweet wine evidently designed to avoid the use of the brandy in fortifying wines other than pure sweet wines. The limitations are those requiring that the fortification be done in the winery where the grapes are crushed and the grape juice is expressed and fermented, that there must be no additions to the natural wine of any other substance, and that the addition of the brandy shall be for the preservation of the saccharine matter contained therein. The law also contains limitations to the effect that the wine to be fortified shall contain not less than 4 per cent of sugar, that the wine spirits added shall not introduce alcohol to exceed 14 per cent, and that the wine shall not contain more than 24 per cent of alcohol, these percentages of alcohol being computed by volume and on the volumes of the wine after fortification.

The law limits the use of wine spirits or brandy to the months of August to April, inclusive; allows the wine-producer who is also a distiller to use the grape brandy produced by him to fortify his wine, and authorizes the withdrawal of grape brandy from special bonded warehouse to fortify wine.

Authority is given to the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to prescribe bonds, stamps, seals, and necessary regulations.

Early in the present fiscal year the regulations were revised by providing therein for a fortifying room to be secured by the seal locks used at distilleries by abolishing the use of seals on packages and of the 600-foot limit as to distance between the place where brandy is used in fortifying wine and a distillery rectifying house and other premises used for producing or storing distilled spirits. Improvements have been made during the year in testing the wines and in the instruments used. The instruments used to ascertain the saccharine strength and those used to show the alcoholic strength are all now contained in one case.

The quantity of grape brandy used in fortifying wines under the act of October 1, 1890, was 695,844 tax gallons, all but 68,560 gallons being derived directly from distillers. The kinds of wine fortified were port, angelica, muscat, sherry, malaga, tokay, sauterne, and sweet catawba, the quantity of fortified wine produced being 2,746,655½ gallons.

The quantity of brandy used and of each kind of wine fortified during the year in each district is shown in the following table:

WINES FORTIFIED.

Kinds.	First California.		Fourth California.	
	Wine gallons before fortification.	Wine gallons after fortification.	Wine gallons before fortification.	Wine gallons after fortification.
Angelica	175,218½	214,083	140,665	165,881
Malaga			61,655	62,000
Muscat	94,745	114,055	26,978	31,680
Port	1,002,951	1,193,395	445,699½	530,349
Sherry	311,651	363,222	49,459	60,161½
Tokay	180½	217	4,559½	5,469½
Sauterne	4,800	5,587½		
Sweet Catawba			469	555
Total	1,589,546	1,890,559½	729,485	856,096
Add total First California to total Fourth California			1,589,546	1,890,559½
Grand total			2,319,037	2,746,655½

GRAPE BRANDY USED.

	Tax gallons.
First California	479,492
Fourth California	216,352
Total	695,844

The quantity of wine fortified during the months of August and September, 1892, is as follows:

FIRST CALIFORNIA.

	Gallons.
August:	
Port	13,296
September:	
Port	310,254
Angelica	36,683
Sherry	26,725½
Total	386,958½

FOURTH CALIFORNIA.

	Gallons.
September:	
Port	21,244½
Angelica	6,499
Muscatel	4,850
Total	32,593½

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed for export and unaccounted for July 1, 1891, and June 30, 1892, 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 therein:

	Pounds.	Pounds.
1. Removed and unaccounted for July 1, 1891:		
Tobacco at 8 cents tax	8,044¾	
Tobacco at 6 cents tax	755,346¾	763,391
2. Tobacco at 6 cents removed during year ended June 30, 1892	15,136,711¼	15,136,711¼
Total		15,900,102¼
3. Exported and accounted for during the year:		
Tobacco at 8 cents under exportation bonds	7,332¼	
Tobacco at 6 cents under exportation bonds	14,846,696¾	14,854,029¼
4. Tax paid on deficiencies during the year:		
Tobacco at 8 cents tax	712	
Tobacco at 6 cents tax	990	1,702
Total		14,855,731¼
5. Remaining unaccounted for at the close of fiscal year ended June 30, 1892:		
Tobacco at 6 cents tax		1,044,371
Total		15,900,102¼

EXPORTATION OF CIGARS AND CIGARETTES IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Cigars and cigarettes—	Cigars at $3 per 1,000.	Cigarettes at 50 cents per 1,000.
1. Removed and unaccounted for July 1, 1891	261,100	10,944,500
2. Removed during the year ended June 30, 1892	1,985,049	320,845,020
Total	2,246,149	331,789,520
3. Exported and accounted for during the year ended June 30, 1892	2,222,799	*310,422,780
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1892	23,350	21,366,740
Total	2,246,149	331,789,520

*This includes 5,980 tax-paid as short shipped.

It appears upon comparing the figures in the foregoing tables with similar tables published in my report for the fiscal year ended June 30, 1891, that there was an increase in the exportations of 1892 over those of 1891 as to tobacco and cigarettes and a decrease as to cigars, as follows:

		Increase.	Decrease.
Tobacco	pounds	2,281,720½	
Cigars	number		1,224,435
Cigarettes	do	26,310,779	

The increase as to cigarettes continues to be the prominent feature of this class of exportations. The business of exporting cigarettes has grown during the past eleven years as follows:

NUMBER DURING FISCAL YEAR ENDED JUNE 30—

1882	64,001,500	1886	134,311,180	1890	259,310,050
1883	68,413,560	1887	139,935,300	1891	294,534,250
1884	86,243,485	1888	180,769,800	1892	320,845,020
1885	104,811,420	1889	246,679,750		

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Total.
Baltimore	5	$153.54	$300.00				$453.54
Boston	1	66.72					66.72
Milwaukee	3			$108.22			108.22
New York	29	491.72		62.82	$4,060.80	$40.00	4,655.34
Philadelphia	2				459.00		459.00
St. Louis	7			207.05			207.05
San Francisco	192	1,329.75	717.10		12,499.20		14,546.05
Savannah	1		6.00				6.00
Total	240	2,041.73	1,023.10	378.08	17,019.00	40.00	20,501.92

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1892, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive	751	$48,235.85	$5,819.32		
Allowed, 1877	562	33,820.54	2,537.98		
Allowed, 1878	744	43,184.71	12,113.86		
Allowed, 1879	872	35,153.86	22,314.02		$250.20
Allowed, 1880	749	28,483.87	8,596.60	$26.08	1,094.97
Allowed, 1881	909	33,695.22	5,069.36		1,232.43
Allowed, 1882	1,130	33,000.89	5,604.69		1,406.12
Allowed, 1883	1,090	16,460.34	6,053.81	82.00	5,195.37
Allowed, 1884	706	46.66	2,515.80		5,673.96
Allowed, 1885	800		3,582.13	1.60	901.75
Allowed, 1886	877		5,270.54		661.25
Allowed, 1887	1,222		5,584.00		968.62
Allowed, 1888	1,280		3,437.64		703.25
Allowed, 1889	1,540		1,829.12		1,416.55
Allowed, 1890	1,744		7,421.70	.80	1,112.50
Allowed, 1891	240		2,041.73		1,184.97
Allowed, 1892					1,023.10

Period.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed, 1863 to 1876, inclusive	$760.12			a $277.11	$6,673,845.00
Allowed, 1877	46.25	$718.90			55,092.40
Allowed, 1878	533.69	1,426.92			37,123.67
Allowed, 1879	2,205.42				57,509.38
Allowed, 1880	1,128.38	1,161.90	$80.00	b 888.00	61,736.27
Allowed, 1881	3,913.18	1,966.50	220.00		40,849.26
Allowed, 1882	6,034.16	4,608.00	60.00		46,110.38
Allowed, 1883	14,996.30	8,352.00	60.00	c 590.92	55,093.94
Allowed, 1884	16,192.71	3,705.30	480.00		52,098.41
Allowed, 1885	23,878.21	6,642.00			23,362.22
Allowed, 1886	21,238.94	5,755.50	140.00		34,765.19
Allowed, 1887	26,166.54	28,411.30	160.00		33,373.60
Allowed, 1888	25,633.33	10,737.00	80.00		61,025.09
Allowed, 1889	31,657.93	12,410.00	100.00		41,304.52
Allowed, 1890	31,374.51	9,177.30			47,109.55
Allowed, 1891	378.08	17,019.00	40.00		49,159.28
Allowed, 1892					20,501.92
Total					7,394,060.08

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

WITHDRAWAL OF DISTILLED SPIRITS FROM DISTILLERY WAREHOUSES, FREE OF TAX, FOR USE IN THE MANUFACTURE OF SUGAR FROM SORGHUM.

By the act of Congress making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1892, approved March 3, 1891, provision is made for the withdrawal of distilled spirits from distillery warehouses, free of tax, to be used solely in the manufacture of sugar from sorghum on the manufacturer's premises.

Regulations pursuant to said act have been issued, but no withdrawal of spirits for the purpose named was made or applied for during the fiscal year 1892.

STATEMENT OF FERMENTED LIQUOR REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1891, TO JUNE 30, 1892, UNDER THE ACT OF JUNE 18, 1890.

	Gallons.
Removed for export, unaccounted for June 30, 1891	133,661
Removed for direct exportation	282,928
Removed in original packages to be bottled for export	770,422
Removed by pipe line to be bottled for export	149,141
Excess reported by bottlers	2,497
Total	1,338,649
Exported in original packages, proofs received	275,578
Exported in bottles, proofs received	945,967
Removed for export, unaccounted for, tax-paid	5,293
Excess reported by bottlers	21,639
Removed for export, unaccounted for June 30, 1892	90,172
Total	1,338,649

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1892; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30, 1892; also a statement of the quantity of oleomargarine in the United States June 30, 1892, in the hands of manufacturers and wholesale dealers.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1892.

Third. A statement by States and Territories showing the number of establishments for which special tax was paid to carry on during the fiscal year ended June 30, 1892, the business of manufacturing and dealing in oleomargarine; also in aggregate of all persons who paid oleomargarine special taxes for the fourteen months ended June 30, 1891.

Fourth. A statement of the total production and of total receipts from all oleomargarine sources for each fiscal year since the oleomargarine law took effect.

It appears from the subjoined tables that the average monthly production of oleomargarine under the operations of the law has been as follows:

	Pounds.
During the eight months ended June 30, 1887	2,711,828
During the fiscal year ended June 30, 1888	2,860,460
During the fiscal year ended June 30, 1889	2,972,002
During the fiscal year ended June 30, 1890	2,693,669
During the fiscal year ended June 30, 1891	3,699,367
During the fiscal year ended June 30, 1892	4,030,346

It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887	2,592,946
During the fiscal year ended June 30, 1888	2,707,430
During the fiscal year ended June 30, 1889	2,821,970
During the fiscal year ended June 30, 1890	2,566,494
During the fiscal year ended June 30, 1891	3,601,292
During the fiscal year ended June 30, 1892	3,909,625

The average quantity withdrawn monthly for exportation during the same time is shown to have been as follows:

	Pounds.
During the eight months ended June 30, 1887	90,566
During the fiscal year ended June 30, 1888	140,516
During the fiscal year ended June 30, 1889	145,746
During the fiscal year ended June 30, 1890	134,866
During the fiscal year ended June 30, 1891	102,426
During the fiscal year ended June 30, 1892	107,981

In the fiscal years 1887 and 1888 the largest production month was March; in the fiscal year 1889, December; in the fiscal year 1890, October; in the fiscal year 1891, March; while the greatest production during the fiscal year ended June 30, 1892, occurred in March. The quantity produced during these months was as follows:

	Pounds.
In March, 1887	3,568,254
In March, 1888	3,940,727
In December, 1888	4,181,317
In October, 1889	4,072,333
In March, 1891	6,723,224
In March, 1892	5,916,871

The months in which the production fell below 2,000,000 pounds were as follows:

During the fiscal year ended June 30, 1887:	
May, 1887, produced	1,885,027
June, 1887, produced	1,375,423
During the fiscal year ended June 30, 1888:	
July, 1887, produced	1,208,638
During the fiscal year ended June 30, 1889:	
June, 1889, produced	1,575,362
During the fiscal year ended June 30, 1890:	
July, 1889, produced	1,404,749
August, 1889, produced	1,975,773
May, 1890, produced	1,864,746
June, 1890, produced	1,364,826
During the fiscal year ended June 30, 1891:	
July, 1890, produced	1,723,966
June, 1891, produced	1,988,633

There was an increase in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1892, as well as an increase in the production of the article.

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1892, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1892:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

	Pounds.	Pounds.
Stock on hand July 1, 1891	206,728	
Removed for export and remaining unaccounted for July 1, 1891	100,711	
		307,439
Produced during the year		48,364,155
		48,671,594
Oleomargarine withdrawn from factories tax-paid	46,915,501	
Oleomargarine lost or destroyed in manufactories	112	
Withdrawn from manufactories for export and accounted for by clearance certificates filed	1,294,630	
Withdrawn from manufactories for export and accounted for by payment of tax on account of certificates not filed	100	
		48,210,343
Removed for export not accounted for June 30, 1892	101,763	
Remaining in factories June 30, 1892	359,488	
		461,251
		48,671,594

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statement by districts shows the quantity, in pounds, of oleomargarine produced at manufactories, the quantity withdrawn therefrom tax-paid and for export, and the quantity lost or destroyed

at manufactories during the two fiscal years ended June 30, 1891, and June 30, 1892, respectively; also the stock remaining on hand at the close of each year:

Districts.	From July 1, 1890, to June 30, 1891.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1891.
Colorado					
Connecticut *a*	289,603	284,808			7,693
First Illinois	5,092,308	5,047,041	126,310		
Sixth Indiana	30,924,436	30,307,944	555,350	3,412	166,608
Kansas *b*					
Third Massachusetts	3,928,388	3,906,848	20,838		
Sixth Missouri	198,176	182,771	28,770		9,755
Nebraska *c*	777,350	769,579			
Eleventh Ohio	49,577	49,309		1,039	8,508
Eighteenth Ohio	404,760	405,907			268
First Pennsylvania	2,078,051	2,084,155			
	649,760	177,150	497,848		96
	44,392,409	43,215,512	1,229,116	4,451	13,710
					206,728

Districts.	From July 1, 1891, to June 30, 1892.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1892.
Colorado					
Connecticut *a*	219,958	223,782			3,869
First Illinois	4,519,734	4,081,689	438,045		
Sixth Indiana	31,122,503	30,649,701	385,334		254,166
Kansas *b*	51,291	30,538			20,753
Third Massachusetts	6,745,093	6,631,634	73,721		49,493
Sixth Missouri					
Nebraska *c*	1,113,674	1,111,355			10,827
Eleventh Ohio	1,889,829	1,889,985		112	
Eighteenth Ohio	485,582	485,582			
First Pennsylvania	1,794,224	1,794,320			
	422,267	16,915	398,682		20,380
	48,364,155	46,915,501	1,295,782	112	359,488

a Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

b Including the Indian Territory and the Territory of Oklahoma; but no oleomargarine was manufactured in either of these Territories.

c Including the States of North Dakota and South Dakota; but no oleomargarine was manufactured in either of these States.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, AND LOST OR DESTROYED IN MANUFACTORIES, MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1892.

Month.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
On hand November 1, 1886	181,090			
November	3,188,261	2,986,241	6,747	10,878
December	3,073,263	2,956,827	67,189	296
1887.				
January	2,804,096	2,720,235	144,535	3,056
February	2,779,855	2,716,759	60,500	2,182
March	3,568,254	3,512,138	96,499	12,472
April	2,839,358	2,780,307	149,338	6,866
May	1,885,027	1,769,954	136,523	2,210
June	1,375,423	1,301,108	62,701	6,267
July	1,208,638	1,170,136	33,240	1,191
August	2,425,226	2,296,238	110,990	601
September	2,703,256	2,568,007	68,917	262
October	3,082,935	2,915,016	92,201	1,979
November	3,003,715	2,862,321	148,899	
December	3,256,028	3,120,393	78,500	

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, AND LOST OR DESTROYED, ETC.—Continued.

Month.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
1888.				
January	3,058,955	2,918,868	117,781	
February	3,057,149	3,003,515	126,168	
March	3,940,727	3,824,672	155,761	2,998
April	3,273,453	3,062,396	251,994	1,537
May	3,185,127	2,817,292	327,726	
June	2,130,318	1,930,311	174,021	995
July	2,084,317	1,925,762	155,200	185
August	2,301,769	2,209,782	153,285	727
September	2,776,465	2,611,693	167,787	
October	3,462,123	3,368,418	80,785	
November	3,734,878	3,509,408	175,965	
December	4,181,317	4,025,336	109,385	10
1889.				
January	3,607,753	3,353,350	137,123	
February	3,523,381	3,266,245	228,191	1,000
March	3,047,875	3,077,831	70,424	
April	3,057,841	2,886,481	285,948	
May	2,310,945	2,114,678	126,223	70
June	1,575,362	1,514,658	58,579	
July	1,404,749	1,442,094	95,580	
August	1,975,773	1,914,016	49,222	4,973
September	2,274,456	2,130,648	167,826	
October	4,072,333	3,668,057	190,385	688
November	3,188,757	3,174,648	121,630	
December	3,072,028	3,010,319	93,770	
1890.				
January	3,338,340	3,053,375	117,900	3,692
February	3,011,670	3,042,219	104,018	256
March	3,885,080	3,657,614	213,680	
April	2,871,274	2,719,725	159,119	
May	1,864,746	1,795,963	219,052	
June	1,364,826	1,189,257	86,215	90
July	1,723,966	1,573,786	157,808	
August	2,320,548	2,135,414	192,175	56
September	3,391,817	3,130,816	146,920	
October	3,626,055	3,482,124	95,660	3,356
November	3,615,704	3,615,132	71,400	
December	4,373,447	4,238,578	21,090	
1891.				
January	3,664,473	3,702,844	36,158	
February	4,386,152	4,349,304	46,330	
March	6 723,224	6,577,926	62,170	
April	4 573,178	4,443,605	288,966	1,039
May	4,005,212	3,907,827	39,994	
June	1,988,633	2,049,156	70,445	
July	2,524,287	2,428,144	38,970	
August	2,376,022	2,276,339	104,008	
September	3,560,418	3,435,513	45,050	
October	4,941,276	4,825,731	71,998	112
November	4,975,162	4,813,457	91,860	
December	4,593,610	4,570,557	68,775	
1892.				
January	4,777,319	4,563,758	83,306	
February	4,864,932	4,607,287	218,570	
March	5,916,871	5,711,766	189,090	
April	4,606,392	4,711,950	122,593	
May	3,160,611	2,935,407	134,198	
June	2,067,255	2,035,592	127,364	
Total	216,764,776	208,025,324	8,302,920	77,044
On hand June 30, 1892				359,488

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE HANDS OF MANUFACTURERS AND WHOLESALE DEALERS IN THE UNITED STATES JUNE 30, 1892.

Oleomargarine.	Packages.	Pounds.
In hands of manufacturers	10,873	359,488
In hands of wholesale dealers	21,771	662,067
Total	32,644	1,021,555

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

[For notes to the references in this table see page 5.]

Districts.	Collections on oleomargarine at 2 cents per pound.	Special taxes of—			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
Alabama			$2,822.80	$3,520.00	$6,342.80
Arkansas			1,614.00	960.00	2,574.00
First California			232.00	760.00	992.00
Fourth California[a]			32.00		32.00
Colorado[b]	$4,399.16	$600.00	912.00	980.00	6,891.16
Connecticut[c]	81,863.16	1,200.00	19,016.00	4,220.00	106,299.16
Florida			2,508.00	3,440.00	6,038.00
Georgia			1,728.00	2,400.00	4,128.00
First Illinois	616,161.24	2,400.00	38,206.20	4,496.00	661,263.44
Fifth Illinois			2,778.00	1,600.00	4,378.00
Eighth Illinois			2,996.00		2,996.00
Thirteenth Illinois			1,038.00		1,038.00
Sixth Indiana	991.20	800.00	2,998.00	960.00	5,749.20
Seventh Indiana	8.00		1,146.00		1,154.00
Third Iowa			110.00	480.00	590.00
Fourth Iowa			632.00		632.00
Kansas[d]	133,901.08	2,100.00	4,572.00	2,388.00	142,961.08
Second Kentucky			160.00		160.00
Fifth Kentucky			1,890.00	940.00	2,830.00
Sixth Kentucky			2,292.00	800.00	3,092.00
Seventh Kentucky			312.00		312.00
Eighth Kentucky			262.00		262.00
Louisiana[e]			2,440.00	1,620.00	4,060.00
Maryland[f]			1,108.00	720.00	1,828.00
Massachusetts			8,444.00	6,864.00	15,308.00
First Michigan			12,436.00	8,900.00	21,336.00
Fourth Michigan			1,248.00	1,480.00	2,728.00
Minnesota			498.00	3,220.00	3,718.00
First Missouri			13,214.00	2,640.00	15,854.00
Sixth Missouri	22,280.00	600.00	6,026.00	4,940.00	33,846.00
Montana[g]			2,270.00	5,300.00	7,570.00
Nebraska[h]	40,005.34	900.00	2,186.00	2,420.00	45,511.34
New Hampshire[i]			1,074.00		1,074.00
First New Jersey			208.00		208.00
Fifth New Jersey			3,780.00	840.00	4,620.00
New Mexico[k]			240.00	120.00	360.00
Second New York			192.00	480.00	672.00
Third New York			594.00	1,240.00	1,834.00
Twenty-first New York			12.00		12.00
Fourth North Carolina			442.00		442.00
Fifth North Carolina			314.00		314.00
First Ohio			4,150.00	1,680.00	5,830.00
Tenth Ohio	9.00		982.00	1,940.00	2,931.00
Eleventh Ohio	9,712.96	600.00	1,240.00	160.00	11,712.96
Eighteenth Ohio	36,025.28	600.00	9,840.00	2,080.00	48,545.28
Oregon[l]			4,212.00	6,060.00	10,272.00
First Pennsylvania	318.58	600.00	1,666.00	2,720.00	5,304.58
Ninth Pennsylvania			656.00	360.00	1,016.00
Twelfth Pennsylvania			136.00		136.00
Twenty-third Pennsylvania			23,406.00	8,120.00	31,526.00
South Carolina			592.00	640.00	1,232.00
Second Tennessee			810.00	800.00	1,610.00
Fifth Tennessee			2,042.00	1,760.00	3,802.00
Third Texas			1,488.00	2,784.00	4,272.00
Fourth Texas			1,156.00	1,864.00	3,020.00
Second Virginia			1,048.00	1,920.00	2,968.00
Sixth Virginia			550.00		550.00
West Virginia			1,418.00	860.00	2,278.00
First Wisconsin			1,908.00	320.00	2,228.00
Second Wisconsin			1,842.00	3,240.00	5,082.00
Total	945,675.00	10,400.00	204,215.00	106,036.00	1,266,326.00

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON DURING THE FISCAL YEAR ENDED JUNE 30, 1892, THE BUSINESS OF MANUFACTURING AND DEALING IN OLEOMARGARINE.

States and Territories.	Manufactories.	Wholesale establishments.	Retail establishments.	Total.
Alabama		5	86	91
Alaska		2	7	9
Arizona		1	48	49
Arkansas		3	9	12
California	1	3	15	19
Colorado		3	91	94
Connecticut			8	8
Delaware		1	19	20
District of Columbia		7	75	82
Florida		5	60	65
Georgia		2	27	29
Idaho	6	15	1,140	1,161
Illinois	1	2	138	141
Indiana			33	33
Indian Territory		1	40	41
Iowa	2	1	137	140
Kansas		7	141	148
Kentucky		5	54	59
Louisiana			20	20
Maine		1	11	12
Maryland		16	269	285
Massachusetts		18	363	381
Michigan		5	15	20
Minnesota		1	2	3
Mississippi	1	13	633	647
Missouri		14	26	40
Montana	2	3	60	65
Nebraska			2	2
Nevada			6	6
New Hampshire		4	117	121
New Jersey			6	6
New Mexico		4	19	23
New York			29	29
North Carolina			4	4
North Dakota		2	473	488
Ohio		2	24	26
Oklahoma Territory			1	1
Oregon		1	625	653
Pennsylvania	1	27	322	331
Rhode Island	2	7	26	29
South Carolina		3	12	15
South Dakota		3	82	88
Tennessee		6	103	116
Texas		13	18	21
Utah		3	1	1
Vermont			65	72
Virginia		7	121	138
Washington		17	53	55
West Virginia		2	107	115
Wisconsin		8	17	21
Wyoming		4		
Total for 12 months ended June 30, 1892	18	*257	5,760	6,035
Total for 14 months ended June 30, 1891	19	255	5,914	6,188

*The number of wholesale establishments that actually carried on business after paying the special tax was 249.

The following table of production and total receipts from all oleomargarine sources for each fiscal year since November 1, 1886, the date the oleomargarine law took effect, is interesting as showing the extent of operations in the country:

	Produced.	Received.
	Pounds.	
On hand November 1, 1886	181,090	
During the fiscal year ended June 30, 1887 (from November 1, 1886)	21,513,537	$723,948.04
During the fiscal year ended June 30, 1888	34,325,527	864,139.88
During the fiscal year ended June 30, 1889	35,664,026	894,247.91
During the fiscal year ended June 30, 1890	32,324,032	786,291.72
During the fiscal year ended June 30, 1891	44,392,409	1,077,924.14
During the fiscal year ended June 30, 1892	48,364,155	1,266,326.00
Total	216,764,776	5,612,877.69

AMENDMENTS SUGGESTED TO PRESENT LAW.

Section 3 of the act of August 2, 1886, defines a retail dealer in oleomargarine to be "every person who sells oleomargarine in less quantities than 10 pounds at one time," whereas section 6 of this act provides that "retail dealers in oleomargarine must sell only from original stamped packages in quantities not exceeding 10 pounds."

To reconcile the two sections, section 6 should be amended by striking out the words "not exceeding," and inserting in lieu thereof the words "less than."

As a wholesale dealer in oleomargarine is defined to be a person who sells it "in the original manufacturer's packages" (section 3, act August 2, 1886); and it is further provided that "all sales made * * * by wholesale dealers in oleomargarine shall be in original stamped packages;" persons who sell more than 10 pounds, not in the original stamped packages, can not, as the law stands, be required to pay special tax as wholesale dealers; nor is there any criminal provision of the statutes directly reaching such cases.

If it be deemed unadvisable to change the law which confines a wholesale dealer in oleomargarine to selling only "original stamped packages," then the sale of 10 pounds or more, not in such packages, should be made a criminal offense by an amendment to section 6 of the act.

Section 41, act of October 1, 1890, requires wholesale dealers in oleomargarine to keep books and render returns in compliance with the regulations, but no penalty for violation of this section is provided for therein; and in view of recent decisions of the courts, it would seem that a penalty clause, directly accompanying the provisions of a statute requiring certain acts to be done, is essential to an effective enforcement of the law.

It is suggested that the last sentence of section 6, act of August 2, 1886, be stricken out and the following inserted:

"Every person who knowingly sells, or offers for sale, or delivers or offers to deliver, any oleomargarine, in quantities exceeding 10 pounds at one time, otherwise than in the original stamped packages, and every retail dealer in oleomargarine who sells or offers for sale, oleomargarine otherwise than as herein required, or delivers or offers to deliver oleomargarine in any other form than in new wooden or paper packages as above described, and every manufacturer, dealer, or other person, who packs in any package any oleomargarine in any manner contrary to law, or who falsely brands any package, or affixes a stamp on any package denoting a less amount of tax than that required by law, shall be fined for each offense not more than $1,000 and be imprisoned not more than two years."

The third clause of section 3 should be amended by applying the provisions of that clause of section 3244 of the Revised Statutes relieving from liability to special tax persons selling oleomargarine as executors, administrators, or in any other fiduciary capacity.

Section 5 should require every manufacturer of oleomargarine to file with the collector of the district a description of the premises constituting his manufactory, and that no business shall be carried on on those premises except the manufacture of oleomargarine or of other substances necessary for and to be used exclusively in the manufacture of the oleomargarine produced thereon.

Section 6 should be amended by requiring that all oleomargarine intended for consumption or sale in this country should be packed as required by that section. The same section should provide that all

oleomargarine intended for exportation to a foreign country should be packed in wooden or metallic tubs or other vessels, as prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury.

Section 16 should be amended by striking out the clause in the third and fourth lines "without affixing stamps thereto," thus giving the Commissioner, with the approval of the Secretary of the Treasury, authority to prescribe *export stamps* to be affixed to packages intended for exportation.

The last clause of the same section should be amended by substituting for the words "export oleomargarine" the words "remove from the place of manufacture oleomargarine for exportation," so as to require the package intended for export to be branded by the manufacturer before or at the time of removal.

I think there should be a penalty denounced in section 16 for failure to brand packages of oleomargarine intended for export as required in that section.

BOUNTY ON SUGAR.

The act of October 1, 1890 (26 Stat., 567), entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," provided—

That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury shall prescribe.

The law requires that the sugar-producer, intending to claim bounty, shall file, prior to July 1 of each year, with the Commissioner of Internal Revenue, a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and make an application for a license, which notice and application must be accompanied by a bond in such an amount as the Commissioner shall prescribe.

The result of the first year's operations of the law relative to the bounty on sugar has been satisfactory.

NUMBER OF SUGAR PRODUCERS LICENSED.

The number of producers of sugar licensed during the last fiscal year was as follows:

Number of producers from sugar cane	727
Number of producers of sugar from beets	7
Number of producers of sugar from sorghum	6
Number of producers of sugar from maple sap	4,240
Total	4,980

The following tables show the number of licenses issued in each district and State, and the number of applications which were disallowed, for the most part because the papers were not filed within the time required by law:

NUMBER OF SUGAR PRODUCERS IN THE UNITED STATES WHO WERE LICENSED TO MANUFACTURE SUGAR DURING THE FISCAL YEAR ENDED JUNE 30, 1892, UNDER THE ACT OF OCTOBER 1, 1890, ARRANGED ACCORDING TO DISTRICTS.

	Maple.	Sugar cane.	Beets.	Sorghum.	Applications disallowed.
New Hampshire (includes Maine, New Hampshire and Vermont).	2,742				5
Third Massachusetts	13				
Fourteenth New York	133				
Twenty-first New York	566				4
Twenty-eighth New York	147				11
Twelfth Pennsylvania	32				1
Twenty-third Pennsylvania	172				1
Maryland	88				
Sixth Virginia			*1		
West Virginia	16				
Tenth Ohio	20				
Eleventh Ohio	6				
Eighteenth Ohio	201				1
Eighth Illinois	2				
First Michigan	27			*1	
Fourth Michigan	61				
Minnesota	5			1	
Third Iowa	2				1
First Wisconsin	5				1
Second Wisconsin	2				
First Missouri				*1	
Kansas				3	
Nebraska			2		
Montana (includes Utah)			1		
First California			3		
Florida		15			
Louisiana (includes Mississippi)		697			6
Third Texas		15			
Total	4,240	727	7	6	31

* Licensee made no sugar for bounty.

Total number of licenses issued in twenty-eight districts, 4,980.

NUMBER OF SUGAR PRODUCERS IN THE UNITED STATES WHO WERE LICENSED TO MANUFACTURE SUGAR DURING THE FISCAL YEAR ENDED JUNE 30, 1892, UNDER THE PROVISIONS OF THE ACT OF OCTOBER 1, 1890, ARRANGED ACCORDING TO STATES, AND THE NUMBER OF APPLICATIONS FOR LICENSE DISALLOWED.

States.	Maple.	Sugar cane.	Beets.	Sorghum.	Applications disallowed.
Maine	2				
New Hampshire	132				
Vermont	2,608				5
Massachusetts	13				
New York	846				15
Pennsylvania	204				2
Maryland	88				
Virginia					
West Virginia			*1		
Ohio	16				1
Illinois	227				1
Michigan	2				
Minnesota	88			*1	
Iowa	5			1	
Wisconsin	2				1
Missouri	7				1
Kansas				*1	
Nebraska				3	
Utah			2		
California			1		
Florida			3		
Louisiana		15			
Texas		696			6
Mississippi		15			
		1			
Total	4,240	727	7	6	31

* Licensee made no sugar for bounty.

Total number of applications for license received	5,011
Total number of licenses issued in twenty-four States	4,980
Number of applications for licenses disallowed	31

APPLICATION FOR LICENSES FOR THE YEAR 1892–'93.

The number of producers of sugar who have applied for a license for the year ending June 30, 1893, is considerably increased over last year, as shown by the following statement:

Number of producers of sugar from sugar cane	651
Number of producers of sugar from beets	6
Number of producers of sugar from sorghum	2
Number of producers of sugar from maple sap	6,100
Total	6,759
Number of licensed producers, 1891–'92	4,980
Number of applicants for license for 1892–'93	6,759
Increase	1,779

The increase is in maple sugar producers.

AMOUNT OF BOUNTY PAID DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

The sum of $7,342,077.79 was paid as bounty during the past fiscal year as follows:

1. Bounty paid on cane sugar:		
Louisiana		$6,882,589.83
Texas		176,301.73
Florida		18,233.79
Mississippi		190.86
Total		7,077,316.21
2. Bounty paid on beet sugar:		
Nebraska, two factories		54,690.00
Utah, one factory		21,898.00
California, three factories		163,510.56
Total, six factories		240,098.56
3. Bounty paid on sorghum sugar:		
Kansas, three factories		22,197.28
4. Bounty paid on maple sugar:		
New York		1,151.15
Massachusetts		121.58
Ohio		1,050.86
Pennsylvania		142.15
Total		2,465.74
Total on cane sugar		7,077,316.21
Total on beet sugar		240,098.56
Total on sorghum sugar		22,197.28
Total on maple sugar		2,465.74
Total		7,342,077.79

The number of different factories or licensed producers to whom bounty was paid was as follows, the same parties in some cases having more than one license:

Number of producers of sugar from sugar cane	645
Number of producers of sugar from beets	6
Number of producers of sugar from sorghum	3
Number of producers of sugar from maple sap	103
Total	757

Only a comparatively few applicants for bounty on maple sugar filed their claims in time for payment prior to July 1.

AMOUNT OF BOUNTY PAID BY MONTHS.

1891.	
October	$1,319.26
November	20,996.60
December	940,613.75
1892.	
January	796,729.89
February	1,191,440.92
March	1,303,609.57
April	1,811,308.67
May	1,204,656.36
June	71,402.77
Total for fiscal year 1891–'92	7,342,077.79

The following table shows the number of producers in each State who received bounty and the amount paid:

States.	Number of producers receiving bounty.	Material.	Amount.
Louisiana	619	Cane	$6,882,589.83
Texas	14	....do	176,301.73
Florida	11	....do	18,233.79
Mississippi	1	....do	190.86
California	3	Beet	163,510.56
Nebraska	2	....do	54,690.00
Utah	1	....do	21,898.00
Kansas	3	Sorghum	22,197.28
Massachusetts	5	Maple	121.58
New York	51	....do	1,151.15
Pennsylvania	8	....do	142.15
Ohio	39	....do	1,050.86
Total	757		7,342,077.79

Number of States and Territories in which producers receiving bounty reside	12
Number of producers receiving bounty	757
Total amount paid	$7,342,077.79

SUGAR PRODUCTION 1891–'92.

The amount of sugar produced during the last fiscal year upon which bounty was paid was as follows:

	Pounds.	
Cane sugar:		
Louisiana	354,901,053	
Mississippi	9,543	
Florida	929,248	
Texas	8,989,567	
		Pounds.
		364,829,411
Beet sugar:		
California	8,175,438	
Nebraska	2,734,500	
Utah	1,094,900	
		12,004,838
Sorghum sugar:		
Kansas		1,136,086
Maple sugar		144,882
Total		378,115,217

The following statement shows the quantity of each grade of cane, beet, and sorghum sugar produced upon which bounty was allowed during the fiscal year ended June 30, 1892, and the process of its manufacture:

[Centrifugals were used in the manufacture of a small quantity of the "open-kettle" sugar.]

State where produced.	Material used.	Vacuum-pan process of manufacture.			Open-kettle process of manufacture.			Total licenses.	Total sugar.
		No. of licenses.	Testing not less than 90°.	Testing less than 90° and not less than 80°.	No. of licenses.	Testing not less than 90°.	Testing less than 90° and not less than 80°.		
			Pounds.	*Pounds.*		*Pounds.*	*Pounds.*		*Pounds.*
Louisiana	Cane	287	253,513,362	17,662,864	332	20,447,634	63,277,193	619	354,901,053
Mississippi	do				1	9,543		1	9,543
Florida	do	1	817,120	93,055	10	5,274	13,799	11	929,248
Texas	do	5	7,441,904	65,549	9	151,835	1,330,279	14	8,989,567
California	Beet	3	8,175,438					3	8,175,438
Utah	do	1	1,094,900					1	1,094,900
Nebraska	do	2	2,734,500					2	2,734,500
Kansas	Sorghum	3	926,311	209,775				3	1,136,086
Grand total		302	274,703,535	18,031,243	352	20,614,286	64,621,271	654	377,970,335

RECAPITULATION.

	Pounds.
Vacuum-pan sugar	292,734,778
Open-kettle sugar	85,235,557
Total	377,970,335
Sugar testing not less than 90°	295,317,821
Sugar testing less than 90° and not less than 80°	82,652,514
Total	377,970,335

In some instances factories which reported to this office that they proposed to make sugar by the open-kettle process afterwards made sirup only at their factories and had it granulated elsewhere under vacuum-pan process. Returns not yet received may show a slight increase in the amount of vacuum-pan sugar made and a corresponding decrease in the amount of open-kettle sugar, the aggregate amount being as stated.

The cane sugar made which did not test 80°, or enough to obtain bounty, amounted to 326,085 pounds.

The cane sugar made during the year testing 80° or over upon which bounty was not claimed, or was not paid until after July 1 was 2,596,540 pounds.

The wagon sugars, the product of cane-sugar factories, of last season on hand July 1, and reported as in process of manufacture on that date, were as follows:

	Pounds.
Louisiana	3,544,291
Texas	175,000
Florida	157,740
Total	3,877,031

The beet molasses, the product of the beet-sugar factories, of last season on hand July 1, held for subsequent treatment and reported as in process of manufacture, amounted to 593,189 gallons, capable of yielding 2,243,712 pounds of sugar, as estimated.

The total amount of sugar produced in the United States during the fiscal year ending June 30, 1892, not including wagon sugars held for subsequent treatment, was as follows:

	Pounds.
Cane	367,752,306
Beet	12,004,838
Sorghum	1,136,086
Maple (estimated)	32,000,000
Total	412,893,230

As a large majority of the producers of maple sugar in the United States did not make application for license, this office can not furnish complete data as to the quantity of maple sugar produced in the United States. According to the returns of the census of 1890 there were in the United States, in 1889, 62,074 producers of maple sugar, and the quantity of sugar produced was 32,952,927 pounds, and the quantity of molasses 2,258,376 gallons.

BEET-SUGAR FACTORIES.

The sugar-producing season commenced August 20, 1891, with beets. The Chino Valley Beet Sugar Company, Chino, Cal., commenced on that date, being the first sugar factory in the United States to commence operations under the bounty act. Owing to the favorable climate in southern California, they are able to begin the campaign earlier there than in other sections.

Six beet-sugar factories were in operation last year, producing 12,004,838 pounds of sugar, operating on an average 58⅞ days, as follows: The Utah Sugar Company, Lehi, Utah; Alameda Sugar Company, Alvarado, Cal.; Western Beet-Sugar Company, Watsonville, Cal.; Chino Valley Beet-Sugar Company, Chino, Cal.; Oxnard Beet-Sugar Company, Grand Island, Nebr.; Norfolk Beet-Sugar Company, Norfolk, Nebr.

The same factories have been licensed for the year 1892–'93.

The production this year is expected to show considerable increase over last season, and a number of new factories will probably be erected at no distant day.

The beet-sugar producers reported 17,314½ acres of beets under cultivation for this year's crop. The amount of sugar to be produced will be from 27,000,000 to 30,000,000 pounds as estimated.

SUMMARY OF OPERATION OF BEET-SUGAR FACTORIES, 1891–'92.

Total number of factories		6
Average number of days in operation		58⅞
Number of employés		847
Acres of beets used		7,155
Tons of beets used		72,529.9
Average yield in tons per acre		10.14
Total quantity of sugar made, all testing over 90°	pounds	12,004,838
Sugar made per ton of beets	do	165.5
Sugar made per acre of beets	do	1,677.8
Number of packages:		
Barrels		2,092
Bags		101,533
Quantity of molasses left over for further treatment	gallons	593,189
Estimated amount of sugar capable of being produced from molasses left over	pounds	2,243,712

SUGAR MADE FROM SORGHUM.

The Medicine Lodge Sugar Works and Refining Company, Medicine Lodge, Kans., was the first sorghum factory to commence operations. It commenced August 31, 1891.

There were only three factories which claimed bounty during the fiscal year, all located in Kansas, a summary statement of the operations of which is given below. They were in operation an average of forty-four days and produced 1,113,086 pounds of sugar.

The only licensed sorghum-sugar factories for the current year are the Medicine Lodge Sugar Company (Limited), Medicine Lodge (formerly the Medicine Lodge Sugar Works and Refining Company), and the Parkinson Sugar Company, Kansas.

The act of March 3, 1891, making appropriations for the Department of Agriculture during the fiscal year ending June 30, 1892, authorized manufacturers of sugar from sorghum to use alcohol free of tax, under regulations to be prescribed by this office, with the approval of the Secretary of the Treasury. Sugar factories making sugar from sorghum have not, so far, taken advantage of this provision of law.

SUMMARY STATEMENT OF OPERATIONS OF SORGHUM SUGAR-FACTORIES IN KANSAS DURING THE YEAR ENDING JUNE 30, 1892.

Total sorghum cane ground:		
Acres		2,149.61
Tons		15,572.60
Average yield of sorghum per acre	tons	7.20
Packages of sugar made:		
Bags		5,251
Barrels		269
Total packages		5,520
Sugar produced:		
Testing 90° and over	pounds	926,311
Testing not less than 80°, but less than 90°	do	209,775
Total	do	1,136,086
Quantity of sugar produced per acre	do	528.5
Quantity of sugar produced per ton of cane	do	73
Molasses made (partially estimated)	gallons	185,249
Total number of employés		182
Average number of days in operation		44

SUGAR FROM SUGAR CANE.

In Louisiana the sugar season commenced early in October. The first sugar was received at New Orleans October 9, 1891. There were 697 sugar producers licensed in that State, but only 619 made claims for bounty. Many planters did not grind at all, having found it more advantageous to sell their cane by the ton. Arrangements were made for weighing the sugar on the plantations and at New Orleans, in case the producer desired to ship it to that point. Deputies were designated by the collector for this duty with reference to the convenience of producers and the prompt and economical performance of the work.

The amount of sugar weighed in Louisiana at places of production was about 60 per cent of the crop, and at New Orleans about 40 per cent. In Florida and Texas all the sugar was weighed at the place of production.

In Florida there were 15 sugar producers licensed, 11 of whom applied for bounty.

In Texas there were 15 producers licensed, 14 of whom applied for bounty.

The production did not equal expectations of a year ago based on the acreage planted and the producers' estimates in their applications for license. The weather was not favorable, and the overflow of the Mississippi damaged some plantations. The crops will be considerably larger the current year from present indications.

Only a small quantity of the sugar made tested less than 80°; more than three-fourths of the sugar made tested over 90°.

Of the 619 licensees who claimed bounty 332 made sugar by the open-kettle process and 287 used the vacuum-pan process of evaporation. The open-kettle factories produced 83,724,827 pounds upon which bounty was paid, and the vacuum pan and centrifugal factories produced 271,175,226 pounds, or more than three-fourths.

STATEMENT OF THE NUMBER OF LICENSED PRODUCERS OF SUGAR FROM SUGAR CANE WHO RECEIVED BOUNTY DURING THE FISCAL YEAR ENDED JUNE 30, 1892, CLASSIFIED ACCORDING TO THE QUANTITY OF SUGAR PRODUCED.

	Number.
Producers of 4,000,000 pounds and over	3
3,000,000 to 4,000,000 pounds	6
2,000,000 to 3,000,000 pounds	25
1,000,000 to 2,000,000 pounds	84
500,000 to 1,000,000 pounds	120
300,000 to 500,000 pounds	95
100,000 to 300,000 pounds	152
50,000 to 100,000 pounds	56
1,000 to 50,000 pounds	101
500 to 1,000 pounds	3
Total	645

OPERATIONS OF CANE-SUGAR PRODUCERS DURING THE YEAR ENDED JUNE 30, 1892.

DISTRICT OF FLORIDA.

Licensed producers		15
Licensed producers who made no sugar		4
Licensed producers who had sugar made by the open kettle process		10
Licensed producers who had sugar made by vacuum pans and centrifugals		1
Persons employed at factories		175
Unlicensed parties who sold cane or sirup to licensed producers		2
Cane raised by unlicensed parties who sold the cane or sirup produced therefrom to licensed producers:		
Acres		2
Tons		37
Total cane ground:		
Acres		388
Tons		8,472
Average yield of cane per acre	tons	21.8
Sugar produced testing 90° and over	pounds	822,394
Sugar produced testing not less than 80° but less than 90°	do	106,854
Sugar produced testing below 80°	do	270
Total quantity of sugar produced	do	929,518
Average yield of sugar per acre of cane ground	do	2,395.7
Average yield of sugar per ton of cane ground	do	109.7
Sugar produced by open-kettle process	do	19,343
Sugar produced by vacuum pan and centrifugals	do	910,175
Hogsheads of sugar		0
Barrels of sugar		2,825
Bags of sugar		0
Total molasses made:		
Barrels		442
Gallons		21,253

THIRD DISTRICT OF TEXAS.

Licensed producers	15
Licensed producers who had sugar made by open-kettle process	9
Licensed producers who had sugar made by vacuum pans and centrifugals	5
Licensed producers who made no sugar	1
Persons employed at factories	972
Unlicensed parties who sold cane or sirup to licensed producers	2
Cane raised by unlicensed parties who sold the cane or sirup produced therefrom to licensed producers:	
Acres	13
Tons	302
Total cane ground:	
Acres	5,145
Tons	80,605
Average yield of cane per acre	tons.. 15.5
Sugar produced testing 90° and over	pounds.. 7,593,739
Sugar produced testing not less than 80° but less than 90°	do.... 1,395,828
Sugar produced testing below 80°	0
Sugar produced testing not less than 80° upon which bounty was not allowed prior to July 1, 1892	pounds.. 7,664
Total quantity of sugar produced	do.... 8,997,231
Average yield of sugar per acre of cane ground	do.... 1,748.7
Average yield of sugar per ton of cane ground	do.... 111.6
Sugar produced by open-kettle process	do.... 1,482,114
Sugar produced by vacuum pans and centrifugals	do.... 7,507,453
Hogsheads of sugar	1,320
Barrels of sugar	25,106
Bags of sugar	905
Total packages	27,331
Total molasses made:	
Barrels	5,389
Gallons	268,760

DISTRICT OF LOUISIANA (INCLUDES MISSISSIPPI).*

Licensed producers of sugar from sugar cane	697
Licensed producers who had sugar made by the open-kettle process	333
Licensed producers who had sugar made by vacuum pans and centrifugals	287
Licensed producers who made no sugar	77
Persons employed at factories	20,156
Total cane ground:	
Acres	169,706.7
Tons	2,737,326.5
Average yield of cane per acre	tons.. 16.1
Sugar produced testing 90° and over	pounds.. 273,970,539
Sugar produced testing not less than 80° but less than 90°	do.... 80,940,057
Sugar produced testing below 80°	do.... 326,085
Sugar produced testing not less than 80° upon which bounty was not claimed prior to July 1, 1892	pounds.. 2,588,876
Total quantity of sugar produced	do.... 357,875,557
Average yield of sugar per acre of cane ground	do.... 2,108.5
Average yield of sugar per ton of cane ground	do.... 130.7
Sugar produced by open-kettle process	do.... 83,099,161
Sugar produced by vacuum pans and centrifugals	do.... 271,237,520
Sugar produced testing not less than 80° upon which bounty was not allowed prior to July 1, 1892	pounds.. 2,596,540
Hogsheads of sugar	75,452
Barrels of sugar	821,162
Bags of sugar	2,140
Total number of packages	898,754
Total molasses made:	
Barrels	260,792
Half barrels	222
Gallons	13,201,874
Samples of sugar taken	18,879
Samples polarized	7,712

*Mississippi had only one licensed sugar producer.

SUMMARY.

Licensed producers of sugar from sugar cane	727
Licensed producers who had sugar made by the open-kettle process	352
Licensed producers who had sugar made by vacuum pans and centrifugals	293
Licensed producers who made no sugar	82
Persons employed at factories	21,303
Total cane ground:	
Acres	175,239.7
Tons	2,826,403.5
Average yield of cane per acre	tons.. 16.1
Sugar produced testing 90° and over	pounds.. 282,386,672
Sugar produced testing not less than 80° but less than 90°	do.... 82,442,739
Sugar produced testing below 80°	do.... 326,355
Sugar produced testing not less than 80° upon which bounty was not allowed prior to July 1, 1892	pounds.. 2,596,540
Total quantity of sugar produced	do.... 367,752,306
Average yield of sugar per acre of cane ground	do.... 2,098.6
Average yield of sugar per ton of cane ground	do.... 115.9
Sugar produced by open-kettle process	do.... 85,500,618
Sugar produced by vacuum pans and centrifugals	do.... 279,655,148
Hogsheads of sugar	76,772
Barrels of sugar	849,093
Bags of sugar	3,045
Total number of packages	928,910
Total molasses made:	
Barrels	266,623
Half barrels	222
Gallons	13,491,887

NOTE.—The account of the sugar produced last year upon which bounty was not claimed prior to July 1, 1892, is incomplete, but will be included in the report for the current fiscal year.

ACREAGE OF CANE UNDER CULTIVATION.

The following is the acreage of sugar cane under cultivation in the United States as reported by applicants for license for the current year:

LOUISIANA.

Acres cultivated by applicants	199,360
Acres to be purchased by applicants	47,290
Total	246,650
Acres of plant cane	94,164
Acres of stubble cane	105,196
Acres not classified	47,290
Total	246,650
Acres to be reserved for seed	37,514
Acres to be utilized for sugar production	209,136

MISSISSIPPI.

Acres cultivated (one applicant):	
Plant cane	10
Stubble cane	2
Total	12

TEXAS.

Acres cultivated by applicants:	
Plant cane	1,490
Stubble cane	4,029
Acres to be purchased	120
Total	5,639
Acres to be reserved for seed	1,098
Acres to be utilized for sugar production	4,541

FLORIDA.

Acres cultivated by applicants:	
Plant cane	141¼
Stubble cane	268
Acres to be purchased	21
Total	430¼
Acres to be reserved for seed	279
Acres to be utilized for sugar production	151¼

SUMMARY.

Total acreage of cane under cultivation in the United States, as reported	252,731¼
Acreage to be reserved for seed	38,891
Net acreage for sugar production	213,840¼

Many producers at the date of making their statements as to acreage of cane were unable to state the quantity to be purchased, as contracts had not then been made. It is estimated that the quantity of such cane, together with the cane under cultivation by parties who will make sirup only for sale to licensed producers, and which is not included in the above statement, will amount to 8,000 acres, more or less, making the total acreage under cultivation not less than 260,000 acres.

In Louisiana improvements have been made in sugar houses the past year costing many thousands of dollars in individual cases. New machinery of the latest and most improved pattern has been put into many factories which have been remodeled and often entirely rebuilt. These improvements are largely attributable to the bounty law.

MAPLE SUGAR.

Special regulations applicable to maple sugar were issued January 5, 1892, under the provisions of the law relative to bounty.

The work of weighing the sugar was performed by deputy collectors. The plan was adopted in districts where there was a number of sugar producers of establishing central weighing stations at points easy of access. The maple sugar territory was divided into divisions or subdivisions by collectors, and a weigher stationed in each. The service which was given the producers was satisfactory.

The presence of the weigher's marks on the sugar gave it an advantage in the market in some instances, enabling it to command a higher price.

The season was a poor one for sugar-making and of the producers, numbering 4,240 who obtained licenses, only 3,049 made claims for bounty, of which 242 have been disallowed, mainly on account of the producer not making 500 pounds testing at least 80° by the polariscope.

The laboratory for making polariscopic tests of maple sugar produced in the New England States was located at Montpelier under the charge of the collector of internal revenue of the district of New Hampshire, which includes Vermont.

The laboratory for the State of New York was located at Syracuse, under the charge of the collector for the twenty-first district of New York.

Samples of the sugar produced in Maryland, West Virginia, Pennsylvania, and the Western States were sent to this office and the polariscopic tests were made in the laboratory under the charge of the chemist.

NUMBER OF SAMPLES TESTED.

At Syracuse	1,938
At Montpelier	6,086
In this office	1,680
Total	9,704

The number of maple-sugar producers who were licensed the past year was less than one-fifth of the whole number in the country. The following table shows the number of producers of 500 pounds or upwards of maple sugar in the United States according to the Eleventh Census:

Connecticut	5	New York	7,884
Illinois	8	North Carolina	2
Indiana	24	Ohio	930
Iowa	23	Pennsylvania	1,101
Kentucky	1	Tennessee	2
Maine	39	Vermont	10,099
Maryland	78	Virginia	4
Massachusetts	415	West Virginia	26
Michigan	1,135	Wisconsin	4
Minnesota	23		
Missouri	5	Total	23,533
New Hampshire	1,725		

The number who have made applications for license next year is 6,100, an increase over last year of 1,860.

MAPLE TREES TAPPED AND THE QUANTITY OF SUGAR AND SIRUP PRODUCED BY LICENSED MAPLE-SUGAR PRODUCERS, 1892.

States.	Number of maple trees tapped.	Sugar produced.	Sirup produced, not made into sugar.
		Pounds.	*Gallons.*
Maine	3,200	3,246	.....
New Hampshire	59,221	82,503	1,676
Vermont	1,524,103	2,416,478	38,369
Massachusetts	5,152	7,012½	60
New York	400,408	753,116½	8,572
Pennsylvania	101,103	245,222	2,716
Maryland	49,629	117,600	688
West Virginia	3,237	8,968	.....
Ohio	126,879	271,867½	8,095½
Michigan	35,882	68,026½	2,074½
Minnesota	7,490	6,613	125
Iowa	839	1,300	68½
Total	2,317,143	3,981,953½	62,444

NOTE.—Sugar-makers agree with practical unanimity in fixing 3 pounds per tree as an average product in a good average season. Different orchards vary greatly, dependent on their more or less favorable location. Trees in the same orchard vary greatly, one producing not more than 2 pounds, or even less, while another will produce 5 pounds. From 12 to 16 quarts of sap will produce 1 pound of sugar. A sirup weighing 11 pounds to a gallon will, if a good quality, make 8¼ pounds of sugar.

PRODUCTION OF MAPLE SUGAR, SEASON OF 1892, ENTITLED TO BOUNTY.*

States.	Number of producers.	Sugar testing 90° and over.	Sugar testing less than 90° and not less than 80°.	Total.
		Pounds.	*Pounds.*	*Pounds.*
Maine	1		2,938	2,938
New Hampshire	83	3,470	62,286	65,756
Vermont	1,878	88,838	1,998,113	2,086,951
Massachusetts	5		6,947½	6,947½
New York	574	29,321¼	699,707¾	729,029
Pennsylvania	175	101,522	136,586	238,108
Maryland	70	72,440	37,009	109,449
West Virginia	8		8,768	8,768
Ohio	173	2,848½	253,733¼	256,582
Michigan	63		55,757½	55,757½
Minnesota	4		3,997	3,997
Iowa	1		658	658
Total	3,035	298,440¼	3,266,941¼	3,564,941½

Bounty at 2 cents per pound	$5,968.80
Bounty at 1¾ cents per pound	57,171.47
Total	63,140.27

*As all the accounts have not been adjusted, the figures are partially estimated and subject to revision.

AMOUNT PAID AS BOUNTY ON MAPLE SUGAR FOR THE THREE MONTHS ENDING SEPTEMBER 30, 1892.

District	Number of producers.	Amount.
New Hampshire (includes Maine and Vermont)	660	$13,413.46
Fourteenth New York	56	1,030.92
Twenty-first New York	351	8,794.73
Twelfth Pennsylvania	10	168.41
Twenty-third Pennsylvania	116	2,972.37
West Virginia	8	153.48
Tenth Ohio	16	792.10
Eighteenth Ohio	115	2,641.84
First Michigan	15	209.02
Minnesota	4	69.95
Total	1,351	30,246.28
Amount paid prior to July 1		2,465.74
Total bounty on maple sugar paid to October 1, 1892		32,712.02

Total number of claims paid, 1,489.

EMPLOYÉS APPOINTED FOR THE PURPOSE OF CARRYING OUT THE LAW RELATIVE TO BOUNTY ON SUGAR DURING THE FISCAL YEAR ENDED JUNE 30, 1892, EXCLUSIVE OF THE FORCE IN THE EXECUTIVE DEPARTMENTS.

Cane, beet, and sorghum.

Inspectors at large		12
California, deputy collectors		8
Nebraska, deputy collectors		4
Kansas, deputy collectors		4
Utah, deputy collectors		4
Florida, deputy collectors		3
Texas, deputy collectors		6
Louisiana:		
Deputy collectors	187	
Clerks	27	
Messengers	2	
Laborers	25	
		241
Tennessee, deputy collectors		1
Total		283

Maple.

New Hampshire, deputy collectors		70
New York:		
Deputy collectors	38	
Clerks and messengers	2	
		40
Pennsylvania, deputy collectors		4
Maryland, deputy collectors		2
Ohio, deputy collectors		16
Michigan, deputy collectors		5
Iowa, deputy collector		1
		138
Total		421
Grand total		12
Inspectors		353
Deputy collectors		31
Clerks and messengers		25
Laborers		421
Total		

Most of the above were temporary appointments, the persons being employed only during the sugar-making season and receiving pay only while on duty.

ESTIMATE OF BOUNTY TO BE PAID FOR THE CURRENT YEAR.

If the production equals present expectations it is estimated that the bounty to be paid during the current fiscal year will be, in round numbers, about $8,400,000.

EXPENSE OF PAYING THE BOUNTY.

The expenses of carrying out the provisions of law relating to the sugar bounty during the fiscal year ended June 30, 1892, were approximately as follows, viz:

Additional deputies and clerks, etc., employed for limited periods as weighers, samplers, etc., in various districts	$98,774.72
Polariscopes and chemical supplies, sample boxes, triers, etc., purchased	9,512.13
Salaries and expenses of 12 sugar inspectors	28,554.76
Total	136,841.61

This is exclusive of the additional appropriations for increased clerical force in the office of Commissioner of Internal Revenue amounting to $10,990. Total expense, $147,831.61, or about 2 per cent on the amount paid out.

RECOMMENDING THE AMENDMENT OF EXISTING LAW.

Under the present law no bounty is paid upon sugar which polarizes less than 80 per cent. A bounty of 1¾ cents is paid upon sugar which polarizes 80 per cent and less than 90 per cent, and 2 cents per pound upon all sugar which polarizes 90 per cent and over.

Under this law there is no inducement for the producer to make a higher grade of sugar than 90 per cent except such difference as there may be in the market price. The higher the grade of the sugar the greater is the percentage of foreign substances removed from it, and, as a consequence, the weight is diminished and the amount of bounty

received is lessened. Therefore, there is no profit to the producer in making a high grade of sugar, but, on the contrary, it is to his interest, so far as the bounty is concerned, to make it as nearly 80 per cent or 90 per cent as possible.

I beg to suggest that Congress be asked to so amend the law as to permit the payment of a bounty of $2.20 per hundred pounds upon pure sugar, graduated in amount according to the polariscopic test, increasing the amount for each degree from eighty to one hundred on the basis of $2.20 per hundred pounds of pure sugar.

It will be seen by a calculation that a bounty upon such a basis will amount to almost exactly the same as the bounty now paid.

The practical working of a law of this kind would be to stimulate the production of sugar of the highest grade, and to remove the temptation to keep the grade of sugar down close to the bounty line.

SUGAR STATISTICS.

1. Amount of sugar imported into this country during the fiscal year ending June 30, 1892 ..... pounds.. 3,556,509,165

Beet sugar, free of duty	do	293,134,261
Cane or other sugar free of duty	do	3,248,494,502
Sugar not classified, above No. 16, Dutch standard, dutiable	do	14,880,402
Total		3,556,509,165

2. Quantity of maple sugar imported:

Free	pounds..	1,731,728
Dutiable	do	22,254
Total		1,753,982

3. Total amount of duty paid upon sugar imported into this country during the fiscal year ended June 30, 1892 ..... $76,795.14

4. Value of the sugar imported into this country during the fiscal year ended June 30, 1892:

Beet sugar, free of duty	$8,081,170
Cane or other sugar, free of duty	95,761,312
Sugar not classified, dutiable	566,331
Total	104,408,813

5. QUANTITY AND VALUE OF SUGAR IMPORTED INTO THE UNITED STATES DURING THE LAST FIVE YEARS ENDED JUNE 30, 1888, 1889, 1890, 1891, AND 1892.

Year.	Pounds.	Value.
1888	2,700,284,282	$74,245,206
1889	2,762,202,967	88,543,971
1890	2,934,011,560	96,094,532
1891	3,483,477,222	105,728,210
1892	3,556,509,165	104,408,813

6. STATEMENT PREPARED BY THE BUREAU OF STATISTICS, SHOWING THE QUANTITIES AND VALUES OF SUGAR, FREE AND DUTIABLE, OF ALL KINDS, IMPORTED INTO THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1892, AND THE COUNTRIES FROM WHICH IMPORTED.

Country from which imported.	Free of duty.				Dutiable sugar.	
	Beet.		Cane or other.			
	Pounds.		*Pounds.*		*Pounds.*	
Austria-Hungary	69,747,884	$1,818,915			195,357	$9,370
Belgium	38,919,574	1,122,854				
Brazil			177,520,579	$4,468,145	883,493	41,136
Salvador			337,400	11,795		
China			645,257	20,149	6,209,829	235,307
Danish West Indies			9,041,406	262,593		
France	10,169,204	307,432			25,852	1,167
French West Indies			599,808	13,222		
Germany	173,310,790	4,894,628			4,309,696	152,927
Haiti			21,344	535		
Hawaiian Islands			262,612,405	7,442,047		
Mexico			1,529,679	40,776	200	14
Netherlands	463,425	11,527			3,355	129
Dutch Guiana			7,132,576	205,887		
Dutch East Indies			140,956,946	3,707,210		
Santo Domingo			62,615,068	2,017,739		
Cuba			1,983,514,689	60,838,552	5,333	223
Puerto Rico			80,474,547	2,308,657		
Philippine Islands			97,305,662	2,417,109		
Turkey in Africa			7,877,056	194,909	7,947	240
United Kingdom	523,384	15,814	5,954,432	165,736	356,880	14,216
Nova Scotia, New Brunswick, etc			1,257,805	40,373		
Quebec, Ontario, Manitoba, etc			1,782,797	113,220	116,679	4,564
British Columbia			11,897	540	123,965	5,112
Bermuda			211	10		
British West Indies			259,249,502	6,891,156	200	7
British Honduras			143,860	3,189		
British Guiana			139,570,515	4,360,662	239	8
British East Indies			42,792	1,142		
Hongkong			264,696	7,478	2,641,377	101,921
British possessions in Africa, etc			8,031,573	228,481		
Total from all countries	293,134,261	8,081,170	3,248,494,502	95,761,312	14,880,402	566,331

Total amount of sugar imported	pounds..	3,556,509,165
Total value of sugar imported		$104,408,813

7. QUANTITY AND VALUE OF SUGAR EXPORTED FROM THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

	Pounds.	Value.
Brown sugar, domestic	245,783	$8,682
Refined sugar, domestic	14,604,608	665,477
Foreign sugar	4,564,229	155,886
Total	19,414,620	830,045

8. QUANTITY OF SUGAR EXPORTED FROM THE UNITED STATES DURING THE LAST FIVE YEARS ENDING JUNE 30, 1888, 1889, 1890, 1891, and 1892.

	Pounds.
1888	60,399,496
1889	19,751,597
1890	47,495,577
1891	112,951,117
1892	19,414,620

9. Consumption of Sugar in the United States during the Fiscal Year Ended June 30, 1892.

	Pounds.
Amount of sugar imported	3,556,509,162
Amount manufactured from imported molasses (estimated)	74,659,200
Amount of domestic production	412,893,230
Total	4,044,061,592
Deduct amount of sugar exported	19,414,620
Amount consumed	4,024,646,972
Which, divided by 64,817,000, estimated population January 1, 1892, gives the amount consumed per capita, viz	
pounds	62.09

Note—Messrs. Willett & Gray, publishers of the Weekly Statistical Sugar-Trade Journal, New York, estimate the total consumption for the year as 1,882,471 tons, against 1,660,938 tons for the year ending June 30, 1891.

One million eight hundred and eighty-two thousand four hundred and seventy-one tons (2,240 pounds per ton)=4,216,735,040 pounds, which, divided by 64,817,000, the estimate made by the acting Actuary of the Treasury of the population January 1, 1892, gives the amount consumed per capita as 65.06 pounds.

The quantity of sugar consumed per capita in the United States during each calendar year from 1880 to 1891, inclusive, is given in the Statistical Abstract of the United States, 1891, p. 217, prepared by the Bureau of Statistics, as follows:

	Pounds.		Pounds.
1880	42.7	1886	56.
1881	44.2	1887	52.
1882	48.4	1888	56.
1883	51.1	1889	51.
1884	53.4	1890	56.
1885	51.8	1891	69.

10. Consumption of Sugar, per capita of Population, in 1890–'91.

[Estimated by M. Licht.]

Countries.	Pounds.	Countries.	Pounds.
Germany	23.9	Portugal	13.8
Austria	15.0	England	78.7
France	28.7	Bulgaria	4.1
Russia	9.9	Greece	10.1
Holland	27.7	Servia	8.8
Belgium	21.6	Turkey	8.1
Denmark	41.0	Switzerland	32.9
Sweden and Norway	22.5		
Italy	7.9	Total Europe	22.2
Roumania	3.9	North America	59.9
Spain	9.4	Europe and North America	27.6

11. Price of Sugar on the Louisiana Sugar Exchange for the Past Year and the Five Previous Years.

Year.	Open kettle.	Granulated.	White.	Yellow.	Seconds.
	Cents.	*Cents.*	*Cents.*	*Cents.*	*Cents.*
1886–'87	4.30	5.70	5.40	5.31	4.40
1887–'88	4.55	6.40	6.12	5.70	4.55
1888–'89	5.40	7.80	7.30	6.60	5.70
1889–'90	4.50	6.75	6.21	5.72	5.07
1890–'91	3.65	5.65	5.31	4.88	4.12
1891–'92	2.75	3.94	3.56	3.56	2.81

The average value per pound of the Louisiana sugar crop of last season, exclusive of the bounty, was 3⅛ cents per pound. This value is arrived at by taking the market price of the various grades of sugar for each of the different months and then making the average. The figures used in making this calculation were obtained from the Louisiana Sugar Exchange.

12. Average Specific Rate of Duty on Dutiable Sugar for the Ten Years 1881 to 1890.

[Statistician and Economist, 1892, p. 220.]

Year ending June 30—	Rate of duty.	Year ending June 30—	Rate of duty.
	Cents.		*Cents.*
1881	2.45	1886	2.00
1882	2.44	1887	1.80
1883	2.31	1888	2.01
1884	1.95	1889	2.03
1885	1.97	1890	2.06

13. Principal Sugar Crops of the World, in Tons of 2,240 Pounds.

[Willett & Gray's "Statistical," March 10, 1892.]

	1891–'92.	1890–'91.	1889–'90.	1888–'89.	1887–'88.	1886–'87.	1885–'86.
Cuba	830,000	815,500	645,800	526,400	630,300	610,100	705,400
Puerto Rico	60,000	50,000	55,000	62,000	60,000	86,000	64,000
Trinidad	55,000	46,100	54,000	51,300	56,700	68,100	48,600
Barbadoes	67,000	44,300	76,000	57,000	60,000	65,000	44,000
Jamaica	30,000	25,000	25,000	28,000	30,000	21,000	17,000
Antigua and St. Kitts	35,000	35,000	30,000	25,000	26,000	25,000	25,000
Martinique	35,000	32,000	35,000	38,000	39,000	41,000	33,000
Guadeloupe	55,000	48,000	45,000	45,000	50,000	55,000	37,000
Demerara	100,000	106,000	103,000	115,000	108,000	135,000	111,800
Reunion	40,000	39,000	35,000	25,000	32,000	32,000	35,000
Mauritius	120,000	130,000	125,000	132,000	120,000	101,800	114,200
Java	410,000	414,000	333,000	364,000	396,000	363,900	365,900
British India	60,000	60,000	60,000	60,000	55,000	50,000	50,000
Manila, Cebu, Iloilo	200,000	160,000	150,000	210,000	174,000	180,000	186,000
San Domingo, Hayti	20,000	16,000	25,000	20,000	20,000	20,000	18,000
Pernam, Goiauna	120,000	151,000	110,000	128,000	189,000	146,000	96,000
Maceio	40,000	40,000	31,000	44,000	51,000	39,000	12,000
Rio Grande	12,000	12,000	10,000	10,000	12,000	12,000	10,000
Maroim, Bahia	500	15,000	5,000	10,000	10,000	10,000	5,000
Peru	40,000	40,000	40,000	30,000	30,000	26,000	27,000
Egypt	60,000	40,000	35,000	35,000	35,000	50,000	65,000
Sandwich Islands	125,000	125,000	120,000	120,000	100,000	95,000	96,500
Louisiana and Texas	160,000	225,000	128,000	145,000	158,000	80,000	122,900
Total cane	2,674,500	2,668,900	2,275,800	2,280,700	2,442,000	2,311,900	2,289,300
Total beet, Europe	3,500,000	3,695,567	3,619,678	2,785,844	2,481,950	2,750,206	2,229,973
Total beet, United States	5,500	4,500	.....	.....	.....	.....	.....
Cane and beet	6,180,000	6,368,967	5,895,478	5,066,544	4,923,950	5,062,106	4,519,273

14. European Beet-Sugar Production.

Mr. Licht's report of August 20, 1892, gives the following estimate of the European beet-sugar production of the 1891–'92 campaign, as compared with preceding campaigns, as follows:

Countries.	1891–'92.	1890–'91.	1889–'90.	1888–'89.	1887–'88.
	Tons.	*Tons.*	*Tons.*	*Tons.*	*Tons.*
Germany	1,200,000	1,331,965	1,264,607	990,604	959,166
Austria	790,000	778,472	753,078	523,242	428,616
France	650,000	694,037	787,989	466,767	392,824
Russia	500,000	544,162	456,711	526,387	441,342
Belgium	185,000	205,623	221,480	145,804	140,742
Holland	40,000	61,307	55,813	46,040	39,280
Other countries	75,000	80,000	80,000	87,000	79,980
Total	3,500,000	3,695,567	3,619,678	2,785,844	2,481,950

DIVISION OF CHEMISTRY.

The large increase of work of a chemical nature resulting from the provisions of the act of October 1, 1890, relating to sweet wines and sugar, led to the establishment of the above-named division on February 13, 1892. All questions of a scientific nature are referred to it, and all the laboratories it has been found necessary to institute in connection with internal-revenue work are placed under its control. This change did not involve any increase in the office force, the chemist being designated to act as head of the new division, and the necessary clerical work being provided for by the transfer of a clerk from another division.

TEMPORARY AND PERMANENT LABORATORIES.

To provide for the proper supervision of the work of fortifying sweet wines, and to classify sugar for the payment of bounty according to its polariscopic test, laboratories were established during the past fiscal year at points which were considered to be the most convenient for the purpose, and were placed under the control of the several collectors in whose districts they were located. The work was performed by deputy collectors assigned to that duty, or by revenue inspectors. These laboratories were of two classes, *temporary* and *permanent*. The former were fitted up temporarily for use during the "sugar season" only, while the latter were provided with permanent fixtures in a Government building, and were in operation during the whole or a greater part of the year. The temporary laboratories were nine in number, located as follows: Lehi, Utah; Norfolk, Nebr.; Fort Scott, Kans.; Sugar Lands, Tex.; St. Cloud. Fla.; Syracuse, N. Y., and Montpelier, Vt.

The permanent laboratories were three in number, located at San Francisco, Cal.; New Orleans, La., and Washington, D. C.

WORK PERFORMED.

Lehi, Utah.—Located at the factory of the Utah Beet-Sugar Company. Tested samples of sugar produced at this factory only. Number of samples tested, 46.

Norfolk, Nebr.—Located at the factory of the Oxnard Beet-Sugar Company. Tested samples of sugar produced at the two factories in Nebraska. No record of work kept.

Fort Scott, Kans.—Located in the post-office building. Tested all samples of sorghum sugar produced at the three factories in Kansas. No record of work kept.

Sugar Lands, Tex.—Located at the factory of E. H. Cunningham. Tested all samples of sugar produced in Texas. In operation from October 11 until February 29. Number of samples tested, 230.

St. Cloud, Fla.—Located at the factory of the St. Cloud Sugar Company. Tested all the samples produced in Florida. No record of work kept.

Syracuse, N. Y.—Located in the post-office building in connection with the collector's office. Tested all the samples of maple sugar produced in the State of New York. In operation from March 7 to May 11. Number of samples tested, 1,919; total number of tests made, 2,122.

Montpelier, Vt.—Located in the post-office building. Tested all samples of maple sugar produced in New England, including the States of Vermont, New Hampshire, Maine, and Massachusetts. In operation from March 12 until June 9. Number of samples tested 5,067; total number of tests made, 7,423.

San Francisco, Cal.—Located in the custom-house in connection with the collector's offices. The work of this laboratory consisted chiefly in testing fortified sweet wines, the work of the gaugers being checked by a careful determination of alcohol and sugar in a sample of every lot of wine fortified. All the samples of beet sugar produced in the State were tested at this laboratory also. In operation from September 1 until June 30. Number of samples of sweet wine tested 1,099; number of samples of sugar tested, 220.

New Orleans, La.—Located in the custom-house in connection with the collector's offices. Tested all samples of sugar produced in Louisiana. In operation from October 10 until April 30. The following table shows the number of samples tested and the total number of tests made for each month while the laboratory was in operation:

	Samples tested.	Total tests made.
October	425	596
November	1,545	2,402
December	3,063	4,763
January	1,663	2,444
February	509	767
March	176	261
April	97	159
Total	7,478	11,392

Washington, D. C.—Located in the Treasury building in connection with the general laboratory of this office, additional space having been furnished for the purpose.

In addition to the work of testing polariscopes, apparatus, etc., receiving and shipping the same to outside laboratories, testing check samples, etc., this laboratory undertook the testing of all maple-sugar samples produced outside of New England and New York State, viz: in the States of Pennsylvania, Ohio, Michigan, Iowa, Minnesota, West Virginia, and Maryland. The clerical work incident to the making out of inspectors' returns relative to those samples was also performed here.

Whenever the receipt of samples at an outside laboratory diminished to such an extent that they did not fully occupy the time of one polariscopist, the laboratory at that point was closed and the samples received thereafter sent to Washington. Number of samples tested, 1,941; (maple, 1,716; cane, beet, and sorghum, 225); total number of tests made, 3,030.

Summary.—The number of samples tested at all internal revenue laboratories where a record was kept was as follows: cane, beet, and sorghum, 8,199; maple, 8,666; total, 16,865. Total number of tests made, 23,967.

CHECK SAMPLES.

In order to ascertain the accuracy of the polariscopic work done at the different laboratories and of the method prescribed by the regulations, a system of check samples was instituted, whereby duplicate or

triplicate samples of the same sugar were polarized at different laboratories and the results reported. Owing to the rush of work and other causes, the system was not satisfactorily established during the cane-sugar season, but was carried out successfully during the maple-sugar season by the three laboratories in operation at that time, viz, Syracuse, Montpelier, and Washington. The samples were prepared at Syracuse, in triplicate, and sent out every third day, one to Montpelier, one to Washington, and one polarized at Syracuse.

The results obtained are embodied in the following table. The agreement is fairly good, considering the hygroscopic nature of maple sugar, which rendered the samples very liable to change during their transportation:

No. of sample.	Syracuse.		Montpelier.		Washington.	
	Date of test.	Polarization.	Date of test.	Polarization.	Date of test.	Polarization.
1	Mar. 18	89.3	Mar. 21	89.1	Mar. 22	89.05
2	Mar. 23	87.1	Mar. 24	87.15	Mar. 25	87.2
3	Mar. 26	86.2	Mar. 28	86.1	Mar. 31	86.2
4	Mar. 29	86.8	Mar. 31	87.	Apr. 1	85.95
5	Apr. 2	87.3	Apr. 5	88.5	Apr. 4	88.1
6	Apr. 6	86.1	Apr. 7	85.5	Apr. 7	86.05
7	Apr. 9	88.3	Apr. 11	87.25	Apr. 14	88.25
8	Apr. 14	86.7	Apr. 14	87.7	Apr. 15	86.65
9	Apr. 16	87.35	Apr. 18	87.25	Apr. 21	86.75
10	Apr. 20	83.5	Apr. 22	83.2	Apr. 22	82.95
11	Apr. 23	86.4	Apr. 26	86.55	Apr. 26	86.3
12	Apr. 27	85.45	Apr. 29	84.4	Apr. 29	84.15
13	Apr. 30	85 1	May 4	84.2	May 3	84.45
14	May 3	85.9	May 12	86.25	May 6	85.75
15	May 6	89.25	May 18	89.5	May 10	89.15
16	May 11	85.3	May 18	85.65	May 14	85.7
Average		86.63		86.57		86.42

GENERAL LABORATORY.

The pressure of work in the general laboratory has been greatly relieved during the past year by the establishment of the outside laboratories, particularly the one at San Francisco, which handled all the samples of fortified sweet wine previously sent to Washington. But while the auxiliary laboratories have diminished the work of the central laboratory in one way, they have added to it in another; that is, in the way of control and supervision, the sending out of supplies, checking the results, correspondence, etc. All things considered, it may be stated that the work of the central laboratory has been more than doubled by the increase incident to carrying into effect the provisions of the act of October 1, 1890, relative to sweet wines, and to sugar bounty.

The general work of the laboratory (that is, exclusive of sugar work) covered, altogether, one hundred and eighty-six samples.

Thirty-two samples of material suspected of being oleomargarine were examined, of which number eighteen proved to be oleomargarine and fourteen butter.

Forty-nine samples of fortified sweet wine were tested, of which number thirty-five were from the previous season and fourteen were analyzed on appeal from the California laboratory.

Fourteen samples of "hop pop" and similar fermented liquors were analyzed, principally in reference to their liability to tax. Four samples of distilled spirits were examined for the presence of artificial coloring matter, which would render the distillers liable to tax as rectifiers.

Two samples of milk were examined for adulteration, under the act of October 12, 1888, "to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia." These are the only samples ever presented for examination under the provisions of this act.

Twenty samples of material suspected of being smoking opium were examined in connection with prosecutions under section 40 of the act of October 1, 1890. Testimony was also given in court concerning these examinations.

Fifty-six samples of inks, mucilages, typewriter ribbons, carbon paper, etc., were tested for the Stationery Division of the Treasury, to determine the relative merits of the articles submitted on bids and to test the quality of the articles delivered as compared with the samples.

The remaining nine samples included tobacco, stamp paper, orange cider, distillery slop, etc., miscellaneous samples, of which an examination was made in connection with various questions arising in the work of the office.

A complete distilling apparatus, packed in a portable case in compact form, has been designed and manufactured under special contract to the satisfaction of this office. These outfits will be furnished to gaugers for work during the coming campaign in making field tests of the alcoholic and sugar contents of sweet wine presented for fortification. The hydrometers or alcoholometers included in these sets have all been standardized by the Coast Survey to insure accuracy.

I have the honor to be, very respectfully,

JOHN W. MASON,
Commissioner.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

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The District of Columbia and Delaware are now part of the collection district of Maryland; Idaho, and Utah, of the district of Montana; Maine and Vermont, of the district of New Hampshire; North Dakota and South Dakota, of the district of Nebraska; and Washington and the Territory of Alaska, of the district of Oregon. Wyoming is part of the district of Colorado; Rhode Island, of the district of Connecticut; Mississippi, of the district of Louisiana; Nevada, of the fourth district of California, and Arizona, of the district of New Mexico. Hence the collections of the District of Columbia do not appear separately in Tables A, C, D, and H of the annual reports of this office since the fiscal year 1877, nor the collections of Arizona, Dakota (North Dakota and South Dakota since 1891), Idaho, Utah, Washington, and Wyoming since the fiscal year 1884, nor the collections of Delaware, Maine, Mississippi, Nevada, Rhode Island, and Vermont since 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, 1892.

	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 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	$307,376.65	$281,255.40	$10,404.17	$7,750.00				$247,553.13	$39,449.96	$145.84	$580.00	$330.80	$894,845.95	1
4	Fourth	134,825.73	369.00	933.33	400.00				111,141.61	5,616.65			136.10	253,422.42	4
	Total	442,202.38	281,624.40	11,337.50	8,150.00				358,694.74	45,066.61	145.84	580.00	466.90	1,148,268.37	
	ILLINOIS.														
1	First	78,373.80	6,333,658.40	6,600.01	11,899.99				315,021.75	24,754.16	229.17	300.00	309.50	6,771,146.78	1
5	Fifth		20,643,958.90	595.84	600.00				22,963.38	2,725.01			1,167.40	20,672,010.53	5
8	Eighth	2,072.24	4,064,525.30	200.00	400.00				46,578.93	3,516.69				4,117,293.16	8
13	Thirteenth	13,900.71	294,261.10	200.00					32,878.72	1,079.17				342,319.70	13
	Total	94,346.75	31,336,403.70	7,595.85	12,899.99				417,442.78	32,075.03	229.17	300.00	1,476.90	31,902,770.17	
	INDIANA.														
6	Sixth	4,053.09	1,923,524.22	2,200.03					99,994.84	5,225.04	4.17		5.00	2,035,006.39	6
7	Seventh	24,601.48	3,540,968.32	1,150.00	800.00				77,929.17	3,175.00			104.80	3,648,728.77	7
	Total	28,654.57	5,464,492.54	3,350.03	800.00				177,924.01	8,400.04	4.17		109.80	5,683,735.17	
	IOWA.														
3	Third			500.00					58,190.63	2,129.17				60,319.80	3
4	Fourth	469.80	405.00	500.01					63,214.84	2,508.33				67,097.98	4
	Total	469.80	405.00	1,000.01					121,405.47	4,637.50				127,917.78	
	KENTUCKY.														
2	Second	46,773.13	3,092,630.90	791.66	800.00				22,066.05	1,925.00			126.10	3,165,112.84	2
5	Fifth	98,652.61	8,698,109.52	2,408.33	4,250.00				39,863.56	9,366.66	150.00	820.00	870.30	8,854,490.98	5
6	Sixth	1,064.70	2,846,148.03	400.00	600.00				16,751.75	5,150.03			68.90	2,870,183.41	6
7	Seventh	7,342.93	2,657,686.20	475.01	166.67				18,392.72	3,308.33	50.00	20.00	334.70	2,687,776.56	7
8	Eighth	17,091.40	2,312,335.71						12,691.75	749.99			834.80	2,343,703.65	8
	Total	170,924.77	19,606,910.36	4,075.00	5,816.67				109,765.83	20,500.01	200.00	840.00	2,234.80	19,921,267.44	
	MICHIGAN.														
1	First			870.84	683.33				146,118.27	3,841.67				151,514.11	1
4	Fourth								37,470.75	1,245.84				38,716.59	4
	Total			870.84	683.33				183,589.02	5,087.51				190,230.70	
	MISSOURI.														
1	First	19,656.90	2,695,501.01	1,858.34	5,800.00				103,046.02	11,725.00	83.34	280.00	2.50	2,837,953.11	1
6	Sixth	7,814.35	73,683.43	1,408.33	1,400.00				68,850.02	8,041.68				161,197.81	6
	Total	27,471.25	2,769,184.44	3,266.67	7,200.00				171,896.04	19,766.68	83.34	280.00	2.50	2,999,150.92	
	NEW JERSEY.														
1	First	104,955.30		200.00					39,848.12	500.00				145,503.42	1
5	Fifth	89,020.82	343,775.70	2,666.67	200.00				154,777.14	6,616.67	95.83	300.00		597,452.83	5
	Total	193,976.12	343,775.70	2,866.67	200.00				194,625.26	7,116.67	95.83	300.00		742,956.25	

A.—Receipts from each Specific Source

	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.
	NEW YORK.					
1	First		$1,421,314.40	$966.66	$1,200.00	
2	Second	$235,467.00		12,325.00	10,833.34	
3	Third		10,172.70	3,687.52	2,400.00	
14	Fourteenth	47,280.60		1,708.33	200.00	
21	Twenty-first	1,430.10		1,850.00	200.00	
28	Twenty-eighth	16,881.80	513,259.00	2,041.67	2,600.00	
	Total	301,059.50	1,944,746.19	22,579.18	17,433.34	
	NORTH CAROLINA.					
4	Fourth	39,016.14	91,210.56	125.00	400.00	
5	Fifth	34,067.21	519,228.43	633.34	600.00	
	Total	73,083.35	610,438.99	758.34	1,000.00	
	OHIO.					
1	First	8,406.00	6,703,783.17	2,341.67	10,533.34	
10	Tenth	24,961.50	25,047.00	1,825.00	1,200.00	
11	Eleventh	2,893.50	573,054.74	2,391.68	400.00	
18	Eighteenth	1,533.91	38,313.48	633.34	1,200.00	
	Total	37,794.91	7,340,198.39	7,191.69	13,333.34	
	PENNSYLVANIA.					
1	First	11,032.20	338,977.49	7,575.02	10,133.34	
9	Ninth	16,944.30	271,013.88	1,491.67	400.00	
12	Twelfth	186.30	51,215.33	2,091.67	200.00	
23	Twenty-third	2,615.40	2,824,317.33	3,804.18	3,800.00	
	Total	30,778.20	3,485,524.03	14,962.54	14,533.34	
	TENNESSEE.					
2	Second	10,876.60	38,521.45	56.12	400.00	
5	Fifth	94,229.45	811,435.31	1,575.00	200.00	
	Total	105,106.05	849,956.76	1,631.12	600.00	
	TEXAS.					
3	Third		37.90	1,758.33	400.00	
4	Fourth	1,498.60	2,851.10	816.66		
	Total	1,498.60	2,889.00	2,574.99	400.00	
	VIRGINIA.					
2	Second	28,066.67		500.00	1,400.00	
6	Sixth	91,542.28	127,119.62	200.00	16.66	
	Total	119,608.95	127,119.62	700.00	1,416.66	
	WISCONSIN.					
1	First		471,991.10	1,516.67	3,066.67	
2	Second			200.00		
	Total		471,991.10	1,716.67	3,066.67	

of Internal Revenue, etc.—Continued.

DISTILLED SPIRITS. 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.	
		$175,508.42	$5,933.32			$2.00	$1,604,924.80	1
		96,725.04	53,479.15	$58.33	$120.00	28.10	409,035.96	2
		168,505.25	16,716.71	25.00	80.00		201,587.18	3
		217,414.65	8,758.34				275,361.92	14
		123,823.14	5,341.68				132,644.92	21
		184,964.62	9,058.32	33.33	20.00		728,858.83	28
		966,941.12	99,287.52	116.66	220.00	30.10	3,352,413.61	
		21,808.33	1,112.50	20.83	120.00		153,813.36	4
		10,648.32	2,008.35	50.00	40.00		567,275.65	5
		32,456.65	3,120.85	70.83	160.00		721,089.01	
		108,963.56	20,358.35	200.01	860.00	13.80	6,855,459.90	1
		88,525.09	4,683.34	62.50	190.00		146,494.43	10
		57,659.92	3,725.00				640,124.84	11
		142,852.28	8,391.69				192,924.70	18
		398,000.85	37,158.38	262.51	1,050.00	13.80	7,835,003.87	
		114,052.90	20,550.04	4.17	20.00		502,345.16	1
		31,843.74	3,279.18				324,972.77	9
		98,190.67	3,766.65				155,650.62	12
		94,525.01	17,933.33	45.83	280.00	59.50	2,947,380.58	23
		338,612.32	45,529.20	50.00	300.00	59.50	3,930,349.13	
		10,289.62	316.67				60,460.46	2
		47,003.83	6,566.65	45.83	20.00		961,076.07	5
		57,293.45	6,883.32	45.83	20.00		1,021,536.53	
		62,162.47	5,908.34				70,267.04	3
		45,843.77	1,800.00				52,810.13	4
		108,006.24	7,708.34				123,077.17	
		36,095.83	2,516.67				68,579.17	2
		35,401.92	1,050.00	50.00	80.00		255,460.48	6
		71,497.75	3,566.67	50.00	80.00		324,039.65	
		93,803.16	6,870.84	16.66	80.00		577,345.10	1
		89,347.67	1,800.00				91,347.67	2
		183,150.83	8,670.84	16.66	80.00		668,692.77	

A.—Receipts from each Specific Source

	DISTRICTS.	TOBACCO.					TOBACCO.	FERMENTED LIQUORS.						
		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.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 6 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, 6 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.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	
	CALIFORNIA.														
1	First	$314,184.48	$2,735 85	.....	$312.60	$19,167.81	.....	$336,400.74	$616,964.86	$1,245.84	$5,216.67	$3,255.86	$4,895.85	$631,579.08	1
4	Fourth	13,788.12	90	.....	.....	13.20	.....	13,802.22	112,201.83	2,533.33	4,100.00	1,373.36	3,031.25	123,239.77	4
	Total	327,972.60	2,736.75	.....	312.60	19,181.01	.....	350,202.96	729,166.69	3,779.17	9,316.67	4,629.22	7,927.10	754,818.85	
	ILLINOIS.														
1	First	562,843.71	2,101.71	.....	15,291.24	467,942.55	.....	1,048,179.21	2,376,753.00	300.00	5,562.51	9,940.97	7,216.66	2,399,773.14	1
5	Fifth	48,799.50	.....	.....	418.50	759.63	.....	49,977.63	97,311.85	50.00	1,200.00	1,426.69	1,766.68	101,755.22	5
8	Eighth	176,572.22	.....	.....	10.80	141,430.33	.....	318,013.35	127,578.81	100.00	1,441.67	2,172.55	4,308.34	135,601.37	8
13	Thirteenth	36,803.05	.....	.....	.....	1,805.11	.....	38,608.16	117,069.36	50.00	1,575.00	4,773.35	891.68	124,359.39	13
	Total	825,018.48	2,101.71	.....	15,720.54	611,937.62	.....	1,454,778.35	2,718,713.02	500.00	9,779.18	18,313.56	14,183.36	2,761,489.12	
	INDIANA.														
6	Sixth	152,434.44	796.75	.....	.....	3,414.15	.....	156,645.34	309,747.39	150.00	2,125.00	5,139.56	9,975.78	327,137.73	6
7	Seventh	54,059.72	.....	.....	.....	5,510.85	.....	59,570.57	224,006.37	100.00	2,300.00	2,979.98	2,775.00	232,161.35	7
	Total	206,494.16	796.75	.....	.....	8,925.00	.....	216,215.91	533,753.76	250.00	4,425.00	8,119.54	12,750.78	559,299.08	
	IOWA.														
3	Third	33,265.45	.....	.....	.....	19,958.16	.....	53,223.61	50,646.90	462.50	616.66	1,985.02	4,502.09	58,213.17	3
4	Fourth	160,693.56	.50	.....	28.20	3,283.95	.....	164,006.21	55,924.30	108.33	2,033.33	2,621.65	3,695.84	64,383.45	4
	Total	193,959.01	.50	.....	28.20	23,242.11	.....	217,229.82	106,571.20	570.83	2,649.99	4,606.67	8,197.93	122,596.62	
	KENTUCKY.														
2	Second	4,764.48	.....	.....	.....	187,338.83	.....	192,103.31	3,792.50	.....	100.00	641.68	782.08	5,316.26	2
5	Fifth	87,850.29	.....	.....	.....	1,074,955.65	.....	1,162,805.94	198,357.00	50.00	1,925.00	1,087.51	424.99	201,844.50	5
6	Sixth	19,691.40	.....	.....	.....	125,026.32	.....	144,717.72	110,435.75	.....	500.00	421.67	262.50	111,619.92	6
7	Seventh	15,836.57	.....	.....	.....	29,923.89	.....	45,760.46	2,294.00	.....	200.00	515.01	1,297.92	4,306.93	7
8	Eighth	139.50	.....	.....	.....	3,843.30	.....	3,982.80	.....	.....	.....	145.00	379.17	524.17	8
	Total	128,282.24	.....	.....	.....	1,421,087.99	.....	1,549,370.23	314,879.25	50.00	2,725.00	2,810.87	3,146.66	323,611.78	
	MICHIGAN.														
1	First	307,337.30	16.03	.....	210.24	1,063,982.22	.....	1,371,545.79	525,031.93	891.66	7,233.35	3,656.68	6,608.36	543,421.98	1
4	Fourth	64,225.23	3.50	.....	.....	1,221.48	.....	65,450.21	76,978.91	62.50	1,350.00	1,616.77	1,987.53	81,995.71	4
	Total	371,562.53	19.53	.....	210.24	1,065,203.70	.....	1,436,996.00	602,010.84	954.16	8,583.35	5,273.45	8,595.89	625,417.69	
	MISSOURI.														
1	First	166,645.21	10.00	.....	1,856.58	3,280,734.24	.....	3,449,246.03	1,725,035.47	295.83	4,100.00	4,878.44	5,195.86	1,739,505.60	1
6	Sixth	58,543.03	.....	.....	.....	44,586.00	.....	103,129.03	159,357.15	50.00	1,600.00	2,657.49	5,502.08	169,166.72	6
	Total	225,188.24	10.00	.....	1,856.58	3,325,320.24	.....	3,552,375.06	1,884,392.62	345.83	5,700.00	7,535.93	10,697.94	1,908,672.32	
	NEW JERSEY.														
1	First	43,106.66	249.70	.....	.....	407.73	.....	43,764.09	3,572.35	250.00	458.34	740.08	3,808.39	8,829.16	1
5	Fifth	190,986.80	5.00	.....	270,973.67	1,451,519.46	.....	1,913,484.93	1,654,938.95	133.33	3,983.34	4,378.32	6,462.49	1,669,896.43	5
	Total	234,093.46	254.70	.....	270,973.67	1,451,927.19	.....	1,957,249.02	1,658,511.30	383.33	4,441.68	5,118.40	10,270.88	1,678,725.59	

of Internal Revenue, etc.—Continued.

A.—Receipts from each Specific Source

	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.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 6 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, 6 cents.
	NEW YORK.					
1	First	$217,712.34	$1,172.15	.....	$306.66	$326,747.25
2	Second	437,288.22	491,166.75	.....	2,230.53	92,414.79
3	Third	1,875,393.96	166,731.10	.....	5,138.13	396,042.30
14	Fourteenth	359,419.04	.....	.....	199.20	69,988.02
21	Twenty-first	487,894.27	4.00	.....	32.40	49,545.12
28	Twenty-eighth	179,081.19	73,315.35	.....	279.69	142,661.70
	Total	3,556,789.02	732,389.35	.....	8,186.61	1,077,399.18
	NORTH CAROLINA.					
4	Fourth	11,690.07	299,191.75	.....	4,080.00	501,732.81
5	Fifth	5,391.32	506.50	.....	.....	829,904.81
	Total	17,081.39	299,698.25	.....	4,080.00	1,331,637.62
	OHIO.					
1	First	533,793.67	2,870.49	.....	908.28	1,260,180.51
10	Tenth	90,942.73	1.10	.....	.....	78,248.78
11	Eleventh	205,691.13	.....	.....	.....	32,355.72
18	Eighteenth	275,290.26	305.00	.....	30.96	22,694.34
	Total	1,105,717.79	3,176.59	.....	939.24	1,393,479.35
	PENNSYLVANIA.					
1	First	1,121,133.25	2,175.15	.....	226,908.90	77,538.09
9	Ninth	1,738,135.62	183.40	.....	465.00	5,597.82
12	Twelfth	94,749.82	44.60	.....	.....	39,661.89
23	Twenty-third	771,003.34	365.55	.....	14,144.40	61,457.01
	Total	3,725,022.03	2,768.70	.....	241,808.30	184,254.81
	TENNESSEE.					
2	Second	6,743.78	5.75	.....	.....	43,908.60
5	Fifth	14,019.85	.....	.....	36,492.58	45,928.01
	Total	20,763.63	5.75	.....	36,492.58	89,836.61
	TEXAS.					
3	Third	19,405.27	96.95	.....	.....	214.71
4	Fourth	8,344.94	.....	.....	.....	404.16
	Total	27,750.21	96.95	.....	.....	618.87
	VIRGINIA.					
2	Second	309,423.15	290,442.75	.....	422.82	1,113,985.53
6	Sixth	26,929.53	8,446.50	.....	43,869.18	727,382.49
	Total	336,352.68	298,889.25	.....	44,292.00	1,841,368.02
	WISCONSIN.					
1	First	188,359.54	.25	.....	71.70	985,930.41
2	Second	90,153.40	.....	.....	.....	1,844.88
	Total	278,512.94	.25	.....	71.70	387,775.29

of Internal Revenue etc.—Continued.

TOBACCO.		FERMENTED LIQUORS.						
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.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	
.....	$545,938.40	$2,058,118.90	$650.00	$5,583.34	$4,816.67	$4,741.67	$2,073,910.58	1
.....	1,023,100.29	549,506.16	50.00	1,183.33	1,723.34	2,012.50	554,475.33	2
.....	2,443,305.49	3,563,124.55	458.34	4,183.33	5,145.02	2,172.92	3,575,084.16	3
.....	429,606.26	1,111,828.59	470.83	5,933.34	8,893.35	12,291.68	1,139,417.79	14
.....	537,475.79	370,551.30	187.50	4,116.68	5,471.94	5,477.11	385,804.53	21
.....	395,337.93	1,184,710.38	625.00	5,191.67	3,816.65	4,933.34	1,199,357.04	28
.....	5,374,764.16	8,837,919.88	2,441.67	26,191.69	29,866.97	31,629.22	8,928,049.43	
$16.88	816,711.51	.....	.....	.....	687.51	987.50	1,675.01	4
28.24	835,830.87	.....	.....	.....	151.68	545.84	697.52	5
45.12	1,652,542.38	.....	.....	.....	839.19	1,533.34	2,372.53	
.....	1,797,752.95	1,301,342.06	.....	3,816.66	953.34	2,662.52	1,308,774.58	1
.....	169,192.61	382,176.95	150.00	2,933.33	2,082.53	5,425.06	392,767.87	10
.....	238,046.85	253,990.20	50.00	1,966.67	725.01	3,350.05	260,081.93	11
.....	298,320.56	530,848.13	233.34	4,150.00	1,983.34	7,562.53	544,777.34	18
.....	2,503,312.97	2,468,357.34	433.34	12,866.66	5,744.22	19,000.16	2,506,401.72	
.....	1,427,845.39	1,816,754.82	658.33	10,766.69	3,936.71	10,889.70	1,843,006.25	1
.....	1,744,381.84	94,852.97	334.17	2,933.34	2,451.69	2,533.33	103,105.50	9
.....	134,456.31	324,153.90	250.00	3,158.33	4,002.05	6,385.44	337,949.72	12
.....	846,970.30	726,863.15	1,258.33	8,600.02	2,902.48	7,616.69	747,240.67	23
.....	4,153,653.84	2,962,624.84	2,500.83	25,458.38	13,292.93	27,425.16	3,031,302.14	
.....	50,658.13	35,233.29	.....	200.00	20.00	731.25	36,184.54	2
.....	96,440.44	56,448.17	.....	200.00	377.50	850.00	57,875.67	5
.....	147,098.57	91,681.46	.....	400.00	397.50	1,581.25	94,060.21	
.....	19,716.93	79,866.30	233.34	300.00	14,681.74	8,216.68	103,298.06	3
.....	8,749.10	26,872.18	50.00	200.00	5,501.66	5,816.66	38,440.50	4
.....	28,466.03	106,738.48	283.34	500.00	20,183.40	14,033.34	141,738.56	
39.04	1,714,313.29	7,606.00	.....	250.00	485.01	737.50	9,168.51	2
.....	806,627.70	49,944.45	.....	200.00	443.34	958.33	51,546.12	6
39.04	2,520,940.99	57,640.45	.....	450.00	928.35	1,695.83	60,714.63	
.....	574,361.90	2,142,686.91	537.50	5,758.33	4,525.82	2,885.40	2,156,393.96	1
.....	91,998.28	280,687.55	808.33	6,525.00	2,402.51	3,331.27	293,754.66	2
.....	666,360.18	2,423,374.46	1,345.83	12,283.33	6,928.33	6,216.67	2,450,148.62	

A.—Receipts from each Specific Source

	DISTRICTS.	OLEOMARGARINE.						BANKS AND BANKERS.				MISCELLANEOUS.			
		Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	Circulation issued by any bank, etc., or person, per month, ¼ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, ¼ 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.	Opium manufactured for smoking purposes, per pound, $10.	Collections not otherwise herein provided for.	Total of miscellaneous.	
	CALIFORNIA.														
1	First											$700.00	$17.77	$717.77	1
4	Fourth				$232.00	$760.00	$992.00						3.00	3.00	4
	Total				32.00		32.00								
					264.00	760.00	1,024.00					700.00	20.77	720.77	
	ILLINOIS.														
1	First	$616,161.24		$2,400.00	38,206.20	4,496.00	661,263.44						9.60	9.60	1
5	Fifth				2,778.00	1,600.00	4,378.00						.10	.10	5
8	Eighth				2,996.00		2,996.00						.80	.80	8
13	Thirteenth				1,038.00		1,038.00								13
	Total	616,161.24		2,400.00	45,018.20	6,096.00	669,675.44						10.50	10.50	
	INDIANA.														
6	Sixth	991.20		800.00	2,998.00	960.00	5,749.20						4.20	4.20	6
7	Seventh	8.00			1,146.00		1,154.00								7
	Total	999.20		800.00	4,144.00	960.00	6,903.20						4.20	4.20	
	IOWA.														
3	Third				110.00	480.00	590.00						3.90	3.90	3
4	Fourth				632.00		632.00								4
	Total				742.00	480.00	1,222.00						3.90	3.90	
	KENTUCKY.														
2	Second				160.00		160.00						2.55	2.55	2
5	Fifth				1,890.00	940.00	2,830.00						.91	.91	5
6	Sixth				2,292.00	800.00	3,092.00								6
7	Seventh				312.00		312.00						3.00	3.00	7
8	Eighth				262.00		262.00						938.63	938.63	8
	Total				4,916.00	1,740.00	6,656.00						945.09	945.09	
	MICHIGAN.														
1	First				12,436.00	8,900.00	21,336.00						44.52	44.52	1
4	Fourth				1,248.00	1,480.00	2,728.00						10.90	10.90	4
	Total				13,684.00	10,380.00	24,064.00						55.42	55.42	
	MISSOURI.														
1	First				13,214.00	2,640.00	15,854.00						18.60	18.60	1
6	Sixth	22,280.00		600.00	6,026.00	4,940.00	33,846.00						3.60	3.60	6
	Total	22,280.00		600.00	19,240.00	7,580.00	49,700.00						22.20	22.20	
	NEW JERSEY.														
1	First				208.00		208.00								1
5	Fifth				3,780.00	840.00	4,620.00						2.10	2.10	5
	Total				3,988.00	840.00	4,828.00						2.10	2.10	

of Internal Revenue, etc.—Continued.

A.—Receipts from each Specific Source of Internal Revenue, etc.—Continued.

	DISTRICTS.	OLEOMARGARINE.						BANKS AND BANKERS.				MISCELLANEOUS.			
		Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	Circulation issued by any bank, etc., or person, per month, ¼ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, ¼ 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.	Opium manufactured for smoking purposes, per pound, $10.	Collections not otherwise herein provided for.	Total of miscellaneous.	
	NEW YORK.														
1	First														
2	Second														
3	Third														
14	Fourteenth				$192.00	$480.00	$672.00						$5.26	$5.26	1
21	Twenty-first				594.00	1,240.00	1,834.00								2
28	Twenty-eighth				12.00		12.00						8.11	8.11	3
	Total												2.10	2.10	14
					798.00	1,720.00	2,518.00						24.41	24.41	21
													6.50	6.50	28
	NORTH CAROLINA.														
4	Fourth												46.38	46.38	
5	Fifth				442.00		442.00								
	Total				314.00		314.00								
					756.00		756.00						14.60	14.60	4
													30.81	30.81	5
	OHIO.														
1	First												45.41	45.41	
10	Tenth				4,150.00	1,680.00	5,830.00								
11	Eleventh	$9.00			982.00	1,940.00	2,931.00						5.16	5.16	1
18	Eighteenth	9,712.96		$600.00	1,240.00	160.00	11,712.96						8.40	8.40	10
	Total	36,025.28		600.00	9,840.00	2,080.00	48,545.28								11
		45,747.24		1,200.00	16,212.00	5,860.00	69,019.24						10.50	10.50	18
													24.06	24.06	
	PENNSYLVANIA.														
1	First														
9	Ninth	318.58		600.00	1,666.00	2,720.00	5,304.58								1
12	Twelfth				656.00	360.00	1,016.00						1.20	1.20	9
23	Twenty-third				136.00		136.00						6.25	6.25	12
	Total				23,406.00	8,120.00	31,526.00						3.00	3.00	23
		318.58		600.00	25,864.00	11,200.00	37,982.58						10.45	10.45	
	TENNESSEE.														
2	Second				810.00	800.00	1,610.00								
5	Fifth				2,042.00	1,760.00	3,802.00						1.00	1.00	2
	Total												11.00	11.00	5
					2,852.00	2,560.00	5,412.00						12.00	12.00	
	TEXAS.														
3	Third														
4	Fourth				1,488.00	2,784.00	4,272.00								
	Total				1,156.00	1,864.00	3,020.00						23.32	23.32	3
					2,644.00	4,648.00	7,292.00						2.40	2.40	4
	VIRGINIA.												25.72	25.72	
2	Second														
6	Sixth				1,048.00	1,920.00	2,968.00								
	Total				550.00		550.00								2
					1,598.00	1,920.00	3,518.00						1.05	1.05	6
	WISCONSIN.												1.05	1.05	
1	First														
2	Second				1,908.00	320.00	2,228.00								
	Total				1,842.00	3,240.00	5,082.00						1.85	1.85	1
					3,750.00	3,560.00	7,310.00						180.28	180.28	2
													182.13	182.13	

A.—Receipts from each Specific Source of Internal Revenue, etc.—Cont'd.

DISTRICTS.	PENALTIES, ETC.						
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.
CALIFORNIA.							
First	$10,834.99		$120.00	$13,270.62	$0.50		$24,226.11
Fourth			160.04	1,500.00		$12.20	1,672.24
Total	10,834.99		280.04	14,770.62	.50	12.20	25,898.35
ILLINOIS.							
First			472.28	2,355.46	19.36	767.44	3,614.54
Fifth	1.88		25.00			99.00	125.88
Eighth	.01		1,098.12	179.49	.29		1,277.91
Thirteenth	1.25		236.56	525.00	1.63	831.89	1,596.33
Total	3.14		1,831.96	3,059.95	21.28	1,698.33	6,614.66
INDIANA.							
Sixth	1.93			1,215.00	4.62	1,717.44	2,938.99
Seventh	11.17		445.00	3,595.00		291.18	4,342.35
Total	13.10		445.00	4,810.00	4.62	2,008.62	7,281.34
IOWA.							
Third	7.19		2,400.00	850.36	1.98	243.75	3,503.28
Fourth	2,306.90	$235.00	1,529.05	1,110.01	9.12	344.92	5,535.00
Total	2,314.09	235.00	3,929.05	1,960.37	11.10	588.67	9,038.28
KENTUCKY.							
Second	225.22		107.00	383.33	134.63	180.44	1,030.62
Fifth	410.59		349.50	7,799.95	.71		8,560.75
Sixth	2.88				1.15		4.03
Seventh	240.96		100.00	200.00	36.39	106.00	683.35
Eighth	103.72		1,184.60		80.90	353.09	1,722.32
Total	983.38		1,741.10	8,383.28	253.78	639.53	12,001.07
MICHIGAN.							
First	62.20		776.67	4,175.00	4.21	350.70	5,368.78
Fourth			875.00	590.00	29.94	281.91	1,776.85
Total	62.20		1,651.67	4,765.00	34.15	632.61	7,145.63
MISSOURI.							
First	208.81		1,365.54	3,915.00	240.45	21.88	5,751.68
Sixth	1.41			2,158.00	19.16	3,365.85	5,544.42
Total	210.22		1,365.54	6,073.00	259.61	3,387.73	11,296.10
NEW JERSEY.							
First			225.35	145.00		15.00	385.35
Fifth	9.60		30.41	525.00		300.55	865.56
Total	9.60		255.76	670.00		315.55	1,250.91

A.—Receipts from each Specific Source of Internal Revenue, etc.—Cont'd.

DISTRICTS.	PENALTIES, ETC.						
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.
NEW YORK.							
First			$3,155.75	$360.00			$3,515.75
Second			661.17	1,595.00		$92.12	2,348.29
Third	$2.19			895.01	$16.14	163.38	1,076.72
Fourteenth	55.17		335.00	1,842.16	3.67		2,236.00
Twenty-first	7.39		584.00		3.37		594.76
Twenty-eighth	1,439.72	$5.00	440.00	1,531.00			3,415.72
Total	1,504.47	5.00	5,175.92	6,223.17	23.18	255.50	13,187.24
NORTH CAROLINA.							
Fourth	542.22		370.37	488.05	302.93	898.82	2,602.39
Fifth	77.82		3,143.82	255.70	4.06	767.73	4,249.13
Total	620.04		3,514.19	743.75	306.99	1,666.55	6,851.52
OHIO.							
First	24.30			38.47		68.66	131.43
Tenth	17.77		831.00	900.00	12.86	2,261.87	4,023.50
Eleventh	4.16			1,500.00			1,504.16
Eighteenth			307.66	822.18		624.64	1,754.48
Total	46.23		1,138.66	3,260.65	12.86	2,955.17	7,413.57
PENNSYLVANIA.							
First	14.16	22.00	300.00	4,100.00	2.00	240.65	4,678.81
Ninth	3.85			525.00			528.85
Twelfth	22.82			60.00	4.26		87.08
Twenty-third	44.94	15.00		575.00	69.73	109.66	814.33
Total	85.77	37.00	300.00	5,260.00	75.99	350.31	6,109.07
TENNESSEE.							
Second	2,756.24			30.00			2,786.24
Fifth	3,292.21		144.49	1,920.45	118.13	2,481.20	7,956.48
Total	6,048.45		144.49	1,950.45	118.13	2,481.20	10,742.72
TEXAS.							
Third	1.93			811.00	.23	376.10	1,189.26
Fourth	4,445.68			139.85	1.66		4,587.19
Total	4,447.61			950.85	1.89	376.10	5,776.45
VIRGINIA.							
Second	.53		50.28	115.00	8.36	624.09	798.26
Sixth	888.22	5.00	594.17	225.00	202.82	3,484.73	5,399.94
Total	888.75	5.00	644.45	340.00	211.18	4,108.82	6,198.20
WISCONSIN.							
First			27.97	42.62			70.59
Second	.36		951.41	625.00		358.32	1,935.09
Total	.36		979.38	667.62		358.32	2,005.68

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	$894,845.95	$42.30	$894,803.65	$336,400.74	$115.67	$336,285.07
Fourth	253,422.42	43.11	253,379.31	13,802.22		13,802.22
Total	1,148,268.37	85.41	1,148,182.96	350,202.96	115.67	350,087.29
ILLINOIS.						
First	6,771,146.78	*a* 492.90	6,770,653.88	1,048,179.21	12.29	1,048,166.92
Fifth	20,672,010.53		20,672,010.53	49,977.63		49,977.63
Eighth	4,117,293.16		4,117,293.16	318,013.35	27.00	317,986.35
Thirteenth	342,319.70		342,319.70	38,608.16		38,608.16
Total	31,902,770.17	492.90	31,902,277.27	1,454,778.35	39.29	1,454,739.06
INDIANA.						
Sixth	2,035,006.39		2,035,006.39	156,645.34		156,645.34
Seventh	3,648,728.77		3,648,728.77	59,570.57		59,570.57
Total	5,683,735.16		5,683,735.16	216,215.91		216,215.91
IOWA.						
Third	60,819.80		60,819.80	53,223.61		53,223.61
Fourth	67,097.98		67,097.98	164,006.21		164,006.21
Total	127,917.78		127,917.78	217,229.82		217,229.82
KENTUCKY.						
Second	3,165,112.84	64.47	3,165,048.37	192,103.31		192,103.31
Fifth	8,854,490.98	*b* 6,108.66	8,848,382.32	1,162,805.94		1,162,805.94
Sixth	2,870,183.41	61.63	2,870,121.78	144,717.72		144,717.72
Seventh	2,687,776.56	162.00	2,687,614.56	45,760.46		45,760.46
Eighth	2,343,703.65		2,343,703.65	3,982.80		3,982.80
Total	19,921,267.44	6,396.76	19,914,870.68	1,549,370.23		1,549,370.23
MICHIGAN.						
First	151,514.11		151,514.11	1,371,545.79		1,371,545.79
Fourth	38,716.59		38,716.59	65,450.21		65,450.21
Total	190,230.70		190,230.70	1,436,996.00		1,436,996.00
MISSOURI.						
First	2,837,953.11	14.40	2,837,938.71	3,449,246.03		3,449,246.03
Sixth	161,197.81	440.44	160,757.37	103,129.03		103,129.03
Total	2,999,150.92	454.84	2,998,696.08	3,552,375.06		3,552,375.06
NEW JERSEY.						
First	145,503.42		145,503.42	43,764.09		43,764.09
Fifth	597,452.83		597,452.83	1,913,484.93	11.67	1,913,473.26
Total	742,956.25		742,956.25	1,957,249.02	11.67	1,957,237.35
NEW YORK.						
First	1,604,924.80		1,604,924.80	545,938.40	1.89	545,936.51
Second	409,035.96		409,035.96	1,023,100.29		1,023,100.29
Third	201,587.18		201,587.18	2,443,305.49		2,443,305.49
Fourteenth	275,361.92		275,361.92	429,606.26		429,606.26
Twenty-first	132,644.92		132,644.92	537,475.79		537,475.79
Twenty-eighth	728,858.83		728,858.83	395,337.93		395,337.93
Total	3,352,413.61		3,352,413.61	5,374,764.16	1.89	5,374,762.27

a Including $30.72 costs.
b Including $5,959.11 dividends of railroad companies.

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.
NORTH CAROLINA.						
Fourth	$153,813.36	$136.80	$153,676.56	$816,711.51		$816,711.51
Fifth	567,275.65	425.36	566,850.29	835,830.87		835,830.87
Total	721,089.01	562.16	720,526.85	1,652,542.38		1,652,542.38
OHIO.						
First	6,855,459.90	62.40	6,855,397.50	1,797,752.95	*a* $14.34	1,797,738.61
Tenth	146,494.43		146,494.43	169,192.61		169,192.61
Eleventh	640,124.84	2.70	640,122.14	238,046.85		238,046.85
Eighteenth	192,924.70		192,924.70	298,320.56		298,320.56
Total	7,835,003.87	65.10	7,834,938.77	2,503,312.97	14.34	2,503,298.63
PENNSYLVANIA.						
First	502,345.16		502,345.16	1,427,845.39		1,427,845.39
Ninth	324,972.77		324,972.77	1,744,381.84	17.52	1,744,364.32
Twelfth	155,650.62		155,650.62	134,456.31	22.56	134,433.75
Twenty-third	2,947,380.58	204.30	2,947,176.28	846,970.30	*a* 40.76	846,929.54
Total	3,930,349.13	204.30	3,930,144.83	4,153,653.84	80.84	4,153,573.00
TENNESSEE.						
Second	60,460.46		60,460.46	50,658.13		50,658.13
Fifth	961,076.07	150.06	960,926.01	96,440.44	70.40	96,370.04
Total	1,021,536.53	150.06	1,021,386.47	147,098.57	70.40	147,028.17
TEXAS.						
Third	70,267.04		70,267.04	19,716.93		19,716.93
Fourth	52,810.13		52,810.13	8,749.10		8,749.10
Total	123,077.17		123,077.17	28,466.03		28,466.03
VIRGINIA.						
Second	68,579.17		68,579.17	1,714,313.29	25.60	1,714,287.69
Sixth	255,460.48	62.50	255,397.98	806,627.70		806,627.70
Total	324,039.65	62.50	323,977.15	2,520,940.99	25.60	2,520,915.39
WISCONSIN.						
First	577,345.10		577,345.10	574,361.90		574,361.90
Second	91,347.67		91,347.67	91,998.28		91,998.28
Total	668,692.77		668,692.77	666,360.18		666,360.18

a Costs.

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	$631,579.08		$631,579.08	$992.00		$992.00
Fourth	123,239.77		123,239.77	32.00		32.00
Total	754,818.85		754,818.85	1,024.00		1,024.00
ILLINOIS.						
First	2,399,773.14		2,399,773.14	661,263.44		661,263.44
Fifth	101,755.22		101,755.22	4,378.00		4,378.00
Eighth	135,601.37		135,601.37	2,996.00		2,996.00
Thirteenth	124,359.39		124,359.39	1,038.00		1,038.00
Total	2,761,489.12		2,761,489.12	669,675.44		669,675.44
INDIANA.						
Sixth	327,137.73		327,137.73	5,749.20		5,749.20
Seventh	232,161.35		232,161.35	1,154.00		1,154.00
Total	559,299.08		559,299.08	6,903.20		6,903.20
IOWA.						
Third	58,213.17		58,213.17	590.00		590.00
Fourth	64,383.45		64,383.45	632.00		632.00
Total	122,596.62		122,596.62	1,222.00		1,222.00
KENTUCKY.						
Second	5,316.26		5,316.26	160.00		160.00
Fifth	201,844.50		201,844.50	2,830.00		2,830.00
Sixth	111,619.92		111,619.92	3,092.00		3,092.00
Seventh	4,306.93		4,306.93	312.00		312.00
Eighth	524.17		524.17	262.00		262.00
Total	323,611.78		323,611.78	6,656.00		6,656.00
MICHIGAN.						
First	543,421.98		543,421.98	21,336.00		21,336.00
Fourth	81,995.71		81,995.71	2,728.00		2,728.00
Total	625,417.69		625,417.69	24,064.00		24,064.00
MISSOURI.						
First	1,739,505.60		1,739,505.60	15,854.00		15,854.00
Sixth	169,166.72		169,166.72	33,846.00		33,846.00
Total	1,908,672.32		1,908,672.32	49,700.00		49,700.00
NEW JERSEY.						
First	8,829.16		8,829.16	208.00		208.00
Fifth	1,669,896.43		1,669,896.43	4,620.00		4,620.00
Total	1,678,725.59		1,678,725.59	4,828.00		4,828.00
NEW YORK.						
First	2,073,910.58		2,073,910.58			
Second	554,475.33		554,475.33	672.00		672.00
Third	3,575,084.16		3,575,084.16	1,834.00		1,834.00
Fourteenth	1,139,417.79		1,139,417.79			
Twenty-first	385,804.53		385,804.53	12.00		12.00
Twenty-eighth	1,199,357.04		1,199,357.04			
Total	8,928,049.43		8,928,049.43	2,518.00		2,518.00

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.
NORTH CAROLINA.						
Fourth	$1,675.01		$1,675.01	$442.00		$442.00
Fifth	697.52		697.52	314.00		314.00
Total	2,372.53		2,372.53	756.00		756.00
OHIO.						
First	1,308,774.58		1,308,774.58	5,830.00		5,830.00
Tenth	392,767.87		392,767.87	2,931.00		2,931.00
Eleventh	260,081.93		260,081.93	11,712.96		11,712.96
Eighteenth	544,777.34		544,777.34	48,545.28		48,545.28
Total	2,506,401.72		2,506,401.72	69,019.24		69,019.24
PENNSYLVANIA.						
First	1,843,006.25		1,843,006.25	5,304.58		5,304.58
Ninth	103,105.50		103,105.50	1,016.00		1,016.00
Twelfth	337,949.72		337,949.72	136.00		136.00
Twenty-third	747,240.67		747,240.67	31,526.00		31,526.00
Total	3,031,302.14		3,031,302.14	37,982.58		37,982.58
TENNESSEE.						
Second	36,184.54		36,184.54	1,610.00		1,610.00
Fifth	57,875.67		57,875.67	3,802.00		3,802.00
Total	94,060.21		94,060.21	5,412.00		5,412.00
TEXAS.						
Third	103,298.06		103,298.06	4,272.00		4,272.00
Fourth	38,440.50		38,440.50	3,020.00		3,020.00
Total	141,738.56		141,738.56	7,292.00		7,292.00
VIRGINIA.						
Second	9,168.51		9,168.51	2,968.00		2,968.00
Sixth	51,546.12	$20.00	51,526.12	550.00		550.00
Total	60,714.63	20.00	60,694.63	3,518.00		3,518.00
WISCONSIN.						
First	2,156,393.96		2,156,393.96	2,228.00		2,228.00
Second	293,754.66		293,754.66	5,082.00		5,082.00
Total	2,450,148.62		2,450,148.62	7,310.00		7,310.00

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS COLLECTIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First				$717.77	a $116.95	$600.82
Fourth				3.00		3.00
Total				720.77	116.95	603.82
ILLINOIS.						
First				9.60	a 9.60	
Fifth				10		10
Eighth				80		80
Thirteenth						
Total				10.50	9.60	90
INDIANA.						
Sixth				4.20		4.20
Seventh						
Total				4.20		4.20
IOWA.						
Third				3.90		3.90
Fourth						
Total				3.90		3.90
KENTUCKY.						
Second				2.55		2.55
Fifth				91	b 91	
Sixth						
Seventh				3.00		3.00
Eighth				938.63		938.63
Total				945.09	91	944.18
MICHIGAN.						
First				44.52		44.52
Fourth				10.90		10.90
Total				55.42		55.42
MISSOURI.						
First				18.60		18.60
Sixth				3.60		3.60
Total				22.20		22.20
NEW JERSEY.						
First						
Fifth				2.10		2.10
Total				2.10		2.10
NEW YORK.						
First				5.26		5.26
Second						
Third				8.11		8.11
Fourteenth				2.10		2.10
Twenty-first				24.41		24.41
Twenty-eighth				6.50		6.50
Total				46.38		46.38

a Costs.
b Dividends of railroad companies.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS COLLECTIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth				$14.60		$14.60
Fifth				30.81	a $20.83	9.98
Total				45.41	20.83	24.58
OHIO.						
First				5.16	b 5.16	
Tenth				8.40		8.40
Eleventh				10.50		10.50
Eighteenth						
Total				24.06	5.16	18.90
PENNSYLVANIA.						
First				1.20		1.20
Ninth				6.25		6.25
Twelfth				3.00	b 3.00	
Twenty-third						
Total				10.45	3.00	7.45
TENNESSEE.						
Second				1.00		1.00
Fifth				11.00		11.00
Total				12.00		12.00
TEXAS.						
Third				23.32		23.32
Fourth				2.40		2.40
Total				25.72		25.72
VIRGINIA.						
Second						
Sixth				1.05		1.05
Total				1.05		1.05
WISCONSIN.						
First				1.85		1.85
Second				180.28		180.28
Total				182.13		182.13

a Manufacturer of stills.
b Costs.

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	$24,226.11	$45.61	$24,180.50	$1,888,761.65	$320.53	$1,888,441.12
Fourth	1,672.24	.....	1,672.24	392,171.65	43.11	392,128.54
Total	25,898.35	45.61	25,852.74	2,280,933.30	363.64	2,280,569.66
ILLINOIS.						
First	3,614.54	5.83	3,608.71	10,883,986.71	520.62	10,883,466.09
Fifth	125.88	12.50	113.38	20,828,247.36	12.50	20,828,234.86
Eighth	1,277.91	.....	1,277.91	4,575,182.59	27.00	4,575,155.59
Thirteenth	1,596.33	.....	1,596.33	507,921.58	.....	507,921.58
Total	6,614.66	18.33	6,596.33	36,795,338.24	560.12	36,794,778.12
INDIANA.						
Sixth	2,938.99	.....	2,938.99	2,527,481.85	.....	2,527,481.85
Seventh	4,342.35	12.50	4,329.85	3,945,957.04	12.50	3,945,944.54
Total	7,281.34	12.50	7,268.84	6,473,438.89	12.50	6,473,426.39
IOWA.						
Third	3,503.28	44.76	3,458.52	176,353.76	44.76	176,309.00
Fourth	5,535.00	18.12	5,516.88	301,654.64	18.12	301,636.52
Total	9,038.28	62.88	8,975.40	478,008.40	62.88	477,945.52
KENTUCKY.						
Second	1,030.62	.....	1,030.62	3,363,725.58	64.47	3,363,661.11
Fifth	8,560.75	543.01	8,017.74	10,230,533.08	6,652.58	10,223,880.50
Sixth	4.03	.....	4.03	3,129,617.08	61.63	3,129,555.45
Seventh	683.35	.....	683.35	2,738,842.30	162.00	2,738,680.30
Eighth	1,722.32	.....	1,722.32	2,351,133.57	.....	2,351,133.57
Total	12,001.07	543.01	11,458.06	21,813,851.61	6,940.68	21,806,910.93
MICHIGAN.						
First	5,368.78	18.81	5,349.97	2,093,231.18	18.81	2,093,212.37
Fourth	1,776.85	1.20	1,775.65	190,678.26	1.20	190,677.06
Total	7,145.63	20.01	7,125.62	2,283,909.44	20.01	2,283,889.43
MISSOURI.						
First	5,751.68	12.50	5,739.18	8,048,329.02	26.90	8,048,302.12
Sixth	5,544.42	.....	5,544.42	472,887.58	440.44	472,447.14
Total	11,296.10	12.50	11,283.60	8,521,216.60	467.34	8,520,749.26
NEW JERSEY.						
First	385.35	.....	385.35	198,690.02	.....	198,690.02
Fifth	865.56	.....	865.56	4,186,321.85	11.67	4,186,310.18
Total	1,250.91	.....	1,250.91	4,385,011.87	11.67	4,385,000.20
NEW YORK.						
First	3,515.75	12.36	3,503.39	4,228,294.79	14.25	4,228,280.54
Second	2,348.29	.....	2,348.29	1,989,631.87	.....	1,989,631.87
Third	1,076.72	.....	1,076.72	6,222,895.66	.....	6,222,895.66
Fourteenth	2,236.00	6.85	2,229.15	1,846,624.07	6.85	1,846,617.22
Twenty-first	594.76	.....	594.76	1,056,556.41	.....	1,056,556.41
Twenty-eighth	3,415.72	.....	3,415.72	2,326,976.02	.....	2,326,976.02
Total	13,187.24	19.21	13,168.03	17,670,978.82	21.10	17,670,957.72

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.
NORTH CAROLINA.						
Fourth	$2,602.39	$1.89	$2,600.50	$975,258.87	$138.69	$975,120.18
Fifth	4,249.13	120.92	4,128.21	1,408,397.98	567.11	1,407,830.87
Total	6,851.52	122.81	6,728.71	2,383,656.85	705.80	2,382,951.05
OHIO.						
First	131.43	.....	131.43	9,967,954.02	81.90	9,967,872.12
Tenth	4,023.50	.....	4,023.50	715,417.81	.....	715,417.81
Eleventh	1,504.16	.....	1,504.16	1,151,470.74	2.70	1,151,468.04
Eighteenth	1,754.48	17.13	1,737.35	1,086,332.86	17.13	1,086,315.73
Total	7,413.57	17.13	7,396.44	12,921,175.43	101.73	12,921,073.70
PENNSYLVANIA.						
First	4,678.81	.....	4,678.81	3,783,180.19	.....	3,783,180.19
Ninth	528.85	126.00	402.85	2,174,006.16	143.52	2,173,862.64
Twelfth	87.08	.....	87.08	628,285.98	22.56	628,263.42
Twenty-third	814.33	46.00	768.33	4,573,934.88	294.06	4,573,640.82
Total	6,109.07	172.00	5,937.07	11,159,407.21	460.14	11,158,947.07
TENNESSEE.						
Second	2,786.24	.....	2,786.24	151,700.37	.....	151,700.37
Fifth	7,956.48	205.96	7,750.52	1,127,161.66	426.42	1,126,735.24
Total	10,742.72	205.96	10,536.76	1,278,862.03	426.42	1,278,435.61
TEXAS.						
Third	1,189.26	27.40	1,161.86	198,766.61	27.40	198,739.21
Fourth	4,587.19	8.33	4,578.86	107,609.32	8.33	107,600.99
Total	5,776.45	35.73	5,740.72	306,375.93	35.73	306,340.20
VIRGINIA.						
Second	798.26	.....	798.26	1,795,827.23	25.60	1,795,801.63
Sixth	5,399.94	6.39	5,393.55	1,119,585.29	88.89	1,119,496.40
Total	6,198.20	6.39	6,191.81	2,915,412.52	114.49	2,915,298.03
WISCONSIN.						
First	70.59	13.70	56.89	3,310,401.40	13.70	3,310,387.70
Second	1,935.09	162.50	1,772.59	484,297.98	162.50	484,135.48
Total	2,005.68	176.20	1,829.48	3,794,699.38	176.20	3,794,523.18

A.—Receipts from each Specific Source of

	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.
1	Alabama	$6,844.11	$2,488.45	$416.67	$200.00
2	Arkansas	7,819.38	55,069.51		
3	California	442,202.38	281,624.40	11,337.50	8,150.00
4	Colorado		189.37	441.67	200.00
5	Connecticut	27,453.60	185,734.80	2,358.34	600.00
6	Florida			870.83	
7	Georgia	17,727.96	343,721.73	1,300.00	
8	Illinois	94,346.75	31,336,403.70	7,595.85	12,899.99
9	Indiana	28,654.57	5,464,492.54	3,350.03	800.00
10	Iowa	469.80	405.00	1,000.01	
11	Kansas	1,331.10		108.33	
12	Kentucky	170,924.77	19,606,910.36	4,075.00	5,816.67
13	Louisiana	644.25		1,708.33	2,000.00
14	Maryland	55,084.19	1,300,189.86	3,716.67	7,133.33
15	Massachusetts		816,648.17	3,712.50	3,633.33
16	Michigan			870.84	683.33
17	Minnesota		1,663,813.47	1,425.02	1,200.00
18	Missouri	27,471.25	2,769,184.44	3,266.67	7,200.00
19	Montana	682.20		341.67	
20	Nebraska		4,542,833.70	289.18	200.00
21	New Hampshire	49.68	20,700.90		
22	New Jersey	193,976.12	343,775.70	2,866.67	200.00
23	New Mexico	914.60		116.67	
24	New York	301,059.50	1,944,746.19	22,579.18	17,433.34
25	North Carolina	73,083.35	610,438.99	758.34	1,000.00
26	Ohio	37,794.91	7,340,198.39	7,191.69	13,333.34
27	Oregon	1,687.50	9,806.69	1,258.34	200.00
28	Pennsylvania	30,778.20	3,485,524.03	14,962.54	14,533.34
29	South Carolina	991.90	29,012.59		
30	Tennessee	105,106.05	849,956.76	1,631.12	600.00
31	Texas	1,498.60	2,889.00	2,574.99	400.00
32	Virginia	119,608.95	127,119.62	700.00	1,416.66
33	West Virginia	16,750.48	170,383.40	475.00	400.00
34	Wisconsin		471,991.10	1,716.67	3,066.67
	Total	1,764,956.15	83,776,252.86	105,016.32	103,300.00
	Collections for fiscal year ended June 30, 1891	1,097,492.35	78,528,601.16	78,434.34	85,570.43

Internal Revenue, etc.—Continued.

	Distilled spirits.					
	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				$30,233.67	$4,916.73	
2				15,977.07	3,683.35	
3				358,694.74	45,066.61	$145.84
4				67,079.76	6,779.18	
5				115,081.34	9,808.38	
6				9,784.36	2,295.84	
7				45,250.02	6,220.85	168.75
8				417,442.78	32,075.03	229.17
9				177,924.01	8,400.04	4.17
10				121,405.47	4,637.50	
11				56,722.23	2,392.69	
12				109,765.83	20,500.01	200.00
13				127,157.24	14,187.47	
14				148,062.41	13,758.35	108.34
15				111,622.10	18,983.37	
16				183,589.02	5,087.51	
17				71,233.36	5,087.49	
18				171,896.04	19,766.68	83.34
19				80,857.57	6,529.17	
20				76,490.93	4,991.65	
21				64,976.00	1,341.66	
22				194,625.26	7,116.67	95.83
23				25,679.22	1,155.01	
24				966,941.12	99,287.52	116.66
25				32,456.65	3,120.85	70.83
26				398,000.85	37,158.38	262.51
27				91,329.86	8,958.35	
28				338,612.32	45,529.20	50.00
29				24,006.39	2,058.34	
30				57,203.45	6,883.32	45.83
31				108,006.24	7,708.34	
32				71,497.75	3,566.67	50.00
33				27,331.06	1,074.99	
34				183,150.83	8,670.84	16.66
				5,080,176.95	468,793.04	1,647.93
				3,234,154.72	303,590.22	1,008.32

A.—Receipts from each Specific Source of Internal Revenue, etc.—Continued.

	States and Territories.	Distilled spirits.			Tobacco.	Tobacco.						
		Stills, or worms for distilling, manufactured, each, $20.	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.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 6 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, 6 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.	Total collections on tobacco.	
1	Alabama			$45,099.63	$16,329.35	$0.02			$555.90		$16,885.27	1
2	Arkansas			82,549.31	8,039.15				831.92		8,871.07	2
3	California	$580.00	$466.90	1,148,268.37	327,972.60	2,736.75		$312.60	19,181.01		350,202.96	3
4	Colorado		.10	74,689.98	44,237.57				1,353.72		45,591.29	4
5	Connecticut			341,036.56	133,022.17			6.33	1,299.14		134,327.64	5
6	Florida			12,951.03	443,477.14	651.29			979.45		445,107.88	6
7	Georgia	380.00		414,769.31	9,528.23	16.00		102.08	1,623.57		11,269.88	7
8	Illinois	300.00	1,476.90	31,902,770.17	825,018.48	2,101.71		15,720.54	611,937.62		1,454,778.35	8
9	Indiana		109.80	5,683,735.16	206,494.16	796.75			8,925.00		216,215.91	9
10	Iowa			127,917.78	193,959.01	.50		28.20	23,242.11		217,229.82	10
11	Kansas			60,554.35	62,645.36				3,539.10		66,184.46	11
12	Kentucky	840.00	2,234.80	19,921,267.44	128,282.24				1,421,087.99		1,549,370.23	12
13	Louisiana			145,697.29	176,815.74							13
14	Maryland	220.00	6.80	1,528,279.95	324,548.56	83,971.16		2,054.82	71,591.04		334,432.76	14
15	Massachusetts		629.20	955,228.67	351,430.08	17,545.55		37,120.08	635,146.20		1,014,360.39	15
16	Michigan			190,230.70	371,562.53	1,242.17		3,559.26	1,086.47		357,317.98	16
17	Minnesota			1,742,759.34	136,206.89	19.53		210.24	1,065,203.70		1,436,996.00	17
18	Missouri	280.00	2.50	2,999,150.92	225,188.24			2,207.52	14,468.28		152,882.69	18
19	Montana			88,410.61	14,732.76	10.00		1,856.58	3,325,320.24		3,552,375.06	19
20	Nebraska			4,624,805.46	68,812.68				301.29		15,034.05	20
21	New Hampshire			87,068.24	46,927.84				1,756.92		70,569.60	21
22	New Jersey	300.00		742,956.25	234,093.46				249.66		47,177.50	22
23	New Mexico			27,860.50	370.05	254.70		270,973.67	1,451,927.19		1,957,249.02	23
24	New York	220.00	30.10	3,352,413.61	3,556,789.02	104.00			180.00		654.05	24
25	North Carolina	160.00		721,089.01	17,081.39	732,389.35		8,186.61	1,077,399.18		5,374,764.16	25
26	Ohio	1,050.00	13.80	7,835,003.87	1,105,717.79	299,098.25		4,080.00	1,331,637.62	$45.12	1,652,542.38	26
27	Oregon			113,240.74	29,878.17	3,176.59		939.24	1,393,479.35		2,503,312.97	27
28	Pennsylvania	300.00	59.50	3,930,349.13	3,725,022.03			38.73	1,579.45		31,496.35	28
29	South Carolina			56,069.22	2,809.65	2,768.70		241,608.30	184,254.81		4,153,653.84	29
30	Tennessee	20.00		1,021,536.53	20,763.63	9.50			3,889.20		6,708.35	30
31	Texas			123,077.17	27,750.21	5.75		36,492.58	89,836.61		147,098.57	31
32	Virginia	80.00		324,039.65	336,352.68	96.95			618.87		28,466.03	32
33	West Virginia			216,414.93	196,026.45	298,889.25		44,292.00	1,841,368.02	39.04	2,520,940.99	33
34	Wisconsin	80.00		668,692.77	278,512.94	6.70			264,032.24		460,065.39	34
						.25		71.70	387,775.29		666,360.18	
	Total	4,810.00	5,030.40	91,309,983.65	13,646,398.25	1,446,491.42		669,861.08	15,237,658.16	84.16	31,000,493.07	
	Collections for fiscal year ended June 30, 1891	4,670.00	2,442.10	83,635,963.64	13,424,678.30	1,342,269.38		726,155.39	7,199,505.52	9,881,127.15	32,796,270.97	

A.—Receipts from each Specific Source

	STATES AND TERRITORIES.	FERMENTED LIQUORS.					
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
1	Alabama	$34,176.49	.....	$691.67	$1,093.46	$1,591.72	$37,553.36
2	Arkansas	.....	.....	.....	225.76	1,037.52	1,263.28
3	California	729,166.69	$3,779.17	9,316.67	4,629.22	7,927.10	754,818.85
4	Colorado	186,009.88	600.01	1,958.33	2,697.49	4,408.34	195,674.05
5	Connecticut	333,199.42	200.00	2,275.00	2,664.20	7,322.96	345,661.58
6	Florida	.....	.....	.....	278.34	1,200.00	1,478.34
7	Georgia	47,698.59	.....	600.00	1,353.36	1,810.41	51,462.36
8	Illinois	2,718,713.02	500.00	9,779.18	18,313.56	14,183.36	2,761,489.12
9	Indiana	533,753.76	250.00	4,425.00	8,119.54	12,750.78	559,299.08
10	Iowa	106,571.20	570.83	2,649.99	4,606.67	8,197.93	122,596.62
11	Kansas	1,526.25	.....	200.00	13,996.38	4,713.33	20,435.96
12	Kentucky	314,879.25	50.00	2,725.00	2,810.87	3,146.66	323,611.78
13	Louisiana	241,114.57	.....	300.00	2,915.02	2,360.41	246,690.00
14	Maryland	733,068.95	450.00	3,400.00	2,374.15	3,975.01	743,267.21
15	Massachusetts	1,039,079.98	91.67	3,591.67	3,329.17	11,554.10	1,057,646.59
16	Michigan	602,010.84	954.16	8,583.35	5,273.45	8,595.89	625,417.69
17	Minnesota	355,788.22	795.84	6,166.66	2,985.01	6,772.92	372,508.65
18	Missouri	1,884,392.62	345.83	5,700.00	7,535.93	10,697.94	1,908,672.32
19	Montana	76,572.84	1,254.17	1,741.66	1,639.18	3,437.51	84,645.36
20	Nebraska	140,071.42	425.00	1,750.01	3,129.15	7,933.33	153,308.91
21	New Hampshire	397,452.38	187.50	500.00	7,219.21	3,675.01	409,034.10
22	New Jersey	1,658,511.30	383.33	4,441.68	5,118.40	10,270.88	1,678,725.59
23	New Mexico	6,322.15	100.00	300.00	470.84	2,237.50	9,430.49
24	New York	8,837,919.88	2,441.67	26,191.69	29,866.97	31,629.22	8,928,049.43
25	North Carolina	.....	.....	.....	839.19	1,533.34	2,372.53
26	Ohio	2,468,357.34	433.34	12,866.66	5,744.22	19,000.16	2,506,401.72
27	Oregon	213,279.73	2,466.68	3,583.34	1,626.34	3,370.25	224,326.94
28	Pennsylvania	2,962,624.84	2,500.83	25,458.38	13,292.93	27,425.16	3,031,302.14
29	South Carolina	5,754.45	.....	.....	546.69	715.00	7,016.14
30	Tennessee	91,681.46	.....	400.00	397.50	1,581.25	94,060.21
31	Texas	106,738.48	283.34	500.00	20,183.40	14,033.34	141,738.56
32	Virginia	57,640.45	.....	450.00	928.35	1,695.83	60,714.63
33	West Virginia	124,048.05	41.67	600.00	1,028.34	912.50	126,630.56
34	Wisconsin	2,423,374.46	1,345.83	12,283.33	6,928.33	6,216.67	2,450,148.62
	Total	29,431,498.06	20,450.87	153,429.27	184,160.62	247,913.95	30,037,452.77
	Collections for fiscal year ended June 30, 1891	28,192,327.69	14,798.02	104,360.00	108,512.91	145,131.30	28,565,129.92

of Internal Revenue, etc.—Continued.

	OLEOMARGARINE.					
	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.
1	.....	.....	.....	$2,822.80	$3,520.00	$6,342.80
2	.....	.....	.....	1,614.00	960.00	2,574.00
3	.....	.....	.....	264.00	760.00	1,024.00
4	.....	.....	.....	912.00	980.00	6,891.16
5	$4,399.16	.....	$600.00	19,016.00	4,220.00	106,299.16
6	81,863.16	.....	1,200.00	2,598.00	3,440.00	6,038.00
7	.....	.....	.....	1,728.00	2,400.00	4,128.00
8	.....	.....	2,400.00	45,018.20	6,096.00	669,675.44
9	616,161.24	.....	800.00	4,144.00	960.00	6,903.20
10	999.20	.....	.....	742.00	480.00	1,222.00
11	.....	.....	2,100.00	4,572.00	2,388.00	142,961.08
12	133,901.08	.....	.....	4,916.00	1,740.00	6,656.00
13	.....	.....	.....	2,440.00	1,620.00	4,060.00
14	.....	.....	.....	1,108.00	720.00	1,828.00
15	.....	.....	.....	8,444.00	6,864.00	15,308.00
16	.....	.....	.....	13,684.00	10,380.00	24,064.00
17	.....	.....	.....	498.00	3,220.00	3,718.00
18	.....	.....	.....	19,240.00	7,580.00	49,700.00
19	22,280.00	.....	600.00	2,270.00	5,300.00	7,570.00
20	.....	.....	.....	2,186.00	2,420.00	45,511.34
21	40,005.34	.....	900.00	1,074.00	.....	1,074.00
22	.....	.....	.....	3,988.00	840.00	4,828.00
23	.....	.....	.....	240.00	120.00	360.00
24	.....	.....	.....	798.00	1,720.00	2,518.00
25	.....	.....	.....	756.00	.....	756.00
26	.....	.....	.....	16,212.00	5,860.00	69,019.24
27	45,747.24	.....	1,200.00	4,212.00	6,060.00	10,272.00
28	.....	.....	.....	25,864.00	11,200.00	37,982.58
29	318.58	.....	600.00	592.00	640.00	1,232.00
30	.....	.....	.....	2,852.00	2,560.00	5,412.00
31	.....	.....	.....	2,644.00	4,648.00	7,292.00
32	.....	.....	.....	1,598.00	1,920.00	3,518.00
33	.....	.....	.....	1,428.00	860.00	2,278.00
34	.....	.....	.....	3,750.00	3,560.00	7,310.00
	945,675.00	.....	10,400.00	204,215.00	106,036.00	1,266,326.00
	871,488.44	.....	6,950.00	146,293.70	53,192.00	1,077,924.14

A.—Receipts from each Specific Source

	STATES AND TERRITORIES.	BANKS AND BANKERS.				MISCELLANEOUS.		
		Circulation issued by any bank, etc., or person, per month, ½ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, ⅛ 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.	Opium manufactured for smoking purposes, per pound, $10.	Collections not otherwise herein provided for.	Total of miscellaneous.
1	Alabama							
2	Arkansas						$14.87	$14.87
3	California						.20	.20
4	Colorado					$700.00	20.77	720.77
5	Connecticut						5.10	5.10
6	Florida						8.60	8.60
7	Georgia						.92	.92
8	Illinois						2.40	2.40
9	Indiana						10.50	10.50
10	Iowa						4.20	4.20
11	Kansas						3.90	3.90
12	Kentucky						26.58	26.58
13	Louisiana						945.09	945.09
14	Maryland						659.54	659.54
15	Massachusetts						8.46	8.46
16	Michigan							
17	Minnesota						55.42	55.42
18	Missouri						8.70	8.70
19	Montana						22.20	22.20
20	Nebraska						4.48	4.48
21	New Hampshire						20.12	20.12
22	New Jersey							
23	New Mexico						2.10	2.10
24	New York						18.10	18.10
25	North Carolina						46.38	46.38
26	Ohio						45.41	45.41
27	Oregon						24.06	24.06
28	Pennsylvania						1.20	1.20
29	South Carolina						10.45	10.45
30	Tennessee							
31	Texas						12.00	12.00
32	Virginia						25.72	25.72
33	West Virginia						1.05	1.05
34	Wisconsin						7.50	7.50
							182.13	182.13
	Total					700.00	2,198.15	2,898.15
	Collections for fiscal year ended June 30, 1891						3,680.95	3,680.95

of Internal Revenue, etc.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
$3.04		$422.33	$35.00		$414.84	$875.21	1
		246.20	214.80			461.00	2
10,834.09		280.04	14,770.62	$0.50	12.20	25,898.35	3
32.12			990.00	.50	10.00	1,032.62	4
3.55		98.08	2,926.08	3.37	418.40	3,449.48	5
20.50				13.00	20.00	53.50	6
91.35		135.81	478.29	74.22	399.90	1,179.57	7
3.14		1,831.96	3,059.95	21.28	1,698.33	6,614.66	8
13.10		445.00	4,810.00	4.62	2,008.62	7,281.34	9
2,314.09	$235.00	3,929.05	1,960.37	11.10	588.67	9,038.28	10
1.72		161.30			175.95	338.97	11
983.38		1,741.10	8,383.28	253.78	639.53	12,001.07	12
76.03		530.00	715.00	1,824.09	147.58	3,292.70	13
73.89		833.75	175.00	25.72	21.60	1,129.76	14
4.62		73,598.73		.97	3,104.05	76,708.37	15
62.20		1,651.67	4,765.00	34.15	632.61	7,145.63	16
		400.00	150.00			550.00	17
210.22		1,365.54	6,073.00	259.61	3,387.73	11,296.10	18
.50		30.00			56.86	87.36	19
363.35		3,000.65	970.00	39.21		4,373.21	20
		1,469.15	67.56		880.09	2,416.74	21
9.60		255.76	670.00		315.55	1,250.91	22
			1,455.00			1,455.00	23
1,504.47	5.00	5,175.92	6,223.17	23.18	255.50	13,187.24	24
620.04		3,514.19	743.75	306.99	1,666.55	6,851.52	25
46.23		1,138.66	3,260.85	12.86	2,955.17	7,413.57	26
			175.00		363.81	538.81	27
85.77	37.00	300.00	5,260.00	75.99	350.31	6,109.07	28
7.01		588.50	34.30	2.56	154.77	787.14	29
6,048.45		144.49	1,950.45	118.13	2,481.20	10,742.72	30
4,447.61			950.85	1.89	376.10	5,776.45	31
888.75	5.00	644.45	340.00	211.18	4,108.82	6,198.20	32
		1,947.22	100.00	14.23	130.53	2,191.98	33
.36		979.38	667.62		358.32	2,005.68	34
28,749.88	282.00	106,858.93	72,374.68	3,333.13	28,133.59	239,732.21	
20,831.42	202.35	96,571.24	109,646.30	1,503.00	27,460.08	256,214.39	

A.—Recapitulation of Receipts from each General Source of Internal Revenue and the Amounts Refunded in the several States and Territories.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$45,099.63	$47.25	$45,052.38	$16,885.27		$16,885.27
Arkansas	82,549.31		82,549.31	8,871.07		8,871.07
California	1,148,268.37	85.41	1,148,182.96	350,202.96	$115.67	350,087.29
Colorado	74,689.98		74,689.98	45,591.29		45,591.29
Connecticut	341,036.56		341,036.56	134,327.64	4.88	134,322.76
Florida	12,951.03		12,951.03	445,107.88		445,107.88
Georgia	414,769.31	244.11	414,525.20	11,269.88		11,269.88
Illinois	31,902,770.17	a 492.90	31,902,277.27	1,454,778.35	39.29	1,454,739.06
Indiana	5,683,735.16		5,683,735.16	216,215.91		216,215.91
Iowa	127,917.78		127,917.78	217,229.82		217,229.82
Kansas	60,554.35		60,554.35	66,184.46		66,184.46
Kentucky	19,921,267.44	b 6,396.76	19,914,870.68	1,549,370.23		1,549,370.23
Louisiana	145,697.29		145,697.29	334,432.76		334,432.76
Maryland	1,528,279.95	180.90	1,528,099.05	1,014,360.39	19.41	1,014,340.98
Massachusetts	955,228.67		955,228.67	357,317.98	31.99	357,285.99
Michigan	190,230.70		190,230.70	1,436,996.00		1,436,996.00
Minnesota	1,742,759.34		1,742,759.34	152,882.69		152,882.69
Missouri	2,999,150.92	454.84	2,998,696.08	3,552,375.06		3,552,375.06
Montana	88,410.61		88,410.61	15,034.05		15,034.05
Nebraska	4,624,805.46		4,624,895.46	70,569.60		70,569.60
New Hampshire	87,068.24		87,068.24	47,177.50		47,177.50
New Jersey	742,956.25		742,956.25	1,957,249.02	11.67	1,957,237.35
New Mexico	27,860.50		27,860.50	654.05		654.05
New York	3,352,413.61		3,352,413.61	5,374,764.16	1.89	5,374,762.27
North Carolina	721,089.01	562.16	720,526.85	1,652,542.38		1,652,542.38
Ohio	7,835,003.87	65.10	7,834,938.77	2,503,312.97	c 14.34	2,503,298.63
Oregon	113,240.74		113,240.74	31,496.35		31,496.35
Pennsylvania	3,930,349.13	204.30	3,930,144.83	4,153,053.84	d 80.84	4,153,573.00
South Carolina	56,069.22		56,069.22	6,708.35		6,708.35
Tennessee	1,021,536.53	150.06	1,021,386.47	147,098.57	70.40	147,028.17
Texas	123,077.17		123,077.17	28,466.03		28,466.03
Virginia	324,039.65	62.50	323,977.15	2,520,940.99	25.60	2,520,915.39
West Virginia	216,414.93		216,414.93	460,065.39		460,065.39
Wisconsin	668,692.77		668,692.77	666,360.18		666,360.18
Total	91,309,983.65	8,946.29	91,301,037.36	31,000,493.07	415.98	31,000,077.09
	83,335,963.64	56,542.35	83,279,421.29	32,796,270.97	42,536.72	32,753,734.25

a Including $30.72 costs.
b Including $5,959.11 dividends of railroad companies.
c Costs.
d Including $40.76 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	$37,553.36		$37,553.36	$6,342.80		$6,342.80
Arkansas	1,263.28		1,263.28	2,574.00		2,574.00
California	754,818.85		754,818.85	1,024.00		1,024.00
Colorado	195,674.05		195,674.05	6,891.16		6,891.16
Connecticut	345,661.58		345,661.58	106,299.16		106,299.16
Florida	1,478.34		1,478.34	6,038.00		6,038.00
Georgia	51,462.36		51,462.36	4,128.00		4,128.00
Illinois	2,761,489.12		2,761,489.12	669,675.44		669,675.44
Indiana	559,299.08		559,299.08	6,903.20		6,903.20
Iowa	122,596.62		122,596.62	1,222.00		1,222.00
Kansas	20,435.96		20,435.96	142,961.08		142,961.08
Kentucky	323,611.78		323,611.78	6,656.00		6,656.00
Louisiana	246,690.00		246,690.00	4,060.00		4,060.00
Maryland	743,267.21		743,267.21	1,828.00		1,828.00
Massachusetts	1,057,646.59		1,057,646.59	15,308.00		15,308.00
Michigan	625,417.69		625,417.69	24,064.00		24,064.00
Minnesota	372,508.65		372,508.65	3,718.00		3,718.00
Missouri	1,908,672.32		1,908,672.32	49,700.00		49,700.00
Montana	84,645.36		84,645.36	7,570.00		7,570.00
Nebraska	153,308.91		153,308.91	45,511.34		45,511.34
New Hampshire	409,034.10		409,034.10	1,074.00		1,074.00
New Jersey	1,678,725.59		1,678,725.59	4,828.00		4,828.00
New Mexico	9,430.49		9,430.49	360.00		360.00
New York	8,928,049.43		8,928,049.43	2,518.00		2,518.00
North Carolina	2,372.53		2,372.53	756.00		756.00
Ohio	2,506,401.72		2,506,401.72	69,019.24		69,019.24
Oregon	224,326.94		224,326.94	10,272.00		10,272.00
Pennsylvania	3,031,302.14		3,031,302.14	37,982.58		37,982.58
South Carolina	7,016.14		7,016.14	1,232.00		1,232.00
Tennessee	94,060.21		94,060.21	5,412.00		5,412.00
Texas	141,738.56		141,738.56	7,292.00		7,292.00
Virginia	60,714.63	$20.00	60,694.63	3,518.00		3,518.00
West Virginia	126,630.56		126,630.56	2,278.00		2,278.00
Wisconsin	2,450,148.62		2,450,148.62	7,310.00		7,310.00
Total	30,037,452.77	20.00	30,037,432.77	1,266,326.00		1,266,326.00
Collections for fiscal year ended June 30, 1891	28,565,129.92	31.67	28,565,098.25	1,077,924.14		1,077,924.14

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

States and Territories.	Banks and Bankers.			Miscellaneous Collections.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama				$14.87		$14.87
Arkansas				.20		.20
California				720.77	a $116.95	603.82
Colorado				5.10		5.10
Connecticut				8.60		8.60
Florida				.92		.92
Georgia				2.40		2.40
Illinois				10.50	a 9.60	.90
Indiana				4.20		4.20
Iowa				3.90		3.90
Kansas				26.58		26.58
Kentucky				945.09	b .91	944.18
Louisiana				659.54		659.54
Maryland				8.46		8.46
Massachusetts						
Michigan				55.42		55.42
Minnesota				8.70		8.70
Missouri				22.20		22.20
Montana				4.48		4.48
Nebraska				20.12		20.12
New Hampshire						
New Jersey				2.10		2.10
New Mexico				18.10		18.10
New York				46.38		46.38
North Carolina				45.41	c 20.83	24.58
Ohio				24.06	a 5.16	18.90
Oregon				1.20		1.20
Pennsylvania				10.45	a 3.00	7.45
South Carolina						
Tennessee				12.00		12.00
Texas				25.72		25.72
Virginia				1.05		1.05
West Virginia				7.50		7.50
Wisconsin				182.13		182.13
Total				2,898.15	156.45	2,741.70
Collections for fiscal year ended June 30, 1891				3,680.95	60.70	3,620.25

a Costs.
b Dividends of railroad companies.
c Manufacturer of stills.

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	$875.21		$875.21	$106,771.14	$47.25	$106,723.89
Arkansas	461.00	$3.13	457.87	95,718.86	3.13	95,715.73
California	25,898.35	45.61	25,852.74	2,280,933.30	363.64	2,280,569.66
Colorado	1,032.62		1,032.62	323,884.20		323,884.20
Connecticut	3,449.48		3,449.48	930,783.02	4.88	930,778.14
Florida	53.50		53.50	465,629.67		465,629.67
Georgia	1,179.57	7.99	1,171.58	482,811.52	252.10	482,559.42
Illinois	6,614.66	18.33	6,596.33	36,795,338.24	560.12	36,794,778.12
Indiana	7,281.34	12.50	7,268.84	6,473,438.89	12.50	6,473,426.39
Iowa	9,038.28	62.88	8,975.40	478,008.40	62.88	477,945.52
Kansas	338.97	12.50	326.47	290,501.40	12.50	290,488.90
Kentucky	12,001.07	543.01	11,458.06	21,813,851.61	6,940.68	21,806,910.93
Louisiana	3,292.70		3,292.70	734,832.29		734,832.29
Maryland	1,129.76		1,129.76	3,288,873.77	200.31	3,288,673.46
Massachusetts	76,708.37	12.50	76,695.87	2,462,209.61	44.49	2,462,165.12
Michigan	7,145.63	20.01	7,125.62	2,283,909.44	20.01	2,283,889.43
Minnesota	550.00		550.00	2,272,427.38		2,272,427.38
Missouri	11,296.10	12.50	11,283.60	8,521,216.60	467.34	8,520,749.26
Montana	87.36	12.56	74.80	195,751.86	12.56	195,739.30
Nebraska	4,373.21	80.98	4,292.23	4,898,588.64	80.98	4,898,507.66
New Hampshire	2,416.74		2,416.74	546,770.58		546,770.58
New Jersey	1,250.91		1,250.91	4,385,011.87	11.67	4,385,000.20
New Mexico	1,455.00		1,455.00	39,778.14		39,778.14
New York	13,187.24	19.21	13,168.03	17,670,978.82	21.10	17,670,957.72
North Carolina	6,851.52	122.81	6,728.71	2,383,656.85	705.80	2,382,951.05
Ohio	7,413.57	17.13	7,396.44	12,921,175.43	101.73	12,921,073.70
Oregon	538.81	13.70	525.11	379,876.04	13.70	379,862.34
Pennsylvania	6,109.07	172.00	5,937.07	11,159,407.21	460.14	11,158,947.07
South Carolina	787.14		787.14	71,812.85		71,812.85
Tennessee	10,742.72	205.96	10,536.76	1,278,862.03	426.42	1,278,435.61
Texas	5,776.45	35.73	5,740.72	306,375.93	35.73	306,340.20
Virginia	6,198.20	6.39	6,191.81	2,915,412.52	114.49	2,915,298.03
West Virginia	2,191.98		2,191.98	807,588.36		807,588.36
Wisconsin	2,005.68	176.20	1,829.48	3,794,699.38	176.20	3,794,523.18
Total	239,732.21	1,613.63	238,118.58	153,856,885.85	11,152.35	153,845,733.50
Collections for fiscal year ended June 30, 1891	256,214.39	1,502.90	254,711.49	146,035,184.01	100,674.34	145,934,509.67

B.—Statement of the Number and Value of Stamps for Fermented Liquors to Collectors of Internal Revenue dur

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead at $2	33,000	133,000	88,000	178,000	172,000	113,500
Barrel at $1	314,600	410,000	522,000	241,000	381,000	215,000
One-half barrel at 50 cents	2,380,500	2,104,500	2,493,000	1,778,000	1,665,000	1,362,000
One-third barrel at 33⅓ cents	84,000	30,000	39,000	3,000	30,000	30,000
One-quarter barrel at 25 cents	4,605,000	4,691,000	5,166,000	4,757,000	2,489,000	3,424,000
One-sixth barrel at 16⅔ cents	234,000	210,000	181,800	113,400	201,000	169,800
One-eighth barrel at 12½ cents	1,314,000	641,000	1,332,000	470,800	350,000	595,600
Total	9,025,100	8,219,500	9,821,800	7,541,200	5,288,000	5,909,900
Exportation	2,400	6,400	800	7,200	2,400	6,800
Brewers' permits	20,000	1,600	.....	.....	25,600	.....

B.—Statement of the Kind, Number, and Value of Special-tax Stamps issued

	Value of each stamp.	Number issued in—			
		July.	Aug.	Sept.	Oct.
Rectifiers of less than 500 barrels	$100.00	40	30	10	20
Rectifiers of 500 barrels or more	200.00	80	10	.....	.....
Retail liquor dealers	25.00	8,700	6,100	500	2,900
Wholesale liquor dealers	100.00	320	140	30	30
Manufacturers of stills	50.00	10	30	.....	.....
Stills manufactured	20.00	20	30	.....	.....
Worms manufactured	20.00	20	10	.....	.....
Brewers, annual manufacture less than 500 barrels	50.00	30	60	.....	.....
Brewers of 500 barrels or more	100.00	70	50	10	.....
Retail dealers in malt liquors	20.00	750	690	490	290
Wholesale dealers in malt liquors	50.00	590	270	160	160
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....
Retail dealers in oleomargarine	48.00	360	50	370	780
Wholesale dealers in oleomargarine	480.00	10	10	20	40
Aggregate number of stamps	.....	11,000	7,480	1,500	4,220
Aggregate value of stamps	.....	$345,880	$216,300	$62,660	$147,940

B.—Statement of the Number, Kind, and Value of Internal-Revenue Revenue during the Fiscal

Denominations.	Value of each stamp.	Number issued in—				
		July.	Aug.	Sept.	Oct.	Nov.
4 ounces	$2.50	.....	.....	.....	.....	.....
8 ounces	5.00	.....	.....	2,500	.....	.....
16 ounces	10.00	.....	.....	.....	.....	.....
Aggregate number of stamps	.....	.....	.....	2,500	.....	.....
Aggregate value of stamps	.....	.....	.....	$12,500	.....	.....

(Tax-paid and Exportation) and the Number of Brewers' Permits issued ing the Fiscal Year ended June 30, 1892.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
85,500	198,000	133,100	122,500	142,000	179,000	1,577,600	$3,155,200
197,000	273,500	362,500	276,200	543,500	577,800	4,314,100	4,314,100
1,212,000	1,627,000	1,529,500	1,734,000	2,487,000	3,312,000	23,684,500	11,842,250
.....	51,000	60,000	.....	45,000	30,000	402,000	134,000
2,188,000	3,242,000	3,040,000	3,798,000	4,786,000	5,661,000	47,907,000	11,976,750
68,100	166,800	185,400	69,000	381,300	233,400	2,214,000	369,000
781,000	634,800	761,000	935,000	1,139,000	1,101,000	10,055,200	1,256,900
4,531,600	6,193,100	6,071,500	6,934,700	9,523,800	11,094,200	90,154,400	33,048,200
1,200	6,400	3,200	12,000	10,800	800	60,400	.....
.....	5,200	22,000	8,000	2,000	24,000	108,400	.....

to Collectors of Internal Revenue during the Fiscal Year ended June 30, 1892.

Number issued in—								Total number of each kind of stamp.	Total value of each kind of stamp.
Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
10	10	30	10	40	30	1,320	40	1,590	$159,000
10	10	20	.....	10	10	760	40	950	190,000
1,000	1,800	1,900	3,000	3,500	1,800	191,700	8,900	231,800	5,795,000
50	20	60	20	70	60	4,500	560	5,860	586,000
20	.....	10	.....	10	.....	160	10	250	12,500
20	10	20	20	20	.....	160	.....	300	6,000
20	10	10	30	20	.....	160	10	290	5,800
10	.....	10	10	10	.....	870	10	1,010	50,500
.....	20	.....	.....	20	.....	1,820	70	2,060	206,000
90	110	320	200	130	200	8,690	800	12,850	257,000
40	70	80	50	80	150	4,410	270	6,330	316,500
.....	.....	.....	10	.....	.....	80	10	100	60,000
530	500	50	390	350	220	3,130	340	7,070	339,360
20	10	20	10	30	.....	430	50	650	312,000
1,820	2,570	2,530	3,750	4,290	2,560	218,190	11,110	271,110	.....
$74,140	$86,900	$84,500	$115,520	$142,100	$79,860	$6,565,340	$374,520	.....	8,295,660

Stamps for Prepared Smoking Opium issued to Collectors of Internal Year ended June 30, 1892.

Number issued in—							Total number of each kind of stamp.	Total value of each kind of stamp.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	.....	.....	.....	.....	.....	300	300	$750
.....	.....	100	.....	.....	500	.....	3,100	15,500
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	100	.....	.....	500	300	3,400	.....
.....	.....	$500	.....	.....	$2,500	$750	.....	16,250

B.—STATEMENT OF THE NUMBER AND KIND OF CERTIFICATES OF REGISTRY ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Kind.	Number.
Retail dealers in leaf tobacco	11,050
Dealers in leaf tobacco	8,409
Manufacturers of cigars	30,809
Manufacturers of tobacco	5,349
Peddlers of tobacco	2,179
Total	58,769

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF INTERNAL-REVENUE DOCUMENTARY STAMPS ISSUED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Denominations.	Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Aug.	Sept.	Nov.	Jan.	Feb.	Apr.		
$0.05	.....	1	1	.....	.....	1	3	$0.15
.50	1	1	.....	4	.....	.....	6	3.00
1.00	.....	1	.....	.....	1	.....	2	2.00
3.00	1	.....	.....	.....	.....	.....	1	3.00
5.00	1	1	.....	.....	.....	.....	2	10.00
Aggregate number	3	4	1	4	1	1	14	.....
Aggregate value	$8.50	$6.55	$0.05	$2.00	$1.00	$0.05	.....	18.15

B.—Statement of the Number and Value of Stamps for Distilled Spirits, ors of Internal Revenue during the

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
TAX-PAID STAMPS.					
10 gallons	150	2,550	2,850	1,800	6,750
20 gallons	1,050	300	3,600	4,050	4,350
30 gallons	9,000	2,100	10,500	17,700	7,650
40 gallons	34,350	59,550	57,450	116,700	83,400
50 gallons	150	300	600	1,500	600
60 gallons	300	450	300	900	1,350
70 gallons		1,950	300	1,200	1,800
80 gallons	22,800	43,800	32,250	58,200	61,500
90 gallons		150	1,800	1,050	1,950
100 gallons					
110 gallons					
120 gallons					
130 gallons					
Total tax-paid stamps	67,800	111,150	109,650	203,100	168,750
OTHER THAN TAX-PAID STAMPS.					
Stamps for rectified spirits.					
5 gallons	3,800	4,600	14,000	3,200	6,200
10 gallons	8,400	11,800	16,200	24,400	19,600
20 gallons	17,400	8,200	30,400	5,600	24,800
30 gallons	6,200	4,600	2,200	1,400	12,600
40 gallons	123,200	78,600	60,000	105,200	128,800
50 gallons	1,800	600	6,000	10,800	5,000
60 gallons				200	
70 gallons	1,000		200		1,000
80 gallons	1,000	800	3,000	1,000	4,600
90 gallons			1,000		3,800
100 gallons					600
110 gallons			1,000		
120 gallons			1,000		
130 gallons			1,000		
Total stamps for rectified spirits	162,800	109,200	136,000	151,000	206,400
Wholesale liquor-dealers' stamps.					
5 gallons	6,000	12,000	9,600	6,600	7,800
10 gallons	14,100	29,100	18,600	12,900	20,100
20 gallons	2,700	13,800	7,500	2,100	13,200
30 gallons	1,500	1,800	3,000		600
40 gallons	17,700	27,600	16,800	3,300	29,400
50 gallons	2,100	1,500	1,500	1,500	10,200
60 gallons		300			
70 gallons		300			
80 gallons		300			
90 gallons					
100 gallons					
110 gallons					
120 gallons					
130 gallons		300			
Total wholesale liquor-dealers' stamps	44,100	87,000	57,000	26,400	81,300
Stamps for imported spirits.					
5 gallons	300				
10 gallons				300	
20 gallons					
30 gallons					
40 gallons					
50 gallons					
60 gallons					
70 gallons					
80 gallons					
90 gallons					
100 gallons					
110 gallons					
120 gallons					
130 gallons					
Total stamps for imported spirits	300			300	

Fortified Sweet Wine, and Fortified Wine for Export issued to Collect-Fiscal Year ended June 30, 1892.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
2,850	1,800	1,050	3,600	4,800	2,250	600	31,050	$530,955
4,800	3,600	1,200	3,150	6,000	5,850	1,950	39,900	1,041,390
14,550	6,750	10,200	16,050	6,450	15,300	10,050	125,700	4,412,070
99,600	66,000	131,400	91,500	56,400	72,450	41,400	910,200	40,139,820
1,500	1,500	150	2,100	1,050			9,450	501,795
1,350	300	900	1,500	750		1,200	9,300	577,530
	150		1,500	1,050		1,650	10,200	725,220
41,250	53,400	45,750	33,750	26,700	42,750	54,750	516,900	41,403,690
	150		150	150	2,100	2,400	9,900	882,090
	300						300	29,430
			150				150	16,065
165,900	133,950	190,650	153,450	103,950	140,700	114,000	1,663,050	90,269,055
13,600	400	2,600	17,800	6,400	4,600	4,400	81,600	
17,000	21,200	13,800	28,400	14,200	26,400	6,800	208,200	
14,600	9,800	22,400	10,600	13,800	6,400	18,000	182,000	
4,600	2,000		800	400	1,200	600	36,000	
147,200	87,600	84,400	120,600	87,200	73,600	73,000	1,169,400	
3,600	3,200	14,000	1,800	3,000	8,800	6,400	64,200	
	200	200	200				800	
200	2,200		200			200	5,000	
	6,400	1,000	9,000	4,000	6,200	1,400	38,400	
		2,000				1,000	7,800	
			200			200	1,000	
			200				1,200	
					200		1,200	
			800				1,800	
200,800	133,000	140,400	190,600	129,000	127,400	112,000	1,798,600	
13,200	13,500	3,900	5,700	2,700	7,200	13,200	101,400	
33,600	28,500	10,500	24,000	7,200	15,600	36,300	250,500	
29,700	7,800	3,300	15,000	9,900	6,600	16,200	127,800	
6,000	1,500					600	15,000	
39,600	21,300	30,600	43,500	7,200	16,500	31,800	285,300	
9,000	1,500	600	6,900	6,000		12,300	53,100	
							300	
	300						600	
							300	
						300	300	
						300	600	
121,100	74,400	48,900	95,100	33,000	45,900	111,000	835,200	
		300					600	
							300	
		300					900	

B.—Statement of the Number and Value of

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
Distillery warehouse	51,200	62,400	22,400	128,800	315,600
Special warehouse	8,000	5,200	16,000	6,000	12,400
Rewarehousing	4,000	1,200	8,000		
Exportation			5,200	22,400	8,400
Transfer of grape brandy			6,000	1,000	
Fortified sweet wine			6,000	1,000	
Fortified wine for exportation					
Total other than tax-paid stamps	270,400	265,000	256,600	336,900	624,100
Grand aggregate of stamps	338,200	376,150	366,250	540,000	792,850
Aggregate value of tax-paid stamps	$3,713,580	$6,455,565	$5,860,215	$10,880,460	$9,497,925
Aggregate value of other than tax-paid stamps			520	2,240	840
Grand aggregate value	3,713,580	6,455,565	5,860,735	10,882,700	9,498,765

B.—Statement of the Number and Value of Oleomargarine Stamps issued to

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
10 pounds	113,000	24,000	4,000	22,000	2,000
20 pounds	22,000			22,000	12,800
30 pounds	4,000	4,000	8,000	30,000	20,000
40 pounds	40,000		4,000	26,000	35,400
50 pounds	42,000	4,000	7,000	58,000	47,000
60 pounds				26,000	800
70 pounds					1,000
80 pounds		2,000		400	
90 pounds					200
100 pounds		2,000			
Total tax-paid stamps for oleomargarine	221,000	36,000	23,000	184,400	119,200
Exportation stamps for oleomargarine				4,000	
Aggregate of stamps	221,000	36,000	23,000	188,400	119,200
Aggregate value	$147,580	$24,880	$19,940	$175,032	$117,016

Stamps for Distilled Spirits, etc.—Continued.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
350,400	128,400	166,800	272,400	181,600	214,000	53,200	1,947,200	
1,200	4,800	4,400	400	8,400	800	4,000	71,600	
							13,200	
	8,800	4,000	12,000	8,000		4,000	72,800	$7,280
		100					7,100	
							7,000	
683,500	349,400	364,900	570,500	360,000	388,100	284,200	4,753,600	
849,400	483,350	555,550	723,950	463,950	528,800	398,200	6,416,650	
$8,544,690	$7,701,345	$9,930,465	$7,786,395	$5,323,995	$7,534,620	$7,030,800		90,260,655
	880	400	1,200	800		400		7,280
8,544,690	7,702,225	9,930,865	7,787,595	5,324,795	7,534,620	7,031,200		90,267,335

Collectors of Internal Revenue during the Fiscal Year ended June 30, 1892.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
44,400	8,000	63,000	27,000	28,800	20,000	46,000	402,200	$152,836
2,000		46,400	3,000	6,000		20,000	134,200	77,836
26,000	8,000	22,400	11,000	6,000	26,000		165,400	129,012
28,000	10,600	28,400	30,000	12,000	22,000	46,000	282,400	276,752
32,000	13,000	47,200	48,000	34,800	2,000	48,000	383,000	451,940
20,000	2,000	36,200	3,000	10,000		20,000	118,000	162,840
200		200	400				1,800	2,844
200	200	600		200			3,600	6,408
							200	396
		200		200			2,400	5,232
152,800	41,800	244,600	122,400	98,000	70,000	180,000	1,493,200	1,266,096
6,000	4,400		12,800				27,200	
158,800	46,200	244,600	135,200	98,000	70,000	180,000	1,520,400	
$131,784	$38,124	$203,628	$111,392	$86,520	$51,800	$158,400		1,266,096

B.—Statement showing the Number and Value of Stamps for Tobacco, during the Fiscal Year

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Tobacco.						
1 ounce	280,000	784,000	1,340,000	960,000	424,000	1,000,000
2 ounces	28,351,000	17,513,000	27,020,000	25,445,000	24,845,000	24,529,000
3 ounces	844,000	792,000	824,000	1,142,000	1,840,000	508,000
4 ounces	11,284,000	7,360,000	7,952,000	12,701,200	12,173,400	7,828,400
8 ounces	1,421,010	1,461,000	1,466,745	1,714,200	1,851,210	1,393,200
16 ounces	742,500	669,300	675,900	713,700	922,950	864,000
½ pound	65,640	13,500	55,200	36,000	69,600	12,600
1 pound	6,600	14,700	4,200	6,408	2,640	4,200
2 pounds	5,700	5,400	7,212	3,600	5,040	8,400
3 pounds	5,400	3,000	1,440	3,600	240	600
4 pounds	9,000	6,000	13,500	18,000	19,200	12,000
5 pounds	114,800	96,800	182,000	113,200	173,200	87,200
10 pounds	375,600	396,000	372,800	403,600	435,200	285,200
20 pounds	272,800	237,200	282,400	176,000	246,400	211,200
30 pounds	28,000	66,400	57,200	94,400	106,000	16,800
40 pounds	38,400	12,400	28,800	30,000	36,000	26,800
50 pounds	----------	4,000	8,000	4,400	----------	10,000
60 pounds	----------	----------	1,200	400	1,200	400
Total	43,844,450	29,434,700	40,292,597	43,565,708	43,151,280	36,798,000
Foil wrapper.						
1 ounce	2,498,640	2,497,440	2,391,600	2,709,840	2,204,800	2,440,080
2 ounces	4,400	----------	4,160	800	----------	----------
Total	2,503,040	2,497,440	2,395,760	2,710,640	2,204,800	2,440,080
Exportation stamps.						
Tobacco	400	17,600	800	9,600	2,000	16,400
Cigars	----------	2,400	----------	----------	----------	----------
Total	400	20,000	800	9,600	2,000	16,400
Snuff.						
¼ ounce	----------	39,200	----------	----------	78,400	39,200
1 ounce	3,214,400	1,852,200	2,731,848	3,057,600	3,606,400	2,959,600
2 ounces	1,123,200	454,032	2,214,000	1,425,600	1,242,000	1,944,000
3 ounces	30,000	210,000	50,000	50,000	20,000	----------
4 ounces	347,000	41,200	110,000	84,000	262,000	160,000
6 ounces	720,000	920,400	720,000	320,000	1,140,000	524,000
8 ounces	19,000	27,000	----------	30,000	18,000	5,000
16 ounces	93,000	95,000	73,000	71,400	144,000	50,000
½ pound	6,000	6,000	----------	120	12,600	6,000
1 pound	15,672	9,600	9,600	9,720	11,400	12,000
2 pounds	7,884	7,800	4,800	7,320	6,600	12,240
3 pounds	7,464	9,000	3,600	4,800	13,800	12,240
4 pounds	----------	600	----------	----------	----------	----------
5 pounds	34,332	12,960	19,200	10,020	28,200	16,080
10 pounds	2,000	3,200	3,600	2,400	2,400	2,000
20 pounds	800	3,600	3,200	2,400	2,800	2,000
Total	5,620,752	3,691,792	5,942,848	5,075,380	6,588,600	5,744,360
Cigars.						
12's	9,100	8,000	22,000	8,600	47,500	49,300
13's	9,100	4,500	31,000	8,600	45,900	36,500
25's	332,500	327,000	338,000	496,000	556,000	747,500
50's	5,561,000	5,140,000	4,908,000	5,880,500	5,724,000	4,500,000
100's	1,299,500	580,000	1,079,500	1,017,500	698,000	968,000
200's	15,100	7,000	15,000	20,000	13,000	12,200
250's	102,000	97,300	67,000	128,000	65,100	102,100
500's	2,000	10,000	----------	----------	----------	16,100
Total	7,330,300	6,173,800	6,460,500	7,559,200	7,149,500	6,431,700
Cigarettes.						
10's	23,648,000	24,352,000	21,843,440	20,740,000	23,504,800	17,196,160
20's	1,451,200	1,320,000	1,413,040	1,800,000	1,520,000	1,040,800
50's	22,800	6,000	19,608	2,400	14,400	28,200
100's	37,000	72,200	24,500	45,000	39,000	29,000
Total	25,159,000	25,750,200	23,300,588	22,587,400	25,078,200	18,294,160

Snuff, Cigars, and Cigarettes issued to Collectors of Internal Revenue ended June 30, 1892.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
200,000	720,000	560,000	900,000	303,000	120,000	7,591,000	$28,466.25
20,125,000	22,120,000	27,326,000	27,160,000	24,045,000	27,059,000	295,538,000	2,216,535.00
646,000	1,082,000	1,048,000	904,000	978,000	545,000	11,153,000	125,471.25
9,567,000	6,305,000	9,470,000	10,871,000	7,486,000	9,024,000	112,022,000	1,680,330.00
1,433,715	1,366,500	1,480,260	1,451,700	1,309,500	1,623,000	17,972,040	539,161.20
445,200	709,305	834,300	946,500	463,500	646,500	8,633,655	518,019.30
24,120	32,604	43,200	30,000	14,508	40,800	437,772	13,133.16
300	2,880	2,400	3,600	2,400	----------	50,328	3,019.68
300	4,080	29,400	12,000	2,208	4,800	88,140	10,576.80
1,200	2,880	1,200	7,200	1,200	4,800	32,760	5,896.80
6,000	30,480	18,000	32,400	504	42,000	207,084	49,700.16
72,800	160,000	117,200	152,800	71,600	148,000	1,489,600	804,384.00
352,400	511,600	338,800	550,400	260,800	509,200	4,791,600	5,462,424.00
224,800	217,600	205,600	271,600	67,200	260,800	2,673,600	4,652,064.00
64,000	69,600	38,400	69,600	54,800	56,000	721,200	1,687,608.00
20,400	27,600	28,000	16,000	22,400	20,800	307,600	904,344.00
12,000	----------	4,000	4,000	----------	8,000	54,400	192,576.00
----------	----------	400	1,200	400	800	6,000	24,840.00
33,195,235	33,362,129	41,545,160	43,384,000	35,083,020	40,113,500	463,769,779	18,918,549.60
2,378,240	2,219,200	2,674,800	2,525,200	2,590,000	2,698,640	29,828,480	111,856.80
2,880	----------	----------	6,880	----------	----------	19,120	143.40
2,381,120	2,219,200	2,674,800	2,532,080	2,590,000	2,698,640	29,847,600	112,000.20
800	2,400	16,000	800	7,200	17,600	91,600	----------
----------	400	400	----------	----------	----------	3,200	----------
800	2,800	16,400	800	7,200	17,600	94,800	----------
----------	39,200	----------	----------	----------	----------	196,000	367.50
1,450,400	4,390,400	3,814,552	3,890,600	3,528,000	1,401,400	35,897,400	134,615.25
432,000	1,339,200	653,724	2,471,472	1,620,000	434,160	15,353,388	115,150.41
----------	20,000	100,000	60,000	----------	----------	540,000	6,075.00
132,000	40,000	180,600	160,000	----------	43,000	1,559,800	23,397.00
440,000	800,000	600,600	1,140,000	940,000	462,000	8,727,000	196,357.50
7,000	30,000	500	29,000	8,000	7,000	180,500	5,415.00
18,000	50,000	88,000	33,000	113,000	41,000	869,400	52,164.00
120	----------	18,000	----------	6,600	6,000	61,440	1,843.20
12,240	3,600	17,448	6,060	9,240	8,400	124,980	7,498.80
300	9,600	8,544	108	3,000	10,800	78,996	9,479.52
1,200	7,200	22,944	6,204	3,240	3,600	95,292	17,152.56
----------	----------	1,200	----------	----------	600	2,400	576.00
6,420	14,400	36,444	10,908	18,900	31,200	239,064	71,719.20
2,800	400	3,200	2,400	400	3,200	28,000	16,800.00
800	400	3,600	1,200	400	3,600	24,800	29,760.00
2,503,280	6,744,400	5,549,356	7,810,952	6,250,780	2,455,960	63,978,460	688,370.94
16,500	11,000	24,500	34,550	33,500	31,000	295,550	10,639.80
2,500	10,000	22,500	21,550	41,600	17,000	250,750	9,779.25
342,000	338,000	480,000	341,000	577,000	306,500	5,181,500	388,612.50
4,540,000	4,313,000	5,368,500	4,145,000	6,345,000	5,018,000	61,443,000	9,216,450.00
702,500	551,000	1,023,500	705,500	1,170,500	670,500	10,466,000	3,139,800.00
15,000	5,500	15,100	7,100	15,000	1,000	141,000	84,600.00
37,100	68,000	80,100	61,200	145,500	75,500	1,028,900	771,675.00
----------	500	10	1,000	5,000	520	35,130	52,695.00
5,655,600	5,297,000	7,014,210	5,316,900	8,333,100	6,120,020	78,841,830	13,674,251.55
21,416,000	19,723,200	17,600,000	18,290,000	24,930,000	22,124,000	255,367,600	1,276,838.00
1,011,200	2,238,000	1,320,000	1,609,600	1,648,800	868,960	17,241,600	172,416.00
2,400	2,400	14,400	13,200	2,400	6,240	134,448	3,361.20
41,000	4,000	48,000	26,510	65,000	28,500	459,710	22,985.50
22,470,600	21,967,600	18,982,400	19,939,310	26,646,200	23,027,700	273,203,358	1,475,600.70

C.*—Comparative Table showing the Percentages of Receipts from the Penalties, in each State and Territory of the United States, to the 1863, to June 30, 1892.

[Note.—The percentages of receipts from the several general sources of revenue now exempt from continued

	States and Territories.	Spirits. Fiscal years ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
1	Alabama	.....	.....	.2098	.7495	.9487	.2661	.1870	.1571	.1477
2	Arizona (a)	.....	.....	.....	.0049	.0228	.0073	.0090	.0145	.0204
3	Arkansas	.....	.....	.0477	.1020	.2254	.0886	.1274	.1199	.1128
4	California (b)	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606	2.4027	2.0915
5	Colorado (c)	.0218	.0582	.0355	.0881	.1930	.0276	.0242	.0279	.0295
6	Connecticut (d)	.4498	1.1256	.7621	.8995	1.3819	.4935	.5213	.8272	.7118
7	Dakota (e)	.....	.....	.....	.0017	.0231	.0090	.0053	.0065	.0073
8	Delaware (f)	.0181	.2160	.0487	.0559	.1215	.0510	.0359	.0611	.0251
9	Dist. of Columbia (g)	.1313	.2605	.1101	.1146	.2629	.0808	.0697	.0792	.0776
10	Florida	.....	.....	.0002	.0343	.0875	.0290	.0321	.0393	.0390
11	Georgia	.....	.....	.3988	.6705	.7666	.2826	.2168	.2660	.3217
12	Idaho (h)	.....	.....	.0395	.0368	.0658	.0477	.0322	.0492	.0354
13	Illinois	24.3036	16.1260	15.4797	12.1869	6.4373	14.9676	21.4777	23.0475	25.1264
14	Indiana	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922	9.4309
15	Iowa	.9742	4.0936	4.1886	2.5919	1.4359	1.1009	.5872	.8273	.9809
16	Kansas (i)	.0282	.1414	.0943	.1225	.2509	.0809	.1297	.1430	.1123
17	Kentucky	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5367	8.8140	7.6181
18	Louisiana (k)	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158	.9504	1.3060
19	Maine (l)	.2595	.6327	.0844	.0569	.0617	.0427	.1631	.1589	.1572
20	Maryland (m)	2.0020	1.6348	3.8156	3.5802	3.2271	3.6416	2.7215	1.9798	2.7317
21	Massachusetts	2.9745	3.5384	2.5499	2.3179	2.8065	2.9130	2.8417	3.9164	4.5278
22	Michigan	.5723	.8632	.4634	.6284	.8183	.4429	.4295	.7618	.5054
23	Minnesota	.0499	.2658	.2502	.2854	.3053	.1745	.1377	.1350	.1258
24	Mississippi (n)	.....	.....	.0210	.0348	.1749	.1012	.1124	.1189	.1165
25	Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773	3.3373	3.5495
26	Montana (o)	.....	.0333	.0442	.0537	.2274	.0486	.0375	.0770	.0271
27	Nebraska (p)	.0194	.0462	.0458	.0523	.1595	.0910	.0535	.2605	.3049
28	Nevada (q)	.0223	.0600	.0376	.0402	.1163	.0605	.0486	.0454	.0546
29	New Hampshire (r)	.0568	.1112	.0903	.0890	.1735	.0644	.0622	.0859	.1093
30	New Jersey	1.5647	2.4490	1.2497	1.8364	1.2053	.4914	.7988	.8333	.8943
31	New Mexico (s)	.0186	.0407	.0515	.0683	.1367	.0385	.0336	.0354	.0284
32	New York	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213	9.0375
33	North Carolina	.....	.....	.2289	.6945	1.5004	.2763	.3248	.7366	.2160
34	Ohio	21.9722	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965	21.4950	20.4975
35	Oregon (t)	.0561	.0615	.0655	.0799	.2093	.0509	.0608	.0517	.0470
36	Pennsylvania	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058	6.3895	4.6317
37	Rhode Island (u)	.0483	.2149	.3366	.2848	.4412	.0769	.1357	.0939	.1625
38	South Carolina	.....	.....	.0760	.1668	.3446	.1035	.1059	.1129	.1417
39	Tennessee	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0949	.9007	.9021
40	Texas	.....	.....	.1544	.2701	.4607	.1685	.1530	.2241	.2817
41	Utah (v)	.0137	.0056	.0416	.0613	.0575	.0276	.0162	.0275	.0171
42	Vermont (w)	.0308	.0648	.0533	.0439	.0774	.0314	.0247	.0439	.0462
43	Virginia	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746	1.2885	.7790
44	Washington (x)	.0086	.0529	.0167	.0669	.1701	.0586	.0449	.0392	.0188
45	West Virginia	.0462	.2321	.1793	.3418	.6309	.3270	.5417	.3227	.2050
46	Wisconsin	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720	1.5928
47	Wyoming (y)	.....	.....	.....	.....	.....	.0019	.0168	.0099	.0065
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

* See note on page 254.

a Part of the collection district of New Mexico since September 5, 1883.
b Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.
c Including Wyoming since August 15, 1883.
d Including Rhode Island since July 1, 1887.
e Part of the collection district of Nebraska since August 20, 1883.
f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.
g Part of the collection district of Maryland since October 2, 1876.
h Part of the collection district of Montana since August 20, 1883.
i Including the Indian Territory since August 8, 1881.
k Including Mississippi since July 1, 1887.
l Part of the collection district of New Hampshire since July 1, 1887.
m Exclusive of nine counties annexed to Delaware, but including the District of Columbia, from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.

several General Sources of Internal Revenue now taxable, including Aggregate Receipts from the same sources, by Fiscal Years, from July 1,

tax are not given in Table C in reports since 1880, except those of banks and bankers. They are to 1883.]

Spirits. Fiscal years ended June 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	
.1505	.1429	.1116	.0980	.1096	.1367	.1273	.1104	.1035	.0738	.0731	1
.0166	.0122	.0121	.0123	.0170	.0256	.0277	.0270	.0337	.0393	.0350	2
.1100	.0743	.0866	.0821	.0998	.1675	.1445	.1237	.1203	.0757	.0783	3
2.1665	2.7844	3.0791	2.6027	1.8635	.9497	1.0547	1.9768	2.9089	3.2464	2.9916	4
.0613	.0561	.0520	.0464	.0508	.0597	.0863	.1051	.1195	.1330	.0992	5
.7563	.5618	.5545	.4743	.5618	.5361	.4594	.2727	.3778	.2749	.2083	6
.0082	.0139	.0100	.0098	.0226	.0329	.0339	.0312	.0322	.0373	.0483	7
.0769	.0291	.0309	.0551	.0432	.0505	.0505	.0608	.0388	.0615	.0277	8
.0724	.0679	.0634	.0612	.0043	.....	.....	.....	.....	.....	.....	9
.0481	.0333	.0308	.0229	.0230	.0283	.0245	.0191	.0189	.0166	.0145	10
.2783	.3078	.2908	.2709	.2258	.4091	.3526	.3131	.3481	.3409	.3788	11
.0291	.0307	.0287	.0235	.0232	.0315	.0327	.0279	.0294	.0326	.0350	12
26.3492	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162	32.8074	34.2737	29.8029	13
9.7798	8.6110	7.5954	8.7781	9.4964	10.1711	10.0528	9.0472	9.7603	8.0641	6.5587	14
.9539	.6791	.6043	.8097	.2701	.6314	.4664	.3753	.3690	1.5235	4.5050	15
.1372	.0973	.0700	.0608	.0617	.0758	.0818	.1434	.0895	.0910	.0929	16
7.0252	10.3248	13.4511	9.6207	12.8341	9.6517	10.3830	11.2456	10.1413	11.9381	17.8193	17
1.4082	1.1812	.4294	.1841	.2055	.5909	.2701	.2347	.2092	.3333	.1973	18
.1557	.0752	.0394	.0269	.0173	.0302	.0409	.0296	.0374	.0361	.0362	19
2.0814	2.1749	2.5126	1.6853	1.9112	1.4542	1.4108	1.3485	1.0885	1.2773	2.0844	20
3.2143	3.3924	2.9624	2.6745	2.3704	2.0939	2.2348	2.1195	1.9603	1.8302	1.7356	21
.7554	.5402	.5165	.4316	.3085	.2569	.2261	.1903	.1901	.1852	.1996	22
.1327	.1234	.1153	.1118	.0959	.1151	.1173	.1368	.1099	.1241	.1346	23
.1331	.1155	.0899	.0772	.0721	.0854	.0738	.0701	.0703	.0585	.0424	24
3.6976	3.9069	3.4068	.6063	3.0869	4.5296	4.0825	3.5176	3.3457	3.5949	4.0063	25
.0278	.0370	.0261	.0218	.0218	.0330	.0329	.0297	.0354	.0513	.0561	26
.3661	.4457	.4246	.7647	.9231	1.2196	1.4902	1.3057	1.2549	1.3813	1.5875	27
.0565	.0577	.0546	.0570	.0471	.0561	.0508	.0440	.0363	.0302	.0275	28
.1529	.1522	.1677	.1316	.1161	.1292	.1078	.1028	.0920	.0843	.0883	29
1.4841	.5930	.8735	.3999	.7670	.6680	.6550	.4699	.7282	.7822	.7359	30
.0306	.0244	.0312	.0282	.0224	.0280	.0276	.0401	.0538	.0582	.0549	31
7.7907	6.5929	6.2212	5.6222	5.1041	6.0754	6.2028	4.9211	4.3453	3.6129	3.3728	32
.5543	.4054	.3869	.3797	.4941	.5194	.5415	.8008	.9191	.7476	.7340	33
20.8976	21.7276	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912	21.3817	19.0571	15.0115	34
.0480	.0441	.0399	.0344	.0384	.0467	.0492	.0442	.0453	.0454	.0526	35
4.2686	4.1073	3.6425	2.7252	3.4286	3.1383	2.9012	3.0336	3.0851	3.3347	3.7386	36
.1446	.1252	.0559	.0599	.0704	.0775	.0721	.0639	.0596	.0519	.0513	37
.1591	.0948	.1059	.0872	.0913	.1261	.1126	.1070	.0950	.0742	.0907	38
.9100	1.0018	1.2901	.7806	1.2045	1.2689	1.3545	1.3421	1.4240	1.1106	1.3532	39
.3147	.2700	.2145	.1838	.1675	.2165	.2045	.1402	.1324	.1147	.1400	40
.0338	.0460	.0263	.0205	.0180	.0443	.0214	.0183	.0167	.0173	.0179	41
.0366	.0302	.0245	.0208	.0204	.0233	.0250	.0221	.0190	.0176	.0152	42
1.2200	1.0027	.9746	.4807	.6675	.6001	.5091	.5634	.4557	.4789	.3591	43
.0119	.0162	.0137	.0120	.0120	.0133	.0139	.0123	.0145	.0170	.0217	44
.2541	.4620	.4445	.3107	.3135	.0789	.0842	.0954	.1650	.1907	.2793	45
1.6282	2.3114	2.6302	2.8413	2.1639	1.5527	1.7619	1.3988	1.3206	1.0686	.9973	46
.0119	.0132	.0122	.0153	.0131	.0148	.0116	.0108	.0104	.0113	.0096	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

n Part of the collection district of Louisiana since July 1, 1887.
o Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.
p Including Dakota (North Dakota and South Dakota from 1891) since August 20, 1883.
q Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.
r Including Maine and Vermont since July 1, 1887.
s Including Arizona since September 5, 1883.
t Including Alaska since December 27, 1872, and Washington Territory, now the State of Washington, since September 1, 1883.
u Part of the collection district of Connecticut since July 1, 1887.
v Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887; part of the collection district of Nevada from August 1, 1884, to June 30, 1887.
w Part of the collection district of New Hampshire since July 1, 1887.
x Part of the collection district of Oregon since September 1, 1883.
y Part of the collection district of Colorado since August 15, 1883.

C.—Comparative Table showing the

	STATES AND TERRITORIES.	SPIRITS. Fiscal years ended June 30— 1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
1	Alabama	.0755	.0672	.0629	.0456	.0388	.0446	.0519	.0345	.0494
2	Arizona	.0026								
3	Arkansas	.0798	.0874	.0906	.0996	.1045	.1101	.0986	.0905	.0904
4	California	2.8932	2.3167	1.5117	1.4286	1.4627	1.1811	1.0338	1.1366	1.2575
5	Colorado	.0898	.0950	.0913	.1119	.1102	.0992	.0910	.0528	.0818
6	Connecticut	.2295	.2634	.3149	.2935	.3241	.2880	.3095	.4595	.3735
7	Dakota	.0039								
8	Delaware	.0343	.0660	.0347	.0473					
9	District of Columbia									
10	Florida	.0105	.0141	.0155	.0154	.0134	.0128	.0143	.0119	.0141
11	Georgia	.4164	.3828	.3573	.3947	.4580	.4989	.5811	.5935	.4542
12	Idaho	.0019								
13	Illinois	27.3028	30.4346	30.7068	32.8357	38.4340	36.9209	37.8314	40.5274	34.9390
14	Indiana	6.6239	5.1903	6.2607	5.4489	4.8989	6.7585	6.7551	6.9264	6.2247
15	Iowa	2.9739	2.7219	3.0954	2.3574	2.2040	1.9989	1.1336	1.1205	1.1401
16	Kansas	.0841	.0998	.1375	.0872	.0508	.0432	.0535	.0474	.0663
17	Kentucky	22.2241	19.7213	20.3207	16.1354	17.8102	20.2911	18.2960	16.5830	21.8172
18	Louisiana	.1930	.2081	.2071	.1892	.2234	.2147	.1941	.1269	.1506
19	Maine	.0344	.0356	.0384	.0276					
20	Maryland	2.4752	2.1535	1.5402	2.0766	2.1177	2.3692	1.6079	1.4141	1.6737
21	Massachusetts	1.5798	1.5892	1.3836	1.6105	1.7314	1.4458	1.2351	1.1683	1.0461
22	Michigan	.2083	.2323	.2440	.2581	.2161	.2079	.2046	.1550	.2083
23	Minnesota	.1400	.1565	.1616	.1533	.1133	1.2470	3.2023	2.6794	1.9086
24	Mississippi	.0414	.0434	.0371	.0320					
25	Missouri	4.0219	3.9816	4.3696	4.8819	4.0563	3.0717	2.7058	2.1198	3.2846
26	Montana	.0938	.0780	.0739	.0808	.0882	.0879	.0948	.0610	.0968
27	Nebraska	1.7747	2.6604	2.1235	3.2539	3.6342	2.6557	3.3145	3.6330	5.0650
28	Nevada	.0017	.0376	.0350	.0375					
29	New Hampshire	.0850	.0903	.0729	.0871	.1077	.1072	.1001	.0658	.0954
30	New Jersey	.6979	.9837	.6983	1.1913	.8416	.7654	.6060	.5585	.8137
31	New Mexico	.0686	.0760	.0693	.0692	.0619	.0567	.0526	.0304	.0305
32	New York	3.4255	3.8456	3.6898	3.9435	3.7706	3.7739	3.3421	2.9523	3.6715
33	North Carolina	.7514	.8357	.7010	.7373	.7861	.7993	.8939	.8771	.7897
34	Ohio	13.1851	13.3825	13.5257	14.3611	11.5085	9.7187	10.2308	10.8956	8.5807
35	Oregon	.0793	.0791	.0705	.0881	.0938	.0984	.1141	.1112	.1240
36	Pennsylvania	4.3209	4.1152	4.2533	3.9235	3.7114	3.8204	4.1131	3.9354	4.3044
37	Rhode Island	.0492	.0565	.0536	.0526					
38	South Carolina	.0821	.0917	.0908	.0934	.0962	.0686	.0788	.0659	.0614
39	Tennessee	1.4657	1.3710	1.2722	1.2684	1.1552	1.1127	1.0655	1.2126	1.1188
40	Texas	.1371	.1357	.1348	.1344	.1233	.1228	.1304	.1085	.1348
41	Utah	.0009								
42	Vermont	.0165	.0177	.0190	.0178					
43	Virginia	.4211	.4548	.4511	.4267	.3659	.3347	.3295	.3249	.3549
44	Washington	.0023								
45	West Virginia	.4047	.4127	.3051	.3260	.2714	.3858	.3176	.2033	.2370
46	Wisconsin	1.1959	1.4151	1.3786	1.3860	1.0162	.8782	.8166	.7170	.7323
47	Wyoming	.0004								
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Note.—The following example is given as an illustration of the use that can be made of Table C in connection with Table E in ascertaining the collections, approximately, for each State and Territory, on spirits, tobacco, fermented liquors, etc., for any year from 1864 to 1892, when such information is desired and a report for that year is not at hand. In the calculation of the percentages there is always a remainder. Hence in reversing the process and multiplying the per cent. (quotient) by the divisor, the product will not equal the dividend exactly, but it will be so near to it as to answer most practical purposes.

The per cent. of spirits for Illinois in 1885 was .304346. (See p. 246, Rep. 1890.) The total collections on spirits in the United States that year were $67,511,208.63. (See p. 333, Rep. 1890.) $67,511,208.63 × .304346 = $20,546,766.30. The actual collections were $20,546,765.19 (see p. 27, Rep. 1885), showing a difference of only $1.11 between the actual collections and the collections as obtained by calculation.

Percentages of Receipts, etc.—Continued.

TOBACCO. Fiscal years ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
		.0128	.2225	.3472	.1104	.0675	.0602	.2275	.1394	.0818	.0769	1
			.0005	.0001	.0019	.0019	.0027	.0041	.0070	.0092	.0080	2
		.0092	.0081	.0038	.0320	.0500	.0613	.0700	.0751	.0800	.0970	3
.5109	1.0594	4.0884	4.6071	4.6263	3.8890	3.1393	3.1928	2.9850	2.0050	1.7099	1.8644	4
.0002	.0001	.0001	.0316	.0420	.0199	.0188	.0097	.0144	.0255	.0326	.0310	5
.5096	.6836	.7895	.7198	.5939	.6900	.5682	.4771	.4653	.4771	.4624	.4466	6
				.0003	.0029	.0019	.0024	.0025	.0043	.0064	.0050	7
.8173	.6711	1.3358	1.0713	.9828	.4652	.7911	.8303	.9549	1.0436	.9866	.8833	8
.0449	.0703	.0628	.0538	.0542	.0896	.0719	.0774	.0873	.0955	.0973	.0903	9
			.0008	.0022	.0361	.1477	.1781	.2151	.3601	.3498	.4458	10
		.0146	.3031	1.1343	.6428	.8769	.6953	.6342	.7124	.5210	.4512	11
		.0006	.0001		.0084	.0182	.0050	.0040	.0053	.0046	.0046	12
3.7028	3.5441	5.2410	5.8924	5.7042	6.2387	6.2186	6.8321	5.9107	5.7066	6.6506	7.0311	13
1.6957	1.3212	1.1753	.7781	.9173	1.2257	.8565	.8889	.9434	.9162	.9355	.9648	14
.2342	.5899	.2801	.3628	.4998	.9719	.7806	.7128	.8273	.8767	1.0835	1.1965	15
.0089	.0457	.0365	.0583	.0386	.0771	.0781	.0906	.1147	.1163	.1427	.1298	16
18.3743	8.8958	7.7879	7.0627	5.8296	4.6136	4.0269	4.4321	4.4296	4.3641	4.7347	4.6285	17
.3321	.7060	.8775	1.9817	1.4123	1.9054	3.2019	2.5712	1.8661	1.3145	.9396	.7532	18
.1916	.1247	.0976	.3594	.4370	.1430	.0960	.0901	.0886	.1291	.1378	.1218	19
5.2294	5.0498	3.9395	4.7472	4.1902	4.2645	4.9643	4.5993	4.5953	3.2560	2.9826	3.1480	20
1.9470	1.7721	2.1918	2.8002	2.5457	2.2924	1.7308	1.6635	1.6478	1.5632	1.5892	1.4804	21
4.0904	4.4778	4.3478	4.2057	4.4359	4.5090	4.4012	4.1962	4.7161	4.0878	3.7278	3.7099	22
.0087	.0162	.0406	.0404	.0305	.1029	.1216	.0860	.0880	.1114	.1301	.1432	23
			.0001		.0224	.0523	.0563	.0514	.0783	.0720	.0605	24
15.9464	11.7129	10.8390	8.8943	8.5094	6.9828	5.9777	6.2747	5.8741	4.9526	5.2722	5.4065	25
			.0001		.0072	.0354	.0122	.0065	.0069	.0091	.0072	26
	.0031	.0033	.0029	.0103	.0326	.0441	.0408	.0451	.0631	.0716	.0820	27
.0035	.0036	.0043	.0019	.0002	.0191	.0259	.0104	.0132	.0141	.0151	.0143	28
.0705	.0871	.0888	.0702	.0620	.0827	.0629	.0688	.0682	.1163	.1020	.1035	29
1.3427	2.1344	2.0771	1.9478	1.8497	1.9151	1.6248	1.6606	1.8519	2.0995	2.2807	3.5414	30
				.0067	.0122	.0111	.0101	.0085	.0118	.0117	.0099	31
25.2422	29.6279	31.0267	30.3183	30.1435	27.8634	25.2702	25.6257	26.4263	23.9837	23.4429	20.4801	32
		.0162	.1275	1.4088	1.4308	3.1384	2.5658	2.7820	3.1370	3.6554	3.7349	33
9.7261	12.1760	10.5294	9.7320	9.9034	9.3570	7.5297	7.5762	8.0332	7.9826	9.1245	9.3436	34
.0087	.0116	.0060	.0894	.1859	.1813	.0898	.0513	.1343	.0838	.0211	.0192	35
7.8318	12.9570	9.8709	9.7364	8.7326	10.1603	8.1595	8.3409	8.3614	7.6403	7.4360	6.8674	36
.2683	.3101	.2481	.2698	.1862	.2132	.1626	.1688	.1817	.1883	.1838	.1639	37
		.0235	.0183	.0710	.0916	.0788	.0696	.0829	.1105	.1123	.1169	38
.0551	.1889	.0519	.2496	.5613	.3089	.2625	.2737	.3549	.2737	.3520	.3716	39
		.0030	.0245	.1084	.0719	.1006	.1061	.1457	.1650	.1996	.1645	40
		.0021		.0146	.0107	.0136	.0049	.0054	.0120	.0183	.0150	41
.0257	.0359	.0220	.0236	.0143	.0457	.0367	.0393	.0539	.0700	.0790	.0676	42
.0731	.1100	1.4513	1.5098	2.2688	6.5124	12.9765	12.9959	11.7974	19.0978	17.1568	18.8712	43
.0003	.0012	.0010	.0014	.0011	.0043	.0066	.0046	.0089	.0058	.0080	.0061	44
.6265	.4798	.4597	.3936	.5438	.6433	.6365	.6977	.8178	.7857	.7324	.6089	45
1.0811	1.1327	.9553	1.3109	1.5898	1.6980	1.4682	1.5787	2.0012	1.7253	2.2435	2.2284	46
					.0007	.0057	.0028	.0022	.0037	.0043	.0041	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—										Tobacco. Fiscal years ended June 30—							Fermented liquors. Fiscal years ended June 30—					
		1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1864.	1865.	1866.	1867.	1868.	
1	Alabama	.0799	.0699	.0790	.0794	.0919	.0963	.0910	.0683	.0922	.0859	.1059	.1081	.1153	.1124	.1104	.0656	.0545			.0097	.0130	.0152	1
2	Arizona	.0099	.0105	.0129	.0166	.0174	.0159	.0137	.0092	.0010												.0027	.0106	2
3	Arkansas	.0469	.0499	.0665	.0860	.1074	.1043	.1094	.0732	.1055		.1073	.1006	.0997	.1010	.1026	.0610	.0286			.0108	.0038	.0099	3
4	California	2.0808	1.8595	1.9119	1.8630	1.9324	2.0873	2.3062	2.3482	2.3519	.0966	1.8399	1.7786	1.7576	1.5789	1.3181	1.2216	1.1297	2.4532	2.2458	1.8147	2.6254	2.9949	4
5	Colorado	.0324	.0390	.0443	.0539	.0739	.0794	.0783	.0594	.0910	2.1184	.1240	.1615	.1733	.1692	.1726	.1507	.1471	.0478	.0478	.0369	.0497	.0616	5
6	Connecticut	.4289	.3848	.3900	.3814	.4434	.4321	.4359	.4373	.4352	.1086	.4194	.4113	.5296	.4956	.4567	.4155	.4333	.5145	.6590	.5167	.6770	.6441	6
7	Dakota	.0057	.0101	.0140	.0182	.0279	.0293	.0338	.0369	.0057	.4108											.0003	.0129	7
8	Delaware	.9362	1.0442	1.0944	.8348	.6407	.6129	.6032	.6013	.6371		.7144	.6748						.0303	.0358	.0258	.0417	.0758	8
9	Dist. Columbia	.0887	.0174								.6823								.4333	.5207	.4049	.3495	.3212	9
10	Florida	.3992	.3649	.4174	.4630	.4920	.5562	.5494	.5412	.6516		.8095	1.0353	1.1068	1.2945	1.3579	1.4707	1.4358						10
11	Georgia	.3846	.2333	.1546	.1720	.1908	.1771	.1520	.1200	.1630	.7889	.1535	.1981	.1656	.1397	.1239	.0566	.0364			.0109	.0483	.0527	11
12	Idaho	.0038	.0030	.0035	.0049	.0052	.0066	.0085	.0067	.0005	.1476										.0153	.0450	.0557	12
13	Illinois	7.4279	6.8598	7.0583	6.6178	6.4142	6.1881	6.0535	6.0120	5.4142	4.9481	4.8066	4.4084	4.1589	3.9463	4.0505	4.4279	4.6928	7.0485	7.4385	8.2349	8.4201	8.7149	13
14	Indiana	.8937	.7419	.7733	.7451	.8524	.8448	.8295	.7480	.7230	.6793	.6343	.6515	.6729	.6876	.6790	.6491	.6975	2.1337	2.8562	2.5099	2.3226	2.5299	14
15	Iowa	1.1615	1.0113	.9087	.7887	.7675	.7273	.7429	.7195	.7635	.7870	.7254	.6803	.6948	.6612	.6477	.6534	.7007	.9363	1.1672	1.4000	1.7042	1.9204	15
16	Kansas	.1308	.1345	.1625	.1957	.2575	.2617	.2654	.2540	.2858	.3099	.3134	.3407	.3285	.2856	.2683	.2038	.2135	.1795	.2430	.2395	.3134	.3476	16
17	Kentucky	5.0386	4.6543	4.3553	4.7119	4.3415	3.7012	3.8633	4.2646	4.7911	4.8561	5.1872	5.0113	4.9817	4.8521	5.2985	5.1703	4.9979	1.3519	1.7420	1.7786	1.5272	1.4174	17
18	Louisiana	.8397	1.0413	.9314	.9254	1.0838	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937	1.0572	1.0211	1.0173	.9805	1.0788	1.1315	.6698	.6268	.4863	.7234	18
19	Maine	.1114	.1093	.1156	.1178	.1338	.1197	.1081	.0895	.1051	.1041	.1011	.0935						.0715	.0556	.0896	.0900	.0526	19
20	Maryland	3.4035	3.1888	3.2137	3.0420	3.1464	3.2656	3.2248	3.4265	3.2874	3.4644	3.4007	3.3218	4.3141	4.3392	3.9822	3.6383	3.2721	2.9060	2.6478	2.2459	2.2010	2.4255	20
21	Massachusetts	1.5970	1.6826	1.7308	1.5558	1.5682	1.3755	1.3996	1.3031	1.3809	1.3977	1.4437	1.3266	1.2299	1.1351	1.0970	1.0833	1.1526	4.2957	4.0001	7.3731	4.5593	4.6912	21
22	Michigan	3.7848	3.2736	2.9793	3.0269	2.8795	2.9683	3.0531	3.0889	3.3224	3.7508	3.8497	3.7969	3.5685	4.0061	4.3221	4.5270	4.6354	1.7011	2.5029	2.1438	2.3440	2.3903	22
23	Minnesota	.1537	.1506	.1918	.2152	.2787	.2988	.3366	.3586	.4093	.4299	.4406	.4235	.4138	.4497	.4561	.4568	.4932	.3588	.4217	.5722	.7393	.8386	23
24	Mississippi	.0524	.0519	.0563	.0565	.0719	.0664	.0599	.0373	.0555	.0516	.0559	.0541								.0005	.0079	.0075	24
25	Missouri	4.7689	4.6540	4.8758	5.2847	6.1550	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9535	11.7842	12.1482	11.9896	12.1477	11.4591	5.0724	5.9512	5.2305	4.5099	4.3061	25
26	Montana	.0060	.0059	.0076	.0078	.0096	.0110	.0154	.0153	.0428	.0273	.0285	.0298	.0486	.0581	.0693	.0523	.0485		.0222	.0440	.0443	.0640	26
27	Nebraska	.0892	.0895	.1041	.1262	.1516	.1317	.1289	.1266	.2093	.2337	.2563	.2817	.2950	.3058	.2850	.2229	.2276	.0578	.0692	.0673	.0926	.1591	27
28	Nevada	.0159	.0137	.0147	.0156	.0159	.0129	.0106	.0067	.0005	.0197	.0198	.0194						.2241	.1754	.0830	.1170	.1606	28
29	N. Hampshire	.0767	.0772	.0762	.0701	.0815	.0791	.0655	.0629	.0745	.0672	.0650	.0608	.2018	.1926	.1877	.1393	.1522	.9787	.9617	.8405	1.2067	1.0268	29
30	New Jersey	7.3686	9.6475	10.4912	9.3454	8.3892	8.6824	8.6639	9.5198	7.9921	7.9305	8.8008	8.8327	7.3238	7.7247	6.7032	6.4077	6.3136	5.8708	5.8872	5.8727	6.4653	6.4367	30
31	New Mexico	.0085	.0073	.0067	.0079	.0133	.0186	.0194	.0153	.0240	.0230	.0209	.0188	.0193	.0214	.0192	.0044	.0021	.0101	.0130	.0076	.0132	.0110	31
32	New York	17.6030	17.3993	18.6653	18.7889	19.9762	20.0071	20.5446	21.0306	19.9776	19.4629	18.7459	17.6281	17.3143	16.5206	16.1146	16.6265	17.3377	34.5749	31.1096	30.2904	30.7275	29.6859	32
33	North Carolina	3.5820	3.6060	3.8282	5.2261	4.7325	4.2969	4.9088	4.3043	4.5035	4.2211	4.4850	4.8320	5.3167	5.8530	5.9371	5.3210	5.3307			.0011	.0008	.0031	33
34	Ohio	8.9790	8.7464	8.6714	8.5771	8.3132	8.1342	7.0311	6.6504	6.7177	7.3329	6.7929	8.3760	7.6810	7.2412	8.1667	8.2187	8.0750	9.5626	9.7297	10.1165	9.0690	10.0553	34
35	Oregon	.0208	.0224	.0270	.0319	.0379	.0359	.0347	.0321	.0615	.0568	.0579	.0610	.0838	.1235	.1695	.1336	.1016	.0821	.0601	.1036	.1022	.1353	35
36	Pennsylvania	6.8850	6.5463	7.0033	7.3831	8.5482	8.7535	8.9584	9.0294	9.9086	10.0636	10.3343	10.7450	11.0228	10.7386	11.0213	12.3302	13.3987	13.7961	14.3874	13.0480	14.2698	12.6797	36
37	Rhode Island	.1476	.1399	.1578	.1524	.1577	.1499	.1354	.1237	.1391	.1342	.1451	.1302						.2802	.2350	.2124	.1978	.1879	37
38	South Carolina	.0994	.0941	.1010	.0865	.0899	.1006	.0909	.0666	.0761	.0729	.0758	.0736	.0690	.0621	.0580	.0208	.0216			.0001	.0136	.0213	38
39	Tennessee	.2770	.3985	.3743	.3602	.3331	.3201	.3551	.3182	.3891	.3864	.3998	.4267	.5077	.5720	.6260	.5020	.4745	.1099	.6529	.4261	.2411	.2235	39
40	Texas	.1679	.1818	.1926	.2036	.2155	.2046	.1875	.1557	.1985	.1898	.1826	.1851	.1805	.1853	.1922	.1138	.0918			.1186	.1693	.1900	40
41	Utah	.0149	.0139	.0150	.0160	.0155	.0142	.0140	.0111	.0010									.0075	.0148	.0119	.0208	.0197	41
42	Vermont	.0574	.0515	.0582	.0546	.0592	.0598	.0577	.0578	.0629	.0607	.0582	.0541						.0493	.0562	.0439	.0524	.0599	42
43	Virginia	17.4672	18.1625	15.3284	15.2284	13.8056	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327	9.6164	9.4346	9.4095	8.7629	8.1319	.1087	.0934	.0871	.1188	.1585	43
44	Washington	.0064	.0074	.0079	.0083	.0103	.0120	.0118	.0098	.0015									.0349	.0521	.0311	.0458	.0392	44
45	West Virginia	.5048	.5594	.5822	.5635	.6434	.6438	.6161	.6341	.7157	.7564	.7271	.7673	.9095	1.2491	1.4385	1.6021	1.4840	.6600	.5111	.4818	.4132	.2880	45
46	Wisconsin	2.6663	2.5846	2.7411	2.4853	2.4228	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209	2.2574	2.2929	2.1517	2.1620	2.1495	2.9263	2.7639	2.7613	3.4682	3.7745	46
47	Wyoming	.0055	.0045	.0045	.0044	.0045	.0046	.0047	.0032	.0002														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	100.0000	

C.—Comparative Table showing the Percentages of Receipts, etc.—Continued.

	States and Territories.	Fermented Liquors. Fiscal years ended June 30—									
		1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.
1	Alabama	.0119	.0151	.0118	.0156	.0124	.0133	.0082	.0130	.0074	.0042
2	Arizona	.0066	.0100	.0058	.0150	.0126	.0096	.0102	.0116	.0128	.0201
3	Arkansas	.0040	.0042	.0013	.0015	.0068	.0034	.0036	.0059	.0046	.0093
4	California	2.9072	3.2009	2.7638	2.4613	2.4330	2.8739	3.5066	3.7074	3.9125	3.6880
5	Colorado	.0500	.0784	.1137	.1325	.1867	.2445	.2862	.2640	.2401	.2509
6	Connecticut	.6599	.7229	.7248	.7201	.6186	.6389	.6336	.7164	.7121	.6023
7	Dakota	.0182	.0063	.0156	.0140	.0163	.0233	.0264	.0360	.0445	.0634
8	Delaware	.0868	.0630	.0503	.0510	.0739	.0720	.0650	.0705	.0803	.0811
9	Dist. Columbia	.2614	.2115	.1897	.1938	.2257	.2973	.2550	.2975	.0914	
10	Florida			.0019	.0015	.0040	.0021	.0012	.0031	.0024	
11	Georgia	.0819	.0814	.0884	.0697	.0820	.0717	.0737	.0708	.0914	.0044
12	Idaho	.0466	.0323	.0297	.0199	.0180	.0146	.0153	.0144	.0142	.0724
13	Illinois	7.8326	7.1245	6.5445	6.2241	5.8131	6.1604	6.0784	6.0186	5.7155	.0185
14	Indiana	2.2955	2.1478	2.1328	2.0549	2.0303	2.0236	2.1148	2.0398	1.8237	5.7526
15	Iowa	2.0362	1.8071	1.5994	1.5933	1.7016	1.9959	2.2002	2.1418	1.8588	1.8233
16	Kansas	.3390	.3489	.3681	.3320	.3262	.3449	.3032	.2831	.2768	1.9422
17	Kentucky	1.1452	1.1156	1.2062	1.2714	1.2762	1.3456	1.3164	1.1847	1.1279	.2862
18	Louisiana	.6482	.7905	.7492	.6009	.5393	.4738	.3553	.3935	.4161	1.2395
19	Maine	.1022	.0670	.1230	.0908	.1009	.1540	.1507	.1313	.0847	.4114
20	Maryland	2.2171	2.1249	2.1691	2.1579	2.2404	2.2688	2.1762	2.0970	2.3106	.0214
21	Massachusetts	4.8757	5.0223	7.1543	7.0265	6.8523	5.5764	5.4839	5.3135	5.3784	2.3063
22	Michigan	2.4601	2.2326	2.0736	2.1519	2.4040	2.3030	2.2919	2.3788	2.2163	5.9354
23	Minnesota	.8366	1.0433	.9375	.9388	1.0207	1.0796	1.0829	1.1055	1.0797	2.1277
24	Mississippi	.0322	.0075	.0112	.0115	.0190	.0150	.0163	.0075	.0031	1.1691
25	Missouri	4.0149	4.1088	4.4968	4.5744	4.4362	4.4913	4.4409	4.4570	4.9598	.0102
26	Montana	.0525	.0819	.0719	.0443	.0457	.0593	.0605	.0550	.0507	5.2093
27	Nebraska	.2155	.2546	.2150	.2204	.2435	.2805	.2756	.2971	.2837	.0624
28	Nevada	.1448	.1573	.1590	.1606	.1711	.1538	.1678	.1848	.1565	.3216
29	N. Hampshire	1.3159	1.2261	1.0223	1.2455	1.3387	1.2208	1.5561	1.4724	1.2907	.1483
30	New Jersey	6.8817	6.9512	7.0039	6.9438	6.4960	6.0906	5.5173	5.5875	5.3606	1.2046
31	New Mexico	.0236	.0214	.0141	.0128	.0156	.0140	.0207	.0166	.0143	5.0014
32	New York	31.7290	32.1130	31.6556	31.9670	32.0427	32.1255	32.5258	32.6437	34.3457	.0112
33	N. Carolina	.0023	.0035	.0011	.0006	.0034	.0032	.0073	.0058	.0054	34.3082
34	Ohio	9.4274	9.4019	9.1980	9.0471	9.3461	9.4603	9.4948	9.4000	8.9016	.0049
35	Oregon	.1283	.1382	.1076	.1003	.0959	.0987	.1057	.1189	.1323	9.4138
36	Pennsylvania	12.7926	12.9541	12.8512	12.6137	12.4029	12.0378	11.0199	11.1618	10.7606	.1582
37	Rhode Island	.1611	.2071	.1833	.2193	.2221	.2864	.2647	.3143	.3433	10.0664
38	South Carolina	.0166	.0251	.0215	.0243	.0285	.0292	.0267	.0200	.0144	.3707
39	Tennessee	.1436	.1544	.1036	.0861	.0907	.0640	.0395	.0275	.0246	.0130
40	Texas	.1243	.1396	.1458	.2234	.2158	.2233	.2436	.2699	.2396	.1224
41	Utah	.0401	.0282	.0241	.0432	.0921	.1029	.1042	.1031	.1034	.1936
42	Vermont	.0449	.0348	.0258	.0411	.0387	.0354	.0314	.0250	.0171	.0966
43	Virginia	.1614	.1400	.1116	.1366	.1336	.1278	.1777	.1923	.1756	.0248
44	Washington	.0388	.0433	.0546	.0652	.0643	.0692	.0758	.0918	.0953	.1526
45	West Virginia	.2625	.2459	.2369	.2685	.2732	.2793	.3092	.2864	.2502	.0982
46	Wisconsin	3.3487	3.2898	3.2177	3.7945	4.1651	4.7143	5.0463	4.9211	4.9084	.2424
47	Wyoming	.0044	.0218	.0129	.0174	.0241	.0268	.0393	.0423	.0549	4.8876
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	.0486
											100.0000

	Fermented Liquors. Fiscal years ended June 30—											
	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.
1	.0041	.0052	.0054	.0049	.0059	.0056	.0151	.0410	.0665	.0669	.0867	.1302
2	.0224	.0215	.0433	.0367	.0282	.0024						
3	.0055	.0050	.0047	.0038	.0068	.0045	.0050	.0050	.0052	.0036	.0068	.0065
4	3.5064	2.9106	2.9554	2.6171	2.6488	2.6433	2.6705	2.5726	2.5801	2.7121	2.9911	2.7197
5	.3367	.4545	.5260	.5409	.5557	.5688	.5535	.5263	.5621	.6146	.6857	.6974
6	.5585	.5698	.5630	.6668	.7291	.7402	.6891	.6448	.6780	1.0870	1.0859	1.0908
7	.0616	.0596	.0742	.1192	.1718	.0286						
8	.0796	.0784	.0873	.0870	.0913	.0992	.1067	.1074	.1286			
9												
10	.0026	.0046	.0112	.0135	.0083	.0036	.0040	.0033	.0026	.0016	.0025	.0044
11	.0970	.0992	.0604	.0383	.0741	.0753	.0637	.0598	.0180	.0313	.0727	.1433
12	.0182	.0234	.0199	.0286	.0300	.0052						
13	5.7638	5.9784	6.1795	6.1762	6.0840	6.0844	6.2735	6.5466	7.2902	7.7298	7.9945	8.2515
14	1.8021	1.9653	2.0134	1.9733	1.8831	1.8562	1.8904	1.8811	1.9025	1.9430	1.9406	1.9017
15	1.8075	1.8505	1.8588	1.7562	1.5631	1.3986	.9404	.9946	.8305	.6881	.4393	.3817
16	.2821	.2759	.1915	.1609	.1587	.1525	.1142	.1072	.0833	.0723	.0469	.0364
17	1.3541	1.3501	1.3474	1.3097	1.2335	1.2706	1.3005	1.2778	1.2485	1.2256	1.1689	1.1823
18	.4381	.4271	.3738	.3316	.3467	.4503	.4792	.5065	.5361	.5183	.5919	.7338
19	.0231	.0141	.0185	.0185	.0167	.0129	.0095	.0117	.0083			
20	2.1412	2.0034	2.0569	2.0559	2.0546	2.1332	2.2232	2.2754	2.3108	2.5586	2.6091	2.4867
21	5.2906	5.0621	5.1504	4.9219	4.8442	4.5236	4.6026	4.6577	4.3356	4.1156	3.9786	3.4298
22	2.1867	2.2331	2.1463	2.0004	1.9720	2.1525	2.0786	2.1531	2.1212	2.1564	2.1061	2.0679
23	1.1395	1.1945	1.3200	1.3072	1.4299	1.5322	1.4916	1.5217	1.4794	1.2951	1.2950	1.2475
24	.0130	.0133	.0139	.0151	.0193	.0214	.0200	.0222	.0173			
25	5.4034	5.5469	5.7565	5.9580	5.8319	5.9455	5.8903	5.7343	6.0656	6.2673	6.5820	6.7652
26	.0678	.0723	.0810	.0941	.1020	.2322	.1658	.1619	.1573	.2870	.3125	.2900
27	.3131	.3439	.3396	.3341	.3338	.5293	.6093	.6845	.7456	.7192	.7352	.6216
28	.1536	.1305	.1108	.0811	.0672	.0132	.1390	.1626	.1686			
29	1.2068	1.3829	1.4249	1.4903	1.5200	1.6875	1.6579	1.5770	1.3684	1.3927	1.3597	1.4196
30	4.8289	4.7884	4.6457	4.7568	4.7707	4.7369	4.9372	5.0622	5.2131	5.3135	5.4033	5.5067
31	.0081	.0076	.0096	.0173	.0225	.0504	.0516	.0557	.0415	.0393	.0417	.0370
32	34.9563	33.9701	33.4933	32.8833	32.9821	32.6246	33.1998	33.1246	32.2632	32.0051	31.9026	30.8098
33	.0049	.0064	.0063	.0084	.0114	.0102	.0093	.0088	.0073	.0068	.0053	.0049
34	9.2083	9.2075	9.0769	9.1982	9.0975	8.9679	8.7161	8.5060	8.6046	8.8427	8.3312	8.6357
35	.1726	.1861	.2010	.1707	.1696	.2811	.2790	.2995	.3299	.3590	.4666	.6508
36	9.8708	10.1324	9.8783	10.3213	10.4161	10.5267	10.3758	10.2664	10.3008	10.0457	9.4263	10.0414
37	.3933	.4183	.4141	.4222	.3937	.3082	.2906	.2710	.3081			
38	.0073	.0257	.0635	.0642	.0549	.0520	.0519	.0747	.0706	.0526	.0422	.0368
39	.0803	.0787	.0757	.0634	.0381	.0425	.0588	.1174	.1449	.1615	.1940	.2504
40	.1419	.1164	.0954	.0954	.0979	.1181	.1933	.2483	.2633	.2844	.3041	.3341
41	.1218	.1106	.1268	.1134	.1396	.0200						
42	.0210	.0157	.0131	.0106	.0095	.0081	.0084	.0071	.0056			
43	.1475	.1408	.1455	.1569	.1552	.1543	.1658	.1805	.1689	.2034	.1925	.1907
44	.0925	.0825	.1091	.1011	.1252	.0263						
45	.2285	.2584	.2621	.2857	.2975	.3405	.3492	.3595	.4196	.4185	.4071	.4350
46	5.5939	6.3339	6.6007	7.1537	7.3835	7.5546	7.3196	7.1222	7.1193	6.7814	7.1914	7.4617
47	.0460	.0444	.0491	.0361	.0333	.0048						
	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.	Fermented Liquors.		Oleomargarine.						Penalties, etc., collected.	
		Fiscal years ended June 30—		Fiscal years ended June 30—						Fiscal years ended June 30—	
		1891.	1892.	1887.*	1888.	1889.	1890.	1891.	1892.	1864.	1865.
1	Alabama	.1376	.1250	.1847	.0701	.2896	.4487	.2085	.5009		
2	Arizona										
3	Arkansas	.0036	.0042	.7181	.2245	.5191	.1717	.1032	.2033		
4	California	2.5300	2.5129			.0027	.0789	.1102	.0809		
5	Colorado	.6851	.6514	2.0193	.8276	.4290	.6152	.5889	.5442	3.9251	7.4982
6	Connecticut	1.1251	1.1508	1.8125	17.6754	17.1792	14.9659	11.2793	8.3943	.3059	.0072
7	Dakota									.4248	.1587
8	Delaware			.0897							
9	Dist. Columbia									.0836	.0183
10	Florida	.0040	.0049	.0594	.0371	.1382	.1028	.2035	.4768	.4621	.9943
11	Georgia	.1892	.1713	.0956	.0764	.0116	.0087	.0742	.3260		
12	Idaho										
13	Illinois	8.7272	9.1935	36.7508	46.3617	45.3413	56.3192	59.3784	52.8833	3.4473	8.3394
14	Indiana	1.8678	1.8620	7.9317	9.6151	9.5953	8.594	.2893	.5451	1.5256	1.3213
15	Iowa	.3938	.4082	.0365	.0435	.0288	.0051	.0197	.0965	.9368	.4897
16	Kansas	.0306	.0680	4.4992	4.7030	5.4745	6.5555	7.5403	11.2894	.4797	.1122
17	Kentucky	1.1639	1.0774	1.0490	.7260	.5632	.6662	.5171	.5256	1.8385	1.9967
18	Louisiana	.7399	.8213	.3013	.1991	.3511	.3424	.2696	.3206	3.0558	3.7546
19	Maine			.0674						.4487	.3479
20	Maryland	2.3820	2.4745	.2320	.1183	.1561	.0987	.0437	.1444	2.0091	9.7559
21	Massachusetts	3.3060	3.5211	7.4158	4.8980	4.5333	3.6821	1.7095	1.2089	10.9760	9.7172
22	Michigan	2.0573	2.0821	2.9298	2.6878	2.6069	2.2429	.7325	1.9003	.8711	1.0736
23	Minnesota	1.2698	1.2401	.1175				.1058	.2936	.1368	.2485
24	Mississippi			.0149							
25	Missouri	6.6521	6.3543	1.0464	1.7018	1.3638	2.0835	3.2012	3.9247	6.8003	5.4134
26	Montana	.2806	.2818	.6205	.2828	.4867	.3955	.4117	.5078		
27	Nebraska	.5265	.5104	.4052	.1016	.3441	.1582	.2740	3.5940	.0135	.0044
28	Nevada			.1376						.1851	.5908
29	N. Hampshire	1.2636	1.3617	.1849	.2877	.1548	.1831	.0571	.0848	.7016	.4052
30	New Jersey	5.3549	5.5888	.8646	.2386	.6750	.3174	.3138	.3813	1.2796	1.8691
31	New Mexico	.0293	.0314	.4222	.1192	.0139	.0130	.0030	.0284	.0062	.0207
32	New York	30.0459	29.7231	6.9817	.2381	.0747		.0312	.1988	38.8768	28.1369
33	N. Carolina	.0045	.0079	.0061		.0022		.0096	.0597		
34	Ohio	8.7112	8.3443	4.1033	5.4496	6.4927	6.4499	5.8206	5.4504	4.3867	5.8484
35	Oregon	.7780	.7468		.1338	.3221	.2803	.4084	.8112	.0040	.0183
36	Pennsylvania	10.3023	10.0917	4.8789	1.9387	1.4302	1.5924	5.1529	2.9994	13.8350	9.0784
37	Rhode Island			11.6411						.5548	.4240
38	S. Carolina	.0336	.0234			.0009		.0136	.0973		
39	Tennessee	.3002	.3131	.7050	.3263	.2746	.4123	.3150	.4274		1.0657
40	Texas	.3667	.4719	.6155	.3467	.4531	.3612	.3388	.5758		
41	Utah										.0435
42	Vermont									.4273	.0801
43	Virginia	.2088	.2021	.1007	.0285	.0886	.0132	.0913	.2778	.0275	.1187
44	Washington									.0072	.1096
45	West Virginia	.4495	.4216	.0431	.0106	.0309	.1539	.1906	.1798	.4075	.1029
46	Wisconsin	8.0785	8.1570	.9180	.5124	.5718	.4227	.1945	.5773	1.5650	.8362
47	Wyoming										
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

*Last eight months of fiscal year 1887.

Percentages of Receipts, etc.—Continued.

Penalties, etc., collected.												
Fiscal years ended June 30—												
1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	
.0449	.3231	.1552	.1159	.1381	.3384	1.8211	.2894	.6922	1.5176	.6076	.4282	1
	.0246	.0001	.0008	.0112	.0045	.1761	.0443	.0138	.0037		.0274	2
.0352	.0413	.1754	.1210	.2109	.3178	.4743	.3759	.6732	.1888	.2719	.6704	3
9.9154	5.4888	2.1762	1.5316	1.2008	2.0431	.9976	.4737	2.0223	1.6473	1.3088	.3195	4
.1381	.1246	.0886	.0590	.0581	.2022	.0192	.0198	.0878	.2574	.3549	.0247	5
.0998	.6659	.2633	.2197	.7289	.1689	.6715	.1511	.4443	.8009	.0909	.1410	6
		.0075	.0042	.1092	.0205	.0182	.0122	.0225	.0034	.0011	.0090	7
.0392	.0160	.0149	.0100	.0803	.7252	.3476	.3124	.0444	.2234	.2484	.2018	8
.2229	.6716	.0759	.4382	.1723	.2941	.1726	.3348	.0764	.4740	.1177	.0257	9
	.0186	.0700	.0208	.1326	.0924	.0732	.2117	.0767	.1830	.1775		10
.2089	.7968	.2943	.3338	.5362	.3655	.6591	6.7434	.9676	2.0498	1.1207	.5708	11
.0054	.0188	.1590	.1351		.0324	.0133	.0049	.0742			.0075	12
13.4066	7.1979	9.8136	6.5668	14.0783	3.2970	6.1872	4.5964	7.5070	6.3385	6.0357	23.0553	13
1.0296	.9073	.5715	7.5391	.7612	1.7649	3.5250	.6523	1.5381	2.1107	.9964	3.9568	14
.9646	.6427	.6368	1.8921	.6447	.5381	.1743	.5066	1.3220	6.7150	3.8915	2.0271	15
.1153	.0760	.0641	.1489	.1555	.2672	.1261	.1901	.3538	.4287	.2835	.0234	16
2.3253	3.7210	2.8131	3.9784	8.4805	5.3081	4.0655	4.4066	2.8866	3.0759	5.0826	1.1014	17
.2738	1.0924	.9977	.4165	1.0822	.7480	1.1182	.6638	2.7496	1.4345	.2342	.2408	18
.1706	.1638	.5269	.1434	.1426	.1502	.1149	.5683	.1596	.4924	.1651	.0448	19
1.5851	.6091	1.0387	1.5976	2.4456	4.8213	1.4924	4.4954	1.3832	3.0738	.9432	.3450	20
11.3454	8.9277	7.3360	4.0222	9.5454	4.7908	2.9877	2.5443	1.5852	1.7226	1.6520	2.8686	21
.6496	2.9789	3.0980	2.5131	2.4328	1.7339	.2534	.1836	.1521	.2034	.4058	1.5419	22
.0542	.2298	.1116	.2081	.3315	.1026	.1688	.1117	.4044	.2729	.3687	.7245	23
	.0026	.0277	.1426	.0592	.2779	1.6942	.9792	.5816	2.2790	1.6167	.5632	24
2.7233	3.0183	5.7907	7.1265	3.8024	3.1486	2.8573	2.9358	1.5241	3.2878	10.8133	12.0453	25
.0087	.0134	.0010		.0241	.0359	.0362	.0174	.3798	.3467	.0419	.0644	26
.0573	.0087	.0134	.0775	.1054	.0309	.0154	.0837	.4312	2.1713	.4060	.3731	27
.3428	.1084	.0570	.3133	.1121	.3667	.7462	.0251	.1113	.0263			28
.1318	.2057	.1703	2.7179	.3399	.9613	.1098	.1024	.4221	.1027	.0028	.0023	29
1.8610	6.6623	3.5173	1.4542	5.4904	1.2035	1.1702	1.6932	1.1312	.5115	.4979	.6316	30
.0216	.0149	.0350	.0536	.0390	.0719	.0495	.1030	.2847	.0643	.2735	.0661	31
26.9055	31.9165	35.6102	25.6207	21.1786	19.1580	26.4656	29.6692	8.8062	8.2055	8.1144	8.4482	32
.0279	.2194	.6926	3.3159	2.0290	2.2681	1.5113	4.9177	5.0401	4.3559	1.8019	.2967	33
8.4662	5.5342	5.2151	6.9537	6.8686	17.9682	16.0392	8.1989	13.1692	10.8873	1.9180	1.4801	34
.0379	.0360	.0186	.0309	.5850	.0786		.0051	.0275	.1234	.1464	.1475	35
8.7662	13.4652	13.9711	14.7669	8.3931	14.7344	9.2800	6.4878	21.6067	13.4512	11.1419	21.8879	36
.2517	.6517	.5946	.8476	.4141	.3405	.4927	.1004	.0734	.3706	.1011	.2754	37
.0477	.3168	.3714	.4188	.7941	1.0030	.9986	.9476	.8658	2.9204	.6144	.2221	38
6.3317	1.2217	.5572	1.0909	1.2041	3.4309	1.4317	2.5081	4.0299	6.5024	4.6426	2.6312	39
.0479	.1318	.0697	.5379	.3396	1.0876	.4141	.4034	4.3725	3.3807	1.6391	1.5366	40
.0733	.0295	.0363	.0901	.0159	.0151		.1766	.1428	.0185	.1656	.1096	41
.0580	.0780	.0693	.0367	.1393	.8441	.0466	.3207	.0669	.0106	.0515	.0081	42
.0917	.8273	1.2722	.9803	3.4928	3.8749	7.8748	11.1956	11.2342	3.3474	3.7772	.3982	43
.0205	.0232	.0082	.0539	.0393	.0133	.0080	.0265	.0268	.1758	.0298	.0238	44
.1117	.0847	.1533	.1052	.0602	.0628	.7578	.4805	.0416	.1018	.2606	.1785	45
.9857	1.2930	1.2594	1.2486	.3858	.8964	2.3435	.6753	.3156	4.1412	27.5833	10.2845	46
				.0091	.0003		.0541	.0778		.0019		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.	Penalties, etc., collected. Fiscal years ended June 30— 1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	Alabama	1.2220	.6981	3.8446	1.1899	2.1497	.6862	.7780	1.1173	.....	.0256
2	Arizona	.0216	.0137	.0003	.2575	.2296	.0484	.....	.....	.....	.....
3	Arkansas	.2126	.2920	1.3447	.9583	.5599	.8150	.4537	.6999	.6720	.6166
4	California	.6165	2.1445	2.0896	2.5737	3.6248	1.1012	23.7821	1.2899	13.5022	18.0398
5	Colorado	.6659	.6482	.4952	.5839	.9640	.2555	.1296	.6746	.1317	.0178
6	Connecticut	.6097	.4695	2.8172	.7810	1.0248	.2214	.6811	.2824	.2450	1.1885
7	Dakota	.0048	.0559	.3450	.3793	.2692	.1224	.....	.....	.....	.....
8	Delaware	.2265	.4085	.0423	.0983	.1352	.1049	.0003	.....	.....	.0708
9	Dist. Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.0460	.0332	.0973	.1413	.1184	.1227	.0091	.1344	.0003	.0190
11	Georgia	.8767	7.4423	1.4557	2.1494	2.8087	1.7428	1.1547	2.4858	1.4829	4.3615
12	Idaho	.0705	.1161	.0902	.1050	.1300	.1247	.0246	.....	.....	.....
13	Illinois	5.0782	7.2420	5.3457	12.0301	5.7339	5.5626	3.6298	35.2027	3.3937	4.1665
14	Indiana	1.2202	.4335	2.0532	5.1638	17.5059	1.2134	.0779	1.4600	.1729	.6522
15	Iowa	2.2006	4.3396	2.8718	6.1097	2.5679	2.6175	5.5687	2.3438	5.4126	2.6256
16	Kansas	.0532	.2441	.1582	.3410	.5265	.2046	.1335	.0808	.5204	.1546
17	Kentucky	2.9514	4.4085	2.6276	1.6239	2.4342	2.9365	4.5020	4.0015	3.9756	1.5169
18	Louisiana	4.5585	.4381	5.6725	1.8897	5.3995	2.3941	8.4577	1.1320	.7289	.0409
19	Maine	.6180	.9720	.5462	.7575	.8758	.2796	.1404	.2941	.3745	.7478
20	Maryland	.6466	.3013	8.3789	.5840	.5145	15.7296	.0525	.1788	.5769	.0774
21	Massachusetts	3.7419	5.3181	2.7583	2.2569	10.6085	10.0312	1.3038	2.8667	8.9557	3.2095
22	Michigan	1.0951	6.2612	1.9111	1.8151	2.9291	1.6151	1.3738	.8720	2.7567	1.1691
23	Minnesota	.6010	.5927	.4400	.7127	.8739	.5738	.8781	.7046	.2386	.2337
24	Mississippi	2.6753	4.2598	.5790	3.3424	.2464	.1545	.1035	.2553	.7435	.6138
25	Missouri	33.4358	2.6386	2.3987	3.3152	2.4135	7.1951	.7327	2.2630	2.3849	4.4545
26	Montana	.....	.2238	.....	.....	.....	.....	.0346	.2021	.....	.....
27	Nebraska	.6399	.1582	.4394	.3831	1.2085	.3108	.2280	1.1066	.3093	.0549
28	Nevada	.0014	.....	.0652	.0075	.0340	.....	.....	.....	.2369	.4075
29	N. Hampshire	.0638	.0465	.0451	.0445	.1844	.....	.0509	.2623	.....	.2793
30	New Jersey	.4144	.6256	1.4511	1.8677	1.6218	16.2989	.3183	1.3268	8.7631	1.5944
31	New Mexico	.3453	.0047	.0028	.....	.0222	.1844	.3530	.0804	.2152	.0988
32	New York	6.5487	11.1295	22.1070	12.5998	9.2477	12.0491	5.5376	13.5430	24.7687	33.7618
33	North Carolina	3.4236	3.5246	3.2129	4.2771	4.2737	1.9037	2.4386	2.8173	3.7346	4.0440
34	Ohio	6.8513	4.5298	6.9486	6.8490	2.9576	2.4919	2.4892	2.2963	3.4323	2.1716
35	Oregon	.1207	.3918	.1136	.3611	.0681	.2207	.1539	.2021	.1184	1.6486
36	Pennsylvania	8.1563	3.4155	3.9484	13.1768	4.5388	1.5056	18.0749	5.3334	2.1785	2.5181
37	Rhode Island	.6405	.1531	.2398	.3211	.3977	.2162	.2011	.3560	.6405	.2589
38	South Carolina	.5800	.4920	.7020	1.1965	.6009	1.8637	.5268	1.7377	.5874	.3571
39	Tennessee	1.5645	4.1511	3.4483	5.0552	5.0414	3.9059	2.9067	6.8237	3.5150	3.9608
40	Texas	4.1684	2.3553	1.4334	1.7499	1.2430	1.0397	10.8434	2.1836	2.0023	1.3331
41	Utah	.5495	.0301	3.0027	.0456	.0375	.2237	.....	.....	.....	.....
42	Vermont	.1268	.0814	.4235	.3042	.3757	.1835	.1194	.1596	.8966	.4032
43	Virginia	.6614	.7032	.7661	1.0644	1.7025	.6050	.5210	2.0462	1.3189	2.2682
44	Washington	.1422	.1792	.0260	.0004	.1100	.0719	.0052	.....	.....	.....
45	West Virginia	.2327	.4818	1.2124	.5626	1.3245	.3367	.3260	.5082	.8110	.1610
46	Wisconsin	1.3475	17.5458	2.0478	.3139	.3661	.7358	.9038	.6751	.4023	.6166
47	Wyoming	.0025	.0055	.0006	.....	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

	Penalties, etc., collected. Fiscal years ended June 30— 1888.	1889.	1890.	1891.	1892.	Aggregate receipts. Fiscal years ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	
1	.....	.....	.....	.....	.....	.....	.....	1.4253	1.6601	2.4419	.3302	.3555	1
2	.7717	.6923	1.0983	.7906	.3651	.....	.....	.....	.0011	.0079	.0079	.0093	2
3	.....	.....	.....	.....	.....	.....	.....	.0884	.7062	.4818	.1014	.2204	3
4	.4844	.4955	.4589	.0269	.1923	1.5306	2.0009	1.7000	2.7233	3.7388	3.1669	2.7467	4
5	9.0873	6.4375	10.6319	3.4805	10.8030	.0376	.0672	.0519	.0611	.0680	.0427	.0441	5
6	.0015	.....	.0019	.0457	.4307	2.9879	3.3362	3.3238	3.0561	2.5108	1.6364	1.5305	6
7	3.7856	3.0156	2.8907	2.6541	1.4389	.....	.....	.....	.0008	.0058	.0076	.0052	7
8	.....	.....	.....	.....	.....	.3570	.4160	.3496	.3168	.3357	.2972	.2698	8
9	.....	.....	.....	.....	.....	.3341	.3798	.2645	.2838	.2769	.3119	.3070	9
10	.....	.2401	.4525	.1098	.0223	.....	.....	.0339	.2249	.2298	.0501	.0635	10
11	.....	.....	.....	.....	.....	.....	.....	1.4861	1.8085	3.5074	.7064	.6829	11
12	2.9068	4.1588	.5074	.7688	.4920	.....	.....	.0274	.0328	.0544	.0546	.0390	12
13	9.5828	13.0061	7.8793	2.0431	2.7501	9.0370	4.8316	5.3107	4.8818	4.3164	9.1334	10.9599	13
14	.7857	.6468	.6955	1.1556	3.0373	3.1026	2.4459	1.8685	1.6616	1.3365	2.7056	3.0109	14
15	2.3041	4.5837	2.6174	2.6739	3.7702	.5773	.8862	.9365	.8359	.6746	1.0895	.8224	15
16	.2405	.2305	.5706	.1819	.1414	.0597	.1092	.1239	.1481	.1449	.1711	.2048	16
17	12.4496	3.9247	1.0698	2.0254	5.0060	3.6029	2.4641	2.0426	2.1824	2.3619	5.2768	5.9009	17
18	1.3632	4.1491	1.2795	1.2333	1.3735	2.0767	.8698	2.1377	2.5095	2.1833	1.3299	1.7794	18
19	.....	.....	.....	.....	.....	1.1815	1.3286	.9736	.9376	.9096	.4684	.4817	19
20	.6956	.3239	.1488	1.4290	.4713	2.7489	2.7511	2.6760	2.4835	2.4427	3.1795	3.2457	20
21	.4111	1.9811	3.2825	8.9325	31.9975	11.1144	12.8101	12.0681	11.3201	10.1287	6.4830	6.3763	21
22	1.6507	7.3163	1.3901	3.4557	2.9807	1.0966	1.3203	1.2006	1.2542	1.5736	1.8476	1.7421	22
23	1.9574	.6526	.6568	.6670	.2294	.0801	.1303	.1317	.1822	.2102	.2540	.2792	23
24	.....	.....	.....	.....	.....	.....	.....	.2695	1.8471	2.1408	.1357	.1700	24
25	5.7757	3.5634	3.3148	3.4622	4.7120	3.0198	2.7803	2.5833	2.6173	2.8035	3.7026	3.5834	25
26	.2741	.....	.....	.0053	.0364	.....	.0183	.0391	.0312	.0618	.0450	.0618	26
27	.2881	.2138	1.8280	.5132	1.8242	.0245	.0291	.0348	.0435	.0729	.1128	.1841	27
28	.....	.....	.....	.....	.....	.0728	.1461	.0978	.1169	.1763	.1605	.1122	28
29	1.3869	2.4777	1.3572	.5649	1.0081	.9808	1.2910	1.2004	1.1616	1.1078	.4554	.3774	29
30	1.2238	1.5503	.4585	1.9203	.5218	2.8453	3.8502	3.5153	3.1800	3.2496	2.6515	2.4322	30
31	.0384	.1411	.1493	.1991	.6069	.0100	.0249	.0246	.0259	.0328	.0305	.0280	31
32	17.2045	10.3617	6.3626	26.9266	5.5008	24.8485	27.2475	24.8068	23.7079	22.4788	24.9716	21.7006	32
33	5.5174	7.8841	5.3193	4.1042	2.8580	.....	.....	.1429	.6645	1.1282	.5247	.8348	33
34	3.2775	2.7910	2.6463	11.2150	3.0924	11.1612	8.1289	8.8754	8.0212	6.9752	11.2681	11.6786	34
35	.3922	.5448	.0731	.3005	.2248	.0950	.0808	.0964	.1416	.1999	.1202	.1965	35
36	3.5038	3.7562	3.9581	4.9517	2.5483	12.8092	15.3665	13.7762	11.1156	10.4244	10.8163	9.9956	36
37	.....	.....	.....	.....	.....	1.8123	2.1880	2.1115	2.0353	1.6277	.8994	.7653	37
38	1.5167	.4792	.5451	.4364	.3284	.....	.....	.3403	.7323	1.5034	.2474	.2459	38
39	5.7903	7.8432	3.9128	3.4044	4.4811	.5503	.8144	1.1664	1.3499	2.1209	.8780	.8778	39
40	.9894	1.8742	1.3639	1.1672	2.4096	.....	.....	.5427	1.2945	1.0282	.3378	.2333	40
41	.....	.....	.....	.....	.....	.0126	.0212	.0214	.0259	.0280	.0475	.0276	41
42	.....	.....	.....	.....	.....	.4228	.4554	.4147	.3975	.3551	.2228	.2103	42
43	2.1006	2.2931	1.4195	1.0860	2.5855	.1256	.1123	.4054	.7926	1.0175	1.9186	3.2802	43
44	.....	.....	.....	.....	.....	.0204	.0389	.0166	.0318	.0400	.0845	.0497	44
45	.4005	.0390	30.9051	6.7827	.9144	.3213	.3225	.3520	.3807	.4520	.3937	.4518	45
46	1.8421	2.3326	.6643	1.2865	.8366	.9427	.9364	.9457	1.0128	1.0336	1.3697	1.4103	46
47	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0036	.0154	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

	States and Territories.	Aggregate receipts. Fiscal years ended June 30— 1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
1	Alabama	.2845	.2066	.1435	.1409	.1115	.0988	.0960	.1318	.1140	.1163
2	Arizona	.0132	.0135	.0128	.0104	.0099	.0108	.0138	.0195	.0228	.0231
3	Arkansas	.1021	.0818	.0836	.0715	.0726	.0616	.0763	.1105	.1075	.1079
4	California	2.8207	2.6483	2.2285	2.5754	2.8794	2.7954	2.4431	2.0501	2.0683	2.3823
5	Colorado	.0547	.0549	.0713	.0673	.0680	.0656	.0673	.0797	.1072	.1440
6	Connecticut	1.1159	1.0448	.8225	.6023	.6049	.5944	.5877	.5542	.4881	.3947
7	Dakota	.0056	.0052	.0072	.0124	.0097	.0110	.0199	.0286	.0314	.0356
8	Delaware	.3472	.3470	.4041	.3711	.3472	.3772	.4178	.4593	.3532	.2605
9	Dist. Columbia	.2094	.1882	.1256	.1199	.1081	.1035	.0231			
10	Florida	.0947	.0863	.1488	.1387	.1781	.1574	.1474	.1755	.1869	.1751
11	Georgia	.5763	.5058	.4498	.3991	.3741	.3276	.2478	.3185	.3010	.2756
12	Idaho	.0415	.0208	.0181	.0195	.0184	.0153	.0141	.0189	.0204	.0194
13	Illinois	11.8239	13.7032	15.5222	16.0008	16.9936	21.4335	19.4325	18.7827	18.1609	19.7141
14	Indiana	3.7525	4.7198	5.3438	5.0053	4.4846	5.0390	5.3643	5.4536	5.4575	5.3177
15	Iowa	.8460	.9261	.9534	.9684	1.0024	1.0952	.7201	.9157	.7830	.7316
16	Kansas	.1852	.1400	.1520	.1554	.1288	.1360	.1242	.1464	.1650	.2163
17	Kentucky	5.0942	5.0716	5.1354	7.2122	8.6975	6.9597	8.4717	6.5707	7.1568	7.6043
18	Louisiana	1.4958	1.4118	1.2607	1.0195	.5842	.4785	.5566	.8123	.5490	.6094
19	Maine	.3223	.2620	.2021	.1329	.1036	.0819	.0707	.0675	.0705	.0657
20	Maryland	2.8965	3.2882	2.4976	2.4397	2.6604	2.3281	2.4037	2.2162	2.1142	2.0488
21	Massachusetts	5.3186	5.4893	3.5396	2.8975	2.6096	2.4858	2.3713	2.3152	2.2718	2.2556
22	Michigan	2.0643	2.0815	2.0759	1.8555	1.8611	1.8661	1.6188	1.5306	1.5428	1.3794
23	Minnesota	.1975	.2159	.2178	.2359	.2201	.2247	.2128	.2626	.2851	.3121
24	Mississippi	.1863	.1159	.1205	.1117	.0935	.0769	.0694	.0829	.0814	.0781
25	Missouri	3.9845	4.0054	4.0086	4.4885	4.4279	2.6933	3.9544	4.8428	4.6887	4.6639
26	Montana	.0642	.0251	.0226	.0301	.0228	.0190	.0184	.0259	.0281	.0288
27	Nebraska	.1755	.1697	.2287	.2868	.2819	.4538	.5356	.6682	.8174	.7811
28	Nevada	.0810	.0671	.0680	.0545	.0567	.0613	.0518	.0564	.0571	.0517
29	N. Hampshire	.3104	.2639	.3063	.2581	.2885	.2351	.2088	.2179	.2079	.2380
30	New Jersey	1.9227	2.1608	2.4163	1.7907	2.2776	3.4140	4.4320	4.8658	4.3561	3.6011
31	New Mexico	.0272	.0206	.0219	.0191	.0213	.0200	.0157	.0185	.0176	.0273
32	New York	22.5774	20.3677	18.0880	15.7545	14.6850	13.2017	12.8413	14.2780	14.4068	13.9068
33	North Carolina	1.0653	.9614	1.3254	1.5417	1.5712	1.5094	1.5779	1.7365	2.2510	2.0146
34	Ohio	11.8473	12.9275	13.9770	15.5501	14.1298	14.9821	13.7498	14.1051	14.8254	15.4209
35	Oregon	.1224	.1089	.0692	.0485	.0462	.0448	.0472	.0579	.0639	.0659
36	Pennsylvania	9.8031	8.0027	7.3655	6.6139	5.9341	5.3952	5.5792	5.6509	5.5467	5.8794
37	Rhode Island	.5259	.5524	.3054	.2420	.2235	.2011	.2072	.2356	.2151	.1805
38	South Carolina	.2023	.1728	.1574	.1127	.1178	.0956	.0939	.1139	.0982	.0958
39	Tennessee	.6837	.6651	.6065	.6898	.8303	.5389	.7972	.8064	.8478	.8590
40	Texas	.2742	.2796	.2563	.2829	.2489	.2219	.2114	.2540	.2342	.1995
41	Utah	.0313	.0342	.0384	.0433	.0307	.0301	.0253	.0420	.0442	.0636
42	Vermont	.2185	.1378	.0714	.0584	.0565	.0426	.0445	.0423	.0468	.0433
43	Virginia	4.1598	4.2837	6.9115	6.5465	7.3825	6.6063	7.0481	6.2088	6.0148	4.9478
44	Washington	.0287	.0207	.0147	.0187	.0204	.0184	.0190	.0220	.0282	.0231
45	West Virginia	.4906	.4038	.4231	.5355	.4904	.3893	.4096	.3118	.3012	.3172
46	Wisconsin	1.5466	1.7348	1.7710	2.4588	2.6232	2.9885	2.5478	2.3218	2.4508	2.3094
47	Wyoming	.0085	.0058	.0100	.0116	.0115	.0136	.0135	.0145	.0132	.0137
	Total	100.0000	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— 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	
.1022	.1011	.0790	.0704	.0652	.0693	.0661	.0640	.0709	.0833	.0643	.0694	1
.0297	.0327	.0291	.0022									2
.1033	.0785	.0711	.0750	.0776	.0812	.0822	.0857	.0922	.0835	.0669	.0622	3
2.8262	2.9702	2.9108	2.7888	2.3245	1.7886	1.7514	1.7691	1.6021	1.4129	1.4247	1.4825	4
.1682	.1780	.1572	.1615	.1736	.1724	.2189	.2253	.2247	.2239	.2624	.2105	5
.4534	.4072	.3687	.3530	.3670	.3952	.4051	.6473	.6003	.5704	.6635	.6050	6
.0380	.0485	.0632	.0080									7
.2438	.2525	.2136	.1733	.2173	.2092	.2216						8
												9
.1994	.2017	.1771	.1471	.1946	.2021	.2717	.2810	.3240	.3334	.3396	.3026	10
.2848	.2586	.2878	.3129	.2815	.2604	.2833	.3062	.3332	.3893	.3903	.3138	11
.0202	.0230	.0255	.0022									12
20.1677	20.3322	18.8927	19.3794	20.5266	20.4049	20.8919	24.2354	23.6889	24.4613	26.2706	23.9153	13
5.6951	4.6673	4.0674	4.6293	3.5864	4.1689	3.5842	3.3293	4.2221	4.3840	4.4679	4.2074	14
.7225	1.3270	2.9547	2.2719	1.9766	2.1792	1.6419	.4174	.2999	.3030	.2974	.3107	15
.1873	.1900	.1744	.1379	.1514	.1747	.1777	.1559	.1401	.1379	.1348	.1888	16
6.8198	7.5789	11.1906	15.3113	13.2028	13.4710	10.4499	11.4076	12.9194	11.9639	10.8595	14.1780	17
.5949	.6613	.5372	.4616	.4793	.4723	.4576	.4857	.4828	.4905	.4415	.4776	18
.0645	.0614	.0530	.0466	.0480	.0495	.0423						19
1.9425	2.0311	2.4939	2.5925	2.4679	2.1063	2.4199	2.7261	3.0459	2.3233	2.0930	2.1376	20
2.1116	2.1139	2.0027	1.9746	2.0347	1.9614	2.0796	2.0752	1.8523	1.6189	1.5850	1.6003	21
1.3979	1.4416	1.3691	1.1695	1.3593	1.4303	1.5164	1.4271	1.4992	1.5375	1.5190	1.4844	22
.3482	.3803	.3894	.4070	.4383	.4573	.4663	.4106	1.0526	2.1714	1.8819	1.4770	23
.0752	.0677	.0440	.0416	.0426	.0403	.0358						24
5.0608	5.4280	5.5858	5.3340	5.5828	6.0402	6.6135	6.3623	5.9060	5.6543	5.2687	5.5384	25
.0351	.0489	.0549	.1033	.0806	.0777	.0851	.1173	.1243	.1259	.1045	.1272	26
.7525	.7975	.9604	1.2489	1.7535	1.4321	2.0141	2.2347	1.7179	2.0828	2.2291	3.1839	27
.0418	.0353	.0297	.0032	.0498	.0532	.0593						28
.2423	.2519	.2567	.3214	.3411	.3241	.3177	.3756	.3586	.3633	.3174	.3554	29
3.8120	3.9233	3.9451	2.8650	3.2569	3.3806	3.8679	3.2755	3.3001	2.9503	2.8109	2.8501	30
.0371	.0402	.0393	.0570	.0596	.0557	.0535	.0475	.0451	.0417	.0244	.0259	31
13.4791	14.0011	13.0670	11.3377	12.2965	12.2890	12.7083	12.4006	11.9552	11.3785	11.3434	11.4853	32
1.9370	2.0636	1.7288	1.4509	1.5005	1.4928	1.6416	1.7576	1.8848	1.9353	1.7036	1.5493	33
15.0924	13.2125	11.4211	11.1398	11.1773	11.0538	11.6959	10.0110	8.8367	9.4195	9.8300	8.3982	34
.0665	.0638	.0738	.1057	.1065	.1061	.1282	.1418	.1730	.2261	.2492	.2469	35
5.9985	6.3151	6.3299	6.4998	6.5569	6.7131	6.8336	6.6899	6.5097	6.8255	7.0767	7.2531	36
.1635	.1650	.2875	.1075	.1135	.1130	.1904						37
.1063	.0857	.0852	.0773	.0841	.0856	.0843	.0824	.0624	.0663	.0497	.0467	38
.8969	.7180	.8537	1.0299	.9404	.8768	.8521	.8118	.8147	.8138	.8739	.8312	39
.1944	.1860	.1917	.1731	.1617	.1684	.1762	.1705	.1743	.1847	.1638	.1991	40
.0337	.0349	.0392	.0037									41
.0416	.0406	.0335	.0255	.0266	.0278	.0253						42
4.7423	4.4808	3.6932	2.6636	2.7154	2.5517	2.4602	2.6166	2.5239	2.4659	2.1968	1.8949	43
.0256	.0289	.0358	.0057									44
.3540	.3615	.3974	.4617	.4832	.4158	.4530	.4547	.5971	.6344	.5770	.5249	45
2.2762	2.2980	2.3254	2.4667	2.6979	2.6480	2.6760	2.4013	2.3656	2.3442	2.4786	2.4664	46
.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 Table 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, 1892.

[The notes to the references in this table will be found on pages 321, 322, 323, and 324.]

	Districts.	Fiscal years ended June 30—											
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.		
	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	}	1
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	}	2
2	Second (2)												
2	Second (3)												
3	Third (1)				97,041.48	244,722.71	537,183.88	48,237.13	65,289.30	110,455.24	29,071.34	}	3
	Total				4,132,311.05	4,119,130.23	4,279,605.81	472,316.25	595,700.17	363,758.37	238,160.14		
	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		1
2	Second (5)					886,001.17	231,940.75	93,333.73	131,520.65	56,547.31	34,786.02		2
3	Third (a) (5)					82,819.25	71,758.36	28,699.83	32,294.08	26,576.28	18,665.93	}	3
3	Third (6)												
	Total				256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	94,301.22		
	CALIFORNIA.												
1	First (7)	$348,828.56	$1,133,116.28	$2,733,873.74	3,473,602.91	5,199,567.48	5,160,081.23	3,364,162.38	3,151,998.32	2,226,331.40		}	1
1	First (8)									598,678.41	2,490,717.82		
1	First (9)												
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			2
3	Third (10)	58,378.00	94,534.84	148,981.22	178,980.98	187,634.49	132,039.78	166,578.86	230,629.61	146,822.59	196,042.27		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	}	4
4	Fourth (12)												
4	Fourth (13)												
5	Fifth (11)	39,481.95	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		5
	Total	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		
	CONNECTICUT.												
1	First (18)	572,438.90	1,152,896.36	2,209,479.81	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	}	1
1	First (19)												
1	First (20)												
2	Second (21)	399,342.34	898,966.11	1,863,831.34	2,791,672.05	2,126,724.98	1,263,959.37	612,593.22	760,691.38	376,938.54	345,751.21	}	2
2	Second (22)												
3	Third (18)	324,349.24	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		3
4	Fourth (21)	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		4
5	Fifth (23)												5
	Total	1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90	7,582,970.57	4,400,398.37	2,340,595.95	2,564,477.14	1,426,870.91	1,204,614.64		
	GEORGIA.												
1	First (29)				411,057.63	507,202.24	750,690.50	240,190.72	260,456.61	138,077.19	112,845.86		1
1	Second (30)				2,251,265.98	2,136,073.50	2,739,432.31	255,731.22	330,115.95	155,277.11	99,355.47		
2	Second (31)												2
2	Second (32)												
2	Second (33)												
3	Third (29)				1,249,422.93	1,262,036.09	1,674,719.52	255,782.51	227,960.08	154,782.68	125,561.46	}	3
3	Third (34)												
3	Third (32)												
4	Fourth (30)				396,830.46	582,069.07	982,122.36	258,577.12	325,708.74	288,807.04	245,397.39		4
	Total				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		
	ILLINOIS.												
1	First (35)	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	}	1
1	First (36)												
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	}	2
2	Second (37)												
2	Second (38)												
3	Third (39)	78,742.48	252,210.57	344,601.83	547,715.19	442,942.58	220,659.50	355,364.66	576,926.96	757,663.64	751,763.04		3
4	Fourth (40)	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	}	4
4	Fourth (41)												
4	Fourth (42)					639,194.31	319,839.15	1,591,351.02	3,663,260.07	2,553,970.87	4,108,333.42		
5	Fifth (35)	166,620.42	2,689,125.64	1,466,510.10	1,202,275.08	409,331.63	250,042.44	396,465.53	541,399.74	380,103.35	559,911.41	}	5
5	Fifth (44)					1,051,360.62	283,085.74	624,180.36	746,513.53	789,495.36	230,067.95		
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	895,860.38	470,594.57	788,314.06	1,215,798.16	814,509.77	1,150,031.23		6
7	Seventh (45)	102,825.99	177,984.05	215,175.26	1,426,229.60								7
8	Eighth (45)	98,608.04	641,296.98	746,362.28	1,094,005.80								
8	Eighth (46)												8
8	Eighth (44)												

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30—								
		1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.
	ALABAMA.										
1	First (1)	$81,836.63	$51,749.47	$53,690.08	$44,718.07	$18,116.16	$67,967.87	$50,084.72	$63,256.41	$55,430.37	$73,504.25
	First (2)					28,116.30					
2	Second (1)	40,369.94	59,450.27	41,992.84	46,978.18	18,676.52	70,001.70	72,149.66	72,633.97	75,221.02	67,028.67
	Second (2)					32,712.12					
	Second (3)										
3	Third (1)	30,286.78	24,592.87	20,006.45	17,644.72	10,388.90					
	Total	152,493.35	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
	ARKANSAS.										
1	First (5)	23,252.19	18,478.01	15,038.86	3,192.94						
2	Second (5)	37,482.57	26,402.93	21,160.69	4,250.66						
3	Third (a) (5)	28,126.26	23,996.00	39,177.89	12,960.60	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36
	Third (6)				48,696.88						
	Total	88,861.02	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
	CALIFORNIA.										
	First (7)										
1	First (8)	1,734,547.63	2,262,713.81	2,726,075.19	2,815,656.29	2,434,703.01	1,844,481.07	1,911,385.48	2,437,650.82	3,277,931.88	3,814,692.86
	First (9)	256,055.20		326.13							
2	Second (7)										
3	Third (10)	118,445.41									
	Fourth (11)	174,218.97	146,880.33	161,294.80	45,718.40						
4	Fourth (12)				206,570.34	314,890.73	302,308.39	306,113.21	345,983.82	335,458.98	312,484.65
	Fourth (13)										
5	Fifth (11)	89,643.86	72,247.36	100,337.14	27,094.87						
	Total	2,367,911.07	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
	CONNECTICUT.										
	First (18)	247,170.66		*.02							
1	First (19)	251,588.03	367,211.55	388,542.59	378,663.41	336,998.04	299,882.69	251,313.21	212,856.33	283,883.46	263,811.83
	First (20)										
2	Second (21)	194,806.04	49,989.54	27.00							
	Second (22)		142,098.09	239,128.35	279,451.10	324,422.22	280,452.90	271,945.46	248,323.80	295,806.56	301,989.45
3	Third (18)	51,390.01		*20.00							
4	Fourth (21)	129,030.25	21,079.93								
5	Fifth (23)										
	Total	873,984.99	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
	GEORGIA.										
1	First (29)	90,492.97	55,588.98	55,111.65	47,202.52	4,286.41					
	Second (30)	57,361.33	66,910.66	63,643.12	56,727.60	7,047.24					
2	Second (31)					112,593.46	38,532.05				
	Second (32)						197,950.89	214,714.35	223,543.92	266,405.74	264,054.22
	Second (33)										
	Third (29)	117,647.87	85,548.87	88,362.85	80,509.41	24,002.05					
3	Third (34)					84,078.87	19,018.02				
	Third (32)						78,018.94	108,056.25	98,530.26	97,727.74	95,306.66
4	Fourth (30)	212,457.73	176,574.04	181,109.22	178,286.91	46,871.27					
	Total	477,959.90	384,622.55	388,226.84	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	364,133.48	359,360.88
	ILLINOIS.										
1	First (35)	6,798,288.11	6,606,125.82	7,839,298.64	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
	First (36)				24,595.97						
2	Second (5)	60,209.18	56,279.56	57,799.81	193,544.97	217,090.03	220,756.51	236,270.45	233,160.93	247,243.89	261,351.75
	Second (37)					1,038,352.74	857,227.95	809,835.58	705,363.28	566,405.64	676,981.44
	Second (38)				1,209,832.96						
3	Third (39)	550,937.78	319,475.35	617,937.87	792,141.53	463,270.98					
4	Fourth (40)	1,203,453.25	984,958.64	1,097,690.25	472,885.50	925,935.51	1,105,926.97	967,731.85	983,112.88	1,203,221.51	1,247,764.75
	Fourth (41)					7,598,502.78	6,594,669.22	6,930,169.57	10,324,576.75	11,425,131.77	13,267,988.65
	Fourth (42)				8,003,048.41						
5	Fifth (35)	4,766,975.11	4,716,712.55	4,851,139.18							
	Fifth (44)				99,654.16						
6	Sixth (5)	354,950.98	355,864.69	366,387.65	86,617.82	79,937.18	52,428.08	50,273.78	57,203.42	67,884.77	75,595.53
7	Seventh (45)	170,921.89	70,228.53	79,010.14	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
	Eighth (45)	1,866,513.65	1,619,096.60	1,840,931.27							
8	Eighth (46)										
	Eighth (44)										

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	Total.	
	ALABAMA.												
1	First (1)											$7,129,075.76	1
	First (2)	$50,941.26	$1,481.70									390,782.88	
	Second (1)											6,197,513.34	2
2	Second (2)	57,732.59	3,462.37									450,942.10	
	Second (3)		80,454.26	$73,315.34		$78,542.76	$79,617.65	$92,762.36	$118,800.50	$93,835.50	$106,771.14	805,137.59	
3	Third (1)				$81,038.08							1,434,890.80	3
	Total	108,073.85	85,398.33	73,315.34	81,038.08	78,542.76	79,617.65	92,762.36	118,800.50	93,835.50	106,771.14	16,408,342.47	
	ARKANSAS.												
1	First (5)											1,956,807.78	1
2	Second (5)											1,523,426.48	2
3	Third (a) (5)											364,174.48	3
	Third (6)	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79	95,718.86	1,740,894.42	
	Total	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79	95,718.86	5,585,303.16	
	CALIFORNIA.												
	First (7)											26,794,552.90	
1	First (8)											4,823,943.86	1
	First (9)	3,675,820.34	3,098,043.62	2,342,080.55	1,783,232.13	1,790,636.94	1,892,647.78	1,783,649.27	1,677,990.97	1,767,055.69	1,888,761.65	45,481,264.55	
2	Second (7)											2,631,788.73	2
3	Third (10)											1,624,068.05	3
	Fourth (11)											5,198,206.51	
4	Fourth (12)	326,552.80	57,123.91	252,137.75	307,552.71	290,584.63						3,357,761.92	4
	Fourth (13)		229,598.42	18,941.83			306,767.33	313,363.91	336,633.93	313,572.31	392,171.65	1,911,049.38	
5	Fifth (11)											1,876,449.92	5
	Total	4,002,373.14	3,384,765.95	2,613,160.13	2,090,784.84	2,081,221.57	2,199,415.11	2,097,013.18	2,014,624.90	2,080,628.00	2,280,933.30	93,699,085.82	
	CONNECTICUT.												
	First (18)											14,291,215.47	
1	First (19)	220,524.34	30,429.36									3,285,704.84	1
	First (20)		357,848.25	412,626.19	461,971.84	481,405.47						1,713,851.75	
	Second (21)											11,685,203.12	
2	Second (22)	286,466.50	40,093.32									2,710,177.75	2
3	Third (18)											7,123,876.35	3
4	Fourth (21)											8,150,939.00	4
5	Fifth (23)						804,708.30	785,714.88	813,263.98	968,936.38	930,783.02	4,303,406.56	5
	Total	506,990.84	428,370.93	412,626.19	461,971.84	481,405.47	804,708.30	785,714.88	813,263.98	968,936.38	930,783.02	53,264,374.84	
	GEORGIA.												
1	First (29)											2,673,263.28	1
	Second (30)											8,218,941.49	
	Second (31)											151,125.51	
2	Second (32)	307,770.27	24,192.09									1,498,631.48	2
	Second (33)		352,285.69	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91	482,811.52	3,734,457.17	
	Third (29)											5,346,336.32	
3	Third (34)											103,096.89	3
	Third (32)	87,890.76	3,264.06									568,794.67	
4	Fourth (30)											3,874,811.35	4
	Total	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91	482,811.52	26,169,458.16	
	ILLINOIS.												
	First (35)					8,851,922.56						179,807,032.11	
1	First (36)	9,119,191.79	8,447,053.80	8,001,784.74	7,248,194.73		9,463,818.28	9,134,585.96	10,371,325.12	13,964,833.21	10,883,986.71	53,818,549.28	1
	Second (5)											3,392,894.20	
2	Second (37)	254,223.33	16,986.35			241,450.64						1,880,628.21	2
	Second (38)		212,616.78	222,400.84	225,279.14							901,747.40	
3	Third (39)	101,092.49	2,929.11									11,874,965.44	3
	Fourth (40)											15,086,995.26	
4	Fourth (41)											936,156.48	4
	Fourth (42)	772,861.95	428,070.12	301,319.27	335,071.91	357,801.42						8,628,818.14	
	Fifth (35)	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	Fifth (44)						18,388,340.56	19,322,265.26	23,126,584.20	21,624,477.69	20,828,247.36	103,289,915.07	5
6	Sixth (5)											4,646,320.16	6
7	Seventh (45)	54,731.27	4,525.49									6,496,276.36	7
	Eighth (45)	1,116,936.93	126,645.85			1,136,906.31						27,229,570.34	
8	Eighth (46)		791,811.50	903,888.47	1,632,815.41							4,465,421.69	8
	Eighth (44)						1,693,208.64	2,318,206.60	934,476.51	2,299,150.83	4,575,182.59	11,820,220.17	

D.—Comparative Table 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.	
	ILLINOIS—continued.											
9	Ninth (40)	$71,823.27	$151,294.63	$319,054.18	$348,771.65	$199,545.01	$139,490.50	$150,257.03	$153,147.88	$81,075.73	$333,644.14	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	10
	Tenth (47)											
11	Eleventh (48)	15,771.22	27,150.42	79,465.20	130,850.48	118,434.94	81,578.77	75,230.06	79,971.95	52,514.75	27,270.46	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	12
13	Thirteenth (48)	87,915.80	102,178.80	203,334.37	267,895.44	186,780.62	131,018.95	112,033.13	93,545.40	71,186.06	50,586.24	13
	Thirteenth (49)											
	Thirteenth (43)											
	Total	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	
	INDIANA.											
1	First (50)	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	1
	First (51)											
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	2
	Second (52)											
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	3
4	Fourth (50)	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	4
	Fourth (51)											
5	Fifth (53)	86,078.75	299,000.13	320,319.28	340,463.66	221,274.95	152,617.58	127,588.44	436,695.61	158,877.09	51,470.02	5
	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	
	Sixth (54)											
6	Sixth (51)											6
	Sixth (55)											
	Sixth (56)											
7	Seventh (50)	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	7
	Seventh (51)											
	Seventh (57)											
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	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	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	10
	Tenth (58)											
11	Eleventh (53)	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	11
	Eleventh (59)											
	Eleventh (69)											
	Total	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	
	IOWA.											
1	First (50)	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	1
2	Second (50)	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	2
	Second (61)											
	Second (62)											
3	Third (64)	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	3
	Third (65)											
	Fourth (50)	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	
4	Fourth (61)											4
	Fourth (62)											
	Fourth (63)											
5	Fifth (24)	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	5
6	Sixth (64)	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	6
	Total	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	
	KENTUCKY.											
1	First (66)	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	1
	Second (66)	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	
2	Second (67)											2
	Second (68)											
3	Third (30)	820,238.76	2,005,153.90	2,085,846.32	2,701,831.91	233,933.64	143,277.89	79,167.99	115,900.12	137,004.91	32,446.29	3
4	Fourth (69)	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	4
	Fifth (69)			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	
5	Fifth (70)											5
	Fifth (70½)											
6	Sixth			120,432.84	267,838.11	1,065,258.59	762,357.23	2,197,684.56	2,734,708.27	1,757,711.10	1,845,855.24	6
7	Seventh (71)					441,826.13	502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	7
	Seventh (72)											
	Eighth (71)					106,989.57	82,849.60	97,949.66	238,812.63	126,457.50	49,132.29	
8	Eighth (72)											8
	Eighth (70½)					153,746.91	143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	
9	Ninth (71)											9
	Total	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	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1873.	1874.	1875.	1876.
	ILLINOIS—continued.				
9	Ninth (40)	$135,419.32	$52,823.42	$100,632.86	$204,471.44
10	Tenth (5)	53,687.14	58,232.78	66,072.60	29,826.04
	Tenth (47)				275,810.60
11	Eleventh (48)	29,236.40	22,689.83	27,069.36	19,179.99
12	Twelfth (5)	457,274.96	520,512.42	641,301.71	268,426.33
	Thirteenth (48)	45,301.57	36,720.70	49,355.37	15,487.72
13	Thirteenth (49)				49,541.21
	Thirteenth (43)				
	Total	16,493,169.34	15,419,720.89	17,634,626.71	23,730,694.18
	INDIANA.				
1	First (50)	952,792.93	749,459.36	500,331.26	117,684.93
	First (51)				
2	Second (5)	96,651.70	54,695.22	78,072.36	25,691.46
	Second (52)				384,332.17
3	Third (5)	582,858.35	449,465.62	312,041.07	284,759.19
4	Fourth (50)	2,407,099.98	1,975,722.39	2,141,953.30	2,319,325.91
	Fourth (51)				
5	Fifth (53)	36,512.98	31,802.85	46,026.25	11,458.97
	Sixth (5)	467,826.35	308,251.06	547,374.79	497,895.71
	Sixth (54)				288,340.45
6	Sixth (51)				
	Sixth (55)				
	Sixth (56)				
	Seventh (50)	562,012.78	690,664.25	766,262.79	1,398,006.54
7	Seventh (51)				
	Seventh (57)				
8	Eighth (5)	352,993.97	394,907.54	54,917.04	22,446.06
9	Ninth (5)	122,828.20	79,309.23	86,759.51	37,320.59
10	Tenth (5)	66,820.97	63,742.10	72,978.37	25,834.64
	Tenth (58)				93,282.86
	Eleventh (53)	29,654.30	25,475.97	38,072.31	10,143.83
11	Eleventh (59)				62,602.56
	Eleventh (60)				
	Total	5,678,052.51	4,823,495.59	4,653,789.05	5,579,126.27
	IOWA.				
1	First (50)	175,697.96	192,667.68	266,638.09	221,838.27
2	Second (50)	262,438.55	210,581.45	162,248.89	181,898.45
	Second (61)				
	Second (62)				
3	Third (64)	412,006.68	345,026.91	381,647.92	320,755.86
	Third (65)				
	Fourth (50)	53,106.82	57,928.94	77,772.93	314,554.51
4	Fourth (61)				
	Fourth (62)				
	Fourth (63)				
5	Fifth (24)	55,485.34	68,977.70	93,033.17	106,692.94
6	Sixth (64)	54,261.94	58,078.48	58,876.69	66,877.90
	Total	1,012,997.29	933,261.16	1,040,217.69	1,212,617.93
	KENTUCKY.				
1	First (66)	191,598.40	166,652.24		
2	Second (66)	253,464.40	355,139.00	*446.32	672,654.42
	Second (67)		33,479.18	743,494.82	
	Second (68)				
3	Third (30)	118,641.50	23,717.25	112,302.58	41,513.11
4	Fourth (69)	329,211.58	579,440.38	878,862.40	213,879.68
	Fifth (69)	1,832,197.50	2,064,996.70	2,329,957.55	917,396.73
5	Fifth (70)				1,865,987.51
	Fifth (70½)				
6	Sixth	1,615,782.40	2,003,126.21	2,792,109.45	2,452,194.79
7	Seventh (71)	872,323.96	1,422,130.54	1,702,515.41	1,193,003.84
	Seventh (72)				
	Eighth (71)	141,330.52	164,104.70	256,887.64	222,960.04
8	Eighth (72)				
	Eighth (70½)				
9	Ninth (71)	102,078.21	137,493.22	209,011.71	126,002.63
	Total	5,456,628.47	6,950,279.42	9,025,587.88	7,705,592.75

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.	
						9
						10
$109,789.86						11
						12
						13
13,876.56						
335,593.75	$622,868.74	$715,148.25	$980,581.46	$962,409.34	$827,555.45	
21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51	28,252,417.37	
19,432.64						1
161,149.78	158,055.67	196,034.51	271,781.89	261,752.57	253,745.94	
						2
94,506.21						3
550,641.24						4
2,787,271.76	2,731,073.57	3,281,981.87	3,283,902.01	3,399,731.14	3,459,301.35	
						5
80,043.20						
443,098.80	683,874.96	604,972.84	877,627.86	1,094,927.90	1,164,648.03	6
457,670.40						
1,212,459.54	1,914,333.86	1,550,090.42	1,531,283.31	2,253,760.27	1,306,664.77	7
						8
						9
143,456.08	143,586.19	142,373.92	162,978.56	174,925.19	196,885.66	10
78,490.62	79,913.31	75,650.27	85,972.86	96,156.41	104,111.19	11
6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	7,281,253.48	6,485,356.94	
52,855.44						1
35,063.99						
142,870.78	182,075.17	276,592.17	303,114.74	255,330.50	421,380.23	2
61,161.81						
218,558.21	326,682.60	298,663.81	267,818.99	281,317.63	321,618.32	3
21,347.06						
178,419.89	192,427.33	172,116.54	165,050.34	168,046.93	184,738.87	4
87,757.19	257,666.03	92,072.87	118,875.71	219,081.92	916,167.32	5
12,365.41						6
810,399.78	958,851.13	839,445.39	854,859.78	923,776.98	1,843,904.74	
						1
127,306.07						
695,708.75	571,490.43	543,443.85	620,133.04	672,159.61	955,021.75	2
16,315.10						3
						4
4,033,377.71	2,723,643.07	3,069,691.06	3,563,114.63	3,489,672.12	4,467,721.54	5
2,956,345.92	2,495,496.23	2,885,094.31	3,298,244.82	3,185,221.03	3,435,658.55	6
1,396,272.96	823,474.52	894,735.23	1,018,072.33	1,009,848.31	1,281,464.30	7
190,709.55	158,125.16	161,193.03	236,342.19	216,681.51	221,709.36	8
118,488.89	108,384.74	118,788.46	149,637.89	145,579.63	169,660.64	9
9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21	10,531,236.14	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	Total.	
	ILLINOIS—continued.												
9	Ninth (40)											$2,441,451.06	9
10	Tenth (5)											2,204,601.99	10
	Tenth (47)											385,600.46	
11	Eleventh (48)											777,422.83	11
12	Twelfth (5)											7,129,373.09	12
13	Thirteenth (48)											1,453,340.77	13
	Thirteenth (49)											63,417.77	
	Thirteenth (43)	$594,862.13	$453,491.03	$347,784.11	$497,509.46	$579,695.32	$585,632.83	$232,361.97	$446,305.30	$475,851.15	$507,921.58	9,165,571.87	
	Total	25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79	34,878,691.13	38,364,312.88	36,795,338.24	622,645,670.71	
	INDIANA.												
1	First (50)											7,932,533.78	1
	First (51)	207,502.62	13,578.25									1,523,601.23	
2	Second (5)											2,884,087.19	2
	Second (52)											478,838.38	
3	Third (5)											6,074,727.42	3
4	Fourth (50)											19,649,334.03	4
	Fourth (51)	2,765,256.46	224,104.38									21,932,712.54	
5	Fifth (53)											2,320,246.56	5
	Sixth (5)											6,727,904.81	
	Sixth (54)											368,383.65	
6	Sixth (51)	726,345.15	15,207.41									5,610,702.95	6
	Sixth (55)		3,321,825.79	2,732,133.60	3,053,972.17	2,830,308.54						11,938,240.10	
	Sixth (56)						2,705,371.02	2,613,470.28	2,416,438.80	2,804,255.19	2,527,481.85	13,067,017.14	
	Seventh (50)											7,069,371.16	
7	Seventh (51)	1,636,108.59	128,716.15							3,720,467.19	3,945,957.04	19,199,841.14	7
	Seventh (57)		1,688,658.56	1,110,761.82	1,632,776.04	1,166,933.45	1,433,788.30	3,174,766.06	3,834,542.20			14,042,226.50	
8	Eighth (5)											3,998,065.66	8
9	Ninth (5)											2,048,910.26	9
10	Tenth (5)											1,566,613.15	10
	Tenth (58)	166,635.46	10,932.05									1,235,055.97	
	Eleventh (53)											852,893.00	
11	Eleventh (59)	90,871.57	3,942.63									677,711.42	11
	Eleventh (60)		211,547.00	188,970.51	186,482.27	261,796.69						848,796.47	
	Total	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	5,788,236.34	6,250,981.00	6,524,722.38	6,473,438.89	152,047,814.51	
	IOWA.												
1	First (50)											4,538,716.12	1
2	Second (50)											3,831,492.68	2
	Second (61)	292,378.77	22,324.35									1,896,066.71	
	Second (62)		2,293,490.17	1,958,811.60	2,271,460.59	1,674,482.43						8,198,244.79	
3	Third (64)											5,997,702.01	3
	Third (65)	299,913.67	220,578.23	182,526.32	192,005.13	188,287.73	165,581.44	149,082.55	169,258.33	161,487.57	176,353.76	3,619,734.29	
4	Fourth (50)											1,670,394.23	4
	Fourth (61)	147,513.93	13,229.74									1,221,543.57	
	Fourth (62)		79,605.60	80,721.23	83,875.22	88,354.73						332,556.78	
	Fourth (63)						353,329.73	243,494.35	262,756.54	272,754.94	301,654.64	1,433,990.20	
5	Fifth (24)	3,322,913.70	128,188.44									6,380,175.52	5
6	Sixth (64)											828,679.33	6
	Total	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	392,576.90	432,014.87	434,242.51	478,008.40	39,949,296.23	
	KENTUCKY.												
1	First (66)											2,965,523.82	1
2	Second (66)											2,937,744.30	2
	Second (67)											1,576,934.49	
	Second (68)	1,535,657.15	2,086,085.51	1,720,789.87	1,774,514.97	1,035,474.68	1,122,919.06	1,498,272.35	1,500,271.81	1,664,283.32	3,363,725.58	21,359,951.73	
3	Third (30)											8,667,291.27	3
4	Fourth (69)											9,118,089.41	4
5	Fifth (69)					5,251,319.79	6,683,997.22	8,866,882.01	5,076,076.46			22,029,515.14	5
	Fifth (70)	7,550,781.73	8,626,352.66	7,076,453.08	6,946,473.84				3,826,720.28	8,216,429.68	10,230,533.08	79,291,544.43	
	Fifth (70½)					4,141,341.13	3,714,734.95	3,406,916.07	3,350,403.72	2,776,283.30	3,129,617.08	22,273,683.04	
6	Sixth	3,835,345.17	4,263,344.24	3,361,765.25	3,648,163.06							73,498,933.62	6
7	Seventh (71)	1,973,863.32	243,598.68			1,295,634.19	1,675,739.41	2,019,001.86	1,961,908.72	1,938,785.78	2,738,842.30	21,435,740.65	7
	Seventh (72)		2,452,179.32	1,931,691.40	2,435,332.58							18,449,115.56	
	Eighth (71)	301,889.19	31,036.11			693,759.84	985,296.48	1,119,742.47	508,020.55			3,005,160.25	8
8	Eighth (72)		867,595.66	751,775.84	942,456.14				835,640.56	1,262,925.46	2,351,133.57	5,868,646.98	
	Eighth (70½)											4,449,699.59	
9	Ninth (71)	189,541.07	12,979.98									2,695,912.96	9
	Total	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76	17,059,042.10	15,858,707.54	21,813,851.61	299,623,487.24	

D.—Comparative Table 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.		
	LOUISIANA.												
1	First (73)	$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
	First (74)											}	
2	Second (73)				320,862.47	1,347,918.14	510,885.35	69,643.38	154,823.83	100,834.42	53,906.54		2
3	Third (73)				375,167.66	1,168,763.11	400,675.53	96,833.61	76,631.69	78,174.39	50,173.71		3
4	Fourth (75)												4
	Total	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		
	MAINE.												
1	First (50)	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	}	1
	First (76)											}	
	First (77)												
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37	404,072.50	119,172.78	101,384.15	55,976.57	39,083.87	}	2
	Second (78)											}	
3	Third (5)	81,442.21	169,427.05	312,375.96	397,031.01	333,297.95	211,603.38	120,236.40	123,470.67	56,699.25	33,379.52		3
4	Fourth (5)	69,498.84	127,900.96	207,092.35	263,848.13	234,152.39	130,884.56	82,484.77	96,978.97	56,232.22	36,663.80	}	4
	Fourth (79)											}	
5	Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42	75,702.54	62,046.64	76,339.97	33,012.24	24,443.00		5
	Total	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		
	MARYLAND.												
1	First (80)	31,673.59	95,182.00	237,198.63	256,709.96	142,652.99	131,607.36	104,097.28	98,943.73	98,254.57	28,304.67	}	1
	First (81)										351,979.16	}	
2	Second (80)	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		2
	Third (5)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87	2,892,485.05	3,420,205.02	4,029,144.17	2,717,607.00	2,528,555.19		
3	Third (82)												3
	Third (51)												
	Third (83)												
4	Fourth (39)	86,238.93	267,926.77	465,278.97	451,191.66	274,670.09	276,277.68	188,147.38	252,606.16	168,686.44	97,535.70		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		5
6	Sixth (84)												6
	Total	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		
	MASSACHUSETTS.												
1	First (85)	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	}	1
	First (86)											}	
2	Second (85)	447,521.04	959,368.89	2,057,203.45	2,915,192.46	2,254,214.03	1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17		2
	Third (85)	974,879.28	2,587,324.35	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		
3	Third (86)												3
	Third (87)												
	Third (88)												
	Third (89)												
4	Fourth (85)	380,037.92	1,749,546.84	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		4
5	Fifth (85)	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	406,531.27	395,971.62	}	5
	Fifth (90)											}	
6	Sixth (85)	510,654.08	1,572,956.90	2,835,503.07	4,133,613.64	3,112,729.69	1,673,565.93	848,248.03	930,927.99	614,680.84	727,880.21		6
7	Seventh (85)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,409.46	1,982,463.55	601,037.63	593,228.42	283,906.10	250,964.19		7
8	Eighth (85)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,948,323.17	1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	}	8
	Eighth (91)											}	
9	Ninth (85)	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		9
10	Tenth (85)	553,774.01	893,395.98	2,051,812.29	2,688,809.58	2,235,659.28	1,615,170.92	426,217.09	663,998.92	623,159.04	429,589.65	}	10
	Tenth (91)											}	
	Tenth (92)												
	Total	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		
	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
	First (93)											}	
	First (72)												
2	Second (94)	59,806.50	197,127.73	214,384.00	319,716.64	229,166.55	291,098.32	195,060.36	174,377.31	126,252.53	53,966.19		2
3	Third (94)	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	}	3
	Third (95)											}	
4	Fourth (71)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18	197,188.80	180,738.11	166,505.69	116,810.48	114,785.34	}	4
	Fourth (72)											}	
5	Fifth (1)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.05	112,936.58	105,254.53	96,746.57	71,956.70	44,792.13		5
6	Sixth (71)	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		6
	Total	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	2,399,972.35		

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30— 1873.	1874.	1875.	1876.
	LOUISIANA.				
1	First (73)	$1,261,368.61	$886,594.25	$552,211.65	$473,355.28
1	First (74)				
2	Second (73)	42,947.66	50,094.06	34,216.96	36,167.75
3	Third (73)	35,291.03	45,776.37	19,835.77	20,264.65
4	Fourth (75)				
	Total	1,339,607.30	982,464.68	606,264.38	529,787.68
	MAINE.				
1	First (50)	124,363.19	65,908.59	45,352.77	41,530.76
1	First (76)				
1	First (77)				
2	Second (5)	27,868.53	20,341.71	20,138.33	8,031.34
2	Second (78)				16,373.29
3	Third (5)	19,108.03	12,367.78	16,434.89	4,649.38
4	Fourth (5)	25,864.49	14,044.04	12,528.38	4,763.03
4	Fourth (79)				10,777.34
5	Fifth (5)	17,492.02	15,427.33	13,018.78	4,522.83
	Total	214,696.26	128,089.45	107,473.15	90,655.97
	MARYLAND.				
1	First (80)				
1	First (81)	740,755.74	748,169.57	909,543.05	580,189.57
2	Second (80)			*464.56	
3	Third (5)	1,570,819.21	1,398,788.98	1,582,313.14	872,570.74
3	Third (82)				988,529.32
3	Third (51)				
3	Third (83)				
4	Fourth (39)	92,965.49	76,327.83	103,135.61	98,125.93
5	Fifth (5)	249,261.39	127,820.95	165,280.21	38,163.56
6	Sixth (84)				
	Total	2,653,801.83	2,351,107.33	2,760,736.57	2,577,579.12
	MASSACHUSETTS.				
1	First (85)	132,328.98	35,028.30	17,481.16	
1	First (86)			35,253.72	56,848.41
2	Second (85)	51,984.18	22,332.88	10,223.08	
3	Third (85)	1,488,143.26	1,104,074.57	801,983.62	
3	Third (86)			373,711.15	1,293,276.40
3	Third (87)				
3	Third (88)				
3	Third (89)				
4	Fourth (85)	552,823.85	355,482.77	230,746.14	
5	Fifth (85)	319,620.49	312,272.40	213,657.22	
5	Fifth (90)			240,591.86	1,026,867.98
6	Sixth (85)	631,677.91	545,558.62	378,302.03	
7	Seventh (85)	89,167.25	45,392.80	20,034.84	
8	Eighth (85)	55,300.99	54,258.51	25,518.98	
8	Eighth (91)			31,508.05	56,561.11
9	Ninth (85)	62,882.94	33,052.86	11,621.63	
10	Tenth (85)	377,065.10	284,849.00	219,953.41	
10	Tenth (91)			97,427.40	318,661.97
10	Tenth (92)				
	Total	3,761,004.95	2,792,302.71	2,768,014.29	2,752,215.87
	MICHIGAN.				
1	First (1)	1,673,968.46	1,215,696.78	1,380,972.88	1,476,157.49
1	First (93)				
1	First (72)				
2	Second (94)	57,741.26	52,055.65	55,764.37	68,625.88
3	Third (94)	103,442.62	241,830.96	221,931.11	246,199.01
3	Third (95)				
4	Fourth (71)	94,569.34	90,644.87	97,651.76	108,977.90
4	Fourth (72)				
5	Fifth (1)	48,489.90	41,586.53	35,844.11	37,857.13
6	Sixth (71)	227,509.14	146,265.33	139,120.57	128,346.39
	Total	2,205,720.72	1,788,080.12	1,931,284.80	2,066,163.80

Internal Revenue in each Collection District, etc.—Continued.

Fiscal years ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.	
$495,938.37	$850,641.46	$588,595.99	$712,049.65	$760,618.92	$918,899.19	1
74,978.98						2
40,368.07						3
15,154.83						4
626,440.25	850,641.46	588,595.99	712,049.65	760,618.92	918,899.19	
8,388.43						1
44,939.25	70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	1
						2
6,083.66						3
						4
20,209.55						5
79,620.89	70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	
137,573.22						1
						2
468,750.58						
1,992,760.48	2,210,127.29	2,163,034.34	2,263,283.80	2,334,864.22	2,602,009.47	3
106,161.82	110,667.95	103,637.81	130,673.21	148,599.19	160,228.81	4
						5
						6
2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28	
5,274.81						1
						2
273,685.17						
1,079,507.42	1,249,066.42	1,190,589.39	1,398,983.60	1,454,636.28	1,601,844.13	3
						4
977,563.80	863,940.71	903,183.77	850,147.57	857,447.12	933,919.13	5
						6
						7
15,980.91						8
						9
142,108.55						10
174,605.90	311,356.64	341,895.50	386,521.93	387,597.80	401,595.81	
2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07	
855,985.19						
455,909.53	1,181,405.38	1,219,698.67	1,099,764.17	1,223,504.44	1,362,945.87	1
12,854.92						2
62,143.20						
203,571.46	195,383.22	190,913.58	226,719.39	249,175.12	273,718.46	3
95,223.32	98,822.73	111,128.68	131,769.28	137,251.82	164,576.96	4
19,376.38						5
116,818.00	127,192.01	132,302.41	153,505.15	177,343.89	201,949.76	6
1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1883.	1884.	1885.	1886.
	LOUISIANA.				
1	First (73)				
1	First (74)	$738,666.46	$560,184.89	$538,814.89	$552,115.30
2	Second (73)				
3	Third (73)				
4	Fourth (75)				
	Total	738,666.46	560,184.89	538,814.89	552,115.30
	MAINE.				
1	First (50)				
1	First (76)				
1	First (77)	72,893.32	56,599.19	53,950.16	57,800.79
2	Second (5)				
2	Second (78)				
3	Third (5)				
4	Fourth (5)				
4	Fourth (79)				
5	Fifth (5)				
	Total	72,893.32	56,599.19	53,950.16	57,800.79
	MARYLAND.				
1	First (80)				
1	First (81)				
2	Second (80)				
3	Third (5)				
3	Third (82)				
3	Third (51)	3,289,962.73	212,697.56		
3	Third (83)		2,924,105.72	2,774,384.20	2,462,092.46
4	Fourth (39)	139,190.01	9,687.87		
5	Fifth (5)				
6	Sixth (84)				
	Total	3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46
	MASSACHUSETTS.				
1	First (85)				
1	First (86)				
2	Second (85)				
3	Third (85)				
3	Third (86)				
3	Third (87)	1,508,116.79	118,393.43		
3	Third (88)		1,918,679.78	1,970,723.02	1,958,576.15
3	Third (89)				
4	Fourth (85)				
5	Fifth (85)				
5	Fifth (90)				
6	Sixth (85)	861,060.58	65,722.22		
7	Seventh (85)				
8	Eighth (85)				
8	Eighth (91)				
9	Ninth (85)				
10	Tenth (85)				
10	Tenth (91)				
10	Tenth (92)	384,484.60	293,794.62	316,730.94	334,102.68
	Total	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83
	MICHIGAN.				
1	First (1)				
1	First (93)				
1	First (72)	1,251,409.52	86,524.53		
2	Second (94)		1,120,987.45	1,356,464.20	1,479,883.10
3	Third (94)				
3	Third (95)				
4	Fourth (71)	244,970.27	14,860.90		
4	Fourth (72)	169,912.55	15,186.00		
5	Fifth (1)		165,097.95	171,690.96	192,111.35
6	Sixth (71)	216,159.35	16,724.14		
	Total	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30— 1887.	1888.	1889.	1890.	1891.	1892.	Total.	
						$27,682,754.97	1
$543,748.98						6,839,314.71	1
						2,762,668.63	2
						2,382,742.35	3
	$603,915.11	$632,009.26	$699,345.86	$644,809.35	$734,832.29	3,314,911.87	4
543,748.98	603,915.11	632,009.26	699,345.86	644,809.35	734,832.29	42,982,392.53	
						6,549,034.40	1
						44,939.25	1
50,286.45						682,241.66	2
						3,078,527.32	2
						22,456.95	3
						1,882,523.48	4
						1,362,941.93	4
						30,986.89	5
						1,011,352.41	
50,286.45						14,665,004.29	
						1,224,624.78	1
						3,468,210.31	2
						6,057,607.91	3
						36,372,814.55	3
						1,457,279.90	3
						17,128,739.89	4
2,875,597.06						11,036,179.44	4
						3,807,961.31	5
						4,547,983.15	6
	3,389,377.19	3,986,928.18	3,312,718.73	3,056,528.82	3,288,873.77	17,034,426.69	
2,875,597.06	3,389,377.19	3,986,928.18	3,312,718.73	3,056,528.82	3,288,873.77	102,135,827.93	
						8,435,385.40	1
						97,376.94	1
						11,057,987.58	2
						43,872,869.63	3
						1,940,672.72	3
						9,601,137.46	3
2,113,980.22						7,961,959.17	3
	2,580,071.78	2,424,536.26	2,307,125.97	2,314,575.93	2,462,209.61	12,088,519.55	3
						21,553,931.83	4
						12,378,319.84	5
						7,580,444.74	5
						18,516,298.94	6
						14,005,247.21	7
						14,164,119.06	8
						104,050.07	8
						7,601,464.94	9
						13,066,460.27	10
357,150.78						558,197.92	10
						3,689,837.20	10
2,471,131.00	2,580,071.78	2,424,536.26	2,307,125.97	2,314,575.93	2,462,209.61	208,274,280.47	
						22,053,608.84	1
1,590,882.20	1,566,807.79	1,752,041.15	1,979,729.15	2,009,485.18	2,093,231.18	7,881,162.11	1
						14,949,511.40	1
						2,108,088.21	2
						2,894,907.09	3
						1,599,312.40	3
211,025.17	207,511.22	210,356.44	212,561.36	208,806.42	190,678.26	2,731,461.32	3
						1,769,839.13	4
						1,189,892.79	5
						4,129,323.19	6
1,801,907.37	1,774,319.01	1,962,397.59	2,192,290.51	2,218,291.60	2,283,909.44	61,307,106.48	

D.—Comparative Table 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.	
	MINNESOTA.											
1	First (71)	$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	1
2	Second (71)	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	2
	Second (96)											
	Total	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	
	MISSISSIPPI.											
1	First (97)											
	First (98)				116,626.84	853,240.75	576,107.12	57,321.70	96,216.68	56,804.33	16,499.01	1
	First (99)											
2	Second (97)											
	Second (98)				538,677.26	2,046,222.42	2,008,250.08	88,730.44	120,384.40	129,938.54	64,306.84	2
3	Third (97)				125,956.93	1,683,719.60	1,167,515.28	48,077.33	68,191.41	51,514.56	52,869.59	3
	Total				781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	
	MISSOURI.											
1	First (39)	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	1
	First (100)											
	First (101)											
2	Second (39)					125,381.13	133,880.95	77,907.21	128,123.38	84,811.99	81,712.88	2
3	Third (94)	29,641.69	124,699.55	254,140.32	208,668.85	549,769.08	387,776.46	312,892.22	278,351.07	272,094.91	159,735.59	3
4	Fourth (94)	242,467.71	670,904.15	751,782.14	400,233.81	454,954.67	363,761.91	280,512.50	234,587.28	247,031.66	224,419.81	4
	Fourth (102)			183,985.19	286,812.53							
5	Fifth (a) (71)					128,799.18	151,791.27	183,289.28	155,322.05	206,565.75	146,388.22	5
6	Sixth (71)				130,630.74	450,777.25	376,152.48	510,047.03	617,554.36	504,012.63	322,482.68	6
	Sixth (103)				395,269.78							
	Total	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	4,518,218.51	
	NEW HAMPSHIRE.											
1	First (109)	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	1
	First (110)											
2	Second (109)					1,543,956.71	1,137,396.02	316,744.99	304,053.63	185,420.95	99,181.75	2
3	Third (109)	223,007.17	517,618.60	1,431,834.58	1,878,220.14	399,213.56	205,237.76	102,122.56	104,602.90	51,147.22	29,716.46	3
4	Fourth (111)	104,766.83	192,612.14	394,660.44	507,587.77							4
	Total	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	
	NEW JERSEY.											
1	First (112)	94,555.94	242,785.19	626,288.54	773,408.30	549,897.25	341,048.46	344,489.36	201,207.12	136,787.10	114,590.67	1
	First (113)											
2	Second (112)					797,139.52	492,753.92	411,037.05	460,752.72	401,652.91	191,543.24	2
3	Third (35)	131,345.07	302,729.91	822,915.63	829,607.56	1,331,421.95	886,081.19	581,925.49	750,817.28	443,773.44	561,833.84	3
4	Fourth (5)	171,637.12	701,759.31	990,509.31	1,294,315.61	990,119.41	632,253.16	536,019.90	509,700.62	302,565.46	292,529.05	4
	Fifth (5)	148,107.06	358,626.48	947,866.36	1,510,457.54	4,221,684.48	3,343,063.49	1,918,889.81	2,152,882.11	1,173,821.35	1,330,937.01	5
5	Fifth (114)	681,798.31	1,510,457.27	4,201,730.48	5,784,177.81							
	Fifth (115)											
	Total	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	
	NEW YORK.											
1	First (117)	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		1
	First (118)									1,644,655.56	4,463,363.05	
2	Second (117)	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		2
	Second (119)									1,135,829.91	3,084,597.69	
	Second (120)											
3	Third (117)	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		3
	Third (121)									580,661.84	2,084,547.32	
	Third (120)											
4	Fourth (117)	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		4
	Fourth (122)											
5	Fifth (117)	326,100.10	693,051.96	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		5
6	Sixth (117)	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		6
7	Seventh (117)	315,515.43	518,454.92	1,279,297.67	1,834,889.63	1,535,954.23	1,181,146.07	1,200,258.54	1,362,408.71	806,528.25		7
8	Eighth (123)	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	8
9	Ninth (123)	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	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	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	11
	Eleventh (124)											

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30— 1873.	1874.	1875.	1876.
	MINNESOTA.				
1	First (71)	$69,351.50	$75,429.17	$76,910.11	$87,444.24
2	Second (71)	162,053.44	151,926.38	151,452.34	161,331.94
	Second (96)				
	Total	231,404.94	227,355.55	228,362.45	248,776.18
	MISSISSIPPI.				
1	First (97)	32,102.34	17,166.47	6,167.24	
	First (98)			33,311.42	47,162.34
	First (99)				
2	Second (97)	49,865.07	62,397.50	23,920.64	468.48
	Second (98)			23,292.07	37,455.16
3	Third (97)	46,111.90	28,055.14	10,276.55	79.46
	Total	128,079.31	107,619.11	96,967.92	85,165.44
	MISSOURI.				
1	First (39)	3,323,795.53	3,501,668.88	3,739,490.09	2,216,996.19
	First (100)				
	First (101)				
2	Second (39)	100,750.96	78,687.84	73,852.18	64,199.71
3	Third (94)	119,562.51	98,481.66	124,791.39	124,014.63
4	Fourth (94)	208,442.06	188,489.30	227,470.81	260,027.09
	Fourth (102)				
5	Fifth (*a*) (71)	112,209.33	116,103.57	129,075.94	114,348.36
6	Sixth (71)	394,559.76	342,054.80	300,194.90	202,355.53
	Sixth (103)				
	Total	4,259,320.15	4,325,486.05	4,594,875.31	2,981,941.51
	NEW HAMPSHIRE.				
1	First (109)	200,387.70	171,892.66	210,880.80	93,697.18
	First (110)				148,223.80
2	Second (109)	104,918.85	58,272.87	68,076.67	13,382.79
3	Third (109)	20,148.81	18,513.66	20,432.08	4,957.51
4	Fourth (111)				
	Total	325,455.36	248,679.19	299,389.55	260,261.28
	NEW JERSEY.				
1	First (112)	139,553.31	117,992.48	118,544.77	43,661.55
	First (113)				106,961.24
2	Second (112)	273,948.36	118,159.04	201,307.14	62,766.61
3	Third (35)	526,359.72	279,787.19	346,775.19	274,168.15
4	Fourth (5)	341,587.24	195,426.46	223,940.17	99,777.06
	Fifth (5)	1,285,993.74	1,014,261.56	1,472,902.14	1,369,462.69
5	Fifth (114)				1,823,152.58
	Fifth (115)				
	Total	2,567,442.37	1,725,626.73	2,363,469.41	3,779,949.88
	NEW YORK.				
1	First (117)			*.01	
	First (118)	4,029,458.55	3,738,344.34	3,722,678.15	3,210,107.73
2	Second (117)				
	Second (119)	2,433,782.46	1,921,752.54	1,707,741.34	1,155,451.65
	Second (120)				
3	Third (117)				
	Third (121)	1,961,195.36	1,798,897.10	2,034,570.54	2,266,062.61
	Third (120)				
4	Fourth (117)			*10.50	
	Fourth (122)		402,928.47	1,292,629.36	1,412,911.87
5	Fifth (117)				
6	Sixth (117)			*436.91	
7	Seventh (117)			*.03	
8	Eighth (123)	802,156.96	178,522.76	*.03	
9	Ninth (123)	1,007,992.39	631,157.86	*.03	
10	Tenth (5)	529,219.27	287,156.52	273,118.98	143,338.28
11	Eleventh (5)	156,637.68	76,293.88	131,660.17	48,514.36
	Eleventh (124)				80,590.03

Internal Revenue in each Collection District, etc.—Continued.

Fiscal years ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.	
$84,777.07	$99,569.03	$93,850.49	$107,389.53	$116,126.82	$125,071.40	1
154,684.63	175,433.72	211,858.27	257,300.11	329,013.51	403,420.54	2
239,461.70	275,002.75	305,708.76	364,689.64	445,140.33	528,491.94	
45,362.55	86,824.03	87,271.68	91,233.50	96,122.19	94,098.90	1
32,700.75						2
						3
78,063.30	86,824.03	87,271.68	91,233.50	96,122.19	94,098.90	
3,746,597.46	4,338,756.96	4,374,813.80	4,680,266.14	5,543,333.70	6,186,922.72	1
53,693.41	55,056.05	57,035.72	61,635.57	66,451.05	65,405.90	2
31,273.37						3
49,545.44						4
244,184.17	314,274.08	280,062.47	332,996.58	388,170.56	501,833.39	5
115,516.86	113,138.12	105,566.04	118,826.24	145,571.72	153,736.46	6
209,237.02	250,008.21	209,328.45	255,929.55	326,822.36	634,589.47	
4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94	
234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04	1
						2
						3
						4
234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04	
275,913.95	223,590.29	224,171.23	214,500.00	288,810.32	305,040.48	1
330,142.80	358,587.75	320,093.82	266,338.62	326,683.57	459,988.40	2
						3
						4
4,381,904.15	4,513,147.15	4,125,950.09	3,726,969.19	4,258,182.42	4,686,604.72	5
4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60	
3,355,097.12	3,692,507.68	3,513,417.90	3,264,352.96	2,959,673.22	2,984,084.80	1
1,262,394.10						2
	2,781,903.32	2,915,918.49	3,199,990.87	3,377,650.78	4,206,252.54	
2,216,546.34						3
	3,895,193.88	4,282,837.07	5,064,296.32	5,757,541.95	6,762,211.18	
1,567,463.73						4
						5
						6
						7
						8
						9
						10
184,372.14	133,502.11	178,254.82	132,026.24	208,236.59	180,625.31	11

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—								
		1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	Total.	
	MINNESOTA.												
1	First (71)	$117,842.58	$8,803.22									$2,021,021.10	1
2	Second (71)	417,619.38	38,493.69									4,595,304.15	2
	Second (96)		446,685.14	$492,704.97	$534,532.31	$554,088.98	$510,492.15	$1,377,796.84	$3,096,097.15	$2,748,260.21	$2,272,426.48	12,033,084.23	
	Total	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	1,377,796.84	3,096,097.15	2,748,260.21	2,272,426.48	18,649,409.48	
	MISSISSIPPI.												
1	First (97)											1,828,252.48	
	First (98)											125,836.31	1
	First (99)	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16						704,101.11	
2	Second (97)											5,133,161.67	
	Second (98)											93,447.98	2
3	Third (97)											3,282,367.75	3
	Total	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16						11,167,167.30	
	MISSOURI.												
1	First (39)	6,200,677.64	362,213.97									86,268,230.73	
	First (100)		4,633,213.56	5,011,585.72	5,636,492.57	6,227,290.00						21,508,581.85	1
	First (101)						6,583,171.14	6,449,977.94	7,263,214.25	7,232,265.26	8,048,329.02	35,576,957.61	
2	Second (39)	60,286.65	2,897.67									1,988,920.66	2
3	Third (94)											4,524,131.60	3
4	Fourth (94)											3,210,040.25	
	Fourth (102)	388,953.87	266,823.99	303,281.89	351,560.87	329,384.70						3,702,026.57	4
5	Fifth (a) (71)	131,482.26	7,883.10									2,466,244.49	5
6	Sixth (71)	899,010.98	109,528.08									7,309,935.32	
	Sixth (103)		1,091,246.14	961,298.24	1,072,508.55	1,301,614.57	1,326,912.43	1,280,630.26	709,080.04	461,837.61	472,887.58	8,768,105.42	6
	Total	7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	7,730,608.20	8,062,294.29	7,694,102.87	8,521,216.60	175,323,174.50	
	NEW HAMPSHIRE.												
1	First (109)											5,339,404.97	
	First (110)	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37						3,655,075.56	1
2	Second (109)											7,882,085.72	2
3	Third (109)											2,155,719.70	3
4	Fourth (111)						466,994.36	469,351.54	517,992.05	463,509.99	546,770.58	2,464,618.52	4
	Total	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37	466,994.36	469,351.54	517,992.05	463,509.99	546,770.58	21,496,904.47	
	NEW JERSEY.												
1	First (112)											3,844,810.04	
	First (113)	275,723.41	131,132.39	221,046.66	191,739.69	203,162.23	148,082.84	137,414.01	123,355.56	99,467.61	198,690.02	3,373,801.93	1
2	Second (112)											5,497,658.68	2
3	Third (35)	486,631.30	487,717.62	479,703.13	349,697.47	647,110.00						13,653,859.87	3
4	Fourth (5)											7,088,976.57	4
	Fifth (5)											31,462,062.25	
5	Fifth (114)	4,662,103.07	2,858,372.71	2,960,608.96	3,410,238.59	3,740,388.73						45,148,122.36	5
	Fifth (115)						3,924,163.64	4,182,204.57	4,083,367.42	4,005,411.71	4,186,321.85	20,381,469.19	
	Total	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,590,661.56	4,072,246.48	4,319,618.58	4,206,722.98	4,104,879.32	4,385,011.87	130,450,760.89	
	NEW YORK.												
1	First (117)											7,532,688.50	
	First (118)	2,802,941.66	2,685,803.96	2,840,455.10	3,046,409.05	3,208,195.07	3,384,638.73	3,525,693.10	3,902,033.88	3,933,972.66	4,228,294.79	74,136,179.06	1
	Second (117)											19,067,176.26	
2	Second (119)											12,701,549.69	
	Second (120)	3,024,441.53	1,576,683.43	1,502,773.28	1,532,049.70	1,539,934.98	1,569,587.68	1,590,296.47	1,748,411.00	1,845,196.65	1,989,631.87	34,399,831.59	2
	Third (117)											20,011,793.03	
3	Third (121)											12,942,481.11	
	Third (120)	6,735,929.67	4,955,927.46	5,057,715.43	5,366,748.85	5,572,258.80	5,601,823.00	5,677,380.27	5,864,593.89	6,026,542.63	6,222,895.66	82,843,896.06	3
4	Fourth (117)											38,453,537.01	
	Fourth (122)											4,675,933.43	4
5	Fifth (117)											9,780,409.32	5
6	Sixth (117)											21,484,712.43	6
7	Seventh (117)											10,124,453.48	7
8	Eighth (123)											41,611,055.50	8
9	Ninth (123)											16,017,989.93	9
10	Tenth (5)											10,208,105.95	10
11	Eleventh (5)											4,613,746.47	11
	Eleventh (124)	109,700.96	10,573.85									1,277,881.96	

D.—Comparative Table 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.	
	NEW YORK—continued.											
12	Twelfth (5)	$214,111.87	$434,449.14	$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	12
	Twelfth (125)											
13	Thirteenth (5)	91,460.05	197,588.06	454,256.91	547,477.33	433,672.16	341,510.67	201,359.35	191,179.79	235,189.56	95,042.48	13
14	Fourteenth (5)	564,674.22	1,428,503.60	2,515,278.46	3,274,880.18	2,990,500.08	1,346,583.72	1,265,066.98	1,406,228.34	1,094,693.94	911,501.49	14
	Fourteenth (126)											
	Fourteenth (127)											
	Fourteenth (128)											
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	15
	Fifteenth (129)											
	Fifteenth (127)											
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	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	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	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	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	20
	Twentieth (130)											
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	21
	Twenty-first (131)											
	Twenty-first (132)											
	Twenty-first (133)											
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	22
23	Twenty-third (5)	313,926.50	959,832.96	1,164,444.28	1,650,566.98	1,036,564.00	451,860.06	554,227.04	779,029.19	439,304.66	425,425.22	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	506,786.17	420,488.72	448,831.73	24
	Twenty-fourth (134)											
25	Twenty-fifth (135)	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	61,143.87	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	26
	Twenty-sixth (136)											
27	Twenty-seventh (137)	94,402.73	186,083.73	415,818.51	513,754.67	431,288.10	325,019.02	222,251.81	228,276.55	170,384.20	128,330.46	27
	Twenty-seventh (138)										28,722.77	
28	Twenty-eighth (135)	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	28
	Twenty-eighth (139)											
	Twenty-eighth (140)											
	Twenty-eighth (141)											
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	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	30
	Thirtieth (142)											
	Thirtieth (140)											
31	Thirty-first (137)	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	31
32	Thirty-second (143)	1,378,961.39	3,571,282.18	10,730,410.95	12,167,237.83	9,978,614.40	7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31	3,303,483.59	32
	Total	9,241,038.60	27,215,720.62	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	
	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	1
2	Second (5)				53,475.16	719,405.08	539,589.65	100,473.58	94,791.47	88,064.21	44,273.39	2
3	Second (144)											
	Third (145)				291,346.73	251,900.25	405,550.17	49,727.92	27,955.10	44,829.70	53,206.88	3
	Fourth (145)					210,680.29	303,391.22	143,264.93	419,999.86	410,578.46	373,235.68	
	Fourth (146)											
4	Fourth (147)											4
	Fourth (148)											
	Fourth (44)											
	Fifth (149)											
5	Fifth (147)					139,561.11	333,757.89	280,836.83	524,232.96	502,825.56	398,663.81	5
	Fifth (44)											
	Sixth (150)											
6	Sixth (151)					209,363.57	261,898.82	123,665.87	235,321.59	225,330.56	199,044.47	6
	Sixth (152)											
7	Seventh (150)					32,749.87	35,943.58	21,885.45	35,478.15	26,923.10	19,885.41	7
	Total				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	
	OHIO.											
	First (7)	838,064.63	1,781,204.66	3,406,204.43	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	First (153)									1,521,173.59	6,072,487.83	1
	First (154)											
2	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
3	Third (39)	266,260.76	1,531,136.00	1,366,816.24	1,610,853.82	1,214,737.95	718,033.49	1,722,965.73	2,369,580.82	2,393,859.26	1,697,785.31	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	772,865.88	4
	Fourth (155)											
5	Fifth (5)	47,827.75	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	5
6	Sixth (39)	54,075.72	523,685.17	295,389.86	383,881.09	363,989.81	183,994.63	654,846.98	963,994.86	720,112.72	721,460.39	6
	Sixth (156)											

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1873.	1874.	1875.	1876.
	NEW YORK—continued.				
12	Twelfth (5)	$260,785.63	$192,893.25	$192,836.98	$90,462.76
	Twelfth (125)				228,330.10
13	Thirteenth (5)	119,638.13	78,544.63	93,276.79	33,682.07
14	Fourteenth (5)	1,242,623.17	496,426.13	528,579.54	255,525.44
	Fourteenth (126)				337,319.24
	Fourteenth (127)				
	Fourteenth (128)				
15	Fifteenth (5)	226,780.20	188,170.63	200,225.56	90,874.12
	Fifteenth (129)				145,409.80
	Fifteenth (127)				
16	Sixteenth (5)	30,924.33	21,458.58	20,945.52	6,334.05
17	Seventeenth (5)	30,515.32	22,656.42	24,147.43	8,424.45
18	Eighteenth (5)	119,447.73	65,522.35	65,519.99	20,732.43
19	Nineteenth (5)	44,244.36	27,341.14	24,321.60	11,061.58
20	Twentieth (5)	54,590.22	46,562.54	51,867.46	13,871.83
	Twentieth (130)				45,367.05
	Twenty-first (5)	294,446.82	296,613.56	324,629.34	170,262.19
21	Twenty-first (131)				202,575.21
	Twenty-first (132)				
	Twenty-first (133)				
22	Twenty-second (5)	103,207.28	36,522.86	36,793.39	12,999.14
23	Twenty-third (5)	412,925.26	234,265.79	258,888.06	130,299.24
24	Twenty-fourth (5)	483,655.08	573,567.29	428,357.01	239,928.48
	Twenty-fourth (134)				382,146.12
25	Twenty-fifth (135)	114,755.69	60,331.93	49,339.31	15,460.96
26	Twenty-sixth (5)	173,785.96	185,051.81	203,135.73	110,134.34
	Twenty-sixth (136)				120,102.51
27	Twenty-seventh (137)			*.04	
	Twenty-seventh (138)	157,384.42	150,716.05	158,289.44	159,221.82
28	Twenty-eighth (135)	576,558.71	435,218.10	452,644.96	164,702.69
	Twenty-eighth (139)				380,567.26
	Twenty-eighth (140)				
	Twenty-eighth (141)				
29	Twenty-ninth (5)	80,609.08	52,036.39	55,808.81	19,792.21
30	Thirtieth (5)	1,541,746.87	1,340,034.21	1,231,836.88	593,671.27
	Thirtieth (142)				590,085.74
	Thirtieth (140)				
31	Thirty-first (137)			*.50	
32	Thirty-second (143)	2,230,437.59	1,642,375.49	1,674,091.42	1,720,403.36
	Total	19,219,504.52	15,182,362.62	15,238,881.81	14,616,723.99
	NORTH CAROLINA.				
1	First (5)	38,892.73	21,483.44	19,864.60	4,602.26
2	Second (5)	57,244.85	67,773.05	37,216.63	11,621.84
	Second (144)				45,272.85
3	Third (145)	33,868.86	29,860.96	32,186.05	10,748.05
4	Fourth (145)	449,684.85	500,054.31	586,896.09	407,226.94
	Fourth (146)				305,220.37
	Fourth (147)				
	Fourth (148)				
	Fourth (44)				
5	Fifth (149)	543,251.86	604,157.20	685,603.47	628,966.35
	Fifth (147)				
	Fifth (44)				
6	Sixth (150)	252,126.40	229,633.90	220,299.95	217,711.11
	Sixth (151)				
	Sixth (152)				
7	Seventh (150)	33,252.17	32,768.38	48,356.79	39,768.52
	Total	1,408,321.72	1,485,731.24	1,630,423.58	1,671,138.29
	OHIO.				
1	First (7)	7,161,277.20	7,208,887.51	8,055,517.74	9,833,611.52
	First (153)				
	First (154)				
2	Second (7)				
3	Third (39)	1,495,458.80	1,645,558.53	949,819.40	1,276,079.90
4	Fourth (5)	699,070.56	699,953.90	489,528.86	248,461.98
	Fourth (155)				268,642.01
5	Fifth (5)	64,737.83	154,064.81	51,065.03	21,705.65
6	Sixth (39)	625,625.11	665,040.77	610,346.16	623,050.06
	Sixth (156)				

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.	
$468,727.34	$469,527.12	$482,916.92	$519,719.66	$545,067.54	$627,261.92	12
						13
591,488.79	631,918.26	571,915.15	571,102.97	600,482.13	620,596.47	14
229,805.43	211,125.88	214,694.26	259,026.63	294,733.58	346,397.30	15
						16
						17
						18
						19
9,652.33						20
74,408.78						
263,792.83	330,589.76	327,467.09	309,412.51	326,846.08	333,264.94	21
						22
						23
645,672.58	629,363.12	706,144.85	422,403.27	491,109.45	469,857.05	24
						25
216,372.66	221,368.64	240,257.07	273,432.82	316,088.22	386,550.60	26
39,166.70						27
144,996.53						
547,279.29	827,852.19	813,978.97	946,711.55	974,838.32	1,134,541.13	28
						29
261,261.52						
771,281.86	1,126,667.60	1,197,999.40	1,287,401.54	1,377,990.99	1,403,396.85	30
1,602,398.50						31
						32
14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76	19,455,040.09	
						1
109,594.76	65,782.90	77,272.14	58,695.72	74,432.35	62,163.24	2
						3
838,733.88	800,760.70	935,394.78	925,483.18	850,967.45	1,022,309.00	4
568,073.11	698,041.92	1,064,463.12	911,908.83	1,051,585.47	1,274,767.96	5
108,669.27						
131,934.30	253,874.40	336,238.73	457,918.98	499,455.08	508,174.32	6
18,442.67						7
1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	2,476,440.35	2,867,414.52	
10,155,663.16	9,728,032.98	10,832,458.61	11,556,840.75	12,538,346.58	11,928,253.84	1
						2
1,023,611.35	1,125,680.69	966,097.16	1,355,043.19	1,806,871.17	1,621,593.77	3
480,783.15	401,021.46	476,026.88	512,154.48	513,582.86	475,943.53	4
						5
491,794.52	431,079.69	613,699.78	633,678.60	352,210.02	300,275.33	6

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—			
		1883.	1884.	1885.	1886.
	NEW YORK—continued.				
12	Twelfth (5)	$590,564.93	$48,754.17		
12	Twelfth (125)				
13	Thirteenth (5)				
14	Fourteenth (5)	590,677.39	40,028.23		
14	Fourteenth (126)		595,363.83	$679,724.30	$606,913.20
14	Fourteenth (127)				
14	Fourteenth (128)				
15	Fifteenth (5)	336,832.04	24,527.69		
15	Fifteenth (129)		752,985.81	829,864.60	872,791.41
15	Fifteenth (127)				
16	Sixteenth (5)				
17	Seventeenth (5)				
18	Eighteenth (5)				
19	Nineteenth (5)				
20	Twentieth (5)				
20	Twentieth (130)				
21	Twenty-first (5)				
21	Twenty-first (131)				
21	Twenty-first (132)	325,317.02	17,715.85		
21	Twenty-first (133)		865,665.04	855,039.34	915,930.93
22	Twenty-second (5)				
23	Twenty-third (5)				
24	Twenty-fourth (5)				
24	Twenty-fourth (134)	559,763.59	41,821.31		
25	Twenty-fifth (135)				
26	Twenty-sixth (5)				
26	Twenty-sixth (136)	409,330.71	14,831.94		
27	Twenty-seventh (137)				
27	Twenty-seventh (138)				
28	Twenty-eighth (135)				
28	Twenty-eighth (139)				
28	Twenty-eighth (140)	1,079,296.23	69,640.19		
28	Twenty-eighth (141)		1,945,001.69	2,058,072.55	1,964,365.82
29	Twenty-ninth (5)				
30	Thirtieth (5)				
30	Thirtieth (142)				
30	Thirtieth (140)	1,342,391.27	115,059.65		
31	Thirty-first (137)				
32	Thirty-second (143)				
	Total	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96
	NORTH CAROLINA.				
1	First (5)				
2	Second (5)				
2	Second (144)	65,319.36	1,192.10		
3	Third (145)				
4	Fourth (145)				
4	Fourth (146)	865,952.10	24,916.26		
4	Fourth (147)		494,852.80	398,003.45	512,854.59
4	Fourth (148)			254,643.50	
4	Fourth (44)				
5	Fifth (149)	988,991.35	43,819.12		
5	Fifth (147)		711,299.02	477,098.72	841,881.97
5	Fifth (44)				
6	Sixth (150)				
6	Sixth (151)	456,864.16	484,887.44	337,707.21	390,222.73
6	Sixth (152)			219,376.07	
7	Seventh (150)				
	Total	2,377,126.97	1,760,966.74	1,686,828.95	1,744,959.29
	OHIO.				
1	First (7)				
1	First (153)	10,577,527.72	9,826,123.39	8,737,148.51	8,501,549.10
1	First (154)				
2	Second (7)				
3	Third (39)	1,555,836.26	68,501.48		
4	Fourth (5)				
4	Fourth (155)	181,759.25	7,644.88		
5	Fifth (5)				
6	Sixth (39)	443,683.26	12,298.11		
6	Sixth (156)		1,005,946.16	1,284,728.86	1,893,894.64

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30—						Total.	
1887.	1888.	1889.	1890.	1891.	1892.		
						$6,510,995.51	12
						3,980,869.70	12
						3,113,878.00	13
						19,321,161.29	
						4,555,528.63	14
						2,626,243.48	14
$681,242.15	$1,676,205.65	$1,679,382.79	$1,690,532.84	$1,614,376.93	$1,846,624.07	8,507,122.28	14
						8,760,652.98	
						2,062,552.61	15
						3,394,032.64	15
938,390.82						1,648,176.28	16
						1,232,024.29	17
						4,871,357.84	18
						1,772,248.20	19
						3,203,409.11	20
						55,019.38	20
						7,579,107.16	
						276,983.99	21
						2,234,406.08	21
						8,972,601.40	21
1,010,372.11	1,084,647.33	1,070,922.90	1,103,262.63	1,010,201.71	1,056,556.41	4,484,588.91	22
						8,861,559.24	23
						7,315,595.05	24
						4,351,281.34	24
						2,720,846.22	25
						3,603,106.25	26
						2,198,335.17	26
						2,715,612.91	27
						693,501.20	27
						9,231,035.82	
						525,563.79	28
						6,394,137.87	28
2,148,709.10	2,100,300.56	2,104,999.48	1,915,487.74	2,135,034.87	2,326,976.02	18,698,947.83	28
						3,195,671.23	29
						23,032,406.66	30
						851,347.26	30
						8,622,189.16	30
						1,677,959.20	31
						76,694,531.40	32
15,101,203.03	15,417,202.95	15,648,675.01	16,224,321.98	16,565,328.45	17,670,978.82	703,330,008.14	
						512,228.66	1
						1,813,928.91	2
						560,125.42	2
						1,231,180.67	3
						3,805,012.63	
						6,569,737.72	
						1,983,872.42	4
578,161.58						254,643.50	4
						5,318,122.47	4
	1,035,053.39	1,134,231.49	1,169,650.28	1,003,928.44	975,258.87	11,243,507.92	4
						2,975,414.41	5
945,134.70						6,965,354.20	5
	1,150,115.36	1,332,918.78	1,589,853.73	1,484,068.35	1,408,397.98	2,283,065.51	6
427,405.43						4,284,682.78	6
						219,376.07	6
						345,454.09	7
1,950,701.71	2,185,168.75	2,467,150.27	2,759,504.01	2,487,996.79	2,383,656.85	50,365,707.38	
						32,646,353.09	1
7,966,784.95						152,201,684.98	1
	10,202,724.94	9,227,433.43	10,953,675.09	11,600,023.06	9,967,954.02	51,951,819.54	1
						22,385,015.76	2
						29,782,181.08	3
						8,461,313.58	4
						3,317,558.50	4
						2,402,015.03	5
						10,668,212.64	6
2,991,061.28						7,175,630.94	6

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1863.	1864.	1865.	1866.
	OHIO—continued.				
7	Seventh (157)	$166,485.71	$1,195,306.87	$1,086,116.45	$1,246,198.88
	Seventh (158)				
	Seventh (159)				
8	Eighth (157)				
9	Ninth (5)	40,599.89	119,787.95	135,775.80	215,006.70
10	Tenth (5)	100,968.00	611,049.52	477,423.87	939,624.34
	Tenth (160)	136,144.01	346,180.92	744,465.66	1,148,313.48
	Tenth (161)				
11	Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20
	Eleventh (162)				
	Eleventh (163)				
12	Twelfth (5)				
13	Thirteenth (5)	125,171.05	713,325.75	519,316.69	525,663.41
	Thirteenth (164)	92,373.42	296,709.84	419,145.71	518,940.43
14	Fourteenth (5)				
15	Fifteenth (5)	40,000.85	106,084.04	236,442.43	276,029.51
	Fifteenth (165)	75,851.68	132,830.15	286,963.80	424,797.09
16	Sixteenth (5)				
17	Seventeenth (5)	34,149.85	70,006.65	194,886.40	262,450.15
	Eighteenth (5)	96,262.04	171,345.33	480,790.29	654,626.22
18	Eighteenth (166)	329,070.09	975,255.04	2,303,282.85	3,591,667.83
	Eighteenth (51)				
	Eighteenth (167)				
19	Nineteenth (5)				
		74,821.30	135,825.92	450,865.94	598,937.05
	Total	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59
	PENNSYLVANIA.				
1	First (7)	951,791.33	2,177,710.24	5,381,027.84	6,282,653.93
	First (169)				
	First (170)				
	First (171)				
	First (172)				
2	Second (174)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15
	Second (175)				
3	Third (7)				
4	Fourth (174)	403,398.59	951,463.05	2,250,057.11	2,049,108.11
5	Fifth (5)	383,688.02	854,348.26	2,478,723.91	3,286,215.37
	Fifth (176)	134,912.23	380,703.24	1,119,379.95	1,255,282.81
6	Sixth (5)				
7	Seventh (177)	149,720.17	400,670.17	1,197,889.57	1,357,938.54
8	Eighth (5)	190,408.08	442,928.73	851,639.04	925,253.52
	Eighth (178)	179,714.67	586,572.09	670,007.69	1,020,054.26
	Eighth (171)				
	Ninth (177)	82,888.09	297,694.52	849,423.63	1,165,489.55
	Ninth (179)				
9	Ninth (171)				
	Ninth (173)				
	Ninth (44)				
10	Tenth (5)				
11	Eleventh (50)	154,525.82	359,307.94	803,359.92	1,138,698.40
	Twelfth (5)	211,187.28	749,226.69	969,799.55	1,234,206.76
12	Twelfth (180)	190,244.75	392,084.37	888,252.78	1,036,285.56
	Twelfth (171)				
	Twelfth (172)				
13	Thirteenth (5)				
14	Fourteenth (50)	60,131.55	131,186.10	320,889.18	483,944.38
	Fourteenth (181)	83,959.77	258,031.17	566,153.54	777,188.76
15	Fifteenth (50)				
16	Sixteenth (182)	76,752.28	268,209.55	753,104.99	748,269.08
	Sixteenth (183)	54,025.04	140,784.25	211,579.69	311,253.83
17	Seventeenth (182)				
18	Eighteenth (50)	74,203.00	139,150.93	423,960.61	543,002.85
19	Nineteenth (50)	44,447.57	118,026.76	345,254.64	392,186.89
	Nineteenth (51)	101,565.88	225,415.01	341,881.69	607,553.22
	Nineteenth (184)				
20	Twentieth (50)	135,862.43	468,102.47	1,075,069.39	3,371,784.53
	Twentieth (51)				
21	Twenty-first (50)				
22	Twenty-second (5)	91,804.08	510,369.71	597,024.50	417,858.94
	Twenty-second (185)	674,644.21	1,901,742.02	3,475,446.66	4,866,797.46
	Twenty-second (171)				
	Twenty-second (173)				

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30— 1867.	1868.	1869.	1870.	1871.	1872.	
$906,667.98	$504,092.67	$784,994.11	$1,018,315.24	$718,371.24	$702,177.06	7
160,524.84	116,610.84	88,486.39	140,799.63	43,988.08	35,579.34	8
390,452.50	288,654.47	611,467.14	1,054,304.29	603,544.20	687,044.51	9
1,059,746.24	863,337.98	883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	10
305,721.19	235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	11
275,891.03	279,894.71	728,003.13	963,791.66	353,519.13	534,748.77	12
444,591.80	362,043.15	260,003.27	382,527.00	258,711.12	91,990.69	13
214,048.73	108,222.30	101,268.88	98,916.91	94,612.70	58,874.19	14
282,827.48	214,260.79	112,186.19	140,985.31	102,288.73	92,842.52	15
155,502.35	138,542.83	120,110.17	118,297.90	91,713.08	97,129.14	16
483,680.80	279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	17
3,110,339.75	2,597,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	18
382,947.79	201,579.43	147,243.70	159,322.13	89,983.83	72,201.37	19
19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	
5,082,037.46	4,230,456.54	4,134,723.26	3,284,120.72	1,811,829.62		1
				289,975.89	1,936,178.61	
3,433,508.97	2,053,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28	2
2,029,733.79	1,125,074.65	652,539.62	1,137,044.04	393,826.09	972,856.76	3
2,302,558.99	1,693,897.30	1,151,352.86	1,343,181.08	1,260,930.91	419,391.25	4
970,047.60	630,720.87	596,121.50	443,862.25	470,652.73	336,370.53	5
955,394.41	433,777.99	396,942.24	427,970.11	445,387.08	319,408.13	6
711,358.28	429,167.14	130,765.80	223,776.25	186,131.16	48,773.37	7
671,907.67	334,892.16	302,891.30	335,222.73	251,227.90	222,039.10	8
781,024.49	450,337.79	462,582.81	475,853.94	438,460.42	274,320.68	9
610,208.77	378,295.89	151,088.32	260,045.58	221,587.59	154,616.13	10
680,469.01	431,367.88	201,812.10	244,459.57	239,809.53	140,072.81	11
522,629.57	432,380.90	265,596.82	334,893.74	236,695.58	217,002.89	12
242,930.28	120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	13
439,639.03	332,331.98	207,472.06	266,966.84	170,258.99	130,404.87	14
469,983.68	348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	15
204,817.63	207,531.73	140,822.93	156,746.96	152,134.92	148,196.90	16
294,329.14	161,959.45	103,431.77	102,271.49	88,777.22	48,689.48	17
217,282.98	247,787.76	145,794.62	144,047.67	118,246.48	77,308.75	18
597,910.56	450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	19
1,005,847.74	553,068.55	181,125.56	399,308.34	275,045.81	127,285.03	20
282,349.95	205,286.63	987,598.24	1,234,873.51	771,002.52	485,933.54	21
3,655,008.72	1,986,255.39	1,701,661.39	2,042,129.63	1,419,363.85	1,171,480.49	22

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1873.	1874.	1875.	1876.
	OHIO—continued.				
7	Seventh (157)	$495,343.53	$744,598.17	$635,175.25	$492,562.19
	Seventh (158)				308,225.82
	Seventh (159)				
8	Eighth (157)	31,435.30	33,700.97	42,097.52	25,664.07
9	Ninth (5)	749,461.97	641,945.20	338,537.49	208,541.58
10	Tenth (5)	1,091,836.75	957,426.61	969,636.15	425,057.07
	Tenth (160)				643,600.69
	Tenth (161)				
11	Eleventh (5)	575,446.58	556,025.06	805,018.30	402,146.96
	Eleventh (162)				486,183.09
	Eleventh (163)				
12	Twelfth (5)	580,975.06	429,839.44	424,423.10	210,946.41
13	Thirteenth (5)	69,988.15	64,130.15	73,126.85	32,993.02
	Thirteenth (164)				77,297.09
14	Fourteenth (5)	56,144.42	56,103.71	63,875.37	26,763.15
15	Fifteenth (5)	93,001.34	82,467.35	85,854.68	43,650.30
	Fifteenth (165)				88,949.13
16	Sixteenth (5)	72,540.14	83,154.77	77,905.60	38,249.78
17	Seventeenth (5)	204,827.07	103,987.34	111,127.37	37,141.28
18	Eighteenth (5)	720,189.71	791,989.06	808,633.78	297,560.76
	Eighteenth (166)				438,739.82
	Eighteenth (51)				
	Eighteenth (167)				
19	Nineteenth (5)	63,949.93	65,967.89	70,430.92	32,085.28
	Total	14,851,309.45	14,985,411.15	14,662,720.17	16,587,908.61
	PENNSYLVANIA.				
	First (7)			*16.00	
	First (169)	1,383,508.05	1,286,256.60	1,206,388.95	61,750.30
1	First (170)				1,872,359.62
	First (171)				
	First (172)				
	Second (174)			*52.00	
2	Second (175)	1,739,755.19	771,922.32	714,065.75	71,445.33
3	Third (7)			*.58	
4	Fourth (174)			*22.75	
5	Fifth (5)	354,693.33	215,929.36	184,658.51	101,986.34
	Fifth (176)				249,688.13
6	Sixth (5)	359,983.79	265,937.98	266,179.15	136,234.83
7	Seventh (177)	53,028.11	20,872.51	10,041.07	
8	Eighth (5)	253,967.27	232,612.58	231,683.28	99,572.59
	Eighth (178)				192,761.48
	Eighth (171)				
	Ninth (177)	284,512.19	342,845.96	167,530.12	
	Ninth (179)			221,755.38	402,919.69
9	Ninth (171)				
	Ninth (173)				
	Ninth (44)				
10	Tenth (5)	170,248.31	173,037.85	156,249.63	67,211.24
11	Eleventh (50)	146,672.30	120,823.15	106,329.31	113,863.98
12	Twelfth (5)	200,123.70	228,208.43	236,873.20	98,841.35
	Twelfth (180)				145,527.07
	Twelfth (171)				
	Twelfth (172)				
13	Thirteenth (5)	36,156.39	26,622.42	31,829.72	9,268.89
14	Fourteenth (50)	108,956.93	105,478.78	106,556.29	127,568.13
	Fourteenth (181)				
15	Fifteenth (50)	290,961.51	315,128.08	351,793.99	367,703.90
16	Sixteenth (182)	117,956.97	137,173.63	129,705.51	114,016.62
	Sixteenth (183)				
17	Seventeenth (182)	53,409.31	52,222.24	47,532.25	55,444.66
18	Eighteenth (50)	63,572.77	73,698.20	72,645.19	68,135.01
19	Nineteenth (50)	114,402.95	84,598.05	92,543.42	109,543.90
	Nineteenth (51)				
	Nineteenth (184)				
20	Twentieth (50)	96,728.66	92,272.66	93,017.37	85,027.23
	Twentieth (51)				
21	Twenty-first (50)	542,160.26	409,336.17	422,954.63	262,891.14
22	Twenty-second (5)	860,651.81	753,709.43	631,423.06	298,240.37
	Twenty-second (185)				376,820.72
	Twenty-second (171)				
	Twenty-second (173)				

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.	
						7
$78,973.63						
243,816.38	$288,253.45	$296,834.34	$475,976.33	$594,593.31	$700,260.02	8
						9
1,065,547.84	991,631.47	985,137.32	1,092,852.40	1,089,563.12	1,021,133.71	10
868,720.37	778,436.99	781,031.89	1,425,321.06	1,398,257.92	1,216,251.21	11
						12
						13
35,006.07						14
						15
169,219.71	170,201.23	169,956.83	210,324.75	195,871.89	201,528.11	16
						17
202,865.34						18
658,688.27	856,168.41	773,324.27	756,807.43	806,538.82	894,059.79	
						19
15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31	
						1
416,610.80						
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
						3
						4
						5
107,336.87						6
						7
						8
66,393.11						
353,208.01	422,611.95	447,771.52	553,173.93	622,634.45	689,758.24	
						9
90,983.93						
617,985.63	803,806.93	870,264.95	1,064,642.47	1,278,820.81	1,450,720.01	
						10
						11
19,390.42						
						12
57,608.21						
253,832.47	302,767.46	303,693.99	326,321.92	370,256.14	423,128.51	
						13
						14
17,337.50						
134,995.86	174,891.66	162,113.64	190,145.10	212,589.65	242,351.75	15
90,807.27						
19,513.01						16
145,278.68	184,691.01	172,136.87	191,065.09	211,588.05	258,917.37	17
6,446.78						18
9,843.17						
19,217.84						19
70,508.25	98,450.42	101,391.50	115,337.59	137,250.54	144,726.27	
						20
15,626.73						
95,444.06	104,861.81	88,298.56	88,989.28	94,909.77	101,605.53	21
69,824.71						
						22
263,498.83						
852,262.88	1,156,118.13	1,002,727.66	1,184,418.98	1,408,472.82	1,685,425.78	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30— 1883.	1884.	1885.	1886.
	OHIO—continued.				
7	Seventh (157)				
	Seventh (158)				
	Seventh (159)	$673,466.44	$24,159.86		
8	Eighth (157)				
9	Ninth (5)				
	Tenth (5)				
10	Tenth (160)	682,904.73	53,088.15		
	Tenth (161)		605,660.69	$691,842.78	$595,836.68
	Eleventh (5)				
11	Eleventh (162)	519,923.73	18,223.48		
	Eleventh (163)		1,104,766.75	1,058,436.49	1,165,356.49
12	Twelfth (5)				
13	Thirteenth (5)				
	Thirteenth (164)				
14	Fourteenth (5)				
15	Fifteenth (5)				
	Fifteenth (165)	169,435.60	8,523.01		
16	Sixteenth (5)				
17	Seventeenth (5)				
	Eighteenth (5)				
18	Eighteenth (166)				
	Eighteenth (51)	899,510.83	56,357.14		
	Eighteenth (167)		728,966.46	793,359.98	764,712.19
19	Nineteenth (5)				
	Total	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10
	PENNSYLVANIA.				
	First (7)				
	First (169)				
1	First (170)				
	First (171)				
	First (172)	2,824,875.99	286,591.00		
2	Second (174)		2,668,583.23	2,886,621.64	2,937,332.02
	Second (175)				
3	Third (7)				
4	Fourth (174)				
5	Fifth (5)				
	Fifth (176)				
6	Sixth (5)				
7	Seventh (177)				
	Eighth (5)				
8	Eighth (178)				
	Eighth (171)	675,254.77	62,204.11		
	Ninth (177)				
	Ninth (179)				
9	Ninth (171)	1,340,739.84	113,498.27		
	Ninth (173)		1,138,392.98	1,333,646.26	1,448,629.94
	Ninth (44)				
10	Tenth (5)				
11	Eleventh (50)				
	Twelfth (5)				
12	Twelfth (180)				
	Twelfth (171)	417,151.81	38,144.66		
	Twelfth (172)		405,972.16	438,870.96	460,190.00
13	Thirteenth (5)				
14	Fourteenth (50)				
	Fourteenth (181)	252,387.47	24,981.01		
15	Fifteenth (50)				
16	Sixteenth (182)				
	Sixteenth (183)	248,455.24	26,299.28		
17	Seventeenth (182)				
18	Eighteenth (50)				
19	Nineteenth (50)				
	Nineteenth (51)	123,310.67	7,278.88		
	Nineteenth (184)		132,237.53	129,984.68	144,825.91
20	Twentieth (50)				
	Twentieth (51)	82,713.35	3,459.78		
21	Twenty-first (50)				
22	Twenty-second (5)				
	Twenty-second (185)				
	Twenty-second (171)	1,854,674.01	247,429.54		
	Twenty-second (173)		1,681,605.89	1,609,332.26	1,898,175.38

Internal Revenue in each Collection District, etc.—Continued.

Fiscal years ended June 30— 1887.	1888.	1889.	1890.	1891.	1892.	Total.	
						$10,696,405.35	
						387,199.45	7
						3,207,360.13	
						1,239,657.32	8
						7,703,018.99	9
						12,062,126.67	
						7,625,459.43	10
$586,278.61	$603,636.47	$609,534.41	$659,226.38	$712,873.00	$715,417.81	5,789,306.83	
						7,504,140.59	
						7,492,354.74	11
1,531,024.04	747,419.50	857,573.36	872,721.97	1,015,470.13	1,151,470.74	9,504,239.47	
						6,665,509.34	12
						3,367,274.60	13
						112,303.16	
						1,537,387.19	14
						2,170,807.41	15
						1,384,010.26	
						1,554,638.81	16
						3,752,218.39	17
						19,653,832.41	
						641,605.16	18
						5,701,454.96	
823,077.98	892,532.07	872,186.31	945,349.30	1,026,900.42	1,086,332.86	7,933,417.57	
						2,546,132.39	19
13,808,226.86	12,446,312.98	11,566,727.51	13,430,972.74	14,355,266.61	12,921,175.43	451,295,636.76	
						33,336,366.94	
						6,164,058.40	
						2,288,970.42	1
						17,698,880.53	
3,133,111.88	3,044,303.82	3,037,942.52	3,336,039.70	3,519,825.08	3,783,180.19	28,346,940.08	
						21,763,040.15	2
						4,270,045.35	
						10,992,245.63	3
						15,174,310.70	4
						7,195,321.25	5
						357,025.00	
						7,113,434.16	6
						4,174,143.06	7
						5,392,365.29	
						259,154.59	8
						3,826,616.98	
						6,072,964.19	
						715,659.00	
						7,540,478.91	9
1,688,317.66						5,608,986.84	
	1,794,016.25	1,758,076.29	1,938,069.45	2,176,590.89	2,174,006.16	9,840,759.04	
						4,798,481.39	10
						5,609,490.34	11
						5,280,113.64	
						203,135.28	12
						2,435,296.96	
506,761.24	522,279.15	538,136.53	584,473.03	575,735.14	628,285.98	4,660,704.19	
						1,832,465.92	13
						3,608,304.64	14
						1,394,456.23	
						5,436,764.71	15
						2,246,259.62	16
						1,438,431.59	
						2,194,831.18	17
						2,138,278.46	18
						3,557,824.94	
						798,263.12	19
151,167.21						561,215.36	
						7,975,172.50	20
						660,282.14	
						7,291,268.53	21
						25,438,554.49	
						640,319.55	22
						9,391,529.80	
1,800,403.60						6,989,517.13	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1863.	1864.	1865.	1866.
	PENNSYLVANIA—continued.				
23	Twenty-third (5)	$256,206.42	$657,304.66	$1,111,652.03	$1,592,697.21
	Twenty-third (185)				
	Twenty-third (171)				
	Twenty-third (173)				
	Twenty-third (44)				
24	Twenty-fourth (5)	61,209.21	147,918.83	362,871.63	546,028.21
	Total	5,226,486.25	14,629,528.56	30,289,241.48	39,941,599.32
	RHODE ISLAND.				
1	First (186)	562,001.29	1,428,619.82	3,118,177.26	4,660,247.06
2	First (187)	264,949.13	556,348.75	1,194,603.62	1,461,691.04
	Total	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10
	SOUTH CAROLINA.				
1	First (188)				91,897.72
2	Second (30)				744,776.33
3	Third (188)				149,811.66
	Third (189)				
	Third (190)				
	Total				986,485.71
	TENNESSEE.				
1	First (64)		555,435.68	996,731.76	2,196,145.30
2	Second (64)		47,270.25	608,331.65	1,185,695.26
	Second (191)				
	Second (192)				
3	Third (50)				
4	Fourth (50)				
5	Fifth (5)				
	Fifth (193)				
	Fifth (194)				
	Fifth (195)				
6	Sixth (5)				
7	Seventh (196)				
8	Eighth (196)				
	Eighth (197)				
	Total		602,705.93	1,605,263.41	3,381,840.56
	TEXAS.				
1	First (198)				1,348,056.75
	First (199)				
	First (201)				
2	Second (198)				63,966.20
3	Third (200)				75,156.66
	Third (201)				
	Third (202)				
4	Fourth (200)				86,119.92
	Fourth (201)				
	Total				1,573,299.53
	VERMONT.				
1	First (203)	65,394.89	155,908.01	321,415.60	407,173.17
2	Second (203)	82,613.76	187,084.81	329,226.55	492,966.63
	Second (204)				
	Second (205)				
3	Third (203)	54,327.79	120,059.68	246,944.40	302,263.93
	Third (204)				
	Total	202,336.44	463,052.50	897,586.55	1,202,403.73
	VIRGINIA.				
1	First (206)			18,879.95	501,372.71
2	Second (206)				222,951.79
	Second (207)				
	Second (208)				
	Second (172)				
3	Third (16)	757.68	67,413.69	66,077.52	102,183.26

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30— 1867.	1868.	1869.	1870.	1871.	1872.	
$1,046,306.97	$784,610.38	$493,187.87	$671,416.96	$552,478.24	$521,720.53	23
373,347.61	246,267.55	382,934.70	485,156.30	454,688.45	141,523.44	24
27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.65	12,535,521.68	9,227,091.25	
3,838,601.42	2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	1
1,211,372.58	649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	2
5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	
518,367.36	619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	1
553,394.59	630,652.79	178,914.91	216,052.75	113,905.99	94,991.15	2
745,132.26	1,384,485.08	145,662.40	128,660.07	109,112.53	70,512.09	3
1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	
567,065.15	45,692.45	47,279.80	29,916.86	35,812.22	14,214.30	1
358,953.36	77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	2
					28,287.92	3
5,736.73	72,924.34	99,603.82	81,641.57	53,862.84	46,547.59	4
114,580.23	669,538.28	127,412.14	114,533.38	61,193.02	322,961.29	5
801,512.45	557,185.20	403,700.74	556,718.24	331,521.62		
186,241.92	363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	6
50,052.20	225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	7
1,265,317.47	1,705,071.26	370,835.95	427,228.49	214,212.64	167,649.49	8
3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	
1,159,718.43	465,354.29	130,235.59	123,452.66	80,907.34	112,959.88	1
796,000.91	471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	2
473,974.14	541,282.17	129,028.69	87,850.83	103,065.74	63,169.84	3
782,170.11	323,803.95	182,704.92	104,223.54	122,592.38	96,997.59	4
3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	
348,753.35	219,640.85	97,167.82	116,759.45	114,484.01	54,705.81	1
384,211.70	216,635.16	101,016.24	110,326.72	82,758.56	47,589.56	2
253,314.30	186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	3
986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	
48,945.10	33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	1
624,458.44	625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	2
642,279.76	481,087.30	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	3

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	Fiscal years ended June 30— 1873.	1874.	1875.	1876.
	PENNSYLVANIA—continued.				
23	Twenty-third (5)	$469,996.94	$499,109.71	$492,543.79	$165,075.60
	Twenty-third (185)				262,034.78
	Twenty-third (171)				
	Twenty-third (173)				
	Twenty-third (44)				
24	Twenty-fourth (5)	124,828.95	165,876.30	183,569.14	57,498.90
	Total	7,826,275.69	6,373,672.41	6,157,960.04	5,973,431.80
	RHODE ISLAND.				
1	First (186)	287,159.81	68,123.78	*.09	
	First (187)		154,665.18	231,977.91	222,672.63
2	Second (186)	37,392.36	10,375.85		
	Total	324,552.17	233,164.81	231,978.00	222,672.63
	SOUTH CAROLINA.				
1	First (188)	32,166.76	16,158.90	12,968.25	12,224.10
2	Second (30)	65,487.36	56,464.10	54,424.91	54,732.54
3	Third (188)	71,559.46	35,957.91	54,884.76	37,753.55
	Third (189)				1,093.72
	Third (190)				
	Total	167,213.58	108,580.91	122,277.92	105,803.91
	TENNESSEE.				
1	First (64)	28,073.27	17,676.16	26,191.72	37,238.31
2	Second (64)	51,937.18	42,263.59	51,507.49	41,670.83
	Second (191)				
	Second (192)				
3	Third (50)	54,482.65	11,700.05	48,245.83	34,043.13
4	Fourth (50)	81,708.59	131,566.95	185,915.90	139,146.55
5	Fifth (5)	259,234.25	296,895.00	410,086.40	125,318.05
	Fifth (193)				117,797.52
	Fifth (194)				
	Fifth (195)				
6	Sixth (5)	36,895.68	24,931.88	21,882.41	5,215.28
7	Seventh (196)	28,415.28	63,219.73	51,042.16	15,095.70
8	Eighth (196)	103,793.86	76,463.82	66,173.37	20,434.42
	Eighth (197)				60,753.88
	Total	644,480.76	664,717.18	861,645.28	596,713.67
	TEXAS.				
1	First (198)	63,972.53	93,808.63	20,933.83	
	First (199)			97,185.39	112,811.69
	First (201)				
2	Second (198)	46,874.63	45,981.98	10,458.60	
3	Third (200)	65,481.21	77,919.61	63,494.93	72,963.85
	Third (201)				
	Third (202)				
4	Fourth (200)	95,997.40	55,827.91	57,224.54	59,933.20
	Fourth (201)				
	Total	272,325.77	272,638.13	258,297.29	245,708.74
	VERMONT.				
1	First (203)	19,037.46	5,461.02	*123.90	
2	Second (203)	34,410.60	11,696.40	*.42	
	Second (204)			22,024.59	5,943.84
	Second (205)		10,662.86		33,803.40
3	Third (203)	22,412.34	13,068.44	*.25	
	Third (204)		15,428.22	36,433.02	7,377.91
	Total	75,860.40	56,316.94	58,582.18	47,125.15
	VIRGINIA.				
1	First (206)	19,439.26	19,414.91	6,599.36	
2	Second (206)	998,889.96	728,863.60	487,857.73	
	Second (207)			490,132.19	921,713.38
	Second (208)				
	Second (172)				
3	Third (16)	3,706,225.58	3,035,613.22	3,763,111.17	3,507,609.33

Internal Revenue in each Collection District, etc.—Continued.

Fiscal years ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.	
$118,032.30						
426,803.63	$467,889.27	$536,167.66	$632,391.33	$653,836.95	$767,154.44	23
						24
6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	7,669,214.01	8,775,106.23	
233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	1
						2
233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	
8,819.40						1
						2
7,460.53						
89,352.63	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	3
105,632.56	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	
11,472.77						1
12,999.25						
86,692.89	107,448.97	101,469.88	88,098.71	110,174.68	118,312.99	2
11,077.17						3
63,831.78						4
68,001.73						
540,942.77	627,471.23	702,687.72	805,308.60	922,014.14	777,590.72	5
						6
						7
102,163.37	109,564.88	104,766.84	110,328.55	114,574.82	101,824.29	8
897,181.73	844,485.08	998,924.44	1,003,735.86	1,146,763.64	997,728.00	
105,741.55	118,335.32	104,650.46	99,255.52	101,043.60	23,707.81	1
					63,727.15	2
76,560.09	81,412.30	87,441.70	72,722.29	80,784.41	10,361.57	3
					74,011.11	
61,647.46	66,184.52	58,970.16	61,128.74	66,807.60	11,552.43	4
					75,072.86	
237,949.10	265,932.14	251,062.32	233,106.55	248,635.61	258,432.93	
						1
50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58	2
						3
50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58	
						1
1,104,686.84						
46,232.63	1,136,621.05	1,157,687.75	866,292.51	943,416.96	1,010,101.04	2
3,278,982.98	2,350,996.05	2,144,170.65	2,054,557.71	2,076,473.46	2,144,886.37	3

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30— 1883.	1884.	1885.	1886.
	PENNSYLVANIA—continued.				
23	Twenty-third (5)				
	Twenty-third (185)				
	Twenty-third (171)	$884,116.08	$98,893.01		
	Twenty-third (173)		953,128.69	$972,753.82	$958,077.31
	Twenty-third (44)				
24	Twenty-fourth (5)				
	Total	8,703,679.23	7,888,700.02	7,371,209.62	7,847,230.56
	RHODE ISLAND.				
1	First (186)				
	First (187)	395,319.43	130,468.11	127,587.62	132,081.72
2	Second (186)				
	Total	395,319.43	130,468.11	127,587.62	132,081.72
	SOUTH CAROLINA.				
1	First (188)				
2	Second (30)				
	Third (188)				
3	Third (189)				
	Third (190)	117,092.80	93,896.95	94,518.23	100,014.30
	Total	117,092.80	93,896.95	94,518.23	100,014.30
	TENNESSEE.				
1	First (64)				
	Second (64)				
2	Second (191)	119,241.32	12,063.63		
	Second (192)		98,711.42	98,270.73	107,827.35
3	Third (50)				
4	Fourth (50)				
	Fifth (5)				
5	Fifth (193)				
	Fifth (194)	979,279.85	93,263.52		
	Fifth (195)		1,042,312.42	958,918.70	917,085.27
6	Sixth (5)				
7	Seventh (196)				
	Eighth (196)				
8	Eighth (197)	75,369.12	3,624.97		
	Total	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62
	TEXAS.				
	First (198)				
1	First (199)				
	First (201)	77,010.90	72,654.53	38,898.41	37,817.13
2	Second (198)				
	Third (200)				
3	Third (201)	79,510.74	65,412.54	74,778.88	84,739.41
	Third (202)				
	Fourth (200)				
4	Fourth (201)	107,128.97	72,081.95	68,152.32	74,294.05
	Total	263,650.61	210,149.02	181,829.61	196,850.59
	VERMONT.				
1	First (203)				
	Second (203)				
2	Second (204)				
	Second (205)	46,062.27	30,904.88	29,889.83	32,503.17
	Third (203)				
3	Third (204)				
	Total	46,062.27	30,904.88	29,889.83	32,503.17
	VIRGINIA.				
1	First (206)				
	Second (206)				
2	Second (207)				
	Second (208)	768,141.62	40,134.98		
	Second (172)		1,497,936.14	1,518,373.88	1,550,210.50
3	Third (16)	1,699,837.83	139,641.48		

FISCAL YEARS ENDED JUNE 30— 1887.	1888.	1889.	1890.	1891.	1892.	Total.	
						$9,314,307.31	
						410,067.08	
						4,467,252.37	23
$837,521.11						3,721,480.93	
	$2,956,760.52	$3,186,641.22	$3,873,635.07	$4,062,372.99	$4,573,934.88	18,653,344.68	
						3,733,719.22	24
8,120,282.73	8,317,359.74	8,520,796.56	9,732,217.25	10,334,524.10	11,159,407.21	345,102,899.81	
						19,615,091.11	1
226,231.11						2,980,733.13	
						5,815,428.94	2
226,231.11						28,411,163.18	
						1,469,435.39	1
						2,770,616.82	2
						2,933,531.77	
						8,554.25	3
100,146.85	102,456.19	81,722.51	94,597.03	72,599.75	71,812.85	1,609,653.42	
100,146.85	102,456.19	81,722.51	94,597.03	72,599.75	71,812.85	8,791,791.65	
						4,608,945.75	1
						2,751,209.09	
						743,503.07	2
111,973.12	121,682.51	139,979.81	176,918.62	161,048.67	151,700.37	1,168,112.60	
						501,606.05	3
						1,735,974.41	4
						4,065,733.24	
						185,799.25	5
						5,448,558.55	
900,542.93	887,607.83	926,355.96	983,468.90	1,115,074.42	1,127,161.66	8,858,528.09	
						915,181.74	6
						716,537.40	7
						4,417,180.77	8
						782,970.72	
1,012,516.05	1,009,290.34	1,066,335.77	1,160,387.52	1,276,123.09	1,278,862.03	36,899,840.73	
						3,608,399.93	
						762,731.34	1
36,938.64						327,046.76	
						1,643,988.14	2
						2,156,670.03	
93,785.75						472,238.43	3
	128,920.16	143,424.09	165,682.68	151,652.06	198,766.61	788,445.60	
						2,293,886.37	
78,619.53	83,007.21	84,693.43	97,701.42	87,495.35	107,609.32	935,856.41	4
209,343.92	211,927.37	228,117.52	263,384.10	239,147.41	306,375.93	12,989,263.01	
						1,926,025.34	1
						2,079,937.11	
30,119.75						38,631.29	2
						508,011.64	
						1,583,350.10	
						59,239.15	3
30,119.75						6,195,194.63	
						761,076.80	1
						7,144,825.90	
						2,516,532.41	
						5,968,628.54	2
1,576,265.80	1,846,379.25	1,837,636.25	1,923,112.96	1,898,050.66	1,795,827.23	15,443,792.67	
						39,452,080.75	3

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—			
		1863.	1864.	1865.	1866.
	VIRGINIA—continued.				
4	Fourth (209)		$70,100.03	$136,315.92	$348,939.74
	Fourth (210)				
	Fourth (173)				
5	Fifth (209)				
	Fifth (211)				
	Fifth (212)				
6	Sixth (50)				
	Sixth (213)				
	Sixth (173)				
	Sixth (214)				
7	Seventh (50)				
8	Eighth (29)				
	Total	$757.68	137,513.72	221,273.39	1,175,447.50
	WEST VIRGINIA.				
1	First (50)	90,358.47	225,685.86	499,870.94	718,492.82
	First (215)				
	First (216)				
2	Second (39)		126,271.10	135,887.60	88,201.67
3	Third (50)				213,870.60
	Total	90,358.47	351,956.96	635,758.54	1,020,565.09
	WISCONSIN.				
1	First (35)	218,645.23	640,642.76	1,114,790.80	1,720,513.87
	First (217)				
2	Second (218)	62,984.55	119,868.51	286,062.22	360,633.95
	Second (219)				
	Second (220)				
3	Third (218)	29,049.14	45,948.32	121,241.90	148,783.09
	Third (221)				
4	Fourth (222)	50,519.31	72,116.35	151,719.36	209,592.10
5	Fifth (222)	48,049.65	73,760.12	157,419.66	202,712.69
6	Sixth (35)	59.00	80,174.74	14,520.73	99,529.61
	Total	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1867.	1868.	1869.	1870.	1871.	1872.	
$116,126.26	$112,734.24	$125,608.45	$90,395.10	$78,194.56	$35,165.05	4
175,090.80	192,169.99	359,883.21	1,433,158.11	1,626,511.35	1,600,407.77	5
157,636.44	152,599.39	143,461.65	187,616.28	188,376.36	147,271.66	6
120,010.48	150,445.28	188,345.01	199,224.33	110,573.17	95,409.63	7
82,174.74	35,436.29	15,133.07	41,907.35	46,026.60	26,569.26	8
1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	
719,765.02	643,219.61	355,202.16	388,201.17	326,086.94	345,049.65	1
83,883.78	78,077.44	157,635.16	525,899.99	262,740.06	97,581.95	2
140,870.61	70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	3
944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	
1,617,207.43	972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1
288,495.57	238,564.71	184,032.76	165,509.62	131,723.38	171,866.01	2
116,667.10	126,247.93	82,508.61	81,184.38	63,954.31	85,778.34	3
204,098.62	152,564.50	123,384.86	121,729.71	94,422.96	40,593.69	4
145,119.20	205,974.06	108,873.19	109,048.23	104,061.66	38,978.76	5
141,437.49	115,610.87	103,332.00	89,328.28	130,407.88	61,685.99	6
2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30— 1873.	1874.	1875.	1876.
	VIRGINIA—continued.				
4	Fourth (209)	$63,204.09	$69,910.57	$30,843.20	
	Fourth (210)			148,335.86	$1,170,727.36
	Fourth (173)				
5	Fifth (209)	2,246,279.28	2,194,241.68	2,212,926.10	
	Fifth (211)			233,014.91	1,491,946.03
	Fifth (212)				
6	Sixth (50)	177,117.49	159,029.49	175,295.03	146,376.66
	Sixth (213)				
	Sixth (173)				
	Sixth (214)				
7	Seventh (50)	89,924.02	66,333.67	64,452.84	52,908.37
8	Eighth (29)	42,719.61	35,257.82	48,352.81	23,112.51
	Total	7,343,799.29	6,308,664.96	7,660,921.20	7,314,393.64
	WEST VIRGINIA.				
1	First (50)	294,343.01	270,103.40	256,382.22	239,693.57
	First (215)				
	First (216)				
2	Second (39)	127,321.51	226,742.30	228,433.98	176,929.77
3	Third (50)	27,997.07	19,273.06	24,052.00	14,354.76
	Total	449,661.59	516,118.76	508,868.20	430,978.10
	WISCONSIN.				
1	First (35)	1,476,800.80	1,927,241.09	2,306,038.00	2,859,406.01
	First (217)				
2	Second (218)	165,515.94	167,721.72	*36.31	155,278.72
	Second (219)			152,057.20	
	Second (220)				
3	Third (218)	164,673.18	189,965.03	180,973.52	202,782.78
	Third (221)				
4	Fourth (222)			*65.85	
5	Fifth (222)			*13.23	
6	Sixth (35)	74,830.99	84,636.16	82,892.64	91,302.80
	Total	1,881,820.91	2,369,564.00	2,722,076.75	3,308,770.31

Internal Revenue in each Collection District, etc.—Continued.

Fiscal years ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.	
$1,313,799.65	$1,235,457.49	$1,378,594.91	$1,002,952.34	$1,053,260.58	$1,096,673.36	4
939,454.59						5
908,814.22	1,563,350.83	1,566,900.17	1,602,624.13	1,763,176.49	1,740,374.41	
38,159.64						
185,462.37	215,304.87	201,193.40	254,982.89	226,778.26	234,273.12	6
11,677.02						7
14,949.94						8
7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75	6,226,308.30	
56,427.59						
224,691.39	286,622.62	276,753.41	308,824.72	340,793.62	366,323.15	1
174,497.89	39,848.95	46,222.44	61,847.43	111,802.71	135,953.41	2
5,413.72						3
461,030.59	326,471.57	322,975.85	370,672.15	452,596.33	502,276.56	
2,459,820.30	2,003,337.24	2,200,128.58	2,214,102.88	2,373,693.87	2,560,688.30	1
138,837.37	142,657.44	145,468.47	155,595.99	169,982.52	198,570.39	2
179,816.19	192,700.30	192,022.73	212,824.49	229,859.40	258,903.53	3
88,965.83	92,606.25	89,982.42	116,083.43	136,559.22	174,953.00	4 5 6
2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	2,910,095.01	3,193,115.22	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal years ended June 30— 1883.	1884.	1885.	1886.
	VIRGINIA—continued.				
4	Fourth (209)	$1,109,739.37	$97,392.94	$730,134.04	$657,490.26
	Fourth (210)		632,703.09		
	Fourth (173)				
	Fifth (209)				
5	Fifth (211)	1,297,237.79	98,634.34		
	Fifth (212)				
	Sixth (50)				
6	Sixth (213)	203,239.74	21,686.43		
	Sixth (173)		704,596.70	804,131.80	775,026.94
	Sixth (214)				
7	Seventh (50)				
8	Eighth (29)				
	Total	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70
	WEST VIRGINIA.				
1	First (50)				
	First (215)	335,407.57	20,945.74		
	First (216)		525,023.56	543,188.59	486,062.88
2	Second (39)	211,075.92	14,358.98		
3	Third (50)				
	Total	546,483.49	560,328.28	543,188.59	486,062.88
	WISCONSIN.				
1	First (35)	2,535,264.81	2,400,035.32	2,465,958.58	2,508,601.80
	First (217)				
	Second (218)				
2	Second (219)	193,820.09	155,457.97	151,412.77	156,746.69
	Second (220)				
	Third (218)				
3	Third (221)	278,364.03	251,749.72	241,745.40	247,272.61
4	Fourth (222)				
5	Fifth (222)				
6	Sixth (35)	190,050.19	186,512.61	173,901.03	182,695.53
	Total	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63

Internal Revenue in each Collection District, etc.—Continued.

Fiscal years ended June 30— 1887.	1888.	1889.	1890.	1891.	1892.	Total.	
						$1,277,537.21	
						9,606,933.86	4
$619,758.67						2,640,086.06	
						12,049,668.29	
						2,664,415.53	5
						10,631,112.38	
						1,672,940.09	
						1,542,921.08	
727,370.17						3,011,125.61	6
	$1,406,786.47	$1,465,990.23	$1,593,082.53	$1,310,015.68	$1,119,585.29	6,895,460.20	
						1,149,304.72	7
						411,640.00	8
2,923,394.64	3,253,165.72	3,303,626.48	3,516,195.49	3,208,066.34	2,915,412.52	124,831,082.10	
						5,428,882.43	
						2,160,362.22	1
538,266.42	565,278.66	781,663.47	904,669.97	842,676.87	807,588.36	5,994,418.78	
						2,911,129.04	2
						671,324.22	3
538,266.42	565,278.66	781,663.47	904,669.97	842,676.87	807,588.36	17,166,116.69	
2,536,600.62						47,319,642.57	
	2,617,480.46	2,695,300.41	2,939,871.10	3,219,448.31	3,310,401.40	14,782,501.68	1
						1,837,911.58	
166,560.81						2,587,460.10	2
	367,965.63	401,195.51	402,782.27	400,228.91	484,297.98	2,056,470.30	
						815,584.78	3
269,695.18						3,379,126.43	
						1,220,717.31	4
						1,194,010.45	5
207,107.40						2,809,166.09	6
3,179,964.01	2,985,446.09	3,096,495.92	3,342,653.37	3,619,677.22	3,794,699.38	78,002,591.29	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue, by States and Territories.

	States and Territories.	Fiscal years ended June 30— 1863.	1864.	1865.
1	Alabama			
2	Arizona (4)			
3	Arkansas			
4	California (14)	$631,831.83	$1,676,388.37	$3,944,052.48
	California (15)			
5	Colorado (16)	21,078.85	41,160.28	132,392.50
	Colorado (17)			
6	Connecticut (35)	1,552,614.85	3,272,515.95	6,576,064.21
	Connecticut (23)			
7	Dakota (24)			
8	Delaware (25)	167,467.52	391,024.61	819,902.34
	Delaware (26)			
	Delaware (27)			
9	District of Columbia (28)			
10	Florida	45,349.77	365,983.74	748,631.94
11	Georgia			
12	Idaho (24)			
13	Illinois			
14	Indiana	2,012,592.46	9,897,970.87	9,523,721.58
15	Iowa	924,904.21	3,398,219.97	4,821,243.48
16	Kansas (*a*)	285,962.71	632,336.74	1,746,758.25
17	Kentucky	38,906.46	65,440.05	215,318.69
18	Louisiana (35)	1,382,771.89	3,946,092.99	4,857,133.94
	Louisiana (75)	154,341.17	2,274,542.70	1,714,502.46
19	Maine (35)			
20	Maryland (35)	514,636.38	1,294,093.97	2,618,823.23
	Maryland (84)	961,406.38	3,010,822.93	5,422,763.93
21	Massachusetts			
22	Michigan	4,830,500.86	12,173,222.22	25,250,362.30
23	Minnesota	344,418.97	1,201,086.71	2,602,437.79
24	Mississippi (35)	59,561.27	87,700.52	256,724.78
25	Missouri			
26	Montana (24)	1,184,325.90	3,307,450.57	5,480,303.60
	Montana (104)			36,022.93
	Montana (105)			
27	Nebraska (24)			
	Nebraska (106)	12,338.45	26,795.91	57,418.74
28	Nevada (107)			
	Nevada (108)	22,904.60	79,784.33	288,042.19
29	New Hampshire (35)			
	New Hampshire (111)	483,692.09	1,074,267.28	2,544,781.72
30	New Jersey			
31	New Mexico (4)	1,227,444.10	3,116,358.16	7,589,310.32
	New Mexico (116)	9,318.00	10,941.09	49,042.98
32	New York			
33	North Carolina	9,241,038.60	27,215,720.62	53,708,375.16
34	Ohio			
35	Oregon (*b*) (45)	3,217,480.72	12,224,459.73	16,022,924.78
	Oregon (168)	61,304.39	104,027.80	159,209.18
36	Pennsylvania			
37	Rhode Island (35)	5,226,486.25	14,029,528.56	30,289,241.48
38	South Carolina	826,950.42	1,984,968.57	4,312,780.88
39	Tennessee			
40	Texas		602,705.93	1,605,263.41
41	Utah (24)			
42	Vermont (35)	6,140.96	13,748.14	41,728.03
43	Virginia	202,336.44	463,052.50	897,586.55
44	Washington (45)	757.68	137,513.72	221,273.39
45	West Virginia	8,263.40	22,394.92	76,740.63
46	Wisconsin	90,358.47	351,956.96	635,758.54
47	Wyoming (16)	409,306.88	1,032,510.80	1,845,754.67
	Total by States and Territories	36,158,792.93	109,526,788.21	197,112,393.08
1	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14
2	Salaries	696,181.71	1,705,124.63	2,826,333.37
3	Passports through Department of State	8,043.00	10,515.00	25,675.29
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue		8,375.54	2,735.29
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53

of Internal Revenue, by States and Territories.

Fiscal years ended June 30— 1866.	1867.	1868.	1869.	1870.	1871.	
$4,132,311.05	$4,119,130.23	$4,279,605.81	$472,316.25	$595,700.17	$363,758.37	1
	2,665.23	13,900.75	11,315.21	15,615.43	16,889.07	2
256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	3
4,928,898.53	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	4
150,614.13	151,686.51	119,219.96	60,999.26	73,910.34	69,993.65	5
9,636,687.90	7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	6
	1,900.02	10,210.05	10,900.14	8,715.61	7,130.43	7
1,013,723.31	785,967.28	588,254.00	425,106.47	451,985.70	444,018.11	8
766,825.55	704,202.28	485,365.87	446,045.18	514,482.20	267,809.27	9
98,215.22	557,988.56	402,745.57	71,699.13	106,318.42	121,030.56	10
4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	11
79,518.84	81,236.90	95,413.89	78,105.69	65,424.05	53,010.97	12
15,397,463.81	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,669.02	13
5,417,336.50	4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	14
2,715,330.51	2,074,052.35	1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	15
359,363.52	367,543.10	253,938.05	244,763.89	343,231.15	236,766.04	16
5,922,122.48	5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	17
6,197,813.37	6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	18
2,822,862.70	2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48	19
7,758,672.17	6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	20
34,989,208.33	28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	21
3,480,831.94	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	22
381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	23
781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	24
7,489,908.23	6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	25
113,280.00	77,431.14	108,284.36	64,336.33	103,555.55	82,104.98	26
100,874.78	107,975.34	127,735.11	161,388.48	308,501.51	224,368.92	27
283,407.96	290,174.24	308,970.17	229,577.13	188,027.45	103,634.03	28
3,480,348.74	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	29
10,191,966.82	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	30
71,358.16	64,365.39	57,435.04	43,615.43	46,927.22	34,811.08	31
71,922,529.11	58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	32
414,407.05	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	33
25,732,509.59	19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	34
279,444.77	351,450.16	350,327.83	171,898.09	329,212.01	156,547.64	35
39,941,599.32	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	36
6,121,938.10	5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	37
986,485.71	1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	38
3,381,840.56	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	39
1,573,299.53	3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	40
62,008.22	64,296.34	48,985.36	67,971.40	46,296.41	39,995.71	41
1,202,403.73	986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	42
1,175,447.50	1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	43
48,030.85	78,911.80	70,101.27	49,367.43	83,272.63	36,753.01	44
1,029,565.09	944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	45
2,741,765.31	2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	46
			5,106.50	25,879.82	10,845.25	47
289,931,115.20	248,124,761.33	175,257,250.85	143,027,988.76	167,560,107.49	127,873,109.23	
15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	1
3,717,394.69	1,029,991.98	1,043,561.40	561,962.52	1,109,526.42	787,262.55	2
29,759.00	27,101.00	27,500.00	28,683.00	22,191.00	8,065.00	3
210,234.38	579,640.19					4
1,974,107.72	64,262.15					5
						6
310,906,984.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	
310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—							
		1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
1	Alabama	$238,160.14	$152,493.35	$135,792.61	$115,689.37	$109,340.97	$108,010.00	$137,969.57	$122,234.38	$135,890.38
2	Arizona (4)	15,578.56	13,562.73	10,042.69	10,263.06	11,976.36	15,520.47	20,371.01	24,470.87	26,984.10
3	Arkansas	94,301.22	88,861.02	68,876.94	75,377.44	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12
4	California (14)	3,053,517.39	2,367,911.07	2,481,841.50	2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46	2,217,493.69	2,783,634.64
	California (15)									
5	Colorado (16)	63,272.34	75,749.64	64,855.38	70,531.82	72,668.57	75,774.58	83,507.90	114,936.39	168,259.54
	Colorado (17)									
6	Connecticut (35)	1,204,614.64	873,984.99	580,379.11	627,717.96	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13
	Connecticut (23)									
7	Dakota (24)	5,985.81	7,597.36	11,944.28	10,040.18	12,156.36	22,395.76	29,954.20	33,692.79	41,653.29
8	Delaware (25)	400,101.26	429,392.84	357,653.83	360,331.03	417,592.83	98,582.04			
	Delaware (26)						349,888.44			
	Delaware (27)						21,704.83	480,937.00	378,684.39	304,398.21
9	District of Columbia (28)	216,999.56	133,424.58	115,573.57	112,226.69	114,599.26	26,017.94			
10	Florida	99,455.64	158,142.21	133,675.34	184,777.59	174,257.70	165,890.81	183,823.38	200,424.73	204,590.53
11	Georgia	583,160.18	477,959.90	384,622.55	388,226.84	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18
12	Idaho (24)	23,974.31	19,275.80	18,832.25	19,136.00	16,993.82	16,561.60	19,777.61	21,883.88	22,665.54
13	Illinois	15,799,667.30	16,493,169.34	15,419,720.89	17,634,626.71	23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49
14	Indiana	5,441,892.72	5,678,052.51	4,823,495.59	4,653,789.05	5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49
15	Iowa	1,067,790.62	1,012,997.29	933,261.16	1,040,217.69	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78
16	Kansas (a)	161,371.91	161,469.76	149,757.65	133,685.86	150,604.43	139,763.33	153,357.50	176,935.57	252,734.01
17	Kentucky	5,847,468.44	5,456,628.47	6,950,279.42	9,025,587.88	7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90
18	Louisiana (35)	1,627,782.26	1,339,607.30	982,464.68	606,264.38	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65
	Louisiana (75)									
19	Maine (35)	302,123.05	214,696.26	128,089.45	107,473.15	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87
20	Maryland (35)	3,791,269.61	2,653,801.83	2,351,107.33	2,760,736.57	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01
	Maryland (84)									
21	Massachusetts	6,329,060.67	3,761,004.95	2,792,302.71	2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10
22	Michigan	2,399,972.35	2,205,720.72	1,788,680.12	1,931,284.80	2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99
23	Minnesota	248,979.43	231,404.94	227,355.55	228,362.45	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64
24	Mississippi (35)	133,675.44	128,079.31	107,619.11	96,967.92	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50
25	Missouri	4,618,218.51	4,259,320.15	4,325,486.05	4,594,875.31	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08
26	Montana (24)	28,955.04	24,018.11	29,027.76	23,666.10	20,982.80	20,729.58	27,103.88	30,084.53	33,714.17
	Montana (104)									
	Montana (105)									
27	Nebraska (24)	195,698.91	242,962.38	276,386.52	292,472.30	502,395.59	602,743.36	699,821.37	876,309.81	912,734.86
	Nebraska (106)									
28	Nevada (107)	77,359.23	72,305.32	52,549.45	58,803.30	67,923.13	58,312.43	59,017.46	61,263.06	60,455.19
	Nevada (108)									
29	New Hampshire (35)	304,235.96	325,455.36	248,679.19	299,389.55	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08
	New Hampshire (111)									
30	New Jersey	2,491,433.81	2,567,442.37	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
31	New Mexico (4)	23,755.88	23,237.51	18,417.78	22,066.19	22,161.60	17,710.76	19,325.36	18,898.42	31,850.93
	New Mexico (116)									
32	New York	23,483,729.18	19,219,504.52	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
33	North Carolina	1,108,524.79	1,408,321.72	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
34	Ohio	14,905,229.21	14,851,369.45	14,985,411.15	14,662,720.17	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99
35	Oregon (b) (45)	125,541.86	73,544.48	46,773.16	47,939.64	49,572.62	53,100.28	60,682.89	68,471.12	76,981.70
	Oregon (168)									
36	Pennsylvania	9,227,091.25	7,826,275.69	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
37	Rhode Island (35)	636,926.73	324,552.17	233,164.81	231,978.00	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98
38	South Carolina	199,181.49	167,213.58	108,580.91	122,277.92	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78
39	Tennessee	766,840.20	644,480.76	664,717.18	861,645.28	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86
40	Texas	322,359.20	272,325.77	272,638.13	258,297.29	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55
41	Utah (24)	39,480.84	40,786.23	41,684.39	31,899.68	33,331.86	28,438.13	43,936.23	47,413.02	74,352.48
42	Vermont (35)	158,847.13	75,860.40	56,316.94	58,582.18	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74
43	Virginia	4,939,027.93	7,343,799.29	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
44	Washington (45)	23,890.32	15,698.64	17,999.02	21,146.60	20,411.13	21,373.46	23,011.00	30,277.11	27,018.34
45	West Virginia	465,605.34	449,661.59	516,118.76	508,868.20	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15
46	Wisconsin	2,000,226.55	1,881,820.91	2,369,564.00	2,722,076.75	3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79
47	Wyoming (16)	6,727.27	10,652.94	11,233.38	11,942.11	15,063.37	15,204.45	15,207.28	14,197.44	15,947.95
	Total by States and Territories	115,299,061.48	106,255,537.51	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
1	Adhesive stamps	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	7,668,394.22
2	Salaries	294,564.65	117,541.72	139,472.09	232.64	588.27	97.79			
3	Passports through Department of State									
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue									
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents									
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	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	124,516,614.02
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130,890,096.90	113,594,012.80	102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—						
		1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	Alabama	$130,651.39	$140,532.92	$108,673.85	$85,398.33	$73,315.34	$81,038.08	$78,542.76
2	Arizona (4)	38,008.21	45,464.31	40,007.72	2,714.91			
3	Arkansas	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38
4	California (14)	3,613,390.86	4,127,177.51	4,002,373.14	799,751.22	2,379,770.63	2,090,784.84	2,081,221.57
	California (15)				2,585,014.73	233,389.50		
5	Colorado (16)	215,051.06	247,264.09	216,100.47				
	Colorado (17)				20,918.02			
6	Connecticut (35)	579,690.02	565,801.28	506,990.84	175,081.48	195,194.89	201,482.46	260,154.86
	Connecticut (23)				428,370.93	412,626.19	461,971.84	481,405.47
7	Dakota (24)	48,603.66	67,436.83	86,874.58				
8	Delaware (25)				9,664.22			
	Delaware (26)							
	Delaware (27)							
9	District of Columbia (28)	311,066.76	350,906.37	293,636.48	210,327.24	244,184.44	244,476.25	263,297.80
10	Florida							
11	Georgia	254,889.51	280,227.32	243,545.33	178,562.09	218,837.09	237,271.82	322,903.20
12	Idaho (24)	364,133.48	359,360.88	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86
13	Illinois	25,800.17	31,908.27	35,079.88	2,634.11			
14	Indiana	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
15	Iowa	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
16	Kansas (a)	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
17	Kentucky	239,527.33	264,013.95	239,762.97	167,351.37	170,202.02	204,145.48	211,120.11
18	Louisiana (35)	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
	Louisiana (75)	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98
19	Maine (35)							
20	Maryland (35)	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,809.79	50,286.45
	Maryland (84)	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
21	Massachusetts							
22	Michigan	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
23	Minnesota	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
24	Mississippi (35)	445,140.33	528,491.94	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98
25	Missouri	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16
26	Montana (24)	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
	Montana (104)	44,881.67	68,001.31	75,542.81	6,986.55			
	Montana (105)				118,383.13	8,272.09		
27	Nebraska (24)	962,064.86	1,108,191.15	1,320,517.24		82,293.11	90,840.37	101,158.38
	Nebraska (106)				153,668.18			
28	Nevada (107)	53,421.41	49,103.93	40,870.72	1,362,148.25	1,971,296.12	1,674,013.12	2,393,404.70
	Nevada (108)				3,827.20			
29	New Hampshire (35)	309,720.94	349,942.04	352,998.08		55,938.66	62,148.42	70,419.50
	New Hampshire (111)				390,136.72	383,478.83	378,787.72	377,562.37
30	New Jersey							
31	New Mexico (4)	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
	New Mexico (116)	47,465.89	55,903.38	54,037.46	3,874.89			
32	New York				65,264.68	66,969.85	65,123.81	63,565.42
33	North Carolina	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
34	Ohio	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
35	Oregon (b) (45)	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
	Oregon (168)	85,004.14	88,679.82	101,450.73	10,890.36			
36	Pennsylvania				117,384.72	119,723.07	124,034.27	152,318.15
37	Rhode Island (35)	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
38	South Carolina	209,079.27	229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11
39	Tennessee	135,907.16	119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85
40	Texas	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
41	Utah (24)	248,635.61	258,432.93	263,650.61	210,149.02	181,829.61	196,850.59	209,343.92
42	Vermont (35)	43,116.79	48,523.08	53,895.18	4,560.49			
43	Virginia	53,145.83	56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75
44	Washington (45)	6,063,105.75	6,226,308.30	5,078,196.35	3,292,726.10	3,052,639.72	2,982,727.70	2,923,394.64
45	West Virginia	32,763.73	40,202.57	49,207.54	6,938.73			
46	Wisconsin	452,596.33	502,276.56	546,483.49	560,328.28	543,188.59	486,062.88	538,266.42
47	Wyoming (16)	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
		18,551.18	20,385.65	17,434.54	1,202.68			
	Total by States and Territories	127,851,634.66	138,954,165.02	137,500,291.40	121,368,620.05	112,419,490.58	116,894,982.21	118,829,523.98
1	Adhesive stamps	7,924,707.95	8,139,217.96	7,658,630.75	183,145.69	1,630.49	7,887.23	7,777.08
2	Salaries	3,021.92			55,627.64			
3	Passports through Department of State							
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue							
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents							
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury							
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	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
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	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

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—		
		1888.	1889.	
1	Alabama	$79,617.65	$92,762.36	1
2	Arizona (4)			2
3	Arkansas	106,541.78	120,719.22	3
4	California (14)	2,199,415.11	2,097,013.18	4
	California (15)			
5	Colorado (16)	280,053.19	294,116.03	5
	Colorado (17)			
6	Connecticut (35)	804,708.30	785,714.88	6
	Connecticut (23)			
7	Dakota (24)			7
8	Delaware (25)			8
	Delaware (26)			
	Delaware (27)			
9	District of Columbia (28)			9
10	Florida			10
11	Georgia	349,335.86	424,082.75	11
12	Idaho (24)	380,673.22	436,119.14	12
13	Illinois			13
14	Indiana	30,130,995.31	31,007,419.79	14
15	Iowa	4,139,159.32	5,788,236.34	15
16	Kansas (a)	518,911.17	392,576.90	16
17	Kentucky	193,849.15	183,432.22	17
18	Louisiana (35)	14,182,687.12	16,910,814.76	18
	Louisiana (75)			
19	Maine (35)	603,915.11	632,009.26	19
20	Maryland (35)			20
	Maryland (84)	3,389,377.19	3,986,928.18	
21	Massachusetts	2,580,071.78	2,424,536.26	21
22	Michigan	1,774,319.01	1,962,397.59	22
23	Minnesota	510,492.15	1,377,796.84	23
24	Mississippi (35)			24
25	Missouri	7,910,083.57	7,730,608.20	25
26	Montana (24)			26
	Montana (104)	145,835.38	162,612.81	
	Montana (105)			
27	Nebraska (24)			27
	Nebraska (106)	2,778,269.38	2,248,624.19	
28	Nevada (107)			28
	Nevada (108)			
29	New Hampshire (35)			29
	New Hampshire (111)	466,994.36	469,351.54	
30	New Jersey	4,072,246.48	4,319,618.58	30
31	New Mexico (4)			31
	New Mexico (116)	59,055.19	59,062.67	
32	New York	15,417,202.95	15,648,675.01	32
33	North Carolina	2,185,168.75	2,467,150.27	33
34	Ohio	12,446,312.98	11,566,727.51	34
35	Oregon (b) (45)			35
	Oregon (168)	176,235.93	226,524.99	
36	Pennsylvania	8,317,359.74	8,520,796.56	36
37	Rhode Island (35)			37
38	South Carolina	102,456.19	81,722.51	38
39	Tennessee	1,009,290.34	1,066,335.77	39
40	Texas	211,927.37	228,117.52	40
41	Utah (24)			41
42	Vermont (35)			42
43	Virginia	3,253,165.72	3,303,626.48	43
44	Washington (45)			44
45	West Virginia	565,278.66	781,663.47	45
46	Wisconsin	2,985,446.09	3,096,495.92	46
47	Wyoming (16)			47
	Total by States and Territories	124,326,451.50	130,894,419.70	
1	Adhesive stamps	23.82	14.50	1
2	Salaries			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			6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	124,326,475.32	130,894,434.20	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	124,326,475.32	130,894,434.20	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE BY STATES AND TERRITORIES—Concluded.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—			Total.	
		1890.	1891.	1892.		
1	Alabama	$118,800.50	$93,835.50	$106,771.14	$16,408,342.47	1
2	Arizona (4)				335,350.69	2
3	Arkansas	119,015.70	97,639.79	95,718.86	5,585,303.16	3
4	California (14)				80,208,067.10	4
	California (15)	2,014,624.90	2,080,628.00	2,280,933.30	13,491,018.72	
5	Colorado (16)				2,309,945.28	5
	Colorado (17)	319,224.65	295,622.23	323,884.20	2,344,813.99	
6	Connecticut (35)				48,960,968.28	6
	Connecticut (23)	813,263.98	968,936.38	930,783.02	4,303,406.56	
7	Dakota (24)				426,855.57	7
8	Delaware (25)				7,151,103.17	8
	Delaware (26)				349,888.44	
	Delaware (27)				3,103,619.77	
9	District of Columbia (28)				5,063,537.40	9
10	Florida	475,382.75	495,881.64	465,629.67	6,809,584.42	10
11	Georgia	555,085.14	569,950.91	482,811.52	26,169,458.16	11
12	Idaho (24)				727,233.58	12
13	Illinois	34,878,691.13	38,364,312.88	36,795,338.24	622,645,670.71	13
14	Indiana	6,250,981.00	6,524,722.38	6,473,438.89	152,047,814.51	14
15	Iowa	432,014.87	434,242.51	478,608.40	39,949,296.23	15
16	Kansas (*a*)	196,592.29	196,829.39	290,501.40	6,162,279.65	16
17	Kentucky	17,059,042.10	15,858,707.54	21,813,851.61	299,623,487.24	17
18	Louisiana (35)				39,667,480.66	18
	Louisiana (75)	699,345.86	644,809.35	734,832.29	3,314,911.87	
19	Maine (35)				14,665,004.29	19
20	Maryland (35)				85,101,401.24	20
	Maryland (84)	3,312,718.73	3,056,528.82	3,288,873.77	17,034,426.69	
21	Massachusetts	2,307,125.97	2,314,575.93	2,462,209.61	208,274,280.47	21
22	Michigan	2,192,290.51	2,218,291.60	2,283,909.44	61,307,106.48	22
23	Minnesota	3,096,097.15	2,748,260.21	2,272,427.38	18,649,410.38	23
24	Mississippi (35)				11,167,167.30	24
25	Missouri	8,062,294.29	7,694,102.87	8,521,216.60	175,323,174.50	25
26	Montana (24)				1,018,709.60	26
	Montana (104)	179,464.22	152,605.48	195,751.86	962,954.97	
	Montana (105)				274,291.86	
27	Nebraska (24)				9,273,363.77	27
	Nebraska (106)	2,969,745.17	3,255,331.93	4,898,588.64	23,551,421.50	
28	Nevada (107)				2,509,733.93	28
	Nevada (108)				188,566.58	
29	New Hampshire (35)				19,032,285.95	29
	New Hampshire (111)	517,992.05	463,599.99	546,770.58	2,464,618.52	
30	New Jersey	4,206,722.98	4,104,879.32	4,385,011.87	130,450,760.89	30
31	New Mexico (4)				746,520.44	31
	New Mexico (116)	59,410.68	35,689.97	39,778.14	513,920.41	
32	New York	16,224,321.98	16,565,328.45	17,670,978.82	703,339,008.14	32
33	North Carolina	2,759,504.01	2,487,996.79	2,383,656.85	50,365,707.38	33
34	Ohio	13,430,972.74	14,355,266.61	12,921,175.43	451,295,636.76	34
35	Oregon (*b*) (45)				2,852,054.67	35
	Oregon (108)	322,356.99	363,882.76	379,876.04	1,982,336.92	
36	Pennsylvania	9,732,217.25	10,334,524.10	11,159,407.21	345,102,899.81	36
37	Rhode Island (35)				28,411,163.18	37
38	South Carolina	94,597.03	72,599.75	71,812.85	8,791,791.65	38
39	Tennessee	1,160,387.52	1,276,123.09	1,278,862.03	36,899,840.73	39
40	Texas	263,384.10	239,147.41	306,375.93	12,989,263.01	40
41	Utah (24)				922,588.97	41
42	Vermont (35)				6,195,194.63	42
43	Virginia	3,516,195.49	3,208,066.34	2,915,412.52	124,831,082.10	43
44	Washington (45)				803,774.13	44
45	West Virginia	904,669.97	842,676.87	807,588.36	17,166,116.69	45
46	Wisconsin	3,342,653.37	3,619,677.22	3,794,699.38	78,002,591.29	46
47	Wyoming (16)				215,581.81	47
	Total by States and Territories	142,587,188.07	146,035,184.01	153,856,885.85	4,039,826,120.27	
1	Adhesive stamps	7,508.50	231.96	658.50	209,725,654.54	1
2	Salaries				14,088,485.99	2
3	Passports through Department of State				187,532.29	3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue				800,985.40	4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents				2,038,369.87	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	142,594,696.57	146,035,415.97	153,857,544.35	4,266,883,184.70	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	142,594,696.57	146,035,415.97	153,857,544.35	4,254,836,322.86	

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 third district of Arkansas; title of district changed to district of Arkansas February 23, 1878.
(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; reconstituted July 1, 1887.
(14) Abolished October 1, 1883; reconstituted August 1, 1884; abolished July 1, 1887.
(15) As constituted (October 1, 1883) by the annexation of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(16) Abolished August 15, 1883.
(17) Formed by the consolidation (August 15, 1883) of the State of Colorado and the Territory (now the State) of Wyoming, to be known as the district of Colorado.
(18) Abolished January 1, 1873.
(19) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
(20) 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; abolished July 1, 1887.
(21) Abolished November 1, 1873.
(22) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
(23) Formed by the consolidation (July 1, 1887) of the States of Connecticut and Rhode Island, to be known as the district of Connecticut.
(24) Abolished August 20, 1883.
(25) State of Delaware; abolished October 2, 1876.
(26) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
(27) Formed by the consolidation (June 19, 1877) of the district of Delaware as constituted October 2, 1876, and two counties of Virginia; abolished July 1, 1887.
(28) Annexed to the third district of Maryland October 2, 1876.
(29) Abolished December 1, 1876.
(30) Abolished November 1, 1876.
(31) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
(32) As constituted October 1, 1877; abolished August 7, 1883.
(33) 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.
(34) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
(35) Abolished July 1, 1887.
(36) Formed by the consolidation (July 1, 1887, of district numbered 1, August 25, 1862, and district numbered 2, August 1, 1883.
(37) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25, 1862; abolished August 1, 1883.
(38) Formed by the consolidation (August 1, 1883) of district numbered 2, January 1, 1876, and district numbered 3, August 25, 1862; abolished July 1, 1887.
(39) Abolished August 1, 1883.
(40) Abolished January 20, 1876.
(41) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
(42) As constituted October 2, 1876; abolished July 1, 1887.
(43) As constituted October 2, 1876.
(44) As constituted July 1, 1887.
(45) Abolished September 1, 1883.
(46) Formed by the consolidation (September 1, 1883), of districts numbered 7 and 8, August 25, 1862; abolished July 1, 1887.
(47) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876.
(48) Abolished January 9, 1876.
(49) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
(50) Abolished October 2, 1876.
(51) As constituted October 2, 1876; abolished August 1, 1883.
(52) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
(53) Abolished October 1, 1875.
(54) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
(55) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876; abolished July 1, 1887.
(56) Formed by the consolidation (July 1, 1887) of district numbered 6, August 1, 1883, and district numbered 11, August 7, 1883.
(57) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
(58) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
(59) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
(60) Formed by the consolidation (August 7, 1883, of district numbered 10, January 1, 1876, and district numbered 11, October 1, 1875; abolished July 1, 1887.
(61) As constituted October 2, 1876; abolished August 20, 1883.
(62) As constituted August 20, 1883; abolished July 1, 1887.
(63) Formed by the consolidation (July 1, 1887) of districts numbered 2 and 4, August 20, 1883.
(64) Abolished October 11, 1876.
(65) Formed by the consolidation (October 11, 1876) of districts numbered 3 and 6, July 29, 1862.
(66) Abolished June 1, 1874.
(67) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
(68) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
(69) Abolished January 8, 1876.
(70) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866; abolished February 1, 1890.
(70½) As constituted February 1, 1890.
(71) Abolished August 7, 1883.
(72) As constituted August 7, 1883; abolished February 1, 1890.
(73) Abolished June 1, 1877.
(74) 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; abolished July 1, 1887.

NOTES TO TABLE D—Continued.

(75) Formed by the consolidation (July 1, 1887) of the States of Louisiana and Mississippi, to be known as the district of Louisiana.
(76) 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.
(77) Formed by the consolidation (July 1, 1877) of district numbered 1, October 2, 1876, and district numbered 4, January 1, 1876, to be known as the district of Maine; abolished July 1, 1887.
(78) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.
(79) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.
(80) Abolished December 1, 1871.
(81) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.
(82) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.
(83) 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; abolished July 1, 1887.
(84) Formed by the consolidation (July 1, 1887) of the district of Maryland as constituted August 1, 1883, and the district of Delaware as constituted June 19, 1877, to be known as the district of Maryland.
(85) 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.
(86) As constituted April 1, 1875; abolished September 8, 1876.
(87) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.
(88) Formed by the consolidation (August 1, 1883) of district numbered 3, September 8, 1876, and district numbered 5, April 1, 1875; abolished July 1, 1887.
(89) Formed by the consolidation (July 1, 1887) of district numbered 3, August 1, 1883, and district numbered 10, January 1, 1877, to be known as the third district of Massachusetts.
(90) As constituted April 1, 1875; abolished August 1, 1883.
(91) As constituted April 1, 1875; abolished January 1, 1877.
(92) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875; abolished July 1, 1887.
(93) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.
(94) Abolished September 20, 1876.
(95) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.
(96) 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.
(97) 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.
(98) As constituted March 1, 1875; abolished July 1, 1877.
(99) 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; abolished July 1, 1887.
(100) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865; abolished July 1, 1887.
(101) Formed by the consolidation (July 1, 1887) of district numbered 1, August 1, 1883, and district numbered 4, September 20, 1876.
(102) Formed by the consolidation (September 20, 1876) of districts numbered 3 and 4, April 27, 1865; abolished July 1, 1887.
(103) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.
(104) Formed by the consolidation (August 20, 1883) of the Territories (now the States) of Idaho and Montana, and the Territory of Utah, to be known as the district of Montana; abolished August 1, 1884; reconstituted July 1, 1887.
(105) Formed by the consolidation (August 1, 1884) of the Territories (now the States) of Idaho and Montana, to be known as the district of Montana; abolished July 1, 1887.
(106) Formed by the consolidation (August 20, 1883) of the Territory of Dakota (now the States of North Dakota and South Dakota) and the State of Nebraska, to be known as the district of Nebraska.
(107) Abolished October 1, 1883.
(108) 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; abolished July 1, 1887.
(109) Abolished December 10, 1875.
(110) 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 first district of New Hampshire; title of district changed to district of New Hampshire, March 17, 1882; abolished July 1, 1887.
(111) Formed by the consolidation (July 1, 1887) of the States of New Hampshire, Maine, and Vermont, to be known as the district of New Hampshire.
(112) Abolished January 7, 1876.
(113) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.
(114) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862; abolished July 1, 1887.
(115) Formed by the consolidation (July 1, 1887) of district numbered 3, August 11, 1862, and district numbered 5, January 1, 1876.
(116) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.
(117) Abolished March 1, 1871.
(118) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.
(119) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.
(120) As constituted July 1, 1877.
(121) Formed by the consolidation (March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.
(122) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.
(123) Abolished April 1, 1874.
(124) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.
(125) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.
(126) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.
(127) As constituted August 1, 1883; abolished July 1, 1887.
(128) Formed by the consolidation (July 1, 1887) of districts numbered 14 and 15, August 1, 1883.
(129) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.
(130) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.
(131) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.
(132) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.

NOTES TO TABLE D—Continued.

(133) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 1, 1876.
(134) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.
(135) Abolished November 1, 1875.
(136) Formed by the consolidation (January 1, 1876) of districts numbered 19 and 26, August 22, 1862; abolished July 25, 1883.
(137) Abolished June 1, 1872.
(138) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.
(139) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.
(140) As constituted October 2, 1876; abolished August 7, 1883.
(141) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.
(142) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.
(143) Abolished July 1, 1877.
(144) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.
(145) Abolished February 1, 1876.
(146) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.
(147) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.
(148) As constituted January 31, 1885; abolished June 1, 1885.
(149) Abolished July 21, 1883.
(150) Abolished January 1, 1877.
(151) Formed by the consolidation (January 1, 1877) of districts numbered 6 and 7, February 27, 1866; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.
(152) As constituted January 31, 1885; abolished June 1, 1885.
(153) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862; abolished July 1, 1887.
(154) Formed by the consolidation (July 1, 1887) of district numbered 1, April 1, 1871, and district numbered 6, August 1, 1883.
(155) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.
(156) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862; abolished July 1, 1887.
(157) Abolished January 5, 1876.
(158) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.
(159) As constituted October 2, 1876; abolished July 25, 1883.
(160) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.
(161) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.
(162) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.
(163) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.
(164) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.
(165) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.
(166) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876
(167) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.
(168) Formed by the consolidation (September 1, 1883) of the State of Oregon and the Territory (now the State) of Washington, to be known as the district of Oregon.
(169) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.
(170) 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.
(171) As constituted October 2, 1876; abolished August 15, 1883.
(172) As constituted August 15, 1883.
(173) As constituted August 15, 1883; abolished July 1, 1887.
(174) Abolished January 2, 1872.
(175) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.
(176) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.
(177) Abolished January 1, 1875.
(178) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.
(179) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.
(180) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.
(181) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.
(182) Abolished September 16, 1876.
(183) Formed by the consolidation September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.
(184) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876; abolished July 1, 1887.
(185) As constituted January 1, 1876; abolished October 2, 1876.
(186) Abolished November 15, 1873.
(187) 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 first district of Rhode Island; title of district changed to district of Rhode Island May 16, 1885; abolished July 1, 1887.
(188) Abolished June 1, 1876.
(189) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.
(190) 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 collection district, entitled the district of South Carolina.
(191) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.
(192) As constituted August 10, 1883.
(193) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.
(194) 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.
(195) As constituted August 10, 1883.
(196) Abolished January 3, 1876.
(197) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.
(198) Abolished December 1, 1874.
(199) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865; abolished October 1, 1881.
(200) Abolished October 1, 1881.
(201) As constituted October 1, 1881.

NOTES TO TABLE D—Continued.

(202) Formed by the consolidation (July 1, 1887) of districts numbered 1 and 3, October 1, 1881.
(203) 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.
(204) As constituted February 1, 1874; abolished December 15, 1875.
(205) 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 second district of Vermont; title of district changed to district of Vermont May 7, 1881; abolished July 1, 1887.
(206) Abolished December 19, 1874.
(207) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.
(208) As constituted June 19, 1877; abolished August 15, 1883.
(209) Abolished April 1, 1875.
(210) As constituted April 1, 1875; abolished August 15, 1883.
(211) As constituted April 1, 1875; abolished December 1, 1876.
(212) 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.
(213) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.
(214) Formed by the consolidation (July 1, 1887) of districts numbered 4 and 6, August 15, 1883.
(215) Formed by the consolidation (October 2, 1876) of districts numbered 1 and 3, August 2, 1865; abolished August 1, 1883.
(216) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, respectively, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.
(217) Formed by the consolidation (July 1, 1887) of district numbered 1, August 26, 1862, and district numbered 3, March 1, 1872.
(218) Abolished July 1, 1871.
(219) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862; abolished July 1, 1887.
(220) Formed by the consolidation (July 1, 1887) of district numbered 2, July 1, 1871, and district numbered 6, August 26, 1862.
(221) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862; abolished July 1, 1887.
(222) 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 third collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the fifth 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, 1891, 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 330, 331, 332, and 333 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	353.41		1863
Second		.88	1865
Second		.93	1868
Second	.92		1869
Third		.01	1863
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		1,292.28	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		134,367.15	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
First		.03	1887
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
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	212,160.95		1867
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	1,151.82		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-first	10.00		1890
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
Fifth	43,132.86		1870
Fifth	220.40		1885
Fifth	43.20		1889
Fifth	.26		1891
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	5,905.09		1876
Fifth	1,221.41		1869
Fifth	2,165.41		1881
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		494.69	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	.05		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
Fifth	42.46		1889
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	1875
VIRGINIA.			
First		64,207.52	1866
First		10.00	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.
1	Alabama					+$11,421.04	+$17,132.10	+$1,259.86		
2	Arizona									−$20.01
3	Arkansas								+$1,410.44	+11,860.29
4	California	+$358.40		−$2.88		+27,846.66	+7,399.64	+11,959.26	+22,440.53	
5	Colorado						−.93			
6	Connecticut	+34,739.50								
7	Dakota						−16,278.54	−20.00		
8	Delaware	−.21								
9	District of Columbia	+86,748.08								
10	Florida									
11	Georgia									
12	Idaho									
13	Illinois	+47,810.59	+$118,709.41	+2,333.44		+9,387.04		+542.52		+5,603.81
14	Indiana	+83,666.17		−128.86		−75.97				
15	Iowa	−672.18		−1,950.32	−$3,876.43	−1,037.58		+1,141.53		
16	Kansas					+156,680.59		−2,027.05	−2,226.67	+4.80
17	Kentucky	−184,367.15		+20,661.40	+26,653.76	+14,264.52		+15,330.00		
18	Louisiana		−918.09	+1,072.45		+4,053.97				
19	Maine					−2.53		+96,081.13		+2,000.00
20	Maryland	+49,997.08	+1,959.32	+2,515.00	−26,963.66	+24,286.06				
21	Massachusetts	−539.75	+3,715.62		−750.02	−548.06		+12,445.35		−.07
22	Michigan	+116,826.47		−.01	+17,949.41	−3,062.22		−797.01		
23	Minnesota					−97.77	−541.73	+2,324.93		+456.25
24	Mississippi					+212,160.95		+3,931.69		
25	Missouri	−3.81	−875.74	−3,513.81		+457.01			+.05	
26	Montana								+5,763.22	
27	Nebraska	+81.00				−641.57		+4,658.51		+7,439.37
28	Nevada				+31,476.50			+.02		
29	New Hampshire									
30	New Jersey									
31	New Mexico				+2,202.92	+2,096.42	−20.22			
32	New York	+65,561.67	−.30	−7,319.15	+19,331.81	−243,594.44		+2,225.60	−1,880.22	+.02
33	North Carolina								+3,330.09	
34	Ohio	+71,334.80					+2,959.81	−2,220.29	−11,397.76	+44,216.54
35	Oregon		−1,670.07	−527.56	+182,880.04	+31,082.11		+3,028.29	+46,095.64	
36	Pennsylvania	+9,528.04	−5,167.79	+124,645.24	−43,532.99	+57,911.03	−8,192.70	+29,971.11	−404.69	+2,180.41
37	Rhode Island	−210.10								
38	South Carolina					+74.23	−.04	+165,470.64	+8,445.57	+1,042.12
39	Tennessee					+12,370.93				
40	Texas				−27,172.51		−9,433.62	+34.46	+5,219.15	+231.29
41	Utah							+38,216.80	+229.72	+5,145.49
42	Vermont						−1,151.50	+8,134.38	+4,360.91	
43	Virginia				−62,593.88			−1.87		
44	Washington	+6,897.17				+8,807.71	+63,647.86	+80,239.65	−1,598.77	+2,304.56
45	West Virginia	+105.39				+1,670.92	−298.89			−4,466.08
46	Wisconsin	−3,125.06			−4,000.00				−169.29	+1.00
47	Wyoming							+510.88	−100,380.41	+78.77
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+325,511.05	+55,221.24	+474,034.41	−20,762.49	+78,078.56

	States and Territories.	Fiscal years ended June 30—								
		1872.	1873.	1874.	1875.					
1	Alabama		+$4,026.78	+$11,895.00						
2	Arizona				−$65.99					
3	Arkansas		+12,363.92							
4	California		+9.00							
5	Colorado									
6	Connecticut		−.12							
7	Dakota									
8	Delaware									
9	District of Columbia									
10	Florida		−180.97							
11	Georgia		+10,095.08							
12	Idaho									
13	Illinois	+$31,646.38		−4,762.21	+2.04					
14	Indiana	+5,929.26	+4,752.22							
15	Iowa	−122.59	−68.85							
16	Kansas									
17	Kentucky		+549.26	+326.97						
18	Louisiana		+844.09	+.90	−73.51					
19	Maine		+50.56							
20	Maryland	+23,815.95	−3.96							
21	Massachusetts		+888.80		+399.98					
22	Michigan	+.11	−448.26	+4.60						
23	Minnesota	+9.25								
24	Mississippi		−1,054.62	−73.61	+617.13					
25	Missouri		+934.70	+5,438.01						
26	Montana		−.07							
27	Nebraska		−6,007.92							
28	Nevada									
29	New Hampshire									
30	New Jersey									
31	New Mexico			−699.00						
32	New York	+122.12	+100.10	−124.34	−426.17					
33	North Carolina	+33.50	+8,634.12	+771.53	+52.90					
34	Ohio		+810.75		−.05					
35	Oregon									
36	Pennsylvania	+149.99	+1,532.10		+499.00					
37	Rhode Island									
38	South Carolina	−48.50								
39	Tennessee		+5,029.02	+4,145.90	+2,939.67					
40	Texas		+5,219.61	+579.19	+424.54					
41	Utah									
42	Vermont			+17,073.38						
43	Virginia				+2,880.05					
44	Washington	−10.00	+.05		+.02					
45	West Virginia									
46	Wisconsin		+36.30							
47	Wyoming									
	Total	+61,525.47	+48,111.69	+34,576.32	+7,229.61					

D.—Differences between Reported and True Collections, etc.—Continued.

States and Territories.	Fiscal years ended June 30—						
	1876.	1877.	1878.	1879.	1880.	1881.	1882.
Alabama							
Arizona							
Arkansas							
California	+$304.45						
Colorado	+.75						
Connecticut	+.30					+$44.69	
Dakota							
Delaware							
District of Columbia				+$7.10			
Florida							
Georgia							
Idaho							
Illinois							
Indiana	+4,124.92						
Iowa	+11.04	+$0.01					
Kansas							
Kentucky							
Louisiana	−27,253.82	+438.77					
Maine							
Maryland							
Massachusetts	+786.88						
Michigan							
Minnesota	+4.58						
Mississippi							
Missouri		+326.47					
Montana	+12.30	−2.00		+7.50			
Nebraska							
Nevada							
New Hampshire	+3.75						
New Jersey	+13.34						
New Mexico							
New York	−1,115.50						
North Carolina	+428.08						
Ohio	+509.88	+856.38					
Oregon	+5,100.88	.+20	+$1,579.94	+241.67			
Pennsylvania							
Rhode Island	−99.33	.+10					
South Carolina							
Tennessee							
Texas	−670.85	+94.85	+166.95				
Utah	+478.00						
Vermont							
Virginia	+14.90			+52.14			
Washington		+338.49	+.48				
West Virginia							
Wisconsin							
Wyoming							
Total	−17,345.45	+2,053.27	+1,747.37	+308.41		+44.69	

AND TRUE COLLECTIONS, ETC.—Continued.

Fiscal years ended June 30—									Total.
1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	
+$202.50									+$45,937.28
									−20.01
									+61,119.41
									+34,808.82
									+.30
									+18,440.84
									+7.10
									−.21
									+86,748.08
									−180.97
									+47,887.79
									+189,428.24
									+79,223.47
									+7,602.05
									+156,680.59
									−53,245.16
									+6,979.81
				−$0.03					+12,493.35
									+77,249.68
									+4,949.70
									+135,662.62
									−88.47
									+217,747.04
−9,202.61									+5,341.93
			+$12.82						+12.77
						+$0.07			−6,568.42
									+31,480.25
									−6.88
									+4,644.74
									+1,515.59
		−$230.00					+$10.00		−132,582.32
		+220.40				+43.20		+$0.26	+60,246.10
			−.01						+316,584.46
									−2,197.63
			+.02						+320,423.70
									−210.10
									−3,922.99
		−621.45				+42.46			+39,916.98
									+18,045.13
									+50.27
									+17,088.28
+.04	+$0.24	+.08							+85,188.80
									+2,132.27
									+8,744.81
									−105,208.60
−9,000.07	+.24	−636.97	+12.83	−.03		+85.73	+10.00	+.26	+1,790,150.49

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	
Second	23.87
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
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	249,396.46
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	3,860.68
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	47,070.99
Eighteenth	108,786.55
Nineteenth	104,429.38
Twentieth	156,912.77
Twenty-first	129,509.72
Twenty-second	106,709.72
Twenty-third	$151,990.41
Twenty-fourth	120,275.91
Twenty-fifth	56,666.80
Twenty-sixth	81,192.77
Twenty-seventh	52,596.37
Twenty-eighth	212,753.26
Twenty-ninth	49,001.03
Thirtieth	355,882.41
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	53,710.99
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
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.
Alabama	$34,789.22
Arizona	
Arkansas	23.87
California	350,097.93
Colorado	5,379.21
Connecticut	1,729,747.36
Dakota	
Delaware	133,716.98
District of Columbia	105,782.56
Florida	
Georgia	28,018.63
Idaho	
Illinois	1,104,079.32
Indiana	645,698.47
Iowa	192,193.77
Kansas	19,384.73
Kentucky	851,230.62
Louisiana	352,064.21
Maine	552,129.76
Maryland	1,152,881.32
Massachusetts	5,176,196.32
Michigan	170,146.29
Minnesota	34,243.89
Mississippi	
Missouri	$596,642.70
Montana	382.16
Nebraska	3,851.80
Nevada	6,753.42
New Hampshire	370,964.22
New Jersey	1,111,548.70
New Mexico	
New York	12,973,250.23
North Carolina	406.58
Ohio	1,932,206.75
Oregon	3,491.91
Pennsylvania	5,778,402.04
Rhode Island	943,422.41
South Carolina	255.48
Tennessee	127,817.14
Texas	3,023.04
Utah	489.86
Vermont	370,395.95
Virginia	31,545.51
Washington	
West Virginia	94,777.67
Wisconsin	195,770.70
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, 1892.

[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					
2	Spirits distilled from materials other than grapes (*a*)			10,679,462.14					
3	Spirits distilled from apples, peaches, or grapes (*a*)			12,005.33	$283,499.84	$868,145.03	$871,638.24	$510,111.57	$611,914.91
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
5	Wine, in imitation of champagne, etc			8,477.08	14,501.64	2,760.63	4,119.95	565.60	11.50
6	Distilleries, per diem tax on							1,319,911.89	2,127,506.30
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
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
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
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
11	Manufacturers of stills (special tax) (*a*)							2,716.65	2,388.15
12	Stills or worms manufactured (special tax) (*a*)							7,760.00	5,260.00
13	Stamps for distilled spirits intended for export								
14	distillery warehouse							192,229.00	305,509.75
15	for rectified spirits							143,985.50	375,274.25
16	wholesale liquor dealers							149,206.75	141,429.25
17	for stock on hand							65,341.00	
18	Gaugers' fees in excess of $250 per month							44,829.12	24,494.97
19	Stamps, special bonded warehouse								
20	special bonded warehouse (rewarehousing)								
21	for imported spirits								
22	Interest on tax upon spirits								
	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	55,606,094.15
	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
24	Cigarettes			14,944.95	1,797.92			3,273.00	21,426.17
25	Manufacturers of cigars (special tax) (*a*)							81,022.57	124,606.50
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
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
28	Stamps for tobacco or snuff intended for export							18,192.50	48,097.50
29	Stamps for cigars intended for export								
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (*a*)								
31	leaf tobacco (special tax) (*a*)							115,596.53	200,205.54
32	retail, in leaf tobacco (special tax) (*a*)								
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
34	Manufacturers of tobacco (special tax) (*a*)							32,079.72	28,642.24
35	Peddlers of tobacco (special tax) (*a*)								
36	Collections relating to tobacco, not otherwise herein provided for								
	Total	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
	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
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
39	Retail dealers in malt liquors (special tax) (*a*)								
40	Wholesale dealers in malt liquors (special tax) (*a*)								
	Total	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90
	Oleomargarine.								
41	Oleomargarine								
42	Manufacturers of oleomargarine (special tax)								
43	Retail dealers in oleomargarine (special tax)								
44	Wholesale dealers in oleomargarine (special tax)								
	Total								

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—			
		1871.	1872.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.			
	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*)	$1,236,005.67	$544,848.83	3
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	29,921,308.48	32,572,940.16	4
5	Wine, in imitation of champagne, etc		20.00	5
6	Distilleries, per diem tax on	1,901,602.98	2,010,986.53	6
7	Distillers (special tax)	5,683,077.31	6,489,786.01	7
8	Rectifiers and compounders of liquors (special tax	959,800.18	955,704.91	8
9	Retail liquor dealers (special tax)	3,651,484.73	4,028,604.93	9
10	Wholesale liquor dealers (special tax)	2,151,281.06	2,065,563.63	10
11	Manufacturers of stills (special tax) (*a*)	1,927.49	1,391.66	11
12	Stills or worms manufactured (special tax) (*a*)	3,240.00	4,260.00	12
13	Stamps for distilled spirits intended for export			13
14	distillery warehouse	249,699.00	290,264.00	14
15	for rectified spirits	374,723.00	367,424.00	15
16	wholesale liquor dealers	134,005.00	139,602.75	16
17	for stock on hand			17
18	Gaugers' fees in excess of $250 per month	13,693.20	4,118.95	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	46,281,848.10	49,475,516.36	
	Tobacco.			
23	Cigars and cheroots	6,569,568.02	7,535,074.61	23
24	Cigarettes	28,605.22	31,082.25	24
25	Manufacturers of cigars (special tax) (*a*)	142,192.40	161,766.79	25
26	Snuff	427,017.96	497,092.49	26
27	Tobacco of all descriptions	25,133,521.71	24,073,683.10	27
28	Stamps for tobacco or snuff intended for export	66,147.00	53,576.25	28
29	Stamps for cigars intended for export			29
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (*a*)			30
31	leaf tobacco (special tax) (*a*)	221,661.98	260,487.62	31
32	retail, in leaf tobacco (special tax) (*a*)			32
33	in manufactured tobacco (special tax)	970,017.96	1,102,357.89	33
34	Manufacturers of tobacco (special tax) (*a*)	20,174.93	21,049.52	34
35	Peddlers of tobacco (special tax) (*a*)			35
36	Collections relating to tobacco, not otherwise herein provided for			36
	Total	33,578,907.18	33,736,170.52	
	Fermented liquors.			
37	Fermented liquors	7,159,740.20	8,009,969.72	37
38	Brewers (special tax)	229,761.62	248,528.74	38
39	Retail dealers in malt liquors (special tax) (*a*)			39
40	Wholesale dealers in malt liquors (special tax) (*a*)			40
	Total	7,389,501.82	8,258,498.46	
	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			

NOTE.—Taxes under paragraphs opposite the marginal numbers 6, 7, and 14 to 22 under spirits, and 25 and 28 to 36 under tobacco, have been repealed.

[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— 1873.	1874.	1875.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Spirits.			
1	Spirits distilled from whatever materials			
2	Spirits distilled from materials other than grapes (*a*)			
3	Spirits distilled from apples, peaches, or grapes (*a*)	$2,014,645.60	$536,681.41	$1,265,896.46
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	41,116,419.18	43,270,412.29	45,612,041.64
5	Wine, in imitation of champagne, etc	3,531.90	151.00	18.00
6	Distilleries, per diem tax on	472,480.09	79,750.17	15,327.82
7	Distillers (special tax)	1,659,298.42		
8	Rectifiers and compounders of liquors (special tax)	459,423.87	287,825.92	249,591.11
9	Retail liquor dealers (special tax)	5,016,904.10	4,321,505.35	4,086,393.77
10	Wholesale liquor dealers (special tax)	936,106.61	596,555.45	534,839.20
11	Manufacturers of stills (special tax) (*a*)	1,393.26	945.01	1,837.92
12	Stills or worms manufactured (special tax) (*a*)	3,280.00	2,500.00	2,890.00
13	Stamps for distilled spirits intended for export	7,081.50	12,795.50	782.60
14	distillery warehouse	148,418.80	116,909.30	102,483.30
15	for rectified spirits	186,100.60	156,730.80	148,283.80
16	wholesale liquor dealers	73,767.00	61,327.65	61,605.50
17	for stock on hand			
18	Gaugers' fees in excess of $250 per month	520.85		
19	Stamps, special bonded warehouse			
20	special bonded warehouse (rewarehousing)			
21	for imported spirits			
22	Interest on tax upon spirits			
	Total	52,099,371.78	49,444,089.85	52,081,991.12
	Tobacco.			
23	Cigars and cheroots	8,899,732.98	9,289,896.49	10,140,384.11
24	Cigarettes	40,658.50	43,695.75	65,443.42
25	Manufacturers of cigars (special tax) (*a*)	153,223.07	149,036.58	150,728.92
26	Snuff	1,082,048.60	1,038,445.92	1,067,033.03
27	Tobacco of all descriptions	22,315,809.62	20,900,509.67	24,133,726.48
28	Stamps for tobacco or snuff intended for export	5,594.60	6,735.40	6,981.20
29	Stamps for cigars intended for export			
30	Dealers in leaf tobacco, not over 25,000 pounds (special tax) (*a*)			
31	in leaf tobacco (special tax) (*a*)	110,514.60	106,304.36	85,582.51
32	retail, in leaf tobacco (special tax) (*a*)	8,003.14	9,687.52	6,645.82
33	in manufactured tobacco (special tax)	1,663,552.02	1,641,937.79	1,596,460.95
34	Manufacturers of tobacco (special tax) (*a*)	11,868.20	11,578.76	9,825.53
35	Peddlers of tobacco (special tax) (*a*)	50,694.96	44,671.30	40,627.91
36	Collections relating to tobacco, not otherwise herein provided for	44,602.80	376.08	22.00
	Total	34,386,303.09	33,242,875.62	37,303,461.88
	Fermented liquors.			
37	Fermented liquors	8,910,823.83	8,880,829.68	8,743,744.62
38	Brewers (special tax)	304,650.21	245,212.47	226,423.44
39	Retail dealers in malt liquors (special tax) (*a*)	85,976.26	147,294.74	141,622.46
40	Wholesale dealers in malt liquors (special tax) (*a*)	23,487.54	31,342.83	32,213.89
	Total	9,324,937.84	9,304,679.72	9,144,004.41
	Oleomargarine.			
41	Oleomargarine			
42	Manufacturers of oleomargarine (special tax)			
43	Retail dealers in oleomargarine (special tax)			
44	Wholesale dealers in oleomargarine (special tax)			
	Total			

FISCAL YEARS ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	
							1
							2
$592,166.59	$1,373,255.73	$992,634.58	$919,099.74	$905,201.75	$1,531,075.83	$1,095,164.60	3
50,798,323.84	51,298,035.61	44,633,898.48	46,790,364.50	55,013,917.43	60,683,051.73	63,683,592.27	4
							5
							6
							7
252,241.96	219,291.79	210,668.70	160,123.21	172,004.60	170,145.99	184,483.67	8
3,991,945.06	3,840,469.09	3,875,973.26	3,903,036.24	4,172,283.85	4,322,298.21	4,455,355.55	9
504,029.93	449,729.03	434,708.35	409,115.56	406,526.72	418,813.68	439,018.86	10
1,183.35	1,277.18	1,068.77	1,315.86	1,787.53	2,516.67	1,410.03	11
2,500.00	2,209.29	1,980.00	2,210.00	4,360.00	6,880.00	4,783.00	12
1,805.10	4,598.60	6,890.50	17,212.20	19,743.60	18,470.80	9,600.10	13
96,411.10	106,263.40	101,494.90	126,374.50	149,505.00	676.50		14
131,703.80	130,903.50	120,469.00	122,503.20	133,193.70	3.40		15
54,054.40	43,396.50	41,021.90	43,804.90	47,339.10	9.90		16
							17
							18
		294.10	225.30	364.90			19
				1.00			20
				285.20	.30		21
		313.26	74,899.48	158,994.41	31.87		22
50,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	67,153,974.88	69,873,408.18	
10,969,787.28	10,799,459.20	11,430,144.60	12,115,468.29	14,206,819.49	16,095,724.78	18,245,852.37	23
135,485.17	261,818.95	289,081.79	416,984.43	715,269.39	992,981.22	972,570.10	24
153,075.26	154,621.64	157,736.34	150,946.73	143,710.34	142,273.02	143,859.66	25
1,061,467.64	1,095,695.52	1,063,714.22	902,135.35	634,609.34	689,183.03	778,650.87	26
25,694,312.56	27,053,072.38	25,320,158.08	24,703,874.90	21,170,154.40	22,833,287.60	25,033,741.97	27
6,694.30	8,009.60	7,002.60	7,863.90	6,568.30	6,767.30	6,419.80	28
				54.10	85.10	134.60	29
							30
					4,547.44	6,338.97	31
109,650.45	95,089.15	95,711.73	87,048.35	88,329.10	76,996.76	76,309.15	32
3,312.51	2,333.34	4,931.52	3,224.37	2,080.39	1,645.83	1,937.51	33
1,616,318.85	1,595,225.40	1,679,617.60	1,705,720.20	1,864,422.41	1,976,071.55	2,094,536.21	34
10,169.39	8,749.81	10,756.89	10,488.50	9,422.37	9,169.55	8,762.48	35
35,066.50	32,471.93	32,899.30	31,247.63	28,700.45	26,258.13	22,875.22	
							36
39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	42,854,991.31	47,391,988.91	
9,159,675.95	9,074,305.93	9,473,360.70	10,270,352.83	12,346,077.26	13,237,700.63	15,680,678.54	37
222,553.68	216,681.10	212,802.77	202,779.61	201,395.97	195,308.52	195,824.31	38
154,236.21	147,801.03	191,595.26	191,765.41	179,043.99	162,739.30	157,013.57	39
34,814.82	42,001.11	59,293.05	64,422.23	103,285.62	104,492.76	120,404.00	40
9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	13,700,241.21	16,153,920.42	
							41
							42
							43
							44

E.—Statement of the Receipts from Specific and

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30— 1883.	1884.	1885.	1886.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
	Spirits.				
1	Spirits distilled from whatever materials				
2	Spirits distilled from materials other than grapes (a)				
3	Spirits distilled from apples, peaches, or grapes (a)	$1,127,950.25	$1,023,350.85	$1,321,897.58	$1,400,394.48
4	Spirits distilled from materials other than apples, peaches, or grapes (a)	67,957,906.49	70,631,860.48	60,920,324.39	62,365,825.13
5	Wine, in imitation of champagne, etc				
6	Distilleries, per diem tax on				
7	Distillers (special tax)				
8	Rectifiers and compounders of liquors (special tax)	189,800.12	183,872.92	167,930.23	178,650.17
9	Retail liquor dealers (special tax)	4,624,587.77	4,597,139.33	4,641,783.99	4,714,735.18
10	Wholesale liquor dealers (special tax)	455,915.51	448,840.51	415,503.49	418,406.21
11	Manufacturers of stills (special tax) (a)	1,160.43	1,241.67	1,194.20	1,102.90
12	Stills or worms manufactured (special tax) (a)	4,020.00	2,920.00	2,665.45	3,000.00
13	Stamps for distilled spirits intended for export	7,434.00	16,159.50	39,909.30	10,151.90
14	Stamps distillery warehouse				
15	for rectified spirits				
16	wholesale liquor dealers				
17	for stock on hand				
18	Gaugers' fees in excess of $250 per month				
19	Stamps, special bonded warehouse				
20	special bonded warehouse (rewarehousing)				
21	for imported spirits				
22	Interest on tax upon spirits	.64			
	Total	74,368,775.20	76,905,385.26	67,511,208.63	69,092,266.00
	Tobacco.				
23	Cigars and cheroots	16,895,215.15	10,368,805.27	10,077,287.50	10,532,804.05
24	Cigarettes	929,974.73	454,409.01	529,535.88	655,569.55
25	Manufacturers of cigars (special tax) (a)	96,899.00	97,962.19	105,139.81	108,695.45
26	Snuff	736,022.82	448,211.58	508,943.52	493,283.80
27	Tobacco of all descriptions	22,136,402.53	13,488,047.41	13,953,410.31	14,834,095.42
28	Stamps for tobacco or snuff intended for export	852.00			
29	Stamps for cigars intended for export	24.00			
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (a)	5,585.97	5,091.58	5,235.56	4,896.70
31	in leaf tobacco (special tax) (a)	48,032.48	43,156.76	47,846.48	48,916.43
32	retail, in leaf tobacco (special tax) (a)	916.67	347.48	270.83	62.50
33	in manufactured tobacco (special tax)	1,233,812.93	1,136,786.20	1,159,897.78	1,208,529.17
34	Manufacturers of tobacco (special tax) (a)	5,697.88	5,117.49	5,320.25	5,575.85
35	Peddlers of tobacco (special tax) (a)	14,813.63	14,465.01	14,200.56	14,933.61
36	Collections relating to tobacco, not otherwise herein provided for				
	Total	42,104,249.79	26,062,399.98	26,407,688.48	27,907,362.53
	Fermented liquors.				
37	Fermented liquors	16,426,050.11	17,573,722.88	17,747,606.11	19,157,612.87
38	Brewers (special tax)	184,885.49	187,988.82	183,561.67	186,928.89
39	Retail dealers in malt liquors (special tax) (a)	156,496.23	182,297.89	161,338.56	169,502.56
40	Wholesale dealers in malt liquors (special tax) (a)	133,183.98	140,944.52	138,875.69	162,686.97
	Total	16,900,615.81	18,084,954.11	18,230,782.03	19,676,731.29
	Oleomargarine.				
41	Oleomargarine				
42	Manufacturers of oleomargarine (special tax)				
43	Retail dealers in oleomargarine (special tax)				
44	Wholesale dealers in oleomargarine (special tax)				
	Total				

General Sources of Internal Revenue, etc.—Continued.

FISCAL YEARS ENDED JUNE 30— 1887.	1888.	1889.	1890.	1891.	1892.	Total.	
						$35,524,609.28	1
						10,679,462.14	2
$1,090,379.07	$799,296.19	$1,165,371.91	$1,357,316.72	$1,097,492.35	$1,764,956.15	28,312,397.26	3
59,551,972.59	63,609,641.18	68,281,803.93	75,181,685.90	78,528,601.16	83,776,252.86	1,400,425,930.11	4
						34,157.30	5
						7,832,487.79	6
						25,128,819.10	7
						8,162,062.79	8
176,600.12	168,316.70	166,645.77	184,700.09	164,004.77	208,316.32	115,246,906.18	9
4,587,268.21	4,331,040.99	4,296,780.04	4,534,174.81	3,234,154.72	5,080,176.95	21,103,241.90	10
416,304.66	392,129.08	391,975.28	421,738.57	303,590.22	468,793.04	34,743.01	11
860.86	1,143.77	1,216.70	1,006.70	1,008.32	1,647.93	88,867.74	12
2,860.00	2,410.00	3,160.00	4,240.00	4,670.00	4,810.00		
3,076.20	2,188.50	5,252.70	2,512.30	2,442.10	5,030.40	193,137.40	13
						1,986,238.55	14
						2,390,398.55	15
						990,570.60	16
						65,341.00	17
						87,657.09	18
						884.30	19
						1.00	20
						285.50	21
						234,239.66	22
65,829,321.71	69,306,166.41	74,312,206.33	81,687,375.09	83,335,963.64	91,309,983.65	1,658,522,438.25	
11,364,916.33	11,534,179.95	11,602,156.92	12,263,660.95	13,424,678.30	13,646,398.25	283,555,646.66	23
792,279.60	931,363.05	1,075,830.68	1,116,627.34	1,342,269.38	1,446,491.42	13,309,468.87	24
113,340.00	116,398.09	120,195.53	122,896.49	9,529.73		2,899,856.11	25
524,942.26	594,959.13	645,089.57	737,731.27	726,155.39	669,861.08	20,122,261.85	26
15,995,019.46	16,154,049.05	17,076,899.94	18,325,481.36	17,080,632.67	15,237,742.32	553,634,996.68	27
						255,502.25	28
						297.80	29
						51,893.86	30
4,685.39	4,343.04	4,601.95	4,692.58	1,874.68		2,094,360.56	31
46,768.24	40,384.04	43,968.93	39,372.74	6,426.63			
437.51	218.75	270.84	427.08	848.75		47,602.36	32
1,245,412.65	1,268,294.89	1,280,015.93	1,331,118.24	201,532.31		31,545,559.38	33
5,563.75	5,125.00	5,128.25	5,197.50	598.75		246,062.61	34
14,701.94	13,116.53	12,701.88	11,776.51	1,724.38		457,947.38	35
						45,000.88	36
30,108,067.13	30,662,431.52	31,866,860.42	33,958,991.06	32,796,270.97	31,060,493.07	908,266,457.25	
21,387,411.79	22,829,202.90	23,235,863.94	25,494,798.50	28,192,327.69	29,431,498.06	378,429,810.14	37
187,352.24	175,164.66	178,593.95	172,908.47	119,158.02	173,880.14	5,752,089.12	38
177,148.13	148,295.99	139,792.38	147,673.16	108,512.91	184,160.62	3,134,306.66	39
170,275.33	171,554.93	169,584.99	193,154.61	145,131.30	247,913.95	2,289,064.12	40
21,922,187.49	23,324,218.48	23,723,835.26	26,008,534.74	28,565,129.92	30,037,452.77	389,605,270.04	
435,924.04	653,355.10	677,302.40	619,205.72	871,488.44	945,675.00	4,202,950.70	41
31,700.00	17,150.00	12,400.00	11,700.00	6,950.00	10,400.00	90,300.00	42
154,924.00	123,258.51	130,631.51	100,068.00	146,293.70	204,215.00	859,390.75	43
101,400.00	70,376.24	73,914.00	55,318.00	53,192.00	106,036.00	460,236.24	44
723,948.04	864,139.88	894,247.91	786,291.72	1,077,924.14	1,266,326.00	5,612,877.69	

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.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
	Bank circulation.				
45	Bank circulation		$2,056,996.30	$1,993,661.84	$990,225.61
46	circulation over 90 per cent. of capital				52.50
47	Banks, on amount of notes of persons, etc., paid out				
	Total		2,056,996.30	1,993,661.84	990,278.11
	Opium.				
48	Opium manufactured for smoking purposes				
	Total				
	Penalties, etc.				
49	Unassessed penalties	$27,170.14	185,224.94	326,131.23	308,512.64
50	Penalties upon unstamped instruments				
51	United States' share of penalties recovered by suits				
52	Penalties received on compromises			75,020.68	271,048.03
53	Interest			111,355.45	341,557.91
54	Costs			5,120.05	11,500.24
55	Fines, penalties, etc., reported by United States officers other than collectors		8,375.54	2,735.29	210,234.38
	Total	27,170.14	193,600.48	520,362.70	1,142,853.20
	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
	COLLECTIONS UNDER REPEALED LAWS. *a*				
56	Manufactures and products	16,524,989.24	36,222,716.67	73,318,450.37	127,230,608.66
57	Gross receipts	1,661,273.51	3,426,446.32	9,853,377.12	11,262,429.82
58	Sales	64,003.87	141,231.58	4,062,243.54	4,002,282.91
59	Special taxes not elsewhere enumerated	4,799,195.73	5,205,508.94	9,806,914.25	14,144,418.05
60	Income	2,741,858.25	20,294,731.74	32,050,017.44	72,982,159.03
61	Legacies	56,592.61	311,161.02	506,751.85	924,823.97
62	Successions			39,951.32	246,154.88
63	Articles in Schedule A	365,630.93	696,878.43	780,266.53	1,693,122.73
64	Bank capital and deposits		780,723.52	2,947,209.06	2,473,709.94
65	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18
66	Miscellaneous collections	719,218.57	709,550.73	30,220,207.40	3,750,037.32
	Total collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02	253,754,120.49
	RECAPITULATION.				
	Total receipts from—				
I	Spirits	5,176,530.50	30,329,149.53	18,731,422.45	33,268,171.82
II	Tobacco	3,097,620.47	8,592,098.98	11,401,373.10	16,531,007.83
III	Fermented liquors	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72
IV	Oleomargarine				
V	Bank circulation		2,056,996.30	1,993,661.84	990,278.11
VI	Opium				
VII	Penalties, etc., collected	27,170.14	193,600.48	520,362.70	1,142,853.20
VIII	Collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02	253,754,120.49
	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
	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

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.

FISCAL YEARS ENDED JUNE 30— 1867.	1868.	1869.	1870.	1871.	1872.	
$199,410.49	$23,661.78	$14,110.29	$13,615.43	$16,800.83	$8,371.50	45
8,865.58	3,240.21	850.58	1,793.51	5,981.09	328.22	46
6,022.68	1,767.89	1,604.18	11.00		165.10	47
214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	8,864.82	
						48
255,375.77	219,848.14	237,938.49	225,932.24	187,897.27	101,640.03	49
					1,611.73	50
352,924.14	843,645.43	504,438.31	360,549.09	249,759.90	180,903.07	51
260,053.99	187,017.82	123,631.20	213,202.74	173,661.19	134,555.68	52
11,176.71	6,370.20	7,441.46	12,323.66	14,616.76	11,066.72	53
		3,639.33	15,896.99	11,045.23	12,727.89	54
579,640.19						55
1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	442,205.12	
61,039,070.31	44,627,146.61	75,495,471.81	94,119,253.59	87,910,019.37	91,921,255.28	
91,531,331.31	61,649,902.56	3,345,362.95	3,017,027.70	3,631,516.10	4,616,144.75	56
7,444,719.00	6,280,069.34	6,300,998.82	6,894,799.99	2,800,563.44		57
3,999,360.31	4,595,909.04	8,206,839.03	8,837,394.97	3,649,642.08		58
13,627,903.25	11,889,549.09	9,940,917.02	11,020,787.78	5,002,452.85		59
66,014,429.34	41,455,598.36	34,791,855.84	37,775,873.62	19,162,650.75	14,436,861.78	60
1,228,744.96	1,518,387.64	1,244,837.01	1,672,582.93	1,430,087.34		61
636,570.19	1,305,023.60	1,189,756.22	1,419,242.57	1,074,979.79		62
2,116,674.37	1,134,339.98	893,653.46	907,442.09	376,860.45		63
1,832,263.71	1,838,075.67	2,179,489.12	3,004,663.67	3,621,459.61	4,619,364.32	64
16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	16,177,320.60	65
354,689.90	34,310.37	29,453.00	22,756.00	8,205.00		66
204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	56,101,156.87	39,849,691.45	
33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	46,281,848.10	49,475,516.36	I
19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	33,578,907.18	33,736,170.52	II
6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	7,389,501.82	8,258,498.46	III
						IV
214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	8,864.82	V
						VI
1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	442,205.12	VII
204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	56,101,156.87	39,849,691.45	VIII
265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	131,770,946.73	
265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	130,890,096.90	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30— 1873.	1874.	1875.	1876.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
	Bank circulation.				
45	Bank circulation	$6,304.21	$9,302.18	$10,849.18	$10,149.57
46	circulation over 90 per cent. of capital	17,975.45	129.31	269.17	115.95
47	Banks, on amount of notes of persons, etc., paid out	498.96	7,306.77	11,627.92	7,682.15
	Total	24,778.62	16,738.26	22,746.27	17,947.67
	Opium.				
48	Opium manufactured for smoking purposes				
	Total				
	Penalties, etc.				
49	Unassessed penalties	121,537.00	113,145.05	49,385.25	50,848.37
50	Penalties upon unstamped instruments	2,015.15	3,214.91	459.00	3,394.05
51	United States' share of penalties recovered by suits	142,802.31	114,630.87	108,142.29	117,989.05
52	Penalties received on compromises	104,506.36	81,480.32	92,221.92	202,952.20
53	Interest	74,764.78	32,104.17	6,371.83	6,414.46
54	Costs	16,027.46	19,641.02	24,527.32	27,686.35
55	Fines, penalties, etc., reported by United States officers other than collectors				
	Total	461,653.06	364,216.34	281,107.61	409,284.48
	Total receipts from articles and occupations now taxable, including penalties	96,297,044.39	92,372,599.79	98,833,311.29	106,220,217.85
	COLLECTIONS UNDER REPEALED LAWS. *a*				
56	Manufactures and products	1,267,470.38	*b*625,408.05	*b*863,851.46	*b*509,042.82
57	Gross receipts				
58	Sales				
59	Special taxes not elsewhere enumerated				
60	Income	5,062,311.62	139,472.09	232.64	588.27
61	Legacies				
62	Successions				
63	Articles in Schedule A				
64	Bank capital and deposits	3,746,252.84	3,370,422.41	4,074,501.85	3,988,750.36
65	Adhesive stamps	7,702,376.85	6,136,844.64	6,557,229.65	6,518,487.51
66	Miscellaneous collections			216,027.34	
	Total collections under repealed laws	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96
	RECAPITULATION.				
	Total receipts from—				
I	Spirits	52,099,371.78	49,444,089.85	52,081,991.12	56,426,365.13
II	Tobacco	34,386,303.09	33,242,875.62	37,303,461.88	39,795,339.91
III	Fermented liquors	9,324,937.84	9,304,679.72	9,144,004.41	9,571,280.66
IV	Oleomargarine				
V	Bank circulation	24,778.62	16,738.26	22,746.27	17,947.67
VI	Opium				
VII	Penalties, etc., collected	461,653.06	364,216.34	281,107.61	409,284.48
VIII	Collections under repealed laws	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	114,075,456.08	102,644,746.98	110,545,154.23	117,237,086.81
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	113,504,012.80	102,191,016.98	110,071,515.00	116,768,096.22

a See note *a* on page 344.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.	
$2,188.62	$1,003.72	$333.89	$236.05	$1,885.66	$203.43	45
.09		.70				46
3,241.45	115.00	13,568.70	28,537.32	2,409.42	4,082.34	47
5,430.16	1,118.72	13,903.29	28,773.37	4,295.08	4,285.77	
						48
31,803.92	24,062.22	27,004.49	32,479.77	28,019.75	18,910.34	49
223.00	543.52	319.20	335.23	463.49	365.00	50
180,816.17	207,896.98	131,028.11	78,034.10	44,402.85	57,260.02	51
161,412.17	78,750.12	82,034.75	224,096.73	112,736.08	81,866.79	52
31,624.85	17,851.85	9,416.55	5,008.02	5,684.05	3,115.64	53
14,119.30	16,902.86	29,694.70	43,801.23	39,771.99	38,312.25	54
						55
419,999.41	346,007.55	279,497.80	383,755.08	231,078.21	199,830.04	
108,482,195.38	100,796,748.52	103,728,008.51	113,297,980.16	123,944,580.69	133,623,433.32	
*b*238,162.76	*b*429,658.71	*b*299,094.00	*b*228,027.73	*b*149,140.98	*b*81,559.00	56
						57
						58
						59
97.79				3,021.92		60
						61
						62
						63
3,824,299.17	3,490,913.13	3,184,980.30	3,322,211.91	3,757,912.99	5,249,172.70	64
6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	7,924,707.95	8,139,217.96	65
						66
10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	11,834,783.84	13,469,949.66	
57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	67,153,974.88	69,873,408.18	I
41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	42,854,991.31	47,391,988.91	II
9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	13,700,241.21	16,153,920.42	III
						IV
5,430.16	1,118.72	13,903.29	28,773.37	4,295.08	4,285.77	V
						VI
419,999.41	346,007.55	279,497.80	383,755.08	231,078.21	199,830.04	VII
10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	11,834,783.84	13,469,949.66	VIII
118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	135,779,364.53	147,093,382.98	
118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	135,229,912.30	146,523,273.72	

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— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	Total.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.												
	Bank circulation.												
45	Bank circulation	$74.13	$7.23				$200.50					$5,359,592.44	45
46	circulation over 90 per cent. of capital											39,602.36	46
47	Banks, on amount of notes of persons, etc., paid out	708.22	434.61	$25,000.00		$4,288.37	4,002.05	$6,213.91	$69.90			129,357.94	47
	Total	782.35	441.84	25,000.00		4,288.37	4,202.55	6,213.91	69.90			5,528,552.74	
	Opium.												
48	Opium manufactured for smoking purposes										$700.00	700.00	48
	Total										700.00	700.00	
	Penalties, etc.												
49	Unassessed penalties	19,454.97	20,727.77	30,038.39	$24,207.04	30,792.62	20,653.24	14,553.85	10,489.69	$20,831.42	$28,749.88	2,793,365.92	49
50	Penalties upon unstamped instruments	285.48	190.00	81.00	246.02	110.56	257.73	77.00	37.00	202.35	282.00	14,713.42	50
51	United States' share of penalties recovered by suits	70,358.97	35,591.39	102,187.45	51,483.85	19,965.02	33,533.18	17,292.65	19,664.94	96,571.24	106,858.93	4,574,499.02	51
52	Penalties received on compromises	176,095.46	203,075.96	56,735.30	90,676.94	137,027.96	76,064.03	30,030.98	86,218.34	109,646.30	72,374.68	3,805,039.37	52
53	Interest	2,622.29	1,310.66	5,475.31	1,903.62	2,709.18	1,672.08	692.86	1,019.73	1,503.00	3,333.13	294,213.26	53
54	Costs	36,986.40	28,248.34	28,163.74	25,905.58	29,599.49	23,367.35	22,344.55	19,291.20	27,460.08	28,133.59	583,294.24	54
55	Fines, penalties, etc., reported by United States officers other than collectors											800,985.40	55
	Total	305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	84,991.89	136,720.90	256,214.39	239,732.21	12,866,110.63	
	Total receipts from articles and occupations now taxable, including penalties	133,680,226.72	121,342,325.31	112,396,760.33	116,870,782.27	118,808,017.57	124,316,706.45	130,888,355.72	142,577,983.41	146,031,503.06	153,854,687.70	2,980,402,406.60	
	COLLECTIONS UNDER REPEALED LAWS. *a*												
56	Manufactures and products	*b* 71,852.43	*b* 24,345.01	*b* 22,730.25	*b* 24,199.94	*b* 21,506.41	*b* 9,745.05	*b* 6,063.98	*b* 9,204.66	*b* 3,680.95	*b* 2,198.15	425,974,993.03	56
57	Gross receipts											55,924,677.36	57
58	Sales											37,558,907.33	58
59	Special taxes not elsewhere enumerated											85,437,646.96	59
60	Income		55,627.64									346,967,388.12	60
61	Legacies											8,893,969.33	61
62	Successions											5,911,678.57	62
63	Articles in Schedule A											8,964,868.97	63
64	Bank capital and deposits	3,748,212.25	1,949.73									65,056,538.26	64
65	Adhesive stamps	7,658,630.75	183,145.69	1,630.49	7,887.23	7,777.08	23.82	14.50	7,508.50	231.96	658.50	209,725,654.54	65
66	Miscellaneous collections											36,064,455.63	66
	Total collections under repealed laws	11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	6,078.48	16,713.16	3,912.91	2,856.65	1,286,480,778.10	
	RECAPITULATION.												
	Total receipts from—												
I	Spirits	74,368,775.20	76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	69,306,166.41	74,312,206.33	81,687,375.09	83,335,963.64	91,309,983.65	1,658,522,438.25	I
II	Tobacco	42,104,249.79	26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	30,662,431.52	31,866,860.42	33,958,991.06	32,796,270.97	31,000,493.07	908,266,457.25	II
III	Fermented liquors	16,900,615.81	18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	23,324,218.48	23,723,835.26	26,008,534.74	28,565,129.92	30,037,452.77	389,605,270.04	III
IV	Oleomargarine					723,948.04	864,139.88	894,247.91	786,291.72	1,077,924.14	1,266,326.00	5,612,877.69	IV
V	Bank circulation	782.35	441.84	25,000.00		4,288.37	4,202.55	6,213.91	69.90			5,528,552.74	V
VI	Opium										700.00	700.00	VI
VII	Penalties, etc., collected	305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	84,991.89	136,720.90	256,214.39	239,732.21	12,866,110.63	VII
VIII	Collections under repealed laws	11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	6,078.48	16,713.16	3,912.91	2,856.65	1,286,480,778.10	VIII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	145,158,922.15	121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	142,594,696.57	146,035,415.97	153,857,544.35	4,266,883,184.70	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	144,553,344.86	121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	142,594,696.57	146,035,415.97	153,857,544.35	4,254,836,322.86	

a See note *a* on page 344.

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, 1892.

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.	Per cent., 1868.
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
Materials other than apples, peaches, or grapes		.688401	9.391420	10.640875	7.019068
Wine in imitation of champagne, etc		.004015	.004664	.001038	.002155
Distilleries, per diem tax on					
Distillers (special tax)	.041847	.028370	.032658	.087160	.102551
Rectifiers and compounders of liquors (special tax)	.050218	.023105	.019717	.030261	.045909
Retail liquor dealers (special tax)	1.376692	1.044793	.902915	1.115628	1.696258
Wholesale liquor dealers (special tax)	.150893	.189785	.257804	.412473	.436256
Manufacturers of stills (special tax)					
Stills or worms manufactured (special tax)					
Stamps:					
For distilled spirits intended for export					
Distillery warehouse					
For rectified spirits					
Wholesale liquor dealers					
For stock on hand					
Gaugers' fees, in excess of $250 per month					
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
Tobacco.					
Cigars and cheroots	1.071679	1.455256	1.117519	a1.377098	a1.543920
Cigarettes		.007079	.000578		
Manufacturers of cigars (special tax)					
Snuff	.205670	.134208	.224560	.300227	.389845
Tobacco of all descriptions	6.049459	3.797205	3.969007	5.733096	7.818320
Stamps:					
For tobacco or snuff intended for export					
Cigars intended for export					
Dealers:					
In leaf tobacco, not over 25,000 pounds (special tax)					
In leaf tobacco (special tax)					
Retail, in leaf tobacco (special tax)					
In manufactured tobacco (special tax)	.007730	.006431	.005363	.022308	.044986
Manufacturers of tobacco (special tax)					
Peddlers of tobacco (special tax)					
Collections relating to tobacco not otherwise herein provided for					
Total	7.334538	5.400179	5.317027	7.432729	9.797071
Fermented liquors.					
Fermented liquors	1.898251	1.732197	1.645232	2.188378	2.973076
Brewers (special tax)	.056587	.036825	.033904	.089559	.141335
Retail dealers in malt liquors (special tax)					
Wholesale dealers in malt liquors (special tax)					
Total	1.954838	1.769022	1.679136	2.277937	3.115311
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
circulation over 90 per cent. of capital			.000017	.003334	.001695
Banks, on amount of notes of persons, etc., paid out				.002265	.000924
Total	1.755929	.944284	.318513	.080588	.014996
Opium.					
Opium manufactured for smoking purposes					
Total					

a Cigarettes were taxed in 1867 and 1868 at the same rates as cigars and were returned with them.

Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.	Per cent., 1876.	Per cent., 1877.
.318741	.330343	.858271	.413482	1.766064	.522853	1.145140	.505102	1.154043
20.760653	20.856211	20.777074	24.719364	36.043178	42.155506	41.261005	43.329569	43.109338
.000353	.000006		.000015	.003096	.000147	.000016		
.824742	1.148539	1.320455	1.526123	.414182	} .077695	.013865		
2.518558	3.505786	3.946275	4.925051	1.454562				
.409358	.569135	.666476	.725277	.402737	.280410	.225782	.215155	.184286
1.904378	1.931524	2.535557	3.057279	4.397882	4.210157	3.696583	3.405019	3.227416
1.047674	1.216304	1.493829	1.567541	.820603	.581185	.483820	.429924	.377939
.001698	.001289	.001338	.001056	.001221	.000921	.001663	.001009	.001073
.004849	.002840	.002250	.003233	.002875	.002436	.002614	.002132	.001857
				.006208	.012466	.000708	.001540	.003864
.120114	.164930	.173389	.220279	.130106	.113897	.092707	.082236	.089301
.089406	.202593	.260204	.278835	.163138	.152692	.134139	.112340	.110007
.093231	.076351	.093052	.105944	.064665	.059747	.055729	.046107	.036469
.040828								
.028011	.013223	.009503	.003126	.000457				
28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133	48.295593
3.097788	3.075729	4.561846	5.718313	7.801620	9.050533	9.173069	9.356926	9.075543
.002045	.011567	.019863	.023588	.035642	.042570	.059201	.115565	.220025
.050627	.067269	.098737	.122764	.134318	.145197	.136355	.130569	.129939
.328409	.201789	.296517	.377240	.948538	1.011689	.965246	.905403	.920790
10.525837	12.916882	17.452480	18.269340	19.562321	20.361986	21.831555	21.916540	22.734594
.011367	.025966	.045932	.040659	.004904	.006562	.006315	.005710	.006731
.072230	.108081	.153920	.197682	.096879	.103566	.077418	.093520	.079910
				.007016	.009438	.006011	.002825	.001961
.532244	.502005	.673571	.836571	1.458291	1.599632	1.444171	1.378675	1.340580
.020045	.015462	.014010	.015974	.010403	.011280	.008888	.008674	.007353
				.044440	.043520	.036752	.029911	.027289
				.039100	.000366	.000019		
14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000	33.944327	34.544715
3.665599	3.283123	4.971656	6.078707	7.811342	8.652006	7.909659	7.812951	7.625776
.145888	.128272	.159544	.188607	.267060	.238894	.204824	.189832	.182092
				.075368	.143500	.128113	.131559	.124208
				.020590	.030535	.029141	.029696	.035296
3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038	7.967372
.008817	.007350	.011666	.006353	.005526	.009062	.009814	.008657	.001839
.000531	.000968	.004153	.000249	.015758	.000126	.000244	.000099	
.001002	.000006		.000125	.000437	.007119	.010519	.006553	.002724
.010350	.008324	.015819	.006727	.021721	.016307	.020577	.015309	.004563

F.—Table exhibiting the Percentages of Receipts from Specific and General Sources of Internal Revenue, etc.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1878.	Per cent., 1879.	Per cent., 1880.	Per cent., 1881.	Per cent., 1882.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.					
Spirits.					
Spirits distilled from—					
Whatever materials					
Materials other than grapes					
Apples, peaches, or grapes	.893479	.806805	.726973	1.127620	.744537
Materials other than apples, peaches, or grapes	40.175349	41.073555	44.181990	44.692396	43.294668
Wine in imitation of champagne, etc					
Distilleries, per diem tax on }					
Distillers (special tax) }					
Rectifiers and compounders of liquors (special tax)	.189085	.140560	.138138	.125311	.125419
Retail liquor dealers (special tax)	3.488796	3.426167	3.350785	3.183325	3.028930
Wholesale liquor dealers (special tax)	.391285	.359130	.326484	.308452	.298463
Manufacturers of stills (special tax)	.000962	.001155	.001436	.001854	.000959
Stills or worms manufactured (special tax)	.001782	.001940	.003502	.005067	.003252
Stamps:					
For distilled spirits intended for export	.006202	.015109	.015856	.013604	.003526
Distillery warehouse	.091356	.110934	.120068	.096198	
For rectified spirits	.108435	.107536	.106360	.000303	
Wholesale liquor dealers	.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	45.384202	46.147290	49.138430	49.458160	47.502754
Tobacco.					
Cigars and cheroots	10.288370	10.635210	11.409577	11.854323	12.404265
Cigarettes	.260205	.366038	.574437	.731320	.661192
Manufacturers of cigars (special tax)	.141980	.132504	.115415	.104783	.097802
Snuff	.957458	.791913	.509658	.507576	.529358
Tobacco of all descriptions	22.790888	21.685575	17.001871	16.816464	17.018945
Stamps:					
For tobacco or snuff intended for export	.006303	.006903	.005275	.004984	.004364
For cigars intended for export			.000043	.000063	.000092
Dealers:					
In leaf tobacco not over 25,000 pounds (special tax)				.003349	.051878
In leaf tobacco (special tax)	.086151	.076413	.070938	.056707	.004310
Retail, in leaf tobacco (special tax)	.004439	.002830	.001671	.001212	.001317
In manufactured tobacco (special tax)	1.511838	1.497317	1.497328	1.455355	1.423950
Manufacturers of tobacco (special tax)	.009682	.009207	.007567	.006753	.005957
Peddlers of tobacco (special tax)	.029613	.027430	.023050	.019338	.015551
Collections relating to tobacco not otherwise herein provided for					
Total	36.086927	35.231340	31.216830	31.562227	32.218981
Fermented liquors.					
Fermented liquors	8.527052	9.015529	9.915205	9.749420	10.660356
Brewers (special tax)	.191546	.178004	.161742	.143843	.133129
Retail dealers in malt liquors (special tax)	.172456	.168336	.143792	.119856	.106744
Wholesale dealers in malt liquors (special tax)	.053370	.056551	.082949	.076957	.081856
Total	8.944424	9.418420	10.303688	10.090076	10.982085
Oleomargarine.					
Oleomargarine					
Manufacturers of oleomargarine (special tax)					
Retail dealers in oleomargarine (special tax)					
Wholesale dealers in oleomargarine (special tax)					
Total					
Bank circulation.					
Bank circulation	.000903	.000293	.000190	.001389	.000138
circulation over 90 per cent. of capital		.000001			
Banks, on amount of notes of persons, etc., paid out	.000103	.011911	.022918	.001775	.002775
Total	.001006	.012205	.023108	.003164	.002913
Opium.					
Opium manufactured for smoking purposes					
Total					

Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.	Per cent., 1889.	Per cent., 1890.	Per cent., 1891.	Per cent., 1892.
.777045	.841520	1.175844	1.197913	.917539	.642901	.890314	.951870	.751525	1.147137
46.816211	58.081880	54.189394	53.348413	50.112189	51.163392	52.165552	52.724041	53.773669	54.450533
.130753	.151202	.149376	.152819	.148607	.135383	.127313	.129529	.112305	.135396
3.185879	3.780313	4.128925	4.033036	3.860125	3.483603	3.282630	3.179764	2.214637	3.301871
.314080	.369090	.369596	.357909	.350315	.315403	.299459	.295760	.207888	.304692
.000800	.001021	.001062	.000944	.000724	.000920	.000930	.000706	.000690	.001071
.002770	.002401	.002371	.002566	.002407	.001938	.002414	.002973	.003198	.003126
.005121	.013288	.035500	.008684	.002588	.001760	.004013	.001762	.001672	.003269
51.232659	63.240715	60.052068	59.102284	55.394494	55.745300	56.772625	57.286405	57.065584	59.347095
11.639116	8.526460	8.963874	9.009877	9.563425	9.277332	8.863751	8.600368	9.192755	8.869502
.640660	.373669	.471029	.560782	.666693	.749127	.821907	.783078	.919140	.940150
.066754	.080556	.093523	.092979	.095374	.093623	.091826	.086186	.006526	
.507046	.368573	.452712	.421960	.441732	.478546	.492852	.517362	.497246	.435378
15.249771	11.091469	12.411734	12.689248	13.459595	12.993250	13.046315	12.851447	11.696226	9.903799
.000586									
.000017									
.003848	.004187	.004657	.004189	.003943	.003493	.003516	.003291	.001284	
.033090	.035489	.042560	.041844	.039355	.032482	.033591	.027612	.004401	
.000631	.000286	.000241	.000053	.000368	.000176	.000207	.000299	.000581	
.849974	.934800	1.031744	1.033789	1.047998	1.020133	.977899	.933498	.138002	
.003925	.004208	.004732	.004770	.004682	.004122	.003918	.003645	.000410	
.010205	.011895	.012632	.012774	.012371	.010550	.009704	.008259	.001181	
29.005623	21.431592	23.489438	23.872265	25.335536	24.662834	24.345466	23.815045	22.457752	20.148829
11.315908	14.451196	15.786185	16.387633	17.997221	18.362302	17.751606	17.879205	19.305131	19.129057
.127367	.154587	.163280	.159901	.157655	.140891	.136441	.121259	.081595	.113014
.107810	.149907	.143513	.144994	.149068	.119280	.106798	.103562	.074306	.119696
.091751	.115901	.123531	.139164	.143284	.137987	.129558	.135457	.099381	.161132
11.642836	14.871591	16.216509	16.831692	18.447228	18.760460	18.124403	18.239483	19.560413	19.522899
				.366825	.525516	.517442	.434242	.596765	.614643
				.026875	.013794	.009474	.008205	.004759	.006760
				.130366	.099141	.099799	.070177	.100177	.132730
				.085327	.056606	.056468	.038793	.036424	.068918
				.609193	.695057	.683183	.551417	.738125	.823051
.000051	.000006				.000161				
.000488	.000357	.022238		.003609	.003219	.004747	.000049		
.000539	.000363	.022238		.003609	.003380	.004747	.000049		
									.000455
									.000455

F.—Table exhibiting the Percentages of Receipts from Specific and General Sources of Internal Revenue, etc.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.	Per cent., 1868.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.					
Penalties, etc.					
Unassessed penalties	.158115	.154470	.099230	.096034	.114996
Penalties upon unstamped instruments					
United States' share of penalties recovered by suits		.035533	.087180	.132718	.441282
Penalties received on compromises		.052742	.109859	.097794	.097822
Interest		.002425	.003098	.004203	.003332
Costs					
Fines, penalties, etc., reported by United States officers other than collectors	.007150	.001296	.067620	.217975	
Total	.165265	.246466	.367587	.548724	.657432
Total percentages of receipts from articles and occupations now taxable, including penalties	37.100668	17.231956	18.382625	22.953881	23.342931
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*					
Manufactures and products	30.921068	34.726762	40.922403	34.420566	32.246952
Gross receipts	2.924943	4.666982	3.622444	2.799604	3.284889
Sales	.120560	1.924053	1.287294	1.503968	2.403962
Special taxes not elsewhere enumerated	4.443618	4.644975	4.549404	5.124804	6.219015
Income	17.324343	15.180263	23.473953	24.824877	21.684002
Legacies	.265619	.240019	.297460	.462073	.794217
Successions		.018923	.079173	.239383	.682613
Articles in Schedule A	.594881	.369568	.544574	.795980	.593334
Bank capital and deposits	.666455	1.395925	.795643	.689027	.961435
Adhesive stamps	5.032146	5.286988	4.838866	6.052456	7.768704
Miscellaneous collections	.605699	14.313586	1.206161	.133381	.017946
Total percentages of collections under repealed laws	62.859332	82.768044	81.617375	77.046119	76.657069
RECAPITULATION.					
Percentages of—					
Receipts from spirits	25.890098	8.872005	10.700362	12.613903	9.758121
Receipts from tobacco	7.334538	5.400179	5.317027	7.432729	9.797071
Receipts from fermented liquors	1.954838	1.769022	1.679136	2.277937	3.115311
Receipts from oleomargarine					
Receipts from bank circulation	1.755929	.944284	.318513	.080588	.014996
Receipts from opium					
Penalties, etc., collected	.165265	.246466	.367587	.548724	.657432
Collections under repealed laws	62.899332	82.768044	81.617375	77.046119	76.657069
Total	100.000000	100.000000	100.000000	100.000000	100.000000

* See note *a*, on page 344.

Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.	Per cent., 1876.	Per cent., 1877.
.148675	.121970	.130474	.077134	.106541	.110230	.044674	.043372	.026727
			.001223	.001766	.003132	.000415	.002895	.000187
.315196	.194643	.173431	.137058	.125182	.111915	.097826	.100642	.151953
.077251	.115098	.120589	.102113	.091612	.079143	.083424	.173113	.135646
.004650	.006653	.010150	.008399	.065540	.031277	.005765	.005471	.026577
.002274	.008582	.007669	.009659	.014050	.019135	.022188	.023616	.011865
.548046	.446946	.442313	.335586	.404691	.354832	.254292	.349109	.352955
47.173069	50.810489	61.043886	69.758363	84.415218	89.902525	89.405377	90.602916	91.165198
2.090338	1.628750	2.521690	3.503158	1.111080	*a* .609294	*a* .781446	*a* .434199	*a* .200145
3.937156	3.722173	1.944685						
5.128013	4.770888	2.534277						
6.211546	5.949597	3.473656						
21.739564	20.393390	13.306364	10.956028	4.437687	.135878	.000210	.000502	.000082
.777832	.902948	.993039						
.743415	.766181	.746456						
.558396	.489885	.261688						
1.361846	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826	3.402294	3.213827
10.260421	8.931339	10.653853	12.276849	6.752002	5.978723	5.931721	5.560089	5.420748
.018404	.012285	.005698				.195420		
52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084	8.834802
28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133	48.295593
14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000	33.944327	34.544715
3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038	7.967372
.010350	.008324	.015819	.006727	.021721	.016307	.020577	.015309	.004563
.548046	.446946	.442313	.335586	.404691	.354832	.254292	.349109	.352955
52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084	8.834802
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 347.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1878.	Per cent., 1879.	Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.						
Penalties, etc.						
Unassessed penalties	.021659	.023705	.026085	.020636	.012856	.013403
Penalties upon unstamped instruments	.000489	.000280	.000269	.000341	.000248	.000197
United States' share of penalties recovered by suits	.187130	.115019	.062670	.032702	.038928	.048470
Penalties received on compromises	.070884	.072012	.179973	.083029	.055657	.121312
Interest	.016068	.008266	.004022	.004186	.002118	.001806
Costs	.015214	.026067	.035177	.029292	.026046	.025480
Fines, penalties, etc., reported by United States officers other than collectors						
Total	.311444	.245349	.308196	.170186	.135853	.210668
Total percentages of receipts from articles and occupations now taxable, including penalties	90.728003	91.054604	90.990252	91.283813	90.842586	92.092325
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*						
Manufactures and products	*a* .386739	*a* .262551	*a* .183130	*a* .109841	*a* .055447	*a* .049499
Gross receipts						
Sales						
Special taxes not elsewhere enumerated						
Income				.002225		
Legacies						
Successions						
Articles in Schedule A						
Bank capital and deposits	3.142201	2.795842	2.668087	2.767661	3.568599	2.582144
Adhesive stamps	5.743057	5.887003	6.158531	5.836460	5.533368	5.276032
Miscellaneous collections						
Total percentages of collections under repealed laws	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675
RECAPITULATION.						
Percentages of—						
Receipts from spirits	45.384202	46.147290	49.138430	49.458160	47.502754	51.232659
Receipts from tobacco	36.086927	35.231340	31.216830	31.562227	32.218981	29.005623
Receipts from fermented liquors	8.944424	9.418420	10.303688	10.090076	10.982085	11.642836
Receipts from oleomargarine						
Receipts from bank circulation	.001006	.012205	.023108	.003164	.002913	.000539
Receipts from opium						
Penalties, etc., collected	.311444	.245349	.308196	.170186	.135853	.210668
Collections under repealed laws	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675
Total	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

* See note *a* on page 344.

Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.	Per cent., 1889.	Per cent., 1890.	Per cent., 1891.	Per cent., 1892.
.017045	.026720	.020707	.025911	.016612	.011119	.007356	.014265	.018686
.000156	.000072	.000210	.000093	.000207	.000059	.000025	.000138	.000183
.029268	.090897	.044040	.016800	.026072	013211	.013791	.066129	.069453
.166993	.050467	.077566	.115307	.061181	022943	.060464	.075082	.047040
.001078	.004870	.001628	.002280	.001345	.000529	.000715	.001029	.002166
.023229	.025052	.022160	.024908	.018795	.017071	.013529	.018804	.018286
.237769	.198078	.166311	.185299	.125112	.064932	.095880	.175447	.155814
99.782030	99.978331	99.972552	99.975359	99.992143	99.995356	99.988279	99.997321	99.998143
a .020019	*a* .018143	*a* .020701	*a* .018097	*a* .007838	*a* .004633	*a* .006455	*a* .002520	*a* .001429
.045743								
.001604	.002076							
.150604	.001450	.006747	.006544	.000019	.000011	.005266	.000159	.000428
.217970	.021669	.027448	.024641	.007857	.004644	.011721	.002679	.001857
63.240715	60.052068	59.102284	55.394494	55.745300	56.772625	57.286405	57.065584	59.347095
21.431592	23.489438	23.872265	25.335536	24.602834	24.345466	23.815045	22.457752	20.148829
14.871591	16.216509	16.831692	18.447228	18.760460	18.124403	18.239483	19.560413	19.522899
			.609193	.695057	.683183	.551417	.738125	.823051
.000363	.022238		.003609	.003380	.004747	.000049		
								.000455
.237769	.198078	.166311	.185299	.125112	.064932	.095880	.175447	.155814
.217970	.021669	.027448	.024641	.007857	.004644	.011721	.002679	.001857
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 347.

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, 1892.

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.
Smoking, made exclusively of stems	5 cents.	Mar. 3, 1863	June 30, 1864	16 months..	85,158.90	1,703,177	So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following:
Smoking, prepared with all the stems in	5 cents.	July 1, 1862	June 30, 1864	22 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	8,652,673	
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..	14,055.22	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..	2,302,850.95	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	61,825,835	
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..	61,776,790.09	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	Oct. 1, 1890	92 months..	128,456,304.79	1,605,703,809	
All kinds, except cigars, cheroots, and cigarettes	6 cents.	Oct. 1, 1890		18 months..	23,422,205.26	390,370,087	
Total					573,757,258.53	3,956,862,124	

Dates of acts. — *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
Oct. 1, 1890	Jan. 1, 1891

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, 1892.

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 96/100
	5	276,368.85	5,527,377			
	10	81,005.44	810,054			
	15	2,163,168.65	14,421,120			
	20	34,466.18	172,331			
1864	5	1,209,589.63	24,191,792	64,577,097	64,577,097	.11 35/100
	15	5,877,095.11	39,180,634			
	20	240,934.24	1,204,671			
	5	294,328.83	5,886,576			
1865	15	2,018,805.41	13,458,702	37,641,822	37,641,822	.22 8/100
	20	100,339.26	501,697			
	25	1,083,146.66	4,352,586			
	30	7,802.77	26,009			
1866	40	4,628,865.16	11,511,042	87,493,785	87,493,785	.34 57/100
	15	762,084.46	1,905,210			
	25	893,540.76	5,956,938			
	30	431,185.50	1,724,742			
	35	6,252.45	20,841			
1867	40	1,465,791.38	4,187,775	47,631,494	46,764,150	.33 55/100
	15	10,241,305.64	25,603,489			
	30	1,758,906.94	11,726,046			
	40	231,730.38	772,435			
1868	15	1,053,205.18	7,021,013	64,305,626	64,305,626	.27 7/100
	30	1,750,202.37	11,668,016			
	40	293,791.31	982,404			
1869	15	13,653,492.09	34,133,730	90,288,082	90,288,082	.26 82/100
	30	3,206,544.83	20,040,905			
	40	14,164,518.81	44,264,121			
1870	15	4,501,702.81	28,698,143	95,209,319	95,135,504	.25 51/100
	30	19,708,780.61	61,589,939			
	40	4,882,821.83	30,517,636			
1871	15	20,677,717.84	64,617,808	109,209,067	109,135,504	.26 82/100
	30	6,896,206.33	36,851,290			
	40	81,635,206.26	358,029			
1872	15	24,708,835.56	27,572	114,789,208	114,789,208	.20 16/100
	30	4,411.47	111,085,640			
	40	18,674,560.28	3,675,996			
1873	15	22,217,127.93	104,502,548	107,747,691	107,747,691	.20 16/100
	30	1,176,318.82	3,245,143			
	40	20,900,500.67	93,265,216			
1874	15	18,653,043.29	22,836,180	119,435,874	119,435,874	.21 13/100
	30	1,067,023.03	3,334,478			
	40	5,480,683.19	23,282			
1875	15	22,689,656.00	107,040,294	110,380,602	110,380,602	.24 34/100
	24	4,656.47	3,317,036			
	30	1,061,467.64	5,520			
	40	1,104.01	18,752			
1876	15	27,051,968.37	108,146,103	116,146,103	116,146,103	.24 34/100
	24	1,095,695.52	3,424,048			
	30	93.00	465			
1877	15	25,320,065.08	105,500,271	106,824,843	106,824,843	.24 84/100
	24	1,063,714.22	3,324,107			
	30	6,933,652.30	43,335,327			
	40	11.40	57			
1878	15	17,963,510.99	74,847,963	90,288,082	90,288,082	.26 82/100
	24	708,835.56	2,215,111			
	30	21,802,775.69	136,267,347			
	40	244.32	1,221			
1879	8	1,743.80	7,266	147,009,352	147,013,405	.10	
	16	1,496.16	4,073			
	24	977.47	5,707			
1882	16	25,811,023.06	161,318,894	161,324,601	161,324,601	.16	
	24	1,369.78	5,707			
1883	8	18,487,001.46	115,543,759	170,361,558	170,361,558	.16	
	16	6,933,652.30	54,817,799			
	24	4,385,423.89	7,174			
1884	8	1,147.80	174,188,800	174,196,064	174,196,064	.08	
	16	13,935,111.19	2,010			
	24	321.58	180,775,403	180,777,413	180,777,413	.08	
1885	8	14,462,032.25		14,462,353.83		

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM SNUFF, CHEWING AND SMOKING TOBACCO, ETC.—Continued.

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.*	
1886	8	$15,327,379.22	191,592,240	$15,327,379.22	191,592,240	$0.08
1887	8	16,519,961.72	206,499,521	16,519,961.72	206,499,521	.08
1888	8	16,749,008.18	209,362,602	16,749,008.18	209,362,602	.08
1889	8	17,721,989.51	221,524,869	17,721,989.51	221,524,869	.08
1890	8	19,063,212.63	238,290,158	19,063,212.63	238,290,158	.08
1891	8	10,292,102.04	128,651,275	17,806,788.06	253,896,042	.07 1/100
	6	7,514,686.02	125,244,767			
1892	8	84.16	1,052	15,907,603.40	265,126,372	.06
	6	15,907,519.24	265,125,320			
Total		573,757,258.53	3,956,862,124	573,757,258.53	3,956,862,124	.14 50/100

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, 1892.

Description.	Rates of tax.	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 $2.37½ 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 $0 per 100 packages of 25 each	$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, or 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	3,372,670.99	674,534,180
Cigars and cheroots of all descriptions	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	50,066,756.38	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	$3 per M	Mar. 3, 1883	.....	110 months	107,282,102.51	35,760,720,836
Cigarettes weighing not over 3 pounds per M	50 cents per M	Mar. 3, 1883	.....	110 months	8,419,720.46	16,839,440,920
Weighing over 3 pounds per M	$3 per M	Mar. 3, 1883	.....	110 months	810.41	270,137
Total					296,865,115.53	86,793,023,938

* 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, 1892.

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	$476,589.29	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	713,001,099
	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	7,586,156.86	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 $2.37½.

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	1,906,227,982
	do	6.00 per M.	10,954,501.81	1,825,750,302		
	Cigarettes	1.50 per M.	5.13	3,420		
	do	1.75 per M.	135,480.04	77,417,106		
1877	Cigars	5.00 per M.	2,981.68	596,336	11,061,278.15	1,949,078,513
	do	6.00 per M.	10,796,477.52	1,799,412,920		
	Cigarettes	1.75 per M.	260,480.95	148,846,257		
	do	6.00 per M.	1,338.00	223,000		
1878	Cigars	5.00 per M.	1,189.28	237,856	11,719,226.39	2,070,253,337
	do	6.00 per M.	11,428,955.32	1,904,825,887		
	Cigarettes	1.75 per M.	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.	11,564,916.33	3,788,305,443	12,157,195.93	5,372,810,643
	Cigarettes	.50 per M.	592,247.20	1,584,494,400		
	do	3.00 per M.	32.40	10,800		
1888	Cigars	3.00 per M.	11,534,179.95	3,844,726,650	12,465,543.00	5,707,452,750
	Cigarettes	.50 per M.	931,363.05	1,862,726,100		
	do	3.00 per M.				
1889	Cigars	3.00 per M.	11,602,156.92	3,867,385,640	12,677,987.60	6,018,901,000
	Cigarettes	.50 per M.	1,075,743.08	2,151,486,160		
	do	3.00 per M.	87.60	29,200		
1890	Cigars	3.00 per M.	12,263,669.95	4,087,889,983	13,380,297.29	6,321,144,663
	Cigarettes	.50 per M.	1,116,627.34	2,233,254,680		
	do	3.00 per M.				
1891	Cigars	3.00 per M.	13,424,678.50	4,474,892,767	14,766,947.68	7,159,431,527
	Cigarettes	.50 per M.	1,342,269.18	2,684,538,760		
	do	3.00 per M.				
1892	Cigars	3.00 per M.	13,646,398.25	4,548,799,417	15,092,889.67	7,441,782,257
	Cigarettes	.50 per M.	1,446,491.42	2,892,982,840		
	do	3.00 per M.				
Total			296,865,115.53	86,793,623,928	296,865,115.53	86,793,623,928

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, 1892.

Fiscal years ended June 30—	Spirits warehoused.										Spirits not warehoused.	Aggregate production.
	Fruit brandies. b	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.	Apple, peach, and grape brandies.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1863												a16,149,954
1864												a85,295,393
1865										16,936,778	37,196	16,973,974
1866										23,814,051	248,654	24,062,705
1867										32,299,629	440,607	32,740,236
1868										16,395,651	515,262	16,910,913
1869										53,367,884	908,858	54,276,742
1870										71,337,099	1,223,830	72,560,929
1871										54,576,446	2,472,011	57,048,457
1872										68,275,745	1,089,698	69,365,443
1873										68,236,567	2,965,987	71,202,554
1874										68,805,374	766,687	69,572,061
1875										60,930,425	1,757,202	62,687,627
1876										57,959,647	672,221	58,631,868
1877										59,912,268	1,527,141	61,439,409
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376	364,963	19,412,985	11,108,023	4,096,342	56,281,597	1,060,859	57,342,456
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,961	926,412	72,888,373
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301	394,668	15,210,389	20,657,975	8,265,789	90,484,356	894,061	91,378,417
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506	549,596	14,363,581	23,556,608	10,586,666	117,968,274	1,559,737	119,528,011
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084	569,134	10,962,379	27,871,293	10,744,156	106,234,986	1,048,229	107,283,215
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	74,237,285	1,057,225	75,294,510
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158	641,724	6,745,688	28,538,680	11,426,470	75,636,471	894,696	76,531,167
1885	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,104,382	10,811,757	75,227,560	1,177,514	76,405,074
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,674,059	1,175,201	81,849,260
1887	673,610	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	78,505,209	928,237	79,433,446
1888	864,704	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	71,144,110	544,078	71,688,188
1889	952,358	21,960,784	8,749,768	10,939,135	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868	822,682	91,133,550
1890	1,137,649	32,474,784	13,355,577	11,354,448	1,657,808	1,202,940	555,572	34,022,619	14,652,180	110,412,494	688,161	111,101,738
1891	1,223,725	29,931,415	14,345,389	12,260,821	1,784,312	1,203,874	1,007,070	35,356,126	19,983,382	117,206,124	580,987	117,767,101
1892	2,044,893	29,017,797	13,340,440	14,490,987	1,956,318	1,338,617	633,590	37,786,722	16,204,570	116,808,778	1,622,572	118,436,506

a The returns of spirits distilled from apples, grapes, and peaches were included in the account of spirits distilled from materials other than apples, grapes, and peaches until July 1, 1864.

b Grape brandy exclusively to 1888 inclusive; apple, peach, and grape brandies since that year.

No returns of the production of the different kinds of warehoused spirits were made prior to July 1, 1877.

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, 1892.

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	
Spirits distilled from whatever materials, except grapes.	1.50	June 30, 1864	Dec. 22, 1864	6 months.	7,279,728.00	4,853,152	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, 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	
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	6 months.	855,075.47	427,538	
Spirits distilled from apples or peaches	2.00	Mar. 2, 1867	July 20, 1868	17 months.	786,995.87	393,499	
Spirits distilled from grapes	1.00	Mar. 2, 1867	July 20, 1868	17 months.	171,955.18	171,956	
Spirits distilled from materials other than apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	141,539,995.85	278,099,810	
Spirits distilled from apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	2,982,501.52	5,965,004	
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	
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		208 months.	1,068,667,002.67	1,187,407,783	
Spirits distilled from apples, grapes, or peaches.	.90	Mar. 3, 1875		208 months.	19,625,692.43	21,806,323	
Total					1,474,942,398.79	1,821,714,023	

Dates of acts. — *Dates when they took effect.*
Mar. 3, 1865 — Apr. 1, 1865
July 13, 1866 — Sept. 1, 1866
June 6, 1872 — Aug. 1, 1872

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:

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, 1892.

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			
	.20	965,705.16	4,828,525			
	.25	7,565.41	30,262			
	.50	2,980.78	5,961			
1865	.60	2,897,115.50	4,828,525	16,007,706.99	16,973,974	.94 31/100
	1.50	7,281,187.14	4,854,125			
	2.00	4,853,153.00	2,426,576			
	.50	44,740.70	89,481			
1866	1.50	238,759.14	159,173	29,482,077.99	14,847,943	1.98 55/100
	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 91/100
	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			
	.50	18,757,891.70	37,575,783			
1869	*.60	14,630,370.60	24,383,951	33,735,323.68	62,092,417	.54 33/100
	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 74/100
	.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 48/100
	.90	48,517,225.97	53,908,029			
1877	.70	62,159.09	88,798	52,671,291.34	58,043,389	.89 87/100
	.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 93/100
	.70	2,767.03	2,953			
	.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
1888	.90	64,408,937.37	71,565,486	64,408,937.37	71,565,486	.90
1889	.90	69,447,175.84	77,163,529	69,447,175.84	77,163,529	.90
1890	.90	76,539,002.62	85,043,336	76,539,002.62	85,043,336	.90
1891	.90	79,626,093.51	88,473,437	79,626,093.51	88,473,437	.90
1892	.90	85,541,209.01	95,045,787	85,541,209.01	95,045,787	.90
Total	.....	1,474,942,398.79	1,821,714,023	1,474,942,398.79	1,821,714,023	.80 33/100

* 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, 1892.

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
1888	1.00	22,829,202.90	24,680,219	22,829,202.90	24,680,219	765,086,789
1889	1.00	23,235,863.94	25,119,853	23,235,863.94	25,119,853	778,715,443
1890	1.00	25,494,798.50	27,561,944	25,494,798.50	27,561,944	854,420,264
1891	1.00	28,192,327.69	30,478,192	28,192,327.69	30,478,192	944,823,952
1892	1.00	29,431,498.06	31,817,836	29,431,498.06	31,817,836	986,352,916
Total	.....	378,429,810.14	409,377,826	378,429,810.14	409,377,826	12,690,712,606

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, 1892.

Articles.	Rates of tax per barrel.	Dates of acts— First imposing the tax.	Dates of acts— Limiting tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
	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	.....	339 months.	375,495,235.61	405,077,050
Total	.....	.....	.....	.....	378,429,810.14	409,377,826

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 this rate, under different acts, has continued in force from and including that date.

PRODUCTION OF DISTILLED SPIRITS, BY

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL 1, 1877, TO

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—						
		1878.	1879.	1880.	1881.	1882.	1883.	1884.
		Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1	Alabama	18,793	19,944	11,669	15,466	4,291	14,660	9,337
2	Arizona *a*							
3	Arkansas	47,648	41,630	39,338	54,362	18,239	41,623	60,483
4	California *b*	373,002	327,112	1,148,590	2,082,622	2,497,627	2,274,888	1,941,963
5	Colorado *c*		3,998	175				
6	Connecticut *d*	180,658	201,722	79,043	248,201	133,506	92,484	110,666
7	Dakota *e*		82					
8	Delaware *f*	8,829	9,518	20,669	11,775	29,669	4,638	10,330
9	Dist. Columbia *g*							
10	Florida	84					181	
11	Georgia	151,431	122,029	138,447	200,570	172,951	282,046	263,017
12	Idaho *h*	10,154	10,178	9,274	9,479	8,791		
13	Illinois	20,903,019	29,400,626	33,933,798	36,021,205	32,007,913	25,931,438	26,197,297
14	Indiana	5,752,358	7,184,384	7,945,901	9,045,558	6,384,278	5,154,643	6,156,018
15	Iowa	283,317	236,636	999,449	2,137,454	1,686,794	4,285,162	3,501,529
16	Kansas *i*	397	4,842	42,779	65,086	25,786	2,859	5,107
17	Kentucky	6,531,455	8,201,100	15,139,651	32,052,400	30,488,064	10,051,307	10,592,473
18	Louisiana *k*	193,573	27,550	11,494	3,193	105,936	442	
19	Maine *l*							
20	Maryland *m*	764,021	977,049	1,700,069	2,448,759	1,740,415	1,224,871	1,656,539
21	Massachusetts	1,644,886	2,294,557	2,521,005	2,192,132	1,769,463	1,856,551	1,762,929
22	Michigan		42	83	9			
23	Minnesota			23,642				
24	Mississippi *n*	1,494	1,621	168	650		1,658	647
25	Missouri	2,378,035	2,591,988	2,290,956	2,381,719	2,756,346	3,210,884	3,289,313
26	Montana *o*						1,017	4,886
27	Nebraska *p*	640,184	920,136	1,214,120	1,817,091	1,226,382	1,246,447	1,469,642
28	Nevada *q*							
29	New Hampshire *r*	50,135	45,138	48,535	50,242	46,923	39,460	39,478
30	New Jersey	205,537	226,563	127,359	507,270	441,901	412,505	443,389
31	New Mexico *s*	2,611	916	1,461	1,821	1,203	531	20
32	New York	2,631,636	2,906,205	2,504,194	2,428,421	1,936,513	1,818,496	1,960,802
33	North Carolina	247,638	345,495	502,074	654,153	425,396	580,192	626,716
34	Ohio	11,070,512	12,557,153	15,318,318	17,129,333	15,746,269	12,265,127	10,821,968
35	Oregon *t*	1,407	1,355	1,565	1,294	1,747	3,684	10,062
36	Pennsylvania	1,461,133	2,114,416	3,203,343	4,745,887	5,009,431	2,343,871	2,691,765
37	Rhode Island *u*							
38	South Carolina	31,857	32,667	29,218	37,262	28,098	50,077	49,410
39	Tennessee	756,191	886,035	879,761	1,471,788	1,099,114	1,030,818	1,317,804
40	Texas	15,920	18,291	2,960	11,057	4,139	7,039	9,010
41	Utah *v*							
42	Vermont *w*	1,431	1,505	1,400	2,335	1,152	662	937
43	Virginia	290,345	218,766	318,759	282,788	345,994	232,854	313,488
44	Washington *x*							
45	West Virginia	23,016	54,723	348,673	532,149	400,499	185,222	301,275
46	Wisconsin	669,749	902,401	820,477	884,480	738,385	646,173	912,867
47	Wyoming *y*							
	Total	57,342,456	72,888,373	91,378,417	119,528,011	107,283,215	75,294,510	76,531,167

[For notes to references in this table see pages 252 and 253.]

STATES AND TERRITORIES, FROM 1878 TO 1892.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY JUNE 30, 1892.

FISCAL YEARS ENDED JUNE 30—								
1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	
Gallons. 11,044	*Gallons.* 14,068	*Gallons.* 6,452	*Gallons.* 1,215	*Gallons.* 8,603	*Gallons.* 13,940	*Gallons.* 10,867	*Gallons.* 9,964	1
								2
50,329	42,671	41,987	51,377	71,860	90,028	52,610	93,863	3
1,361,020	660,204	1,062,314	1,305,247	1,133,911	1,151,974	1,847,491	2,532,464	4
	48					216		5
119,104	142,381	127,050	111,612	100,807	227,302	541,261	253,440	6
								7
30,380	7,687	14,473						8
								9
								10
240,343	212,226	242,985	310,101	395,101	443,485	527,313	431,858	11
								12
26,494,147	25,149,981	23,784,849	30,818,358	31,498,898	33,004,831	39,606,205	38,145,689	13
4,163,185	4,750,540	3,679,799	4,238,935	5,608,669	6,435,493	6,052,679	6,086,924	14
3,993,738	2,396,007	2,036,774	706	575	1,657	353	386	15
6,730	37,613	9,133	1,090	751	880	417	1,646	16
13,601,528	20,738,278	19,488,335	8,714,081	25,288,697	36,373,467	33,433,586	33,756,913	17
	1,058	623	964	1,463	1,500	168	684	18
								19
1,757,709	2,119,260	1,701,295	1,451,705	2,011,094	2,493,119	2,490,751	2,775,686	20
1,976,763	1,674,516	1,816,550	1,859,741	1,508,916	1,603,662	1,705,339	1,893,574	21
								22
				1,140,061	3,202,161	2,666,124	2,007,793	23
2,019	972	518						24
2,912,840	3,310,277	3,439,366	3,153,896	2,459,855	1,958,916	1,859,076	3,279,148	25
					417	294	839	26
2,153,357	1,607,244	2,298,260	2,897,239	2,174,137	2,709,496	3,663,069	4,951,553	27
								28
33,609	25,758	22,742	31,380	20,880	31,835	26,577	34,309	29
439,368	399,635	674,692	535,765	555,228	382,890	498,154	737,521	30
1,141	1,612	2,580	1,852	2,279	2,106	1,087	1,404	31
2,034,262	1,948,889	1,797,039	1,765,499	1,850,715	1,901,097	1,969,839	2,248,485	32
481,978	480,078	525,691	589,036	708,971	634,002	748,225	851,210	33
9,719,473	10,336,981	10,780,248	8,783,782	7,923,839	9,253,655	9,571,001	8,593,321	34
11,297	8,325	9,007	781	9,183	1,585	1,830	69,064	35
2,555,145	3,363,881	3,729,710	3,283,459	4,196,575	6,386,926	8,061,444	7,394,232	36
								37
32,162	38,979	44,266	47,227	33,987	30,691	45,256	44,560	38
873,436	809,574	805,054	857,957	1,337,007	1,611,195	1,071,293	967,009	39
10,925	16,152	5,418	9,463	4,623	9,392	1,965	6,354	40
								41
322	597	863						42
257,223	264,269	191,804	218,748	268,525	243,160	264,144	341,855	43
								44
228,319	419,906	256,882	136,241	278,537	373,198	520,151	385,275	45
852,178	869,593	836,687	516,731	539,803	527,678	528,316	539,474	46
								47
76,405,074	81,849,260	79,433,446	71,688,188	91,133,560	111,101,738	117,767,101	118,436,506	

PRODUCTION OF FERMENTED LIQUORS BY

G.—Table showing the Production of Fermented Liquors in the several 1, 1877, to

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—						
		1878.	1879.	1880.	1881.	1882.	1883.	1884.
		Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*
1	Alabama	80		84			28	
2	Arizona *a*	1,114	1,530	1,677	3,476	4,047	2,729	303
3	Arkansas	113	81	21				
4	California *b*	374,453	385,707	380,458	415,709	432,670	459,290	492,510
5	Colorado *c*	22,902	34,013	55,684	70,236	87,450	95,286	105,391
6	Connecticut *d*	55,389	54,709	68,489	72,809	106,167	123,763	134,706
7	Dakota *e*	4,916	5,163	6,515	8,879	17,622	28,390	5,426
8	Delaware *f*	7,986	8,604	9,928	12,210	14,248	15,914	18,494
9	Dist. of Columbia *g*							
10	Florida							
11	Georgia	6,152	9,430	11,790	7,486	4,860	11,360	11,871
12	Idaho *h*	1,305	1,651	2,011	2,034	3,384	3,873	965
13	Illinois	595,650	645,883	805,605	891,825	1,051,680	1,087,408	1,147,632
14	Indiana	184,403	198,341	260,912	287,725	331,311	332,874	351,011
15	Iowa	185,893	186,769	232,702	253,002	286,429	267,390	257,986
16	Kansas *i*	26,057	26,681	32,270	25,872	24,281	25,103	25,437
17	Kentucky	125,939	149,592	179,464	191,218	219,356	213,938	239,918
18	Louisiana *k*	41,378	49,070	57,212	53,256	55,645	59,605	85,433
19	Maine *l*	8						
20	Maryland *m*	236,370	238,230	266,943	293,548	348,076	365,389	406,447
21	Massachusetts	618,484	591,472	678,246	738,257	836,539	861,972	861,468
22	Michigan	200,655	228,610	284,152	294,882	329,377	340,043	400,198
23	Minnesota	111,373	118,989	151,920	183,034	215,113	248,150	283,653
24	Mississippi *n*							
25	Missouri	549,149	614,870	756,527	838,764	1,019,873	1,050,446	1,146,829
26	Montana *o*	4,968	5,871	7,684	9,707	13,447	15,142	38,152
27	Nebraska *p*	30,705	32,889	43,804	46,105	54,053	56,361	94,811
28	Nevada *q*	12,976	15,078	15,098	13,460	11,358	10,001	2,572
29	New Hampshire *r*	122,962	133,019	183,645	202,552	252,706	270,628	323,449
30	New Jersey	517,602	539,957	641,344	666,146	810,156	852,203	905,214
31	New Mexico *s*	916	431	296	454	1,780	2,591	5,667
32	New York	3,551,889	3,925,922	4,599,099	4,860,637	5,643,627	5,931,303	6,266,691
33	North Carolina	5	40	98	6	23	36	22
34	Ohio	981,896	1,039,389	1,245,158	1,313,256	1,576,817	1,628,267	1,721,769
35	Oregon *t*	14,084	16,591	21,691	24,843	25,710	26,889	45,498
36	Pennsylvania	1,034,660	1,097,214	1,343,207	1,407,287	1,744,602	1,838,018	1,950,807
37	Rhode Island *u*	35,146	40,006	53,504	57,780	70,704	69,110	57,560
38	South Carolina	634	360	2,699	8,408	9,909	8,881	8,954
39	Tennessee	11,111	7,419	8,311	9,206	9,484	5,317	6,625
40	Texas	10,363	8,097	4,966	2,957	3,065	2,046	3,334
41	Utah *v*	8,550	12,670	13,746	15,962	18,075	22,270	3,705
42	Vermont *w*	187	55					
43	Virginia	15,462	15,903	18,080	20,530	26,210	27,170	28,628
44	Washington *x*	8,079	8,083	9,107	12,320	14,208	17,609	4,838
45	West Virginia	23,954	24,748	33,842	36,942	48,280	52,540	64,920
46	Wisconsin	500,983	625,284	853,806	952,209	1,224,422	1,323,214	1,448,845
47	Wyoming *y*	4,570	4,663	5,316	6,039	5,321	5,345	880
	Total	10,241,471	11,103,084	13,347,111	14,311,028	16,952,085	17,757,892	18,998,619

[For notes to references in this table see pages 252 and 253.]

STATES AND TERRITORIES FROM 1878 TO 1892.

States and Territories of the United States, by Fiscal Years, from July June 30, 1892.

FISCAL YEARS ENDED JUNE 30—							
1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*
2,110	7,500	14,140	14,750	19,787	33,950	39,317	36,948
504,916	518,477	583,219	656,272	739,968	738,707	772,690	793,646
103,056	104,774	125,891	147,935	168,153	188,188	205,939	201,092
126,449	126,710	149,768	260,345	265,719	293,460	334,855	360,216
20,044	21,835	29,640					
10,520	11,100	2,675	4,671	15,210	36,800	55,243	51,566
1,204,493	1,358,874	1,691,200	1,907,442	2,011,691	2,281,249	2,665,133	2,939,149
358,667	385,452	435,685	474,434	481,836	518,213	562,008	577,123
169,446	195,457	188,149	160,272	103,400	92,195	107,879	115,212
19,274	17,369	16,458	14,170	8,290	2,310	1,900	1,650
249,479	264,139	238,347	301,886	291,970	323,764	352,434	340,410
91,772	117,311	124,778	124,610	145,048	199,412	223,696	262,332
	70						
426,684	472,475	536,728	634,160	658,451	687,130	729,838	792,506
885,920	966,639	1,000,957	1,017,031	1,003,141	947,004	1,008,029	1,123,330
389,683	436,364	477,880	522,012	519,145	557,576	618,150	650,823
278,341	304,485	331,480	306,473	314,073	332,024	372,654	384,636
1,144,326	1,203,243	1,420,314	1,562,528	1,669,304	1,883,614	2,043,933	2,047,696
26,537	28,061	30,164	64,211	71,652	73,628	80,882	82,781
108,445	133,315	163,474	168,379	174,649	162,339	153,493	151,429
23,941	31,237	35,979					
320,115	329,130	317,685	342,636	338,944	389,956	386,055	429,678
953,464	1,055,757	1,213,550	1,316,052	1,364,390	1,526,590	1,640,876	1,793,649
6,198	7,857	6,253	6,056	6,264	7,106	6,880	6,835
6,498,625	6,942,300	7,548,350	7,978,532	8,088,390	8,572,223	9,230,634	9,558,744
12							
1,684,818	1,773,724	1,998,269	2,195,877	2,102,789	2,393,124	2,661,062	2,668,494
46,239	54,900	67,659	82,162	110,913	172,870	230,944	234,117
1,983,205	2,119,773	2,372,849	2,479,343	2,367,199	2,762,352	3,145,321	3,203,632
54,890	55,230	70,160					
9,353	14,714	15,585	12,540	10,017	9,305	9,240	6,221
9,933	21,937	32,085	38,778	47,639	67,800	90,415	99,115
18,645	31,841	40,658	50,945	55,233	70,080	91,795	115,393
31,000	36,070	37,830	49,270	46,650	51,085	61,759	62,314
67,195	74,498	97,144	103,307	102,366	119,929	136,321	134,106
1,418,159	1,488,315	1,656,523	1,683,140	1,817,572	2,067,961	2,477,834	2,631,783
19,185,953	20,710,933	23,121,526	24,680,219	25,119,853	27,561,944	a30,497,209	531,856,626

a Including 19,017 barrels removed from breweries for export free of tax.
b Including 38,790 barrels removed from breweries for export free of tax.

RECEIPTS FROM SPECIAL TAXES FOR

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

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.
Alabama	$616.67	$30,233.67	$4,916.73	.....	.....
Arkansas	.....	15,977.07	3,683.35	.....	.....
California	19,487.50	358,694.74	45,066.61	$145.84	$580.00
Colorado	641.67	67,079.76	6,750.01	29.17	.....
Connecticut	2,958.34	115,081.34	9,808.38	.....	.....
Florida	870.83	9,784.36	2,295.84	.....	.....
Georgia	1,300.00	45,250.02	6,220.85	168.75	380.00
Illinois	20,495.84	417,442.78	32,075.03	229.17	300.00
Indiana	4,150.03	177,924.01	8,400.04	4.17	.....
Iowa	1,000.01	121,405.47	4,637.50	.....	.....
Kansas	108.33	56,722.23	2,392.69	.....	.....
Kentucky	9,891.67	109,765.83	20,500.01	200.00	840.00
Louisiana	3,708.33	127,157.24	14,187.47	.....	.....
Maryland	10,850.00	148,062.41	13,758.35	108.34	220.00
Massachusetts	7,345.83	111,622.10	18,983.37	.....	.....
Michigan	1,554.17	183,589.02	5,087.51	.....	.....
Minnesota	2,625.02	71,233.36	5,087.49	.....	.....
Missouri	10,466.67	171,896.04	19,766.68	83.34	280.00
Montana	341.67	80,857.57	6,529.17	.....	.....
Nebraska	489.18	76,490.93	4,991.65	.....	.....
New Hampshire	.....	64,976.00	1,341.66	.....	.....
New Jersey	3,066.67	194,623.26	7,116.67	95.83	300.00
New Mexico	116.67	25,679.22	1,150.01	.....	.....
New York	40,012.52	966,941.12	99,287.52	116.66	220.00
North Carolina	1,758.34	32,456.65	3,120.85	70.83	160.00
Ohio	20,525.03	398,000.85	37,158.38	262.51	1,050.00
Oregon	1,458.34	91,329.86	8,958.35	.....	.....
Pennsylvania	29,495.88	338,612.32	45,529.20	50.00	300.00
South Carolina	300.00	24,006.39	1,758.34	.....	.....
Tennessee	2,231.12	57,293.45	6,883.32	45.83	20.00
Texas	2,974.99	108,006.24	7,708.34	.....	.....
Virginia	2,116.66	71,497.75	3,566.67	50.00	80.00
West Virginia	875.00	27,331.06	1,074.99	.....	.....
Wisconsin	4,783.34	183,150.83	8,670.84	16.66	80.00
Total	208,616.32	5,080,176.95	468,463.87	1,677.10	4,810.00
Total for the 14 months ended June 30, 1891	249,439.95	5,952,968.26	552,602.84	1,352.49	5,090.00

THE FISCAL YEAR ENDED JUNE 30, 1892.

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED 30, 1892.

Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
$691.67	$1,093.46	$1,591.74	.....	$2,822.80	$3,520.00	$45,486.74
.....	225.76	1,037.52	.....	1,614.00	960.00	23,497.70
13,095.84	4,629.22	7,927.10	.....	264.00	760.00	450,650.85
2,558.34	2,697.49	4,408.34	$600.00	912.00	980.00	88,656.78
2,475.00	2,664.20	7,322.96	1,200.00	19,016.00	4,220.00	164,746.22
.....	278.34	1,200.00	.....	2,598.00	3,440.00	20,467.37
600.00	1,353.36	1,810.41	.....	1,728.00	2,400.00	61,211.39
10,279.18	18,313.56	14,183.36	2,400.00	45,018.20	6,096.00	566,833.12
4,675.00	8,119.54	12,750.78	800.00	4,144.00	960.00	221,927.57
3,220.82	4,606.67	8,197.93	.....	742.00	480.00	144,290.40
200.00	13,996.38	4,713.33	2,100.00	4,572.00	2,388.00	87,192.96
2,775.00	2,810.87	3,146.66	.....	4,916.00	1,740.00	156,586.04
300.00	2,915.02	2,360.41	.....	2,440.00	1,620.00	154,688.47
3,850.00	2,374.15	3,975.01	.....	1,108.00	720.00	185,026.26
3,683.34	3,329.17	11,554.10	.....	8,444.00	6,864.00	171,825.91
9,537.51	5,273.45	8,595.89	.....	13,684.00	10,380.00	237,701.55
6,962.50	2,985.01	6,772.92	.....	498.00	3,220.00	99,384.30
6,045.83	7,535.93	10,697.94	600.00	19,240.00	7,580.00	254,192.43
2,995.83	1,639.18	3,437.51	.....	2,270.00	5,300.00	103,370.93
2,175.01	3,129.15	7,933.33	900.00	2,186.00	2,420.00	100,715.25
687.50	7,219.21	3,675.01	.....	1,074.00	.....	78,973.38
4,825.01	5,118.40	10,270.88	.....	3,988.00	840.00	230,246.72
400.00	470.84	2,237.50	.....	240.00	120.00	30,414.24
28,633.36	29,866.97	31,629.22	.....	798.00	1,720.00	1,199,225.37
.....	839.19	1,533.34	.....	756.00	.....	40,095.20
13,300.00	5,744.22	19,000.16	1,200.00	16,212.00	5,860.00	518,313.15
6,050.02	1,626.34	3,370.85	.....	4,212.00	6,060.00	123,065.76
27,959.21	13,292.93	27,425.16	600.00	25,864.00	11,200.00	520,328.70
.....	546.69	715.00	.....	592.00	640.00	28,558.42
400.00	397.50	1,581.25	.....	2,852.00	2,560.00	74,264.47
783.34	20,183.40	14,033.34	.....	2,644.00	4,648.00	160,981.65
450.00	928.35	1,695.83	.....	1,598.00	1,920.00	83,903.26
641.67	1,028.34	912.50	.....	1,418.00	860.00	34,141.56
13,629.16	6,928.33	6,216.67	.....	3,750.00	3,560.00	230,785.83
173,880.14	184,160.62	247,913.95	10,400.00	204,215.00	106,036.00	6,690,349.95
218,301.78	195,579.85	263,481.42	15,950.00	192,475.70	85,252.00	7,732,494.29

I.—Abstract of Reports of United States District Attorneys, Marshals, during the Fiscal Year

	JUDICIAL DISTRICTS.	Suits pending July 1, 1891.			Suits commenced during the fiscal year.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
1	Alabama, northern	191			244	28	
2	Alabama, middle	114		1	101		1
3	Alabama, southern	12			11		
4	Alaska				6		
5	Arkansas, eastern	51			61		
6	Arkansas, western	11			308		1
7	California, northern	44	4	5	7	2	9
8	California, southern	1	1		2		
9	Colorado	2			2		2
10	Connecticut	4			7		
11	Delaware	1			10		
12	District of Columbia				3		
13	Florida, northern	29			45		
14	Florida, southern	2			5		
15	Georgia, northern	428	4	5	551	1	2
16	Georgia, southern	22			41		
17	Idaho				1		
18	Illinois, northern	9		1	70	1	1
19	Illinois, southern	54	1		129		
20	Indiana	23			106		2
21	Indian Territory				3		
22	Iowa, northern	9			120		
23	Iowa, southern	110			208		
24	Kansas	92			70		
25	Kentucky	99	34	2	433	5	11
26	Louisiana, eastern	1	3	1			
27	Louisiana, western	104			52		
28	Maine	24			80		
29	Maryland	26		1	39		
30	Massachusetts	39	2		222	1	1
31	Michigan, eastern	16			37		
32	Michigan, western	13			39		
33	Minnesota	8			6		
34	Mississippi, northern	696			654		
35	Mississippi, southern	48			230		
36	Missouri, eastern	80			56		5
37	Missouri, western	27			173		
38	Montana			1			
39	Nebraska	82			151		
40	New Hampshire	3			17		
41	New Jersey	6	1	1	12		1
42	New Mexico	7			4		
43	New York, northern	3	2		47	1	
44	New York, eastern	3	16	9	6		
45	New York, southern	33	17	3	3		4
46	North Carolina, eastern	30		4	68	13	
47	North Carolina, western	161	1	1	757	9	28
48	North Dakota	20			2		
49	Ohio, northern	16			161		
50	Ohio, southern	5			10	1	
51	Oklahoma				26		
52	Oregon	1	1		1		
53	Pennsylvania, eastern	3	45	1	34		2
54	Pennsylvania, western	16		2	16		
55	Rhode Island	5	1				
56	South Carolina	44	6		294		
57	South Dakota	11		1	73		
58	Tennessee, eastern	520			824		
59	Tennessee, middle	116	4	5	319	1	5
60	Tennessee, western	100			152		1
61	Texas, eastern	13		1	13		
62	Texas, northern	9			3		
63	Texas, western	27			26	1	1
64	Vermont	12			8		
65	Virginia, eastern	3	1		4	9	
66	Virginia, western	322	5	1	525	3	
67	Washington				2		
68	West Virginia	1,071			646		
69	Wisconsin, eastern				11		
70	Wisconsin, western	1			8		
71	Wyoming						
	Total	5,033	149	46	8,355	76	77
	Total for fiscal year 1891	4,160	173	45	7,649	54	53

and others of Suits and Prosecutions under the Internal-Revenue Laws, ended June 30, 1892.

Suits decided in favor of the 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.	
4	7		86	19		1			1
1			34						2
1			5						3
			5						4
			23			2			5
1			279						6
2		1	1				1	2	7
1		1							8
1				1					9
1									10
1			3			6			11
			1			2			12
			15						13
1									14
			332			2			15
2			27						16
									17
			10		1				18
35			12						19
89			7			1			20
59									21
			27						22
86			31						23
124			18						24
11			227	9		7	1		25
8	7								26
			9						27
38			15			2			28
40			11						29
6			7						30
141	1		2			3			31
15			5						32
16									33
4			129						34
10			78						35
8			7					1	36
30			5			4			37
67									38
		1							39
8			85						40
6			8						41
4		1	2			2		1	42
						1			43
32			5						44
			1		1			1	45
1		1	2		1	2	1		46
3		2	34	5				1	47
43		3	399						48
									49
121			5			20			50
2			5						51
			7						52
									53
1									54
12			9			7		2	55
5			2			2			56
						5			57
1	1		163	3					58
39			20						59
15			412						60
5		5	199	2	2				61
1			63						62
2						3			63
						1			64
1			8			6		1	65
			6			1			66
1			3						67
35			139	1					68
1									69
43			216						70
			6			5			71
4									
1,189	16	15	3,210	40	5	85	3	9	
821	9	13	3,085	13	2	57	13	10	

I.—Abstract of Reports of United States District Attorneys,

	JUDICIAL DISTRICTS.	Suits decided adversely to the United States.			Suits dismissed, abandoned, consolidated, etc.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
1	Alabama, northern	68			22	1	
2	Alabama, middle	16			28		
3	Alabama, southern	7			4		
4	Alaska	1					
5	Arkansas, eastern	18			19		
6	Arkansas, western	13			7		
7	California, northern			3	3		
8	California, southern						
9	Colorado				1		
10	Connecticut				2		
11	Delaware	1			5		
12	District of Columbia						
13	Florida, northern	17			19		
14	Florida, southern	2			1		
15	Georgia, northern	138			213	3	2
16	Georgia, southern	1			2		
17	Idaho						
18	Illinois, northern	6			19		
19	Illinois, southern	10			22	1	
20	Indiana	5			15		
21	Indian Territory	1			2		
22	Iowa, northern	1			4		
23	Iowa, southern	27			40		
24	Kansas	3			74		
25	Kentucky	147		1	56	5	1
26	Louisiana, eastern					1	
27	Louisiana, western	9			11		
28	Maine	2			16		
29	Maryland	16			16		1
30	Massachusetts	2			17		
31	Michigan, eastern	3					
32	Michigan, western	1			7		
33	Minnesota	2			7		
34	Mississippi, northern	76			33		
35	Mississippi, southern	51			18		
36	Missouri, eastern	6			20		
37	Missouri, western	22			70		
38	Montana						
39	Nebraska	4			52		
40	New Hampshire				1		
41	New Jersey				4		
42	New Mexico	1			3		
43	New York, northern	1			3		
44	New York, eastern				1		
45	New York, southern			1		2	
46	North Carolina, eastern	30		1	9		
47	North Carolina, western	85			201		3
48	North Dakota				19		
49	Ohio, northern				4		
50	Ohio, southern	1			2		
51	Oklahoma				15		
52	Oregon				1	1	
53	Pennsylvania, eastern	9			4		1
54	Pennsylvania, western	2					
55	Rhode Island				1		
56	South Carolina	100			21		
57	South Dakota	1			5		1
58	Tennessee, eastern	261			329		
59	Tennessee, middle	61	1		75		
60	Tennessee, western	30			37		
61	Texas, eastern				6		1
62	Texas, northern						
63	Texas, western	5			18	1	
64	Vermont				6		
65	Virginia, eastern	1					
66	Virginia, western	58		1	271		
67	Washington						
68	West Virginia	92			306		
69	Wisconsin, eastern	1			2		
70	Wisconsin, western						
71	Wyoming						
	Total	1,415	1	7	2,169	15	10
	Total for fiscal year 1891	1,193	4	13	1,620	39	14

Marshals, and others, of Suits and Prosecutions, etc.—Continued.

Suits pending July 1, 1892.			Sentences suspended.	Amount of judgments recovered and costs taxed.						
				Criminal.		Civil.		In rem.		
Criminal.	Civil.	In rem.		Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.	
										1
254	1		1	$9,800.00	$9,034.18	$907.30	$287.06			2
136		2		3,700.00	2,673.89					3
6				1,800.00	1,305.99					4
				400.00						5
49			2	2,200.00	901.67					6
18				27,000.00	8,430.00				$2,051.71	7
46	5	8		600.00	208.28	20.00	26.10			8
2						15,712.60	180.90			9
2		2		10.00	29.15					10
2				10.00	56.66					11
				300.00	63.12					12
				1,000.00						13
2				1,200.00						14
22			2							15
4										16
292	2	5		25,000.00	11,399.00					17
33			3	2,500.00	2,998.97					18
1										19
9	1	1	16	1,015.00	1,137.05					20
50			5	4,785.00	5,628.93					21
42		2	6	1,960.00	1,731.09					22
										23
11			7	10,960.00	1,710.66					24
96			97	19,490.00	3,568.94					25
56				2,000.00	521.85					26
87	17	11	4	22,500.00	30,131.30	1,534.77	565.70	$83.80		27
1	2	1								28
89			2	450.00	3,196.46					29
31			3	3,050.00	1,163.66					30
14				1,650.00						31
94	2	1	1	5,600.00	4,030.46	11,421.40	30.54			32
33			12	108.34	941.52					33
20			2	1,525.00						34
1				400.00						35
1,102			6	11,760.00	6,567.60					36
123			13	8,230.00				121.00	550.00	37
73		4	4	1,277.00	1,425.36					38
32				4,100.00	6,528.37					39
										40
84			2	2,320.00	1,820.00					41
5				758.31	123.31					42
6	1		1	400.00	117.00					43
6										44
9	3		1	1,450.00				3,155.75		45
7	16	7	1							46
31	14	4						134.90	118.73	47
22	8		12	3,150.00	2,691.23	361.00	167.03	2,289.50	1,327.24	48
190	10	23	323	17,923.86	9,906.49					49
3										50
27				1,346.00	2,520.17					51
5	1			300.00	107.13					52
4				71.00						53
				100.00						54
3	45	2		1,280.00	822.02					55
16			4	3,050.00						56
2	1					523.04	153.19			57
48	2		10	13,200.00						58
19				3,801.00						59
327				39,145.00	23,739.20	766.18	84.54	1,664.10	398.98	60
95	2	3	43	17,343.10	6,344.23					61
121		1		4,700.00	4,832.00					62
15				200.00	51.40					63
11										64
15				100.00						65
7			1	625.00						66
2	10			300.00						67
344	7		24	19,029.52	14,189.28					68
1				10.00	253.81					69
1,060			26	20,800.00	12,590.00					70
2			1	1,400.00						71
				425.00	358.32					
5,320	150	77	635	329,608.13	185,349.75	31,246.29	1,495.06	7,449.05	4,446.66	
5,033	149	46	416	306,570.66	153,830.47	159,978.76	1,002.64	3,569.20	472.97	

I.—Abstract 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	$235.00	$253.92	$205.41	$112.52		
2	Alabama, middle	100.00	74.55				
3	Alabama, southern	200.00					
4	Alaska						
5	Arkansas, eastern	20.00					
6	Arkansas, western	30.00				$246.20	
7	California, northern	8,600.00	208.28	1,270.00	26.10	2,902.01	$2,494.56
8	California, southern					170.84	
9	Colorado	850.00	29.15				
10	Connecticut	1,774.76	343.72				
11	Delaware	10.00	21.60				
12	District of Columbia						
13	Florida, northern	16.25	20.00				
14	Florida, southern						
15	Georgia, northern	280.84	503.66				
16	Georgia, southern						
17	Idaho						
18	Illinois, northern	2,819.83	761.99				
19	Illinois, southern	1,463.61	1,441.89				
20	Indiana	5,022.61	1,436.88				
21	Indian Territory						
22	Iowa, northern	3,000.00	492.41				
23	Iowa, southern	3,452.39	883.80				
24	Kansas	145.00	175.95				
25	Kentucky	8,583.28	1,265.24	1,299.51	182.63	266.53	82.97
26	Louisiana, eastern	515.00					
27	Louisiana, western	80.00					
28	Maine	1,000.00	209.51				
29	Maryland	474.00	21.60				
30	Massachusetts	5,150.00	2,419.15	68,000.00	158.48		
31	Michigan, eastern	4,851.67	345.20				
32	Michigan, western	1,565.00	281.96				
33	Minnesota	550.00					
34	Mississippi, northern	130.00	134.00				
35	Mississippi, southern	590.00	147.58				
36	Missouri, eastern	3,939.00	1,425.36			550.00	
37	Missouri, western	2,468.95	3,296.18				
38	Montana						
39	Nebraska	1,495.00	335.82				
40	New Hampshire	490.00	667.73				
41	New Jersey	544.65	215.55			225.35	
42	New Mexico	475.76	24.24				
43	New York, northern	2,097.50					
44	New York, eastern	360.00				3,155.75	12.17
45	New York, southern	2,711.80	239.11			1,000.00	99.39
46	North Carolina, eastern	928.86	541.33			134.90	118.73
47	North Carolina, western	2,016.95	454.07			348.67	733.06
48	North Dakota						
49	Ohio, northern	3,861.00	2,914.64				
50	Ohio, southern	1,525.00	107.13				
51	Oklahoma						
52	Oregon	100.00					
53	Pennsylvania, eastern	4,947.00	240.65				
54	Pennsylvania, western	610.00	198.77				
55	Rhode Island	1,320.00	19.48				
56	South Carolina	234.30	154.77				
57	South Dakota	1,721.00	122.10				
58	Tennessee, eastern	205.00	2,008.97				
59	Tennessee, middle	1,188.75	2,720.86			772.40	368.81
60	Tennessee, western	35.00	51.16				
61	Texas, eastern	2,900.00	161.35				
62	Texas, northern	5.00	145.45				
63	Texas, western	170.00	141.60				
64	Vermont	37.50	142.75			9.15	
65	Virginia, eastern	115.00		58.64	664.09		
66	Virginia, western	1,630.00	2,070.19				
67	Washington	10.00	253.81				
68	West Virginia	1,735.00	259.23	170.55	27.20		
69	Wisconsin, eastern						
70	Wisconsin, western	1,425.00	358.32				
71	Wyoming	100.00					
	Total	92,912.26	30,742.66	71,004.11	1,171.02	9,781.80	3,909.69
	Total for fiscal year 1891	148,002.02	27,118.82	43,665.20	518.87	15,995.05	2,115.76

K.—Abstract of Seizures of Property for Violation of Internal-Revenue Laws for the Fiscal Year ended June 30, 1892.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	333	$353.00					$14,023.00
Arkansas	317	475.75					1,402.45
California	419	526.75	95,373	$1,379.10	413	$61.50	58,016.80
Colorado	1,156	2,499.78	100	4.00			612.00
Connecticut	200	315.00					150.00
Florida	263	395.25					122.00
Georgia	783	603.00					21,458.00
Illinois	1,240	481.35	19,150	325.00	2,050	121.50	5,500.37
Indiana	5,476	3,491.25					1,280.00
Iowa	73	114.45					8,616.00
Kansas	80	144.00					
Kentucky	9,650	12,645.10					7,430.00
Louisiana	1,005	1,220.00					343.00
Maryland	75	150.00			28	14.00	
Massachusetts	3,082	771.87	540	5.00	830	622.50	6.25
Michigan	366	452.25			50	75.00	227.00
Minnesota	41	10.00					
Missouri	10,545	7,357.27	70,795	805.15	352	176.00	6,707.80
Montana							140.00
Nebraska	306	286.00					
New Hampshire	150	300.00					1,025.00
New Jersey	582	1,233.46	11,247	33.00			43.50
New Mexico	77	150.00					52,934.85
New York	9,268	3,602.20	27,455	346.00	682	35.00	24,391.03
North Carolina	27,659	10,507.50			11,230	1,535.00	5.00
Ohio	148	230.00			5	2.00	533.00
Pennsylvania	2,210	1,037.00	1,050	5.25			5,153.53
South Carolina	311	178.00	11,700	300.00	91	10.00	10,808.00
Tennessee	4,366	3,392.00	300	6.00	65	13.50	5,767.00
Texas	561	864.85					13,316.07
Virginia	3,705	1,931.00	25,000	1,000.00	10,858	3,006.50	258.00
West Virginia	155	126.00					
Wisconsin			1,050	30.00			
Total	84,602	55,844.08	263,760	4,238.50	26,654	5,672.50	240,269.65
Total for fiscal year 1891	54,918	33,639.63	191,102	2,082.05	12,885	1,727.20	235,447.54

L.—Statement showing the Collections, Expenses, and Percentage Cost of Collection in the Several Collection Districts during the Fiscal Years ended June 30, 1891 and 1892.

	COLLECTION DISTRICTS.	COLLECTIONS. Spirits.	Tobacco.	Beer.	Oleomargarine.	Penalties, etc.	Total collections, 1892.
1	Alabama	$45,099.63	$16,885.27	$37,553.36	$6,342.80	$890.08	$106,771.14
2	Arkansas	82,549.31	8,871.07	1,263.28	2,574.00	461.20	95,718.86
3	First California	894,845.95	336,400.74	631,579.08	992.00	24,943.88	1,888,761.65
4	Fourth California	253,422.42	13,802.22	123,239.77	32.00	1,675.24	392,171.65
5	Colorado	74,689.98	45,591.29	195,674.05	6,891.16	1,037.72	323,884.20
6	Connecticut	341,036.56	134,327.64	345,661.58	106,299.16	3,458.08	930,783.02
7	Florida	12,951.03	445,107.88	1,478.34	6,038.00	54.42	465,629.67
8	Georgia	414,769.31	11,269.88	51,462.36	4,128.00	1,181.97	482,811.52
9	First Illinois	6,771,146.78	1,048,179.21	2,399,773.14	661,263.44	3,624.14	10,883,986.71
10	Fifth Illinois	20,672,010.53	49,977.63	101,755.22	4,378.00	125.98	20,828,247.36
11	Eighth Illinois	4,117,293.16	318,013.35	135,601.37	2,996.00	1,278.71	4,575,182.59
12	Thirteenth Illinois	342,319.70	38,608.16	124,359.39	1,038.00	1,596.33	507,921.58
13	Sixth Indiana	2,035,006.39	156,645.34	327,137.73	5,749.20	2,943.19	2,527,481.85
14	Seventh Indiana	3,648,728.77	59,570.57	232,161.35	1,154.00	4,342.25	3,945,957.04
15	Third Iowa	60,819.80	53,223.61	58,213.17	590.00	3,507.18	176,353.76
16	Fourth Iowa	67,097.98	164,006.21	64,383.45	632.00	5,535.00	301,654.64
17	Kansas	60,554.35	66,184.46	20,435.96	142,961.08	365.55	290,501.40
18	Second Kentucky	3,165,112.84	192,103.31	5,316.26	160.00	1,033.17	3,363,725.58
19	Fifth Kentucky	8,854,490.98	1,162,805.94	201,844.50	2,830.00	8,561.66	10,230,533.08
20	Sixth Kentucky	2,870,183.41	144,717.72	111,619.92	3,092.00	4.03	3,129,617.08
21	Seventh Kentucky	2,687,776.56	45,760.46	4,306.93	312.00	686.35	2,738,842.30
22	Eighth Kentucky	2,343,703.65	3,982.80	524.17	262.00	2,660.95	2,851,133.57
23	Louisiana	145,697.29	334,432.76	246,690.00	4,060.00	3,952.24	734,832.29
24	Maryland	1,528,279.95	1,014,360.39	743,267.21	1,828.00	1,138.22	3,288,873.77
25	Massachusetts	955,228.67	357,317.98	1,057,646.59	15,308.00	76,708.37	2,462,209.61
26	First Michigan	151,514.11	1,371,545.79	543,421.98	21,336.00	5,413.30	2,093,231.18
27	Fourth Michigan	38,716.59	65,450.21	81,995.71	2,728.00	1,787.75	190,678.26
28	Minnesota	1,742,759.34	152,882.69	372,508.65	3,718.00	558.70	2,272,427.38
29	First Missouri	2,837,953.11	3,449,246.03	1,739,505.60	15,854.00	5,770.28	8,048,329.02
30	Sixth Missouri	161,197.81	103,129.03	169,166.72	33,846.00	5,548.02	472,887.58
31	Montana	88,410.61	15,034.05	84,645.36	7,570.00	91.84	195,751.86
32	Nebraska	4,624,805.46	70,569.60	153,308.91	45,511.34	4,393.33	4,898,588.64
33	New Hampshire	87,068.24	47,177.50	409,034.10	1,074.00	2,416.74	546,770.58
34	First New Jersey	145,503.42	43,764.09	8,829.16	208.00	385.35	198,690.02
35	Fifth New Jersey	597,452.83	1,913,484.93	1,669,896.43	4,620.00	867.66	4,186,321.85
36	New Mexico	27,860.50	654.05	9,430.49	360.00	1,473.10	39,778.14
37	First New York	1,604,924.80	545,938.40	2,073,910.58		3,521.01	4,228,294.79
38	Second New York	409,035.96	1,023,100.29	554,475.33	672.00	2,348.29	1,989,631.87
39	Third New York	201,587.18	2,443,305.49	3,575,084.16	1,834.00	1,084.83	6,222,895.66
40	Fourteenth New York	275,361.92	429,606.26	1,139,417.79		2,238.10	1,846,624.07
41	Twenty-first New York	132,644.92	537,475.79	385,804.53	12.00	619.17	1,056,556.41
42	Twenty-eighth New York	728,858.83	395,337.93	1,199,357.04		3,422.22	2,326,976.02
43	Fourth North Carolina	153,813.36	816,711.51	1,675.01	442.00	2,616.99	975,258.87
44	Fifth North Carolina	567,275.65	835,830.87	697.52	314.00	4,279.94	1,408,397.98
45	First Ohio	6,855,459.90	1,797,752.95	1,308,774.58	5,830.00	136.59	9,967,954.02
46	Tenth Ohio	146,494.43	169,192.61	392,767.87	2,931.00	4,031.90	715,417.81
47	Eleventh Ohio	640,124.84	238,046.85	260,081.93	11,712.96	1,504.16	1,151,470.74
48	Eighteenth Ohio	192,924.70	298,320.56	544,777.34	48,545.28	1,764.98	1,086,332.86
49	Oregon	113,240.74	31,496.35	224,326.94	10,272.00	540.01	379,876.04
50	First Pennsylvania	502,345.16	1,427,845.39	1,843,006.25	5,304.58	4,678.81	3,783,180.19
51	Ninth Pennsylvania	324,972.77	1,744,381.84	103,105.50	1,016.00	530.05	2,174,006.16
52	Twelfth Pennsylvania	155,650.62	134,456.31	337,949.72	136.00	93.33	628,285.98
53	Twenty-third Pennsylvania	2,947,380.58	846,970.30	747,240.67	31,526.00	817.33	4,573,934.88
54	South Carolina	56,069.22	6,708.35	7,016.14	1,232.00	787.14	71,812.85
55	Second Tennessee	60,460.46	50,658.13	36,184.54	1,610.00	2,787.24	151,700.37
56	Fifth Tennessee	961,076.07	96,440.44	57,875.67	3,802.00	7,967.48	1,127,161.66
57	Third Texas	70,267.04	19,716.93	103,298.06	4,272.00	1,212.58	198,766.61
58	Fourth Texas	52,810.13	8,749.10	38,440.50	3,020.00	4,589.59	107,609.32
59	Second Virginia	68,579.17	1,714,313.29	9,168.51	2,968.00	798.26	1,795,827.23
60	Sixth Virginia	255,460.48	806,627.70	51,546.12	550.00	5,400.99	1,119,585.29
61	West Virginia	216,414.93	460,065.39	126,030.56	2,278.00	2,199.48	807,588.36
62	First Wisconsin	577,345.10	574,361.90	2,156,393.96	2,228.00	72.44	3,310,401.40
63	Second Wisconsin	91,347.67	91,998.28	293,754.66	5,082.00	2,115.37	484,297.98

Note.—The foregoing statement of expenses does not include salaries and expenses of internal-revenue agents, salaries of the officers and clerks in the office of the Commissioner of Internal Revenue amounts expended in detecting and punishing violations of internal-revenue laws, cost of paper for internal-revenue stamps, and certain miscellaneous expenses, all of which are included in the state, ment of the "Cost of collection," on pages 7 and 8 of this report, but which can not be apportioned among the several collection districts.

COLLECTIONS.	EXPENSES. Total collections, 1891.	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.	Storekeepers.	Gaugers.	Total expenses, 1892.	Total expenses, 1891.	Percentage cost, 1892.	Percentage cost, 1891.	
1	$93,835.50	$2,759.21	$15,304.45	$118.86	$1,616.00	$3,182.98	$22,981.50	$23,511.14	21.52	25.06	1
2	97,639.79	2,953.33	12,196.00	385.78	13,061.00	4,040.20	32,636.31	32,209.19	34.10	32.99	2
3	1,767,055.69	4,500.00	40,106.81	1,462.79	16,456.00	33,695.19	96,220.79	79,219.81	5.09	4.48	3
4	313,572.31	3,802.13	19,523.17	1,788.34	7,911.00	15,017.02	48,041.66	46,681.51	12.25	14.89	4
5	295,622.23	3,500.00	18,916.79	1,280.88	.....	1,454.47	25,152.14	22,260.49	7.77	7.53	5
6	968,936.38	4,500.00	22,904.10	600.81	5,680.00	8,911.67	42,596.58	42,910.91	4.58	4.43	6
7	495,881.64	3,500.00	11,992.84	925.88	.....	.....	16,418.72	15,578.57	3.53	3.14	7
8	569,950.91	4,500.00	38,485.87	154.68	44,283.00	5,585.49	93,009.04	99,731.54	19.26	17.50	8
9	13,964,833.21	4,500.00	43,736.07	627.80	19,963.00	39,269.44	108,096.31	123,106.28	.99	.88	9
10	21,624,477.69	4,500.00	18,095.98	239.73	47,592.00	51,670.69	122,098.40	123,826.77	.59	.57	10
11	2,299,150.83	4,500.00	20,042.42	306.22	17,335.50	11,821.86	54,006.00	41,904.72	1.18	1.83	11
12	475,851.15	4,500.00	11,585.78	345.29	4,380.00	2,823.24	23,634.31	22,350.24	4.65	4.70	12
13	2,804,255.19	4,500.00	19,080.95	842.19	19,397.00	11,864.75	55,684.89	56,406.15	2.20	2.01	13
14	3,720,467.19	4,500.00	13,142.89	201.88	9,239.00	13,281.73	40,365.50	39,423.35	1.02	1.06	14
15	161,487.57	2,875.00	9,653.89	218.40	.....	1,345.18	14,092.47	14,071.53	7.99	8.71	15
16	272,754.94	3,125.00	12,392.50	995.97	370.00	595.24	17,478.71	18,540.54	5.79	6.80	16
17	196,829.39	3,125.00	14,989.88	317.99	.....	148.88	18,581.75	18,709.51	6.40	9.51	17
18	1,664,283.32	4,500.00	20,992.57	527.73	58,725.50	23,882.90	108,628.70	100,833.16	3.23	6.06	18
19	8,216,429.68	4,500.00	36,496.56	1,026.50	141,487.50	64,953.75	248,464.31	254,889.96	2.43	3.10	19
20	2,776,283.30	4,500.00	17,687.16	382.27	48,733.50	28,508.12	99,811.05	102,570.23	3.19	3.69	20
21	1,938,785.78	4,500.00	24,475.04	608.54	72,575.00	23,840.98	125,999.56	126,351.30	4.60	6.52	21
22	1,262,925.46	4,500.00	22,547.19	1,098.06	85,649.50	21,305.46	135,100.21	129,076.91	5.75	10.22	22
23	644,809.35	4,250.00	106,072.90	858.58	.....	2,973.01	114,154.49	34,689.70	15.53	5.38	23
24	3,056,528.82	4,500.00	45,126.91	1,665.23	45,766.00	36,822.12	133,880.26	130,328.61	4.07	4.26	24
25	2,314,575.93	4,500.00	34,883.41	498.60	18,900.00	20,038.23	78,820.24	75,495.29	3.20	3.26	25
26	2,009,485.18	4,500.00	23,439.37	1,604.81	.....	1,556.28	31,100.46	30,440.33	1.49	1.51	26
27	208,806.42	2,875.00	7,673.20	96.24	.....	293.25	10,937.69	10,718.52	5.74	5.13	27
28	2,748,260.21	4,500.00	19,830.02	263.63	6,652.00	7,481.79	38,727.44	39,144.17	1.70	1.42	28
29	7,232,265.26	4,500.00	33,761.00	1,120.67	19,595.50	25,021.62	83,998.79	76,367.77	1.04	1.06	29
30	461,837.61	3,804.93	19,926.22	403.21	14,326.00	5,873.92	44,334.28	43,501.20	9.38	9.42	30
31	152,605.48	3,500.00	15,943.98	1,826.13	.....	1,159.55	22,429.66	21,719.19	11.46	14.23	31
32	3,255,331.93	4,500.00	28,780.55	1,924.70	12,264.00	10,164.63	57,633.88	50,469.69	1.18	1.55	32
33	463,509.99	3,787.51	18,778.29	456.65	1,420.00	1,192.72	25,635.17	18,341.21	4.69	3.96	33
34	99,467.61	3,318.90	9,271.44	566.34	.....	2,830.26	15,986.94	13,098.61	8.05	13.17	34
35	4,005,411.71	4,500.00	31,374.27	394.21	3,784.00	6,918.19	46,970.67	47,300.11	1.12	1.18	35
36	35,689.97	2,750.00	7,118.34	83.07	.....	339.09	10,290.50	11,723.49	25.87	32.85	36
37	3,933,972.66	4,500.00	27,595.78	4,288.35	6,904.00	7,614.89	50,903.02	52,797.90	1.20	1.34	37
38	1,845,196.65	4,500.00	29,105.48	6,266.99	2,512.00	32,137.24	74,521.71	71,296.84	3.75	3.86	38
39	6,026,542.63	4,500.00	45,579.49	4,440.26	312.00	5,595.39	60,427.14	59,642.81	.97	.99	39
40	1,614,376.93	4,500.00	26,185.49	795.47	.....	3,886.18	35,367.14	36,099.55	1.92	2.24	40
41	1,010,204.71	4,500.00	25,495.58	452.10	.....	3,437.82	33,885.50	28,549.05	3.21	2.83	41
42	2,135,034.87	4,500.00	29,295.47	756.19	5,082.00	11,227.53	50,861.19	48,423.02	2.19	2.27	42
43	1,003,928.44	4,500.00	40,773.27	901.50	37,138.00	9,307.52	92,620.29	87,827.47	9.50	8.75	43
44	1,484,068.35	4,500.00	44,550.38	2,645.00	168,136.00	28,759.72	248,591.10	230,968.86	17.65	15.56	44
45	11,600,023.06	4,500.00	38,259.76	992.78	33,498.00	63,395.93	140,646.47	142,114.76	1.41	1.23	45
46	712,873.00	4,167.15	13,441.94	276.55	3,859.00	2,322.13	24,066.77	24,975.25	3.36	3.50	46
47	1,015,470.13	4,500.00	10,033.05	190.76	8,343.00	5,619.86	28,686.67	28,939.96	2.49	2.85	47
48	1,026,900.42	4,500.00	20,014.99	428.31	7,564.00	2,987.71	35,495.01	34,208.62	3.27	3.33	48
49	363,882.76	3,375.00	15,520.31	1,897.26	1,612.00	1,953.68	24,358.25	20,794.22	6.41	5.71	49
50	3,519,825.08	4,500.00	41,931.68	631.44	8,298.00	31,285.04	86,646.16	87,327.98	2.29	2.48	50
51	2,176,590.89	4,500.00	34,750.44	1,233.33	31,585.50	4,183.72	76,252.99	74,996.23	3.51	3.45	51
52	575,735.14	4,022.50	16,827.48	777.74	8,404.00	4,502.07	34,533.79	33,705.26	5.50	5.85	52
53	4,062,372.99	4,500.00	35,205.99	1,507.33	71,121.00	28,686.20	141,020.52	142,940.55	3.08	3.52	53
54	72,599.75	3,064.88	14,085.35	150.47	11,785.00	584.84	29,670.04	28,060.19	41.32	38.65	54
55	161,048.67	2,894.82	12,377.74	214.42	12,390.00	4,037.06	31,914.04	31,940.65	21.04	19.83	55
56	1,115,074.42	4,500.00	22,894.14	452.21	43,184.50	8,144.36	79,175.21	85,140.58	7.02	7.64	56
57	151,652.06	3,250.00	17,905.87	153.34	.....	1,932.17	23,241.38	22,023.78	11.69	14.52	57
58	87,495.35	2,625.00	11,611.26	226.01	1,664.00	1,598.03	17,724.30	15,579.77	16.47	17.81	58
59	1,898,050.66	4,500.00	33,212.20	606.36	.....	8,732.86	47,051.42	43,484.06	2.62	2.29	59
60	1,310,015.68	4,500.00	42,002.78	599.70	31,097.50	20,444.91	98,644.84	93,314.42	8.81	7.12	60
61	842,676.87	4,500.00	20,599.52	420.56	4,605.00	6,446.80	36,571.88	35,566.58	4.53	4.22	61
62	3,219,448.31	4,500.00	22,313.27	360.96	6,532.00	11,364.68	45,070.91	45,673.87	1.36	1.42	62
63	400,228.91	3,625.00	12,683.21	142.27	.....	573.25	17,023.73	16,758.58	3.52	4.19	63

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