

REPORT

1898

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1898.



WASHINGTON:

GOVERNMENT PRINTING OFFICE.

1898.

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,

OFFICE OF COMMISSIONER OF INTERNAL REVENUE,

Washington, D. C., November 1, 1898.

SIR: In conformity with law, and in compliance with your instructions, 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, 1898, together with certain additional information relating to the work performed, and the receipts from the various sources of internal revenue, during the months of July, August, and September 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, 1898.

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, filled cheese, export stamps for distilled spirits, case stamps for distilled spirits bottled in bond, playing cards, documentary and proprietary stamps, and 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, 1898.

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, 1898.

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, 1898.

Table E, showing the receipts from specific and general sources of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1898.

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, 1898.

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, 1898; 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, 1898.

Table H, showing the receipts from special taxes in the several States and Territories for the twelve months ended June 30, 1898.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1898.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1898.

Table L, showing the collections, expenses, and percentage cost of collection in the several collection districts, during the fiscal years ended June 30, 1897 and 1898.

COLLECTIONS FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

It was estimated in the last annual report of the Commissioner of Internal Revenue that the receipts from all sources of internal revenue would reach the sum of \$155,000,000. It affords me pleasure to say that the actual receipts were \$170,866,819.36, exceeding the estimate by \$15,866,819.36.

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended —	
June 30, 1898	\$170,866,819.36
June 30, 1897	146,619,593.47
June 30, 1896	146,830,615.66
June 30, 1895	143,246,077.75
June 30, 1894	147,168,449.70
June 30, 1893	161,004,989.67
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

ESTIMATED RECEIPTS FOR THE CURRENT FISCAL YEAR.

The aggregate receipts for the months of July, August, and September, 1898, from all sources of internal revenue, were \$71,989,457.31. For the same months in 1897 the receipts were \$43,792,636.62, a comparison showing an increase of \$28,196,820.69 in favor of the first three months of the current fiscal year.

This large increase, however, is abnormal, and may be regarded as arising from the large collections incident to carrying into effect the new lines of taxation provided for in the act of June 13, 1898. Therefore I am of the opinion that any estimate based upon the above figures should be very carefully considered, and great weight should be given to such reduction in the receipts as may be reasonably anticipated during the remaining nine months of the current fiscal year. In view of these conditions, I do not deem it wise to fix the estimate for the receipts from all sources of internal revenue for the fiscal year ending June 30, 1899, higher than \$270,000,000.

Schedule of articles and occupations subject to tax under the internal-revenue laws of the United States in force November 1, 1898.

SPECIAL TAXES.	Rate of tax.
Rectifiers of less than 500 barrels a year	\$100.00
Rectifiers of 500 barrels or more a year	200.00
Retail liquor dealers	25.00
Wholesale liquor dealers	100.00
Retail dealers in malt liquors	20.00
Wholesale dealers in malt liquors	50.00
Manufacturers of stills	50.00
and for stills or worms, manufactured, each	20.00
Brewers, annual manufacture less than 500 barrels	50.00
annual manufacture 500 barrels or more	100.00
Manufacturers of oleomargarine	600.00
Retail dealers in oleomargarine	48.00
Wholesale dealers in oleomargarine	480.00
Manufacturers of filled cheese	400.00
Wholesale dealers in filled cheese	250.00
Retail dealers in filled cheese	12.00
Bankers with capital, preceding fiscal year, not over \$25,000	50.00
For every additional thousand in excess of \$25,000	2.00
(In estimating capital, surplus shall be included.)	
Brokers who have not paid as bankers	50.00
Pawnbrokers	20.00
Commercial brokers	20.00
Custom-house brokers	10.00
Proprietors of theaters, museums, and concert halls, in cities of over 25,000 population per last census	100.00
Proprietors of circuses	100.00
Proprietors or agents of all other exhibitions or shows for money	10.00
Proprietors of bowling alleys and billiard rooms, for each alley or table	5.00
Dealers in leaf tobacco, sales not over 50,000 pounds	6.00
Over 50,000 and not over 100,000 pounds	12.00
Over 100,000 pounds	24.00
Dealers in tobacco, sales over 50,000 pounds	12.00
Manufacturers of tobacco, sales not over 50,000 pounds	6.00
Over 50,000 and not over 100,000 pounds	12.00
Over 100,000 pounds	24.00
Manufacturers of cigars, sales not over 100,000 cigars	6.00
Over 100,000 and not over 200,000 cigars	12.00
Over 200,000 cigars	24.00
Manufacturers, packers, or repackers of mixed flour	12.00

DISTILLED SPIRITS, ETC.

Distilled spirits, per gallon	1.10
Wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, in bottles containing not more than 1 pint, per bottle or package	.10
Same, in bottles containing more than 1 pint, and not more than 1 quart, per bottle or package	.20
(And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.)	
Stamps for distilled spirits intended for export, for expense, etc., of each	.10

TOBACCO AND SNUFF.

Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound	.12
Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound	.12

CIGARS AND CIGARETTES.

	Rate of tax.
Cigars, of all descriptions, made of tobacco, or any substitute, weighing over 3 pounds per thousand, per thousand.....	\$3. 60
Cigars, of all descriptions, made of tobacco, or any substitute, weighing not over 3 pounds per thousand, per thousand.....	1. 00
Cigarettes, made of tobacco, or any substitute, weighing not over 3 pounds per thousand, per thousand.....	1. 50
Cigarettes, made of tobacco, or any substitute, weighing over 3 pounds per thousand, per thousand.....	3. 60

FERMENTED LIQUORS.

Fermented liquors, per barrel, containing not more than 31 gallons..... (And at a proportionate rate for halves, thirds, quarters, sixths, and eighths of barrels.)	2. 00
More than one barrel of 31 gallons, and not more than 63 gallons, in one package.....	4. 00

OLEOMARGARINE.

All substances heretofore known as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef fat, suet, lard, lard oil, vegetable oil, annatto, and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made, calculated or intended to be sold as butter or for butter, domestic, per pound.....	.02
Same, imported from foreign countries, per pound.....	.15

FILLED CHEESE.

Tax on, per pound.....	.01
Tax on imported, per pound.....	.08

OPIUM.

Prepared smoking opium, per pound.....	10. 00
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MIXED FLOUR.

Per barrel of 196 pounds, or more than 98 pounds.....	.04
Half barrel of 98 pounds, or more than 49 pounds.....	.02
Quarter barrel of 49 pounds, or more than 24½ pounds.....	.01
Eighth barrel, of 24½ pounds or less.....	.00½

Mixed flour imported from foreign countries, in addition to import duties, must pay internal-revenue tax imposed by section 40.

STAMP DUTIES ON AND AFTER JULY 1, 1898.

Schedule A.—Documentary.

1. Bonds, debentures, or certificates of indebtedness of any association, company, or corporation, on each \$100 of face value or fraction thereof.....	.05
2. On each original issue of certificates of stock, whether on organization or reorganization, on each \$100 of face value or fraction thereof.....	.05
On all sales, agreements to sell, memoranda of sales, deliveries or transfers of shares, or certificates of stock of any association or corporation, on each \$100 of face value or fraction thereof.....	.02
3. Upon each sale, agreement to sell, or agreement of sale of any products or merchandise at any exchange or board of trade, either for present or future delivery, for each \$100 in value of said sale.....	.01
And for each \$100 or fractional part thereof in excess of \$100.....	.01
4. Bank check, draft, certificate of deposit not drawing interest, or order for the payment of any sum of money drawn upon or issued by any bank, trust company, or any person or persons, companies, or corporations, at sight or on demand.....	.02

	Rate of tax.
5. Bill of exchange (inland), draft, certificate of deposit drawing interest, or order for payment of any sum of money otherwise than at sight or on demand, or any promissory note, except bank notes issued for circulation, and for each renewal of same, for a sum not exceeding \$100... And for each additional \$100, or fractional part thereof in excess of \$100. (This clause applies to money orders issued by the Government.)	\$0. 02 .02
6. Bill of exchange (foreign), or letter of credit (including orders by telegraph, or otherwise, issued by express or other companies, or any person or persons), drawn in, but payable out of, the United States, drawn singly or otherwise than in sets of three or more, for not exceeding \$100..... And for each additional \$100, or fractional part thereof in excess of \$100. If drawn in sets of two or more, for every bill of each set for a sum not exceeding \$100, or its equivalent in foreign currency, value fixed by the United States standard.....	.04 .04
For each additional \$100, or fractional part thereof in excess of \$100.....	.02
7. Bills of lading or receipt (other than charter party), for goods, etc., to be exported.....	.02
8. Bills of lading, manifests, etc., issued by express companies, or public carriers, etc., a stamp to each, and to each duplicate thereof, of the value of.....	.10
9. Bond, indemnifying, etc., except those required in legal proceedings.....	.01
10. Certificates of profits, or certificates of memoranda showing interest in the property or accumulations of any association, company, or corporation, and all transfers thereof, on each \$100 of face value or fraction thereof.....	.50
11. Certificate of damage, or otherwise, and all other certificates or documents issued by port warden or marine surveyor.....	.02
12. Certificates of any description required by law, not otherwise specified in act.....	.25
13. Charter party, contract, or agreement for the charter of any ship, vessel, or steamer, or any renewal or transfer thereof, for every ship not exceeding 300 tonnage..... More than 300 and not exceeding 600 tonnage..... More than 600 tonnage.....	.10 3. 00 5. 00 10. 00
14. Contract, broker's note, or memoranda of sale of goods, or merchandise, stock, bonds, exchange, notes of hand, real estate, or property of any kind, issued by brokers, etc., for each note or memorandum of sale not otherwise provided for in act.....	.10
15. Conveyance—deed, instrument or writing conveying lands, tenements, or other realty, etc., value over \$100 and not exceeding \$500..... For each additional \$500 or fraction thereof.....	.50 .50
16. Dispatch, telegraphic, on each message.....	.01
17. Entry of goods, wares, and merchandise in custom-house, not exceeding \$100 in value..... Exceeding \$100 and not exceeding \$500..... Exceeding \$500 in value..... Entry for withdrawal of goods or merchandise from customs bonded warehouse.....	.25 .50 1. 00 .50
18. Insurance, life, on every policy, except any fraternal beneficiary society or order, for each \$100 or fractional part thereof on the amount insured. Industrial or weekly payment plan, the tax is 40 per centum of the amount of the first weekly premium, as to which sworn statement is required to be made to the collector of the total amount of first weekly premiums received on policies issued during preceding month.	.08
19. Insurance, marine inland and fire (except purely cooperative or mutual), on each policy, or renewal, on amount of premium charged on each \$1 or fractional part.....	.00½
20. Insurance, casualty, fidelity, and guarantee, on each policy, on each \$1 or fractional part thereof of premium received.....	.00½
21. Lease, agreement, memorandum, or contract for the hire, use, or rent of land or tenement, not exceeding one year..... Exceeding one year and not exceeding three years..... If exceeding three years.....	.25 .50 1. 00
22. Manifest for custom-house entry or clearance of cargo of any ship, vessel, or steamer for a foreign port, registered tonnage not exceeding 300 tons. Exceeding 300 tons and not exceeding 600 tons..... Exceeding 600 tons..... (Does not apply to vessels plying between ports of United States and ports in British North America.)	1. 00 3. 00 5. 00

	Rate of tax.
23. Mortgage, of lands, estate, or property, real or personal, heritable, movable, made for payment of definite sums of money, also any conveyance of lands, estate, or property whatsoever, in trust, etc., exceeding \$1,000 and not more than \$1,500.....	\$0.25
On each \$500 or fractional part in excess of \$1,500.....	.25
(Same as above in all assignments or transfers.)	
24. Passage tickets by any vessel from the United States to a foreign port, costing not exceeding \$30.....	1.00
More than \$30 and not exceeding \$60.....	3.00
More than \$60.....	5.00
25. Power of attorney or proxy for voting at an election for officers of any incorporated company or association, except religious, charitable, literary, or public cemeteries.....	.10
26. Power of attorney to sell or convey real estate or to rent or lease the same, to collect or receive rent, to sell or transfer stock, bonds, etc.....	.25
(Papers used in the collection of pension, back pay, or bounty claims, or claims for property lost in military or naval service are exempt.)	
27. Protest: Upon the protest of every note, bill of exchange, acceptance, check, or draft, or any marine protest.....	.25
28. Telephone messages: Every person, firm, or corporation operating any telephone line or lines is required to make, within the first fifteen days of each month, a sworn statement to the collector of the number of messages or conversations transmitted over their lines during preceding month for which a charge of 15 cents or more was imposed, and for each of such messages or conversations to pay a tax of.....	.01
29. Warehouse receipt for goods, merchandise, or property held on storage, except agricultural products deposited by actual grower.....	.25

Schedule B.—Proprietary.

MEDICINAL PROPRIETARY ARTICLES AND PREPARATIONS.

1. For and upon every packet, box, bottle, pot, or phial, etc., containing any pills, powders, tinctures, waters (except natural spring waters and carbonated natural spring waters), etc., made and sold by any person whatsoever, claiming any private formula secret or occult art, etc., sold under letters patent or trade-marks, etc., or recommended as remedies or specifics for any disease, when such packet, box, bottle, or phial, etc., shall not exceed the sum of 5 cents, at the retail price.....	.00½
When retail price exceeds 5 cents and not 10 cents.....	.00¾
When retail price exceeds 10 cents and not 15 cents.....	.00¾
When retail price exceeds 15 cents and not 25 cents.....	.00¾
And for each additional 25 cents or fractional part thereof.....	.00¾
2. Perfumery and cosmetics and other similar articles: For and upon every packet, box, bottle, pot, or phial, etc., where such packet, box, bottle, pot, phial, and contents shall not exceed in retail price 5 cents.....	.00½
When retail price exceeds 5 cents and not 10 cents.....	.00¾
When retail price exceeds 10 cents and not 15 cents.....	.00¾
When retail price exceeds 15 cents and not 25 cents.....	.00¾
And for each additional 25 cents of retail price or value or fractional part thereof in excess of 25 cents.....	.00¾
3. Chewing gums or substitute therefor: For and upon each box, carton, jar, or package containing chewing gum, when the retail value does not exceed \$1.....	.04
If exceeding \$1, for each additional dollar or fractional part thereof....	.04
4. Sparkling or other wines when bottled for sale: Upon each bottle containing 1 pint or less.....	.01
Upon each bottle containing more than 1 pint.....	.02

STAMP TAX NOT UNDER SCHEDULES A AND B.

On seats in parlor or palace cars and berths in sleeping cars (stamp to be affixed to the ticket by the company).....	.01
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TAX ON LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.

When the whole amount of personal property exceeds \$10,000 in actual value, passing from any person dying on or after June 13, 1898, taxes accrue and should be paid before distribution to the legatees as follows:
Personal property valued over \$10,000 and not over \$25,000, the tax shall be:

1. Legatees of lineal issue, or lineal ancestor, brother or sister to the person who died, for each and every \$100 clear value.....	\$0.75
2. Legatee, the descendant of a brother or sister of the person who died, for each and every \$100 clear value.....	1.50
3. Where legatee is the brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died, for each and every \$100 clear value.....	3.00
4. Where legatee is the brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grand parents of the person who died, for each and every \$100 clear value.....	4.00
5. Where legatee shall be in any other degree of collateral consanguinity than is hereinbefore stated, or a stranger in blood to the person who died, or shall be a body politic or corporate, for each and every \$100 clear value.....	5.00
Legacies, etc., passing to husband or wife of the person who died are exempt from tax or duty.	
Where the amount or value of the whole property left by the decedent exceeds \$25,000, the rates hereinbefore given are required by the law to be multiplied as follows:	
Over \$25,000 and not over \$100,000, by 1½.	
Over \$100,000 and not over \$500,000, by 2.	
Over \$500,000 and not over \$1,000,000, by 2½.	
Over \$1,000,000, by 3.	

BANKS AND BANKERS.

Circulation issued by any bank, etc., or person, per month.....	½ of 1 p. ct.
Circulation exceeding 90 per cent of capital, in addition, per month.....	½ of 1 p. ct.
Banks, etc., on amount of notes of any person, State bank or State banking association, used for circulation and paid out.....	10 per cent.
Banks, etc., bankers, or associations, on amount of notes of any town, city, or municipal corporation paid out by them.....	10 per cent.
Every person, firm, association, other than national-bank associations, and every corporation, State bank, or State banking association, on the amount of <i>their own notes</i> used for circulation and paid out by them....	10 per cent.
Every such person, firm, association, corporation, State bank, or State banking association, and also every national banking association, on the amount of notes of any person, firm, association, other than a national banking association, or of any corporation, State bank, or State banking association, or of any town, city, or municipal corporation, used for circulation and paid out by them.....	10 per cent.

PLAYING CARDS.

Playing cards, per pack, containing not more than fifty-four cards.....	\$0.02
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The only taxes under the laws now in force not payable by stamps are as follows:
Tax on deficiencies in production of spirits.
Tax on excess of materials used in production of spirits.
Tax on circulation of banks and bankers.
Tax on notes paid out by banks and others.
Penalties of 50 per cent and 100 per cent.
Special tax on banks and bankers.
Telephone messages.
Policies of life insurance issued on industrial or weekly-payment plan.
Excise taxes on persons, firms, companies, and corporations engaged in refining petroleum and sugar.
Legacies and distributive shares of personal property.

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, 1897 AND 1898.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1897.	1898.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes	\$1,260,743.74	\$1,552,592.94	\$291,849.20	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes	75,706,513.17	86,188,630.91	10,482,117.74	
Rectifiers (special tax)	209,175.22	221,225.24	12,050.02	
Retail liquor dealers (special tax)	4,423,062.16	4,152,572.53	\$270,489.63	
Wholesale liquor dealers (special tax)	403,999.05	393,216.74	10,782.31	
Manufacturers of stills (special tax)	842.08	822.91	19.17	
Stills and worms manufactured (special tax)	1,550.00	1,690.00	140.00	
Stamps for distilled spirits intended for export	2,657.50	2,678.00	20.50	
Case stamps for distilled spirits bottled in bond		33,570.50	33,570.50	
Total	82,008,542.92	92,546,999.77	10,538,456.85	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	12,189,507.29	13,626,049.71	1,436,542.42	
Cigars weighing not more than 3 pounds per thousand		405,676.88	405,676.88	
Cigarettes weighing not more than 3 pounds per thousand	2,075,834.88	3,593,011.69	1,517,176.81	
Cigarettes weighing more than 3 pounds per thousand	4,748.15	6,693.47	1,945.34	
Snuff	796,118.37	931,869.04	135,750.67	
Tobacco, chewing and smoking	15,644,088.75	17,657,276.45	2,013,187.70	
Miscellaneous collections relating to tobacco		9,945.13	9,945.13	
Total	30,710,297.42	36,230,522.37	5,520,224.95	
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	31,841,362.40	33,895,151.63	7,043,789.23	
Brewers (special tax)	160,927.33	152,647.61	8,279.72	
Retail dealers in malt liquors (special tax)	191,071.12	201,150.15	10,079.03	
Wholesale dealers in malt liquors (special tax)	278,801.22	276,471.75	2,329.47	
Total	32,472,162.07	34,515,421.14	7,043,259.07	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	850,691.18	1,107,774.54	257,083.36	
Manufacturers of oleomargarine (special tax)	7,290.69	7,600.00	400.00	
Retail dealers in oleomargarine (special tax)	130,338.42	156,134.00	25,795.58	
Wholesale dealers in oleomargarine (special tax)	45,900.00	44,272.00	1,628.00	
Total	1,034,129.60	1,315,780.54	281,650.94	
FILLED CHEESE.				
Filled cheese, domestic and imported	16,661.37	14,129.23	2,532.14	
Manufacturers of filled cheese (special tax)	1,506.68	2,233.32	666.64	

a Includes \$12,964,440.76 at \$3 and \$661,608.95 at \$3.60 per thousand.
 b Includes \$197,505.26 at 50 cents, \$3,278,415.97 at \$1, and \$117,690.46 at \$1.50 per thousand.
 c Includes \$6,332.64 at \$3 and \$390.83 at \$3.60 per thousand.
 d Includes \$895,146.98 at 6 cents and \$36,722.66 at 12 cents per pound.
 e Includes \$16,921,997.17 at 6 cents and \$735,279.28 at 12 cents per pound.
 f Includes \$7,793,455.80 at \$1, less discount, \$26,687,068.43 at \$1, and \$4,494,627.40 at \$2 per barrel less discount.
 g Includes 8,425,358 barrels at \$1 discount rate, 26,687,068 at \$1, and 2,380,880 at \$2 per barrel, less discount rate.
 h Includes 4,321,480,253 at \$3 and 183,780,264 at \$3.60 per thousand.
 i Includes 395,010,529 at 50 cents, 3,278,415.97 at \$1, and 78,060,307 at \$1.50 per thousand.
 j Includes 2,110,880 at \$3 and 100,231 at \$2.60 per thousand.
 k Includes 14,919,117 at 6 cents and 306,017 at 12 cents per pound.
 l Includes 282,033,286 at 6 cents and 6,127,327 at 12 cents per pound.

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

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1897.	1898.		
Retail dealers in filled cheese (special tax)	\$556.00	\$156.00		\$400.00
Wholesale dealers in filled cheese (special tax)	208.33			208.33
Total	18,992.38	16,518.55		2,473.83
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, towns, cities, etc., paid out	85.38	1,190.00	1,094.62	
Total	85.38	1,190.00	1,094.62	
MISCELLANEOUS.				
Penalties	114,958.17	136,750.07	21,791.90	
Opium manufactured for smoking purposes		114.90	114.90	
Playing cards	251,206.52	261,080.66	9,774.14	
Documentary and proprietary stamps		794,417.60	794,417.60	
Special taxes not elsewhere enumerated		46,973.00	46,973.00	
Collections not otherwise herein provided for	9,119.01	1,060.76		8,058.25
Total	375,283.70	1,240,396.99	865,013.29	
Aggregate receipts	146,619,593.47	170,866,819.36	24,247,225.89	

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

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

Articles taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1897.	1898.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes	1,146,131	1,411,448	265,317	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes	68,833,231	78,353,301	9,520,070	
Fermented liquors	34,423,094	37,493,306	3,070,212	
Cigars, weighing more than 3 pounds per thousand	4,063,169,097	4,505,260,517	442,091,420	
Cigars, weighing not more than 3 pounds per thousand		405,676,880	405,676,880	
Cigarettes, weighing not more than 3 pounds per thousand	4,151,669,760	3,751,486,797	400,182,963	
Cigarettes, weighing more than 3 pounds per thousand	1,582,710	2,211,111	628,401	
Snuff	13,268,640	15,225,134	1,956,494	
Tobacco, chewing and smoking	260,734,812	288,160,613	27,425,801	
Oleomargarine	42,534,559	55,388,727	12,854,168	
Filled cheese	1,666,137	1,412,923		253,214

a Includes 8,425,358 barrels at \$1 discount rate, 26,687,068 at \$1, and 2,380,880 at \$2 per barrel, less discount rate.
 b Includes 4,321,480,253 at \$3 and 183,780,264 at \$3.60 per thousand.
 c Includes 395,010,529 at 50 cents, 3,278,415.97 at \$1, and 78,060,307 at \$1.50 per thousand.
 d Includes 2,110,880 at \$3 and 100,231 at \$2.60 per thousand.
 e Includes 14,919,117 at 6 cents and 306,017 at 12 cents per pound.
 f Includes 282,033,286 at 6 cents and 6,127,327 at 12 cents per pound.

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, 1898.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Rodolphus O. Randall	\$23,340.98
Do	Julian H. Bingham	177,919.79
District of Arkansas	Robert T. Cook	5,844.12
Do	Harmon L. Rammel	98,732.45
First California	B. M. Thomas (acting)	608,363.16
Do	John C. Lynch	1,488,501.21
Fourth California	Waverly Stairley	199,378.01
Do	Henry C. Bell	119,325.94
District of Colorado	Albert L. New	88,806.32
Do	Frank W. Howbert	324,685.61
District of Connecticut	John C. Byrbee	713,693.34
Do	Thomas A. Lake	473,502.30
District of Florida	George W. Wilson	467,946.46
District of Georgia	Paul B. Trammel	52,144.77
Do	Henry A. Rucker	401,606.27
First Illinois	William J. Mize	835,215.98
Do	Frederick E. Coyne	5,049,381.78
Fifth Illinois	James W. Hunter	17,817,136.71
Do	A. J. Daugherty	5,020,417.22
Eighth Illinois	Joseph L. Wilcox	679,495.02
Do	Richard Yates	9,555,484.61
Thirteenth Illinois	William K. Murphy	491,294.99
Do	William H. Powell	210,259.78
Sixth Indiana	William K. Bracken	676,509.66
Do	Ambrose E. Nowlin	1,675,252.11
Seventh Indiana	Joshua Jump	1,738,443.74
Do	David W. Henry	5,932,068.94
Third Iowa	John C. Kelly	96,644.90
Do	John W. Patterson	79,055.35
Fourth Iowa	William H. Stackhouse	187,605.06
Do	John M. Kemble	116,061.57
District of Kansas	Richard B. Morris	68,184.98
Do	Michael W. Sutton	364,295.81
Second Kentucky	Joshua D. Powers	101,301.16
Do	Thomas J. Yandell	505,712.15
Do	Edward T. Franks	983,479.62
Fifth Kentucky	Ben Johnson	823,320.63
Do	Charles E. Sapp	9,040,637.79
Sixth Kentucky	Alexander Davezac	834,017.43
Do	David N. Coningore	1,690,919.95
Seventh Kentucky	Wallace M. Shelby	427,306.70
Do	Samuel J. Roberts	1,601,782.53
Eighth Kentucky	Charles H. Rodes	133,915.63
Do	John W. Yerkes	2,084,134.48
District of Louisiana	John J. Carter	1,498,304.11
District of Maryland	Murray Vandiver	1,270,824.21
Do	Benjamin F. Parlett	3,734,778.50
District of Massachusetts	James D. Gill	3,027,489.78
First Michigan	James Phelan	1,256,533.67
Do	Charles Wright	1,073,183.28
Fourth Michigan	Israel C. Smith	90,757.84
Do	Samuel M. Lemon	140,799.92
District of Minnesota	William H. Harries	1,040,738.50
Do	Frederick von Baumbach	168,449.44
First Missouri	Wayman Crow McCreery	4,378,005.67
Do	Henry C. Grenner	4,016,135.17
Sixth Missouri	Webster Withers	485,699.73
Do	F. E. Kellogg	199,949.74
District of Montana	John Moffitt (acting)	57,746.90
Do	Charles M. Webster	199,334.28
District of Nebraska	James E. North	215,232.70
Do	Jacob E. Houtz	2,276,957.40
District of New Hampshire	Calvin Page	228,379.62
Do	James A. Wood	226,718.81
First New Jersey	James Butcher	88,081.85
Do	Isaac Moffett	128,635.77
Fifth New Jersey	William D. Rotan	4,502,394.36
District of New Mexico	Charles M. Shannon	21,087.21
Do	Alexander L. Morrison	29,746.62
First New York	Frank R. Moore	6,284,387.45
Second New York	John A. Mason	2,511,986.70
Do	Charles H. Treat	488,945.10
Third New York	Ferdinand Eidman	6,085,012.10
Fourteenth New York	Louis W. Pratt	922,740.92
Do	Harlan P. Draper (acting)	257,430.44
Do	John G. Ward	838,251.06
Twentieth New York	William A. Beach	1,091,910.93
Twenty-eighth New York	Valentine Fleckenstein	2,477,881.90
Fourth North Carolina	Furnifold M. Simmons	750,149.60
Do	Edward C. Duncan	674,226.85
Fifth North Carolina	Samuel L. Rogers	18,595.78

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, 1898—Continued.

Collection districts.	Names of collectors.	Aggregate collection.
Fifth North Carolina	Herschel S. Harkins	\$1,807,271.35
First Ohio	Bernhard Bettmann	13,113,525.21
Tenth Ohio	George W. Hull	734,030.27
Do	George P. Waldorf	150,577.11
Eleventh Ohio	Samuel M. McMillen	150,577.11
Do	John C. Entekin	153,135.59
Eighteenth Ohio	Louis P. Ohliger	887,612.42
Do	Frank McCord	839,675.38
District of Oregon	Henry Blackman	594,352.04
Do	David M. Dunne	216,661.89
First Pennsylvania	Penrose A. McClain	144,243.12
Ninth Pennsylvania	Raymond E. Shearer	4,790,343.37
Do	Henry L. Hershey	2,057,830.48
Twelfth Pennsylvania	Grant Herring	240,898.22
Do	Thomas F. Penman	480,740.87
Twentieth Pennsylvania	James S. Fruit	414,174.58
District of South Carolina	Samuel A. Townes	5,882,797.18
Do	E. A. Webster	49,813.58
Second Tennessee	Alonzo J. Tyler	87,980.99
Fifth Tennessee	Frank P. Bond	211,212.16
Do	David A. Nunn	94,511.61
Third Texas	J. Edward Kauffman	981,101.78
Do	C. C. Campbell (acting)	160,730.20
Do	Webster Flanagan	109,431.22
Fourth Texas	James L. Doggett	90,887.03
Do	Philemon B. Hunt	42,037.58
Second Virginia	William Ryan	111,713.59
Do	James D. Brady	344,999.39
Sixth Virginia	Park Agnew	1,928,861.93
District of West Virginia	Albert B. White	1,129,907.32
First Wisconsin	James W. Murphy	816,395.54
Do	Henry Fink	1,025,238.51
Second Wisconsin	Moritz F. Blumenfeld	3,790,538.62
Do		554,601.09
Aggregate collections		170,866,819.36

RECEIPTS, BY STATES AND TERRITORIES, DURING THE LAST FISCAL YEAR.

AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama		Montana ^g	\$257,081.18
Arkansas	\$201,260.77	Nebraska ^h	2,492,190.10
California ^a	104,576.57	New Hampshire ⁱ	455,098.43
Colorado ^b	2,415,571.32	New Jersey	4,719,981.98
Connecticut	413,551.93	New Mexico ^k	51,733.83
Florida	1,187,195.64	New York	21,058,569.65
Georgia	467,046.46	North Carolina	3,250,213.06
Illinois	453,751.04	Ohio	16,436,908.02
Indiana	39,658,686.09	Oregon ^l	369,905.01
Iowa	10,022,274.35	Pennsylvania	13,846,790.70
Kansas ^d	479,366.88	South Carolina	131,293.67
Kentucky	432,480.19	Tennessee	1,286,885.35
Louisiana ^e	18,226,518.98	Texas	523,799.62
Maryland ^f	1,498,304.11	Virginia	3,403,768.54
Massachusetts	5,005,602.71	West Virginia	816,305.34
Michigan	3,027,489.78	Wisconsin	5,370,377.62
Minnesota	2,561,261.69		
Missouri	1,209,187.94	Total	170,866,819.36
	9,940,790.31		

^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 States of Idaho and Utah.
^h Including the States of North Dakota and South Dakota.
ⁱ Including the States of Maine and Vermont.
^j Including the Territory of Arizona.
^k Including the State of Washington and the Territory of Alaska.

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, 1898.

States, Territories, etc.	Amount collected.	States, Territories, etc.	Amount collected.
Alaska	\$15,946.21	Nevada	\$18,787.87
Arizona	25,387.07	New Hampshire	389,799.47
California	2,396,783.45	New Mexico	26,346.16
California, Fourth district of	299,916.08	North Dakota	20,289.20
Colorado	398,524.05	Oklahoma Territory	16,604.30
Connecticut	738,872.36	Oregon	144,409.90
Delaware	105,861.98	Rhode Island	448,323.23
District of Columbia	333,952.04	South Dakota	51,227.71
Idaho	22,581.26	Utah	46,551.69
Indian Territory	5,946.81	Vermont	20,541.47
Kansas	409,929.08	Virginia	3,405,785.74
Louisiana	1,487,711.25	Virginia, two counties of Accomac and Northampton, belonging to collection district of Maryland	2,017.10
Maine	44,757.49	Washington	200,548.84
Maryland	4,563,771.59	Wyoming	15,027.88
Mississippi	10,592.86		
Montana	187,948.32		
Nebraska	2,420,673.10		

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, 1898 and 1899. 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.
	1898.	1899.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes	\$207,622.12	\$280,794.60	\$13,172.48	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes	19,621,533.00	19,359,061.08		\$262,471.92
Rectifiers (special tax)	96,687.53	115,349.13	18,661.60	
Retail liquor dealers (special tax)	2,357,609.20	2,731,131.04	373,521.84	
Wholesale liquor dealers (special tax)	227,726.61	252,501.40	24,774.79	
Manufacturers of stills, and stills and worms manufactured	562.50	1,011.70	449.20	
Stamps for distilled spirits intended for export	384.50	358.90		25.60
Case stamps for distilled spirits bottled in bond	526.90	3,790.00	3,263.10	
Total	22,572,652.36	22,743,997.85	171,345.49	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	3,265,905.33	3,808,213.38	542,308.05	
Cigars weighing not more than 3 pounds per thousand	75,113.64	122,796.00	47,682.36	
Cigarettes weighing not more than 3 pounds per thousand	929,660.97	1,053,543.77	123,882.80	
Cigarettes weighing more than 3 pounds per thousand	1,059.06	1,823.72	764.66	
Snuff of all descriptions	203,388.00	250,538.40	47,150.40	
Tobacco, manufactured, of all descriptions	3,739,153.79	5,632,806.87	1,893,653.08	
Dealers in leaf tobacco		43,087.00	43,087.00	
Dealers in tobacco		14,040.00	14,040.00	
Manufacturers of tobacco		17,073.00	17,073.00	
Manufacturers of cigars		208,973.79	208,973.79	
Miscellaneous collections relating to tobacco		632,132.64	632,132.64	
Total	8,214,372.79	11,785,028.57	3,570,655.78	

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1898.	1899.		
FERMENTED LIQUORS.				
Fermented liquors, tax of \$2 per barrel on Brewers (special tax)	\$12,300,750.65	\$20,305,571.98	8,004,821.33	
Retail dealers in malt liquors (special tax)	82,331.28	99,258.16	16,926.88	
Wholesale dealers in malt liquors (special tax)	127,547.43	144,569.25	17,021.82	
Additional collections on fermented liquors stored in warehouse, act of June 13, 1898	160,516.41	210,150.72	49,634.31	
Total	12,671,145.77	20,854,061.35	8,183,515.58	
OLEOMARGARINE.				
Oleomargarine, domestic and imported. Manufacturers of oleomargarine (special tax)	180,233.63	297,951.14	117,727.46	
Retail dealers in oleomargarine (special tax)	4,800.00	7,150.00	2,350.00	
Wholesale dealers in oleomargarine (special tax)	58,160.00	119,632.00	61,472.00	
Total	21,412.00	35,000.00	13,588.00	
SPECIAL TAXES NOT ELSEWHERE ENUMERATED.				
Bankers		3,291,054.46	3,291,054.46	
Billiard rooms		215,706.18	215,706.18	
Brokers, stocks, bonds, etc.		197,813.07	197,813.07	
Brokers, commercial		106,578.55	106,578.55	
Brokers, custom-house		4,164.98	4,164.98	
Brokers, pawn		30,523.40	30,523.40	
Bowling alleys		40,744.58	40,744.58	
Circuses		13,516.76	13,516.76	
Exhibitions not otherwise provided for		29,845.72	29,845.72	
Theaters, museums, and concert halls		39,950.69	39,950.69	
Total		3,969,898.39	3,969,898.39	
MISCELLANEOUS.				
Filled cheese	3,070.30	12.00		3,067.30
Mixed flour		2,417.67	2,417.67	
Excise tax on gross receipts		2,251.04	2,251.04	
Legacies		37,533.74	37,533.74	
Opium	114.90			114.90
Playing cards	48,565.18	45,560.48		3,004.70
Articles in schedule A		10,293,759.08	10,293,759.08	
Articles in schedule B		1,729,475.38	1,729,475.38	
Penalties, etc.		62,628.72	45,085.84	
Collections not otherwise herein provided for	567.76	2,499.90	1,932.14	
Total	69,870.02	12,176,138.01	12,106,267.99	
Aggregate receipts	43,792,036.62	71,989,457.31	28,196,820.69	

^a At \$1 per barrel.

^b At \$2 per barrel, including \$2,070.31 at \$1 per barrel.

COST OF COLLECTION.

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

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine	\$1,713,297.47
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	* 12,278.78
For paper for internal-revenue stamps	1,836,778.58
For expenses of detecting and punishing violations of internal-revenue laws	37,148.73
For salaries of officers, clerks, and employees in the office of Commissioner of Internal Revenue	53,283.02
	253,659.11
	* 564.81
Total amount expended	3,907,010.50

* Act of June 13, 1898.

PERCENTAGE OF COST OF COLLECTION.

The percentage of cost of collection is 2.29 per cent. The expenses for the previous fiscal year were \$3,848,469.49, or 2.62 per cent of the collections for that year. The percentage of cost indicated above is the smallest that has been reached in the history of this Bureau in the administration of the internal-revenue laws.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ended 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:

Telephoning on public business	\$14.92
Telegraphing on public business	1,410.33
Locks for use at distilleries	2,432.31
Hydrometers used in gauging spirits	5,589.55
Weighing beams for use in weighing spirits	828.76
Steel canceling dies	13.20
Stationery for internal-revenue officers	332.33
United States Internal Revenue Journal supplied to internal-revenue officers	1,100.00
The Federal Reporter for the office of the Commissioner of Internal Revenue	56.00
Traveling expenses of clerks and chemist under special orders of the Department	218.00
Expenses of seizures and sales by collectors	288.88
Total	13,284.28

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1900, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and surveyors 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 June 6, 1896, imposing a tax on filled cheese.	\$1,850,000
For salaries and expenses of 20 revenue agents, for fees and expenses of gangers, for salaries of storekeepers, and for miscellaneous expenses.	2,000,000
For paper for internal-revenue stamps	50,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	100,000
For salaries of officers, clerks, and employees in the office of the Commissioner of Internal Revenue	257,640
	* 73,610
Total	4,981,250

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1900, the sum of \$331,250 as salaries for the following officers, clerks, and employees in this Bureau:

One Commissioner, at	\$6,000
One Deputy Commissioner, at	4,000
One chemist, at	2,500

* Act of June 13, 1898, and act of July 7, 1898.

Two heads of division, at	\$2,500
Seven heads of division, at	2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Thirty clerks, at	1,800
Thirty clerks, at	1,600
Forty clerks, at	1,400
Thirty-five clerks, at	1,200
Thirty clerks, at	1,000
Forty clerks, at	900
Four messengers, at	840
Eighteen assistant messengers, at	720
Eighteen laborers, at	660

An aggregate of 259 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 upward	4,500
325,001 to 375,000	3,250		

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

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1898, 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.
35	\$4,500	2	\$3,750	3	\$3,000
3	4,250	2	3,625	4	2,875
1	4,125	4	3,500	2	2,750
1	4,000	1	3,375	2	2,625
2	3,875	1	3,125		

There were also employed 957 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	\$2,000	34	\$1,200	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	390
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	120
1	1,350	25	600		

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		
33	1,200	2	720		

Also 27 porters, messengers, or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
7	\$600	6	\$400	2	\$200
3	500	3	300	1	120
3	480	1	240	1	100

At the close of the year ended June 30, 1898, 222 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$254,223.92.

Of the number of persons employed during the year ended June 30, 1898, 23 were employed under the act of June 13, 1898.

RENEWAL OF OFFICIAL BONDS.

I desire to call attention to the useless labor and annoyance imposed upon this Bureau and upon the officers in the field by section 5 of the act of March 2, 1895, requiring the renewal of all official bonds once in four years. The number of internal-revenue officers affected by this provision of law is about 3,000, and the execution of new bonds by them every four years, entails upon this office an amount of work in the examination, approval, double entry for reference, etc., which is utterly useless so far as the interests of the revenues are concerned, and simply imposes unnecessary trouble upon the officers themselves.

Prior to the passage of the act referred to, collectors promptly reported all matters affecting the responsibility of the bonds of subordinate officers, such as death or insolvency of sureties, and new bonds were required wherever necessary. Internal-revenue agents were directed

from time to time to examine into the financial condition of sureties on collectors' official and disbursing bonds, and additional security was required wherever the interests of the Government required that action. This method was in force for twenty-five years and was entirely adequate for the purpose.

STOREKEEPERS, GAUGERS, ETC.

There were also employed 576 gaugers, who received fees not to exceed \$5 per day, 430 storekeepers, and 1,372 storekeepers and gaugers, whose pay did not exceed \$4 per day, and 5 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 exceeding 100 bushels, and are paid such compensation as may be prescribed by the Commissioner of Internal Revenue, not to exceed \$4 per day.

Storekeepers and gaugers are assigned to distilleries having a capacity of 100 bushels or less, which are in operation, and to distilleries of a capacity not exceeding 500 bushels, when under suspension. When the business of bottling spirits in bond is carried on at a distillery of the latter class, if the increase of work so requires, officers performing the separate duty of storekeeper and of gauger are assigned thereto.

Under the act of August 28, 1894, storekeepers and gaugers may now be assigned to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger, under the internal-revenue laws.

The pay of storekeepers 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 of storekeepers and gaugers assigned to distilleries in operation 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.

The compensation of such officers assigned to distilleries under suspension having a surveyed daily capacity not exceeding 20 bushels, and having not exceeding 5,000 gallons of spirits in the distillery warehouse, is \$2, for such days only as the officer is required to be in attendance to make withdrawals of spirits, or for other necessary purposes; when the quantity of spirits in warehouse of a suspended distillery having a daily capacity not exceeding 500 bushels, exceeds 5,000 gallons, and does not exceed 25,000 gallons, the compensation is \$2 per day of constant attendance; when the quantity exceeds 25,000 and does not exceed 100,000 gallons, \$3 per day; and when the quantity exceeds 100,000 gallons, \$4 per day.

GENERAL CONDITION OF THE OFFICE AND THE SERVICE.

In carrying into effect the provisions of the act of June 13, 1898, a vast amount of work was suddenly thrown upon the officers and employees of this service, both in this Bureau and also in the field. In many cases it was necessary that the hours of labor should be extended from 8 o'clock, a. m., to 7 o'clock, p. m., including Sundays and holidays, and these demands were met by the official force, without exception, with unremitting zeal and promptness.

The extraordinary high temperature of the weather and the long hours of labor told severely upon the health of many of the clerks and employees, especially those employed as counters and packers in the stamp vault, where every available space was crowded with men and women who worked in an atmosphere of nearly 100 degrees in temperature, from twelve to fifteen hours each day, and not infrequently all night long.

The efficient and faithful services thus rendered enabled this office to meet the extraordinary conditions confronting it in carrying the law into effect with the least possible embarrassment to the taxpayer and to the Government.

I desire to extend my earnest thanks and congratulations to the officers and employees of the Internal-Revenue Service, both in this Bureau and throughout the country, for their unremitting industry, and for the hearty cooperation they have extended to me under the trying conditions above recited.

REPORT OF WORK PERFORMED.

The report of work performed by the different divisions of the office during the fiscal year ended June 30, 1898, is shown by the following statement:

LAW DIVISION.

United States district attorneys' reports (Form 112) received	485
United States district attorneys' term reports (Form 113)	391
United States district attorneys' annual summary reports (office Form No. 347)	73
United States clerks' quarterly reports (Form No. 158) of moneys paid into court	269
Collectors' quarterly reports on Form 209	296
Collectors' reports of seizures (Form 117)	1, 148
Collectors' reports of seizures and sales of personal property (Form 210)	164
Collectors' reports concerning sales of real estate (Form 128)	14
Officers' reports of destruction of distilling apparatus (Form 161) ..	2, 685
Officers' reports of violations of law (Form 166)	3, 654
Collectors' reports of moneys received in internal-revenue cases (Form 167)	1, 649
Claims for informers' reward acted upon	9
Offers in compromise received	1, 503
Offers in compromise accepted	1, 248
Settled otherwise than by compromise	5
Offers in compromise rejected	139
Quitclaim deeds prepared	1
Bonds of storekeepers, gaugers, etc., examined	919
Briefs prepared in compromise cases	1, 378
Briefs prepared in other cases	89
Solicitors' opinions prepared in compromise cases, favorable	1, 272
Solicitors' opinions prepared in compromise cases, adverse	103
Solicitors' opinions prepared in other cases	4
Claims for abatement of erroneous assessments (Form 47) received ..	1, 590
Claims for abatement of uncollectible taxes (Form 53) received	2, 078
Claims for refunding taxes (Form 46), received	271
Collectors' detailed statement of outstanding taxes (Form 182) examined ..	33
Collectors' claims for release of duplicate charges, special taxes (Form 66), and tax on spirits (Form 65A) examined	10
Collectors' monthly reports on Form 325 of taxes assessed, etc., examined ..	172
Claims for refunding allowed (\$9,503.93)	110
Claims for refunding rejected (\$43,842.92)	86
Claims for refunding returned for amendment (\$1,527.60)	24
Refunding drafts delivered (\$8,305.04)	120

Claims for abatement (uncollectible) allowed (\$103,481.67)	1, 809
Claims for abatement (erroneous assessment) allowed (\$1,891,911.83) ..	961
Claims for abatement (uncollectible) rejected (\$7,313.77)	82
Claims for abatement (erroneous assessment) rejected (\$160,343.70) ..	331
Claims for abatement returned to collector for amendment (\$38,454.86) ..	365
Abatement orders and certificates issued (\$1,995,393.50)	998
Blank forms filled out, addressed, and mailed	3, 260
Circular letters prepared and sent to collectors	8
Letters received in Section I	19, 792
Letters written in Section I	9, 787
Letters received in Section II	1, 019
Letters written in Section II	1, 158
Total received	29, 771
Total written	10, 945

NOTE.—The division of tobacco was consolidated with the law division on the 3d day of December, 1897, and made a separate division on the 22d day of July, 1898.

The work done in the tobacco section while it was included in the law division is not included in the report given above.

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	416, 898
Returns and reports relating to fermented liquors examined and disposed of	45, 241
Computations made of capacities of distilleries and of distillers' monthly liabilities	15, 588
Cases of liability to assessment for deficiency, excess, and errors in gauging found and reported	2, 612
Aggregate amount reported for assessment	\$111, 762. 25

Examined and issued for use at distilleries:

Slaught locks	618
Miller locks	1, 555
Total	2, 173
Examined and issued to gauging officers:	
Hydrometer sets	38
Hydrometer boxes	103
Hydrometer cups	400
Hydrometer stems	1, 589
Hydrometer stem holders	24
Thermometers	767
Gauging rods	34
Wantage rods	197
Weighing beams issued for use of gauging officers	90
Letters written	24, 683
Letters received	11, 954

TOBACCO DIVISION.

Accounts of cigar manufacturers audited	39, 399
Accounts of tobacco manufacturers audited	3, 725
Accounts of tobacco manufacturers recorded	3, 312
Statements of apparent deficiencies in accounts sent to collectors ..	2, 147
Notices of apparent deficiencies in accounts sent to collectors for service on manufacturers	4, 294
Explanation of deficiencies examined and acted upon	1, 186
Claims for abatement and refunding of taxes examined and opinions thereon furnished to the law division	53
Circular letters prepared and sent to collectors	10
Letters received, registered, and filed	1, 848
Letters written and mailed	2, 072
Reports of changes among cigar manufacturers (Form 147) received and filed	594
Reports of changes among tobacco and snuff manufacturers (Form 148) received and filed	378
Leaf-dealers' books (Form 59) received, examined, and filed	3, 717

Reports of changes among leaf dealers (Form 322) received.....	333
Number of returns of dealers in tobacco (Form 416) examined.....	4,473

In addition to the current work, Forms 72, 73, and 416 and Circulars Nos. 107 and 498 were prepared to meet the new conditions under act of June 13, 1898, relating to tobacco, cigars, cigarettes, and the tax on chewing gum. Prepared and published Circular No. 505, Forms Nos. 434 and 435, and revised Record No. 59, and revised, amended, and modified series 7, No. 8, concerning taxes on tobacco, snuff, and cigars, and special taxes imposed on tobacco dealers and manufacturers, and much other work impossible to give in detail.

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted.....	51,468,014
Sheets of stamps returned by collectors counted for reissue.....	495,805
Certificates of registry received from Public Printer and counted..	65,250
Certificates of registry returned by collectors and counted.....	4,754
Collectors' orders and requisitions filled.....	5,784
Packages of stamps mailed.....	61,443
Books of stamps, coupons, and stubs returned by collectors examined and counted.....	86,410
Stamps and coupons returned, counted, credited in collectors' accounts, and forwarded to Auditor.....	96,867,382
Stubs of stamps examined.....	19,080,080
Books of stamps and coupons referred to Auditor.....	49,766
Stamps returned by collectors unfit for reissue and stamps returned for redemption counted and certified for destruction.....	12,475,664
Claims for redemption of stamps received and examined.....	799
Claims for redemption of stamps allowed and referred to Auditor..	583
Claims for redemption of stamps rejected.....	29
Applications for restamping received and disposed of.....	114
Applications for issue of special-tax stamps in lieu of others destroyed received and disposed of.....	411
Claims on Forms 66, 66A, and 325, examined, allowed, and referred to Auditor and assessment division.....	375
Stubs of tax-paid spirits and special-tax stamps and items, Form 168, checked with claims 66, 66A, and 325.....	1,760
Reports examined and disposed of.....	34,346
Statements of accounts made.....	390
Names of persons appearing liable to penalty copied from stubs of special-tax stamps.....	12,532
Names of persons liable to penalty for default of proper return of special-tax liability reported to assessment division.....	7,777
Packages received by express recorded and distributed.....	818
Packages received by registered mail recorded and distributed.....	10,521
Acknowledgments of stamps prepared and forwarded.....	3,458
Letters written.....	4,381
Value of stamps received from Bureau Engraving and Printing.....	\$194,315,420.32
Value of stamps issued to collectors.....	\$192,066,169.39
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers.....	\$87,764.10
Value of stamps destroyed.....	\$549,612.29
Value of stamps and coupons forwarded to Auditor as vouchers in collectors' accounts.....	\$15,341,461.39
Value of claims for redemption of stamps allowed.....	\$81,461.00

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of.....	28,682
Reports relating to bonded accounts examined and disposed of.....	573,455
Reports relating to exportations examined and disposed of.....	217,587
Reports relating to the fortification of wines examined and disposed of.....	2,696
Claims for drawback disposed of.....	83
Letters written, including telegrams and printed forms calling for corrections.....	8,108
Letters and telegrams received.....	4,622

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of.....	3,156
Monthly reports examined and disposed of.....	47,112
Quarterly reports examined and disposed of.....	507
Miscellaneous reports examined and disposed of.....	845
Certificates of deposit for internal revenue collections recorded (amounting to \$169,993,322.15).....	29,206
Certificates of deposit for compromise offers, etc., recorded (amounting to \$128,819.34).....	1,251
Drafts mailed to collectors for monthly expenses (amounting to \$2,762,611).....	841
Drafts mailed to collectors for gaugers' fees, etc., (amounting to \$661,401.45).....	7,464
Drafts mailed to collectors for compromise offers returned (amounting to \$25,419.70).....	122
Drafts mailed to depositories for transfer of funds (amounting to \$110,079.97).....	549
Drafts mailed to internal-revenue agents for salary (amounting to \$43,974).....	231
Amount disbursed on pay roll of Office of Commissioner of Internal Revenue.....	\$254,223.92
Special allowances to collectors of internal revenue recommended to the Secretary of the Treasury.....	334
Final statements of collectors' accounts referred to the Auditor of the Treasury for settlement.....	73
Collectors' monthly reports of collections consolidated into annual statements.....	837
Annual statements of collectors' monthly reports of collections recorded.....	64
Schedules of gaugers' accounts prepared.....	214
Checks for gaugers' fees and expenses filled out.....	7,195
Deputy collectors' expense accounts recorded in detail.....	8,631
Monthly abstracts of collections recorded.....	2,268
Accounts returned for correction.....	1,805
Letters received and disposed of.....	3,339
Letters written.....	6,182

DIVISION OF REVENUE AGENTS.

Reports of revenue agents received and disposed of.....	9,038
Accounts of revenue agents examined.....	492
Miscellaneous expense accounts examined.....	157
Reports of examining officers on condition of collectors' accounts examined and recorded.....	212
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded.....	389
Reports of revenue agents of seizures, etc., Form 170, examined and recorded.....	191
Letters written.....	2,033
Sales by dealers in oleomargarine abstracted and referred to collectors.....	21,816
Reports relative to oleomargarine examined and disposed of.....	1,256

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, and appointees notified.....	58
Bonds of collectors and disbursing agents recorded.....	167
Commissions of gaugers, storekeepers, and storekeepers and gaugers recorded, appointees notified, and blank bonds prepared.....	624
Bonds of gaugers, storekeepers, etc., recorded.....	778
Revocations of commissions and resignations of gaugers, storekeepers, etc., recorded and mailed.....	768
Collectors' reports on Form 242, assignments of storekeepers, gaugers, etc., examined and acted upon.....	756
Statements of organizations of collectors' offices and districts (Form 204) recorded.....	63
Reports of examining officers on condition of collectors' offices (Form 188) examined and acted upon.....	150

Letters received for entire Bureau registered and distributed.....	50,182
Telegrams received and recorded.....	1,893
Letters briefed and filed.....	16,181
Press copies of letters sent registered and arranged for reference...	55,374
Pages of press-copy letters copied in records, doubly indexed, and compared.....	833
Pages of unrecorded press-copy letters bound in volumes, paged, and indexed.....	80,100
Pages of letter and cap paper copied and compared.....	8,208
Letters paged in registers and compared.....	36,204
Orders for press copies for reference filled.....	3,893
Blank forms prepared and issued.....	8,046,112
Blank books prepared and issued.....	37,319
Letters written.....	12,734

DIVISION OF CHEMISTRY.

Letters written.....	219
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REVENUE AGENTS' DIVISION.

During the last fiscal year there were employed 20 revenue agents, 1 as chief of division in this office, 15 in charge of territorial divisions, 3 in the examination of the offices and accounts of collectors, and 1 in assisting agents in charge of divisions and on special duty. Under act of June 13, 1898, 3 additional agents were appointed and assigned to assist agents in charge of divisions.

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.....	\$44,570.00
Aggregate amount of traveling expenses.....	31,614.26
Stationery furnished agents.....	332.33
Transportation over Pacific railroads.....	861.28
Total.....	77,377.87

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1897, TO JUNE 30, 1898, BY CONGRESSIONAL DISTRICTS.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Alabama	First			1	257	\$353.75	\$91.76
Do	Second	\$11.00		1	12	20.00	946.87
Do	Third	50.00		5	567.5	803.49	149.46
Do	Fourth	1,355.00		105	22.75	6,399.00	720.89
Do	Fifth	747.00		62	37	4,895.00	544.56
Do	Sixth	246.00		16	24	1,200.00	90.16
Do	Seventh	293.00		24	5	1,480.00	380.76
Do	Eighth	439.00		43	75	3,650.00	834.60
Do	Ninth	62.00		5	340	589.35	1,613.28
Arkansas	First						151.90
Do	Second	172.50			113.50	556.72	635.62
Do	Third	433.00		13	59	1,420.00	430.76
Do	Fourth	849.50		28	566.33	4,510.74	316.91
Do	Fifth	489.00		22	124	1,785.00	812.57
Do	Sixth	161.00		10	224	1,266.00	29.43
California	First	212.70					2,719.54
Do	Second					43.00	
Do	Third						37.50
Do	Fourth	50.80					3,403.13
Do	Fifth	102.00			4,338.07	7,112.00	587.50
Do	Sixth			1	74.5	66.00	1,363.75
Do	Seventh	235.20			311.33	525.00	15,627.50
Colorado	First	19.25					742.25
Do	Second	193.88				48.00	506.00
Connecticut	Fourth	7.16					
Florida	First					19.00	
Do	Second	7.00		1		25.00	225.00
Georgia	First	7.00			3		
Do	Second			1	464.04	282.76	
Do	Third	17.00		7	113.19	147.25	58.33
Do	Fourth	53.00				335.00	742.80
Do	Fifth	587.00		59	2,340.1	5,246.00	2,637.58
Do	Sixth	653.00		51	394.75	5,053.75	954.00
Do	Seventh	330.00		35	172.2		21.75
Do	Eighth	1,396.50		88	780.23	9,030.50	83.00
Do	Ninth	137.00		11	32	980.00	380.02
Do	Tenth	4,509.00	1	338	2,272.2	35,723.95	491.65
		62.07		5	680.94	1,156.60	

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1897, TO JUNE 30, 1898, ETC.—Continued.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Georgia	Eleventh				6	\$50.00	
Illinois	First	\$101.40			458.5	134.27	\$1,475.86
Do	Second	36.25					1,622.83
Do	Third	580.65			420.5	142.42	2,794.28
Do	Fourth	105.90					1,239.30
Do	Fifth	78.30					844.83
Do	Sixth	201.25			98.5	59.40	1,073.97
Do	Seventh	190.10				4.50	1,645.07
Do	Eighth	16.00					780.02
Do	Ninth	22.85					776.88
Do	Tenth				81	20.25	423.34
Do	Eleventh						373.33
Do	Twelfth	43.80			156	43.80	490.63
Do	Thirteenth	14.94			464.94	83.66	189.75
Do	Fourteenth				118.19	43.57	697.06
Do	Fifteenth	36.55					150.00
Do	Sixteenth	15.56					303.12
Do	Seventeenth	24.61			123.70	30.92	83.33
Do	Eighteenth						83.33
Do	Nineteenth	6.51					390.50
Do	Twenty-first						525.00
Do	Twenty-second				132	85.80	87.50
Indiana	Second	37.50					64.40
Do	Fifth				161	60.36	2,860.06
Do	Seventh					529.20	2,663.00
Do	Ninth						720.00
Do	Tenth						316.83
Iowa	First				80	175.00	1,329.33
Do	Second						312.50
Do	Third						180.00
Do	Fourth						9.00
Do	Fifth				45	90.00	41.67
Do	Sixth						652.50
Do	Seventh						144.75
Do	Eighth						2.00
Do	Ninth						7.00
Do	Tenth						150.00
Do	Eleventh				80	175.00	218.75
Kentucky	First	38.00		1	80	175.00	7,189.68
Do	Third	16.00		1	56	168.60	1,799.50
Do	Fourth	406.00		20	107	1,799.50	50.49
Do	Fifth	25.50			45.90		368.73
Do	Sixth						2,249.33
Do	Seventh	50.00					2,840.71
Do	Eighth	232.80		2	265.5	530.50	937.05
Do	Ninth	125.60		1	155.9	455.00	4,726.22
Do	Tenth	661.00		2	180	2,120.00	2,684.89
Do	Eleventh	1,055.16		29	253.5	3,210.50	5,198.11
Louisiana	First						1,582.21
Do	Second						19.38
Do	Fourth	22.00		2		133.00	18.75
Do	Fifth	17.00		1		50.00	977.76
Maryland	Second	64.45				392.11	25.31
Do	Fifth					63.33	29.09
Do	Sixth					29.09	813.75
Massachusetts	First	171.71				41.71	83.50
Do	Second						446.75
Do	Third	7.20					45.00
Do	Fourth						1,455.90
Do	Fifth	17.40			359.97	614.00	775.63
Do	Sixth	23.80			22	200.00	3,963.75
Do	Seventh	21.50		1		161.90	4,375.63
Do	Eighth	7.20			138	150.00	895.00
Do	Ninth	69.20		1	544.02	761.40	9,765.38
Do	Tenth	20.48			90.84	130.00	1,522.52
Do	Eleventh	25.42					1,098.60
Do	Twelfth	3.00					4,272.50
Do	Thirteenth	19.32					857.75
Michigan	First						720.00
Do	Fifth				78	117.00	150.00
Do	Twelfth				76.5	30.60	299.37
Minnesota	Fourth						163.75
Do	Fifth						100.00
Do	Sixth						165.00
Do	Seventh						322.88
Mississippi	First	516.26		16	165	1,442.50	
Do	Second	398.77		11	100	1,405.00	

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1897, TO JUNE 30, 1898, ETC.—Continued.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Mississippi	Third						\$40.00
Do	Fourth						
Do	Sixth	\$377.00		19	80	\$2,000.00	851.04
Do	Seventh						72.92
Missouri	First	10.00		1		50.00	637.50
Do	Second	15.95			52.5	95.00	236.25
Do	Third						1,735.16
Do	Fourth						700.00
Do	Fifth	30.80					45.00
Do	Sixth						973.74
Do	Seventh	87.38					112.50
Do	Eighth	34.70					512.50
Do	Ninth	20.65					1,015.44
Do	Tenth	83.76					2,454.86
Do	Eleventh	79.11					3,267.33
Do	Twelfth	101.06			50.42	682.66	181.25
Do	Thirteenth						247.50
Do	Fourteenth	26.42					184.88
Do	Fifteenth						216.25
Nebraska	First						301.00
Do	Second						384.00
Do	Fourth						417.00
New Jersey	First	100.70		1	14.06	25.28	1,288.00
Do	Second	6.11			130.48	188.21	120.00
Do	Third	6.65					97.92
Do	Fifth	58.74			46.22	55.00	141.66
Do	Sixth	94.22			42.77	45.00	3,634.57
Do	Seventh	350.67		2	364.80	3,257.90	900.00
Do	Eighth	66.75			160.41	175.00	50.00
New Mexico	First	58.95					83.33
New York	First			1	8	900.00	2,312.71
Do	Second						689.00
Do	Third				640.83	689.00	1,893.00
Do	Fourth				892.59	965.00	3,340.21
Do	Fifth				24	52.50	3,095.40
Do	Sixth				477.74	525.00	2,088.02
Do	Seventh				420.61	480.00	5,428.00
Do	Eighth				683.28	675.00	1,039.01
Do	Ninth				743.26	827.50	672.93
Do	Tenth			7	26.06	1,851.00	3,272.40
Do	Eleventh						1,576.66
Do	Twelfth			1	73.16	85.00	1,565.65
Do	Thirteenth				392.58	575.00	2,215.65
Do	Fourteenth				505.61	565.00	708.33
Do	Fifteenth				656.21	740.00	496.49
Do	Sixteenth				449.32	507.80	802.50
Do	Seventeenth			1	134.89	205.00	
Do	Eighteenth						47.65
Do	Nineteenth						12.98
Do	Twentieth						19.02
Do	Twenty-first						6.90
Do	Twenty-second						32.54
Do	Twenty-third						16.96
Do	Twenty-fourth						18.45
Do	Twenty-fifth						40.99
Do	Twenty-sixth						85.82
Do	Twenty-seventh						16.40
Do	Twenty-eighth						6.00
Do	Twenty-ninth						506.00
Do	Thirtieth						435.00
Do	Thirty-first						1,726.14
Do	Thirty-second						1,758.25
Do	Thirty-third						164.00
Do	Thirty-fourth						1,172.40
Do	Thirty-fifth						1,806.79
Do	Thirty-sixth						4,214.29
Do	Thirty-seventh						88.53
Do	Thirty-eighth						25
Do	Thirty-ninth						23
Do	Fortieth						73
Do	Forty-first						85
Do	Forty-second						9
Do	Forty-third						13.5
Do	Forty-fourth						70
Do	Forty-fifth						2,573.35
Do	Forty-sixth						1,620.3
Do	Forty-seventh						5,327.21
Do	Forty-eighth						1,620.3
Do	Forty-ninth						5,428.5
Do	Fiftieth						9,229.6
Ohio	First			172			107
Do	Second						9.92
Do	Third						17.05
Do	Fourth						7.20
Do	Fifth						
Do	Sixth						
Do	Seventh						
Do	Eighth						
Do	Ninth						
Do	Tenth						
Do	Eleventh						
Do	Twelfth						
Do	Thirteenth						
Do	Fourteenth						
Do	Fifteenth						

It is impracticable to state the amount expended in each Congressional district, as the employees operated in several districts on the same day; therefore the aggregate for districts 1 to 18, inclusive, is given.

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND"
FROM JULY 1, 1897, TO JUNE 30, 1898, ETC.—Continued.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Ohio	Eighteenth	\$35.75					
Do	Twenty-first						\$681.75
Oregon	Second						50.00
Pennsylvania	First	74.06			418.67	\$174.96	243.50
Do	Second	233.83		1	817.78	428.40	798.58
Do	Third	247.75			273.70	721.44	178.12
Do	Fourth	82.99		3	219.94	288.18	92.00
Do	Fifth	55.28			137.19	164.26	1,398.00
Do	Sixth	5.96				4.00	
Do	Seventh				136.87	54.75	262.50
Do	Eighth	2.65					
Do	Ninth	14.04			227.63	87.60	112.50
Do	Eleventh				74.92	29.96	820.25
Do	Twelfth				167.51	67.00	1,160.58
Do	Thirteenth				223.77	90.50	200.00
Do	Fifteenth				73.89	32.50	
Do	Twenty-first					116.00	
Do	Twenty-second	83.74				24.00	526.00
Do	Twenty-third						143.51
Do	Twenty-fourth	20.00		2		100.00	378.00
Rhode Island	First	119.82				1.50	1,845.75
Do	Second	34.40				9.35	817.00
South Carolina	First	24.00		2		175.00	
Do	Second	53.00		2		150.00	112.50
Do	Third	974.00		39	379.5	4,381.95	434.72
Do	Fourth	3,056.00		111	331	9,898.40	37.50
Do	Fifth	188.00		9	105.8	946.58	
Do	Seventh	122.00		6	95.89	785.78	100.00
South Dakota	First						105.00
Tennessee	do	145.00		7	8	356.00	1,911.72
Do	Second	147.00		8	12	290.00	890.00
Do	Third	771.00		42	2,274	5,180.00	10,994.67
Do	Fourth	32.00		14	27,849.5	6,693.24	2,359.66
Do	Fifth	102.00		8	207,702.46	95,010.87	15,456.02
Do	Sixth				46	33.00	
Do	Seventh	173.00		1	68,999.30	14,740.05	421.00
Do	Eighth	99.00		3	50	240.00	
Do	Tenth	28.00		1	13	100.00	300.00
Texas	First				37.46	45.00	
Do	Seventh						985.21
Do	Eighth	23.00		1		25.00	
Do	Twelfth						329.16
Do	Thirteenth						24.09
Utah	First	194.18		1		10.00	
Virginia	do	6.50			80	85.00	
Do	Fourth	93.00		1	147	839.20	
Do	Fifth	4,283.48	25	141	2,717.50	13,388.00	759.77
Do	Sixth	321.36	5	17	294	1,070.00	125.00
Do	Seventh	44.00	26	2	375	556.00	197.50
Do	Eighth	43.17	2		445	498.00	112.50
Do	Ninth	617.58	4	27	194.74	1,455.00	
Do	Tenth	54.75	4	1	190	192.00	
Washington							133.34
West Virginia	First	129.53					
Do	Third	25.00		1		125.00	85.80
Wisconsin	First						240.00
Do	Second	22.90					168.75
Do	Third	7.29					
Do	Fourth	55.15			47.5	23.75	436.25
Do	Fifth						131.25
Do	Sixth	20.90					
Do	Seventh	37.42					260.42
Do	Eighth				38.5	9.62	75.00
Do	Ninth	27.31					
Do	Tenth	9.20					37.50
Wyoming							37.50
Arizona		360.78					18.75
Oklahoma					40	48.00	
Total		52,710.23	176	2,078	368,319.49	363,769.29	299,505.33

While this report shows the amount expended from the appropriation for the discovery of violations of internal-revenue law, it does not exhibit the correct results obtained thereby, for the reason that many

cases discovered within the time named are before the courts or pending a settlement by offers in compromise under consideration in this office, the aggregate results of which would materially increase the sums reported.

In some districts the reports show violations of law discovered, and seizures of property and assessments resulting therefrom, while but little, and in some instances none, of the appropriation for the discovery of violations of law was expended. It will also be observed that these results are generally reported in districts where no illicit production of spirits is discovered. The larger portion of this appropriation is necessarily used in those parts of the country where illicit distillation is carried on to a considerable extent.

The seizure of illicit stills within the last few years has greatly increased. In 1894, 1,016 unregistered stills were seized. Since that time seizures of this character have gradually increased, until during the last fiscal year they reached the unprecedented number of 2,391. The cause of the increased illicit production of spirits is, no doubt, in a great degree attributable to the increased tax on that product by act of August 28, 1894, from 90 cents to \$1.10 per gallon.

The suppression of frauds of this character is very difficult. Stills are illicitly operated in many parts of the country, but they are particularly numerous in the more remote localities and in the mountain regions of several of the Southern States, and on this account extraordinary measures must be taken to discover and seize them. Collectors allege that the means at their hands are entirely inadequate for this purpose, and hence the appropriation for the discovery of violations of internal-revenue laws must be depended upon for this work.

ILLICIT STILLS SEIZED.

Districts.	Stills seized.		Persons arrested.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama					
Arkansas	253	1	127		
First California	83		88	a 2	b 2
Connecticut		1	1		
Florida		1			
Georgia	2		4		
First Illinois	781	39	399		
Second Kentucky		1	2		
Fifth Kentucky	10	1			
Seventh Kentucky	17				
Eighth Kentucky	13		9		
Louisiana	72	4	8		
New Hampshire	40		16		
First New Jersey	2		1		
First New York		1			
Third New York		1	2		
Fourteenth New York	14		18		
Fourth North Carolina		1	2		
Fifth North Carolina	219				c 1
Twenty-third Pennsylvania	328		73		
South Carolina	2		1		
Second Tennessee	182		77		d 2
Fifth Tennessee	65		26		
Fourth Texas	32	1			
Sixth Virginia	1				
West Virginia	203				
Second Wisconsin	4	3	10		
Total	2,393	58	857	2	5

a Capt. B. F. Taylor and Joe Dobson, deputy marshals, killed August 27, 1898, in Pope County, Ark.
b Clay Renfrow and Sie Lawrence, possemen, wounded August 27, 1898, in Pope County, Ark.
c E. T. Harper, possemen, dangerously wounded July 27, 1897, near Kingston, N. C.
d Deputy Collector A. A. Phillips and D. B. Stewart, possemen, badly wounded November 30, 1897, near Greenville, S. C.

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYEES FOR THE LAST TEN YEARS.

	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	Total.
Stills seized	466	583	795	852	806	1,016	1,874	1,905	2,273	2,391	12,961
Officers or employees killed	2	1	1	.....	3	.....	1	.....	1	2	11
Officers or employees wounded	2	1	3	1	.....	.....	2	3	3	5	20

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF LAW.

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

AMOUNT EXPENDED THROUGH REVENUE AGENTS.

Name.	Amount.	Name.	Amount.
Bowen, W. H. H.	\$122.70	McGinnis, J. W.	\$536.65
Bouldin, B. B.	5,350.95	Pitts, W. L.	2,464.26
Carson, T. B.	498.83	Sewall, F. D.	670.95
Chapman, W. H.	9,223.25	Spalding, D. D.	602.75
Clark, G. B.	8,073.45	Thrasher, L. A.	919.15
Colquitt, W. W.	10,902.46	Wheelock, G. H.	415.31
Ferguson, Wayne.	268.00	Williams, Robert, Jr.	7,422.73
Gates, D. A.	1,931.94		
Ingram, C. H.	2,946.00	Total	52,710.23
McCoy, J. B.	760.75		

AMOUNT EXPENDED THROUGH COLLECTORS.

Name.	Amount.
Rutan, W. D., Fifth New Jersey	\$3.85
White, A. B., West Virginia	152.00
Gill, J. D., Massachusetts	1.00
Total	156.85
Amount expended for rewards	415.94

RECAPITULATION.

Amount expended by revenue agents	\$52,710.23
Amount expended by collectors	156.85
Amount expended for rewards	415.94
Grand total	53,283.02

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.

ILLICIT DISTILLING.

Illicit distilling is rather on the increase than decrease in certain sections of the country. Cooperation and harmony between the internal-revenue officers and the officers of the courts prevail as a general thing, and it is not difficult to secure the arrest of offenders.

In the case of convictions, however, the ends of justice are frequently defeated by the failure to properly punish the offenders. Where parties plead guilty or are convicted after trial, sentences are often suspended and the guilty parties escape punishment. In view of these conditions, I most urgently suggest that these crimes against the internal-revenue laws should be regarded as the serious offenses contemplated by the statutes and punished accordingly.

The number of illicit stills destroyed during the year ended June 30, 1894, the amount of property seized, and the number of arrests made, as compared with statistics on the same subject in my recent report, do not give a measure of the stimulus afforded by these causes to violations of law of this character. I desire to call attention to the fact that in communities where this illicit distilling prevails it has been found that the violators of law are not confined to the unregistered illicit distillers alone, but embrace in many sections a large number of registered distillers, both grain and fruit, who are driven to this course in self-protection to meet the competition forced upon them by the illicit distillers who do not register or make any pretence of complying with the law. In many sections they have gone so far as to band together to render it impossible for collectors to collect from them by process of law taxes which have been properly and lawfully assessed. For instance, in one section where last year there was conclusive evidence that quite a number of distillers had evaded considerable sums in taxes by failing to report the full amount of material purchased, the pomace distilled, and the removal of the illicit product, when assessments were made for the purpose of collecting these taxes and seizures of the distilleries followed, it was found impossible in some cases to get any one at all to bid for plants worth from \$300 to \$400, and in other cases bids for property of that value did not exceed \$25.

This indicates clearly the measure of influence these lawbreakers are able to exercise in molding public opinion. It is unnecessary to multiply examples of this kind.

I believe that at least a partial remedy for this condition of things will be found in a material reduction of the tax on distilled spirits, in amending the law, as heretofore recommended, so that the Commissioner of Internal Revenue may employ storekeepers at a compensation not to exceed \$4 per day, and transfer them from one district to another, paying their actual and necessary expenses, and also by the revocation of the concessions made by the Secretary of the Treasury and the Commissioner of Internal Revenue, as provided in section 3255 of the Revised Statutes, allowing certain classes of distilleries to be operated without conforming to the requirements of sections 3262, 3263, 3269, 3271, 3273, 3275, 3279, 3284, 3294, 3302, 3310, 3318, and portions of other sections therein enumerated.

The withdrawal of these concessions, however, without the amendments of law before referred to would prove of little value in accomplishing the object desired.

STAMP DIVISION.

The following statements relate to the manufacture of stamp paper, engraving and printing the stamps, and the receipt, custody, and issue by this office of all internal-revenue stamps of the Government during the fiscal year ended June 30, 1898:

STATEMENT OF THE NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1897, TO JUNE 30, 1898.

Class of stamps.	Number.	Value.
Spirits:	1,550,850	\$100,693,906.50
Tax paid.....	54,800	5,480.00
Exportation.....	6,300	.....
Imported spirits.....	1,599,400	.....
Distillery warehouse.....	31,000	.....
Special.....	8,400	.....
Rewarehousing.....	7,000	.....
General bonded warehouse.....	600	.....
General bonded retransfer.....	1,689,880	.....
Rectified spirits.....	807,600	.....
Wholesale liquor dealers.....	23,300	.....
Transfer grape brandy.....	562,630	30,263.00
Case.....	12,400	.....
Wine:		
Fortified sweet.....		
Tobacco:	580,952,864	21,533,952.30
Tax paid.....	21,766,480	87,764.10
Tax paid tin-foil wrappers.....		
Snuff:	97,875,572	992,546.30
Tax paid.....		
Tobacco and snuff:	82,800	.....
Exportation.....		
Cigars:	116,686,000	13,657,586.04
Tax paid.....	23,600	.....
Exportation.....	338,646,952	4,036,827.00
Cigarettes.....	252,600	7,835,840.00
Special tax:		
Fermented liquors:	80,047,320	37,403,355.00
Tax paid.....	94,800	.....
Exportation.....	48,000	.....
Brewers' permits.....	1,499,600	1,338,128.00
Oleomargarine:	34,400	.....
Tax paid.....	13,580,000	271,600.00
Exportation.....	110,650,870	3,246,118.00
Playing cards.....	74,060,800	997,024.25
Documentary.....	6,490	.....
Proprietary.....	14	.....
Certificates of registry.....	114	.....
Certificates of residence by order of court.....	26,000	17,540.00
Certificates of residence, duplicates, issued by collectors.....	3	3.00
Filled cheese.....		
Documentary (old issue).....		
Total.....	1,442,274,189	192,153,933.49

MANUFACTURE OF STAMP PAPER.

After due advertisement in the public prints and by Department circular for proposals to furnish stamp paper for the fiscal year ending June 30, 1899, two sealed bids were presented, which were opened on the 27th day of April, 1898, in the office of the Commissioner of Internal Revenue, by a committee appointed by the honorable Secretary of the

Treasury to open and consider such bids as might be presented. The various bids submitted having been duly considered, the committee recommended an award of contract to the lowest and best bidder whose proposal conformed to the terms of the circular inviting such bids. Accordingly the contract was awarded on the 28th day of April, 1898, to the New York and Pennsylvania Company, of New York, at 4.5 cents per pound, including cost of transportation and delivery at the Treasury Department, this being at the same rate as the contract price for the previous year.

PRODUCTION OF STAMPS.

All of the stamps used by this Bureau are engraved and printed by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on foil wrappers, which have been printed and furnished by the John J. Croke Company, of New York, and documentary stamps of the denominations of 1 and 2 cents imprinted on checks, drafts, and other instruments. All of the above-named stamps are imprinted under contracts without cost to the Government, the contractors each reimbursing the Government for the salaries of one stamp agent for the United States, and one counter, amounting to \$2,500 per annum under each contract.

NEW CLASSES OF STAMPS ADDED UNDER RECENT ACTS OF CONGRESS.

Case stamps with attached bottle stamps, to be used in the bottling of distilled spirits under the provisions of the act of March 3, 1897, have been added to the list of case stamps heretofore prepared, as follows:

Three gallons for cases containing 240 bottles of one-tenth pint each; 3 gallons for cases containing 120 bottles of one-fifth pint each; and 3 gallons for cases containing 6 bottles of one-half gallon each, with a strip stamp for each bottle attached to case stamps covering the denominations aforesaid.

Under the provisions of "An act to provide ways and means to meet war expenditures, and for other purposes," approved June 13, 1898, increasing the rate of tax on fermented liquors, tobacco, snuff, cigars, and cigarettes the stamps heretofore issued to denote the payment of the taxes on said articles were imprinted "series 1898," to denote the new rate of tax, in compliance with the terms of said act, and to provide against any interruption of current business.

Designs are now being prepared by the Bureau of Engraving and Printing for new stamps to be issued in lieu of the imprinted stamps now furnished to brewers and manufacturers of tobacco and cigars.

Special-tax stamps representing the additional special taxes imposed by said last-named act were prepared and issued as follows:

Brokers, \$50; pawnbrokers, \$20; commercial brokers, \$20; custom-house brokers, \$10; proprietors of theaters, museums, and concert halls in cities having more than 25,000 population, \$100; proprietors of circuses, \$100; proprietors or agents of all other public exhibitions or shows for money, \$10; proprietors of bowling alleys and billiard rooms, \$5 for each alley or table; dealers in leaf tobacco, annual sales not exceeding 50,000 pounds, \$6; dealers in leaf tobacco, annual sales exceeding 50,000 pounds and not exceeding 100,000 pounds, \$12; dealers in leaf tobacco, annual sales exceeding 100,000 pounds, \$24; dealers in tobacco whose annual sales exceed 50,000 pounds, \$12; manufacturers of tobacco, annual sales not exceeding 50,000 pounds, \$6; manufac-

turers of tobacco, annual sales exceeding 50,000 and not exceeding 100,000 pounds, \$12; manufacturers of tobacco, annual sales exceeding 100,000 pounds, \$24; manufacturers of cigars, annual sales not exceeding 100,000 cigars, \$6; manufacturers of cigars, annual sales exceeding 100,000 and not exceeding 200,000 cigars, \$12; manufacturers of cigars, annual sales exceeding 200,000 cigars, \$24; manufacturers of mixed flour, \$12.

Under the provisions of the said act of June 13, 1898, imposing a tax upon documents, instruments, and things mentioned and described in Schedule A, and medicines, preparations, and proprietary articles described in Schedule B of said act, documentary and proprietary stamps denoting the payment of the taxes therein imposed were prepared and issued of the following denominations:

Documentary, $\frac{1}{2}$ cent, 1 cent, 2 cents, 3 cents, 4 cents, 5 cents, 10 cents, 25 cents, 40 cents, 50 cents, 80 cents, \$1, \$3, \$5, \$10, \$30, and \$50.

Proprietary, $\frac{1}{2}$ cent, $\frac{1}{4}$ cent, $\frac{3}{8}$ cent, $\frac{5}{8}$ cent, 1 cent, $1\frac{1}{4}$ cents, $1\frac{3}{8}$ cents, 2 cents, $2\frac{1}{2}$ cents, $3\frac{1}{4}$ cents, 4 cents, 5 cents.

Provision has also been made for the printing of proprietary stamps from private dies, prepared from designs furnished by proprietors of proprietary articles, under the provisions of section 9 of said act.

In compliance with the terms of said act coupon stamps, representing the payment of the tax therein imposed on mixed flour, with coupons, representing the tax on one-eighth, one-fourth, one-half, and 1 barrel, have been prepared and issued.

DISTRIBUTION AND SALE OF ADHESIVE STAMPS.

Referring to the matter of the distribution and sale of adhesive internal-revenue stamps, I beg to call attention to the fact that the discount of 1 per cent on cash purchases amounting to \$100 or more has not had the effect of inducing a sufficiently large number of persons to take the stamps for sale to meet the public demand, and I respectfully recommend that the law be amended so as to allow a discount of 3 per cent on such purchases.

Unless such action is taken, a very large increase in the number of stamp deputies will be necessary—an increase entirely beyond the capacity of this office to handle by direct accounts with each deputy. The collector in each district will necessarily be held responsible on his bond for the accounts of each stamp deputy in his district; and it will be readily seen that the revenue agent in making examinations of the accounts of collectors every ninety or one hundred and twenty days will not be able to visit and count a hundred or more branch offices in each district. He will therefore be obliged to accept explanations for apparent discrepancies in the collectors' accounts based on alleged amounts of stamps or cash in the hands of stamp deputies without verification of the facts. This would open the door to fraud, and would entirely do away with the effectiveness of the present system of quarterly examination of these collectors' accounts. This objection applies also to the sale of stamps by postmasters under bond without compensation. It would require at least 100 agents to keep such offices properly examined and verified.

The expense of stamp offices required to meet the reasonable demands of taxpayers is another argument in favor of a 3 per cent discount to actual purchasers. Since the passage of the law the number of offices has increased only from 136 to 162. The additional expense involved is from \$103,797 to \$118,213. For the proper accommodation of the

public, stamps should be sold at 10 per cent, at least, of the 70,000 post-offices in the United States. Allowing only an average of \$100 each for the salary of the stamp deputies, there would be involved an expenditure of \$700,000 per annum.

STOCK OF STAMPS IN VAULT.

The stock of stamps in the vaults of this office October 1, 1898, of the various classes and denominations, was 491,963,555, and the value of same \$94,996,529.30.

STATEMENT OF THE NUMBER OF CERTIFICATES OF RESIDENCE ISSUED TO CHINESE BY ORDER OF THE COURT DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

California (includes Nevada).....	2
Maryland (includes Delaware, District of Columbia, and part of Virginia).....	2
Montana (includes Idaho and Utah).....	3
New Mexico (includes Arizona Territory).....	7
Total.....	14

TOBACCO DIVISION.

The act of July 1, 1862, which created the office of Commissioner of Internal Revenue, levied taxes upon manufactured tobacco, snuff, and cigars. This act, so far as it related to these articles, went into practical operation on the 1st day of September, 1862.

Specific rates of taxes were levied on cigars and on manufactured tobacco of all descriptions. The rates of tax were graduated according to the values of the tobacco and cigars.

Smoking tobacco prepared with all the stems in was taxed at one rate, while smoking tobacco made exclusively from stems was taxed at a different rate. Snuff manufactured of tobacco, ground dry or damp, was taxed at a specific rate per pound.

From the date this act went into operation to the present time manufacturers have been required to make returns and pay taxes on their products, the same as other manufacturers whose products are taxed.

Section 3368, Revised Statutes, levied taxes on tobacco and snuff as follows:

SEC. 3368. Upon tobacco and snuff manufactured and sold, or removed for consumption or use, there shall be levied and collected the following taxes:

On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of thirty-two cents per pound. And snuff flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff.

On all chewing and smoking tobacco, fine-cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of twenty-four cents per pound.

Section 30 of the act of October 1, 1890, levied a tax of 6 cents per pound on smoking and manufactured tobacco, and 6 cents per pound on snuff.

During the fiscal year ended June 30, 1898, two separate acts of Congress were passed which affected the tobacco industry. (Reference is made to the act of July 24, 1897, and the act of June 13, 1898.)

Section 3 of the act of June 13, 1898, levies a tax of 12 cents per pound upon all tobacco and snuff, however prepared, manufactured, and sold, or removed for consumption or sale; and in lieu of the 2, 3, and 4 ounce packages of tobacco and snuff, packages containing 1½ ounces, 2½ ounces, and 3½ ounces, respectively, have been substituted, and this statute provides that smoking tobacco may be put up in packages containing 1 ounce.

Section 69 of the act of August 28, 1894, provides:

That every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps,

waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf tobacco, tobacco stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case, or bale, or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff, or cigars, or to persons who purchase in packages for export, and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe: *Provided*, That farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco.

A number of persons have qualified as manufacturers of tobacco solely for the purpose of lawfully handling and dealing in refuse scraps, cuttings, clippings, and waste made by manufacturers of cigars. These persons clean, assort, sieve, and pack this material and export large quantities of the same; the remainder they sell in bulk, under special permits issued by collectors, to other manufacturers as material to be used by them in the manufacture of smoking tobacco.

These purchases and sales are not included in the tabular statement for the reason that these persons did not pack, stamp, or sell their tobacco for immediate consumption.

A large number of cigar manufacturers, who have qualified as manufacturers of tobacco, manufacture, prepare, put up, and stamp their cuttings, clippings, and waste, produced at their cigar factories, into a merchantable smoking tobacco and pack, label, and stamp the tobacco before the same is put upon the market.

Six persons have qualified as tobacco manufacturers solely for the purpose of making fertilizers, insecticide, and sheep wash from tobacco stems. These persons qualify as manufacturers of tobacco so that other manufacturers may lawfully sell tobacco stems to them and that they may lawfully buy the stems in their natural condition, and they are permitted by regulations to reclaim scrap tobacco from these stems and to sell the same, under special permit, in bulk packages of not less than 500 pounds each, directly to other qualified manufacturers to be used by them as material in the manufacture of smoking tobacco.

The number of tobacco manufacturers who buy the natural leaf tobacco and use the same in the manufacture of fine-cut chewing, smoking, twist, plug, and other kinds of manufactured tobacco is not more than one thousand.

CIGARS AND CIGARETTES.

The act of July 20, 1868, levied a tax of \$5 per thousand on cigars of all descriptions, made of tobacco or any substitute therefor, and \$1.50 on cigarettes weighing not more than 3 pounds per thousand, and \$5 on cigarettes weighing more than 3 pounds per thousand.

The act of March 3, 1875, increased the rate of tax on cigars to \$6 per thousand, and on cigarettes weighing not more than 3 pounds per thousand to \$1.75 per thousand, and on cigarettes weighing over 3 pounds per thousand to \$6 per thousand.

The act of March 3, 1883, reduced the rate of tax on cigars to \$3 per thousand, and the rate on cigarettes weighing not over 3 pounds per thousand to 50 cents per thousand, and the rate on cigarettes weighing over 3 pounds per thousand to \$3 per thousand.

Section 3387 of the Revised Statutes provides, in the last paragraph of the section, "that cigarettes and cheroots shall be held to be cigars,"

and this interpretation of the statute has been recognized, so far as cheroots are concerned, but a rate of tax has been levied on cigarettes different from that on cigars, where the cigarettes do not weigh more than 3 pounds per thousand.

Section 10 of the act of July 24, 1897, provides as follows:

SEC. 10. That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be, and the same is hereby, further amended, so as to read as follows:

Upon cigars which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigars, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand: *Provided*, That all rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars, and all rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.

And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and adhesive stamps for cigars weighing not more than three pounds per thousand: *Provided*, That such stamps shall be in denominations of ten, twenty, fifty, and one hundred, and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.

None of the packages of smoking tobacco and fine-cut chewing tobacco and cigarettes prescribed by law shall be permitted to have packed in, or attached to, or connected with, them, any article or thing whatsoever, other than the manufacturers' wrappers, and labels, the internal-revenue stamp and the tobacco or cigarettes, respectively, put up therein, on which tax is required to be paid under the internal-revenue laws; nor shall there be affixed to, or branded, stamped, marked, written, or printed upon, said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward.

This act went into effect at midnight July 23, or the first moment of July 24, 1897, and makes a distinction between small cigars and cigarettes.

Cigarettes wrapped with tobacco, which had before been called "all tobacco cigarettes," are now designated as cigars.

Immediately upon the passage of the act collectors were instructed to require manufacturers to inventory all cigarettes weighing not more than 3 pounds per thousand which they had on hand stamped at the old rate, 50 cents per thousand; and in cases where cigarettes had been removed from the factory after July 23, stamped at the old rate, assessments were made for the additional tax of 50 cents per thousand which this act imposed upon cigarettes.

Increasing the rate of tax on cigarettes under this act increased the receipts of tax, from that source alone, for the fiscal year ended June 30, 1898, \$1,517,176.81; and in this case the receipts increased in the same ratio that the rate of tax was increased. The receipts for 1897 from this source was \$2,075,834.88, while receipts for the fiscal year ended June 30, 1898, from this source amounted to \$3,593,011.69.

The act of June 13, 1898, increased the rate of tax on cigarettes weighing not more than 3 pounds per thousand to \$1.50 per thousand.

If cigarettes continue to be consumed as largely as ever, the collections from this source during the present fiscal year should amount to at least \$5,000,000.

THE PRESENT RATE OF TAX ON CIGARS AND CIGARETTES.

Section 3 of the act approved June 13, 1898, levies a tax of \$3.60 per thousand on cigars of all descriptions made of tobacco, or of any substitute therefor, and weighing more than 3 pounds per thousand; and \$1 per thousand on cigars made of tobacco, or any substitute therefor, weighing not more than 3 pounds per thousand; and a tax of \$3.60 per thousand on cigarettes made of tobacco, or any substitute therefor, weighing more than 3 pounds per thousand; and \$1.50 per thousand on cigarettes, made of tobacco or any substitute therefor, and weighing not more than 3 pounds per thousand.

It will be seen that during the present fiscal year a tax equal to 20 per cent additional has been levied upon cigars and large cigarettes.

The receipts for the fiscal year 1897 from cigars were \$12,189,507.29, while the receipts for the fiscal year ended June 30, 1898, were \$13,626,049.71; showing an actual increase in production and consumption; the tax remaining the same, \$3 per thousand.

The increase in receipts for 1898 over the year 1897 amounted to \$1,436,542.42. With the increased rate of tax of 60 cents per thousand, the receipts from this source for the current fiscal year should, with a normal condition in the trade and manufacture, amount to \$16,350,000.

The receipts of the office show that during the fiscal year ended June 30, 1898, \$405,676.88 tax was collected under the act of July 24, 1897, on small cigars.

The receipts from tax levied on cigarettes weighing more than 3 pounds per thousand for 1897 was \$4,748.13, while the receipts for 1898 from the same source was \$6,693.47.

The only advantage of levying tax on cigarettes weighing more than 3 pounds per thousand equal to the tax levied on large cigars is that it confines the manufacture of cigarettes to legitimate channels.

Regulations governing the packing and removal for sale of small cigars weighing not more than 3 pounds per thousand have been made since the approval of the act of July 24, 1897. As provided in that act, these cigars are required to be put up in packages containing 10, 20, 50, or 100 cigars, respectively, and properly stamped and the stamps canceled before the cigars are removed from the place of manufacture.

The regulation relating to affixing and canceling stamps on packages of cigarettes applies to small cigars. Stamps are issued in denominations of 10, 20, 50, and 100, the same as for cigarettes.

Increasing the rate of taxes had the effect of forcing upon the market a large quantity of tobacco which would, in the absence of new legislation, have found its way to the consumer in the usual course of trade.

The trade is largely governed by the demands of the consumers of tobacco, and while it is a fact that manufacturers of late years sell small packages rather than large, and make more frequent sales of tobacco and do not in consequence keep large quantities of old tobacco on their floors, yet it is understood that dealers generally ordered larger quantities of tobacco than formerly, in anticipation of increased taxes. And by reason of these circumstances the market has been to some extent overstocked and the receipts for the present fiscal year from tobacco must not be expected to reach an amount equal in ratio to the amount of the increased tax imposed by the act of June 13, 1898.

It is estimated, however, that the receipts from manufactured tobacco and snuff will be increased over those of last year at least 50 per cent,

and that \$27,500,000 will be collected from this source alone, and that \$16,350,000 will be collected from cigars, and that \$5,000,000 will be collected from cigarettes. The total collections on manufactured tobacco, snuff, cigars, and cigarettes will amount to at least \$48,850,000.

SPECIAL TAXES.

Section 26 of the act of October 1, 1890, repealed all special taxes then in force imposed upon dealers in leaf tobacco, dealers in tobacco, manufacturers of tobacco, manufacturers of cigars, and peddlers of tobacco.

Section 4 of the act of June 13, 1898, reimposes special taxes on dealers in leaf tobacco, dealers in tobacco (manufactured tobacco and cigars), manufacturers of tobacco, and manufacturers of cigars, from and after July 1, 1898.

The special taxes imposed on dealers in leaf tobacco and manufacturers of tobacco and manufacturers of cigars in each instance is a graduated tax, the amount of tax to be determined by the quantum of business done during the preceding fiscal year. The minimum rate of tax in each case being \$6; the intermediate rate \$12; while the last, or maximum rate, is \$24.

The rate of tax imposed on dealers in manufactured tobacco, snuff, or cigars, is \$12. This tax is imposed only on persons whose annual sales exceed 50,000 pounds.

There were no special taxes collected during the fiscal year ended June 30, 1898, from these sources.

The following is a statement of the receipts from special taxes imposed by section 4 of the act of June 13, 1898, on tobacco dealers and manufacturers for the first quarter of present fiscal year, ended September 30, 1898:

Occupation.	Amount of taxes paid during--			
	July.	August.	September.	Total.
Dealers in leaf tobacco	\$25,781.00	\$13,862.50	\$3,443.50	\$43,087.00
Dealers in tobacco	9,072.00	4,401.00	567.00	14,040.00
Manufacturers of tobacco	9,204.00	7,024.00	845.00	17,073.00
Manufacturers of cigars	131,033.50	68,734.33	8,305.96	208,073.79
Total	175,990.50	94,021.83	13,161.46	283,173.79

The receipts from tobacco, snuff, cigars, and cigarettes, and from special taxes imposed on tobacco dealers and manufacturers, for the quarter ended September 30 of the present fiscal year, should not be taken alone as the basis from which the yearly receipts from these sources may be determined or closely approximated.

Dealers, anticipating the increased taxes levied by the act of June 13, 1898, on tobacco, snuff, and cigars, purchased in May and June large quantities of these articles in excess of the usual demand, and the withdrawals of tobacco in the months of July, August, and September following, tax paid, during these months, were reduced below the general average, and at least one-fifth of the number of persons and firms who had previously registered as dealers in leaf tobacco, or as manufacturers, anticipating the special taxes imposed on these occupations, closed their business before the taxes accrued.

Six hundred and two tobacco manufacturers have closed since June 1, 1898, nearly all of whom were also cigar manufacturers.

While some persons have retired from business during the present tax year other persons have commenced business under the new conditions, and it is anticipated that there will be an increased supply of manufactured products before the close of the year which will compensate for the reduction in the supply at the beginning of the year.

The second paragraph of section 3 of the act of June 13, 1898, levied an additional tax of 3 cents per pound upon manufactured tobacco and snuff, 30 cents per thousand on cigars, and 25 cents per thousand on cigarettes which were manufactured, imported, and removed from factory or custom-house before the passage of the act, bearing tax stamps affixed to such articles for the payment of taxes thereon, and canceled subsequent to April 14, 1898, and which were held for sale by any person on June 14, 1898, the day succeeding the date of the passage of the act.

This act allowed the dealer having such taxable goods on hand an exemption of one thousand pounds of tobacco or snuff and twenty thousand cigars or cigarettes.

By the provisions of this act the tax was required to be collected by way of assessment against the persons having such goods on hand, and they were required to make returns under oath, in duplicate, as to the quantity of tobacco and snuff and cigars and cigarettes so held on that day.

This office, in proceeding to collect the taxes so levied, prepared a form of return which was required to be made by every person who held such taxable articles for sale on June 14, 1898, in excess of the exemptions stated.

The following is a statement of the amount of taxes so returned and subsequently assessed by the Commissioner, as provided by said act:

ADDITIONAL TAXES ASSESSED.

[Number of dealers making returns, 4,120.]

Kind of article.	Pounds.	Number.	Rate of tax.	Amount of tax.
Manufactured tobacco	23,671,988		3 cents.	\$710,159.66
Snuff	1,267,539		3 cents.	38,026.18
Cigars		167,465,566	30c. per M.	50,239.67
Cigarettes		217,149,360	25c. per M.	54,287.34
Total tax assessed				852,712.85

[Returns made by 277 manufacturers of goods stamped at old rate removed from factory after June 13, 1898.]

Kind of article.	Pounds.	Number.	Rate of tax.	Amount of tax.
Manufactured tobacco	554,817		6 cents.	\$33,295.05
Snuff	460		6 cents.	27.60
Cigars		7,004,016	60c. per M.	4,202.41
Cigarettes		960	50c. per M.	.45
Total tax assessed				37,525.51

NOTE.—The above tables do not include assessments in third district of New York.

A large number of persons who were dealers in tobacco and cigars on the 14th day of June, 1898, were exempt from payment of any tax so levied for the reason that the quantity of tobacco and cigars subject to tax held by them for sale on that day was not in excess of the exemptions allowed by law.

TOBACCO TAX COLLECTED.

The aggregate amount of taxes collected from tobacco during the fiscal year ended June 30, 1898, was \$36,220,577.24.

The collections were as follows:

Manufactured tobacco, smoking and chewing	\$17,657,276.45
Snuff	931,869.04
Cigars	14,031,726.59
Cigarettes	3,599,705.16
Total collections	36,220,577.24

This amount includes internal-revenue taxes paid by stamps on imported and domestic manufactured tobacco, but does not include \$9,945.13 miscellaneous collections on tobacco and cigars.

The internal-revenue taxes on imported manufactured tobacco, snuff, cigars, and cigarettes, are the same as on domestic, in addition to import duties levied upon these articles.

There was an increase of collections last fiscal year over the collections of the previous fiscal year amounting to \$5,510,279.82.

INCREASED RECEIPTS.

The increased collections from each item stated were as follows:

Manufactured tobacco	\$2,013,187.70
Snuff	135,750.67
Cigars	1,842,219.30
Cigarettes	1,519,122.15
Total increased receipts	5,510,279.82

The following is a statement of the internal-revenue receipts from tobacco for the past ten years:

1889	\$31,866,860.42	1894	\$28,617,898.62
1890	33,958,991.06	1895	29,704,907.63
1891	32,796,270.97	1896	30,711,629.11
1892	31,000,493.07	1897	30,710,297.42
1893	31,889,711.74	1898	36,220,577.24

The amount received from special taxes relating to tobacco is included in the above up to the time such taxes were repealed May 1, 1891 (act of October 1, 1890).

Table E, in the Appendix at the close of the bound volume of this report, will show the receipts from this source by fiscal years from September 1, 1862.

COMPARATIVE STATEMENT.

The following exhibits show in detail the receipts for the fiscal year ended June 30, 1898, from tobacco tax as compared with the receipts for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco	\$17,657,276.43
Snuff	931,869.04
Total	18,589,145.49
Total for year ended June 30, 1897	16,440,207.12
Increase in collections	2,148,938.37

Of this increase \$2,013,187.70 was from manufactured tobacco, and \$135,750.67 was from snuff.

RECEIPTS FROM CIGARS AND CIGARETTES.

From cigars	\$14,031,726.59
From cigarettes	3,599,705.16
Total	17,631,431.75
Total for year ended June 30, 1897	14,270,090.30
Increase in collections	3,361,341.45

Of this increase \$1,842,219.30 was from cigars, and \$1,519,122.15 was from cigarettes.

The following is a statement of the production of tobacco, snuff, cigars, and cigarettes in the United States for the fiscal year ended June 30, 1898, and is computed from the receipts from taxes collected on all such goods as were put upon the home market for sale and consumption and to which is added the quantity removed in bond for export, without payment of tax. The quantity of such goods imported and upon which the internal-revenue taxes and custom duties were paid is deducted.

TOBACCO AND SNUFF PRODUCED.

	Pounds.
Tobacco upon which tax was paid	294,287,941
Snuff upon which tax was paid	15,531,150
Total tobacco and snuff taxed	309,819,091
Add tobacco and snuff exported	13,510,168
Total	323,329,259
Deduct tobacco and snuff imported	278,854
Net total domestic production for 1898	323,050,405
Total production 1897	290,883,195
Less imports	333,423
	290,549,772
Increase over 1897	32,500,633

The increase of taxed tobacco and snuff over fiscal year 1897 was 35,815,639 pounds; the decrease in tobacco and snuff exported was 3,369,575 pounds, and the decrease in tobacco and snuff imported and withdrawn for consumption was 54,569 pounds.

CIGARS.

	Number.
Cigars weighing more than 3 pounds per 1,000, taxed (domestic and imported)	4,542,016,570
Number of cigars exported	1,094,134
Total taxed and exported	4,543,110,704
Deduct number imported, estimated average 12 pounds per 1,000	25,212,250
Net total domestic production 1898	4,517,898,454
Taxed in 1897	4,063,169,097
Exported in 1897	1,411,194
Total for 1897	4,064,580,291
Less imports 1897	35,560,362
	4,029,019,929
Increase over fiscal year 1897	488,878,525

NOTE.—Cigars weighing not more than 3 pounds per 1,000 included with cigarette statement.

The increase of taxed cigars over fiscal year 1897 was 478,847,473, the decrease in the number of cigars exported was 317,060, and the decrease in the number of cigars imported and withdrawn for consumption was 10,348,112.

CIGARETTES AND SMALL CIGARS.

	Number.
Cigars weighing not more than 3 pounds per 1,000, taxed at \$1 per 1,000.....	405, 676, 880
Cigarettes taxed at 50 cents per 1,000.....	395, 011, 520
Cigarettes taxed at \$1 per 1,000.....	3, 278, 415, 970
Cigarettes taxed at \$1.50 per 1,000.....	78, 060, 306
Cigarettes taxed at \$3 per 1,000.....	2, 110, 880
Cigarettes taxed at \$3.60 per 1,000.....	100, 230
Total taxed.....	4, 159, 375, 786
Add number exported.....	1, 033, 983, 246
Total taxed and exported.....	5, 193, 359, 032
Deduct number imported, estimated average 3 pounds per 1,000.....	5, 234, 000
Total production 1898.....	5, 188, 125, 032
Taxed in 1897.....	4, 153, 252, 470
Exported in 1897.....	892, 956, 300
Total.....	5, 046, 208, 770
Less imports.....	4, 312, 360
	5, 041, 896, 410
Increase over 1897.....	146, 228, 622

The increase over the fiscal year 1897 in the number of cigarettes taxed was 6,123,316 and of cigarettes exported 141,026,946, and an increase of 921,640 in the number of cigarettes imported.

The statistics in regard to importations were obtained from the Bureau of Statistics, Treasury Department, with the information that the "returns from collectors of customs do not distinguish between articles withdrawn from warehouse and those entered for immediate consumption on arrival."

These statistics gave the weight in pounds, rather than the number of cigars and cigarettes imported.

In preparing the foregoing tables it was assumed that the cigars imported would weigh 12 pounds and that the cigarettes would weigh 3 pounds per 1,000.

RECEIPTS FROM TOBACCO PRODUCTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR ENDING JUNE 30, 1898.

The following is a statement of the taxes paid on tobacco, snuff, cigars, and cigarettes during the months of July, August, and September, 1898:

Objects of taxation.	Amount of tax collected during—			
	July.	August.	September.	Total.
Manufactured tobacco, chewing and smoking, at 6 cents.....	\$979.41	\$92.40	.....	\$1, 071.81
Manufactured tobacco, chewing and smoking, at 12 cents.....	1, 505, 373.19	1, 937, 162.01	\$2, 189, 199.86	5, 631, 735.06
Snuff of all descriptions, at 6 cents.....	3, 439.73	.....	.....	3, 439.73
Snuff of all descriptions, at 12 cents.....	86, 191.45	69, 722.95	91, 184.87	247, 099.27
Cigars, weighing more than 3 pounds per 1,000, at \$3 per 1,000.....	237.07	970.61	249.97	1, 457.65
Cigars, weighing more than 3 pounds per 1,000, at \$3.60 per 1,000.....	1, 168, 681.64	1, 285, 218.90	1, 352, 855.19	3, 806, 755.73
Cigars, weighing not more than 3 pounds per 1,000, at \$1 per 1,000.....	41, 298.74	40, 174.99	41, 322.27	122, 796.00
Cigarettes, weighing not more than 3 pounds per 1,000, at \$1.50 per 1,000.....	257, 308.97	396, 537.59	399, 696.21	1, 053, 542.77
Cigarettes, weighing more than 3 pounds per 1,000, at \$3.60 per 1,000.....	805.86	504.46	513.40	1, 823.72
Total.....	3, 064, 316.06	3, 730, 883.31	4, 075, 021.77	10, 869, 721.14

NOTE.—Miscellaneous collections from tobacco for July, \$204,570.11; August, \$286,716.92; September, \$140,845.61; total, \$632,132.64, are not included in above statement.

MANUFACTURERS OF TOBACCO.

The number of registered manufacturers of tobacco in the United States during the calendar year 1897 was 3,312. Of this number 1,252 did not manufacture, but qualified as manufacturers for the purpose of disposing of tobacco on hand or for the purpose of lawfully dealing and handling refuse scraps, clippings, cuttings, and waste, the by-products of cigar factories.

Sixty-two persons in Louisiana who grow and produce the variety of tobacco known as perique qualified as manufacturers so as to avail themselves of the privilege authorized by section 3362, as amended by act of January 9, 1883, of selling their tobacco, in the form of carottes and without payment of tax, directly to other qualified manufacturers, to be used by them as material in the manufacture of cigarettes or smoking tobacco.

The sale of perique by the producer to the manufacturer is required by the regulations to be made under special permit issued by the collector.

The annual production of perique tobacco is about 180,000 pounds, principally raised in St. James Parish, La., and owing to the method adopted by planters in preparing and curing this class of tobacco the producers of the same are required to qualify as manufacturers, as it is in fact a manufactured tobacco, prepared and put up in the form of carottes weighing from 3 to 5 pounds each.

One hundred and sixteen persons who qualified as manufacturers of tobacco confined their operations to the manufacture of snuff from tobacco, and only 8 of these persons manufactured over 100,000 pounds each. Eight large tobacco manufacturers also manufactured snuff, making the total number of snuff manufacturers 124.

About 870 persons who qualified as manufacturers of tobacco were also qualified manufacturers of cigars, and they qualified as manufacturers of tobacco for the purpose of preparing their scraps, cuttings, and clippings as merchantable smoking tobacco.

Deducting the number of persons, 1,252, who qualified as manufacturers for the purpose of rehandling tobacco material, and the number of perique producers, 62, and the number of cigar manufacturers, 874, from the total number of qualified manufacturers of tobacco, it leaves only about 1,000 persons who qualified for the express purpose of manufacturing plug, cavendish, twist, fine-cut chewing, or smoking tobacco.

TOBACCO PRODUCTS MANUFACTURED DURING CALENDAR YEAR 1897 (NOT INCLUDING CIGARS AND CIGARETTES).

	Pounds.
Quantity of plug and twist tobacco produced.....	185, 730, 395
Quantity of fine-cut chewing tobacco produced.....	12, 127, 268
Quantity of smoking tobacco produced.....	85, 463, 194
Total quantity tobacco produced.....	283, 320, 857
Quantity of snuff produced.....	13, 768, 455
Total production.....	297, 089, 312

NUMBER OF REGISTERED TOBACCO MANUFACTURERS IN THE UNITED STATES DURING THE CALENDAR YEARS 1896 AND 1897.

A.—ARRANGED ACCORDING TO DISTRICTS.

Districts.	1896.	1897.	Districts.	1896.	1897.
Alabama	4	4	New Hampshire (includes Maine and Vermont)	11	9
Arkansas	9	9	First New Jersey	23	24
First California	20	19	Fifth New Jersey	48	50
Fourth California (includes Nevada)	2	2	New Mexico (includes Arizona)	3	3
Colorado (includes Wyoming)	18	19	First New York	45	43
Connecticut (includes Rhode Island)	55	61	Second New York	72	61
Florida	13	18	Third New York	79	87
Georgia	18	14	Fourteenth New York	67	71
First Illinois	265	282	Twenty-first New York	143	149
Fifth Illinois	19	19	Twenty-eighth New York	85	65
Eighth Illinois	84	91	Fourth North Carolina	70	57
Thirteenth Illinois	24	23	Fifth North Carolina	162	162
Sixth Indiana	69	72	First Ohio	120	115
Seventh Indiana	29	35	Tenth Ohio	37	35
Third Iowa	33	28	Eleventh Ohio	22	19
Fourth Iowa	84	89	Eighteenth Ohio	86	75
Kansas (includes Indian Territory and Oklahoma)	48	57	Oregon (includes Alaska and Washington)	39	31
Second Kentucky	30	26	First Pennsylvania	150	142
Fifth Kentucky	52	56	Ninth Pennsylvania	88	88
Sixth Kentucky	22	20	Twelfth Pennsylvania	30	28
Seventh Kentucky	14	13	Twenty-third Pennsylvania	51	46
Eighth Kentucky	18	15	South Carolina	8	12
Louisiana (includes Mississippi)	67	65	Second Tennessee	13	13
Maryland (includes District of Columbia and Delaware)	40	41	Fifth Tennessee	54	56
Third Massachusetts	28	30	Third Texas	13	16
First Michigan	111	114	Fourth Texas	9	11
Fourth Michigan	58	58	Second Virginia	56	48
Minnesota	105	103	Sixth Virginia	98	102
First Missouri	49	51	West Virginia	39	38
Sixth Missouri	42	37	First Wisconsin	61	59
Montana (includes Idaho and Utah)	27	25	Second Wisconsin	36	38
Nebraska (includes North and South Dakota)	57	53	Total	3,332	3,312

B.—ARRANGED ACCORDING TO STATES.

States.	1896.	1897.	States.	1896.	1897.
Alabama	4	4	Nebraska	46	44
Alaska	0	0	Nevada	0	0
Arkansas	9	9	New Hampshire	2	2
Arizona	2	2	New Jersey	71	74
California	22	21	New Mexico	1	1
Colorado	15	17	New York	491	476
Connecticut	55	61	North Carolina	232	219
Delaware	7	6	North Dakota	0	1
District of Columbia	5	3	Ohio	265	244
Florida	13	18	Oklahoma	1	2
Georgia	18	14	Oregon	22	20
Idaho	3	3	Pennsylvania	319	314
Illinois	392	415	Rhode Island	0	0
Indiana	98	107	South Carolina	8	12
Indian Territory	1	2	South Dakota	11	8
Iowa	117	117	Tennessee	67	69
Kansas	46	53	Texas	22	27
Kentucky	136	130	Utah	8	4
Louisiana	66	65	Vermont	8	7
Maine	1	0	Virginia	154	150
Maryland	28	32	Washington	17	11
Massachusetts	28	30	West Virginia	39	38
Michigan	169	172	Wisconsin	97	97
Minnesota	105	103	Wyoming	3	2
Mississippi	0	0	Total	3,332	3,312
Missouri	91	88			
Montana	17	18			

MANUFACTURERS OF CIGARS.

The number of cigar manufacturers operating in 1897 was 31,435. The following statement shows the number of manufacturers who operated in each district during the calendar years 1896 and 1897:

NUMBER OF REGISTERED CIGAR MANUFACTORIES IN OPERATION IN 1896 AND 1897.

ARRANGED ACCORDING TO DISTRICTS.

Districts.	1896.	1897.	Districts.	1896.	1897.
Alabama	56	58	New Hampshire (includes Maine and Vermont)	180	199
Arkansas	50	41	First New Jersey	278	271
First California	536	524	Fifth New Jersey	790	814
Fourth California (includes Nevada)	79	72	New Mexico (includes Arizona)	11	15
Colorado (includes Wyoming)	232	241	First New York	1,731	1,743
Connecticut (includes Rhode Island)	472	493	Second New York	533	425
Florida	571	606	Third New York	2,665	2,664
Georgia	93	87	Fourteenth New York	816	847
First Illinois	2,158	2,119	Twenty-first New York	806	807
Fifth Illinois	142	142	Twenty-eighth New York	758	808
Eighth Illinois	520	499	Fourth North Carolina	25	32
Thirteenth Illinois	190	206	First North Carolina	17	16
Sixth Indiana	623	663	Tenth Ohio	742	749
Seventh Indiana	229	244	Eleventh Ohio	422	430
Third Iowa	184	186	Eighteenth Ohio	295	255
Fourth Iowa	450	453	Oregon (includes Alaska and Washington)	784	890
Kansas (includes Indian Territory and Oklahoma)	323	343	First Pennsylvania	176	173
Second Kentucky	32	35	Ninth Pennsylvania	2,171	2,055
Fifth Kentucky	144	132	Twelfth Pennsylvania	2,975	2,915
Sixth Kentucky	137	109	Twenty-third Pennsylvania	395	374
Seventh Kentucky	29	50	South Carolina	811	880
Eighth Kentucky	3	2	Second Tennessee	14	9
Louisiana (includes Mississippi)	177	143	Fifth Tennessee	30	25
Maryland (includes Delaware and District of Columbia)	931	935	Third Tennessee	30	46
Third Massachusetts	767	787	Fourth Texas	108	94
First Michigan	908	915	Second Texas	56	62
Fourth Michigan	344	361	Sixth Virginia	145	111
Minnesota	554	456	First Virginia	83	74
First Missouri	638	686	West Virginia	141	146
Sixth Missouri	300	337	First Wisconsin	731	772
Montana (includes Idaho and Utah)	109	121	Second Wisconsin	370	365
Nebraska (includes North and South Dakota)	331	342	Total	31,401	31,435

STATEMENTS SHOWING THE PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES DURING THE PAST TEN CALENDAR YEARS.

The following tables, showing the quantity of tobacco, snuff, cigars, and cigarettes manufactured in the United States during the past ten calendar years, are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for each calendar year, a period of time differing from the fiscal year, and they relate exclusively to tobacco, snuff, cigars, and cigarettes of domestic manufacture. The statement of the annual production of these articles as ascertained from the tables is thought to be more nearly correct than the former statement of production computed upon the receipts from the sale of internal-revenue stamps.

It will be noted that the tables following are for the calendar year while the former tables related to the production for each fiscal year:

MANUFACTURED TOBACCO AND SNUFF REPORTED PRODUCED IN THE UNITED STATES DURING THE PAST TEN CALENDAR YEARS.

Years.	Manufactured tobacco.	Snuff.	Years.	Manufactured tobacco.	Snuff.
	<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>
1888	203,906,158	5,446,858	1893	238,587,702	11,952,736
1889	237,119,240	9,040,345	1894	257,059,333	11,582,858
1890	243,427,008	9,434,746	1895	263,404,840	10,887,700
1891	239,855,085	10,674,241	1896	248,708,581	12,708,919
1892	262,412,767	11,426,927	1897	283,320,857	13,768,455

There will be found in Table G, Appendix, at the close of the bound volume of this report, a 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 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;" also a statement showing "the total internal revenue receipts from snuff, chewing and smoking tobacco, at the several different rates of tax, together with the different 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."

STATEMENT SHOWING THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED IN THE UNITED STATES DURING THE PAST TEN YEARS.

Calendar year.	Cigars.	Cigarettes.	Calendar year.	Cigars.	Cigarettes.
1888	3,668,162,486	2,211,900,645	1893	4,341,240,981	3,660,755,959
1889	3,787,229,453	2,413,349,811	1894	4,163,641,327	3,620,606,804
1890	4,228,528,258	2,505,167,610	1895	4,099,137,855	4,237,754,453
1891	4,432,024,212	3,137,318,596	1896	4,048,463,306	4,967,444,232
1892	4,674,708,260	3,282,001,283	1897	4,431,050,509	4,631,820,620

NOTE.—Small cigars, 295,456,384, included in above statement under head "cigars for 1897."

There will be found in Table G, Appendix, at the end of the bound volume of this report, a 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;" also a 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."

DEALERS IN LEAF TOBACCO.

The sixth subdivision of section 3,244 of the Revised Statutes provides that "Every person shall be regarded as a dealer in leaf tobacco whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf tobacco."

Section 4 of the act of June 13, 1898, imposes special taxes annually, from the first day of July in each year, on dealers in leaf tobacco, according to their classification; the amount of such annual taxes to be computed on the basis of the annual sales for the preceding fiscal year.

RATES OF SPECIAL TAX.

Dealers in leaf tobacco whose annual sales do not exceed 50,000 pounds are each required to pay \$6.

Dealers whose annual sales exceed 50,000 pounds but do not exceed 100,000 pounds are each required to pay \$12.

Dealers whose annual sales exceed 100,000 pounds are each required to pay \$24.

Dealers in leaf tobacco are required to confine their sales to three classes of purchasers, viz:

1. To other duly registered dealers in leaf tobacco.
2. To manufacturers of tobacco, snuff, or cigars.
3. To persons who purchase leaf tobacco in packages for export.

Dealers in leaf tobacco are required to make return and register and keep books, and may, under the law, be required to furnish sworn statements as to sales of tobacco made by them. They are required to enter daily in their books the number of hogsheads, cases, or pounds of leaf tobacco produced or received by them on consignment, assignment, transfer, or otherwise, and the names of the persons of whom they received the tobacco; and also a record of the number of hogsheads, cases, or pounds of tobacco sold by them, with the name and residence, in each instance, of the persons to whom the tobacco was sold.

The leaf dealer is required to keep two books; the entries in the same are to be, in every respect, identical and original entries, and they are required to transfer the Government's book, properly balanced, to the collectors of their respective districts at the close of each quarter, and to carry the balance of tobacco on hand at the close of the quarter to a new book for the ensuing quarter.

In pursuance of the provisions of section 3360 of the Revised Statutes, the Commissioner of Internal Revenue, by circular No. 505, dated July 23, 1898, adopted certain regulations prescribing the manner in which dealers in leaf tobacco should be required to keep books and the mode of making abstracts of their sales of leaf tobacco.

SALE OF LEAF TOBACCO FROM BROKEN PACKAGES AND TO CONSUMERS PROHIBITED.

The second paragraph of section 69 of the act of August 28, 1894, entitled "An act to reduce taxation, to provide revenue for the Government, and for other purposes" provides that, "Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case, or bale; or who sells directly to consumers or to persons other than duly registered dealers in leaf tobacco or duly manufacturers of tobacco, snuff, or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe: *Provided*, That farmers and growers of tobacco who sell tobacco of their own growth and raising shall not be considered as manufacturers of tobacco."

In pursuance of the provisions of the act aforesaid, the Commissioner has established regulations relating to the manner in which leaf tobacco shall be prepared, labeled, branded, and stamped before the same is put upon the market for consumption or sale as manufactured tobacco.

MANUFACTURERS SELLING LEAF TOBACCO.

The regulations provide that special permits will be given by the Commissioner of Internal Revenue authorizing tobacco or cigar manu-

facturers to sell leaf tobacco to another qualified manufacturer, or to a dealer in leaf tobacco, when it is ascertained that the material to be sold is not suitable for the special use of the manufacturer who desires to sell the same, or where the same is to be sold for the purpose of closing the factory; but no permit will be granted a manufacturer closing business unless it is ascertained, in advance, that there are no deficiencies in his material, production, or stamp accounts.

Manufacturers confining their business within the limits of the regulations are not required to register and pay special tax as dealers in leaf tobacco.

Dealers in leaf tobacco are privileged, by the regulations, to sell their scraps, waste, and broken leaf which accumulate at their warehouses; but such fragmentary or broken tobacco can only be sold by the dealer in bulk packages, as material, to a qualified manufacturer of tobacco or cigars, or to some person who is known to purchase tobacco in original packages for export.

Leaf tobacco, unless tax paid and properly packed, labeled, and stamped, can not be sold by a peddler of tobacco. Manufacturers of tobacco have the right to prepare, put up, label, and stamp leaf tobacco the same as they would smoking tobacco—that is, in packages of denominations authorized by law for smoking tobacco or fine-cut chewing tobacco.

While the farmer is not restricted as to the sale of his leaf tobacco in its natural condition any manipulation of it by him renders it liable to tax.

All tobacco is held to be manufactured that is in any manner changed after being dried and cured upon the farm where it is produced (except resweated leaf), such as being sweetened, pressed, doubled, rolled, plaited, twisted by hand, or otherwise reduced to a condition to be consumed. (Section 3368, R. S., as amended.)

STATEMENT OF THE QUANTITY OF LEAF TOBACCO USED BY MANUFACTURERS DURING THE PAST TEN YEARS.

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

Year.	Pounds.	Product.	Total.
1888	82,866,929	Cigars and cigarettes	268,135,629
	185,268,700	Tobacco and snuff	
1889	83,513,962	Cigars and cigarettes	311,862,784
	220,423,612	Tobacco and snuff	
1890	91,746,311	Cigars and cigarettes	362,511,067
	220,116,473	Tobacco and snuff	
1891	85,435,982	Cigars	339,012,619
	9,115,810	Cigarettes	
1892	237,595,329	Tobacco and snuff	312,907,679
	90,875,830	Cigars	
1893	9,907,222	Cigarettes	317,640,403
	238,220,567	Tobacco and snuff	
1894	81,428,797	Cigars	323,056,322
	12,497,183	Cigarettes	
1895	215,981,699	Tobacco and snuff	308,398,583
	77,359,405	Cigars	
1896	12,614,409	Cigarettes	357,171,033
	227,066,589	Tobacco and snuff	
1897	77,499,875	Cigars	308,398,583
	16,004,338	Cigarettes	
1898	230,062,119	Tobacco and snuff	357,171,033
	75,938,866	Cigars	
1899	19,114,190	Tobacco and snuff	357,171,033
	213,345,527	Cigars (large)	
1900	77,452,711	Cigars (small)	357,171,033
	1,280,360	Cigarettes	
1901	17,477,492	Tobacco and snuff	357,171,033
	260,957,560	Cigars	

The following statement shows the number of persons who registered in each collection district during the last fiscal year as dealers in leaf tobacco:

NUMBER OF DEALERS IN LEAF TOBACCO IN THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1898, ARRANGED ACCORDING TO DISTRICTS.

Alabama	0	New Hampshire (includes Maine and Vermont)	2
Arkansas	0	First New Jersey	0
First California	13	Fifth New Jersey	23
Fourth California (includes Nevada)	0	New Mexico (includes Arizona)	1
Colorado (includes Wyoming)	5	First New York	66
Connecticut (includes Rhode Island)	138	Second New York	386
Florida	80	Third New York	203
Georgia	6	Fourteenth New York	24
First Illinois	54	Twenty-first New York	93
Fifth Illinois	4	Twenty-eighth New York	16
Eighth Illinois	21	Fourth North Carolina	253
Thirteenth Illinois	3	Fifth North Carolina	52
Sixth Indiana	11	First Ohio	342
Seventh Indiana	10	Tenth Ohio	53
Third Iowa	2	Eleventh Ohio	17
Fourth Iowa	4	Eighteenth Ohio	65
Kansas (includes Indian Territory and Oklahoma)	1	Oregon (includes Alaska and Washington)	3
Second Kentucky	268	First Pennsylvania	162
Fifth Kentucky	141	Ninth Pennsylvania	365
Sixth Kentucky	262	Twelfth Pennsylvania	9
Seventh Kentucky	156	Twenty-third Pennsylvania	22
Eighth Kentucky	13	South Carolina	40
Louisiana (includes Mississippi)	14	Second Tennessee	21
Maryland (includes District of Columbia and Delaware)	128	Fifth Tennessee	192
Third Massachusetts	70	Third Texas	8
First Michigan	15	Fourth Texas	2
Fourth Michigan	7	Second Virginia	135
Minnesota	8	Sixth Virginia	156
First Missouri	38	West Virginia	66
Sixth Missouri	15	First Wisconsin	16
Montana (includes Idaho and Utah)	0	Second Wisconsin	142
Nebraska	2	Total	4,426

TABULAR STATEMENTS

SHOWING DETAILS RESPECTING THE MANUFACTURE OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES FOR THE CALENDAR YEAR 1897.

The tables following show the manner in which the manufacture of cigars, cigarettes, tobacco, and snuff is distributed among the different States and districts, the number of persons and firms engaged in each branch of manufacturing, the quantity of different kinds of material used, and the quantity and kinds of products manufactured. These tables are compiled from reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1897, a period of time differing from the fiscal year ended June 30, 1898, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco production.

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

The total number of cigar manufacturers for which accounts were rendered for the calendar year 1897 was 31,435.

The total number of cigars made weighing more than 3 pounds per thousand was 4,135,594,125; an increase of 87,130,819 over the previous year.

The total number of cigars made, weighing not more than 3 pounds per thousand, was 295,456,384.

The total number of cigarettes made was 4,631,820,620, showing a decrease of 335,623,612 from the previous year. (Cigars weighing not

more than 3 pounds per thousand have heretofore been included in the cigarette account.)

It is found from the manufacturers' reports that the average quantity of leaf tobacco used in making one thousand cigars weighing more than 3 pounds per thousand is 18.72 pounds. Some manufacturers use as much as 25 pounds, while others use not more than 10 pounds.

The quantity used in making small cigars weighing not more than 3 pounds per thousand varies from 1.75 pounds to 5 pounds per thousand.

The average quantity used in 1897 was 4.34 pounds. The quantity used in making cigarettes varies from 1.30 pounds per thousand to 5 pounds per thousand. The average quantity used was 3.77 pounds per thousand cigarettes.

The total quantity of leaf tobacco used in making cigars weighing more than 3 pounds per thousand was 77,452,711 pounds.

The total quantity used in making cigars weighing not more than 3 pounds per thousand was 1,283,360 pounds.

The total quantity used in making cigarettes was 17,477,402 pounds.

The States in which the largest number of cigars were made were Pennsylvania and New York.

Cigarettes were made mostly in New York, Virginia, and North Carolina.

Tables Nos. 3, 4, 5, and 6 relate to tobacco and snuff. There was an increase of 10 in the number of tobacco factories operating over the previous calendar year.

There was an increase in the quantity of leaf and scrap tobacco used of 47,612,033 pounds, and an increase in all other materials used.

There was an increase of 1,059,536 pounds in the quantity of snuff manufactured and of 1,914,210 pounds of smoking tobacco, and an increase in the quantity of plug and fine cut manufactured, as follows:

Plug tobacco	Pounds.
Fine-cut tobacco	32,332,488
	365,578

The States in which the largest quantities of chewing and smoking tobacco were manufactured are Missouri, Kentucky, Virginia, North Carolina, Michigan, and Ohio, as follows:

Missouri	Pounds.
Kentucky	63,016,016
Virginia	43,178,425
North Carolina	35,781,394
Michigan	29,960,928
Ohio	19,116,680
	18,062,177

The district in which the largest quantity of tobacco was manufactured was the first Missouri, in which the returns show the manufacture of 62,502,175 pounds.

New Jersey and Pennsylvania were the largest snuff-manufacturing States.

Snuff was manufactured more or less in 24 districts. The largest snuff-producing district was the Fifth New Jersey, in which 4,954,409 pounds were produced, and the next largest was the First Pennsylvania district, producing 3,422,121 pounds.

The third largest was the Fifth district of Tennessee, producing 2,524,834 pounds.

TABLE NO. 1.—CIGARS AND CIGARETTES.

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 ENDED DECEMBER 31, 1897.

States.	Districts.	Number of factories each having one account.	Pounds of tobacco used.			Cigars manufactured.		Cigarettes manufactured.
			Weighting more than 3 pounds per 1,000.	Weighting not more than 3 pounds per 1,000.	Cigarettes.	Weighting more than 3 pounds per 1,000.	Weighting not more than 3 pounds per 1,000.	
Alabama	1	58	89,117		2	4,805,231		700
Arkansas	1	41	32,718			1,606,964		
California	1	524	1,112,966		25,271	50,965,820		13,596,020
Do	4	72	85,289			3,793,325		
Total		596	1,198,255		25,271	54,759,145		13,596,020
Colorado	1	241	253,641			12,207,626		
Connecticut	1	493	896,446		1,839	41,740,996		372,950
Florida	1	606	2,956,232	102	17,442	145,631,270	20,970	4,425,589
Georgia	1	87	81,064		14,577	3,885,826		6,040,900
Illinois	1	219	3,172,605	2,961	20,589	161,702,809	1,018,800	6,785,083
Do	5	142	265,184			14,060,462		
Do	8	459	964,881		100	47,624,102		29,000
Do	13	206	226,888			11,522,248		
Total		2,966	4,629,568	2,961	20,689	234,909,681	1,018,800	6,805,083
Indiana	6	663	995,423			45,059,205		
Do	7	244	409,055			19,358,070		
Total		907	1,314,478			64,417,275		
Iowa	3	186	269,133		450	13,494,624		179,750
Do	4	453	945,820		527	45,878,548		199,850
Total		639	1,214,953		977	59,373,172		379,600
Kansas		343	412,767	25		21,416,926	5,000	
Kentucky	2	35	30,173			1,561,738		
Do	5	132	571,731		67	27,404,743		23,600
Do	6	109	112,335			6,692,312		
Do	7	39	58,429			2,807,955		
Do	8	2	1,982			93,125		
Total		308	774,670		67	38,559,873		23,600
Louisiana	1	143	875,390		597,465	45,962,418		136,574,936
Maryland	1	936	1,398,486	661,590	263	75,499,041	144,350,155	350,100
Massachusetts	1	787	2,261,721		9,811	102,134,411		2,972,550
Michigan	1	915	1,791,916		61	91,665,388		16,450
Do	4	361	375,864		471	18,966,997		161,100
Total		1,276	2,167,780		532	110,632,385		177,550
Minnesota	1	456	894,840		837	43,692,497		284,955
Missouri	1	686	869,726	350	1,318,700	45,618,759	73,600	424,424,100
Do	6	397	344,452	1,080		17,997,235	366,700	
Total		1,083	1,214,178	1,430	1,318,700	63,615,994	440,300	424,424,100
Montana	1	121	112,846			5,287,511		
Nebraska	1	342	348,722			19,463,008		
New Hampshire	1	199	321,450			14,706,291		
New Jersey	1	271	200,258		8	9,777,948		2,750
Do	5	814	1,092,760	936	691	52,918,710	213,700	299,900
Total		1,085	1,293,018	936	699	62,696,658	213,700	302,650
New Mexico	1	15	16,847		631	779,196		321,200

TABLE NO. 1.—CIGARS AND CIGARETTES—Continued.

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

States.	Districts.	Number of factories each having one account.	Pounds of tobacco used.			Cigars manufactured.		Cigarettes manufactured.
			Cigars.		Cigarettes.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.				
New York	1	1,743	1,426,928	27,745	15,966	66,154,321	5,743,250	3,137,660
Do.	2	425	2,174,810	312,191	5,212,657	107,148,378	69,318,610	1,289,778,220
Do.	3	664	9,541,957	227,151	519,792	490,475,741	63,988,069	164,570,784
Do.	14	847	1,937,834	.....	266	101,069,491	353,180	82,800
Do.	21	807	2,234,335	1,555	3,511,042	109,812,603	.....	748,620,500
Do.	28	808	994,405	.....	.....	47,655,592	.....	.....
Total	7	7,204	18,310,269	568,642	9,259,123	922,316,126	139,403,049	2,206,189,904
North Carolina	4	32	75,795	.....	2,552,447	4,993,373	.....	899,455,500
Do.	5	16	16,487	.....	82,622	772,035	.....	16,279,000
Total	4	48	92,282	.....	2,635,069	5,765,408	.....	825,734,200
Ohio	1	749	4,266,397	22,712	22,797	218,190,709	2,471,410	2,602,390
Do.	10	439	719,719	.....	.....	38,233,646	.....	543,500
Do.	11	255	1,782,989	8,373	6,003	109,494,105	2,102,100	252,800
Do.	18	890	2,207,635	.....	700	130,188,701	.....	.....
Total	3	3,244	8,976,740	31,085	29,500	487,107,162	4,573,510	3,488,690
Oregon	1	173	187,398	.....	63	6,588,793	.....	42,550
Pennsylvania	1	2,055	6,694,932	.....	5,094	256,109,922	.....	1,682,930
Do.	9	2,015	9,478,716	.....	2,296	533,317,118	.....	748,400
Do.	12	374	374,318	983	690	28,752,585	221,500	164,100
Do.	23	880	4,307,058	15,006	724	303,151,619	5,209,400	273,350
Total	6	6,224	21,055,024	16,589	8,714	1,221,331,244	5,430,900	2,868,780
South Carolina	9	15,378	.....	.....	65	623,617	.....	.....
Tennessee	2	25	38,531	.....	.....	1,782,300	.....	.....
Do.	5	46	76,624	.....	.....	3,586,370	.....	.....
Total	7	71	115,155	.....	.....	5,368,670	.....	.....
Texas	3	94	152,488	.....	514	7,507,861	.....	120,000
Do.	4	62	90,252	.....	.....	4,241,976	.....	120,000
Total	7	156	242,740	.....	514	11,809,837	.....	240,000
Virginia	2	111	1,223,379	.....	3,582,719	97,983,168	.....	992,325,640
Do.	6	74	109,910	.....	11,647	6,150,335	.....	3,929,000
Total	8	185	1,333,289	.....	3,594,366	104,133,448	.....	996,254,640
West Virginia	146	1,137,261	.....	.....	166	49,808,067	.....	57,500
Wisconsin	772	964,483	.....	.....	166	24,840,003	.....	57,500
Do.	365	493,524	.....	.....	.....	74,648,130	.....	.....
Total	1,137	1,458,007	.....	.....	166	74,648,130	.....	57,500

TABLE NO. 2.—CIGARS AND CIGARETTES.

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, 1897.

States.	Districts.	Number of factories each having one account.	Pounds of tobacco used.			Cigars manufactured.		Cigarettes manufactured.
			Cigars.		Cigarettes.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.				
Alabama	89,117	.....	2	4,805,231	.....	700
Alaska	3,179	.....	.....	145,475	.....	.....
Arkansas	32,719	.....	651	1,006,964	.....	321,200
Arizona	7,478	.....	.....	343,271	.....	13,596,020
California	1,196,199	.....	25,271	54,676,795	.....	230,750
Colorado	243,616	.....	.....	11,750,002	.....	.....
Connecticut	713,559	.....	1,153	36,784,077	.....	.....
Delaware	55,912	.....	.....	2,919,115	.....	.....
Dist. Columbia	72,229	983	.....	3,858,082	197,000	.....
Florida	2,956,232	102	17,442	145,631,270	20,970	4,425,580
Georgia	81,064	14,577	.....	3,885,826	.....	6,040,900
Idaho	13,065	.....	.....	637,400	.....	.....
Illinois	4,629,558	2,961	20,689	234,909,681	1,018,800	6,805,085
Indiana	1,314,478	.....	.....	64,417,275	.....	.....
Indian Territory	5,133	.....	.....	325,900	.....	.....
Iowa	1,214,953	.....	977	59,373,172	.....	370,100
Kansas	388,103	.....	.....	20,139,501	.....	.....
Kentucky	774,670	.....	67	38,559,873	.....	23,600
Louisiana	869,758	.....	537,465	45,683,588	.....	136,574,838
Maine	116,077	.....	.....	5,091,384	.....	.....
Maryland	1,270,346	600,607	263	69,721,844	144,153,155	350,100
Massachusetts	2,261,721	.....	9,811	102,134,411	.....	2,972,550
Michigan	2,167,780	.....	532	110,632,385	.....	177,550
Minnesota	804,840	.....	837	43,692,497	.....	284,956
Mississippi	5,682	.....	.....	278,830	.....	.....
Missouri	1,214,178	1,430	1,318,700	63,615,994	440,306	424,424,108
Montana	60,242	.....	.....	2,782,400	.....	.....
Nebraska	247,805	.....	.....	13,756,963	.....	.....
Nevada	2,056	.....	.....	82,350	.....	.....
New Hampshire	167,449	.....	.....	7,854,995	.....	.....
New Jersey	1,293,018	936	699	62,696,658	213,700	302,650
New Mexico	9,368	.....	.....	433,925	.....	.....
New York	18,310,269	568,642	9,259,123	922,316,126	139,403,049	2,206,189,904
North Carolina	92,282	.....	2,635,069	5,765,408	.....	825,734,200
North Dakota	32,322	.....	.....	1,733,950	.....	.....
Ohio	8,976,740	31,085	29,500	487,107,162	4,573,510	3,488,690
Oklahoma	19,501	25	.....	951,525	5,000	.....
Oregon	47,405	.....	.....	2,195,683	.....	.....
Pennsylvania	21,055,024	16,589	8,714	1,221,331,244	5,430,900	2,868,780
Rhode Island	92,887	.....	686	4,956,919	.....	141,300
South Carolina	15,378	.....	65	625,617	.....	22,320
South Dakota	68,505	.....	.....	3,972,095	.....	.....
Tennessee	115,155	.....	.....	5,368,670	.....	.....
Texas	242,740	.....	514	11,809,837	.....	120,000
Utah	39,549	.....	.....	1,867,711	.....	.....
Vermont	37,924	.....	.....	1,759,912	.....	.....
Virginia	1,333,289	.....	3,594,366	104,133,443	.....	996,254,640
Washington	86,814	.....	63	4,247,635	.....	42,550
West Virginia	1,137,261	.....	.....	68,116,300	.....	57,500
Wisconsin	1,458,007	.....	166	74,648,130	.....	57,500
Wyoming	10,025	.....	.....	457,624	.....	.....
Total	63	31,435	77,452,711	1,283,360	17,477,402	4,135,504,125	295,456,384	4,631,820,620
Calendar year 1896	75,908,896	.....	.....	4,048,463,306	.....	4,967,444,232
Increase, calendar year 1897	1,513,845	1,283,360	.....	87,130,819	295,456,384	.....
Decrease, calendar year 1897	1,636,788	.....	335,629,612

Average quantity of leaf tobacco used per 1,000 large cigars, 18.72 pounds; average quantity of leaf tobacco used per 1,000 small cigars, 4.34 pounds; average quantity of leaf tobacco used per 1,000 cigarettes, 2.77 pounds.

TABLE No. 3.—TOBACCO, MATERIAL ACCOUNT.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1897.

States and districts.	Facto-ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama	4	68,371	721		108		5,175	53,850	129,315
Arkansas	9	92,481	5,152		7,592	7,621	4,455		117,301
California:									
First district	19	190,743	18,048	80	1,692	2,564	10,085	4,300	227,512
Fourth district	2		309						309
Total	21	190,743	18,348	80	1,692	2,564	10,085	4,300	227,812
Colorado	19		32,187						32,187
Connecticut	61	1,964	24,525						26,489
Florida	18		28,983						28,983
Georgia	14	54,429	4,500				655	561	60,145
Illinois:									
First district	282	6,585,818	1,956,277	540,910	450,020	917,732	749,606	294,086	11,483,450
Fifth district	19	800	23,344	2,275			659		27,069
Eighth district	91	2,016,949	99,655	50	83,049	297,285	179,532	46,804	2,722,384
Thirteenth district	23	33,979	6,493						40,477
Total	415	8,637,546	2,065,774	543,235	547,079	1,215,017	929,788	334,950	14,273,380
Indiana:									
Sixth district	72	106,390	85,284	225	779	686	177		193,541
Seventh district	35	83,535	31,773		509	1,037	47	7,826	124,727
Total	107	189,925	117,057	225	1,288	1,723	224	7,826	318,268
Iowa:									
Third district	28	203,383	22,626	42,771	5,520	20,985	2,402	18,696	316,383
Fourth district	89	227	82,715						82,942
Total	117	203,610	105,341	42,771	5,520	20,985	2,402	18,696	399,325
Kansas	57	1,855	37,534		25		900	2,680	43,194

Kentucky:									
Second district	26	2,169,324	34,596						
Fifth district	56	25,794,008	74,645	677	161,687	173,609	28,431	53,603	2,615,927
Sixth district	20	825,644			7,081,075	5,382,982	3,233,162	58,892	42,225,964
Seventh district	13	177,079	51,047	178,588	59,470	159,265	126,771	52,166	1,452,921
Eighth district	15	89,384	53		10,205	13,468	337	3,630	207,310
Total	130	29,041,039	162,932	179,235	7,915,746	5,731,719	3,988,735	168,673	46,588,079
Louisiana	65	1,500,526	36,167						
Maryland	41	11,325,965	2,356,942	359,907	35,682	13,801	30,595		1,610,741
Massachusetts	30	67,966	15,778	9,380	135,216	713,504	762,957	1,539,382	17,193,873
Michigan:									
First district	114	12,375,287	1,687,587	142,087	2,534,833	2,815,039	949,029	468,062	20,971,924
Fourth district	58	11	30,642	167			5	679	31,504
Total	172	12,375,298	1,718,229	142,254	2,534,833	2,815,039	949,034	468,741	21,003,428
Minnesota	103	36,502	105,508	7,728	2,906	2,942	5,684	4,117	165,387
Missouri:									
First district	51	47,037,026	1,286,688	1,137,232	12,958,916	7,848,036	2,938,550	563,273	73,769,721
Sixth district	37	536,870	33,657	30,249	14,753	15,479	4,058	62,599	697,665
Total	88	47,573,896	1,320,345	1,167,481	12,973,669	7,863,515	2,942,608	625,872	74,467,386
Montana	25		8,630						8,630
Nebraska	53		37,320						37,320
New Hampshire	9		2,614						2,614
New Jersey:									
First district	24		7,096						7,096
Fifth district	50	18,597,386	1,071,659	876,181	2,897,622	2,387,440	1,144,466	4,145,800	31,120,560
Total	74	18,597,386	1,078,755	876,181	2,897,622	2,387,440	1,144,466	4,145,800	31,127,656
New Mexico	3	3,653	1,633						5,286
New York:									
First district	43	4,348,134	24,012	3,471	505,977	355,862	406,528	160,800	5,804,790
Second district	61	5,021,560	472,311	230	523,006	52,867	41,579	36,937	6,148,390
Third district	87	1,930,651	29,936	2,435	58,522	6,465	32,746	116,715	2,177,470
Fourteenth district	71	1,094,373	111,046	11,750	14,155	30,084	83,333	16,218	1,342,822
Twenty-first district	149	535,763	322,575	11,481	17,363	43,966	36,597	15,821	981,835
Twenty-eighth district	65	1,433,774	180,603		96,065	174,312	265,131	173,085	2,334,451
Total	476	14,362,255	1,140,383	67,980	1,215,088	663,556	820,914	519,582	18,789,733

TABLE NO. 3.—TOBACCO, MATERIAL ACCOUNT—Continued.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1897—Continued.

States and districts.	Fac- tories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
North Carolina:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Fourth district.....	57	15,240,705	125,032	.....	222,510	298,678	82,961	812,959	16,792,815
Fifth district.....	169	29,246,650	419,711	.....	1,481,966	724,991	272,708	574,768	23,729,794
Total.....	219	35,487,355	554,743	.....	1,704,476	1,023,669	355,669	1,387,727	40,513,609
Ohio:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
First district.....	115	8,733,970	3,135,775	172,753	2,597,689	2,905,388	933,351	164,266	19,003,192
Tenth district.....	35	602,381	141,709	87,767	68,959	96,195	51,465	22,340	1,070,816
Eleventh district.....	19	157,222	62,055	.....	14,474	29,711	3,258	10,020	276,740
Eighteenth district.....	75	193,207	160,392	.....	5,611	55,078	14,893	20,095	449,246
Total.....	244	9,686,780	3,499,931	260,520	3,046,733	3,086,372	1,002,967	216,691	20,799,994
Oregon.....	31	681	6,524	.....	.....	.....	.....	.....	7,205
Pennsylvania:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
First district.....	142	2,231,631	256,480	48,210	26,200	41,571	2,393,346	403,504	5,400,942
Ninth district.....	88	18,066	102,836	.....	246	.....	.....	12,843	134,021
Twelfth district.....	38	933,678	20,205	.....	34,819	6,982	1,216	.....	996,930
Twenty-third district.....	46	998,810	51,642	4	11,070	0	146,013	35,862	1,243,407
Total.....	314	4,182,215	451,163	48,214	72,365	48,559	2,540,575	452,209	7,775,300
South Carolina.....	12	70,948	2,361	.....	3,229	550	720	15,072	92,880
Tennessee:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Second district.....	13	956,467	9,971	1,835	56,676	31,640	33,489	48,713	1,138,782
Fifth district.....	56	4,711,473	41,505	259,820	98,497	86,827	332,339	616,426	6,176,897
Total.....	69	5,667,940	51,476	261,655	155,173	118,467	365,819	695,130	7,315,679
Texas:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Third district.....	16	47,925	5,770	.....	.....	.....	.....	.....	53,695
Fourth district.....	11	1,491	4,623	.....	100	130	.....	4,851	11,195
Total.....	27	49,416	10,393	.....	100	130	.....	4,851	64,890

Virginia:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Second district.....	48	26,231,274	216,815	8,820	1,315,755	1,271,338	1,294,935	718,944	31,057,931
Sixth district.....	102	11,742,663	340,841	.....	595,143	317,335	414,638	888,007	14,298,627
Total.....	150	37,973,937	557,656	8,820	1,910,898	1,588,723	1,709,573	1,606,951	45,356,558
West Virginia.....	38	597,659	2,134,564	18,673	260,529	208,712	686,076	4,514	3,910,127
Wisconsin:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
First district.....	59	5,150,740	56,887	919,249	100,578	276,798	167,442	135,074	6,806,768
Second district.....	38	.....	33,023	.....	.....	.....	.....	.....	33,023
Total.....	97	5,150,740	89,910	919,249	100,578	276,798	167,442	135,074	6,839,791

TABLE NO. 4.—TOBACCO, MATERIAL ACCOUNT.
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, 1897.

States and Territories.	Factories.	Materials used in manufacturing tobacco.								Total.
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.		
		No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		
Alabama	4	69,371	721							129,315
Arkansas	9	92,481	5,152		198					117,901
California	21	190,743	18,348	80	7,592	7,621	4,455			227,812
Colorado	19		32,187		1,692	2,564	10,085	4,300		32,187
Connecticut	61	1,964	24,525							26,489
Florida	18		28,983							28,983
Georgia	14	54,429	4,500				655	561		60,145
Illinois	415	8,637,546	2,065,774	543,235	547,079	1,215,017	929,788	334,950		14,273,389
Indiana	107	189,925	117,057	225	1,288	1,723				318,268
Iowa	117	203,610	105,341	42,771	5,520	20,985	2,402	18,696		399,325
Kansas	57	1,855	37,531		25		900	2,880		43,194
Kentucky	130	29,041,039	162,932	179,235	7,915,746	5,731,719	3,388,735	168,673		46,588,079
Louisiana	65	1,500,526	36,167		35,682	13,801		1,530,982		17,193,873
Maryland	41	11,325,965	2,356,942	359,907	135,216	713,504				14,839,774
Massachusetts	30	67,906	15,778	9,380			5,303	45,547		143,974
Michigan	172	12,375,298	1,718,229	142,254	2,534,833	2,815,039	949,034	468,741		21,003,428
Minnesota	103	36,502	105,508	7,728	2,906	2,942	5,684	4,117		165,387
Missouri	88	47,573,890	1,329,345	1,167,481	12,973,669	7,863,515	2,942,608	625,872		74,467,886
Montana	25		8,630							8,630
Nebraska	53		37,320							37,320
New Hampshire	9		2,614							2,614
New Jersey	74	18,567,386	1,078,755	876,181	2,897,622	2,387,440	1,144,460	4,145,806		31,127,656
New Mexico	3	3,653	1,633							5,286
New York	476	14,362,255	1,140,383	67,980	1,215,088	663,556	820,914	519,582		18,789,758
North Carolina	219	35,487,355	554,743		1,704,476	1,033,669	355,669	1,387,727		40,513,639
Ohio	244	9,686,780	3,499,631	260,520	3,046,733	3,086,372	1,002,967	216,691		20,799,994
Oregon	31	681	6,524							7,205
Pennsylvania	314	4,182,215	431,143	48,214	72,365	48,559	2,540,575	452,209		7,775,300
South Carolina	12	79,948	2,361		3,229	550		15,072		92,880
Tennessee	69	5,667,940	51,476	261,665	155,173	118,467	365,819	695,139		7,115,679
Texas	27	49,416	10,393		100	130		4,851		64,890
Virginia	150	37,978,937	557,656	8,820	1,910,898	1,588,723	1,769,573	1,600,951		45,356,558
West Virginia	38	597,059	2,134,564	919,249	260,529	208,712	686,076	4,514		3,010,127
Wisconsin	97	5,150,740	89,910		100,578	276,798		135,074		6,839,791
Total calendar year 1897	3,312	245,193,481	17,764,079	4,913,598	35,528,227	27,791,406	17,832,791	12,450,011		359,482,603
Total calendar year 1896	3,322	213,345,527	16,375,883	4,840,494	30,972,313	23,391,757	15,408,107	12,233,652		316,567,733
Differences	a 10	b 29,847,954	b 1,388,196	b 73,104	b 4,555,924	b 4,399,649	b 2,424,684	b 225,359		b 42,914,870

a Decrease.

b Increase.

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TABLE NO. 5.—TOBACCO PRODUCTION ACCOUNT.

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, 1897, 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.										
	Plug.	Fine cut.	Smoking.	Snuff.	Total.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama	20,694		3,598	48,790	73,082	2,282	75,364	6,730	110	68,524	\$4,111.44
Arkansas	74,982	13,183	1,524		94,689	752	95,441	336	652	94,453	5,067.18
California:											
First district	43,286		158,118		201,404		201,404		637	200,767	12,046.02
Fourth district			300		300	149	449		9	440	26.40
Total	43,286		158,418		201,704	149	201,853		646	201,207	12,072.42
Colorado			32,169		32,169	18	32,187	11		32,176	1,930.56
Connecticut			26,267		26,267	200	26,467	300		26,167	1,570.02
Florida			28,983		28,983		28,983			28,983	1,738.98
Georgia			55,534		55,534	12,671	68,205	6,541		61,664	3,699.84
Illinois:											
First district	61,610	2,323,834	8,238,337	414,932	11,028,733	13,908	11,042,641	5,049	546	11,037,046	662,222.76
Fifth district			21,132	3,590	24,692	14,627	39,319	5,654		33,665	2,019.96
Eighth district	1,003,666	168,720	1,159,792		2,332,178	45,944	2,378,122	87,183	1,036	2,289,903	137,394.18
Thirteenth district	14,098		23,259		37,357	22,392	59,749	18,949		40,800	2,448.00
Total	1,079,374	2,492,554	9,432,520	418,512	13,422,660	96,871	13,519,531	116,835	1,582	13,401,414	894,084.84
Indiana:											
Sixth district	85,977		84,579	182	170,738	11,827	182,565	12,006		170,559	10,233.54
Seventh district	48,761		44,068		92,829	48,385	141,214	40,048	45	101,121	6,067.20
Total	134,738		128,647	182	263,567	60,212	323,779	52,054	45	271,680	16,300.80
Iowa:											
Third district		11,170	273,775	492	285,437	12,987	298,424	8,519		289,905	17,394.30
Fourth district			82,942		82,942	719	83,661	236		83,425	5,065.50
Total		11,170	356,717	492	368,379	13,706	382,085	8,755		373,330	22,399.80

COMMISSIONER OF INTERNAL REVENUE.

TABLE No. 5.—TOBACCO, PRODUCTION ACCOUNT—Continued.

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, 1897, ETC.—Continued.

States and districts.	Tobacco manufactured.										
	Plug.	Fine cut.	Smoking.	Snuff.	Total.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Kansas.....	3,258		37,209		40,507	13,248	53,755	12,564		41,251	\$2,475.06
Kentucky:											
Second district.....	2,049,015		51,544		2,100,559	621,241	2,721,800	626,272	40	2,095,488	125,729.26
Fifth district.....	36,272,120		3,293,867	4,366	39,569,853	1,427,670	40,997,523	1,528,467	22,145	39,446,911	2,366,814.66
Sixth district.....	117,807	201,441	956,818		1,276,066	34,158	1,310,224	36,496	70	1,273,658	76,419.48
Seventh district.....	156,280		8,013		164,293	28,129	192,422	25,972	6,742	159,708	9,582.48
Eighth district.....	67,654				67,654	38,311	105,965	33,573	920	71,472	4,288.82
Total.....	38,662,876	201,441	4,309,742	4,366	43,178,425	2,149,509	45,327,934	2,250,780	29,917	43,047,237	2,582,894.22
Louisiana.....			1,961,844	24,310	1,986,154	365,518	1,751,172	220,113	287,116	1,243,943	74,636.58
Maryland.....		232,712	9,953,680	750,075	10,936,467	628,293	11,564,760	610,341	196,854	10,757,565	645,453.90
Massachusetts.....		61	16,735	73,990	90,786	2,558	93,344	3,781		89,563	5,373.78
Michigan:											
First district.....	6,945,137	3,938,712	8,149,933	52,036	19,085,818	18,191	19,104,009		4,000	19,100,009	1,146,006.54
Fourth district.....			30,642	220	30,862	569	31,431	566	46	30,819	1,849.14
Total.....	6,945,137	3,938,712	8,180,575	52,256	19,116,680	18,760	19,135,440	566	4,046	19,130,828	1,147,849.68
Minnesota.....		5,676	140,574	17,127	163,377	21,524	184,901	16,623	23	168,255	10,095.30
Missouri:											
First district.....	57,963,853	73,916	4,440,278	24,128	62,502,175	3,055,469	65,557,644	3,572,979	12,649	61,972,016	3,718,320.96
Sixth district.....	386,881		126,960		513,841	91,092	604,933	88,177	465	515,551	30,933.96
Total.....	58,350,734	73,916	4,567,238	24,128	63,016,016	3,146,561	66,162,577	3,661,956	13,054	62,487,567	3,749,254.92
Montana.....			8,630		8,630	794	9,424	32		9,392	563.52
Nebraska.....			37,320		37,320		37,320			37,320	2,239.20
New Hampshire.....			2,614		2,614		2,614			2,614	156.84
New Jersey:											
First district.....			7,096		7,096		7,096			7,094	425.76
Fifth district.....	8,621,257	2,415,688	6,486,680	4,954,409	22,478,634	520	22,478,554	50,298	286,798	22,141,458	1,328,487.48
Total.....	8,621,257	2,415,688	6,493,776	4,954,409	22,485,130	520	22,485,650	50,298	286,798	22,148,554	1,328,913.24
New Mexico.....			4,290		4,290		4,290			4,290	257.40
New York:											
First district.....	2,442,699	128,191	1,709,957	8,880	4,289,627	4,722	4,294,349	7,381	19,170	4,267,796	256,097.88
Second district.....		64,053	6,016,824		6,080,877	1,486	6,082,363	1,644	437,517	5,643,202	338,592.12
Third district.....	4,709	922,730	598,610	70,459	1,596,508	6,017	1,602,555	6,681		1,595,874	95,752.44
Fourteenth district.....		133,009	1,141,483	31,289	1,305,781	15,736	1,321,517	51,649	8	1,269,869	76,191.60
Twenty-first district.....		160,745	791,992	134	952,811	37,429	990,240	26,275	1,580	952,385	57,143.10
Twenty-eighth district.....	25,837	467,768	1,546,145	11,040	2,040,790	69,964	2,101,754	39,333	182,516	1,879,965	112,794.30
Total.....	2,473,245	1,866,496	11,804,851	121,802	16,266,394	116,384	16,382,778	132,963	640,791	15,609,924	936,541.44
North Carolina:											
Fourth district.....	8,373,566	111	3,636,351	49,272	12,059,300	1,826,341	13,885,641	1,636,157	48,755	12,200,729	732,043.74
Fifth district.....	16,937,746		963,882		17,901,628	5,791,469	23,693,097	5,507,172	10,286	18,175,639	1,090,538.84
Total.....	25,311,312	111	4,600,233	49,272	29,960,928	7,617,810	37,578,738	7,143,329	59,041	30,376,368	1,822,582.08
Ohio:											
First district.....	11,041,555	27,375	5,316,623	9,445	16,394,998	1,283,988	17,678,986	1,255,244	3,096	16,426,646	985,238.76
Tenth district.....	217,168	145,072	672,169		1,034,410	32,536	1,066,946	52,419	72	1,014,455	60,867.30
Eleventh district.....	1,508		222,375		224,883	2,597	227,480	694		226,786	13,607.16
Eighteenth district.....	684	86,990	320,212		407,886	9,832	417,718	10,672		407,046	24,422.76
Total.....	11,260,915	259,437	6,532,379	9,445	18,062,177	1,328,953	19,391,130	1,319,029	3,168	18,068,933	1,084,135.98
Oregon.....			6,750	420	7,170	113	7,292	450		6,842	410.52
Pennsylvania:											
First district.....			1,212,654	3,422,121	4,634,775	164,544	4,799,319	218,557	6,910	4,573,852	274,431.12
Ninth district.....			121,127	4,742	125,869	11,084	136,953	2,248		134,705	8,082.30
Twelfth district.....	150	500	789,119		789,769	18,041	807,810	17,633		790,177	47,410.62
Twenty-third district.....			842,213	356,315	1,198,528	18,440	1,216,968	19,951	253	1,196,764	71,805.84
Total.....	150	500	2,965,113	3,783,178	6,748,941	212,109	6,961,050	258,389	7,163	6,695,498	401,729.88
South Carolina.....	32,538		24,273		56,811	49,877	106,688	29,266	882	76,540	4,592.40
Tennessee:											
Second district.....	685,675		93,959		779,634	347,410	1,127,044	351,342	1,164	744,538	44,672.28
Fifth district.....	1,588,294		95,947	2,524,834	4,209,075	683,985	4,893,060	700,798	14,907	4,177,355	250,641.30
Total.....	2,273,969		189,906	2,524,834	4,988,709	1,031,395	6,020,104	1,052,140	16,071	4,921,893	295,313.58
Texas:											
Third district.....			53,091		53,091	35	53,126			53,126	3,187.56
Fourth district.....	1,732		6,513		8,245	2,776	11,021	3,229	672	7,110	426.60
Total.....	1,732		59,604		61,336	2,811	64,147	3,229	672	60,236	3,614.16

TABLE No. 5.—TOBACCO, PRODUCTION ACCOUNT—Continued.

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, 1897, ETC.—Continued.

Table with 12 columns: States and districts, Plug, Fine cut, Smoking, Snuff, Total, On hand, Total to be accounted for, On hand unsold, Exported in bond, Sold, Stamps required for sales. Rows include Virginia, West Virginia, and Wisconsin.

TABLE No. 6.—TOBACCO, PRODUCTION ACCOUNT.

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1897, 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.

Table with 12 columns: States and Territories, Plug, Fine cut, Smoking, Snuff, Total, On hand, Total to be accounted for, On hand unsold, Exported in bond, Sold, Stamps required for sales. Rows include Alabama, Arkansas, California, Colorado, etc.

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Large table with 12 columns: States and Territories, Plug, Fine cut, Smoking, Snuff, Total, On hand, Total to be accounted for, On hand unsold, Exported in bond, Sold, Stamps required for sales. Rows include Connecticut, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oregon, Pennsylvania, South Carolina, Tennessee, Texas, Virginia, West Virginia, Wisconsin, and summary rows for 1897 and 1896.

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

SUMMARY.

STATEMENT OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE CALENDAR YEAR 1897.

Number of registered manufacturers of tobacco.....	3,312
Number who qualified as manufacturers for the purpose of lawfully dealing and handling by-products of cigar factories, and who made no manufactured tobacco.....	1,252
Number of persons who produced perique tobacco.....	62
Number who qualified as manufacturers and confined their operations exclusively to the manufacture of snuff.....	116
Number who qualified as manufacturers who also operated cigar factories.....	874
Number who made both tobacco and snuff.....	8
Number who qualified for the express purpose of manufacturing plug, cavendish, twist, and smoking tobacco.....	1,000
Total.....	3,312

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Quantity of plug and twist tobacco produced.....	185,730,395
Quantity of fine-cut chewing tobacco produced.....	12,127,268
Quantity of smoking tobacco produced.....	85,463,194
Quantity of snuff produced.....	13,768,455
Total quantity of tobacco and snuff produced.....	297,089,312

CIGARS AND CIGARETTES MANUFACTURED.

Number of cigar and cigarette factories operated.....	31,435
Number making cigarettes exclusively.....	133

PRODUCTION.

Number of cigars weighing more than 3 pounds per 1,000 produced...	4,135,594,125
Number of cigars weighing not more than 3 pounds per 1,000 produced	295,456,384
Number of cigarettes produced.....	4,631,820,620

LEAF TOBACCO.

	Pounds.
Quantity of leaf tobacco used in the production of large cigars.....	77,452,711
Quantity of leaf tobacco used in the production of small cigars.....	1,283,360
Quantity of leaf tobacco used in the production of cigarettes.....	17,477,402
Quantity of leaf and scrap tobacco used in the production of chewing and smoking tobacco and snuff.....	260,957,560
Total leaf tobacco used.....	357,171,033
Average quantity of leaf tobacco used per 1,000 large cigars.....	18.72
Average quantity of leaf tobacco used per 1,000 small cigars.....	4.34
Average quantity of leaf tobacco used per 1,000 cigarettes.....	3.77

CHEWING GUM.

The act of June 13, 1898, under Schedule B, levies a tax on chewing gum, or substitutes therefor, as follows:

For and upon each box, carton, jar, or other package containing chewing gum of not more than \$1 of actual retail value, 4 cents; if exceeding \$1 of retail value, for each additional dollar or fractional part thereof, 4 cents; under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

This office on the 27th day of June, 1898, with the approval of the Secretary of the Treasury, prescribed regulations relating to the tax on chewing gum, or substitutes therefor, as set forth in Department Cir-

cular 120, Internal Revenue No. 498, in which it was provided: "That the maker and manufacturer of chewing gum, or substitutes therefor, should on or after the 1st day of July, 1898, be required to affix to each and every box, carton, jar, or other package containing chewing gum, before its removal from the factory, proprietary stamp or stamps denoting the payment of tax, and to properly cancel the same."

It is also provided that the manufacturer should affix a label on each box, jar, or package containing chewing gum, upon which should be printed the retail value of the chewing gum contained in each such package; and also a label upon which should be printed, in plain and legible letters, the manufacturer's name, with town or city address, and the number of district and State in which the factory is located. Samples for salesmen, or for mailing, or for free distribution are required to be taken only from packages which have been duly stamped.

Chewing gum intended to be sold from automatic vending or selling machines is required to be kept in the regularly stamped boxes, packages, or containers until placed in the machine.

This office has not required the manufacturers to make any returns which would show the quantity of chewing gum manufactured, or the amount of tax paid thereon. Manufacturers at the end of each and every month are required to file with the collectors of internal revenue for the districts in which they reside, a declaration as provided in section 23 of said act, but this declaration does not show the quantity of chewing gum produced.

The office has no records which would show the amount of revenue derived from tax on chewing gum.

OPIUM.

Section 36 of the act of October 1, 1890, provides that an internal-revenue tax of \$10 per pound shall be levied and collected upon opium manufactured in the United States for smoking purposes.

No person can engage in such manufacture who is not a citizen of the United States.

There are no legal manufacturers of opium in the United States, and practically no revenue has been derived from this source.

The internal-revenue receipts for the last fiscal year from tax on opium amounted to \$114.90.

DIVISION OF LAW.

The following is an abstract of reports of district attorneys for the fiscal year 1897-98 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1897-98 OF INTERNAL-REVENUE SUITS AND PROSECUTIONS PENDING, COMMENCED, AND DISPOSED OF.

Suits and prosecutions.	Criminal actions.	Civil actions in personam.	Civil actions in rem.	Total.
Pending July 1, 1897	5,444	143	66	5,653
Commenced during fiscal year 1897	6,120	623	66	6,809
Total	11,564	766	132	12,462
Decided in favor of the United States	3,475	199	20	3,694
Settled by compromise	62	3	10	75
Decided against the United States	796	4	12	812
Dismissed, abandoned, consolidated, etc	1,994	44	15	2,053
Total suits disposed of	6,327	250	57	6,634
Pending July 1, 1898	5,237	516	75	5,828
Wherein sentences are suspended	652			652

Recoveries of judgments, costs taxed, etc.	Fines.	Principal.	Costs.	Total.
Amount of judgments recovered, and costs:			\$96,405.02	\$382,640.49
In criminal actions	\$286,235.47	\$33,469.32	3,591.45	37,060.77
In civil actions in personam		3,401.36	1,820.22	5,221.58
In civil actions in rem				
Total of judgments recovered	286,235.47	36,870.68	101,816.69	424,922.84
Amount paid to collectors	138,587.55	211.08	11,296.16	150,094.79

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, 1898, with the amount of tax, assessed penalty, and specific penalty accepted:

Month.	Compromise cases.		Amount of tax.	Amount of assessable penalty.	Amount of specific penalty.
	Received.	Offers accepted and sent to Secretary for approval.			
1897.					
On hand July 1	89	118	\$20.00		\$4,565.00
July	108	118	40.00		6,395.00
August	86	63	1,012.50		5,354.40
September	116	75		\$6.25	5,879.80
October	151	114	162.33		4,517.43
November	119	56	64.58		3,858.23
December	111	111	225.00		12.50

Month.	Compromise cases.		Amount of tax.	Amount of assessable penalty.	Amount of specific penalty.
	Received.	Offers accepted and sent to Secretary for approval.			
1898.					
January	174	91	\$290.30	\$47.50	\$35,886.00
February	110	104	200.00		4,030.00
March	130	188	342.53	55.67	7,742.75
April	133	142	972.14	12.50	6,265.00
May	169	113	23,294.71		8,092.00
June	96	123	205.97	102.08	8,572.18
Offers rejected or withdrawn		144			
On hand July 1, 1898		150			
Total	1,592	1,592	26,830.11	337.79	101,157.81

RECAPITULATION.

Tax	\$26,830.11
Assessable penalty	337.79
Specific penalty	101,157.81
Total	128,325.71

The amount received in compromise cases settled during the previous fiscal year was \$64,179.23, making an increase during the past year of \$64,155.48.

STATEMENT OF CASES COMPROMISED IN QUARTER ENDED SEPTEMBER 30, 1898.

Month.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval.			
On hand July 1	150				
July	61	69	\$202.97		\$4,433.00
August	64	55	344.60		16,112.50
September	111	22	2,980.56		979.44
Offers rejected		27			
On hand October 1		213			
Total	386	386	3,528.13		21,524.94

RECAPITULATION.

Specific penalty	\$21,524.94
Tax	3,528.13
Total	25,053.07

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1898, as follows:

Articles.	Quantity.	Value.
Distilled spirits	gallons 400,776	\$170,980.00
Tobacco	pounds 7,231	1,286.50
Cigars	number 468,705	6,466.00
Miscellaneous property		233,674.16
Total		\$181,346.66

Under the head of "Miscellaneous property seized" the following articles are included, viz: Oleomargarine, cigarettes, breweries, tobacco factories, fruit and grain distilleries, illicit stills, realty, empty packages, teams and wagons, playing cards, etc.

The value of property seized during the previous fiscal year was \$342,761.43, making an increase during the past year of \$71,654.23.

There will be found in Table K, Appendix, at the close of the bound volume of this report, a statement showing the quantity of property seized in the different States.

ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1898.

States.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	
Alabama.....	418	\$620.00					\$1,585.00
Arkansas.....	418	611.00					1,365.00
California.....			1,631	\$38.00			1.00
Florida.....	4,313	5,186.00					13,678.75
Georgia.....	57	5.70					
Illinois.....	330	460.00	300	10.50			2,147.00
Kentucky.....							365.00
Louisiana.....	871	1,252.50					
Maryland.....	3,261	1,267.70			84	\$12.00	7,328.20
North Carolina.....			600	6.00			44.40
New Jersey.....	1,000	1,200.00					
New York.....	22	40.00					
Ohio.....	33	37.50			150	115.91	
Oregon.....	560	603.00	55,400	\$31.00			3,677.00
Pennsylvania.....	159	99.00					3,047.00
South Carolina.....	2,836	2,810.00					2,054.00
Tennessee.....	1,742	517.00			150	54.00	3,003.00
Virginia.....	29	33.00	54	.50			
West Virginia.....							
Total.....	16,051	14,742.40	57,985	886.00	384	181.91	37,703.35

RECAPITULATION.

	Quantity.	Value.
Distilled spirits..... gallons.....	16,051	\$14,742.40
Cigars..... number.....	57,985	886.00
Tobacco..... pounds.....	384	181.91
Miscellaneous property.....		37,703.35
Grand total.....		53,513.66

ABATEMENT CLAIMS.

On the 1st of July, 1897, there were pending 602 claims for abatement of assessed taxes, amounting to \$55,883.88, and during the year 3,668 claims, amounting to \$2,618,081.14, were presented. Of these, 2,770 claims, amounting to \$1,995,393.50, were allowed during the fiscal year, and 778 claims, amounting to \$206,112.33, were rejected or returned for amendment.

This left 722 claims for abatement pending on the 30th of June, 1898, amounting to \$472,459.19.

Since that date and up to October 1, 1898, 619 other claims have been filed, amounting to \$59,934.77, and 181 claims have been allowed, amounting to \$9,811.48, and 64 rejected or returned for amendment, amounting to \$8,982.53, and on the 1st of October, 1898, 1,096 claims for abatement were pending, amounting to \$513,599.95.

The decrease in the number of abatement claims allowed during the last fiscal year below the number allowed during the previous year is 970, while the amount abated is \$1,720,121.27 larger. This discrepancy results from the abatement of one very large assessment, exceeding \$1,000,000, on account of spirits destroyed by fire.

REFUNDING CLAIMS.

On the 1st of July, 1897, there were pending 187 claims for the refunding of taxes collected, amounting to \$111,342.16, and during the year 271 other claims, amounting to \$62,544.79, were presented. Of these, 110 claims, amounting to \$9,503.93, were allowed during the fiscal year, and 134 claims, amounting to \$49,758.47, were rejected or returned for amendment.

This left 214 claims for refunding still pending on the 30th of June, 1898, amounting to \$114,624.55. Since that date and up to the 1st of October, 1898, 130 other claims, amounting to \$13,320.52, have been received, and 32 claims, amounting to \$2,016.30, have been allowed, and 38 claims, amounting to \$9,692.14, have been rejected or returned for amendment. On the 1st of October, 1898, 274 claims for refunding, amounting to \$116,191.03, were pending.

There were 11 more claims allowed during the past fiscal year than during the previous year, and \$1,105.21 more refunded.

VIOLATIONS OF INTERNAL-REVENUE LAWS.

VIOLATIONS OF THE INTERNAL-REVENUE LAWS CHARGED AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, AND ALSO THE PROSECUTIONS PENDING ON JULY 1, 1898.

Judicial districts.	Suits pending July 1, 1897.	Commenced during year.	Total.	Settled during year.	Pending July 1, 1898.
Alabama:					
Northern district.....	272				
Middle district.....	305	284	556	280	276
Southern district.....	15	104	409	104	305
Alaska.....		37	52	44	8
Arkansas:					
Eastern district.....		8	8	6	2
Western district.....	50	253	303	190	104
Arizona.....	54	188	242	130	112
California:					
Northern district.....					
Southern district.....	12	8	20	8	12
Colorado.....	2	3	5		5
Connecticut.....	4	4	8	6	2
Delaware.....	2	1	3	3	
District of Columbia.....					
Florida:	41		41	1	40
Northern district.....	8	31	39	25	14
Southern district.....	33	51	84	67	17
Georgia:					
Northern district.....	881	861	1,742	792	950
Southern district.....	82	50	132	79	53
Idaho.....		1	1	1	
Illinois:					
Northern district.....	7	39	46	32	14
Southern district.....	164	234	398	275	123
Indiana.....	15	47	62	44	18
Indian Territory:					
Northern district.....	1		1		1
Central district.....	5		5		
Southern district.....	13	3	16	7	9
Iowa:					
Northern district.....	24	115	139	101	38
Southern district.....	200	157	357	270	78
Kansas.....	4	21	25	15	10
Kentucky.....	79	506	585	502	83

VIOLATIONS OF THE INTERNAL-REVENUE LAWS CHARGED AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, AND ALSO THE PROSECUTIONS PENDING ON JULY 1, 1898—Continued.

Judicial districts.	Suits pending July 1, 1897.	Commenced during year.	Total.	Settled during year.	Pending July 1, 1898.
Louisiana:					
Eastern district.....	10	3	13	4	9
Western district.....	20	19	39	15	24
Maine.....	23	64	87	73	14
Maryland.....	1	2	3	1	2
Massachusetts.....	2	5	7	6	1
Michigan:					
Eastern district.....	19	4	23	1	22
Western district.....	23	11	34	11	23
Minnesota.....	3		3	2	1
Mississippi:					
Northern district.....	611	146	757	166	591
Southern district.....	426	260	686	146	540
Missouri:					
Eastern district.....	5	50	55	43	12
Western district.....	33	48	81	64	17
Montana.....	2		2	2	
Nebraska.....	14	43	57	27	30
Nevada.....					
Northern district.....	10	23	33	27	6
Southern district.....	10	11	21	13	8
New Hampshire.....	20	5	25	2	23
New Jersey.....	2		2		2
New Mexico.....					
New York:					
Northern district.....	26	35	61	51	10
Eastern district.....	22	12	34	16	18
Southern district.....	36	20	56	18	38
North Carolina:					
Eastern district.....	134	425	559	349	210
Western district.....	883	958	1,841	487	1,354
North Dakota.....	16	34	50	34	16
Ohio:					
Northern district.....	5	35	40	33	7
Southern district.....	5	8	13	13	
Oklahoma.....	10	14	24	12	12
Oregon.....	1	3	4	3	1
Pennsylvania:					
Eastern district.....	11	14	25	9	16
Western district.....	6	6	12	6	6
Rhode Island.....	8	2	10	8	2
South Carolina.....	28	147	175	150	25
South Dakota.....	2	3	5	3	2
Tennessee:					
Eastern district.....	56	288	344	285	59
Middle district.....	53	239	292	255	37
Western district.....	100	60	160	104	56
Texas:					
Eastern district.....	16	5	21	13	8
Northern district.....	20	24	44	17	27
Western district.....	5	26	31	21	10
Utah.....	1	1	2	1	1
Vermont.....	6	9	15	14	1
Virginia:					
Eastern district.....	24	15	39	21	18
Western district.....	162	367	529	298	231
Washington.....		6	6	6	
West Virginia.....	955	347	1,302	794	508
Wisconsin:					
Eastern district.....		1	1	1	
Western district.....	6	5	11	5	6
Wyoming.....					
Total.....	6,653	6,809	12,462	6,634	5,828

MONEYS PAID TO COLLECTORS.

The following is a statement of the amount paid to collectors, arising from fines, penalties, forfeitures, and costs and in settlement of cases by compromise, during the fiscal year ended June 30, 1898, as reported by clerks of courts (Form 158) and collectors of internal revenue (Form 167).

AMOUNTS PAID TO COLLECTORS DURING THE FISCAL YEAR.

States and Territories.	Fines.	Principal in civil cases.	Costs.	Total.
Alabama.....	\$967.35		\$369.65	\$1,337.00
Alaska.....				
Arkansas.....	193.43			193.43
Arizona.....				
California.....	2,814.30	\$211.08		3,025.38
Colorado.....	350.00		49.70	399.70
Connecticut.....	753.50		339.92	1,093.42
Delaware.....				
Florida.....	170.00		15.35	185.35
Georgia.....	1,617.95		504.71	2,122.66
Idaho.....				
Illinois.....	2,825.04		453.66	3,278.70
Indiana.....	486.48		872.15	1,358.63
Indian Territory.....				
Iowa.....	1,926.22		506.38	2,432.60
Kansas.....	210.00		28.47	238.47
Kentucky.....	25,184.86			25,184.86
Louisiana.....	316.00			316.00
Maine.....	510.00		12.26	522.26
Maryland.....	580.00			580.00
Massachusetts.....	10,735.48		229.57	10,965.05
Michigan.....	885.88		179.75	1,065.63
Minnesota.....	3,656.18		358.81	4,014.99
Mississippi.....	30.00		169.88	199.88
Missouri.....	1,500.00		339.28	1,839.28
Montana.....	175.00			175.00
Nebraska.....	1,555.07		370.81	1,925.88
Nevada.....				
New Hampshire.....	498.98		151.02	650.00
New Jersey.....	5,611.05		61.55	5,672.60
New Mexico.....	180.00			180.00
New York.....	12,916.74		151.66	13,068.40
North Carolina.....	6,344.85		2,211.77	8,556.62
North Dakota.....	55.00			55.00
Ohio.....	37,729.63		365.86	38,095.49
Oklahoma.....				
Oregon.....	335.00			335.00
Pennsylvania.....	5,811.50		224.50	6,036.00
Rhode Island.....				
South Carolina.....	563.15		185.32	748.47
South Dakota.....				
Tennessee.....	5,025.00		2,565.67	7,590.67
Texas.....	90.70		248.36	339.06
Vermont.....				
Virginia.....	5,388.21		336.10	5,724.31
West Virginia.....	110.00		63.00	173.00
Wisconsin.....	485.00			485.00
Wyoming.....				
Total.....	138,587.55	211.08	11,296.16	150,094.79
Total for fiscal year 1897.....	90,913.72	1,247.40	13,572.67	105,733.79

SALES UNDER SECTION 3460, REVISED STATUTES.

The property which is seized for violations of the internal-revenue laws, where it is not over \$500 in value, is sold by the collector, unless the claimants furnish a bond, as provided by section 3460, Revised Statutes, and take the case into court.

The following amount was realized from sales under section 3460 during the past fiscal year:

Gross sum.....	\$23,867.10
Expenses.....	20,469.45
Net amount deposited.....	3,397.65

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, 1898.

[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 1898, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection district.	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.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Total.
Alabama	6	843	34	1	4	182	23	11	2					1,106
Alaska		373	1		15	12	19							403
Arizona	3	861	20		3	10	28	3	1					929
Arkansas	1	720	31			68	30	29	1					880
California:														
First district	152	9,696	364	1	85	142	119							10,529
Fourth district	11	3,289	43		53	61	50							3,507
Colorado	9	2,582	42		15	111	88		70					2,917
Connecticut	18	3,276	59		22	103	151		9					3,638
Delaware	5	408	5		5	22	8		7					460
District of Columbia	14	998	30		6	67	26		50	2		1		1,194
Florida	1	442	15		1	21	22		75	4				581
Georgia	20	1,226	37	1	5	181	38		26	7				1,541
Idaho		609	4		21	9	12		1					656
Illinois:														
First district	129	12,721	230	2	88	840	259	31	052	2	7	3		15,327
Fifth district	11	1,106	26		8	110	59		32					1,352
Eighth district	8	2,075	24		16	229	118		36					2,506
Thirteenth district	8	1,610	12		14	171	73		22					1,910
Indiana:														
Sixth district	12	4,779	47		31	354	234	2	173	4				5,636
Seventh district	7	2,466	26		24	210	84		58					2,875
Indian Territory		9				301	12		17					339
Iowa:														
Third district	7	1,798	9		5	229	233		1					2,282
Fourth district	19	2,112	38		15	192	124		1					2,501
Kansas:														
Second district	2	2,445	13		2	281	55	2	107					2,907
Kentucky:														
Second district	21	833	42		2	77	22		8					1,005
Fifth district	65	1,404	113	3	22	74	15		87	1				1,784
Sixth district	5	642	46		6	30	13		44	1				787
Seventh district	11	644	25		2	29	27		17					755
Eighth district	2	519	20		1	5	14		1					562
Louisiana	18	4,091	88		7	29	43		116	4				4,396
Maine		940	10			139	15		4					1,108
Maryland	60	4,842	103	1	30	290	85	1	80	6				5,498
Massachusetts	98	4,283	208		56	285	348		28	1				5,307
Michigan:														
First district	8	4,583	33		82	147	124		106	2				5,085
Fourth district	1	1,482	10		10	127	75		19					1,724
Minnesota	32	2,856	58		57	453	233		4	1				3,604
Mississippi		262	8			80	20		15					385
Missouri:														
First district	61	4,703	106	1	39	194	180		81	2				5,367
Sixth district	49	3,062	73		15	260	143	1	43					3,637
Montana	1	1,458	42		20	43	41		1					1,605
Nebraska	8	1,964	30		25	168	183		69	2				2,440
Nevada		513	4		6	1	16		1					540
New Hampshire		1,294	5		5	185	67		7	2				1,535
New Jersey:														
First district	7	1,881	16		9	74	130		49	3				2,169
Fifth district	48	7,227	98	1	43	250	186	1	193	4		1		8,052
New Mexico	2	677	10		2	16	31		6					744
New York:														
First district	83	6,988	92		60	126	120		21					7,490
Second district	160	2,394	449		5	8	27		2	2				3,047
Third district	100	6,069	194	2	44	113	74		2					6,568
Fourteenth district	32	7,326	81		63	144	212		1					7,859
Twenty-first district	27	4,295	56		46	45	121		1					4,590
Twenty-eighth district	41	5,676	91		70	95	143		1	1				6,118
North Carolina:														
Fourth district	4	750	11	1	1	31	11		2					811
Fifth district	12	516	39	2		9	8		3					589
North Dakota		586			1	97	11		9					704

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, 1898—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 1898, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection district.	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.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Total.
Ohio:														
First district	75	3,672	169	3	37	56	49		169	7				4,227
Tenth district	14	3,676	39		37	140	119		28	4				4,057
Eleventh district	4	2,285	34		21	59	98		111					2,613
Eighteenth district	12	5,123	64		47	137	151	1	205					5,742
Oklahoma		366	3		26	33	41		3					546
Oregon	15	1,239	21	1	26	36	20							1,338
Pennsylvania:														
First district	150	5,160	199		92	107	243		64	6				6,021
Ninth district	12	1,344	31		22	165	66		3					1,643
Twelfth district	24	4,614	55		45	93	137		12					5,010
Twenty-third district	74	3,758	178	1	87	284	184		197	6				4,749
Rhode Island	11	1,770	42		5	26	45	3	320	5				2,227
South Carolina		625	8		2	27	14		19	2				697
South Dakota		741	6		8	69	36		3					863
Tennessee:														
Second district	4	373	7		2	5	8		5					404
Fifth district	20	1,409	48		2	39	24		32	1				1,575
Texas:														
Third district	11	1,723	39		9	1,832	206							3,820
Fourth district	5	1,277	12		3	485	136		19	4				1,941
Utah	5	377	11		6	19	12		10					430
Vermont		540	1			206	28							775
Virginia:														
Second district	13	1,458	18		3	93	25		107	2				1,719
Sixth district	3	1,095	12		3	19	19		12					1,163
Accomac and Northampton counties (annexed to Maryland)		94				2								97
Washington	1	1,517	35		39	24			8					1,656
West Virginia	2	1,347	4		9	77	50		102	2				1,593
Wisconsin:														
First district	51	5,534	78		92	276	95		7					6,127
Second district	6	3,318	17		83	237	128		8	6				3,893
Wyoming		355	3		5	6	32		5					406
Total	1,890	105,964	4,405		21	1,845	12,071	6,577	15,428	102	7	5		227,133
Total for fiscal year ended June 30, 1897	1,692	194,942	4,308		18	1,830	11,076	5,974	16,352	104	7	63	1	223,555

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. 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 in some cases pays place of business. The above note applies also to retail dealers in filled cheese.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

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.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Total.
Alabama	6	843	34	1	4	182	23	11	2					1,106
Alaska		373	1		15	12	2							403
Arizona	3	391	20		3	10	28	3	1					929
Arkansas	1	720	31			68	30	29	1					850
California	163	12,955	407	1	138	203	169							14,636
Colorado	9	2,582	42		15	111	88	70						2,917
Connecticut	18	3,276	59		22	103	151	9						3,638
Delaware	5	498	5		5	32	8							480
District of Columbia	14	998	30		6	67	26	50	2			1		1,194
Florida	1	442	15		1	21	22	75	4					581
Georgia	20	1,229	37	1	5	181	98	26	7					1,541
Idaho		960	4		21	9	12	1						656
Illinois	147	17,512	292	2	128	1,350	500	3	1,142	2	7	5		21,095
Indiana	19	7,235	73		55	564	318	2	231	4				8,511
Indian Territory		9				301	12	17						339
Iowa	20	3,910	47		20	421	357	2						4,783
Kansas	2	2,445	13		2	281	55	2	107	2				2,907
Kentucky	104	4,042	246	3	33	215	91	157	2					4,893
Louisiana	18	4,091	88		7	29	43	116	4					4,396
Maine		940	10			139	15	4						1,108
Maryland	60	4,842	103	1	30	290	85	1	80	6				5,498
Massachusetts	98	4,253	208		56	285	348	28	1					5,307
Michigan	9	6,065	43		92	274	199	125	3					6,809
Minnesota	32	2,656	58		57	453	235	4	1					3,694
Mississippi		262	8			80	20	15						385
Missouri	101	7,765	179	1	54	454	323	1	124	2				9,004
Montana	1	1,458	42		20	43	41							1,605
Nebraska	8	1,964	30		25	168	183	60	2					2,440
Nevada		513	4		6	1	16							540
New Hampshire		1,264	5		5	185	67	7	8					1,535
New Jersey	55	9,108	114	1	52	324	316	1	242	7		1		10,221
New Mexico	2	677	10		2	16	31	6						744
New York	443	32,748	963	2	288	531	697	27	3					35,702
North Carolina	16	1,296	50	3	1	40	19	5						1,400
North Dakota		586			1	97	11	9						704
Ohio	105	14,756	306	3	142	392	417	2	513	13				16,649
Oklahoma		366	3			33	41	3						446
Oregon	15	1,239	21	1	26	86	20							1,358
Pennsylvania	200	14,906	463	1	246	629	630	276	12					17,423
Rhode Island	11	1,770	42		5	26	45	3	320	5				2,227
South Carolina		625	8		2	27	14	19	2					697
South Dakota		741	6		8	69	36	3						863
Tennessee	24	1,732	55		4	44	32	37	1					1,979
Texas	16	3,009	51		12	2,317	342	19	4					5,761
Utah	5	377	11		6	19	12							430
Vermont		540	1			206	28							775
Virginia	16	2,647	30		6	114	45	119	2					2,979
Washington	1	1,517	35		32	39	24	8						1,656
West Virginia	2	1,347	4		9	77	50	102	2					1,593
Wisconsin	67	8,852	95		175	507	223	15	6					9,930
Wyoming		355	3		5	6	32	5						406
Total	1,893	195,964	4,405	21	1,845	12,071	6,577	154	228	102	7	5		227,133
Total for fiscal year ended June 30, 1897	1,692	194,942	4,308	18	1,830	11,076	5,974	163	524	104	7	63	1	223,555

COSTS.

Under section 3216, Revised Statutes, all moneys coming into the hands of clerks of courts in cases arising under the internal-revenue laws, including the costs, are required to be paid to collectors of internal revenue.

There has been some contention whether costs in such cases should be paid to collectors by clerks of courts, but upon the matter being referred to the Attorney-General the view of this office was sustained, and a circular letter was issued by the Attorney-General April 20, 1898, to clerks of courts, as follows:

[Circular.]

To Clerks of United States Courts:

You are instructed in all cases in your several courts arising under the internal-revenue laws of the United States, where moneys are recovered and paid in for the United States, to pay over such moneys to the collectors of internal revenue under the provisions of section 3216 of the Revised Statutes of the United States. The bills of costs in such cases include the fees taxed by law for the marshals and United States attorneys, and, by virtue of section 983 of the Revised Statutes, the bill of costs in each case is a part of the judgment, and will be paid by you to the collector as above indicated.

Moneys coming into the hands of clerks of the courts belonging to the United States otherwise than in cases and proceedings under the internal-revenue laws will be promptly covered into the Treasury as required by law.

Respectfully,

JOHN W. GRIGGS, Attorney-General.

WASHINGTON, D. C., April 20, 1898.

REBATE OF TAX ON ALCOHOL USED IN THE ARTS, ETC.

A large number of suits were brought in the United States Court of Claims under section 61 of the act of August 28, 1894, providing that manufacturers using alcohol in the arts or in any medicinal or like compound, under regulations to be prescribed by the Secretary of the Treasury, should, on furnishing certain proof, receive a rebate or repayment of the internal-revenue tax paid on such alcohol. Of this class of cases there are now pending 1,154, the amount involved in which is about \$4,100,000.

The act authorizing the rebate was repealed June 3, 1896. The second section of the repealing act authorized the appointment of a joint committee to "consider all questions relating to the use of alcohol in the manufactures and arts free of tax and to report their conclusion to Congress." (29 Stats., 195.)

The case of *Dunlap v. The United States*, a test case to determine the question of the liability of the Government under section 61 of the act aforesaid, was decided by the Court of Claims December 6, 1897. The court rendered judgment in favor of the United States, and the case has been appealed to the United States Supreme Court, being No. 547 of the October term, 1897.

The gist of the decision is in the following words: "The right of the manufacturer to a rebate being dependent on the regulations of the Secretary, such regulations are conditions precedent to his right of repayment, and therefore no right of repayment can vest until in pursuance of regulations the manufacturer uses alcohol as contemplated by the statute."

The Secretary of the Treasury, in his annual report, 1894, furnished for the information of Congress the correspondence between the Secretary and the Commissioner of Internal Revenue upon this subject; also, a draft of the proposed regulations for carrying out section 61.

The case of *Robert Dunlap v. The United States* was advanced on the docket of the Supreme Court to be heard in November.

EXTRACTING SPIRITS FROM DISTILLERS' EMPTY PACKAGES.

A decision was rendered in the United States circuit court of appeals, for the seventh circuit, at the January session, 1898, in the case of *James W. Hunter, collector of internal revenue for the fifth collection district of Illinois, v. E. S. Corning & Co.*, to this effect:

The soakage of spirits into distillers' packages, not being included in the basis of computation, is not a part of the quantity upon which the tax is levied, and consequently, when extracted from the empty barrels, it is spirits on which the lawful tax has not been paid, and is subject to taxation.

The facts in this case were:

That the defendant in error prior to March 31, 1898, had been engaged at Peoria, Ill., in compounding and in selling at wholesale and retail, whereunto it was duly licensed, whiskies, gins, spirits, and other alcoholic and vinous liquors, and that prior to that date it had purchased at one time 25 and at another time 15 barrels of spirits of the American Spirits Manufacturing Company, which was engaged in the production of spirits, alcohol, and high wines at the Monarch Distillery at Peoria, Ill.; that on the barrels so purchased were the proper warehouse numbers and tax-paid stamp numbers, and that the proper tax thereon had been in fact paid by the manufacturer and received by the Government; that under and by virtue of the internal-revenue laws of the United States, and the rules and regulations of the Commissioner of Internal Revenue a certain allowance was made to the manufacturer of distilled spirits for soakage, and that the packages aforesaid had received the benefit of such allowance to the manufacturer of said spirits, and that said manufacturer had in all respects fully complied with the internal-revenue laws of the United States and all rules and regulations thereunder pertaining to the manufacturing tax upon the spirits aforesaid; that after emptying and using the contents of the 25 barrels first named, under and by a process in use by the plaintiff, it extracted from the wood of the barrels a portion of the soakage therein, amounting to 42.20 gallons of 15 per cent proof; that the proof gallons thereof were 6.33 and the taxable gallons 6.3, if liable to tax; and that in like manner it extracted from the 15 barrels, after emptying and disposing of the contents thereof, as soakage, 34.73 net wine gallons of 13 per cent proof, making 4.51 proof gallons and 4.5 taxable gallons, if the same were subject to tax; and that on the spirits so produced the defendant, as collector, exacted of the plaintiff the sum of \$11.88, of which repayment had been duly demanded and refused.

The decision was published in Treasury Decisions, volume 1, page 522.

OLEOMARGARINE CASES IN WEST VIRGINIA.

The case of Hubbard & Paull v. E. M. Gilkeson, collector of internal revenue, being one of seventeen cases against Gilkeson as collector of internal revenue, and known as the "oleomargarine cases," was tried in the United States circuit court for the district of West Virginia in April, 1898. It was a suit to recover from the collector money paid as special tax as retail dealer in oleomargarine and the 50 per cent penalty. The plaintiffs offered testimony to the effect that they bought the substance as creamery butter, thought it was creamery butter at the time, paid creamery butter prices, and sold it as creamery butter.

Judge Jackson held that parties selling oleomargarine were liable to special tax although they were ignorant that the substance was oleomargarine, and charged the jury, in part, as follows (see Treasury Decisions, No. 15, p. 595):

* * * * *

Ordinary caution, ordinary prudence, should have suggested to these parties the importance and necessity, for self-protection, of an investigation of the character of the goods they were buying and which these parties were selling. All of us do that when we buy anything. We ask about it and we look at it. When we go to our grocers or to our provision people to buy butter, or anything of the sort, what do we do? We look at it; we examine it and satisfy ourselves about it. We do not take our chances on it, but if it is not what we want, or in good order when delivered to us, we send it back. But here was a business concern—one of the largest firms in the city—shipping these goods. If the plaintiffs did not know the character of those goods they ought to have known it. It was their duty to know it. Ignorance did not excuse them of the fact that the Government required a tax upon this character of butter, or oleomargarine, or whatever it was. Prudence and caution should have suggested to them that they satisfy themselves about it. They did not do it. There was negligence and a failure to perform a necessary duty upon their part in dealing with goods that the Government required a stamp to be fixed upon before it could be sold. But it is said that these plaintiffs were innocent and ignorant. That may be, and I hope they were (I do not say they were not). But is ignorance of the law any excuse or any protection to an individual for a violation of the law? Unquestionably not. If ignorance is to be pleaded in defense of violations of statutes

of this character in order to discharge its liabilities, where will the Government ever succeed in obtaining any revenue from internal revenue sources?

* * * * *

What, then, is the legal status of the plaintiffs in this case? It is simply this: That they neglected to perform the ordinary duties and to take the ordinary care that cautious business men should take. They trusted these men when they should have trusted themselves a little. Ignorance is no excuse. This matter led to an investigation upon the part of the Government, through its various officers, as to these transactions. The Commissioner of Internal Revenue directed an investigation through various deputy officers in that department. That investigation was had, and afterwards reports were made to the Commissioner of Internal Revenue, and he directed that these people be assessed with the taxes as well as the penalty. Then an application was made by these parties to the Commissioner at Washington to have not only the tax but the penalty refunded. The Commissioner heard the case and refused to do it. Here is a prima facie case made out by the officers of the Government, whose duty it was to enforce these laws, after a careful examination not only by one special agent of the Department, but by half a dozen or more. Chemical analysis was also had, which established the fact that this was oleomargarine.

Now, then, the presumption of law in this case is that when these special agents investigated this matter and reached their conclusions in reference to it, and decided that the acts of these parties were violations of the law, they honestly and faithfully discharged their duties. When that presumption arose upon the facts of the case, it became incumbent upon the plaintiffs in the action to overthrow that presumption and to satisfy the minds of the jury that these special agents of the Department had made a mistake. Upon the weight of the evidence in this case that presumption has not been overthrown, in my judgment. * * *

SPECIAL TAXES.

Judd O. Hartzell filed his petition in the United States district court for the southern district of Illinois, November 16, 1895, asking for judgment against the United States for the sum of \$960 special taxes and 50 per cent penalty assessed against him and collected from him as a wholesale dealer in oleomargarine. The facts on which Hartzell was held liable, under the internal-revenue law, as a wholesale dealer in oleomargarine were that he ordered at various times original packages of oleomargarine, which were entered as sold to him by Armour and the Armour Packing Company, and were so shipped to him, and on their arrival were delivered to Owen, a hotel keeper. It was shown that, at the suggestion of traveling salesmen for Armour & Co., and for a wholesale house in Chicago, who turned the orders received over to that company, Owen had requested Hartzell to order these packages of oleomargarine for him, and that Hartzell did so as a matter of accommodation. On the general doctrine that the knowledge of an agent is the knowledge of the principal the court gave its decision in favor of Hartzell, although it had not been shown that the salesmen of Armour & Co. and the Armour Packing Company were authorized to commit their principals on this understanding between Owen and Hartzell. It appears that these companies actually knew nobody but Hartzell in their sale and delivery of the stamped packages of oleomargarine in question and believed that they were selling to him. The decision was published in 83 Federal Reports, page 1002.

This office did not feel warranted in accepting this decision as a correct construction of the law to apply it as a rule to the oleomargarine cases throughout the United States, and the case was appealed. No decision has yet been rendered.

CASE OF CORNING & CO. V. THE UNITED STATES.

Prior to the passage of the act of August 28, 1894, the tax on distilled spirits was 90 cents per gallon and the bonded period three years.

Corning & Co. were the owners of a large quantity of spirits stored in bonded warehouses in the fifth district of Illinois and the eighth district of Kentucky. After the spirits had been sometime in warehouse and before the expiration of the bonded period, requests for a regauge were made and granted. The regauge showed the contents of the packages to be as follows: Stored in Fifth Illinois, 71,032 gallons; stored in Eighth Kentucky, 65,047 gallons. After the regauge had been made the owners decided not to withdraw the spirits and they remained in the warehouses until near the expiration of the bonded period, when other requests were made for a second regauge, which were denied upon the ground that section 17, act of May 28, 1880, provided for one regauge and by implication for only one. The spirits were thereupon withdrawn, and the spirits regauged at the expense of the owners. This second regauge showed the contents of the packages to be as follows: In Fifth Illinois, 67,107 gallons, and in Eighth Kentucky, 61,753 gallons.

The parties were required to pay and did pay the tax of 96 cents per gallon on the quantity of spirits as shown by the first regauge, but contended that they should have paid only on the spirits according to the second regauge. The tax on the difference (7,219 gallons) amounted to \$6,497.10. Suit was brought in April, 1896, in the Court of Claims for the recovery of this amount, which suit is still pending, No. 19963.

DISCOUNT ON BEER STAMPS.

Prior to the act of July 24, 1897, brewers duly qualified under the internal-revenue laws were entitled to purchase beer stamps for use in their business, and were allowed upon all sales of such stamps used in their business a deduction of $7\frac{1}{2}$ per cent, under the provisions of section 3341, Revised Statutes. The act of July 24, 1897, which went into effect upon its passage (section 9), amended section 3341 by omitting the provision allowing such discount, consequently on and after the date on which this act went into effect no discount was allowable upon such purchase of beer stamps. There was a large demand upon collectors for stamps prior to the passage of the act, in anticipation of its passage. More than were needed by brewers in their business and more than could be supplied were called for, exhausting the supply on hand.

A circular letter was sent to collectors of internal revenue on the 30th of July, 1897, of which the following is an extract:

You are hereby instructed to collect from all brewers in your district the discount of $7\frac{1}{2}$ per cent which was allowed on beer stamps delivered by you on or after the 24th instant, without regard to date of order for such stamps.

In case of neglect or refusal of brewers to pay the same after demand you will report them for assessment on your July list.

Where assessments were made in accordance with these instructions and the amounts paid, and applications made for refund, this office rejected the claims. It was held:

First. That the act of July 24, 1897, repealing the provisions of section 3341, Revised Statutes, which allowed a deduction of $7\frac{1}{2}$ per cent on beer stamps sold to and used by brewers in their business, became operative by relation from the first moment of the day of its approval—that is, from and after midnight of July 23, 1897 (*Arnold v. United States*, 9 Cranch, 104; *United States v. Williams et al.*, 1 Paine C. C. Reports, 261; *Lapeyre v. United States*, 17 Wallace, 191; 14 Opin. Atty. Gen., 542, 21 Int. Rev. Rec., 90, and Department Circular No. 108, dated July 30, 1897).

Second. The provision of section 3341, which was repealed by the act of July 24, 1897, provided that "the Commissioner of Internal Revenue shall allow upon all sales of such (beer) stamps to any brewer, and by him used in his business, a deduc-

tion of $7\frac{1}{2}$ per centum." It was not alleged that the stamps purchased July 24, 1897, were used by the brewers prior to the repeal of the provision above referred to. In fact, it is understood that said stamps were not so used until after the approval of the repealing act. (Treasury Decisions, No. 10, p. 465.)

THE CINCINNATI BREWING COMPANY V. UNITED STATES.

May 11, 1898, The Cincinnati Brewing Company, a corporation organized and existing under the laws of the State of Ohio, and engaged in the business of brewing fermented liquors in Hamilton, Ohio, first collection district, instituted a suit in the Court of Claims to recover \$1,695, being $7\frac{1}{2}$ per cent discount on beer stamps purchased July 24, 1897. It was claimed that the President signed the act of July 24, 1897, at six minutes after 4 p. m. on that day, and that the law became effective at that moment, and not at the beginning of the day.

The claimant had previously made a claim for the refund of this sum, which claim was disallowed on the grounds above stated. The case is still pending.

TIME WHEN THE ACT OF JULY 24, 1897, TOOK EFFECT.

The question as to what time the act of July 24, 1897, took effect was involved in the case of the *United States v. William Iselin et al.*, which was tried in the United States circuit court for the southern district of New York. The decision affirmed the decision of the Board of General Appraisers that the act became effective at the precise time of the day at which it was signed by the President, and not at the beginning of the day. (87 Fed Rep., 194.) The case was appealed to the circuit court of appeals, where it is still pending.

The same question was involved in the case of the *United States v. Stoddard, Hazerick, Richards & Co.*, tried in the United States circuit court, district of Massachusetts, on April 18, 1898. The decision of that court was to the same effect, and affirmed the decision of the Board of General Appraisers.

AMERICAN BREWING COMPANY V. UNITED STATES.

In some cases brewers ordered beer stamps prior to the passage of the act aforesaid, but the stamps were not furnished until after the passage of the act, when they were delivered to them on their face value. A suit was instituted in the Court of Claims against the United States by the American Brewing Company (No. 20928), in which the claim was made for the discount of $7\frac{1}{2}$ per cent allowed by law on the date when the stamps were ordered.

The case was decided, April 11, 1898, adversely to the claimants (Treasury Decisions, Vol. 1, No. 15, p. 599). The following are the main points of the decision:

Under the act of July 24, 1897,* a brewer was compelled to pay the full face value of the stamps purchased, without deduction of $7\frac{1}{2}$ per cent previously allowed by section 3341 Revised Statutes.

The purchase of stamps by a brewer does not technically pay the tax on his production. The tax is paid when he attaches his stamp to the barrel for the purpose of putting the product on the market.

*The act of June 13, 1898, restored the right to a discount of $7\frac{1}{2}$ per cent on stamps purchased by brewers.

The right to the $7\frac{1}{2}$ per cent discount is not consummated by the mere act of purchase, but is dependent upon the further condition of the stamp being used by the brewer.

Although the law uses the word sale as applicable to the delivery and transfer of stamps, they do not thereby become a commodity of merchandise in the market.

The collector in accepting drafts in payment of tax acts without authority of law and does not bind the United States.

The collector's agency in the sale of stamps is limited to the sale of stock on hand, but does not confer the right to sell for a future delivery.

CASE OF CERTAIN BREWERS WHO CLAIM THAT MONEY FURNISHED BY THEM TO THE COLLECTOR OF THE FOURTEENTH DISTRICT OF NEW YORK FOR STAMPS HAS BEEN MISAPPLIED.

Prior to July 24, 1897, when the bill was pending in Congress to repeal the provision above referred to, allowing this discount, certain brewers in New York applied to L. W. Pratt, then collector of the fourteenth district of New York, for large quantities of beer stamps, and deposited money or checks in payment.

The collector not having sufficient stamps on hand to fill the orders in full filled them in part and retained money or checks for other stamps for future delivery. In certain cases he failed either to deliver the stamps, return the money or checks, or account for the money to this office.

The matter was at once fully investigated, and it was ascertained that the collector did receive amounts from brewers which he did not account for. The amount involved was \$19,585.30.

The brewers made claims for the refunding of such amounts, but the claims were rejected on the ground that the collector had no right to receive money from the brewers for stamps when he had no stamps to sell, and that the brewers had no right to leave their money with the collector in payment for stamps to be delivered in the future, except at their own risk, and that the Government was in no way liable for the failure of Collector Pratt to account for the money so received.

The position taken by this office that the Government was not liable was in accordance with decisions of the United States Supreme Court and of the Court of Claims in the case above referred to.

CASES AGAINST COLLECTORS INVOLVING THE CIVIL-SERVICE LAW AND REGULATIONS.

The following cases were taken to the Supreme Court of the United States on appeal from the United States circuit court for the district of West Virginia, viz: A. B. White, collector of internal revenue for the district of West Virginia, et al., appellants, against H. C. Berry, William Butler, and J. C. Ruckman, appellees. The appellees were gaugers and storekeepers at the Hannis distillery in West Virginia.

The cases were based upon orders of the Commissioner of Internal Revenue relieving the storekeepers and gaugers from duty and assigning other storekeepers and gaugers to duty in their places. The storekeepers and gaugers resisted on the ground that they were protected under the civil-service law, and the judge, sitting in the United States circuit court of West Virginia, issued an injunction enjoining the operation of said orders.

The cases involved the construction of sections 3154 and 3163 of the Revised Statutes, and the powers and duties of the Commissioner of Internal Revenue with respect to the transfer and assignment of internal-revenue storekeepers and gaugers; and further, the effect of the act of 1883, known as the civil-service act, and the Executive orders from time to time made and issued thereunder, and whether the courts of the United States can by injunction restrain the collectors of internal revenue in the various districts, or the Commissioner of Internal Revenue acting through the collectors, from relieving from duty storekeepers and gaugers, or from assigning these officers to duty, or transferring them from one place of duty to another.

The decision of the United States Supreme Court was rendered May 31, 1898, reversing the decision of the circuit court, and holding that the circuit court sitting in equity was without jurisdiction to entertain the suit.

Mr. Justice Harlan, in delivering the opinion of the court in the case of *White v. Berry*, said:

If the assignment of some one to duty as gauger at the Hannis distillery, in the place of the plaintiff, did not work his removal from office, a court of equity ought not to assume to control the discretion which under existing statutes the executive department has in all such matters. Interference by the judicial department in such cases would lead to the utmost confusion in the management of executive affairs.

But the plaintiff contends that the assignment of some one to duty in his place at the Hannis distillery is, in effect, a removal of him from his office in violation of law, and that the object of the proceedings against him was to bring about that result. But, under the authorities cited, such proceedings can not be restrained by a court of the United States, sitting in equity, and therefore the court below erred in passing the final decree which has been brought here for review.

A decision was rendered by Judge Lurton in the United States circuit court for the middle district of Tennessee in the case of *William C. Morgan v. D. A. Nunn*, collector, refusing a motion to restrain the collector from removing a general clerk in his office, holding that a court of equity will not, by injunction, restrain an executive officer from making a removal of a subordinate appointee; and that, in the absence of constitutional or statutory regulation, the power of appointment carries with it the power of removal.

A decision was rendered by Judge Kirkpatrick in the United States circuit court of New Jersey, in the case of *R. Harry Page et al. v. Isaac Moffett*, collector, denying a motion to restrain the collector from removing a deputy collector.

It was held that deputy collectors of internal revenue are appointed under section 3148, Revised Statutes, and that the power of removal rests with the appointing power, the collector, subject to such requirements as to notice as the Commissioner of Internal Revenue may prescribe, and that such action can not be reviewed by an appeal to the courts.

*These decisions explain the civil-service law and regulations in regard to removals. (Treasury Decisions, vol. 1, No. 8, p. 336.)

*In the case of *Fleming v. Stahl*, in the United States circuit court of the western district of Arkansas, decided December 24, 1897, it was held that a court of equity was without jurisdiction to restrain the removal from office of deputy marshals; that the power of removal was incident to the power of appointment; that the civil-service law never contemplated any interference with the President's power of removal; that under the civil-service law neither the Civil Service Commissioners nor the President, nor both combined, can make any regulations with the force and effect of law, nor will the courts of equity enforce them; that the President has power to enforce such regulations by the exercise of the power of removal, and that if he does not do so, the courts of equity will not interfere. (83 Federal Register, p. 940.)

SUBPENAS UPON COLLECTORS OF INTERNAL REVENUE TO PRODUCE RECORDS.

The United States circuit court of appeals affirmed the decision rendered by the United States circuit court for the district of Connecticut in the case in re Hirsch adversely to the contention of the Government that the collector or deputy collector of internal revenue could not properly be compelled to produce the records of his office by subpoena duces tecum issued out of the State courts. It was not deemed advisable to take a further appeal in this case, in view of the special weight given by the circuit court to the fact that the note on pages 41 and 42, Regulations, Series 7, No. 12, Revised, does not amount to a regulation prohibiting collectors, in expressed terms, from giving out special-tax records, or copies thereof, for any purpose not contemplated by the internal-revenue law.

The decision rendered by the United States circuit court for the district of Vermont in the case in re Weeks (82 Fed. Rep., 730) fully sustains the position of this office on the question in dispute. This office has formulated a clear and definite regulation on the subject, and inserted it in the existing code of regulations, with the approval of the Secretary of the Treasury, in order to prevent the question being raised hereafter, since the opinion of the court in the Hirsch Case implied that if such regulation had existed, the decision would have been otherwise. This regulation is known as Supplement No. 1 to Series 7, No. 12, Revised, and is dated April 15, 1898, and is published in Treasury Decisions, No. 15, page 593.

TEST CASE IN REGARD TO COUPONS IN PACKAGES OF TOBACCO.

The Commissioner in his last annual report referred to the provision respecting articles of a foreign nature inside statutory packages. The last paragraph of section 10 of the act of July 24, 1897, prohibits packages of smoking tobacco, fine-cut chewing tobacco, and cigarettes from having packed in, or attached to, or connected with them, "any article or thing whatsoever" of a foreign nature, and provides that there shall not be affixed to, or branded, stamped, marked, written, or printed upon said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward.

A test case is being made to determine the question whether there is any penalty provided for violations of this provision, and also to determine the question as to its constitutionality.

I regard the matter as one of importance, and desire to have the questions involved settled before an effort is made to put this provision into general execution and direct seizures of tobacco where this provision is not observed. The test case will be made in West Virginia, and steps have been taken to have the matter properly brought before the court.

SUITS ON COLLECTORS' BONDS.

Two suits are pending in the United States circuit court, northern district of California, on the bonds of O. M. Welburn, late collector of internal revenue, First district of California.

A suit on the bond of Welburn as collector, dated December 26, 1893, was begun February 11, 1898, to recover \$40,870.47 embezzled, and another on his bond as disbursing officer, dated February 20, 1894, was begun February 15, 1898, to recover \$15,463.89 embezzled.

A suit has been instituted against Ambrose W. Lyman et al., action on Lyman's bond as collector of internal revenue for the district of Montana. Amount claimed, \$8,232.93, on account of the defalcation of R. H. Cabell, deputy collector. The cause is on the general calendar of the United States circuit court for the southern district of New York, and will probably be reached in the October term. These cases are under the charge of the Solicitor of the Treasury.

WAR-REVENUE ACT.

The act of June 13, 1898, known as the war-revenue act, has increased the work in this division.

The new special taxes imposed upon bankers, brokers, pawnbrokers, commercial brokers, custom-house brokers, proprietors of theaters, museums, concert halls, circuses, and proprietors of other public exhibitions or shows for money, also proprietors of bowling alleys and billiard rooms, which went into effect July 1, necessitated a large correspondence with officers and individuals.

CIRCULAR LETTER TO COLLECTORS OF INTERNAL REVENUE RELATIVE TO THE 50-PER-CENT PENALTY.

Letters addressed to this office from all parts of the United States by persons who had become liable for special taxes under the provisions of the second section of the act of June 13, 1898, and who, having failed to make the prescribed return (Form 11) under oath within the calendar month in which their liability began, had been called upon by collectors to pay 50 per cent in addition to the tax, showed that these persons, while aware of their special-tax liability under the new (war-revenue) act, had no knowledge or notice that it was their duty, under section 3237, Revised Statutes, amended, to make sworn return regarding their business to the collector not later than the last day of the calendar month in which their liability began.

The war-revenue act gave them full notice as to their special-tax liability, but gave them no information of the requirement that they should make formal sworn return to the collector within the time prescribed by section 3237, Revised Statutes, as amended by section 53 of the act of October 1, 1890.

There being nothing in the new law specially calling the attention of the public to the provisions of section 3237, Revised Statutes, amended, as applicable to these new classes of special-tax payers, it was considered unjust to regard the provisions of section 3176, Revised Statutes, as requiring imperatively the addition of 50 per cent to the taxes due in these cases, as if they were on the same footing with special-tax payers under the old law, who had for many years complete information as to what is required of them, not only through published official notices but also through the express terms of the law itself and the regulations and instructions issued thereunder.

A circular letter was issued September 3, 1898, and published in Treasury Decisions, No. 10, page 489 (No. 20001), authorizing collectors for this time, in all cases of persons who had neither notice nor information that they were required to make sworn return within the calendar month when their liability began, and who, consequently, failed to make such return, to report the facts for assessment of the special tax without the 50-per-cent penalty. This was not to be extended to cases thereafter arising, and applies only to the new class of special-tax payers created by the war-revenue act.

A circular (No. 509) was issued August 29, 1898, addressed to collectors and revenue agents, calling special attention to the fact that the tax on medicinal preparations was not being thoroughly enforced and directing an examination of the stock of dealers. As a result a number of seizures was reported and the law was thereafter more thoroughly enforced.

TEST CASE IN REGARD TO MEDICINAL PREPARATIONS.

The question has arisen as to the liability to stamp tax of the following products of the Farbenfabriken (of Elberfeld) Company: Aristol, europhen, iodothyrene, piperazine, losophan, lycetol, phenacetine, pro-targol, salophen, sulfonal, tannigen, tannopine, trional.

It has been the contention of the manufacturer that these products were un-compounded drugs or chemicals. A seizure was made in New York September 13, 1898, to determine judicially whether or not these articles are subject to stamp tax under the war-revenue law, Schedule B. All these articles are being stamped under the ruling of this office, pending the final determination of the question.

DECISION UNDER SCHEDULE A.

[Case of James Nicol, decided in the United States circuit court, northern district of Illinois. Petition for writ of habeas corpus.]

The petitioner, James Nicol, was a member of the Board of Trade of the city of Chicago.

In the course of his business on said board of trade Mr. Nicol, by oral contract, sold for immediate delivery to one James H. Milue, also a member of said board of trade, two carloads of oats, being 2,289 bushels of oats then in Chicago, for the sum of \$474.98. The sale of the oats was oral, and there was no memorandum given. An information was filed in the United States district court reciting said sale, and also that the petitioner had made the sale without making and delivering to the buyer any bill, memorandum, agreement, or other evidence of said sale, showing the date thereof, the name of the seller, the amount of the sale, etc., as required by the second paragraph of Schedule A, act of June 13, 1898. Proceedings were afterwards had in said court, resulting in the conviction of said Nicol and the imposition upon him of a fine of \$500. He refused to pay the fine, and, being in custody, filed a petition in the United States circuit court for a writ of habeas corpus, insisting that the statute upon which he was convicted was in violation of the National Constitution, and that his detention was therefore unlawful.

The decision of Judge Showalter sustained the constitutionality of the law and the validity of the tax. The case is now pending in the United States Supreme Court.

RULINGS UNDER WAR-REVENUE ACT.

As this act went into effect so soon after its passage and was so widespread in its scope, touching the business interests of the country at so many points, this office was required to make decisions on a variety of subjects on a short notice. Many questions involved intri-

cate points of law and acquaintance with commercial usage. An additional clerical force competent for the work could not be immediately secured. Many decisions had to be rendered almost impromptu, and, under the circumstances, it is possible that the interpretations given to some points of the law are not in accord with what Congress intended. The idea has been to carry out the law according to its import.

The following is the list of some of the rulings that were made, to which attention is called, with a view that, if incorrect, Congress may be requested to enact such additional legislation as may be necessary to remove ambiguities or more fully express the intention. At a later period I shall present to you for transmission to Congress such amendments to the law as may appear to be desirable, based upon the experience of the past few months.

RULINGS.

Administration, letters of.—Letters testamentary or of guardianship do not require stamps. Petitions for appointment of administrators, executors, or guardians require no stamp.

Affidavits.—No stamp is required on affidavits.

Bills of lading.—Bills of lading for the export of goods, if made out in sets of two, each having equal value and each being considered an original bill, both should be stamped.

Where a tax of 10 cents is paid on the bill of lading for goods exported it is held that no stamp tax is required to be paid on copies of such bills of lading if the copies have indorsed thereon the fact that they are copies and that one of the set has been stamped.

On inland bills of lading "each duplicate" requires "a stamp of the value of 1 cent."

Bills of lading for exportations by railroad to British North America require a 10-cent stamp.

A wharf receipt given to a shipper in exchange for which a bill of lading is issued does not require a stamp.

It is the duty of carriers to issue a bill of lading or receipt for goods accepted by them for shipment and to affix the stamp, and a penalty is prescribed for failure to do so.

Bill of sale of a vessel.—There is no tax upon the bill of sale of a vessel. A mortgage of a vessel requires a stamp as a mortgage of personal property.

Bonds.—Bonds of brewers, manufacturers of oleomargarine, manufacturers of tobacco, manufacturers of cigars, distiller's annual, distiller's warehousing, transportation, and export bonds are required to be stamped. Where these bonds are required by law to be made in duplicate or triplicate, each must be stamped. Copies of distiller's bonds forwarded to this office for office use need not be stamped.

Where a surety company is surety on these bonds the tax is one-half of 1 cent on each dollar of premium in addition to the 50-cent tax on the bond. The stamp representing this amount should be placed on the original bond, and on the duplicates and triplicates a memorandum can be made stating that this tax has been paid by stamp attached to the original bond.

A bond filed by order of court to obtain a decree or order for the sale of real estate is a bond given in a legal proceeding, and is exempt from tax.

Bonds given by public officers, such as sheriffs, clerks, registers or recorders of deeds, treasurers of counties, cities, or towns, or other public officers of like character, are required to be stamped.

Mere agreements to build houses are not taxable, but if bonds are included for the faithful performance of work or contracts, they are held to be subject to tax as bonds.

Bonds issued by guaranty companies in Canada, guaranteeing the fidelity of employees, of individuals, or corporations in the United States, executed and delivered in Canada, are not taxable; but if they are not valid until countersigned or delivered by the agent in the United States they should be stamped.

Marriage bond requires a stamp of 50 cents.

Where a bond is given with a guaranty company as surety, the bond should have, in addition to a 50-cent stamp, as required under the head of "Bond," in Schedule A, a stamp denoting one-half of 1 cent on each dollar or fractional part thereof paid by the principal obligor on the bond as a premium, under that paragraph of Schedule A relating to guaranty companies. (United States officers required to give bond will take notice.)

Bonds "required in legal proceedings" are exempt from stamp tax.
Broker's note.—"Broker's note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, for each note or memorandum of sale, not otherwise provided for in this act, 10 cents."
 The original note or memorandum of sale is alone subject to the tax of 10 cents when made by a broker or one acting as such, and the tax is payable by said broker or one acting as such; the duplicate or the copy of the original memorandum of sale is not taxed.

A mere memorandum accompanying an offer to purchase is subject to the tax only provided the offer is accepted, and should be stamped by the broker on the acceptance of the offer.

A statement of account showing the receipts and disbursements in connection with a sale, and not being the contract of sale, does not require a stamp.

A broker's memorandum of sale of promissory notes ("notes of hand") requires the 10-cent stamp.

Building and loan associations.—The exemption granted to cooperative building and loan associations, etc., loaning money only to their own shareholders extends to any papers or instruments (otherwise taxable) executed by such associations, or any such papers and instruments made or executed by the shareholders to the associations in dealing with the associations and within the limits of their legitimate operations are exempt from stamp tax, except that checks or drafts given by such associations or by the shareholders are subject to the tax.

Certificates.—Certificates required by any department or officer of associations or by the shareholders by law issued for private use, should be stamped. The stamp should be furnished by the person applying for the instrument and for whose use and benefit the same is issued, and should be affixed before the document is delivered.

Certificates of officers of the United States, given in the discharge of official functions necessary in carrying on the machinery of the Government, are exempt.

Certificates issued by an officer of the State, in the interest of the State, are not liable to tax.

Any documents the stamping of which would make it necessary that the State should furnish and affix the stamp are held to be exempt from the stamp tax.

Return of birth, certificate of death, and certificates of the registrar as to the facts declared concerning birth, marriage, and death are none of them held to be subject to the stamp tax imposed upon certificates, in view of the fact that these certificates are given in pursuance of State laws for public purposes.

Certificates issued by the health officer of New York, under State statute, relative to the employment of children, are exempt, being issued in the discharge of a duty connected with the operations of the Government.

A marriage certificate to be returned to any officer of a State, county, city, or town, to constitute part of a public record, requires no stamp. A marriage certificate issued by the officiating clergyman or magistrate and given to the parties, if required by law, must be stamped at the rate of 10 cents.

A teacher's certificate issued by a county superintendent of public instruction or other officer of State, county, or municipality comes within the exemption provided by section 17 of the act, and does not require a stamp. These certificates, given under regulations adopted in connection with public schools, are held to be for governmental purposes rather than for private use.

A mercantile license or liquor dealer's license, being a certificate required by the laws of a State or ordinance of a city, in the exercise of the functions governmental, taxing, or municipal of the State or corporations, comes within the exemption.

Inspectors and weighers of grain who give certificates under State laws are not required to stamp such certificates. They are exempt under section 17.

No stamp is required upon certificates of the sufficiency of sureties upon bonds. A stamp is required on a certificate of incorporation.

The certificate of a clerk of court to the qualifications of a notary public or justice of the peace is held to be a certificate requiring a stamp.

An architect's certificate requires no stamp, unless, by an indorsement, it becomes an order for the payment of money.

Certificates issued at a tax sale or certificates of redemption from tax sale do not require stamps.

Certificate of "proof of loss" for use of an insurance company, being a statement made as to the facts and circumstances attending a fire, is not a certificate requiring a stamp.

Certificates required by law, which are made by court officers under the direction and authority of the court, and which are necessary to give proper effect to the court proceedings, are exempt.

Cour processes, such as summonses, writs of attachment, subpoenas, warrants, orders of court, etc., are not required to be stamped.

Certificates of protest of every note, bill of exchange, etc., whether protested by a notary public or by any other officer duly authorized by law, must be stamped.

"Certificates of any description required by law not otherwise specified in this act, 10 cents." The first requirement necessary to subject any given certificate thus generally described to tax is that it shall be one which is required to be given by law, national, State, or municipal. All such are taxable, except those coming within the exemption of section 17, that is to say, those which are given strictly in the exercise of the functions—governmental, taxing, or municipal—of the State or corporation.

Certificates given by an officer, not for a public or governmental purpose, but for private interests and use, are liable to the tax if they are given in obedience to any law which requires them to be given when called for.

A certificate of search showing that the docketts or records of a court have been searched, and show either that liens exist or do not exist as to property, or that judgments are recorded or are not recorded, and also certificates of search to ascertain whether or not titles are good, whether taxes have been paid, and other certificates of this character are not such as are required in the general discharge of governmental functions on the part of the officers giving them, but are such as are needed for private use and private interests, and are therefore subject to the tax, as being required by law to be given when called for.

If the act performed or the certificate issued by the officer is in the discharge of an official function necessary in operating the general machinery of the Government, it is exempt.

Certificates of acknowledgment of deeds and mortgages are not required to be stamped. The memorandum on the back of a deed or mortgage, made by the register or recorder, that the instrument has been placed upon record, is not subject to taxation. It is not a certificate such as is contemplated by the law. It is a brief note on the back of the deed or mortgage citing date of filing and date and place of record.

Certificates of birth, marriage, and death, given in pursuance of the laws of the State requiring the collection and registration of vital statistics as a basis for the administration of public health laws, come within the exemption of section 17. Such certificates, however, when issued to private persons for private use, are subject to the 10-cent stamp tax.

Certificates of deposit drawing interest, if left a certain time, are taxable, first, at the rate of 2 cents, but if left until interest accrues, stamps at the rate of 2 cents per \$100 must be added.

Checks, drafts, orders for the payment of money, etc.—Sight drafts drawn upon or issued by any bank, trust company, or any person or persons, companies or corporations, require a stamp, and, if the acceptance of the draft is accompanied by an order to the bank to pay the same and charge to the account of the drawee, this accompanying order requires, in addition, a 2-cent stamp as "an order for the payment of money," and if a time draft, the accompanying order must be stamped at the rate of 2 cents per \$100.

Where a draft duly stamped is drawn by one bank on another bank, the bank receiving and paying it is not required to affix any stamp thereto.

When a bank charges a customer's account with the amount of a note, at its maturity, which he has given and which is made payable at that bank, no liability to stamp occurs thereby, unless some written direction is given by the maker of the note to the bank which is, in effect, an order to the bank to pay the amount of the note to the holder out of the funds of the maker of the note. Such an order would require a 2-cent stamp.

Checks drawn by the manager of the clearing house, to settle balances between banks, are subject to stamp as checks.

Orders for the payment of money on sight or on demand are subject to the stamp tax imposed on checks by the third paragraph of Schedule A; but, on orders for the payment of money "otherwise than at sight or on demand," the stamp tax must be paid as on promissory notes.

An order payable or redeemable in merchandise only (and not in money) does not require the 2-cent stamp.

Tickets received at a bank and paid the same as checks are regarded as in effect orders for the payment of money.

Orders for the payment of money, drawn by the secretary of an order or beneficiary society on its treasurer, in favor of a third party, require a 2-cent stamp.

A check drawn by the cashier, or some other officer of a bank, upon the bank of which he is such officer, made payable to some person not connected with the bank, requires a stamp.

If a check used is simply in the nature of a memorandum, and not an order for the payment of money, but used within the bank exclusively, as a method of keeping the accounts, it is not necessary to stamp the same as a check.

A check drawn in this country upon a bank is subject to the same tax, whether the bank upon which it is drawn is a domestic bank or a bank located in a foreign

country. The distinction between a check and a bill of exchange, either inland or foreign, is well defined.

The conveyance by express companies or other common carriers of bank bills, coin, currency, or money of any kind, imposes an obligation on such common carriers to issue and stamp a bill of lading or receipt for the same, it being held that such property is included within the terms "any goods accepted for transportation."

Money orders issued by express companies must be stamped at the rate of 2 cents for each order.

Orders by telegraph or otherwise for the payment or transfer of money abroad issued by express or other companies, or any person or persons, require a stamp at the rate of 4 cents for each \$100. Orders for the same purpose within the United States require a stamp of 2 cents on each order, irrespective of the amount.

The withdrawal of funds by a depositor on the presentation of his bank book to the savings bank, does not require a stamp, if there is nothing accompanying it in the form of an order for the payment of money.

Checks drawn by United States disbursing officers against public funds standing to their official credit in performance of duties required by law do not require a 2-cent internal-revenue stamp placed thereon. And all checks drawn by officers of States, counties, and municipalities for the discharge of the obligations of States, counties, and municipalities are exempt under section 17 of the act. These checks should have an indorsement on their face showing that they are drawn against "Public funds."

Any order for payment of money drawn in, but payable out of the United States, if drawn singly, is subject to tax of 4 cents for \$100 or less, and for each additional hundred dollars or fraction, 4 cents.

A 2-cent stamp is required on an order for cash drawn on a merchant by one of his customers.

If papers in the nature of receipts are given in lieu of checks, and are used as commercial negotiable instruments, they are checks and not receipts, and are subject to tax.

The person who signs and issues a bank check, without affixing the proper stamp, becomes involved in liability to penalties under section 10 of the act, unless it is shown that he had no design to evade the payment of the stamp tax, and that the requisite stamp was affixed and canceled by the bank or person upon whom it was drawn before payment.

Where a check is presented at a bank without having the requisite stamp affixed, the bank, if it pays such unstamped check, becomes liable to the penalty provided by section 10 of the act. Bank may cure defect by affixing proper stamp.

Tickets, which are on the face merely memoranda of money due (e. g.: John Doe, June 25, 1898, \$15), and do not contain any language making them checks or orders for the payment of money or promissory notes, are not subject to tax, unless received and paid at bank the same as checks.

Charter party.—Barges are not included in the term "vessel" in the paragraph relating to charter party.

Deeds and mortgages.—Deeds and mortgages executed by a sheriff, in compliance with an order of the court, are subject to tax.

If a deed does not grant, assign, transfer, or convey to the purchaser any lands, tenements, or other realty, but only right of burial, to erect monuments, etc., it does not require a stamp.

A tax is not imposed upon an instrument whereby the title to personal property is conveyed, except where expressly provided in Schedule A of the act.

There is no difference in the rate of taxation between that on a chattel mortgage and on a mortgage of realty.

Where a railroad mortgage is issued for the purpose of securing bonds, which are reserved to be issued only on a mileage basis of road afterwards constructed, whenever the mortgage goes into operation, it should have the stamp affixed. The mortgage can not go to registration without such stamp, and no recorder or register should receive it for registration without the stamp.

The stamp tax is required to be paid on the assignment of a mortgage at the same rate as on the original instrument when there has been no reduction of the mortgage prior to the assignment. Where an assignment is made of a mortgage by a separate written instrument, and the mortgage and instrument are deposited with a trustee as security for obligations, the stamp tax must be paid on the memorandum of the pledge of these instruments at the rate fixed by the paragraph relating to mortgage or pledge.

Where a mortgage is deposited with a trustee as security for obligations without any assignment, but accompanied by a power of attorney, authorizing an assignment in the event of a default upon the obligations, the stamp tax is required to be paid on the pledge of the mortgage and also on the power of attorney, but not on the transfer authorized until this transfer is completed.

Mortgages received by a State from persons to whom State lands may be sold are subject to the stamp tax.

Abstracts of title do not require to be stamped.

Deeds of release of mortgages and trust deeds require to be stamped. If the releases are simply certificates that a lien has been removed from the property, only a 10-cent stamp is necessary; but if they are instruments which reconvey the title to the mortgagor, they must be stamped like other deeds, the consideration being the amount released.

Where local laws authorize entry of satisfaction upon the record, and the mortgage is thus canceled, such entry does not require a stamp. If the mortgagee, as he has a right to do in some States, makes a power of attorney to the register, or recorder, or other person for the entry of satisfaction of the mortgage, stamp tax must be paid on this power of attorney.

Deeds signed, acknowledged, and fully executed in June do not require stamps, though delivered in July, unless by State law registration is necessary to pass title.

A mortgage, no matter what the date, should not be admitted to registration when presented on or after July 1, 1898, unless there is attached and canceled the proper revenue stamp.

In cases where the consideration in a deed is nominal, the actual value of the property conveyed should govern the amount of the stamp required.

Express, local delivery.—Mere local operators for the delivery of packages, baggage, and such like, within the limits of the same town or city are not required to give bills of lading. Although such operators may give a receipt for articles to be delivered, such receipt is not required to be stamped. A mere carrier, as, for instance, a person with a horse and wagon, who does a local delivery business in a city or town, is not included within the above requirement. The carriers which were intended to be included within the terms of Schedule A, under the head of "Express and freight," are such as are engaged in the transportation of express matter and freight from one place to another in the ordinary course of commerce and trade.

Express receipts.—The shipment of bundles or packages of newspapers inclosed in one general bundle under a single bill of lading is permitted, and there will be no objection to the distribution of the contents of such a general bundle at the different stations along the line of the railroad.

A shipment bears but one tax, although in completing it transit by rail, boat, or other method of conveyance is required.

The stamp should be affixed to the evidence of receipt and forwarding for each shipment, whether the evidence is in the form of a bill of lading, manifest, receipt, or book, and the common carrier is compelled by law to issue this evidence of receipt and forwarding.

Insurance policies.—A policy of insurance is not valid unless it bears the proper canceled revenue stamp.

A stamp is required upon every assignment of a policy of life insurance at the same rate as that on the original instrument.

Neither the so called mortgage clause attached to a fire insurance policy nor its cancellation or release requires additional stamp.

Where a policy of life insurance is assigned as collateral security for a loan, it should be stamped as a pledge according to the amount of debt secured and not according to face of policy.

Concerning the payment of internal-revenue tax on premiums charged on marine, inland, or fire insurance under open policies, see Internal Revenue Circular No. 504.

When policies of reinsurance are issued they are subject to taxation. No stamp is required where reinsurance is done in accordance with a preceding contract between the companies by book entry (and no new policy issues), this entry being accepted as an assumption of responsibility therefor to the insuring company; where, however, the risk becomes extra hazardous, and there is reinsurance effected, the extra premium paid is taxable.

Only purely cooperative or mutual fire insurance companies carried on by the members thereof solely for the protection of their own property, and not for profit, are exempted from taxation.

Assessment beneficiary life insurance associations insuring their own members, and not for profit, come within the exempting provision.

The exemption given to fraternal beneficiary life insurance associations applies also to fraternal beneficiary accident insurance associations.

A policy does not require a stamp until it is issued, or is offered as an insurance policy, and an insurance company can stamp a policy through its local agents as well as through its general agent.

Any agent of the company who is charged with the duty of delivering the policy to the policy holder and receiving the premium would be authorized to affix and cancel the stamp in behalf of the company.

A stamp must be attached to premium notes as well as to policies.

The second proviso in the paragraph relating to life insurance in Schedule A, "that the provisions of this section shall not apply to any fraternal, beneficiary society, or order," relates only to policies of insurance referred to in that paragraph.

Inland bill of exchange.—An inland bill of exchange, within the meaning of this act, is a bill of exchange drawn and made payable anywhere in the United States.

Jurat.—The ordinary notary's jurat is not required to be stamped.

Leases.—Where leases are executed in duplicate, so that both are originals, both are required to be stamped; but if there be but one original, copies thereof are not required to be stamped.

This office holds that where a receipt is given for money received as rent for certain premises and for a certain term, and there are no other recitals in the receipt, it does not require a stamp. If the receipt contains any phrase or clause that can be construed as a contract for the hire, use, or rent, as aforesaid, in such cases the receipt becomes something more than a bare receipt, and should be stamped according to its tenor and effect. A mere reference in a rent receipt to an existing lease, duly executed, will not be construed as a new lease.

Manifest.—The manifest for custom-house entry or clearance of the cargo of any ship, or vessel, or steamer for a foreign port does not include ship's supplies for its voyage. It only includes those things which the ship has taken aboard for transportation.

Stamp duties imposed on manifests, bills of lading, and passage tickets do not apply to steamboats or other vessels plying between the ports of the United States and ports in British North America.

National bank report, list of shareholders, and returns.—Revenue stamps are not required on the reports of earnings and dividends and reports of condition made to the Comptroller of the Currency by national banks.

The list of shareholders required by section 5210, Revised Statutes, to be forwarded to the Comptroller of the Currency requires no stamp tax. The paper is not a certificate, but a list.

A stamp is not required on returns of national banks of notes in circulation made semiannually to the United States Treasurer.

Notes.—Where notes or bonds with interest-coupon notes are given, said coupons being in the form of promissory notes, each coupon note requires a stamp in addition to the stamp placed on the principal note.

Interest coupons attached to bonds or notes and surrendered as receipts for interest paid do not require a stamp.

No stamp is required upon the transfer by indorsement of promissory notes.

Where notes secured by a deed of trust are used as collateral, the deed of trust and the notes are required to be stamped, not on the basis of their face value but on the amount for which they are pledged (that is to say, the memorandum of their pledge must be stamped). This pledge of notes and deed of trust does not require to be stamped again because of renewals of the notes held as collateral if the pledge itself is not renewed.

Promissory notes which have matured and have been allowed to run without suit are held not to be renewed by the payment of interest. This is looked upon as a "forbearance" and not a renewal, the holder not relinquishing his right of action for any stated period.

A bond secured by mortgage given by a private person in lieu of a promissory note is taxable as a promissory note and not as a bond.

Real-estate mortgage notes require to be stamped, in addition to the stamps placed on the mortgage.

In cases of loans on real estate, where promissory notes are given which are not paid at maturity but on which an extension of time of payment is granted without the taking of a new note, it is held that every such extension is a renewal of the note within the meaning of the statute, and that the requisite stamp must be affixed for every such renewal or extension. This also applies to notes discounted before July 1 falling due on or after that date.

Powers of attorney executed abroad and used in this country require a stamp.

Where judgment notes, so called, contain a clause authorizing any attorney at law to confess judgment in favor of the holder of the note, such authorization is held to be a power of attorney, and taxable as such in addition to the tax required on the judgment note as a promissory note.

Powers of attorney executed in this country for use abroad do not require a stamp.

Power of attorney contained in a pledge of collateral securities requires no stamp.

Powers of attorney executed on the back of stock certificates used in connection with transfer of shares require to be stamped in addition to the tax on transfer of stock.

Powers of attorney to sell or transfer Government bonds are taxable.

Pledge.—A paper or instrument stipulating that certain securities or other property shall be held as indemnity or as a basis of credit, or a guarantee generally, without

specifying particular property as security for the payment of a definite and certain sum, is not liable to tax under the war-revenue act relating to pledges.

Where certificates of stock are delivered as collateral, the stock, to be forfeited only upon condition of failure to pay the debt for which it is pledged, a stamp is required as a pledge and not as a sale.

Where there is a pledge of property accompanying any promissory note, which pledge is subject to stamp tax under Schedule A, this stamp tax must be paid, notwithstanding the fact that a stamp is also required on the note connected with it.

Proxy.—A 10-cent stamp is sufficient upon a proxy for use in voting at an election of officers of an incorporated company, without regard to the number of signatures.

Powers of attorney and proxies for the purpose of voting the stock of building and loan associations which make loans only to their shareholders do not require to be stamped. Where, upon one power of attorney or proxy, a number of shareholders join in appointing a certain person to vote their stock one stamp is sufficient.

Receipts.—Receipts given by a safe-deposit company in renting boxes in the company's vault are not subject to tax, nor are receipts given by such companies merely for the safe-keeping of money and valuables.

Receipts given by the patrons of post-office for box rent are not taxable.

No stamp is required on ordinary receipts.

Dray receipt given at export-steamers' wharf does not require a stamp in addition to bills of lading which are stamped. Shipping receipts given by common carriers of freight for goods to be transported to port of export require stamp.

Sales or transfers of stock.—In reckoning the stamp tax on transfer of certificates of stock the tax is reckoned on the face value. In reckoning this tax, the fact that only part of the face value of shares subscribed for and issued has been paid by the shareholders is not to be taken into consideration.

Where stock is sold at the par value of \$100, and upon which it appears that only \$25 have been paid, the tax is to be reckoned upon the face value of \$100 and not upon the \$25.

Where one certificate represents several shares, the tax of 2 cents on each \$100 or fraction thereof is to be reckoned on the face value of the certificate and not on the face value of each separate share.

On transfer of one certificate representing 500 shares, \$5 par value, the stamp tax required is 50 cents.

When certificates of stock or other securities are pledged for a loan, the stamp tax is to be reckoned not on the face value of the certificates or securities, but on the amount of money loaned above \$1,000.

When stock is transferred, for which no certificate has been issued and the evidence of transfer is shown only by books of the company, the stamps should be placed upon such books. Where the change of ownership is by the transfer of a certificate and the certificate contains a blank form of assignment on the back which is filled in by the insertion of the name of the person to whom the stock is transferred, the stamp should be placed upon the certificate.

In case of an agreement to sell, or where the transfer is by the delivery of the certificate, signed in blank, the name of the transferee or vendee to be filled in afterwards, there should be made and delivered by the seller to the buyer a bill or memorandum of sale, to which the stamp should be affixed.

Where certificates of shares were sold and delivered before July 1, 1898, entry or transfer on corporate books after June 30 does not require stamp.

New certificates of stock issued to holder in lieu of original certificate, and remaining in his ownership, do not require stamps.

When certificate of stock is sold and stamp tax is paid on memorandum thereof, upon transfer of this certificate to purchaser's name, no additional tax for such transfer is required. Where one certificate represents several shares of stock (however large the number of shares), on transfer of this certificate the stamp tax is to be reckoned on its face value, and not on the face value of each separate share of stock which it represents.

Sales of live stock.—When a sale is made of live stock at a live-stock exchange or any similar place, or an agreement of sale, or an agreement to sell entered into, the seller must give to the buyer a bill, or memorandum, or other evidence of such sale, agreement of sale, or agreement to sell, to which must be affixed the stamp required, viz, 1 cent for each \$100 in value of such sale, agreement of sale, or agreement to sell, and 1 cent for each additional \$100 or fractional part thereof.

If live stock is sold at an exchange or board of trade, or other similar place, either for present or future delivery, the sale, agreement of sale, or agreement to sell must be evidenced by a bill, memorandum, or agreement, to be delivered by the seller to the buyer, and this evidence should have the stamp affixed as required in the act, viz, 1 cent on each \$100, and on each \$100 or fraction thereof an additional 1 cent.

Stamps.—In regard to who shall pay for stamps required on documents, this office can not dictate. It is the duty of the person, firm, or corporation issuing the instru-

ment to see that it is duly stamped, and a penalty is provided for neglect in so doing, and the inference is drawn that the person, firm, or corporation issuing the instrument shall pay for the stamp required.

Proprietary stamps can not be used on documents.

In regard to the cancellation of internal-revenue adhesive stamps, which the law requires to be by writing or stamping the initials of the persons using the same and the date upon which the stamp shall be attached or used, it is held that the initials and the year alone will be sufficient. This cancellation may be by writing or imprinting with a hand stamp.

Old stamps issued under repealed acts can not be used in lieu of stamps required by the present law.

Tickets (passage on a vessel).—Tickets issued in the United States for passage on a vessel not sailing from any port of the United States, but from a Canadian port (or other foreign port), are not subject to stamp tax.

The only passage ticket for which stamp tax is required to be paid by this statute is a ticket issued for transportation of the passenger "by any vessel from a port in the United States to a foreign port." When, therefore, to such passenger ticket there is attached another ticket entitling the passenger, after his arrival at the foreign port, to transportation to various points in Europe or elsewhere, such additional ticket is not subject to stamp tax.

The stamp tax for a passenger ticket may be affixed thereto and canceled at the time and place where it is issued, or it may be affixed and canceled at the pier before the passenger boards the vessel.

Where one passenger ticket is issued, even though it contains several names, but one stamp tax is required to be paid thereon.

There is no exemption from the stamp tax on charity tickets issued at low rates.

Telegraphic messages sent by the Associated Press over their own private lines to different newspapers are not required to be stamped.

When one uses a leased Western Union Telegraph wire, for which he pays a stipulated annual rental and has the exclusive use, and for which he employs his own operator, stamp tax is not required to be paid by him on messages sent by him over this wire relating to his own private business.

If the sender of a dispatch is a Government or State officer in the discharge of a duty in carrying out governmental functions required by law in operating the machinery of the Government, the dispatch is exempt; but if the act is simply that which the officer does individually in the interest of a private person or outside party, to serve such private person or outside party individually, then the dispatch must be stamped.

The payment of tax on messages transmitted by a telegraph company, and subsequently received and transmitted by a telephone company, does not exempt the last-named company from the payment of tax on the message so transmitted.

A telegraphic dispatch or message is required to be stamped by the person who makes, signs, or issues it.

Telephone companies.—Where telephone companies have lines extending into more than one collection district, the return may be made to the collector of that district in which the principal business office of the company is located.

Contracts and agreements between subscribers and telephone companies for the placing of a telephone, and payment therefor, are not subject to stamp tax.

Warehouse receipts.—Stamps should be affixed to warehouse receipts for goods, merchandise, or property held on storage in public or private warehouses, by the warehousemen.

If the actual grower of tobacco, which is an agricultural product, deposits the same in a warehouse in the regular course of trade for sale and takes a warehouse receipt, this receipt is exempt from the stamp tax when it is issued, and it is not required to be stamped at any time after its issuance (if the tobacco which it represents remains in warehouse as it was originally deposited by the grower), although the same may be transferred as a negotiable instrument and presented to the warehouseman by other than the original holder.

Where tobacco, or the warehouse receipt therefor, is sold "at any exchange or board of trade, or other similar place," a memorandum of such sale must be made by the seller and the stamp affixed thereto and canceled.

Where a warehouse receipt is sold by a broker at his own office or elsewhere than at a place of exchange, or other place of public sale, the 10-cent stamp must be affixed to the memorandum of this transaction, under the paragraph relating to broker's contract.

Any receipt or memorandum given by a warehouseman, or any signing by a warehouseman of any express company's book or other receipt evidencing the fact that goods have been placed on storage, is such a receipt requiring a stamp tax of 25 cents, whether the same is negotiable or nonnegotiable.

A warehouse receipt which includes also an insurance against fire should be stamped also as an insurance policy according to the premium charged.

Compress receipts for cotton are not taxable as warehouse receipts if they do not embrace any contract, express or implied, for storage, and for which a storage charge is made as such.

The receipt for cotton received for compression, handling, and shipment is exempt from taxation.

The exemption from tax on warehouse receipts for agricultural products is restricted to receipts for products of this kind which are deposited by the actual grower thereof in the regular course of trade for sale. This does not exempt warehouse receipts for such products in case the property deposited has already passed from the ownership of the actual grower.

SPECIAL TAX RULINGS.

Private banks having no capital stock are subject to tax as bankers. In computing special tax of banks whose capital exceeds \$25,000, if excess is less than \$1,000, it is not to be considered.

In estimating the amount of special tax to be paid by a bank, based upon capital and surplus, the amount invested in United States bonds is not to be deducted. The amount invested by a bank in the bank building is not to be deducted from capital and surplus.

A bank in liquidation, doing no business except collecting and dividing assets in closing, is not required to pay special tax.

A bank engaged in business in the month of July must pay special tax for the entire year beginning July 1, 1898.

A trust company is liable as a banker if it comes within any one of the three clauses of definition in paragraph 1, section 2 of the act, viz:

"Every person, firm, or company, and every incorporated or other bank, having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or sale."

Borrowed capital must be taken into account when estimating amount of special tax required from bankers.

It is not the subscribed capital, but the capital actually employed during the preceding fiscal year, that is to be taken as the basis for estimating the special tax required to be paid.

Brokers.—The loaning of money for oneself or for others, on commission, does not subject the lender to special tax as a broker; but if a person makes it a business to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities, for himself or others, he is required to pay the special tax as a broker. "It is only when making sales and purchases is his business, his trade, his profession, his means of getting his living, or making his fortune, that he becomes a broker within the meaning of the statute." (Warren *et al. v. Shook*, 91 U. S., 704.)

Persons or firms acting as agents for resident or nonresident parties, loaning money upon promissory notes, secured by mortgages, are not brokers within the meaning of the act, and are not liable to the special tax provided for brokers.

A lawyer can make investments for clients without being liable, unless he does it to such an extent that it can be called a "business."

Loan and mortgage companies are not liable as brokers for loaning money on notes or bonds secured by mortgage or trust deed on real estate. If they purchase notes, bonds, or other securities, they become liable as brokers.

Persons whose practice it is to buy fee bills of witnesses are not brokers. Such paper is not properly described by any of the terms used in the law, to wit, "stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities."

A person engaged in the business of placing loans which are secured by notes and mortgages upon real estate, acting simply as agent for the party furnishing the money, receiving a commission for his services in obtaining the application for the loan and attending to the execution of the papers, is not a broker.

A person engaged in the business of selling real estate, acting as the agent of the owner in finding purchasers and receiving a commission for his services, is not a broker.

When persons "shave notes" or negotiate purchases or sales of promissory notes, if these are only occasional acts and do not constitute their regular business, they are not brokers within the meaning of the act.

Bucket shop proprietors giving memorandum of transactions are required to pay special tax as brokers.

If an agent transacts the general business of a broker for the principal, paying over moneys to the customers, etc., the special tax of \$50 must be paid for the place where this business is done, and the requisite stamp posted up therein.

This tax may be paid by the principal himself, and the stamp taken out in his name (which is preferable), or it may be paid by the agent and the stamp taken out in his name.

The principal's special tax stamp for his place of business in another city covers the transactions only at that place of business, and can not cover the business done elsewhere at a branch office.

Broker's tax is not required to be paid at branch offices where a clerk is employed, whose sole duty is to receive orders and transmit them by wire to the head of the office. The mere receipt and transmission by clerks of orders is not regarded as the carrying on the business of a broker.

Commercial brokers.—Commercial brokers, within the meaning of the act, are those persons only who, without having in their possession goods, wares, or merchandise, negotiate sales or purchases thereof on commission.

Commission merchants who receive goods in possession to sell for others are not commercial brokers within the meaning of the statute.

Cattle brokers, who receive and sell cattle on commission, are not required to pay special tax as commercial brokers.

A person who is employed by a firm to solicit and receive orders on commission for its goods, and is bound by his agreement with it to give his entire services to it to the exclusion of other firms or persons, is not regarded as a commercial broker within the meaning and intent of the law.

Warehousemen who receive tobacco, cotton, or any other produce or goods on consignment, for sale on commission, are not liable as commercial brokers.

Auctioneers who receive and sell goods at their auction rooms or on the premises of the owners, on commission, are not subject to special tax as commercial brokers.

Drug brokers are properly included under the head of commercial brokers, and are subject to the special tax of \$20.

If cotton buyers have possession of cotton which they sell, they are not liable as commercial brokers. If they have not, and sell on commission, they are liable.

Pawnbrokers.—A person is not required to pay a special tax as a pawnbroker for rare or occasional acts, which can not be regarded as his business or occupation.

Custom-house brokers.—If the complete business of custom-house brokers is transacted by parties at offices at different ports of one district, a separate and distinct special tax must be paid for each of their offices, under the provisions of section 3235, Revised Statutes, which apply as well to special taxes under the war-revenue act as to all other special taxes.

Billiards.—Social clubs open only to members are not required to pay special tax on billiard tables, but if liquor is sold to members they are liable to special tax as retail liquor dealers.

Theaters, museums, etc.—Persons are not required to pay special tax for the mere occasional renting of their hall for public performances to dramatic companies or other persons charging entrance money therefor, but the special tax of \$10 is required to be paid by such persons or companies if they give dramatic performances or the other exhibitions specifically mentioned in paragraph 8, section 2, of the act.

Where theaters are entirely closed to performances during the months of July and August, and only open in the month of September, the special tax is to be reckoned from the 1st day of September to the 1st day of July following, at the rate of \$100 for the year beginning July 1.

Circuses and theatrical performances.—Mere tests of speed of horses in racing are not regarded as "feats of horsemanship" within the meaning of paragraph 7 of section 2, act of June 13, 1898.

When a circus is exhibiting in any State in the month of July, the special tax of \$100 is required to be paid for the year beginning July 1. If in the following month the circus goes into another State, the special tax at the rate of \$100 for the year is to be reckoned from the 1st day of August to the 1st day of July following, and a separate special-tax stamp must be taken out accordingly for that State, and so on.

The "theatrical performances" and "acrobatic sports" contemplated by paragraph 7, section 2, of the act of June 13, 1898, are only those which are given in connection with a circus. A theatrical company, therefore, merely playing dramas in towns of 25,000 inhabitants (as shown by the last census), or less, or in buildings whose proprietors do not hold the \$100 special-tax stamp, is required to pay special tax under paragraph 8, viz, \$10 for each State for the special-tax year, if the liability begins in the month of July, and at that rate when the liability begins in any other month than July.

Agricultural associations are required to pay a special tax at rate of \$10 for exhibitions, including horse racing.

Exhibitions of speed of horses on race track do not constitute circus.

Exhibitions and shows given on fair grounds, but not under management and control of the fair association holding special-tax stamp, are required to pay separate special tax.

Public exhibitions or shows.—A lecturer using a stereopticon to illustrate his lectures, and charging an admission fee, is liable to the special tax of \$10 on a public exhibition or show for money.

If an exhibition is given in more than one State, the law requires payment of special tax for every such State, and that a separate stamp shall be taken out for each State.

The ordinary church or Sunday school entertainment, without any hired performers, does not come under the head of public exhibitions or shows for money contemplated by the law.

Amateur theatrical exhibitions, either in private houses or licensed public halls, for church or charitable benefits, are not such performances as are subject to tax.

Concert gardens where no admission is charged, but where beer and other drinks are sold and concerts are given, are within the meaning of paragraph 8 of section 2 of the act, and the special tax of \$10 must be paid therefor. (This is intended to refer only to places where regular stage performances are exhibited.)

Exhibitions of Edison's kineoscopes require payment of a special tax of \$10 in each State where such exhibitions are had.

OPINIONS OF THE ATTORNEY-GENERAL UNDER THE WAR-REVENUE ACT.

This office has had the benefit of a number of opinions rendered by the honorable Attorney-General on questions arising under the war-revenue act. Among the more important are the following:

TAX ON CHARTER PARTIES.

The opinion of the Attorney-General in this matter, dated August 2, 1898, was given in response to an inquiry made by the Lake Carriers' Association, in which it was claimed that vessels engaged in domestic commerce were exempt from the stamp tax on charter parties, as the law does not require that their tonnage should be registered. The language of the act is as follows:

Charter party: Contract or agreement for the charter of any ship or vessel or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel or steamer, and any other person or persons, for or relating to the charter of such ship or vessel or steamer, or any renewal or transfer thereof, if the registered tonnage of such ship or vessel or steamer does not exceed three hundred tons, three dollars.

Exceeding three hundred tons and not exceeding six hundred tons, five dollars.

Exceeding six hundred tons, ten dollars.

The Attorney-General ruled as follows:

Registered tonnage, under the United States Revised Statutes, Title XLVIII, comprises the tonnage of vessels of the United States employed in foreign trade or the whale fisheries; and enrolled tonnage, under Title L, comprises the tonnage of vessels employed in domestic trade and in the trade on the Great Lakes with Canada, over 20 tons; those under 20 tons of this class being termed licensed vessels. It is held that the clause of the war-revenue act above referred to applies only to vessels registered under title XLVIII of the Revised Statutes, and does not apply to vessels enrolled or licensed under Title L; and that when the term "registered tonnage" was used in the war-revenue act it meant nothing more than to apply the law to such vessels as are required to be registered, and that it is a technical term and applies to the particular class of vessels known as registered, in distinction from enrolled vessels and licensed vessels.

OPINION ON THE QUESTION WHETHER THE WORD "GOODS" INCLUDES MONEY.

The opinion on this question is in the following language:

The question arises under the following paragraph contained in Schedule A of said act:

"Express and freight: It shall be the duty of every railroad or steamboat company, carrier, express company, or corporation, or person whose occupation is to act as such, to issue to the shipper or consignor, or his agent, or person from whom any goods are accepted for transportation, a bill of lading, manifest, or other evidence of receipt and forwarding for each shipment received for carriage and transporta-

tion, whether in bulk or in boxes, bales, packages, bundles, or not so inclosed or included; and there shall be duly attached and canceled, as is in this act provided, to each of said bills of lading, manifests, or other memorandum, and to each duplicate thereof, a stamp of the value of one cent."

The word "goods," and the terms "goods and chattels," and "goods, wares, and merchandise," have no invariable fixed meaning in legal construction. Their interpretation varies according to the circumstances in which they are used. The word "goods" sometimes has a very broad meaning, comprehending everything that would be included in the term personal property. In some senses it is very restricted, describing merely, for instance, a stock of merchandise in a store. When used in the latter sense, it would not include movable fixtures, nor the safe, nor the scales, nor the horses and wagons and other paraphernalia used for carrying on the business. The use of the term varies in comprehensiveness between these two extremes. Undoubtedly, in many constructions, the word "goods" includes money. Under a common-law execution directing the sheriff to make of the goods and chattels of the defendant a certain sum, the sheriff can properly levy upon and take money of the defendant. (*Turner v. Fendall*, 1 Cranch, 117.)

In *Sewall v. Allen* (6 Wendell, 335, 355), it is said "there can be no doubt that bank bills, under certain circumstances, and for certain purposes, are considered and treated as goods. They are subject to execution, and also pass as goods to executors and administrators and to the assignees of bankrupts." In the same case it was said by Chancellor Walworth:

"For all civil purposes, and especially in the United States, where they constitute (1830) nearly the whole circulating medium of the country, bank bills are considered and treated as money; and, therefore, come within the general term 'goods.'"

The rule of construction to be followed in these cases is nowhere better stated than in the same opinion of Chancellor Walworth above referred to. He says:

"Where words are sometimes used in different senses their meaning in a statute must always be construed in reference to the subject-matter of the enactment." (*Sewall v. Allen*, 6 Wendell, 335.)

Applying this rule of construction to the language of the war-revenue act above quoted, it is not difficult to determine the subject-matter of the enactment. The subject-matter is comprised in the heading of the paragraph quoted, namely, "Express and freight."

It was the manifest purpose of Congress to impose a stamp tax upon the shipment and transportation of such material substances as, under commercial usage at the present time, are the subjects of transportation by railroad and steamboat companies, express companies, and corporations or persons whose occupation is to act as such. There is, in practice and principle, no difference whatever, commercially and legally, between the transportation by a common carrier of money and the transportation of ordinary merchandise. It is the general custom at this time for express companies to accept and transport for pay, as common carriers, packages containing "goods" in the more liberal acceptation of the term, including coin, bank bills, stock certificates, commercial paper and other choses in action. No reason is perceived why Congress should have intended to apply a stamp tax to the transportation of merchandise in the ordinary acceptation of the term, and to have allowed the express companies to transport money or evidences of indebtedness, or other papers or documents not falling within the restricted meaning of the term "goods" without the payment of the tax. The principle on which the tax is levied applies equally and generally to all packages, no matter what they contain, accepted by the companies for transportation. It seems clear that Congress meant to impose the tax upon all things received and transported as express or freight matter, and the word "goods" was used to comprehend and include everything of that description. When money is sent by express it is carried in bulk, in bags or packages. Its transportation does not differ from the method followed in transporting other valuable packages.

In the case of the schooner *Elizabeth and Jane* (2 Mason, C. C., 407), it was held by Mr. Justice Story that silver dollars were "goods, wares, and merchandise" within the meaning of the revenue act of March 3, 1799, chapter 128, for the landing of which a permit from the custom-house was necessary. In that case it is said:

"It can not be doubted that money, and of course foreign coin, falls within the description of 'goods' at common law; and coin, dollars, and bullion are considered in commercial transactions as 'goods and merchandise,' and may be insured as such in a policy of insurance. In point of fact, too, dollars are often imported as 'wares and merchandise,' that is to say, as property, not to pass merely as currency, but to be bought and sold as a marketable commodity at varying prices. Unless, therefore, there is something in the context of the statute from which it can be inferred that the legislature did not use the words in their ordinary import, I think I am bound to interpret them in that sense."

Both upon principle and the authority of the decided cases, I am of the opinion, therefore, that the term "goods" used in the act above quoted includes money.

Respectfully,

JOHN W. GRIGGS, *Attorney-General*.

RECEIPTS OF EXPRESS COMPANIES.

The question was submitted to the Attorney-General whether, under the war-revenue act, the United States Express Company is required, when receiving money and securities for transportation for the Government under its contract, to issue to the consignor a bill of lading, manifest, or other receipt, with a 1-cent stamp duly attached and canceled.

It was contended by counsel for the express company that money and securities transported by it under contract were exempt from the provisions of the act in question, for two reasons:

First. Because the act applies in terms to "goods," and moneys and public securities such as are described in the contract are not "goods" within the meaning of the act. In his opinion above referred to of August 17, 1898, it was decided that the word "goods" used in this connection includes money, securities, and other choses in action.

Second. It was claimed in behalf of the express company that in view of the fact that the amount of its compensation for carrying each shipment had been determined and agreed upon in advance, the imposition by the Government through this act of Congress of a stamp tax upon each shipment was in effect a reduction of the compensation reserved to the company and an impairment to that extent of the obligation of the contract, amounting to a violation of the contractual obligation of the Government, and in fact an arbitrary and oppressive act under the guise of taxation.

The opinion was to the effect that the United States Express Company was not by reason of its contract exempt from the requirement of the act in the transportation of money, securities, etc., for the Government.

IN REGARD TO EXCESS BAGGAGE.

The law provides that it is the duty of every carrier to issue a bill of lading or receipt to the person from whom any goods are accepted for transportation for each shipment received for carriage or transportation.

The Attorney-General has decided that baggage subject to extra charges forwarded by railroad companies, upon the same train with the passenger, does not come within the law requiring a stamp on the bill of lading or other evidence of receipt and forwarding. (See *Treasury Decisions*, vol. 2, p. 677.)

IN REGARD TO REBATE CHECKS.

The ruling by this office that rebate checks issued by conductors, being the excess on fare collected on trains, which are redeemable by the company's agent on presentation, are liable to stamp tax, has been revoked, in view of the opinion of the Attorney-General, dated October 10, 1898. (See *Treasury Decisions*, vol. 2, p. 678.)

AID FROM THE DEPARTMENT OF JUSTICE.

Immediately following the passage of the war revenue act inquiries, almost without number, began to pour into this office as to the construction of the said act, and many questions were presented as to its application and administration. In this situation application was made to the Attorney-General for legal aid in the matter, and at the request of the latter Hon. James E. Boyd, Assistant Attorney-General, took up these questions covering a wide range of subjects, and has furnished

this office, for its guidance, his views thereon, both verbal and written. The opinions given by the Assistant Attorney-General, from the very nature of the cases, frequently arising suddenly and requiring immediate action, were rendered hastily and were understood to be more of the character of advisory assistance than of legal opinions. They were, however, of great practical aid and benefit to this office in applying and administering the provisions of the new law.

This office has taken occasion to express its thanks to the honorable Attorney-General and to Assistant Attorney-General Boyd for the assistance thus rendered.

The opinions given in writing are hereto appended.

OPINIONS OF ASSISTANT ATTORNEY-GENERAL BOYD.

Deeds and mortgages.—Under this I advise that in States where the delivery of the deed is sufficient to pass title and is good inter partes by the delivery, a deed executed anterior to July 1, 1898, is not required by law to be stamped. But there are some States, I believe, in which registration is required before the deed becomes operative to pass title, and in such instances the deed should not be admitted to registration without the proper stamp attached.

As to mortgages, it is the general principle that a mortgage is not valid as such until it is admitted to registration, and I therefore advise that any mortgage, no matter what the date, should not be admitted to registration when presented on or after the 1st of July, 1898, unless there is attached and canceled the revenue stamp provided for the amount of the mortgage.

Insurance policies.—As to fire policies issued before, but conditioned to take effect on the 1st of July, 1898, my opinion is that they should have the stamp affixed and canceled, for the reason that, to hold otherwise, would open the way to many possible frauds on the revenue act: and then, it is really not a policy of insurance until it goes into effect. It would probably be only construed, in case of litigation, as a contract or agreement upon which a policy of insurance could be enforced until, by its terms, it goes into effect. I therefore think that the date on which the instrument becomes operative is the date on which the stamp act should apply.

Telegraphic and telephonic messages.—In answer to telegram as to whether stamps are required upon telegraphic or telephone messages sent by State officials relative to official business, in my opinion such messages are exempt under the first proviso of section 17 of the act, which exempts from stamp taxes imposed by the act State, county, town, and municipal corporations in the exercise only of functions strictly belonging to them in their ordinary governmental, taxing, or municipal capacity. I think that this language is sufficiently broad to cover the official acts of officers of States, counties, towns, or other municipal corporations, because the governmental authority in such instances is exercised by officers in the discharge of official duty.

Certificates of acknowledgment.—In regard to the inquiry as to whether certificates of acknowledgment of deeds and mortgages are required to be stamped, I will say that they are. They are no part of the execution of the deed or mortgage and are not covered in the stamp required upon such deed or mortgage.

I am of the opinion also that the memorandum on the back of a deed or mortgage, made by the register or recorder, that the instrument has been placed upon record, is not a subject of taxation. It is not a certificate such as is contemplated by the law. It is a brief note on the back of the deed or mortgage citing date of filing and date and place of record. (*This opinion is modified hereafter under the head of "Acknowledgments upon deeds."*)

Bonds or notes secured by mortgage.—The war-revenue act of July 1, 1862, in respect to the tax on promissory notes and mortgages, imposed a separate rate upon each, but this was amended by the act of March 3, 1863, so that "whenever any bond or note shall be secured by a mortgage but one stamp duty shall be required to be placed upon such papers." I think that the present law must be treated as it is framed and will not bear the construction that but one stamp duty is required to cover both the mortgage and the note or bond secured thereby. I think that any promissory note given is subject to the stamp tax provided in Schedule A, and if a mortgage or pledge of lands, estate, or property, real or personal, be given as security for the payment of any definite and certain sum of money, the same is liable to stamp also provided in Schedule A. In other words, I hold that the note and mortgage are each required to be stamped.

In this connection it should be held that a paper given for the payment of money lent at the time, or previously due and owing, in the ordinary business transactions, although the same may be attested with the seal of the payee or obligee, should be

treated as a promissory note, although technically it may come under the head of a bond by reason of the fact that it has the word "seal" written after the name of the signer. In some of the States, it is the usual form when mortgages are executed to secure the payment of money, for the maker of the mortgage to give also what is called a "bond," but which in ordinary commercial transactions is nothing more nor less than a promise to pay so much money.

Denomination of stamp required upon deeds.—In regard to the amount of the stamp required upon a deed, the consideration named in the deed will primarily govern. But there are classes of deeds in which this rule should not be applied. For instance, deeds in which a nominal consideration only is named. In such cases the actual value of the property conveyed should govern the amount of the stamp and not the consideration mentioned in the deed. I call attention to deeds containing both a good and what is called a "valuable" consideration, such as deeds in which the consideration is natural "love and affection" for instance, with the addition of a nominal money consideration, such as \$1 or some other small sum. In such case and in like cases the actual value of the property should govern the parties in affixing the stamp to such deeds.

Telegraphic market reports.—As to market reports, when sent by telegraphic dispatches, to which the attention of the Commissioner is called by Collector Wright at Detroit, Mich., I know of no reason and of no provision in the law by which they are excepted from the general rule that there shall be paid on each separate message a stamp tax of 1 cent.

Exemption, in general, of papers executed by United States officers and officers of State, county, town, or municipal corporations in the discharge of official functions.—In reference to section 17, the first clause of the section refers exclusively to three classes of paper, namely, bonds, debentures, and certificates of indebtedness. Such of these as are issued by officers of the United States or by officers of any State, county, town, municipal corporation, or other corporation exercising the taxing power are exempt from stamp duty; but I think the first proviso in this section is sufficient to cover and to exempt from stamp duty such instruments and other papers as are executed, made, or issued by the officers of States, counties, towns, and other municipal corporations described in the act strictly within the discharge of official governmental functions. Further on I have construed the law in reference to official certificates.

Manifests, bills of lading, and passage tickets to ports in British North America.—At the conclusion of Schedule A is a provision excepting from the operation of the act relative to stamp duties imposed on manifests, bills of lading, and passage tickets steamboats or other vessels plying between the ports of the United States and ports in British North America. The only matter for consideration in connection with this exemption is as to what ports can be included in the description "British North America." In other words, what is meant by "British North America?"

I do not think that this term is broad enough to include all British possessions within what may be termed North America, but should be applied only to ports in British possessions in America lying north of the United States, as this is commonly called "British America."

Certificates of search.—William Reicher, clerk of the supreme court of New Jersey, asks this question: "Do certificates of search require revenue stamps?"

If these certificates are issued by the clerk of the court or any other State or county officer, or officer of a municipal corporation, in his official capacity and in the discharge of public governmental functions, according to the opinion I have heretofore given such certificates would not require a stamp; otherwise they are subject to tax in case they are required by law.

Duplicate bills of lading.—The question is asked, "Where a tax of 10 cents is paid on the bill of lading for goods exported does the duplicate require a stamp?"

In contemplation of law there is but one bill of lading for a shipment of merchandise, which is the original bill given by the carrier and delivered to the shipper to be held as evidence of the receipt by the carrier of the goods and the terms of the contract upon which they are to be shipped. This bill requires the 10-cent stamp provided by law. If, in the course of business, the carrier, for his own convenience or otherwise, makes a duplicate of this bill of lading, such duplicate does not, in my opinion, require a stamp.

This does not apply, however, to inland bills of lading, manifests, or other evidences of receipt given by domestic carriers, because the law in that case specially provides that each of said bills of lading, manifests, or other memoranda, and each duplicate thereof, shall bear a stamp of the value of 1 cent.

Mutual marine, inland, and fire insurance companies.—John G. Ward, collector of internal revenue at Albany, N. Y., submits a question as to the construction of the proviso in relation to marine, inland, and fire insurance companies. This provision is:

"That purely cooperative or mutual fire-insurance companies, carried on by the members thereof solely for the protection of their own property and not for profit, shall be exempted from the tax herein provided."

There is no doubt but that any mutual fire-insurance company which comes strictly within the language of this provision would be exempt from the tax, but whether any particular company is exempt or not depends wholly upon the facts. The company at whose instance the collector makes the inquiry is the Mutual Fire Insurance Company of Albany. The statement made by this company is that it has been a purely mutual company since the date of its incorporation, May 13, 1886; that it is managed by a board of directors (trustees) elected annually by the members (policy holders). The premiums received from the members on policies issued for their benefit are placed in a common fund along with the income from investment of surplus funds. Provisions are made under certain policies whereby the policy holders (members) will contribute to meet excess of losses in proportion to the liability assumed by them under their policies. They have no capital stock, and therefore no stockholders. The company is operated, and always has been, for the benefit of members (policy holders).

I understand from this provision that the intention was to exempt from the tax simply those companies where a number of persons associated themselves as companies or cooperative associations in business to be carried on by the members solely for the protection of their own property and for nothing more. Whenever the business of the association or company goes beyond the point of protection for their own property, then such association or company is taken out of the exemption provided by the act.

It is, then, purely a question of fact. Do the members of this company do more than mutually protect each other in case of loss by fire? Do profits arise from the business of this company? Has the company a surplus which it invests and from which it realizes profit to the members of the company? If it does, it can not be included within the exemption, no matter what the company may be called and no matter what the company may say is the purpose for which it is organized and operated. If in fact it carries on its business for profit or benefit to the company or its members save that of mutual protection to the property of the members, then it is not exempt.

It appears from the facts in connection with this company that nothing is required to become a member of the company except to become a policy holder. In other words, every person who insures in this company and procures a policy of insurance is ipso facto a member of the company. Any insurance company might call itself mutual and declare every policy holder a member and still conduct a general insurance business for profit and for purposes other than solely for the protection of property insured by it. It was certainly not the intention of the lawmakers to permit companies of this character to avoid the payment of the tax prescribed.

I answer the inquiry in regard to the Pennsylvania Lumbermen's Mutual Fire Insurance Company, of Philadelphia, by applying to this company the rules above indicated.

Entries of issuance—Indorsements on policy permitting removal of property.—Thomas S. Cord, general manager, Chicago, asks these questions:

(1) "Do entries of issuance made under general contract require revenue stamps, the original policy having paid the one-half cent on the dollar rate of premium paid by property owner?"

(2) "Where indorsement subsequently made on policy permits property to be removed to another location, does the indorsement require another stamp?"

In answer to the first question, every policy of insurance or other instrument, by whatever name called, whereby any insurance shall be made upon a life or lives, has to be stamped as required by the law, and each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, requires the stamp.

The language used in regard to fire insurance, it will be observed, is different from that used in regard to life insurance, in the fire insurance paragraph the provision being expressed for the stamp upon a renewal. The word "renewed" is not used in regard to life insurance, and yet I hold that the language used in regard to both is sufficiently broad to require the stamp upon every original policy of insurance issued and every instrument, by whatever name the same shall be called, whereby any insurance is made. In other words, it is the purpose of the law, when a policy or other written evidence of insurance is issued by an insurance company to denote that either lives or property have been insured by the company, that such policy or writing must be stamped. If one policy expires and is recertified in order to renew, it is the same, in my opinion, as if a new policy were issued.

As to the second question, an indorsement upon a policy in existence, permitting the property insured therein to be removed to another location than that in which it was insured, does not, in my opinion, require a stamp, the stamp tax being required upon the policy and not upon the property.

Certificates and transfers of stock.—A question propounded by Davies, Stone & Auerbach, of New York, relative to stamps on certificates and transfers of stock is based

upon a state of facts given by them in their letter, which, if I understand fully, is as follows:

The transfer of the stock referred to had not been completed prior to the 1st of July. The stock had been purchased and the certificate had been indorsed in blank and delivered before the 1st of July, 1898, but the stock had not been transferred upon the corporate books. After the 1st of July, upon request of the holder of the certificate to enter the transfer on the books of the company, this certificate is surrendered and the blank power of attorney on the back of the certificate filled in with the name of its transfer clerk in the usual way, and thereupon the stock is transferred upon the books of the company to the purchaser.

My opinion is that this purchase and transfer of stock is not complete until the latter transaction, and that the stamp tax applies to such paper as is issued after the 1st of July to the purchaser of the stock to denote that he is holder and owner of it.

As to the second proposition, it is my opinion that where the certificate of stock is stamped, as required by law, the entering of the transfer on the books of the company does not require a stamp; but the filling in of the power of attorney on the back of the certificate requires an additional stamp as a power of attorney to sell or transfer stock.

Tax on telegrams, payable by sender or transmitter.—The question is asked "Who must pay revenue tax on telegrams, sender or transmitter?"

Section 7 of the act makes it a misdemeanor for any person to make, sign, or issue, or cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatever without the same being tax paid and without having thereupon the stamp to denote the tax thereon. This undoubtedly puts upon the person making, signing, or issuing an instrument, document, or paper requiring a stamp the duty of having the stamp affixed when signed and issued. The sender of a telegram signs the same and issues or causes it to be issued. The duty, therefore, devolves upon the sender to see that the tax-paid stamp is affixed.

Corporation certificates—Notary's certificates and affidavits to such certificates.—John Palmer, secretary of state, Albany, N. Y., asks:

(1) "Should corporation certificates executed prior to July 1 presented on July 1 for filing be stamped?"

(2) "Does each notary's certificate and affidavits to such certificates require stamps?"

The stamp tax is due upon the certificates and there is no tax upon the act of filing. If, therefore, the certificates were issued and were operative anterior to the 1st day of July they do not require the stamp. If, however, the filing is a proceeding necessary to make the certificates valid or operative, then, if this takes place on or after the 1st of July, the stamp should be attached.

Mr. Palmer's telegram is so general that it is difficult to give an opinion which can be relied on as definite or final.

As to the question concerning the certificates of notaries, these certificates would follow the corporation certificates, and if they were completed before the 1st day of July with a completed certificate, then neither would be subject to the tax; but if these notaries' certificates are upon the certificate on or after the 1st of July, then I think the notary's certificate should be stamped in case the same are required by law.

And while I am on this subject I will advise that on and after the 1st of July the certificates of notaries public should be stamped as other certificates.

Bankers also engaged in brokerage business.—John W. Breidenthal, of Topeka, Kans., bank commissioner, asks this question:

"Whether a bank that is engaged in the selling of real estate and real-estate mortgages, as a broker, and is also engaged in the insurance business, as agent, will be required to pay license on each business?"

I answer this question as follows: In section 2 of the war-revenue law, in the second clause, it is provided,

"That any person having paid the special tax as a banker shall not be required to pay the special tax as a broker."

Therefore, if parties engaged, as Mr. Breidenthal states, pay a tax as bankers, they would be exempt from the tax, as brokers. Insurance agents, are not taxed as such under this law.

Promissory note and pledge of bonds to secure payment combined in one instrument.—E. A. Stoddard, manager of clearing house, St. Louis, Mo., forwards copy of a paper and asks in regard to the stamp tax required upon it. The paper is a promissory note, payable ninety days after date to the State Bank of St. Louis, or order, at its banking house, for the sum of \$10,000. On the face of the same paper \$10,000 in United States 4 per cent bonds of 1905 are deposited and pledged by the terms of the paper as security for the payment of the note. My opinion is that this paper is taxable both as a promissory note, and, in addition thereto, as a pledge of property

as security for the payment of the note. In other words, the note should be stamped for the amount required for promissory notes for \$10,000 and the paper should, in addition, have the stamp required by a pledge of property to secure payment of the sum of \$10,000.

Promissory notes with mortgages as security—Coupon bonds.—Referring to the question asked by Richard Yates, collector at Springfield, Ill., in regard to the stamping of promissory notes and mortgages given in connection therewith as security therefor, and also as to notes with coupons and additional notes for interest, I agree with the conclusions set forth in the letter of the Commissioner of Internal Revenue to the said collector, bearing date of June 29, 1898. I have already held that, in case of a bond or note for money and mortgage for the security thereof, both instruments are liable for the tax. When a note or bond is given for the payment of money, and separate notes or bonds given for accruing interest, I hold that both the bond or note for the principal sum and the separate bonds or notes given for the interest require a stamp.

However, a bond for a principal sum with coupons attached denoting the accruing interest—the purpose being to detach the coupons as the interest becomes due and surrender them simply to denote that that interest has been paid—I hold that the only stamp required in such case is the stamp upon the bond for the principal money; that the interest coupons attached do not require separate stamps.

Government bills of lading—Tickets procured on Government transportation requests.—Maj. C. R. Barnett, quartermaster, United States Army, writes from Jacksonville, June 28, that the question has been raised whether or not it will be required under the revenue act to place a stamp on Government bills of lading and tickets procured on Government transportation requests for use by his department.

Under the head of "Express and freight," every railroad or steamboat company, carrier, express company, or corporation or person whose occupation is to act as such, is required to issue to the shipper or consignor, or his agent, or the person from whom any goods are accepted for transportation, a bill of lading, manifest, or some other evidence of the receipt of goods, wares, or merchandise received for carriage and transportation, and such bills of lading, manifest, or other memoranda, and each duplicate thereof, is required to be stamped with a stamp of the value of 1 cent. The failure to issue such bill of lading, manifest, or other memorandum subjects the railroad, steamboat company, carrier, express company, or other corporation or person to a penalty of \$50 for each offense. I hold that the carrier is required to give this bill of lading, manifest, or memorandum for articles, goods, wares, merchandise, or supplies belonging to the United States which are received for shipment, the same as if the shipper were an individual or a private party, and such bill of lading, etc., given to the United States or its officers for property delivered for shipment, together with the duplicate, should be stamped as in other cases. It is suggested that this is making the Government pay a tax to itself. This position is untenable, because the bill of lading, manifest, or memorandum is a paper issued by the carrier and it is the duty of the carrier under the law to stamp it, whether it be issued to a Government officer or to a private party.

As to the requests for transportation, they are issued by Government officers and directed to the transportation companies or lines and are exempt. There is no stamp-tax required upon railroad or other passenger tickets upon public conveyances in the United States and, therefore, although a railroad ticket or a ticket authorizing the transportation of a number of persons be issued in response to the request of the United States, it stands upon the same footing as if the ticket or order for transportation were purchased for cash or at the instance of, or by, a private party. Such ticket or order for transportation does not require a stamp.

In this connection, I may as well call attention to the fact that, under the law, section 28 of the act, every seat sold in a palace or parlor car and every berth sold in a sleeping car is taxed 1 cent, and the company issuing the ticket for the seat or berth is required to pay for and affix the stamp to the ticket.

Bill of sale of vessel.—Collector Brady, of Richmond, Va., under date of June 28, asks if there is a tax under the war-revenue bill upon the bill of sale of a vessel? I find no provision in the act which levies a tax upon such sale or a bill of sale given in pursuance thereof.

Conveyance of real estate and promissory notes as part of purchase money—Does certain business constitute a brokerage business?—Lien created by section 30 of the act.—The Kentucky Title Company asks several questions, some of which are covered hereinbefore. I find this one: "The owner of real estate conveys it, retaining a vendor's lien to secure the payment of promissory notes given by the buyer as part of the purchase money. Is it necessary to stamp both the conveyance and notes?" I hold that it is, following the rule which I have heretofore laid down.

Another question: "Is the lien created by section 30 of the act a lien upon the legacy or distributive share, which is to pay the tax, or is it a lien upon the whole estate of the decedent? In other words, will the real estate which descends to the heir be subject to a lien for the taxes on a legacy devised to another?"

The tax provided in section 29 of the act pertains exclusively to legacies and distributive shares of personal property. Section 30 provides that the tax or duty levied under section 29 shall be a lien and charge upon the property of every person who may die, as aforesaid, for twenty years, or until the same shall within that period be fully paid to and discharged by the United States. By the terms of this provision the lien is created and the taxes made a charge upon the property of the deceased person. The term property is nomen generalissimum, and includes both realty and personalty, and, construing the language strictly, the lien attaches to all the property of the decedent of whatever character, and if the Government should be put to its remedy to recover the tax, it would seem that all of the decedent's property would be liable for the tax upon any part of it.

But section 30 makes the property in the hands of the executor, administrator, or trustee first liable for this tax, because it provides that the executor, administrator, or trustee, before payment and distribution to the legatees, or any parties entitled to a beneficial interest in the property held by them, shall render to the collector of the district in which the decedent was a resident a duplicate list or statement of the amount of such legacy or distributive share, together with the amount of duty which has accrued or shall accrue thereon, belonging to legatees or distributees, and such executor, administrator, or trustee is required to pay the tax on the same from the funds in hand before paying out the legacies or distributive shares. So it is probable that the question as to whether other property of the decedent is bound will never arise, for the reason that the fiduciary is required to pay the tax on the fund in hand before distribution.

The next question by this company is, that the company is engaged in the business of examining and insuring titles to real estate and lends part of its capital on promissory notes secured by mortgage on real estate, and these notes are sometimes bought from the company by others. They ask if the company is a broker within the meaning of the act.

I think to carry on the business described in the question constitutes a broker under subdivision 2 of section 2 of the act.

Duplicate and triplicate transportation, warehouse, and distillers' bonds.—John C. Lynch, collector at San Francisco, asks if duplicate and triplicate transportation, warehouse, and distillers' bonds should be stamped.

I have been unable to find any law requiring duplicates or triplicates of such bonds to be made. It may be that, under the authority vested in the Secretary of the Treasury to make regulations in regard to these bonds, he has issued some regulation to this effect. The statute requires that a distiller shall give a bond with certain conditions to be approved by the collector, and like provisions are made in the existing internal-revenue law for the execution of what are called transportation bonds, either for distilled spirits or manufactured tobacco. The same provisions are made as regards what are called warehouse bonds, but in no instance do these laws require anything other than the original bond.

I therefore conclude that the stamp upon the original bond is all that is required of the maker. If the Government takes duplicates or triplicates for its own convenience, which are mere copies of the original bond, I do not think the maker of the bond liable for stamp tax upon such duplicates or triplicates, for he has fulfilled the requirement of the law when he executes the original bond.

Entry of goods at warehouse—Bonds in connection therewith.—The entry of goods, wares, or merchandise at any custom-house, either for consumption or warehousing, is made liable to stamp duty according to the value of the goods, etc., so entered. Entry for withdrawal of any goods or merchandise from customs bonded warehouses requires a stamp of 50 cents. I hold that goods entered for consumption or warehousing, and at the same time entered for withdrawal, are liable to pay the stamp tax for each. And in regard to bonds taken in connection with warehousing or withdrawal of goods, wares, or merchandise, such bonds are required to be stamped as any other bonds; also bonds connected with the entry and clearance of vessels.

Bonds in general—Bonds required in legal proceedings.—In this connection, it is well to say that bonds of Government contractors and all bonds given by individuals or others, except such as are exempted specially by the terms of the act, should have the stamp tax paid on the same. In other words, all bonds are liable to the tax except such as may be required in legal proceedings. I construe bonds required in legal proceedings to be such as are given or taken in the courts of justice in either civil or criminal causes, such as prosecution bonds, injunction bonds, bonds to stay proceedings, bonds upon appeal, writs of error, bonds for cost, and the like; and in criminal cases, recognizances, bonds for appearance, bail bonds, and also bonds in criminal cases upon appeal and writs of error, supersedeas bonds, etc.

Bond for commissary of subsistence of volunteers, amount of tax required.—The War Department presents a form of bond for commissary of subsistence of volunteers, with rank of captain, in the penal sum of \$12,000, to which a guarantee company is surety, and requests an opinion as to the amount of stamp required upon this bond.

In the first place, the bond should have a 50-cent stamp as required under the head of "Bond," on page 14, and in addition thereto this bond should have a stamp denoting one-half of 1 cent on each dollar, or fractional part thereof, paid by the principal obligor thereof on this bond as a premium. Of course the amount of this latter stamp can not be determined until the amount of such premium is ascertained.

In order to make plain, a bond of the above description would require 50 cents. Then, suppose the guarantee company charges the principal obligor 3 per cent. On this bond, the penalty of which is \$12,000, the premium would be \$360. This would make the additional stamp required under the act \$1.80, thus making the whole stamp upon the instrument \$2.30.

Fraternal beneficiary associations.—The Travelers' Protective Association of St. Louis, Mo., asks if the war revenue bill exempts fraternal beneficiary associations giving life insurance to their members. Are not fraternal beneficiary associations giving their members accident insurance exempt under this law?

I have already construed the provisions for exemption as applied to marine, inland, and fire insurance. The exemption for life insurance is in substance the same, and I will only add that, in order to be entitled to the exemption, the insurance business must be carried on strictly within the letter and spirit of the provision. I can not see how any company doing a general accident insurance business can come within this provision. The basis of the exemption is the fact that the business carried on by the association, as referred to in the said provision, is not for profit, and I think this is the test. I hold that wherever the motive of profit enters into the operation of any life insurance company, accident or otherwise, the exemption can not apply. Accident companies insure against death as well as against injury, and belong in the class called life insurance.

Exemption of German consuls from tax on their checks.—M. Bettman, collector of internal revenue, Cincinnati, desires to know if the Imperial German consul at Cincinnati is required to put 2-cent stamps on his private checks.

Under Article III of the consular convention between the United States and the German Empire, signed December 11, 1871, the respective consuls-general, consuls, vice-consuls, and consular agents, as well as their chancellors and secretaries, are exempt from all direct, personal, or sumptuary taxes, duties, and contributions, whether Federal, State, or municipal, unless the said consular officers become owners of property in the country or engage in commerce, in which instance they shall be subject to the same taxes and imposts and the same jurisdiction as citizens of the country, property holders, or merchants.

I therefore hold that the private check of the consul or of his secretary, given in the course of their residence here in their official capacities, for incidental expenses and other private affairs not connected with trade or traffic, are exempt from the stamp tax.

Enrolled vessels—Registered vessels.—The Lake Carriers' Association, representing the enrolled vessels engaged in commerce on the Great Lakes and other tributary waters, ask a ruling as to whether such enrolled vessels are subject to the tax provided for under the head of "Charter party," Schedule A. I think not.

The law as found in the Revised Statutes, Title XLVIII, the regulation of commerce and navigation, providing for the registry and recording of vessels, applies to such vessels as are required to be registered, and the law in Title L, Revised Statutes, regulation of vessels in domestic commerce, provides for the enrollment of vessels.

Under Title XLVIII registered tonnage comprises the tonnage of vessels of the United States employed in foreign trade or the whale fisheries, and under Title L, enrolled tonnage comprises the tonnage of vessels employed in domestic trade and in trade on the Great Lakes with Canada over 20 tons, those under 20 tons of this class being termed "licensed vessels."

I am of the opinion that the clause of the war-revenue act under consideration applies only to vessels registered under Title XLVIII, and does not apply to vessels enrolled or licensed under Title L. I think the purpose of the law was to make this distinction because of the fact that the vessels enrolled and licensed under Title L are engaged in domestic transportation, and it would be a palpable discrimination against them in favor of other methods of domestic or inland transportation to require the tax provided for under the paragraph cited. When the term "registered tonnage" was used in the act, it could mean, in my opinion, nothing more than to apply the law to such vessels as are required by law to be registered. It is a technical term and applied to a particular class of vessels known as registered vessels in distinction from enrolled vessels and licensed vessels.

Receipts for the payment of money.—There are several communications asking if stamps are required upon ordinary receipts or acknowledgments for the payment of money; for instance, such as a merchant would give when a store account is paid.

I find no provision in the law requiring a stamp upon such receipts or acknowledgments.

Deeds of release.—Another question asked is as follows: "Is a stamp required on a deed of release the same as on a deed of conveyance?" I answer, "Yes." A release which operates as a deed of reinvestment to title or release of liens, so that the holder of an equity of redemption takes a legal title, or any paper of this character concerning real estate, executed with the solemnity of a deed, requires to be stamped in a like manner with deeds of conveyance.

Steamship master's ocean receipt.—Charles F. Ortheveir & Sons, steamship agents, New Orleans, ask this question: "Is it necessary to affix revenue stamps to steamship master's ocean receipt issued in connection with through railroad bill of lading for export goods covering goods to foreign destination, upon which through bill of lading export revenue stamp has already been affixed; and if so, is it the duty of the railroad who requires the receipt of the steamship company to affix the same?"

I am not sure that I fully understand this question, because I do not know precisely what is meant by a steamship master's ocean receipt. I will say, however, that if goods or merchandise are started for shipment to a foreign destination and are carried in part by rail to a port or place in the United States where they are reloaded upon vessels to be carried to the foreign country, the railroad company would have to give, at the place where the goods or merchandise are received by the company for shipment, the bill of lading, manifest, or memorandum, with duplicates as required, and upon these a stamp of 1 cent should be affixed. When the goods have reached the limits of domestic transportation and are reshipped from the port or place whence they go to the foreign country, then the "bills of lading or receipt" for goods, merchandise, or effects to be exported must have a stamp of 10 cents placed upon it.

It may be that inland transportation companies operating in connection with vessels carrying goods from this country to a foreign country, where the goods are first shipped upon the domestic line consigned to the foreign country, would give a domestic bill of lading and also the bill of lading or receipt for export. If this is done, then both the domestic bill of lading, manifest, or memorandum as well as the bill of lading or receipt for the goods for export would have to be stamped as required.

An illustration: Suppose a manufacturer in Cincinnati desires to ship a cargo of his manufactured articles to a merchant in Liverpool. A railroad company running from Cincinnati to New York has freight rates in connection with a steamboat line from New York to Liverpool. The railroad company might receive the shipment at Cincinnati consigned to Liverpool, but certainly the bills of lading, manifests, or memoranda required for the domestic shipment and also the bills of lading or receipts for goods for export would have to be given and stamped as required. In other words, the railroad company would give a bill of lading stamped with the 1-cent stamp and, as agent for the boat line at New York, would give a bill of lading or receipt for goods for export stamped with a 10-cent stamp. I do not know that such freight arrangements are made by inland and foreign transportation companies, but certainly goods which are shipped from this country to foreign countries and go partly inland must have the bills of lading for both domestic transportation and for export, and both must be stamped. The fact that the statute says "Goods, merchandise, or effects to be exported from a port or place in the United States" does not alter my opinion. I think this applies to the port or place where such goods leave the confines of this country and to which the goods are brought by domestic transportation.

This is as clearly as I can answer this question from the understanding which I gather.

J. W. Laffey, of Harrison, N. J., asks this question:

"Whether the tax required upon bills of lading, manifests, and memoranda given upon receipt of goods for shipment applies to local deliveries of merchandise—i. e., merchandise which is distributed throughout Newark, N. J., by a local expressman." I do not think that persons engaged in the business of what is known as town or city delivery are included within the terms of the act. The law says:

"It shall be the duty of every railroad or steamboat company, carrier, express company, or corporation, or person whose occupation it is to act as such, to issue to the shipper or consignor, or his agent, or the person from whom any goods are accepted for transportation, a bill of lading, manifest," etc., and upon such bill of lading and duplicate thereof a stamp of one cent shall be affixed.

The bills of lading and manifests are, in my opinion, not required of those who operate as local deliverers of merchandise or packages in a town or city. The law is intended to apply to what is known as common carriers of freight.

French reciprocity bottled wine and vermouth.—Charles Meinecke & Co., of San Francisco, Cal., ask this question: "Are we obliged to stamp French reciprocity bottled wines and vermouth after reciprocity treaty went into effect?"

The reciprocity treaty which I presume is referred to is that which went into effect June 1, 1898. In that I find the following as an agreement on the part of the United States

"That the rates of duty heretofore imposed and collected on still wines, the product of France, under the provisions of the United States tariff act of 1897, shall be conditionally suspended, and in place thereof shall be imposed and collected as follows, namely:

"On still wines and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs."

This treaty refers exclusively to the tariff duty and can have no reference to an internal-revenue tax provided for articles to be put upon sale in the United States. The war-revenue bill, under Schedule B, provides that:

"Sparkling or other wines, when bottled for sale, upon each bottle containing one pint or less, one cent. Upon each bottle containing more than one pint, two cents."

Under this provision any wines, foreign or domestic, bottled for sale require the stamp. If the wines are imported in casks and bottled here to be put upon the market for sale, then the stamp must be affixed by the bottler. If the wines are imported in bottles, then the stamp must be affixed as provided in section 24, because that section provides that all such articles of foreign manufacture—that is, such articles as, if manufactured and put up in this country, would require a stamp—"shall, in addition to the import duty imposed upon the same, be subject to the stamp tax prescribed in this act."

Bunker coal.—Collector Bowden, port of Norfolk, submits the following: "There are daily arriving at this port vessels for 'bunker coal,' which are required to present manifest of such coal and clear upon manifest embracing the same under existing regulations. I ask if such manifests, embracing only bunker coal, would be deemed a cargo under Schedule A of the act and require the affixing of stamps, the amount of which is determined by the registered tonnage of the ship."

I understand that the manifest for custom-house entry or clearance of the cargo of any ship or vessel or steamer for a foreign port does not include ship's supplies for its voyage. It only includes those things which the ship has taken aboard for transportation. In other words, it would not include its provisions, nor its supply of water, nor of coal to operate its machinery and for other purposes necessary to make the voyage. If what is known as "bunker coal" comes within the term "ship's supplies," then the manifest for it does not have to be stamped, because it is not a part of the cargo. The lading or freight of a ship is its cargo—the goods and merchandise conveyed in it from one port to another.

The Western Union Telegraph Company asks several questions:

(1) In filing a combination or circuit report where news is transmitted at one sending on one wire, must a stamp be affixed for each paper or only one stamp for the entire dispatch?

A telegraphic dispatch is required to be stamped by the sender at the place of sending. If he sends only one dispatch he uses but one stamp, and this would be the case though the person receiving the dispatch at the other end of the line should distribute its contents to other persons.

(2) In the above instance, when the entire report is not filed at once, but in sections at intervals of an hour or so, must a stamp or stamps be affixed to each section of the report?

If it is, in fact, only one dispatch, though in different sections, it would require but the one stamp. I do not understand that the law makes any difference between a long and a short dispatch, or whether a dispatch is on several slips or on one piece of paper, or whether the operator continues to send until he has finished the dispatch or stops for refreshments and then sends the balance. So it is one message and requires but one stamp.

(3) When one dispatch is filed for transmission to several papers—that is, a dispatch on one piece of paper but with several addresses on it—must there be a stamp affixed for each address?

My opinion is that a dispatch addressed to several papers or persons should be construed to be a dispatch to each paper or person addressed. In other words, it should be construed as if the dispatch were written separately to each person or paper addressed, the difference being in this case from a combination or circuit report that, in the latter instance, the sender of the dispatch addresses it to one person who distributes it after he receives it. In the other case, however, the dispatch is really sent by the telegraph company to each of the several addressees.

(4) We understand that stamps need not be affixed to matter filed by leased wire. Reports filed on these wires are not filed as single messages, but as periodical reports, and paid for in a lump sum per week, irrespective of the number of words filed.

I understand the telegraphic dispatches requiring a revenue stamp are such as are sent over telegraphic lines which are operated for public use and for profit—that is, such lines as are put up and conducted for the accommodation of such persons as feel inclined to patronize and pay the charges. I think this would except from its operation messages sent over mere private wires. For illustration, I do not think a railroad company owning or operating wires connected with its business, and entirely in connection with its business, such as directions to engineers and conductors and the running and operating of trains, etc., is liable to the stamp duty.

There are several other questions propounded by the telegraph company in the letter from which I have taken the forgoing interrogatories, but I think they are covered in the answers heretofore given.

QUESTIONS SUBMITTED THROUGH ASSISTANT SECRETARY VANDERLIP UNDER SCHEDULE A.

1. A buys through B, his broker, 100 shares of Rock Island stock. The stock is not delivered to A, the broker B carrying it for him. A memorandum of sale passes on which a \$2 stamp is affixed. Afterwards A takes up the stock and wishes to have it transferred to him on the books of the company. Must another \$2 be paid for the transfer?

I hold that the law does not require the payment of a second \$2.

The purchase of the stock in the outset was by B as agent for A, so there is but the one transaction, B acting simply as A's agent, which is the same in law as if A acted himself, and the evidence of the transaction is by the delivery of a memorandum to B as agent for A. This memorandum has the stamp required for the sale of the stock attached. Under the provision in the first paragraph in Schedule A, in cases of agreement to sell, or where the transfer is by the delivery of a certificate signed in blank, there shall be made and delivered to the seller by the buyer a bill or memorandum of such sale "to which the stamp shall be affixed." This evidently means that the stamp attached to the bill or memorandum of sale is the stamp required upon the transaction.

2. A broker buys several lots of Rock Island stock for different customers, carrying it for them. On each transaction a memorandum of sale is made out, on which the tax is paid. Before the dividend day the broker wishes all this stock to be transferred to his name, he still carrying it for his customers. Must he pay the tax on the transfer of stock on the company's books? Does one \$2 stamp carry the transaction through to its completion, including transfer on the company's books, or must \$2 per hundred shares be paid when the stock is transferred on the books, irrespective as to whether that transfer is only part of the transaction on which the tax has been paid?

Following the answer to the question next above, if the transaction is carried out and the transfer of stock on the books made in pursuance of the original memorandum to the broker as agent, and the transfer is made to the principal and not to the broker himself, the stamp upon the memorandum covers the transaction; but if the broker changes the nature of the transaction, and has an assignment of the stock made to himself, and not for those for whom he was acting as agent, this is a new transfer and a variation of the original memorandum of sale, and will require another stamp.

3. A pledges 100 shares of stock with his banker as security for a loan. The stock certificate is assigned in blank and a memorandum made, on which a \$2 stamp is affixed and canceled. When A pays the loan, the stock is handed back to him. Must another memorandum then be made, with another \$2 stamp affixed?

The pledge or deposit of stock with a memorandum accompanying that the stock is to be forfeited only upon condition of failure to pay the debt for which it is pledged is not a sale of the stock nor a transfer of the absolute title, and I think such a pledge of stock for the payment of a debt should be stamped under the provisions of the law in regard to mortgage or pledge of lands, estate, or property, real or personal, as security for the payment of a certain sum of money, and not stamped as a memorandum of sale, because it is not a sale, and the title of the stock does not pass out of the person owning and pledging it until the condition arises and it is disposed of by the holder in accordance with the terms of the condition.

In case the debt is not paid and the stock pledged becomes liable to be sold for the payment of the debt, then whoever buys the stock, or is entitled to it after such condition arises, would be entitled to have a memorandum of sale or a certificate or a transfer on the books, and, in whichever case, this would require a stamp as for the sale and transfer of stock.

4. Are live-stock exchanges included under the following provisions?

"Upon each sale, agreement of sale, or agreement to sell any products or merchandise at any exchange or board of trade, or other similar place, either for present or future delivery, for each one hundred dollars in value of said sale, or agreement of

sale, or agreement to sell, one cent; and for each additional one hundred dollars, or fractional part thereof in excess of one hundred dollars, one cent."

Live stock sold and bought in the markets would, in my opinion, be covered under the head of merchandise. I think it is also included as a product in the above paragraph. "Product" is a broad term and includes whatever may be brought forth, effected, or yielded as the result of growth or labor, and it includes the product of agriculture, mines, manufactures, husbandry, fisheries, etc. I hold, therefore, if live stock is sold at an exchange or board of trade or other similar place, either for present or future delivery, the sale, agreement of sale, or agreement to sell should be evidenced by a bill, memorandum, or agreement to be delivered by the seller to the buyer, and this evidence should have the stamp required in the act.

5. Is a regularly maintained auction room included? If an auction room comes within the term "exchange, board of trade, or other similar place," then sales made in such auction room would be liable to the tax, but I would not hold that an auction house where small articles or personal goods are sold at public auction and delivered at the time of sale would come within the meaning of this paragraph. For instance, the auctioning off of secondhand furniture or household goods or remnants of stocks of goods sold by the piece, or even where horses or cattle might be sold one animal at a time and bought by various bidders. My opinion is that this paragraph is intended to apply more particularly to exchanges and offices of boards of trade and places of like character where transactions in present deliveries or futures in considerable quantities of merchandise or products, grain, cotton, tobacco, and the like are made.

6. It is the custom among bankers drawing exchange (foreign) in duplicate to give the purchaser the original, keeping the duplicate, not filled out or signed, in the book of blank drafts, to be used only in case the purchaser loses the original and applies for the duplicate. In the great majority of cases the duplicate is never issued as a matter of fact. Still, the bill is technically in duplicate. Should a 2-cent stamp be affixed to the blank duplicate or a 4-cent stamp to the issued original?

A foreign bill of exchange drawn in but payable out of the United States, if drawn singly or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay for a sum not exceeding \$100 4 cents, and for each \$100 or fractional part thereof in excess of \$100 4 cents.

If such foreign bill of exchange is drawn singly, as provided in this paragraph, and the banker or drawer of the bill retains simply a duplicate for his own convenience, which is never issued, the stamp of 4 cents, or whatever is required upon the original, is sufficient; but if the original should be lost and a duplicate actually issued to supply such loss, then such duplicate would require the same character of stamp as was put upon the original.

If, however, the drawing of the duplicate at the time of the making of the original brings the transaction within what is called drawing foreign bills of exchange in sets, then each bill of the set has to be stamped with a 2-cent stamp as required for each \$100, and for each additional \$100 or fractional part of \$100. This can, therefore, only be settled by the nature of the transaction, for, as stated, if it is a single bill of exchange the tax is 4 cents for \$100, and for every additional \$100 or fractional part of \$100 4 cents, and a duplicate unissued would not require a stamp, but would require it in case it were actually issued.

If, however, the transaction comes under the second clause of bills of exchange drawn in sets of two or more, then each bill of the set requires a stamp of 2 cents, etc.

7. The question to which an answer is sought appears to be as to what notes or memoranda of sale of brokers are included in the term "not otherwise provided for in this act."

I think the easiest way to answer this is to say that this includes all brokers' notes or memoranda of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, except those transactions provided for in the first paragraph of Schedule A, because I do not find any transactions which would be entered into by brokers mentioned elsewhere in the act. It is evidently the purpose of the act to tax such transactions on the part of a broker as can be included in the paragraph in regard to brokers' contracts and which are not specifically provided for in some other part of the act.

8. Does a release, deed, or any other instrument releasing a trust deed or mortgage come under the provision which says: "Deed, instrument, or writing whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons, by his, her, or their direction?"

I have already given my opinion heretofore under the head of deeds released, as follows: "A release which operates as a deed or reinvestment to title or release of liens, so that the holder of an equity of redemption takes a legal title, or any paper of this character concerning real estate, executed with the solemnity of a deed,

requires to be stamped in a like manner with deeds of conveyance." The stamp required upon said release would be the amount of the consideration of such a release, which would be the amount of money paid in order to secure the release, or if no consideration is named, the actual value of the property for which the release was executed.

9. A leases house from B on monthly rental by a verbal agreement, there being no lease or other written instrument. The only written instrument is the receipt for the rent, stating that the money is received for rent of such and such premises for such and such term. Does such a receipt require a tax? Does a receipt for rent of a safety deposit box, there being no other written evidence of the right to use the box, require a stamp?

In case there is a lease which has been stamped the monthly receipt presumably requires no stamp.

Under Schedule A the act provides as follows: "Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, if for a period of time not exceeding one year, 25 cents; exceeding one year and not exceeding three years, 50 cents; exceeding three years, \$1."

This law evidently contemplates that the lease, agreement, memorandum, or contract for the use or rent of any land or tenement which is in writing should pay the stamp tax provided. Of course it is impossible to attach a stamp to an oral contract, a mere conversation. A receipt given for rent already accrued and due and which does not contain any stipulations of further renting is not subject to tax. The question in regard to the safe-deposit box would come within the above rule.

In regard to the stamp on a monthly receipt where the lease has been stamped, as I have said above, the receipt does not require any stamp.

10. A power of attorney is commonly incorporated in a real-estate mortgage. Must a separate stamp be affixed for such power of attorney in addition to the mortgage stamp? Also, assignments of stock for collateral often contain powers of attorney.

A mortgage with power of sale requires only the stamp provided for a mortgage. That is, a mortgage in which property is conveyed as security for the payment of a debt, and so conditioned on the face of the mortgage that upon failure to pay the debt the mortgagee is empowered to make sale of the property. I regard such a mortgage as one instrument and only subject to the mortgage tax. If, however, the mortgage, aside from the conveyance of the property as security of the debt, is accompanied by a separate and distinct stipulation in the form of a power of attorney as an independent act authorizing the sale of the property in case the debt is not paid, it is my opinion that both the mortgage and the power of attorney should have the required stamp for each.

11. Under the head "Bonds, debentures, or certificates of indebtedness, on each \$100 or face value thereof, etc.," is the face value of the coupon for interest to be included in the case of a long-term individual note secured by a mortgage or otherwise? Where coupons for interest are attached, must each coupon bear a stamp as a promissory note? Are coupons attached to bonds issued by corporations to be treated as notes and stamped, or included in the face value of the bond, or are they outside the provision of the law?

I have already given construction to the law relating to the above questions in answer to the inquiry of Richard Yates, collector, Springfield, Ill., as follows:

In regard to the stamping of promissory notes and mortgages given in connection therewith as security therefor, and also as to notes with coupons attached and additional notes for interest, I agree with the conclusions set forth in the letter of the Commissioner of Internal Revenue to Collector Yates, bearing date of June 29, 1898. I have already held that in case of a bond or note for money and mortgage for security thereof both instruments are liable for tax. When a note or bond is given for the payment of money and separate notes or bonds given for accruing interest, I hold that both the bond or note for the principal sum and the separate bonds or notes given for the interest require the stamp. However, a bond for a principal sum with coupon attached denoting the accruing interest, the purpose being to detach the coupons when the amount is due, and surrender them simply to denote that that interest had been paid, I hold that the only stamp required in such case is the stamp upon the bond for the principal money, and that the interest coupons attached do not require separate stamps. This is upon the ground that where a separate paper is given, promising to pay a sum of money, whether it be for interest or anything else, it is a promissory note, and if it is signed with a seal, it becomes technically a bond, and such instrument being separate and in the form of a bond or promissory note requires a stamp. But a coupon attached to an interest-bearing paper merely to indicate the amount of interest due at the particular time and further to be evidence that the interest to such time is paid by the detachment of the coupon, is not a bond nor a promissory note. It is only a convenient way of estimating and paying interest; and in stamping the bond to which coupons for

interest are attached, the amount of the face of the bond will govern the stamp, the aggregate of the coupons not being included.

12. Under the head of "Broker's note or memorandum of sale," etc., this question is asked: Does this apply to every notice sent out, whether applying to the same transaction or not? To cite a common instance, B, a New York broker, instructs C, his Chicago correspondent, a stock broker, to buy 10,000 bushels of wheat. C, being only a stock broker, turns the order over to D, a board of trade broker. D notifies C when the order is executed, C notifies B, and B notifies his customer. Should each notice bear a stamp?

I think the purpose of this part of the act was to require the stamp for the note or memorandum of sale relating to each separate transaction, not every step that might be taken in any one transaction, but the note or memorandum which was the evidence of a single completed transaction. If one person starts out to buy and several agencies are involved before the transaction is completed, it would not seem that the stamp is required at every step, but the stamp is for each note or memorandum of a sale. The transaction starts on the part of the party desiring to purchase through one or more agents. The transaction is brought to a conclusion and a note or memorandum of the sale becomes necessary, and it is this last that requires the stamp. To use the illustration, B, a New York broker, desires to buy 10,000 bushels of wheat. He instructs C, his Chicago correspondent, who is a stock broker, to buy for him. C does not buy, but turns the order over to D, of the board of trade. D makes the purchase, notifies C, C notifies B, and B notifies the customer. Now, this is a completed transaction, and the note or memorandum given upon this completed transaction requires the stamp.

Duplicate bills of lading on shipments for the Government.—The counsel for the Southern Railway Company states that the question has arisen, in regard to shipments for the Government, that in such shipments sometimes two, three, or four duplicate bills of lading are demanded, to be used as memoranda in the different departments, and asks this question:

In case of such duplicate bills of lading, there being no legal obligation on the part of the company to issue but one, isn't it fair that, if the Government demands such duplicate or duplicates, it should pay for or be charged with the 1-cent stamp that is necessary upon it or them?

Under Schedule A it is made the duty of railroads, steamboat companies, carriers, express companies, etc., to issue to shippers or persons from whom goods are accepted for transportation a bill of lading or manifest, and upon such bill of lading or manifest and to each duplicate thereof a stamp of 1 cent is required. The question then arises as to whether the carrier is required under the provisions of the law to make one or more duplicates of the bill of lading or manifest. The provision of the statute imposing a penalty of \$50 under this paragraph is for failure to issue the bill of lading, manifest, or other memorandum. There seems to be no penalty attached for failure to make a duplicate. So, then, the question presents itself as to whether a carrier can be compelled in the ordinary course of business to do more than issue the bill of lading, manifest, or memorandum.

I have already held that the corporation or person required by the law to make, sign, or issue an instrument, document, or paper subject to a stamp is primarily bound to affix the stamp. But section 6, in addition to devolving the duty of paying the tax upon those who make, sign, or issue a paper or instrument requiring a stamp, also devolves the duty of paying the tax upon those for whose use or benefit such papers or instruments are issued. It would seem fair, therefore, to hold that when a railroad company or other carrier has issued a bill of lading, manifest, or memorandum, properly stamped, together with such duplicate or duplicates as are made and used in the ordinary course of their business, also stamped, if additional duplicates are demanded by the shipper and issued by the carrier purely for the convenience and benefit of the shipper, the tax on such additional duplicates should be paid by the party for whose use or benefit they are made. In other words, it would be, in my opinion, unjust to require a railroad or other carrier to issue duplicates simply for the benefit of the shipper, and out of the usual and ordinary course of business, and at the same time to be required to pay tax on them.

In regard to duplicates or additional duplicates which would not be issued by the carrier in the ordinary course of business and are only made upon the demand of the shipper, in cases where these duplicates are made to the Government, there is another question and that is, if the railroad company or carrier is not required to stamp them, whether they can be stamped at all. It would be an unnecessary labor for the officers of the United States to use stamps and stamp instruments when the cost of such stamps would come out of the Government, the result being, to use a common expression, that the Government would be taking money out of one pocket and putting it into the other.

But I did not start out to discuss this view of it in this place. I was merely undertaking to make the point that where a railroad company or carrier had performed

the act required by the law—that of issuing the bill of lading and such duplicate or duplicates (if there be such) as are required and customary in the ordinary course of business and stamped the same—the company or carrier should not be burdened with the tax upon duplicate or duplicates purely for the use and benefit of the shipper.

Oaths of national-bank officers.—The Comptroller of the Currency under date of July 1 says: "I desire a ruling on the question as to whether or not the list of shareholders required by section 5210, Revised Statutes, of every national bank is such certificate as to come within the provisions of the war-revenue law."

Section 5210, above referred to, requires that the president and cashier of every national banking association shall cause to be kept at all times a full and correct list of the names and residences of all the shareholders in the association and the number of shares held by each. The section further requires that a copy of such list, on the first Monday of July of each year, verified by the oath of such president or cashier, shall be transmitted to the Comptroller of the Currency.

I hold that the list referred to in the statute, verified by the oath of the president or cashier, forwarded to the Comptroller of the Currency, is not such certificate as requires a stamp tax to be paid thereon. The paper is not a certificate at all. It is simply a list of the shareholders in a banking association verified by the oath of a bank officer.

The Comptroller, under date of July 5, incloses a blank form of oath of a director of a national bank, as required by section 5147 of the Revised Statutes, and asks if it is such a certificate as is required to be stamped under the war-revenue act.

I hold that it is not. Like the list of shareholders forwarded to the Comptroller verified by the oath of the president or cashier, this oath of a director does not come under the head of "Certificate." The fact that the director swears that he is the owner in good faith and in his own right of the number of shares of stock required by the statute does not change the character of the paper from an oath to a certificate.

Jurat.—A question has also arisen that may as well be answered in connection with the above as to whether or not a stamp is required on the memorandum or clause at the foot of an affidavit or oath, showing when and before whom it was subscribed and sworn to.

This memorandum is not a certificate. It is what the law calls a jurat, and does not come within the term "certificate."

Assignment of a policy of insurance.—H. M. Black & Co., bankers and brokers, 55 Broadway, New York, make the following inquiry through the Attorney-General: The question propounded is, in substance, as to whether the stamp required upon the assignment of a policy of insurance shall be estimated by the amount of the face of the policy or the cash value of the policy at the time of assignment.

The law says: "That upon each and every assignment of a policy of insurance a stamp duty shall be required and paid at the same rate as that imposed on the original instrument."

This language is plain and unmistakable and can not be interpreted to mean other than that the stamp upon the assignment shall be at the same rate as that required upon the original policy, and the cash value of the policy at the time of the assignment will govern the amount of tax, and in case an insurance policy is pledged as security for a loan, then the stamp required will be, as in other cases of property pledged as security, according to the amount of the loan and not the value of the property pledged.

Bonds filed in court for sale of real estate, appointment of guardian, etc., as required in Pennsylvania.—George E. Neff, attorney at law, York, Pa., submits through the Attorney-General the following question:

"Under the Pennsylvania statute it is necessary, in order to obtain from the court any order to sell real estate, or for the appointment of guardian, etc., that a bond be filed in court. Are such bonds contemplated in the exceptions in the act under the head of 'Bonds,' which reads as follows: 'Except such as may be required in legal proceedings?'"

I have already stated, under the head of "Bonds in general," that I construe bonds required in legal proceedings to include such as are given or taken in courts of justice, either in civil or criminal causes, suits or proceedings, such as prosecution bonds, injunction bonds, bonds to stay proceedings, bonds upon appeal, bonds upon writ of error, bonds for cost, bonds of receivers or trustees appointed by courts in causes pending, bonds given in claim and delivery actions for property, etc. Such bonds are exempt. I will add here that a bond filed by order of court to obtain a decree or order for the sale of real estate is a bond given in a legal proceeding, that the appointment of a guardian or administrator is also a legal proceeding, because, before a guardian is appointed, application is made to the court having the jurisdiction of such matters by law, and the court, in pursuance of this application, appoints guardians to have custody of the persons or property, or both, of minors,

persons *non compos mentis*, etc. Such a proceeding is a legal proceeding. The same rule also applies to the appointment of what are called guardians and trustees *pendente lite*. In many of the States of the Union, especially those having the code practice, remedies in courts of justice are divided into, first, actions, and, second, special proceedings. The action is defined to be "An ordinary proceeding in a court of justice by which a party prosecutes another party for the enforcement or protection of a right, the redress or prevention of a wrong, or the prevention or punishment of a public offense."

Every other remedy is called a special proceeding. Both are, however, legal proceedings, and bonds given in the course of either are included under the head of "Bonds in legal proceedings," and are exempt from the stamp tax.

I will add here, while on this subject, that bonds given by public officers, such as sheriffs, clerks, registers or recorders of deeds, treasurers of counties, cities, or towns, and other public officers of like character, are not bonds given in legal proceedings and are therefore required to be stamped.

Stamp tax on Government business (express).—T. C. Platt, president of the United States Express Company, submits a question with reference to the stamp tax on Government business. I presume his purpose is to inquire as to whether or not bills of lading given by the express company for property received from the Government of the United States or its agents or officers for shipment are required to be stamped.

I have already given my opinion upon this question in answer to the letter of Maj. C. R. Barnett, quartermaster, United States Army, dated at Jacksonville, June 28, 1898. The question propounded by Major Barnett was this, so far as it refers to this matter: As to whether it will be required under the revenue act to place a stamp upon Government bills of lading.

I understood this to mean bills of lading given by railroad companies, steamboat companies, express companies, and other carriers for property received by them from the United States Government, its officers or agents, for shipment or transportation. The opinion which I gave in answer to Major Barnett is as follows:

"Under the head of 'Express and freight,' every railroad or steamboat company, carrier, express company, or corporation or person whose occupation it is to act as such, is required to issue to the shipper or consignor, or his agent, or the person from whom any goods are accepted for transportation, a bill of lading, manifest, or some other evidence of the receipt of goods, wares, or merchandise received for carriage and transportation, and such bills of lading, manifests, or other memoranda, and each duplicate thereof, is required to be stamped with a stamp of the value of 1 cent. The failure to issue such bill of lading, manifest, or other memorandum subjects the railroad, steamboat company, carrier, express company, or other corporation or person to a penalty of \$50 for each offense. I hold that the carrier is required to give this bill of lading, manifest, or memorandum for articles, goods, wares, merchandise, or supplies belonging to the United States which are received for shipment, the same as if the shipper were an individual or a private party, and such bill of lading, etc., given to the United States or its officers for property delivered for shipment, together with the duplicates, should be stamped as in other cases. It is suggested that this is making the Government pay a tax to itself. This position is untenable, because the bill of lading, manifest, or memorandum is a paper issued by the carrier, and it is the duty of the carrier under the law to stamp it, whether it be issued to a Government officer or to a private party."

I have also given an opinion upon this same matter in response to a letter from the counsel for the Southern Railway Company, which will be found under the head of "Duplicate Bills of Lading on Shipments for the Government." This opinion, however, refers particularly to the question of duplicates, and I desire that it be considered in connection with what I have said above in answer to Mr. Platt's question.

Certificates—Further opinion regarding same.—The opinion upon exemptions in general as applied to papers executed by United States officers and officers of State, county, town, and municipal corporations in the discharge of official functions is not, I think, sufficiently explicit, and, as I stated, I wish to enlarge a little and be more definite in regard to this matter and especially in regard to certificates.

In Schedule A a stamp tax on certificates is provided for, first, on certificates of profits, or any certificate showing an interest in the property or accumulations of any association, company, or corporation, and of transfers thereof, on each \$100 of any value or fraction thereof, 2 cents; second, on any certificate of damage or otherwise, and on other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, 25 cents; third, certificates of any description required by law not otherwise specified in this act, 10 cents.

As to the class of certificates required to be stamped under the first two heads, there seems to be no misunderstanding, as they are certificates particularly described, but the certificates which are to be included under the third head, namely, certificates of any description required by law not otherwise specified in the act, need explanation in order to fully understand what certificates are subject to tax and what are exempt.

The question of exempted certificates arises in considering the scope of the first proviso in section 17, which reads as follows:

"That it is the intent hereby to exempt from the stamp tax imposed by this act such State, county, town, or other municipal corporations in the exercise only of functions strictly belonging to them in their ordinary governmental, taxing, or municipal capacity,"

and also in applying the principle of law which has been laid down that the Federal Government can not tax any agent or instrumentality of a State; in other words, can not tax any department of a State for any act or process which is a part of the government thereof. This, then, presents the subject in about this form: If the act performed or the certificate issued by the officer is in the discharge of an official function necessary in operating the general machinery of the government it is exempt. But if it is an official act performed at the instance of a private individual, or as agent of outside parties, or in serving interests other than those required to carry on the governmental machinery, then it is subject to the tax; provided that the certificate is required by law for any special or general use.

It would, perhaps, be as well to illustrate, in order to establish more clearly the distinction. Take, for instance, the officer known as secretary of state. He is required generally in the States to certify laws passed by the legislature. Such a certificate would be exempt, because it is the performance of an act necessary as a part of his general governmental functions.

The secretary of state is also, in some States, required to issue certificates of incorporation to incorporated companies and associations. This latter would be subject to the tax, because, whilst it is an official act, it is not such a one as comes within the description above. It is a certificate at the instance of private interests and not public requirements. He is required by law to issue it, but this requirement does not make it taxable. Its liability to taxation accrues because it is such a certificate as it is required by law must be filed in the proper offices of counties wherein the company is doing business.

Under the head of exemptions would come certificates of election boards in the various States in making returns of elections; also certificates of election issued to persons chosen to office. These certificates are issued to officers in the discharge of general governmental functions.

On the other hand, the certificate of a clerk of a court certifying a copy of a judgment which appears of record, given to any person by the clerk, would be subject to the tax, as would a certificate given by a register or recorder upon a copy of a deed or will of record in his office before the same could be placed to a use wherein it was required by law.

A question has arisen also as to what are known as certificates of search.

I am not certain that I fully understand what is meant by a certificate of search, but from the best information it seems to be a certificate given that the dockets or records of a court have been searched and show either that liens exist or do not exist as to property, or that judgments are recorded or are not recorded, and also certificates of search to ascertain whether or not titles are good, whether taxes have been paid, and things of this sort. If such be the character of the certificates, they are not such as are required in the general discharge of governmental functions on the part of the officers giving them, but are such as are needed for private use and private interests, and are therefore subject to the tax, provided they are for a use required by law.

I have gone into this subject more fully because of the fact that upon single questions that will be found in the opinion which I have been rendering I felt that there might be some misunderstanding, and I have therefore concluded to deliver this general opinion and apply it, as far as possible, and to draw the distinctions between certificates or other acts of public officers which are exempt from taxation and those that are subject to taxation.

Telegraphic dispatches.—In this connection there is a request from the Secretary of the Treasury, at the instance of the Commissioner of Internal Revenue, for an opinion as to telegraphic dispatches sent by State officers on official business, and also telegraphic dispatches sent by officers of counties, towns, and other municipal corporations in their official capacities.

In answer to this request I can but reiterate what I have stated in regard to certificates and other acts of officials of States, counties, etc. If the dispatch is one which the officers send in the discharge of official governmental functions in carrying on the business of the Government, as before stated, it would be exempt; but if it is a dispatch sent in furtherance of a private interest not connected with the operations of the machinery of Government, then it will be subject to tax. This is as explicit as I can make it. I will give an instance, however, which may better illustrate:

Suppose an adjutant-general of a State, in the organization of recruits, should send an official dispatch to the War Department at Washington, or to some branch of the

as to the first proviso of section 17 of the act. I have already, in my opinion, heretofore drawn the distinction between such acts of these officers as are exempt and those which are subject to the tax.

Surplus of national banks.—Under the first paragraph of section 2 of the war-revenue act special taxes are imposed annually as follows:

"Bankers using or employing a capital not exceeding the sum of twenty-five thousand dollars shall pay fifty dollars; when using or employing a capital exceeding twenty-five thousand dollars, for every additional thousand dollars in excess of twenty-five thousand dollars, two dollars, and in estimating capital surplus shall be included. The amount of such annual tax shall in all cases be computed on the basis of the capital and surplus for the preceding fiscal year."

The question has arisen as to what is meant by "surplus" in this provision of the law, and as to whether or not it includes profits.

I am of the opinion that it does not include profits, but only the surplus provided for in section 5199 of the Revised Statutes, which says:

"The directors of any association may semiannually declare a dividend of so much of the net profits of the association as they shall judge expedient; but each association shall, before the declaration of a dividend, carry one-tenth part of its net profits of the preceding half year to its surplus fund until the same shall amount to twenty per centum of its capital stock."

This section is one of the provisions of Title LXII, "National banks," Revised Statutes of the United States.

The distinction is clearly drawn in this provision between what is constituted the surplus under the national banking act and the profits. The profits arising from the business of a national bank are the subject of dividends to the shareholders and are substantially the property of the private shareholders and not of the banking association except in so far as they are affected by the foregoing provision of law, which requires a one-tenth part thereof to be set aside, as provided, as a surplus, until such surplus shall equal 20 per cent of the capital stock of the bank.

It is plain, therefore, that the surplus of a national banking association is that which is declared by the national banking act to be such. This act does not treat profits as a surplus, but it constitutes a specific fund to be taken from the profits and set aside as a surplus. This surplus thus constituted is, in my opinion, the surplus referred to in the war-revenue act, and it does not include the profits of the bank only so much thereof as are set aside and constitute the surplus as above set forth. In order to give strength to this view of it, the matter of bank surplus is referred to also in section 5151, which shows that under the laws of the United States the surplus of a bank is the part of the profits set apart from time to time until the fund reaches 20 per cent of the capital stock of the bank, and this is in law the surplus.

Manifest for custom-house entry and for clearance.—The Commissioner of Internal Revenue, through the Secretary of the Treasury, under date of July 8, 1898, asks this question:

"Does the act of June 13, 1898, clearly impose the stamp tax for manifests of cargo of any ship entered at a custom-house from a foreign port, as well as upon manifests of the cargo of any ship cleared for a foreign port?"

The provision of law which this question involves is under Schedule A, and is as follows:

"Manifest for custom-house entry or clearance of the cargo of any ship, vessel, or steamer for a foreign port.

"If the registered tonnage of such ship, vessel, or steamer does not exceed three hundred tons, one dollar.

"Exceeding three hundred tons, and not exceeding six hundred tons, three dollars.

"Exceeding six hundred tons, five dollars."

I think the language of this statute is sufficiently plain to include the manifest for entry of a cargo in the custom-house from a ship or other vessel coming into port, as well as the manifest for the clearance of the cargo of a ship going out of port destined to some other place. The manifest of a vessel is the descriptive list of her cargo, comprising names of shippers or consignors, marks, and general character of contents. The vessel is entered when the master presents his manifest at the custom-house and makes oath to its correctness, which must be done before any part of the cargo is unladen. A vessel is cleared when the master presents his outward manifest at the custom-house for authentication. This last manifest is for the cargo of a vessel leaving a port, the distinction being that a manifest for entry of a vessel applies to a vessel coming into port, and a manifest for clearance applies to a vessel going out of port. Therefore, when the act uses the term "manifest for custom-house entry" it can apply to nothing else save the manifest required as to the cargo of a vessel coming into a port from some other place, and when it uses the term "manifest for custom-house clearance" it means the manifest required of a vessel with a cargo clearing the port where the manifest is made for some other destina-

tion. To separate the act, therefore, and read it as it was undoubtedly intended to be read by the Congress, it would read as follows:

"Manifest for custom-house entry—If the registered tonnage of the ship, vessel, or steamer does not exceed," etc. And in the second clause: "Manifest for custom-house clearance of the cargo of any ship, vessel, or steamer for a foreign port."

It must be admitted that the words "for a foreign port" are unnecessary to complete the sense of the paragraph. In fact, it is these words which give rise to the question, and they may well be discarded if it is evident from the other language of the paragraph what the meaning of the legislators was. Certainly there could be no such thing as a manifest for custom-house entry of the cargo of a ship for a foreign port, because manifests for entry do not apply to cargoes leaving our ports for foreign ports. A manifest for clearance applies to such cargoes. If, therefore, Congress had stopped after using the words "manifest for custom-house entry" there would be no difficulty in understanding what was meant, because a manifest for custom-house entry is the manifest required to be given upon the cargo of an incoming vessel.

I therefore hold that the language is sufficiently explicit to include the manifests both for entry and for clearance of vessels.

Checks and drafts of members of the foreign diplomatic corps.—The inquiry is made through the Riggs Bank as to whether the checks and drafts of ambassadors, ministers, and other members of the foreign diplomatic corps residing in this country are subject to stamp duty?

I would hold that such checks and drafts should be exempted from the stamp tax, not because of any positive law, but upon the ground that it is a comity due from one nation to another.

It is laid down in Hall's International Law, page 191, that "the person of a diplomatic agent, his personal effects, and the personal property belonging to him as the representative of his sovereign are not subject to taxation." Otherwise he enjoys no exemption from taxes and duties as of right. By courtesy, however, most, if not all, nations permit the entry free of duty of goods intended for his private use. The same principle is involved in the question here presented. Where the checks or drafts of a diplomatic agent are made in the course of the conduct of his business as such agent, or in connection with expenses incidental to his residence here as such agent, they should be excused from the payment of tax.

If, however, such agents become property owners or engage in commerce or trade, like other people, then papers which are otherwise subject to tax made in connection with such ownership of property, or in carrying on commerce and trade, should be taxed.

The treaty with Germany, of December 11, 1871, which is referred to before in my opinion, exempts consuls, vice-consuls, consuls-general, and their secretaries, of the German Empire from the payment of Federal, State, or municipal taxes unless they become owners of property or engage in commerce. It may be that there are treaties with other foreign countries to the same end; but whether there be or not, I think it proper to hold that acts done and papers made or issued by diplomatic agents in transactions pertaining to the discharge of their official functions or incidental expenses connected with their residence here, as such agents, ought, in courtesy, to be exempt from the stamp tax.

Certificate relative to the employment of children, issued by officers of the health department, New York, under a New York statute.—M. C. Murphy, president of the health department of New York City, in a letter to the Attorney-General (which has been referred to the Commissioner of Internal Revenue) asks whether or not certificates issued under the New York statutes relative to the employment of children should be stamped.

The New York State statute provides that "a child under the age of 14 years shall not be employed in any mercantile establishment, except that a child upward of 12 years of age may be employed therein during the vacation of the public schools of the city or district where such establishment is situated. No child under the age of 16 years shall be employed in any mercantile establishment, unless such child shall produce a certificate issued as provided in this article, to be filed in the office of such establishment."

The law provides that the "certificate shall be issued by the executive officer of the board, department, or commissioner of health of the city, town, or village where such child resides or is to be employed," etc.

I hold that these certificates are not subject to tax. They are issued by the health officer under a general statute made for the benefit of the health and for the protection of the children and are therefore issued by the health officer in the discharge of a functional duty connected with the operations of the Government.

Free sample packages of proprietary medicines.—E. C. De Witt, 203-205 La Salle avenue, Chicago, Ill., is a manufacturer of proprietary medicines. He manufactures for sale, under his formula and exclusive right, three remedies, namely, a cough cure,

witch-bazel salve, and a brand of pills. (These, of course, when removed from the place of manufacture, are subject to the stamp required for proprietary medicines.) In addition, he manufactures small sample boxes or packages of his medicines for free distribution, which he gives away to the public in connection with advertising circulars, etc. These small packages are labelled "Free sample package," and are never sold or offered for sale, but are, as stated before, distributed free as an advertising method. The question is whether or not these sample packages, thus distributed, are subject to a stamp duty.

Section 20 of the war-revenue act says:

* * * "Any person, firm, company, or corporation that shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery and cosmetics, upon which a tax is imposed by this act, as provided for in Schedule B, without affixing thereto an adhesive stamp or label denoting the tax before mentioned, shall be deemed guilty of a misdemeanor," etc.

The tax upon such preparations as are manufactured by DeWitt are provided for under the first paragraph of Schedule B, which, under the head of "Medicinal proprietary articles and preparations," reads as follows:

"For and upon every packet, box, bottle, pot, or phial, or other inclosure, containing any pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters (except natural spring waters and carbonated natural spring waters), essences, spirits, oils, and all medicinal preparations or compositions whatsoever, made and sold, or removed for sale, by any person or persons whatever, wherein the person making or preparing the same has or claims to have any private formula, etc.

"Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed at the retail price or value, the sum of five cents, one-eighth of one cent."

and following, stamps are provided for packets, etc., of larger price or value. I have copied so much of section 20 and of Schedule B in order to determine if a proper construction of the two together make these sample packages of medicine manufactured by DeWitt and sent out of his manufacturing establishment for free distribution subject to stamp duty.

In the portion of section 20 above copied there are two contingencies in which a person would be guilty of the offense therein declared, namely: First, if the person shall make, prepare, and sell the articles named; second, if the person removes for consumption or sale the said articles or any of them.

Now, if the lawmakers had stopped at this stage, a removal for consumption, strictly construed, of any of the articles named from the place of manufacture without a stamp would be a violation of the law; but the lawmakers went further, and after declaring that it would be an offense to make, prepare, and sell or to remove for consumption or sale certain articles, further described the articles as those "upon which a tax is imposed by this act, as provided for in Schedule B."

It then becomes necessary to examine how the tax upon the articles is provided for in Schedule B.

In Schedule B, after naming the various articles specifically which are comprised under general heads in section 20, the law says, "made and sold, or removed for sale," shall require the stamp. It will be observed that the word "consumption" is omitted in the paragraph of Schedule B applying to medicinal proprietary articles and preparations, and such articles are required to be stamped only when they are "made and sold or removed for sale."

It will be observed that, under the head of "Perfumery and cosmetics and other similar articles," the legislators used the words "made, prepared, and sold or removed for consumption and sale."

Now, section 20, after comprising generally medicinal proprietary articles and preparations which are particularly described in Schedule B, also includes perfumery and cosmetics; but when we come to Schedule B we see that the language of the statute in defining the tax upon medicinal proprietary articles and preparations is confined to such as are "made and sold or removed for sale," whilst in defining the tax upon perfumery and cosmetics and other similar articles the Congress enlarges and taxes those "made, prepared, and sold or removed for consumption and sale."

It is evident to my mind, therefore, that a medicinal proprietary article or preparation which is not made for sale nor sold, or removed from the place of manufacture for sale, is not subject to the stamp tax. Hence a mere sample box of a proprietary medicine or preparation put up and labeled "For free distribution," which is actually given away by the owner or proprietor, could not be classed under the head of an article "made and sold or removed for sale," because it is made, but it is not sold;

it is removed, but it is not removed for sale. It is removed to be given away in connection with circulars and other papers as a method of advertisement. Of course, if, after these boxes or packages for free distribution are put up and marked as above stated, the proprietor or any other person were to sell them, or any of them, or offer them for sale, they would be guilty of a misdemeanor, because that would be a violation of the law, because the act of selling or offering for sale of such packages would be conclusive evidence that they were removed from the manufacturing place not for free delivery, but for sale.

I therefore conclude that the sample packages described as manufactured by DeWitt to be given away in connection with other methods as a part of his advertising scheme do not require the stamp provided in Schedule B.

Acknowledgments upon deeds.—I have heretofore held generally that certificates of acknowledgments upon deeds were subject to the stamp. This was upon the principle that the delivery of a deed passed title and that registration was not a necessary element to the completion of the deed as an instrument of conveyance. I therefore held that when a delivered deed was effective to pass title it required a stamp as a deed, although it had not been admitted to registration.

The question has arisen, however, in a different view, and that is as to localities in which, by statute, a deed is not complete or operative to pass title until admitted to registration or record. In such case registration or record becomes a part of the execution of the deed, because under such circumstances it is not a completed deed and does not have the effect as such until it is admitted to registration or record. A necessary step to the admission of a deed to registration or record is the acknowledgment or proof of execution before some officer authorized to take such acknowledgment and proof and the certificate of such officer that such acknowledgment has been had or proof made. This certificate, therefore, antecedent to the registration, necessary to permit the instrument to go to registration, becomes simply an act incident to the perfection of the instrument, and it would therefore seem consistent to hold that the certificate of acknowledgment in cases like this would not be required to have a separate stamp, but would be covered by the stamp required upon the completed deed or conveyance. The result, under these conditions, would be that in some States certificates upon deeds would be subject to stamp and in others exempt. Therefore, in order to make the administration of the law uniform throughout the country, I advise that certificates upon deeds and mortgages, in order to put them to registration, be exempted from stamp tax altogether.

Warehouse receipt for tobacco deposited by the actual grower.—Beverly T. Crump, attorney at law, files a statement and brief in behalf of the tobacco trade of the city of Richmond, Va., and propounds a question as to the application of the war-revenue act. The question presented by him is in substance as follows:

"If the actual grower of tobacco, which is an agricultural product, deposits the same in a warehouse in the regular course of trade for sale, and takes a warehouse receipt, which is a negotiable instrument under the statute law of Virginia, this receipt being exempt from the stamp tax when it is issued, does it become subject to the stamp tax at any time thereafter, especially when presented by the holder in order to obtain possession of the product stored in the warehouse?"

I answer that such a receipt as is described by Mr. Crump is exempt from the stamp tax under the exception made as to warehouse receipts, and there is no provision of law which would require it to be stamped at any time thereafter, although the same may be transferred as a negotiable instrument and presented to the warehouseman by other than the original holder.

Drug brokers.—William L. Crouse, 1415 G street, Washington, D. C., applies to the Commissioner of Internal Revenue for a construction of the war-revenue act in regard to what are called "drug brokers." A drug broker is described by Mr. Crouse to be a person or association in New York through whom orders for drugs from merchants in other parts of the country are delivered to wholesale drug houses in New York. For example, if a druggist in Washington, D. C., desires to buy a bill of drugs in New York, instead of sending his order directly to wholesale drug houses in the latter city, he sends it to the New York drug broker. This broker, as he is called, takes the order and visits the various wholesale houses, and he places the merchant's order with the house proposing to sell for the lowest price. In case the bill is for an assortment of drugs, parts of the order are frequently placed with different houses, and each house fills the order to the extent of such part of it as is so placed. No note or memorandum of the sale is given by the drug broker to the wholesale merchant, nor does the wholesale merchant do anything more than fill the order as if it had come directly from the Washington merchant in the outset. I think these brokers can properly be included under the head of "Commercial brokers," described in the war-revenue act to be "a person, firm, or company whose business it is as a broker to negotiate sales or purchases of goods, wares, produce, or merchandise," etc. These so-called drug brokers negotiate purchases from the wholesale houses in New York for merchants in other parts of the country. I think, there-

fore, that they are subject to the \$20 tax provided in section 2 of the act, but I do not think they are subject to the stamp tax provided for under the head of "Contract," in Schedule A, because the broker's note or memorandum of sale, provided for under Schedule A under the head of "Contract," is not in use by the drug brokers. These brokers do not issue brokers' notes or memoranda of sale such as are contemplated in Schedule A.

Building and loan associations.—James P. Harter, secretary of the National Building and Loan Association, Hagerstown, Md., under date of July 13, 1898, asks whether it is necessary to stamp bonds given by members of the association as an evidence of indebtedness in borrowing on their stock, the said bonds being secured by deed of trust or mortgage, and whether the deed of trust or mortgage given by the borrower to the association requires a stamp.

The second proviso to section 17 of the war-revenue act is as follows:
"That stock and bonds issued by cooperative building and loan associations whose capital stock does not exceed ten thousand dollars, and building and loan associations or companies that make loans only to their shareholders, shall be exempt from the tax herein provided."

To be readily understood this proviso should be divided into two paragraphs, the first of which would read as follows:

"That stock and bonds issued by cooperative building and loan associations whose capital stock does not exceed ten thousand dollars shall be exempt from the tax herein provided."

This would exempt from the tax stock and bonds issued by any cooperative building and loan association where the capital stock did not exceed \$10,000.

The second paragraph would read as follows:

"That building and loan associations or companies that make loans only to their shareholders shall be exempt from the tax herein provided."

This second paragraph would apply to any building and loan association or company, no matter what the capital stock, where loans are made only to shareholders, and under this provision all papers and instruments executed by any building and loan association or company which confines its loans to its shareholders, executed, made, or issued in the course of its business, would be exempt. The only question that presents itself is as to whether the individual member or shareholder of such association or company is entitled to exemption when he executes a note, or deed of trust, or mortgage to the company for a loan made to him by the company or association.

In construing a statute it is always well to ascertain if possible the purpose which the makers had in view in its enactment, and, if the language of the statute can be interpreted so as to carry out this purpose, such interpretation should be given it. Building and loan associations that make loans only to their shareholders are understood to be for mutual benefit. They are intended to aid persons who have not present means to build houses and homes. It was, therefore, undoubtedly the intention of Congress to exempt such associations and instruments and papers executed strictly within the bounds of their legitimate operations from the stamp tax. The shareholder is a necessary element in the operation of an association which can loan only to shareholders, for, if there were no shareholders, such association would have no business, its operations in lending money being confined exclusively to shareholders.

It is fair to hold, therefore, that it was the intent of this provision of the law to provide an exemption for the shareholder in dealing with his association, as well as for the association in dealing with the shareholder. In other words, I think it is a fair construction to say that any papers and instruments (otherwise taxable) executed by a building and loan association that makes loans only to its shareholders, or any such papers and instruments made or executed by the shareholders to the association in dealing with the association and within the limits of its legitimate operations, are exempt from the stamp. In this connection I will say, however, that checks or drafts given by such associations or by the shareholders therein are not included within the exemption, but are subject to the tax.

Intermediate bills of lading or manifests.—The question is presented through Charles S. Hamlin, attorney at law, Boston, Mass., as to what are known or called in railroad transportation of merchandise as "intermediate bills of lading or manifests," which are described to be bills of lading issued by connecting railroads, one to the other, merely for purposes of record and convenience.

I think that the bill of lading or manifest contemplated by the war-revenue act to be given by the carrier receiving goods for shipment is the bill of lading given to the shipper, consignor, or his agent, or the person from whom the goods are accepted for transportation, at the time they are received for transportation from such shipper, consignor, etc., and is the bill of lading, manifest, or memorandum which, in the hands of the shipper, is evidence that the goods have been received by the carrier for transportation from the point of delivery to the point of destination, or, in other words, from the place where the consignor has delivered them to the carrier to

the place of the consignee to whom the goods are directed. I do not think that the law applies to a memorandum or manifest given by connecting lines of railway for goods in transit consigned from one point to another. These are not bills of lading given to a shipper or consignor, but merely manifests or memoranda that the goods in transit have passed from one line of railway to another.

Receipts for money drawn from banks.—The question is presented by J. A. Fort, cashier of the Bank of Blakely, Blakely, Ga., as to whether, when a depositor in a bank is paid in whole or in part the sum that the bank owes him, and executes a receipt to the bank for the amount paid, such receipt should be stamped.

A receipt given to a bank by a person to whom the bank is indebted as a depositor or otherwise, or for whom it holds funds, is no more subject to a stamp than a receipt given for any other debt or demand. The purpose of the law is to require stamps upon checks, which are commercially negotiable instruments. A check, however, is not required to be in any particular form. If it is in a form sufficient to constitute an order for the payment of money and assumes the character of a negotiable commercial instrument, then it is subject to the tax. There is much of the banking, especially in savings banks, done without the use of checks at all, the depositor having a book in which the bank notes amounts deposited on the one side and amounts drawn out on the other. Of course the depositor in such case draws his money out of the bank, but still he does it in such a way as not to be subject to stamp duty, because he did not give a check. So, if a person does not give a check he does not have to pay the tax, and if he goes to the bank and the bank pays him upon its dues to him and he gives a receipt, such receipt does not require a stamp. But if he issues his receipt so that it would be good in the hands of another person to draw upon his deposit for the amount of it, then it loses the character of a receipt and becomes a check or draft and is subject to the tax.

Checks—Bills of exchange.—The National City Bank of New York in a letter to the Attorney-General, which is referred to the Commissioner of Internal Revenue, requests a construction of the war-revenue act in relation to bank checks and bills of exchange, the main question presented being whether or not a check drawn in this country upon a bank in a foreign country is to be stamped as a check or is subject to the stamp provided for a foreign bill of exchange. The provisions of the revenue act applicable to these subjects are as follows (Schedule A, p. 13):

(1) "Bank check, draft or certificate of deposit not drawing interest, or order for the payment of any sum of money drawn upon or issued by any bank, trust company, or any person or persons, companies, or corporations at sight or on demand, two cents."

(2) "Bill of exchange (inland), draft, certificate of deposit drawing interest, or order for the payment of any sum of money, otherwise than at sight or on demand, or any promissory note except bank notes issued for circulation, and for each renewal of the same, for a sum not exceeding one hundred dollars, two cents, and for each additional one hundred dollars, or fractional part thereof in excess of one hundred dollars, two cents."

(3) "Bill of exchange (foreign) or letter of credit (including orders by telegraph or otherwise) for the payment of money, issued by express or other companies or any person or persons, drawn in but payable out of the United States, if drawn singly or otherwise than in sets of three or more according to the custom of merchants and bankers, shall pay for a sum not exceeding one hundred dollars four cents, and for each additional one hundred dollars, or fractional part thereof in excess of one hundred dollars, four cents."

Then there is a provision of the law applying to foreign bills of exchange and letters of credit when drawn in sets of two or more which it is not necessary to copy for the purposes of the matter under consideration. The provision of the law applicable to stamps upon checks is general and does not by its express provisions confine the tax provided for to checks upon domestic banks, and if there is nothing to be found in the act to qualify this provision, then it extends as well to checks drawn in this country upon foreign banks as to those drawn upon domestic banks, because a check, which is a well-defined commercial paper, is the same whether drawn upon funds on deposit in a foreign bank or upon funds on deposit in a domestic bank.

It is suggested, however, that a check drawn in this country upon a bank in a foreign country is taxable under the provisions of the law in relation to foreign bills of exchange or letters of credit. The distinction between a check and a bill of exchange either inland or foreign, is well defined. Daniels on Negotiable Instruments defines a check to be "a draft or order upon a bank or banking house purporting to be drawn upon a deposit of funds for the payment at all events of a certain sum of money to a certain person therein named, or to him or his order, or to the bearer, and payable instantly on demand."

Tiedeman, in his work on commercial paper, says: "A check may be defined to be a draft or order having the essential characteristics of a bill of exchange and differ-

ing from the bill in being drawn on a bank or banker, apparently and presumptively against a deposit of funds, payable on demand without grace."

The Supreme Court of the United States, in the case of *Merchants' Bank v. State Bank* (10 Wall., 604), holds as follows:

"Bank checks are not inland bills of exchange, but have many of the properties of such commercial paper, and many of the rules of law merchant are alike applicable to both. Each is for a specific sum, payable in money. In both cases there is a drawer, drawee, and payee, but without acceptance no action can be maintained upon either against the drawee. The chief point of difference is that a check is always drawn on a bank or banker and no days of grace are allowed."

A bill of exchange Mr. Daniels defines to be "an open letter addressed by one person to a second directing him, in effect, to pay absolutely and at all events a certain sum of money therein named to a third person or to any other to whom the third person may order it to be paid, or it may be payable to bearer or to the drawer himself."

Blackstone's definition of a bill of exchange is, "An open letter of request from one man to another desiring him to pay a sum of money therein named to a third person on his account."

Mr. Tiedeman described a bill of exchange as follows: "A bill of exchange is an unconditional written order by one person on another, directing him to pay to a third person or to his order, or to the bearer, the sum of money therein named."

The only difference between a foreign bill of exchange and an inland bill of exchange is that the first is drawn in one country and made payable in another, while the latter is drawn and made payable in the same country.

From the foregoing the distinctions are sufficiently manifest to show that in commercial law a check drawn upon a bank is a different instrument from a bill of exchange, either inland or foreign, and that the distinctions are fully known and recognized in commercial transactions; that a check drawn in this country upon a bank is subject to the same tax whether the bank upon which it is drawn is a domestic bank or a bank located in a foreign country; that such check can not be construed into a bill of exchange and can not be legally subjected to the stamp required upon a bill of exchange.

Tobacco warehouses.—Hon. F. A. Woodard, Wilson, N. C., through Hon. Harry Skinner, M. C., submits a question as to tobacco warehouses, the question being whether the stamp of 10 cents required under the head of "Contract" in the war-revenue act upon brokers' notes or memoranda of sale of any goods or merchandise, stocks, etc., applies to the dealings through what are known as tobacco warehouses.

Tobacco warehouses, as they are commonly called, are places in which tobacco is placed for actual sale, and the warehouseman sells it and delivers it to the purchaser. I think Congress had such warehouses in mind when, under the provision for stamp tax on warehouse receipts, it excepted receipts for agricultural products deposited by the actual grower thereof in the regular course of trade for sale. To those familiar with the manner of doing business through what are called tobacco warehouses it is well known that the great bulk of tobacco placed on sale or stored for sale is deposited by the actual grower—in other words, by the tobacco farmer—who brings his product and places it with the tobacco warehouseman either for present or future sale. I have already held that the receipt given to the actual grower of the tobacco who stores it in a tobacco warehouse for sale is exempt from tax. The question then arises as to whether the warehouseman himself, who conducts the business, is a broker, either in the general acceptance of the term or as described.

The war-revenue act divides brokers into four classes, namely:

(1) Brokers who are defined to be those "whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities, for themselves or others."

(2) Pawnbrokers, who are defined to be those "whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, as security for the repayment of money loaned thereon."

(3) Commercial brokers, defined to be those "whose business it is as a broker to negotiate sales or purchases of goods, wares, produce, or merchandise," etc.

(4) Custom-house brokers, defined to be those "whose occupation it is, as the agent of others, to arrange entries and other custom-house papers," etc.

There is only one of these classifications in which a tobacco warehouseman could by any construction be included, and that is that of "commercial broker," and if the tobacco warehouseman negotiates sales or purchases of goods, wares, produce, or merchandise as a broker, then he would come under this head.

But does he negotiate such sales as a broker? In other words, does his business as conducted by him come within the general meaning of the term "broker"?

I think not, my opinion being that such warehouseman is a factor and not a broker. As I understand it, the general distinction between a factor and a broker is that a

factor has possession of the goods, wares, or merchandise with power to sell under the usages of trade. A factor can sell in his own name if he sees proper, because he is intrusted with the muniments of title and the possession of the goods. Such is the case, as I understand it, as relates to tobacco warehousemen. They have actual possession of the tobacco, which is delivered to them for sale and complete control thereof.

On the other hand, a broker is neither intrusted with the muniments of title nor the possession of the goods, wares, or merchandise. He sells simply, and only in the name of the owner and without actual possession.

I think, however, that a tobacco warehouseman, such as I have referred to, is subject to tax under the second paragraph of Schedule A, which reads as follows:

"Upon each sale, agreement of sale, or agreement to sell any products or merchandise at any exchange or board of trade or other similar place, either for present or future delivery, for each \$100 in value of said sale or agreement of sale or agreement to sell, 1 cent," etc.

Under this provision it is made the duty of the seller of products or merchandise at any exchange, board of trade, or other similar place to deliver to the buyer a bill, memorandum of agreement, or some other evidence of the sale, agreement of sale, or agreement to sell to which the stamp shall be affixed. And I advise under this construction of the law that it is the duty of a tobacco warehouseman to give to each person who buys from him as such, or to whom he agrees to sell, a bill or memorandum of the transaction, and if the amount of such bill or memorandum is as much as \$100, then it should bear a stamp of 1 cent, and for each \$100 additional or fractional part thereof an additional cent.

Cotton factors.—Messrs. Alexander & Alexander, cotton factors, 727 Reynolds street, Augusta, Ga., ask two questions:

(1) "On to-day, in the regular course of our business, we sold to a purchaser of cotton in this city 25 bales of spot cotton from samples shown in our office. This cotton was on hand at the time of the sale and in our warehouse and ready for delivery, and the delivery of the same was also made to-day, and we have rendered a bill for the same, showing weight, price, and totals. That bill will be collectible to-morrow. Is it necessary that such a bill for cotton thus sold should carry a revenue stamp, and if so, how much?"

In line with what I have said in regard to tobacco factors above, I hold that a transaction like that above does not come within the business of a broker, but that of a factor, and that such transaction is not subject to a broker's tax, but that it is subject to the tax provided by paragraph 2 of Schedule A of the act—that is, that a bill or memorandum of sale should be given by the factor to the buyer, and that this should bear a stamp of 1 cent for the first \$100, and 1 cent for each additional \$100 or fractional part thereof.

(2) "Do cotton factors come under the head of commercial brokers within the meaning of the war-revenue tax bill?"

I answer that they do not. They do not deal as brokers—that is, as I understand it. Cotton factors have cotton delivered to them for sale, and they have possession of the cotton at the time of the sale, with the power to sell, while a broker does not actually handle goods, wares, or merchandise, but sells simply in the name of the owner and without the actual possession of the goods.

Kansas City Live Stock Exchange.—The question is presented as to whether the transactions of the above-named association are liable to tax under the war-revenue act.

I have already said in answer to question 4, under head of "Questions submitted through Assistant Secretary Vanderlip under Schedule A," that live stock bought and sold in market is included under the term "merchandise." The second paragraph in Schedule A of the act provides a tax upon sales, agreements of sale, and agreements to sell products or merchandise at any exchange, board of trade, or other similar place, either for present or future delivery.

If the above-named association is not operating under a misnomer it is an exchange, the name adopted by the association itself being "The Kansas City Live Stock Exchange." The business of the concern is to deal in live stock, cattle, and, as I understand, negotiate sales for the owners of such stock who bring or send it to Kansas City to be put upon the market. I think the business carried on by this exchange is included within the provisions of the paragraph of the act to which I have above referred, and that it is the duty of this exchange, when a sale is made or an agreement of sale or an agreement to sell entered into, to give to the buyer a bill, memorandum, agreement, or other evidence of such sale, agreement of sale, or agreement to sell, and to place thereon the stamp required by the act, which is 1 cent for each \$100 in value of the said sale, agreement of sale, or agreement to sell, and 1 cent for each additional \$100 or fractional part thereof in excess of \$100.

Railroad-ticket broker.—A form of letter written in the Commissioner's office in answer to an inquiry of J. Spliedt, railroad-ticket broker, 507 Pennsylvania avenue,

Washington, D. C., is submitted to me. The question propounded by Mr. Spliedt is as follows:

"Will you kindly inform me under what head of brokers and what amount I ought to pay for war-revenue tax?"

He says: "I have been doing business in the city of Washington as a railroad-ticket broker. I deal in railroad tickets. I buy the unused portion of railroad tickets from passengers and dispose of them to other passengers."

The letter submitted advises Mr. Spliedt that he comes under the head of a commercial broker, as described in the fourth paragraph of section 2 of the war-revenue act. This paragraph says:

"Every person, firm, or company whose business it is as a broker to negotiate sales or purchases of goods, wares, produce, or merchandise, etc., shall pay a tax of twenty dollars."

In the outset I very much doubt if the business carried on by Spliedt can be included under the head of the term "broker," for a broker, as distinguished from a factor, is a person who negotiates sales as agent without having actual possession of the property bought and sold, whilst with the factor the owner places actual possession of the property to be sold. This act says the business shall be done as a broker. Now, Spliedt does not negotiate sales as an agent at all. He buys the ticket himself and takes it into his possession as his own property, according to his statement, and then sells it again. So he is a dealer in railroad tickets in his own right and not as a broker. He does not negotiate sales for others as their agent in the usual manner of brokers, but he buys and sells for himself.

It is further necessary, in order to include Spliedt, that the articles in which he deals should come under the head of goods, wares, produce, or merchandise. The writer of the letter referred to seems to conclude that railroad tickets do not come under the head of goods, wares, or produce, for he says: "These railroad tickets are made merchandise of by being made subjects of barter and sale."

I do not agree to the position that the buying and selling of railroad tickets can make them merchandise if they are not otherwise, any more than the buying and selling of a bank note, which is currency, would make such bank note merchandise.

In the case of *The Citizens' Bank v. The Nantucket Steamboat Company* (2 Story, 16), it is held:

"That the term 'merchandise' does not apply to mere evidences of value such as notes, bills, checks, policies of insurance, and bills of lading, but only to articles having an intrinsic value in bulk, weight, or measure, and which are bought and sold."

In *United States v. One Sorrel Horse* (22 Vt., 655), it is held that, in construing the word "merchandise" used in section 4282 of the United States revenue statute, the term "merchandise" is used in its mercantile sense only. I would advise that the same signification should be given to the word "merchandise" in construing the present revenue act.

I have given this much space to the discussion of the term "merchandise" in order to show that an unused railroad ticket, though bought and sold, is not merchandise. I am, however, of the opinion that it can be included within the term "goods" (though the writer of the letter in the Commissioner's office did not seem to think so). The text writers say that the term "goods" means primarily "chattels, real as well as personal." It is generally, however, applied to movables only or to personalty, including choses in action as well as in possession.

In *Seymour v. Bascombe* (12 Wend. (N. Y.), 486), it is held that the term "goods" comprehends all a man's personal or movable property. Now, property is a nomen generalissimum, and comprehends everything over which a man may have dominion and ownership; so that I think a railroad ticket which a man buys becomes his property—hence, his goods. And if Spliedt is dealing in these goods as a broker, he is liable to the \$20 tax provided under the head of commercial broker. But if he does not deal as a broker, as the act requires, then he is not liable to that tax.

As I have before indicated, the doubt is as to whether he deals "as a broker," which is used in the statute to qualify the manner of dealing which constitutes a commercial broker. I before stated that what I regard as the distinguishing features of the business of a broker is that a broker negotiates purchases and sale for others. He is neither intrusted with the muniments of title nor the possession of the goods, wares, or merchandise. He sells simply and only in the name of the owner and without actual possession of the property. Spliedt does not do business for others at all. It is his own business. He buys and takes possession of the property and then resells it.

I have written this much upon this question, though perhaps not a very important one so far as it affects the revenue, because the same questions may arise in construing other parts of the revenue act. I do not hesitate to advise that Spliedt is not required to give a broker's note or memorandum of sale such as provided for in Schedule A under the head of "Contract," and that he is not liable to tax under this paragraph.

Banker—Broker.—The Wisconsin Trust Company, Milwaukee, Wis., makes inquiry as to whether the business conducted by this company is taxable under the war-revenue act. The letter to the Commissioner states:

"The business of this company is in every way strictly a trust business. Its capital is employed in making loans upon note and mortgage, occasionally loaning upon United States bonds, first-class State or municipal securities, but always the capital of the company or such funds as it may hold as executor, trustee, or guardian of the estates which come into its hands while acting in such fiduciary capacity, furnishing such of its clients as desire to purchase mortgages made by it as they care to purchase."

I am unhesitatingly of the opinion that this company is liable for the tax provided under section 2 of the war-revenue act upon bankers. While the company may not be a banker under the State laws of Wisconsin, it comes within the description of a banker given by the war-revenue act, which says:

"Every person, firm, or company * * * having a place of business where * * * money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes." * * *

The facts as stated by the letter written to the Commissioner are that the company makes loans upon note and mortgage and occasionally loans upon United States bonds. It is unnecessary to take further time to say that the business of this company is taxable as a banker under the war-revenue act.

Bill of exchange.—Kuhn, Loeb & Co., of 2729 Pine street, New York, through Charles H. Treat, collector of internal revenue, submit a copy of a paper and request to be advised as to the stamp tax required thereon. The paper is as follows:

Check No. 233.	Frankfort a/M., den July 14, 1898.
Messrs. Kuhn, Loeb & Co., New York:	
Pay to the order of Messrs.	
the sum of three thousand four hundred and sixteen dollars sixty-seven cents	
\$3,416.	Deutsche Effecten und Wechsel Bank.

This instrument is drawn in a foreign country for payment and use in this country. If it is in fact a check by the drawers upon bankers in this country with whom the drawers have deposits or credit to meet it, then, when it is presented for payment at the bank upon which it is drawn, it should have a 2-cent internal-revenue stamp upon it.

If, however, Kuhn, Loeb & Co. are not bankers, but are drawees, who are required to accept this paper before they are responsible for its payment, then it is a bill of exchange, because a foreign bill of exchange is one drawn in one country and payable in another, as distinguished from an inland bill of exchange, which is drawn and payable in the same country. But the war-revenue act describes the foreign bills of exchange, which are taxable as such under that act, as those "drawn in but payable out of the United States," so the general definition of a foreign bill of exchange is not applicable, such bills being confined, as before stated, by the express provisions of the act to those drawn in but payable out of the United States.

Section 11 of the war-revenue act provides:

"That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp, indicating the tax upon the same, as the law requires for inland bills of exchange or promissory notes; and no bill of exchange shall be paid or negotiated without such stamp."

So, by the terms of the act itself, the instrument, a copy of which is under consideration, if, as before stated, drawn upon Kuhn, Loeb & Co. for acceptance, is a bill of exchange and must, before they accept it, be stamped as an inland bill of exchange. If, however, Kuhn, Loeb & Co. are bankers and this paper is drawn by a depositor to be paid as a check from his deposit, then it should be stamped as a check.

The purpose of section 11 is evident, for while, technically, a paper like the one under consideration is a foreign bill of exchange, still this Government has no power to require the affixing of a stamp beyond its limits, and it is therefore made a provision of the law that when such paper or instrument reaches the United States it assumes the character of an inland paper or instrument and is taxable as such.

Sight drafts drawn in foreign countries.—Collector Treat forwards a letter also from M. Bierling & Son, brokers in foreign exchange, 39 Broad street, New York, in which they ask this question:

"If a merchant receives a draft from a foreign country drawn at three days' sight and he accepts it at sight, tendering a check for the same on his bank with the necessary 2-cent stamp attached, would he be compelled in addition to place the war-

revenue stamp on the acceptance of same, since accepting at sight and not taking advantage of the three days' interest?"

I think the provisions of section 11 cover this case, and the acceptor, no matter whether he takes advantage of the three days or not, is required, at the time of accepting, to place upon the paper a stamp as required upon an inland bill of exchange. If he gives his check in payment, of course the check requires a two-cent stamp.

Certain papers used by Italian money brokers and ticket agents in New York in sending money to Italy.—Collector Treat also incloses a letter from Bolognesi, Hartfield & Co., 29 Wall street, New York, to which are attached copies of papers used by Italian money brokers and ticket agents in New York in sending money to Italy.

I do not understand, from the meagerness of these copies, the precise *modus operandi* connected with these transactions. They really seem to have a dual purpose. In the first place, they advise the person to whom they are directed that a certain amount has been sent to him from New York, in care of a certain post-office, and that the same is sent through the bank of A. Pagano Passadore & Co., of Genoa. I presume this means that the money is forwarded from New York through this bank and is sent in a letter to the holder of this paper at his post-office. If these be the facts about it, then this paper is nothing more than a mere notification that the money has been sent and would not be subject to a tax.

But further along the holder of the paper is advised to go to the post-office and ask for the registered letter, and if, after five days it has not arrived, to write to the bank mentioned, giving his name and the number and amount of the paper which has been sent him, and that the bank will give prompt satisfaction. I do not know whether this means that the bank will pay the money upon the order or not. If it does, and the paper is used as authority upon which the bank pays the money, then it assumes the character of a check or order for the payment of money and would be subject to a 2-cent stamp before it leaves this country.

You had probably better let the collector get a more explicit explanation of the nature of the transactions in which these papers are used.

Corporation bonds secured by mortgage—Amount of stamp required on mortgage to secure bonds part of which are reserved to be issued at a future time—Railroad mortgage to secure bonds which are reserved to be issued only on a mileage basis of road afterwards constructed.—Davies, Stone & Auerbach, 32 Nassau street, New York, through Collector Treat, ask:

1. Where a corporation issues bonds and executes a mortgage to secure same, must mortgage and bonds be stamped?

Answer. Both.

2. Where a portion of the bonds secured by a mortgage are required to be issued at a future time, does the mortgage require to be stamped at the time of its execution for the amount represented by the reserved bonds, which may never be issued?

Answer. My opinion is that the mortgage must be stamped according to the amount which purports to be secured upon its face. There is no other rule which could be safely adopted in regard to the stamping of mortgages, and this is undoubtedly the meaning of the act. The bonds of course will be stamped as they are issued. If none are issued, then no stamp will be required.

3. Where a railroad mortgage is issued for the purpose of securing bonds, all of which are reserved to be issued only on a mileage basis of road afterwards constructed, is stamp required on mortgage at the time of its execution?

Answer. Whenever the mortgage goes into operation it should have the stamp indicated by the amount secured upon its face. The mortgage can not go to registration without such stamp; and no recorder or register should receive it for registration without the stamp.

There is a fourth question, but it is answered by the foregoing.

Banker—*The Wisconsin Trust Company.*

JULY 29, 1898.

Hon. N. B. SCOTT,

Commissioner of Internal Revenue.

MY DEAR MR. SCOTT: Yours of this instant, relative to my memorandum decision in the case of the Wisconsin Trust Company, under the head of "Banker, Broker," is received.

I thank you for citing me to the case of *Selden v. The Equitable Trust Company* (94 U. S., 419). I had not read this decision when I gave you my opinion, but according to the facts given by the company (*The Wisconsin Trust Company*) itself as to the character of its business, I do not think it is exempt under this position. In that case the *Equitable Trust Company*, a corporation, describes its business as follows:

"Its only business has been and is the investing of its own capital in mortgage securities on real estate and selling such mortgage securities with the company's

guaranty. It does not collect or receive, nor has it ever collected or received, any deposit of money subject to be paid or remitted on draft, check, or order; nor does it receive deposits, issue notes, or make discounts of any description whatsoever, nor do any other business than above stated." Its manner of business was "to make loans thereof to individuals, taking from the borrower a bond * * * and securing the payment of said bond by a mortgage deed of real estate, executed by the borrower in conformity with the laws of the State where such real estate is situated. To the negotiation, sale, and guaranty of such bonds this company is exclusively devoted, and it incurs no obligations except those arising from such guaranty."

The business of the Wisconsin Trust Company, as stated by the company itself, is as follows:

"The business of this company is in every way strictly a trust business. Its capital is employed in making loans upon note and mortgage, occasionally loaning upon United States bonds, first-class State or municipal securities, but always the capital of the company, or such funds as it may hold as executor, trustee, or guardian of the estates which come into its hands while acting in such fiduciary capacity, furnishing such of its clients as desire to purchase mortgages made by it as they care to purchase."

The principle upon which the Supreme Court based its decision in the *Selden* Case was, that all the loans the company made were investments of its own capital in mortgage securities on real estate, and the court treated the bonds referred to as bonds taken from the borrowers as evidences of debt, and decided that such investments were not loans of money on bonds or promissory notes, because the bond was given by the borrower directly to the company as an evidence of the debt, and was not a bond or a promissory note hypothecated or deposited as security for the payment of the debt to the company.

Now, if the Wisconsin Trust Company should be exempt from taxation under this decision, very certainly when the company admits that it loans money upon United States bonds and first-class State and municipal securities, it can no longer fall within the principle decided in the *Selden* Case, because that is what the Supreme Court says expressly is the exception to the principle laid down. In other words, the Wisconsin Trust Company admits that, in addition to loans which it makes upon note and mortgage, it does make loans in which United States bonds and first-class State and municipal securities are hypothecated or deposited as security for the payment of the debt, so the loan is made upon bonds, whether a bond of the United States, a bond of a State, a bond of a county, or the bond of any other municipal corporation.

With the distinction thus apparent between the business of the *Equitable Trust Company* in the *Selden* Case and the *Wisconsin Trust Company*, I still adhere to the opinion that the *Wisconsin Trust Company* is liable to the tax as a banker, and is not exempt under the principle declared in the *Selden* Case.

The tobacco question submitted by the Commissioner at the request of Mr. Swanson is more a question of fact than the application of any general legal principle, and it is therefore difficult to render an opinion that can be applied in every instance. I think, however, that the Commissioner might well draw this distinction and make this modification of his ruling—that is, as follows: That while the general rule must apply, if a sale be made from a board of trade, exchange, or other like place, or if the dealer assumes the character of a commercial broker, the tax must be paid as required under the provisions of the act. But in cases where farmers bring tobacco which is the product of their own farms directly from the places of production to the places of sale, and it is sold at such places of sale by auctioneers, who make the sales in the names of the farmers and owners of the tobacco, a memorandum of sale and stamp is not required. In other words, it is held that where the farmer or producer brings his tobacco and sells it in his own name through an auctioneer the sale thus made will come within the scope of a sale made at an auction house, and not through an exchange, board of trade, or other like place.

ALASKA.

The internal-revenue laws extend over Alaska as well as other portions of the country. Alaska is attached to the collection district of Oregon.

The internal-revenue collections in the Territory of Alaska for the fiscal year ended June 30, 1898, amounted to \$15,946.21.

The internal-revenue taxes in that Territory are being faithfully collected at all points accessible, and it is believed that the losses sustained by the Government at points which can not be covered are very small.

The breweries and cigar factories, as well as most of the special tax-payers, are located in southeastern Alaska.

The internal-revenue special-tax laws are not license laws. They do not authorize any person to carry on, in contravention of local laws, the business which he chooses to engage in, and for which he makes return and pays tax to the United States; nor does his payment of this tax entitle him to any protection against trial, conviction, or sentence for violation of the laws of a State or Territory regulating the sale of liquors.

The United States Supreme Court, in the License Tax Cases (5 Wall., 462), held that the special-tax stamp is not a license, but merely a receipt for the tax. It puts the United States under no obligation whatever to the holder beyond assuring him against prosecution under the special-tax laws.

Under the act of May 17, 1884, permits for the sale of liquor for medicinal, mechanical, or scientific purposes are issuable by the governor of Alaska. (See Executive order of March 12, 1892, concerning the sale of intoxicating liquors in the Territory of Alaska, 38 Internal Revenue Record, 87.)

The collector of internal revenue is not to presume that a party who makes a return and applies for the special-tax stamp intends to violate the act of Congress regarding the sale of intoxicating liquors in the Territory of Alaska.

INDIAN TERRITORY.

The same question has arisen in regard to the issuing of special-tax stamps in the Indian Territory.

The act of Congress approved March 1, 1895, prohibited the sale of spirituous, vinous, or malt liquors or other intoxicating beverages in the Indian Territory, and the later act, approved January 30, 1897, forbids the sale of such liquor to Indians in that Territory.*

It has been alleged that on this account the Government should not issue liquor dealers special-tax stamps, as some people in the Territory have imagined that, having stamps issued by the collector of internal revenue, they are protected thereby from criminal prosecution under the laws relative to the Indian Territory.

There is no excuse for this supposition on the part of any person who takes out a special-tax stamp as a liquor dealer. He is given full warning in advance, by the words printed on the stamp issued to him, that it is not a license, but merely a receipt for tax paid.

When application is made for a liquor dealer's special-tax stamp, the presumption is that the applicant intends to carry on a lawful business, and it is the duty of the collector thereupon to receive the tax proffered and to issue the stamp.

The amount of internal-revenue taxes collected in the Indian Territory during the fiscal year ending June 30, 1898, was \$5,946.81.

* The act of July 23, 1892 (27 Stat., 260), contains the following provision in relation to introducing liquor of any kind into the Indian country, viz: "But it shall be a sufficient defense to any charge of introducing or attempting to introduce ardent spirits, ale, beer, wine, or intoxicating liquors into the Indian country that the acts charged were done under authority, in writing, from the War Department, or any officer duly authorized thereunder by the War Department." The act of January 30, 1897 (29 Stat., 506), defines the term Indian country. This act gives the Secretary of War the same powers that he had under the act of July 23, 1892.

There were in the Indian Territory during the last fiscal year 9 retail liquor dealers who paid the special tax under the internal-revenue laws, 301 retail dealers in malt liquors, and 12 wholesale dealers in malt liquors.

The Attorney-General, in an opinion rendered October 4, 1898, held that the establishment of a distillery in the Indian Territory, notwithstanding it was on land the Indian title to which was extinct, would be in contravention of law. (See decision published in the Treasury Decisions, vol. 2, p. 669.)

I recommend that the law in regard to the Indian Territory be amended so as to authorize the establishment of breweries and distilleries on land where the Indian title is extinct, so that the same provisions of law will apply there as in other States and Territories.

THE HAWAIIAN ISLANDS.

The question of collecting internal-revenue taxes in the Hawaiian Islands has been considered, and in view of the opinion of the Attorney-General dated July 22, 1898, it has been held that the Hawaiian Islands are treated as foreign territory until Congress has passed laws governing the subject.

The opinion of the Attorney-General referred to says, in reference to the resolution of Congress for annexing the islands to the United States:

No arrangement is made for collecting our tonnage tax upon vessels of other countries entering Hawaiian ports, nor is any other tax law or other law of the United States, unless it be the law prohibiting Chinese immigration, expressly or impliedly, furnished with instrumentalities for its execution. (See Treasury Decisions, vol. 2, No. 5, p. 216.)

PORTO RICO.

Questions are beginning to arise in regard to this island, which is soon to come under the authority of the United States as a result of the war with Spain.

I recommend that Congress be requested to enact the necessary legislation, so that the collection of internal-revenue taxes may be made there as in other parts of the United States as soon as possession is acquired.

CUBA.

Provision should also be made for the collection of internal-revenue taxes in Cuba while occupied by the United States authorities.

PHILIPPINE ISLANDS.

If the peace negotiations now in progress result in the acquisition or retention of the Philippine Islands, or any portion of them, I recommend suitable legislation looking to the collection of internal-revenue taxes and the enforcement of the internal-revenue laws in such territory.

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1898, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State; the number of fruit distilleries registered and operated in each collection district; the number 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; the number of cattle and hogs fed at the registered grain distilleries; the quantity of distilled spirits gauged during the fiscal years ended June 30, 1897 and 1898, in each collection district and State, and the quantity of fermented liquors produced during the fiscal year ended June 30, 1898, in each collection district and State, 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, 1898:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	33	29			135	135	168	164
Arizona.....	1				2	2	3	2
Arkansas.....	38	11			37	37	75	48
California.....	1	1			267	267	268	268
Colorado.....	2	1					2	1
Connecticut.....	2	2			29	27	31	29
Delaware.....	1	1			28	28	29	29
Florida.....					1	1	1	1
Georgia.....	68	54			155	155	223	209
Illinois.....	18	12			12	12	30	24
Indiana.....	18	12			30	28	48	40
Iowa.....					3	3	3	3
Kansas.....					4	4	4	4
Kentucky.....	373	195	1	1	327	327	701	523
Louisiana.....			1	1	6	6	7	7
Maryland.....	27	23			22	22	49	45
Massachusetts.....	1	1	7	7	4	4	12	12
Minnesota.....	1						1	
Missouri.....	76	45			61	61	137	106
Nebraska.....	1	1			2	2	3	3
New Hampshire.....			1				1	
New Jersey.....	1	1			54	54	55	55
New Mexico.....					10	10	10	10
New York.....	3	3	1	1	41	41	45	45
North Carolina.....	621	498			960	954	1,581	1,452

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Ohio.....	34	29			35	30	69	59
Oklahoma.....	2	2			1	1	3	3
Oregon.....					14	14	16	14
Pennsylvania.....	118	74			13	13	131	87
Rhode Island.....					2	2	2	2
South Carolina.....	36	35			6	6	42	41
Tennessee.....	104	62			177	173	231	235
Texas.....	13	4			17	17	30	21
Utah.....					1	1	1	1
Virginia.....	84	49			1,102	1,102	1,186	1,151
Washington.....					1	1	1	1
West Virginia.....	5	3			19	18	24	21
Wisconsin.....	5	4					5	4
Total.....	1,689	1,152	11	10	3,578	3,558	5,278	4,720

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama.....	135	135	New Jersey:		
Arkansas.....	37	37	First district.....	26	26
California:			Fifth district.....	28	28
First district.....	156	156	New Mexico.....	12	12
Fourth district.....	111	111	New York:		
Connecticut.....	31	29	Fourteenth district.....	24	24
Florida.....	1	1	Twenty-first district.....	1	1
Georgia.....	155	155	Twenty-eighth district.....	16	16
Illinois:			North Carolina:		
First district.....	1	1	Fourth district.....	184	184
Fifth district.....	1	1	Fifth district.....	776	770
Eighth district.....	4	4	Ohio:		
Thirteenth district.....	6	6	First district.....	3	2
Indiana:			Tenth district.....	19	15
Sixth district.....	8	7	Eleventh district.....	7	7
Seventh district.....	22	21	Eighteenth district.....	6	6
Iowa, fourth district.....	3	3	Oregon.....	15	15
Kansas.....	5	5	Pennsylvania:		
Kentucky:			First district.....	11	11
Second district.....	77	77	Ninth district.....	1	1
Fifth district.....	45	45	Twelfth district.....	1	1
Sixth district.....	2	2	South Carolina.....	6	6
Seventh district.....	52	52	Tennessee:		
Eighth district.....	151	151	Second district.....	65	61
Louisiana.....	6	6	Fifth district.....	112	112
Maryland.....	50	50	Texas, fourth district.....	17	17
Massachusetts, third district.....	4	4	Virginia:		
Missouri:			Second district.....	209	209
First district.....	44	44	Sixth district.....	893	893
Sixth district.....	17	17	West Virginia.....	19	18
Montana.....	1	1	Total.....	3,578	3,558
Nebraska.....	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, 1898, BY COLLECTION DISTRICTS—Continued.

District.	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.		Total.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
New York:																				
First district																	1	1	1	1
Twenty-first district																	1	1	1	1
Twenty-eighth district																	1	1	1	1
North Carolina:																				
Fourth district	106	141	161	135	5	5	1	1	1	1								168	142	
Fifth district	443	355	430	336	19	17	2	2	1	1			1	1			453	356		
Ohio:																				
First district									1								2	1	5	5
Tenth district															1	1				8
Eleventh district	3	3	3	3	2	2	3	3									1	1		1
Eighteenth district	2	1			4	3	4	4			0	5	2	1						16
Oregon											1						1			2
Pennsylvania:																				
First district	4	2			6	4							3	2	2	2				12
Ninth district	4	3	2	1	2	2	10	7	10	4	4	3	4	2			1	1		33
Twelfth district	6	3			10	4	8	4	2	2										20
Twenty-third district							7	6	24	11	2	2	3	2	10	7	7	7		53
South Carolina	35	34	26	25	9	9					1	1								36
Tennessee:																				
Second district	56	44	56	43	2	1			1	1	1	1								60
Fifth district	14	4	5	1	10	2	6		13	7	6		3	3	1	1				44
Texas, fourth district	10	4	5	2	5	2			3											13
Virginia:																				
Second district	2	1	2	1																2
Sixth district	73	44	48	28	25	16	2	1	5	2	1	1			1					82
West Virginia	3	2	1	1	2	1	1										1	1		5
Wisconsin, first district									2	2				1						5

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, 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	30	26	25	21	5	5													
Arkansas	27	8	9	6	19	3			3	3									
Arizona	1				1				4	2									
California																			
Colorado	2	1	2	1															
Connecticut																			
Delaware																			
Georgia																			
Illinois	47	34	32	23	19	15	5	5	10	9	1	1							
Indiana	2	4	4	4	1	1	2	2	2	2	2	1	1						
Kentucky	194	94	132	71	62	24	3	2	3	3	1	1				1	1		11
Maryland	3	3	1	1	2	2	4	2	23	13	9	2				1	1		5
Massachusetts									5	5									
Minnesota																			
Missouri	56	32	21	9	36	26	5	2	8	3	1	1				1	1		5
Nebraska																			
New Jersey																			
New York																			
North Carolina																			
Ohio	609	496	591	471	24	22	3	3	2	1									
Oklahoma	5	4	3	3	6	5	3	7	6	5	2	1							
Oregon	2	2	1	1	1														
Pennsylvania	14	8	2	1	18	10	25	17	36	17	6	5							
South Carolina	35	34	26	25	9	9													
Tennessee	70	48	61	44	12	3	6		1	1	1	1	10	6	12	9			9
Texas	10	4	5	2	5	3	2		14	8	7	3							
Virginia	75	45	50	29	25	16	1		3	3			3	3	1	1			
West Virginia	3	2	1	1	2	1	1		5	2	1	1							
Wisconsin																			
Total	1,189	845	966	713	249	145	78	43	127	73	31	16	46	28	96	56	96	78	

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY COLLECTION DISTRICTS—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Pennsylvania:											
First district.....	33,212	2,539	4	127,410	11,349			6,630		174,514	6,630
Ninth district.....	6,307	202	351	64,420	2,990					74,270	
Twelfth district.....	323	222		10,124	196					10,865	
Twenty-third district.....	142,661			678,091	69,212					889,964	
South Carolina.....	3,056		157	2,267	25,195					30,675	
Tennessee:											
Second district.....	3,776	338	186	3,080	33,033					40,413	
Fifth district.....	11,587			10,186	100,808		401			122,982	
Texas, fourth district.....	353	43		420	2,906					3,722	
Virginia:											
Second district.....	21	19		24	318					382	
Sixth district.....	2,843	182		10,911	20,936					34,872	
West Virginia.....	4,000			26,107	3,686					33,793	
Wisconsin, first district.....	60,480		459	73,241	217,376				4,981	353,537	
Total.....	1,941,579	14,451	4,212	2,712,290	12,563,442	12,954	1,555	4,363,495	9,763	17,260,246	4,363,495

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama.....	3,879		33	669	22,390					26,971	
Arkansas.....	1,667	125		877	13,156					15,825	
California.....	4,486	2,518	2,801	13,950	210					23,965	
Colorado.....	11			11	90					112	
Connecticut.....	4,599			13,033	12,309					29,941	
Delaware.....	359			980	866					2,205	
Georgia.....	12,137			82	70,301					82,520	
Illinois.....	665,823			158,413	5,351,854		993			6,177,083	
Indiana.....	172,350			45,584	1,423,094	4,238				1,645,266	
Kentucky.....	387,198	4,973	6	613,417	2,380,557	7,024	4	104,922		3,393,179	104,922
Louisiana.....								858,403			858,403
Maryland.....	69,891			327,120	158,157	439			86	555,693	
Massachusetts.....	1,447			5,275	4,550			1,660,561		11,272	1,660,561
Missouri.....	23,203	322	118	11,286	229,058	89				269,076	
Nebraska.....	46,732			18,247	397,428					462,407	
New Jersey.....	31,300			46,950	46,950					125,200	
New York.....	23,433			156,439	205,751			1,732,979	4,636	390,319	1,732,979
North Carolina.....	21,427	1,735	97	21,296	188,212		157			232,924	
Ohio.....	197,959	1,233		272,326	1,560,792	1,164				2,042,474	
Oklahoma Territory.....	59			54	712					825	
Pennsylvania.....	182,503	2,903	355	880,045	83,747			6,630		1,149,613	6,630
South Carolina.....	3,056		157	2,267	25,195					30,675	
Tennessee.....	15,963	338	186	13,268	133,841		401			163,395	
Texas.....	353	43		420	2,906					3,722	
Virginia.....	2,864	201		10,935	21,254					35,254	
West Virginia.....	4,000			26,107	3,686					33,793	
Wisconsin.....	60,480		459	73,241	217,376				4,981	353,537	
Total.....	1,941,579	14,451	4,212	2,712,290	12,563,442	12,954	1,555	4,363,495	9,763	17,260,246	4,363,495

The average yield per bushel of grain used was $\frac{77,443.109}{17,260,246} = 4.48+$ gallons of spirits.
 The average yield per gallon of molasses used for the production of spirits was $\frac{1,978,468}{2,591,362} = 0.763+$ of a gallon.
 The average yield per gallon of molasses used in the production of rum was $\frac{1,340,546}{1,772,113} = 0.756+$ of a gallon.

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

Year.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced.
	Bushels.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1889	20,990,924	87,887,456			1,951,104	1,471,054
1890	25,202,901	107,618,120			2,198,538	1,657,808
1891	26,347,641	114,178,077			2,368,171	1,784,312
1892	29,030,409	126,545,017			2,550,759	1,956,318
1893	19,716,818	87,340,897			2,775,752	2,106,765
1894	15,057,107	78,172,512			2,598,409	1,846,595
1895	18,030,618	82,456,153	3,507,069	2,642,322	1,801,356	1,490,228
1896	13,131,891	59,154,877	4,441,482	3,310,771	1,711,860	1,294,157
1897	17,260,246	77,443,199	2,591,382	1,978,468	1,772,113	1,340,546
Total	214,858,382	933,609,031	10,540,473	7,931,561	22,037,609	16,724,866
Average	21,485,838	93,360,903	3,513,491	2,643,853	2,203,760	1,672,486

In this table, as prepared prior to the fiscal year ended June 30, 1896, the grain used included the molasses used for the production of spirits other than rum reduced to its equivalent in grain, and the spirits produced included the spirits produced from both grain and molasses.

The quantity of grain used for the production of spirits during the fiscal year ended June 30, 1898 (17,260,246 bushels), shows an increase of 4,128,355 bushels over the quantity used in the preceding fiscal year (13,131,891 bushels), and is 4,225,592 bushels less than the average (21,485,838 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (77,443,199 gallons) shows an increase of 18,288,322 gallons over the product of the fiscal year ended June 30, 1897 (59,154,877 gallons), and is 15,917,704 gallons less than the average product (93,360,903 gallons) for the last ten years.

The yield of spirits from each bushel of grain used was 4.48+ gallons.

The yield for the two preceding years was 4.42+ gallons for 1896, and 4.50+ gallons for 1897.

The quantity of molasses used for the production of spirits during the fiscal year ended June 30, 1898 (2,501,382 gallons), shows a decrease of 1,850,100 gallons from the quantity used in the preceding fiscal year (4,441,482 gallons), and is 922,109 gallons less than the average (3,513,491 gallons) for the last three years.

The quantity of spirits produced from molasses during the fiscal year ended June 30, 1898 (1,978,468 gallons), shows a decrease of 1,332,303 gallons from the product of the previous year (3,310,771 gallons), and is 665,385 gallons less than the average product (2,643,853 gallons) for the last three years.

The quantity of molasses used for the production of rum during the fiscal year ended June 30, 1898 (1,772,113 gallons), shows an increase of 60,253 gallons over the quantity used in the preceding year (1,711,860 gallons), and is 431,647 gallons less than the average (2,203,760 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,340,546 gallons) shows an increase of 46,389 gallons over the product of the previous year (1,294,157 gallons), and is 331,940 gallons less than the average product (1,672,486 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, 1898, BY COLLECTION DISTRICTS.

Districts.	Apple.	Peach.	Grape.	Pear.	Apricot.	Berry.	Prune.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alabama	9,747	565	141	40		4		10,497
Arkansas	3,476	1,481	93					5,050
First California	175	3,980	1,576,834		164			1,581,153
Fourth California	104	1,232	805,407					806,733
Connecticut	9,327	98	122					9,547
Florida			223	114				337
Georgia	6,243	1,941	1,528			131		9,843
First Illinois			41					41
Fifth Illinois			197					197
Eighth Illinois			613					806
Thirteenth Illinois	1,801	93	103					1,997
Sixth Indiana	795		20					815
Seventh Indiana	15,508		13					15,521
Fourth Iowa	599		610					1,218
Kansas		597	1,115					1,712
Second Kentucky	18,482	406	291					19,179
Fifth Kentucky	22,830	29						22,859
Sixth Kentucky			80					80
Seventh Kentucky	6,337							6,337
Eighth Kentucky	17,719							17,719
Louisiana	10	202	20					232
Maryland	14,551	16,783						31,334
Third Massachusetts	1,471							1,471
First Missouri	5,191	992	4,506		26		40	10,755
Sixth Missouri	4,922	1,928	10					6,870
Montana	60	430	372					862
Nebraska	111							111
First New Jersey	28,019	508						28,527
Fifth New Jersey	13,954		1,100					15,054
New Mexico	55	35	3,436					3,526
Fourteenth New York	18,287							18,287
Twenty-eighth New York	1,052	765	15,825					17,642
Fourth North Carolina	5,612		2,149					7,761
Fifth North Carolina	41,580	75	11					41,666
First Ohio	20							20
Tenth Ohio	12	130	25,247					25,389
Eleventh Ohio	2,109							2,109
Eighteenth Ohio		187	1,675				61	1,923
Oregon	1,310	45	120	27			1,180	2,691
First Pennsylvania	1,550		80					1,630
Ninth Pennsylvania	3,635							3,635
Twelfth Pennsylvania	186							186
South Carolina	290	24	858					1,172
Second Tennessee	12,492							12,492
Fifth Tennessee	50,357	239						50,628
Fourth Texas	165	925						1,090
Second Virginia	11,528							11,528
Sixth Virginia	92,553		1,014			20		93,587
West Virginia	2,905					6		2,911

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY STATES AND TERRITORIES.

States and Territories.	Apple.	Peach.	Grape.	Pear.	Apricot.	Berry.	Prune.	Total.
	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
Alabama	9,747	565	141	40		4		10,497
Arizona			2,458					2,458
Arkansas	3,476	1,481	93					5,050
California	279	5,202	2,382,241		164			2,387,886
Connecticut	9,327	98						9,425
Delaware	9,640							9,640
Florida			223	114				337
Georgia	6,243	1,941	1,528			131		9,843
Illinois	1,994	93	954					3,041
Indiana	16,303		33					16,336
Iowa	599		619					1,218
Kansas		597	1,115					1,712
Kentucky	65,368	405	371					66,174
Louisiana	10	202	20					232
Maryland	4,911	16,783						21,694

SPIRITS GAUGED IN 1897—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY COLLECTION DISTRICTS—Continued.

Collection districts.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Fifth New Jersey	459,685	459,308	23,609			187,436	201,734	43,903	1,375,675
New Mexico		511				5,685	7,419	3,212	16,827
First New York	3,650,151	3,092,715	181,470	16,184		1,022,186	1,094,887	21,523	9,079,116
Second New York		37,557	525			6,113,374	6,340,541	202,540	12,694,537
Third New York						1,240,716	1,382,974		2,623,690
Fourteenth New York						297,935	310,872	39,936	648,743
Twenty-first New York						219,506	229,961	4,367	453,834
Twenty-eighth New York	53,146	79,340		725		1,124,207	1,201,371	66,619	2,525,408
Fourth North Carolina	165,382	148,059				64,557	72,213	3,214	453,425
Fifth North Carolina	470,977	462,153				164,762	188,334	6,098	1,291,424
First Ohio	7,195,055	6,309,587	4,536	3,103	7,771	6,350,962	7,799,161	3,076	27,673,251
Tenth Ohio	146,047	41,597				208,215	225,977	41,065	662,901
Eleventh Ohio	81,488	119,441				43,120	49,045	2,228	295,322
Eighteenth Ohio	66,120	32,692				532,219	602,255	339	1,233,625
Oregon		3,093				119,657	131,960	1,603	256,313
First Pennsylvania	521,231	305,941				5,862,062	5,508,345	18,186	12,216,765
Ninth Pennsylvania	311,176	198,759	165			90,059	97,766		697,925
Twelfth Pennsylvania	55,599	37,909				200,057	222,213	419	516,197
Twenty-third Pennsylvania	835,435	2,475,182	6,201		1,159	887,797	1,001,829		4,707,603
South Carolina	54,437	57,548						434	112,419
Second Tennessee	69,348	62,129				86,322	101,372	4,689	323,860
Fifth Tennessee	626,885	429,977				215,497	244,612	60,206	1,577,177
Third Texas						164,317	183,253		347,570
Fourth Texas	16,284	15,710				28,032	30,786	1,855	92,667
Second Virginia	555	33,648				622,382	710,795	966	1,367,746
Sixth Virginia	113,967	92,744				58,089	65,260	10,545	349,605
West Virginia	57,916	125,851				123,432	140,488	2,219	449,706
First Wisconsin	1,239,283	1,161,596		1,454		1,026,629	1,153,795		4,582,757
Second Wisconsin						20,442	26,028		46,470
Total	62,465,648	68,661,039	2,091,788	148,231	183,999	52,728,540	56,944,178	2,873,498	246,096,921

SPIRITS GAUGED IN 1897—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama	89,227	59,577							
Arizona									
Arkansas						134,083	164,250	773	447,910
California	45,960	43,356						2,839	2,839
Colorado	84,495	1,283,202	37,278	5,146				22,033	111,349
Connecticut	179	74,612			25,466	1,939,209	2,129,431	1,967,420	7,471,647
Delaware	138,070	123,438				51,746	58,851		185,888
Florida						389,844	433,465	19,181	1,118,998
Georgia									
Idaho	281,183	242,823							
Illinois								235	235
Indiana	22,870,940	24,090,850	299,414	94,758	123,042	112,971	123,136	3,426	713,489
Iowa	8,650,980	6,858,434	31,828	14,899	797	5,402,769	5,885,926	84,579	58,652,278
Kansas						1,271,558	1,288,123	10,935	18,127,464
Kentucky	1,451	287				65,916	74,247	201	140,467
Louisiana	6,744,677	11,251,000	544,970	1,132				2,154	3,892
Maryland	822,900	575,359	154,035	881	4,198	4,514,689	4,708,336	108,208	27,877,210
Massachusetts	1,479,722	3,167,795	1,427	4,260		991,085	1,111,834	128	3,656,222
Michigan	1,317,511	1,802,795	896,230			4,272,220	4,480,752	48,492	13,454,668
Minnesota					15,201	3,164,798	3,524,526	1,971	10,633,222
Missouri	1,363,086	1,954,498		1,316		227,924	260,421		488,345
Montana	1,206,000	1,031,750		1,109	6,275	473,161	499,637		3,697,979
Nebraska						2,356,203	2,563,423	20,262	7,178,752
New Hampshire	1,915,050	906,837				28,260	28,583		56,843
New Jersey	459,685	11,580	23,609	3,354		216,645	244,102	223	3,286,211
New Mexico		459,308							11,580
New York	3,703,297	3,209,612				222,241	241,618	79,435	1,485,896
North Carolina	635,459	610,211	181,995	16,909		5,685	7,419	573	13,998
Ohio	7,488,710	6,503,317	4,536	3,103	7,771	16,017,924	10,560,606	334,985	28,025,328
Oregon		3,093				229,319	260,547		1,744,848
Pennsylvania	1,223,441	3,017,791	6,366			7,134,516	8,076,438	46,708	29,865,099
South Carolina	54,437	57,548			1,159	119,657	131,960	1,603	256,313
						7,040,975	6,830,153	13,605	18,138,400
								434	112,419

SPIRITS GAUGED IN 1897—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY STATES AND TERRITORIES—Continued.

States and Territories.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Tennessee.....	696,233	492,106				301,819	345,984	64,895	1,901,037
Texas.....	16,284	15,710				192,349	214,039	1,855	440,237
Utah.....									
Vermont.....									
Virginia.....	114,522	126,392				680,471	776,055	19,911	1,717,351
Washington.....									
West Virginia.....	57,916	125,651				123,432	140,488	2,219	449,706
Wisconsin.....	1,239,283	1,161,566		1,454		1,047,071	1,179,823		4,629,227
Total.....	62,465,648	68,661,039	2,091,788	148,231	183,999	52,728,510	56,944,178	2,873,498	246,096,921

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.					For transfer to bottling warehouses.
Alabama.....	80,611	85,856						10,497	477,264
Arkansas.....	44,718	44,375						15,787	104,880
First California.....	82,339	500,018	1,924	2,983	5,139			3,029,857	7,802,627
Fourth California.....		56						1,435,524	1,646,453
Colorado.....	258	48,825							164,257
Connecticut.....	118,042	117,075							
Florida.....									
Georgia.....	217,339	229,209							
First Illinois.....		237,451							
Fifth Illinois.....	18,617,884	20,529,391		171		169,753	190,767	347	1,160,554
Eighth Illinois.....	10,128,383	8,826,733	889,089	82,015		4,205,724	4,572,511	9,843	347
Thirteenth Illinois.....	408,344	400,977	891,104	113,232	113,232	1,310,794	1,399,358	93,903	816,911
Sixth Indiana.....	1,297,555	1,321,274		1,414		70,809	82,282	197	9,109,760
Seventh Indiana.....	6,522,040	6,519,394	8,323			47,970	52,523	806	42,971,852
Third Iowa.....						116,671	129,885	2,047	20,123,053
Fourth Iowa.....					3,246	1,201,186	1,207,411	815	913,275
Kansas.....	1,877	1,042				46,781	52,910	15,521	2,869,895
Second Kentucky.....	1,208,716	1,187,987				21,622	24,036		15,518,987
Fifth Kentucky.....	7,198,760	6,275,490	23,645			1,939	2,247	1,218	99,691
Sixth Kentucky.....	2,932,885	1,964,714	22,636			444,597	484,419	3,590	46,876
Seventh Kentucky.....	1,823,949	1,702,955	58,468		408	2,523,608	2,689,264	29,895	10,695
Eighth Kentucky.....	2,153,491	1,907,155	25,023			2,001,749	2,010,603	192,807	3,416,089
Louisiana.....	733,903	683,711	56,589	469		169,629	170,428	80	18,970,113
Maryland.....	2,264,819	2,248,480	119,277	1,357		50,960	1,197	6,337	9,074,921
Massachusetts.....	1,306,921	581,225	9,021	1,500				20,309	3,990,355
First Michigan.....			619,615	3,517		1,017,291	1,168,481	232	4,192,288
Fourth Michigan.....						4,464,858	4,654,755	65,915	3,724,395
Minnesota.....					18,944	3,232,044	3,598,234	1,471	13,723,709
First Missouri.....	1,121,044	323,779		458		260,973	299,900		9,358,454
Sixth Missouri.....	67,604	157,407		1,582					660,873
Montana.....						573,768	613,669		1,516,674
Nebraska.....						2,062,653	2,380,818	19,939	6,620,756
New Hampshire.....	2,259,444	1,907,906	490,504			511,796	538,427	8,268	1,283,502
First New Jersey.....		9,523		3,252		38,777	37,590	892	77,265
						290,736	318,682	111	5,270,635
						34,924	41,182	29,074	9,523
									105,180

SPIRITS GAUGED IN 1898—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY COLLECTION DISTRICTS—Continued.

Collection districts.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.	
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.			Rectified.
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	For transfer to bottling warehouses.				
Fifth New Jersey	454,981	568,445					223,526	253,951	15,830	1,516,733
New Mexico		459					10,256	12,181	5,935	38,831
First New York	2,418,914	2,556,723	94,048	58,207			1,122,832	1,195,089	54,430	7,500,243
Second New York							5,824,399	6,703,939	203,697	12,734,035
Third New York							1,490,529	1,683,927		3,144,456
Fourteenth New York							347,649	359,576	18,287	725,512
Twenty-first New York	20,184	6,160					244,055	246,150		516,579
Twenty-eighth New York	116,139	157,312		821			1,240,943	1,318,100	90,658	2,926,971
Fourth North Carolina	160,745	148,576					52,770	37,839	8,360	428,540
Fifth North Carolina	419,492	400,954					232,378	265,167	41,666	1,359,657
First Ohio	8,979,786	8,731,297	52,120	3,394	26,056	16,290	7,206,638	8,776,404	20	33,792,005
Tenth Ohio	165,053	78,037					243,592	237,009	51,598	795,349
Eleventh Ohio	95,428	105,783					49,496	54,130	2,109	306,976
Eighteenth Ohio	73,107	39,735					610,844	685,474	1,923	1,411,083
Oregon		3,563					103,742	180,884	2,691	350,880
First Pennsylvania	734,892	421,833		1,206	851		6,348,823	5,906,162	1,630	13,476,183
Ninth Pennsylvania	296,117	232,092	444				91,108	98,809	3,635	716,211
Twelfth Pennsylvania	35,898	34,034					202,853	226,485	186	499,456
Twenty-third Pennsylvania	3,771,939	3,059,215	4,106		1,134	104,701	996,918	1,105,903		9,043,916
South Carolina	86,349	84,927							642	171,918
Second Tennessee	106,469	73,376					89,306	105,298	14,096	388,547
Fifth Tennessee	440,801	495,894					315,990	356,871	102,654	1,712,210
Third Texas							170,421	192,474		362,895
Fourth Texas	10,448	15,688					51,656	56,406	1,090	135,238
Second Virginia	917	852					997,937	996,023	11,328	1,317,257
Sixth Virginia	100,950	96,583					56,028	64,872	97,752	418,185
West Virginia	133,990	157,047					122,962	134,570	3,548	552,117
First Wisconsin	1,498,688	1,380,203		1,424			1,156,280	1,291,243		5,327,788
Second Wisconsin							31,106	38,979		70,145
Total	80,762,213	77,710,496	3,366,227	294,623	175,059	542,171	56,872,374	62,109,373	5,659,539	287,522,075

SPIRITS GAUGED IN 1898—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.	
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.			Rectified.
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	For transfer to bottling warehouses.				
Alabama	80,611	85,856					134,252	166,048	10,497	477,264
Arizona										
Arkansas	44,718	44,375							15,787	104,880
California	32,339	500,074	1,924	2,983	5,139		2,120,698	2,330,542	4,265,381	9,509,080
Colorado	258	48,825					54,451	60,723		164,257
Connecticut	118,042	117,075					434,003	476,400	15,034	1,160,554
Delaware										
Florida									347	347
Georgia	217,339	229,209					169,753	190,767	9,843	816,911
Idaho										
Illinois	29,154,611	29,984,552	1,780,193	200,587	119,281	29,792	5,635,297	6,106,674	96,953	73,117,940
Indiana	7,819,595	7,840,668	8,323	41,866	3,246	3,695	1,317,857	1,337,296	16,336	18,388,882
Iowa							68,403	76,946	1,218	146,567
Kansas	1,877	1,042					1,939	2,247	3,590	10,695
Kentucky	15,367,801	13,058,301	186,652	1,826	408	372,557	5,140,822	5,355,911	159,488	39,643,766
Louisiana	733,903	683,711	119,277	1,500			1,017,291	1,168,481	282	3,724,395
Maryland	2,264,819	2,248,480	9,021	5,517			4,464,858	4,654,755	65,915	13,723,709
Massachusetts	1,306,921	581,225	619,615		18,944		3,232,044	3,598,234	1,471	9,358,454
Michigan							260,973	299,900		560,873
Minnesota		328,779		453			573,768	613,669		1,516,674
Missouri	1,188,648	1,192,127		1,582			2,574,449	2,919,245	28,297	7,904,258
Montana							38,777	37,596	892	77,265
Nebraska	2,259,444	1,907,906	490,504	3,252			290,736	318,682	111	5,270,635
New Hampshire		9,523								9,523
New Jersey	454,981	568,445					258,450	295,133	44,904	1,621,913
New Mexico		459					10,256	12,181	5,935	28,831
New York	2,555,237	2,720,195	94,048	59,028			10,270,437	11,476,781	372,070	27,547,796
North Carolina	580,237	549,530					285,143	323,056	50,226	1,788,197
Ohio	9,313,374	8,954,832	52,120	3,394	26,056	16,290	8,110,570	9,773,127	55,650	36,305,413
Oregon		3,563					163,742	180,884	2,691	350,880
Pennsylvania	4,838,846	3,737,174	4,550	1,206	1,985	109,493	7,639,702	7,397,359	5,451	23,735,766
South Carolina	86,349	84,927							642	171,918

SPIRITS GAUGED IN 1898—Continued.
 QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY STATES AND TERRITORIES—Continued.

States and Territories.	Distilled spirits other than fruit brandies.					Total gauged.
	Withdrawn from warehouse.				Rectified.	
	On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.		
Tennessee.....	547,270	569,270			462,169	2,100,757
Texas.....	10,448	15,658			243,880	493,183
Utah.....						
Vermont.....	101,867	97,435			704,895	1,735,442
Virginia.....	133,890	157,047			134,570	532,117
West Virginia.....	1,498,688	1,380,203	1,424		1,330,222	5,397,953
Wisconsin.....						
Total.....	80,762,213	77,710,496	234,623	175,059	62,109,373	287,522,075

FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

Districts.	Barrels.	Districts.	Barrels.
Alabama.....	45,581	First New Jersey.....	91,718
Arkansas.....	667,675	Fifth New Jersey.....	2,018,073
First California.....	130,367	New Mexico.....	4,218
Fourth California.....	227,239	First New York.....	2,662,442
Colorado.....	631,163	Second New York.....	436,673
Connecticut.....	10,908	Third New York.....	3,860,791
Florida.....	123,378	Fourteenth New York.....	1,366,832
Georgia.....	3,156,869	Twenty-first New York.....	510,272
First Illinois.....	124,163	Twenty-eighth New York.....	1,253,744
Fifth Illinois.....	152,013	Fourth North Carolina.....	80
Eighth Illinois.....	168,118	Fifth North Carolina.....	
Thirteenth Illinois.....	428,344	First Ohio.....	1,346,178
Sixth Indiana.....	324,087	Tenth Ohio.....	479,188
Seventh Indiana.....	81,961	Eleventh Ohio.....	389,543
Third Iowa.....	93,933	Eighteenth Ohio.....	680,921
Fourth Iowa.....	7,189	Oregon.....	234,908
Kansas.....	10,454	First Pennsylvania.....	2,436,751
Second Kentucky.....	266,370	Ninth Pennsylvania.....	159,516
Fifth Kentucky.....	147,797	Twelfth Pennsylvania.....	567,159
Sixth Kentucky.....	11,853	Twenty third Pennsylvania.....	1,082,438
Seventh Kentucky.....	245,734	South Carolina.....	7,190
Eighth Kentucky.....	981,978	Second Tennessee.....	45,309
Louisiana.....	1,805,508	Fifth Tennessee.....	84,926
Maryland.....	703,085	Third Texas.....	248,292
Massachusetts.....	89,562	Fourth Texas.....	73,924
First Michigan.....	658,585	Second Virginia.....	56,005
Fourth Michigan.....	2,182,427	Sixth Virginia.....	82,139
Minnesota.....	245,292	West Virginia.....	142,222
First Missouri.....	159,295	First Wisconsin.....	2,514,842
Sixth Missouri.....	213,152	Second Wisconsin.....	358,202
Montana.....	313,739		
Nebraska.....		Total.....	37,493,306
New Hampshire.....			

PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	45,581	Montana.....	159,295
Arkansas.....	798,042	Nebraska.....	213,152
California.....	227,239	New Hampshire.....	313,739
Colorado.....	631,163	New Jersey.....	2,109,791
Connecticut.....	10,908	New Mexico.....	4,218
Florida.....	123,378	New York.....	10,090,754
Georgia.....	3,601,163	North Carolina.....	80
Illinois.....	752,431	Ohio.....	80
Indiana.....	175,894	Oregon.....	2,886,830
Iowa.....	7,189	Pennsylvania.....	234,908
Kansas.....	436,474	South Carolina.....	4,245,864
Kentucky.....	245,734	Tennessee.....	7,190
Louisiana.....	981,978	Texas.....	130,226
Maryland.....	1,805,508	Virginia.....	322,216
Massachusetts.....	792,647	West Virginia.....	138,144
Michigan.....	558,585	Wisconsin.....	142,222
Minnesota.....	2,427,719		
Missouri.....		Total.....	37,493,306

2. BY ARTICLES AND OCCUPATIONS, 1897 AND 1898.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1897, and June 30, 1898, 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, 1898.	
	June 30, 1897.	June 30, 1898.	Increase over 1897.	Decrease from 1897.
Tax on deficiencies in production of distilled spirits	\$59,321.97	\$41,131.76	.....	\$18,190.21
Tax on excess of materials used in the production of distilled spirits	4,309.56	1,685.13	.....	2,624.43
Tax on circulation of banks and others		300.00	\$300.00	.....
Tax on distilled spirits fraudulently removed or seized; also taxes overdue	500,561.61	1,208,538.95	707,977.34	.....
Tax on fermented liquors not paid by stamp	a 14,215.79	255,795.07	241,579.28	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	a 9,043.79	428,593.48	419,549.69	.....
Tax on oleomargarine not paid by stamp	30.90	1,691.02	1,660.12	.....
Assessed penalties	91,204.77	113,850.95	22,646.18	.....
Tax on filled cheese			86.22	.....
Tax on documentary stamps	b .44	111.27	110.83	.....
Tax on case stamps		3.26	3.26	.....
Special tax on capital of bankers		1,316.10	1,316.10	.....
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 53)		715,186.33	715,186.33	.....
Special taxes (licenses)	133,993.19	158,612.48	24,619.29	.....
	66,148.30	75,226.93	9,078.63	.....
Total	878,855.37	3,002,022.73	2,144,002.00	20,834.64

a This amount includes assessments of additional taxes imposed by the act of June 13, 1898.
b Tax on playing cards only.

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, 1898, are as follows:

One hundred and eighteen claims received from grain distillers, amount of tax abated—	
On excess of material used	\$3,344.18
On deficiencies in production of distilled spirits	48,446.73
Total	51,790.91
Claims received from fruit distillers, amount of tax abated—	
On deficiencies in production of distilled spirits	788.83
Total grain and fruit	52,579.74

STATEMENT AS TO STAMP TAXES ASSESSED.

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:

Balance as per last report	\$99,351.91
Amount assessed, including stamp tax spirits, special taxes, oleomargarine, and playing cards, during year ended June 30, 1898	644,721.55
Amount not previously reported	10.42
Total	744,083.88

DIVISION OF ASSESSMENTS.

The following statements relative to assessments, to spirits deposited in and withdrawn from distillery warehouses, general bonded warehouses, and special bonded warehouses, the number and location of each of the special and general bonded warehouses, and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1898; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars and cigarettes, and playing cards 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, 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 162 (see also special index on pages 160 and 161); to operations in general bonded warehouses, on page 221, and in special bonded warehouses, on page 240; to exportations in bond free of tax from special bonded warehouses, on page 244; as to tobacco, snuff, cigars and cigarettes, on page 250; as to playing cards, on page 251; to exportations with benefit of drawback, on page 251, and to the use of brandy in fortifying wines, on page 249.

ASSESSMENTS.

1. BY STATES AND TERRITORIES, 1898.

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, 1898:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	\$15,076.46	Montana, Idaho, and Utah	\$1,554.93
Arkansas	27,971.71	Nebraska, North and South Dakota	60,480.77
California and Nevada	121,013.26	New Hampshire, Maine, and Vermont	20,523.62
Colorado and Wyoming	19,093.43	New Jersey	54,986.52
Connecticut and Rhode Island	72,858.80	New Mexico and Arizona	2,598.49
Florida	11,263.43	New York	252,769.56
Georgia	52,697.79	North Carolina	193,541.36
Illinois	156,424.73	Ohio	122,375.18
Indiana	71,350.22	Oregon, Washington, and Alaska	3,672.30
Iowa	30,399.18	Pennsylvania	458,452.93
Kansas, Indian Territory, and Oklahoma	29,695.81	South Carolina	14,376.95
Kentucky	187,493.70	Tennessee	264,443.74
Louisiana and Mississippi	9,984.46	Texas	26,966.76
Maryland, Delaware, and District of Columbia	101,247.90	Virginia	97,992.58
Massachusetts	37,530.95	West Virginia	23,712.71
Michigan	8,545.88	Wisconsin	35,109.18
Minnesota	32,820.57	Total	3,002,022.73
Missouri	383,111.87		

Amount collected during year.....	\$227, 479. 83
Amount abated during the year.....	56, 308. 14
Balance on hand June 30, 1898.....	460, 295. 91
Total.....	744, 083. 88

DETAILS OF OPERATIONS IN DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, ETC.

The following tables furnish detailed statements, in taxable gallons, as to operations in distillery, general, and special bonded warehouses during the year and the months of July, August, and September, 1898; also as to spirits in the hands of wholesale liquor dealers and rectifiers, etc., viz:

A.—DISTILLERY WAREHOUSES.

- I. Spirits in warehouses July 1, 1897:
 1. By districts and months of production, pages 164 to 175, inclusive.
 2. By districts and kinds known to the trade, pages 162 and 163.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see pages 219 and 238.
- II. Spirits produced and deposited in distillery warehouses:
 1. By kinds known to the trade during the fiscal year 1897, and by districts and kinds during the fiscal year 1898, pages 176 and 177.
 2. In aggregate during the years 1894, 1895, 1896, 1897, and 1898, page 238.
 3. By kinds, including fruit brandy, in aggregate during past twenty-one years, page 179.
- III. Spirits withdrawn from warehouses:
 1. Tax paid by different kinds, fiscal year 1897, and by districts and kinds during fiscal year 1898, pages 180 and 181.
 2. Tax paid in aggregate, 1894, 1895, 1896, 1897, and 1898, page 238.
 3. For export by districts and kinds during fiscal year 1897, page 188.
 4. For export by districts and kinds during fiscal year 1898, page 189.
 5. For export by domestic and foreign ports and kinds in 1897, pages 190 to 193.
 6. For export by domestic and foreign ports and kinds in 1898, pages 194 to 197.
 7. For export in aggregate, by years, during the past twenty-six years, page 198.
 8. For scientific purposes and use of the United States, by kinds in 1897, and by districts and kinds in 1898, page 199.
 9. For manufacturing warehouses, by districts and kinds, year 1898, and in aggregate for 1897, page 199.
 10. Lost by leakage in 1880 and each subsequent year to and including the year 1897, also by districts and kinds in 1898, pages 185 to 187.
 11. Loss by casualty, etc., in 1897, also by districts and kinds in 1898, also by calendar years 1872 to 1897, inclusive, pages 200 and 201.
 12. Losses and withdrawals not tax paid or for export, 1894, 1895, 1896, 1897, and 1898, page 238.
- IV. Spirits in warehouse June 30, 1898:
 1. By districts and months of production, pages 205 to 218, inclusive.
 2. By districts and kinds known to the trade, pages 203 and 204.
- V. Summary of operations at distillery warehouses and general bonded warehouses for the fiscal year 1898, page 239. See also pages 219, 220 and 237.

NOTE.—For statement as to balances in warehouses at close of each of past thirty fiscal years, see page 258.
- VI. Operations at distillery warehouses during July, August, and September, 1897 and 1898:
 1. Spirits produced in July, August, and September, 1895, 1896 and 1897, by months, and in same months in 1898, by months and States, page 254.
 2. Spirits withdrawn tax-paid in July, August, and September, 1895, 1896, and 1897, by months, and in same months in 1898, by months and States, page 254.
 3. Spirits withdrawn for export in July, August, and September, 1898, page 255.
 4. Spirits withdrawn for export in July, August, and September, 1891, 1892, 1893, 1894, 1895, 1896, 1897, and 1898, page 255.
 5. Spirits in warehouse October 1, 1892, 1893, 1894, 1895, 1896, 1897, and 1898, page 259.

- VII. Spirits in hands of wholesale liquor dealers and rectifiers:
 1. Quantity in aggregate, by districts, held October 1, 1897, page 256.
 2. Quantity, by districts and kinds, held October 1, 1898, pages 256 and 257.
- VIII. Quantity of spirits in the United States October 1, 1898, page 259.

B.—GENERAL BONDED WAREHOUSES.

- I. Spirits in general bonded warehouses July 1, 1897:
 1. By districts and kinds known to the trade, page 221.
 2. By districts and months of production, pages 222 to 226.
- II. Spirits deposited in general bonded warehouses:
 1. By kinds known to the trade during fiscal year 1897, page 227.
 2. By districts and kinds known to the trade during fiscal year 1898, page 227.
- III. Spirits withdrawn from general bonded warehouses:
 1. Tax-paid by kinds during the fiscal year 1897, and by districts and kinds during the fiscal year 1898, page 227.
 2. For scientific purposes during fiscal year 1898, page 228.
 3. For export by kinds during fiscal year 1897 and by districts and kinds during fiscal year 1898, page 229.
 4. For export by domestic and foreign ports in fiscal year 1898, page 229.
 5. Lost by leakage by kinds in 1897 and by districts and kinds for fiscal year 1898, page 228.
 6. Lost by casualty during the fiscal year 1898, page 229.
- IV. Spirits in warehouses June 30, 1898:
 1. By kinds in 1897 and by districts and kinds in 1898, page 230.
 2. By warehouses in the United States, page 230.
 3. By districts and months of production, pages 231 to 236.
- V. Operations at distillery and general bonded warehouses during the year, page 239.

C.—SPECIAL BONDED WAREHOUSES.

- I. Spirits in warehouses July 1, 1897, by districts and kinds, page 240.
- II. Spirits produced and deposited in special bonded warehouses during the year 1898, pages 240 to 242.
- III. Spirits withdrawn from special bonded warehouses during 1898:
 1. Tax-paid by districts and kinds, page 243.
 2. For export by districts and kinds during the year 1898, page 244.
 3. For export by foreign and domestic ports during the year 1898, page 244.
 4. For scientific purposes during the year 1898, page 247.
 5. For deposit in other special bonded warehouses during the year 1898, pages 244 and 245.
 6. For the fortification of sweet wines during the year 1898, page 247.
 7. For transfer to manufacturing warehouses during the year 1898, page 247.
- IV. Remaining in special bonded warehouses:
 1. By districts and kinds on June 30, 1898, page 245.
 2. By special bonded warehouses, pages 246 and 247.
- V. Summary of operations at special bonded warehouses during fiscal year 1898, page 247.

DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JULY 1, 1897.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JULY 1, 1897.

District.	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.....								51,948.7	51,948.7	Corn whisky.
Arkansas.....	5,144.9							96,335.5	101,480.4	Do.
First California.....	469.2	15,199.8	2,247		1,228.3		4,535	1,783.3	25,482.6	Spirits.
Fourth California.....								2,399.6	2,399.6	Malt whisky.
Colorado.....		134						360	494	Corn whisky.
Connecticut.....						105,212.2			105,212.2	Do.
Georgia.....		546.4						70,903.6	71,450	Whisky and spirits.
First Illinois.....		40,304	617.7		519.6			755,017.7	797,259	Whisky.
Fifth Illinois.....		380,596	308,272.9		98,416.1	233.9	4,124,795	1,088,501.8	6,000,815.7	Spirits, corn in excess.
Eighth Illinois.....	3,768	11,178.6	141,599.1		768.7	376.8	406,572.8	811,217.1	1,375,481.1	Whisky.
Thirteenth Illinois.....	36,991.1	469.5	4,141.6				632.2	4,651.8	46,866.2	Whisky, malt and potato.
Sixth Indiana.....	201,616.1	98,270.4	3,446.3		21,482.4	2,879.1	43.2	2,397,880.8	2,725,618.3	Whisky and spirits.
Seventh Indiana.....	18,378.4	1,296.8	48,809.9				6,337.3	310,313.8	385,136.2	Whisky.
Kansas.....	1,523.2							102.5	1,625.7	Wheat whisky.
Second Kentucky.....	6,239,839.5	46,315				1,755.6			6,287,910.1	Malt.
Fifth Kentucky.....	31,628,417.3	3,713,293.1						121,497.6	35,463,208	Whisky.
Sixth Kentucky.....	6,129,008.5	1,856,965.9		31,080.3	5,414.4			2,410,494.9	10,432,964	Malt and wheat whisky.
Seventh Kentucky.....	12,003,287.3	1,939,113.2	1,569.3					46,843.6	13,990,813.4	Malt whisky.
Eighth Kentucky.....	13,498,341.2	793,656.1						3,756.7	14,295,754	Whisky.
Louisiana.....			53,837.3		4,546.3		66,977.6	59,927.9	183,289.1	Whisky.
Maryland.....		8,840,359.3	7,772.7				32,752.4	92,635.6	8,980,384.2	Corn whisky.
Third Massachusetts.....				744,391.5					797,168.3	Whisky and spirits.
Minnesota.....	13,414.4	8,442.4	67,773.1		843.2			258,381.5	348,851.6	Whisky and white corn whisky.
First Missouri.....	372,201.5	39,990.2	18,668.7					105,984.1	741,130.1	Whisky.
Sixth Missouri.....	281,844.5	12,371.1							294,215.6	Whisky.
Nebraska.....	69,521	37,157.1	83,333.4		1,303.8		294,777.8	58,791.6	544,884.7	Whisky.
New Hampshire.....				21,911.6					21,911.6	Whisky.
Fifth New Jersey.....		511,201.2	8,082.3			5,123.5		18,083.8	542,490.8	Do
New Mexico.....	936								936	Do
First New York.....			394,974		10,680.5		16,151.7	10,643.9	432,450.1	Do
Fourteenth New York.....		254.3							254.3	Do
Twenty-eighth New York.....	53,753.3	97,722.3	859.3		36,863.3		232.2	4,510.5	193,940.9	Malt whisky.
Fourth North Carolina.....		185						47,047.2	47,232.2	Corn whisky.
Fifth North Carolina.....								71,767.8	71,767.8	Do.
First Ohio.....	936,537.8	1,744,772.8	20,470.1		16,674.4	5,090		1,815,444.4	4,538,989.5	Whisky, corn and malt, and spirits.
Tenth Ohio.....	235,000.5	39,361.9							274,362.4	Whisky, corn and malt, wheat.
Eleventh Ohio.....	39,979.3	36,857.2	4,391.4		3,352		6,807.1	133,497	224,884	Whisky, corn and malt, wheat.

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Eighteenth Ohio.....	9,618.9	171,021.5								
Oregon.....	25,428.5	1,908.5								
First Pennsylvania.....	139.5	2,650,521.4	162.4							
Ninth Pennsylvania.....		1,503,265.9						4,821.2	185,461.6	Whisky, malt, wheat, sugar, and cherry.
Twelfth Pennsylvania.....								3,276.7	30,776.1	Wheat whisky.
Twenty-third Pennsylvania.....		155,538.8			571.4			22,074.7	2,672,735.6	Wheat whisky and rye malt.
South Carolina.....	2,272.8	18,515,791.8	12,207.6					2,922.8	1,508,760.1	Wheat whisky and malt whisky.
Second Tennessee.....								7,798.5	163,337.3	Whisky.
Fifth Tennessee.....								200,438.5	18,731,923.4	Whisky, wheat, and malt.
Fourth Texas.....	28,417.3	11,877.9						4,650.5	4,650.5	Corn whisky.
Second Virginia.....		1,576.5						32,412.7	32,412.7	Do.
Sixth Virginia.....	481.7	289,515.7						1,382,124.9	1,422,420.1	Do.
West Virginia.....	14,124	943,503.7				351.7		26,889	28,465.5	Do.
First Wisconsin.....	297,764.9	175,062.3	16,204.4					892.8	1,535.9	Do.
Total.....	72,148,220.6	44,688,440.7	1,199,440.5	797,383.4	394,289.7	8,579.8	5,602.1	29,830.6	310,636	Corn and wheat whisky.
Remaining in warehouses July 1, 1896.	78,941,990.3	47,076,145	1,554,572.5	917,035.9	306,945.9	2,520.2	9,114,340.7	127,639.3	989,458.3	Rye malt.
									646,651.6	Whisky.
									12,797,631.1	
									137,130,270.1	
									11,413,570.6	
									149,327,121.1	

COMMISSIONER OF INTERNAL REVENUE.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897.
IN DISTILLERY WAREHOUSES.
[Quantities in taxable gallons.]

District.	Aug., 1891.	Sept., 1891.	Oct., 1891.	Nov., 1891.	Dec., 1891.	Jan., 1892.
Alabama.....						
Arkansas.....						
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						48.4
Georgia.....					234	493.8
First Illinois.....					1,247.8	1,752.4
Fifth Illinois.....		696	3,446.6	4,040.3	22,449.5	45,069.5
Eighth Illinois.....						
Thirteenth Illinois.....						
Sixth Indiana.....			4,258.5	2,383.4	470	
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....			710.5	10,259.9	51,378.9	132,696.3
Fifth Kentucky.....		22,482.4		68,860.6	188,439.7	186,353.2
Sixth Kentucky.....				11,174.8	21,485.2	43,419.6
Seventh Kentucky.....				5,006.5	57,039.5	166,994
Eighth Kentucky.....				923.1	153,344.9	307,020
Louisiana.....						
Maryland.....		3,389.5	17,628.4	49,568.9	57,877.5	67,892.4
Third Massachusetts.....						
Minnesota.....						
First Missouri.....						46.9
Sixth Missouri.....			48.9	352.5	48	1,214
Nebraska.....					2,876.2	641.6
New Hampshire.....						
Fifth New Jersey.....		82.8	980.2		943.8	1,248.6
New Mexico.....						
First New York.....						
Fourteenth New York.....					1,223.1	1,068.7
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....				833.2	6,198.4	8,490
Tenth Ohio.....						
Eleventh Ohio.....				95.5	92.5	
Eighteenth Ohio.....				46	46	
Oregon.....					3,128.6	1,583.5
First Pennsylvania.....	16,408	10,789.1	11,873.3	1,813	8,910	1,376.5
Ninth Pennsylvania.....		91.8	922.3	7,810	8,527.1	21,535.1
Twelfth Pennsylvania.....		45.4		142.9		324
Twenty-third Pennsylvania.....	19,606.7	39,750.8	77,794	92,322.6	138,996.4	144,397.3
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....		332.3	703.8		18,122	3,096
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....				269	633.5	
West Virginia.....		6,827.6	9,249.1	13,218.8	9,046.1	10,660
First Wisconsin.....					1,245	
Total by months.....	36,097.5	85,385.1	126,635.4	269,125	754,003.7	1,147,421.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....					234	542.2
Illinois.....		696	3,446.6	4,040.3	23,697.3	46,821.9
Indiana and Kansas.....			4,258.5	2,383.4	470	
Kentucky.....		22,482.4	710.5	96,229.9	471,688.2	836,483.1
Louisiana, Maryland, Massachusetts, and Minnesota.....		3,389.5	17,628.4	49,568.9	57,877.5	67,892.4
Missouri.....			48.9	352.5	48	1,260.9
Nebraska, New Hampshire, New Jersey, and New Mexico.....		82.8	980.2		3,820	1,890.2
New York.....					1,223.1	1,068.7
North Carolina.....						
Ohio and Oregon.....				973.7	9,465.5	10,073.5
Pennsylvania.....	36,014.7	50,677.1	90,589.6	102,088.5	156,433.5	167,632.9
South Carolina and Tennessee.....		332.3	703.8		18,122	3,096
Texas, Virginia, West Virginia, and Wisconsin.....		6,827.6	9,249.1	13,487.8	10,924.6	10,660
Total.....	36,097.5	85,385.1	126,635.4	269,125	754,003.7	1,147,421.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN DISTILLERY WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1892.	June, 1892.	July, 1892.
Alabama.....						
Arkansas.....						
First California.....		47				
Fourth California.....						
Colorado.....		152.6	1,403.6		98.4	
Connecticut.....						
Georgia.....						
First Illinois.....	573.4	189.6	472.6	187.7		
Fifth Illinois.....	598.1	1,790.6		6,128.7	371	375.3
Eighth Illinois.....	7,694.3				249.6	
Thirteenth Illinois.....				746.9		221.9
Sixth Indiana.....					601.2	
Seventh Indiana.....	310.8	184.2	11,607.1	13,954.1	26,614.4	1,423.1
Kansas.....			92.8	89.7		
Second Kentucky.....	191,107.7	187,119.5	160,467.6	142,453.6	45,020.5	3,968.3
Fifth Kentucky.....	391,971.5	638,091.8	692,746.9	917,732.2	361,759.4	138,002.4
Sixth Kentucky.....	77,707.4	112,343.7	136,764	185,122.9	109,124.1	277.9
Seventh Kentucky.....	336,638.7	437,469.6	479,775.6	414,426.3	353,910.6	48,400.9
Eighth Kentucky.....	386,159.9	562,860.3	514,760.8	389,510.3	206,610.2	28,269.3
Louisiana.....						
Maryland.....	72,737.7	61,888.3	86,730.6	105,158.7	80,143.3	4,334.3
Third Massachusetts.....		915	3,892	578.4	3,848.4	3,639.4
Minnesota.....						
First Missouri.....						
Sixth Missouri.....			87.5			
Nebraska.....	87.3		2,047.5		24.2	
New Hampshire.....	1,296.7	4,064.2	6,143.3	1,492.9	1,237.2	1,100.4
Fifth New Jersey.....						
New Mexico.....	2,956.6	2,982.6	7,229.4	542		
First New York.....					2,748.3	5,632.3
Fourteenth New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....	541.8	457	3,027.2	1,105.6	4,200.6	1,232.1
Fifth North Carolina.....		47			52.6	
First Ohio.....	14,719.5	22,290	26,520.7	26,210.7	8,396.6	11,010.6
Tenth Ohio.....						
Eleventh Ohio.....			242.5			
Eighteenth Ohio.....				133.3	9,072.4	
Oregon.....	92			16.5		2,150.3
First Pennsylvania.....		3,445.8	4,744.6	587.3	472.7	234.5
Ninth Pennsylvania.....	7,863.8	6,361.5	24,627.1	35,253.3	18,851.4	15,139.1
Twelfth Pennsylvania.....	3,263.2	2,749	1,931.6	3,546.7	546.1	771.2
Twenty-third Pennsylvania.....			91.5	808.4		
South Carolina.....	148,665.2	241,624.1	270,073.6	273,148.8	201,922.8	128,412.9
Second Tennessee.....						14
Fifth Tennessee.....						
Fourth Texas.....	7,831.1	31,538.9	16,589.4	28,386.2	10,200.6	1,100.2
Second Virginia.....						
Sixth Virginia.....						
West Virginia.....	243	167	470	809.8		21.8
First Wisconsin.....	7,029	10,399	7,676	7,408.2	24,208.1	
Total by months.....	1,660,638.7	2,329,204.3	2,460,215.5	2,555,682.6	1,470,323.5	395,710.4

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....						
Illinois.....	573.4	389.2	1,876.2	281.1	371	375.3
Indiana and Kansas.....	8,292.4	1,790.6		6,875.6	850.8	221.9
Kentucky.....	310.8	134.2		14,043.8	26,614.4	1,423.1
Louisiana, Maryland, Massachusetts, and Minnesota.....	1,383,585.2	1,937,884.9	1,984,514.9	2,049,295.3	1,076,424.8	218,918.8
Missouri.....	72,737.7					
Nebraska, New Hampshire, New Jersey, and New Mexico.....	87.3	62,803.3	90,622.6	105,737.1	83,991.7	7,973.7
New York.....				1,492.9	1,251.4	1,100.4
North Carolina.....	4,253.3	7,076.8	18,372.7	542	2,748.3	5,632.3
Ohio and Oregon.....	541.8	457	3,027.2	1,105.6	4,200.6	1,232.1
Pennsylvania.....	14,811.5	93	25,735.8	35,253.3	18,851.4	13,395.4
South Carolina and Tennessee.....	159,792.2	250,734.6	31,507.8	26,947.8	18,067.1	144,323.2
Texas, Virginia, West Virginia, and Wisconsin.....	7,831.1	31,538.9	16,589.4	28,386.2	10,200.6	1,114.2
Total.....	1,660,638.7	2,329,204.3	2,460,215.5	2,555,682.6	1,470,323.5	395,710.4

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1892.	Sept., 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.
Alabama						
Arkansas						
First California						
Fourth California						
Colorado						
Connecticut						
Georgia	236.4	94.8	226.3	92.4	446.1	
First Illinois			216.3	17,693.6	13,647.1	3,935.2
Fifth Illinois					35,647.5	42,131.1
Eighth Illinois						
Thirteenth Illinois						
Sixth Indiana	1,591.9	1,763.7	11,588.1	11,268.3	20,019.2	14,906.4
Seventh Indiana						
Kansas		258.4	6,617.8	17,337.7	51,543.5	153,915.8
Second Kentucky		16,977.7	110,503.7	273,155.5	632,023.4	844,030.2
Fifth Kentucky	53,590.5		11,576.2	83,561.3	177,476.2	221,637.1
Sixth Kentucky			21,153.4	105,672.9	386,598.4	640,024.5
Seventh Kentucky	33,753.1		44,281.5	280,823.6	545,141.5	673,982.4
Eighth Kentucky	13,701.3	12,071.5				
Louisiana		28,667.6	101,136.5	147,386.8	198,055.1	198,384.1
Maryland	94.9	3,436.2	7,379.3	4,528.7	8,762.6	1,922.3
Third Massachusetts	727.3					
Minnesota						
First Missouri					639.4	1,335.6
Sixth Missouri						
Nebraska				915		
New Hampshire					128.3	2,465.7
Fifth New Jersey	2,679.3	2,194.3				
New Mexico						
First New York						
Fourteenth New York					1,196.1	
Twenty-eighth New York	219.6	447.3	1,618.4	3,446.1	54.5	
Fourth North Carolina					139.6	146.1
Fifth North Carolina					49,495.6	38,411.6
First Ohio	4,034.6	11,422.7	17,702.4	48,378.6		
Tenth Ohio						
Eleventh Ohio	45.5	275.3	88.7	673.4	602.3	1,705.6
Eighteenth Ohio	981.4	185.1	1,052.5	144.2	577.8	1,706
Oregon	104.5			763.3	1,353.3	4,521
First Pennsylvania	19,717	23,222.1	25,260.2	23,417.8	35,200.2	34,694.4
Ninth Pennsylvania		1,673.5	462.6	3,936.3	3,487.2	15,363
Twelfth Pennsylvania	941.4	751.3	89.3	1,035.6	998.9	692
Twenty-third Pennsylvania	42,106.5	213,656.6	350,569.1	406,476.9	559,760.3	472,881.1
South Carolina						
Second Tennessee						
Fifth Tennessee			1,728.9	8,458.8	24,430.9	3,806.3
Fourth Texas					63.9	
Second Virginia						
Sixth Virginia			535.6	2,655.6	2,198.8	2,530
West Virginia		21,530.5	33,353.9	30,473.2	34,933.9	36,439.2
First Wisconsin		141.5	89.9		213.4	645.8
Total by months	174,525.2	338,770.6	747,289.6	1,473,018.3	2,784,835	3,412,382.5

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	236.4	94.8	226.3	92.4	446.1	46,086.3
Illinois			216.3	17,916.3	49,294.6	14,996.4
Indiana and Kansas	1,591.9	1,763.7	11,588.1	11,268.3	20,019.2	2,533,590
Kentucky	101,044.9	29,807.6	194,132.6	761,051	1,792,783	
Louisiana, Maryland, Massachusetts, and Minnesota	822.2	32,103.8	108,565.8	151,915.5	206,817.7	200,306.4
Missouri					639.4	1,335.6
Nebraska, New Hampshire, New Jersey, and New Mexico	2,679.3	2,194.3		915	128.3	2,465.7
New York	219.6	447.3	1,618.4	3,446.1	1,196.1	146.1
North Carolina					194.1	146.1
Ohio and Oregon	5,166	11,883.1	18,843.6	49,959.5	52,029	46,404.2
Pennsylvania	62,764.5	239,304	376,390.2	434,866.6	599,446.6	523,330.5
South Carolina and Tennessee			1,728.9	8,458.8	24,430.9	3,806.3
Texas, Virginia, West Virginia, and Wisconsin		21,672	33,979.4	33,128.8	37,410	39,615
Total	174,525.2	338,770.6	747,289.6	1,473,018.3	2,784,835	3,412,382.5

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1893.	Mar., 1893.	Apr., 1893.	May, 1893.	June, 1893.	July, 1893.
Alabama						
Arkansas	45.3					
First California			465.9		1,325.7	898.6
Fourth California						
Colorado						
Connecticut		43.4				
Georgia	327.5	273.5		554.2	515.9	250.3
First Illinois	1,931	3,135	6,451.3	1,718.9		
Fifth Illinois	32,085.9	35,245.9	4,899.4	927.2	88.7	
Eighth Illinois	2,447.9	3,530.9	3,404.1	2,019.2		
Thirteenth Illinois	1,344.8			5,520.9		
Sixth Indiana	10,194	9,647.4	9,803.4	15,470.9	12,001.5	2,193.5
Seventh Indiana		180.1	89.9	224.4		
Kansas						
Second Kentucky	210,327.2	311,657.1	310,540.5	264,536.8	41,931.2	2,758.4
Fifth Kentucky	964,906	1,332,046.5	1,303,523.5	1,482,067.6	619,862.3	33,398.5
Sixth Kentucky	288,756.8	335,411	351,734.3	397,052.3	250,405.4	
Seventh Kentucky	728,123.4	754,130.4	738,986.5	680,493.9	161,396.5	11,813.7
Eighth Kentucky	748,814.1	788,037.8	645,947.1	686,595.5	202,158.8	5,857.7
Louisiana						
Maryland	206,067.4	211,504.5	221,009.4	235,262.2	116,984.4	1,901.4
Third Massachusetts	4,933.9	953.9	3,582.4		45.1	1,035.9
Minnesota						
First Missouri	108.9	186	1,392.6	1,717.9	3,006.5	1,344.4
Sixth Missouri	2,210	944.4	4,784.6	9,976.2	6,746.8	402.6
Nebraska						
New Hampshire	455.6				219.8	
Fifth New Jersey	2,560	7,498.4	6,642.4	2,879	1,702.7	548.8
New Mexico						
First New York						
Fourteenth New York						
Twenty-eighth New York						
Fourth North Carolina	168.9	44.4	1,314	3,057.3		649.4
Fifth North Carolina	35.4	113.7	93.3	181.6	166.5	134.7
First Ohio	42,365.8	55,179.7	49,756.8	50,469.8	32,921.5	
Tenth Ohio						
Eleventh Ohio	3,051.3	1,050.4	71.1	1,297.6	2,807.4	143.6
Eighteenth Ohio	3,308.4	627.1	1,491.9	1,063.3	2,365.7	123
Oregon	4,647.7	1,709.4				
First Pennsylvania	41,944.9	33,303.8	38,817.1	43,664	41,598	38,570
Ninth Pennsylvania	30,808.8	41,904.3	22,119.5	15,110.4	9,126.2	2,830.7
Twelfth Pennsylvania	936	493.1	135.9	601.6	1,291.6	918.3
Twenty-third Pennsylvania	406,903.6	571,536.4	556,460.5	550,753.6	375,125.2	124,451.6
South Carolina				47.6		
Second Tennessee				94.2		
Fifth Tennessee	7,639.5	19,712	36,242.1	40,496.8	3,123.3	2,034.3
Fourth Texas				114.8		
Second Virginia						
Sixth Virginia	4,433.4	10,723.9	17,517.2	13,885.2	811	496.6
West Virginia	39,070.1	45,503.6	43,075.9	33,009.7	20,460.3	
First Wisconsin	900.6	1,855.4	2,696.1	725.9	2,422.2	
Total by months	3,881,834.1	4,578,183.4	4,383,142.9	4,541,496.3	1,910,110.2	232,736

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	372.8	316.9	465.9	554.2	1,841.6	1,148.9
Illinois	37,789.6	41,911.8	14,754.8	10,186.2	88.7	
Indiana and Kansas	10,194	9,827.5	9,803.3	15,605.3	12,001.5	2,193.5
Kentucky	2,940,927.5	3,521,282.8	3,350,731.9	3,510,746.1	1,275,754.2	53,808.3
Louisiana, Maryland, Massachusetts, and Minnesota	211,001.3	212,458.4	224,591.8	235,262.2	117,029.5	2,937.3
Missouri	2,318.9	1,130.4	6,177.2	11,694.1	8,753.3	1,747
Nebraska, New Hampshire, New Jersey, and New Mexico	3,015.6	7,498.4	6,642.4	2,879	1,922.5	548.8
New York			1,314	3,057.3		649.4
North Carolina	204.3	158.1	93.3	181.6	166.5	134.7
Ohio and Oregon	53,373.2	58,566.6	51,319.8	52,830.7	38,094.6	266.6
Pennsylvania	570,593.3	647,237.6	617,533	610,129.6	427,141	166,770.6
South Carolina and Tennessee						
Texas, Virginia, West Virginia, and Wisconsin	7,639.5	19,712	36,336.3	40,544.4	3,123.3	2,034.3
Total	3,881,834.1	4,578,183.4	4,383,142.9	4,541,496.3	1,910,110.2	232,736

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN DISTILLERY WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.	Aug., 1893.	Sept., 1893.	Oct., 1893.	Nov., 1893.	Dec., 1893.	Jan., 1894.
Alabama					120.2	757.3
Arkansas		515				
First California						
Fourth California						
Colorado						
Connecticut				21.5		75.1
Georgia	546.9	91.8			3,612.3	11,077.9
First Illinois			666	4,246.9		
Fifth Illinois						
Eighth Illinois						
Thirteenth Illinois			20,094.9	6,999.7	1,295.4	44.6
Sixth Indiana			133.3			45.4
Seventh Indiana						
Kansas			43.9	133.1	13,047.4	34,742.1
Second Kentucky	84	614.4		36,122.3	326,218.2	658,553.8
Fifth Kentucky	10,826.6			8,665.6	74,659.6	190,812
Sixth Kentucky				40,520.5	127,000	153,818
Seventh Kentucky	1,548.7		10,161.1	21,622.3	42,444.6	181,906.2
Eighth Kentucky		138.7				
Louisiana						
Maryland	2,307.8	60,442.7	67,741.4	108,347.8	178,823.7	198,383.3
Third Massachusetts		4,387.5	133.3	677.8	811	683.6
Minnesota				3,363	8,008.1	5,500.2
First Missouri		244.3	490.8	564.7	653.7	1,019.8
Sixth Missouri		44.8	44.7	713.2	88.9	10.1
Nebraska				1,597.1	455.4	269.2
New Hampshire				4,564.2	3,986.9	6,780.2
Fifth New Jersey	806.3	1,851.1	1,408.5			
New Mexico						
First New York					2,400.4	6,006.4
Fourteenth New York						
Twenty-eighth New York				29.9		
Fourth North Carolina	45.7		273.8	273.4	271.8	140.4
Fifth North Carolina	222.8	246.6	5,439.6	18,588.8	21,966.7	12,082.5
First Ohio						
Tenth Ohio				1,303.3	1,283.3	2,231.2
Eleventh Ohio	40	306.7	173.4	96.1	675.9	1,346.1
Eighteenth Ohio	71.8	88.8	48.1			
Oregon	294.6	463.8	861.5	579.7		
First Pennsylvania	41,734.3	37,608.2	41,062.5	47,187.5	59,441.3	37,492.5
Ninth Pennsylvania	2,647.9	630.1	3,389.8	4,414	9,520.2	11,938.9
Twelfth Pennsylvania		553.3	2,333.3	1,658.8	1,892	1,540.2
Twenty-third Pennsylvania	80,549	120,723.8	195,743.7	292,793.0	329,282.1	398,044.7
South Carolina					44.5	
Second Tennessee						
Fifth Tennessee	3,501.8	9,692.1	11,210.4	10,753.8	9,184.9	6,479.4
Fourth Texas			740.7	511.7	316	92.5
Second Virginia						
Sixth Virginia	90	266.6	535	1,020.9	3,637.3	4,681.6
West Virginia		22,670.2	25,504.2	26,652.2	18,783.5	13,144.7
First Wisconsin	271.2	21	775.1	1,361.0	361.9	91.3
Total by months	146,389.4	261,601.5	389,009	645,385	1,240,187.2	1,919,791.2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	546.9	606.8		21.5	120.2	832.4
Illinois			666	4,246.9	3,612.3	11,077.9
Indiana and Kansas			20,228.2	6,999.7	1,295.4	90
Kentucky	13,259.3	753.1	10,205	107,063.8	589,369.8	1,199,832.1
Louisiana, Maryland, Massachusetts, and Minnesota	2,307.8	64,830.2	67,874.7	112,388.6	187,642.5	204,567.1
Missouri		289.1	535.5	1,277.9	742.0	1,029.9
Nebraska, New Hampshire, New Jersey, and New Mexico	806.3	1,851.1	1,408.5	6,161.3	4,442.3	7,049.4
First New York					2,400.4	6,006.4
North Carolina	268.5	246.6	273.8	303.3	271.8	140.4
Ohio and Oregon	406.4	859.3	6,522.6	20,567.9	23,925.9	15,659.8
Pennsylvania	124,931.2	159,515.4	242,529.3	346,053.9	400,135.6	449,016.3
South Carolina and Tennessee	3,501.8	9,692.1	11,210.4	10,753.8	9,229.4	6,479.4
Texas, Virginia, West Virginia, and Wisconsin	361.2	22,957.8	27,555	29,546.4	23,098.7	18,010.1
Total	146,389.4	261,601.5	389,009	645,385	1,240,187.2	1,919,791.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN DISTILLERY WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.	Feb., 1894.	Mar., 1894.	Apr., 1894.	May, 1894.	June, 1894.	July, 1894.
Alabama						
Arkansas	744.9	1,219.8	1,362.5	3,019.9	2,841.8	552.4
First California						
Fourth California						
Colorado						
Connecticut						
Georgia		122.2	68.6	113.3	92.8	44.5
First Illinois	17,347.3	15,814.6	2,065	6,733	4,222.5	
Fifth Illinois				44,062		
Eighth Illinois						
Thirteenth Illinois						
Sixth Indiana	14,864.9	21,106.4	19,592.8	34,571	20,934.4	3,251.2
Seventh Indiana		3,770.3	2,587.7	410.4		
Kansas						
Second Kentucky	33,336.1	56,935.7	91,583.5	112,083.7	10,972.4	268.9
Fifth Kentucky	688,999.4	942,863.4	1,164,258.3	1,194,287.4	393,920.8	118,812.9
Sixth Kentucky	240,637.9	353,313.7	349,305.4	407,635.1	139,499.6	
Seventh Kentucky	207,568.2	256,572.9	291,161.8	375,282.1	100,567.9	7,667.1
Eighth Kentucky	225,734.2	273,660.8	287,780.1		117,476.9	1,271.2
Louisiana						
Maryland	214,984	273,871.2	268,223.2	239,244.6	87,182.2	7,399
Third Massachusetts		2,379.6	1,255.6	87		
Minnesota	4,985.5					
First Missouri	1,261.5		2,097.7	4,895.8	1,624.7	553.3
Sixth Missouri	1,794.3	3,413.6	6,952.1	11,297.2	11,101.1	
Nebraska	415.5	1,309.4			3,168.6	
New Hampshire	364.9	1,422.5		875.2		
Fifth New Jersey	3,154.1	2,331.9	8,663.3	14,355.7	25,326.7	15,576.1
New Mexico						
First New York						
Fourteenth New York						
Twenty-eighth New York	4,907.2	2,032.3	3,522.3	1,076	3,895.3	
Fourth North Carolina	173.3	130		56.4		
Fifth North Carolina	477.1	181.4	226.7	279	186	137.2
First Ohio	21,861.2	28,158.5	59,037.7	83,776.7	48,536.4	
Tenth Ohio						
Eleventh Ohio	2,228.9	912.2	847.4	364.4		
Eighteenth Ohio	3,273.7	3,283	2,055.1	2,437.9	3,274.4	1,940.7
Oregon						
First Pennsylvania	46,392.8	48,807.5	39,200.5	35,599.3	34,828.1	2,233.3
Ninth Pennsylvania	17,185.4	23,083.9	23,895.1	26,479.5	7,244.8	6,668.1
Twelfth Pennsylvania	652	687.4	994.4	857.7	2,449.9	2,462.4
Twenty-third Pennsylvania	409,671.4	541,496.2	447,534.4	433,098.9	311,094.7	104,010.1
South Carolina					32.1	128.4
Second Tennessee	46.1	44.9	86.2	72.4	134.8	394
Fifth Tennessee	4,723	6,207.9	8,053.9	6,024.3	13,675.3	9,130.3
Fourth Texas	90.2	139.9	375	234.9	176.4	
Second Virginia					120.6	
Sixth Virginia	5,236.9	5,565.1	7,775.5	17,181.5	8,652.7	434.6
West Virginia	11,331.9	14,925	9,943.4	14,175.3	2,102.5	
First Wisconsin	1,453	3,628.2	8,543.4	3,877.8		350.7
Total by months	2,185,796.8	2,889,397.4	3,109,048.6	3,377,438.2	1,356,336.4	283,286.4

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	744.9	1,342	1,431.1	3,133.2	2,994.6	596.9
Illinois	17,347.3	15,814.6	2,065	51,395	4,222.5	
Indiana and Kansas	14,864.9	24,876.7	22,180.5	34,981.4	20,934.4	3,251.2
Kentucky	1,396,175.8	1,883,346.5	2,184,089.1	2,391,581.1	762,437.6	128,020.1
Louisiana, Maryland, Massachusetts, and Minnesota	219,969.5	276,250.8	269,478.8	239,331.6	87,182.2	7,399
Missouri	3,055.8	3,413.6	9,049.8	16,193	12,725.8	553.3
Nebraska, New Hampshire, New Jersey, and New Mexico	3,934.5	5,063.8	8,663.3	15,230.9	28,495.3	15,576.1
First New York	4,907.2	2,032.3	3,522.3	1,076	3,895.3	
North Carolina	650.4	317.4	226.7	335.4	186	137.2
Ohio and Oregon	27,363.8	32,353.7	61,940.2	86,579	51,810.8	1,940.7
Pennsylvania	473,901.6	614,075	511,624.4	496,035.4	355,617.5	115,873.9
South Carolina and Tennessee						
Texas, Virginia, West Virginia, and Wisconsin	4,769.1	6,252.8	8,140.1	6,096.7	13,842.2	9,652.7
Total	18,112	24,258.2	26,637.3	35,469.5	12,052.2	785.3
Total	2,185,796.8	2,889,397.4	3,109,048.6	3,377,438.2	1,356,336.4	283,286.4

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN DISTILLERY WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.	Aug., 1894.	Sept., 1894.	Oct., 1894.	Nov., 1894.	Dec., 1894.	Jan., 1895.
Alabama						
Arkansas	384.2		812.4	1,085.2	1,894.5	1,548.3
First California			887.5	718.5	178	
Fourth California				297.8	452.2	
Colorado						
Connecticut						
Georgia	374.8	410.6	364.6	84.5	1,018.7	1,056.3
First Illinois	3,449.2			973.7	6,931.9	7,034.3
Fifth Illinois				14,094.8	79,035	59,903.1
Eighth Illinois		873.5		45.2	5,709.3	554.4
Thirteenth Illinois	1,147.3	3,203.3	15,079.5	1,735.2		807.4
Sixth Indiana	992.6		18,617.5	22,483.4	29,954.9	50,549
Seventh Indiana						
Kansas				3,554	34,359.1	66,236.1
Second Kentucky	176.9	7,951.4	316.7	153,456.4	554,646	847,200.4
Fifth Kentucky	28,361.8		2,709.3	25,208.5	156,472	304,509.6
Sixth Kentucky				60,502.9	180,412.6	287,086.3
Seventh Kentucky				56,869.1	250,377.8	394,496.7
Eighth Kentucky	207.4		498.6			
Louisiana						
Maryland	539.1	82,407.2	235,350.9	266,415.8	286,311.3	283,745.7
Third Massachusetts		4,320.5	1,200.8	2,249.1	8,574.3	3,520.7
Minnesota						
First Missouri				479.5	747.7	2,718.4
Sixth Missouri			379	627.5	766.2	2,832.8
Nebraska						
New Hampshire					1,502.6	274.2
Fifth New Jersey	5,621.1	24,853.8	33,166.2	15,140.9		3,637
New Mexico						1,308.9
First New York					3,607.2	5,046.5
Fourteenth New York				137	44.5	
Twenty-eighth New York					146.8	300.6
Fourth North Carolina			181.8			
Fifth North Carolina	133.6	178.3				
First Ohio		40,179.1	79,677	37,178.6	109,402.6	110,702.4
Tenth Ohio						
Eleventh Ohio			536.8	814.9	789	781.3
Eighteenth Ohio			856.9	900.5	2,781	4,907.3
Oregon						
First Pennsylvania	89.8	29,583.1	44,888.8	59,537.2	66,665.6	74,673.9
Ninth Pennsylvania	3,322	6,640.4	13,944.2	49,679.6	70,122.9	40,171.7
Twelfth Pennsylvania	2,595.3	2,594.1	2,343	5,103.8	5,692.4	2,823.6
Twenty-third Pennsylvania	57,107.8	72,813.3	359,335.3	506,278.8	581,226.3	589,605.8
South Carolina		86.1		95.5		46.8
Second Tennessee	217.3		25.3	265.6	45.6	38.9
Fifth Tennessee	7,319.1	3,430.7	3,781.7	9,271.7	7,470.2	11,486.2
Fourth Texas						
Second Virginia			244.1	188.1	242.5	217.1
Sixth Virginia	281.6	540.1	1,830.4	5,218.7	8,324.9	9,618.5
West Virginia		8,491.7	56,253.2	22,077.3	18,324.7	16,010.9
First Wisconsin	1,392.2	27,983.7	21,787.7	6,642.1	4,160.3	6,746.7
Total by months	113,813.1	316,540.9	895,569.2	1,329,411.4	2,508,390.6	3,183,197.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	759	410.6	2,064.5	2,186	3,543.4	2,604.6
Illinois	4,596.5	4,076.8	15,079.5	10,848.9	91,076.2	59,299.2
Indiana and Kansas	992.6		18,617.5	22,483.4	29,954.9	50,549
Kentucky	28,746.1	7,951.4	4,024.6	299,590.9	1,206,267.5	1,899,529.1
Louisiana, Maryland, Massachusetts, and Minnesota	539.1	86,727.7	236,551.7	268,664.9	294,885.6	287,266.4
Missouri			379	1,107	1,513.9	5,551.2
Nebraska, New Hampshire, New Jersey, and New Mexico	5,621.1	24,853.8	33,166.2	15,140.9	1,502.6	3,911.2
New York					3,607.2	6,355.4
North Carolina	133.6		181.8		191.3	300.6
Ohio and Oregon		40,179.1	81,070.7	38,894	112,972.6	116,391.6
Pennsylvania	63,214.9	111,630.9	420,511.3	620,599.4	723,707.2	707,275
South Carolina and Tennessee	7,536.4	3,516.8	3,807	9,632.8	7,515.8	11,571.9
Texas, Virginia, West Virginia, and Wisconsin	1,673.8	37,015.5	80,115.4	34,126.2	31,052.4	32,593.2
Total	113,813.1	316,540.9	895,569.2	1,329,411.4	2,508,390.6	3,183,197.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN DISTILLERY WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.	Feb., 1895.	Mar., 1895.	Apr., 1895.	May, 1895.	June, 1895.	July, 1895.
Alabama						
Arkansas	1,116.6	1,373.8	89.5	89.3	10	46.1
First California			1,298.3	716.7	746.9	
Fourth California			530	723.7	1,966.5	
Colorado						
Connecticut		361.9				
Georgia	593.2	1,814.7	931	45.1		225.3
First Illinois	6,185	6,695	22,364.1	1,194.9	1,368.2	228.1
Fifth Illinois	83,258.2	39,707.1	8,837.9	3,097.8	5,999.2	55,657.1
Eighth Illinois	381.5	95.9	1,159.4	3,116.3	71,980.8	2,721.7
Thirteenth Illinois		316.3		35.9		
Sixth Indiana	59,797.2	39,847.2	11,831.3	69,477.9	82,624.7	3,451.5
Seventh Indiana			137.3	2,741.2		
Kansas			51.5			
Second Kentucky	101,144.9	185,850.6	296,635.3	273,614	60,758.6	223.6
Fifth Kentucky	950,702.4	1,052,736.3	1,485,428.9	1,493,911.4	481,171.5	83,180
Sixth Kentucky	341,642.8	544,923.3	605,577	585,580.7	201,605.6	279.4
Seventh Kentucky	308,538.7	409,154.1	565,644.5	653,669.7	256,031.2	24,616.2
Eighth Kentucky	388,864	404,979.4	570,069	629,679	336,463.6	7,405.3
Louisiana	3,449.6					
Maryland	254,401.4	307,461.8	317,830.1	291,004.7	160,735.8	6,656
Third Massachusetts		13,245.5	2,366.5	24,325.7	9,825	
Minnesota						
First Missouri	2,201.2	10,629.5	682.1	11,093.7	2,951.4	42.9
Sixth Missouri	3,288.5	7,243.9	8,081.1	16,575.7	10,937.1	
Nebraska						
New Hampshire	728.8	2,021.2	1,480		785.6	6,127.7
Fifth New Jersey	1,755.3	4,679	14,077.1	13,120.3	106.8	
New Mexico						
First New York						
Fourteenth New York			1,288.5	1,096.1	1,644.2	172.9
Twenty-eighth New York	8,331.1	14,108.2	126.3	128		
Fourth North Carolina	141.5	46.5	9,245.1			
Fifth North Carolina	638.6	675.9	45.6	47.5	27.1	
First Ohio	130,979.2	171,637.5	129.3	235.5	100.4	47
Tenth Ohio		178,658	166,554	166,554	25,265.9	21,699.3
Eleventh Ohio	480.8	181.6	4,363.4	9,509.1		
Eighteenth Ohio	5,559.8	6,829.8	5,266.1	3,440.5	84.3	
Oregon			2,490.4	2,339.4	2,214.3	
First Pennsylvania	68,976.3	72,104.2	75,430.4	72,168.4	71,340.7	28,249.9
Ninth Pennsylvania	25,957	40,804.5	48,249.6	46,408.8	25,861.7	6,140.3
Twelfth Pennsylvania	2,940.5	3,339.4	4,380.8	4,196.8	5,414.7	3,376.4
Twenty-third Pennsylvania	559,212	616,767.1	621,550.6	604,376	828,000.5	40,263.7
South Carolina						
Second Tennessee		261.4	244.4	476.9	87.1	186.7
Fifth Tennessee	13,725.1	10,259.2	12,940.5	21,571.9	17,877.1	10,223.2
Fourth Texas	280.8	776	274.8	159.8		
Second Virginia		95.4				
Sixth Virginia	7,807.7	9,980.2	7,368.1	5,051.3	3,308.5	2,619.4
West Virginia	14,479.4	15,368.8	15,031.6	15,265.5	10,159.3	
First Wisconsin	8,306.1	9,079.2	14,057.2	25,624	24,604.1	15,854.5
Total, by months	3,358,185.2	4,095,542.4	4,916,611.2	5,032,514.2	2,201,858.4	319,754.2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	1,714.8	3,550.4	2,848.8	2,769.7	4,091.6	499.5
Illinois	89,824.7	46,814.3	32,680	6,250	77,980	58,378.8
Indiana and Kansas	59,797.2	39,847.2	12,020.1	72,270.1	82,624.7	3,451.5
Kentucky	2,090,892.8	2,687,643.7	3,523,354.7	3,616,454.8	1,336,030.5	115,764.5
Louisiana, Maryland, Massachusetts, and Minnesota	260,166	320,707.3	320,190.6	315,330.4	170,560.8	6,656
Missouri	5,489.7	17,873.4	8,763.2	27,669.4	13,888.5	42.9
Nebraska, New Hampshire, New Jersey, and New Mexico	2,484.1	6,700.2	15,557.1	13,120.3	892.4	6,127.7
New York	8,331.1	14,108.2	10,659.9	1,224.1	1,644.2	172.9
North Carolina	780.1	723.4	174.9	174.9	127.5	47
Ohio and Oregon	137,019.8	178,648.9	190,777.9	181,843	27,564.5	21,699.3
Pennsylvania	657,085.8	733,106.2	749,611.4	727,150	430,617.6	78,030.3
South Carolina and Tennessee						
Texas, Virginia, West Virginia, and Wisconsin	13,725.1	10,520.6	13,184.9	22,408.8	17,764.2	10,409.9
Total	3,358,185.2	4,095,542.4	4,916,611.2	5,032,514.2	2,201,858.4	319,754.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.	Dec., 1895.	Jan., 1896.
Alabama.....	45.5			49	459.6	3,841.7
Arkansas.....		578.6	1,687	3,204.2	3,108.8	3,290.1
First California.....						805.6
Fourth California.....					45.6	86.4
Colorado.....	44.8			93.1		91.2
Connecticut.....				610	611.6	73,630.6
Georgia.....	352.2	755.1	104.9		28,063.2	28,510.7
First Illinois.....	29,567.1			30,717.8	240,636.5	283,460.7
Fifth Illinois.....			1,219	431.5	12,727.8	33,460.7
Eighth Illinois.....				445.9		139.5
Thirteenth Illinois.....			29,132	59,672.8	63,248.8	47,928.1
Sixth Indiana.....		4,116.5			20,671.3	10.1
Seventh Indiana.....					10.1	92.6
Kansas.....		86.7	9,712	41,058.8	94,149.2	216,232.5
Second Kentucky.....		5,392.3	14,719.1	816,189.3	282,779.5	1,172,111.5
Fifth Kentucky.....	8,154.5			34,908.2	196,043.3	350,499.8
Sixth Kentucky.....	180.3			73,306.9	143,048.2	238,169.7
Seventh Kentucky.....				32,632.1	244,311.8	306,669.9
Eighth Kentucky.....						
Louisiana.....		93.3				
Maryland.....		36,123.7	98,072.9	169,670.7	262,565	224,676.6
Third Massachusetts.....	136.1	1,984.1	637.1	12,261.3	37,647.7	10,862.7
Minnesota.....			456.2	1,359.1	1,036	2,288.7
First Missouri.....		94.9	1,306.8	4,323.3	7,735.4	4,628.4
Sixth Missouri.....						
Nebraska.....				1,815.2	506.7	1,293.3
New Hampshire.....				6,003.5	10,037.5	15,795
Fifth New Jersey.....	16,421.9	11,819.3	3,666.1			
New Mexico.....		88	179.1	792.4	435.8	
First New York.....					2,459.8	7,053.3
Fourteenth New York.....						215.8
Twenty-eighth New York.....		89.3				2,099.7
Fourth North Carolina.....			22.2	45.7	2,487.4	89,939
Fifth North Carolina.....	91.1			30,366	49,981.4	4,226.3
First Ohio.....	4,444.6				14,312.6	4,589.1
Tenth Ohio.....			907.3	523.8	7,597.5	7,569.3
Eleventh Ohio.....			2,731.2	5,293.4	7,569.3	
Eighteenth Ohio.....		556.6				
Oregon.....						
First Pennsylvania.....	28,623.8	42,628.5	46,857.7	56,801.8	65,742.6	49,141.9
Ninth Pennsylvania.....	1,130.2	16,483.6	37,971.9	44,880.4	49,422.9	53,302.1
Twelfth Pennsylvania.....	3,275.6	2,777.7	3,867.5	5,369.5	5,735.9	5,019.6
Twenty-third Pennsylvania.....	11,701.8	9,514.1	49,957	144,434	356,683.7	477,153.3
South Carolina.....					249	186.1
Second Tennessee.....		130.8	19.9	187.6	24,639.3	33,952.4
Fifth Tennessee.....	12,928.3	14,285	11,286	18,015.5	410.5	1,625.7
Fourth Texas.....					970.4	
Second Virginia.....						
Sixth Virginia.....	1,433.3	1,102.2	1,572.5	3,604.6	6,686.5	6,579.7
West Virginia.....	6,238.1	7,457	15,739.1	15,510.5	15,471.6	15,865.8
First Wisconsin.....		868.6	275.7		1,898.4	12,181.4
Total by months.....	124,769.2	157,025.9	332,159.7	1,081,478.6	2,795,842	3,765,814.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	442.5	1,333.7	1,791.9	3,956.3	4,225.6	8,118
Illinois.....	29,567.1		1,219	31,595.2	281,367.5	395,747.5
Indiana and Kansas.....		4,116.5	29,132	59,672.8	83,930.2	48,020.7
Kentucky.....	8,334.8	5,479	24,431.1	464,585.5	1,493,741.8	2,283,683.4
Louisiana, Maryland, Massachusetts, and Minnesota.....	136.1	38,201.1	94.9	181,932	300,212.7	235,539.3
Missouri.....			1,762.5	5,682.4	9,371.4	6,917.1
Nebraska, New Hampshire, New Jersey, and New Mexico.....	16,421.9	11,819.3	3,666.1	7,818.7	10,544.2	17,088.3
New York.....		88	179.1	792.4	2,895.6	7,053.3
North Carolina.....		89.3		45.7	2,487.4	2,815.5
Ohio and Oregon.....	4,444.6	556.6	3,638.5	36,183.2	79,565.3	106,323.7
Pennsylvania.....	44,731.4	71,403.9	138,654.1	251,485.7	477,585.1	584,616.9
South Carolina and Tennessee.....						
Texas, Virginia, West Virginia, and Wisconsin.....	12,928.3	14,415.8	11,305.9	18,203.1	24,888.3	34,138.5
Total.....	7,671.4	9,427.8	17,647.3	19,525.6	25,026.9	36,252.6
Total.....	124,769.2	157,025.9	332,159.7	1,081,478.6	2,795,842	3,765,814.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.	July, 1896.
Alabama.....	2,626.8	2,423.1	1,774.2	100.3	2,461.4	2,920.1
Arkansas.....	3,830.1	5,354	5,934.3	4,935.4	3,391.3	1,334.8
First California.....		89.3			786.8	611.7
Fourth California.....						
Colorado.....			47.5			
Connecticut.....				2,295.3	2,036	5,507.3
Georgia.....	87.5	703.8	1,514	861.2	622.5	605.2
First Illinois.....	101,193.1	90,319.5	10,139.2	7,829.8	6,218.5	
Fifth Illinois.....	357,414.2	412,961.8	253,037.8	223,321	52,606.6	9,100.4
Eighth Illinois.....	49,137	27,436.6	71,612.4	40,451.5	813.1	8,153.4
Thirteenth Illinois.....	1,678.1	1,908.1	141	137.6		
Sixth Indiana.....	48,734.2	61,150.6	157,983.1	162,837.1	91,904.4	63,668
Seventh Indiana.....	15,251.9	137.6	5,627	2,627.7	4,378.5	
Kansas.....	156.9					
Second Kentucky.....	291,714.5	347,249.9	322,861.2	304,946.8	161,809.4	26,107.6
Fifth Kentucky.....	1,202,575.1	1,304,655.4	1,441,436.9	1,311,163.7	618,524.4	28,546.8
Sixth Kentucky.....	364,784.3	422,745.1	497,537.8	540,908	274,940.9	
Seventh Kentucky.....	272,567.8	407,951.5	398,833.5	335,258.5	31,391	92.6
Eighth Kentucky.....	199,999	228,259.6	369,150.5	372,247	94,603.9	2,226.9
Louisiana.....	48					82.4
Maryland.....	204,445.8	193,447.6	201,550.9	155,900.6	81,734.5	8,629.1
Third Massachusetts.....	21,419.2	16,446.7	36,354.1		23,642	9,521.7
Minnesota.....						
First Missouri.....	2,473	31,850.8	29,903.6	12,792.9	12,362.1	274.4
Sixth Missouri.....	7,502.7	9,839.8	18,235.8	14,752.9	11,456.5	3,197
Nebraska.....				87.3		
New Hampshire.....	2,888.7	2,284.2				
Fifth New Jersey.....	19,381.8	33,954.2	30,279.9	26,760.5	29,520.7	14,433.6
New Mexico.....	51.1	255.5	102.2	118.1	302.3	
First New York.....	9,446.2					
Fourteenth New York.....						
Twenty-eighth New York.....	14,553.3	24,864.4	24,089.8	1,109.5	718.8	222.5
Fourth North Carolina.....	290.1	758.8	938.4	1,109.5	149.7	629.7
Fifth North Carolina.....	603.6	469.4	469.4	146.2	149.7	629.7
First Ohio.....	129,396.9	165,612.5	236,499.1	112,436.8	90,276.3	21,903.8
Tenth Ohio.....	21,120.4	22,130.6	20,108	15,788	15,756.8	
Eleventh Ohio.....	13,894.4	17,050.4	16,291.9	14,589.4	27,717.3	40.4
Eighteenth Ohio.....	6,435.7	8,987.4	8,643.1	5,253.3		1,591.3
Oregon.....	225.1	1,055.2				
First Pennsylvania.....	45,068.6	48,148.1	50,157.4	36,461.6	29,001	25,592.1
Ninth Pennsylvania.....	53,669.3	56,738	61,109.9	58,937.3	53,263.8	5,274.1
Twelfth Pennsylvania.....	3,458.4	2,548.1	3,068.6	3,554.2	3,788.6	3,597.7
Twenty-third Pennsylvania.....	507,432.4	535,428.3	520,916.8	486,981.6	205,575.6	54,484.3
South Carolina.....						
Second Tennessee.....	280.5	439.8	605.5	926.7	564.9	225.1
Fifth Tennessee.....	32,156.3	47,652.8	55,714.1	61,360.3	60,670.8	53,139.2
Fourth Texas.....	2,468.6	2,290.9	1,858.2	44.5		
Second Virginia.....						
Sixth Virginia.....	4,484.8	4,032.9	3,797.7	4,021.4	3,654	2,764
West Virginia.....	14,907.8	16,174.3	15,608.7	13,733.1	5,694.3	
First Wisconsin.....	10,495.9	12,459.6	7,244	49,215.4	24,993.9	9,365
Total by months.....	4,040,871.8	4,567,445	4,903,344.1	4,422,308	2,043,560.7	363,690.2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	6,957.1	8,570.2	9,270	8,282.6	9,298	11,039.1
Illinois.....	509,442.4	532,626	334,930.4	271,740.9	59,728.2	17,342.8
Indiana and Kansas.....	64,143	61,288.2	163,596.1	165,044.8	96,282.9	63,668
Kentucky.....	2,331,640.7	2,710,855.5	3,029,819.9	2,864,494	1,181,303.6	56,773.9
Louisiana, Maryland, Massachusetts, and Minnesota.....	225,913	209,151.6	259,997.6	192,254.7	105,376.5	18,233.2
Missouri.....	9,975.7	41,190.6	48,139.4	27,545.8	23,818.6	3,470.4
Nebraska, New Hampshire, New Jersey, and New Mexico.....	22,321.6	36,493.9	30,382.1	26,965.9	43,262.6	14,433.6
New York.....	23,939.5	24,864.4	24,089.8	1,109.5	718.8	222.5
North Carolina.....	893.7	1,655.7	1,407.8	1,255.7	868.5	852.2
Ohio and Oregon.....	171,072.5	214,836.1	281,542.1	149,067.5	136,415.4	23,435.5
Pennsylvania.....	609,628.7	642,862.5	635,250.7	585,934.7	291,628.5	88,948.2
South Carolina and Tennessee.....						
Texas, Virginia, West Virginia, and Wisconsin.....	32,436.8	48,092.6	56,409.6	62,287	61,235.7	53,364.3
Total.....	32,447.1	34,957.7	28,508.6	67,014.4	34,342.2	12,129
Total.....	4,040,871.8	4,567,445	4,903,344.1	4,422,308	2,043,560.7	363,690.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1896.	Sept., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.	Jan., 1897.
Alabama	2,017	1,254.2	377.9	1,644.3	1,288.1	2,961.6
Arkansas	926.5	932.2	1,357.9	2,662	4,701.6	5,690.6
First California	31.1	304.3	255.3		2,504.3	1,907
Fourth California						
Colorado						
Connecticut	7,929.6	8,795.6	6,007.5	7,768.7	10,095.6	8,560.8
Georgia	284.3	526.7	328.9	561.2	935.4	1,763.4
First Illinois					96,936.3	129,351.2
Fifth Illinois	699.7		198.7	3,825.6	289,770.3	555,943.8
Eighth Illinois	28,192		1,298.7	12,814.9	122,080.3	42,770
Thirteenth Illinois	45.9	387.5	3,332.9			90.7
Sixth Indiana	121,860.6	34,540.6	31,269.2	63,924.5	83,117.3	218,694.9
Seventh Indiana	4,975.3		96.1	1,328.2	13,878.3	
Kansas						
Second Kentucky	1,311.9	1,445.9	2,465.3	4,047.5	109,153.1	52,760.7
Eighth Kentucky	24,587.9	26,704.8	179.8	323.3	56,489.3	207,476.1
Sixth Kentucky				261.3	1,528	3,788.7
Seventh Kentucky				109.1	6,868.7	37,583.4
Eighth Kentucky	281.6	383.3	571.2	10,659.2	52,032.2	59,017.7
Louisiana		1,483.1	162.1	162.1	283.3	3,975.8
Maryland		7,736.7	18,873.5	42,982.3	116,846.5	125,829.2
Third Massachusetts	3,045.5	4,233.7	5,997.3	7,434	50,496.6	61,088.4
Minnesota						40,661.8
First Missouri	181.8	254	1,621.4	2,964.1	3,464.5	21,963.9
Sixth Missouri	2,817.5	3,663.2	5,207.7	3,258.6	2,972.9	3,408.2
Nebraska		1,787.1	2,338.7	2,338.7	91,335.8	98,240.6
New Hampshire						
Fifth New Jersey	6,039.4	1,260	2,877.3	5,714.1	9,150.4	53.1
New Mexico						
First New York			791.8	178.1		622.3
Fourteenth New York					9,743.5	22,194.5
Twenty-eighth New York					545.2	1,683.5
Fourth North Carolina		231.8	538.7	545.2	1,683.5	4,139.3
Fifth North Carolina	399.6	398	1,008.7	734.6	3,113.9	5,410.5
First Ohio		15,223.4	25,769.2	26,600.1	152,885.9	263,804.2
Tenth Ohio					18,271.2	20,948.3
Eleventh Ohio			848.6	668	1,130.9	1,048.7
Eighteenth Ohio	192.3	730.6	3,084.8	2,642.7	5,599.8	6,172.1
Oregon						
First Pennsylvania			20,559.8	44,086.8	77,844.8	86,898.9
Ninth Pennsylvania	2,786.6	2,745.3	4,455.9	9,977.7	14,575.9	45,586.1
Twelfth Pennsylvania	4,077.9	4,286.3	6,374.8	7,013.2	8,691.8	3,070.2
Twenty-third Pennsylvania	16,512.5	2,066.3	4,255.9	5,355.9	7,938.6	29,422.5
South Carolina						
Second Tennessee	227	321.8	565	751.9	1,164	1,785.2
Fifth Tennessee	33,096.9	34,480.7	29,817.4	24,940	29,955	41,339.9
Fourth Texas			68.3	203.6	2,225.5	2,523.7
Second Virginia						
Sixth Virginia	2,793.2	2,051.2	3,911	5,097.1	9,040.7	10,164.3
West Virginia		5,030.5	15,281.5	13,931.6	19,645.2	773.2
First Wisconsin	1,222.3	1,801.8	19,898.7	1,261.2	5,029.3	16,343.4
Total by months	266,535.9	165,060.6	224,278	318,743.4	1,494,534.4	2,237,572.3

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	11,188.5	11,813	8,357.5	12,636.2	18,848	20,833.4
Illinois	28,937.6	387.5	3,531.6	16,640.5	508,786.9	728,155.7
Indiana and Kansas	126,835.9	34,540.6	31,365.3	65,253.7	96,995.6	218,694.9
Kentucky	26,181.4	28,534	3,216.3	15,391.4	226,071.3	354,626.6
Louisiana, Maryland, Massachusetts, and Minnesota	3,045.5	18,453.5	24,870.8	50,558.4	167,626.4	231,555.2
Missouri	2,999.3	3,917.2	6,829.1	6,222.7	6,437.4	25,372.1
Nebraska, New Hampshire, New Jersey, and New Mexico	6,039.4	3,047.1	2,877.3	8,052.8	100,486.2	98,293.7
New York			791.8	178.1	9,743.5	22,194.5
North Carolina	399.6	629.8	1,547.4	1,279.8	5,540.5	7,253.2
Ohio and Oregon	192.3	15,954	29,702.6	29,910.8	177,887.8	292,033.3
Pennsylvania	23,377	9,097.9	41,646.4	66,433.6	109,051.1	164,957.7
South Carolina and Tennessee	33,323.9	34,802.5	30,382.4	25,691.9	31,119	43,125.1
Texas, Virginia, West Virginia, and Wisconsin	4,015.5	8,883.5	39,159.5	20,493.5	35,940.7	29,804.6
Total	266,535.9	165,060.6	224,278	318,743.4	1,494,534.4	2,237,572.3

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	Total by districts.
Alabama	2,481.4	3,558.4	5,510.1	7,570.6	6,348.5	51,948.7
Arkansas	5,582.4	6,112.7	5,571.4	4,351.8	2,019.5	101,480.4
First California	1,099.4	604	3,391.8	1,714.4	6,353.4	25,462.6
Fourth California						2,399.6
Colorado						494
Connecticut	8,178.5	10,984.7	9,077.7	7,950	9,060.2	105,212.2
Georgia	3,993.2	5,106.8	9,137.5	12,439	13,267.1	71,450
First Illinois						797,259
Fifth Illinois	257,054	304,321.1	390,244	798,433.6	941,371.8	6,000,815.7
Eighth Illinois	134,183.6	93,053.9	227,176.8	140,788.4	304,067.8	1,375,481.1
Thirteenth Illinois		90.7	560.8	2,474	3,265	49,866.2
Sixth Indiana	180,229.9	152,326.7	152,547.1	126,140.8	56,528.7	2,725,618.3
Seventh Indiana		4,078.5	1,498.1	6,716.5	293,367.7	385,130.2
Kansas	347.5	504	412.1			1,625.7
Second Kentucky	27,173.6	45,204.9	120,783.5	240,599.7	183,993.8	6,287,910.1
Eighth Kentucky	383,705.5	611,180.1	755,713.8	760,735.9	479,120.4	35,453,208
Sixth Kentucky	5,410.5	18,910	120,593.2	180,163.1	74,463.5	10,432,964
Seventh Kentucky	60,364.9	284,464.7	282,271.7	339,743.1	219,494.2	13,990,813.4
Eighth Kentucky	87,191.9	123,800.5	123,215.4	164,438.5	48,987.5	14,295,754
Louisiana		12,325.7	54,724.6	53,589.7	39,744.7	185,289.1
Maryland	135,457.2	137,754.4	144,191.6	80,445.8	59,785	8,980,384.2
Third Massachusetts	58,766.1	56,513.4	51,351.2	61,131.1	75,975	797,168.3
Minnesota	154,913.8	112,578.8	18,843.4			348,854.6
First Missouri	44,023.9	119,358.6	174,415.6	117,359.5	107,664.5	741,130.1
Sixth Missouri	6,051.5	13,420.7	23,301.8	18,083.1	8,247.2	294,215.6
Nebraska	107,170.9	34,203.7	75,746.9	66,367.5	34,216.1	544,884.7
New Hampshire						21,911.6
Fifth New Jersey	1,637.5	1,312.5	1,987.2	2,346.7	26,166.1	542,490.8
New Mexico						936
First New York		1,348.2	35,293.9	239,219.9	138,543.8	482,450.1
Fourteenth New York						254.3
Twenty-eighth New York						193,940.9
Fourth North Carolina	4,362.2	5,324.2	7,135.9	8,941.5	8,688.3	47,232.2
Fifth North Carolina	2,705.1	5,433.3	7,921.4	10,036.2	20,838	71,767.8
First Ohio	235,665.6	267,078.2	258,117.6	284,070.5	182,767.9	4,538,988.5
Tenth Ohio	20,226.5	22,295.9	22,168.2	20,786.1	20,551	274,362.4
Eleventh Ohio	1,705.1	2,863.8	41,582.8	26,371.9	1,948.2	224,884
Eighteenth Ohio	8,265.7	12,783.7	10,539.9	8,689.7	5,707.6	185,461.6
Oregon						30,776.1
First Pennsylvania	65,820.3	39,050.8	35,754.9	39,338.8	39,174.7	2,672,735.6
Ninth Pennsylvania	46,386.6	55,373.9	53,458.4	53,083.8	13,149.9	1,506,760.1
Twelfth Pennsylvania	2,186.5	2,916.1	3,072.3	2,389.7	1,928.2	163,337.3
Twenty-third Pennsylvania	26,280.4	27,503	57,532.8	57,404.8	39,361.4	18,731,923.4
South Carolina			139.6	227.9	3,832.5	4,650.5
Second Tennessee	1,719.9	2,360.3	3,098	6,938.3	6,809.1	32,412.7
Fifth Tennessee	54,074.9	67,418	67,624.4	63,826.4	56,679.4	1,422,420.1
Fourth Texas	2,770.3	3,602.2	1,211.8	1,238.8	605.1	28,465.5
Second Virginia						1,535.9
Sixth Virginia	10,422.8	12,666.9	12,610.7	10,816.4	12,399.6	310,636
West Virginia		811.1	765.6	121.7	275.2	989,438.3
First Wisconsin	25,710.3	30,615.7	54,622.7	62,202.4	94,249	646,651.6
Total by months	2,192,101.4	2,711,919.5	3,425,172.1	4,081,302.6	3,640,816.6	137,130,270.1

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	21,334.9	26,478.5	32,755.9	34,025.8	37,048.7	358,447.5
Illinois	393,896.9	397,465.7	617,981.6	881,696	1,248,704.6	8,220,422
Indiana and Kansas	180,577.4	156,909.2	154,457.3	132,857.3	349,896.4	3,112,380.2
Kentucky	563,846	1,083,560.2	1,402,577.6	1,685,680.3	1,006,059.4	80,470,649.5
Louisiana, Maryland, Massachusetts, and Minnesota	364,463.9	319,172.3	269,110.8	195,166.6	175,504.7	10,311,606.2
Missouri	50,075.4	132,779.3	197,717.4	135,397.6	115,911.7	1,035,345.7
Nebraska, New Hampshire, New Jersey, and New Mexico	108,808.4	35,521.2	77,734.1	68,714.2	60,382.2	1,110,223.1
New York		1,348.2	35,293.9	239,219.9	138,543.8	626,645.3
North Carolina	7,066.8	10,757.5	15,057.3	19,977.7	29,526.3	119,009
Ohio and Oregon	265,862.9	305,021.6	332,428.5	340,918.2	210,774.7	5,254,473.6
Pennsylvania	140,673.8	124,843.8	149,808.4	152,277.1	93,614.2	23,074,756.4
South Carolina and Tennessee	55,794.8	69,778.3	70,862	70,992.6	67,321	1,459,483.3
Texas, Virginia, West Virginia, and Wisconsin	39,760.2	48,283.7	69,387.3	74,379.3	107,528.9	1,976,747.3
Total	2,192,101.4	2,711,919.5	3,425,172.1	4,081,302.6	3,640,816.6	137,130,270.1

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	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								80,611	80,611	Corn whisky.
Arkansas	6,854							37,864.3	44,718.3	Do.
First California		34,356.2	21,926.1		1,334.3			24,722.3	82,338.9	"Spirits."
Colorado								258.1	258.1	Corn whisky.
Connecticut					118,042				118,042	Do.
Georgia		479.7						216,859.9	217,339.6	Whisky and spirits.
Fifth Illinois		96,054.7	3,718,113.2		404,526.1	21,021.4	13,117,184.6	1,260,983.8	18,617,883.8	Whisky.
Eighth Illinois	2,459.3		2,652,527.1		58,715.6	149,452.5	3,509,016.1	3,756,212.9	10,128,383.5	Corn in excess, and spirits.
Thirteenth Illinois	1,757.6		92,327.8				11,753	302,506.3	408,344.7	Corn whisky and whisky.
Sixth Indiana	62,322	47,261.9	51,299.4		18,866.9	2,167.9		1,115,637.1	1,297,555.2	Whisky, malt and potato.
Seventh Indiana	20,111.7		463,060.5				518,586.6	5,520,281.1	6,522,039.9	Do.
Kansas	1,876.8								1,876.8	Do.
Second Kentucky	1,208,716.1								1,208,716.1	Malt whisky.
Fifth Kentucky	6,324,937.2	830,642.4						43,180.8	7,198,760.4	Whisky and spirits.
Sixth Kentucky	1,616,749.7	213,397	2,760	69,567	22,676.9			1,027,734.7	2,982,885.3	Malt and wheat whisky.
Seventh Kentucky	1,358,187.5	459,747.8	1,323.9					4,690	1,823,949.2	Do.
Eighth Kentucky	2,018,570.9	134,920.2							2,153,491.1	Whisky.
Louisiana			347,611.1				309,009.2	46,667.2	733,903.4	Corn whisky.
Maryland	1,168.9	1,477,042.1	48,230.9				12,360.7	574,339.3	151,677.1	Whisky, white corn and wheat.
Third Massachusetts				1,270,979.5			35,942		1,306,921.5	Do.
First Missouri	40,567.1	4,810.7	164,681.4			9,737.9		722,588	1,121,044.4	"Spirits."
Sixth Missouri	67,604.2								67,604.2	Do.
Nebraska	13,651.7	23,736	1,162,710			32,475.4	889,581.9	137,289.4	2,259,444.4	Whisky.
Fifth New Jersey		1,519.5	210,793.7			39,474	203,194.4		454,981.6	Do.
First New York			1,643,183.2			110,364	646,325.6	19,041.5	2,418,914.3	Do.
Twenty-first New York								20,184.2	20,184.2	Do.
Twenty-eighth New York	7,651	3,070.9	28,447.8			30,473.8		46,496	116,139.5	"Spirits."
Fourth North Carolina								160,744.8	160,744.8	Corn whisky.
Fifth North Carolina								419,491.7	419,491.7	Do.
First Ohio	370,249.2	371,184.7	670,715.6			222,620.4	1,482.6	7,343,534	8,979,786.5	Whisky, corn and malt, and spirits.
Tenth Ohio	159,750.7	5,302.6							165,053.3	Do.
Eleventh Ohio	4,568.3	12,786.9	4,114.8				1,566.4	72,391.8	95,428.2	Corn, wheat, and malt whisky.
Eighteenth Ohio	1,636.3	71,131.5						339	73,106.8	Malt, wheat, sugar whisky.
First Pennsylvania		734,407.5				484.9			734,892.4	Do.
Ninth Pennsylvania		296,117.3							296,117.3	Do.
Twelfth Pennsylvania		34,982.2						915.8	35,898	Whisky.
Twenty-third Pennsylvania		3,734,951.3						38,979.3	3,771,930.6	Whisky, wheat and malt.
South Carolina								86,349.5	86,349.5	Corn whisky.
Second Tennessee								106,469	106,469	Do.
Fifth Tennessee								440,801.4	440,801.4	Do.
Fourth Texas								10,447.7	10,447.7	Do.
Second Virginia		74.3						843.2	917.5	Do.
Sixth Virginia	476.1	74,046						26,428	100,950.1	Do.
West Virginia	20,968.4	108,294.7						4,786.8	133,989.9	Do.
First Wisconsin	98,684.2	48,421.9	388,068.3			118,868.7	63,564.2	780,181	1,498,688.3	Whisky, wheat and corn.
Total	13,439,458.9	8,818,240	11,672,794.8	1,340,546.5	1,267,379.5	174,124.4	20,613,205.3	23,436,264	80,762,218.4	
Deposited during year ended June 30, 1897.	6,113,726.2	4,269,220.2	9,503,353.2	1,294,156.9	1,159,314	206,738.4	16,877,305.6	23,041,833.3	62,465,647.8	

H. Doc. 11-12

ANNUAL REPORT OF THE
INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (80,762,213.4 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1898, is greater than the production (62,465,647.8 gallons) of the year 1897 by 18,296,565.6 gallons. The difference is distributed among the different kinds as follows:

	Gallons.
Increase in the production of—	
Bourbon.....	7,325,732.7
Rye.....	4,549,019.8
Alcohol.....	2,169,441.6
Rum.....	46,389.6
Gin.....	108,265.5
Pure neutral or cologne spirits.....	3,735,899.7
Miscellaneous.....	394,430.7
Total increase.....	18,329,179.6
Decrease in the production of—	
High wines.....	32,614
Net increase.....	18,296,565.6

DISTILLED SPIRITS DEPOSITED (a) IN DISTILLERY WAREHOUSES DURING THE PAST TWENTY-ONE YEARS.

Fiscal year ended June 30—	Spirits warehoused.							Total.
	Fruit brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	
1878.....	176,644	6,405,590	2,294,119	10,277,735	1,602,976	26,983	19,412,005	56,281,397
1879.....	176,844	6,537,031	4,001,018	10,594,283	2,246,456	372,776	13,439,486	71,961,961
1880.....	129,080	6,241,993	6,241,993	9,164,263	2,429,501	374,608	15,210,386	60,069,840
1881.....	240,124	33,832,615	9,691,660	22,933,989	2,418,000	284,608	30,957,975	90,484,356
1882.....	261,875	28,675,667	9,224,777	15,983,671	1,704,084	569,986	30,356,608	117,968,274
1883.....	223,673	8,662,945	4,724,654	12,718,706	1,801,990	643,788	27,871,293	106,234,886
1884.....	319,732	8,995,822	5,089,368	12,393,229	1,711,195	641,724	28,293,253	114,426,470
1885.....	312,197	12,277,750	5,328,943	15,393,916	2,081,166	699,461	27,104,382	10,811,757
1886.....	323,079	19,318,819	7,842,340	11,247,877	1,799,852	696,607	2,366,248	10,548,756
1887.....	673,610	7,013,034	7,313,640	19,357,035	1,857,223	757,025	2,410,923	11,684,500
1888.....	864,704	7,463,609	8,879,080	11,073,639	1,691,246	872,380	29,476,913	12,603,853
1889.....	932,538	21,960,784	8,749,768	10,839,135	1,471,054	1,029,968	30,439,354	13,738,962
1890.....	1,377,649	22,474,784	13,353,577	11,354,445	1,657,808	1,202,940	34,022,619	14,662,180
1891.....	1,223,725	29,891,415	14,343,369	12,260,821	1,784,312	1,293,874	35,356,129	19,663,352
1892.....	2,044,893	29,017,797	13,466,827	14,490,387	1,896,318	1,336,617	37,577,052	16,204,570
1893.....	1,250,270	40,893,873	16,702,240	12,250,380	2,106,765	1,424,480	418,269	17,305,773
1894.....	1,890,289	16,518,349	10,026,544	10,370,070	1,661,595	1,287,977	426,306	14,434,336
1895.....	915,077.3	18,717,152.7	12,321,542.8	8,818,923.6	1,777,083.5	1,176,669.3	209,689.3	21,062,213.6
1896.....	1,301,188.3	16,935,862.4	9,153,066.6	9,960,301.1	1,490,227.6	1,098,373.7	198,268.6	15,806,808.6
1897.....	620,780.8	6,113,726.2	4,269,220.2	9,503,353.2	1,294,156.9	1,169,314.5	266,738.4	23,187,862.7
1898.....	918,246.7	13,439,456.9	8,818,240	11,672,794.8	1,940,546.5	1,267,573.5	174,124.4	23,441,833.3
								63,086,428.6
								81,030,400.1

a This does not show spirits repositied, but shows spirits produced except fruit brandy not deposited in special bonded warehouses.

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

STATEMENT OF 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, 1898.

District.	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								85,856.4	85,856.4	Corn whisky.
Arkansas	3,995.6							40,379.5	44,375.1	Do.
First California		32,200.1	21,966.3		1,815.7			22,845.1	78,827.2	Spirits.
Fourth California								56.3	56.3	Malt whisky.
Colorado		126.4						363.4	489.8	Corn whisky.
Connecticut					117,074.7				117,074.7	Low wines.
Georgia		149.7						229,064.9	229,214.6	Corn whisky.
First Illinois		8,355.4	427.4		500.0			228,168.1	237,450.9	Whisky and spirits.
Fifth Illinois		86,823.8	3,187,213.0		402,894.5	19,858.6	16,197,080.8	635,520.3	20,529,391.0	Whisky.
Eighth Illinois	1,606.6	2,170.9	1,589,957.7		57,708.4	143,648.8	3,578,763.7	3,452,877.2	8,326,733.3	Corn in excess, spirits.
Thirteenth Illinois	8,027.8	451.5	87,845.8					12,865.3	292,286.4	Corn whisky.
Sixth Indiana	70,652.3	35,043.9	54,681.9		23,403.7	2,920.1		41.0	1,134,530.9	Whisky, malt and potato.
Seventh Indiana	21,863.4	175.4	469,998.8					512,368.1	5,514,968.3	Whisky and spirits.
Kansas	1,042.2								1,042.2	
Second Kentucky	1,183,341.8	3,652.4				992.8			1,187,987.0	
Fifth Kentucky	5,575,046.9	346,728.0						23,717.3	5,945,492.2	Malt.
Sixth Kentucky	1,040,975.7	293,340.3	2,738.6	73,003.3	6,235.8			563,420.4	1,984,714.1	Whisky and spirits.
Seventh Kentucky	1,532,254.7	165,152.8	2,414.8					3,132.3	1,702,954.6	Malt and wheat whisky.
Eighth Kentucky	1,802,473.2	103,242.2						1,439.9	1,907,155.3	Malt whisky.
Louisiana			304,986.0			32,000.5	301,694.3	44,439.2	683,711.0	Corn whisky.
Maryland	260.7	1,512,932.4	41,232.7			8,990.8	548,522.4	136,541.4	2,248,480.4	Whisky.
Third Massachusetts				542,930.4		38,204.3			581,224.7	
Minnesota	5,693.5	2,877.6	66,482.3			819.3		252,906.7	328,779.4	Whisky and spirits.
First Missouri	86,672.9	9,138.5	149,249.4			5,201.3		733,719.7	1,034,720.3	Whisky and white corn whisky.
Sixth Missouri	66,493.9	2,012.2							68,506.1	
Nebraska	6,566.0	9,707.7	727,250.9			27,750.6	1,054,695.9	81,934.6	1,907,905.7	Whisky.
New Hampshire				9,523.4					9,523.4	
Fifth New Jersey		110,127.9	215,099.6			39,873.6		203,344.1	568,445.2	
New Mexico	458.8								458.8	
First New York			1,760,094.9			107,522.3		658,156.2	2,547,265.4	Whisky.
Twenty-first New York									6,159.6	"Spirits."
Twenty-eighth New York	17,458.1	11,564.3	28,485.7			56,402.9		41,725.5	157,312.2	Malt whisky.
Fourth North Carolina								146,810.4	146,810.4	Corn whisky.
First North Carolina								400,953.6	400,953.6	Do.
Fifth Ohio	358,619.9	253,686.9	604,231.0			229,205.6	5,691.9	7,279,811.5	8,731,296.8	Whisky, malt, corn, and spirits.
Tenth Ohio	78,036.6								78,036.6	
Eleventh Ohio	16,661.5	9,897.5	6,509.6			2,663.9		6,173.4	63,857.3	Whisky, corn, malt, and wheat.
Eighteenth Ohio	2,699.7	35,515.4						1,520.3	39,735.4	Whisky, malt, wheat, sugar, and cherry.
Oregon	8,093.7	349.1						119.9	3,562.7	Wheat whisky.
First Pennsylvania		417,570.8			150.0			4,111.8	421,832.6	Wheat whisky and rye malt.
Ninth Pennsylvania		221,651.0						441.2	222,092.2	Wheat whisky.
Twelfth Pennsylvania		30,180.1						3,853.8	34,033.9	Do.
Twenty-third Pennsylvania	399.1	2,998,828.4	315.7		232.6			46,216.3	3,045,992.1	Wheat and malt whisky and whisky.
South Carolina										
Second Tennessee								84,926.6	84,926.6	Corn whisky.
Fifth Tennessee	4,282.1	770.4						73,375.0	73,375.0	Do.
Fourth Texas		187.9						490,841.4	490,841.4	Do.
Second Virginia		406.9						15,499.7	15,687.6	Do.
Sixth Virginia	259.5	69,303.3						445.5	852.4	Do.
West Virginia	8,805.8	144,092.2			119.5			26,900.4	96,582.7	Do.
First Wisconsin	51,225.8	57,533.3	367,622.2			96,885.8		4,148.8	157,048.8	Rye malt.
Total	11,948,967.8	6,975,990.6	9,688,854.3	625,457.1	1,257,404.6	172,119.4	23,908,375.8	22,220,454.6	76,797,624.2	Whisky.
Tax paid during year ended June 30, 1897.	10,062,421.0	5,453,725.4	8,910,256.9	555,523.9	1,054,605.9	199,438.3	18,124,976.1	19,961,420.4	64,324,367.9	

INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (76,797,624.2 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1898, is greater than the quantity (64,324,367.9 gallons) withdrawn from distillery warehouses during the fiscal year 1897, by 12,473,256.3 gallons, the increase being distributed among the different kinds known to the trade as follows:

	Gallons.
Increase in withdrawals of—	
Bourbon whisky.....	1,886,546.8
Rye whisky.....	1,520,265.2
Alcohol.....	778,597.4
Rum.....	69,933.2
Gin.....	202,798.7
Pure neutral or cologne spirits.....	5,783,399.7
Miscellaneous.....	2,259,034.2
Total increase.....	12,500,575.2
Decrease in withdrawals of—	
High wines.....	27,318.9
Net increase.....	12,473,256.3

If the quantity 913,557 gallons (as stated by the Chief of the Bureau of Statistics) upon which a customs duty was paid equal to the internal-revenue tax, be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1898, is found to be 77,711,181.2 gallons, or 12,430,053.3 gallons more than during the year 1897, including the 956,760 gallons reimported and tax paid during that year.

There were also tax-paid withdrawals of spirits from general bonded warehouses amounting to 912,872.8 gallons which should be added to the above, making the total domestic spirits, exclusive of fruit brandy and bottled spirits withdrawn from bond on the payment of the tax, or of a duty equal to the tax, on 78,624,054 gallons, or 9,006,255.5 gallons more than the quantity (69,617,798.5 gallons) so withdrawn during the fiscal year 1897.

There were also withdrawn, tax-paid, for bottling in bond during the year under the provisions of an act approved March 3, 1897, 535,535.9 gallons of spirits, as stated in the following table, which quantity added to the 78,624,054 gallons gives 79,159,589.9 gallons as the entire quantity of spirits other than fruit brandy withdrawn from bond on the payment of tax.

DIFFERENT KINDS OF TAX-PAID SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND DURING THE YEAR.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE TRANSFERRED FROM DISTILLERY WAREHOUSES TAX-PAID TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Fifth Illinois.....		29,792.5	3,695.1	29,792.5
Sixth Indiana.....				3,695.1
Second Kentucky.....	35,377.5			35,377.5
Fifth Kentucky.....	125,207.2	29,932.3		155,139.5
Sixth Kentucky.....	21,121.6	8,701	6,207.2	36,029.8
Seventh Kentucky.....	80,567.3	8,728		89,295.3
Eighth Kentucky.....	47,903.2	2,878.5		50,781.7
Maryland.....		10,285		10,285
First Ohio.....		16,290		16,290
First Pennsylvania.....		719		719
Ninth Pennsylvania.....		4,005.8		4,005.8
Twenty-third Pennsylvania.....		104,105.6	21.1	104,126.7
Total.....	310,176.8	215,435.7	9,923.4	535,535.9

WITHDRAWAL OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in distillery warehouses July 1, 1897, which was withdrawn during the year ended June 30, 1898, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1897.	Withdrawn during the year ended June 30, 1898.	Remaining in warehouse June 30, 1898.
1891.			
August.....	36,097.5	6,445.7	29,651.8
September.....	85,355.1	41,163.3	44,221.8
October.....	126,635.4	37,587.6	89,047.8
November.....	269,125	97,944.8	171,180.2
December.....	754,003.7	249,871.6	504,132.1
1892.			
January.....	1,147,421.8	382,516.9	764,904.9
February.....	1,660,638.7	582,235.2	1,078,403.5
March.....	2,329,204.3	694,810	1,634,394.3
April.....	2,400,215.5	725,342.6	1,734,872.9
May.....	2,555,682.6	753,871	1,801,811.6
June.....	1,470,323.5	369,120	1,101,203.5
July.....	595,710.4	123,283.7	272,426.7
August.....	174,525.2	52,361.8	122,163.4
September.....	338,770.6	118,984.3	219,786.3
October.....	747,289.6	273,043	474,246.6
November.....	1,473,018.3	422,036	1,050,982.3
December.....	2,784,835	798,444.6	1,986,390.4
1893.			
January.....	3,412,382.5	1,152,510.5	2,259,872
February.....	3,681,834.1	1,290,838.9	2,381,995.2
March.....	4,578,183.4	1,499,089.6	3,079,093.8
April.....	4,383,142.9	1,295,980.7	3,087,162.2
May.....	4,541,496.3	1,426,570.8	3,114,925.5
June.....	1,910,110.2	684,823.1	1,225,287.1
July.....	232,736	71,165.3	161,570.7
August.....	146,389.4	29,422	116,967.4
September.....	261,601.5	103,537.5	158,064
October.....	389,009	134,522.5	254,486.5
November.....	645,385	221,039.5	424,345.5
December.....	1,240,287.2	360,273.6	880,013.6
1894.			
January.....	1,919,791.2	596,267.4	1,323,523.8
February.....	2,185,796.8	543,260.5	1,642,536.3
March.....	2,889,397.4	729,943.4	2,159,454
April.....	3,109,048.6	780,763.1	2,328,285.5
May.....	3,377,438.2	717,773.9	2,659,664.3
June.....	1,356,336.4	272,222.8	1,084,113.6
July.....	283,286.4	85,385	197,901.4
August.....	113,813.1	6,600.4	107,212.7
September.....	316,540.9	72,951.4	243,589.5
October.....	895,569.2	186,089.3	709,479.9
November.....	1,329,411.4	309,831.6	1,019,579.8
December.....	2,508,390.6	397,367.2	2,111,023.4
1895.			
January.....	3,183,197.8	471,996	2,711,201.8
February.....	3,358,185.2	490,007.6	2,868,177.6
March.....	4,095,542.4	603,753.9	3,491,788.5
April.....	4,916,611.2	537,031.5	4,379,579.7
May.....	5,032,514.2	635,141.9	4,397,372.3
June.....	2,201,858.4	307,108.6	1,894,749.8
July.....	319,754.2	95,664.1	224,090.1
August.....	124,769.2	51,993	72,776.2
September.....	157,025.0	26,851.7	130,173.3
October.....	332,159.7	34,009.2	298,150.5
November.....	1,081,478.6	164,169.3	917,309.3
December.....	2,795,842	619,026.8	2,176,815.2
1896.			
January.....	3,705,814.8	726,150.8	3,039,664
February.....	4,040,871.8	859,312.4	3,181,559.4
March.....	4,567,445	879,173.1	3,688,271.9
April.....	4,903,344.1	773,145.9	4,130,198.2

Product of—	In warehouse July 1, 1897.	Withdrawn during the year ended June 30, 1898.	Remaining in warehouse June 30, 1898.
May.....	4,422,308	690,410.7	3,731,897.3
June.....	2,043,560.7	257,094.9	1,786,465.8
July.....	363,690.2	69,833.3	293,856.9
August.....	266,535.9	79,937.5	186,598.4
September.....	165,060.6	72,703.1	92,357.5
October.....	224,278	68,428.5	155,849.5
November.....	818,743.4	96,181.2	222,562.2
December.....	1,494,534.4	664,845.5	829,688.9
1897.			
January.....	2,237,572.3	1,076,493.1	1,161,089.2
February.....	2,192,101.4	923,767.8	1,268,333.6
March.....	2,711,919.5	957,939.7	1,753,979.8
April.....	3,425,172.1	1,162,017.8	2,263,154.3
May.....	4,031,302.6	1,638,548.7	2,392,753.9
June.....	3,640,816.6	2,279,554.9	1,361,261.7
Total.....	137,130,270.1	36,018,075.1	101,111,595

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSES DURING THE YEAR.

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, 1898.

District	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.....	452.5							691.7	691.7	Corn whisky.
Arkansas.....								4,557.2	5,097.7	Do.
First California.....		943.8	18.6					52.1	1,014.5	Spirits.
Colorado.....		7.6						28.7	36.3	Corn whisky.
Connecticut.....					2,200.7				2,200.7	Do.
Georgia.....								1,467.4	1,467.4	Do.
First Illinois.....	1,744.5		19.2		19.6			21,762.3	23,545.6	Whisky and spirits.
Fifth Illinois.....	24,452.1		2,959.4		746.0	130.9	177,572.7	44,874.1	250,725.2	Whisky.
Eighth Illinois.....	75.9		2,399.2		.8	630.2	19,352.0	33,117.3	53,986.6	Spirits, corn in excess.
Thirteenth Illinois.....	903.8	18.0	94.9				19.9	1,255.1	2,291.7	Corn whisky.
Sixth Indiana.....	8,184.0	3,599.1	63.8		136.3	39.1	3.2	53,958.3	65,946.8	Whisky, malt and potato.
Seventh Indiana.....	864.1	25.4	2,519.3				3,462.8	31,612.6	38,424.2	Whisky and spirits.
Second Kentucky.....	198,782.4	793.4			28.0			3,418.6	1,065,849.1	Malt.
Fifth Kentucky.....	989,676.2	72,754.3						98,221.8	374,465.0	Whisky and spirits.
Sixth Kentucky.....	213,117.7	60,840.9	21.4	2,210.0	53.2			729.1	319,563.5	Malt and wheat whisky.
Seventh Kentucky.....	287,276.9	31,521.1	36.4					305.4	375,249.1	Malt whisky.
Eighth Kentucky.....	354,366.6	20,577.1						1,959.9	6,304.8	Whisky.
Louisiana.....								5,689.2	24,170.4	Corn whisky.
Maryland.....	9.0	340,925.4	1,406.2	25,960.0	186.2		2,998.3	24,170.4	24,170.4	Whisky and spirits.
Third Massachusetts.....			272.2					5,474.8	8,165.3	Whisky and white corn whisky.
Minnesota.....	1,262.3	601.4	832.9		23.9			2,362.6	14,084.6	Whisky.
First Missouri.....	6,563.7	791.2	52.3					3,087.6	18,323.9	Whisky.
Sixth Missouri.....	8,414.5	402.9	976.3					8,817.4	8,817.4	Whisky.
Nebraska.....	874.6			864.1				20,115.8	20,115.8	Whisky.
New Hampshire.....					132.7			261.2	1,659.2	Do.
Fifth New Jersey.....								21.6	21.6	Spirits.
New Mexico.....								308.0	4,449.1	Malt whisky.
Twenty-first New York.....								1,028.4	1,028.4	Corn whisky.
Twenty-eighth New York.....	1,931.4	2,209.7						1,222.0	1,222.0	Do.
Fourth North Carolina.....								94,852.2	183,624.9	Whisky, malt, corn, and spirit.
Fifth North Carolina.....	36,940.1	49,501.4	1,562.0		39.1	200.1		5,220.3	8,840.0	Corn, wheat, and malt whisky.
Tenth Ohio.....	8,840.0		34.9		89.8			226.4	5,697.3	Whisky.
Eleventh Ohio.....	2,255.8	1,497.7						24.0	5,697.3	Whisky.
Eighteenth Ohio.....	4,476.8	4,894.1						24.0	5,697.3	Whisky.
Nineteenth Ohio.....	485.1	60.4						24.0	5,697.3	Whisky.

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSES DURING THE YEAR--cont'd.
 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, 1898--Continued.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure neutral, or cognac spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits re- ported in miscellaneous col- umn.
First Pennsylvania.....	77,873.0							824.8	78,697.8	Wheat and malt whisky.
Ninth Pennsylvania.....	38,797.0							103.0	38,900.0	Do.
Twelfth Pennsylvania.....	3,952.9							380.3	4,333.2	Wheat whisky.
Twenty-third Pennsylvania.....	698,663.3		33.5		3.0			8,466.3	645,130.4	Whisky, wheat and malt.
Second Tennessee.....		163.9						612.1	54,604.9	Corn whisky.
Fifth Tennessee.....								54,110.4	1,030.5	Do.
Fourth Texas.....		72.5						45.8	118.3	Do.
Second Virginia.....		12,014.0			12.2			549.7	12,575.9	Do.
Sixth Virginia.....		23,941.4						954.3	25,613.5	Rye malt.
West Virginia.....		5,080.9	718.8		856.2			7,635.2	19,581.6	Whisky.
First Wisconsin.....										
Total.....	2,127,809.2	1,446,836.5	16,101.6	26,034.1	5,718.5	1,000.3	282,560.9	491,945.2	4,348,006.3	
Lost by leakage during the year ended June 30, 1897.	1,766,797.9	1,070,265.8	28,767.4	27,343.7	4,729.2	1,100.3	206,968.2	403,618.2	3,501,579.2	

The increase of leakage allowed, as compared with the year 1897, is 846,427.1 gallons, and is distributed among the different kinds known to the trade as follows:

Increase of leakage allowed for—	Gallons.
Bourbon whisky.....	371,011.3
Rye whisky.....	376,570.7
Gin.....	989.3
Pure neutral or cologne spirits.....	25,602.7
Miscellaneous.....	86,329
Total increase.....	860,503
Decrease in—	
Alcohol.....	12,665.8
Rum.....	1,309.6
High wines.....	100.5
Total decrease.....	14,075.9
Net increase.....	846,427.1

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

The quantity of spirits (4,348,006.3 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, and section 50 of the act of August 28, 1894. 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.
1880.....	<i>Gallons.</i> 78,199,283	<i>Gallons.</i> 75,834	.096
1881.....	84,335,900	811,466	.962
1882.....	80,281,611	1,231,336	1.533
1883.....	83,291,190	2,291,013	2.750
1884.....	92,022,593	3,858,494	4.193
1885.....	a 90,925,782	4,424,314	4.866
1886.....	b 78,566,767	1,806,868	2.299
1887.....	70,782,951	1,833,681	2.591
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
1893.....	108,353,427	5,072,164	4.681
1894.....	99,107,108	5,626,803	5.677
1895.....	c 82,681,445.2	3,533,171.1	4.273
1896.....	d 73,664,134	2,614,783.6	3.549
1897.....	e 74,602,498.8	3,501,579.2	4.689
1898.....	f 86,837,485.5	4,348,006.3	5.007

a Includes 7,750,696 gallons stamped for export not actually withdrawn.
 b Includes 2,494,091 gallons stamped for export not actually withdrawn.
 c Includes 2,216,452.2 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.
 d Includes 7,408,518 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.
 e Includes 4,358,010 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.
 f Includes 765,697.5 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.

EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS, WITHDRAWN FROM DISTILLERY WAREHOUSES IN 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California		88.8				1,202.4	2,348.5	3,639.7	Spirits.
Fifth Illinois		507.3	227,141.5			2,127.8	5,794.5	235,571.1	"Whisky."
Eighth Illinois			60,103.2			2,707.5	1,031.9	63,842.6	Spirits.
Sixth Indiana	303.7							303.7	Spirits and "whisky."
Seventh Indiana			2,779.1			7,390.5	21,354.6	31,524.2	
Second Kentucky	173,362.9							173,362.9	
Fifth Kentucky	44,299.8	1,701.2						46,001	"Whisky" and spirits.
Sixth Kentucky	14,249.2	605.8		128.5			6,489.1	21,472.6	
Seventh Kentucky	97,643.9	1,831.9						99,475.8	
Eighth Kentucky	204,225.8							204,225.8	"Whisky."
Louisiana			25,378		441.9	125,246.0	2,968.3	154,034.8	
Maryland		1,427.2						1,427.2	
Third Massachusetts				791,543.1				791,543.1	
Fifth New Jersey			23,608.7					23,608.7	
First New York			168,734.4				12,736	181,470.4	
First Ohio		1,438.4	1,055.8					2,494.2	Whisky, corn and malt, and spirits.
Ninth Pennsylvania		165.4					2,042.4	2,207.8	
Twenty-third Pennsylvania		6,200.9						6,200.9	
Total	534,085.3	13,966.9	508,800.7	791,671.6	441.9	151,410.8	42,029.3	2,042,406.5	
Withdrawn during year ended June 30, 1896	51,074.7	12,610.7	225,687	812,258.6	1,009.1	7,334.4	8,957	1,118,931.5	
More than in 1896	483,010.6	1,356.2	283,113.7			144,076.4	33,072.3	923,475	
Less than in 1896				20,587	567.2				

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS, WITHDRAWN FROM DISTILLERY WAREHOUSES IN 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure neutral or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California		48.4						48.4	
Fifth Illinois			760,398.5		23.1	127,040.2	1,626.9	889,088.7	Whisky.
Eighth Illinois			847,486.3			11,691.1	31,925.7	891,104.1	Spirits and corn in excess.
Seventh Indiana			88			1,295	6,939.8	8,322.8	Whisky, malt and potato.
Second Kentucky	23,645.5							23,645.5	
Fifth Kentucky	21,193.6	1,742.6						22,936.2	
Sixth Kentucky	56,653.3			135			1,679.4	58,467.7	Malt.
Seventh Kentucky	23,851.5	1,171.9						25,023.4	
Eighth Kentucky	56,579.9							56,579.9	
Louisiana			55,790.4		1,059.1	55,187.1	7,240.2	119,276.8	Whisky.
Maryland		9,021.1						9,021.1	
Third Massachusetts				619,614.7				619,614.7	
Nebraska	179.5	179.7	488,558.3		243.4	1,249.3	93.4	490,503.6	Do.
First New York			94,005.1					94,005.1	
First Ohio		1,293.3	46,764.2				4,062.1	52,119.6	Whisky, corn and malt, and spirits.
Ninth Pennsylvania		444.1						444.1	
Twenty-third Pennsylvania		4,106.4						4,106.4	
Total	182,103.3	18,007.5	2,293,090.8	619,749.7	1,325.6	196,462.7	53,568.5	3,364,308.1	
Withdrawn to be exported in bottles	4,946.7	1,400.5					289.6	6,636.8	
Grand total	187,050	19,408	2,293,090.8	619,749.7	1,325.6	196,462.7	53,858.1	3,370,944.9	
Withdrawn during the year ended June 30, 1897	534,085.3	13,966.9	508,800.7	791,671.6	441.9	151,410.8	42,029.3	2,042,406.5	

The quantity of spirits (3,370,944.9 gallons) withdrawn for exportation during the fiscal year ended June 30, 1898, is greater than the quantity (2,042,406.5 gallons) so withdrawn during the fiscal year ended June 30, 1897, by 1,328,538.4 gallons, the increase being distributed among the different kinds known to the trade, as follows:

Increase in the withdrawals of—	Gallons.	Decrease in the withdrawal of—	Gallons.
Rye whisky	5,441.1	Bourbon whisky	347,035.3
Alcohol	1,784,290.1	Rum	171,921.9
Gin	883.7		
Pure neutral or cologne spirits	45,051.9	Total decrease	518,957.2
Miscellaneous	11,828.8		
Total increase	1,847,495.6	Net increase	1,328,538.4

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1897.

[Quantities in taxable gallons.]

Port to which exported.	Bourbon.														
	Balti- more.	Boston.	Buffalo.	Eagle Pass.	El Paso.	Laredo.	Mobile.	New Orleans.	New York.	Nogales.	Pensa- cola.	Port Town- send.	San Diego.	San Fran- cisco.	Seattle.
Acajulta, Central America															1,249.9
Belize, Central America								220							
Bluefields, Central America							2,976.4	218.5							
Bremen, Germany	470,171														
Cape Town, Africa									311.5						
Cape Gracias, Central America									40.7						
Ceiba, Central America								130.4							
Chihuahua, Mexico							418.7								
Diaz, Mexico				436										244.6	
Ensenada, Argentina													320		
Frankfort, Germany									82.1						
Geneva, Switzerland									39						
Glasgow, Scotland									195						
Guaymas, Mexico										1,359.4					
Halifax, Nova Scotia									849.2						
Hamburg, Germany	35,839.2				4,591				284.1						
Juarez, Mexico									1,802.3						
London, England															
Livingston, Central America								824.3							
Mexico, Mexico				82.9		2,873.5				40.8	75.2				
Montreal, Canada			146.8												
Nogales, Mexico										38.9					
Nagasaki, Japan												37.4			
Port Barrios, Central America								291.5							
Port Limon, Central America								3,201.9							
Rama, Central America								423.5							
San Juan del Sur, Central America															
Shanghai, China									187.3						
Sonora, Mexico									412.4						
St. Johns, Canada		2,846.8								184.9					
Tampico, Mexico									115.7						
Yokohama, Japan										802.6					
Tax paid						182.5			37.4						
Total	506,010.2	2,846.8	146.8	518.9	4,591	3,056	3,395.1	5,310.1	3,856.7	1,624	877.8	37.4	320	244.6	1,249.9

Port to which exported.	Rye.										Gln. New Or- leans.				
	Balti- more.	Eagle Pass.	Laredo.	New Or- leans.	New York.	Nogales.	Pensa- cola.	Port Town- send.	Tacoma.	New Or- leans.					
Bocas del Toro, Central America															
Bremen, Germany	5,963.1														201.9
Cape Town, Africa									39.8						
Coatzacoas, Mexico									207.5						
Copenhagen, Denmark									176.3						
Diaz, Mexico															
Guaymas, Mexico				39.5											
Hamburg, Germany	1,851									41.9					
Honolulu, Hawaiian Islands								204.6							
Livingston, Central America								840.5							
London, England															
Mexico, Mexico								1,792.4							91.7
Montevideo, Uruguay				119.1	711.8										
Nagasaki, Japan								191							
Port Barrios, Central America												168			
Port Limon, Central America							115.4								
Shanghai, China							374.7								52.1
Tampico, Mexico								180.8							96.2
Vera Cruz, Mexico								238.2							
Yokohama, Japan								42		397.2					
Tax paid														46.9	
Total	7,814.1	158.6	711.8	490.1	4,138.3		41.9	397.2		168		46.9			441.9

Port to which exported.	Alcohol.											
	Browns- ville.	Detroit.	Eagle Pass.	El Paso.	Island Pond, Vt.	Laredo.	New Orleans.	Newport, Vt.	New York.	Port Huron.	San Fran- cisco.	
Acajulta, Central America												
Bermuda, West Indies												
Bocas del Toro, South America											15,810.8	
Capeton, Canada								1,764	3,040.3			
Colon, South America												
Curacao, West Indies									43,381.4	22,751.8		
Grey Town, Central America			1,869.7							3,145.3		
Hamburg, Germany										443.7		
Inagua, Bahama Islands										12,971.7		
Juarez, Mexico										95,637.8		
London, Canada						15,546.8				86.1		
London, England		522.7										
Matamoros, Mexico										2,267.6		
Marseilles, France	5,436									44,838.3		

EXPORTATION OF DISTILLED SPIRITS—Continued.

8. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1897.

[Quantities in taxable gallons.]

Port to which exported.	Alcohol.										
	Brownsville.	Detroit.	Eagle Pass.	El Paso.	Island Pond, Vt.	Laredo.	New Orleans.	Newport, Vt.	New York.	Port Huron.	San Francisco.
Mexico, Mexico			86.1			2,782					
Montreal, Canada										251.5	
Panama, South America									86.1		
Port au Prince, West Indies									1,777.3		
Port Limon, Central America											
Punta Arenas, Central America											9,462.5
Prescott, Canada						64,479				5,679	34,277.4
Puerto Plata, West Indies										91.8	
Santo Domingo, Santo Domingo										89.7	
St. Croix, Canada										90.4	
St. Thomas, West Indies										796.6	
Sydney, Australia										2,627.3	
Tampico, Mexico										351.9	
Yokohama, Japan										27,820.1	79,879.5
Total	5,436	522.7	1,955.8	15,546.8	64,479	2,782	10,479.5	43,381.4	201,781	57,233.7	105,152.8

Port to which exported.	Miscellaneous.								Pure, neutral, or cologne spirits.					Rum.					
	Boston.	Brunswick.	El Paso.	Laredo.	Mobile.	New Orleans.	New York.	San Francisco.	Tacoma.	Boston.	El Paso.	New Orleans.	New York.	San Francisco.	Boston.	Detroit.	New York.	San Francisco.	Tacoma.
Acajulta, Central America								2,348.5						1,202.4					
Accra, Africa															24,529.2				
Axim, Africa															154,627.4				
Belize, Central America						4,600.9													
Bermuda, West Indies													2,610.7						
Bluefields, Central America					463.5	3,619.5													
Bonito, Italy						216.6													
Cape Coast, Africa															3,683.2				

Goiba, Central America						214.6													
Dunedin, New Zealand																			
Elmina, Africa																			
Grey Town, Central America							434												
Hamburg, Germany																			
Honolulu, Hawaiian Islands						220.2					12,291.3								
Hull, England							481.6												
Juarez, Mexico							3,662.6	2,617.6											
Juan Lopez, Central America			453.2																
Kobe, Japan																			
Liverpool, England						1,039				440.4									
Livingston, Central America																			
Mazagan, Africa																			
Melbourne, Australia		17,528				131.9													
Mexico, Mexico																			
Port Limon, Central America																			449
Puerto Cortez, Mexico				175.2															
San José, Central America						411.3													
San Pedro, South America						1,761													
Shanghai, China											125,246.6								
St. Johns, Canada						217.5		175.3											
St. Thomas, West Indies	1,074.9																		
Sierra Leone, Africa																			
Sydney, Australia																			
Toronto, Canada																			
Yokohama, Japan																			
Tax paid																			
Total	1,074.9	17,528	453.2	175.2	463.5	12,482.5	4,736	4,966.1	89.9	12,291.3	440.4	125,246.6	12,230.1	1,202.4	790,819.1	128.5	138.7	136.3	449

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EXPORTATION OF DISTILLED SPIRITS—Continued.
4. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1888.
[Quantities in taxable gallons.]

Port to which exported.	Bourbon.															
	Balti- more.	Boston.	Eagle Pass.	El Paso.	Detroit.	Laredo.	Mobile.	New Orleans.	Newport News.	New York.	No- gales.	Port Town- send.	Porta- l.	San Diego.	Scattle.	San Fran- cisco.
Atebeen, Sumatra													56.1			
Barranquilla, Central America										37.5						
Batavia, Java													56.1			
Belize, Central America								246.8								
Bluefields, Central America							877.5	2,205.8								
Bombay, India									72.9							
Bonito, Honduras								35.8								
Bremen, Germany	106,081.4									39.3						
Cape Gracias, Central America																
Cieba, Central America								113.6								
Diaz, Mexico			279.2			38.6										
Ensenada, Argentina														115.1		
Guatemala, Central America																204
Guaymas, Mexico											190.5					408
Hamburg, Germany	60,609.6									357.8						
Hamilton, Bermuda										1,605.3						
Hermosillo, Mexico																51
Hongkong, China													25.5			
Honolulu, Hawaii																663.6
Juarez, Mexico				2,879.5												
Kingston, Jamaica										66.1						
Kurrachee, India									72.9							
Livingston, Central America								187.9								
Liverpool, England						330.3				37						
London, Canada																
London, England										1,133.6						
Macassar, Moluccas													32.4			
Mazatlan, Mexico																357
Mexico City, Mexico				39.5		657.9	206.4	331.5								
Monterey, Mexico						350.9										
Nassau, West Indies										171.6						
Nogales, Mexico				184.3							1,005.1					51
Nuevo Laredo, Mexico						692.8										
Palembang, Sumatra													58.3			
Panama, South America																
Port Limon, Central America								1,022		73.2						
Puerto Cortez, Mexico								225.6		42.6						
San Luis Potosi, Mexico						283.1								56.1		
Samarang, Java																
Shanghai, China												77.1			146.7	

Soerabaya, Java																
St. Johns, Canada		626.3														
Sydney, Australia										248.4			56.1			
Tampico, Mexico																
Yokohama, Japan								580.4								37.1
Total	166,691.0	626.3	279.2	3,103.3	330.3	2,023.3	1,083.9	4,951.4	145.8	3,842.4	1,255.6	77.1	340.6	115.1	146.7	2,038.0

Port to which exported.	Rye.												Gin.			
	Balti- more.	Detroit.	El Paso.	Laredo.	New Orleans.	New York.	Pensa- cola.	San Fran- cisco.	Eagle Pass.	Mobile.	New Orleans.	San Fran- cisco.				
Antwerp, Belgium																
Bluefields, Central America																
Bocas del Toro, Central America						247.4		20.4								
Bremen, Germany																
Bermuda, West Indies	7,677.3										359.4					
Buenos Ayres, South America								1,475.7								
Chemnitz, Saxony								34.2								
Cienfuegos, Cuba								32.6								
Ciudad								33.6								
Coatzacoas, Mexico				182.6												
Copenhagen, Denmark																
Diaz, Mexico								166.1								
Grey Town, Central America						107.3										
Guadalajara, Mexico											23.1					
Guayaquil, Ecuador								64.8								
Guaymas, Mexico								35.3								
Hamburg, Germany								130.8								
Honolulu, Hawaii	3,923.1											48.4				
Juarez, Mexico								313.3								
Kingston, Canada													1,110.7			
London, England		32.4		185.1												
Mexico City, Mexico																
Monterey, Mexico				40		35.7		1,171.9								
Nuevo Laredo, Mexico						108.5		38.3								
Paris, France						250.7										
Port Limon, Central America																
Port of Spain, Trinidad								228.4								
Puerto Cortez, Mexico								364.2								
Rotterdam, Netherlands								77.6						600.7		
Shanghai, China	117							311.8								
Toronto, Canada																
Trieste, Austro-Hungary			32.4					70.8								
Vera Cruz, Mexico								76								
Yokohama, Japan									191.7							
Total	11,717.4	64.8	407.7	394.9	532	4,645.8	191.7	1,453.7	23.1	359.4	699.7					243.4

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1898—Continued.

[Quantities in taxable gallons.]

Port to which exported.	Alcohol.													
	Brownsville.	Detroit.	Eagle Pass.	El Paso.	Laredo.	Mobile.	New Orleans.	New York.	Norfolk.	Port Huron.	Portau.	San Francisco.	Seattle.	Tacoma.
Bermuda, West Indies								4,946.1						
Bocas del Toro, Central America						474.3								
Capeton, Canada		43,206.8												
Colon, South America								2,681.8						
Curacao, West Indies								364.9						
Diaz, Mexico			88											
Greytown, Central America								20,557.3						
Hamburg, Germany								450,660.1	43,525.6					
Hioyo, Japan												1,870		
Honolulu, Hawaii					9,749.0							2,979.5		
Juarez, Mexico														
Kobe, Japan											77,035.3			41,389.7
Las Palmas, Spain								6,602.2						
London, Canada		419.1												
Marseilles, France								325,977.1						
Matamoros, Mexico	30,545.8													
Mexico City, Mexico				5,136.5										
Nuevo Laredo, Mexico					1,484.8									
Port au Prince, West Indies								447.4						
Port de Paix, Haiti								90.2						
Port Limon, Central America							17,195.2							
Prescott, Canada										82,554.6				
Santo Domingo, Santo Domingo								89.3						
Tampico, Mexico								431.1						
Trieste, Austria-Hungary								28,188.1						
Windsor, Canada		2,928.4												
Yokohama, Japan								70,005.6						
Total	30,545.8	46,554.3	88	14,905.5	1,484.8	474.3	17,195.2	911,041.2	43,525.6	82,554.6	274,290.1	582,506.0	135,789.6	152,045.8

Port to which exported.	Miscellaneous.									Pure, neutral, or cologne spirits.				Rum.			
	Boston.	Brownsville.	Eagle Pass.	Mobile.	Newport News.	New Orleans.	New York.	San Francisco.	Seattle.	New Orleans.	Newport News.	New York.	San Francisco.	Boston.	Detroit.	New York.	San Francisco.
Adelaide, Australia																	
Alexandria, Egypt																	
Axim, Africa																	
Bocas del Toro, Central America											870.6						
Bluefields, Central America				127.2										102,164.6		1,779.0	
Belize, Central America				444.5		9,502.3											
Cape Gracias-a-Dios, Central America				1,481		43											
Durango, Mexico						228.1											
Elmina, Africa			191.2														
Freemantle, Australia																	
Grey Town, Central America																	
Hamburg, Germany											424.4			162,604.2			
Havana, Cuba					27,494						1,464.5						
Honolulu, Hawaii											4,172						
Hull, England	252.9																
Las Palmas, Spain												1,581.7					
Liverpool, England																	
London, England																	
Marseilles, France																	
Matamoros, Mexico																	
Port Limon, Central America		1,138.3															
Rama, Central America																	
Rio de Janeiro, South America				648													
Shanghai, China																	
Sierra Leone, Africa																	
Sigma, Africa																	
St. Johns, Canada																	
Sydney, Australia	353.5																
Tokio, Japan																	
Toronto, Canada																	
Yokohama, Japan																	
Tax-paid																	
Total	606.4	1,138.3	191.2	2,700.8	27,494	9,773.4	10,057.4	1,675.1	221.5	55,187.1	17,958.7	122,667.6	1,249.3	616,134.7	135	3,340.5	139.5

DIFFERENT KINDS OF SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE TRANSFERRED FROM DISTILLERY WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Second Kentucky	1,453.1			1,453.1
Fifth Kentucky	940	700.6		1,640.6
Sixth Kentucky	192.8		289.6	482.4
Seventh Kentucky	2,270.3			2,270.3
Eighth Kentucky	180.5			180.5
Maryland		59		59
First Pennsylvania		66.5		66.5
Twenty-third Pennsylvania		574.4		574.4
Total	4,946.7	1,400.5	289.6	6,636.8

Of the quantity of spirits withdrawn from distillery warehouses in 1898, the following were exported in bottles under the act of March 3, 1897, viz:

[Quantities in proof gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.
Second Kentucky	1,428		
Fifth Kentucky	905.86	666.90	
Sixth Kentucky	101.52		291.60
Seventh Kentucky	2,202.54		
Eighth Kentucky	160.80		
Maryland		54.54	
First Pennsylvania		66.96	
Twenty-third Pennsylvania		572.16	
Total	4,797.72	1,360.56	291.60

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+	1886	5,646,656	7.02+
1874	4,060,160	5.90+	1887	2,223,913	2.85
1875	587,413	.96	1888	1,514,205	2.15
1876	1,308,900	2.25	1889	2,530,235	2.89
1877	2,529,528	4.22	1890	1,307,726	1.25
1878	5,499,252	9.80	1891	1,676,395	1.44
1879	14,837,581	20.63	1892	3,218,787	2.80
1880	10,765,666	18.55	1893	3,762,231	2.14
1881	15,921,482	18.52+	1894	6,114,417	6.85
1882	8,092,725	7.64	1895	a 1,312,006.5	1.64
1883	5,326,427	7.19	1896	b 1,190,238.4	1.37
1884	9,586,738	12.70	1897	c 2,001,788.1	3.25
1885	10,671,118	14.24+	1898	d 3,372,894.7	4.18

a 1,181.2 of this quantity withdrawn from general bonded warehouses.
 b 71,326.9 of this quantity withdrawn from general bonded warehouses.
 c 49,351.6 of this quantity withdrawn from general bonded warehouses.
 d 1,919.8 of this quantity withdrawn from general bonded warehouses.

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, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California			1,695.2		638.5	2,333.7
First Illinois			171.1			171.1
Fifth Illinois			25,364.3	56,650.8		82,015.1
Eighth Illinois			118,986.9			118,986.9
Thirteenth Illinois			1,414.1			1,414.1
Seventh Indiana			14,303.8		27,561.8	41,865.6
Seventh Kentucky		468.8				468.8
Eighth Kentucky	1,356.9					1,356.9
Louisiana			1,499.2			1,499.2
Maryland			5,346.7	170.0		5,516.7
Minnesota			457.9			457.9
First Missouri			1,581.6			1,581.6
Nebraska			3,252.1			3,252.1
First New York			57,761.9	445		58,206.9
Twenty-eighth New York			821.4			821.4
First Ohio			3,394.5			3,394.5
First Pennsylvania		1,205.7				1,205.7
First Wisconsin			1,424.7			1,424.7
Total	1,356.9	1,674.5	235,476	57,266.4	28,200.3	323,974.1
Withdrawn during the year ended June 30, 1897	796.8	1,393.2	139,478.3	2,541.2	356.9	144,566.4

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

The preceding table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 179,407.7 gallons over the quantity so withdrawn during the fiscal year 1897, as follows:

Increase in withdrawal of—	Gallons.
Bourbon whisky	560.1
Rye whisky	281.3
Alcohol	95,997.7
Pure, neutral, or cologne spirits	54,725.2
Miscellaneous	27,843.4

Total increase 179,407.7

TRANSFER OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous (whisky).	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Fifth Illinois					113,332.2		113,332.2	Spirits and "whisky."
Eighth Illinois					5,949.4		5,949.4	
Seventh Indiana						3,245.9	3,245.9	
Fifth Kentucky		408					408	Whisky, corn, malt, and spirit.
Third Massachusetts			18,943.5				18,943.5	
First Ohio		763		920		24,364.2	26,047.7	
First Pennsylvania		851.3					851.3	Whisky.
Twenty-third Pennsylvania		945.8				188.6	1,134.4	
Total		2,968.1	18,943.5	920	119,281.6	27,798.7	169,920.9	
Withdrawn during the year ended June 30, 1897.	4,198	2,090.3	15,201.3	218.4	120,940.8	15,795	158,533.8	

As compared with the transfers in 1897 the above table shows an increase of 11,387.1 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

	Gallons.
Increase in withdrawal of—	
Rye whisky	877.8
Rum	3,652.2
Gin	710.6
Miscellaneous	12,003.7
Total increase	17,244.3
Decrease in withdrawal of—	
Bourbon whisky	4,198
Pure, neutral, or cologne spirits	1,659.2
Total decrease	5,857.2
Net increase	11,387.1

SPIRITS LOST BY CASUALTY IN WAREHOUSE DURING THE YEAR.

QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Alabama.....						2,499.7	2,499.7	Corn whisky.
Arkansas.....						5,049.6	5,049.6	Do.
First California.....				1			1	
Georgia.....						2,110.9	2,110.9	Do.
Sixth Indiana.....	.6						.6	
Second Kentucky.....	5,340.7						5,340.7	Whisky.
Fifth Kentucky.....	692.6						692.6	
Sixth Kentucky.....	45					45.4	90.4	
Seventh Kentucky.....	312.6	27.6					340.2	
Eighth Kentucky.....	1,979.6						1,979.6	
First Missouri.....	223,790.5	24,471.1	12,238.1		22,033.2	15,798.7	298,331.6	Do.
Sixth Missouri.....	13,513.1						13,513.1	
Fourth North Carolina.....		185				16,991.1	17,176.1	Corn whisky.
Fifth North Carolina.....						26,562.2	26,562.2	Do.
Eleventh Ohio.....		2.2					5	Whisky.
Eighteenth Ohio.....		.4					.4	
First Pennsylvania.....		16.6					16.6	
Ninth Pennsylvania.....		11,013.2					11,013.2	
Twenty-third Pennsylvania.....		431.1					431.1	
South Carolina.....						791.2	791.2	Corn whisky.
Second Tennessee.....						615.6	615.6	Do.
Fifth Tennessee.....						133,210.3	133,210.3	Do.
Fourth Texas.....						69.4	69.4	Do.
Sixth Virginia.....		3,401.8				2,535.7	5,937.5	Do.
West Virginia.....		.3					.3	
First Wisconsin.....		2.3					2.8	
Total.....	245,675.2	89,551.6	12,238.1	1	22,033.2	206,282.6	525,781.7	
Lost by casualty during the year ended June 30, 1897.	17,472.8	25,831.8	88.8	.5	.2	89,610.9	133,035	

CASUALTIES.

DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGE, ETC., DURING THE FISCAL YEARS 1897 AND 1898.

[Quantities in taxable gallons.]

District.	Fire.	Other casualty.	Excessive leakage.	Leakage or theft.	Theft.	Seized.	Errors in gauge.	Total.
Alabama.....	1,317.5							
Arkansas.....			269.8	1,814.9	1,181.9		.3	2,499.7
First California.....					2,954.4		10.5	5,049.6
Georgia.....	231.5		524.6				1	
Sixth Indiana.....					70.1	1,282.9	1.8	2,110.9
Second Kentucky.....	5,312.7						.6	
Fifth Kentucky.....	688.7						28	5,340.7
Sixth Kentucky.....		45.4					3.9	692.6
Seventh Kentucky.....					44.9		.1	90.4
Eighth Kentucky.....			27.6		308.7		3.9	340.2
First Missouri.....	298,331.6		74.6	1,599.1	269.4		36.5	1,979.6
Sixth Missouri.....	13,510.9							298,331.6
Fourth North Carolina.....	313.8						2.2	13,513.1
Fifth North Carolina.....	1,059.3		27.1		1,774.7	15,060.5		17,176.1
Eleventh Ohio.....			126.6		773.5	24,487.8	115	26,562.2
Eighteenth Ohio.....							5	
First Pennsylvania.....			12				.4	16.6
Ninth Pennsylvania.....	11,003.2						4.0	
Twenty-third Pennsylvania.....		93.7	41.3	236.5	55.8		10	11,013.2
South Carolina.....			142.3	47.6			3.8	431.1
Second Tennessee.....	500.2		27.3			601.3		791.2
Fifth Tennessee.....	132,689.1		425.7		27.2		.9	615.6
Fourth Texas.....			47.5		95.5			133,210.3
Sixth Virginia.....	2,378	369.7			21.9			69.4
West Virginia.....				380.4	348.2	2,455.2	6	5,937.5
First Wisconsin.....							.3	
Total.....	467,396.5	508.8	1,716.4	4,078.5	7,926.2	43,887.7	237.6	525,781.7
Year 1897.....	51,712.2	709.5	321	2,718.6	4,207.4	73,239.5	126.8	133,035

SPIRITS LOST BY FIRE IN WAREHOUSES FOR THE LAST TWENTY-SIX YEARS.

The following table shows the quantity of spirits lost in distillery warehouses by fire during each of the last twenty-six calendar years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1897, both inclusive, the percentage of loss on stock held may be readily computed:

[Quantities in taxable gallons.]

Year.	In bond June 30.	Total loss.	Year.	In bond June 30.	Total loss.
1872.....	10,103,392	28,399	1886.....	58,090,620	181,198
1873.....	12,917,462	9,901	1887.....	65,145,269	112,722
1874.....	15,817,709	124,002	1888.....	61,030,236	18,925
1875.....	13,367,253	81,493	1889.....	68,509,288	32,252
1876.....	12,984,896	99,102	1890.....	89,718,271	1,160,769
1877.....	13,258,794	7,487	1891.....	112,021,457	50,431
1878.....	14,088,773	29,913	1892.....	127,596,339	48,944
1879.....	19,212,470	2,465	1893.....	147,894,691	1,975,766
1880.....	31,363,889	14,620	1894.....	137,993,078	58,728.5
1881.....	64,648,111	198,251	1895.....	155,402,552.1	27,655.1
1882.....	89,892,645	175,216	1896.....	149,327,121.1	1,585,299.2
1883.....	80,499,993	396,299	1897.....	137,190,270.1	380,290.6
1884.....	63,502,551	416,009			
1885.....	54,724,910	169,030	Total.....	1,788,118,029.3	7,326,367.4

[Average loss nearly 1/100 of 1 per cent.]

The loss during the six months ended June 30, 1898, was 124,014.7 gallons, the stock on hand June 30, 1898, being 131,054,998 gallons. There was also a loss by fire of 290,697 gallons of distilled spirits in a general bonded warehouse during the year, but none in any special bonded warehouse established under act of March 3, 1877.

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

DIFFERENT KINDS OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Fifth Illinois				7,097.4	2,401.8	25,232.8	34,732	Whisky.
Eighth Illinois						20,923.2	20,923.2	Spirits.
Sixth Indiana						4,829.9	4,829.9	Whisky.
Second Kentucky	109,274.9	3,237				112,511.9	112,511.9	
Fifth Kentucky	290,936.1	8,138.8		698.2		299,773.1	299,773.1	Do.
Sixth Kentucky	45,604	698.3				46,302.3	46,302.3	
Seventh Kentucky	81,410	7,471.2				88,881.2	88,881.2	
Eighth Kentucky	108,773.8					108,773.8	108,773.8	
Maryland		4,227.9				4,227.9	4,227.9	
Third Massachusetts						2,076.9	2,076.9	
Sixth Missouri	5,556.7					5,556.7	5,556.7	
Nebraska		236.3		4,737		43,042.5	48,015.8	Do.
First Ohio		1,380.9		923		8,067.8	10,371.7	Do.
Eighteenth Ohio		405.9					405.9	
Twenty-third Pennsylvania		17,466.2					17,466.2	Corn whisky.
Fifth Tennessee				5,626.0		1,469.5	7,095.5	
First Wisconsin						5,626.0	5,626.0	
Total	581,555.5	43,262.5	2,976.9	19,082.5	2,401.8	116,418.3	765,697.5	

DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JUNE 30, 1898.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1898.

District.	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								43,511.9	43,511.9	Corn whisky.
Arkansas	7,556.8							84,213.5	91,764.3	Do.
First California	463.2	16,363.7	463		745.9		4,595	2,969.0	25,976.7	Spirits.
Fourth California								2,343.3	2,343.3	Malt whisky.
Colorado								226	226	Corn whisky.
Connecticut								103,978.8	103,978.8	Do.
Georgia		882.4						55,120.3	56,002.7	Whisky and spirits.
First Illinois		30,404.1						505,687.3	536,091.4	Whisky.
Fifth Illinois		335,582.3			92,181.2	1,275.8	567,901.1	1,642,231.5	2,689,922.8	Spirits, corn in excess.
Eighth Illinois	4,544.8	8,696.5			1,775.1	5,530.3	299,832.7	1,028,585.6	1,586,171.1	Whisky, malt and potato.
Thirteenth Illinois	29,817.1		7,114.6					13,586.6	50,528.3	Do.
Sixth Indiana	185,007.2	106,919.3			16,809.3	2,097.8		2,316,503.7	2,627,427.3	Whisky and spirits.
Seventh Indiana	15,742.6	1,096	24,960.5				7,778	246,346.5	295,923.6	Wheat whisky.
Kansas	2,357.8							102.5	2,460.3	Do.
Second Kentucky	5,891,339.8	38,722.2			734.6			137,542.5	5,930,795.7	Malt.
Fifth Kentucky	31,066,661.9	4,083,570.9						2,750,513.2	10,901,836.8	Whisky and malt whisky.
Sixth Kentucky	6,398,108.1	1,700,782.4		25,299	21,104.1			47,672.2	13,585,965.3	Malt and white whisky.
Seventh Kentucky	11,333,531.5	2,134,319.6	442					2,011.4	13,947,490.3	Malt whisky.
Eighth Kentucky	13,143,298.4	891,880.5						52,964.8	13,947,490.3	Whisky.
Louisiana			37,766		1,502.3		16,167.1	102,682.1	8,000,355.2	Corn whisky.
Maryland	899.2	8,439,950.6	9,152	807,945.5	49,214.1		53,223.4		857,150.6	Do.
Third Massachusetts		4,963.4						314,545.2	11,452	Whisky and white corn whisky.
First Missouri	6,488.6	9,900.1	20,228.7		4,536.6		68,504.3		513,456.4	Do.
Sixth Missouri									265,426.5	Whisky.
Nebraska	255,470.5	9,956						67,923.9	336,228	Do.
New Hampshire	75,552.6	49,507.4	28,005.8		1,048.2		116,291.1		11,324.1	Whisky.
New Jersey				11,524.1					408,911.4	Do.
New Mexico		384,138.9	3,091.1		4,591.2		17,100.2		449.5	Do.
New York	449.5		124,900.3		13,522.2		3,876.1		150,227.8	Whisky, malt, and spirits.
Fourth New York		254.3						7,929.2	254.3	Do.
Twenty-first New York								14,003	14,003	Whisky.
Twenty-eighth New York								2,592.8	147,497.7	Malt whisky.
Fourth North Carolina	42,014.8	87,019.2			10,868.2		5,002.7		42,962.1	Corn whisky.
Fifth North Carolina								62,521.7	62,521.7	Do.
First Ohio	911,227	1,793,042	35,184		8,198.1		680.6		4,496,622.3	Whisky, malt, and spirits.
Tenth Ohio	307,874.6	44,664.5							352,539.1	Whisky, malt, and spirits.
Eleventh Ohio	25,600.3	38,246.7	1,961.7		598.3		1,774.7		204,980.1	Whisky, malt, and spirits.

DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JULY 30, 1898—Continued.
 QUANTITY, IN TAXABLE GALLONS, OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN DISTILLERY WAREHOUSES, JUNE 30, 1898—Cont'd.

District	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	8,078.7	201,267.2						3,413.5	212,729.4	Whisky, malt, wheat, sugar and cherry.
Oregon	21,800.7	1,499	162.4					3,122.8	26,693.9	Wheat whisky.
First Pennsylvania	139.5	2,866,623			334.9			17,133.1	2,904,238.5	Wheat whisky and rye.
Ninth Pennsylvania		1,523,479.1			571.4			2,378.6	1,526,422.1	Wheat and malt whisky.
Twelfth Pennsylvania		1,156,383						4,480.2	1,160,863.2	Wheat whisky.
Twenty-third Pennsylvania	1,849.4	18,487,621.9	11,858.4		877.1			182,832.2	18,684,832.3	Whisky, wheat and malt.
South Carolina								9,582.2	5,282.2	Do.
Second Tennessee	29,804.9	10,643.6						64,573.4	1,478,012.9	Do.
Fifth Tennessee		1,383.6						1,143,294.7	22,135.7	Do.
Fourth Texas		293.6						20,244.1	296,492.7	Do.
Second Virginia	603.3	273,812.6			220			16,723.3	630,787.6	Corn and wheat whisky.
Sixth Virginia	25,368.5	575,704.5						29,514.3	630,787.6	Rye-malt.
West Virginia	340,241.4	160,803.7	35,407		30,848.4			153,074	738,500.3	Whisky.
First Wisconsin							9,120.8			
Total	70,185,088.1	44,761,553.2	626,474.5	844,768.6	877,408	9,584.5	1,171,107.2	13,079,013.9	131,054,998	
Remaining in warehouses June 30, 1897	72,148,220.6	44,688,440.7	1,198,440.5	797,383.4	894,289.7	8,579.8	5,096,284.3	12,797,631.1	137,130,270.1	

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
 JUNE 30, 1898.
 [Quantities in taxable gallons.]

District.	Aug., 1891.	Sept., 1891.	Oct., 1891.	Nov., 1891.	Dec., 1891.	Jan., 1892.
Alabama						
Arkansas						
First California						
Fourth California						
Colorado						
Connecticut						
Georgia						
First Illinois						48.4
Fifth Illinois						
Eighth Illinois			2,611.4		1,149.5	1,752.4
Thirteenth Illinois				277.4	4,763.1	2,673.1
Sixth Indiana						
Seventh Indiana			3,095.0	1,553.4	470.0	
Kansas						
Second Kentucky						
Fifth Kentucky			710.5			
Sixth Kentucky				5,826.3	37,582.0	103,978.7
Seventh Kentucky				49,384.7	104,071.2	166,800.3
Eighth Kentucky				5,930.5	16,334.8	26,601.9
Louisiana				3,238.0	38,191.1	97,113.6
Maryland				636.2	124,711.5	184,815.6
Third Massachusetts		2,716.5	9,874.1			
Minnesota				33,187.7	43,139.6	51,554.4
First Missouri						
Sixth Missouri						
Nebraska				186.5		46.9
New Hampshire						
New Mexico					181.6	
Fifth New Jersey	82.8	293.8				
Fourteenth New York					212.0	557.2
Twenty-first New York						
Twenty-eighth New York						
Fourth North Carolina					1,223.1	504.4
Fifth North Carolina						
First Ohio						
Tenth Ohio				601.2	4,102.5	4,904.0
Eleventh Ohio						
Eighteenth Ohio				93.5	92.5	
Oregon						
First Pennsylvania						
Ninth Pennsylvania	10,831.4	6,095.5	7,673.6	590.7	2,587.1	1,300.8
Twelfth Pennsylvania			619.9	6,920.6	462.0	
Twenty-third Pennsylvania		45.4		3,940.2	7,350.7	19,867.6
South Carolina	18,737.6	30,181.3	57,539.1	57,733.5	94.9	96,966.1
Second Tennessee					95,885.6	
Fifth Tennessee						
Fourth Texas		139.2	45.9		10,168.7	1,908.5
Second Virginia						
Sixth Virginia						
West Virginia						
First Wisconsin		4,750.1	6,678.3	130.0	44.0	
Total	29,651.8	44,221.8	89,047.8	171,180.2	504,132.1	764,904.9

RECAPITULATION BY STATES AND GROUPS OF STATES.

State or Group of States	Aug., 1891.	Sept., 1891.	Oct., 1891.	Nov., 1891.	Dec., 1891.	Jan., 1892.
Alabama, Arkansas, California, Colorado, Connecticut, and Georgia						
Illinois						48.4
Indiana and Kansas			2,611.4	277.4	5,912.6	4,425.5
Kentucky			3,095.0	1,553.4	470.0	
Louisiana, Maryland, Massachusetts, and Minnesota			710.5	65,015.7	320,890.6	579,305.1
Missouri						
Nebraska, New Hampshire, New Jersey, and New Mexico		2,716.5	9,874.1	33,187.7	43,139.6	51,554.4
New York	82.8	293.8		186.5		46.9
North Carolina						
Ohio and Oregon					393.6	557.2
Pennsylvania					1,223.1	504.4
South Carolina and Tennessee	29,569.0	36,322.2	66,032.6	694.7	6,782.1	6,204.8
Texas, Virginia, West Virginia, and Wisconsin		139.2	45.9	62,264.4	110,251.8	116,695.7
Total	29,651.8	44,221.8	89,047.8	171,180.2	504,132.1	764,904.9

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1892.	June, 1892.	July, 1892.
Fourth California		152.6	1,387.6	53.1		142.5
Georgia	262.8	143.2	472.6		44.1	
First Illinois	598.1	1,741.2		3,489.4	249.6	
Fifth Illinois	27.7				252	
Eighth Illinois			10,202.1	9,208.6	19,964.2	404.5
Sixth Indiana	222	88.8	92.8	83.7		
Seventh Indiana			122,176.2	97,165.8	30,252.8	2,649.9
Second Kentucky	105,594.4	115,392.4	462,461.7	657,949.1	257,973	108,103.3
Fifth Kentucky	285,534.8	450,922.7	402,461.7	75,795.1		
Sixth Kentucky	47,586	63,074.4	81,054.6	130,288.2		
Seventh Kentucky	240,142.1	333,081.4	352,858.8	299,652.4	286,999.2	35,999.4
Eighth Kentucky	231,538.8	409,509.2	416,215.6	277,412.3	152,918.8	14,188.1
Maryland	44,464.1	42,198.4	43,464.4	64,371.8	44,339.3	2,964.2
Third Massachusetts		915	2,953		3,354.1	3,639.4
First Missouri	87.3		1,952.6	711.7	568.9	
Sixth Missouri		4,094.2	2,827.9			
Nebraska	2,655.8	2,246.8	5,237.6		2,748.3	3,499.9
Fifth New Jersey	453	457	3,027.2	1,105.6	931.7	1,098.2
Twenty-eighth New York		46				
Fifth North Carolina	3,276.4	6,733.5	6,602.6	15,628.9	3,022.2	227.4
First Ohio			149	133.3	5,124.9	
Eleventh Ohio				16.5	125.4	980.7
Eighteenth Ohio	46	3,255.2	3,929.8	427.9	116.7	77.9
Oregon	4,714.2	3,176	5,118.7	11,756.8	13,504.2	7,860
First Pennsylvania	3,710.2	365.9	607.9	875.5	185.3	591.8
Ninth Pennsylvania	3,030.7				312.5	
Twelfth Pennsylvania	139.3					
Twenty-third Pennsylvania	98,163.5	164,393.8	198,089.6	200,225.3	142,060.4	88,797.2
Fifth Tennessee	6,742.4	29,251.5	10,304.6	26,716.8	9,191.7	964.8
Sixth Virginia			88	521.8		
West Virginia	3,124.1	3,000.3	3,598	4,011.1	20,623.1	
First Wisconsin		94.8				
Total	1,078,403.5	1,634,394.3	1,734,872.9	1,801,811.6	1,101,203.5	272,426.7

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	262.8	295.8	1,860.2	53.1	44.1	142.5
Illinois	625.8	1,741.2	10,294.9	9,298.3	19,964.2	404.5
Indiana and Kansas	222.0	88.8	10,294.9	9,298.3	19,964.2	404.5
Kentucky	910,396.1	1,372,040.1	1,434,766.9	1,462,467.8	833,938.9	160,940.7
Louisiana, Maryland, Massachusetts, and Minnesota	44,464.1	43,113.4	46,417.4	64,371.8	48,193.4	6,603.6
Missouri	87.3		1,952.6	711.7	593.1	228.5
Nebraska, New Hampshire, New Jersey, and New Mexico	2,655.8	6,341	8,065.5		2,748.3	3,499.9
New York	453	457	3,027.2	1,105.6	931.7	1,098.2
North Carolina		46				
Ohio and Oregon	3,322.4	9,988.7	10,681.4	16,206.6	8,389.2	1,286
Pennsylvania	106,047.7	167,935.7	203,816.2	212,857.6	156,062.4	97,258
South Carolina and Tennessee	6,742.4	29,251.5	10,304.6	26,716.8	9,191.7	964.8
Texas, Virginia, West Virginia, and Wisconsin	3,124.1	3,095.1	3,686	4,532.9	20,644.9	
Total	1,078,403.5	1,634,394.3	1,734,872.9	1,801,811.6	1,101,203.5	272,426.7

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1892.	Sept., 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.
Georgia	236.4	94.8	92.6	92.4	446.1	
First Illinois			216.3	2,462.7	4,466.7	3,955.2
Fifth Illinois			5,632	7,945.3	28,125	30,299.1
Sixth Indiana	597.9	836.2	6,403.5	17,655.3	10,297.7	3,987.6
Second Kentucky			64,634.8	202,855.1	440,144.9	581,975.1
Fifth Kentucky	51,465.4	15,107.7	5,652.7	56,043.5	37,842	109,197.8
Sixth Kentucky			8,750.3	81,104.1	298,537.1	434,799.1
Seventh Kentucky	25,514.2		33,969.1	231,394.5	429,989	450,362.1
Eighth Kentucky	9,298.6		12,456.4	65,369.2	99,887.9	141,768
Maryland			2,929.6	4,209.7	6,014.7	1,922.3
Third Massachusetts	727.3	1,006.3			140.1	1,142.4
New Hampshire	272.5					
Fifth New Jersey				915		
Twenty-eighth New York	1,147.7	1,505.9			128.3	2,338.7
First Ohio	219.6		575.5	2,696.2	1,152.2	
Eleventh Ohio			6,795.4	22,109.7	29,677.9	12,813.5
Eighteenth Ohio			137.4	476.9	457.1	1,705.6
Oregon	655.4	185.1	718.4	47.8	440.6	718.9
First Pennsylvania				696.1	1,111.4	3,796.3
Ninth Pennsylvania	9,898.7	15,259.2	13,439.4	19,049.6	24,849.5	22,664.8
Twelfth Pennsylvania			1,583.8	2,008.9	1,220.6	8,852.2
Twenty-third Pennsylvania	539.1	310.5	370.8	590	818	552.6
Fifth Tennessee	21,590.6	127,659	227,907.2	267,196	397,968.5	318,838.3
Sixth Virginia			769.1	2,810.3	15,761.2	2,620.4
West Virginia			580.4	1,072.2	1,940.9	309.6
First Wisconsin			16,644	27,783.1	28,873.1	26,963.3
Total	122,163.4	219,786.3	474,246.6	1,050,982.3	1,986,390.4	2,259,872

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	236.4	94.8	92.6	92.4	446.1	
Illinois			216.3	2,462.7	4,466.7	3,955.2
Indiana and Kansas	597.9	836.2	5,632	7,945.3	28,125	30,299.1
Kentucky	86,278.2	41,923.4	119,410.4	588,992.5	1,290,519.4	1,706,029.1
Louisiana, Maryland, Massachusetts, and Minnesota	727.3	13,552.7	68,298.8	104,097.6	147,782.7	112,034.4
Missouri	272.5				140.1	1,142.4
Nebraska, New Hampshire, New Jersey, and New Mexico	1,147.7	1,505.9		915	128.3	2,338.7
New York	219.6		575.5	2,696.2	1,152.2	
Ohio and Oregon	655.4	322.5	7,513.8	23,270.5	31,687	19,034.3
Pennsylvania	32,028.4	144,812.5	241,717.4	288,844.5	424,856.6	350,968
South Carolina and Tennessee			769.1	2,810.3	15,761.2	2,620.4
Texas, Virginia, West Virginia, and Wisconsin			16,738.3	30,020.7	28,855.3	31,027.4
Total	122,163.4	219,786.3	474,246.6	1,050,982.3	1,986,390.4	2,259,872

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1893.	Mar., 1893.	Apr., 1893.	May, 1893.	June, 1893.	July, 1893.
Arkansas.....	45.3					
Connecticut.....		43.4		270.9	328.9	135.8
Georgia.....	327.5	273.5		1,718.9		
First Illinois.....	263.5	49	6,451.3	393.3		
Fifth Illinois.....	32,065.9	35,245.9	4,899.4	2,019.2		
Eighth Illinois.....		2,761.5	3,355.7	5,163.3		
Thirteenth Illinois.....	135.2		8,328	11,107.9	10,268.7	1,911.3
Sixth Indiana.....	1,637	3,027	89.9	224.4		
Seventh Indiana.....		180.1		166,593.1	30,469.2	1,317.7
Second Kentucky.....	115,199	166,412.7	229,407	964,937.1	360,909.1	20,147.8
Fifth Kentucky.....	604,877.5	879,339.9	897,212	957,334.1	139,212.8	
Sixth Kentucky.....	180,740	234,673.6	245,310.9	257,573	139,386.8	
Seventh Kentucky.....	562,757.4	624,456.3	595,614.5	533,573	142,896.9	10,309.8
Eighth Kentucky.....	535,108.3	519,272.9	471,733.1	541,492	69,259	4,940.9
Maryland.....	107,377	104,561.3	113,753.3	130,549.1	138.6	453.7
Third Massachusetts.....	2,864.1	180.5	2,443.7	1,634.4	1,849.7	601.8
First Missouri.....		802.8	1,169.3	3,098.3	714.5	
Sixth Missouri.....	1,631.4		2,736.7		219.8	
New Hampshire.....	455.6		4,966	859.3	596.4	506.8
Fifth New Jersey.....	809.7	6,248.4	1,314	3,057.3	215.1	134.7
Twenty-eighth New York.....			47.4	88.1		
Fifth North Carolina.....		24,722.6	20,362	18,343.2	8,603.4	42.4
First Ohio.....	17,830.2	916.4	44.8	45.4	2,729.2	96.3
Eleventh Ohio.....	1,554.3		970.6	139	2,077.5	
Eighteenth Ohio.....	3,308.4					
Oregon.....	4,448.7	1,512.8		28,463.7	23,780.3	
First Pennsylvania.....	29,429.4	20,430.7	22,130.4	24,814.5	5,946.8	1,948.3
Ninth Pennsylvania.....	27,185.1	27,372.3	17,602.9	10,695.1	1,291.6	689.8
Twelfth Pennsylvania.....	27,371.9	221	135.9	535.1	1,291.6	92,026.7
Twenty-third Pennsylvania.....	318,955.9	379,381.1	374,446	364,469.3	254,931.8	
Second Tennessee.....			47.5		1,251.8	324.8
Fifth Tennessee.....	5,271.8	5,863.4	19,653.7	28,219.9	46.7	440.8
Sixth Tennessee.....	213.1	4,817.3	9,798.3	12,917.9		
Sixth Virginia.....	26,435.7	34,872.9	33,820.8	24,592.3	15,793.3	
West Virginia.....	696.3	1,068.1		90.8	1,791.8	
First Wisconsin.....						
Total.....	2,581,995.2	3,079,093.8	3,087,182.2	3,114,925.5	1,225,287.1	161,570.7

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....				270.9	328.9	135.8
Illinois.....	372.8	316.9	14,706.4	9,294.7		1,911.3
Indiana and Kansas.....	32,464.6	38,056.4	8,417.9	11,332.3	10,268.7	36,716.2
Kentucky.....	1,637	3,207.1	2,439,277.5	2,463,929.3	818,904.8	
Louisiana, Maryland, Massachusetts, and Minnesota.....	1,998,682.2	2,424,155.4	116,202	136,549.1	69,397.6	1,999.6
Missouri.....	110,241.1	104,741.8	3,906	4,732.7	2,564.2	601.8
Nebraska, New Hampshire, New Jersey, and New Mexico.....	1,265.3	6,248.4	4,966	859.3	816.2	506.8
New York.....			1,314	3,057.3	215.1	134.7
North Carolina.....			47.4	88.1		
Ohio and Oregon.....	27,141.6	27,538.2	21,376.9	18,527.6	13,401.1	138.7
Pennsylvania.....	375,942.3	427,405.1	414,315.2	400,504	290,633.9	118,445.1
South Carolina and Tennessee.....	5,271.8	5,863.4	19,081.2	28,219.9	1,251.8	324.8
Texas, Virginia, West Virginia, and Wisconsin.....	27,345.1	40,758.3	43,619.1	37,601	17,631.8	440.8
Total.....	2,581,995.2	3,079,093.8	3,087,182.2	3,114,925.5	1,225,287.1	161,570.7

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1893.	Sept., 1893.	Oct., 1893.	Nov., 1893.	Dec., 1893.	Jan., 1894.
Arkansas.....		350.2			21	
Georgia.....	546.9	91.8				9,064.6
First Illinois.....			666	1,141.2		
Fifth Illinois.....			11,940.1	3,369	1,005.1	
Sixth Indiana.....			89.6			
Second Kentucky.....	176.2				12,471.5	31,861.7
Fifth Kentucky.....	6,849.5			24,621.7	240,664.8	475,880.6
Sixth Kentucky.....				2,784.1	40,671.6	131,694
Seventh Kentucky.....			8,883.8	40,056.8	120,139	107,898.7
Eighth Kentucky.....				20,417.3	38,758.9	101,319.1
Maryland.....	1,667.7	26,991.9	26,176.6	51,659	101,052.1	118,492.1
Third Massachusetts.....		4,168.2		133.9	588.4	
Minnesota.....				1,517.4	3,927.3	2,933.9
First Missouri.....		145.9	323.8	345.8	518.3	
Fifth New Jersey.....	254.5			215.6		1,986.2
Twenty-eighth New York.....					1,250.3	5,183.7
Fifth North Carolina.....	222.8	232.8	228.6	179.6	225.5	143.8
First Ohio.....			5,212.8	18,370.5	15,990.7	11,545.2
Eleventh Ohio.....			43.6	1,002	558.5	1,528.4
Eighteenth Ohio.....			48.1	96.1	95.6	
Oregon.....	294.6	463.8	814.8	579.7		
First Pennsylvania.....	29,442.5	23,030.6	31,377.4	37,556.5	45,494.2	26,121.2
Ninth Pennsylvania.....	1,222.9	1,872	3,516.4	2,339.3	5,165.9	2,901.7
Twelfth Pennsylvania.....		140.2	1,509.9	647	793.4	965.6
Twenty-third Pennsylvania.....	74,446.3	83,355.9	139,845.1	191,012.4	227,345.1	280,338.7
Fifth Tennessee.....	1,573.7	3,879.8	7,554	7,067.8	6,696.8	4,882.5
Fourth Texas.....			645.7	411.9	134.7	47.1
Sixth Virginia.....	44.4	220.9	490.2	268	1,159.2	2,604.8
West Virginia.....		13,099	15,061.3	17,465.2	15,195.4	6,130.2
First Wisconsin.....	225.4	21	58.7	1,087.7	90.3	
Total.....	116,967.4	158,064	254,486.5	424,345.5	880,013.6	1,323,523.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	546.9	442			21	
Illinois.....			666	1,141.2		9,064.6
Indiana and Kansas.....			12,029.7	3,369	1,005.1	
Kentucky.....	7,025.7		8,883.8	87,879.9	452,705.8	848,654.1
Louisiana, Maryland, Massachusetts, and Minnesota.....	1,667.7	31,160.1	26,176.6	53,810.3	105,567.8	121,426
Missouri.....		145.9	323.8	345.8	518.3	
Nebraska, New Hampshire, New Jersey, and New Mexico.....	254.5			215.6		1,986.2
New York.....					1,250.3	5,183.7
North Carolina.....	222.8	232.8	228.6	179.6	225.5	143.8
Ohio and Oregon.....	294.6	463.8	6,119.3	20,048.3	16,644.8	13,073.6
Pennsylvania.....	105,111.7	108,398.7	176,248.8	231,555.2	278,798.6	310,327.2
South Carolina and Tennessee.....	1,573.7	3,879.8	7,554	7,067.8	6,696.8	4,882.5
Texas, Virginia, West Virginia, and Wisconsin.....	269.8	13,340.9	16,255.9	19,232.8	16,579.6	8,782.1
Total.....	116,967.4	158,064	254,486.5	424,345.5	880,013.6	1,323,523.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1894.	Mar., 1894.	Apr., 1894.	May, 1894.	June, 1894.	July, 1894.
Arkansas.....	93.7	782.4	708.1	2,520.9	2,795.3	507.7
Georgia.....		47.1	44.5			44.5
First Illinois.....	14,820.4	12,283.4	1,904.6	1,519.3	3,332.7	
Sixth Indiana.....	10,567.9	12,825.9	12,147.1	28,996.6	5,260.8	1,602
Seventh Indiana.....		3,268.8	2,355.9	89.1		
Second Kentucky.....	27,616.6	33,504.9	72,916.6	93,975.2	8,959.7	91.7
Fifth Kentucky.....	543,365.8	725,496.8	884,073	959,165.8	342,133.8	75,061.1
Sixth Kentucky.....	172,457	264,173.4	254,667.2	322,684.6	112,184	
Seventh Kentucky.....	155,442	204,103.8	249,434.5	326,332.5	84,591.9	6,474.6
Eighth Kentucky.....	207,185	242,955.4	229,700.6	292,112.1	101,958.9	860.2
Maryland.....	119,382.4	187,363.6	181,671.1	185,772.8	72,227.7	7,096.4
Third Massachusetts.....		559.4	1,212			
Minnesota.....	3,073.4					
First Missouri.....			482.7	3,563.5	959.2	74.4
Sixth Missouri.....		46.7	4,874.7	4,731.8	7,323	
Nebraska.....	381		1,406.4	1,406.4		
Fifth New Jersey.....		821.1	1,716.6	7,328.5	20,371.7	13,745.5
Twenty-eighth New York.....	4,774.9	1,230.7	2,813.1	1,076	3,767.5	
Fifth North Carolina.....	477.1	181.4	135.7	187	186	137.2
First Ohio.....	7,518.2	20,190.9	34,093.4	47,591.5	26,582.6	
Eleventh Ohio.....	1,976.1	687.4				
Eighteenth Ohio.....	1,515.5	2,197.4	1,230.9	1,095.9	2,998	1,889.7
First Pennsylvania.....	38,732	42,235	34,698.6	28,183.5	24,432.2	2,233.3
Ninth Pennsylvania.....	9,186.4	14,544.1	11,838.9	15,529.4	934.4	2,033
Twelfth Pennsylvania.....		509.7	815.4	320.2	1,117.5	1,754.2
Twenty-third Pennsylvania.....	307,025.2	394,888.8	332,033.3	301,733.6	244,814	79,122.6
Second Tennessee.....		20	10	89		307.2
Fifth Tennessee.....	3,071.6	2,914.1	4,191.3	2,344.4	6,020.1	4,490.8
Fourth Texas.....			133.7			
Second Virginia.....					47.5	
Sixth Virginia.....	4,817.7	5,012.1	6,372.2	15,691.9	7,313.6	156.1
West Virginia.....	8,422.5	9,377.7	6,505.2	12,340.4	2,102.5	
First Wisconsin.....	643.9	1,857	4,494.6	3,088.3		219.2
Total.....	1,642,536.3	2,159,454	2,328,285.5	2,659,664.3	1,084,113.6	197,901.4

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	93.7	829.5	752.6	2,520.9	2,795.3	552.2
Illinois.....	14,820.4	12,283.4	1,904.6	1,519.3	3,332.7	
Indiana and Kansas.....	10,567.9	16,094.7	14,503	29,085.7	5,260.8	1,602
Kentucky.....	1,106,066.4	1,475,329.3	1,681,791.9	1,994,270.2	649,828.3	82,487.6
Louisiana, Maryland, Massachusetts, and Minnesota.....	122,455.8	187,923	182,883.1	185,772.8	72,227.7	7,096.4
Missouri.....		46.7	5,357.4	8,295.3	8,287.2	74.4
Nebraska, New Hampshire, New Jersey, and New Mexico.....	381	821.1	1,716.6	8,734.9	20,371.7	13,745.5
New York.....	4,774.9	1,230.7	2,813.1	1,076	3,767.5	
North Carolina.....	477.1	181.4	135.7	187	186	137.2
Ohio and Oregon.....	11,009.8	23,375.7	35,324.3	48,970.5	29,580.6	1,889.7
Pennsylvania.....	354,933.6	422,177.6	379,386.2	345,756.7	271,298.1	85,143.1
South Carolina and Tennessee.....	3,071.6	2,914.1	4,211.3	2,354.4	6,709.1	4,798
Texas, Virginia, West Virginia, and Wisconsin.....	13,884.1	16,246.8	17,505.7	31,120.6	10,468.6	375.3
Total.....	1,642,536.3	2,159,454	2,328,285.5	2,659,664.3	1,084,113.6	197,901.4

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

Districts.	Aug., 1894.	Sept., 1894.	Oct., 1894.	Nov., 1894.	Dec., 1894.	Jan., 1895.
Arkansas.....						
First California.....	384.2		766.5	951	957	801.9
Fourth California.....			710.6	718.5	178	
Georgia.....				297.8	452.2	
First Illinois.....	233.3	318.4	225.6	44.5	457.4	547.2
Fifth Illinois.....	3,449.2			973.7	6,931.9	6,889.2
Eighth Illinois.....				6,082.5	42,659.4	40,620.8
Thirteenth Illinois.....					288.2	336.6
First Indiana.....	1,147.3	2,825.3	13,997.6	1,689.1		578.1
Second Kentucky.....	992.6		15,351.8	21,448.3	26,522	40,182
Fifth Kentucky.....	41.8	3,374	298.3	1,342.3	34,034	57,389.2
Sixth Kentucky.....	35,978.3		2,661.6	101,396.3	482,523.4	720,083.3
Seventh Kentucky.....				11,082.1	93,942.2	213,349.2
Eighth Kentucky.....				53,855.8	164,079.1	213,349.2
Louisiana.....	182.8		434.5	40,783.2	243,638.8	378,205.9
Maryland.....						3,449.6
Third Massachusetts.....	268.1	71,459.8	180,443.4	239,956.8	266,260.6	253,005.2
First Missouri.....		2,556.8	1,588.3	1,598.3	720.8	1,430.7
Sixth Missouri.....				479.5	660.7	801.7
New Hampshire.....			379	627.5	568.4	1,437.2
Fifth New Jersey.....					1,502.6	274.2
First New York.....		11,018	22,727.2	11,963.3		1,331.4
Twenty-eighth New York.....						1,308.9
Fifth North Carolina.....	133.6	178.3	181.8		2,866.6	3,419.4
First Ohio.....			63,084.2	28,166.4	88,488.9	10
Eleventh Ohio.....		18,323.4	361.2	768.4	694.4	89,307
Eighteenth Ohio.....			544.1	539.7	834.5	688.7
First Pennsylvania.....		26,853.7	31,473.1	47,860.8	54,020.2	3,131.1
Ninth Pennsylvania.....	2,619.6	4,979.3	10,193.6	31,173.5	63,444.5	66,062.7
Twelfth Pennsylvania.....	891.8	533.5	1,701.3	3,910.3	4,864.5	34,524.2
Twenty-third Pennsylvania.....	53,682.5	68,553	290,490.6	393,098.9	500,007.6	2,321.3
Second Tennessee.....	174.3		25.3	80.9	45.6	525,476.7
Fifth Tennessee.....	6,265.1	2,285.6	2,752.6	5,753.3	4,020.4	25.9
Second Virginia.....			147.7		118.5	92.7
Sixth Virginia.....	51.2	230.3	270	637.1	3,819.9	5,072.7
West Virginia.....		5,771.2	50,084.9	19,806	17,677.1	15,880
First Wisconsin.....	717	24,323.9	18,577.1	2,494	3,744	4,010.4
Total.....	107,212.7	243,589.5	709,479.9	1,019,579.8	2,111,023.4	2,711,201.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	617.5	318.4	1,702.7	2,011.8	2,044.6	849.1
Illinois.....	4,596.5	2,825.3	13,997.6	8,745.3	49,879.5	48,424.7
Indiana and Kansas.....	992.6		15,351.8	21,448.3	26,522	40,182
Kentucky.....	36,202.9	3,374	3,394.4	214,459.7	1,018,217.5	1,603,746.7
Louisiana, Maryland, Massachusetts, and Minnesota.....	268.1	74,016.6	182,036.7	225,555.1	266,981.4	257,885.5
Missouri.....			379	1,107	1,229.1	2,238.9
Nebraska, New Hampshire, New Jersey, and New Mexico.....						
New York.....		11,018	22,727.2	11,963.3	1,502.6	1,605.6
North Carolina.....	133.6	178.3	181.8		2,866.6	4,728.3
Ohio and Oregon.....		18,323.4	63,092.5	29,474.5	90,017.8	10
Pennsylvania.....	37,193.9	100,919.5	333,858.6	476,043.5	622,336.8	93,126.8
South Carolina and Tennessee.....	6,439.4	2,285.6	2,777.9	5,834.2	4,066	628,384.9
Texas, Virginia, West Virginia, and Wisconsin.....	768.2	30,330.4	69,079.7	22,937.1	25,359.5	25,055.8
Total.....	107,212.7	243,589.5	709,479.9	1,019,579.8	2,111,023.4	2,711,201.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1895.	Mar., 1895.	Apr., 1895.	May, 1895.	June, 1895.	July, 1895.
Alabama	89.5		269.1	125.7		
Arkansas	164.2	268.7	530	723.7	1,438.1	
First California						
Georgia		275.5				
Connecticut	277.5	558.9	462.7	1,149.9	1,230.8	229.7
Georgia	6,185	6,695	22,364.1	1,572.8		
First Illinois	54,106.1	31,836.9	2,997.6	1,158.6	24,026.8	730.1
Fifth Illinois	381.5	95.9	89.1			
Eighth Illinois		134	227.1			
Thirteenth Illinois	84,094.6	27,520.1	7,663.3	44,070.3	39,746.6	2,149.7
Sixth Indiana				1,799.2		
Seventh Indiana			51.5	51		
Kansas	79,848.3	161,593	282,305.5	211,235.8	49,083.4	223.6
Second Kentucky	833,088.4	883,516.8	1,287,984.4	1,200,373.6	389,405.4	69,888.2
Fifth Kentucky	266,657.3	421,478.1	524,269	533,367	184,825.3	
Sixth Kentucky	276,729.1	380,970.5	540,942	614,047.2	251,538.9	24,504.2
Seventh Kentucky	352,958.2	466,960.2	536,674.5	621,097.3	314,607.3	6,079.4
Eighth Kentucky	224,210.2	267,815.8	290,105	271,551.9	155,150.9	6,623.7
Maryland	1,348.1	9,202.4	1,548.6	9,985.9	1,442.2	
Third Massachusetts	255.9	483.7	240.3	3,617.6	572.6	
First Missouri	1,978.5	5,311.6	6,365.5	10,100.3	10,707.5	47.5
Sixth Missouri	728.8	2,021.2	1,480	9,767.3		6,127.7
New Hampshire	1,535.6	3,578.5	9,767.3	10,145.6		86.5
Fifth New Jersey			1,288.5	1,096.1	1,644.2	
First New York			126.3	128		
Fourteenth New York	7,461.5	11,594.8	7,424.6			
Twenty-eighth New York	94.1			50.2	10	
Fourth North Carolina	43	228.4		126,158.8	23,275.1	19,617.4
Fifth North Carolina	105,042.6	123,717.2	143,170.9	2,709	9,509.1	
First Ohio			2,039.8	922.6	84.3	
Tenth Ohio	383.8		313	860.2	781	
Eleventh Ohio	3,099.7	2,366.7	66,668.4	66,152.1	69,879.8	26,881.7
Eighteenth Ohio	61,762.8	65,741.7	39,303.2	36,092.9	24,090.8	4,817
First Pennsylvania	20,894.1	27,617.2	3,516.9	2,260.2	3,883.9	3,096.3
Ninth Pennsylvania	2,090	2,335.6	562,980.8	571,085.5	305,842.1	32,949.2
Twelfth Pennsylvania	503,466.9	557,566.4	187.6	341.9	87.1	186.7
Twenty-third Pennsylvania		165.4	3,556.7	8,719.4	8,145.6	4,725.9
Second Tennessee	4,712.7	1,538.2	382.2	2,003.8	2,010.5	1,578.6
Fifth Tennessee		315.6	3,430	15,265.5	10,118.8	
Fourth Texas	6,352.3	6,624.7	14,719.3	21,435.4	19,548	13,547
Sixth Virginia	14,050.8	13,915.2	12,144.9			
West Virginia	4,026.5	7,744.6				
First Wisconsin						
Total	2,868,117.6	3,491,788.5	4,379,579.7	4,397,372.3	1,894,749.8	224,090.1

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	531.2	1,103.1	1,261.8	1,999.3	2,668.9	959.8
Illinois	60,679.6	38,761.8	25,077.9	1,158.6	25,599.6	2,149.7
Indiana and Kansas	34,094.6	27,520.1	7,714.8	46,520.5	39,746.6	100,695.4
Kentucky	1,809,281.8	2,314,518.6	3,172,175.4	3,180,120.9	1,189,460.3	
Louisiana, Maryland, Massachusetts, and Minnesota	225,558.3	277,018.2	291,653.6	281,537.8	156,693.1	6,623.7
Missouri	2,284.4	5,795.3	6,605.8	13,807.9	11,280.1	47.5
Nebraska, New Hampshire, New Jersey, and New Mexico	2,264.4	5,599.7	11,247.3	10,145.6	1,644.2	6,127.7
New York	7,461.5	11,594.8	8,839.4	1,224.1		86.5
North Carolina	137.1	228.4		50.2	10	
Ohio and Oregon	108,526.1	126,083.9	148,718.7	137,450.7	24,140.4	19,617.4
Pennsylvania	583,213.8	653,260.9	671,469.3	675,590.7	403,696.6	67,744.2
South Carolina and Tennessee	4,712.7	1,703.6	3,744.3	9,061.3	8,232.7	4,912.6
Texas, Virginia, West Virginia, and Wisconsin	24,429.6	28,600.1	30,476.4	38,704.7	31,677.3	15,125.6
Total	2,808,117.6	3,491,788.5	4,379,579.7	4,397,372.3	1,894,749.8	224,090.1

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.	Dec., 1895.	Jan., 1896.
Alabama						2,583.1
Arkansas			313.3	653.4	1,463.5	1,611.3
First California						805.6
Georgia	145.7	661.8		474.1	319.2	94.2
First Illinois	2,987.6				2,664.7	42,798.7
Fifth Illinois				3,144.3	83,132.1	9,316.2
Eighth Illinois			1,219	283.3	6,413.9	22,718.4
Sixth Indiana		3,202.5	24,492.9	38,295	39,121.9	42,450.3
Seventh Indiana						438.7
Kansas			8,315	31,038.7	80,189.8	186,223.9
Second Kentucky			12,384.5	234,167.4	692,632.9	1,026,477.6
Fifth Kentucky	7,198.2	4,960.2		20,695.1	134,363.8	273,363.9
Sixth Kentucky				68,508.9	121,017.2	216,961.7
Seventh Kentucky				30,822.7	200,068.5	282,598.8
Eighth Kentucky						219,852.1
Maryland		35,897.6	90,660.2	167,346.9	257,685.1	6,622.3
Third Massachusetts		229.7	3,229.6	3,746.5	3,126.5	438.5
First Missouri		94.9	178.2	474.4	840.6	3,319.4
Sixth Missouri			271.1	3,725.5	6,388.6	506.7
New Hampshire					1,815.2	15,795
Fifth New Jersey	8,264.8	4,690.5	3,228.1	4,682.7	6,976.1	2,194.1
Twentieth New York						3,835.2
Fourth North Carolina		44				135.2
Fifth North Carolina				22.2		
First Ohio	865.9			28,543.2	46,256.9	80,324.8
Tenth Ohio					2,359.2	
Eleventh Ohio			756.5	202.8	4,442.8	1,376
Eighteenth Ohio		231.9	1,897.2	5,152.2	6,432.8	4,827
First Pennsylvania	26,317.8	40,542.6	50,307.4	61,420.9	63,449.8	46,686.4
Ninth Pennsylvania	874.6	15,337.4	34,026.9	39,211	39,018.5	43,582.9
Twelfth Pennsylvania	3,136.7	2,418.5	3,279.8	5,085	4,529.2	3,990.6
Twenty-third Pennsylvania	10,198	8,081.6	47,113.6	139,796.2	336,040.7	465,553.6
Second Tennessee		77.1		140	46.3	
Fifth Tennessee	5,659.1	5,076.6	2,683.6	11,149.9	11,582.4	8,978.4
Fourth Texas				361.6	422.7	694
Sixth Virginia	1,017.1	520.6	858.3	2,781.5	4,480.5	5,608.2
West Virginia		7,457	15,660.6	15,293.4	15,424.8	15,773.2
First Wisconsin	6,110.7	649.7	275.7		1,476.2	3,668.2
Total	72,776.2	130,174.2	298,150.5	917,308.8	2,176,815.2	3,039,664

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	145.7	661.8	313.3	1,127.5	1,782.7	5,094.2
Illinois	2,987.6		1,219	3,427.6	92,210.7	74,833.3
Indiana and Kansas		3,202.5	24,492.9	38,295	39,560.6	42,542.9
Kentucky	7,198.2	4,960.2	20,699.5	385,232.8	1,238,272.2	1,985,625.9
Louisiana, Maryland, Massachusetts, and Minnesota		36,127.3	90,888.8	171,093.4	260,811.6	226,474.4
Missouri		94.9	449.3	4,190.9	7,229.2	3,757.9
Nebraska, New Hampshire, New Jersey, and New Mexico	8,264.8	4,690.5	3,228.1	4,682.7	8,791.3	16,301.7
New York					2,194.1	3,835.2
North Carolina		44		22.2		135.2
Ohio and Oregon	865.9	231.9	2,653.7	33,988.2	50,491.7	86,527.8
Pennsylvania	40,527.1	66,380.1	134,727.7	245,513.1	443,038.2	559,813.5
South Carolina and Tennessee	5,659.1	5,153.7	2,683.6	11,289.9	11,628.7	8,978.4
Texas, Virginia, West Virginia, and Wisconsin	7,127.8	8,627.3	16,794.6	18,436.5	21,804.2	25,743.6
Total	72,776.2	130,174.2	298,150.5	917,308.8	2,176,815.2	3,039,664

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.	July, 1896.
Alabama.....	2,391.2	2,092.1	1,707.2	986.1	2,005	2,648.3
Arkansas.....	1,690	2,505.7	1,615.4	986.1	1,126.9	52.2
First California.....				869.7	546.9	
Connecticut.....				429.2	622.5	479
Georgia.....		94.4	1,425.7	6,708.6	6,218.5	
First Illinois.....	51,942	88,191.6	9,047.7	23,068.5	17,071	3,303
Fifth Illinois.....	22,739.8	37,200.3	4,080.4	61,574.5	11,829.9	482.5
Eighth Illinois.....	15,065.7	20,827	48	134,352.5	77,463.6	49,716.3
Thirteenth Illinois.....	223.4	47.6	105,459.8	1,794.6	1,585	
Sixth Indiana.....	44,879.3	54,609.5		266,794.5	132,876.8	19,396.9
Seventh Indiana.....	1,358.7			1,157,227.6	627,016.2	51,333.1
Kansas.....		275,503.5	281,004.8	1,258,569.2	475,992.8	255,979.5
Second Kentucky.....	212,362.5	1,125,193.6	1,258,569.2	320,702.6	20,896.1	1,806.2
Fifth Kentucky.....	1,073,511.5	366,611.2	442,795.6	393,241.9	88,915.3	8,489.4
Sixth Kentucky.....	288,256.4	391,951.3	393,241.9	370,298.8		22.6
Seventh Kentucky.....	263,907.9	391,951.3	393,241.9	370,298.8		
Eighth Kentucky.....	197,057.1	214,546.8	361,121.6			
Louisiana.....	48			152,171.9	82,101.9	8,489.4
Maryland.....	199,003.8	185,011.6	200,204.3	18,610.2	1,394.9	267.7
Third Massachusetts.....	6,396.1	5,170.2	35,902.6	4,311.5	3,529.9	91.8
First Missouri.....	1,524.7	1,458.1	3,279.1	4,311.5	3,529.9	91.8
Sixth Missouri.....	6,155.7	8,439.8	16,123.8	11,883.2	9,846	1,779.8
Nebraska.....					10,272.1	
New Hampshire.....	500.7		1,104.3	95.4	302.3	
New Mexico.....			51.8	26,760.5	29,520.7	14,433.6
Fifth New Jersey.....	19,163	32,289.3	29,843.9			
First New York.....	6,640.7			137.7	45	79.8
Twenty-eighth New York.....	10,016.7	19,591.7	20,154.9	94.3	110.6	157.9
Fourth North Carolina.....	48	203.4	248.1	67,379.9	53,394.5	9,359.3
Fifth North Carolina.....	141.1	330.8		16,738	10,975.9	
First Ohio.....	109,196.5	157,171.4	212,717.9	3,705.7	2,964.9	
Tenth Ohio.....				8,218.5	2,404.5	1,581.3
Eleventh Ohio.....	11,341.2	13,848.9	6,114.6	3,940.1		
Eighteenth Ohio.....	5,151.8	6,808.7	6,776.9			
Oregon.....	225.1	1,055.2			25,980.7	25,592.1
First Pennsylvania.....	42,864.3	47,262.4	42,914.4	30,240.3	51,210.7	5,264.1
Ninth Pennsylvania.....	50,002.3	50,073.4	53,061.1	55,324.4	3,056.1	3,091.7
Twelfth Pennsylvania.....	2,182.2	2,250.2	2,484.4	2,920.4		
Twenty-third Pennsylvania.....	500,525.9	532,080.9	514,985.2	479,128.9	198,427.3	54,028
Second Tennessee.....		94.4	166.7	121.2	373.5	179
Fifth Tennessee.....	8,866.8	14,271.6	31,385.9	41,217.9	38,481.3	29,810.7
Fourth Texas.....	1,275.3	1,739.6	1,142.9	44.5	2,298.3	1,615.6
Sixth Texas.....	3,725.5	3,945.6	3,298.4	3,805	5,029.1	
West Virginia.....	14,908.6	15,912.6	15,485	13,691.7	18,153	8,386
First Wisconsin.....	6,113	10,427.5	6,574.7	23,956.4		
Total.....	3,181,559.4	3,688,271.9	4,130,198.2	3,731,897.3	1,786,465.8	293,856.9

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	4,081.2	4,692.2	4,748.3	2,285	5,088.1	3,179.5
Illinois.....	89,970.9	146,326.5	74,750.6	41,607	23,772	4,194.5
Indiana and Kansas.....	46,394.9	54,609.5	106,239.6	136,147.1	79,048.6	49,716.3
Kentucky.....	2,035,995.4	2,378,806.4	2,736,733.1	2,591,016.3	1,125,683.9	72,536.2
Louisiana, Maryland, Massachusetts, and Minnesota.....	205,447.9	190,151.8	236,106.9	170,782.1	83,496.8	8,779.7
Missouri.....	7,680.4	9,897.9	19,402.9	16,194.7	13,375.9	1,871.6
Nebraska, New Hampshire, New Jersey, and New Mexico.....	19,663.7	32,289.3	31,000	26,855.9	40,095.1	14,433.6
New York.....	16,657.4	19,591.7	20,154.9			
North Carolina.....	189.1	534.2	248.1	232	155.6	237.7
Ohio and Oregon.....	125,914.6	178,884.2	229,315.1	96,326.5	69,739.8	10,940.6
Pennsylvania.....	595,574.7	631,666.9	613,445.1	567,614	281,674.8	87,975.9
South Carolina and Tennessee.....	8,866.8	14,366	31,552.6	41,339.1	38,854.8	29,989.7
Texas, Virginia, West Virginia, and Wisconsin.....	26,022.4	31,425.3	26,501	41,497.6	25,480.4	10,001.6
Total.....	3,181,559.4	3,688,271.9	4,130,198.2	3,731,897.3	1,786,465.8	293,856.9

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1896.	Sept., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.	Jan., 1897.
Alabama.....	1,739	1,149.7	1,392.3	510.7	1,540.7	1,221.1
Arkansas.....	926.5	932.2	1,510.8	1,601.7	3,549.7	4,161.7
First California.....					100.4	
Connecticut.....			270.5	1,599.7	408.8	365.1
Georgia.....			190.4	95.8	47.4	
First Illinois.....				679.7	92,004.8	109,426.8
Fifth Illinois.....					30,937	
Eighth Illinois.....	1,192		107.4		52,229.4	2,670
Thirteenth Illinois.....			2,204.1			
Sixth Indiana.....	121,281.5	30,734	18,182.2	50,579.8	65,578.2	201,461
Seventh Indiana.....	4,975.3			458.3	88.8	
Second Kentucky.....	1,050.9	1,216.7	1,141.7	1,882.9	65,523.3	46,655.2
Fifth Kentucky.....	5,913.1	2,981	734.1	827.3	56,354.9	219,684.4
Sixth Kentucky.....				261.3	979.8	1,795.8
Seventh Kentucky.....				30.1	9,229.8	9,306.1
Eighth Kentucky.....	113.3	44.7	155.8	10,154.4	52,576.6	53,960.7
Louisiana.....		1,393.8		23.4	94.8	2,400.1
Maryland.....		7,554.2	17,518.4	37,196.1	117,151	113,130.7
Third Massachusetts.....	3,045.5	4,048.9	4,959.2	884.2	8,374	10,691.8
First Missouri.....		157.8		1,533	2,067.8	1,342.1
Sixth Missouri.....	808.4	1,098.2	1,321.4	2,253.4	2,206.7	2,257.4
Nebraska.....				1,956.2	24,871.7	21,687.1
First New Jersey.....	6,013	1,216.4	2,833.3	5,233.6	8,691	
First New York.....			263.7			
Fourth North Carolina.....		47.1	44.3	48.5	208.9	572.6
Fifth North Carolina.....	97.1					264.4
First Ohio.....		11,897	13,698.3	9,917.7	72,683.7	127,378
Tenth Ohio.....					13,662.9	20,948.3
Eleventh Ohio.....			804.2			1,048.7
Eighteenth Ohio.....	192.3	681.6	2,845.2	1,182.7	4,201	5,793.5
First Pennsylvania.....			25,449.7	43,576.2	76,613.3	86,622.1
Ninth Pennsylvania.....	2,730.5	2,745.3	3,664.8	9,015.6	11,734.3	42,439.9
Twelfth Pennsylvania.....	3,988.1	3,625.4	5,239.6	6,054.9	7,757.4	2,762.2
Twenty-third Pennsylvania.....	15,380.5	2,066.3	3,254.9	4,725.9	7,719.1	28,324.5
Second Tennessee.....	88.8	87.3	140.2	238.6	164.7	378.9
Fifth Tennessee.....	14,459.3	11,884.2	17,262.8	10,869.7	8,881.6	17,637.5
Fourth Texas.....				104.9	1,515.5	1,456.9
Sixth Texas.....	1,779.7	1,382.8	2,148.9	4,029.6	7,194.5	8,270.6
West Virginia.....		5,030.5	15,281.5	13,848.8	19,593.7	773.2
First Wisconsin.....	88.4		12,412	1,187.5	3,152.7	14,200.8
Total.....	186,538.4	92,357.5	155,849.5	222,562.2	829,688.9	1,161,089.2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	3,182.9	2,461.1	3,364	3,807.9	5,647	5,747.9
Illinois.....	1,192		2,311.5	679.7	175,171.2	112,096.8
Indiana and Kansas.....	126,256.8	30,734	18,182.2	51,098.1	65,667	201,461
Kentucky.....	7,077.3	4,242.4	2,031.6	13,156	184,663.4	331,402.2
Louisiana, Maryland, Massachusetts, and Minnesota.....	3,045.5	12,996.9	22,477.6	38,103.7	125,619.8	126,222.6
Missouri.....	966.2	1,259.2	2,139.2	3,786.4	4,274.5	3,599.5
Nebraska, New Hampshire, New Jersey, and New Mexico.....	6,013	1,216.4	2,833.3	7,189.8	33,562.7	21,687.1
New York.....			263.7			
North Carolina.....	97.1	47.1	44.3	48.5	208.9	837
Ohio and Oregon.....	192.3	12,578.6	17,347.7	11,100.4	90,547.6	155,168.5
Pennsylvania.....	22,099.1	8,437	37,609	63,372.6	103,824.1	160,148.7
South Carolina and Tennessee.....	14,548.1	11,971.5	17,403	11,108.3	9,040.3	18,016.4
Texas, Virginia, West Virginia, and Wisconsin.....	1,868.1	6,413.3	29,842.4	19,170.8	31,456.4	24,701.5
Total.....	186,538.4	92,357.5	155,849.5	222,562.2	829,688.9	1,161,089.2

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	July, 1897.
Alabama	1,284.9	1,415.9	626.6	289.3	674.3	228.3
Arkansas	3,542.8	2,604.2	3,365.8	2,163.8	1,619.4	280.5
First California	422.1				80.3	
Connecticut	1,944.4	5,518.8	4,994.7	3,659	2,568.6	7,026.5
Georgia	280.5	128.9	665.1	1,036.8	641.1	327.2
Fifth Illinois	42,742.5	41,528.7	73,998.5	19,649	31,489.7	76,297.1
Eighth Illinois	66,420.1	21,911.1	28,114.5	19,411.2	16,886.4	13,368.1
Thirteenth Illinois	442.1		282.8			
Sixth Indiana	171,427	137,562.1	138,753.7	94,469.6	31,717.8	
Seventh Indiana			44.4	134.9		1,613.4
Kansas	280.2	320.6				
Second Kentucky	24,692.6	36,600.4	106,537.4	204,092.5	105,097.1	508.8
Fifth Kentucky	333,185.7	497,147.9	640,859.1	713,538.3	473,546.6	54,436.3
Sixth Kentucky	3,901.5	12,918.5	112,907.2	178,770.9	73,965.3	20,916.5
Seventh Kentucky	31,407.5	270,536	279,997.3	339,170.8	215,262.7	62,525.9
Eighth Kentucky	87,170.3	123,447.2	123,386.2	164,932.9	48,118.9	3,902.3
Louisiana	2,314.6	820.2	1,947.9	15,289.8	11,793.3	13,918.4
Maryland	131,916.5	132,773.2	139,418.1	71,403.7	32,191.5	2,009.8
Third Massachusetts	24,786.3	18,980.5	26,035.6	21,262.1	12,635.1	9,560.9
First Missouri	1,338.5	16,448.3	105,875.5	47,403.9	1,135.2	3,593.8
Sixth Missouri	5,394.3	11,026.6	21,451.3	16,157	5,984.8	187.4
Nebraska	8,318.3		3,740.8	10,269.3	4,139.3	2,984.9
Fifth New Jersey	980.2	1,312.5		79.7		145
First New York						3,670.6
Fourth North Carolina	461.4	405	622.8	575.9	219.6	273.7
Fifth North Carolina	489.1	541.4	902.9	766.4	249	194.5
Tenth Ohio	106,398.8	181,985.5	173,430.1	219,264.8	90,435.2	16,202.9
Eleventh Ohio	20,226.5	22,295.9	22,168.2	21,786.1	20,351	10,336
Eighteenth Ohio	1,464.7	2,757.1	18,194.7	15,572.7	1,343.1	
First Pennsylvania	8,082.1	12,531.7	10,450.7	8,627.3	5,434.5	1,632.6
Ninth Pennsylvania	64,410.7	38,597.3	35,480.2	29,740.6	29,915.5	29,610.8
Twelfth Pennsylvania	45,807.3	53,794.9	51,731.6	51,198.6	12,005.4	3,569.1
Twenty-third Pennsylvania	2,186.5	2,916.1	2,889.7	2,202.8	1,928.2	2,105.6
Second Tennessee	24,789	24,224.2	53,194.5	55,286.9	38,082.5	11,108.2
Fifth Tennessee	273.4	2,650.9	589.5	2,535.7	2,989.9	2,737.6
Fourth Texas	23,574.2	39,738.6	46,300.3	44,154.3	44,636.1	43,443.5
Second Virginia	45.7	91.8				
Sixth Virginia	8,082.8	10,744.9	11,129.1	8,933	8,976.6	6,000.8
West Virginia	811.1	1,193	717.1	45.3	180.6	90.6
First Wisconsin	14,987.7	25,701.8	21,309.3	8,531.3	35,017.1	17,611.1
Total	1,268,333.6	1,753,979.8	2,263,154.3	2,392,753.9	1,361,261.7	422,457.7

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	7,474.7	9,667.8	9,652.2	7,148.9	5,533.7	7,862.5
Illinois	109,604.7	63,439.8	102,395.8	39,060.2	48,376.8	89,665.1
Indiana and Kansas	171,707.2	137,882.7	138,798.1	94,604.5	31,717.8	1,613.4
Kentucky	480,357.6	940,650	1,263,687.2	1,600,505.4	915,990.6	142,289.8
Louisiana, Maryland, Massachusetts, and Minnesota	159,017.4	152,573.9	167,401.6	107,955.6	56,619.9	25,489.1
Missouri	6,732.8	27,474.9	127,326.8	63,560.9	7,120.0	3,771.2
Nebraska, New Hampshire, New Jersey, and New Mexico	9,298.5	1,312.5	3,740.8	10,349	4,139.3	3,129.9
New York						3,670.6
North Carolina	950.5	946.4	1,525.7	1,342.3	468.6	468.2
Ohio and Oregon	136,172.1	219,570.2	224,243.7	265,250.9	117,563.8	28,171.5
Pennsylvania	137,193.5	119,532.5	143,296	138,428.9	81,931.6	46,402.7
South Carolina and Tennessee	23,847.6	40,389.5	46,889.8	46,690	47,626	46,181.1
Texas, Virginia, West Virginia, and Wisconsin	25,977	40,539.6	34,196.6	17,857.3	44,174.3	23,742.5
Total	1,268,333.6	1,753,979.8	2,263,154.3	2,392,753.9	1,361,261.7	422,457.7

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES,
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1897.	Sept., 1897.	Oct., 1897.	Nov., 1897.	Dec., 1897.	Jan., 1898.
Alabama	184.5		11.1	84.6	210.1	1,833.9
Arkansas	275.1	871.5	1,039.4	2,214.1	2,885.6	3,504.3
First California			16.2	2,607.6	2,607.4	947.5
Connecticut	8,034.8	4,391.2	6,718	3,980.7	7,331.2	4,951.6
Georgia	332.8	187.1	182.7	915.5	159.4	1,477
Fifth Illinois	20,623.6	2,568.9	6,804.8	48,971.2	227,020.4	242,866.7
Eighth Illinois	10,191.6	4,506.6	10,330.7	23,626.8	131,953	22,519.9
Thirteenth Illinois					302.8	619.7
Sixth Indiana		80.5	26,250.1	26,568.5	111,645.5	49,442
Seventh Indiana				564.3	7,848.9	87.2
Kansas						205.8
Second Kentucky	563.7	877.2	315.7	71,398.9	143,476.9	87,740.8
Fifth Kentucky	121,995.9	72,809.7	190,636.3	188,377.8	334,851.1	794,146.7
Sixth Kentucky				110,936.2	153,927.4	348,379.7
Seventh Kentucky				8,007.1	46,055.6	187,451.8
Eighth Kentucky					144,174.5	144,712.4
Louisiana	103.2		222.1	507.5		
Maryland	302.7					
Third Massachusetts	315	10,104.3	69,857.5	170,292.8	215,614.7	158,412.4
First Missouri	5,684.2	2,917.6	25,394.9	19,583.4	34,113.5	62,378.3
Sixth Missouri	2,359.7	2,512.6	1,102.6	2,513.2	74,720.4	13,492.4
Nebraska					2,210.7	1,521.3
Fifth New Jersey	1,107.2	455.9		6,463.7	54,557.5	45,548
First New York				1,175.7		147.7
Twenty-eighth New York	7,915.5	169.4	48.3	5,879.2		42,042
Fourth North Carolina	285.7	224.7	273.2	691.6	951.8	4,167.9
Fifth North Carolina				1,252.9	1,252.9	2,417.3
Tenth Ohio	29,851.2	4,770.6	39,211.3	36,867.6	420.8	2,326.2
Eleventh Ohio					140,758.9	231,883.3
Eighteenth Ohio		96.7	609.1	1,568.1	21,806.6	22,134.4
First Pennsylvania	1,995.3	1,950.9	4,849.8	5,091.7	50,344.5	26,901.1
Ninth Pennsylvania	28,949.2	28,621.2	44,443.2	67,368.3	9,763.2	11,041.5
Twelfth Pennsylvania	2,871.9	1,184.8	18,945.9	38,684.9	79,000.4	66,590.2
Twenty-third Pennsylvania	2,015.1	2,076.9	2,121.5	28,684.9	40,990.7	46,224.6
Second Tennessee	7,573.6	101,881	317,818.7	2,552.1	1,345.5	411.3
South Carolina				410,878.7	480,204.4	443,331.2
Second Tennessee			147.6			
Fifth Tennessee	2,610.1	2,668.5	1,983.5	1,728.9	2,282.4	3,450.2
Fourth Texas	45,751.2	25,363.9	23,910.4	20,227.3	19,462.3	20,507.1
Second Virginia					383.9	631.9
Sixth Virginia	3,288.2	3,113.5	5,328.7	7,718		93.9
West Virginia	88.8	136.8	12,419.3	26,146.2	7,437.3	5,647.6
First Wisconsin	790.2		2,593.2	2,538.1	15,523.3	15,523.3
Total	306,560	274,602	813,585.8	1,306,454.7	2,443,861.7	3,126,770.6

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	8,827.2	5,449.8	7,967.4	7,562.5	13,193.7	12,714.2
Illinois	30,815.2	7,135.5	17,135.5	72,900.8	360,507.1	266,006.3
Indiana and Kansas		80.5	26,250.1	27,132.8	119,494.4	49,735
Kentucky	122,692.8	73,686.9	191,174.1	379,227.5	690,485.5	1,562,431.4
Louisiana, Maryland, Massachusetts, and Minnesota	6,801.9	13,021.9	95,252.4	189,876.2	249,928.2	220,790.7
Missouri	2,359.7	2,512.6	1,102.6	3,490.7	76,931.1	15,013.7
Nebraska, New Hampshire, New Jersey, and New Mexico	1,107.2	455.9				
New York				7,639.4	54,557.5	45,695.7
North Carolina	7,915.5	169.4	48.3	5,879.2	951.8	46,209.9
Ohio and Oregon	285.7	224.7	273.2	1,375.7	1,673.7	4,743.5
Pennsylvania	31,846.3	6,818.2	44,670.2	43,527.4	222,673.2	291,960.3
South Carolina and Tennessee	41,409.8	133,763.9	383,329.3	509,484	601,541	556,537.3
Texas, Virginia, West Virginia, and Wisconsin	48,361.3	28,032.4	26,041.5	21,956.2	21,744.7	23,957.3
Total	306,560	274,602	813,585.8	1,306,454.7	2,443,861.7	3,126,770.6

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	July, 1897.
Alabama	1,284.9	1,415.9	626.6	289.3	674.3	228.3
Arkansas	3,542.8	2,604.2	3,365.8	2,163.8	1,619.4	280.5
First California	422.1				80.3	
Connecticut	1,944.4	5,518.8	4,994.7	3,659	2,568.6	7,026.5
Georgia	280.5	128.9	665.1	1,036.8	641.1	327.2
Fifth Illinois	42,742.5	41,528.7	73,998.5	19,649	81,489.7	76,297.1
Eighth Illinois	66,420.1	21,911.1	28,114.5	19,411.2	16,886.4	13,368.1
Thirteenth Illinois	442.1		282.8			
Sixth Indiana	171,427	137,562.1	138,753.7	94,469.6	31,717.8	
Seventh Indiana		44.4		134.9		1,613.4
Kansas	280.2	320.6				
Second Kentucky	24,692.6	36,600.4	106,537.4	204,092.5	105,097.1	508.8
Fifth Kentucky	333,185.7	497,147.9	640,859.1	713,538.3	473,546.6	54,436.3
Sixth Kentucky	3,901.5	12,918.5	112,907.2	178,770.9	73,965.3	20,916.5
Seventh Kentucky	31,407.5	270,536	279,997.3	339,170.8	215,262.7	62,525.9
Eighth Kentucky	87,170.3	123,447.2	123,386.2	164,932.9	48,118.9	3,902.3
Louisiana	2,314.6	820.2	1,947.9	15,289.8	11,793.3	13,918.4
Maryland	131,918.5	132,773.2	139,418.1	71,403.7	32,191.5	2,009.8
Third Massachusetts	24,786.3	18,980.5	26,035.6	21,262.1	12,635.1	9,560.9
First Missouri	1,338.5	16,443.3	105,875.5	47,403.9	1,135.2	3,583.8
Sixth Missouri	5,394.3	11,026.6	21,451.3	16,157	5,984.8	187.4
Nebraska	8,313.3		3,740.8	10,269.3	4,139.3	2,984.9
Fifth New Jersey	980.2	1,312.5		79.7		145
First New York		405	622.8	575.9	219.6	3,670.6
Fourth North Carolina	461.4	541.4		766.4	249	273.7
Fifth North Carolina	439.1		902.9		194.5	
First Ohio	106,398.8	181,985.5	173,430.1	219,264.8	90,435.2	16,202.9
Tenth Ohio	20,226.5	22,295.9	22,158.2	21,786.1	20,351	10,336
Eleventh Ohio	1,464.7	2,757.1	18,194.7	15,572.7	1,343.1	
Eighteenth Ohio	8,082.1	12,531.7	10,450.7	8,627.3	5,434.5	1,632.6
First Pennsylvania	64,410.7	38,597.3	35,480.2	29,740.6	29,915.5	29,610.8
Ninth Pennsylvania	45,807.3	53,794.9	51,731.6	51,198.6	12,005.4	3,560.1
Twelfth Pennsylvania	2,186.5	2,916.1	2,889.7	2,202.8	1,928.2	2,105.6
Twenty-third Pennsylvania	24,769	24,224.2	53,184.5	55,286.9	38,082.5	11,108.2
Second Tennessee	273.4	2,650.9	589.5	2,535.7	2,989.9	2,737.6
Fifth Tennessee	23,574.2	39,738.6	46,300.3	44,154.3	44,636.1	43,443.5
Fourth Texas	2,049.7	2,808.1		947.2		
Second Virginia	45.7	91.8	93.9			
Sixth Virginia	8,082.8	10,744.9	11,129.1	8,993	8,976.6	6,000.8
West Virginia	811.1	1,193	717.1	45.3	180.6	90.6
First Wisconsin	14,987.7	25,701.8	21,309.3	8,531.3	35,017.1	17,611.1
Total	1,268,333.6	1,753,979.8	2,263,154.3	2,392,753.9	1,861,261.7	422,457.7

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	7,474.7	9,667.8	9,652.2	7,148.9	5,533.7	7,862.5
Illinois	109,604.7	63,439.8	102,395.8	39,660.2	48,376.1	89,665.2
Indiana and Kansas	171,707.2	137,882.7	138,798.1	94,604.5	31,717.8	1,613.4
Kentucky	480,357.6	940,650	1,263,687.2	1,600,505.4	915,990.6	142,289.8
Louisiana, Maryland, Massachusetts, and Minnesota	159,017.4	152,573.9	167,401.6	107,955.6	56,619.9	25,489.1
Missouri	6,732.8	27,474.9	127,326.8	63,560.9	7,120.0	3,771.2
Nebraska, New Hampshire, New Jersey, and New Mexico	9,298.5	1,312.5	3,740.8	10,349	4,139.3	3,129.9
New York		946.4	1,525.7	1,342.3	468.6	3,670.6
North Carolina	950.5					468.2
Ohio and Oregon	136,172.1	219,570.2	224,243.7	265,250.9	117,563.8	28,171.5
Pennsylvania	137,193.5	119,532.5	143,296	138,428.9	81,931.6	46,402.7
South Carolina and Tennessee	23,847.6	40,389.5	46,889.8	46,690	47,626	46,181.1
Texas, Virginia, West Virginia, and Wisconsin	25,977	40,539.6	34,196.6	17,857.3	44,174.3	23,742.5
Total	1,268,333.6	1,753,979.8	2,263,154.3	2,392,753.9	1,861,261.7	422,457.7

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY WAREHOUSES,
JUNE 30, 1898—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1897.	Sept., 1897.	Oct., 1897.	Nov., 1897.	Dec., 1897.	Jan., 1898.
Alabama	184.5		11.1	84.6	210.1	1,833.9
Arkansas	275.1	871.5	1,039.4	2,214.1	2,885.6	3,504.3
First California			16.2	367.6	2,607.4	947.5
Connecticut	8,034.8	4,391.2	6,718	3,980.7	7,331.2	4,951.6
Georgia	332.8	187.1	182.7	915.5	159.4	1,477
Fifth Illinois	20,623.6	2,568.9	6,804.8	48,971.2	227,620.4	242,866.7
Eighth Illinois	10,191.6	4,566.6	10,330.7	23,626.8	131,953	22,519.9
Thirteenth Illinois					302.8	619.7
Sixth Indiana		80.5	26,250.1	26,568.5	111,645.5	49,442
Seventh Indiana				564.8	7,848.9	87.2
Kansas						205.8
Second Kentucky	563.7	877.2	315.7	71,398.9	143,476.9	87,740.8
Fifth Kentucky	121,995.9	72,809.7	190,636.3	188,377.8	334,851.1	794,146.7
Sixth Kentucky				110,936.2	153,927.4	348,379.7
Seventh Kentucky				8,007.1	46,055.6	187,451.8
Eighth Kentucky				507.5	12,174.5	144,712.4
Louisiana	103.2		222.1			
Maryland	302.7					
Third Massachusetts	315	10,104.3	69,857.5	170,292.8	215,814.7	158,412.4
First Missouri	5,684.2	2,917.6	25,394.9	19,583.4	34,113.5	62,378.3
Sixth Missouri	2,359.7	2,512.6	1,102.6	2,513.2	74,720.4	13,492.4
Nebraska				977.5	2,210.7	1,521.3
Fifth New Jersey	1,107.2	455.9		6,463.7	54,357.5	45,548
First New York				1,175.7		147.7
Twenty-eighth New York	7,915.5	169.4	48.3	5,879.2		42,042
Fourth North Carolina	285.7	224.7	273.2	691.6	1,252.9	4,167.9
First North Carolina				684.1	420.8	2,417.3
Tenth Ohio	29,851.2	4,770.6	39,211.3	36,867.6	140,758.9	231,883.3
Eleventh Ohio		96.7	609.1	1,568.1	21,806.6	22,134.4
Eighteenth Ohio	1,995.3	1,950.9	4,849.8	5,091.7	50,344.5	26,901.1
First Pennsylvania	28,949.2	28,621.2	44,443.2	67,368.3	9,763.2	11,041.5
Ninth Pennsylvania	2,871.9	1,184.8	18,945.9	28,684.9	79,000.4	66,590.2
Twelfth Pennsylvania	2,015.1	2,076.9	2,121.5	2,552.1	40,990.7	46,224.6
Twenty-third Pennsylvania	7,573.6	101,881	317,818.7	410,878.7	1,345.5	411.3
South Carolina				147.6	480,204.4	443,331.2
Second Tennessee	2,610.1	2,668.5		1,983.5		
Fifth Tennessee	45,751.2	25,363.9	23,910.4	1,728.9	2,282.4	3,450.2
Fourth Texas				20,227.3	19,462.3	20,507.1
Second Virginia					383.9	631.9
Sixth Virginia	3,288.2	3,113.5	5,328.7	7,718		93.9
West Virginia	88.8	136.8	12,419.3	26,146.2	7,437.3	5,647.6
First Wisconsin	790.2		2,593.2	2,538.1	15,523.3	15,523.3
Total	306,560	274,602	813,585.8	1,306,454.7	2,443,861.7	3,126,770.6

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	8,827.2	5,449.8	7,967.4	7,562.5	13,193.7	12,714.2
Illinois	30,815.2	7,135.5	17,135.5	72,900.8	360,507.1	266,006.3
Indiana and Kansas		80.5	26,250.1	27,132.8	119,494.4	49,735
Kentucky	122,662.8	73,686.9	191,174.1	379,227.5	690,485.5	1,562,431.4
Louisiana, Maryland, Massachusetts, and Minnesota	6,801.9	13,021.9	95,252.4	189,876.2	249,928.2	220,790.7
Missouri	2,359.7	2,512.6	1,102.6	3,490.7	76,931.1	15,013.7
Nebraska, New Hampshire, New Jersey, and New Mexico	1,107.2	455.9				
New York				7,639.4	54,557.5	45,695.7
North Carolina	7,915.5	169.4	48.3	5,879.2	951.8	46,209.9
Ohio and Oregon	285.7	224.7	273.2	1,375.7	1,673.7	4,743.5
Pennsylvania	31,846.5	6,818.2	44,670.2	43,527.4	222,673.2	291,960.3
South Carolina and Tennessee	41,409.8	133,763.9	383,329.3	509,484	601,541	556,537.3
Texas, Virginia, West Virginia, and Wisconsin	48,361.3	28,032.4	26,041.5	21,956.2	21,744.7	23,997.3
Total	306,560	274,602	813,585.8	1,306,454.7	2,443,861.7	3,126,770.6

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, 1897, AND JUNE 30, 1898, ETC.—Continued.

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.
Cr.	1,356.9	1,674.5	235,476	18,943.5	929		57,206.4	28,200.3	323,974.1
Withdrawn for scientific purposes during the year..	581,555.5	43,262.5		2,976.9	19,082.5		119,281.6	27,798.7	109,920.9
Withdrawn for transfer to manufacturing warehouses	245,075.2	39,551.6	12,238.1				2,401.8	116,418.3	705,687.5
Withdrawn for transfer to general bonded warehouses	70,185,068.1	44,701,553.2	626,474.5	841,768.6	377,408	9,384.5	22,031.2	206,282.6	525,781.7
Lost by casualty, etc., during the year.							1,171,107.2	13,079,013.9	131,054,998
Remaining in warehouse June 30, 1898.									
Total.	85,587,679.5	53,506,680.7	12,872,235.3	2,137,928.9	1,661,809.2	182,704.2	25,709,489.6	36,233,895.1	217,862,483.5

DIFFERENT KINDS OF SPIRITS IN GENERAL BONDED WAREHOUSES JULY 1, 1897.

QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN GENERAL BONDED WAREHOUSES JULY 1, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California.....	159,906.8	23,484.8	32,281.4	4,051.8	2,970.8	106,066.7	31,343.3	360,105.6
Colorado.....	6,064.2	469.6			47.5		766.3	7,347.6
Fifth Kentucky.....	1,740,843.3	24,378.8					10,488.1	1,775,710.2
Sixth Missouri.....	98,036.5	5,011.7					8,858.6	111,906.8
First New York.....							10,090	10,090
Fourth North Carolina.....	2,904	4,288.4					288.6	7,481
Twenty-third Pennsylvania.....	3,434.6	284,998.5					9,586.8	298,019.9
Total.....	2,011,189.4	342,631.8	32,281.4	4,051.8	3,018.3	106,066.7	71,421.7	2,570,661.1
Balance in warehouse at the end of fiscal year 1896.	2,017,840.6	314,809.8	21,667.6		1,897.8	63,519.8	223,096.5	2,642,832.1

NOTE.—The quantities reported in miscellaneous column are either spirits or whisky.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897.
IN GENERAL BONDED WAREHOUSES.
[Quantities in taxable gallons.]

District.		Dec., 1891.	Jan., 1892.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1892.	June, 1892.
Deposited.	Produced.							
First California...	Second Kentucky.....	2,206.8		2,205.3	7,423.6			
	Fifth Kentucky.....	1,169.5	1,425	3,153.5	5,415.6		141.4	4,469.6
	Sixth Kentucky.....			235			139.9	
	Seventh Kentucky.....			702.5	2,177.5	2,978.6	7,692.8	
Total.....		3,376.3	1,425	6,061.3	15,251.7	2,978.6	7,974.1	4,469.6
Colorado.....	Fifth Kentucky.....					135.5		
	Seventh Kentucky.....					238	2,149.1	
	Eighth Kentucky.....						471.8	
Total.....					373.5	2,614.9		
Fifth Kentucky...	Fifth Kentucky.....		6,439.9	13,069	25,269	19,658.2	12,174.3	2,015.6
	Seventh Kentucky.....		137.7	794.8	2,703.7	6,379.6	2,471.7	4,531.7
	Eighth Kentucky.....		5,658.3	17,167.3	13,974.4	21,577.9	20,937	23,644.5
	Total.....		5,658.3	23,744.9	27,838.2	49,490.6	46,974.8	38,290.5	27,612.7
Sixth Missouri...	Second Kentucky.....					278.9		
	Fifth Kentucky.....					1,036.7	1,032.8	47.2
	Sixth Kentucky.....			2,755.9	3,196.2	1,407	691.9	2,292.8
	Seventh Kentucky.....			3,334	2,391.5	3,106.5	1,373.8	233.2
	Eighth Kentucky.....			1,493.7	4,165.4	1,122.6		2,127.9
	Sixth Missouri.....			241.5				
Total.....				6,331.4	7,086.4	9,994.5	4,221.1	4,701.1
Grand total by months.....		9,029.6	25,169.9	40,230.9	71,828.7	60,321.4	53,100.6	36,783.4

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN GENERAL BONDED WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.		Apr., 1893.	May, 1893.	June, 1893.	July, 1893.	Nov., 1893.	Dec., 1893.	Jan., 1894.
Deposited.	Produced.							
First California...	Second Kentucky.....	1,165.5	804.2					
	Fifth Kentucky.....	909.5	14,487.1	374.9	1,048.1			1,853.7
	Sixth Kentucky.....	1,363.1	2,827.9	5,635.4				48.3
	Seventh Kentucky.....	2,034.0						1,433.2
	Eighth Kentucky.....	6,519.1	3,500.2					
	Maryland.....	2,553.3						
	Twenty-third Pennsylv.	1,203.3		950.1				474.4
Total.....		15,551	21,479.4	6,900.4	1,048.1			3,809.6
Colorado.....	Fifth Kentucky.....		94.6					96.1
	Seventh Kentucky.....		336.1					
Total.....			336.1	94.6				96.1
Fifth Kentucky...	Second Kentucky.....	1,992.3	2,446.8	578				
	Fifth Kentucky.....	57,011.1	40,296.3	26,457.6				1,990.1
	Sixth Kentucky.....	671.9	1,024.2					
	Seventh Kentucky.....	5,696.5	5,054.3					
Total.....		65,281.8	71,749.3	27,035.6				1,990.1
Sixth Missouri...	Second Kentucky.....	2,078.2						
	Fifth Kentucky.....	844.8	3,924.3				1,437	2,317.9
	Sixth Kentucky.....		610	9,892.4				
	Sixth Missouri.....	1,550.9						
Total.....		4,473.9	4,534.3	9,892.4			1,437	2,317.9
Twenty-third Pennsylvania.	Sixth Kentucky.....							2,469.8
	Twenty-third Pennsylv.	2,100.4	1,007.4	189.7		95.6	2,553.8	11,098.4
Total.....		2,100.4	1,007.4	189.7		95.6	2,553.8	13,568.2
Grand total by months.....		87,743.2	98,865	44,078.1	1,048.1	95.6	3,990.8	21,781.9

District.		Feb., 1894.	Mar., 1894.	Apr., 1894.	May, 1894.	June, 1894.	July, 1894.	Aug., 1894.
Deposited.	Produced.							
First California...	Fifth Kentucky.....	1,372.5	5,384.2	1,434.4	7,004.9	432.5	429.8	
	Sixth Kentucky.....	138.2	226.8		1,628.1			
	Seventh Kentucky.....				282			
	First Ohio.....		926.4		1,403.7			
	Twenty-third Pennsylv.	466						
Total.....		1,976.7	6,537.4	1,434.4	10,408.7	432.5	429.8	
Fifth Kentucky...	Fifth Kentucky.....	10,879.9	20,125.2	33,789.1	49,096.4	27,058.3		
	Sixth Kentucky.....			466.2				
	Seventh Kentucky.....	1,201.6	15,612.6	8,733	43,272.3	2,527.7		
	Eighth Kentucky.....	85.3	44.1	6,942.3	9,636.5	10,973.2	2,821	
Total.....		12,166.8	35,781.9	49,930.6	102,005.2	40,559.2	2,821	
Sixth Missouri...	Fifth Kentucky.....	287.6	1,428.3	2,138.7	6,085	3,732		
	Seventh Kentucky.....	728.7			2,369.8			
Total.....		1,016.3	1,428.3	4,508.5	6,085	3,732		
Twenty-third Pennsylvania.	Twenty-third Pennsylv.					1,108.9	1,437.8	1,450.5
	Total.....					1,108.9	1,437.8	1,450.5
Grand total by months.....		15,159.8	43,747.6	55,873.5	118,498.9	45,832.6	4,688.6	1,450.5

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN GENERAL BONDED WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.		Sept., 1894.	Nov., 1894.	Dec., 1894.	Jan., 1895.	Feb., 1895.	Mar., 1895.	Apr., 1895.	
Deposited.	Produced.								
First California...	Second Kentucky				465.5				
	Fifth Kentucky		753.2			242.6	4,997.3		
	Sixth Kentucky					912			
	Seventh Kentucky			1,526.7					
	First Missouri							2,537.5	
Total		753.2	1,526.7	465.5	1,154.6	4,997.3		2,537.5	
Colorado	Seventh Kentucky		189.1	329	237.1				
Total			189.1	329	237.1				
Fifth Kentucky...	Second Kentucky				1,005				
	Fifth Kentucky			23,273.9	32,777	28,711.5	39,208.6	70,516.8	
	Seventh Kentucky		1,259.7	21,753.9	5,099.4	9,400	31,566.7	42,833.4	
	Eighth Kentucky						286.5	7,886.6	
Total		1,259.7	45,027.8	38,881.4	38,111.5	71,061.8		121,236.8	
Sixth Missouri...	Second Kentucky					4,484			
	Fifth Kentucky						2,870.1	2,052.6	
	Sixth Kentucky			2,991.4					
	First Missouri						891.8		
Total			2,991.4		4,484	3,762.7		2,052.6	
Fourth North Carolina.	Fifth Kentucky		1,869.3			483	1,204.6		
	Total		1,869.3			483	1,204.6		
Twenty-third Pennsylvania.	Second Kentucky					964.8			
	Sixth Kentucky						3,217.4		
	Eleventh Ohio						509.2		
	Twenty-third Pennsylvania	2,832.4	2,938	5,504.5	20,003.6	3,256.8	6,679.2	10,595.5	
Total	2,832.4	2,938	5,504.5	20,003.6	4,221.6	10,405.8		10,595.5	
Grand total by months		2,832.4	7,009.3	55,379.4	59,587.6	48,454.7	91,432.2		136,422.4

District.		May, 1895.	June, 1895.	July, 1895.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.
Deposited.	Produced.							
First California...	Fifth Kentucky	3,937.3					2,480.5	
	Sixth Kentucky	913.5						
	Seventh Kentucky	7,533.9				4,852.5	11,365	13,021.7
	Nebraska		244.8					
Total		12,384.7	244.8			4,852.5	13,845.5	13,021.7
Colorado	Seventh Kentucky		1,018.4					
Total			1,018.4					
Fifth Kentucky...	Fifth Illinois							990.4
	Fifth Kentucky	56,235.2	2,383.4					27,391.5
	Seventh Kentucky	29,666.5						
	Eighth Kentucky	669.8						
	First Missouri	6,426.6	15,321.7					
Total		92,998.1	17,705.1					28,381.9
Sixth Missouri	First Missouri		137.1					
Total			137.1					
Fourth North Carolina.	Fourth North Carolina.		182.5	106.1				
Total			182.5	106.1				
Twenty-third Pennsylvania.	Twenty-third Pennsylvania.	8,497.7		2,200.6	1,349.7			
	Total	8,497.7		2,200.6	1,349.7			
Grand total by months		114,898.9	18,269.5	2,306.7	1,349.7	4,852.5	13,845.5	41,403.6

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN GENERAL BONDED WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.		Dec., 1895.	Jan., 1896.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.
Deposited.	Produced.						
First California...	First California	375.8	1,026.8				
	Fifth Illinois		1,802.6				
	Eighth Illinois	1,391					
	Fifth Kentucky	4,809.5	378.3		1,394.8		
	Sixth Kentucky		922.5				
	Third Massachusetts		915.3		3,136.5		
	Minnesota					2,268.5	436.7
Nebraska		5,993.5	6,047.3	5,874.4	52,474.3		
Total		12,569.8	11,092.8	5,874.4	57,005.6	2,268.5	436.7
Fifth Kentucky...	Fifth Illinois		1,557.6		479.9		
	Fifth Kentucky	90,447.1	93,393.7	75,799.8	59,643.4	53,448.7	48,206.3
	Seventh Kentucky		8,884.8	37,291.9			
	Eighth Kentucky		95.3	93.1	1,277	1,145.6	621.5
	Fifth Tennessee		280.4				
Total		92,004.7	102,654.2	113,184.8	61,400.3	61,774.1	48,827.8
Sixth Missouri...	Eighth Illinois		95				
	Fifth Kentucky				2,031.3		
	Sixth Kentucky					1,715.2	
Total		95		2,031.3	1,715.2		
First New York	Fifth Illinois						10,090
Total							10,090
Fourth North Carolina.	Second Kentucky		1,216.4				
	Fifth Kentucky		195.2	2,223.9			
Total		1,216.4	195.2	2,223.9			
Twenty-third Pennsylvania.	Twenty-third Pennsylvania.	19,870	27,450.5	35,891.5	33,129.5	29,288.8	22,302.7
	Total	19,870	27,450.5	35,891.5	33,129.5	29,288.8	22,302.7
Grand total by months		125,755.9	141,392.7	157,174.6	133,566.7	95,046.6	81,657.2

District.		June, 1896.	July, 1896.	Aug., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.
Deposited.	Produced.						
First California...	First Illinois						271
	Fifth Illinois					103.6	303.2
	Second Kentucky	9,619.1					
	Fifth Kentucky	3,060.9					
	Minnesota	453.8					6,263.7
First Wisconsin			107.5	570.4			
Total		13,135.8		107.5	570.4	103.6	6,837.9
Colorado	Nebraska	280.5	142.2	47.5			
Total		280.5	142.2	47.5			
Fifth Kentucky	Fifth Kentucky	35,384					
Total		35,384					
Sixth Missouri	Eighth Illinois						3,818.3
	Nebraska						238.7
Total							4,057
Twenty-third Pennsylvania.	Fifth Illinois		2,847.1				
	Twenty-third Pennsylvania.	22,013.2	2,129.3	1,496.7			
Total		24,860.3	2,129.3	1,496.7			
Grand total by months		73,660.6	2,271.5	1,651.7	570.4	103.6	10,894.9

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1897—Cont'd.
IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Jan., 1897.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	Total by districts.
Deposited.	Produced.						
	First California						1,402.6
	First Illinois	627.2					898.2
	Fifth Illinois	6,364.7		23,043.5			31,617.6
	Eighth Illinois	2,922		5,845			10,158
	Second Kentucky						25,328.8
	Fifth Kentucky						84,697.6
	Sixth Kentucky						16,337
	Seventh Kentucky						30,811.1
	Eighth Kentucky						13,689.8
	Maryland						2,355.9
	Third Massachusetts			12,517.5			4,051.8
	Minnesota						21,942.2
	First Missouri						2,537.5
	Nebraska						99,873.5
	First Ohio						5,123.3
	Twenty-third Pennsylvania						8,602.8
	First Wisconsin						677.9
Total		9,913.9		41,406			360,105.6
	Colorado						418.6
	Fifth Kentucky						5,362.9
	Seventh Kentucky				239.5		471.8
	Eighth Kentucky	384.6					1,094.3
	Nebraska						
Total		384.6			239.5		7,347.6
	Fifth Kentucky						10,207.7
	Second Kentucky			624.2	1,962.9	1,429.1	6,252.9
	Fifth Illinois						160,825.2
	Sixth Kentucky						2,162.3
	Seventh Kentucky			12,856.8	17,539.5		384,708.1
	Eighth Kentucky						189,525.3
	First Missouri						21,748.3
	Fifth Tennessee						280.4
Total				13,481	19,502.4	1,419.1	1,775,710.2
	Sixth Missouri						3,913.3
	Eighth Illinois						6,841.1
	Second Kentucky	6,437.6	2,391.6				41,574.4
	Fifth Kentucky						26,710.9
	Sixth Kentucky						16,365.3
	Seventh Kentucky						13,441.8
	Eighth Kentucky						1,028.9
	First Missouri						1,792.4
	Sixth Missouri						238.7
	Nebraska						
Total		6,437.6	2,391.6				111,906.8
	First New York						10,090
Total							10,090
	Fourth North Carolina						1,216.4
	Fifth Kentucky						5,976
	Fourth North Carolina						288.6
Total							7,481
	Twenty-third Pennsylvania						2,847.1
	Fifth Illinois						964.8
	Second Kentucky						5,687.2
	Sixth Kentucky						509.2
	Eleventh Ohio						288,011.6
	Twenty-third Pennsylvania						
Total							298,019.9
Grand total by months		16,736.1	2,391.6	54,887	19,741.9	1,419.1	2,570,661.1

DIFFERENT KINDS OF SPIRITS DEPOSITED IN GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, DEPOSITED IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
First California	267,044.6	36,676.7		2,976.9
Colorado	61,919.2	3,296.6		
Fifth Kentucky	128,849	1,173.6		
Sixth Missouri	82,441.3			
Fourth North Carolina		2,391.7		
Twenty-third Pennsylvania		405.9		
Total	540,254.1	43,938.5		2,976.9
Deposited during year ended June 30, 1897	535,165	91,631	271,093.1	23,978.9

District.	Gin.	Pure neutral, or cologne spirits.	Miscellaneous.	Total.
First California	16,861.8	2,401.8	28,842	354,803.8
Colorado	2,220.7		30,770.5	98,201
Fifth Kentucky			1,886.2	131,908.8
Sixth Missouri			24,361.9	106,803.2
Fourth North Carolina				2,391.7
Twenty-third Pennsylvania			9,222.4	9,628.3
Total	19,082.5	2,401.8	95,083	703,736.8
Deposited during year ended June 30, 1897	11,974.3	2,286,543.1	1,286,109.5	4,506,494.9

a Includes 139.7 gallons of high wines.

DIFFERENT KINDS OF SPIRITS WITHDRAWN TAX-PAID FROM GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS KNOWN TO THE TRADE WITHDRAWN UPON PAYMENT OF THE TAX FROM GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
First California	206,558.3	25,865.2	27,996.4	5,073.6
Colorado	29,791.8	1,957.7		
Fifth Kentucky	315,204.4	9,346.3		
Sixth Missouri	73,967.3	630.2		
First New York				
Fourth North Carolina	845.4	668.5		
Twenty-third Pennsylvania	406.5	6,862.1		
Total	626,773.7	45,330	27,996.4	5,073.6
Withdrawn during year ended June 30, 1897	458,549	49,895.9	253,186.5	4,868.6

District.	Gin.	Pure neutral, or cologne spirits.	Miscellaneous.	Total.
First California	10,553.9	104,019.3	41,124.7	421,191.4
Colorado	1,038		15,547.7	45,335.2
Fifth Kentucky			5,447.8	329,998.5
Sixth Missouri			14,303.1	88,900.6
First New York			9,457.9	9,457.9
Fourth North Carolina			252.6	1,766.5
Twenty-third Pennsylvania			5,954.1	13,222.7
Total	11,591.9	104,019.3	92,087.9	912,872.8
Withdrawn during year ended June 30, 1897	10,749.7	2,186,791.2	1,372,629.7	4,336,670.6

a Includes 138.9 gallons of high wines.

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE IN GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST BY LEAKAGE IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
First California	36,424.5	5,831.7	344	207.8
Colorado	4,854.3	347.6		
Fifth Kentucky	56,126.9	1,678.7		
Sixth Missouri	13,386.5	146.7		
First New York				
Fourth North Carolina	118.3	126.9		
Twenty-third Pennsylvania	75.6	1,151.2		
Total	110,986.1	9,282.8	344	207.8
Lost during year ended June 30, 1897	78,131.2	10,274.9	2,575.1	271.6

District.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
First California	3.8	1,625	2,722.5	47,159.3
Colorado	3.7		715.9	5,921.5
Fifth Kentucky			469.3	58,274.9
Sixth Missouri			1,287.3	14,820.5
First New York			588.8	588.8
Fourth North Carolina			36	281.2
Twenty-third Pennsylvania			722.7	1,949.5
Total	7.5	1,625	6,542.5	128,995.7
Lost during year ended June 30, 1897	62.1	37,356.2	21,777.4	150,448.5

QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES DURING THE YEAR ENDED JUNE 30, 1898.

BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Total.
First California	79	115	86.7	368.9	649.6

QUANTITY OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898.

BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Rye whisky.	Rum.	Gin.	Miscellaneous.	Total.
First California	3,387.2	132.8	922.4	696.7	5,139.1

QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1898.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Gin.	Rye whisky.	Miscellaneous.	Aggregate.
First California	1,714.2	52.4	109.9		1,876.5
First New York				43.3	43.3
Total	1,714.2	52.4	109.9	43.3	1,919.8

	Bourbon.	Gin.	Alcohol.	Rum.	Pure.	Miscellaneous.	Aggregate.
Exported during the year ended June 30, 1897	5,464.7	45	2,072.6	14,786.9	10,850.3	19,162.1	49,381.6

NOTE.—The quantities in miscellaneous column is whisky.

2. BY FOREIGN AND DOMESTIC PORTS.

[Quantities in taxable gallons.]

Port to which exported.	Spirits exported from general bonded warehouses.					Aggregate.
	Bourbon whisky.		Gin.	Rye.	Miscellaneous.	
	Nogales.	San Francisco.	San Francisco.	San Francisco.	New York.	
Acajutla, Central America		39.5				39.5
Champerico, Mexico		106.6				106.6
Corinto, Nicaragua		81.5				81.5
Ensenada, Argentina		43.5		109.9		153.4
Guaymas, Mexico		163.6				163.6
Guayaquil, Ecuador		35.7				35.7
Honolulu, Hawaii		312.5	52.4			364.9
Nogales, Mexico	487.8					487.8
Panama, South America		121.6				121.6
Port au Prince, West Indies					43.3	43.3
San Jose de Guatemala, Central America						
Shanghai, China		122.2				122.2
Yokohama, Japan		39.7				39.7
Total	487.8	1,226.4	52.4	109.9	43.3	1,919.8

SPIRITS LOST BY CASUALTY IN GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF SPIRITS LOST BY CASUALTY IN GENERAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Total.
First California	15.7			15.7
Fifth Kentucky	2.8			2.8
Sixth Missouri	3			3
Twenty-third Pennsylvania	2,952.5	275,620.7	12,105	290,678.2
Total	2,971.3	275,620.7	12,105	290,697

DIFFERENT KINDS OF SPIRITS IN GENERAL BONDED WAREHOUSES
JUNE 30, 1898.

QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE
REMAINING IN GENERAL BONDED WAREHOUSES JUNE 30, 1898.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
First California.....	182,159.8	24,852.5	3,860.5	1,614.5
Colorado.....	33,337.3	1,454.9		
Fifth Kentucky.....	1,495,487.4	14,527.4		
Sixth Missouri.....	93,123.7	4,234.8		
Fourth North Carolina.....	1,940.3	5,884.7		
Twenty-third Pennsylvania.....		1,770.4		
Total.....	1,806,048.5	52,724.7	3,860.5	1,614.5
Balance in warehouse June 30, 1897.....	2,011,189.4	342,631.8	32,281.4	4,051.8

District.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
First California.....	8,301.9	2,461.6	15,642.6	238,893.4
Colorado.....	1,226.5		15,273.2	51,291.9
Fifth Kentucky.....			6,457.2	1,516,472
Sixth Missouri.....			17,630.1	114,988.6
Fourth North Carolina.....				7,825
Twenty-third Pennsylvania.....			27.4	1,797.8
Total.....	9,528.4	2,461.6	55,030.5	1,931,268.7
Balance in warehouse June 30, 1897.....	3,018.3	106,066.7	71,421.7	2,570,661.1

LIST OF GENERAL BONDED WAREHOUSES, SHOWING ALSO THE QUANTITY OF DISTILLED SPIRITS REMAINING IN EACH JUNE 30, 1898.

Bonded warehouses.	Quantity in each warehouse.
First district of California:	Gallons.
No. 1, Bode & Haslett, San Francisco.....	238,893.4
District of Colorado:	
No. 1, Denver Transit and Warehouse Co., Denver.....	51,291.9
Fifth district of Kentucky:	
No. 1, Louisville Public Warehouse Co., Louisville.....	625,385
No. 2, Herndon-Carter Co., Louisville.....	44,940
No. 3, Louisville Public Warehouse Co., Louisville.....	700,328.3
No. 4, General Storage Co., Louisville.....	145,818.7
Sixth district of Missouri:	
No. 1, Western Storage and Warehouse Co., Kansas City.....	114,988.6
Fourth district of North Carolina:	
No. 1, S. J. Lambeth, Greensboro, Guilford County, N. C.....	7,825
Twenty-third district of Pennsylvania:	
No. 1, Union Storage Co., Pittsburg.....	1,797.8
Total.....	1,931,268.7

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1898.

IN GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.		Dec., 1891.	Jan., 1892.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1892.
Deposited.	Produced.						
First California.....	Second Kentucky.....	1,580		1,553.2	786.8		
	Fifth Kentucky.....		1,186.5	813.5	3,753.6		687
	Sixth Kentucky.....						1,004
	Seventh Kentucky.....				483.5	2,875	
	Total.....	1,580	1,186.5	2,366.7	5,023.9	2,875	1,691
Colorado.....	Sixth Indiana.....					470.5	
	Fifth Kentucky.....		234.5				
	Seventh Kentucky.....					95	234.6
	Maryland.....					132.4	
Total.....		234.5			697.9	234.6	
Fifth Kentucky.....	Fifth Kentucky.....		3,600.8	11,136.3	17,547.2	17,488.8	9,638.8
	Sixth Kentucky.....					671.9	445.4
	Seventh Kentucky.....		92.3	703.5	928	730.5	2,058.3
	Eighth Kentucky.....		5,644.8	4,596.9	9,431.1	5,725.6	12,437.2
	Maryland.....		49.9				
Total.....		49.9	9,337.9	16,436.7	27,906.3	24,616.8	24,579.7
Sixth Missouri.....	Fifth Kentucky.....	1,091.8				269.9	1,291.3
	Sixth Kentucky.....			703.9	945.5	1,172.5	
	Seventh Kentucky.....			1,192	1,070.5	3,106.5	
	Eighth Kentucky.....		250.5	243.3	5,380.2	1,773.3	2,294.6
	Sixth Missouri.....						93.3
Total.....	1,091.8	250.5	2,139.2	7,996.2	6,322.2	3,679.2	
Grand total.....	2,721.7	11,009.4	20,942.6	40,926.4	34,511.9	30,184.5	

District.		June, 1892.	July, 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan. 1893.
Deposited.	Produced.						
First California.....	Fifth Kentucky.....	3,170.4			4,237.8	285.6	1,708.2
	Sixth Kentucky.....					1,657.7	
	Seventh Kentucky.....				475.4	511	6,091.5
	Eighth Kentucky.....					626.8	1,486.8
	Nebraska.....				329.8		
Total.....	3,170.4			5,043	3,081.1	9,286.5	
Colorado.....	Fifth Kentucky.....	457.2					1,622.4
	Seventh Kentucky.....					239.3	3,091.2
	Maryland.....						190.6
Total.....	457.2				239.3	4,904.2	
Fifth Kentucky.....	Fifth Kentucky.....	2,015.6				6,864.6	9,627.3
	Seventh Kentucky.....	4,252.7	3,552.4	191.3	18,422.9	20,467	287.2
	Eighth Kentucky.....	10,224				1,000.1	12,278.9
Total.....	16,492.3	3,552.4	191.3	18,422.9	28,331.7	22,193.4	
Sixth Missouri.....	Sixth Kentucky.....	1,791.9				927	
	Seventh Kentucky.....						856.6
	Eighth Kentucky.....	1,643.6				483.7	
	Sixth Missouri.....		322.5				
Total.....	3,435.5	322.5			1,410.7	856.6	
Grand total.....	23,555.4	3,874.9	191.3	23,465.9	33,062.8	37,240.7	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1898—Cont'd.
IN GENERAL BONDED WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.		Feb., 1893.	Mar., 1893.	April, 1893.	May, 1893.	June, 1893.	Nov., 1893.
Deposited.	Produced.						
First California...	Second Kentucky	7,018.4	47	1,824.1	1,815.7		
	Fifth Kentucky	4,354.4	7,045	1,666.3	4,115.7	47.4	238.9
	Sixth Kentucky	616.8	180.4	1,137.1	1,701.4	1,937.4	
	Seventh Kentucky	3,925.3	448.4		2,903.4		
	Eighth Kentucky		489.2	1,299.6	3,997.2		
	Maryland			948.4			
	First Ohio		465				
	Twenty-third Pennsylvania			2,884			
Total		15,914.9	8,075	9,759.5	14,533.4	1,984.8	238.9
Colorado.....	Sixth Indiana	2,807.2					
	Fifth Kentucky		46.8				
	Seventh Kentucky	2,144.9			143.9	1,128.3	
	Eighth Kentucky			1,704.4	1,790.8	628.5	
	Maryland						753.1
Total		5,012.1	46.8	1,704.4	1,934.7	1,756.8	753.1
Fifth Kentucky ...	Second Kentucky	93.4		992.7	2,446.8	270.1	
	Fifth Kentucky	4,194.1	27,070.2	39,572.3	30,267.6	23,275.6	1,412
	Seventh Kentucky	4,134	16,180.8	2,398.4	3,903.8		
	Eighth Kentucky	4,446.4	16,981.3	19,826.3	24,740.8		
Total		12,867.9	60,232.3	62,789.7	61,359	23,545.7	1,412
Sixth Missouri ...	Second Kentucky			826.3			
	Fifth Kentucky	2,258.8			719.4		
	Sixth Kentucky				610	8,328.1	
	Eighth Kentucky	98.8	1,546.7	1,192.3	1,899.8		
	Sixth Missouri						421.2
Total		2,357.6	1,546.7	2,018.6	3,229.2	8,328.1	421.2
Grand total		36,152.5	70,500.8	76,272.2	81,056.3	35,615.4	2,825.2

District.		Dec., 1893.	Jan., 1894.	Feb., 1894.	Mar., 1894.	Apr., 1894.	May, 1894.
Deposited.	Produced.						
First California...	Second Kentucky				3,872	1,617.9	453.9
	Fifth Kentucky	238.4	1,564	660.9	3,018.5	2,968.8	3,093.4
	Sixth Kentucky				470.9		2,065.3
	Seventh Kentucky		1,368.9				1,907.2
	Eighth Kentucky		719.7		1,233.3		1,200.7
	First Ohio					924.3	464.7
	Twenty-third Pennsylvania					947.4	
	Total		238.4	3,652.6	660.9	8,594.7	6,458.4	9,275.2
Colorado.....	Fifth Kentucky		47.4				1,130.4
	Sixth Kentucky					1,674.1	1,441.1
	Seventh Kentucky				235		
	Nebraska						
Total			47.4		235	1,674.1	2,571.5
Fifth Kentucky...	Second Kentucky				11,123.2	3,066.4	
	Fifth Kentucky		45.4	7,587.4	10,836.5	20,759.8	41,956.1
	Sixth Kentucky					5,208.2	7,595.8
	Seventh Kentucky			48.1	11,184.2	4,022.3	36,573.5
	Eighth Kentucky			85.3	2,680.8	10,865.5	10,960.8
Total			45.4	7,720.8	35,824.7	43,922.2	97,086.2
Sixth Missouri....	Fifth Kentucky		1,513		2,131.4	947.1	854
	Sixth Kentucky			2,252.8			
	Seventh Kentucky					3,942.3	
	Eighth Kentucky		976.9		1,193.4		
Total			2,489.9	2,252.8	3,324.8	4,889.4	854
Grand total		238.4	6,235.3	10,634.5	47,979.2	56,944.1	109,786.9

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1898—Cont'd.
IN GENERAL BONDED WAREHOUSES—Continued.
[Quantities in taxable gallons.]

District.		June, 1894.	July, 1894.	Nov., 1894.	Dec., 1894.	Jan., 1895.	Feb., 1895.	
Deposited.	Produced.							
First California...	Fifth Kentucky	239.2	239.5	467.8	3,345.9	139.7	7,111.9	
	Sixth Kentucky	2,530.7					552	
	Seventh Kentucky	8,633.1		279.8	476.5	482.4		
	Eighth Kentucky	1,178.4						
	First Ohio					456.6		
	Twenty-third Pennsylvania			1,155.8			1,143.1	
	Total		12,581.4	239.5	1,903.4	3,822.4	1,078.7	8,807
	Colorado.....	Seventh Kentucky					237.1	
Total						237.1		
Fifth Kentucky ...	Second Kentucky					455.4	1,010.1	
	Fifth Kentucky	28,402.6			17,697.3	26,261.2	27,412.8	
	Sixth Kentucky	1,105.4						
	Seventh Kentucky	2,388.4		754.8	15,707.7	3,431.4	7,203.3	
	Eighth Kentucky	8,822	2,581.2					
	Maryland						441.5	
Total		40,718.4	2,581.2	754.8	33,405	30,148	36,067.7	
Sixth Missouri ...	Fifth Kentucky	48					2,770.2	
	Sixth Kentucky					737.4		
	Sixth Missouri	2,166.1						
Total		2,214.1			737.4	2,770.2		
Fourth North Carolina.	Fifth Kentucky			1,073.9				
	Total			1,073.9				
Twenty-third Pennsylvania.	Twenty-third Pennsylvania					269.9	57	
	Total					269.9	57	
Grand total		55,513.9	2,820.7	3,732.1	37,964.8	34,443.9	44,931.7	

District.		Mar., 1895.	Apr., 1895.	May, 1895.	June, 1895.	Oct., 1895.	Nov., 1895.
Deposited.	Produced.						
First California ...	Second Kentucky		697.5		4,424.6		
	Fifth Kentucky	4,197.7	7,252.4	5,665.7	921.5	93.2	
	Sixth Kentucky			918.6	906.1		
	Seventh Kentucky			4,362			
	Eighth Kentucky	751.6	917.1	675.2	2,266		
	First Ohio			909.4			
	Twenty-third Pennsylvania			1,378.7			
	Total		4,949.3	8,867	13,900.6	8,518.2	93.2
Colorado.....	Fifth Illinois	336.2					
	Seventh Kentucky			1,116.6			
Total		336.2		1,116.6			
Fifth Kentucky ...	Fifth Illinois						377.7
	Second Kentucky	1,001.5					
	Fifth Kentucky	38,013.6	54,772.8	50,840.6	2,383.4		24,000
	Seventh Kentucky	11,610.2	21,537.4	19,263.9			
	Eighth Kentucky	286.5	5,212.2	213.3			
	Maryland	732.1					
	Fifth Tennessee			1,467.2	14,286		
	Total		51,643.9	81,522.4	71,791	16,669.4		24,377.7
Sixth Missouri ...	Second Kentucky				463.9		
	Fifth Kentucky	1,963.4	3,857.9	3,107.2			
	First Missouri	138.6					
Total		2,102	3,857.9	3,571.1			
Fourth North Carolina.	Fifth Kentucky						723.9
	Total						723.9
Twenty-third Pennsylvania.	Twenty-third Pennsylvania		35.4				
	Total		35.4				
Grand total		59,031.4	94,282.7	90,388.3	25,187.6	93.2	25,101.6

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1898—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Dec., 1895.	Jan., 1896.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.
Deposited.	Produced.						
First California....	First California.....	54.8	203.2				
	Second Kentucky.....				1,120.8	1,908	332.4
	Fifth Kentucky.....				7,166.9	348.1	2,166.6
	Sixth Kentucky.....		2,367.8	933.1			239.5
	Seventh Kentucky.....	3,207.3	460.6				
	Eighth Kentucky.....			244.7			
	First Missouri.....					1,845.2	
	Twenty-third Pennsylvania.....			1,862.5			
Total.....		3,262.1	3,031.6	3,040.3	8,287.7	4,701.3	2,638.5
Colorado.....	Fifth Kentucky.....	468.6	642.1	3,231.7			1,360.1
	Total.....	468.6	642.1	3,231.7			1,360.1
Fifth Kentucky...	Fifth Illinois.....	241.3			479.9	3,520.2	
	Sixth Indiana.....			44.4			
	Fifth Kentucky.....	88,226.1	75,584.5	71,499.9	62,497.6	45,736.4	46,580.2
	Seventh Kentucky.....		4,171.6	36,785			
	Eighth Kentucky.....		95.3	93.1	1,277	1,145.6	573.9
	First Missouri.....					94.2	1,375.3
Total.....		88,467.4	79,851.4	108,422.4	64,254.5	50,496.4	48,529.4
Sixth Missouri....	Eighth Illinois.....						4,955
	Second Kentucky.....			4,087.7			
	Fifth Kentucky.....	890.6	1,433		1,154.4		5,450.7
Total.....		890.6	1,433	4,087.7	1,154.4		10,405.7
Fourth North Carolina.	Second Kentucky.....	1,216.4					
	Fifth Kentucky.....		195.2	2,223.9			
Total.....		1,216.4	195.2	2,223.9			
Twenty-third Pennsylvania.	Twenty-third Pennsylvania.....	281.7	27.6	574	504.3	83.3	24.6
	Total.....	281.7	27.6	574	504.3	83.3	24.6
Grand total..		94,576.8	85,180.9	121,580	74,200.9	55,281	62,958.3

District.		June, 1896.	July, 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.	Jan., 1897.
Deposited.	Produced.						
First California....	Fifth Illinois.....					258.4	
	Second Kentucky.....	4,574.8					
	Fifth Kentucky.....	471.3					
	Nebraska.....				245.1		
	Wisconsin.....			197.6			243.5
Total.....		5,046.1		197.6	245.1	258.4	243.5
Colorado.....	Nebraska.....					49	1,200.9
	Total.....					49	1,200.9
Fifth Kentucky...	Sixth Indiana.....						91
	Fifth Kentucky.....	28,830.6					
Total.....		28,830.6					91
Sixth Missouri....	Eighth Illinois.....					9,684.9	
	Second Kentucky.....		938.1				6,007.2
	Fifth Kentucky.....						
Total.....			938.1			9,684.9	6,007.2
Grand total..		33,876.7	938.1	197.6	245.1	9,992.3	7,542.6

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1898—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	July, 1897.
Deposited.	Produced.						
First California....	Fifth Illinois.....						3,310.2
	Fifth Kentucky.....			487			
	Third Massachusetts.....	1,614.5					
	Nebraska.....		1,108.2				
	First Ohio.....		3,042.8				
Total.....		1,614.5	4,241	487			3,310.2
Colorado.....	Fifth Kentucky.....		1,696.9	6,258.9			
	Nebraska.....				46.4	676.2	
	First Ohio.....			694.7			
Total.....			1,606.9	6,953.6	46.4	676.2	
Fifth Kentucky...	Second Kentucky.....	1,465.7	4,538.1	4,432.4	3,311.6		
	Fifth Kentucky.....	45.8	669.4	1,844.8	1,655.6		
	Seventh Kentucky.....		16,957.2	21,035.4			
Total.....		1,511.5	22,164.7	27,312.6	4,967.2		
Sixth Missouri....	Second Kentucky.....						3,774.1
	Fifth Kentucky.....	2,153.5					
Total.....		2,153.5					3,774.1
Fourth North Carolina.	Fifth Kentucky.....		2,391.7				
	Total.....		2,391.7				
Grand total..		5,279.5	30,494.3	34,753.2	5,013.6	4,450.3	3,310.2

District.		Sept., 1897.	Oct., 1897.	Nov., 1897.	Dec., 1897.	Jan., 1898.	Feb., 1898.
Deposited.	Produced.						
First California....	Fifth Illinois.....			693.7	3,466.2	4,999.7	
	Fifth Kentucky.....				2,453		
	Nebraska.....				1,917.8	470.3	
	Wisconsin.....	87.4	89.3		848.9		101.7
	Total.....		87.4	89.3	693.7	3,685.9	5,470	101.7
Colorado.....	Nebraska.....				2,725.3		
	Total.....				2,725.3		
Fifth Kentucky...	Sixth Indiana.....				142.8	90.4	
	Fifth Kentucky.....					688.6	869.7
Total.....					142.8	779	869.7
Grand total..		87.4	89.3	693.7	11,554	6,249	971.4

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1898—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Mar., 1898.	Apr., 1898.	May, 1898.	June, 1898.	Total.
Deposited.	Produced.					
First California	First California					258
	Fifth Illinois			2,401.8		15,130
	Second Kentucky					28,037.2
	Fifth Kentucky					89,405.1
	Sixth Kentucky			698.2		23,209.2
	Seventh Kentucky					39,995.6
	Eighth Kentucky					17,086.3
	Maryland					948.4
	Third Massachusetts					1,614.5
	First Missouri					1,845.2
	Nebraska					3,831.4
	First Ohio					6,592.6
	Twenty-third Pennsylvania					9,371.5
	Wisconsin					1,568.4
Total				3,100		238,893.4
Colorado	Fifth Illinois					336.2
	Sixth Indiana					2,867.2
	Second Kentucky					470.5
	Fifth Kentucky					16,066.6
	Sixth Kentucky					1,130.4
	Seventh Kentucky					11,546.1
	Eighth Kentucky					4,123.7
	Maryland					1,311.1
	Nebraska		5,764.7	2,004.6	278.3	12,745.4
	First Ohio					694.7
Total			5,764.7	2,004.6	278.3	51,291.9
Fifth Kentucky	Fifth Illinois					4,619.1
	Sixth Indiana					368.6
	Second Kentucky					34,207.4
	Fifth Kentucky	1,047.3	137.4			980,600.6
	Sixth Kentucky					15,026.7
	Seventh Kentucky					290,977.5
	Eighth Kentucky					172,275.8
	Maryland					1,173.6
	First Missouri					1,469.5
	Fifth Tennessee					15,753.2
Total		1,047.3	137.4			1,516,472
Sixth Missouri	Eighth Illinois					14,639.9
	Second Kentucky					10,090.1
	Fifth Kentucky					39,902.8
	Sixth Kentucky					17,469.1
	Seventh Kentucky					10,767.9
	Eighth Kentucky					18,977.1
	First Missouri					138.6
	Sixth Missouri					3,003.1
Total						114,988.6
Fourth North Carolina	Second Kentucky					1,216.4
	Fifth Kentucky					6,608.6
Total						7,825
Twenty-third Pennsylvania	Twenty-third Pennsylvania					1,797.8
Total						1,797.8
Grand Total		1,047.3	5,902.1	5,104.6	278.3	1,931,268.7

DIFFERENT KINDS OF SPIRITS DEPOSITED, WITHDRAWN, AND REMAINING IN GENERAL BONDED WAREHOUSES.

QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

[Quantities in taxable gallons.]

Distilled spirits.	Bourbon whisky.	Eye whisky.	Alcohol.	Rum.
Dr.				
Remaining in bonded warehouses July 1, 1897	2,011,189.4	342,631.8	32,281.4	4,051.8
Deposited in bonded warehouses during the year	540,254.1	43,938.5		2,976.9
Excess ascertained on regauge at bonded warehouses	.1		6.2	
Total	2,551,443.6	386,570.3	32,287.6	7,028.7
Cr.				
Withdrawn during the year upon payment of tax	626,773.7	45,330.0	27,996.4	5,073.6
Lost by leakage or evaporation in warehouse	110,986.1	9,282.8	344	207.8
Withdrawn for export	1,714.2	109.9		
Withdrawn for scientific purposes	79	115	86.7	
Withdrawn for transfer to manufacturing warehouses				
Withdrawn for transfer to general bonded warehouses	2,370.8	3,387.2		132.8
Lost by casualty during the year	2,971.3	275,620.7		
Remaining in warehouse June 30, 1898	1,806,048.5	52,724.7	3,860.5	1,614.5
Total	2,551,443.6	386,570.3	32,287.6	7,028.7
Distilled spirits.	Gin.	Pure neutral or cologne spirits.	Miscellaneous.	Total.
Dr.				
Remaining in bonded warehouses July 1, 1897	3,018.3	106,066.7	71,421.7	2,570,661.1
Deposited in bonded warehouses during the year	19,082.5	2,401.8	95,083	703,736.8
Excess ascertained on regauge at bonded warehouses	1.8	6.3	1.2	15.6
Total	22,102.6	108,474.8	166,505.9	3,274,413.5
Cr.				
Withdrawn during the year upon payment of tax	11,591.9	104,019.3	92,087.9	912,872.8
Lost by leakage or evaporation in warehouse	7.5	1,625	6,542.5	128,995.7
Withdrawn for export	52.4		43.3	1,819.8
Withdrawn for scientific purposes		368.9		649.6
Withdrawn for transfer to manufacturing warehouses	922.4		696.7	5,139.1
Withdrawn for transfer to general bonded warehouses				2,870.8
Lost by casualty during the year			12,105	290,697
Remaining in warehouse June 30, 1898	9,528.4	2,461.6	55,030.5	1,931,268.7
Total	22,102.6	108,474.8	166,505.9	3,274,413.5

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

The following table shows the stock on hand, production, and movement of spirits, other than fruit brandies, for the fiscal years 1894 1895, 1896, 1897, and 1898:

Distilled spirits.	1894.	1895.	1896.	1897.	1898.
Actually in warehouse at beginning of fiscal year and in transit between warehouses.....	<i>Gallons.</i> 147,894,694	<i>Gallons.</i> 137,993,078	<i>Gallons.</i> 138,248,796.2	<i>Gallons.</i> 152,125,495.4	<i>Gallons.</i> 139,721,504.3
Produced during fiscal year.....	89,205,492	81,090,993.9	86,580,358.5	62,466,129.5	80,762,229
Total.....	237,100,186	219,084,071.9	224,828,154.7	214,591,624.9	220,483,733.3
Withdrawn, tax-paid, during fiscal year.....	87,087,618	74,540,569	66,877,986.8	68,661,038.5	78,246,032.9
Withdrawn for exportation during fiscal year.....	6,114,417	1,312,006.5	1,190,258.4	2,091,788.1	3,372,864.7
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by casualty, allowed for loss by leakage in warehouses, etc.....	5,905,073	4,982,700.2	4,644,414.1	4,117,294	5,800,914.6
Total.....	99,107,108	80,835,275.7	72,712,659.3	74,870,120.6	87,419,812.2
Remaining in warehouse at end of fiscal year, including spirits in transit between warehouses.....	137,993,078	138,248,796.2	152,125,495.4	139,721,504.3	133,063,921.1

SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898.

Distilled spirits.	Quantity.	Total.
	<i>Gallons.</i>	<i>ions.</i>
Actually remaining in distillery warehouses, July 1, 1897.....	137,130,270.1	
Remaining in general bonded warehouses, July 1, 1897.....	2,570,661.1	
In transit from distillery to general bonded warehouses, July 1, 1897.....	12,822.9	
Withdrawn from distillery warehouses for export and unaccounted for, July 1, 1897.....	584,843.6	
Withdrawn from general bonded warehouses for export and unaccounted for, July 1, 1897.....	6,218	
Lost by casualty, etc., from distillery warehouses, not allowed July 1, 1897.....	1,715,293.7	
Lost by casualty, etc., from general bonded warehouses, not allowed July 1, 1897.....	875.5	
Deposited in distillery warehouses during the year ended June 30, 1898.....		142,020,984.9
Deposited in general bonded warehouses during the year ended June 30, 1898.....		80,762,213.4
Excess found on regauge at general bonded warehouses.....		700,866
Transferred during the year from general bonded warehouses to other general bonded warehouses.....		15.6
Aggregate.....		2,870.8
Aggregate.....		223,486,950.7
Withdrawn from distillery warehouses, tax paid.....	76,797,624.2	
Withdrawn from general bonded warehouses, tax-paid.....	912,872.8	
Withdrawn, tax-paid, for bottling in bond.....	535,535.9	
Withdrawn for transfer to bottling warehouses, for bottling in bond for export.....	6,636.8	
Loss on account of leakage in distillery warehouses.....	4,348,006.3	
Loss on account of leakage in general bonded warehouses.....	128,995.7	
Withdrawn for scientific purposes and for use of the United States from distillery warehouses.....	323,974.1	
Withdrawn for scientific purposes and for use of the United States from general bonded warehouses.....	649.6	
Exported from distillery warehouses, proof of landing received.....	1,923,146.4	
Allowed for loss by leakage in transportation for export, etc., from distillery warehouses.....	5,991.1	
Tax paid on leakages in transit, for export, from distillery warehouses.....	5,381.7	
Exported from general bonded warehouses, proof of landing received.....	6,639.6	
Allowed for loss by leakage in transportation for export, etc., from general bonded warehouses.....	3.2	
Tax paid on leakage in transit, for export, from general bonded warehouses.....	1	
Tax paid on spirits lost by casualty, distillery warehouses.....	52,584.4	
Tax paid on spirits lost by casualty, general bonded warehouses.....	835.2	
Loss allowed on account of casualty, distillery warehouses.....	1,624,213.7	
Loss allowed on account of casualty, general bonded warehouses.....	55.4	
Transferred to manufacturing warehouses from distillery warehouses.....	157,226.2	
Leakage allowed in transfer to manufacturing warehouses from distillery warehouses.....	10	
Tax paid on leakage in transfer to manufacturing warehouses from distillery warehouses.....	6.8	
Transferred to manufacturing warehouses from general bonded warehouses.....	5,139.1	
Transferred to general bonded warehouses from distillery warehouses.....	700,866	
Transferred from general bonded warehouses to other general bonded warehouses.....	2,870.8	
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1898.....		87,539,366.0
Withdrawn from general bonded warehouses for export and unaccounted for, June 30, 1898.....	2,014,632.5	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for, June 30, 1898.....	1,494	
Lost by casualty and unaccounted for, from general bonded warehouses, June 30, 1898.....	12,077.9	
Lost by casualty and unaccounted for, from distillery warehouses, June 30, 1898.....	290,681.9	
Transfers from distillery warehouses to general bonded warehouses and unaccounted for, June 30, 1898.....	564,177.8	
Aggregate.....	77,654.4	
Remaining in distillery warehouses June 30, 1898.....	131,054,998	
Remaining in general bonded warehouses June 30, 1898.....	1,931,268.7	
Aggregate.....		132,986,266.7
Aggregate.....		223,486,950.7

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JULY 1, 1897.
BY DISTRICTS AND KINDS.

District.	Grape.	Apple.	Peach.	Other.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Arkansas.....		31,653.4	966.8		32,620.2
First California.....	531,003.7	104.4	3,615.3	1,193.9	535,917.3
Fourth California.....	453,515.8	466.4	3,102		462,084.2
Connecticut.....		14,958.6			14,958.6
First Illinois.....	88,327.2				88,327.2
Kansas.....	4,453.5	1,863.1	172		6,488.6
Second Kentucky.....		24,382			24,382
Fifth Kentucky.....	2,574.9	119,733.5	3,355.8		125,664.2
Eighth Kentucky.....		4,404.3			4,404.3
Maryland.....	877.9	37,635.7	21,029.3		59,542.9
First Missouri.....	4,295.3	5,274.8	47.4		9,617.5
Sixth Missouri.....		7,051.8	810.7		7,868.5
First New York.....	51,267.2	19,532.3	790		71,589.5
Second New York.....	114,115.1	43,939.6			158,054.7
Twenty-eighth New York.....	11,039.9	50,032	26.6		61,098.5
Tenth Ohio.....	46,362	506.8			46,868.8
Second Tennessee.....		4,961			4,961
Fifth Tennessee.....		96,533.4	278.4		96,811.8
Sixth Virginia.....	2,210	5,362.6			7,572.6
West Virginia.....		824.5			824.5
Total.....	1,315,042.5	469,220.2	34,200.3	1,193.9	1,819,656.9

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

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, 1898.

District in which produced.	Grape.	Apple.	Peach.	Other.	Total.
In transit July 1, 1897:					
First California.....	9,341				9,341
Fourth California.....	2,744.3				2,744.3
First Missouri.....	367.5				367.5
First Pennsylvania.....		10.5	42.5		53
Total.....	12,452.8	10.5	42.5		12,505.8
Produced during the year:					
First California.....	501,275.9	313.1	3,797.2	270.7	505,656.9
Fourth California.....	294,797.4		583.5		295,380.9
Connecticut.....		3,170.4	98.1		3,268.5
First Illinois.....	4.3				4.3
Eighth Illinois.....	354				354
Thirteenth Illinois.....		650.5			650.5
Fourth Iowa.....	613.4				613.4
Seventh Indiana.....		8,943.4			8,943.4
Kansas.....	823.7	206			1,029.7
Second Kentucky.....		2,254.5	186.5		2,441
Fifth Kentucky.....	201.4	11,445.7			11,647.1
Eighth Kentucky.....		1,651.1			1,651.1
Maryland.....		2,108.2	16,764.8		18,873
First Missouri.....	1,842.3	2,062.2	113		4,017.5
Sixth Missouri.....		1,539.3	1,724.4		3,263.7
First New Jersey.....		3,086.1	915.5		4,001.6
Fifth New Jersey.....		1,710.1			1,710.1
First New York.....	451.6				451.6
Second New York.....	7.9				7.9
Fourteenth New York.....		6,050.2			6,050.2
Twenty-eighth New York.....	2,187.8	4,298.9	714.8		7,201.5
Tenth Ohio.....	21,776.8				21,776.8
Eleventh Ohio.....		1,119.3			1,119.3
Second Tennessee.....		1,941			1,941
Fifth Tennessee.....		20,112			20,112
Sixth Virginia.....	1,122.7	1,048.2			2,170.9
Total produced.....	825,459.2	73,710.2	24,897.8	270.7	924,337.9
In transit July 1, 1897.....	12,452.8	10.5	42.5		12,505.8
Total to be accounted for.....	837,912	73,720.7	24,940.3	270.7	936,843.7

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.
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.					
	First California.				Fourth California.	
	Grape.	Apple.	Peach.	Other.	Grape.	
First California.....	372,575.2	313.1	3,797.2	270.7		
Fourth California.....	137,363.6		533.5		138,989.5	
Total.....	509,938.8	313.1	4,330.7	270.7	138,989.5	
District in which produced.	District in which deposited in special bonded warehouses.					
	Connecticut.		First Illinois.	Kansas.		
	Apple.	Peach.	Grape.	Grape.	Apple.	
First California.....			40,838.4			
Fourth California.....			4,533.3			
Connecticut.....	3,170.4	98.1				
First Illinois.....			4.3			
Kansas.....				823.7	206	
Total.....	3,170.4	98.1	45,426	823.7	206	
District in which produced.	District in which deposited in special bonded warehouses.					
	Second Kentucky.		Fifth Kentucky.			
	Apple.	Peach.	Grape.	Apple.	Peach.	
Seventh Indiana.....				8,943.4		
Second Kentucky.....	97.5	186.5		2,157		
Fifth Kentucky.....	329		201.4	11,116.7		
Eighth Kentucky.....				1,036.9		
Maryland.....				1,119.3	7,247.5	
Eleventh Ohio.....						
Total.....	426.5	186.5	201.4	24,373.3	7,247.5	
District in which produced.	District in which deposited in special bonded warehouses.					
	Eighth Kentucky.	Maryland.		First Missouri.		
	Apple.	Apple.	Peach.	Grape.	Apple.	Peach.
Eighth Illinois.....				354		
Thirteenth Illinois.....					650.5	
Fourth Iowa.....				613.4		
Eighth Kentucky.....	594.2					
Maryland.....		2,108.2	9,517.3			
First Missouri.....				2,209.8	2,062.2	113
First Pennsylvania.....		10.5	42.5			
Total.....	594.2	2,118.7	9,559.8	3,177.2	2,712.7	113

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

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.					
	Sixth Missouri.		First New York.	Second New York.		
	Apple.	Peach.	Grape.	Grape.	Apple.	Peach.
First California			8,501.4	75,676.7		
Fourth California			9,073	7,980.5		
First Missouri						
Sixth Missouri	1,539.3	1,724.4				
First New Jersey					3,096.1	915.5
Fifth New Jersey					1,710.1	
First New York			451.6			
Second New York				7.9		
Fourteenth New York					6,050.2	
Total	1,539.3	1,724.4	12,026.0	83,665.1	10,846.4	915.5

District in which produced.	District in which deposited in special bonded warehouses.				
	Twenty-eighth New York.			Second Tennessee.	Fifth Tennessee.
	Grape.	Apple.	Peach.	Apple.	Apple.
Twenty-eighth New York	2,187.8	4,298.9	714.8		
Tenth Ohio	21,776.8				
Second Tennessee				1,941	
Fifth Tennessee					20,112
Total	23,964.6	4,298.9	714.8	1,941	20,112

District in which produced.	District in which deposited in special bonded warehouses.				
	Sixth Virginia.		In transit.	Tax paid.	Total.
	Grape.	Apple.	Grape.	Apple.	All kinds.
First California			13,025.2		514,997.9
Fourth California			5,551.8		298,125.2
Connecticut					3,268.5
First Illinois					4.3
Eighth Illinois					154
Thirteenth Illinois					650.5
Fourth Iowa					613.4
Seventh Indiana					8,943.4
Kansas					1,029.7
Second Kentucky					2,441
Fifth Kentucky					11,647.1
Eighth Kentucky				20	1,651.1
Maryland					18,926
First Missouri					4,385
Sixth Missouri					3,263.7
First New Jersey					4,001.6
Fifth New Jersey					1,710.1
First New York					451.6
Second New York					7.9
Fourteenth New York					6,050.2
Twenty-eighth New York					7,201.5
Tenth Ohio					21,776.8
Eleventh Ohio					1,119.3
Second Tennessee					1,941
Fifth Tennessee					20,112
Sixth Virginia	1,122.7	1,048.2			2,170.9
Total	1,122.7	1,048.2	18,577	20	936,843.7

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

QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX PAID, DURING THE YEAR ENDED JUNE 30, 1898.

Districts.	Grape.	Apple.	Peach.	Other.	Total.
Arkansas		10,421.7	915.1		10,736.8
First California	299,369.2		1,181.9	102.8	300,653.9
Fourth California	73,644.3				73,644.3
Connecticut		5,486.5			5,486.5
First Illinois	93,802.4				93,802.4
Kansas	865.2	1,012.3			1,877.5
Second Kentucky		10,546.8	42.5		10,589.3
Fifth Kentucky	963.8	72,021.3	6,976.2		79,961.3
Eighth Kentucky		2,590.1			2,590.1
Maryland	42	17,653.1	16,883.3		34,581.4
First Missouri	4,383.8	3,134.5			7,518.3
Sixth Missouri		1,398.2			1,398.2
First New York	245,627.9	7,555	710.5		53,893.4
Second New York	183,965.3	21,085.7			205,051
Twenty-eighth New York	1,611.3	15,227.2			16,838.5
Tenth Ohio	20,632.3				20,632.3
Second Tennessee		1,633.5			1,633.5
Fifth Tennessee		51,986.6	41.5		52,028.1
Sixth Virginia	326.5	3,898.2			4,194.7
West Virginia		636.9			636.9
Total	790,694	226,827.6	26,154	102.8	983,778.4

a 321.2 of this grape brandy was bottled.

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

QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY LOST FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898.

District.	Grape.	Apple.	Peach.	Other.	Total.
Arkansas		926.6	23.6		950.2
First California	23,367.3		88.2	2	23,457.5
Fourth California	6,259.9				6,259.9
Connecticut		263.6			263.6
First Illinois	7,246.5				7,246.5
Kansas	87				181
Second Kentucky		1,189.1	5		1,194.1
Fifth Kentucky	135.1	5,817.5	447		6,399.6
Eighth Kentucky		355.3			355.3
Maryland	.5	1,492.3	1,328.2		2,821
First Missouri	259.9	146.7			516.3
Sixth Missouri		146.7			146.7
First New York	5,672.4	1,076.3	124.1		6,872.8
Second New York	19,420.5	1,429.1			20,849.6
Twenty-eighth New York		832.8			1,196
Tenth Ohio	1,547.2				1,547.2
Second Tennessee		122.5			122.5
Fifth Tennessee		5,529	5.5		5,534.5
Sixth Virginia	39.5				395.1
Total	64,390	19,815.8	2,021.6	2	86,229.4

BRANDY WITHDRAWN FOR EXPORT DURING THE YEAR.

STATEMENT, BY DISTRICTS, OF THE QUANTITY OF BRANDY, IN TAXABLE GALLONS, WITHDRAWN FOR EXPORT FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1898.

1. BY DISTRICTS AND KINDS.

District.	Apple.	Grape.	Aggregate.
First California		12,425.5	12,425.5
Fourth California		205.9	205.9
Fifth Kentucky	46.4		46.4
First New York		166.1	166.1
Total	46.4	12,797.5	12,843.9

2. BY FOREIGN AND DOMESTIC PORTS.

Port to which exported.	Apple.		Grape.			Aggregate.
	Balti- more.	El Paso.	New Or- leans.	New York.	San Fran- cisco.	
Amapala, Central America					184.6	184.6
Antwerp, Belgium				237.6		237.6
Bremen, Germany					9,271.1	9,271.1
Champerico, Mexico					113.8	113.8
Colon, Central America				23		23
Guaymas, Mexico					177.2	177.2
Hamburg, Germany	46.4			117.3	1,417.6	1,581.3
Hioo, Japan					42.4	42.4
Honolulu, Hawaii					324.9	324.9
Juarez, Mexico		192.3				192.3
London, England				143.1		143.1
Mazatlan, Mexico					50.9	50.9
Nogales, Mexico					251	251
Panama, South America					22	22
Port Limon, Central America			23.9			23.9
Rotterdam, Netherlands				95.5		95.5
Shanghai, China					22.7	22.7
Tien-Tsin, China					42.6	42.6
Yokohama, Japan					44	44
Total	46.4	192.3	23.9	616.5	11,964.8	12,843.9
More than in 1897						3,962.7

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

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, 1898.

District from which removed.	Grape.	Apple.	Peach.	Total.
First California	128,370.5		3,164	131,534.5
Fourth California	140,382.8			140,382.8
Fifth Kentucky		465.5		465.5
Maryland			391	391
Second New York	3,883.7			3,883.7
Total	272,637	465.5	3,555	276,657.5
In transit June 30, 1897:				
First California	773.4			773.4
Fourth California	2,896			2,896
Total	276,306.4	465.5	3,555	280,326.9

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

QUANTITY IN TAXABLE GALLONS OF BRANDY, BY KINDS, REMOVED FROM SPECIAL BONDED WAREHOUSES TO OTHER SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS, ETC.—Continued.

District from which removed.	District to which removed.				
	First Cali- fornia.	Fourth Cal- ifornia.	First Illi- nois.	Kansas.	Fifth Ken- tucky.
	Grape.	Grape.	Grape.	Grape.	Peach.
First California		682.6	9,096		
Fourth California	30,386.4		37,038.2	1,055.1	
Maryland					391
Total	30,386.4	682.6	46,134.2	1,055.1	391

District from which removed.	District to which removed.				
	Maryland.	First Mis- souri.	First New York.		Second New York.
	Apple.	Grape.	Grape.	Peach.	Grape.
First California		520.1	27,020.7	3,164	88,918.9
Fourth California		1,237.6			68,151
Fifth Kentucky	465.5				
Total	465.5	1,757.7	27,020.7	3,164	157,069.9

District from which removed.	District to which removed.			Total.
	Twenty-eighth New York.	In transit June 30, 1898.		
	Grape.	Grape.		
First California			2,905.6	132,307.9
Fourth California			5,410.5	143,278.8
Fifth Kentucky				465.5
Maryland				391
Second New York	3,883.7			3,883.7
Total	3,883.7	8,316.1		280,326.9

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1898.

1. BY DISTRICTS AND KINDS.

District.	Grape.	Apple.	Peach.	Other.	Total.
Arkansas		20,305.1	688.1		20,993.2
First California	478,829.9	417.5	3,561.9	1,359.8	484,169.1
Fourth California	348,766.4	466.4	3,102		352,334.8
Connecticut		12,378.9	98.1		12,477
First Illinois	78,749.8				78,749.8
Kansas	5,380.1	962.8	172		6,514.9
Second Kentucky		13,072.6	139		13,211.6
Eighth Kentucky	1,677.4	65,756.1	3,571.1		71,004.6
Maryland		2,073.1			2,073.1
First Missouri	835.4	21,074.5	11,983.6		33,893.5
Sixth Missouri	4,595.5	4,587.6	160.4		9,343.5
First New York		7,046.2	2,541.1		9,587.3
Second New York	36,203	10,901	3,118.2		50,222.2
Twenty-eighth New York	145,874.1	31,671.2	915.5		178,460.8
Tenth Ohio	5,385.2	38,270.9	741.4		44,397.5
Second Tennessee	40,382.3	506.8			40,889.1
Fifth Tennessee	5,146				5,146
Sixth Virginia	59,123.7		231.4		59,355.1
West Virginia	2,249				2,249
Total	1,149,645.8	296,197	30,963.8	1,359.8	1,478,166.4

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1898.

2. BY BONDED WAREHOUSES AND BY DISTRICTS.

The following table shows the quantity, in taxable gallons, of brandy remaining June 30, 1898, 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.
District of Arkansas:	
A. A. Armstrong, Bentonville, Benton County	20,933.2
Total, Arkansas	20,933.2
First district of California:	
No. 1. Bode & Haslett, Battery street, San Francisco	41,941.6
No. 2. S. M. Bernard, Los Angeles	36,535.4
No. 3. Wm. E. West, Stockton, San Joaquin County	43,559.1
No. 4. Isaac A. Cooper, San Gabriel Station, Los Angeles County	10,715.8
No. 5. Snyder & Foss Warehouse Co., San Jose, Santa Clara County	23,855.4
No. 6. Overland Freight and Transfer Co., San Francisco	222,259.7
No. 7. Fresno Warehouse Co., Fresno, Fresno County	23,444.8
No. 8. Bode & Haslett, Oriental street, San Francisco	76,877.3
Total, First district of California	484,169.1
Fourth district of California:	
No. 1. T. J. Clunie, Sacramento	56,300.6
No. 2. L. W. Burris, Santa Rosa, Sonoma County	33,477.6
No. 3. H. J. Lewelling, St. Helena, Sonoma County	33,072.1
No. 4. John Tivnen, Sonoma County	9,563.2
No. 5. H. B. Shackelford, Vina, Tehama County	209,989.6
No. 6. A. E. Hatt, sr., Napa City, Napa County	9,931.7
Total, Fourth district of California	352,334.8
District of Connecticut:	
No. 1. E. Williams, Wallingford, New Haven County	12,477
Total, Connecticut	12,477
First district of Illinois:	
No. 1. Hiram Sibley & Co., North Clark street, between Chicago River and North Water street, Chicago	78,749.8
Total, First district of Illinois	78,749.8
District of Kansas:	
No. 1. Willis D. Stewart, No. 311 Commercial street, Atchison	6,514.9
Total, Kansas	6,514.9
Second district of Kentucky:	
No. 1. E. W. Peters, Owensboro Public Warehouse Co., Owensboro, Daviess County	13,211.6
Total, Second Kentucky district	13,211.6
Fifth district of Kentucky:	
No. 1. Louisville Public Warehouse Co., Louisville	71,004.6
Total, Fifth district of Kentucky	71,004.6
Eighth district of Kentucky:	
No. 1. J. P. Hornaday, Somerset, Pulaski County	2,073.1
Total, Eighth district of Kentucky	2,073.1
District of Maryland:	
No. 1. Baltimore and Ohio R. R. Co., No. 4, Belt's Wharf, Fell street, between South Ann and South Wolfe streets, Baltimore	31,034.4
No. 2. Wm. J. Thoroughgood, Georgetown, Del	2,859.1
Total, district of Maryland	33,893.5
First district of Missouri:	
No. 1. Columbia Warehouse Co., Nos. 214, 216, and 218 Broadway, St. Louis	9,343.5
Total, First district of Missouri	9,343.5
Sixth district of Missouri:	
No. 1. Western Storage and Warehouse Co., No. 2042 and 2044 Walnut street, Kansas City	3,349.9
No. 2. Mossley & Gardner, Olden, Howell County	6,237.4
Total, Sixth district of Missouri	9,587.3
First district of New York:	
No. 1. New York and Brooklyn Wharf and Warehouse Co., Inlay and Commerce streets, Atlantic Basin, Brooklyn	50,222.2
Total, First district of New York	50,222.2

Bonded warehouse.	Quantity in each warehouse.
Second district of New York:	
No. 2. R. J. Dean, Nos. 490 and 492 Greenwich street, New York City	178,460.8
Total, Second district of New York	178,460.8
Twenty-eighth district of New York:	
No. 1. The Metropolitan Storage and Transfer Co., Rochester	44,397.5
Total, Twenty-eighth district of New York	44,397.5
Tenth district of Ohio:	
No. 1. W. Allendorf, Sandusky, Erie County	40,889.1
Total, Tenth district of Ohio	40,889.1
Second district of Tennessee:	
No. 1. W. R. Wilson, Fish Springs, Carter County	5,146.0
Total, Second district of Tennessee	5,146.0
Fifth district of Tennessee:	
No. 1. J. E. Jones, McMinnville, Warren County	34,260.5
No. 2. J. W. Montgomery, Double Springs, Putnam County	18,260.5
No. 3. H. McCoy, Tullahoma, Coffee County	6,834.1
Total, Fifth district of Tennessee	59,355.1
Sixth district of Virginia:	
No. 1. M. Kaufman, Charlottesville, Albemarle County	5,215.7
Total, Sixth district of Virginia	5,215.7
District of West Virginia:	
No. 1. J. A. Cogbill, No. 804 Third avenue, Huntington, Cabell County	187.6
Total, district of West Virginia	187.6
Total, all districts	1,478,166.4

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

Brandy.	Quantity.
DR.	
Withdrawn for export, proof of landing not received prior to July 1, 1897	Gallons. 7,404
Not actually in warehouse July 1, 1897, claimed to have been lost by casualty	59
In transit from other districts, not yet received at Second district	3,603.4
Withdrawn to fortify wines, still unused	10,026.4
Actually remaining in warehouse July 1, 1897	1,819,656.9
Deposited in special bonded warehouses during year: Brandy received from distillers in districts	583,603.6
Deposited in special bonded warehouses during year: Brandy received from distillers in other districts	334,643.1
Deposited in special bonded warehouses during year: Brandy received from special bonded warehouses in other districts	272,010.8
Total	3,031,673.2
CR.	
Withdrawn, tax paid, and used for bottling	321.2
Withdrawn from special bonded warehouse, tax paid, in original casks	983,457.2
Loss allowed on account of leakage or evaporation in warehouse	86,229.4
Loss allowed for use of the United States	458.4
Tax paid on account of leakage in transportation for export	17.3
Exported on loss or leakage in transportation for export	146.2
Tax paid on brandy heretofore reported lost by casualties, etc	15,777.1
Loss allowed on account of casualties, etc	92.5
Deposited in manufacturing warehouses	38.4
Deposited in second special bonded warehouse in other districts	1,750.6
Withdrawn for export and unaccounted for	272,010.8
Lost by casualty, etc., and unaccounted for	4,307.3
Withdrawn for transfer to special bonded warehouse in other districts and unaccounted for	35
Grape brandy used in fortification of wine	8,316.1
Tax paid on brandy heretofore reported withdrawn to fortify wine	167,670.4
Brandy withdrawn to fortify wine, unaccounted for	9
Remaining in special bonded warehouses at close of year	12,878
Total	1,478,166.4
	3,031,673.2

STATEMENT OF REMOVALS IN BOND FROM BRANDY DISTILLERIES FOR DEPOSIT IN SPECIAL BONDED WAREHOUSES DURING YEAR ENDED JUNE 30, 1898.

Brandy.	Grape.	Apple.	Peach.	Other.	Total.
DR.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Balance in transit between distillery and warehouses July 1, 1897, same district.....	3,111.8				3,111.8
Balance in transit to warehouses in other districts July 1, 1897.....	9,341	10.5	42.5		9,394
Removals during year for deposit in district of production.....	516,909.4	48,627.7	16,151.3	270.7	581,959.1
Removals during year for deposit in other districts.....	308,549.8	25,082.5	8,746.5		342,378.8
Total.....	837,912	73,720.7	24,940.3	270.7	936,843.7
CR.					20
Tax paid at distillery.....		20			20
Receipts in warehouse in district of production.....	518,573.9	48,607.7	16,151.3	270.7	583,603.6
Receipts in warehouse in other districts.....	300,761.1	25,093	8,789		334,643.1
Balance in transit to warehouses in district of production.....	1,447.8				1,447.8
Balance in transit to warehouses in other districts.....	17,129.7				17,129.7
Total.....	837,912	73,720.7	24,940.3	270.7	936,843.7

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

QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

Brandy.	Grape.	Apple.	Peach.	Other.	Total.
DR.					
Balance in warehouse July 1, 1897.....	1,815,042.5	469,220.2	34,200.3	1,193.9	1,819,656.9
Received in warehouses from distilleries in same district.....	518,573.9	48,607.7	16,151.3	270.7	583,603.6
Received from distilleries in other districts.....	300,761.1	25,093	8,789		334,643.1
Received from special bonded warehouses in other districts.....	267,990.3	465.5	3,555		272,010.8
Total.....	2,402,367.8	543,386.4	62,695.6	1,464.6	3,009,914.4
CR.					
Withdrawn tax-paid for bottling.....	321.2				321.2
Withdrawn from special bonded warehouses, tax paid.....	730,372.8	226,827.6	26,154	102.8	983,457.2
Leakage or evaporation in warehouse.....	64,390	19,815.8	2,021.6	2	86,229.4
Withdrawn for use of the United States.....	458.4				458.4
Withdrawn for export.....	12,797.5	46.4			12,843.9
Reported as lost by casualties.....	71.6	34.1	1.2		106.9
Withdrawn for transfer to manufacturing warehouse.....	1,750.6				1,750.6
Withdrawn for transfer to special bonded warehouses in other districts.....	272,637	465.5	3,555		276,657.5
Grape brandy withdrawn to fortify wine.....	169,922.9				169,922.9
Balance remaining in special bonded warehouses and in transit.....	1,149,645.8	296,197	30,963.8	1,359.8	1,478,166.4
Total.....	2,402,367.8	543,386.4	62,695.6	1,464.6	3,009,914.4

The warehouse in First district, New York, has also about 447 gallons of damaged brandy saved from wreck during the year.

FORTIFICATION OF WINES WITH GRAPE BRANDY FREE OF TAX.

The quantity of grape brandy used in fortifying wine under the act of October 1, 1890, as amended by the act of August 28, 1894, during the year ended June 30, 1897, was 1,216,480.8 taxable gallons.

The quantity of brandy used and of each kind of wine fortified during the year ended June 30, 1898, in each district is shown in the following table:

[Brandy in taxable gallons, and wine in wine gallons.]

Kind.	First California.		Fourth California.		Florida.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Angelica.....	374,828.23	443,385.89	253,031.63	305,300.31	37.30	46.80
Malaga.....			9,671.51	11,614.56		
Muscatel.....	613,197.08	718,590.41	2,408.54	2,965.83		
Port.....	1,946,650.86	2,270,988.80	746,589.01	887,557.01		
Sherry.....	1,169,536.75	1,372,626.99	843,300.82	999,570.34		
Tokay.....	10,134.42	11,771.99				
Total.....	4,114,347.34	4,817,364.08	1,855,001.51	2,207,008.05	37.30	46.80

Kind.	Thirteenth Illinois.		Second Kentucky.		First Missouri.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Port.....			533	656	2,715	3,381
Sherry.....	720	761	529	656	1,910	2,365.50
Total.....	720	761	1,062	1,312	4,625	5,746.50

Kind.	First New Jersey.		Fifth New Jersey.		New Mexico.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Angelica.....					2,580.81	3,248.31
Port.....	4,921	5,409.50	3,481	4,222.73	4,506.21	5,742.57
Sweet catawba.....	471	521				
Total.....	5,392	5,930.50	3,481	4,222.73	7,087.02	8,990.88

Kind.	Twenty-eighth New York.		Fourth North Carolina.		Aggregate.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Angelica.....					630,477.97	751,981.31
Malaga.....					9,671.51	11,614.56
Muscatel.....					615,605.62	721,556.24
Port.....	89,744.66	104,755.63			2,799,140.74	3,282,713.24
Scuppernong.....			15,000	15,693.50	15,000	15,693.50
Sherry.....					2,015,996.57	2,375,979.83
Sweet catawba.....	125,814.85	147,498.15			126,285.85	148,019.15
Tokay.....					10,134.42	11,771.99
Total.....	215,559.51	252,253.78	15,000	15,693.50	6,222,312.68	7,319,329.82
Grand total.....						

GRAPE BRANDY USED.

	Gallons.
First California.....	1,134,008.8
Fourth California.....	554,941.3
Florida.....	10.4
Thirteenth Illinois.....	50
Second Kentucky.....	127
First Missouri.....	1,665.5
First New Jersey.....	546.8
Fifth New Jersey.....	775.6
New Mexico.....	2,408.9
Twenty-eighth New York.....	59,175.9
Fourth North Carolina.....	799.4
Total.....	1,754,509.6

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The quantity of manufactured tobacco removed from the place of manufacture in bond free of tax during the year, also the quantity actually exported during the year and the quantity unaccounted for at the beginning and at the end of the year, are shown in the subjoined statement:

	Pounds.
Quantity unaccounted for July 1, 1897.....	568,926½
Quantity removed for export during the year ended June 30, 1898.....	13,735,069½
Total	14,303,995½
Quantity actually exported during the year ended June 30, 1898.....	13,510,167½
Quantity deficient on which tax was paid.....	786
Quantity unaccounted for at close of the fiscal year ended June 30, 1898.....	792,742
Total	14,303,695½

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Cigars and cigarettes weighing more than 3 pounds per thousand.	Cigars and cigarettes weighing not more than 3 pounds per thousand.
Removed and unaccounted for July 1, 1897.....	61,663	47,888,200
Removed during the year ended June 30, 1898.....	1,094,472	1,032,124,046
Total	1,156,135	1,080,012,246
Exported and accounted for during the year 1898.....	1,094,134	1,033,983,246
Remaining unaccounted for at the close of the fiscal year ended June 30, 1898.....	62,001	46,029,000
Total	1,156,135	1,080,012,246

Upon comparing the foregoing statements as to the manufactured tobacco, cigars, and cigarettes removed for export, with those for the fiscal year ended June 30, 1897, the increase in 1898 as to tobacco and cigarettes and the decrease as to cigars are found to be as follows:

	Increase.	Decrease.
Tobacco.....pounds..	1,725,880	
Cigars.....number..		316,722
Cigarettes, including all tobacco cigarettes.....do.	139,167,746	

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 seventeen years as follows:

NUMBER REMOVED FOR EXPORT DURING FISCAL YEARS 1882 TO 1898.

Year ended June 30—	Number.	Year ended June 30—	Number.	Year ended June 30—	Number.
1882.....	64,001,500	1888.....	180,769,800	1894.....	401,005,300
1883.....	68,413,560	1889.....	240,679,750	1895.....	461,859,100
1884.....	86,243,485	1890.....	259,310,050	1896.....	628,086,390
1885.....	104,811,420	1891.....	294,534,250	1897.....	892,956,300
1886.....	134,311,180	1892.....	320,845,020	1898.....	1,032,124,046
1887.....	139,935,300	1893.....	397,827,260		

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

	Playing cards, 2 cents per package.
Removed and unaccounted for June 30, 1897.....	146,334
Removed during the year ended June 30, 1898.....	1,114,624
Total	1,260,958
Removed and exported during the year ended June 30, 1898.....	1,045,405
Removed for export, unaccounted for, tax paid.....	1,912
Remaining unaccounted for June 30, 1898.....	213,641
Total	1,260,958

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
Baltimore.....	3		\$30.00	\$286.20	\$20.00	\$336.20
New Orleans.....	10	\$165.76				165.76
New York.....	10	56.88	29.70	417.60	20.00	524.18
Oregon.....	1			384.48		384.48
Philadelphia.....	3	232.80				232.80
San Francisco.....	88	1,006.20	6,387.55	532.17		7,925.92
St. Louis.....	1		250.00			250.00
Total	116	1,461.64	6,697.25	1,620.45	40.00	9,819.34

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1898, INCLUSIVE.

Periods.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed—					
1863 to 1876, inclusive					
1877	751	\$48,235.85	\$5,819.32		
1878	562	33,820.54	2,537.98		
1879	744	43,184.71	12,113.86		\$250.20
1880	872	35,153.86	22,314.02		1,094.97
1881	749	28,483.87	8,596.60	\$26.08	1,232.43
1882	909	33,695.22	5,069.36		1,406.12
1883	1,130	33,000.89	5,604.60		5,195.37
1884	1,090	16,460.34	6,053.81	82.00	5,673.96
1885	706	46.66	2,515.80		901.75
1886	800		3,582.13	1.60	601.25
1887	877		5,270.54		968.62
1888	1,222		5,584.00		703.25
1889	1,280		3,437.64		1,416.55
1890	1,540		1,829.12		1,112.50
1891	1,744		7,421.70	.80	1,184.97
1892	240		2,041.73		1,023.10
1893	192		2,049.73		1,005.30
1894	208		2,951.08		1,426.93
1895	185		820.68		686.25
1896	227		1,880.64		1,599.92
1897	117		1,669.41		10,423.73
1898	116		1,461.64		6,697.25

Periods.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed—					
1863 to 1876, inclusive					\$6,673,845.00
1877	\$760.12			^a \$277.11	55,092.40
1878	46.25	\$718.90			37,123.67
1879	533.69	1,426.92			57,509.38
1880	2,205.42		\$80.00	^b 888.00	61,736.27
1881	1,128.38	1,161.90	220.00		40,849.26
1882	3,913.18	1,966.50	60.00		46,110.38
1883	6,034.16	4,608.00	60.00	^c 590.92	55,093.94
1884	14,996.30	8,352.00	480.00		52,098.41
1885	16,192.71	3,705.30			23,362.22
1886	23,878.21	6,642.00			34,765.19
1887	21,238.94	5,755.50	140.00		33,373.60
1888	26,166.54	28,411.30	160.00		61,025.09
1889	25,633.33	10,737.00	80.00		41,304.52
1890	31,657.93	12,410.00	100.00		47,109.55
1891	31,374.51	9,177.30			49,159.28
1892	378.09	17,019.00	40.00		20,501.92
1893		7,467.30	40.00		10,562.33
1894		38,332.10			42,710.11
1895		20,883.22	80.00		22,470.15
1896		11,269.68	60.00		14,810.24
1897		22,729.65	20.00		34,842.70
1898		1,620.45	40.00		9,819.34
Total					7,525,275.04

^a Manufactured cotton exported prior to 1868. ^b Machinery exported prior to 1868. ^c Chairs exported prior to 1865.

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1897, TO JUNE 30, 1898, UNDER THE ACT OF JUNE 18, 1890.

	Gallons.
Removed for export, unaccounted for June 30, 1897	108,615
Removed for direct exportation	345,220
Removed in original packages to be bottled for export	652,788
Removed by pipe line to be bottled for export	119,123
Excess reported by bottlers	2,523
Total	1,228,269
Exported in original packages, proofs received	345,619
Exported in bottles, proofs received	749,455
Removed for export, unaccounted for, tax paid	8,501
Excess reported by bottlers	12,934
Removed for export, unaccounted for June 30, 1898	111,760
Total	1,228,269

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1898, BY DISTRICTS.

District.	Gallons.	District.	Gallons.
Alabama	2,168	Third New York	22,015
First California	116,668	Fourteenth New York	8,856
Fourth California	14,323	Twenty-eighth New York	4,808
Sixth Indiana	310	Oregon	138,061
Louisiana	58,373	First Pennsylvania	3,362
Minnesota	2,697	Third Texas	16,910
First Missouri	247,422	First Wisconsin	417,200
Fifth New Jersey	16,117		
First New York	36,854	Total	1,117,131
Second New York	16,049		

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, 1898.

State.	July, 1898.			August, 1898.			September, 1898.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
Alabama.....	6,546.6	4,237.2	\$4,600.92	7,819.1	5,788.1	\$6,333.91	7,857.8	10,186.5	\$11,204.05
Arkansas.....	3,965.5	3,180.1	3,408.11	1,531.5	3,327.4	3,060.14	3,997.6	3,497	3,846.70
California.....	6,274.9	5,472.6	6,019.86	6,888.8	7,070.8	7,777.88	7,396	6,027.2	7,282.92
Colorado.....	.....	32.9	36.19	183.1	.....	.....	.....	.....	.....
Connecticut.....	8,504.6	9,551.5	10,508.65	9,200.7	9,200.7	10,351.00	9,445.4	10,554.8	11,621.28
Georgia.....	13,535.9	11,863.1	12,400.41	13,617.1	11,617.2	12,866.92	13,628.3	13,176.6	14,404.26
Illinois.....	2,290,673.6	1,928,641.4	2,121,505.54	2,419,630.4	2,490,412.5	2,730,450.75	2,664,945.4	2,575,562.4	2,893,118.64
Indiana.....	543,154.1	666,087.7	722,696.47	427,398.6	561,071.7	620,478.87	801,283.7	821,813.2	902,094.52
Iowa.....	302.7	30.2	33.22	390.1	107	117.70	322.2	91.5	100.05
Kansas.....	83,407.2	745,936.1	820,529.71	25,279.3	948,833.7	1,043,717.07	27,991.6	1,169,973.9	1,286,971.29
Kentucky.....	80,316.7	47,455	52,244.50	66,169.9	85,975.8	91,573.38	65,002.3	87,829.1	96,612.01
Louisiana.....	82,118.5	125,688.5	138,269.45	11,888.3	143,121.7	157,430.87	21,975.3	183,649.1	202,014.01
Maryland.....	85,243.7	32,718.5	35,990.35	55,636.6	41,672.9	45,840.19	61,919.7	50,627.4	65,590.14
Massachusetts.....	.....	77.5	85.25	.....	.....	.....	.....	729.5	802.33
Minnesota.....	2,776.1	70,369	77,405.90	2,679.9	45,236.8	50,840.48	2,542.8	16,250.9	20,082.59
Missouri.....	144,921	121,416.7	133,558.37	147,713	156,063.8	171,070.18	147,382	140,145.2	154,159.72
Nebraska.....	.....	638.7	700.37	.....	36,030	40,233.00	37,474	54,307.2	59,737.62
New Hampshire.....	40,337.1	15,470.8	17,017.88	36,135.3	291,571.4	295,028.54	189,003.7	227,827.6	250,010.36
New Jersey.....	178,691	190,972.2	210,069.42	184,097.6	41,827.5	46,010.25	41,581.5	45,487.7	50,036.47
New York.....	38,875	31,082.6	34,190.85	32,518.1	531,476.2	584,623.82	486,333.3	618,333.1	680,171.91
North Carolina.....	381,749	491,450.7	540,565.77	334,134.5	294.3	224.73	200.6	470.8	524.48
Ohio.....	82,594.9	227,601	230,361.10	50,716.4	246,713.1	271,384.41	50,525.5	429,741.6	472,715.76
Oregon.....	4,971.7	5,080.5	5,598.45	4,985.2	5,068.2	5,507.02	4,976.4	5,255.03	5,255.03
Pennsylvania.....	50,655	42,041	46,245.10	47,470.5	50,372.5	55,409.75	83,654.4	52,676.7	57,944.37
South Carolina.....	.....	1,290.9	1,413.99	.....	10,611.1	11,012.21	2,972.4	9,051.7	1,490.17
Tennessee.....	4,790.9	5,851	6,546.10	2,941.9	13,820.2	14,982.22	.....	14,884.8	16,483.28
Texas.....	136,230.7	118,825.2	130,707.72	66,511.2	130,682.5	143,750.75	85,203.4	155,847.5	171,432.25
Virginia.....	4,210,676.4	4,913,012	5,404,302.20	3,959,573.4	5,181,862.7	6,305,548.97	4,760,839.3	6,717,750.1	7,889,557.01
West Virginia.....	3,579,289.3	5,656,084	6,191,692.40	2,747,281.4	6,015,213.4	6,616,734.74	3,189,250	6,410,489	7,058,137.90
Wisconsin.....	4,114,247.9	4,398,188.5	4,898,007.35	2,813,214.2	4,483,314	4,911,645.40	2,135,727.8	5,243,832.4	5,768,215.64
Total.....	3,308,921.2	3,626,771.1	3,989,448.21	2,384,767.8	4,332,207.3	4,831,423.03	2,613,688.8	4,873,896.2	5,361,384.82

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

STATEMENT SHOWING, BY DISTRICTS, THE NUMBER OF TAXABLE GALLONS OF EACH KIND OF SPIRITS REMOVED FROM DISTILLERY WAREHOUSES FOR EXPORT DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1898.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure neutral or cologne spirits.	Miscellaneous.	Aggregate.
Fifth Illinois.....	.....	.....	55,826.7	.....	.....	.....	218.9	56,045.6
Eighth Illinois.....	.....	.....	239,210.8	.....	.....	5,424.4	484.1	245,119.3
Seventh Indiana.....	.....	.....	84.6	.....	.....	.....	893.5	978.1
Fifth Kentucky.....	2,650.1	182.8	.....	.....	.....	.....	429.5	2,832.9
Sixth Kentucky.....	3,379.1	66.4	.....	.....	.....	.....	.....	3,445.5
Seventh Kentucky.....	4,878.3	.....	.....	.....	.....	.....	.....	4,878.3
Eighth Kentucky.....	253.1	.....	.....	.....	.....	.....	.....	253.1
Louisiana.....	.....	.....	444.1	.....	142.1	.....	1,772.6	2,358.8
Maryland.....	.....	598	.....	213,031.5	.....	.....	.....	213,031.5
Third Massachusetts.....	.....	.....	58,654.4	.....	.....	.....	.....	58,654.4
Nebraska.....	.....	.....	422.4	.....	.....	.....	.....	422.4
First New York.....	.....	.....	5,679	.....	.....	.....	1,186.4	7,068.5
First Ohio.....	203.1	.....	.....	.....	.....	.....	.....	203.1
Ninth Pennsylvania.....	.....	64.8	.....	.....	.....	.....	.....	64.8
Twenty-third Pennsylvania.....	.....	806	.....	.....	.....	.....	.....	806
Total.....	8,363.7	1,518	360,322	213,031.5	142.1	5,424.4	4,965	593,786.7
For corresponding months 1897.....	33,700.1	538.4	35,353.6	152,090.4	639.2	10,217.2	4,570.3	243,008.2

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, 1891, 1892, 1893, 1894, 1895, 1896, 1897, and 1898:

District.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
First California.....	262	.....	.....	809.5	.....	.....	.....	.....
First Illinois.....	.....	5,607	213	.....	.....	.....	5,941.7	56,045.6
Fifth Illinois.....	134,773	15,413	7,974	613	6,441.3	38,141.2	10,519.5	245,119.3
Eighth Illinois.....	.....	11,326	6,312	1,752.1	3,286	10,519.5	19,568.5	978.1
Sixth Indiana.....	.....	.....	.....	.....	.....	303.7	.....	.....
Seventh Indiana.....	.....	92	.....	.....	.....	1,804.1	.....	97.81
Second Kentucky.....	13,462	2,885	24,096	3,845	198	33,479.9	23,212	2,832.9
Fifth Kentucky.....	46,733	34,200	191,918	3,754.4	10,894.5	10,622	13,055.3	3,445.5
Sixth Kentucky.....	2,405	1,750	24,316	942	878.8	894.2	.....	875
Seventh Kentucky.....	1,824	23,076	281,842	34,212	248.9	2,471.6	233.4	4,878.3
Eighth Kentucky.....	.....	106,844	102,363	8,364	825.1	91,024.6	573.6	253.1
Louisiana.....	.....	.....	.....	.....	448.8	57,740	20,819.7	2,358.8
Maryland.....	399	.....	57,586	.....	100.3	212.1	.....	388
Third Massachusetts.....	169,833	57,705	280,103	126,541.3	255,628.9	86,521.7	152,980.4	213,031.5
Minnesota.....	.....	2,772	.....	.....	.....	.....	.....	.....
Nebraska.....	.....	.....	.....	.....	.....	.....	.....	58,654.4
First New Jersey.....	.....	118	1,776	.....	.....	.....	.....	.....
First New York.....	1,758	1,734	2,204	86,380	699	.....	4,450.4	422.4
Twenty-eighth New York.....	.....	.....	21,780	1,857	.....	.....	.....	.....
First Ohio.....	2,520	430	6,848	1,097	973.4	189.9	.....	7,068.5
First Pennsylvania.....	.....	.....	11,392	.....	.....	.....	.....	.....
Ninth Pennsylvania.....	.....	.....	3,701	.....	.....	.....	.....	64.8
Twenty-third Pennsylvania.....	118	2,902	178,663	15,756.8	39.2	5,963.1	.....	806
Fifth Tennessee.....	.....	.....	11,636	.....	.....	.....	.....	.....
West Virginia.....	.....	.....	77	.....	.....	.....	.....	.....
Total.....	374,087	267,814	1,214,800	285,864.1	280,572.2	346,427.6	243,008.2	593,786.7

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 pp. 256 and 257) that the quantity of spirits, tax or duty paid, held by wholesale liquor dealers and rectifiers October 1, 1897, was 12,877,630 gallons, the quantity so held October 1, 1898, being 12,603,717 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1, each year from 1878 to 1898, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	<i>Proof gallons.</i>	<i>Proof gallons.</i>	<i>Proof gallons.</i>
1878	14,480,393	11,401	14,491,794
1879	13,014,112	593,506	13,607,618
1880	11,606,991	626,692	12,233,683
1881	11,065,611	572,797	11,638,408
1882	11,505,434	583,992	12,089,426
1883	13,345,779	575,703	13,921,482
1884	15,139,715	524,491	15,664,206
1885	14,760,683	496,109	15,256,792
1886	15,523,226	534,094	16,057,320
1887	14,003,833	511,126	14,514,959
1888	14,341,056	487,315	14,828,371
1889	14,815,703	440,179	15,255,882
1890	15,879,918	503,277	16,383,195
1891	13,915,377	490,898	14,406,275
1892	15,190,886	366,756	15,557,642
1893	18,634,971	359,630	18,994,601
1894	30,321,083	275,062	30,596,145
1895	17,498,572	282,562	17,781,134
1896	14,800,417	263,308	15,063,725
1897	12,416,794	460,836	12,877,630
1898	12,282,987	320,730	12,603,717

BALANCE IN DISTILLERY WAREHOUSES AT CLOSE OF 1898 AND PREVIOUS FISCAL YEARS.

Date.	Quantity.	Date.	Quantity.
	<i>Gallons.</i>		<i>Gallons.</i>
Remaining June 30—		Remaining June 30—	
1869	16,685,106	1884	63,502,551
1870	11,671,896	1885	54,724,916
1871	6,745,360	1886	58,096,620
1872	10,103,392	1887	65,145,269
1873	14,650,148	1888	61,033,018
1874	15,575,224	1889	68,512,070
1875	13,179,596	1890	89,721,053
1876	12,595,850	1891	112,921,457
1877	13,091,773	1892	127,596,339
1878	14,088,773	1893	147,894,694
1879	19,212,470	1894	137,993,078
1880	31,363,869	1895	a 138,248,796.2
1881	64,648,111	1896	b 152,125,495.4
1882	89,962,645	1897	c 139,713,753.9
1883	80,499,993	1898	d 133,063,921.1

a This quantity includes 1,426,700.9 gallons in general bonded warehouses and 419,543.2 gallons in transit June 30, 1895, between distillery warehouses and general bonded warehouses.

b This quantity includes 2,612,832.1 gallons in general bonded warehouses, 153,475.8 in transit between distillery and general bonded warehouses, and 2,066.4 in transit between general bonded warehouses June 30, 1896.

c This quantity includes 2,570,661.1 gallons in general bonded warehouses and 12,822.9 gallons in transit between distillery and general bonded warehouses June 30, 1897.

d This quantity includes 1,931,268.7 gallons in general bonded warehouses and 77,654.4 gallons in transit between distillery warehouses and general bonded warehouses June 30, 1898.

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1892, 1893, 1894, 1895, 1896, 1897, AND 1898.

The following is a statement of the quantities, in taxable gallons, of spirits remaining in distillery warehouses October 1, 1892, 1893, 1894, 1895, 1896, 1897, and 1898, respectively:

State.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Alabama	4,312	5,288	4,718.1	11,463.1	30,979.1	52,885.5	45,890.8
Arkansas	75,299	91,011	73,511.1	84,332.9	98,343.4	95,425.4	87,048.8
California	67,769	53,918	29,493	42,970.1	30,245.1	24,985	28,984.4
Colorado		176	736.2	583	736.2	449.5	193.1
Connecticut	313,357	216,686	15,001.2	69,508.2	87,335.6	111,675.6	160,915.3
Georgia	115,983	91,444	52,775.2	104,722.9	83,924.7	62,378.6	60,251.9
Illinois	2,932,949	5,228,340	5,825,653.3	3,682,904.7	9,231,015.5	4,881,598.3	4,477,245.4
Indiana	1,688,001	1,616,698	894,280.6	2,193,178.7	2,163,948.7	2,690,675.6	2,583,100.2
Iowa	89						
Kansas				297.1	408.4	1,580.5	3,186.6
Kentucky	77,550,469	87,330,661	65,616,448.8	81,076,179.5	84,928,936	77,404,508.9	76,271,936.7
Louisiana			180	106,381	106,248.6	298,670.2	95,313.7
Maryland	6,589,298	7,475,699	6,575,979.4	8,766,344.7	9,319,681.9	8,611,501.3	8,189,975.3
Massachusetts	711,214	850,235	303,426	662,583.7	805,526.5	662,538.7	699,190.6
Minnesota	227,876	483,921	45,642	314,598.7	263,644.8	72,518.7	9,569.8
Missouri	474,997	815,298	327,432.2	626,220.5	590,846.2	867,105.4	646,724.4
Nebraska	101,054	202,933	43,565	80,490.4	126,552.9	344,251.6	270,428.5
New Hampshire	41,154	41,981	20,429	31,282.1	31,069	19,605.3	9,746.5
New Jersey	609,234	538,947	397,601.4	511,438.7	508,328.3	493,347.6	412,865.3
New Mexico				589.9	1,373.8	726.6	449
New York	389,253	285,852	210,315.7	851,911.7	264,819.6	307,471.5	235,586
North Carolina	178,976	275,151	133,236.3	186,320.7	158,023.8	94,012.7	99,416.6
Ohio	3,086,420	3,268,708	2,263,373.3	3,976,050.8	4,172,339.9	4,894,575	4,766,432.4
Oregon	27,103	57,496	44,920	38,510.1	32,445.5	29,170.7	25,963.3
Pennsylvania	19,068,718	22,107,022	18,575,320.4	23,645,825.3	24,873,382.8	22,351,835.1	22,451,169
South Carolina	21,970	31,768	30,239.2	20,008.1	7,283	4,149.6	5,074.3
Tennessee	1,463,589	1,384,172	947,240.6	1,188,826.7	1,360,943.3	1,483,053.5	1,219,513.2
Texas	3,771	9,200	24,518	20,950.4	25,146.3	25,190.9	18,596.1
Virginia	289,492	342,103	288,085.7	313,796.9	302,087	298,515.1	277,142.7
West Virginia	1,164,647	1,307,130	925,049.7	1,053,334.3	1,062,900.4	947,900.6	883,347.8
Wisconsin	88,734	174,011	167,359.4	393,800.9	465,511.6	563,921.8	613,338.5
Total	117,286,325	134,288,665	103,836,608.6	129,555,485.8	141,242,027.9	127,696,314.8	124,582,336.7

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1898.

The quantity of distilled spirits in the United States (except what may be in customs bonded warehouses and in fruit brandy distilleries) on the 1st day of October, 1898, was 169,853,440.6 gallons, this quantity being distributed as follows:

	Gallons.
In distillery warehouses	124,582,336.7
In special bonded warehouses	1,323,122.6
In general bonded warehouses	1,925,120.9
In transit between distillery warehouses and general bonded warehouses	24,543.4
In hands of wholesale liquor dealers	12,603,717
In hands of retail liquor dealers	29,394,600
Total	169,853,440.6

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

OLEOMARGARINE.

The subjoined statements show 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.

It appears from the subjoined table 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
1889	2, 972, 002
1890	2, 693, 669
1891	3, 699, 367
1892	4, 030, 346
1893	5, 602, 024
1894	5, 801, 853
1895	4, 746, 508
1896	4, 237, 769
1897	3, 794, 267
1898	4, 793, 011

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
1889	2, 821, 370
1890	2, 566, 494
1891	3, 601, 292
1892	3, 909, 625
1893	5, 371, 989
1894	5, 508, 004
1895	4, 469, 686
1896	3, 978, 482
1897	3, 541, 636
1898	4, 588, 267

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
1889	145, 746
1890	134, 866
1891	102, 426
1892	107, 981
1893	232, 124
1894	283, 890
1895	278, 123
1896	258, 850
1897	262, 367
1898	188, 308

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; in the fiscal year 1892, March; in the fiscal year 1893, January; in the fiscal year 1894, October; in the fiscal year 1895, October; in the fiscal year 1896, October; in the fiscal year 1897, March; while the greatest production during the fiscal year ended June 30, 1898, occurred in November. 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
In January, 1893	7, 824, 657
In October, 1893.....	9, 318, 006
In October, 1894.....	7, 046, 429
In October, 1895.....	5, 922, 649
In March, 1897	4, 826, 677
In November, 1897	6, 367, 024

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

	Pounds.
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, 1898, as well as an increase in the production of the article as compared with the previous fiscal year.

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1898, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1898:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1898.	
	Pounds.
Stock on hand July 1, 1897	267, 226
Removed for export and remaining unaccounted for July 1, 1897	243, 158
Quantity produced during the year	57, 516, 136
Withdrawn for export and returned to factory	100
Withdrawn tax-paid and returned to factory	875
Total.....	<u>58, 027, 495</u>

Contra.

Oleomargarine withdrawn, tax-paid	55, 079, 887
Withdrawn from manufactories for export and accounted for by clearance certificate filed	2, 159, 357
Withdrawn from manufactories for export and accounted for by payment of tax on account of certificate not being filed	12, 972
Removed for export and unaccounted for June 30, 1898	330, 534
Remaining in factories June 30, 1898	444, 745
Total	58, 027, 495

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statements, by districts, show the quantity, in pounds, of oleomargarine produced at manufactories, the quantity withdrawn therefrom tax-paid, for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1897, and June 30, 1898, respectively; also the stock remaining on hand at the close of each year:

Districts.	From July 1, 1896, to June 30, 1897.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1897.
Connecticut ^a	7, 112, 513	5, 026, 763	2, 074, 686	.....	40, 904
First Illinois	25, 700, 900	24, 963, 741	878, 354	.....	53, 677
Sixth Indiana	1, 291, 588	1, 286, 313	.....	.....	9, 415
Kansas ^b	5, 583, 363	5, 400, 443	162, 341	.....	94, 212
Sixth Missouri	346, 372	378, 639	.....	.....	640
Fifth New Jersey	261, 871	219, 080	33, 026	3, 645	4, 480
Eleventh Ohio	3, 452, 370	3, 452, 221	.....	.....	3, 860
Fifteenth Ohio	1, 776, 207	1, 776, 950	.....	.....	12, 180
Total	45, 531, 343	42, 504, 150	3, 148, 407	3, 645	223, 368

Districts.	From July 1, 1897, to June 30, 1898.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Remaining in factory June 30, 1898.	
Connecticut ^a	6, 744, 341	5, 264, 783	1, 455, 041	66, 396	
First Illinois	20, 770, 871	20, 681, 956	3, 330	139, 262	
Sixth Indiana	5, 435, 330	5, 430, 065	5, 946	43, 652	
Kansas ^b	14, 132, 277	13, 310, 153	760, 783	155, 253	
Maryland	247, 797	247, 717	.....	50
Sixth Missouri	944, 731	943, 253	.....	2, 118
Fifth New Jersey	442, 245	409, 905	34, 605	6, 215	
Eleventh Ohio	6, 347, 337	6, 342, 916	.....	18, 281
Fifteenth Ohio	2, 451, 237	2, 449, 899	.....	13, 518
Total	57, 516, 136	55, 079, 887	2, 259, 705	444, 745	

^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.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, FOR EXPOSITION PURPOSES, AND LOST OR DESTROYED IN MANUFACTORIES MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1898.

Months.	Quantity returned to factories.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Withdrawn for exposition purposes.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
On hand Nov. 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, 696	2, 720, 235	144, 535	3, 056	.....
February.....	2, 779, 855	2, 716, 759	69, 500	9, 182	.....
March.....	3, 568, 254	3, 512, 138	96, 439	12, 472	.....
April.....	2, 839, 358	2, 780, 307	149, 838	6, 860	.....
May.....	1, 885, 027	1, 769, 954	136, 523	2, 210	.....
June.....	1, 375, 423	1, 301, 198	62, 701	6, 267	.....
July.....	1, 208, 638	1, 170, 136	33, 246	1, 191	.....
August.....	2, 425, 226	2, 296, 238	110, 990	691	.....
September.....	2, 703, 256	2, 568, 067	68, 917	262	.....
October.....	3, 082, 955	2, 015, 016	92, 201	1, 979	.....
November.....	3, 003, 715	2, 862, 321	148, 899	.....	.....
December.....	3, 256, 028	3, 120, 393	78, 500	.....	.....
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, 728	.....	.....
June.....	2, 130, 318	1, 930, 311	174, 021	695	.....
July.....	2, 084, 317	1, 925, 762	155, 200	185	.....
August.....	2, 301, 769	2, 200, 782	154, 285	727	.....
September.....	2, 776, 465	2, 611, 693	167, 787	.....	.....
October.....	3, 462, 123	3, 368, 418	89, 755	.....	.....
November.....	3, 734, 878	3, 569, 408	175, 965	.....	.....
December.....	4, 181, 317	4, 023, 336	169, 385	10	.....
1889.						
January.....	3, 607, 753	3, 353, 350	137, 123	.....	.....
February.....	3, 523, 381	3, 266, 245	223, 191	1, 000	.....
March.....	3, 047, 875	3, 077, 831	70, 424	.....	.....
April.....	3, 057, 841	2, 886, 481	285, 948	.....	.....
May.....	2, 319, 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, 639	.....	.....
December.....	3, 072, 028	3, 010, 319	89, 770	.....	.....
1890.						
January.....	3, 338, 340	3, 053, 375	117, 900	3, 692	.....
February.....	3, 011, 670	3, 042, 219	104, 013	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, 066	1, 573, 786	157, 898	.....	.....
August.....	2, 320, 548	2, 135, 414	192, 175	56	.....
September.....	3, 191, 817	3, 139, 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, 060	.....	.....
1891.						
January.....	3, 664, 473	3, 702, 844	36, 158	.....	.....
February.....	4, 386, 152	4, 249, 304	46, 330	.....	.....
March.....	6, 723, 224	6, 577, 926	62, 176	.....	.....
April.....	4, 573, 178	4, 443, 005	288, 965	1, 039	.....
May.....	4, 005, 212	3, 907, 827	39, 994	.....	.....
June.....	1, 983, 633	2, 049, 156	70, 445	.....	.....
July.....	2, 524, 257	2, 428, 144	58, 970	.....	.....
August.....	2, 376, 022	2, 276, 339	104, 069	.....	.....
September.....	3, 560, 418	3, 436, 513	45, 050	.....	.....
October.....	4, 941, 276	4, 825, 731	71, 995	112	.....
November.....	4, 975, 162	4, 813, 457	91, 860	.....	.....
December.....	4, 593, 610	4, 570, 557	68, 775	.....	.....

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, FOR EXPOSITION PURPOSES, ETC.—Continued.

Months.	Quantity returned to factories.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Withdrawn for exposition purposes.
1892.						
January	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
1893.						
January						
February						
March						
April						
May						
June						
July						
August						
September						
October	228					
November	450					
December						
1894.						
January						
February						
March						
April						
May						
June						
July						
August						
September						
October	100					
November						
December						
1895.						
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
1896.						
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
1897.						
January						
February						
March						
April						

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, FOR EXPOSITION PURPOSES, ETC.—Continued.

Months.	Quantity returned to factories.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Withdrawn for exposition purposes.
1897.						
May	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
June						
July						
August						
September						
October						
November						
December						
1898.						
January	600	5,201,895	5,206,673	160,190		
February	100	5,234,506	5,023,039	172,286		
March		5,877,277	5,637,133	228,563		
April		5,655,315	5,494,458	211,069		
May		4,672,042	4,502,213	248,615		
June	275	3,727,856	3,536,857	227,352		
	1,753	564,470,138	537,551,648	26,346,899	127,057	1,542
On hand June 30, 1898.						444,745

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
1888	34,325,527	864,139.88
1889	35,664,026	894,247.91
1890	32,324,032	786,291.72
1891	44,392,409	1,077,924.14
1892	48,364,155	1,266,326.00
1893	67,224,298	1,670,643.50
1894	69,632,246	1,723,479.90
1895	56,958,105	1,409,211.18
1896	50,853,234	1,219,432.46
1897	45,531,207	1,034,129.60
1898	57,516,136	1,315,708.54
Total	564,470,002	13,985,482.87

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

[For notes to the references in this table, see p. 13.]

Districts.	Collection on oleomargarine at 2 cents per pound.	Special taxes of—			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
Alabama.....			\$500.00	\$480.00	\$980.00
Arkansas.....			1,216.00	480.00	1,696.00
First California.....					
Fourth California.....					
Colorado.....			2,518.00	1,800.00	4,318.00
Connecticut.....	\$105,808.24	\$1,800.00	13,148.00	1,100.00	121,916.24
Florida.....			2,722.00	800.00	3,522.00
Georgia.....	1.30		840.00	2,590.00	3,401.30
First Illinois.....	416,706.32	600.00	36,091.00	840.00	454,240.32
Fifth Illinois.....			1,000.00		1,000.00
Eighth Illinois.....			1,270.00		1,270.00
Thirteenth Illinois.....			952.00		952.00
Sixth Indiana.....	109,712.62	1,800.00	6,364.00	1,640.00	119,516.62
Seventh Indiana.....			2,774.00		2,774.00
Third Iowa.....			36.00		36.00
Fourth Iowa.....			32.00		32.00
Kansas.....	266,632.28	600.00	4,332.00		271,564.28
Second Kentucky.....			240.00		240.00
Fifth Kentucky.....			3,002.00	320.00	3,322.00
Sixth Kentucky.....			2,124.00	480.00	2,604.00
Seventh Kentucky.....			590.00		590.00
Eighth Kentucky.....			32.00		32.00
Louisiana.....			4,614.00	1,520.00	6,134.00
Maryland.....	4,952.80	400.00	5,681.00	3,646.00	14,676.80
Massachusetts.....			1,424.00	1,440.00	2,864.00
First Michigan.....			2,440.00	1,832.00	4,272.00
Fourth Michigan.....			716.00		716.00
Minnesota.....			156.00	240.00	396.00
First Missouri.....			3,094.00	1,200.00	4,294.00
Sixth Missouri.....	19,765.36	600.00	1,696.00		22,061.36
Montana.....			28.00		28.00
Nebraska.....			2,302.00	280.00	2,582.00
New Hampshire.....			368.00	40.00	408.00
First New Jersey.....			1,712.00	1,320.00	3,032.00
Fifth New Jersey.....	8,194.10	1,200.00	7,398.00	1,700.00	18,552.10
New Mexico.....			324.00	480.00	804.00
First New York.....			778.00		778.00
Second New York.....			80.00	780.00	860.00
Third New York.....			108.00		108.00
Fourteenth New York.....			54.00		54.00
Twenty-first New York.....					
Twenty-eighth New York.....			54.00	480.00	534.00
Fourth North Carolina.....			72.00		72.00
Fifth North Carolina.....			140.00		140.00
First Ohio.....			6,558.00	2,720.00	9,278.00
Tenth Ohio.....	3.20		1,004.00	2,200.00	3,207.20
Eleventh Ohio.....	126,969.20		2,889.00		130,849.20
Eighteenth Ohio.....	48,945.42	600.00	7,902.00	760.00	58,207.42
Oregon.....			264.00		264.00
First Pennsylvania.....	83.70		2,364.00	1,620.00	4,067.70
Ninth Pennsylvania.....			126.00		126.00
Twelfth Pennsylvania.....			572.00		572.00
Twenty-third Pennsylvania.....			7,992.00	2,680.00	10,672.00
South Carolina.....			570.00	960.00	1,530.00
Second Tennessee.....			288.00		288.00
Fifth Tennessee.....			1,400.00		1,400.00
Third Texas.....			1,536.00	2,500.00	4,036.00
Fourth Texas.....			742.00	1,140.00	1,882.00
Second Virginia.....			3,064.00	480.00	3,544.00
Sixth Virginia.....			300.00		300.00
West Virginia.....			3,990.00	960.00	4,950.00
First Wisconsin.....			274.00		274.00
Second Wisconsin.....			280.00	2,560.00	2,840.00
Total.....	1,107,774.54	7,600.00	156,134.00	44,272.00	1,315,780.54

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, 1898, THE BUSINESS OF MANUFACTURING AND DEALING IN OLEOMARGARINE.

States and Territories.	Manufac-tories.	Wholesale establish-ments.	Retail establish-ments.	Total.
Alabama.....		2	13	15
Alaska.....			1	1
Arizona.....		1	3	4
Arkansas.....		1	28	29
California.....				
Colorado.....		6	74	80
Connecticut.....			6	6
Delaware.....			9	9
District of Columbia.....		2	48	50
Florida.....		4	80	84
Georgia.....		5	26	31
Idaho.....			1	1
Illinois.....	3	2	1,147	1,152
Indiana.....	2	a 4	232	238
Indian Territory.....			16	16
Iowa.....			2	2
Iowa.....	2		108	110
Kansas.....		2	165	167
Kentucky.....		b 4	116	120
Louisiana.....			4	4
Maine.....	1	6	72	79
Maryland.....			25	25
Massachusetts.....			127	128
Michigan.....		1	4	6
Minnesota.....		2	5	5
Mississippi.....	1	2	133	136
Missouri.....				
Montana.....		2	60	62
Nebraska.....				
Nevada.....		1	7	8
New Hampshire.....		c 8	244	253
New Jersey.....	1		6	6
New Mexico.....		d 2	29	31
New York.....			4	4
North Carolina.....			9	9
North Dakota.....	2	10	516	528
Ohio.....			2	2
Oklahoma.....				
Oregon.....		e 9	284	293
Pennsylvania.....	3	f 5	322	330
Rhode Island.....		2	18	20
South Carolina.....			3	3
South Dakota.....			1	50
Tennessee.....		10	66	76
Texas.....				
Utah.....				
Vermont.....		2	100	102
Virginia.....		1	7	8
Washington.....		2	97	99
West Virginia.....		6	15	21
Wisconsin.....			5	5
Wyoming.....				
Total for 12 months ended June 30, 1898.....	15	105	4,289	4,409
Total for 12 months ended June 30, 1897.....	16	103	3,539	3,658

Decrease in manufactories, 1; increase in wholesale dealers, 2; increase in retail dealers, 750.

- a Includes 1 establishment which was transferred to Georgia.
- b Includes 1 establishment which was transferred to Illinois.
- c Includes 3 establishments which were transferred to Pennsylvania.
- d Includes 1 establishment which was transferred to Pennsylvania.
- e Includes 2 establishments which were transferred, 1 to Indiana the other to New Jersey.
- f Includes 1 establishment which was transferred to Massachusetts.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of July, 1897, including the balances from the previous month and the balances at close of the month:

JULY, 1897.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand July 1, 1897	271,606	.....
Quantity removed for export and unaccounted for July 1, 1897	243,158	.....
Quantity of oleomargarine produced this month	2,678,603	.....
Overstatement of withdrawals in previous months	300	.....
Understatement of production in previous months	350	.....
CONTRA.		
Quantity withdrawn tax paid		2,309,144
Quantity removed for export in this and previous months and accounted for during this month		226,048
Quantity removed for export in this and previous months and unaccounted for at the close of this month		244,801
Tax paid on account of certificate of exportation not filed		9,000
Understatement of withdrawals in previous months		4,450
Overstatement of production in previous months		300
Stock on hand July 31, 1897		400,274
Total	3,194,017	3,194,017

STATEMENT BY DISTRICTS.

Districts.	Stock on hand July 1, 1897.	Exported and unaccounted for July 1, 1897.	Quantity produced this month.	Quantity withdrawn tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	40,904	135,168	a 491,160	b 286,909	177,420	158,808	153,780	67,735
First Illinois	53,677	79,700	663,722	622,863	.....	c 54,000	25,700	94,536
Sixth Indiana	d 53,273	.....	231,288	238,063	.....	.....	.....	46,498
Kansas	98,592	26,790	863,837	e 773,395	49,571	15,140	61,221	139,463
Sixth Missouri	640	.....	27,101	27,483	.....	.....	.....	258
Fifth New Jersey	8,480	1,500	23,658	18,290	9,700	7,100	4,100	4,148
Eleventh Ohio	3,860	.....	255,315	222,539	.....	.....	.....	36,636
Eighteenth Ohio	12,180	.....	123,172	124,352	.....	.....	.....	11,000
Total	271,606	243,158	2,679,253	2,313,894	236,691	235,048	244,801	400,274

a This quantity contains 300 pounds overstatement of withdrawals in previous months, and 350 pounds understatement of production in previous months.

b This quantity contains 300 pounds overstatement of production in previous months, and 350 pounds understatement of withdrawals in previous months.

c This quantity contains 9,000 pounds tax paid on account of certificate of exportation not filed.

d This quantity contains 43,858 pounds transferred from First Illinois district.

e This quantity contains 4,100 pounds understatement of withdrawals.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of August, 1897, including the balances from the previous month and the balances at close of the month:

AUGUST, 1897.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand August 1, 1897	400,274	.....
Quantity removed for export and unaccounted for August 1, 1897	244,801	.....
Quantity of oleomargarine produced this month	2,965,064	.....
CONTRA.		
Quantity withdrawn tax paid		2,894,620
Quantity removed for export in this and previous months and accounted for during this month		133,370
Quantity removed for export in this and previous months and unaccounted for at the close of this month		251,733
Tax paid on account of certificate not filed		100
Stock on hand August 31, 1897		330,316
Total	3,610,139	3,610,139

STATEMENT BY DISTRICTS.

Districts.	Stock on hand August 1, 1897.	Exported and unaccounted for August 1, 1897.	Quantity produced this month.	Quantity withdrawn tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	67,735	153,780	420,510	335,643	82,170	98,090	137,860	70,432
First Illinois	94,536	25,700	887,106	901,941	.....	a 10,100	15,600	79,701
Sixth Indiana	46,498	.....	372,725	390,694	.....	.....	.....	28,529
Kansas	139,463	61,221	818,197	776,900	54,332	23,280	92,273	126,419
Sixth Missouri	258	.....	48,327	46,959	.....	.....	.....	1,626
Fifth New Jersey	4,148	4,100	27,985	23,695	3,900	2,000	6,000	4,538
Eleventh Ohio	36,636	.....	249,115	278,507	.....	.....	.....	7,244
Eighteenth Ohio	11,000	.....	141,099	140,272	.....	.....	.....	11,827
Total	400,274	244,801	2,965,064	2,894,620	140,402	133,470	251,733	330,316

a This quantity contains 100 pounds tax paid, on account of certificate of exportation, not filed.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of September, 1897, including the balances from the previous month and the balances at close of the month:

SEPTEMBER, 1897.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand September 1, 1897.....	330,316	
Quantity removed for export and unaccounted for September 1, 1897.....	251,733	
Quantity of oleomargarine produced this month.....	3,737,596	
CONTRA.		
Quantity withdrawn tax paid.....		3,473,891
Quantity removed for export in this and previous months and accounted for during this month.....		266,133
Quantity removed for export in this and previous months and unaccounted for at the close of this month.....		123,839
Understatement of withdrawals in previous months.....		230
Stock on hand September 30, 1897.....		455,502
Total.....	4,319,645	4,319,645

STATEMENT BY DISTRICTS.

Districts.	Stock on hand September 1, 1897.	Exported and unaccounted for September 1, 1897.	Quantity produced this month.	Quantity withdrawn tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	70,432	137,860	499,049	409,010	92,810	183,920	43,750	67,661
First Illinois.....	79,701	15,600	1,170,239	1,111,482	690	8,100	3,190	137,768
Sixth Indiana.....	28,523		475,066	433,288				70,307
Kansas.....	126,419	92,273	951,415	^a 893,363	44,559	70,433	66,399	139,912
Sixth Missouri.....	1,626		51,805	53,189				242
Fifth New Jersey.....	4,538	6,000	13,691	13,790	180	3,680	3,500	4,289
Eleventh Ohio.....	7,244		394,363	383,247				13,362
Eighteenth Ohio.....	11,827		176,966	171,832				16,961
Total.....	330,316	251,733	3,737,596	3,474,171	133,239	266,133	123,839	455,502

^a This quantity contains 280 pounds understatement of withdrawals.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of October, 1897, including the balances from the previous month and the balances at close of the month:

OCTOBER, 1897.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand October 1, 1897.....	455,502	
Quantity removed for export and unaccounted for October 1, 1897.....	123,839	
Quantity of oleomargarine produced this month.....	5,136,349	
Overstatement of withdrawals.....	180	
Understatement of production.....	10,886	
CONTRA.		
Quantity withdrawn, tax paid.....		4,937,029
Quantity removed for export in this and previous months and accounted for during this month.....		139,779
Quantity removed for export in this and previous months and unaccounted for at the close of this month.....		152,828
Understatement of withdrawals.....		10,906
Withdrawn for export and tax paid.....		200
Stock on hand at close of month.....		486,014
Total.....	5,726,756	5,726,756

STATEMENT BY DISTRICTS.

Districts.	Stock on hand October 1, 1897.	Exported and unaccounted for October 1, 1897.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	67,661	46,750	^a 563,013	^b 481,619	83,570	52,850	77,470	65,485
First Illinois.....	137,768	8,190	1,816,212	1,807,114		^c 8,190		146,866
Sixth Indiana.....	70,307		422,472	418,976				73,803
Kansas.....	139,912	66,399	^d 1,390,527	^e 1,283,304	84,998	78,539	72,858	162,137
Sixth Missouri.....	242		104,613	97,886				6,969
Fifth New Jersey.....	4,289	2,500	27,681	26,670	400	400	2,500	4,900
Eleventh Ohio.....	13,362		^f 595,203	^g 598,228				15,337
Eighteenth Ohio.....	16,961		227,694	234,138				10,517
Total.....	455,502	123,839	5,147,415	4,947,935	168,968	139,979	152,828	486,014

^a This quantity contains 10,830 pounds understatement of production.
^b This quantity contains 10,830 pounds understatement of withdrawals.
^c This quantity contains 200 pounds withdrawn for export and tax paid.
^d This quantity contains 180 pounds overstatement of withdrawals.
^e This quantity contains 20 pounds understatement of withdrawals.
^f This quantity contains 56 pounds understatement of production.
^g This quantity contains 56 pounds understatement of withdrawals.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of November, 1897, including the balances from the previous month and the balances at close of the month:

NOVEMBER, 1897.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand November 1, 1897.....	486,014	
Quantity removed for export and unaccounted for November 1, 1897.....	152,828	
Quantity of oleomargarine produced this month.....	6,367,024	
Overstatement of withdrawals.....	2,020	
Understatement of production.....	500	
CONTRA.		
Quantity withdrawn, tax paid.....		6,039,393
Quantity removed for export in this and previous months and accounted for during this month.....		164,040
Quantity removed for export in this and previous months and unaccounted for at the close of this month.....		183,928
Understatement of withdrawals.....		740
Stock on hand at close of month.....		620,285
Total.....	7,008,386	7,008,386

STATEMENT BY DISTRICTS.

Districts.	Stock on hand November 1, 1897.	Exported and unaccounted for November 1, 1897.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	65,485	77,470	a 662,213	b 526,145	145,834	121,220	102,084	55,719
First Illinois.....	146,866	2,416,313	2,369,734					193,445
Sixth Indiana.....	73,803	607,402	585,235					95,970
Kansas.....	162,137	72,858	c1,561,458	1,467,710	47,856	42,420	78,294	208,029
Maryland.....		16,040	14,376					1,664
Sixth Missouri.....	6,969	135,367	136,582					5,754
Fifth New Jersey.....	4,900	2,500	54,943	49,380	1,450	400	3,550	9,013
Eleventh Ohio.....	15,337	d 620,728	e 611,747					24,318
Eighteenth Ohio.....	10,517	295,080	279,224					26,373
Total.....	486,014	152,828	6,369,544	6,040,133	195,140	164,040	183,928	620,285

a This quantity contains 500 pounds understatement of production.
 b This quantity contains 500 pounds understatement of withdrawals.
 c This quantity contains 2,010 pounds overstatement of withdrawals.
 d This quantity contains 10 pounds overstatement of withdrawals.
 e This quantity contains 240 pounds understatement of withdrawals.

The following is a statement of operations at oleomargarine factories, located in the various collection districts of the United States, for the month of December, 1897, including the balances from the previous month and the balances at close of the month:

DECEMBER, 1897.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand December 1, 1897.....	620,285	
Quantity removed for export and unaccounted for December 1, 1897.....	183,928	
Quantity of oleomargarine produced this month.....	6,237,559	
CONTRA.		
Quantity withdrawn, tax paid.....		5,937,111
Quantity removed for export in this and previous months and accounted for during this month.....		176,314
Quantity tax paid on account of certificate not filed.....		150
Quantity removed for export in this and previous months and unaccounted for at close of this month.....		139,624
Stock on hand at close of month.....		788,573
Total.....	7,041,772	7,041,772

STATEMENT BY DISTRICTS.

Districts.	Stock on hand December 1, 1897.	Exported and unaccounted for December 1, 1897.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	55,719	102,084	593,239	499,421	85,600	103,734	83,950	63,937
First Illinois.....	193,445	2,547,710	2,416,885					324,270
Sixth Indiana.....	95,970	504,592	521,629	1,680		1,680		77,253
Kansas.....	208,029	78,294	1,468,122	1,397,730	43,980	a 71,280	50,994	234,441
Maryland.....	1,664	35,955	34,907					2,712
Sixth Missouri.....	5,754	92,745	97,434					1,065
Fifth New Jersey.....	9,013	3,550	48,717	51,750	900	1,450	3,000	5,080
Eleventh Ohio.....	24,318	658,921	623,102					69,137
Eighteenth Ohio.....	26,373	287,558	294,253					19,678
Total.....	620,285	183,928	6,237,559	5,937,111	132,160	176,464	139,624	788,573

a This quantity contains 150 pounds tax paid on account of certificate not filed.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of January, 1898, including the balances from the previous month and the balances at close of the month:

JANUARY, 1898.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand January 1, 1898.....	788,573	
Quantity removed for export and unaccounted for January 1, 1898.....	139,624	
Quantity of oleomargarine produced this month.....	5,201,255	
Quantity removed tax paid, returned to factory, and then removed for export.....	600	
Understatement of production in previous month.....	120	
CONTRA.		
Quantity withdrawn, tax paid.....		5,206,103
Quantity removed for export in this and previous months and accounted for during this month.....		159,103
Quantity removed for export in this and previous months and unaccounted for at the close of this month.....		140,611
Quantity exported and tax paid.....		100
Understatement of withdrawals in previous month.....		120
Stock on hand at close of month.....		624,175
Total	6,130,212	6,130,212

STATEMENT BY DISTRICTS.

Districts.	Stock on hand January 1, 1898.	Exported and unaccounted for January 1, 1898.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	63,937	83,950	a 619,375	5527,578	91,884	112,150	63,684	63,850
First Illinois.....	324,270		1,854,676	1,957,683	540	540		220,723
Sixth Indiana.....	77,253	1,680	522,922	484,298	1,776		3,456	114,101
Kansas.....	234,441	50,994	1,211,803	1,211,828	64,990	c 46,113	69,871	169,426
Maryland.....	2,712		28,046	29,387				1,371
Sixth Missouri.....	1,065		76,031	74,013				3,053
Fifth New Jersey.....	5,080	3,000	43,118	41,330	1,000	400	3,600	5,868
Eleventh Ohio.....	60,137		628,831	659,368				29,600
Eighteenth Ohio.....	19,678		217,213	220,708				16,183
Total	788,573	139,624	5,202,015	5,206,223	160,190	159,203	140,611	624,175

a This quantity contains 600 pounds tax paid returned to factory and then removed for export; also 120 pounds understatement of production in previous month.
 b This quantity contains 120 pounds understatement of withdrawals in previous month.
 c This quantity contains 100 pounds exported and tax paid.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of February, 1898, including the balances from the previous month and the balances at close of the month:

FEBRUARY, 1898.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand February 1, 1898.....	624,175	
Quantity removed for export and unaccounted for February 1, 1898.....	140,611	
Quantity of oleomargarine produced this month.....	5,239,566	
Overstatement of withdrawals.....	288	
Understatement of production.....	8,630	
Quantity removed for export returned to factory on hand.....	100	
CONTRA.		
Quantity withdrawn tax paid.....		5,031,939
Quantity removed for export in this and previous months and accounted for during this month.....		55,376
Quantity tax paid on account certificate not filed.....		106
Quantity removed for export in this and previous months and unaccounted for at close of this month.....		257,415
Understatement of withdrawals.....		8,630
Quantity withdrawn for export and returned to factory on hand.....		100
Stock on hand at close of month.....		659,744
Total	6,013,310	6,013,310

STATEMENT BY DISTRICTS.

Districts.	Stock on hand Feb. 1, 1898.	Exported and unaccounted for Feb. 1, 1898.	Quantity produced this month.	Quantity withdrawn tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	63,850	63,684	a 570,940	5,480,331	95,340	30,950	128,074	e 59,119
First Illinois.....	220,723		d 1,952,723	1,953,722				219,724
Sixth Indiana.....	114,101	3,456	496,008	494,226	560		4,016	115,323
Kansas.....	169,426	69,871	e 1,330,361	1,212,497	75,886	f 20,432	125,325	211,404
Maryland.....	1,371		34,831	35,254				948
Sixth Missouri.....	3,053		65,238	65,729				2,622
Fifth New Jersey.....	5,868	3,600	37,358	37,210	500	4,100		5,516
Eleventh Ohio.....	29,600		545,080	545,348				29,332
Eighteenth Ohio.....	16,183		215,925	216,252				15,856
Total	624,175	140,611	5,248,524	5,040,569	172,286	55,482	257,415	659,844

a This quantity contains 8,630 pounds understatement of production in previous months and 100 pounds withdrawn for export returned to factory and now on hand.
 b This quantity contains 8,630 pounds understatement of withdrawals in previous months.
 c This quantity contains 100 pounds withdrawn for export returned to factory and on hand as special balance item at end of month.
 d This quantity contains 240 pounds overstatement of withdrawals.
 e This quantity contains 48 pounds overstatement of withdrawals.
 f This quantity contains 106 pounds tax paid on account of certificate not filed.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of March, 1898, including the balances from the previous month and the balances at close of the month:

MARCH, 1898.

Statement in aggregate.	Dr.	Cr.
	Pounds.	Pounds.
Stock of oleomargarine on hand March 1, 1898.....	659,744	
Quantity removed for export and unaccounted for March 1, 1898.....	257,415	
Quantity removed for export, returned to factory, on hand.....	100	
Quantity oleomargarine produced during the month.....	5,877,277	
Overstatement of withdrawals.....	30	
CONTRA.		
Quantity withdrawn tax paid.....		5,697,133
Quantity removed for export in this and previous months and accounted for during this month.....		230,998
Quantity tax paid on account of certificate not filed.....		540
Quantity removed for export in this and previous months and unaccounted for at close of this month.....		254,440
Understatement of withdrawals.....		474
Stock on hand at close of the month.....		610,981
Total.....	6,794,566	6,794,566

STATEMENT BY DISTRICTS.

Districts.	Stock on hand Mar. 1, 1898.	Exported and unaccounted for Mar. 1, 1898.	Quantity produced this month.	Quantity withdrawn tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of this month.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Connecticut.....	59,119	128,074	635,750	489,204	147,970	6131,978	144,066	57,695
First Illinois.....	219,724		2,247,707	2,288,214	990	990		178,227
Sixth Indiana.....	115,323	4,016	542,011	581,772		500	3,456	75,562
Kansas.....	211,404	125,325	1,340,936	1,257,561	74,288	97,310	102,303	220,491
Maryland.....	948		42,542	39,048				4,442
Sixth Missouri.....	2,622		87,044	87,601				2,065
Fifth New Jersey.....	5,516		47,877	40,590	5,315	700	4,615	7,488
Eleventh Ohio.....	29,332		687,395	674,878				41,849
Eighteenth Ohio.....	15,856		246,045	238,739				23,162
Total.....	659,844	257,415	5,877,307	5,697,607	228,563	231,538	254,440	610,981

a This quantity contains 100 pounds withdrawn for export returned to factory and on hand as special balance item at end of month.
 b This quantity contains 450 pounds tax paid on account of certificate not filed.
 c This quantity contains 30 pounds overstatement of withdrawals.
 d This quantity contains 474 pounds understatement of withdrawals.
 e This quantity contains 90 pounds tax paid on account of certificate not filed.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of April, 1898, including the balances from the previous month and the balances at close of the month:

APRIL, 1898.

Statement in aggregate.	Dr.	Cr.
	Pounds.	Pounds.
Stock of oleomargarine on hand April 1, 1898.....	610,981	
Quantity removed for export and unaccounted for April 1, 1898.....	254,440	
Quantity produced this month.....	5,654,635	
CONTRA.		
Quantity withdrawn, tax paid.....		5,493,778
Quantity removed for export in this and previous months and accounted for during this month.....		106,693
Quantity removed for export in this and previous months and unaccounted for at the close of this month.....		358,316
Understatement of withdrawals.....		1,100
Quantity upon which tax was collected on forfeited bond.....		500
Stock on hand at close of month.....		559,669
Total.....	6,520,056	6,520,056

STATEMENT BY DISTRICTS.

Districts.	Stock on hand April 1, 1898.	Exported and unaccounted for April 1, 1898.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of this month.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Connecticut.....	57,695	144,066	584,315	468,131	121,664	67,120	198,610	52,215
First Illinois.....	178,227		2,202,025	2,159,930	1,110	1,110		219,215
Sixth Indiana.....	75,562	3,456	503,583	507,221	810	1,680	2,536	71,114
Kansas.....	220,491	102,303	1,239,225	1,213,486	86,425	34,483	154,245	149,805
Maryland.....	4,442		38,415	37,357				5,498
Sixth Missouri.....	2,065		91,492	93,075				482
Fifth New Jersey.....	7,488	4,615	39,246	37,720	1,060	2,800	2,875	7,954
Eleventh Ohio.....	41,849		739,219	740,483				40,585
Eighteenth Ohio.....	23,162		227,114	237,475				12,801
Total.....	610,981	254,440	5,654,635	5,494,878	211,069	107,193	358,316	559,669

a This quantity contains 500 pounds withdrawn for export and tax paid.
 b This quantity contains 1,100 pounds understatement of withdrawals.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of May, 1898, including the balances from the previous month, and the balances at close of the month:

MAY, 1898.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand May 1, 1898.....	559,669	
Quantity removed for export and unaccounted for May 1, 1898.....	558,316	
Quantity produced this month.....	4,672,942	600
Understatement of production in previous months.....		
CONTRA.		
Quantity withdrawn, tax-paid.....		4,502,213
Quantity removed for export in this and previous months and accounted for during this month.....		349,724
Quantity removed for export in this and previous months and unaccounted for at the close of this month.....		256,737
Understatement of certificate not filed.....		600
Tax-paid on account of forfeited bond.....		300
Tax collected on forfeited bond.....		200
Stock on hand at close of month.....	480,853	
Total	5,590,627	5,590,627

STATEMENT BY DISTRICTS.

Districts.	Stock on hand May 1, 1898.	Exported and unaccounted for May 1, 1898.	Quantity produced this month.	Quantity withdrawn, tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	52,215	198,610	a 559,929	b 491,501	154,567	c 216,434	136,743	56,076
First Illinois.....	219,215		1,648,745	1,692,851				175,079
Sixth Indiana.....	71,114	2,586	437,079	439,854	112	560	2,138	68,227
Kansas.....	149,805	154,245	1,161,721	1,095,425	85,966	d 123,265	116,946	130,135
Maryland.....	5,498		24,380	27,373				2,500
Sixth Missouri.....	482		98,953	98,565				870
Fifth New Jersey.....	7,954	2,875	41,696	35,350	8,000	9,965	910	6,300
Eleventh Ohio.....	40,585		545,162	552,783				32,964
Eighteenth Ohio.....	12,801		154,977	159,076				8,702
Total	559,669	358,316	4,672,942	4,502,813	248,645	350,224	256,737	480,853

a This quantity contains 600 pounds understatement of production in previous months.
 b This quantity contains 600 pounds understatement of withdrawals in previous months.
 c This quantity contains 200 pounds tax collected on forfeited bond.
 d This quantity contains 300 pounds tax-paid on account of certificate not filed.

The following is a statement of operations at oleomargarine factories located in the various collection districts of the United States for the month of June, 1898, including the balances from the previous month and the balances at close of the month:

JUNE, 1898.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock of oleomargarine on hand June 1, 1898.....	480,853	
Quantity removed for export and unaccounted for June 1, 1898.....	256,737	
Quantity produced this month.....	3,727,856	10
Overstatement of withdrawals.....		275
Quantity returned to factory.....		
CONTRA.		
Quantity withdrawn, tax-paid.....		3,536,857
Quantity removed for export in this and previous months and accounted for during this month.....		151,779
Quantity removed for export in this and previous months and unaccounted for at the close of this month.....		330,534
Tax-paid on account of certificate not filed.....		1,776
Understatement of withdrawals.....		40
Stock on hand June 30, 1898.....	444,745	
Total	4,465,731	4,465,731

STATEMENT BY DISTRICTS.

Districts.	Stock on hand June 1, 1898.	Exported and unaccounted for June 1, 1898.	Quantity produced this month.	Quantity withdrawn, tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	56,076	136,743	a 545,823	359,291	176,212	104,025	208,930	66,396
First Illinois.....	175,079		1,363,930	b 1,399,747				139,262
Sixth Indiana.....	68,227	2,138	320,182	343,749	1,008	c 2,784	362	43,652
Kansas.....	130,135	116,946	d 806,953	738,903	47,932	46,246	118,632	155,253
Maryland.....	2,500		27,560	30,010				50
Sixth Missouri.....	870		65,955	64,707				2,118
Fifth New Jersey.....	6,300	910	31,275	29,160	2,200	500	2,610	6,215
Eleventh Ohio.....	32,964		428,069	442,752				18,281
Eighteenth Ohio.....	8,702		138,394	133,578				13,518
Total	480,853	256,737	3,728,141	3,536,897	227,352	153,555	330,534	444,745

a This quantity contains 275 pounds returned to factory.
 b This quantity contains 40 pounds understatement of withdrawals in previous month.
 c This quantity contains 1,776 pounds tax-paid on account of certificate not filed.
 d This quantity contains 10 pounds overstatement of withdrawals.

STATEMENT, BY STATES, SHOWING THE NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON THE BUSINESS OF MANUFACTURING AND DEALING IN FILLED CHEESE DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

States.	Manufac-tories.	Wholesale establish-ments.	Retail establish-ments.	Total.
Illinois.....	7	.....	3	10
Louisiana.....	.....	.....	14	14
Maryland.....	.....	.....	1	1
New Jersey.....	.....	.....	1	1
Total for twelve months ended June 30, 1898.....	7	.....	19	26
Total for nine months ended June 30, 1898.....	7	1	62	70

FILLED CHEESE

The following statements show the operations under the act of June 6, 1896, defining cheese, imposing a tax upon, and regulating the manufacture, sale, importation, and exportation of filled cheese.

The quantity of filled cheese produced, withdrawn tax paid for export, and that withdrawn tax paid for domestic use from manufactories, monthly, from September 4, 1896, to June 30, 1898, is as follows:

Month.	Quantity produced.	Quantity withdrawn tax paid.	
		For do-mestic use.	For ex-port.
1896.			
September.....	31,342	.....	31,342
October.....	61,990	54,487	7,413
November.....	20,428	13,529	6,899
December.....	38,301	28,862	9,439
1897.			
January.....	136,184	129,501	6,683
February.....	296,810	247,599	19,211
March.....	371,569	344,369	27,200
April.....	305,346	287,136	18,210
May.....	188,546	176,193	12,443
June.....	242,641	194,368	48,273
July.....	.....	.....	.....
August.....	.....	.....	.....
September.....	106,045	106,045	.....
October.....	165,097	162,221	2,876
November.....	151,885	151,201	684
December.....	222,022	219,238	2,784
1898.			
January.....	230,684	228,054	2,630
February.....	195,029	192,307	2,722
March.....	188,453	188,453	.....
April.....	143,406	136,474	6,932
May.....	.....	.....	.....
June.....	240	.....	240
Total.....	3,065,928	2,859,947	205,981

It will be noted from the above table that the largest production month of the fiscal year ended June 30, 1897, was March, and that the quantity produced that month was 371,569 pounds. The largest production month for the fiscal year ended June 30, 1898, was January, and the quantity produced that month was 230,684 pounds.

There were 1,663,067 pounds of filled cheese produced at manufactories during the ten months ended June 30, 1897, and the tax of 1 cent per pound was paid upon the entire quantity, and the same withdrawn from the factory. For the fiscal year ended June 30, 1898, 1,402,861 pounds were produced and tax paid, showing a falling off in production as compared with the previous fiscal year of 260,206 pounds.

It appears that the average monthly production for the ten months ended June 30, 1897, was 166,306 pounds, and for the nine production months of the fiscal year ended June 30, 1898, the average monthly production was 155,873 pounds. There was no production in the months of July, August, and May of the fiscal year ended June 30, 1898.

RECEIPTS UNDER THE FILLED-CHEESE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

Districts.	Collections on filled cheese at 1 cent per pound.	Special taxes of:-			Total.
		Manufac-turers.	Retail dealers.	Wholesale dealers.	
First Illinois.....	\$14,129.23	\$2,233.32	\$21.00	.....	\$16,383.55
Louisiana <i>a</i>.....	.....	.....	111.00	.....	111.00
Maryland <i>b</i>.....	.....	.....	12.00	.....	12.00
Fifth New Jersey.....	.....	.....	12.00	.....	12.00
Total.....	14,129.23	2,233.32	156.00	.....	16,518.55

a Including the State of Mississippi.

b Including the State of Delaware, District of Columbia, and two counties of Virginia.

TABLES.

DIVISION OF CHEMISTRY.

The samples examined in the laboratory at San Francisco, Cal., during the fiscal year ended June 30, 1898, were as follows:

Fortified sweet wines	1,679
Miscellaneous	3
Total	1,682

The following table shows the number and character of samples examined in the work of the laboratory at Washington during the past fiscal year:

Oleomargarine	25
Butter	35
Malt liquors	19
Fermented liquors other than malt	25
Distilled liquors	154
Fortified (and sweetened) wines	38
Ink	50
Mucilage	14
Typewriter ribbons	15
Miscellaneous	7
Total	382
Increase over last fiscal year	142

The number of samples suspected of being oleomargarine examined during the year was 60, an increase of 8 over last year.

No samples of material suspected of being filled cheese were received. The laboratory has been slightly enlarged to provide for the examination of samples of flour under sections 45 to 49, inclusive, of the act of June 13, 1898, taxing mixed flour. Since the date on which this tax became operative (August 9), 21 samples of this character have been received.

I have the honor to be, very respectfully,

N. B. SCOTT,
Commissioner.

HON. LYMAN J. GAGE,
Secretary of the Treasury.

A.*

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Statement showing the receipts from each specific source of internal revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1898..... 284-329

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* For receipts from Alabama, Arkansas, Colorado, Connecticut, Florida, Georgia, Kansas, Louisiana, Maryland, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, New Mexico, Oregon, South Carolina, and West Virginia, each of which consists of a single district, see pages 312-329.

The District of Columbia and Delaware are now a 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 AND TERRITORY OF THE UNITED STATES

DISTRICTS.		DISTILLED SPIRITS.					
		Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle 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.
CALIFORNIA.							
1	First	\$353,139.28	\$548,578.07	\$8,883.34	\$6,800.00		
4	Fourth	88,016.42	61.93	708.34	200.00		
	Total	441,755.70	548,640.00	9,591.68	7,000.00		
ILLINOIS.							
1	First	102,677.65	262,807.93	6,991.66	6,000.00		
5	Fifth	96.91	22,616,928.96	812.50	200.00		
8	Eighth	645.91	9,716,137.10	541.67	200.00		
13	Thirteenth	1,486.01	441,143.39	706.66			
	Total	104,907.48	33,037,017.38	9,112.49	6,400.00		
INDIANA.							
6	Sixth	974.92	1,457,600.04	1,325.00			
7	Seventh	7,502.87	7,171,465.36	691.67	200.00		
	Total	8,477.79	8,629,065.40	2,016.67	200.00		
IOWA.							
3	Third			300.00			
4	Fourth	671.55		1,483.35			
	Total	671.55		1,783.35			
KENTUCKY.							
2	Second	31,198.78	1,346,206.61	1,300.01	1,200.00		
5	Fifth	99,948.89	7,078,496.15	4,060.67	3,800.00		
6	Sixth	220.00	2,224,003.49	283.34	400.00		
7	Seventh	8,306.65	1,973,534.13	491.67	600.00		
8	Eighth	21,560.53	2,156,016.76	141.67			
	Total	161,234.85	14,777,257.14	6,283.36	6,000.00		
MICHIGAN.							
1	First			250.00	800.00		
4	Fourth			150.00			
	Total			400.00	800.00		
MISSOURI.							
1	First	12,439.35	1,138,230.40	3,299.99	3,600.00		
6	Sixth	5,535.84	174,272.44	2,454.17	1,600.00		
	Total	17,975.19	1,312,502.84	5,754.16	5,200.00		
NEW JERSEY.							
1	First	28,715.35		825.00			
5	Fifth	20,033.99	625,289.72	3,833.32	800.00		
	Total	48,749.34	625,289.72	4,658.32	800.00		

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

		DISTILLED SPIRITS.								
		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.	Case stamps for distilled spirits bottled in bond, each, 10 cents.		Total collections on distilled spirits.
			\$209,359.57	\$33,062.67	\$83.33	\$260.00	\$46.70		\$1,160,212.96	1
			68,814.81	3,454.18			.80		161,856.48	4
			278,174.38	36,516.85	83.33	260.00	47.50		1,322,069.44	
			273,551.80	20,373.50	79.16	80.00			672,561.70	1
			27,230.21	2,500.01	20.84		1,146.80	\$1,010.00	22,649,946.23	5
			45,826.83	2,741.68					9,766,094.19	8
			34,974.24	1,150.00					479,520.30	13
			381,583.08	26,765.19	100.00	80.00	1,146.80	1,010.00	33,568,122.42	
			119,080.85	4,958.33				166.00	1,584,055.14	6
			62,158.34	2,575.01			1.50		7,244,594.75	7
			181,189.19	7,533.34			1.50	166.00	8,828,649.89	
			12,233.37	566.68					13,100.05	3
			35,254.16	3,091.66					40,500.72	4
			47,487.53	3,658.34					53,600.77	
			16,602.52	3,233.36			69.20	2,076.20	1,401,886.68	2
			28,955.24	8,583.32	112.49	360.00	62.30	7,240.00	7,231,625.06	5
			14,718.20	4,316.71			151.60	3,442.00	2,246,535.34	6
			12,511.52	2,579.17			62.00	5,403.30	2,003,488.44	7
			10,737.58	1,375.02			139.80	3,884.00	2,193,855.36	8
			83,525.06	20,087.58	112.49	360.00	484.90	22,045.50	15,077,390.88	
			87,170.16	2,570.84					90,791.00	1
			23,463.40	895.84					24,509.24	4
			110,633.56	3,466.68					115,300.24	
			84,983.48	7,375.02	37.50	80.00			1,250,045.74	1
			67,683.34	6,766.66					258,312.45	6
			152,666.82	14,141.68	37.50	80.00			1,508,358.19	
			46,144.82	1,791.69					77,476.86	1
			164,017.87	9,683.33	8.33	80.00			823,746.56	5
			210,162.69	11,475.02	8.33	80.00			901,223.42	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		DISTILLED SPIRITS.					
		Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle 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.
NEW YORK.							
1	First	\$50,609.88	\$12,419.17	\$6,945.83	\$1,000.00		
2	Second	226,225.89		9,458.33	10,566.66		
3	Third			9,587.52	1,800.00		
14	Fourteenth	15,250.62	53.90	1,825.01	200.00		
21	Twenty-first	270.60	6,775.56	2,108.34	200.00		
28	Twenty-eighth	21,327.05	173,045.51	1,958.38	3,000.00		
	Total	322,684.04	2,992,294.14	31,883.41	16,766.66		
NORTH CAROLINA.							
4	Fourth	8,368.01	181,488.10	241.67	400.00		
5	Fifth	42,833.28	483,085.29	891.68	800.00		
	Total	51,201.29	664,573.39	1,133.35	1,200.00		
OHIO.							
1	First	628.10	9,624,670.44	3,337.51	7,700.00		
10	Tenth	32,286.76	86,213.38	800.00	600.00		
11	Eleventh	1,089.44	116,357.32	200.00	200.00		
18	Eighteenth	1,994.30	43,741.46	325.00	1,400.00		
	Total	35,998.60	9,870,982.60	4,662.51	9,900.00		
PENNSYLVANIA.							
1	First	3,211.23	466,231.81	10,816.72	11,600.00		
9	Ninth	4,061.25	248,714.98	758.33	200.00		
12	Twelfth	498.63	37,354.90	1,900.00	200.00		
23	Twenty-third		3,483,291.62	5,633.34	3,200.00		
	Total	7,621.13	4,235,593.31	19,108.39	15,200.00		
TENNESSEE.							
2	Second	13,597.01	81,028.50	166.67			
5	Fifth	94,887.59	552,583.34	1,541.67	1,216.67		
	Total	108,484.60	633,611.84	1,708.34	1,216.67		
TEXAS.							
3	Third			975.00	600.00		
4	Fourth	1,204.06	17,256.80	362.51			
	Total	1,204.06	17,256.80	1,337.51	600.00		
VIRGINIA.							
2	Second	12,931.06	942.40	425.00	1,800.00		
6	Sixth	108,905.77	111,980.30	416.67	200.00		
	Total	121,836.83	112,922.70	841.67	2,000.00		
WISCONSIN.							
1	First		1,518,228.14	2,908.33	2,400.00		
2	Second		48.40	391.67			
	Total		1,518,276.54	3,300.00	2,400.00		

OF INTERNAL REVENUE, ETC.—Continued.

		DISTILLED SPIRITS.							
		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.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Total collections on distilled spirits.
			\$170,957.36	\$3,837.50			\$106.40	\$48.00	\$3,050,924.14
			56,450.72	40,400.00					343,101.60
			139,096.91	18,316.77	\$72.92	\$20.00			168,894.12
			131,766.17	6,237.51					155,333.21
			98,124.95	5,216.68					112,696.13
			127,792.81	8,675.02					335,798.77
			724,188.92	87,683.48	72.92	20.00	106.40	48.00	4,175,747.97
			14,788.47	725.01	16.67	40.00			206,067.93
			9,816.38	2,616.75	95.84	110.00			540,249.22
			24,604.85	3,341.76	112.51	150.00			746,317.15
			84,144.58	15,804.18	124.99	380.00	140.10	678.00	9,737,607.90
			71,012.27	2,633.34			.30		193,546.05
			36,733.63	2,091.69					156,672.08
			113,245.39	5,925.01					166,631.16
			305,135.87	26,454.22	124.99	380.00	140.40	678.00	10,254,457.19
			127,989.82	20,087.52			2.70	32.00	639,921.80
			27,339.63	2,950.00			1.40	217.00	284,182.59
			101,704.37	4,391.67					145,959.59
			88,643.80	15,279.17	37.50	40.00	11.10	8,782.00	3,604,913.53
			345,677.62	42,658.36	37.50	40.00	15.20	9,031.00	4,674,982.51
			5,230.72	366.67					100,329.57
			24,717.28	3,170.86					678,117.41
			29,948.00	3,537.53					778,506.98
			33,499.17	3,741.68					38,815.85
			25,384.48	1,337.50					45,545.35
			58,883.65	5,079.18					84,361.20
			33,531.62	1,900.00					51,530.08
			22,315.20	1,686.59					245,507.53
			55,846.82	3,586.59					297,037.61
			107,260.64	6,429.17					1,637,226.28
			60,354.54	1,558.34					62,352.95
			167,615.18	7,987.51					1,699,579.23

DISTRICTS.		TOBACCO.					
		Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.50.	Cigars weighing not more than 3 pounds per thousand, per thousand, \$1.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, 50 cents.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.50.
CALIFORNIA.							
1	First	\$162,324.06	\$8,567.05	\$37.00	\$898.80	\$14,440.92	\$600.00
4	Fourth	11,900.84	743.31		3.10		
	Total	174,224.90	9,310.36	37.00	901.90	14,440.92	690.00
ILLINOIS.							
1	First	492,569.82	28,102.35	2,153.66	446.50	4,703.16	209.70
5	Fifth	43,653.03	2,490.34			10.00	
8	Eighth	140,721.45	9,130.14				
13	Thirteenth	34,625.69	2,240.19				
	Total	711,569.99	41,963.02	2,153.66	446.50	4,713.16	209.70
INDIANA.							
6	Sixth	142,917.82	8,313.65				
7	Seventh	62,893.29	2,937.67				
	Total	205,811.11	11,251.32				
IOWA.							
3	Third	45,079.46	2,865.41	110.00	10.50	15.40	
4	Fourth	142,013.25	8,293.84		5.00	159.05	
	Total	187,092.71	11,069.25	110.00	15.50	174.45	
KENTUCKY.							
2	Second	5,372.75	286.59			25.00	
5	Fifth	91,189.66	5,243.30	123.75			
6	Sixth	22,668.53	1,284.58				
7	Seventh	10,450.47					
8	Eighth	259.05				25.00	
	Total	129,940.46	6,814.47	123.75		25.00	
MICHIGAN.							
1	First	291,824.68	16,806.11		.05	7,075.15	504.00
4	Fourth	61,597.07	4,743.43	26.05	25.00		
	Total	353,421.75	21,549.54	26.05	25.05	7,075.15	504.00
MISSOURI.							
1	First	138,363.43	6,272.71	136.30	49,405.30	391,441.60	17,550.00
6	Sixth	57,145.37	3,251.31	354.44		8.40	
	Total	195,508.80	9,524.02	490.74	49,405.30	391,450.00	17,550.00
NEW JERSEY.							
1	First	29,071.78	1,731.69		1.00	1.75	
5	Fifth	161,301.74	9,501.85	261.00		404.80	19.50
	Total	190,373.52	11,233.54	261.00	12.50	406.55	19.50

DISTRICTS.		TOBACCO.									
		Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.50.	Snuff of all descriptions, domestic or imported, and snuff flour sold or removed for use, per pound, 6 cents.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 12 cents.	Tobacco, chewing and smoking, fine cut, caventish, 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, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 12 cents.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.		
CALIFORNIA.		\$42.00	\$3.60	\$284.32	\$35.23	\$24,364.23	\$1,435.95	\$4.41	\$213,136.57	1	
ILLINOIS.		212.85	7.20	26,790.63	2,108.46	677,439.54	37,921.60		1,272,665.47	1	
INDIANA.									48,590.41	5	
IOWA.									298,930.49	8	
KENTUCKY.									39,420.62	13	
MICHIGAN.									1,659,606.99		
MISSOURI.									161,576.43	6	
NEW JERSEY.									73,612.87	7	
Total		42.00	3.60	284.32	35.23	24,382.23	1,435.95	4.41	225,801.82		
Total		212.85	7.20	27,664.83	2,281.62	822,823.82	45,560.64		1,659,606.99		
Total									235,189.30		
Total									68,313.01	3	
Total									155,741.75	4	
Total									224,054.70		
Total									2,664,040.00		
Total									1,469,077.66	1	
Total									68,604.42	4	
Total									1,537,682.28		
Total									4,796,582.23	1	
Total									96,934.69	6	
Total									4,893,516.82		
Total									31,255.95	1	
Total									1,530,589.58	5	
Total									1,561,845.53		

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		TOBACCO.					
		Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.60.	Cigars weighing not more than 3 pounds per thousand, per thousand, \$1.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, 50 cents.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.50.
NEW YORK.							
1	First	\$201,491.43	\$12,003.70	\$9,703.67	\$613.30	\$339.09	\$90.25
2	Second	363,762.36	17,476.74	140,242.80	34,025.65	1,077,387.09	35,348.69
3	Third	1,496,335.97	87,609.09	69,496.06	13,428.00	88,072.02	3,594.60
14	Fourteenth	325,727.78	19,658.97	10.00	2.50	41.90	
21	Twenty-first	350,792.84	17,513.57				
28	Twenty-eighth	144,982.26	7,052.13	260.00	26,432.00	498,747.22	8,460.75
	Total	2,883,092.34	161,314.20	219,712.53	74,501.45	1,664,587.32	47,864.20
NORTH CAROLINA.							
4	Fourth	21,618.02	208.80	19.30	14,134.85	249,669.80	8,775.00
5	Fifth	3,045.85	56.44		96.00	3,351.30	802.50
	Total	24,663.87	265.24	19.30	14,230.85	253,021.10	9,577.50
OHIO.							
1	First	679,619.05	30,801.33	3,391.40	541.40	1,751.15	
10	Tenth	118,132.46	7,234.05	3.00			
11	Eleventh	308,614.99	11,224.80		152.75	2,524.40	
18	Eighteenth	415,218.90	19,149.88	218.60	71.25	66.24	8.54
	Total	1,521,585.40	68,410.06	3,613.00	765.40	4,341.79	8.54
PENNSYLVANIA.							
1	First	1,110,679.34	69,146.10	273.10	108.40	1,156.63	52.95
9	Ninth	1,724,129.92	70,707.57	626.90	16.50	103.50	
12	Twelfth	88,296.95	4,219.11	91.50	7.50	87.40	4.50
23	Twenty-third	967,783.90	40,712.49	1,218.95	346.80	3,493.07	13.50
	Total	3,890,890.12	184,785.27	2,210.45	478.70	4,785.60	70.95
TENNESSEE.							
2	Second	5,395.00	198.54				
5	Fifth	10,978.76	533.64				
	Total	16,373.76	732.18				
TEXAS.							
3	Third	22,626.56	1,124.98		17.75	25.00	3.00
4	Fourth	14,595.44	763.65				
	Total	37,222.00	1,888.63		17.75	25.00	3.00
VIRGINIA.							
2	Second	335,035.07	6,630.72	22,352.67	39,067.60	793,833.13	36,826.50
6	Sixth	18,764.61	920.61		150.00	3,023.00	249.00
	Total	353,799.68	7,551.33	22,352.67	39,217.60	796,856.13	37,075.50
WISCONSIN.							
1	First	154,501.61	8,462.60	1.00			
2	Second	75,766.87	4,469.30				
	Total	230,268.48	12,931.90	1.00			

OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.		TOBACCO.									
		Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.60.	Snuff of all descriptions, domestic or imported, and snuff flour sold or removed for use, per pound, 6 cents.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 12 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, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 12 cents.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.		
NEW YORK.											
1	First	\$4,674.03	\$288.00	\$369.36	\$31.70	\$284,434.62	\$14,706.33			\$523,713.45	
2	Second	902.55	47.16	370.17	1.20	328,370.91	19,695.04			2,021,642.59	
3	Third			4,419.75	310.48	92,338.20	6,169.55			1,862,723.13	
14	Fourteenth			503.25	21.84	79,277.20	7,454.39			432,697.83	
21	Twenty-first			6.00	12.68	61,679.25	6,499.54	\$69.55		436,573.43	
28	Twenty-eighth			727.92	67.44	130,498.92	5,441.19			822,609.83	
	Total	5,576.58	335.16	6,396.45	445.34	976,599.10	59,966.04	69.55		6,099,960.26	
NORTH CAROLINA.											
4	Fourth			3,413.40		907,786.20	1,805.76			1,207,431.13	
5	Fifth			575.93		1,262,801.82	10,248.77			1,280,978.61	
	Total			3,989.33		2,170,588.02	12,054.53			2,488,409.74	
OHIO.											
1	First			592.41	10.20	988,435.41	41,730.56			1,746,872.91	
10	Tenth					68,054.14	1,510.94			189,934.59	
11	Eleventh					12,843.06	3.00	376.50		335,739.50	
18	Eighteenth			1.08		28,970.43	1,986.73			465,691.65	
	Total			593.49	10.20	1,093,303.04	45,231.23	376.50		2,738,238.65	
PENNSYLVANIA.											
1	First	79.50	11.70	204,236.95	23,433.36	77,044.29	5,468.11			1,491,775.51	
9	Ninth			271.92	26.64	8,035.29	84.22	35.08		1,804,002.46	
12	Twelfth					48,574.27	4,426.32			145,707.56	
23	Twenty-third	106.14		22,533.87	1,980.00	58,418.85	2,552.55			1,096,104.62	
	Total	185.64	11.70	227,042.74	25,440.00	189,072.70	12,531.20	35.08		4,537,530.15	
TENNESSEE.											
2	Second					52,582.32	673.92			58,840.78	
5	Fifth					120,232.36	1,161.80			295,598.22	
	Total					162,814.68	1,835.72			354,448.00	
TEXAS.											
3	Third					4,177.02	21.00			27,995.31	
4	Fourth					375.78	6.00			15,740.87	
	Total					4,552.80	27.00			43,736.18	
VIRGINIA.											
2	Second			3,358.80		907,803.84	4,168.80	8,638.45		2,157,715.58	
6	Sixth			54,392.76		710,002.92	1,173.96			788,681.86	
	Total			57,751.56		1,617,806.76	5,342.76	8,638.45		2,946,397.44	
WISCONSIN.											
1	First			171.33	15.15	382,427.73	13,589.49			559,168.91	
2	Second					2,278.02	145.60			82,659.79	
	Total			171.33	15.15	384,705.75	13,735.09			641,828.70	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.		FERMENTED LIQUORS.	
		Fermented liquors, per barrel of not more than 31 gallons, \$1.	Fermented liquors, per barrel of not more than 31 gallons, \$2.
CALIFORNIA.			
1	First	\$622,286.41	\$75,575.59
4	Fourth	121,158.60	15,212.63
	Total	743,445.01	90,788.22
ILLINOIS.			
1	First	2,931,792.89	349,824.37
5	Fifth	113,420.50	16,134.02
8	Eighth	135,246.15	21,312.00
13	Thirteenth	150,609.13	21,773.43
	Total	3,331,068.67	409,043.82
INDIANA.			
6	Sixth	394,817.48	50,575.71
7	Seventh	296,531.98	42,432.70
	Total	691,349.46	93,008.41
IOWA.			
3	Third	72,523.50	14,197.03
4	Fourth	86,318.05	11,361.33
	Total	158,841.55	25,558.41
KENTUCKY.			
2	Second	9,753.96	1,165.75
5	Fifth	246,181.50	28,920.13
6	Sixth	134,736.75	17,504.22
7	Seventh		
8	Eighth	11,022.50	1,304.33
	Total	401,694.71	48,894.43
MICHIGAN.			
1	First	642,824.25	88,731.36
4	Fourth	80,900.90	11,846.89
	Total	723,725.15	100,578.25
MISSOURI.			
1	First	1,996,275.48	264,685.30
6	Sixth	225,583.30	30,078.75
	Total	2,221,858.78	294,764.05
NEW JERSEY.			
1	First	82,896.20	11,218.40
5	Fifth	1,855,422.94	243,614.48
	Total	1,938,319.14	254,832.88

FERMENTED LIQUORS.					
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.	
\$589.58	\$5,141.67	\$4,434.19	\$3,621.52	\$711,948.06	1
925.00	2,183.34	2,209.16	1,952.51	143,641.24	4
1,814.58	7,325.01	6,643.35	5,574.03	855,590.20	
729.16	8,600.00	15,240.86	11,410.37	3,817,597.05	1
372.92	300.00	2,030.14	3,243.83	135,501.41	5
100.00	1,400.00	3,761.62	5,608.46	167,428.23	8
50.00	1,300.00	3,132.54	3,410.42	180,275.52	13
1,252.08	11,600.00	24,165.10	23,673.08	3,800,802.81	
379.18	3,024.99	6,381.92	10,614.78	465,794.06	6
58.33	1,800.01	3,640.32	4,462.54	348,925.88	7
437.51	4,825.00	10,022.24	15,077.32	814,719.94	
125.00	25.00	2,639.15	3,400.00	92,909.68	3
	700.00	2,690.00	3,770.84	104,840.27	4
125.00	725.00	5,329.15	7,170.84	197,749.95	
50.00	100.00	1,384.25	941.67	13,395.63	2
	1,900.00	1,359.17	812.50	279,173.30	5
	600.00	510.03	616.69	153,967.69	6
	33.33	497.51	1,145.84	1,676.68	7
	100.00	97.50	641.67	13,166.00	8
50.00	2,733.33	3,848.46	4,153.37	461,379.30	
616.67	4,941.67	2,157.50	4,475.00	743,746.45	1
125.00	612.50	2,190.14	2,714.61	98,390.04	4
741.67	5,554.17	4,347.64	7,189.61	842,136.49	
200.00	2,733.33	2,837.61	8,144.59	2,274,876.31	1
179.17	1,191.67	4,341.68	6,589.61	267,964.15	6
379.17	3,925.00	7,179.29	14,734.20	2,542,840.49	
87.50	700.00	1,261.74	6,164.68	102,328.52	1
288.33	3,125.00	4,418.41	8,137.47	2,114,976.63	5
345.83	3,825.00	5,680.15	14,302.15	2,217,305.15	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.		FERMENTED LIQUORS.	
		Fermented liquors, per barrel of not more than 31 gallons, \$1.	Fermented liquors, per barrel of not more than 31 gallons, \$2.
NEW YORK.			
1	First.....	\$2,443,323.64	\$280,913.26
2	Second.....	402,972.93	45,732.00
3	Third.....	3,591,431.97	415,495.70
14	Fourteenth.....	1,262,726.57	150,813.28
21	Twenty-first.....	470,335.05	59,889.23
28	Twenty-eighth.....	1,156,448.11	146,659.70
	Total.....	9,327,243.27	1,089,503.17
NORTH CAROLINA.			
4	Fourth.....	80.00	
5	Fifth.....		
	Total.....	80.00	
OHIO.			
1	First.....	1,231,671.75	156,547.00
10	Tenth.....	430,091.96	57,902.25
11	Eleventh.....	357,335.85	50,452.62
18	Eighteenth.....	620,547.01	74,204.92
	Total.....	2,639,646.57	339,106.79
PENNSYLVANIA.			
1	First.....	2,232,956.70	318,357.69
9	Ninth.....	148,211.82	18,692.97
12	Twelfth.....	528,021.11	61,082.86
23	Twenty-third.....	985,961.80	141,291.90
	Total.....	3,895,151.43	539,425.42
TENNESSEE.			
2	Second.....	41,461.25	5,540.75
5	Fifth.....	77,235.00	11,662.14
	Total.....	118,696.25	17,202.89
TEXAS.			
3	Third.....	229,285.13	32,000.38
4	Fourth.....	68,827.40	7,721.90
	Total.....	298,112.53	39,722.28
VIRGINIA.			
2	Second.....	52,014.25	5,883.00
6	Sixth.....	75,179.75	9,766.15
	Total.....	127,194.00	15,649.15
WISCONSIN.			
1	First.....	2,290,416.20	304,349.24
2	Second.....	327,491.85	47,804.17
	Total.....	2,617,908.05	352,153.41

FERMENTED LIQUORS.					
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.	
\$250.00	\$4,000.00	\$2,472.52	\$5,697.92	\$2,736,662.34	1
29.17	300.00	413.33	1,051.67	450,499.10	2
308.34	4,291.67	2,093.41	3,675.43	4,017,296.52	3
535.42	4,450.00	2,843.36	8,614.60	1,429,983.23	14
237.50	4,733.34	918.36	5,825.01	541,938.40	21
591.67	5,496.66	1,718.35	6,706.26	1,317,620.75	28
1,952.10	23,271.67	10,459.33	31,570.89	10,494,000.43	
41.67		591.67	562.50	1,275.84	4
		195.01	450.00	645.01	5
41.67		786.68	1,012.50	1,920.85	
	3,700.00	1,129.17	2,470.83	1,395,518.75	1
108.34	2,541.67	2,152.50	4,283.34	497,080.06	10
4.17	1,400.00	881.69	3,675.05	413,749.38	11
100.00	2,723.00	2,247.53	6,485.41	706,309.87	18
212.51	10,366.67	6,410.89	16,914.63	3,012,658.06	
100.00	9,842.53	2,073.38	11,495.86	2,574,826.16	1
	1,741.67	2,873.33	2,770.83	174,290.62	9
150.00	5,175.01	1,883.33	5,920.83	602,233.14	12
558.34	8,645.84	5,518.35	9,135.41	1,151,111.64	23
808.34	25,405.05	12,348.39	29,322.93	4,502,461.56	
	200.00	140.00	400.00	47,742.00	2
	100.00	745.89	945.85	90,688.88	5
	300.00	885.89	1,345.85	138,430.88	
179.17	500.00	28,891.42	8,204.24	299,060.34	3
50.00	300.00	7,246.70	6,318.76	90,464.76	4
229.17	800.00	36,138.12	14,523.00	389,525.10	
	300.00	1,451.88	1,279.18	60,928.31	2
	300.00	268.33	679.16	86,193.39	6
	600.00	1,720.21	1,958.34	147,121.70	
710.66	6,425.00	4,654.19	4,412.50	2,610,973.79	1
358.35	6,008.33	4,368.36	5,075.01	391,106.07	2
1,075.01	12,433.33	9,022.55	9,487.51	3,002,079.86	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.			
	<i>Circulation issued by any bank, etc., or person, per month, one-twelfth of 1 per cent.</i>	<i>Bank circulation, exceeding 30 per cent of capital, in addition, per month, one-sixth of 1 per cent.</i>	<i>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.</i>	<i>Total collections on banks and bankers.</i>	<i>Opium manufactured for smoking purposes, per pound, \$10.</i>	<i>Playing cards, per pack, 2 cents.</i>	<i>Documentary and proprietary stamps.^a</i>
CALIFORNIA.							
1 First					\$951.42	\$9,189.18	
4 Fourth				\$114.90	2.12		
Total				114.90	953.54	9,189.18	
ILLINOIS.							
1 First					4,930.34	143,165.43	
5 Fifth					9.68	1,002.90	
8 Eighth							
13 Thirteenth					2.16	525.00	
Total					4,942.18	144,693.33	
INDIANA.							
6 Sixth					14,902.00	5,134.00	
7 Seventh					12.02	135.15	
Total					14,914.02	5,269.15	
IOWA.							
3 Third					8.24		
4 Fourth					.98		
Total					9.22		
KENTUCKY.							
2 Second						487.48	
5 Fifth					6.18	1,410.76	
6 Sixth							
7 Seventh						1,503.00	
8 Eighth						1,979.00	
Total					6.18	5,380.24	
MICHIGAN.							
1 First		\$180.00	\$180.00		16.54	21,536.11	
4 Fourth					38,202.16		
Total		180.00	180.00		38,218.70	21,536.11	
MISSOURI.							
1 First					3.20	66,459.14	
6 Sixth					15.22		
Total					18.42	66,459.14	
NEW JERSEY.							
1 First					.68	1,128.04	
5 Fifth					.76	12,551.21	
Total					1.44	13,679.26	

^a Advance collections during the latter part of June. Act of June 13, 1898.

OF INTERNAL REVENUE, ETC.—Continued.

MISCELLANEOUS.			PENALTIES.						
<i>Special taxes not elsewhere enumerated.</i>	<i>Collections not otherwise herein provided for.</i>	<i>Total of miscellaneous.</i>	<i>Unassessed penalties.</i>	<i>Penalties upon unstamped instruments.</i>	<i>United States share of penalties recovered by suits.</i>	<i>Penalties received on compromises.</i>	<i>Interest.</i>	<i>Costs.</i>	<i>Total of penalties, etc., collected.</i>
		\$10,140.60			\$775.08	\$640.00		\$13.20	\$1,428.28
		117.02	\$15.92		278.32	100.00		29.72	423.96
		10,257.62	15.92		1,053.40	740.00		42.92	1,852.24
	\$1.80	148,097.57	369.13		2,245.07	\$85.35	351.95	3,051.50	1
\$1,234.00	2,246.58	19.20		170.00	17.16		62.94	269.30	5
	2.50	824.86	2.50		275.00		154.36	1,256.72	8
.30	527.46	260.00		150.00			448.87	858.87	13
1,234.00	2.10	150,871.61	390.83		1,254.86	2,670.07	102.51	1,018.12	5,436.39
	.01	20,036.01	32.08			35.00	.57	715.76	783.41
	.10	147.27	20.00			110.00	9.00	818.91	457.91
	.11	20,183.28	52.08			145.00	9.57	1,034.67	1,241.32
		8.24	59.72		625.00	521.76	16.79	110.00	1,333.27
		.98	1,415.42		372.00	374.87	3.62	374.87	2,550.91
		9.22	1,475.14		997.00	906.76	20.41	484.87	3,884.18
3,098.00	2.39	3,587.87	273.42		100.00	95.68	107.63	576.73	2
1,822.73	1.05	2,240.72	270.49		105.15	154.35	53.01	14.45	597.45
					200.00	400.00		103.25	703.25
	.11	1,503.11	333.76	\$5.94		151.24	133.12		594.06
2,305.55	2.99	4,287.54	525.77			1,100.00	204.30		1,830.07
7,226.28	6.54	12,619.24	1,373.44	5.94	405.15	1,901.27	498.06	117.70	4,301.56
		21,552.65	9.47		75.00	25.00	7.50		116.97
	60.37	38,282.53			400.00	339.16	118.77	184.60	1,042.53
	60.37	59,815.18	9.47		475.00	364.16	126.27	184.60	1,159.50
	.19	66,462.53	22.85		637.17	1,040.00		120.01	1,820.03
		15.22	384.93			310.00	231.03	435.71	1,361.67
	.19	66,477.75	407.78		637.17	1,350.00	231.03	555.72	3,131.70
	.21	1,128.94	16.35		246.45	2,377.00	2.00		2,395.35
15.20	12,567.17	28.54			246.45	1,584.35	2.73	58.25	1,920.32
15.41	13,696.11	44.89			246.45	3,961.35	4.73	58.25	4,315.67

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
CALIFORNIA.						
1 First	\$1,160,212.96	\$104.40	\$1,160,108.56	\$213,136.57		\$213,136.57
4 Fourth	161,856.48		161,856.48	12,665.25		12,665.25
Total	1,322,069.44	104.40	1,321,965.04	225,801.82		225,801.82
ILLINOIS.						
1 First	672,561.70		672,561.70	1,272,665.47		1,272,665.47
5 Fifth	22,649,946.23		22,649,946.23	48,590.41		48,590.41
8 Eighth	9,766,094.19		9,766,094.19	298,930.49		298,930.49
13 Thirteenth	479,520.30	52.76	479,467.54	39,420.62		39,420.62
Total	33,568,122.42	52.76	33,568,069.66	1,659,606.99		1,659,606.99
INDIANA.						
6 Sixth	1,584,055.14		1,584,055.14	161,576.43		161,576.43
7 Seventh	7,244,594.75		7,244,594.75	73,612.87		73,612.87
Total	8,828,649.89		8,828,649.89	235,189.30		235,189.30
IOWA.						
3 Third	13,100.05		13,100.05	68,313.01		68,313.01
4 Fourth	40,500.72		40,500.72	155,741.75		155,741.75
Total	53,600.77		53,600.77	224,054.76		224,054.76
KENTUCKY.						
2 Second	1,401,886.68	321.37	1,401,565.31	170,797.02		170,797.02
5 Fifth	7,231,625.06	3,994.36	7,227,630.70	2,345,999.80		2,345,999.80
6 Sixth	2,246,535.34	307.46	2,246,227.88	121,127.10		121,127.10
7 Seventh	2,003,488.44		2,003,488.44	21,236.94		21,236.94
8 Eighth	2,193,855.36	297.32	2,193,558.04	4,879.14		4,879.14
Total	15,077,390.88	4,920.51	15,072,470.37	2,664,040.00		2,664,040.00
MICHIGAN.						
1 First	90,791.00		90,791.00	1,469,077.86		1,469,077.86
4 Fourth	24,509.24		24,509.24	68,604.42		68,604.42
Total	115,300.24		115,300.24	1,537,682.28		1,537,682.28
MISSOURI.						
1 First	1,250,045.74	1,023.66	1,248,122.08	4,796,582.23		4,796,582.23
6 Sixth	258,312.45	201.84	258,110.61	96,934.59	\$58.47	96,876.12
Total	1,508,358.19	2,125.50	1,506,232.69	4,893,516.82	58.47	4,893,458.35
NEW JERSEY.						
1 First	77,476.86		77,476.86	31,255.95		31,255.95
5 Fifth	823,746.56		823,746.56	1,530,589.58		1,530,589.58
Total	901,223.42		901,223.42	1,561,845.53		1,561,845.53

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.			FILLED CHEESE.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
CALIFORNIA.									
1 First	\$711,948.96		\$711,948.96						
4 Fourth	143,641.24		143,641.24						
Total	855,590.20		855,590.20						
ILLINOIS.									
1 First	3,317,597.65		3,317,597.65	\$454,240.32		\$454,240.32	\$16,383.55		\$16,383.55
5 Fifth	135,501.41		135,501.41	1,000.00		1,000.00			
8 Eighth	167,428.23		167,428.23	1,270.00		1,270.00			
13 Thirteenth	180,275.52		180,275.52	952.00		952.00			
Total	3,800,802.81		3,800,802.81	457,462.32		457,462.32	16,383.55		16,383.55
INDIANA.									
6 Sixth	465,794.06		465,794.06	119,516.62		119,516.62			
7 Seventh	348,925.88		348,925.88	2,774.00		2,774.00			
Total	814,719.94		814,719.94	122,290.62		122,290.62			
IOWA.									
3 Third	92,909.68		92,909.68	36.00		36.00			
4 Fourth	104,840.27		104,840.27	32.00		32.00			
Total	197,749.95		197,749.95	68.00		68.00			
KENTUCKY.									
2 Second	13,395.63		13,395.63	240.00		240.00			
5 Fifth	279,173.30		279,173.30	3,322.00		3,322.00			
6 Sixth	153,967.69		153,967.69	2,604.00		2,604.00			
7 Seventh	1,676.68		1,676.68	590.00		590.00			
8 Eighth	13,166.00		13,166.00	32.00		32.00			
Total	461,379.30		461,379.30	6,788.00		6,788.00			
MICHIGAN.									
1 First	743,746.45		743,746.45	4,272.00		4,272.00			
4 Fourth	98,390.04		98,390.04	716.00		716.00			
Total	842,136.49		842,136.49	4,988.00		4,988.00			
MISSOURI.									
1 First	2,274,876.31		2,274,876.31	4,354.00		4,354.00			
6 Sixth	267,964.18		267,964.18	22,061.36		22,061.36			
Total	2,542,840.49		2,542,840.49	26,415.36		26,415.36			
NEW JERSEY.									
1 First	102,328.52		102,328.52	3,032.00		3,032.00			
5 Fifth	2,114,976.63		2,114,976.63	18,552.10		18,552.10	12.00		12.00
Total	2,217,305.15		2,217,305.15	21,584.10		21,584.10	12.00		12.00

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
NEW YORK.						
1 First	\$3,059,924.14	\$18.00	\$3,059,906.14	\$523,713.45		\$523,713.45
2 Second	343,101.60		343,101.60	2,021,642.59		2,021,642.59
3 Third	168,894.12		168,894.12	1,862,723.13		1,862,723.13
14 Fourteenth	155,333.21		155,333.21	432,097.83		432,097.83
21 Twenty-first	112,696.13		112,696.13	436,573.43		436,573.43
28 Twenty-eight	335,798.77		335,798.77	822,609.83		822,609.83
Total	4,175,747.97	18.00	4,175,729.97	6,099,960.26		6,099,960.26
NORTH CAROLINA.						
4 Fourth	206,067.93	86.81	205,981.12	1,207,431.13		1,207,431.13
5 Fifth	540,249.22	353.58	539,895.64	1,280,978.61		1,280,978.61
Total	746,317.15	440.39	745,876.76	2,488,409.74		2,488,409.74
OHIO.						
1 First	9,737,607.90		9,737,607.90	1,746,872.91		1,746,872.91
10 Tenth	193,546.05	7.50	193,538.55	189,934.59		189,934.59
11 Eleventh	156,672.08	63.36	156,608.72	335,739.50		335,739.50
18 Eighteenth	166,631.16		166,631.16	485,691.65	a \$101.14	485,590.51
Total	10,254,457.19	70.86	10,254,386.33	2,738,238.65	101.14	2,738,137.51
PENNSYLVANIA.						
1 First	639,921.80	205.48	639,716.32	1,491,775.51		1,491,775.51
9 Ninth	284,182.59	36.00	284,146.59	1,804,002.46		1,804,002.46
12 Twelfth	145,959.59	2.35	145,957.24	145,707.56		145,707.56
23 Twenty-third	3,604,918.53	90.53	3,604,828.00	1,096,104.62		1,096,104.62
Total	4,674,982.51	334.36	4,674,648.15	4,537,590.15		4,537,590.15
TENNESSEE.						
2 Second	100,389.57		100,389.57	58,849.78		58,849.78
5 Fifth	678,117.41	2,457.95	675,659.46	295,598.22		295,598.22
Total	778,506.98	2,457.95	776,049.03	354,448.00		354,448.00
TEXAS.						
3 Third	38,815.85		38,815.85	27,995.31		27,995.31
4 Fourth	45,545.35	9.25	45,536.10	15,740.87		15,740.87
Total	84,361.20	9.25	84,351.95	43,736.18		43,736.18
VIRGINIA.						
2 Second	51,530.08		51,530.08	2,157,715.58		2,157,715.58
6 Sixth	245,507.53	688.33	244,821.20	788,681.86		788,681.86
Total	297,037.61	688.33	296,351.28	2,946,397.44		2,946,397.44
WISCONSIN.						
1 First	1,637,226.28		1,637,226.28	559,168.91		559,168.91
2 Second	62,352.95		62,352.95	82,659.79		82,659.79
Total	1,699,579.23		1,699,579.23	641,828.70		641,828.70

a Circulating notes.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	FERMENTED LIQUORS.			OLEOMARGARINE.			FILLED CHEESE.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
	\$2,736,662.34		\$2,736,662.34	\$778.00		\$778.00			
	450,499.10		450,499.10	860.00		860.00			
	4,017,296.52		4,017,296.52	198.00		198.00			
	1,429,983.23		1,429,983.23	54.00		54.00			
	541,938.49		541,938.49						
	1,317,620.75		1,317,620.75	534.00		534.00			
Total	10,494,000.43		10,494,000.43	2,334.00		2,334.00			
	1,275.84		1,275.84	72.00		72.00			
	645.01		645.01	140.00		140.00			
Total	1,920.85		1,920.85	212.00		212.00			
	1,395,518.75		1,395,518.75	9,278.00		9,278.00			
	497,080.06		497,080.06	3,207.20		3,207.20			
	413,749.38		413,749.38	130,849.20		130,849.20			
	706,309.87		706,309.87	58,207.42		58,207.42			
Total	3,012,658.06		3,012,658.06	201,541.82		201,541.82			
	2,574,826.16		2,574,826.16	4,067.70		4,067.70			
	174,290.62		174,290.62	126.00		126.00			
	602,233.14		602,233.14	572.00		572.00			
	1,151,111.64		1,151,111.64	10,672.00		10,672.00			
Total	4,502,461.56		4,502,461.56	15,437.70		15,437.70			
	47,742.00		47,742.00	288.00		288.00			
	90,688.88		90,688.88	1,400.00		1,400.00			
Total	138,430.88		138,430.88	1,688.00		1,688.00			
	299,060.34		299,060.34	4,096.00		4,096.00			
	90,464.76		90,464.76	1,882.00		1,882.00			
Total	389,525.10		389,525.10	5,978.00		5,978.00			
	60,928.31		60,928.31	3,544.00		3,544.00			
	86,193.39		86,193.39	300.00		300.00			
Total	147,121.70		147,121.70	3,844.00		3,844.00			
	2,610,973.79		2,610,973.79	274.00		274.00			
	391,106.07		391,106.07	2,840.00		2,840.00			
Total	3,002,079.86		3,002,079.86	3,114.00		3,114.00			

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
1 First				\$10,140.60		\$10,140.60
4 Fourth				117.02		117.02
Total				10,257.62		10,257.62
ILLINOIS.						
1 First				148,097.57		148,097.57
5 Fifth				2,246.58		2,246.58
8 Eighth						
13 Thirteenth				527.46		527.46
Total				150,871.61		150,871.61
INDIANA.						
6 Sixth				20,036.01		20,036.01
7 Seventh				147.27		147.27
Total				20,183.28		20,183.28
IOWA.						
3 Third				8.24		8.24
4 Fourth				.98		.98
Total				9.22		9.22
KENTUCKY.						
2 Second				3,587.87		3,587.87
5 Fifth				3,240.72		3,240.72
6 Sixth						
7 Seventh				1,503.11		1,503.11
8 Eighth				4,287.54		4,287.54
Total				12,619.24		12,619.24
MICHIGAN.						
1 First	\$180.00		\$180.00	21,552.65		21,552.65
4 Fourth				38,262.53		38,262.53
Total	180.00		180.00	59,815.18		59,815.18
MISSOURI.						
1 First				66,462.53		66,462.53
6 Sixth				15.22		15.22
Total				66,477.75		66,477.75
NEW JERSEY.						
1 First				1,128.94		1,128.94
5 Fifth				12,567.17		12,567.17
Total				13,696.11		13,696.11

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$1,428.28		\$1,428.28	\$2,096,867.37	\$104.40	\$2,096,762.97
423.96		423.96	318,703.95		318,703.95
1,852.24		1,852.24	2,415,571.32	104.40	2,415,466.92
3,051.50	\$9.17	3,042.33	5,894,597.76	9.17	5,884,588.59
269.30	8.35	260.95	22,837,553.93	8.35	22,837,545.58
1,256.72		1,256.72	10,234,979.63		10,234,979.63
858.87		858.87	701,554.77	52.76	701,502.01
5,436.39	17.52	5,418.87	39,658,686.09	70.28	39,658,615.81
783.41		783.41	2,351,761.67		2,351,761.67
457.91		457.91	7,070,512.68		7,070,512.68
1,241.32		1,241.32	10,022,274.35		10,022,274.35
1,333.27	29.07	1,304.20	175,700.25	29.07	175,671.18
2,550.91		2,550.91	303,666.63		303,666.63
3,884.18	29.07	3,855.11	479,366.88	29.07	479,337.81
576.73		576.73	1,590,483.93	321.37	1,590,162.56
597.45	10.42	587.03	9,863,958.33	4,004.78	9,859,953.55
703.25		703.25	2,524,937.38		2,524,937.38
594.06		594.06	2,029,089.23	307.46	2,028,781.77
1,830.07	187.50	1,642.57	2,218,050.11	484.82	2,217,565.29
4,301.56	197.92	4,103.64	18,226,518.98	5,118.43	18,221,400.55
116.97		116.97	2,329,736.93		2,329,736.93
1,042.53		1,042.53	231,524.76		231,524.76
1,159.50		1,159.50	2,561,261.69		2,561,261.69
1,820.03	81.25	1,738.78	8,394,140.84	2,004.91	8,392,135.93
1,361.67	10.42	1,351.25	646,649.47	270.73	646,378.74
3,181.70	91.67	3,090.03	9,040,790.31	2,275.64	9,038,514.67
2,395.35		2,395.35	217,617.62		217,617.62
1,920.32		1,920.32	4,502,364.36		4,502,364.36
4,315.67		4,315.67	4,719,981.98		4,719,981.98

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
1 First				\$59,926.84		\$59,926.84
2 Second				182,869.17		182,869.17
3 Third				32,429.26		32,429.26
14 Fourteenth .....				.42		.42
21 Twenty-first				12.06		12.06
28 Twenty-eighth				5.40		5.40
Total				275,243.15		275,243.15
NORTH CAROLINA.						
4 Fourth				4,777.77		4,777.77
5 Fifth				300.01		300.01
Total				5,077.78		5,077.78
OHIO.						
1 First				190,692.64		190,692.64
10 Tenth				10.06		10.06
11 Eleventh				78.08		78.08
18 Eighteenth				15.28		15.28
Total				190,796.06		190,796.06
PENNSYLVANIA.						
1 First				74,361.39		74,361.39
9 Ninth				15,994.07		15,994.07
12 Twelfth				43.22		43.22
23 Twenty-third				16,613.48		16,613.48
Total				107,012.16		107,012.16
TENNESSEE.						
2 Second				3,016.50		3,016.50
5 Fifth .....				.11		.11
Total				3,016.61		3,016.61
TEXAS.						
3 Third				60.86		60.86
4 Fourth				52.19		52.19
Total				113.05		113.05
VIRGINIA.						
2 Second				60.77		60.77
6 Sixth				3,482.19		3,482.19
Total				3,542.96		3,542.96
WISCONSIN.						
1 First				7,836.97		7,836.97
2 Second				14,493.59		14,493.59
Total				22,330.56		22,330.56

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$3,382.68	\$22.50	\$3,360.18	\$6,384,387.45	\$40.50	\$6,384,346.95
1,959.34		1,959.34	3,000,931.80		3,000,931.80
3,561.07		3,561.07	6,085,012.10		6,085,012.10
356.73	12.50	344.23	2,018,425.42	12.50	2,018,412.92
710.87	14.77	696.10	1,091,930.98	14.77	1,091,916.21
1,313.15		1,313.15	2,477,881.90		2,477,881.90
11,283.84	49.77	11,234.07	21,058,569.65	67.77	21,058,501.88
4,751.28		4,751.28	1,424,375.95	86.81	1,424,289.14
3,524.26		3,524.26	1,825,837.11	353.58	1,825,483.53
8,275.54		8,275.54	3,250,213.06	440.39	3,249,772.67
33,555.01		33,555.01	13,113,525.21		13,113,525.21
829.42	58.33	771.09	884,607.38	65.83	884,541.55
3,659.77		3,659.77	1,040,748.01	63.36	1,040,684.65
1,172.04		1,172.04	1,398,027.42	a 101.14	1,397,926.28
39,216.24	58.33	39,157.91	16,436,908.02	230.33	16,436,677.69
5,390.81		5,390.81	4,700,343.37	205.48	4,700,137.89
138.96		138.96	2,278,734.70	36.00	2,278,698.70
399.94		399.94	894,915.45	2.35	894,913.10
3,376.91		3,376.91	5,882,797.18	90.53	5,882,706.65
9,306.62		9,306.62	13,846,790.70	334.36	13,846,456.34
926.31		926.31	211,212.16		211,212.16
9,868.77		9,868.77	1,075,673.39	2,457.95	1,073,215.44
10,795.08		10,795.08	1,286,885.55	2,457.95	1,284,427.60
20.09	12.03	8.06	370,048.45	12.03	370,036.42
66.00	7.29	58.71	153,751.17	16.54	153,734.63
86.09	19.32	66.77	523,799.62	28.57	523,771.05
82.58		82.58	2,273,861.32		2,273,861.32
5,742.35		5,742.35	1,129,907.32	686.33	1,129,220.99
5,824.93		5,824.93	3,403,768.64	686.33	3,403,082.31
296.58		296.58	4,815,776.53		4,815,776.53
1,148.69		1,148.69	554,601.09		554,601.09
1,445.27		1,445.27	5,870,377.62		5,870,377.62

a Circulating notes.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	DISTILLED SPIRITS.			
	Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.
1 Alabama.....	\$10,906.36	\$96,723.93	\$737.50	\$400.00
2 Arkansas.....	17,317.70	53,488.59	125.00	
3 California.....	441,755.70	548,640.00	9,591.68	7,000.00
4 Colorado.....		53,753.60	1,304.16	
5 Connecticut.....	14,310.09	129,379.38	1,908.34	1,000.00
6 Florida.....	140.03	26.40	250.00	
7 Georgia.....	11,151.42	256,155.32	1,549.99	400.00
8 Illinois.....	104,907.48	33,037,017.38	9,112.49	6,400.00
9 Indiana.....	8,477.79	8,629,065.40	2,016.67	200.00
10 Iowa.....	671.55	1,783.35	1,783.35	
11 Kansas.....	2,885.63	1,096.81	50.00	
12 Kentucky.....	161,234.85	14,777,257.14	6,283.36	6,000.00
13 Louisiana.....	231.01	752,082.76	1,083.34	1,200.00
14 Maryland.....	52,836.88	2,484,296.29	5,162.49	4,866.67
15 Massachusetts.....		641,816.52	8,320.86	5,666.67
16 Michigan.....		400.00	400.00	800.00
17 Minnesota.....		361,658.44	2,458.34	1,400.00
18 Missouri.....	17,975.19	1,312,502.84	5,754.16	5,200.00
19 Montana.....	1,189.21		525.00	
20 Nebraska.....	64.68	2,099,304.33	600.00	400.00
21 New Hampshire.....		10,475.74		
22 New Jersey.....	48,749.34	625,289.72	4,658.32	809.00
23 New Mexico.....	792.59	427.38	333.34	
24 New York.....	322,684.04	2,992,294.14	31,883.41	16,766.66
25 North Carolina.....	51,201.29	664,573.39	1,133.35	1,200.00
26 Ohio.....	35,998.60	9,870,982.60	4,662.51	5,900.00
27 Oregon.....	3,260.40	4,318.27	1,325.00	600.00
28 Pennsylvania.....	7,621.13	4,235,593.31	19,108.39	15,200.00
29 South Carolina.....	724.09	95,437.99		
30 Tennessee.....	108,484.60	633,611.84	1,708.34	1,216.67
31 Texas.....	1,204.06	17,256.80	1,337.51	600.00
32 Virginia.....	121,839.83	112,922.70	841.67	2,000.00
33 West Virginia.....	3,917.40	172,905.36	100.00	200.00
34 Wisconsin.....		1,518,276.54	3,300.00	2,400.00
Total.....	1,552,592.94	86,188,630.91	129,408.57	91,816.67
Collections for fiscal year ended June 30, 1897.....	1,260,743.74	75,706,513.17	127,158.55	82,016.67

OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	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.	Stills, or worms for distilling, manufactured, each, \$20.
1 Alabama.....				\$16,733.59	\$2,745.84	\$75.00	\$60.00
2 Arkansas.....				15,077.91	2,701.68		
3 California.....				278,174.38	36,516.85	83.33	260.00
4 Colorado.....				61,029.09	4,733.33		
5 Connecticut.....				110,239.42	7,479.18		
6 Florida.....				8,953.13	1,325.00		
7 Georgia.....				26,505.71	2,558.34	12.50	100.00
8 Illinois.....				381,583.08	26,765.19	100.00	80.00
9 Indiana.....				181,189.19	7,533.34		
10 Iowa.....				47,487.53	3,658.34		
11 Kansas.....				56,590.18	1,791.66		
12 Kentucky.....				83,525.06	20,087.58	112.49	360.00
13 Louisiana.....				98,568.86	10,295.83		
14 Maryland.....				142,024.00	12,750.02	41.67	40.00
15 Massachusetts.....				97,280.14	19,908.35		
16 Michigan.....				110,633.56	3,466.68		
17 Minnesota.....				58,297.81	5,241.68		
18 Missouri.....				152,666.82	14,141.68	37.50	80.00
19 Montana.....				55,253.77	5,241.68		
20 Nebraska.....				57,730.76	2,508.33		
21 New Hampshire.....				56,192.96	1,375.00		
22 New Jersey.....				210,162.69	11,475.02	8.33	80.00
23 New Mexico.....				32,178.74	2,762.49		
24 New York.....				724,188.92	87,683.48	72.92	20.00
25 North Carolina.....				24,604.85	3,341.76	112.51	150.00
26 Ohio.....				305,135.87	26,454.22	124.99	380.00
27 Oregon.....				65,392.40	4,825.01	4.17	40.00
28 Pennsylvania.....				345,677.62	42,658.36	37.50	40.00
29 South Carolina.....				10,410.32	691.67		
30 Tennessee.....				29,948.00	3,537.53		
31 Texas.....				58,883.65	5,079.18		
32 Virginia.....				55,846.82	3,586.59		
33 West Virginia.....				26,790.47	308.34		
34 Wisconsin.....				167,615.18	7,987.51		
Total.....				4,152,572.53	393,216.74	822.91	1,690.00
Collections for fiscal year ended June 30, 1897.....				4,423,062.16	403,999.05	842.08	1,550.00

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTILLED SPIRITS.		
	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Total collections on distilled spirits.
STATES AND TERRITORIES.			
1 Alabama			\$128,382.22
2 Arkansas			88,710.88
3 California	\$47.50		1,322,069.44
4 Colorado			120,820.18
5 Connecticut			264,316.41
6 Florida			10,694.61
7 Georgia			298,433.28
8 Illinois	1,146.80	\$1,010.00	33,568,122.42
9 Indiana	1.50	166.00	8,828,649.89
10 Iowa			53,600.77
11 Kansas			62,414.28
12 Kentucky	484.90	22,045.50	15,077,390.88
13 Louisiana	145.40		863,667.20
14 Maryland	44.80	592.00	2,702,654.82
15 Massachusetts	545.10		773,537.64
16 Michigan			115,300.24
17 Minnesota			429,056.17
18 Missouri			1,598,358.19
19 Montana			62,209.66
20 Nebraska			2,160,608.10
21 New Hampshire			68,043.70
22 New Jersey			901,223.42
23 New Mexico			36,494.54
24 New York	106.40	48.00	4,175,747.97
25 North Carolina			740,317.15
26 Ohio	140.40	678.00	10,254,457.19
27 Oregon			79,765.25
28 Pennsylvania	15.20	9,031.00	4,674,982.51
29 South Carolina			107,264.07
30 Tennessee			778,506.98
31 Texas			84,361.20
32 Virginia			297,037.61
33 West Virginia			204,221.57
34 Wisconsin			1,699,579.23
Total	2,678.00	33,370.50	92,546,999.77
Collections for fiscal year ended June 30, 1897.	2,657.50		82,008,542.92

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.					
Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.50.	Cigars weighing not more than 3 pounds per thousand, per thousand, \$1.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, 50 cents.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.50.
\$17,398.75					
4,687.97	\$264.51				
174,224.80	9,310.36	\$37.00	\$901.90	\$14,449.92	\$690.00
36,980.96	2,064.35				
126,919.21	6,566.49		23.00	351.50	21.00
395,471.38	27,246.73	87.10	215.48	4,619.34	270.90
10,383.18	465.11		153.25	2,802.00	5.95
711,569.99	41,963.02	2,153.66	446.50	4,713.16	209.70
205,811.11	11,251.32				
187,092.71	11,069.25	110.00	15.50	174.45	
66,932.57	3,870.20	5.00			
129,940.46	6,814.47	123.75		25.00	
140,510.76	5,998.32	231.00	11,169.14	121,360.30	3,460.95
246,162.01	13,086.00	154,102.13	5,653.04	270.05	6.00
308,459.23	14,114.44	137.00	242.35	6,795.71	298.52
353,421.75	21,543.54	26.05	25.05	7,075.15	504.00
135,096.09	8,927.29		17.75	192.20	2.25
195,508.80	9,524.02	490.74	49,405.30	391,450.00	17,550.00
15,250.69	1,047.62				
65,600.46	3,968.88				10.50
43,821.77	2,898.54				
190,373.52	11,233.54	261.00	12.50	406.55	19.50
2,671.86	85.59		10.00	163.00	
2,883,092.34	161,314.20	219,712.53	74,501.45	1,664,587.32	47,364.20
24,663.87	265.24	19.30	14,230.85	253,021.10	9,577.50
1,521,585.40	68,410.06	3,613.00	765.40	4,341.79	8.54
22,569.38	1,190.16		2.00	31.00	
3,890,890.12	184,785.27	2,210.45	478.70	4,785.60	70.95
2,283.42	40.32	2.00	.75	14.70	1.50
16,373.76	732.18				
37,222.00	1,888.63		17.75	25.00	3.00
353,799.68	7,551.33	22,352.67	39,217.60	796,861.13	37,075.50
217,002.28	9,180.07	1.50			
230,268.48	12,931.90	1.00			
12,964,440.76	661,608.95	495,676.88	197,505.26	3,278,415.97	117,090.46
12,189,507.29			2,075,834.88		

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	TOBACCO.		
	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.50.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 6 cents.
STATES AND TERRITORIES.			
1 Alabama.....			\$472.68
2 Arkansas.....			
3 California.....	\$42.00	\$3.00	284.32
4 Colorado.....			
5 Connecticut.....			
6 Florida.....	6.09		
7 Georgia.....			
8 Illinois.....	212.85	7.20	27,664.83
9 Indiana.....			55.26
10 Iowa.....			34.20
11 Kansas.....			
12 Kentucky.....			6,398.55
13 Louisiana.....			1,982.04
14 Maryland.....			50,909.52
15 Massachusetts.....	309.48	3.17	5,173.53
16 Michigan.....			3,586.12
17 Minnesota.....			1,107.63
18 Missouri.....			1,198.50
19 Montana.....			
20 Nebraska.....			
21 New Hampshire.....			
22 New Jersey.....			337,466.67
23 New Mexico.....			
24 New York.....	5,576.58	335.16	6,396.45
25 North Carolina.....			3,989.33
26 Ohio.....			593.49
27 Oregon.....			7.50
28 Pennsylvania.....	185.64	11.70	227,092.74
29 South Carolina.....			
30 Tennessee.....			162,691.66
31 Texas.....			
32 Virginia.....			57,751.56
33 West Virginia.....			119.07
34 Wisconsin.....			171.33
Total.....	6,332.64	360.83	895,146.98
Collections for fiscal year ended June 30, 1897..	4,748.13		796,118.37

OF INTERNAL REVENUE, ETC.—Continued.

	TOBACCO.				
	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 12 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, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 12 cents.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.
		\$1,321.17			\$19,192.60
		5,276.52	\$2.76		10,231.76
	\$35.23	24,382.23	1,435.95	\$4.41	225,801.82
		1,914.80	133.35		41,093.46
		1,874.00	37.26		135,692.46
		1,902.28	62.55	29.54	429,911.39
		2,602.31	138.00	.87	16,550.67
	2,281.62	822,823.82	45,560.64		1,659,606.99
	2.40	17,822.47	246.74		235,189.30
	4.65	24,863.70	690.30		224,054.76
		2,850.76	205.99		73,864.52
	59.70	2,380,423.85	140,136.53	117.69	2,664,040.00
	87.60	73,678.43	4,710.95		363,189.49
	834.33	657,825.36	38,020.65	455.88	1,167,324.97
	466.20	1,564.13	33.77		337,937.53
	1,118,262.63	33,036.03			1,537,682.28
	76.80	8,424.10	274.38	97.01	154,215.50
	91.20	3,948,372.65	279,925.61		4,893,516.82
		585.60	62.64		16,946.45
		2,572.14	209.71		72,361.69
		468.83	3.60		47,192.74
	6,654.86	981,668.66	33,748.73		1,561,845.53
		432.00		120.15	3,482.60
	445.34	976,599.10	59,966.04	69.55	6,099,960.26
		2,170,588.02	12,054.53		2,488,409.74
	10.20	1,093,303.04	45,231.23		2,738,238.65
	24	2,290.82	44.57		26,135.67
	25,440.00	189,072.70	12,531.20	35.08	4,537,590.15
		3,955.97			6,298.66
		172,814.68	1,835.72		354,448.00
		4,552.80	27.00		43,736.18
		1,617,806.76	5,342.76	8,638.45	2,946,397.44
		224,395.09	5,835.00		456,553.59
	15.15	384,705.75	13,735.09		641,828.70
	36,722.06	16,921,997.17	735,279.28	9,945.13	36,230,522.37
		15,644,088.75			30,710,297.42

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		FERMENTED LIQUORS.	
		Fermented liquors, per barrel of not more than 31 gallons, \$1.	Fermented liquors, per barrel of not more than 31 gallons, \$2.
1	Alabama.....	\$42,021.50	\$5,656.38
2	Arkansas.....	.....	.....
3	California.....	743,445.01	90,788.22
4	Colorado.....	210,753.87	26,113.68
5	Connecticut.....	580,708.60	71,527.44
6	Florida.....	9,797.50	1,998.00
7	Georgia.....	114,719.75	14,406.60
8	Illinois.....	3,331,068.67	409,043.82
9	Indiana.....	691,349.46	93,008.41
10	Iowa.....	158,841.55	25,558.41
11	Kansas.....	6,706.25	801.18
12	Kentucky.....	401,694.71	48,894.43
13	Louisiana.....	229,463.27	24,161.00
14	Maryland.....	886,543.60	123,768.65
15	Massachusetts.....	1,668,519.19	212,390.49
16	Michigan.....	723,725.15	100,578.25
17	Minnesota.....	508,118.31	77,971.96
18	Missouri.....	2,221,858.78	294,764.05
19	Montana.....	144,780.04	24,895.85
20	Nebraska.....	191,421.10	29,320.12
21	New Hampshire.....	294,948.84	20,253.35
22	New Jersey.....	1,938,319.14	254,832.88
23	New Mexico.....	3,867.55	583.83
24	New York.....	9,327,243.27	1,099,508.17
25	North Carolina.....	80.00	.....
26	Ohio.....	2,639,646.57	339,106.79
27	Oregon.....	217,652.02	27,561.07
28	Pennsylvania.....	3,895,151.43	539,425.42
29	South Carolina.....	118,096.25	17,202.89
30	Tennessee.....	6,736.25	719.20
31	Texas.....	298,112.53	39,722.28
32	Virginia.....	127,194.00	15,649.15
33	West Virginia.....	129,427.02	16,866.82
34	Wisconsin.....	2,617,908.05	352,153.41
Total.....		34,480,524.23	4,404,627.40
Collections for fiscal year ended June 30, 1897.....		31,841,362.40	.....

OF INTERNAL REVENUE, ETC.—Continued.

FERMENTED LIQUORS.				
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.
.....	\$400.00	\$2,512.49	\$845.84	\$51,436.21
.....	.....	1,157.57	1,520.87	2,678.44
\$1,814.58	7,325.01	6,643.35	5,574.03	855,590.20
270.83	1,283.33	2,815.42	5,687.50	246,929.63
250.00	2,166.67	2,180.11	7,623.01	664,455.83
.....	100.00	362.51	775.01	13,033.02
50.00	200.00	2,172.81	1,689.60	133,238.76
1,252.08	11,609.00	24,165.16	23,673.08	3,800,802.81
437.51	4,825.00	10,022.24	15,077.32	814,719.94
125.00	725.00	5,329.15	7,170.84	197,749.95
.....	50.00	8,123.48	3,664.59	19,345.50
50.00	2,733.33	3,848.46	4,158.37	461,379.30
.....	600.00	1,979.15	2,929.17	259,132.59
300.00	3,541.66	5,149.99	5,691.65	1,024,395.75
335.39	3,391.66	3,891.99	13,881.22	1,902,409.94
741.07	5,554.17	4,347.64	7,189.61	842,136.49
604.18	4,108.35	7,895.05	9,962.55	608,660.40
379.17	3,925.00	7,179.29	14,734.20	2,542,840.49
1,133.33	2,600.00	1,328.33	3,502.09	177,639.64
379.17	1,383.32	5,101.65	8,183.34	235,788.70
.....	400.00	7,880.28	4,895.85	334,378.32
345.83	3,825.00	5,680.15	14,392.15	2,217,305.15
166.67	100.00	568.34	2,695.84	7,982.23
1,952.10	23,271.67	10,459.33	31,570.89	10,494,000.43
41.67	.....	786.68	1,012.50	1,929.85
10,366.67	6,410.89	16,914.63	3,012,658.66	27,561.07
212.51	3,358.33	1,525.00	2,408.34	251,392.27
1,887.51	25,405.65	12,348.39	29,322.93	4,502,461.56
898.34	200.00	325.03	483.31	8,463.79
.....	300.00	885.89	1,345.85	138,430.88
229.17	800.00	36,138.12	14,521.00	389,525.10
.....	690.00	1,720.21	1,958.34	147,121.70
.....	853.34	1,193.45	2,016.72	150,337.35
1,075.01	12,433.33	9,022.55	9,487.51	3,002,079.86
.....
14,841.72	137,805.89	201,150.15	276,471.75	39,515,421.14
15,493.90	145,433.43	191,071.12	278,801.22	32,472,162.07

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		OLEOMARGARINE.			
		Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$650.	Retail dealers in oleomargarine (special tax), \$45.
1	Alabama.....				\$500.00
2	Arkansas.....				1,216.00
3	California.....				
4	Colorado.....				2,518.00
5	Connecticut.....	\$105,808.24		\$1,800.00	13,148.00
6	Florida.....				2,722.00
7	Georgia.....	1.30			840.00
8	Illinois.....	416,087.42	\$18.90	600.00	39,316.00
9	Indiana.....	109,712.62		1,800.00	9,158.00
10	Iowa.....				68.00
11	Kansas.....	266,632.28		600.00	4,332.00
12	Kentucky.....				5,988.00
13	Louisiana.....				4,614.00
14	Maryland.....	4,952.80		400.00	5,684.00
15	Massachusetts.....				1,424.00
16	Michigan.....				3,156.00
17	Minnesota.....				156.00
18	Missouri.....	19,765.36		600.00	4,790.00
19	Montana.....				28.00
20	Nebraska.....				2,302.00
21	New Hampshire.....				368.00
22	New Jersey.....	8,194.10		1,200.00	9,110.00
23	New Mexico.....				324.00
24	New York.....				1,074.00
25	North Carolina.....				212.00
26	Ohio.....	175,917.82		600.00	19,344.00
27	Oregon.....				264.00
28	Pennsylvania.....	83.70			11,054.00
29	South Carolina.....				570.00
30	Tennessee.....				1,688.00
31	Texas.....				2,278.00
32	Virginia.....				3,364.00
33	West Virginia.....				3,990.00
34	Wisconsin.....				554.00
Total.....		1,107,755.64	18.90	7,600.00	156,134.00
Collections for fiscal year ended June 30, 1897.....		850,691.18		7,200.00	130,388.42

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.		FILLED CHEESE.					
Wholesale dealers in oleomargarine (special tax), \$480.	Total collections on oleomargarine.	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	Total collections on filled cheese.
\$480.00	\$980.00						
480.00	1,696.00						
1,800.00	4,318.00						
1,160.00	121,916.24						
800.00	3,522.00						
2,560.00	3,401.30						
840.00	457,462.32	\$14,129.23		\$2,233.32	\$21.00		\$16,383.55
1,640.00	122,290.62						
	68.00						
	271,564.28						
800.00	6,788.00						
1,520.00	6,134.00				111.00		111.00
3,640.00	14,676.80				12.00		12.00
1,440.00	2,864.00						
1,832.00	4,988.00						
240.00	396.00						
1,260.00	26,415.36						
	28.00						
280.00	2,582.00						
40.00	408.00						
3,080.00	21,584.10				12.00		12.00
480.00	804.00						
1,260.00	2,334.00						
	212.00						
5,680.00	201,541.82						
	264.00						
4,300.00	15,437.70						
960.00	1,530.00						
	1,688.00						
3,700.00	5,978.00						
480.00	3,844.00						
960.00	4,950.00						
2,560.00	3,114.00						
44,272.00	1,315,780.54	14,129.23		2,233.32	156.00		16,518.55
45,900.00	1,034,129.60	16,661.37		1,569.68	556.00	\$208.33	18,992.38

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	BANKS AND BANKERS.			
	Circulation issued by any bank, etc., or person, per month, one-twelfth of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, one-sixth 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, etc.
1 Alabama.....				
2 Arkansas.....				
3 California.....				
4 Colorado.....				
5 Connecticut.....				
6 Florida.....				
7 Georgia.....				
8 Illinois.....				
9 Indiana.....				
10 Iowa.....				
11 Kansas.....				
12 Kentucky.....				
13 Louisiana.....				
14 Maryland.....				
15 Massachusetts.....				
16 Michigan.....			\$180.00	\$180.00
17 Minnesota.....				
18 Missouri.....				
19 Montana.....				
20 Nebraska.....				
21 New Hampshire.....			1,000.00	1,000.00
22 New Jersey.....				
23 New Mexico.....				
24 New York.....				
25 North Carolina.....				
26 Ohio.....				
27 Oregon.....				
28 Pennsylvania.....				
29 South Carolina.....				
30 Tennessee.....				
31 Texas.....				
32 Virginia.....				
33 West Virginia.....				
34 Wisconsin.....				
Total.....			1,180.00	1,180.00
Collections for fiscal year ended June 30, 1897.....			85.38	85.38

OF INTERNAL REVENUE, ETC.—Continued.

MISCELLANEOUS.	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.	Documentary and proprietary stamps. ^a	Special taxes not elsewhere enumerated.	Collections not otherwise herein provided for.	Total of miscellaneous.
1						
2	\$114.90	\$16.14	\$1,013.76		\$36.16	\$1,066.06
3		953.54	9,189.18			10,257.62
4		70.74				70.74
5		339.00				339.00
6			9,494.18			9,494.18
7		31.34			.95	32.29
8		4,942.18	144,693.33	\$1,234.00	2.10	150,871.61
9		14,914.02	5,269.15		.11	20,183.28
10		9.22				9.22
11		5.62	5,026.10			5,031.72
12		6.18	5,380.24	7,226.28	6.54	12,619.24
13		1.42	5,363.48			5,364.90
14		14.02	95,399.85		3.89	95,417.76
15		155.94				155.94
16		38,218.70	21,536.11		60.37	59,815.18
17		3.88	15,743.86			15,747.74
18		18.42	66,459.14		.19	66,477.75
19		50.00				50.00
20		3.96	18,726.37		27.12	18,757.45
21		3.40	1,509.00			1,503.40
22		1.44	13,679.26		15.41	13,696.11
23			2,760.45		.01	2,760.46
24		65,850.08	209,283.63		109.44	275,243.15
25			4,727.12		350.66	5,077.78
26		135,183.08	33,758.94	21,773.42	80.62	190,796.06
27		4.42			.20	4.62
28		150.34	106,757.30		104.52	107,012.16
29			1,935.60	4,752.00	93.98	6,781.58
30			3,016.50		.11	3,016.61
31		64.90			48.15	113.05
32		49.24	3,479.09		14.63	3,542.96
33		1.24			5.50	6.74
34		18.20	10,224.96	11,987.30	100.10	22,330.56
Total.....	114.90	281,080.66	794,417.60	46,973.00	1,060.76	1,103,646.92
Collections for fiscal year ended June 30, 1897.....		251,306.52			9,119.01	260,425.53

^a Advance collections during the latter part of June. Act of June 13, 1898.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	PENALTIES, ETC.	
	Unassessed penalties.	Penalties upon unstamped instruments.
STATES AND TERRITORIES.		
1 Alabama.....		
2 Arkansas.....		
3 California.....	\$15.92	
4 Colorado.....		
5 Connecticut.....	5.30	
6 Florida.....	15.68	
7 Georgia.....	71.30	
8 Illinois.....	390.83	
9 Indiana.....	52.08	
10 Iowa.....	1,475.14	
11 Kansas.....	6.28	
12 Kentucky.....	1,373.44	\$5.94
13 Louisiana.....	17.68	
14 Maryland.....	143.32	
15 Massachusetts.....	129.16	
16 Michigan.....	9.47	
17 Minnesota.....	4.65	
18 Missouri.....	407.78	
19 Montana.....	1.87	
20 Nebraska.....	11.06	
21 New Hampshire.....	2.00	
22 New Jersey.....	44.89	
23 New Mexico.....		
24 New York.....	180.31	
25 North Carolina.....	186.49	
26 Ohio.....	139.56	
27 Oregon.....	43.20	
28 Pennsylvania.....	659.69	10.00
29 South Carolina.....	.33	
30 Tennessee.....	774.06	
31 Texas.....	27.97	
32 Virginia.....	.24	
33 West Virginia.....	18.87	
34 Wisconsin.....	888.59	
Total.....	7,097.21	15.94
Collections for fiscal year ended June 30, 1897.....	7,082.91	283.98

OF INTERNAL REVENUE, ETC.—Continued.

	PENALTIES, ETC.				Total of penalties, etc., collected.
	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	
	\$494.56	\$660.30		\$114.55	\$1,269.74
		193.43			1,036.31
	1,053.40	740.00		42.92	1,836.32
		319.92			1,516.40
		223.00	\$0.83	246.57	1,286.80
	13.20	150.00	13.10	199.28	395.58
	513.30	951.97	125.38	432.79	1,023.34
	1,254.86	2,670.07	102.51	1,018.12	4,945.36
		145.00	9.57	1,034.67	1,289.24
	997.00	906.76	20.41	484.87	2,409.04
	43.61	210.00			253.61
	405.15	1,901.27	498.06	117.70	3,912.18
	120.00	416.00		151.25	687.25
	150.00	740.00	9.29	78.00	1,667.29
	10,286.91				10,286.91
	475.00	364.16	126.27	168.66	1,134.09
		1,060.55	.62	184.60	1,245.77
	637.17	1,350.00	231.03	46.21	3,264.41
		205.00	.56		205.56
	472.00	615.00	5.22	988.88	2,081.10
	1,585.00	243.98		741.29	2,570.27
	246.45	3,961.35	4.73	58.25	8,171.78
		210.00			210.00
	1,416.09	9,319.39	23.51	344.54	11,103.53
	4,631.10	1,196.98	197.30	2,063.67	8,289.05
	537.59	38,258.06		231.03	39,126.68
		200.00		100.00	300.00
	294.61	7,865.00	251.32	226.00	8,436.93
	380.39	231.90	1.00	341.90	954.28
	550.93	5,128.00	117.55	4,224.54	10,020.92
		54.48	3.44	20	82.12
	451.73	4,404.25	9.92	958.79	5,824.69
	103.00	110.00	4.42		217.42
	216.68	340.00			556.68
					1,445.27
	27,330.06	85,345.82	1,756.04	15,205.00	136,750.07
	28,898.05	58,846.17	2,240.22	17,606.84	114,958.17

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

STATES AND TERRITORIES.	FILLED CHEESE.			BANKS AND BANKERS.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
1 Alabama						
2 Arkansas						
3 California						
4 Colorado						
5 Connecticut						
6 Florida						
7 Georgia						
8 Illinois	\$16,383.55		\$16,383.55			
9 Indiana						
10 Iowa						
11 Kansas						
12 Kentucky						
13 Louisiana	111.00		111.00			
14 Maryland	12.00		12.00			
15 Massachusetts						
16 Michigan				\$180.00		\$180.00
17 Minnesota						
18 Missouri						
19 Montana						
20 Nebraska						
21 New Hampshire				1,000.00		1,000.00
22 New Jersey	12.00		12.00			
23 New Mexico						
24 New York						
25 North Carolina						
26 Ohio						
27 Oregon						
28 Pennsylvania						
29 South Carolina						
30 Tennessee						
31 Texas						
32 Virginia						
33 West Virginia						
34 Wisconsin						
Total	16,518.55		16,518.55	1,180.00		1,180.00
Collections for fiscal year ended June 30, 1897.	18,992.38		18,992.38	85.38		85.38

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	MISCELLANEOUS.			PENALTIES.			AGGREGATE RECEIPTS.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
1 Alabama									
2 Arkansas									
3 California									
4 Colorado									
5 Connecticut									
6 Florida									
7 Georgia									
8 Illinois	\$1,269.74		\$1,269.74	\$1.04		\$1.04	\$201,260.77	\$39.60	\$201,221.17
9 Indiana	193.43		193.43	192.39		192.39	104,576.57	142.77	104,433.80
10 Iowa	10,257.62		10,257.62	1,852.24		1,852.24	2,415,571.32	104.40	2,415,466.92
11 Kansas	70.74		70.74	319.92		319.92	413,551.93		413,551.93
12 Kentucky	339.00		339.00	475.70		475.70	1,187,195.64	2.00	1,187,193.64
13 Louisiana	9,494.18		9,494.18	391.26		391.26	467,046.46		467,046.46
14 Maryland	32.29		32.29	2,094.74	63.56	2,031.18	453,751.04	204.81	453,546.23
15 Massachusetts	150,871.61		150,871.61	5,436.39	17.52	5,418.87	39,658,666.09	70.28	39,658,615.81
16 Michigan	20,183.28		20,183.28	1,241.32		1,241.32	10,022,274.35		10,022,274.35
17 Minnesota	9.22		9.22	3,884.18	29.07	3,855.11	479,366.88	29.07	479,337.81
18 Missouri	5,031.72		5,031.72	259.89		259.89	432,480.19		432,480.19
19 Montana	12,619.24		12,619.24	4,301.56	197.92	4,103.64	18,226,518.98	5,118.43	18,221,400.55
20 Nebraska	5,364.90		5,364.90	704.93		704.93	1,498,304.11	130.21	1,498,173.90
21 New Hampshire	95,417.76		95,417.76	1,120.61		1,120.61	5,005,602.71	31.90	5,005,570.81
22 New Jersey	155.94		155.94	10,584.73		10,584.73	3,027,489.78		3,027,489.78
23 New Mexico	59,815.18		59,815.18	1,159.50		1,159.50	2,561,261.69		2,561,261.69
24 New York	15,747.74		15,747.74	1,112.03	16.25	1,095.78	1,209,187.94	16.25	1,209,171.69
25 North Carolina	66,477.75		66,477.75	3,181.70	91.67	3,090.03	9,040,790.31	2,275.64	9,038,514.67
26 Ohio	50.00		50.00	207.43		207.43	257,081.18		257,081.18
27 Oregon	18,757.45		18,757.45	2,092.16	43.75	2,048.41	2,492,190.10	50.95	2,492,139.15
28 Pennsylvania	1,503.40		1,503.40	2,572.27		2,572.27	455,098.43		455,098.43
29 South Carolina	13,696.11		13,696.11	4,315.67		4,315.67	4,719,981.98		4,719,981.98
30 Tennessee	2,760.46		2,760.46	210.00		210.00	51,733.83		51,733.83
31 Texas	275,243.15		275,243.15	11,283.84	49.77	11,234.07	21,058,569.65	67.77	21,058,501.88
32 Virginia	5,077.78		5,077.78	8,275.54		8,275.54	3,250,213.06	440.39	3,249,772.67
33 West Virginia	190,796.06		190,796.06	30,216.24	58.33	30,157.91	16,436,908.02	230.33	16,436,677.69
34 Wisconsin	4.62		4.62	343.20		343.20	360,905.01		360,905.01
Total	107,012.16		107,012.16	9,306.62		9,306.62	13,846,790.70	334.36	13,846,456.34
Collections for fiscal year ended June 30, 1897.	6,781.58		6,781.58	955.57		955.57	131,293.67	6.12	131,287.55
	3,016.61		3,016.61	10,795.08		10,795.08	1,286,885.55	2,457.95	1,284,427.60
	113.05		113.05	86.09	19.32	66.77	523,799.62	28.57	523,771.05
	3,542.96		3,542.96	5,824.93		5,824.93	3,403,768.64	686.33	3,403,082.31
	6.74		6.74	236.29		236.29	816,305.54	1.23	816,304.31
	22,330.56		22,330.56	1,445.27		1,445.27	5,370,377.62		5,370,377.62
Total	1,103,646.92		1,103,646.92	136,750.07	718.41	136,031.66	170,866,819.36	12,469.36	170,854,350.00
Collections for fiscal year ended June 30, 1897.	260,425.53	12.68	260,412.85	114,958.17	2,741.18	112,216.99	146,619,593.47	6,004.46	146,613,589.01

α Includes \$101.14 circulating notes.

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS TO COLLECTORS OF INTERNAL REVENUE DURING

Denomination.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead.....	465,000	30,000	44,000	54,000	86,000	30,000
Barrel.....	2,258,100	240,500	316,500	306,600	556,200	319,000
One-half barrel.....	7,758,000	2,616,000	2,555,000	2,630,000	3,085,500	1,707,000
One-third barrel.....	21,000	21,000	21,000	3,000	300	30,000
One-quarter barrel.....	9,777,000	554,000	1,140,000	1,459,000	1,391,000	1,251,000
One-sixth barrel.....	205,800	190,500	42,000	61,800	72,600	160,200
One-eighth barrel.....	2,018,000	338,000	380,000	587,000	303,000	450,000
Total.....	22,502,900	3,975,000	4,478,500	5,101,400	5,584,000	3,947,200
Exportation.....	18,000	1,600	32,000	10,400	800	.....
Brewers' permits.....	2,000	.....	.....	.....	400	.....

B.—STATEMENT OF THE KIND, NUMBER, AND VALUE OF SPECIAL-TAX STAMPS ENDED JUNE

Kind.	Value of each stamp.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Rectifiers of less than 500 barrels.....	\$100	70	80	20	10	110	100
Rectifiers of 500 barrels or more.....	200	10	20	20	20	20	20
Retail liquor dealers.....	25	6,300	2,300	1,200	1,400	3,800	1,800
Wholesale liquor dealers.....	100	80	150	10	10	70	50
Brewers of less than 500 barrels.....	50	20	20	20	20	50	10
Brewers of 500 barrels or more.....	100	60	40	10	40	60	.....
Wholesale dealers in malt liquors.....	50	450	330	120	150	100	120
Retail dealers in malt liquors.....	20	500	510	270	400	440	150
Manufacturers of stills.....	50	.....	20	10	.....	.....	.....
Stills manufactured.....	20	.....	10	.....	10	.....	.....
Worms manufactured.....	20	.....	10	.....	10	.....	.....
Wholesale dealers in oleomargarine.....	480	10	20	10	10	20	10
Retail dealers in oleomargarine.....	48	60	70	40	340	660	360
Manufacturers of oleomargarine.....	600	.....	10	.....	.....	10	.....
Wholesale dealers in filled cheese.....	250	.....	.....	.....	.....	.....	.....
Retail dealers in filled cheese.....	12	.....	.....	.....	.....	.....	.....
Manufacturers of filled cheese.....	400	.....	.....	.....	.....	.....	.....
Aggregate number of stamps.....	.....	7,560	3,590	1,730	2,430	5,340	2,620
Aggregate value of stamps.....	.....	\$221,680	\$136,560	\$57,620	\$83,520	\$186,580	\$95,580

(TAX-PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED THE FISCAL YEAR ENDED JUNE 30, 1898.

	Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	89,160	130,000	149,000	132,000	48,000	171,200	1,428,360	\$3,067,120
.....	288,160	313,000	593,000	750,000	397,500	368,000	6,712,560	6,772,560
.....	1,697,000	2,356,000	3,674,000	3,520,000	2,070,500	3,605,500	37,254,500	19,627,000
.....	.....	.....	33,000	60,000	.....	60,000	228,300	96,100
.....	1,276,000	1,506,000	2,414,000	2,312,000	1,220,000	1,653,000	26,043,000	6,659,500
.....	21,000	69,000	132,000	141,000	43,800	239,100	1,378,800	258,500
.....	486,000	164,600	629,000	573,000	390,400	692,800	7,001,800	922,575
.....	3,757,320	4,628,660	7,624,000	7,488,000	4,170,200	6,789,600	80,047,320	37,403,355
.....	9,200	1,200	1,200	4,000	400	16,000	94,800	.....
.....	21,600	4,000	.....	.....	.....	20,000	48,000	.....

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 30, 1898.

Jan.	Feb.	Mar.	Apr.	May.	June.	Aggregate number of each denomination.	Aggregate value of each denomination.
40	80	60	50	60	1,610	2,290	\$229,000
30	20	10	40	20	830	1,060	212,000
2,200	3,100	3,900	3,600	3,300	179,200	212,100	5,302,500
50	90	50	70	50	4,590	5,270	527,000
10	20	10	10	10	770	970	48,500
10	20	.....	30	30	1,970	2,270	227,000
70	140	100	160	200	5,970	7,910	395,500
270	230	590	480	410	10,030	14,280	285,000
10	.....	10	.....	.....	140	200	10,000
.....	.....	20	.....	.....	140	180	3,600
10	.....	10	.....	.....	140	180	3,600
20	.....	10	.....	.....	440	550	264,000
300	260	120	120	40	2,850	5,220	250,560
.....	.....	.....	.....	.....	90	110	66,000
.....	.....	.....	.....	.....	10	10	2,500
.....	.....	.....	.....	.....	40	40	480
.....	.....	.....	.....	.....	20	20	8,000
3,020	3,960	4,890	4,560	4,120	208,840	252,660	.....
\$105,100	\$125,580	\$139,460	\$136,860	\$121,120	\$6,426,180	.....	7,835,840

B.—STATEMENT OF THE NUMBER OF CERTIFICATES OF REGISTRY ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

Kind.	Number.
Manufacturers of playing cards.....	90
Dealers in leaf tobacco.....	1,030
Manufacturers of cigars.....	3,190
Manufacturers of tobacco.....	430
Peddlers of tobacco.....	1,750
Total.....	6,490

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF INTERNAL REVENUE DOCUMENTARY STAMPS ORDERED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

Documentary.	Aug.	Oct.	Jan.	Aggregate number of each denomination.	Aggregate value of each denomination.
50 cents.....	1	1		2	\$1.00
\$2.....			1	1	2.00
Aggregate number.....	1	1	1	3	
Aggregate value.....					3.00

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS, OTHER THAN FORTIFIED WINE, ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TAX-PAID STAMPS.						
10 gallons	5,850	3,300	1,200	2,100	6,900	3,600
20 gallons	5,400	4,500	4,950	11,550	4,200	9,300
30 gallons	7,800	33,750	27,150	36,750	27,300	50,850
40 gallons	23,250	81,750	32,850	38,400	63,450	70,500
50 gallons	750	900	2,550	4,050	450	3,900
60 gallons	300	150	150	300	300	600
70 gallons	450	450	150	150	1,500	750
80 gallons	11,550	41,550	42,900	46,800	9,750	62,250
90 gallons	3,900	300	4,650	18,300	10,500	17,850
100 gallons			150		300	
110 gallons						
120 gallons						
130 gallons						
Total tax-paid stamps.	59,250	166,650	116,700	158,400	124,650	219,600
OTHER THAN TAX-PAID STAMPS.						
<i>Case stamps.</i>						
Tax paid:						
1/2 pint						
1 pint						
1/2 pint		6,820	2,980	4,620	4,400	2,540
1 pint		9,140	3,760	8,440	6,680	5,420
1 gallon		20,340	14,220	33,940	26,960	26,820
1 quart		26,560	8,640	17,380	8,420	11,840
1/2 gallon						
Export:						
1/2 pint						
1 pint						
1/2 pint						
1 pint						
1 gallon					200	40
1 quart						
1/2 gallon						
Total case stamps		62,860	29,600	64,380	46,660	46,660
Stamps for rectified spirits.						
5 gallons	2,300	2,700	2,300	2,500	17,800	5,400
10 gallons	6,400	8,200	9,900	38,400	20,800	17,800
20 gallons	8,300	6,600	20,200	16,600	20,800	10,300
30 gallons	300	500	100	1,600	1,500	500
40 gallons	85,600	63,700	88,300	51,100	161,700	84,700
50 gallons	9,800	2,000	7,200	5,500	21,800	6,300
60 gallons		200		740	1,000	200
70 gallons				1,400	2,000	2,700
80 gallons	3,200	1,800	500	8,200	11,700	1,000
90 gallons	3,000	1,100	600	700	2,000	1,000
100 gallons	80					
110 gallons						
120 gallons				120		
130 gallons		1,000		200		
Total stamps for rectified spirits.	118,980	87,800	129,100	127,060	261,100	129,900
Wholesale liquor dealers' stamps.						
5 gallons	9,000	3,000	9,900	7,500	4,800	6,000
10 gallons	18,000	12,300	16,800	9,600	21,000	30,900
20 gallons	10,800	3,900	6,600	2,700	18,000	7,800
30 gallons	300	4,500		600	600	3,000
40 gallons	8,100	17,100	31,500	10,200	41,400	25,800
50 gallons		1,500	7,200	7,500	3,000	6,000
60 gallons			300			
70 gallons						300
80 gallons					300	
90 gallons						
100 gallons				600		
110 gallons						300
120 gallons						
130 gallons				600		
Total wholesale liquor dealers' stamps.	46,200	42,300	72,300	39,300	89,100	80,100

FORTIFIED SWEET WINE, AND FORTIFIED WINE FOR EXPORT, ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

Denominations.	Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
10 gallons	3,150	3,600	5,700	1,200	1,800	2,100	49,500	\$886,545.00
20 gallons	6,450	4,200	4,200	2,550	3,150	7,950	68,400	2,249,676.00
30 gallons	36,750	27,900	34,050	43,050	10,800	25,650	361,800	15,879,402.00
40 gallons	53,400	52,650	44,400	61,950	16,200	40,050	578,850	31,773,076.50
50 gallons	3,750	2,850	1,650	3,300	150	900	25,200	1,669,428.00
60 gallons		750					2,550	196,069.50
70 gallons	1,500	300		150		450	5,850	514,156.50
80 gallons	6,900	12,450	50,250	14,100	23,700	32,250	354,450	35,051,560.50
90 gallons	20,550	4,050	3,150	4,200	18,000	5,250	110,700	12,164,823.00
100 gallons	1,500					150	2,100	253,869.00
110 gallons						150	150	19,783.50
120 gallons						150	150	21,433.50
130 gallons						150	150	23,083.50
Total	133,950	108,750	143,400	130,500	73,800	115,200	1,550,850	100,633,906.50
Tax paid:								
1/2 pint						460	460	46.00
1 pint						140	140	14.00
1/2 pint	5,020	1,440	1,280	1,000	620	620	31,340	3,134.00
1 pint	6,980	2,940	1,340	1,480	740	480	47,400	4,740.00
1 gallon	28,430	5,840	14,020	5,240	920	640	177,370	17,737.00
1 quart	13,580	5,880	3,700	2,280	1,720	800	100,860	10,086.00
1/2 gallon						40	40	4.00
Export:								
1/2 pint								
1 pint								
1/2 pint						60	200	20.00
1 pint						60	200	20.00
1 gallon	660	180	1,300	1,040	360	220	4,096	400.00
1 quart		40	340	40	180	20	620	62.00
1/2 gallon								
Total	54,670	16,320	22,180	11,080	4,660	3,560	362,630	36,263.00
Stamps for rectified spirits.								
5 gallons	6,300	5,700	11,800	5,000	1,500	7,700	71,000	
10 gallons	9,600	20,800	27,600	17,000	11,300	32,400	225,100	
20 gallons	9,600	23,200	5,600	13,600	20,000	6,800	161,600	
30 gallons	500	2,200	100	1,800	509	1,000	10,600	
40 gallons	72,100	80,200	69,200	87,900	74,600	107,700	1,026,800	
50 gallons	9,000	7,900	5,800	5,400	14,400	10,500	105,600	
60 gallons	200	1,000					3,340	
70 gallons	300	1,000		200		1,100	8,700	
80 gallons	600	3,100	1,400	9,000	100	1,500	42,100	
90 gallons	3,300	2,600		3,500	1,200	2,000	21,000	
100 gallons	280	320	220		100	200	1,200	
110 gallons		720				100	820	
120 gallons		600				100	820	
130 gallons	200	200		400	100	100	2,200	
Total	111,980	154,440	121,920	143,600	123,800	171,200	1,680,880	
Wholesale liquor dealers' stamps.								
5 gallons	2,400	5,100	4,200	9,600	13,200	8,700	83,400	
10 gallons	18,600	17,100	15,300	10,200	20,700	21,300	211,800	
20 gallons	10,200	10,200	6,900	5,400	14,100	15,000	111,600	
30 gallons	300	2,100	900	300	2,700	6,900	22,200	
40 gallons	12,000	63,600	9,900	15,900	28,500	27,900	201,900	
50 gallons	4,800	8,100	6,300	10,500	6,000	13,500	75,000	
60 gallons		300					600	
70 gallons		300				300	900	
80 gallons		300	300	300		300	1,800	
90 gallons		300			300	300	1,500	
100 gallons		300	300			300	900	
110 gallons		300				300	1,800	
120 gallons		300				300	900	
130 gallons		600				900	2,700	
Total	48,300	109,500	44,700	52,500	86,400	96,900	807,600	

B.—STATEMENT OF THE NUMBER AND VALUE

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
OTHER THAN TAX-PAID STAMPS—continued.						
<i>Stamps for imported spirits.</i>						
5 gallons				600		
10 gallons	300			600	600	
20 gallons					600	
30 gallons				600		
40 gallons				600		
50 gallons				600		
60 gallons						
70 gallons						
80 gallons						
90 gallons						
100 gallons						
110 gallons						
120 gallons						
130 gallons						
Total stamps for imported spirits...	300			3,000	1,200	
Distillery warehouse	126,400	8,000	72,400	60,000	181,600	76,400
Special warehouse		10,000	400		400	7,600
Rewarehousing		4,000				4,000
General bonded warehouse	2,200		400		2,000	2,000
General bonded warehouse, retransfer						
Exportation		4,400	4,000	1,200		1,200
Transfer grape brandy		200	5,600	5,000	2,000	5,100
Fortified sweet wine			7,000			200
Fortified wine for export						
Total other than tax-paid stamps	294,080	219,560	320,800	299,940	584,060	353,160
Grand aggregate of stamps	353,330	386,210	437,500	458,340	708,710	572,760
Aggregate value of tax-paid stamps	\$3,606,982.50	\$10,441,018.50	\$8,148,063	\$11,088,726	\$7,308,988.50	\$14,972,694
Aggregate value of other than tax-paid stamps		6,726.00	3,360	6,558	4,666.00	4,786
Grand aggregate value	3,606,982.50	10,447,744.50	8,151,423	11,095,284	7,313,654.50	14,977,480

B.—STATEMENT OF THE NUMBER AND VALUE OF OLEOMARGARINE STAMPS ENDED JUNE

Denominations.	Number issued in—						
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
10 pounds	20,000	24,200	22,000	32,000	53,200	56,000	30,000
20 pounds	14,000	10,000	20,000	10,200	14,200	22,000	5,200
30 pounds	12,000	14,200	14,000	18,200	44,200	8,600	33,000
40 pounds	14,000	10,200	8,000	14,000	26,200	54,000	11,200
50 pounds	12,000		12,000	10,000	29,000	30,000	18,000
60 pounds	14,000	10,800	16,000	22,800	72,000	22,000	58,000
70 pounds			2,000		2,200		1,000
80 pounds	200		2,200	3,200	2,200	4,200	4,200
90 pounds					2,200		
100 pounds	200				2,000		200
Total tax-paid stamps	86,400	69,400	96,200	110,400	245,200	196,200	158,800
Exportation stamps	5,000	2,000	1,600	400	4,800	2,400	
Aggregate of stamps	92,000	71,400	97,800	110,800	250,000	198,600	158,800
Aggregate value	\$73,072	\$50,972	\$82,036	\$94,952	\$234,816	\$166,436	\$159,144

OF STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

	Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
		300					900	
		300					1,800	
		300					900	
		300					900	
		300					900	
		300					900	
		1,800					6,300	
	226,000	284,000	78,000	208,800	46,800	42,000	1,390,400	
		800	2,400			12,000	33,000	
			400				8,400	
						400	7,000	
	8,000	14,000	600	4,000	6,400		600	
	100	100	100	100		400	54,800	
				200		5,000	23,300	\$5,180
						5,000	12,400	
	449,050	560,060	281,500	420,280	268,000	336,460	4,387,910	
	583,000	669,710	424,900	550,780	341,860	451,660	5,938,760	
	\$8,326,015.50	\$9,279,487.50	\$9,618,576	\$7,486,545	\$5,837,802	7,578,978		100,693,906.50
	6,267.00	3,032.00	3,338	1,503	1,106	306		41,743.00
	8,332,282.50	6,282,519.50	9,621,914	7,488,053	5,838,908	7,579,374		100,735,649.50

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 30, 1898.

	Number issued in—					Aggregate number of each denomination.	Aggregate value of each denomination.
	Feb.	Mar.	Apr.	May.	June.		
	19,000	37,000	36,000	34,000	12,000	375,400	\$142,652
	6,000	6,600				152,400	88,392
	10,000	10,200	18,200	14,200	6,000	202,000	157,560
	12,200	30,000	30,000	10,000	10,000	229,800	225,204
	2,000	42,400	16,000	9,260	2,000	182,600	215,408
	4,000	21,800	55,000	24,200	4,000	322,600	445,188
			200			3,200	5,056
	600	2,200				23,600	42,008
	1,000	1,000	4,200	200	200	4,200	8,316
		200				3,800	8,284
	54,800	151,400	183,800	106,800	40,200	1,499,600	1,338,128
	2,400	4,000	3,200	8,000		34,400	
	57,200	155,400	187,000	114,800	40,200	1,534,000	
	\$41,384	\$141,692	\$174,204	\$88,664	\$30,756		\$1,338,128

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FILLED CHEESE ISSUED TO COLLECTORS OF INTERNAL REVENUE FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

Denominations.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Aggregate number of each denomination.	Aggregate value of each denomination.
10 pounds.....														
20 pounds.....														
30 pounds.....			4,000										4,000	\$1,560
40 pounds.....														
50 pounds.....					6,000		4,000			4,000			14,000	9,600
60 pounds.....							4,000						8,000	6,320
70 pounds.....			4,000											
80 pounds.....														
90 pounds.....														
100 pounds.....														
Total tax-paid stamps.....			8,000		6,000		8,000			4,000			26,000	17,540

B.—STATEMENT OF THE NUMBER AND VALUE OF PLAYING-CARD STAMPS ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1898.

Months.	Number.	Value.
1897.		
July.....	421,000	\$8,420
August.....	4,200	84
September.....	500,000	10,000
October.....	1,900,400	38,008
November.....	45,000	900
December.....	3,504,400	70,088
1898.		
January.....	1,544,400	30,888
February.....	3,040,200	60,804
March.....	107,400	2,148
April.....	1,003,000	20,060
May.....	10,000	200
June.....	1,500,000	30,000
Total.....	13,580,000	271,600

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, DURING THE FISCAL YEAR

Denomination.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TOBACCO.						
1 ounce	230,000	120,000	20,000	220,000	240,000	120,000
1 1/2 ounces	22,870,000	22,880,000	33,884,000	28,646,000	42,151,000	34,568,000
2 ounces	3,416,000	4,208,000	3,868,000	5,438,000	3,206,000	3,647,000
3 ounces	4,698,000	7,978,000	7,807,000	4,225,000	11,238,500	7,050,000
4 ounces	1,578,000	720,000	1,229,700	1,350,000	1,860,000	620,700
8 ounces	600,510	860,520	994,500	945,000	1,279,500	589,950
16 ounces	43,200	18,000	27,600	2,400	44,400	15,600
1/2 pound	17,400	2,400	49,640	7,200	1,200	19,200
1 pound	12,000	1,200	59,640	2,400	2,400	18,000
2 pounds	7,200	1,200	78,000	132,200	2,400	4,800
3 pounds	22,400	56,000	140,400	167,600	167,600	20,400
4 pounds	385,200	438,000	570,800	482,800	564,800	60,800
5 pounds	284,800	73,600	160,800	241,200	268,000	347,600
10 pounds	24,800	8,800	70,000	36,400	30,800	64,000
20 pounds	12,400	3,600	6,000	2,800	4,800	6,400
30 pounds	800	2,800	4,000	800	1,200	800
40 pounds	800	2,800	4,000	800	1,200	800
50 pounds	800	2,800	4,000	800	1,200	800
60 pounds	800	2,800	4,000	800	1,200	800
Total	34,196,110	37,394,320	48,960,640	41,711,700	61,068,000	47,351,450
FOIL WEAPPERS.						
1 ounce	1,788,000	1,757,920	1,824,880	1,649,040	1,943,280	1,640,400
1 1/2 ounces	43,200	57,600	43,200	43,200	57,000	43,200
2 ounces	43,200	57,600	43,200	43,200	57,000	43,200
Total	1,831,200	1,815,520	1,868,080	1,692,240	2,000,880	1,683,600
EXPORT.						
Tobacco	18,800	3,600	3,200	4,400	4,000	2,800
Cigars	2,000	2,400	2,400	4,400	2,000	2,800
Total	20,800	3,600	5,600	4,400	6,000	2,800
SNUFF.						
1/4 ounce	2,752,232	4,018,000	2,744,000	3,175,200	3,058,384	2,612,288
1 ounce	1,080,000	2,376,000	3,024,000	2,160,000	2,592,000	1,836,000
1 1/2 ounces	50,000	50,000	40,000	70,000	140,000	481,500
2 ounces	320,400	21,500	710,000	602,000	702,000	140,000
3 ounces	700,000	700,000	800,000	960,000	940,000	20,000
4 ounces	71,000	500	10,000	10,000	50,000	102,000
6 ounces	122,000	70,000	73,000	83,000	80,500	102,000
8 ounces	4,416	4,608	5,232	3,600	12,000	7,848
16 ounces	9,696	2,400	6,000	11,520	18,000	3,048
1/2 pound	1,248	6,000	3,600	7,200	15,600	1,248
1 pound	24	2,400	2,400	6,000	18,000	1,248
2 pounds	1,200	14,520	8,880	17,328	32,400	4,206
3 pounds	18,240	400	2,800	4,000	1,600	400
4 pounds	400	1,600	2,000	1,200	2,000	2,000
5 pounds	400	1,600	2,000	1,200	2,000	2,000
20 pounds	400	1,600	2,000	1,200	2,000	2,000
Total	5,131,256	7,267,928	7,421,912	7,111,048	7,662,484	5,208,628
CIGARS OVER 3 LBS. PER M.						
12's	15,000	51,200	49,000	95,000	164,500	214,000
13's	10,000	10,200	19,000	77,100	18,000	57,000
15's	320,000	470,000	300,000	327,000	893,000	1,195,500
25's	4,777,000	4,350,000	4,111,000	4,955,000	4,476,000	4,655,000
50's	1,142,000	995,000	1,027,000	1,015,500	1,075,000	1,083,000
100's	11,000	15,000	25,300	10,200	32,500	7,000
200's	102,000	142,100	142,600	148,200	80,500	111,500
250's	5,000	5,250	5,000	5,000	5,000	5,950
Total	6,382,000	6,038,750	5,673,900	6,633,000	6,739,500	7,328,950

SNUFF, CIGARS, AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE ENDED JUNE 30, 1898.

	Number issued in—						Total.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
100,000	140,000	41,000	200,000	60,000	930,700	2,481,700	\$12,371.50	
21,570,000	28,036,000	42,350,000	44,708,000	45,104,000	16,641,000	7,084,100	88,551.25	
3,842,000	6,886,600	4,985,000	8,903,400	4,910,000	2,725,120	2,725,120	51,090.00	
3,950,000	6,868,000	8,416,000	10,292,000	11,022,000	5,004,000	55,231,800	621,357.75	
932,550	947,205	784,500	2,035,500	1,743,000	1,674,105	15,475,860	482,320.80	
598,065	889,215	981,600	1,838,700	1,082,790	1,359,900	12,027,000	743,544.00	
16,800	39,600	5,088	55,200	27,024	34,908	329,820	10,689.84	
1,500	20,400	34,008	21,600	35,880	24,708	235,896	15,036.24	
3,204	24,000	27,600	15,600	31,200	24,708	211,752	28,375.20	
1,200	1,200	1,200	1,200	36,108	46,908	14,942.88	14,942.88	
1,200	7,200	36,000	12,000	37,200	25,398	228,108	60,675.84	
70,000	160,400	80,000	206,000	104,400	94,800	286,000	734,832.00	
386,400	708,800	649,600	837,600	517,600	400,000	6,309,200	7,359,384.00	
203,200	336,800	242,800	290,800	190,000	351,200	2,835,600	5,185,896.00	
10,000	92,400	14,000	72,400	68,800	64,000	556,400	1,421,784.00	
1,200	2,400	1,600	14,800	3,200	13,200	72,400	244,608.00	
400	400	400	4,000	6,000	22,400	109,368.00	109,368.00	
1,200	1,200	800	6,400	2,800	16,800	81,144.00	81,144.00	
31,747,659	45,167,620	53,649,996	69,535,200	64,997,004	41,173,165	580,952,864	21,533,952.30	
1,844,320	1,526,240	1,819,840	1,860,000	1,811,600	1,542,800	21,008,320	82,034.70	
57,600	76,320	128,160	59,040	97,200	43,200	749,520	108.00	
1,901,920	1,602,560	1,948,000	1,919,040	1,908,800	1,594,640	21,766,480	5,621.40	
16,400	10,800	4,000	2,000	800	16,400	82,800	8.82	
2,000	4,000	4,000	800	800	6,000	23,600	168.673.08	
18,400	14,800	4,000	2,800	800	22,400	106,400	15,012.00	
784	1,960	2,744	2,744	2,744	2,744	8.82	8.82	
3,018,400	3,929,800	2,058,000	6,746,320	4,331,600	5,141,864	43,586,088	168,673.08	
2,710,800	3,456,000	3,024,000	5,443,200	2,916,000	3,348,000	33,966,000	254,745.00	
100,000	20,000	150,000	100,000	50,000	70,400	770,000	8,662.50	
420,000	940,000	1,084,400	700,000	346,000	180,000	6,507,800	97,617.00	
700,000	700,000	600,000	1,080,000	1,150,000	1,200,400	9,670,400	217,593.00	
115,000	40,000	78,000	136,000	143,000	127,200	1,169,700	71,202.00	
3,600	3,408	1,608	5,616	6,816	9,360	60,264	1,980.72	
9,600	9,840	5,400	24,000	14,400	32,328	152,032	9,414.72	
2,400	7,200	3,036	8,400	6,000	10,248	73,980	9,093.60	
6,000	5,400	5,400	4,800	3,600	9,000	61,272	11,136.96	
1,200	1,200	1,200	1,200	240	240	2,640	691.20	
23,136	7,200	12,168	43,200	13,944	25,080	220,492	70,761.60	
2,800	1,200	2,000	4,000	2,800	4,400	26,800	17,280.00	
1,200	2,800	2,000	1,200	1,600	4,400	20,400	26,880.00	
7,012,936	9,231,048	6,916,796	14,391,236	9,081,960	11,437,240	97,875,572	992,546.30	
26,000	10,000	15,000	21,000	10,200	40,400	711,300	25,788.24	
11,000	10,000	1,000	1,000	33,500	248,800	9,886.50	9,886.50	
294,000	443,000	393,000	791,000	95,000	245,000	5,766,500	433,987.50	
3,512,500	4,195,000	4,074,000	8,146,000	2,649,000	2,953,000	52,853,500	7,949,025.00	
510,000	770,000	901,500	1,718,000	598,000	917,000	11,752,000	3,550,500.00	
10,000	500	10,000	5,500	1,000	21,250	149,250	91,509.00	
121,000	124,500	116,700	142,500	52,000	84,700	1,368,300	1,031,355.00	
5,010	10,000	10,000	21,020	57,230	90,651.00	90,651.00	90,651.00	
4,484,500	5,553,000	5,515,210	10,835,000	3,405,200	4,315,870	72,904,880	13,182,693.24	

B.—STATEMENT SHOWING THE NUMBER AND VALUE

Denomination.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
CIGARS 3 LBS. OR LESS PER M.						
10's.....		6,060,000	3,210,500	5,987,000	3,174,000	3,316,000
20's.....		144,000	240	136,000	8,600	8,000
50's.....		61,440	13,440	4,800	7,200	3,600
100's.....		87,000	19,350	16,000	30,500	29,200
Total.....		6,352,440	3,243,530	6,143,800	3,219,700	3,356,800
CIGARETTES 3 LBS. OR LESS PER M.						
10's.....	30,988,000	38,983,800	19,383,000	22,926,500	13,115,000	18,301,600
20's.....	13,821,520	15,414,240	5,204,560	7,520,000	3,608,800	8,206,640
50's.....	1,704	79,104	996	1,260	7,704	2,400
100's.....	96,000	130,300	47,000	10,050	21,000	2,600
Total.....	44,907,224	54,616,444	24,635,556	30,457,810	16,752,504	26,512,040
CIGARETTES OVER 3 LBS. PER M.						
10's.....		19,600		7,700	26,040	2,800
20's.....				700	1,050	
50's.....	1,200			1,680	4,800	
100's.....		400	1,600	500	1,000	500
Total.....	1,200	20,000	1,000	10,580	32,890	3,300

OF STAMPS FOR TOBACCO, SNUFF, ETC.—Continued.

	Number issued in—						Total.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
2,401,000	3,100,000	3,528,000	7,222,000	600,000	4,412,200	43,019,700	\$430,137.00	
2,400	12,960	6,000	12,000	8,000		316,240	6,324.80	
6,000	42,000	18,000	6,000	3,600	1,680	123,120	6,156.00	
2,409,400	3,154,960	3,552,000	7,272,100	646,600	4,429,880	43,781,210	474,892.80	
13,511,000	10,620,000	18,521,000	30,202,000	25,880,000	15,572,000	258,003,300	2,493,933.00	
7,840,800	2,018,000	6,280,000	6,320,800	470,400	3,232,800	79,944,560	1,488,896.80	
	25,200	7,404	10,200		5,400	141,372	7,080.00	
20,200	22,000	2,000	16,000		4,500	380,050	33,305.00	
21,372,000	12,685,200	24,816,404	36,549,000	26,350,400	18,814,700	338,469,282	4,023,220.80	
	21,000	5,040	8,260	7,000	14,700	112,140	3,448.20	
	7,000	14,000	2,100			24,850	1,491.00	
	12,300	2,400	1,200			23,580	3,537.00	
	10,000	2,000		1,700		17,100	5,130.00	
	50,300	23,440	11,560	8,700	14,700	177,670	13,606.20	

B.—STATEMENT OF THE NUMBER AND VALUE OF DOCUMENTARY AND PROPRIETARY STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1898. (Act of Congress approved June 13, 1898.)

Denomination.	Number.	Value.
Documentary stamps:		
$\frac{1}{2}$ cent.....		
1 cent.....	44,845,200	\$448,452.00
2 cents.....	54,395,000	1,087,900.00
3 cents.....	800,000	24,000.00
4 cents.....	1,495,000	59,800.00
5 cents.....	5,500,000	275,000.00
10 cents.....	1,400,000	140,000.00
25 cents.....	900,000	225,000.00
50 cents.....	1,200,000	600,000.00
\$1.....	75,776	75,776.00
\$3.....		
\$5.....	17,750	88,750.00
\$10.....	22,144	221,440.00
\$50.....		
Total.....	110,650,870	3,240,118.00
Proprietary stamps:		
$\frac{1}{2}$ cent.....	10,410,000	13,012.50
1 cent.....	8,955,400	17,388.50
2 cents.....	9,227,200	34,602.00
3 cents.....	11,806,600	73,791.25
4 cents.....	10,000,800	100,008.00
$\frac{1}{2}$ cents.....		
2 cents.....	12,497,000	249,940.00
$\frac{2}{3}$ cents.....		
4 cents.....	12,554,800	502,192.00
5 cents.....		
Total.....	74,060,800	997,024.25

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, 1898.

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.]

[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.
1 Alabama			0.2098	0.7495	0.9487	0.2091	0.1870
2 Arizona (a)				0.0049	0.0228	0.0073	0.0090
3 Arkansas			0.0477	0.1029	0.2254	0.0880	0.1274
4 California (b)	0.9550	2.3012	1.9756	6.0727	10.0058	2.5044	2.0006
5 Colorado (c)	0.0218	0.0582	0.0355	0.0881	0.1930	0.0276	0.0242
6 Connecticut (d)	0.4498	1.1256	0.7621	0.8995	1.3819	0.4935	0.5213
7 Dakota (e)				0.0017	0.0231	0.0090	0.0053
8 Delaware (f)	0.0181	0.2160	0.0487	0.0559	0.1215	0.0510	0.0359
9 District of Columbia (g)	0.1313	0.2605		0.1101	0.1146	0.0808	0.0792
10 Florida				0.0602	0.0843	0.0875	0.0321
11 Georgia				0.3988	0.7005	0.2826	0.2168
12 Idaho (h)			0.0395	0.0368	0.0588	0.0477	0.0322
13 Illinois	24.3096	16.1260	15.4797	12.1869	6.4573	14.9676	21.4777
14 Indiana	7.0616	9.5156	4.0969	3.9073	2.6597	4.8364	6.2199
15 Iowa	0.9742	4.0936	4.1886	2.5919	1.4359	1.1009	0.8872
16 Kansas (i)	0.0282	0.1414	0.0943	0.1225	0.2509	0.0809	0.1297
17 Kentucky	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5367
18 Louisiana (k)	0.5244	0.3257	0.6921	1.8219	1.5643	0.9163	0.9158
19 Maine (l)	0.2505	0.6327	0.0844	0.0569	0.0617	0.0427	0.1631
20 Maryland (m)	2.0020	1.6348	3.8156	3.5892	3.2271	3.6410	2.7215
21 Massachusetts	2.9745	3.5384	2.5499	2.3179	2.8065	2.0130	2.8417
22 Michigan	0.5723	0.8632	0.4634	0.6284	0.8183	0.4439	0.4295
23 Minnesota	0.0499	0.2658	0.2502	0.2854	0.3053	0.1745	0.1377
24 Mississippi (n)			0.0210	0.0348	0.1749	0.1012	0.1124
25 Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773
26 Montana (o)			0.0333	0.0442	0.0537	0.2274	0.0375
27 Nebraska (p)	0.0194	0.0402	0.0458	0.0525	0.1595	0.0910	0.0535
28 Nevada (q)	0.0223	0.0690	0.0376	0.0402	0.1163	0.0605	0.0486
29 New Hampshire (r)	0.0568	0.1112	0.0903	0.0890	0.1735	0.0644	0.0622
30 New Jersey	1.5947	2.4490	1.2497	1.8964	1.2053	0.4914	0.7988
31 New Mexico (s)	0.0186	0.0407	0.0515	0.0683	0.1807	0.0385	0.0336
32 New York	21.0493	18.4821	18.5078	18.6342	17.9049	14.8749	9.4561
33 North Carolina			0.2289	0.6945	1.5004	0.2763	0.3248
34 Ohio	21.9722	16.9561	23.0217	18.4047	13.9454	20.5888	21.6965
35 Oregon (t)	0.0561	0.0615	0.0655	0.0793	0.2093	0.0509	0.0608
36 Pennsylvania	7.8571	11.3719	9.8237	9.7088	11.1815	10.1407	7.4058
37 Rhode Island (u)	0.0483	0.2149	0.3366	0.2848	0.4412	0.0769	0.1357
38 South Carolina			0.0760	0.1603	0.3446	0.1059	0.1059
39 Tennessee	0.0563	0.0888	1.1518	1.6582	2.0927	1.1763	1.0949
40 Texas			0.1544	0.2701	0.4607	0.1685	0.1530
41 Utah (v)	0.0137	0.0056	0.0416	0.0613	0.0575	0.0374	0.0247
42 Vermont (w)	0.0308	0.0648	0.0533	0.0439	0.0774	1.5049	1.3746
43 Virginia	0.0126	0.0988	0.5086	1.8810	1.9788	1.5086	0.0449
44 Washington (x)	0.0086	0.0529	0.0167	0.0669	0.1701	0.0586	0.0417
45 West Virginia	0.0462	0.2321	0.1793	0.3418	0.6309	0.3270	0.5417
46 Wisconsin	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417
47 Wyoming (y)					0.0019	0.0168	
Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

STATES AND TERRITORIES.	SPIRITS.									
	Fiscal years ended June 30—									
	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
1 Alabama	0.1571	0.1477	0.1505	0.1429	0.1116	0.0980	0.1096	0.1367	0.1273	0.1104
2 Arizona (a)	0.0145	0.0204	0.0166	0.0122	0.0121	0.0123	0.0170	0.0256	0.0277	0.0270
3 Arkansas	0.1199	0.1128	0.1100	0.0743	0.0666	0.0821	0.0998	0.1675	0.1445	0.1237
4 California (b)	2.4027	2.0915	2.1695	2.7844	3.0791	2.0027	1.8635	0.9497	1.0547	1.9768
5 Colorado (c)	0.0279	0.0295	0.0613	0.0501	0.0520	0.0464	0.0508	0.0597	0.0803	0.1011
6 Connecticut (d)	0.8272	0.7118	0.7563	0.5618	0.5545	0.4743	0.5618	0.5361	0.4594	0.2727
7 Dakota (e)	0.0023	0.0073	0.0082	0.0139	0.0100	0.0098	0.0226	0.0329	0.0339	0.0312
8 Delaware (f)	0.0611	0.0251	0.0769	0.0291	0.0309	0.0551	0.0432	0.0505	0.0505	0.0608
9 District of Columbia (g)	0.0679	0.0776	0.0724	0.0679	0.0634	0.0612	0.0612	0.0612	0.0612	0.0612
10 Florida	0.0393	0.0390	0.0481	0.0333	0.0308	0.0229	0.0230	0.0283	0.0245	0.0191
11 Georgia	0.2660	0.3217	0.2783	0.3078	0.2908	0.2709	0.2258	0.4091	0.3526	0.3151
12 Idaho (h)	0.0492	0.0254	0.0291	0.0307	0.0287	0.0235	0.0232	0.0315	0.0327	0.0270
13 Illinois	23.0475	25.1264	26.3492	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162
14 Indiana	8.2922	9.4309	9.7798	8.6110	7.5954	8.7781	9.4964	10.1711	10.0538	9.0472
15 Iowa	0.8273	0.9809	0.9539	0.6791	0.6043	0.8007	0.2701	0.6314	0.4604	0.3753
16 Kansas (i)	0.1430	0.1123	0.1372	0.0973	0.0700	0.0608	0.0617	0.0758	0.0818	0.1434
17 Kentucky	8.8140	7.6181	7.0252	10.3248	13.4511	9.6207	12.8341	9.6517	10.3830	11.2456
18 Louisiana (k)	0.9504	1.3060	1.4062	1.1812	0.4294	1.841	2.055	0.5909	0.2701	0.2347
19 Maine (l)	0.1589	0.1572	0.1557	0.0752	0.0394	0.0269	0.0173	0.0302	0.0409	0.0296
20 Maryland (m)	1.9798	2.7317	2.0814	2.1749	2.5126	1.6853	1.9112	1.4542	1.4108	1.3485
21 Massachusetts	3.9164	4.5278	3.2143	3.3924	2.6745	2.9624	2.0939	2.3704	2.0939	2.1195
22 Michigan	0.7618	0.5954	0.7554	0.5402	0.5165	0.4316	0.3085	0.2569	0.2261	0.1903
23 Minnesota	0.1189	0.1165	0.1331	0.1155	0.0899	0.0772	0.0721	0.0854	0.0738	0.0701
24 Mississippi (n)	3.3373	3.5495	3.6976	3.9069	3.4068	3.0860	4.5296	4.0825	3.7176	3.5762
25 Missouri	0.0770	0.0271	0.0278	0.0370	0.0261	0.0218	0.0218	0.0330	0.0329	0.0297
26 Montana (o)	0.2605	0.3049	0.2661	0.4457	0.4246	0.7047	0.9231	1.2196	1.4902	1.3057
27 Nebraska (p)	0.0454	0.0546	0.0565	0.0577	0.0546	0.0570	0.0471	0.0501	0.0508	0.0440
28 Nevada (q)	0.0859	0.1093	0.1529	0.1522	0.1877	0.1316	0.1161	0.1292	0.1078	0.1023
29 New Hampshire (r)	0.8333	0.8943	1.4841	0.5930	0.8735	0.3999	0.7670	0.6080	0.6550	0.4699
30 New Jersey	0.0354	0.0284	0.0306	0.0244	0.0312	0.0282	0.0254	0.0280	0.0276	0.0401
31 New Mexico (s)	8.8213	9.0375	7.7907	6.5929	6.2212	5.6232	5.1041	6.0754	6.2028	4.9211
32 New York	7.666	2.160	5.543	4.054	3.869	3.797	4.941	5.194	5.515	8.008
33 North Carolina	21.4950	20.4975	20.8976	21.7278	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912
34 Ohio	0.0517	0.0470	0.0480	0.0441	0.0399	0.0344	0.0344	0.0467	0.0492	0.0442
35 Oregon (t)	6.3895	4.6317	4.2686	4.1073	3.6425	2.7252	3.4286	3.1383	2.9012	3.0336
36 Pennsylvania	0.0939	0.0939	0.1625	0.1446	0.1352	0.0599	0.0704	0.0775	0.0721	0.0639
37 Rhode Island (u)	0.1129	0.1417	0.1591	0.0948	0.1059	0.0872	0.0913	0.1261	0.1126	0.1070
38 South Carolina	0.0007	0.0021	0.0100	1.0018	1.2901	0.7806	1.2045	1.2689	1.3545	1.3421
39 Tennessee	0.2241	0.2817	0.3147	0.2700	0.2145	0.1838	0.1075	0.2105	0.2045	0.1402
40 Texas	0.0275	0.0171	0.0338	0.0450	0.0263	0.0205	0.0180	0.0443	0.0214	0.0183
41 Utah (v)	0.0439	0.0462	0.0366	0.0302	0.0245	0.0208	0.0204	0.0233	0.0250	0.0221
42 Vermont (w)	1.2885	0.7799	1.2200	1.0927	0.9746	0.4807	0.6675	0.6001	0.5991	0.5634
43 Virginia	0.0392	0.0188	0.0119	0.0162	0.0137	0.0129	0.0120	0.0133	0.0139	0.0123
44 Washington (x)	0.3227	0.2050	0.2541	0.4620	0.4445	0.3107	0.3185	0.0789	0.0842	0.0954
45 West Virginia	1.8720	1.5923	1.6282	2.3114	2.6302	2.8413	2.1639	1.5527	1.7619	1.3988
46 Wisconsin	0.0039	0.0065	0.0119	0.0132	0.0122	0.0153	0.0151	0.0148	0.0116	0.0188
Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

* See note on page 348.
 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.
 j Including Mississippi since July 1, 1887.
 k Part of the collection district of New Hampshire since July 1, 1887.
 l Exclusive of nine counties annexed to Delaware, but including the District of Columbia, from October 2, 1876, to June 30, 1887;

C.—COMPARATIVE STATEMENT SHOWING THE

STATES AND TERRITORIES.		TOBACCO.							
		Fiscal years ended June 30—							
		1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
1	Alabama	0.0663	0.0910	0.0683	0.0922	0.0859	0.1059	0.1081	0.1153
2	Arizona	.0159	.0137	.0092	.0010				
3	Arkansas	.1043	.1094	.0732	.1055	.0966	.1073	.1006	.0997
4	California	2.0673	2.3062	2.3482	2.3519	2.1184	1.8399	1.7786	1.7576
5	Colorado	.0794	.0783	.0594	.0916	.1086	.1240	.1615	.1733
6	Connecticut	.4321	.4359	.4373	.4352	.4108	.4194	.4113	.5296
7	Dakota	.0293	.0333	.0369	.0057				
8	Delaware	.6129	.6032	.6013	.6371	.6823	.7144	.6748	
9	District of Columbia								
10	Florida	.5562	.5494	.5412	.6516	.7889	.8095	1.0353	1.1068
11	Georgia	.1771	.1520	.1200	.1630	.1476	.1535	.1981	.1656
12	Idaho	.0066	.0085	.0007	.0005				
13	Illinois	6.1881	6.0535	6.0120	5.4142	4.9481	4.8066	4.4084	4.1589
14	Indiana	.8448	.8295	.7480	.7230	.6793	.6343	.6515	.6729
15	Iowa	.7273	.7429	.7195	.7685	.7870	.7254	.6803	.6948
16	Kansas	.2617	.2654	.2540	.2858	.3099	.3134	.3407	.3285
17	Kentucky	3.7012	3.8633	4.2046	4.7911	4.8561	5.1872	5.0113	4.9817
18	Louisiana	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937	1.0572
19	Maine	.1197	.1081	.0895	.1051	.1041	.1011	.0935	
20	Maryland	3.2656	3.2248	3.4265	3.2874	3.4644	3.4007	3.3218	4.3141
21	Massachusetts	1.3755	1.3996	1.3931	1.3805	1.3977	1.4437	1.3266	1.2299
22	Michigan	2.9683	3.0531	3.0880	3.3224	3.7508	3.8497	3.7969	3.5685
23	Minnesota	.2988	.3366	.3586	.4093	.4299	.4400	.4235	.4138
24	Mississippi	.0664	.0599	.0379	.0555	.0546	.0559	.0541	
25	Missouri	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9535	11.7842
26	Montana	.0110	.0154	.0153	.0428	.0273	.0285	.0298	.0486
27	Nebraska	.1317	.1289	.1266	.2003	.2337	.2563	.2817	.2950
28	Nevada	.0129	.0166	.0067	.0005	.0197	.0188	.0194	
29	New Hampshire	.0791	.0655	.0629	.0745	.0672	.0650	.0608	.2018
30	New Jersey	8.6824	8.6639	9.5198	7.9921	7.9305	8.8008	8.8327	7.3238
31	New Mexico	.0186	.0194	.0153	.0240	.0230	.0209	.0188	.0193
32	New York	20.0071	20.5446	21.0366	19.9776	19.4629	18.7459	17.6281	17.3143
33	North Carolina	4.2069	4.0088	4.3043	4.5035	4.2211	4.4850	4.8320	5.3167
34	Ohio	8.1342	7.0911	6.0504	6.7177	7.3329	6.7029	8.3760	7.6810
35	Oregon	.0359	.0347	.0321	.0615	.0568	.0579	.0610	.0838
36	Pennsylvania	8.7535	8.9584	9.0294	9.9986	10.0636	10.3343	10.7450	11.0228
37	Rhode Island	.1499	.1354	.1237	.1391	.1342	.1451	.1392	
38	South Carolina	.1006	.0909	.0666	.0761	.0729	.0758	.0736	.0630
39	Tennessee	.3201	.3551	.3182	.3891	.3864	.3998	.4267	.5077
40	Texas	.2046	.1875	.1557	.1985	.1898	.1820	.1851	.1805
41	Utah	.0142	.0140	.0111	.0010				
42	Vermont	.0598	.0577	.0578	.0629	.0607	.0582	.0541	
43	Virginia	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327	9.6164
44	Washington	.0129	.0118	.0098	.0015				
45	West Virginia	.6438	.6161	.6341	.7157	.7504	.7271	.7673	.8095
46	Wisconsin	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209	2.2574
47	Wyoming	.6040	.6047	.6032	.6002				
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

STATES AND TERRITORIES.		TOBACCO.									
		Fiscal years ended June 30—									
		1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
1	Alabama	0.1124	0.1104	0.0656	0.0545	0.0533	0.0540	0.0554	0.0626	0.0695	0.0530
2	Arizona	.1010	.1026	.0610	.0286	.0215	.0178	.0179	.0191	.0366	.0282
3	Arkansas	1.5789	1.3181	1.2216	1.1297	1.0080	.8566	.7984	.7137	.7022	.6232
4	California	.1692	.1726	.1507	.1471	.1568	.1177	.1250	.1313	.1238	.1134
5	Colorado	.4956	.4567	.4155	.4333	.4330	.4262	.4033	.4132	.3990	.3745
6	Connecticut										
7	Dakota										
8	Delaware										
9	District of Columbia										
10	Florida	1.2945	1.3579	1.4707	1.4358	1.4648	1.3857	1.5129	1.5969	1.4496	1.1866
11	Georgia	.1397	.1239	.0566	.0364	.0439	.0531	.0538	.0574	.0683	.0457
12	Idaho										
13	Illinois	3.9463	4.0505	4.4279	4.6928	4.9569	5.0475	4.9572	4.8423	4.8024	4.5807
14	Indiana	.6876	.6790	.6491	.6975	.7268	.6993	.6843	.6692	.6489	.6492
15	Iowa	.6612	.6477	.6534	.7007	.7520	.7755	.7323	.6763	.6203	.6184
16	Kansas	.2856	.2683	.2038	.2135	.2167	.2192	.2067	.1839	.1932	.2039
17	Kentucky	4.8521	5.2985	5.1703	4.9979	5.7117	5.5967	5.8854	8.8335	8.7447	7.3539
18	Louisiana	1.0211	1.0173	.9805	1.0788	1.0788	1.1941	1.0959	.9874	.9644	1.0024
19	Maine										
20	Maryland	4.3392	3.9822	3.6383	3.2721	3.3844	3.2086	3.0616	2.7850	2.9436	3.2219
21	Massachusetts	1.1351	1.0970	1.0833	1.1526	1.2031	1.1889	1.1461	1.1462	1.0893	.9328
22	Michigan	4.0061	4.3221	4.5270	4.6354	4.5535	4.5672	4.4571	4.0360	4.5856	4.2442
23	Minnesota	.4497	.4561	.4568	.4932	.4900	.4286	.4293	.4415	.4471	.4257
24	Mississippi										
25	Missouri	12.1482	11.9896	12.1477	11.4591	11.1539	11.9822	12.7492	11.5767	12.7004	13.5066
26	Montana	.0591	.0693	.0523	.0485	.0433	.0351	.0391	.0505	.0561	.0468
27	Nebraska	.3058	.2850	.2229	.2276	.2427	.2390	.1900	.1861	.1813	.1997
28	Nevada										
29	New Hampshire	.1926	.1877	.1392	.1522	.1634	.1711	.1668	.1560	.1474	.1303
30	New Jersey	7.7247	6.7032	6.4077	6.3136	5.8039	5.9659	5.1306	4.8173	4.6331	4.3109
31	New Mexico	.0214	.0192	.0044	.0021	.0025	.0040	.0046	.0051	.0066	.0096
32	New York	16.5206	16.1146	16.6265	17.3377	17.3317	17.6448	16.9014	16.4233	15.5504	16.8365
33	North Carolina	5.8530	5.9371	5.3210	5.3307	5.2459	5.7200	6.1208	5.9513	6.2017	6.8683
34	Ohio	7.2412	8.1667	8.2187	8.0750	8.0750	7.7172	7.4546	8.1119	8.2887	8.0056
35	Oregon	.1235	.1695	.1336	.1016	.0886	.0789	.0779	.0751	.0698	.0721
36	Pennsylvania	10.7386	11.0213	12.3302	13.3987	13.7989	13.0594	13.0614	13.3260	12.9142	12.5242
37	Rhode Island	.0621	.0580	.0208	.0216	.0136	.0127	.0168	.0214	.0205	.0174
38	South Carolina	.5720	.6260	.5020	.4745	.5110	.5926	.6208	.7087	.9107	.9783
39	Tennessee	.1853	.1922	.1138	.0918	.0821	.0937	.1120	.1256	.1225	.1207
40	Texas										
41	Utah										
42	Vermont										
43	Virginia	9.4346	9.4095	8.7629	8.1319	8.0808	7.5587	7.6767	7.5894	7.3443	8.1324
44	Washington										
45	West Virginia	1.2491	1.4385	1.6021	1.4840	1.3779	1.3978	1.3234	1.2006	1.3164	1.2601
46	Wisconsin	2.2929	2.1517	2.1620	2.1495	2.1070	2.1528	2.0740	1.9027	1.8700	1.7715
47	Wyoming										
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

C.—COMPARATIVE STATEMENT SHOWING THE

STATES AND TERRITORIES.	OLEOMARGARINE.							
	Fiscal years ended June 30—							
	1887.*	1888.	1889.	1890.	1891.	1892.	1893.	1894.
1 Alabama.....	0.1847	0.0701	0.2896	0.4487	0.2085	0.5009	0.2641	0.3255
2 Arizona.....								
3 Arkansas.....	.7181	.2245	.5191	.1717	.1032	.2033	.1932	.1630
4 California.....		.0027	.0789	.1102	.0809	.2155	.4590	
5 Colorado.....	2.0193	.8276	.4290	.6152	.5859	.5442	.7818	.3804
6 Connecticut.....	1.8125	17.6754	17.1792	14.9659	11.2793	8.3043	7.7131	8.2675
7 Dakota.....								
8 Delaware.....	.0897							
9 District of Columbia.....								
10 Florida.....	.0594	.0371	.1382	.1028	.2035	.4768	.3129	.3170
11 Georgia.....	.0956	.0764	.0116	.0087	.0742	.3260	.3746	.2768
12 Idaho.....								
13 Illinois.....	36.7508	46.3817	45.3413	56.3192	59.3784	52.8833	51.8119	51.9491
14 Indiana.....	7.9317	9.6151	9.5953	.8594	.5451	2.0268	2.4715	
15 Iowa.....	.0365	.0435	.0288	.0051	.0197	.0965	.6533	.4423
16 Kansas.....	4.4992	4.7030	5.4745	6.5555	7.5403	11.2898	13.1349	12.5929
17 Kentucky.....	1.0490	.7260	.5632	.6662	.5171	.5256	.5083	.4302
18 Louisiana.....	.3013	.1901	.3511	.3424	.2696	.3206	.3754	.3264
19 Maine.....	.0674							
20 Maryland.....	.2329	.1189	.1561	.0987	.0437	.1444	.3450	.6126
21 Massachusetts.....	7.4158	4.8980	4.5333	3.6821	1.7095	1.2089	1.0919	1.2313
22 Michigan.....	2.9298	2.6878	2.6069	2.2429	.7325	1.9003	1.1839	1.6138
23 Minnesota.....	.1175		.1058	.2936				.2930
24 Mississippi.....	.0149							
25 Missouri.....	1.0464	1.7018	1.3638	2.0835	3.2012	3.9247	3.8820	3.0534
26 Montana.....	.6205	.2828	.4867	.3955	.4117	.5978	.6525	.4113
27 Nebraska.....	.4052	.1016	.3441	.1582	.2740	3.5940	4.4705	4.2158
28 Nevada.....	.1376							
29 New Hampshire.....	.1849	.2877	.1548	.1831	.0571	.0848	.1242	.1504
30 New Jersey.....	.8646	.2386	.6750	.3174	.3138	.3813	.3456	.4941
31 New Mexico.....	.4222	.1192	.0139	.0130	.0030	.0284	.0928	.0585
32 New York.....	6.9817	.2381	.0747		.0312	.1968	.0991	.3742
33 North Carolina.....	.0061		.0022	.0096	.0597	.0795	.0305	
34 Ohio.....	4.1053	5.4496	6.4927	6.4499	5.8206	5.4604	4.8370	4.8672
35 Oregon.....		.1338	.3221	.2803	.4084	.8112	.6235	.4790
36 Pennsylvania.....	4.8789	1.9387	1.4302	1.5924	5.1529	2.9994	1.4939	1.6279
37 Rhode Island.....	11.6411							
38 South Carolina.....			.0009		.0120	.0973	.0876	.1195
39 Tennessee.....	.7050	.3263	.2746	.4123	.3150	.4274	.5675	.3861
40 Texas.....	.6155	.3467	.4531	.3612	.3388	.5758	.5902	.6560
41 Utah.....								
42 Vermont.....		.0285	.0886	.0132	.0913	.2778	.1920	.2452
43 Virginia.....	.1007							
44 Washington.....	.0431	.0106	.0309	.1539	.1906	.1798	.2357	.2827
45 West Virginia.....	.9180	.5124	.5718	.4227	.1945	.5773	.4046	.4937
46 Wisconsin.....								
47 Wyoming.....								
Total.....	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.

STATES AND TERRITORIES.	OLEOMARGARINE.										FILLED CHEESE.										PLAYING CARDS.										DOCUMENTARY AND PROPRIETARY STAMPS.
	Fiscal years ended June 30—										Fiscal years ended June 30—										Fiscal years ended June 30—										
	1895.	1896.	1897.	1898.	1897.†	1898.	1895.‡	1896.	1897.	1898.	1895.‡	1896.	1897.	1898.	1898.*																
1 Alabama.....	0.0839	0.2119	0.1733	0.0745			0.2284	0.0030	0.0016						1																
2 Arizona.....															2																
3 Arkansas.....	.1695	.1307	.1323	.1289			.3404	.0088	.0073					0.0062	0.1276	3															
4 California.....	.4705	.0613					3.7934	.6632	.4097					.3652	1.1567	4															
5 Colorado.....	.4952	.3123	.2228	.3282			.8275	.0331	.0296					.0271		5															
6 Connecticut.....	10.8199	12.2490	11.5491	9.2657			1.5907	.1263	.0031					.1299		6															
7 Dakota.....																7															
8 Delaware.....																8															
9 District of Columbia.....																9															
10 Florida.....	.4896	.4564	.4847	.2677			.2178	.0071	.0920					1.1951		10															
11 Georgia.....	.2687	.2862	.2839	.2585			.7788	.0204	.0036					.0120		11															
12 Idaho.....																12															
13 Illinois.....	49.6420	51.9737	52.0289	34.7074	95.7273	99.1828	5.7078	.1806	.4658					1.8930	18.2138	13															
14 Indiana.....	1.4872	1.6649	3.1968	3.2944	.1053		6.1941	12.5411	7.5275					5.7124	.6633	14															
15 Iowa.....	.1395	.2417		.0052			1.7810	.0201	.0045					.0095		15															
16 Kansas.....	10.2572	10.0508	11.0444	20.6390			.8251	.0117	.0072					.0022	.6327	16															
17 Kentucky.....	.4679	.5585	.4255	.5159			.6439	.0066	.0039					.0024	.6773	17															
18 Louisiana.....	.3213	.7925	.5048	.4662	1.3536	.6720	.9590	.0077	.0070					.0006	.6752	18															
19 Maine.....																19															
20 Maryland.....	.5724	.5888	.5427	1.1154	2.2515	.0726	1.2159	.0175	.0206					.0053	12.0088	20															
21 Massachusetts.....	1.2536	.2826	.1071	.2177			3.1700	.1661	.1257					.0597		21															
22 Michigan.....	1.7591	1.6162	1.0281	.3791			9.0495	12.4521	14.0150					14.6883	2.7109	22															
23 Minnesota.....	.3313	.1358	.0464	.0301	.0526		1.8467	.0389	.0029					.0015	1.9818	23															
24 Mississippi.....																24															
25 Missouri.....	2.8434	1.6376	1.0577	2.0076	.2093		3.0138	.0870	.0244					.0071	8.3658	25															
26 Montana.....	.5972	.0889	.0046	.0021			1.5793	.1348	.0741					.0192		26															
27 Nebraska.....	4.4978	2.7307	.0921	.1962			1.1047	.1923	.0132					.0015	2.3572	27															
28 Nevada.....																28															
29 New Hampshire.....	.1925	.0704	.0275	.0310			1.0841	.0516	.0067					.0013	.1888	29															
30 New Jersey.....	.6367	.8737	1.4310	1.6404	.0474	.0726	.5874	.0068	.0011					.0006	1.7219	30															
31 New Mexico.....	.0904	.0702	.0731	.0611			.5614	.0144	.0009						.2475	31															
32 New York.....	.4573	.2424	.1329	.1774			22.5327	33.6349	30.0159					25.2221	26.3443	32															
33 North Carolina.....	.0478	.0197	.0162	.0161			.1494	.0010	.0019						.5959	33															
34 Ohio.....	6.5464	8.5671	11.8101	15.3173			20.1162	38.9526	47.1101					51.7783	4.2495	34															
35 Oregon.....	.2106	.0444	.0307	.0200			1.5899	.0337	.0040					.0017		35															
36 Pennsylvania.....	2.6110	1.8168	1.4164	1.1733	.0526		3.5373	.1767	.0716					.0576	13.4384	36															
37 Rhode Island.....																37															
38 South Carolina.....	.1513	.1948	.0770	.1163			.1793	.0282	.0020						.2437	38															
39 Tennessee.....	.1756	.1863	.1911	.1283			.0683	.0211	.0029						.3797	39															
40 Texas.....	.6629	.5486	.7045	.4543			1.5065	.0567	.0156					.0249		40															
41 Utah.....																41															
42 Vermont.....																42															
43 Virginia.....	2284	.3146	.4062	.2921	.0369		.5901	.1578	.0016					.0189	.4379	43															
44 Washington.....																44															
45 West Virginia.....	.4281	.7076	.4436	.3762	.0316		.3645	.0077	.0091					.0005		45															
46 Wisconsin.....	.5938	.2729	.3145	.2367	.1319		1.9231	.1355	.0079					.0070	1.2871	46															
47 Wyoming.....																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															

* Percentages of advance collections during the latter part of June, act of June 13, 1898.

† Last ten months of fiscal year 1897.

‡ Last ten months of fiscal year 1895.

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL STATES, BY FISCAL YEARS, FROM

[The notes to the references in this table

DISTRICTS.		FISCAL YEARS ENDED JUNE 30--					
		1863.	1864.	1865.	1866.	1867.	1868.
ALABAMA.							
1	First (1)				\$2,917,189.13	\$1,842,963.82	\$1,364,609.54
	First (2)						
2	Second (1)				1,118,080.44	1,831,443.70	2,377,812.39
	Second (2)						
3	Third (1)				97,041.48	444,722.71	537,182.88
	Total				4,132,311.05	4,119,130.23	4,279,605.81
ARKANSAS.							
1	First (5)				256,147.11	783,336.76	540,690.88
2	Second (5)					886,691.17	231,940.75
3	Third (a) (5)					82,819.25	71,758.36
	Third (6)						
	Total				256,147.11	1,752,157.18	844,389.99
CALIFORNIA.							
1	First (7)	\$348,828.56	\$1,136,116.28	\$2,733,873.74	3,473,692.91	5,199,567.48	5,160,081.83
	First (8)						
	First (9)						
2	Second (7)	43,405.01	114,000.13	242,346.37	343,746.65	445,079.95	498,423.17
3	Third (10)	58,378.00	94,534.84	148,981.22	178,950.98	187,634.49	132,039.78
4	Fourth (11)	141,738.31	263,564.87	676,910.05	696,990.19	707,217.12	542,634.82
	Fourth (12)						
5	Fourth (13)						
	Fifth (11)	39,481.95	68,172.25	141,941.10	235,487.80	217,632.65	219,346.85
	Total	631,831.83	1,676,388.37	3,944,052.48	4,928,898.53	6,757,131.69	6,552,526.45
CONNECTICUT.							
1	First (18)	572,438.90	1,152,896.36	2,299,479.81	2,864,903.51	2,548,344.02	1,456,323.76
	First (19)						
	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
	Second (22)						
3	Third (18)	324,349.24	668,223.12	1,279,600.90	1,739,587.49	1,367,288.31	787,104.36
4	Fourth (21)	256,484.37	552,430.36	1,133,152.16	2,246,524.85	1,540,613.26	893,010.88
5	Fifth (23)						
	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
GEORGIA.							
1	First (29)				411,057.63	507,262.24	759,690.50
	Second (30)				2,251,265.98	2,136,073.50	2,739,432.31
2	Second (31)						
	Second (32)						
	Second (33)						
3	Third (29)				1,249,422.93	1,262,036.09	1,674,719.52
4	Third (34)						
	Third (32)						
	Fourth (30)				396,830.46	582,069.07	982,122.36
	Total				4,308,577.00	4,487,440.90	6,146,964.69
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
	First (36)						
2	Second (5)	72,702.98	378,046.63	374,308.89	588,209.86	337,461.39	300,455.06
	Second (37)						
	Second (38)						
3	Third (39)	78,742.48	252,210.57	344,604.83	547,715.19	442,942.38	220,659.50
4	Fourth (40)	207,290.33	977,177.16	658,005.33	1,147,629.71	1,626,967.73	648,260.05
	Fourth (41)						
	Fourth (42)						
5	Fifth (35)	166,620.42	2,689,125.64	1,466,519.10	1,202,275.08	639,194.31	319,839.15
	Fifth (44)						
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	409,331.63	250,042.44
7	Seventh (45)	102,825.99	177,984.05	215,175.26	1,426,229.60	1,051,360.62	283,085.74
	Eighth (45)	98,608.04	641,296.98	746,362.28	1,094,005.80	895,860.38	470,594.57
8	Eighth (46)						
	Eighth (44)						

REVENUE IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED SEPTEMBER 1, 1862, TO JUNE 30, 1898.

will be found on pages 424-427.]

		FISCAL YEARS ENDED JUNE 30--					
		1869.	1870.	1871.	1872.	1873.	1874.
		\$257,988.05	\$233,676.68	\$132,204.53	\$130,333.00	\$81,836.63	\$51,749.47
		166,091.07	296,734.19	121,128.60	78,755.20	40,369.94	59,450.27
		48,237.13	65,289.30	110,425.24	29,071.34	30,286.78	24,592.87
	Total	472,316.25	595,700.17	363,758.37	238,160.14	152,493.35	135,792.61
		22,951.51	205,469.37	47,400.88	40,849.27	23,252.19	18,478.01
		93,333.73	131,520.65	56,547.31	34,786.02	37,482.57	26,402.93
		28,699.83	32,294.08	26,576.28	18,665.93	28,126.26	23,996.00
	Total	144,985.07	369,284.10	130,524.47	94,301.22	88,861.02	68,876.94
		3,364,162.38	3,151,998.32	2,226,231.40	2,490,717.82	1,734,517.63	2,262,719.81
		353,364.23	359,043.24	232,053.85		256,055.20	
		166,578.66	206,629.61	146,822.59	196,042.27	113,445.41	146,880.33
		481,363.71	568,890.25	304,952.44	285,832.25	174,218.97	
	Total	164,078.26	321,877.89	98,182.89	80,925.05	89,643.36	72,247.36
	Total	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39	2,367,911.07	2,481,841.50
		936,528.89	1,020,409.28	648,671.05	544,049.21	247,170.66	251,588.03
							367,211.55
		612,503.22	760,691.38	376,938.54	345,751.21	194,806.04	49,989.54
							142,098.69
		313,154.48	299,599.94	154,831.98	144,726.52	51,390.01	
		478,319.36	489,776.54	246,429.34	170,067.70	129,030.25	21,079.93
	Total	2,340,505.95	2,564,477.14	1,426,870.91	1,204,614.64	873,984.99	580,379.11
		240,190.72	260,456.61	138,077.19	112,845.86	90,492.97	55,588.98
		255,731.22	330,115.95	155,277.11	99,355.47	57,361.33	66,910.66
		255,782.51	227,960.08	154,782.68	125,561.46	117,647.87	85,548.87
		258,577.12	325,708.74	288,807.04	245,397.39	212,457.73	176,574.04
	Total	1,010,281.57	1,144,241.38	736,944.02	583,160.18	477,959.90	384,622.55
		6,771,168.61	8,395,131.87	7,269,582.79	6,155,659.12	6,798,288.11	6,606,125.82
		351,458.21	398,012.17	245,842.68	147,511.81	60,209.18	56,279.56
		353,364.66	376,926.96	257,663.64	251,763.04	150,937.78	319,475.35
		1,185,292.87	1,602,059.85	1,233,013.65	1,723,054.91	1,203,453.25	984,958.64
	Total	1,591,351.02	3,663,260.07	2,553,970.87	4,108,333.42	4,766,975.11	4,716,712.55
		396,465.53	541,399.74	380,103.35	559,911.41	354,950.98	353,864.69
		624,180.36	746,513.53	789,495.36	230,067.95	170,921.89	70,228.53
		788,314.66	1,215,798.16	814,509.77	1,150,031.23	1,866,513.65	1,619,096.60

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1875.	1876.	1877.	1878.	1879.
ALABAMA.						
1	First (1)	\$53,690.08	\$44,718.07	\$18,116.16	\$67,967.87	\$50,084.72
	First (2)			28,116.30		
2	Second (1)	41,992.84	46,978.18	18,676.52	70,001.70	72,149.66
	Second (2)			32,712.12		
3	Second (3)					
	Third (1)	20,006.45	17,644.72	10,388.90		
	Total	115,689.37	109,340.97	108,010.00	137,969.57	122,234.38
ARKANSAS.						
1	First (5)	15,038.86	3,192.94			
2	Second (5)	21,160.69	4,250.66			
3	Third (a) (5)	39,177.89	12,060.60			
	Third (6)		48,696.88	85,850.09	115,735.77	115,219.57
	Total	75,377.44	68,201.08	85,850.09	115,735.77	115,219.57
CALIFORNIA.						
1	First (7)					
	First (8)					
2	First (9)	2,726,075.19	2,815,656.29	2,434,703.01	1,844,481.07	1,911,385.48
	Second (7)	326.13				
3	Third (10)					
4	Fourth (11)	161,294.80	45,718.40			
	Fourth (12)		206,570.34	314,890.73	302,308.39	306,113.21
5	Fourth (13)					
	Fifth (11)	100,337.14	27,094.87			
	Total	2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69
CONNECTICUT.						
1	First (18)	*.02				
	First (19)	388,542.59	378,663.41	336,998.04	299,882.69	251,313.21
	First (20)					
2	Second (21)	27.00				
	Second (22)	239,128.35	279,451.10	324,422.22	280,452.90	271,945.46
3	Third (18)	*20.00				
4	Fourth (21)					
5	Fifth (23)					
	Total	627,717.96	658,114.51	661,420.26	580,335.59	523,258.67
GEORGIA.						
1	First (29)	55,111.65	47,202.52	4,286.41		
	Second (30)	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
3	Second (33)					
	Third (29)	88,362.85	80,509.41	24,002.05		
	Third (34)			84,078.87	19,018.02	
4	Third (32)				78,018.94	108,056.25
	Fourth (30)	181,109.22	178,286.91	46,871.27		
	Total	388,226.84	362,726.44	278,879.30	333,519.90	322,770.60
ILLINOIS.						
1	First (35)	7,830,298.64	8,971,565.08	8,448,186.99	8,185,225.67	8,270,947.97
	First (36)					
2	Second (37)	57,799.81	24,595.97			
	Second (38)		193,544.97	217,090.03	220,756.51	236,270.45
3	Third (39)	617,937.87	1,299,232.96	1,038,352.74	857,227.95	809,835.58
	Fourth (40)	1,097,690.25	792,141.53			
4	Fourth (41)		472,885.50	463,270.98		
	Fourth (42)			925,935.51	1,105,926.97	967,731.85
5	Fifth (35)	4,851,139.18	8,003,048.41	7,598,502.78	6,594,669.22	6,930,169.57
	Fifth (44)					
6	Sixth (5)	366,587.65	99,654.16			
7	Seventh (45)	79,010.14	86,617.82	79,937.18	52,428.08	50,273.78
8	Eighth (45)	1,840,931.27	2,933,064.45	2,639,666.76	2,029,688.18	1,490,264.30
	Eighth (46)					
	Eighth (44)					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1880.	1881.	1882.	1883.	1884.	1885.	1886.
\$63,256.41	\$55,430.37	\$73,504.25	\$50,941.26	\$1,481.70		
72,633.97	75,221.02	67,028.67	57,732.59	3,462.37		
				80,454.26	\$73,315.34	\$81,038.08
135,890.38	130,651.39	140,532.92	108,673.85	85,398.33	73,315.34	81,038.08
126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08
126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08
2,437,650.82	3,277,931.88	3,814,692.86	3,675,820.34	3,098,043.62	2,342,080.55	1,783,232.13
345,983.82	335,458.98	312,484.65	326,552.80	57,123.91	252,137.75	307,552.71
				229,598.42	18,941.83	
2,783,634.64	3,613,390.86	4,127,177.51	4,002,373.14	3,384,765.95	2,613,169.13	2,090,784.84
212,856.33	283,883.46	263,811.83	220,524.34	30,429.36	412,626.19	461,971.84
				357,848.25		
248,323.80	295,806.56	301,989.45	286,466.50	40,093.32		
461,180.13	579,696.02	565,801.28	506,990.84	428,370.93	412,626.19	461,971.84
223,543.92	266,405.74	264,054.22	307,770.27	24,192.09	316,441.40	304,384.29
				352,285.69		
98,530.26	97,727.74	95,306.66	87,890.76	3,264.06		
322,074.18	364,133.48	359,360.88	395,661.03	379,741.84	316,441.40	304,384.29
8,936,614.85	9,905,157.69	10,466,026.54	9,119,191.79	8,447,053.80	8,001,784.74	7,243,194.73
233,160.93	247,243.89	261,351.75	254,223.33	16,986.35		
				212,616.78	222,400.84	225,279.14
705,363.28	566,405.64	676,981.44	101,092.49	2,929.11		
983,112.88	1,203,221.51	1,247,764.75	772,861.95	425,070.12	301,319.27	335,071.91
10,324,576.75	11,423,131.77	13,267,988.65	13,963,025.50	13,036,354.77	13,293,687.18	13,913,381.95
57,203.42	67,884.77	75,595.53	54,731.27	4,525.49		
815,000.92	1,407,226.90	1,429,153.26	1,116,936.93	126,645.85		
				791,811.50	903,888.47	1,632,817.41

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—					
	1887.	1888.	1889.	1890.	1891.	1892.
ALABAMA.						
1 First (1)						
1 First (2)						
2 Second (1)						
2 Second (2)						
3 Second (3)	\$78,542.76	\$79,617.65	\$92,762.36	\$118,800.50	\$93,835.50	\$106,771.14
3 Third (1)						
Total	78,542.76	79,617.65	92,762.36	118,800.50	93,835.50	106,771.14
ARKANSAS.						
1 First (5)						
2 Second (5)						
3 Third (a) (5)						
3 Third (6)	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79	95,718.86
Total	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79	95,718.86
CALIFORNIA.						
1 First (7)						
1 First (8)						
2 First (9)	1,790,636.94	1,892,647.78	1,783,649.27	1,677,990.97	1,767,055.69	1,888,761.65
3 Second (7)						
3 Third (10)						
4 Fourth (11)						
4 Fourth (12)	290,584.63					
5 Fourth (13)		306,767.33	313,363.91	336,633.93	313,572.31	392,171.65
5 Fifth (11)						
Total	2,081,221.57	2,199,415.11	2,097,013.18	2,014,624.90	2,080,628.00	2,280,933.30
CONNECTICUT.						
1 First (18)						
1 First (19)						
2 First (20)	481,405.47					
3 Second (21)						
3 Second (22)						
4 Third (18)						
4 Fourth (21)		804,708.30	785,714.88	813,263.98	968,936.38	930,783.02
5 Fifth (23)						
Total	481,405.47	804,708.30	785,714.88	813,263.98	968,936.38	930,783.02
GEORGIA.						
1 First (29)						
2 Second (30)						
2 Second (31)						
3 Second (32)						
3 Second (33)	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91	482,811.52
4 Third (29)						
4 Third (34)						
4 Third (32)						
4 Fourth (30)						
Total	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91	482,811.52
ILLINOIS.						
1 First (35)	8,851,922.56					
1 First (36)		9,463,818.28	9,134,585.96	10,371,325.12	13,964,833.21	10,883,986.71
2 Second (37)						
2 Second (38)	241,450.64					
3 Third (39)						
4 Fourth (40)						
4 Fourth (41)						
4 Fourth (42)	357,801.42					
5 Fifth (35)	13,657,928.09					
6 Fifth (44)		18,988,340.56	19,322,265.26	23,126,584.20	21,624,477.69	20,828,247.36
7 Sixth (5)						
7 Seventh (45)						
8 Eighth (45)						
8 Eighth (46)	1,136,906.91					
8 Eighth (44)		1,693,203.64	2,318,206.60	934,476.51	2,299,150.83	4,575,182.59

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						Total.
	1893.	1894.	1895.	1896.	1897.	1898.	
							\$7,129,075.76
							390,782.88
							6,197,513.34
							450,942.10
	\$107,147.14	\$112,768.14	\$88,719.83	\$136,317.30	\$158,999.06	\$201,260.77	1,610,349.83
							1,434,890.80
	107,147.14	112,768.14	88,719.83	136,317.30	158,999.06	201,260.77	17,213,554.71
							1,956,807.78
							1,523,426.48
	102,503.30	103,340.20	84,952.64	89,642.14	90,674.57	104,576.57	364,174.48
							2,316,583.84
	102,503.30	103,340.20	84,952.64	89,642.14	90,674.57	104,576.57	6,160,992.58
							26,794,552.90
							4,823,943.86
	1,793,439.55	1,574,702.05	1,751,483.24	2,228,471.82	2,746,573.85	2,096,867.37	57,672,802.43
							2,631,788.73
							1,624,068.05
							5,198,206.51
							3,357,761.92
	400,608.66	333,226.50	339,237.01	325,659.44	302,685.70	318,703.95	3,931,170.64
							1,876,449.92
	2,194,048.21	1,907,928.55	2,090,720.25	2,554,131.26	3,049,259.55	2,415,571.32	107,910,744.96
							14,291,215.47
							3,285,704.84
							1,713,851.75
							11,685,203.12
							2,710,177.75
							7,123,876.35
	1,025,458.19	1,044,999.17	1,066,176.44	1,089,924.22	1,066,470.96	1,187,195.64	8,150,939.00
							10,783,631.18
	1,025,458.19	1,044,999.17	1,066,176.44	1,089,924.22	1,066,470.96	1,187,195.64	59,744,599.46
							2,673,263.28
							8,218,941.49
							151,125.51
							1,498,631.48
	449,677.39	413,442.43	393,417.72	478,070.59	447,698.85	453,751.04	6,370,515.19
							5,346,336.32
							103,096.89
							568,794.67
							3,874,811.35
	449,677.39	413,442.43	393,417.72	478,070.59	447,698.85	453,751.04	28,805,516.18
							179,807,032.11
	10,194,716.90	8,614,476.09	7,001,198.07	8,393,685.47	5,556,327.15	5,884,597.76	100,063,550.72
							3,392,894.20
							1,880,628.21
							901,747.40
							11,874,965.44
							15,086,995.26
							936,156.48
							8,628,818.14
							164,749,380.56
	18,488,691.73	13,834,904.32	13,407,108.38	12,597,489.92	15,859,716.29	22,837,553.93	200,225,379.64
							4,646,320.16
							6,496,276.36
							27,229,570.34
							4,465,421.69
	5,106,826.43	7,966,532.70	9,067,430.19	10,401,078.46	10,037,884.89	10,234,979.63	64,635,552.47

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
ILLINOIS—continued.						
9	Ninth (40).....	\$71,823.27	\$151,294.63	\$319,054.18	\$348,771.65	\$199,545.01
10	Tenth (5).....	42,897.99	118,772.67	304,361.99	354,388.97	297,129.06
11	Tenth (47).....					
12	Eleventh (48).....	15,771.22	27,150.42	79,465.20	130,859.48	118,434.94
12	Twelfth (5).....	139,231.56	513,443.39	574,536.62	709,117.75	439,990.90
13	Thirteenth (48).....	87,915.80	102,178.80	203,334.37	267,895.44	186,780.62
13	Thirteenth (49).....					
13	Thirteenth (43).....					
	Total.....	2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81	12,112,985.84
INDIANA.						
1	First (50).....	124,500.72	239,191.09	424,812.51	738,232.54	740,105.68
1	First (51).....					
2	Second (5).....	89,204.67	215,986.33	403,138.74	578,168.32	419,139.82
2	Second (52).....					
3	Third (5).....	13,949.37	150,442.91	826,796.47	767,818.74	643,891.08
4	Fourth (50).....	235,560.78	1,321,298.05	835,475.90	772,233.75	384,210.86
4	Fourth (51).....					
5	Fifth (53).....	86,073.75	299,060.13	320,319.28	340,463.68	221,274.95
6	Sixth (5).....	125,633.06	349,682.13	617,557.40	664,874.09	579,837.36
6	Sixth (54).....					
6	Sixth (51).....					
6	Sixth (55).....					
6	Sixth (56).....					
7	Seventh (50).....	87,111.51	218,496.70	497,368.24	367,348.12	231,803.13
7	Seventh (51).....					
7	Seventh (57).....					
8	Eighth (5).....	69,944.35	370,473.29	329,557.36	481,475.39	386,580.57
9	Ninth (5).....	43,706.12	100,733.85	221,351.84	276,277.05	226,199.06
10	Tenth (5).....	19,303.44	87,332.34	224,338.47	265,524.55	197,520.80
10	Tenth (58).....					
11	Eleventh (53).....	24,911.44	45,523.15	120,527.27	164,925.29	92,299.77
11	Eleventh (59).....					
11	Eleventh (60).....					
	Total.....	924,904.21	3,398,219.97	4,821,243.48	5,417,336.50	4,122,863.08
IOWA.						
1	First (50).....	79,003.05	154,187.62	447,809.06	597,437.55	753,355.08
1	Second (50).....	75,232.31	251,194.41	459,401.29	355,918.04	292,429.67
2	Second (61).....					
2	Second (62).....					
3	Third (64).....	57,466.44	107,993.86	530,825.29	1,374,031.25	641,136.32
3	Third (65).....					
4	Fourth (50).....	35,327.34	53,622.04	157,762.44	192,131.31	200,301.56
4	Fourth (61).....					
4	Fourth (62).....					
4	Fourth (63).....					
5	Fifth (24).....	27,090.74	44,188.79	107,011.26	134,614.23	119,738.84
6	Sixth (64).....	11,842.83	21,150.02	43,948.91	61,198.13	67,090.88
	Total.....	285,962.71	632,336.74	1,746,758.25	2,715,330.51	2,074,052.35
KENTUCKY.						
1	First (66).....	31,485.72	263,672.00	517,012.01	603,985.75	315,598.59
1	Second (66).....	188.53	119,548.47	320,464.31	428,025.14	159,566.39
2	Second (67).....					
2	Second (68).....					
3	Third (39).....	820,238.76	2,005,153.96	2,085,846.32	2,701,831.91	233,933.64
4	Fourth (69).....	530,858.88	1,557,718.62	1,355,471.16	1,296,595.65	258,962.83
4	Fifth (69).....			457,907.30	623,845.92	2,679,251.37
5	Fifth (70).....					
5	Fifth (70 1/2).....					
6	Sixth.....			120,432.84	297,838.11	1,065,258.59
6	Seventh (71).....					441,826.13
7	Seventh (72).....					106,989.57
8	Eighth (71).....					
8	Eighth (72).....					
8	Eighth (70 1/2).....					
9	Ninth (71).....					153,746.91
	Total.....	1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48	5,415,134.02

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

		FISCAL YEARS ENDED JUNE 30—						
		1868.	1869.	1870.	1871.	1872.	1873.	1874.
		\$139,490.50	\$150,257.03	\$153,147.88	\$81,075.73	\$333,644.14	\$135,419.32	\$52,823.42
		286,259.63	217,165.07	183,049.44	94,548.03	68,210.58	58,687.14	58,232.78
		81,578.77	75,230.06	79,971.95	52,514.75	27,270.46	29,236.40	22,689.83
		435,286.82	444,976.26	715,549.64	776,101.74	493,622.99	457,274.96	520,512.42
		131,018.95	112,033.13	93,545.40	71,186.66	50,586.24	45,301.57	36,720.70
		7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	16,493,169.34	15,419,720.89
		416,297.17	513,043.15	670,570.32	735,565.72	981,513.76	952,792.93	749,459.36
		278,833.70	212,543.36	223,055.20	119,087.95	89,818.36	96,651.70	54,695.22
		157,867.36	410,879.30	518,649.87	481,392.29	473,920.80	582,858.35	449,465.62
		128,732.05	1,089,573.69	1,681,620.03	1,819,257.45	1,977,628.65	2,407,099.98	1,975,722.39
		152,617.58	127,588.44	436,695.61	158,877.09	51,470.02	36,512.98	31,802.85
		418,343.98	621,189.46	586,127.36	379,533.70	563,778.36	467,826.35	308,251.06
		200,522.44	341,791.45	336,242.18	412,688.37	501,381.86	562,012.78	690,664.25
		161,201.88	221,981.83	254,817.46	419,349.40	477,419.52	352,993.97	394,007.54
		209,908.30	151,188.86	176,813.95	137,824.09	173,689.61	122,828.20	79,309.23
		148,242.89	119,742.07	104,983.53	92,585.43	78,263.55	66,820.97	63,742.10
		69,760.03	60,235.69	56,048.31	42,307.41	73,008.23	29,654.80	25,475.97
		2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	5,678,052.51	4,823,495.59
		376,213.73	498,636.55	337,231.81	200,465.70	184,678.53	175,697.96	192,667.68
		235,486.55	368,210.07	361,125.05	277,331.47	302,932.49	262,438.55	210,581.45
		267,158.45	396,258.10	312,279.36	347,988.45	441,965.31	412,006.68	345,026.91
		116,252.55	112,695.11	149,102.75	78,495.94	49,992.93	53,106.82	57,928.94
		106,298.06	117,237.09	116,532.71	92,135.44	48,416.03	55,485.34	68,977.70
		89,820.88	65,228.03	101,709.66	85,424.24	39,805.33	54,261.94	58,078.48
		1,182,230.22	1,558,264.95	1,877,981.34	1,081,841.24	1,067,790.62	1,012,997.29	935,261.16
		176,929.25	121,052.98	187,208.02	196,301.89	194,026.87	191,598.40	166,652.24
		146,433.25	118,026.31	256,903.29	446,726.88	332,812.01	253,464.40	355,139.00
								33,479.18
		143,277.89	79,187.99	115,900.12	137,004.91	32,446.29	118,641.56	23,717.25
		194,777.28	332,888.09	784,431.77	454,742.04	350,249.05	329,211.58	579,446.38
		1,987,316.93	2,548,700.52	2,555,685.48	2,065,384.67	1,966,874.47	1,832,197.50	2,064,996.70
		762,357.23	2,197,684.56	2,734,708.27	1,757,711.10	1,845,855.24	1,015,782.40	2,003,126.21
		502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	872,323.96	1,422,130.54
		82,849.60	97,949.66	238,812.63	126,457.50	49,132.29	141,330.52	164,104.70
		143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	102,078.21	137,493.22
		4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44	5,456,628.47	6,950,279.42

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—					
	1887.	1888.	1889.	1890.	1891.	1892.
ILLINOIS—cont'd.						
9 Ninth (40)						
10 Tenth (5)						
11 Tenth (47)						
12 Eleventh (48)						
13 Twelfth (5)						
Thirteenth (48)						
Thirteenth (49)						
Thirteenth (43)	\$579,695.32	\$585,692.83	\$232,361.97	\$446,305.30	\$475,851.15	\$507,921.58
Total	24,825,704.34	30,130,995.31	31,007,419.79	34,878,691.13	38,364,312.88	36,795,338.24
INDIANA.						
1 First (50)						
1 First (51)						
2 Second (5)						
2 Second (52)						
3 Third (5)						
4 Fourth (50)						
4 Fourth (51)						
5 Fifth (53)						
6 Sixth (5)						
6 Sixth (54)						
6 Sixth (51)						
6 Sixth (55)	2,830,308.54					
6 Sixth (56)		2,705,371.02	2,613,470.28	2,416,438.80	2,804,255.19	2,527,481.85
7 Seventh (50)						
7 Seventh (51)						
7 Seventh (57)	1,166,933.45	1,433,788.30	3,174,766.06	3,834,542.20	3,720,467.19	3,945,957.04
8 Eighth (5)						
9 Ninth (5)						
10 Tenth (5)						
10 Tenth (52)						
11 Eleventh (53)						
11 Eleventh (59)						
11 Eleventh (60)	261,796.60					
Total	4,259,038.68	4,139,159.32	5,788,236.34	6,250,981.00	6,524,722.38	6,473,438.89
IOWA.						
1 First (50)						
2 Second (50)						
2 Second (61)						
2 Second (62)	1,674,482.43					
3 Third (64)						
3 Third (65)	188,287.73	165,581.44	149,082.55	169,258.33	161,487.57	176,353.76
4 Fourth (50)						
4 Fourth (61)						
4 Fourth (62)	88,354.73					
4 Fourth (63)		353,329.73	243,494.35	262,756.54	272,754.94	301,654.64
5 Fifth (24)						
6 Sixth (64)						
Total	1,951,124.89	518,911.17	392,576.90	432,014.87	434,242.51	478,008.40
KENTUCKY.						
1 First (66)						
2 Second (66)						
2 Second (67)						
2 Second (68)	1,035,474.68	1,122,919.06	1,498,272.35	1,500,271.81	1,664,283.32	3,363,725.58
3 Third (30)						
4 Fourth (69)						
5 Fifth (69)						
5 Fifth (70)	5,251,319.79	6,683,997.22	8,806,882.01	5,076,076.46		
6 Sixth (70)						
6 Sixth (71)	4,141,341.13	3,714,734.95	3,406,916.07	3,350,403.72	2,776,283.30	3,129,617.08
7 Seventh (71)						
7 Seventh (72)	1,295,634.19	1,675,739.41	2,019,001.86	1,961,908.72	1,938,785.78	2,738,842.30
8 Eighth (71)						
8 Eighth (72)	693,759.84	985,296.48	1,119,742.47	508,020.55	1,262,925.46	2,351,133.57
9 Ninth (71)				835,640.56		
Total	12,417,529.63	14,182,687.12	16,910,814.76	17,059,042.10	15,858,707.54	21,813,851.61

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—						Total.
	1893.	1894.	1895.	1896.	1897.	1898.	
ILLINOIS—cont'd.							
9 Ninth (40)							\$2,441,451.06
10 Tenth (5)							2,204,601.99
11 Tenth (47)							385,600.46
12 Eleventh (48)							777,422.83
13 Twelfth (5)							7,129,873.09
Thirteenth (48)							1,453,340.77
Thirteenth (49)							63,417.77
Thirteenth (43)	\$579,695.32	\$585,692.83	\$232,361.97	\$446,305.30	\$475,851.15	\$507,921.58	12,781,045.34
Total	24,825,704.34	30,130,995.31	31,007,419.79	34,878,691.13	38,364,312.88	36,795,338.24	822,256,942.49
INDIANA.							
1 First (50)							7,932,533.78
1 First (51)							1,523,601.23
2 Second (5)							2,884,087.19
2 Second (52)							478,838.38
3 Third (5)							6,074,727.42
4 Fourth (50)							19,649,334.03
4 Fourth (51)							21,932,712.54
5 Fifth (53)							2,320,246.56
6 Sixth (5)							6,727,904.81
6 Sixth (54)							368,383.65
6 Sixth (51)							5,610,702.95
6 Sixth (55)	2,830,308.54						11,938,240.10
6 Sixth (56)		2,705,371.02	2,613,470.28	2,416,438.80	2,804,255.19	2,527,481.85	28,257,165.16
7 Seventh (50)							7,069,371.16
7 Seventh (51)							48,474,039.48
7 Seventh (57)	1,166,933.45	1,433,788.30	3,174,766.06	3,834,542.20	3,720,467.19	3,945,957.04	14,042,226.50
8 Eighth (5)							3,298,065.66
9 Ninth (5)							2,048,910.26
10 Tenth (5)							1,566,613.15
10 Tenth (52)							1,235,055.97
11 Eleventh (53)							852,893.00
11 Eleventh (59)							677,711.42
11 Eleventh (60)	261,796.60						848,736.47
Total	4,259,038.68	4,139,159.32	5,788,236.34	6,250,981.00	6,524,722.38	6,473,438.89	196,512,160.87
IOWA.							
1 First (50)							4,538,716.12
2 Second (50)							3,831,492.68
2 Second (61)							1,896,096.71
2 Second (62)	1,674,482.43						8,198,244.79
3 Third (64)							5,997,702.01
3 Third (65)	188,287.73	165,581.44	149,082.55	169,258.33	161,487.57	176,353.76	4,661,990.00
4 Fourth (50)							1,670,394.23
4 Fourth (61)							1,221,543.57
4 Fourth (62)	88,354.73						332,556.78
4 Fourth (63)		353,329.73	243,494.35	262,756.54	272,754.94	301,654.64	3,267,062.13
5 Fifth (24)							6,380,175.52
6 Sixth (64)							828,679.33
Total	1,951,124.89	518,911.17	392,576.90	432,014.87	434,242.51	478,008.40	42,825,523.87
KENTUCKY.							
1 First (66)							2,965,523.82
2 Second (66)							2,937,744.30
2 Second (67)							1,576,934.49
2 Second (68)	1,035,474.68	1,122,919.06	1,498,272.35	1,500,271.81	1,664,283.32	3,363,725.58	38,594,434.86
3 Third (30)							8,667,291.27
4 Fourth (69)							9,118,089.41
5 Fifth (69)							22,029,515.14
5 Fifth (70)	5,251,319.79	6,683,997.22	8,806,882.01	5,076,076.46			79,291,544.43
6 Sixth (70)							81,888,568.97
6 Sixth (71)	4,141,341.13	3,714,734.95	3,406,916.07	3,350,403.72	2,776,283.30	3,129,617.08	60,424,312.31
7 Seventh (71)							21,455,740.65
7 Seventh (72)	1,295,634.19	1,675,739.41	2,019,001.86	1,961,908.72	1,938,785.78	2,738,842.30	31,133,850.81
8 Eighth (71)							3,005,160.25
8 Eighth (72)	693,759.84	985,296.48	1,119,742.47	508,020.55	1,262,925.46	2,351,133.57	5,888,646.98
9 Ninth (71)				835,640.56			17,679,179.20
Total	12,417,529.63	14,182,687.12	16,910,814.76	17,059,042.10	15,858,707.54	21,813,851.61	2,695,912.96
Total	26,618,820.36	24,308,630.94	19,947,823.67	14,903,110.99	15,658,057.67	18,226,518.98	419,286,449.85

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
LOUISIANA.						
1	First (73)	\$154,341.17	\$2,274,542.70	\$1,714,502.46	\$5,501,783.24	\$3,710,106.61
2	Second (73)				320,862.47	1,947,918.14
3	Third (73)				375,167.66	1,168,763.11
4	Fourth (75)					
	Total	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86
MAINE.						
1	First (50)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37
3	Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95
4	Fourth (5)	69,498.84	127,900.96	207,092.35	263,848.13	234,152.39
5	Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42
	Total	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00
MARYLAND.						
1	First (80)	31,673.59	95,182.00	237,198.63	256,709.96	142,652.99
2	Second (80)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96
3	Third (82)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87
4	Fourth (39)	86,238.93	267,926.77	465,278.97	451,191.06	274,670.09
5	Fifth (5)	468.36	307,209.96	493,649.85	567,477.92	462,004.94
6	Sixth (84)					
	Total	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85
MASSACHUSETTS.						
1	First (85)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37
2	Second (85)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03
3	Third (85)	974,879.28	2,587,324.35	5,967,667.70	7,589,362.73	6,048,528.63
4	Fourth (85)	380,037.92	1,749,546.84	2,450,919.19	3,574,723.00	3,725,690.52
5	Fifth (85)	413,436.44	979,427.79	2,013,362.00	2,874,531.83	2,071,305.91
6	Sixth (85)	510,654.08	1,572,956.90	2,835,503.07	4,133,613.64	3,112,729.69
7	Seventh (85)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46
8	Eighth (85)	591,260.45	1,224,750.33	2,569,618.25	3,750,122.15	2,948,323.17
9	Ninth (85)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54
10	Tenth (85)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28
	Total	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60
MICHIGAN.						
1	First (93)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30
2	Second (94)	59,896.50	197,127.73	214,384.05	319,716.64	229,166.55
3	Third (94)	44,529.48	110,381.59	270,864.89	331,822.59	324,850.24
4	Fourth (71)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18
5	Fifth (71)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.05
6	Sixth (71)	52,900.87	91,246.29	251,436.72	408,763.27	317,319.15
	Total	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—						
		1868.	1869.	1870.	1871.	1872.	1873.	1874.
LOUISIANA.								
1	First (73)	\$2,914,854.79	\$1,735,638.89	\$2,750,068.50	\$1,733,746.44	\$1,523,702.01	\$1,261,368.61	\$886,594.25
2	Second (73)	510,885.35	69,643.38	154,823.83	100,834.42	53,906.54	42,947.66	50,094.06
3	Third (73)	400,675.53	96,833.61	76,631.69	78,174.39	50,173.71	35,291.03	45,776.37
4	Fourth (75)							
	Total	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607.30	982,464.68
MAINE.								
1	First (50)	771,817.36	285,965.81	409,050.60	210,176.20	168,552.86	124,363.19	65,908.59
2	Second (5)	404,072.50	119,172.78	101,384.15	55,976.57	39,083.87	27,868.53	20,341.71
3	Third (5)	211,603.38	120,236.40	123,470.67	56,699.25	33,379.52	19,108.03	12,367.78
4	Fourth (5)	130,884.56	82,484.77	96,978.97	56,232.22	36,663.80	25,864.49	14,044.04
5	Fifth (5)	75,702.54	62,046.64	76,339.97	33,012.24	24,443.00	17,492.02	15,427.33
	Total	1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	128,089.45
MARYLAND.								
1	First (80)	131,607.36	104,097.28	98,943.73	98,254.57	28,304.67		
2	Second (80)	633,842.67	528,468.01	578,837.11	287,454.02	351,979.16	740,755.74	748,169.57
3	Third (82)	2,892,485.05	3,420,205.02	4,029,144.17	2,717,607.00	2,528,555.19	1,570,819.21	1,398,788.98
4	Fourth (39)	276,277.68	188,147.38	252,606.16	168,686.44	97,535.70	92,965.49	76,327.83
5	Fifth (5)	346,840.49	306,675.07	478,941.74	431,852.77	572,335.94	249,261.39	127,820.95
6	Sixth (84)							
	Total	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	2,653,801.83	2,351,107.33
MASSACHUSETTS.								
1	First (85)	996,442.91	365,706.18	419,702.61	490,712.74	161,728.89	132,328.98	35,028.30
2	Second (85)	1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17	51,984.18	22,332.88
3	Third (85)	5,095,511.86	3,198,190.73	4,149,390.39	2,547,123.63	2,320,688.88	1,488,143.26	1,104,074.57
4	Fourth (85)	1,794,195.42	1,966,398.99	2,031,140.45	1,264,757.41	1,477,469.33	552,823.85	355,482.77
5	Fifth (85)	1,071,755.77	593,707.97	652,729.13	466,531.27	395,971.62	319,630.49	312,272.40
6	Sixth (85)	1,673,565.93	848,248.03	930,927.99	614,680.84	727,880.21	631,677.91	545,558.62
7	Seventh (85)	1,982,463.55	601,037.63	593,228.42	283,906.10	250,964.19	89,167.25	45,392.80
8	Eighth (85)	1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	55,900.99	54,258.51
9	Ninth (85)	928,092.58	295,955.39	312,124.48	160,769.56	120,217.12	62,882.94	33,052.86
10	Tenth (85)	1,615,176.92	426,217.09	663,998.92	623,159.04	429,589.65	377,065.10	284,849.00
	Total	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004.95	2,792,302.71
MICHIGAN.								
1	First (93)	1,655,815.30	1,588,146.49	2,015,966.88	1,975,597.95	1,913,632.97	1,673,968.46	1,215,696.78
2	Second (94)	291,098.32	195,060.36	174,377.31	126,252.53	53,966.19	57,741.26	52,055.65
3	Third (94)	255,157.47	227,276.62	218,703.88	121,679.83	114,092.60	103,442.62	241,830.96
4	Fourth (71)	197,188.80	180,738.11	166,505.69	116,810.48	114,785.34	94,569.34	90,644.87
5	Fifth (71)	112,936.58	105,254.53	96,746.57	71,956.70	44,792.13	48,489.90	41,586.53
6	Sixth (71)	245,619.86	346,038.91	246,686.97	227,372.79	158,703.12	127,509.14	146,265.33
	Total	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	2,205,720.72	1,788,080.12

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1875.	1876.	1877.	1878.	1879.
LOUISIANA.					
1 First (73)	\$552,211.65	\$473,355.28	\$495,938.37	\$850,641.46	\$588,595.99
1 First (74)			74,978.98		
2 Second (73)	34,216.96	36,167.75	40,368.07		
3 Third (73)	19,835.77	20,264.65	15,154.83		
4 Fourth (73)					
Total	606,264.38	529,787.68	626,440.25	850,641.46	588,595.99
MAINE.					
1 First (50)	45,352.77	41,530.76	8,388.43		
1 First (76)			44,939.25		
1 First (77)				70,695.78	75,531.22
2 Second (5)	20,138.33	8,034.34	6,083.66		
2 Second (78)		16,373.29			
3 Third (5)	16,454.89	4,649.38			
4 Fourth (5)	12,528.38	4,768.03			
4 Fourth (79)		10,777.34	20,209.55		
5 Fifth (5)	13,018.78	4,522.83			
Total	107,473.15	90,655.97	79,620.89	70,695.78	75,531.22
MARYLAND.					
1 First (80)	909,543.05	580,189.57	137,573.22		
2 Second (80)	464.56				
3 Third (5)	1,582,313.14	872,570.74	468,750.58	2,210,127.29	2,163,034.34
3 Third (82)		988,529.32	1,992,760.48		
3 Third (51)					
3 Third (83)					
4 Fourth (39)	103,135.61	98,125.93	106,161.82	110,667.95	103,637.81
5 Fifth (5)	165,280.21	38,163.56			
6 Sixth (84)					
Total	2,760,736.57	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15
MASSACHUSETTS.					
1 First (85)	17,481.16		5,274.81		
1 First (86)	35,253.72	56,848.41			
2 Second (85)	10,223.08				
3 Third (85)	801,983.62	1,293,276.40	273,685.17	1,249,066.42	1,190,589.39
3 Third (86)	373,711.15		1,079,507.42		
3 Third (87)					
3 Third (88)					
3 Third (89)					
4 Fourth (85)	230,746.14				
5 Fifth (85)	213,657.22				
5 Fifth (90)	240,591.86	1,026,867.98	977,563.80	863,940.71	903,183.77
6 Sixth (85)	378,302.03				
7 Seventh (85)	20,034.84				
8 Eighth (85)	25,518.98				
9 Eighth (91)	31,508.05	56,561.11	15,980.91		
9 Ninth (85)	11,621.63				
10 Tenth (85)	219,953.41				
10 Tenth (91)	97,427.40	318,061.97	142,108.55	311,356.64	341,895.50
10 Tenth (92)			174,605.90		
Total	2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77	2,435,608.66
MICHIGAN.					
1 First (1)	1,380,972.88	1,476,157.49	855,985.19	1,181,405.38	1,219,698.67
1 First (93)			455,909.53		
2 Second (72)			12,854.92		
2 Second (94)	55,764.37	68,625.88	62,143.20		
3 Third (94)	221,931.11	246,199.01	203,571.46	195,383.22	190,913.58
3 Third (95)			95,223.32	98,822.73	111,128.68
4 Fourth (71)	97,651.76	108,977.90			
4 Fourth (72)					
5 Fifth (1)	35,844.11	37,857.13	19,376.38	127,192.01	132,302.41
6 Sixth (71)	139,120.57	128,346.39	116,818.00		
Total	1,931,284.80	2,066,163.80	1,821,832.00	1,602,803.34	1,654,043.34

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—						
	1880.	1881.	1882.	1883.	1884.	1885.	1886.
LOUISIANA.							
1 First (73)	\$712,049.65	\$700,618.92	\$918,899.19	\$738,666.46	\$560,184.89	\$538,814.89	\$552,115.30
2 Second (73)							
3 Third (73)							
4 Fourth (73)							
Total	712,049.65	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30
MAINE.							
1 First (50)							
1 First (76)							
1 First (77)	76,767.87	82,457.05	85,259.83	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	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79
MARYLAND.							
1 First (80)							
2 Second (80)							
3 Third (5)							
3 Third (82)							
3 Third (51)							
3 Third (83)							
4 Fourth (39)	2,265,283.80	2,334,864.22	2,662,009.47	3,289,062.73	2,12,607.56	2,924,105.72	2,774,384.20
5 Fifth (5)	130,673.21	148,599.19	160,228.81	139,190.01	9,687.87		
6 Sixth (84)							
Total	2,393,957.01	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	2,774,384.20	2,462,692.46
MASSACHUSETTS.							
1 First (85)							
1 First (86)							
2 Second (85)							
3 Third (85)							
3 Third (86)							
3 Third (87)	1,398,983.60	1,454,636.28	1,601,844.13	1,508,116.79	118,393.43	1,918,679.78	1,970,723.02
3 Third (88)							
3 Third (89)							
4 Fourth (85)							
5 Fifth (85)							
5 Fifth (90)	850,147.57	857,447.12	933,919.13	861,060.58	65,722.22		
6 Sixth (85)							
7 Seventh (85)							
8 Eighth (85)							
9 Eighth (91)							
9 Ninth (85)							
10 Tenth (85)							
10 Tenth (91)	386,521.93	387,597.80	401,595.81	384,484.60	293,794.62	316,730.94	334,102.68
10 Tenth (92)							
Total	2,635,653.10	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83
MICHIGAN.							
1 First (1)	1,099,764.17	1,223,504.44	1,362,945.87	1,251,409.52	86,524.53		
1 First (93)					1,120,987.45	1,356,464.20	1,479,883.10
2 Second (72)							
2 Second (94)							
3 Third (94)	226,719.39	249,175.12	273,718.46	244,970.27	14,860.90		
3 Third (95)	131,769.28	137,251.82	164,576.96	169,912.55	17,186.00		
4 Fourth (71)					165,097.95	171,690.96	192,111.35
4 Fourth (72)							
5 Fifth (1)	153,505.15	177,343.89	201,949.76	216,159.35	16,724.14		
6 Sixth (71)							
Total	1,611,757.99	1,787,275.27	2,003,191.05	1,832,451.69	1,419,380.97	1,528,155.16	1,671,994.45

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—					
	1887.	1888.	1889.	1890.	1891.	1892.
LOUISIANA.						
1 (First (73))						
1 (First (74))	\$543,748.98					
2 (Second (73))						
3 (Third (73))						
4 (Fourth (75))		\$603,915.11	\$632,009.26	\$699,345.86	\$644,809.35	\$734,832.29
Total	543,748.98	603,915.11	632,009.26	699,345.86	644,809.35	734,832.29
MAINE.						
1 (First (50))						
1 (First (76))						
1 (First (77))	50,286.45					
2 (Second (5))						
2 (Second (78))						
3 (Third (5))						
4 (Fourth (5))						
4 (Fourth (79))						
5 (Fifth (5))						
Total	50,286.45					
MARYLAND.						
1 (First (80))						
1 (First (81))						
2 (Second (80))						
3 (Third (5))						
3 (Third (82))						
3 (Third (51))						
4 (Third (83))	2,875,597.06					
4 (Fourth (39))						
5 (Fifth (5))						
6 (Sixth (84))		3,389,377.19	3,986,928.18	3,312,718.73	3,056,528.82	3,288,873.77
Total	2,875,597.06	3,389,377.19	3,986,928.18	3,312,718.73	3,056,528.82	3,288,873.77
MASSACHUSETTS.						
1 (First (85))						
1 (First (86))						
2 (Second (85))						
3 (Third (85))						
3 (Third (86))						
3 (Third (87))						
3 (Third (88))	2,113,980.22					
3 (Third (89))		2,580,071.78	2,424,536.26	2,307,125.97	2,314,575.93	2,462,209.61
4 (Fourth (85))						
5 (Fifth (85))						
5 (Fifth (90))						
6 (Sixth (85))						
7 (Seventh (85))						
8 (Eighth (85))						
8 (Eighth (91))						
9 (Ninth (85))						
10 (Tenth (85))						
10 (Tenth (91))						
10 (Tenth (92))	357,150.78					
Total	2,471,131.00	2,580,071.78	2,424,536.26	2,307,125.97	2,314,575.93	2,462,209.61
MICHIGAN.						
1 (First (1))						
1 (First (93))						
1 (First (72))	1,590,882.20	1,566,867.79	1,752,041.15	1,979,729.15	2,009,485.18	2,093,231.18
2 (Second (94))						
3 (Third (94))						
3 (Third (95))						
4 (Fourth (71))						
4 (Fourth (72))	211,025.17	207,511.22	210,356.44	212,561.36	208,806.42	190,678.26
5 (Fifth (1))						
6 (Sixth (71))						
Total	1,801,907.37	1,774,379.01	1,962,397.59	2,192,290.51	2,218,291.60	2,283,909.44

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						
	1893.	1894.	1895.	1896.	1897.	1898.	Total.
							\$27,682,754.97
							6,839,314.71
							2,762,668.63
							2,382,742.35
	\$758,158.78	\$828,647.66	\$1,173,368.80	\$1,465,548.80	\$1,299,526.39	\$1,498,304.11	10,338,466.41
	758,158.78	828,647.66	1,173,368.80	1,465,548.80	1,299,526.39	1,498,304.11	50,005,947.07
							6,549,034.40
							44,939.25
							682,241.66
							3,078,527.32
							22,456.95
							1,882,523.48
							1,362,941.93
							30,986.89
							1,011,352.41
							14,665,004.29
							1,224,624.78
							3,468,210.31
							6,057,607.91
							36,372,814.55
							1,457,279.90
							17,128,739.89
							11,036,179.44
							3,807,961.31
							4,547,983.15
	3,627,345.56	3,842,242.59	3,771,282.40	5,908,895.08	5,454,795.82	5,005,602.71	44,704,590.85
	3,627,345.56	3,842,242.59	3,771,282.40	5,908,895.08	5,454,795.82	5,005,602.71	129,805,992.09
							8,435,385.40
							97,376.94
							11,057,987.58
							43,872,869.63
							1,940,672.72
							9,601,137.46
							7,961,959.17
	2,563,928.48	2,453,203.36	2,687,178.35	4,367,266.24	4,018,399.74	3,027,489.78	31,205,985.50
							21,553,931.83
							12,378,319.84
							7,580,444.74
							18,516,298.94
							14,005,247.21
							14,164,119.06
							104,050.07
							7,601,464.94
							13,066,460.27
							558,197.92
							3,689,837.20
	2,563,928.48	2,453,203.36	2,687,178.35	4,367,266.24	4,018,399.74	3,027,489.78	227,391,746.42
							22,053,608.84
							7,881,162.11
	2,151,799.58	1,949,053.39	1,965,498.01	1,932,038.36	2,048,050.90	2,329,736.93	27,325,628.57
							2,108,088.21
							2,894,907.09
							1,599,312.40
	184,628.19	178,593.89	208,450.00	218,106.02	193,452.28	231,524.76	2,731,461.32
							2,994,594.27
							1,189,892.79
							4,129,320.19
	2,346,427.77	2,127,647.28	2,173,888.01	2,150,144.38	2,241,503.18	2,561,261.69	74,907,978.79

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1863.	1864.	1865.	1866.	1867.
MINNESOTA.					
1 First (71).....	\$21,997.94	\$33,703.85	\$88,438.56	\$119,585.30	\$154,379.48
2 Second (71).....	37,563.33	53,996.67	168,286.22	262,325.77	297,724.94
2 Second (96).....					
Total.....	59,561.27	87,700.52	256,724.78	381,911.07	452,104.42
MISSISSIPPI.					
1 First (97).....				116,626.84	853,240.75
1 First (98).....					
2 First (99).....				538,677.26	2,046,222.42
2 Second (97).....					
3 Second (98).....				125,956.93	1,683,719.60
3 Third (97).....					
Total.....				781,261.03	4,583,182.77
MISSOURI.					
1 First (39).....	912,216.50	2,511,846.87	4,290,395.95	6,068,292.52	4,784,413.32
1 First (100).....					
2 First (101).....					
2 Second (39).....	29,641.69	124,699.55	254,140.32	208,668.85	125,381.13
3 Third (94).....	242,467.71	670,904.15	751,782.14	400,233.81	549,769.98
4 Fourth (94).....				286,812.53	454,954.67
5 Fourth (102).....				130,630.74	128,799.18
6 Fifth (a) (71).....				395,269.78	450,777.25
6 Sixth (71).....					
6 Sixth (103).....					
Total.....	1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.23	6,494,095.53
NEW HAMPSHIRE.					
1 First (109).....	155,918.09	364,036.54	718,286.70	1,094,540.83	938,976.93
2 First (110).....					
2 Second (109).....	223,007.17	517,618.60	1,431,834.58	1,878,220.14	1,754,956.71
3 Third (109).....	104,766.83	192,612.14	394,660.44	507,587.77	399,213.56
4 Fourth (111).....					
Total.....	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20
NEW JERSEY.					
1 First (112).....	94,555.94	242,785.19	626,288.54	773,408.30	549,897.25
1 First (113).....					
2 Second (112).....	131,345.07	302,729.91	822,915.63	829,607.56	797,139.52
3 Third (35).....	171,637.12	701,759.31	990,509.31	1,294,315.61	1,331,421.95
4 Fourth (5).....	148,107.66	358,626.48	947,866.36	1,510,457.54	990,119.41
5 Fifth (5).....	681,798.31	1,510,457.27	4,201,730.48	5,784,177.81	4,221,684.48
5 Fifth (114).....					
5 Fifth (115).....					
Total.....	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82	7,890,262.61
NEW YORK.					
1 First (117).....	129,577.34	651,552.47	1,271,852.46	1,567,312.79	1,273,134.43
1 First (118).....					
2 Second (117).....	484,930.42	1,346,914.61	2,115,298.86	3,084,574.53	2,659,707.08
2 Second (119).....					
3 Second (120).....					
3 Third (117).....	474,705.87	2,006,217.25	3,124,929.82	4,613,454.39	3,305,285.56
3 Third (121).....					
3 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 Fourth (122).....					
5 Fifth (117).....	326,100.10	693,651.96	1,575,625.20	2,057,071.97	1,656,880.83
6 Sixth (117).....	466,422.41	1,550,725.43	3,180,605.90	4,795,244.74	4,183,863.23
7 Seventh (117).....	315,515.43	518,454.92	1,279,297.67	1,834,889.63	1,535,954.23
8 Eighth (123).....	548,538.14	2,203,436.34	5,113,031.14	7,886,484.09	7,149,716.75
9 Ninth (123).....	249,385.95	589,449.70	1,486,443.31	1,942,777.46	1,971,424.75
10 Tenth (5).....	163,683.16	584,042.04	1,348,416.66	1,717,845.97	1,454,924.88
10 Eleventh (5).....	146,162.89	323,686.22	777,390.56	953,283.17	813,694.30
11 Eleventh (124).....					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	1874.
\$112,102.89	\$122,816.27	\$145,641.44	\$89,866.41	\$69,923.80	\$69,351.50	\$75,429.17
256,287.83	240,521.53	322,237.71	162,716.57	179,055.63	162,053.44	151,926.38
368,390.72	363,337.80	467,879.15	252,582.98	248,979.43	231,404.94	227,355.55
576,107.12	57,321.70	96,216.68	56,804.33	16,499.01	32,102.34	17,166.47
2,008,250.08	88,730.44	120,384.40	129,938.54	64,306.84	49,865.07	62,397.50
1,167,515.22	48,077.33	68,191.41	51,514.56	52,869.59	46,111.90	28,055.14
3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	107,619.11
3,499,997.95	3,931,156.29	4,590,339.97	3,780,558.95	3,683,479.33	3,323,795.53	3,501,668.88
133,880.95	77,907.21	128,123.38	84,811.99	81,712.83	100,750.96	78,687.84
337,776.46	312,892.22	278,351.07	272,094.91	159,735.59	119,562.51	98,481.66
363,761.91	280,512.50	234,587.28	247,031.66	224,419.81	208,442.06	188,489.30
151,791.27	183,289.28	155,322.05	206,565.75	146,388.22	112,209.33	116,103.57
376,152.48	510,047.03	617,554.36	504,012.63	322,482.68	394,559.76	342,054.80
4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	4,618,218.51	4,259,320.15	4,325,486.05
598,859.67	232,480.47	223,750.85	160,358.80	175,337.75	200,387.70	171,892.66
1,137,396.02	316,744.99	304,053.63	185,420.95	99,181.75	104,918.85	58,272.87
205,237.76	102,122.56	104,602.90	51,147.22	29,716.46	20,148.81	18,513.66
1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	248,679.19
341,048.46	344,489.36	201,207.12	136,787.10	114,590.67	139,553.31	117,992.48
492,753.92	411,037.05	460,752.72	401,652.91	191,543.24	273,948.36	118,159.04
886,081.19	581,925.49	750,817.28	443,773.44	561,833.84	526,359.72	279,787.19
632,253.16	536,019.90	509,700.62	302,565.46	292,529.05	341,587.24	195,426.46
3,343,063.49	1,918,889.81	2,152,882.11	1,173,821.35	1,330,937.01	1,285,993.74	1,014,261.56
5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81	2,567,442.37	1,725,626.73
891,482.82	681,369.99	576,877.68	489,528.51	4,463,363.05	4,029,458.55	3,738,344.34
2,695,527.53	2,378,656.80	2,700,283.28	1,644,655.56	1,601,283.15	2,433,782.46	1,921,752.54
2,622,061.23	1,908,556.50	2,160,008.07	695,974.34	580,601.84	1,961,195.36	1,798,897.10
4,063,773.63	3,287,224.06	3,598,119.65	1,891,215.64			402,928.47
1,072,463.42	803,044.26	950,705.04	644,866.54			
2,587,363.02	1,814,038.69	1,832,584.74	1,073,427.36			
1,181,146.07	1,290,258.54	1,362,408.71	806,528.25			
4,074,416.26	4,336,059.06	3,462,624.00	3,648,437.70			
1,737,724.54	1,078,841.75	1,759,617.19	1,618,556.21			
931,625.38	686,193.25	857,935.16	771,611.35			
302,717.79	303,140.27	298,071.62	205,725.54			
				2,207,692.27	802,156.96	178,522.76
				1,353,618.79	1,007,992.39	631,157.86
				458,995.05	529,219.27	287,156.52
				136,768.02	156,037.68	76,293.88

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1875.	1876.	1877.	1878.	1879.
MINNESOTA.						
1	First (71).....	\$76,910.11	\$87,444.24	\$84,777.07	\$99,569.05	\$93,850.49
2	Second (71).....	151,452.34	161,331.94	154,684.63	175,433.72	211,858.27
	Second (96).....					
	Total.....	228,362.45	248,776.18	239,461.70	275,002.75	305,708.76
MISSISSIPPI.						
1	First (97).....	6,167.24				
	First (98).....	33,311.42	47,162.34	45,362.55		
	First (99).....				86,824.03	87,271.68
2	Second (97).....	23,920.64	468.48			
	Second (98).....	23,292.07	37,455.16	32,700.75		
3	Third (97).....	10,276.55	79.46			
	Total.....	96,967.92	85,165.44	78,063.30	86,824.03	87,271.68
MISSOURI.						
1	First (39).....	3,739,490.09	2,216,996.19	3,746,597.46	4,338,756.96	4,374,813.80
	First (100).....					
2	Second (39).....	73,852.18	64,199.71	53,693.41	55,056.05	57,035.72
3	Third (94).....	124,791.39	124,014.63	31,273.37		
4	Fourth (94).....	227,470.81	260,027.09	49,545.44		
5	Fifth (102).....	129,075.94	114,348.36	115,516.86	113,138.12	105,566.04
6	Sixth (71).....	300,194.90	202,355.53	209,257.02	250,008.21	209,328.45
	Sixth (103).....					
	Total.....	4,594,875.31	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48
NEW HAMPSHIRE.						
1	First (109).....	210,880.80	93,697.18			
	First (110).....		148,223.80	234,998.99	228,188.11	222,898.88
2	Second (109).....	68,076.67	13,382.79			
3	Third (109).....	20,432.08	4,957.51			
4	Fourth (111).....					
	Total.....	299,389.55	260,261.28	234,998.99	228,188.11	222,898.88
NEW JERSEY.						
1	First (112).....	118,544.77	43,661.55			
	First (113).....		106,961.24	275,913.95	223,590.29	224,171.23
2	Second (112).....	201,307.14	62,766.61			
3	Third (35).....	346,775.19	274,168.15	330,142.80	358,587.75	320,093.82
4	Fourth (5).....	223,940.17	99,777.06			
5	Fifth (5).....	1,472,902.14	1,369,462.69	4,381,904.15	4,513,147.15	4,125,950.09
	Fifth (114).....		1,823,152.58			
	Fifth (115).....					
	Total.....	2,363,469.41	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14
NEW YORK.						
1	First (117).....	*.01				
	First (118).....	3,722,678.15	3,210,107.73	3,355,097.12	3,692,507.68	3,513,417.90
2	Second (117).....					
	Second (119).....	1,707,741.34	1,155,451.65	1,262,394.10	2,781,903.32	2,915,918.49
	Second (120).....					
3	Third (117).....					
	Third (121).....	2,034,570.54	2,266,062.61	2,216,546.34		
	Third (120).....				3,895,193.88	4,282,873.07
4	Fourth (117).....	*10.50				
	Fourth (122).....	1,292,629.36	1,412,911.87	1,567,463.73		
5	Fifth (117).....					
6	Sixth (117).....	436.91				
7	Seventh (117).....	*.03				
8	Eighth (123).....	*.03				
9	Ninth (123).....	*.03				
10	Tenth (5).....	273,118.98	143,338.28			
	Eleventh (5).....	131,660.17	48,514.36			
11	Eleventh (124).....		80,590.03	184,372.14	133,502.11	178,254.82

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

		FISCAL YEARS ENDED JUNE 30—						
		1880.	1881.	1882.	1883.	1884.	1885.	1886.
1	.....	\$107,389.53	\$116,126.82	\$125,071.40	\$117,842.58	\$8,803.22		
2	.....	257,300.11	329,013.51	403,420.54	417,619.38	38,493.69		
	.....					446,685.14	\$492,704.97	\$534,532.31
	.....	364,689.64	445,140.33	528,491.94	535,461.96	493,982.05	492,704.97	534,532.31
							
1	.....	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35
2	.....						
3	.....	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35
							
1	.....	4,680,266.14	5,543,333.70	6,186,922.72	6,200,677.64	362,213.97	5,011,585.72	5,636,492.57
2	.....	61,635.57	66,451.05	65,405.90	60,286.65	2,897.67		
3	.....						
4	.....	332,996.58	388,170.56	501,833.39	388,953.87	266,823.99	303,281.89	351,560.87
5	.....	118,826.24	145,571.72	153,736.46	131,482.26	7,883.10		
6	.....	255,929.55	326,822.36	634,589.47	899,010.98	109,528.08	961,298.24	1,072,598.55
	.....					1,091,246.14		
	.....	5,449,654.08	6,470,349.39	7,542,487.94	7,680,411.40	6,473,896.51	6,276,165.85	7,060,651.99
							
1	.....	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72
2	.....						
3	.....						
4	.....	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72
							
1	.....	214,500.00	288,810.32	305,040.48	275,723.41	131,132.39	221,046.66	191,739.69
2	.....						
3	.....	266,338.62	326,683.57	459,988.40	486,631.30	487,717.62	479,703.13	349,697.47
4	.....						
5	.....	3,726,969.19	4,258,182.42	4,686,604.72	4,662,103.07	2,858,372.71	2,960,608.96	3,410,238.59
							
	.....	4,207,807.81	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75
							
1	.....	3,264,352.96	2,959,673.22	2,984,084.80	2,802,941.66	2,685,803.96	2,840,455.10	3,046,409.05
2	.....						
3	.....	3,190,990.87	3,377,659.78	4,206,252.54	3,024,441.53	1,576,683.43	1,502,773.28	1,532,049.70
4	.....						
5	.....	5,064,296.32	5,757,541.95	6,762,211.18	6,735,929.67	4,955,927.46	5,057,715.43	5,366,748.85
6	.....						
7	.....						
8	.....						
9	.....						
10	.....						
11	.....	132,026.24	208,236.50	180,625.31	169,700.96	10,573.85		

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1863.	1864.	1865.	1866.	1867.
NEW YORK—continued.					
Twelfth (5)	\$214, 111. 87	\$434, 449. 14	\$893, 370. 77	\$1, 240, 445. 27	\$1, 121, 742. 96
Twelfth (125)					
Thirteenth (5)	91, 460. 05	197, 588. 06	454, 256. 91	547, 477. 35	433, 672. 16
Fourteenth (5)	564, 674. 22	1, 428, 503. 60	2, 515, 278. 46	3, 274, 886. 18	2, 990, 590. 08
Fourteenth (126)					
Fourteenth (127)					
Fourteenth (128)					
Fifteenth (5)	262, 832. 80	571, 510. 48	1, 299, 510. 80	1, 610, 872. 52	1, 341, 439. 34
Fifteenth (129)					
Fifteenth (127)					
Sixteenth (5)	45, 898. 12	101, 540. 46	331, 996. 24	350, 622. 43	294, 094. 91
Seventeenth (5)	45, 425. 09	82, 979. 67	178, 290. 61	239, 060. 08	189, 900. 03
Eighteenth (5)	170, 099. 73	423, 370. 21	965, 781. 07	1, 000, 355. 07	732, 275. 54
Nineteenth (5)	66, 530. 93	128, 200. 57	265, 577. 27	366, 129. 66	281, 070. 64
Twentieth (5)	130, 699. 46	309, 675. 81	512, 888. 14	657, 049. 08	527, 989. 23
Twentieth (130)					
Twenty-first (5)	174, 797. 78	393, 305. 86	721, 848. 22	1, 223, 574. 65	1, 187, 196. 21
Twenty-first (131)					
Twenty-first (132)					
Twenty-first (133)					
Twenty-second (5)	137, 200. 35	483, 753. 73	525, 065. 68	543, 657. 99	500, 426. 85
Twenty-third (5)	313, 926. 50	959, 832. 96	1, 164, 444. 28	1, 650, 566. 98	1, 086, 564. 00
Twenty-fourth (5)	154, 527. 22	850, 408. 91	668, 938. 96	704, 979. 51	779, 125. 81
Twenty-fourth (134)					
Twenty-fifth (135)	60, 806. 24	388, 853. 87	361, 893. 69	412, 812. 85	335, 063. 91
Twenty-sixth (5)	87, 748. 76	190, 112. 22	395, 873. 07	549, 707. 42	488, 136. 15
Twenty-sixth (136)					
Twenty-seventh (137)	94, 402. 73	186, 083. 73	415, 818. 51	513, 754. 67	431, 288. 10
Twenty-seventh (138)					
Twenty-eighth (139)	174, 509. 13	582, 376. 26	1, 101, 694. 61	1, 460, 030. 10	1, 099, 644. 38
Twenty-eighth (140)					
Twenty-eighth (141)					
Twenty-ninth (5)	110, 212. 25	390, 266. 72	400, 569. 85	563, 824. 98	524, 948. 55
Thirtieth (5)	445, 650. 13	1, 876, 637. 40	1, 971, 268. 10	2, 801, 808. 24	2, 276, 202. 92
Thirtieth (142)					
Thirtieth (140)					
Thirty-first (137)	50, 849. 15	120, 729. 71	263, 009. 79	391, 862. 07	302, 289. 51
Thirty-second (143)	1, 378, 961. 39	3, 571, 282. 18	10, 730, 410. 95	12, 167, 237. 82	9, 978, 614. 40
Total	9, 241, 038. 60	27, 215, 720. 62	53, 708, 375. 16	71, 922, 529. 11	58, 825, 159. 06
NORTH CAROLINA.					
First (5)				69, 585. 16	85, 092. 18
Second (5)				53, 475. 16	719, 405. 08
Second (144)					
Third (145)				291, 346. 73	251, 900. 25
Fourth (146)					210, 680. 29
Fourth (147)					
Fourth (148)					
Fourth (149)					139, 561. 11
Fifth (147)					
Fifth (144)					209, 363. 57
Sixth (150)					
Sixth (151)					
Sixth (152)					32, 749. 87
Seventh (150)					
Total				414, 407. 05	1, 648, 752. 35
OHIO.					
First (7)	838, 064. 63	1, 781, 204. 66	3, 406, 204. 43	8, 022, 216. 20	6, 878, 016. 03
First (153)					
First (154)					
Second (7)	593, 195. 06	2, 357, 578. 85	2, 213, 916. 38	2, 806, 962. 75	2, 374, 409. 46
Third (39)	266, 260. 76	1, 531, 136. 00	1, 366, 816. 24	1, 610, 853. 82	1, 214, 737. 95
Fourth (5)	1, 215. 76	587, 279. 23	648, 728. 77	1, 173, 253. 96	654, 166. 04
Fourth (155)					
Fifth (5)	47, 837. 75	121, 605. 16	186, 246. 53	461, 917. 48	244, 265. 89
Sixth (39)	54, 075. 72	523, 685. 17	295, 389. 86	383, 881. 09	363, 989. 81
Sixth (156)					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						
	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	\$550, 492. 68	\$416, 193. 82	\$411, 329. 36	\$236, 119. 98	\$255, 761. 04	\$260, 785. 63	\$192, 893. 25
	341, 510. 67	201, 359. 35	191, 179. 79	235, 189. 56	95, 042. 48	119, 638. 13	78, 544. 63
	1, 346, 583. 72	1, 265, 066. 98	1, 406, 228. 34	1, 094, 693. 04	911, 501. 49	1, 242, 623. 17	490, 426. 13
	815, 969. 67	810, 843. 25	627, 337. 54	377, 518. 74	306, 567. 33	226, 780. 20	188, 170. 63
	125, 179. 59	117, 266. 77	106, 005. 52	54, 122. 99	41, 786. 77	30, 924. 33	21, 458. 58
	141, 425. 23	93, 420. 42	103, 239. 18	41, 512. 83	31, 027. 53	30, 515. 32	22, 656. 42
	407, 265. 43	308, 285. 38	274, 455. 58	125, 221. 62	193, 025. 71	119, 447. 73	65, 522. 35
	198, 701. 93	106, 278. 96	110, 468. 06	101, 340. 63	40, 485. 87	44, 244. 36	27, 341. 14
	318, 897. 66	206, 433. 67	165, 134. 77	119, 384. 01	88, 365. 23	54, 590. 22	46, 562. 54
	772, 243. 44	557, 292. 28	611, 902. 79	447, 576. 95	403, 417. 09	294, 446. 82	296, 613. 56
	257, 379. 42	175, 998. 74	599, 577. 98	667, 758. 11	404, 249. 39	103, 207. 28	36, 522. 86
	451, 860. 06	554, 227. 04	779, 029. 19	439, 304. 66	425, 425. 22	412, 925. 26	234, 265. 79
	522, 197. 66	455, 807. 50	566, 786. 17	420, 488. 72	448, 831. 73	483, 655. 08	573, 567. 29
	223, 114. 84	231, 041. 03	296, 128. 52	110, 119. 51	61, 118. 87	114, 755. 69	60, 331. 93
	317, 419. 24	263, 348. 74	272, 754. 82	187, 985. 46	177, 912. 53	173, 785. 96	185, 051. 81
	325, 019. 02	222, 254. 81	228, 276. 55	170, 384. 29	128, 330. 46	28, 722. 77	157, 384. 42
	709, 028. 60	759, 328. 44	560, 721. 54	666, 884. 63	487, 693. 67	576, 553. 71	435, 218. 10
	323, 746. 40	238, 165. 95	270, 327. 23	97, 300. 95	68, 561. 86	80, 609. 08	52, 036. 39
	1, 168, 150. 17	1, 789, 105. 67	2, 315, 449. 95	1, 926, 884. 09	1, 753, 960. 76	1, 541, 746. 87	1, 340, 034. 21
	248, 847. 93	103, 023. 90	100, 000. 86	58, 410. 18	38, 935. 60		
	7, 669, 852. 59	7, 674, 297. 31	6, 865, 786. 50	4, 483, 898. 31	3, 303, 483. 59	2, 230, 437. 59	1, 643, 375. 49
	39, 295, 787. 64	35, 716, 423. 18	36, 361, 550. 38	28, 870, 402. 06	23, 483, 729. 18	19, 219, 504. 52	15, 182, 362. 62
	97, 154. 32	30, 681. 40	60, 940. 82	63, 716. 60	20, 215. 15	38, 892. 73	21, 483. 44
	559, 589. 65	100, 473. 58	94, 791. 47	88, 064. 21	44, 273. 39	57, 244. 85	67, 773. 05
	405, 550. 17	49, 727. 92	27, 955. 10	44, 829. 70	53, 206. 88	33, 868. 86	29, 860. 96
	303, 391. 22	143, 264. 93	419, 999. 86	410, 578. 46	373, 235. 68	449, 684. 85	500, 054. 31
	333, 757. 89	280, 836. 83	524, 232. 96	502, 825. 56	398, 663. 81	543, 251. 86	604, 157. 20
	261, 898. 82	123, 665. 87	235, 321. 59	225, 330. 56	199, 044. 47	252, 126. 40	229, 633. 90
	35, 943. 58	21, 885. 45	35, 478. 15	26, 923. 10	19, 885. 41	33, 252. 17	32, 768. 88
	1, 977, 285. 65	750, 535. 98	1, 398, 719. 95	1, 362, 268. 19	1, 108, 524. 79	1, 408, 321. 72	1, 485, 731. 24
	3, 781, 726. 35	4, 133, 733. 74	2, 406, 377. 88	1, 398, 809. 17	6, 072, 487. 83	7, 161, 277. 20	7, 208, 887. 51
				1, 521, 173. 59			
	1, 183, 519. 56	2, 955, 385. 06	4, 846, 979. 34	3, 053, 069. 30	2, 393, 859. 26	1, 495, 458. 80	1, 645, 558. 53
	718, 033. 49	1, 722, 965. 73	2, 369, 580. 82	2, 393, 859. 26	1, 697, 785. 31	1, 495, 458. 80	1, 645, 558. 53
	166, 220. 65	638, 683. 78	981, 033. 19	760, 851. 02	712, 865. 88	699, 070. 56	699, 953. 90
	91, 802. 04	181, 700. 38	265, 215. 33	255, 182. 80	254, 067. 75	64, 737. 83	154, 664. 81
	183, 994. 63	654, 846. 98	963, 994. 86	720, 112. 72	721, 460. 89	625, 625. 11	665, 040. 77

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1875.	1876.	1877.	1878.	1879.
NEW YORK—continued.					
12 Twelfth (5).....	\$192, 836. 98	\$90, 462. 76			
12 Twelfth (125).....		228, 330. 10	\$468, 727. 94	\$469, 527. 12	\$482, 916. 92
13 Thirteenth (5).....	93, 276. 79	33, 682. 07			
13 Fourteenth (5).....	528, 579. 54	255, 525. 44			
14 Fourteenth (126).....		337, 319. 24	591, 488. 79	631, 918. 26	571, 915. 15
14 Fourteenth (127).....					
14 Fourteenth (128).....					
15 Fifteenth (5).....	200, 225. 56	90, 874. 12			
15 Fifteenth (129).....		145, 409. 80	229, 805. 43	211, 125. 88	214, 694. 26
15 Fifteenth (127).....					
16 Sixteenth (5).....	20, 945. 52	6, 334. 05			
17 Seventeenth (5).....	24, 147. 43	8, 424. 45			
18 Eighteenth (5).....	65, 519. 99	20, 732. 43			
19 Nineteenth (5).....	24, 821. 60	11, 061. 58			
20 Twentieth (5).....	51, 867. 46	13, 871. 83			
20 Twentieth (130).....		45, 367. 05	9, 652. 33		
21 Twenty-first (5).....	324, 629. 34	170, 262. 19			
21 Twenty-first (131).....		202, 575. 21	74, 408. 78		
21 Twenty-first (132).....			263, 792. 83	330, 589. 76	327, 467. 09
21 Twenty-first (133).....					
22 Twenty-second (5).....	36, 793. 39	12, 999. 14			
23 Twenty-third (5).....	258, 888. 06	130, 299. 24			
24 Twenty-fourth (5).....	428, 357. 01	239, 928. 48			
24 Twenty-fourth (134).....		382, 146. 12	645, 672. 58	629, 363. 12	706, 144. 85
25 Twenty-fifth (135).....	49, 339. 31	15, 460. 96			
26 Twenty-sixth (5).....	203, 135. 73	110, 134. 34			
26 Twenty-sixth (136).....		120, 102. 51	216, 372. 66	221, 368. 64	240, 257. 07
27 Twenty-seventh (137).....					
27 Twenty-seventh (138).....	158, 289. 44	159, 221. 82	39, 166. 70		
28 Twenty-eighth (135).....	452, 644. 96	104, 702. 69			
28 Twenty-eighth (139).....		380, 567. 26	144, 996. 53		
28 Twenty-eighth (140).....			547, 273. 29	827, 852. 19	813, 978. 97
29 Twenty-eighth (141).....					
29 Twenty-ninth (5).....	55, 808. 81	19, 792. 21			
30 Thirtieth (5).....	1, 231, 836. 88	593, 671. 27			
30 Thirtieth (142).....		590, 085. 74	261, 261. 52		
30 Thirtieth (140).....			771, 281. 86	1, 126, 667. 60	1, 197, 999. 40
31 Thirty-first (137).....					
32 Thirty-second (143).....	1, 674, 091. 42	1, 720, 403. 36	1, 602, 398. 50		
Total.....	15, 238, 881. 81	14, 616, 723. 99	14, 452, 178. 57	14, 951, 519. 56	15, 445, 801. 99
NORTH CAROLINA.					
1 First (5).....	19, 864. 60	4, 602. 26			
2 Second (5).....	37, 216. 63	11, 021. 84			
2 Second (144).....		45, 272. 85	109, 994. 76	65, 782. 90	77, 272. 14
3 Third (145).....	32, 186. 05	10, 748. 05			
3 Fourth (145).....	586, 896. 09	407, 226. 94			
4 Fourth (146).....		303, 220. 37	838, 733. 88	800, 760. 70	953, 394. 78
4 Fourth (147).....					
4 Fourth (148).....					
4 Fourth (144).....					
5 Fifth (149).....	685, 603. 47	628, 966. 35	568, 073. 11	698, 041. 92	1, 064, 463. 12
5 Fifth (147).....					
5 Fifth (144).....					
6 Sixth (150).....	220, 299. 95	217, 711. 11	108, 669. 27		
6 Sixth (151).....			131, 934. 30	253, 874. 40	336, 238. 73
6 Sixth (152).....					
7 Seventh (150).....	48, 356. 79	39, 768. 52	18, 442. 67		
Total.....	1, 630, 423. 58	1, 671, 138. 29	1, 775, 847. 99	1, 818, 459. 92	2, 413, 368. 77
OHIO.					
1 First (7).....					
1 First (153).....	8, 055, 517. 74	9, 833, 611. 52	10, 155, 663. 16	9, 728, 032. 98	10, 832, 458. 61
1 First (154).....					
2 Second (7).....					
2 Third (39).....	949, 819. 40	1, 276, 079. 90	1, 023, 611. 35	1, 125, 680. 69	966, 097. 16
4 Fourth (5).....	489, 528. 86	248, 461. 98			
4 Fourth (155).....		268, 642. 01	480, 783. 15	401, 021. 46	475, 026. 88
5 Fifth (5).....	51, 065. 63	21, 705. 65			
6 Sixth (39).....	610, 346. 16	623, 050. 06	491, 794. 52	431, 079. 69	613, 699. 78
6 Sixth (156).....					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						
	1880.	1881.	1882.	1883.	1884.	1885.	1886.
	\$519, 719. 66	\$545, 067. 54	\$627, 261. 92	\$590, 564. 93	\$48, 754. 17		
	571, 102. 97	600, 482. 13	620, 596. 47	590, 677. 39	40, 028. 23		
					595, 363. 83	\$679, 724. 30	\$666, 913. 20
	259, 026. 63	294, 733. 58	346, 397. 30	336, 832. 04	24, 527. 69		
					752, 985. 81	829, 864. 60	872, 791. 41
	309, 412. 51	326, 846. 08	333, 264. 94	325, 317. 02	17, 715. 85		
					865, 065. 04	855, 039. 34	915, 930. 93
	422, 403. 27	494, 109. 45	469, 857. 05	559, 763. 59	41, 821. 31		
	273, 432. 82	316, 088. 22	386, 550. 60	409, 330. 71	14, 831. 94		
	946, 711. 55	974, 838. 32	1, 134, 541. 13	1, 079, 256. 23	69, 640. 19		
					1, 945, 001. 69	2, 058, 072. 55	1, 964, 365. 82
	1, 287, 401. 54	1, 377, 990. 99	1, 403, 396. 85	1, 342, 391. 27	115, 059. 65		
	16, 249, 877. 34	17, 233, 267. 76	19, 455, 040. 09	17, 967, 187. 00	13, 760, 384. 10	13, 823, 644. 60	14, 365, 208. 96
	58, 695. 72	74, 432. 35	62, 163. 24	65, 319. 36	1, 192. 10		
	925, 483. 18	850, 967. 45	1, 022, 309. 00	865, 952. 10	24, 916. 26		
	911, 908. 83	1, 051, 585. 47	1, 274, 767. 96	988, 991. 35	494, 852. 80	398, 003. 45	512, 854. 59
	457, 918. 98	499, 455. 08	508, 174. 32	456, 864. 16	43, 819. 12	254, 643. 50	
					711, 299. 02	477, 098. 72	841, 881. 97
	2, 354, 006. 71	2, 476, 440. 35	2, 867, 414. 52	2, 377, 128. 97	1, 700, 966. 74	1, 686, 828. 95	1, 744, 959. 29
	11, 556, 840. 75	12, 538, 346. 58	11, 928, 253. 84	10, 577, 527. 72	9, 826, 123. 39	8, 737, 148. 51	8, 501, 549. 10
	1, 355, 043. 19	1, 806, 871. 17	1, 621, 593. 77	1, 555, 836. 26	68, 501. 48		
	512, 154. 48	513, 582. 86	475, 943. 53	181, 759. 25	7, 644. 88		
	633, 678. 60	352, 210. 02	300, 275. 33	443, 683. 26	12, 298. 11		
					1, 005, 946. 16	1, 284, 728. 86	1, 893, 894. 64

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1863.	1864.	1865.	1866.	1867.
OHIO—continued.					
Seventh (157)	\$166,485.71	\$1,195,306.87	\$1,086,116.45	\$1,246,198.88	\$906,667.98
Seventh (158)					
Seventh (159)					
Eighth (157)	40,599.89	119,787.95	135,775.80	215,006.70	160,524.84
Ninth (5)	100,968.00	611,049.52	477,423.87	939,624.34	390,452.50
Tenth (5)	136,144.01	346,180.92	744,465.66	1,148,313.48	1,059,746.24
Tenth (160)					
Tenth (161)					
Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20	305,721.19
Eleventh (162)					
Eleventh (163)					
Twelfth (5)	125,171.05	713,325.75	519,316.69	525,663.41	275,891.03
Thirteenth (5)	92,373.42	296,709.84	419,145.71	518,940.43	444,591.80
Thirteenth (164)					
Fourteenth (5)	40,000.85	106,084.04	236,442.43	276,029.51	214,048.73
Fifteenth (5)	75,851.68	132,830.15	286,963.80	424,797.09	282,827.48
Fifteenth (165)					
Sixteenth (5)	34,149.85	70,006.65	194,886.40	262,450.15	155,602.35
Seventeenth (5)	96,262.04	171,345.33	480,790.29	654,626.22	483,680.80
Eighteenth (5)	329,070.09	975,255.04	2,303,282.85	3,501,667.83	3,110,339.75
Eighteenth (166)					
Eighteenth (167)					
Nineteenth (5)	74,821.30	185,825.92	450,865.94	598,937.05	382,947.79
Total	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	19,902,527.66
PENNSYLVANIA.					
First (7)	951,791.33	2,177,710.24	5,381,027.84	6,282,653.93	5,082,037.46
First (169)					
First (170)					
First (171)					
First (172)					
Second (174)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15	3,433,508.97
Second (175)					
Third (7)	403,398.59	951,463.05	2,250,057.11	2,049,108.11	2,029,733.79
Fourth (174)	383,688.02	854,348.26	2,478,723.91	3,286,215.37	2,302,558.99
Fifth (5)	134,912.23	380,703.24	1,119,379.95	1,255,282.81	970,047.60
Fifth (176)					
Sixth (5)	149,730.17	400,670.17	1,197,889.57	1,357,938.54	955,394.41
Seventh (177)	190,408.08	442,928.73	851,639.04	925,253.52	711,358.28
Eighth (5)	179,714.67	586,572.09	670,007.69	1,020,054.26	671,907.67
Eighth (178)					
Eighth (171)					
Ninth (177)	82,888.09	297,694.52	849,423.63	1,165,489.55	781,024.49
Ninth (179)					
Ninth (171)					
Ninth (173)					
Ninth (44)					
Tenth (5)	154,525.82	359,307.94	803,359.92	1,138,698.40	610,208.77
Eleventh (50)	211,187.23	749,226.69	969,799.55	1,234,206.76	680,469.01
Twelfth (5)	190,244.75	392,084.37	888,252.78	1,036,285.56	522,629.57
Twelfth (180)					
Twelfth (171)					
Twelfth (172)					
Thirteenth (5)	60,131.55	181,186.10	320,889.18	483,944.38	242,980.28
Fourteenth (50)	83,959.77	258,031.17	566,153.54	777,188.76	439,639.03
Fourteenth (181)					
Fifteenth (50)	76,752.28	268,209.55	753,104.99	748,269.08	469,983.68
Sixteenth (182)	54,025.04	140,784.25	211,579.69	311,253.83	204,817.63
Sixteenth (183)					
Seventeenth (182)	74,203.00	139,150.93	423,960.61	542,002.85	294,329.14
Eighteenth (50)	44,447.57	118,026.76	345,254.64	392,186.89	217,282.98
Nineteenth (50)	101,565.88	225,415.01	341,881.69	607,553.22	597,910.56
Nineteenth (51)					
Nineteenth (184)					
Twentieth (50)	135,862.43	468,102.47	1,075,069.39	3,371,784.53	1,005,847.74
Twentieth (51)					
Twenty-first (50)	91,804.08	510,369.71	597,024.50	417,858.94	282,349.95
Twenty-second (5)	674,644.21	1,901,742.02	3,475,446.66	4,866,797.46	3,655,008.72
Twenty-second (185)					
Twenty-second (171)					
Twenty-second (173)					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						
	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	\$504,092.67	\$784,994.11	\$1,018,315.24	\$718,371.24	\$702,177.06	\$495,343.53	\$744,598.17
	116,610.84	88,486.39	140,799.63	43,988.08	35,579.34	31,435.30	33,700.97
	288,654.47	611,467.14	1,054,304.20	603,544.20	687,044.51	749,461.97	641,945.20
	863,337.98	883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	1,091,836.75	957,426.61
	235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	575,446.58	556,025.06
	279,894.71	728,003.13	963,791.66	353,519.13	534,748.77	580,975.06	429,839.44
	362,043.15	260,003.27	382,527.00	258,711.12	91,990.69	69,988.15	64,130.15
	108,222.30	101,268.88	98,916.91	94,612.70	58,874.19	56,144.42	56,103.71
	214,260.79	112,186.19	140,985.31	102,288.73	92,842.52	93,001.34	82,467.35
	138,542.83	120,110.17	118,297.90	91,713.08	97,129.14	72,540.14	88,154.77
	279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	204,827.07	103,987.34
	2,507,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	720,189.71	791,989.06
	201,579.43	147,243.70	159,322.13	89,983.83	72,201.37	63,949.93	65,937.80
	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,309.45	14,985,411.15
	4,230,456.54	4,134,723.26	3,284,120.72	1,811,829.62	289,975.89	1,936,178.61	1,383,508.05
							1,286,256.60
	2,053,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28	972,856.76	1,739,755.19
	1,125,074.65	652,539.62	1,137,044.04	393,826.09	1,343,181.08	1,260,930.91	419,391.25
	1,693,897.30	1,151,352.88	1,343,181.08	1,260,930.91	470,652.73	336,370.53	354,693.33
	630,720.87	596,121.50	443,862.25	470,652.73	336,370.53	354,693.33	215,929.36
	433,777.99	396,042.24	427,970.11	445,387.08	319,408.13	359,983.79	265,937.98
	429,167.14	130,765.80	223,776.25	136,131.16	48,773.37	53,028.11	20,872.51
	334,892.16	302,891.30	335,222.73	251,227.90	222,039.10	253,967.27	232,612.58
	450,337.79	462,582.81	475,853.94	438,460.42	274,320.68	284,512.19	342,845.96
	378,295.89	151,088.32	260,045.58	221,587.59	154,616.13	170,248.31	173,037.85
	431,367.88	201,812.10	244,459.37	239,809.53	140,072.81	146,672.30	120,823.15
	432,380.90	265,596.82	334,893.74	236,695.58	217,002.89	200,123.70	228,208.43
	120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	36,156.39	26,622.42
	332,331.98	207,472.06	260,966.84	170,258.99	130,404.87	108,956.93	105,478.78
	348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	290,961.51	315,128.08
	207,531.73	140,822.93	156,746.96	152,134.92	148,196.90	117,956.97	137,173.63
	161,959.45	103,431.77	102,271.49	88,777.22	48,689.48	53,409.31	52,222.24
	247,787.76	145,704.62	144,047.67	118,246.48	77,308.75	63,572.77	73,698.20
	450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	114,402.95	84,598.05
	553,068.55	181,125.56	399,308.34	275,045.81	127,285.03	96,728.66	92,272.66
	205,286.63	987,598.24	1,234,878.51	771,002.52	485,933.54	542,160.26	409,336.17
	1,986,255.39	1,701,661.39	2,042,129.63	1,419,363.85	1,171,480.49	860,651.81	753,709.43

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1863.	1864.	1865.	1866.	1867.
PENNSYLVANIA—cont'd.					
Twenty-third (5)	\$256,206.42	\$657,304.66	\$1,111,652.03	\$1,592,697.21	\$1,046,306.97
Twenty-third (185)					
Twenty-third (171)					
Twenty-third (173)					
Twenty-third (14)	61,209.21	147,918.83	362,871.63	546,023.21	373,347.61
Twenty-fourth (5)					
Total	5,226,486.25	14,029,528.56	30,289,241.48	30,941,599.32	27,580,633.30
RHODE ISLAND.					
First (186)	562,001.29	1,428,619.82	3,118,177.26	4,660,247.06	3,838,601.42
First (187)					
Second (186)	264,949.13	556,348.75	1,194,603.02	1,461,691.04	1,211,372.58
Total	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10	5,049,974.00
SOUTH CAROLINA.					
First (188)				91,897.72	518,367.36
Second (188)				744,776.33	553,394.59
Third (188)				149,811.66	745,132.26
Third (189)					
Third (190)					
Total				986,485.71	1,816,894.21
TENNESSEE.					
First (64)		555,435.68	996,731.76	2,196,145.30	567,065.15
Second (64)		47,270.25	608,531.65	1,185,095.26	358,953.36
Second (191)					
Second (192)					5,736.73
Third (50)					114,580.23
Fourth (50)					801,512.45
Fifth (5)					
Fifth (193)					
Fifth (194)					
Fifth (195)					186,211.92
Sixth (5)					59,052.20
Seventh (196)					1,265,317.47
Eighth (196)					
Eighth (197)					
Total		602,705.93	1,605,263.41	3,381,840.56	3,349,459.51
TEXAS.					
First (198)				1,348,056.75	1,159,718.43
First (199)					
First (201)				63,966.20	796,000.91
Second (198)				75,156.66	473,974.14
Third (200)					
Third (201)				86,119.92	782,170.11
Third (202)					
Fourth (200)					
Fourth (201)					
Total				1,573,299.53	3,211,863.59
VERMONT.					
First (203)	65,394.89	155,908.01	321,415.60	407,173.17	348,753.35
Second (203)	82,613.76	187,084.81	329,226.55	492,966.63	384,211.70
Second (204)					
Second (205)					
Third (203)	54,327.79	120,059.68	246,944.40	302,263.93	253,314.30
Third (204)					
Total	202,336.44	463,052.50	897,586.55	1,202,403.73	986,279.35
VIRGINIA.					
First (206)			18,879.95	501,372.71	48,945.10
Second (206)				222,951.79	624,458.44
Second (207)					
Second (208)					
Second (172)					
Third (16)	757.68	67,413.69	66,077.52	102,183.26	642,279.76

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						
	1868.	1869.	1870.	1871.	1872.	1873.	1874.
	\$784,610.38	\$493,157.87	\$671,416.96	\$552,478.24	\$521,720.53	\$469,996.94	\$499,109.71
	246,267.55	982,994.70	485,156.30	454,688.45	141,523.44	124,828.95	195,876.30
	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	6,373,672.41
	2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	287,159.81	68,123.78
	649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	37,392.36	154,665.18
	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	233,164.81
	619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	32,166.76	16,158.90
	650,652.79	178,914.91	216,052.75	113,905.99	94,991.15	63,487.36	56,464.10
	1,384,485.68	145,662.40	128,660.07	109,112.53	70,512.09	71,559.46	35,957.91
	2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	108,589.91
	45,692.45	47,279.89	29,916.86	35,812.22	14,214.30	28,073.27	17,676.16
	77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	51,937.18	42,263.59
	72,924.34	99,603.82	81,641.57	53,862.81	28,287.92	54,482.65	11,700.05
	699,538.28	127,412.14	114,533.38	61,193.02	46,547.59	81,768.59	131,566.95
	557,185.20	403,700.74	556,718.24	331,521.62	322,961.29	259,234.25	296,895.00
	363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	36,835.68	24,931.88
	225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	28,415.28	63,219.73
	1,705,071.26	370,835.95	427,228.49	214,212.64	167,649.49	103,793.86	76,463.82
	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	664,717.18
	465,354.29	130,235.59	123,432.66	80,907.34	112,959.88	63,972.53	93,808.63
	471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	46,874.63	45,081.98
	541,282.17	129,028.69	87,850.83	103,065.74	63,169.84	65,481.21	77,919.61
	323,803.95	182,704.92	104,223.54	122,592.38	96,997.59	95,997.40	55,827.91
	1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	272,638.13
	219,640.85	97,167.82	116,759.45	114,484.01	54,705.81	19,037.46	5,461.02
	216,035.16	101,016.24	110,326.72	82,758.56	47,589.56	34,410.60	11,096.40
							10,662.86
	186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	22,412.34	13,068.44
							15,428.22
	622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	56,316.94
	33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	19,439.26	19,414.91
	625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	998,889.96	728,863.60
	481,087.30	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	3,706,225.58	3,035,613.22

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
	1863.	1864.	1865.	1866.	1867.
VIRGINIA—continued.					
4 Fourth (209).....		\$70,100.03	\$136,315.92	\$348,939.74	\$116,126.26
4 Fourth (210).....					
4 Fourth (173).....					
5 Fifth (200).....					175,090.80
5 Fifth (211).....					
5 Fifth (212).....					157,636.44
6 Sixth (50).....					
6 Sixth (213).....					
6 Sixth (173).....					
7 Seventh (214).....					120,010.48
8 Eighth (50).....					82,174.74
8 Eighth (29).....					
Total.....	\$757.68	137,513.72	221,273.39	1,175,447.50	1,966,722.02
WEST VIRGINIA.					
1 First (50).....	90,358.47	225,685.86	499,870.94	718,492.82	719,765.02
1 First (215).....					
2 First (216).....		126,271.10	135,887.60	88,201.67	83,888.78
2 Second (39).....				213,870.60	140,870.61
3 Third (50).....					
Total.....	90,358.47	351,956.96	635,758.54	1,020,565.09	944,524.41
WISCONSIN.					
1 First (35).....	218,645.23	640,642.76	1,114,790.80	1,720,513.87	1,617,207.43
1 First (217).....					
2 Second (218).....	62,984.55	119,868.51	286,062.22	360,633.95	288,495.57
2 Second (219).....					
2 Second (220).....					
3 Third (218).....	29,049.14	45,948.32	121,241.90	148,789.09	116,667.10
3 Third (221).....					
4 Fourth (222).....	50,519.31	72,116.35	151,719.36	209,592.10	204,098.62
5 Fifth (222).....	48,049.65	73,760.12	157,419.66	202,712.69	145,119.20
6 Sixth (35).....	59.90	80,174.74	14,520.73	99,529.61	141,437.49
Total.....	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31	2,513,025.41

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—					
	1868.	1869.	1870.	1871.	1872.	1873.
	\$112,734.24	\$125,608.45	\$90,395.10	\$78,194.56	\$35,165.05	\$63,204.69
	192,169.99	359,883.21	1,433,158.11	1,026,511.35	1,600,407.77	2,246,279.28
	152,569.39	143,461.65	187,616.28	188,376.36	147,271.66	177,117.49
	150,445.28	188,345.01	199,224.33	110,573.17	95,409.63	89,924.02
	35,436.29	15,133.07	41,907.35	46,026.60	26,569.26	42,719.61
	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29
	643,219.61	355,202.16	388,201.17	326,086.94	345,049.65	294,343.01
	78,077.44	157,635.16	325,809.99	262,740.06	97,581.95	127,321.51
	70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	27,997.07
	792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59
	972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1,476,800.80
	238,364.71	184,032.76	165,509.62	131,723.38	171,866.01	165,515.94
	126,247.93	82,508.61	81,184.38	69,954.31		
					85,778.34	164,673.18
	152,504.50	123,384.86	121,729.71	94,422.96	40,503.69	
	205,974.06	108,873.19	109,048.23	104,061.66	38,978.78	
	115,610.87	103,332.00	89,328.28	130,407.88	61,685.99	74,930.99
	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—					
	1874.	1875.	1876.	1877.	1878.	1879.
VIRGINIA—cont'd.						
4 Fourth (209)	\$69,910.57	\$30,843.20				
4 Fourth (210)		148,333.86	\$1,170,727.36	\$1,313,799.65	\$1,235,457.49	\$1,378,594.91
4 Fourth (173)						
5 Fifth (209)	2,194,241.68	2,212,926.10				
5 Fifth (211)		233,014.91	1,491,946.03	939,454.59		
5 Fifth (212)				998,814.22	1,563,350.83	1,566,900.17
6 Sixth (50)	159,029.49	175,295.03	146,376.66	38,159.64		
6 Sixth (213)				185,462.37	215,304.87	201,193.40
6 Sixth (173)						
6 Sixth (214)						
7 Seventh (50)	66,333.67	64,452.84	52,908.37	11,077.92		
8 Eighth (29)	35,257.82	43,352.81	23,112.51	14,949.94		
Total	6,308,664.00	7,660,921.20	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88
WEST VIRGINIA.						
1 First (50)	270,163.40	256,382.22	239,693.57	56,427.59		
1 First (215)				224,691.39	286,622.02	276,753.41
1 First (216)						
2 Second (39)	226,742.30	228,433.98	176,929.77	174,497.89	39,848.95	46,222.44
3 Third (50)	19,273.06	24,052.00	14,354.76	5,413.72		
Total	516,118.76	508,868.20	430,978.10	461,630.59	326,471.57	322,975.85
WISCONSIN.						
1 First (35)	1,927,241.09	2,306,038.00	2,859,406.01	2,459,820.30	2,003,337.24	2,200,128.58
1 First (217)						
2 Second (218)		* 36.31				
2 Second (219)	167,721.72	152,057.20	155,278.72	138,897.37	142,657.44	140,468.47
2 Second (220)						
3 Third (218)						
3 Third (221)	189,965.03	180,973.52	202,782.78	179,816.19	192,700.30	192,022.73
4 Fourth (222)		* 65.85				
5 Fifth (223)		* 13.23				
6 Sixth (35)	84,636.16	82,892.64	91,392.80	88,965.83	92,606.25	89,982.42
Total	2,369,564.00	2,722,076.75	3,208,770.31	2,867,439.69	2,431,301.23	2,627,602.20

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						
	1880.	1881.	1882.	1883.	1884.	1885.	1886.
	\$1,002,932.34	\$1,053,260.58	\$1,096,673.36	\$1,109,739.37	\$97,392.94		
					632,703.19	\$739,134.04	\$657,490.26
	1,602,624.13	1,763,176.49	1,740,374.41	1,297,237.79	98,634.34		
	254,982.89	226,778.26	234,273.12	203,239.74	21,686.43		
					704,596.70	804,131.80	775,026.94
	5,781,409.58	6,063,105.75	6,226,308.30	5,078,196.35	3,232,724.10	3,052,639.72	2,982,727.70
	308,824.72	340,793.02	366,323.15	335,407.57	20,945.74		
					525,023.56	543,188.59	486,062.88
	61,847.43	111,802.71	135,953.41	211,075.92	14,358.98		
	370,672.15	452,596.33	502,276.56	546,483.49	560,328.28	543,188.59	486,062.88
	2,214,102.88	2,373,693.87	2,560,688.30	2,535,264.81	2,400,035.32	2,465,958.58	2,508,601.80
	155,505.99	169,982.52	198,570.39	193,820.09	155,457.97	151,412.77	156,746.69
	212,824.49	229,859.40	258,903.53	278,364.03	251,749.72	241,745.40	247,272.61
	116,083.43	136,559.22	174,953.00	190,050.19	186,512.61	173,901.03	182,695.53
	2,698,516.79	2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.02	3,033,017.78	3,095,316.63

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.	FISCAL YEARS ENDED JUNE 30—					
	1887.	1888.	1889.	1890.	1891.	1892.
VIRGINIA—cont'd.						
4						
Fourth (209)						
Fourth (210)						
Fourth (173)	\$619,758.67					
5						
Fifth (209)						
Fifth (211)						
Fifth (212)						
6						
Sixth (50)						
Sixth (213)						
Sixth (173)	727,370.17					
7						
Sixth (214)	\$1,406,786.47	\$1,465,990.23	\$1,593,082.53	\$1,310,015.68	\$1,119,585.29	
8						
Seventh (50)						
Eighth (29)						
Total	2,923,394.64	3,253,165.72	3,303,626.48	3,516,195.49	3,208,066.34	2,915,412.52
WEST VIRGINIA.						
1						
First (50)						
First (215)						
First (216)	538,266.42	565,278.66	781,663.47	904,669.97	842,676.87	807,588.36
2						
Second (39)						
3						
Third (50)						
Total	538,266.42	565,278.66	781,663.47	904,669.97	842,676.87	807,588.36
WISCONSIN.						
1						
First (35)	2,536,600.62					
First (217)		2,617,480.46	2,695,300.41	2,939,871.10	3,219,448.31	3,310,401.40
2						
Second (218)						
Second (219)	166,560.81					
2						
Second (220)		367,965.63	401,195.51	402,782.27	400,228.91	484,297.98
3						
Third (218)						
Third (221)	269,695.18					
4						
Fourth (222)						
5						
Fifth (222)						
6						
Sixth (35)	207,107.40					
Total	3,179,964.01	2,985,446.09	3,096,495.92	3,342,653.37	3,619,677.22	3,794,699.38

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—						Total.
	1893.	1894.	1895.	1896.	1897.	1898.	
							\$1,277,537.21
							9,606,933.86
							2,640,083.06
							12,040,668.29
							2,664,415.53
							10,631,112.38
							1,672,940.09
							1,542,921.08
							3,011,125.61
	\$1,048,296.12	\$982,880.59	\$977,212.93	\$1,055,158.55	\$911,158.00	\$1,129,907.32	13,000,073.71
							1,149,304.72
							411,640.00
	2,912,548.28	2,548,051.75	2,607,181.90	2,872,122.23	2,653,746.53	3,403,768.64	141,828,501.43
							5,428,882.43
							2,160,362.22
	854,634.66	864,380.96	688,991.06	640,992.15	706,874.77	816,305.54	10,566,597.92
							2,911,129.04
							671,324.22
	854,634.66	864,380.96	688,991.06	640,992.15	706,874.77	816,305.54	21,738,295.83
							47,319,642.57
	3,671,037.70	4,026,141.21	4,202,684.02	4,535,996.88	4,119,280.36	4,815,776.53	40,153,418.38
							1,837,911.58
							2,587,460.10
	557,702.65	491,650.91	503,757.60	476,080.94	479,272.88	554,601.09	5,119,536.37
							815,584.78
							3,379,126.43
							1,220,717.31
							1,194,010.45
							2,809,166.09
	4,228,740.35	4,517,792.12	4,706,441.62	5,012,077.82	4,598,553.24	5,370,377.62	106,436,574.06

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—			
	1863.	1864.	1865.	1866.
Alabama				\$4,192,311.05
Arizona (4)				
Arkansas				256,147.11
California (14)	\$631,831.83	\$1,076,388.37	\$3,944,052.48	4,923,898.63
California (15)				
Colorado (16)	21,078.85	41,160.28	132,392.50	150,614.13
Colorado (17)				
Connecticut (35)	1,552,614.85	3,272,515.95	6,576,084.21	9,636,687.90
Connecticut (23)				
Dakota (24)				1,013,723.31
Delaware (25)	167,467.52	391,024.61	819,902.34	
Delaware (26)				
Delaware (27)				
District of Columbia (28)	45,349.77	365,983.74	748,631.94	766,825.65
Florida				98,215.22
Georgia				4,308,577.00
Idaho (24)				81,236.90
Idaho (25)				79,518.84
Illinois	2,012,592.46	9,897,970.87	9,523,721.58	15,307,463.81
Indiana	924,904.21	3,358,219.97	4,821,243.48	5,417,336.50
Iowa	285,962.71	632,356.74	1,746,758.25	2,715,330.51
Kansas (a)	38,906.46	65,440.05	215,318.69	359,363.52
Kentucky	1,582,771.89	3,946,092.99	4,857,133.94	5,922,122.48
Louisiana (35)	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37
Louisiana (75)				
Maine (35)	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70
Maryland (35)	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17
Maryland (84)				
Massachusetts	4,830,500.86	12,173,222.22	25,250,362.30	34,989,298.33
Michigan	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94
Minnesota	59,561.27	87,700.52	256,724.78	381,911.07
Mississippi (35)				781,261.03
Missouri	1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.23
Montana (24)				36,022.93
Montana (104)				113,280.00
Montana (105)				
Nebraska (24)	12,338.45	26,795.91	57,418.74	100,874.78
Nebraska (106)				
Nevada (107)	22,904.60	79,784.33	288,042.19	283,407.96
Nevada (108)				
New Hampshire (35)	483,602.09	1,074,267.28	2,544,781.72	3,480,348.74
New Hampshire (111)				
New Jersey	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82
New Mexico (4)	9,318.00	10,941.09	49,042.98	71,358.16
New Mexico (116)				
New York	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11
North Carolina				414,407.05
Ohio	3,217,480.72	12,224,459.73	16,022,924.78	25,732,569.59
Oregon (45)	61,304.39	104,027.80	159,209.18	279,444.77
Oregon (108)				
Pennsylvania	5,226,486.25	14,029,528.56	30,289,241.48	39,941,599.32
Rhode Island (35)	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10
South Carolina				966,485.71
Tennessee		602,705.93	1,605,263.41	3,381,840.56
Texas				64,296.34
Utah (24)	6,140.96	13,748.14	41,728.03	62,008.22
Vermont (35)	202,336.44	463,052.50	897,580.55	1,202,403.73
Virginia	757.68	137,513.72	221,273.39	1,175,447.50
Washington (45)	8,263.40	22,394.92	76,740.63	48,030.85
West Virginia	90,358.47	351,956.96	635,758.54	1,020,565.09
Wisconsin	409,306.88	1,032,510.80	1,845,754.67	2,743,765.31
Wyoming (16)				
Total by States and Territories	36,158,792.93	109,526,788.21	197,112,393.08	289,931,115.20
Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18
Salaries	696,181.71	1,705,124.63	2,826,333.37	3,717,394.60
Passports through Department of State	8,043.00	10,515.00	25,675.29	29,759.00
Fines, penalties, etc., reported by United States officers other than collectors of internal revenue		8,375.54	2,735.29	210,234.88
Collections on articles produced in the late insurrectionary districts, made by special Treasury agents				1,974,107.72
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	211,120,529.17	310,966,984.17
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	43,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13

OF INTERNAL REVENUE, BY STATES AND TERRITORIES.

	FISCAL YEARS ENDED JUNE 30—					
	1867.	1868.	1869.	1870.	1871.	1872.
	\$4,119,130.23	\$4,279,605.81	\$472,316.25	\$595,700.17	\$963,758.37	\$238,160.14
	2,665.23	13,900.75	11,315.21	15,615.43	16,889.07	15,578.50
	1,752,157.18	844,380.99	144,985.07	369,284.10	130,524.47	94,301.22
	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39
	151,686.51	119,210.96	60,999.26	73,910.34	69,993.65	63,272.34
	7,582,970.57	4,400,398.37	2,240,505.95	2,564,477.14	1,426,870.91	1,204,614.64
	1,900.02	10,210.05	10,900.14	8,715.61	7,130.43	5,985.81
	785,967.28	588,254.00	425,106.47	451,985.70	444,918.11	400,101.26
	704,202.28	485,365.87	446,045.18	514,482.20	267,869.27	216,999.56
	557,988.56	402,745.57	71,659.13	106,318.42	121,030.56	99,455.64
	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18
	81,236.90	95,413.89	78,105.69	65,424.05	53,010.97	23,974.31
	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.20
	4,122,863.08	2,342,327.38	3,869,757.30	5,045,623.82	4,798,468.90	5,441,892.72
	2,074,652.35	1,182,230.22	1,555,264.95	1,377,981.34	1,081,841.24	1,067,790.62
	367,543.10	253,938.05	244,763.89	343,231.15	236,766.04	161,371.91
	5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44
	6,226,787.86	3,826,415.07	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26
	2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05
	6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61
	28,088,077.60	17,751,222.67	9,272,435.41	16,684,090.19	6,801,074.68	6,329,060.67
	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.25
	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	248,979.43
	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44
	6,494,095.53	4,913,361.02	5,295,894.53	6,004,278.11	5,095,075.89	4,618,218.51
	77,431.14	108,284.36	64,336.33	103,555.55	82,104.98	28,955.04
	107,975.34	127,735.11	161,388.48	308,501.51	224,368.92	195,698.91
	290,174.24	308,970.17	229,577.13	188,027.45	103,634.03	77,359.23
	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96
	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81
	64,365.39	57,435.04	43,615.43	46,927.22	34,811.08	23,755.88
	53,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18
	1,648,752.35	1,977,285.65	750,531.98	1,398,719.95	1,362,268.19	1,108,524.79
	19,902,927.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21
	351,450.16	350,327.83	171,898.09	329,212.01	156,547.64	125,541.86
	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.65	12,535,521.68	9,227,091.25
	5,049,974.00	2,852,374.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73
	1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49
	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,810.20
	3,211,863.59	1,802,024.41	483,217.87	390,954.33	350,680.42	322,359.20
	64,296.34	48,985.36	67,971.40	46,296.41	39,995.71	39,480.84
	986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	158,847.13
	1,966,722.62	1,788,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93
	78,911.80	70,101.27	49,367.43	83,272.63	36,755.01	23,899.32
	944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	465,605.34
	2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	*1,977,703.87	2,090,226.55
					10,845.25	6,727.27
	248,124,761.33	175,257,250.86	143,927,988.76	167,560,107.49	127,873,109.23	115,299,061.48
	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	16,177,320.00
	1,029,991.98	1,043,561.40	561,962.52	1,109,526.42	787,282.55	294,564.65
	27,101.00	27,500.00	28,683.00	22,191.00	8,065.00	
	579,610.19					
	61,262.15					
	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	131,770,946.73
	265,064,928.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	130,890,066.90

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—		
	1882.	1883.	1884.
1 Alabama	\$140,532.92	\$108,673.85	\$85,398.33
2 Arizona (4)	45,464.31	46,007.72	2,714.91
3 Arkansas	109,599.36	97,715.53	91,009.87
4 California (14)	4,127,177.51	4,002,373.14	799,751.22
5 California (15)			2,585,014.73
6 Colorado (16)	247,264.09	216,100.47	20,918.02
7 Colorado (17)			175,081.48
8 Connecticut (25)	565,801.28	506,990.84	428,370.93
9 Connecticut (23)			
10 Dakota (24)	67,436.83	86,874.58	9,664.22
11 Delaware (25)			
12 Delaware (26)			
13 Delaware (27)	350,906.37	293,636.48	210,327.24
14 District of Columbia (28)			
15 Florida	280,227.32	243,545.33	178,562.09
16 Georgia	359,360.88	395,661.03	379,741.84
17 Idaho (24)	31,908.27	35,079.88	2,634.11
18 Illinois	28,252,417.37	25,977,525.39	23,520,484.80
19 Indiana	6,485,356.94	5,592,719.85	5,618,512.22
20 Iowa	1,843,904.74	4,062,720.07	2,757,416.53
21 Kansas (2)	264,013.95	239,762.97	167,351.37
22 Kentucky	10,531,236.14	15,387,077.63	18,563,172.16
23 Louisiana (35)	918,899.19	738,666.46	560,184.89
24 Louisiana (75)			
25 Maine (35)	85,259.83	72,893.32	56,599.19
26 Maryland (35)	2,822,238.28	3,429,132.74	3,146,491.15
27 Massachusetts	2,937,359.07	2,753,661.97	2,396,590.05
28 Michigan	2,003,191.05	1,882,451.69	1,419,380.97
29 Minnesota	528,491.94	535,461.96	493,982.05
30 Mississippi (35)	94,098.90	60,479.64	50,449.53
31 Missouri	7,542,487.94	7,680,411.40	6,473,806.51
32 Montana (24)	68,001.31	75,542.81	6,986.55
33 Montana (104)			118,383.13
34 Montana (105)			
35 Nebraska (24)	1,108,191.15	1,320,517.24	153,668.18
36 Nebraska (106)			1,362,148.25
37 Nevada (107)	49,103.93	40,870.72	3,827.20
38 Nevada (108)			
39 New Hampshire (35)	349,942.04	352,998.08	390,136.72
40 New Hampshire (111)			
41 New Jersey	5,451,633.60	5,424,457.78	3,477,222.72
42 New Mexico (4)	55,903.38	54,037.46	3,874.89
43 New Mexico (116)			65,264.68
44 New York	19,455,040.09	17,967,187.00	13,780,384.10
45 North Carolina	2,867,414.52	2,377,126.97	1,760,966.74
46 Ohio	18,359,299.31	15,704,047.82	13,520,264.56
47 Oregon (b) (45)	88,679.82	101,450.73	10,890.36
48 Oregon (168)			117,984.72
49 Pennsylvania	8,775,106.23	8,703,679.23	7,888,700.02
50 Rhode Island (35)	229,258.48	395,319.43	395,468.11
51 South Carolina	119,099.79	117,092.80	93,896.95
52 Tennessee	997,728.00	1,173,890.29	1,249,975.96
53 Texas	258,432.93	263,650.61	210,149.02
54 Utah (24)	48,523.08	53,895.18	4,560.49
55 Vermont (35)	56,444.58	46,062.27	30,904.88
56 Virginia	6,226,308.30	5,078,196.35	3,232,726.10
57 Washington (45)	40,202.57	49,207.54	6,938.73
58 West Virginia	502,276.56	546,483.49	560,328.28
59 Wisconsin	3,193,115.22	3,187,409.12	2,993,755.62
60 Wyoming (16)	20,385.65	17,434.54	1,202.68
Total by States and Territories	138,954,165.02	137,500,291.40	121,368,620.05
1 Adhesive stamps	8,139,217.96	7,658,630.75	183,145.69
2 Salaries			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	147,093,382.98	145,158,922.15	121,607,393.88
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	146,523,273.72	144,553,344.86	121,590,039.83

	FISCAL YEARS ENDED JUNE 30—					
	1885.	1886.	1887.	1888.	1889.	1890.
	\$73,315.34	\$81,038.08	\$78,542.70	\$79,617.65	\$92,762.36	\$118,800.50
	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	119,015.70
	2,379,770.63	2,690,784.84	2,081,221.57	2,199,415.11	2,097,013.18	2,014,624.96
	195,194.89	201,482.46	260,154.86	280,053.19	294,116.03	319,224.65
	412,626.19	461,971.84	481,405.47	804,708.30	785,714.88	813,263.98
	244,184.44	244,476.25	263,297.80			
	218,837.09	237,271.82	322,903.20	349,335.86	424,082.75	475,382.75
	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	555,085.14
	23,675,864.61	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79	34,878,691.13
	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	5,788,236.34	6,250,981.00
	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	392,576.90	432,014.87
	170,202.02	204,145.48	211,120.11	193,849.15	163,432.22	196,593.29
	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76	17,059,042.10
	538,814.89	552,115.30	543,748.98	603,915.11	632,009.26	699,345.86
	53,950.16	57,800.79	50,286.45			
	2,774,384.20	2,462,092.46	2,875,597.06	3,389,377.19	3,986,928.18	3,312,718.73
	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	2,424,536.26	2,307,125.97
	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	1,962,397.59	2,192,290.51
	492,704.97	534,532.31	554,088.98	510,492.15	1,377,796.84	3,696,097.15
	47,951.13	47,062.35	42,608.16			
	0,276,165.85	7,060,651.99	7,858,789.27	7,910,683.57	7,730,608.20	8,062,294.23
	8,272.09			145,835.38	162,642.81	179,464.22
	82,293.11	90,840.37	101,158.38			
	1,071,296.12	1,674,013.12	2,393,404.70	2,778,269.38	2,248,624.19	2,969,745.17
	55,938.60	62,148.42	70,419.50			
	382,478.83	378,787.72	377,562.37	466,994.36	469,351.54	517,992.05
	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	4,319,618.58	4,206,722.98
	66,969.85	65,123.81	63,565.42	59,055.19	59,062.67	59,410.68
	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	15,648,675.01	16,224,321.98
	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	2,467,150.27	2,759,504.01
	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	11,566,727.51	13,430,972.74
	119,723.07	124,034.27	152,318.15	176,235.93	226,524.99	322,356.99
	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	8,520,796.56	9,732,217.25
	127,587.62	132,681.72	226,231.11			
	94,518.23	100,014.30	100,146.85	102,456.19	81,722.51	94,597.03
	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	1,066,335.77	1,160,387.52
	181,829.61	196,850.59	209,343.92	211,927.37	228,117.52	263,384.10
	29,889.33	32,503.17	30,119.75			
	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	3,303,626.48	3,516,195.49
	543,188.59	486,062.88	538,266.42	565,278.66	781,663.47	904,689.97
	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	3,096,495.92	3,342,653.37
	112,419,490.58	116,894,982.21	118,829,523.98	124,326,451.50	130,894,434.70	142,587,188.07
	1,639.49	7,887.23	7,777.08	23.82	14.50	7,508.50
	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	142,594,696.57
	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	142,594,696.57

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—		
	1891.	1892.	1893.
Alabama	\$93,835.50	\$106,771.14	\$107,147.14
Arizona (4)			
Arkansas	97,639.79	95,718.86	102,503.30
California (14)			
California (15)	2,080,628.00	2,280,933.30	2,194,048.21
Colorado (16)			
Colorado (17)	295,622.23	323,884.20	370,138.94
Connecticut (35)			
Connecticut (23)	968,936.38	930,783.02	1,025,458.19
Dakota (24)			
Delaware (25)			
Delaware (26)			
Delaware (27)			
District of Columbia (28)			
Florida	495,881.64	465,629.67	481,618.53
Georgia	569,950.91	482,811.52	449,677.39
Idaho (24)			
Illinois	38,364,312.88	36,795,338.24	34,317,541.64
Indiana	6,524,722.38	6,473,438.89	6,459,722.23
Iowa	434,242.51	478,008.40	551,361.05
Kansas (a)	196,829.39	290,501.40	361,761.12
Kentucky	15,858,707.54	21,813,851.61	26,618,820.36
Louisiana (35)			
Louisiana (75)	644,809.35	734,832.29	758,158.78
Maine (35)			
Maryland (35)			
Maryland (84)	3,056,528.82	3,288,873.77	3,627,345.56
Massachusetts	2,314,575.93	2,462,299.61	2,563,928.48
Michigan	2,218,291.60	2,283,909.44	2,346,427.77
Minnesota	2,748,260.21	2,272,427.38	2,610,225.83
Mississippi (35)			
Missouri	7,694,102.87	8,521,216.60	8,975,110.06
Montana (24)			
Montana (104)	152,605.48	195,751.86	196,249.86
Montana (105)			
Nebraska (24)			
Nebraska (106)	3,255,331.93	4,898,588.64	3,817,479.94
Nevada (107)			
Nevada (108)			
New Hampshire (35)			
New Hampshire (111)	463,509.99	516,770.58	532,912.58
New Jersey	4,104,879.32	4,385,011.87	4,457,608.90
New Mexico (4)			
New Mexico (116)	35,689.97	39,778.14	48,886.68
New York	16,565,328.45	17,670,978.82	19,696,554.78
North Carolina	2,487,996.79	2,383,656.85	2,425,784.28
Ohio	14,355,266.61	12,921,175.43	13,415,456.55
Oregon (b) (45)			
Oregon (168)	363,882.76	379,876.04	362,892.43
Pennsylvania	10,334,524.10	11,159,407.21	12,470,224.11
Rhode Island (35)			
South Carolina	72,599.75	71,812.85	56,821.49
Tennessee	1,276,123.09	1,278,862.03	1,311,893.94
Texas	239,147.41	306,375.93	295,396.66
Utah (24)			
Vermont (35)			
Virginia	3,208,066.34	2,915,412.52	2,912,518.28
Washington (45)			
West Virginia	842,676.87	807,588.36	854,634.66
Wisconsin	3,619,677.22	3,794,699.38	4,228,740.35
Wyoming (16)			
Total by States and Territories	146,035,184.01	153,856,885.85	161,004,989.67
Adhesive stamps	231.96	658.50	
Salaries			
Passports through Department of State			
Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
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	146,035,415.97	153,857,544.35	161,004,989.67
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	146,035,415.97	153,857,544.35	161,004,989.67

COMMISSIONER OF INTERNAL REVENUE.
OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

	FISCAL YEARS ENDED JUNE 30—					
	1894.	1895.	1896.	1897.	1898.	Total.
	\$112,768.14	\$88,719.83	\$136,317.30	\$158,999.06	\$201,260.77	\$17,213,554.71
						335,350.69
						6,160,992.58
						80,208,067.10
						27,702,677.86
						2,309,945.28
						4,475,651.62
						48,960,963.28
						10,783,631.18
						426,855.57
						7,151,103.17
						349,888.44
						3,103,619.77
						5,063,537.40
						9,617,736.97
						28,805,516.18
						727,233.58
						822,256,942.49
						196,512,160.87
						42,825,523.87
						8,096,622.07
						419,286,449.85
						39,667,480.60
						10,338,466.41
						14,665,004.29
						85,101,401.24
						44,704,590.85
						227,391,746.42
						74,907,978.79
						31,228,954.13
						11,167,167.30
						223,131,234.96
						1,018,709.60
						2,162,645.14
						274,291.86
						9,273,363.77
						35,189,305.97
						2,509,733.93
						188,506.58
						19,032,285.95
						5,350,192.52
						156,170,440.32
						746,520.44
						766,993.35
						822,139,204.29
						66,544,639.14
						530,776,560.00
						2,852,054.67
						3,979,412.13
						417,144,063.28
						28,411,163.18
						9,342,715.66
						43,430,336.51
						15,441,571.17
						922,588.97
						6,195,194.63
						141,828,501.43
						803,774.13
						21,738,295.83
						106,436,574.06
						215,581.81
						4,955,562,674.88
						209,725,054.54
						14,088,485.99
						187,532.29
						800,985.40
						2,038,369.87
						216,027.34
						5,182,619,730.31
						5,170,572,868.47

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.

(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,

NOTES TO TABLE D—Continued.

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.

(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.

(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.

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, 1897, 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 432-435 the signs (+) and (−) are used to denote the amounts to be added and subtracted respectively.]

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.			To be added.	To be subtracted.	
ALABAMA.							
First	\$815.06		1869	Fourth	\$0.47		1876
First	4,026.78		1873	Fifth	443,514.04		1883
Second	11,596.31		1867	Fifth	7,938.29		1867
Second	17,132.10		1868	Fifth		18.40	1869
Second	1.50		1869	Fifth	40.93		1895
Second	11,895.00		1874	Sixth	135.71		1867
Second	202.50		1883	Sixth	5,929.27		1872
Second	18.12		1893	Sixth	4.04		1876
Third		\$175.27	1867	Seventh	4,052.44		1863
Third	443.30		1869	Seventh	3,165.24		1869
ARKANSAS.							
First	25,386.51		1867	Seventh	3.00		1878
First	7,399.64		1868	Eighth		44.60	1863
First		1,554.64	1873	Eighth	15.25	1,000.00	1867
First	304.45		1876	Ninth	118,709.41		1869
Second	13,918.56		1873	Ninth	89.90		1867
Third	2,460.15		1867	Ninth	4,046.99		1876
Third	1,410.44		1870	Tenth		10.00	1863
Third	11,860.29		1871	Tenth		10.00	1873
		65.99	1875	Eleventh		10.00	1863
CALIFORNIA.							
First		2.00	1865	Twelfth	.01		1869
First	11,958.34		1869	Thirteenth	745.68		1863
First	22,440.53		1870	Thirteenth		10.00	1869
First	44.09		1881	Thirteenth	71.56		1876
First	3,370.20		1892	INDIANA.			
First	677.22		1897	First	260.42		1863
Second	358.41		1863	First		1,292.29	1869
Second		.88	1865	First		2,226.67	1870
Second		.93	1868	Second	.01		1877
Second	.92		1869	Second	322.05		1865
Third		.01	1863	Third	4.80		1871
Fourth	9.00		1873	Third	65,276.75		1863
Fifth	.75		1876	Fourth		450.91	1865
CONNECTICUT.							
First	8,863.30		1863	Fifth		61.73	1867
Second		.12	1873	Seventh	11.02		1876
Second		16,278.54	1868	Seventh	291.00		1895
Third	25,876.20		1863	Eighth		10.00	1863
Third		20.00	1869	Ninth	1,924.25		1867
GEORGIA.							
First	4.50		1869	Tenth	18,100.00		1863
First	5,603.81		1871	Tenth		734.77	1869
Third	538.02		1869	Tenth	.02		1876
Fourth	31,646.38		1872	Eleventh		1,925.58	1867
Fourth	10,095.08		1873	IOWA.			
ILLINOIS.							
First	318.70		1863	First		418.20	1867
First		.01	1872	Second		75.02	1867
First	2.04		1875	Second	11,392.44		1869
Second	.01		1863	Third	327.82		1863
Third	2,223.14		1867	Third		3,876.43	1866
Third	4,762.21		1873	Third	4,037.52		1869
Third		4,762.21	1874	Fourth		102.98	1867
Fourth	2,333.44		1865	Fourth		122.59	1872
Fourth		2,768.01	1869	Fifth		1,600.60	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—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.			To be added.	To be subtracted.	
KENTUCKY.							
First	\$20,061.40		1865	Sixth		80.07	1871
First		80.56	1866	Seventh		21.30	1863
First	14,752.99		1869	Eighth		117.42	1863
First	337.37		1874	Eighth		476.96	1867
Second		46,964.78	1866	Ninth	\$2.00		1869
Second	549.26		1873	MICHIGAN.			
Second	318.85		1877	First	88,830.24		1863
Third		4,088.65	1866	First	1,977.26		1869
Third	20,430.99		1867	First		448.06	1873
Fourth		184,367.15	1863	First		4.58	1876
Fourth		5,973.97	1867	Second		27.76	1863
Fourth		397.52	1869	Second		4.22	1867
Fourth		10.40	1874	Second		1,039.48	1869
Fourth		49.75	1876	Second		4.60	1874
Fifth	88,812.67		1866	Third		.01	1865
Fifth		175.48	1869	Third		1,720.00	1867
Fifth		27,204.07	1876	Third		.20	1873
Sixth		11,104.92	1866	Fourth		10.00	1867
Sixth		66.50	1869	Fifth	28,022.31		1863
Seventh		400.29	1869	Fifth	17,349.41		1866
Seventh		119.92	1877	Fifth		1,328.01	1867
Eighth		50.19	1893	Fifth	2,993.91		1869
Ninth		192.50	1867	Fifth		.11	1872
Ninth	82,234.93		1869	Sixth		1.68	1863
LOUISIANA.							
First		918.09	1864	Sixth		.01	1867
First	1,072.45		1865	Sixth	456.25		1871
First		.90	1874	MINNESOTA.			
Second	4,053.97		1867	First		2.00	1867
Second	2,000.00		1871	Second		95.77	1867
Second	844.09		1873	Second		.05	1870
Third		73.51	1875	Second		9.25	1872
MAINE.							
First	12,446.01		1869	MISSISSIPPI.			
First		.03	1887	First		219.99	1873
Second	.71		1867	First		99.96	1875
Second		.66	1869	Second		326.31	1877
Third	50.56		1873	Third		7.50	1879
Fifth		3.24	1867	Second	212,160.95		1867
MARYLAND.							
First	10,592.38		1867	Second		73.61	1874
First	1,139.96		1869	Second		.03	1875
First	19.32		1872	Second		.16	1877
Second	62.30		1864	Third	5,763.22		1870
Second		384.00	1865	Third		854.63	1873
Second		92.34	1866	Third		717.06	1875
Second		443.95	1869	MISSOURI.			
Third		593.78	1863	First		3.81	1863
Third		26,811.32	1866	First		3,513.74	1865
Third	100.00		1869	First		.09	1867
Third		3.96	1873	First	15,130.83		1869
Fourth	6,135.10		1867	First	5,438.01		1874
Fourth	1.00		1869	First		9,202.61	1883
Fifth	50,590.86		1863	Second		875.74	1864
Fifth	1,897.02		1864	Second		337.46	1867
Fifth	2,899.00		1865	Second		10.00	1873
Fifth	7,558.58		1867	Third		.07	1865
Fifth	23,805.63		1872	Third		119.65	1867
Fifth	786.88		1876	Third		11,118.01	1869
MASSACHUSETTS.							
Second		401.03	1863	Third		2.00	1877
Second		750.00	1866	Fourth		648.31	1869
Third	3,715.62		1864	Fifth		.01	1867
Third		.02	1866	Sixth		2.62	1869
Third	2,382.25		1869	Sixth	7,439.37		1871
Fourth	888.80		1873	Sixth	944.70		1873
Fifth		541.73	1868	Sixth	12.30		1876
Fifth		59.32	1869	NEW HAMPSHIRE.			
Fifth	399.98		1875	Second		20.22	1868
Sixth		71.10	1867	Third		13.34	1876

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.			To be added.	To be subtracted.	
NEW JERSEY.							
First		\$225.99	1867	First		\$774.15	1869
Second		2,225.60	1867	First	\$370.33		1874
Second	\$2,225.60		1869	Second	2,962.78		1870
Fourth	5,798.01		1867	Second	401.20		1874
Fourth	.02		1871	Third	8,634.12		1873
Fifth	2,202.92		1866	Fourth	3,791.24		1869
Fifth		1,250.00	1867	Fourth	509.88		1870
Fifth		1,880.22	1870	Fourth		.70	1897
NEW YORK.							
First	.99		1871	Fifth	43,132.86		1870
Second	11,497.02		1868	Fifth	220.40		1885
Third	57.20		1869	Fifth	43.20		1889
Third		9,382.12	1870	Fifth	.26		1891
Fourth	1,131.82		1869	Fifth	160.04		1893
Fourth		10.50	1870	Sixth	33.50		1872
Fifth	60.50		1863	Sixth	52.90		1875
Fifth		657.14	1868	Seventh	11.20		1869
Sixth	41,092.76		1871	Seventh	856.38		1877
Sixth		436.91	1865	OHIO.			
Sixth	4,122.91		1871	First		333.90	1867
Seventh		11,733.65	1867	First	.03		1873
Eighth	65,636.43		1863	First		.01	1886
Eighth		3,408.31	1867	Second		5,823.16	1867
Eighth		298.00	1869	Second	1,157.95		1869
Ninth		.12	1873	Third		8.10	1893
Ninth	100.00		1863	Third		8,192.70	1868
Tenth		5.00	1873	Fourth	71,451.46		1863
Tenth	.10		1864	Fourth	192,200.20		1866
Eleventh	1.50		1870	Fourth	37,656.96		1867
Eleventh		.40	1863	Fourth	5,095.00		1876
Twelfth		.40	1866	Fifth	1,221.41		1861
Twelfth		70.00	1870	Fifth	2,165.41		1881
Thirteenth		3,731.44	1867	Sixth	383.88		1867
Thirteenth		15.58	1872	Sixth		8.00	1869
Fifteenth		230.00	1885	Seventh		.20	1877
Sixteenth		1,300.00	1868	Eighth		10.00	1863
Seventeenth		35.00	1868	Eighth	15.00		1871
Seventeenth	.01		1876	Ninth		97.27	1867
Nineteenth	.01		1869	Tenth		9,320.16	1866
Twenty-first	3,047.95		1867	Tenth	24,923.87		1869
Twenty-first	10.00		1890	Eleventh		704.40	1867
Twenty-second	103.51		1870	Twelfth	95.88		1870
Twenty-third	.60		1863	Thirteenth		.05	1875
Twenty-third	.01		1867	Fourteenth		1.00	1863
Twenty-fourth	.02		1863	Fifteenth	2,003.59		1869
Twenty-fourth		463.76	1869	Fifteenth	1,579.94		1878
Twenty-fourth		1,000.00	1871	Sixteenth	656.29		1869
Twenty-fourth		.70	1876	Sixteenth	810.72		1873
Twenty-fifth		6,882.24	1865	Eighteenth		404.69	1870
Twenty-fifth		426.87	1867	Eighteenth		241.67	1879
Twenty-fifth		426.87	1875	Nineteenth		99.56	1863
Twenty-fifth	426.87		1876	PENNSYLVANIA.			
Twenty-sixth		800.00	1869	First		13,225.29	1866
Twenty-seventh		6,545.07	1868	First		.04	1868
Twenty-seventh		6,042.83	1870	First		2.50	1869
Twenty-seventh	137.70		1872	First	4,877.85		1870
Twenty-eighth		124.34	1874	First		23.03	1892
Twenty-eighth		130.51	1863	Third		10,500.93	1866
Twenty-ninth		1,926.87	1869	Third		1,042.12	1871
Twenty-ninth	10,332.21		1866	Fourth	219,154.70		1865
Twenty-ninth		1.50	1869	Fourth		.01	1867
Thirtieth		.50	1876	Fourth	10,526.59		1869
Thirtieth		227,482.13	1867	Fifth		15,884.24	1866
Thirtieth	31.25		1870	Fifth		12.50	1867
Thirtieth	1.40		1875	Sixth		12.00	1864
Thirty-second	77.31		1869	Sixth		1.36	1869
Thirty-second	3,859.93		1870	Sixth	1,555.95		1873
				Seventh		943.20	1865
				Seventh		1,041.01	1867
				Seventh		600.00	1875
				Ninth		9,328.04	1863
				Ninth		15,701.17	1867
				Tenth		.02	1876

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.			To be added.	To be subtracted.	
PENNSYLVANIA—continued.							
Eleventh		\$273.58	1866	First	\$1,610.23		1869
Eleventh		0.41	1869	First	4,235.59		1873
Eleventh		1.00	1873	First	.03		1892
Twelfth		.12	1869	Second	8,741.76		1869
Twelfth		.06	1867	Second	529.83		1874
Thirteenth		2.19	1870	Second	424.53		1875
Fourteenth	\$97,808.82	93,416.45	1865	Third		\$244.03	1869
Fourteenth	.10		1869	Third	4,360.91		1870
Fifteenth	20		1877	Third	984.02		1873
Sixteenth	150.00		1873	Third	49.36		1874
Seventeenth		14.99	1867	Third	478.00		1876
Eighteenth		149.90	1865	Fourth		1,151.50	1868
Eighteenth		3,648.95	1866	Fourth		1,978.63	1869
Eighteenth	43,333.43		1867	VERMONT.			
Eighteenth	42,902.73		1869	Second		15.90	1876
Nineteenth	916.99		1869	Third	17,073.38		1874
Nineteenth	.65		1876	Third		1.00	1876
Nineteenth	.02		1886	VIRGINIA.			
Twentieth		4,941.08	1864	First		64,207.52	1866
Twentieth	.69		1865	First		10.00	1872
Twentieth	773.09		1870	Second		1,613.64	1866
Twenty-first		101.00	1875	Second		43,561.26	1869
Twenty-second		.01	1872	Second		.48	1878
Twenty-second		211.71	1864	Second		.95	1875
Twenty-second		55.00	1867	Third		63,647.86	1868
Twenty-second		100.00	1876	Third		4.00	1869
Twenty-third	2,796.82		1870	Third		2,859.10	1875
Twenty-fourth	4,319.99		1869	Third		338.49	1877
RHODE ISLAND.							
First		.40	1863	Fourth		19.03	1869
First		.02	1874	Fourth		2,304.56	1871
Second		209.70	1863	Fourth		.08	1885
Second		.02	1874	Fifth		36,654.86	1869
SOUTH CAROLINA.							
First		74.23	1867	Sixth		1,598.77	1870
First		9,433.02	1868	Sixth		.04	1884
First		34.46	1869	Sixth		.24	1884
First		48.50	1872	Sixth		141.60	1897
Second		5,219.15	1870	Seventh		.50	1869
Third		231.29	1871	TENNESSEE.			
First		94.95	1871	First		39.67	1877
First		39.67	1877	Second		27,172.51	1866
Second		27,172.51	1866	Second		12,894.11	1869
Second		12,894.11	1869	Third		2,203.22	1867
Third		2,203.22	1867	Third		2,939.67	1875
Third		2,939.67	1875	Fourth		18,770.08	1869
Fourth		18,770.08	1869	Fourth		4,165.90	1874
Fourth		4,165.90	1874	Fourth		134.52	1877
Fourth		1,577.82	1869	Fifth		1,577.82	1869
Fifth		20.00	1874	Fifth		20.00	1874
Fifth		166.95	1878	Fifth		166.95	1878
Fifth		621.45	1885	Fifth		42.46	1889
Fifth		42.46	1889	Sixth		12,249.97	1867
Sixth		12,249.97	1867	Sixth		5,004.79	1869
Sixth		5,004.79	1869	Sixth		229.72	1870
Sixth		229.72	1870	Sixth		5,240.44	1867
Sixth		5,240.44	1867	Sixth		5,027.52	1873
Sixth		5,027.52	1873	Seventh		2,082.26	1867
Seventh		2,082.26	1867	Seventh		1.50	1873
Seventh		1.50	1873	Seventh		534.65	1876
Seventh		534.65	1876	Eighth		136.20	1876
Eighth		136.20	1876	WEST VIRGINIA.			
TEXAS.							
First		\$1,610.23	1869	First		105.39	1863
First		4,235.59	1873	First		1,154.23	1867
First		.03	1892	Second		2,521.91	1867
Second		8,741.76	1869	Third		7,440.03	1867
Second		529.83	1874	Third		169.20	1870
Second		424.53	1875	Third		1.00	1871
Third		\$244.03	1869	WISCONSIN.			
Third		4,360.91	1870	First		4,000.00	1866
Third		984.02	1873	First		100,380.41	1870
Third		49.36	1874	Second		.01	1867
Third		478.00	1876	Second		36.30	1871
Fourth		1,151.50	1868	Second		36.30	1873
Fourth		1,978.63	1869	Third		100.00	1871
VERMONT.							
Second		15.90	1876	Fourth		3,125.06	1863
Third		17,073.38	1874	Fifth		1,670.93	1867
Third		1.00	1876	Sixth		510.88	1869
VIRGINIA.							
First		64,207.52	1866	Sixth		15.07	1871
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							

D.—DIFFERENCES BETWEEN REPORTED

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
	1863.	1864.	1865.	1866.	1867.	1868.
1 Alabama					+\$11,421.04	+\$17,132.10
2 Arizona						
3 Arkansas					+\$27,846.66	+\$7,399.64
4 California	+\$358.40		-\$2.88			— .93
5 Colorado						
6 Connecticut	+\$34,739.50					—16,278.54
7 Dakota						
8 Delaware	— 21					
9 Dist. of Columbia	+\$86,748.08					
10 Florida						
11 Georgia						
12 Idaho						
13 Illinois	+\$47,810.59	+\$118,709.41	+\$2,333.44		+\$9,387.04	
14 Indiana	+\$83,666.17		—128.86		—75.97	
15 Iowa	—672.18		—1,950.32	—\$3,876.43	—1,037.58	
16 Kansas					+\$156,680.59	
17 Kentucky	—184,367.15		+\$20,061.40	+\$26,653.76	+\$14,264.52	
18 Louisiana		—918.09	+\$1,072.45		+\$4,053.97	
19 Maine					— 2.53	
20 Maryland	+\$49,997.08	+\$1,959.32	+\$2,515.00	—26,903.66	+\$24,286.06	
21 Massachusetts	—539.75	+\$3,715.62		—750.02	—548.06	—541.73
22 Michigan	+\$116,826.47		— .01	+\$17,949.41	—3,062.22	
23 Minnesota					—97.77	
24 Mississippi					+\$212,160.95	
25 Missouri	—3.81	—875.74	—3,513.81		+\$457.01	
26 Montana						
27 Nebraska	+\$81.00				—641.57	
28 Nevada				+\$31,476.50		
29 New Hampshire						—20.22
30 New Jersey				+\$2,202.92	+\$2,096.42	
31 New Mexico						
32 New York	+\$65,561.67	— .30	—7,319.15	+\$19,331.81	—243,594.44	+\$2,959.81
33 North Carolina						
34 Ohio	+\$71,334.80			+\$182,880.04	+\$31,082.11	—8,192.70
35 Oregon		—1,670.07	—527.56			
36 Pennsylvania	+\$9,528.04	—5,167.79	+\$124,645.24	—43,532.99	+\$57,911.03	— .04
37 Rhode Island	—210.10					
38 South Carolina					+\$74.23	—9,433.62
39 Tennessee				—27,172.51	+\$12,370.93	
40 Texas						
41 Utah						—1,151.50
42 Vermont						
43 Virginia				—62,593.88		+\$63,647.86
44 Washington	+\$6,897.17					—298.89
45 West Virginia	+\$105.39				+\$8,807.71	
46 Wisconsin	—3,125.06			—4,009.00	+\$1,670.92	
47 Wyoming						
Total	+\$384,736.10	+\$115,752.36	+\$137,184.94	+\$111,664.95	+\$325,511.05	+\$55,221.24

AND TRUE COLLECTIONS, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—							
	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
	+\$1,259.86		—\$20.01		+\$4,026.78	+\$11,895.00		
		+\$1,410.44	—11,860.29		+\$12,363.92		—\$65.99	+\$304.45
	+\$11,959.26	+\$22,440.53			—9.00			— .75
	—20.00							—30
					—12			
					—180.97			
	+\$542.52		+\$5,603.81	+\$31,646.38	+\$10,095.08			
	—1,141.53			+\$5,929.26	+\$4,752.22	—4,762.21	—2.04	—4,124.92
	—2,027.05	—2,226.67	—4.80					—11.04
	+\$15,330.00			—122.59	—68.85			
	+\$96,081.13				—549.26	—326.97		—27,253.82
		+\$2,000.00			—844.09	—90	—73.51	
	+\$12,445.35				—50.56			
	—797.01			+\$23,815.95	—3.96			—786.88
	—2,324.93		— .07		—888.80		+\$399.98	
	—3,931.69		—456.25	— .11	—448.26	—4.60		—4.58
		— .05		—9.25				
	+\$4,658.51	+\$5,763.22	+\$7,439.37		—1,051.62	—73.61	—617.13	
	— .02				—934.70	—5,438.01		—12.30
					— .07			
					—6,007.92			—3.75
								—13.34
	—2,225.60	—1,880.22	— .02					
		—3,230.09						—1,115.50
	—2,220.29	—11,397.76	—44,216.54	—122.12	—100.10	—699.00	—426.17	—428.08
	—3,028.29	—46,095.64		—33.50	—8,634.12	—771.53	—52.90	—509.88
	—29,971.11	—404.69	—2,180.41		—810.75		— .05	—5,100.88
	+\$165,470.64	+\$8,445.57	+\$1,042.12	—140.99	—1,532.10		—499.00	—99.33
	—34.46	—5,219.15	—231.29	—48.50				
	—38,216.80	—229.72	—5,145.49		—5,029.02	—4,145.90	—2,939.67	—670.85
	—8,124.38	—4,360.91			—5,219.61	—579.19	—424.54	—478.00
	—1.87							
	—80,239.05	—1,598.77	—2,304.56	—10.00		—17,073.38	—2,860.05	—14.90
			—4,466.08		— .05		— .02	
		—169.29	—1.00					
	—510.88	—100,380.41	—78.77		—36.30			
	+\$474,034.41	—20,762.49	—78,078.56	—61,525.47	—48,111.69	—34,576.32	—7,229.61	—17,345.45

D.—APPENDIX NO. 2, SHOWING, BY COLLECTION DISTRICTS, STATES, AND TERRITORIES, THE AGGREGATE AMOUNT OF INTERNAL REVENUE (INCLUDED IN TABLE D) RETURNED DIRECTLY TO THE OFFICE OF THE COMMISSIONER, BY BANKS, INSURANCE, RAILROAD, CANAL, AND TURNPIKE COMPANIES, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1867.

[These taxes were all paid before the consolidation of districts was commenced. The districts are therefore given as they were numbered June 30, 1867.]

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
ALABAMA.		INDIANA—continued.	
First	\$31,246.89	Tenth	\$35,382.84
Second	2,873.47	Eleventh	3,873.57
Third	668.86	Total	645,698.47
Total	34,789.22	IOWA.	
ARKANSAS.		First	67,016.43
First	23.87	Second	36,711.62
Second		Third	54,457.09
Third		Fourth	15,825.95
Total	23.87	Fifth	16,808.19
CALIFORNIA.		Sixth	1,374.49
First	329,398.12	Total	192,193.77
Second	499.16	KENTUCKY.	
Third	1,230.06	First	76,257.43
Fourth	16,016.84	Second	25,463.28
Fifth	3,583.75	Third	456,082.76
Total	350,697.93	Fourth	234,038.22
CONNECTICUT.		Fifth	49,226.63
First	755,531.32	Sixth	9,440.68
Second	424,241.63	Seventh	428.95
Third	285,047.07	Eighth	239.01
Fourth	264,927.34	Ninth	51.66
Total	1,729,747.36	Total	851,230.62
GEORGIA.		LOUISIANA.	
First	4,483.11	First	350,108.74
Second	19,155.39	Second	
Third	4,380.13	Third	1,955.47
Fourth		Total	352,064.21
Total	28,018.63	MAINE.	
ILLINOIS.		First	249,396.46
First	880,271.48	Second	66,712.06
Second	18,586.07	Third	117,591.58
Third	15,391.06	Fourth	70,122.32
Fourth	18,018.84	Fifth	48,307.34
Fifth	28,911.07	Total	552,129.76
Sixth	13,686.17	MARYLAND.	
Seventh	9,137.52	First	28,850.22
Eighth	53,414.34	Second	3,860.68
Ninth	6,229.70	Third	1,001,230.63
Tenth	28,981.55	Fourth	107,896.38
Eleventh	2,439.11	Fifth	11,043.41
Twelfth	19,223.72	Total	1,152,881.32
Thirteenth	9,788.69	MASSACHUSETTS.	
Total	1,104,079.32	First	403,723.33
INDIANA.		Second	173,976.49
First	69,630.65	Third	2,888,547.96
Second	81,606.80	Fourth	274,150.30
Third	53,366.23	Fifth	302,379.39
Fourth	15,825.86	Sixth	174,378.50
Fifth	82,638.39	Seventh	242,885.26
Sixth	154,780.77	Eighth	248,481.81
Seventh	110,492.18	Ninth	189,346.10
Eighth	40,715.33	Tenth	278,327.18
Ninth	27,475.85	Total	5,176,196.32

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.		NEW YORK—continued.	
First	\$107,397.51	Twenty-third	\$151,990.41
Second	8,727.45	Twenty-fourth	120,275.91
Third	15,553.75	Twenty-fifth	56,666.80
Fourth	7,518.63	Twenty-sixth	81,192.77
Fifth	14,487.54	Twenty-seventh	52,596.37
Sixth	16,463.41	Twenty-eighth	212,753.26
Total	170,146.29	Twenty-ninth	49,001.03
MINNESOTA.		Thirtieth	355,882.41
First	6,654.87	Thirty-first	65,392.15
Second	27,589.02	Thirty-second	6,800,663.60
Total	34,243.89	Total	12,973,250.23
MISSISSIPPI.		NORTH CAROLINA.	
First		First	
Second		Second	80.39
Third		Third	326.19
Fourth		Fourth	
Fifth		Fifth	
Sixth		Sixth	
Seventh		Seventh	
Total		Total	406.58
MISSOURI.		OHIO.	
First	501,037.20	First	344,020.83
Second	27,184.42	Second	91,412.23
Third	47,364.23	Third	110,538.67
Fourth	7,756.40	Fourth	85,136.06
Fifth	963.66	Fifth	5,953.25
Sixth	12,336.79	Sixth	15,917.39
Total	596,642.70	Seventh	147,630.08
NEW HAMPSHIRE.		Eighth	39,608.83
First	139,498.65	Ninth	55,009.71
Second	175,013.00	Tenth	44,510.88
Third	56,452.57	Eleventh	36,981.21
Total	370,964.22	Twelfth	54,701.00
NEW JERSEY.		Thirteenth	37,915.80
First	79,796.86	Fourteenth	24,302.25
Second	162,153.87	Fifteenth	27,053.48
Third	223,506.09	Sixteenth	28,435.45
Fourth	74,718.61	Seventeenth	62,533.63
Fifth	571,373.27	Eighteenth	683,579.93
Total	1,111,548.70	Nineteenth	43,868.07
NEW YORK.		Total	1,932,206.75
First	28,829.31	PENNSYLVANIA.	
Second	57,676.72	First	2,979,561.10
Third	414,276.45	Second	198,140.02
Fourth	1,196,200.95	Third	75,386.04
Fifth	378,876.33	Fourth	50,800.48
Sixth	408,007.59	Fifth	39,322.17
Seventh	152,392.24	Sixth	94,707.11
Eighth	203,210.02	Seventh	85,197.69
Ninth	48,731.90	Eighth	56,072.55
Tenth	87,877.16	Ninth	140,151.15
Eleventh	119,783.63	Tenth	131,397.05
Twelfth	234,613.09	Eleventh	234,915.27
Thirteenth	80,762.93	Twelfth	82,492.42
Fourteenth	681,574.66	Thirteenth	21,604.66
Fifteenth	255,611.31	Fourteenth	125,798.76
Sixteenth	24,986.10	Fifteenth	142,254.01
Seventeenth	47,070.99	Sixteenth	53,710.99
Eighteenth	108,786.55	Seventeenth	13,596.61
Nineteenth	104,429.58	Eighteenth	63,689.80
Twentieth	156,912.77	Nineteenth	46,708.25
Twenty-first	129,509.72	Twentieth	160,514.00
Twenty-second	106,709.72	Twenty-first	15,209.65
		Twenty-second	874,286.37

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—continued.		VERMONT.	
Twenty-third	\$51,490.02	First	\$150,478.48
Twenty-fourth	42,395.87	Second	110,833.29
Total	5,778,402.04	Third	103,084.18
RHODE ISLAND.		Total	
First	867,458.57		370,395.95
Second	75,063.84	VIRGINIA.	
Total	943,422.41	First	24,649.13
SOUTH CAROLINA.		Second	1,128.69
First		Third	3,668.04
Second	255.48	Fourth	1,222.87
Third		Fifth	456.02
Total	255.48	Sixth	420.76
TENNESSEE.		Seventh	
First	40,773.65	Eighth	
Second	87,043.49	Total	31,545.51
Third		WEST VIRGINIA.	
Fourth		First	73,925.86
Fifth		Second	18,678.07
Sixth		Third	2,173.74
Seventh		Total	94,777.67
Eighth		WISCONSIN.	
Total	127,817.14	First	110,368.37
TEXAS.		Second	35,788.93
First	2,841.70	Third	7,369.74
Second	181.34	Fourth	19,664.08
Third		Fifth	8,561.17
Fourth		Sixth	13,718.39
Total	3,023.04	Total	195,770.70

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

STATES AND TERRITORIES.	Amount collected.	STATES AND TERRITORIES.	Amount collected.
Alabama	\$94,789.22	Missouri	\$596,642.70
Arizona		Montana	382.16
Arkansas	23.87	Nebraska	3,851.80
California	350,697.93	Nevada	6,733.42
Colorado	5,379.21	New Hampshire	370,964.22
Connecticut	1,729,747.30	New Jersey	1,111,548.70
Dakota		New Mexico	
Delaware	133,716.98	New York	12,973,250.23
District of Columbia	105,782.56	North Carolina	406.58
Florida		Ohio	1,032,206.75
Georgia	28,018.63	Oregon	3,491.01
Idaho		Pennsylvania	5,778,402.04
Illinois	1,104,079.32	Rhode Island	943,422.41
Indiana	645,698.47	South Carolina	255.48
Iowa	192,193.77	Tennessee	127,817.14
Kansas	19,384.73	Texas	3,023.04
Kentucky	851,230.02	Utah	483.86
Louisiana	352,064.21	Vermont	370,395.95
Maine	552,129.76	Virginia	31,545.51
Maryland	1,152,881.32	Washington	
Massachusetts	5,176,196.32	West Virginia	94,777.67
Michigan	170,146.29	Wisconsin	195,770.70
Minnesota	34,243.89	Total	37,183,802.73
Mississippi			

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF

[Articles and occupations marked thus (a), against which no collections or comparatively small col under more

ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
	1863.	1864.	1865.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.			
<i>Spirits.</i>			
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
4 Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.			1,453,418.86
5 Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.			8,477.08
6 Wine, in imitation of champagne, etc.			59,897.57
7 Distilleries, per diem tax on.....	38,632.31	49,022.41	48,781.52
8 Distillers (special tax).....	45,993.79	58,828.28	
9 Rectifiers and compounders of liquors (special tax).			
10 Retail liquor dealers (special tax).....	1,477,753.54	1,612,736.25	2,205,866.98
11 Wholesale liquor dealers (special tax).....	384,160.07	176,764.76	400,692.91
12 Manufacturers of stills (special tax) (a)			
13 Stills or worms manufactured (special tax) (a)			
14 Stamps for distilled spirits intended for export.			
15 for distilled spirits bottled in bond.			
16 distillery warehouse.....			
17 for rectified spirits.....			
18 wholesale liquor dealers.....			
19 for stock on hand.....			
20 Gaugers' fees in excess of \$250 per month.			
21 Stamps, special bonded warehouse.....			
22 special bonded warehouse (rewarehousing).			
23 for imported spirits.....			
24 Interest on tax upon spirits.....			
Total.....	5,176,550.50	30,329,149.53	18,731,422.45
<i>Tobacco.</i>			
25 Cigars and cheroots.....	476,589.29	1,255,424.79	3,072,476.56
26 Cigarettes.....			14,944.95
27 Manufacturers of cigars (special tax) (a)			
28 Snuff.....	34,466.18	240,934.24	283,351.92
29 Tobacco of all descriptions.....	2,578,972.43	7,086,684.74	8,017,020.63
30 Stamps for tobacco or snuff intended for export.			
31 Stamps for cigars intended for export.			
32 Dealers in leaf tobacco, not over 25,000 pounds (special tax). (a)			
33 leaf tobacco (special tax) (a).....			
34 retail, in leaf tobacco (special tax) (a).....			
35 in manufactured tobacco (special tax).....	7,592.57	9,055.21	13,579.04
36 Manufacturers of tobacco (special tax) (a)			
37 Peddlers of tobacco (special tax) (a)			
38 Collections relating to tobacco, not otherwise herein provided for.			
Total.....	3,097,620.47	8,592,098.98	11,401,373.10
<i>Fermented liquors.</i>			
39 Fermented liquors.....	1,558,083.41	2,223,719.73	3,657,181.06
40 Brewers (special tax).....	70,850.41	66,289.41	77,747.00
41 Retail dealers in malt liquors (special tax) (a)			
42 Wholesale dealers in malt liquors (special tax) (a)			
Total.....	1,628,933.82	2,290,009.14	3,734,928.06
<i>Oleomargarine.</i>			
43 Oleomargarine.....			
44 Manufacturers of oleomargarine (special tax).....			
45 Retail dealers in oleomargarine (special tax).....			
46 Wholesale dealers in oleomargarine (special tax).....			
Total.....			

NOTE.—Taxes under paragraphs opposite the marginal numbers 7, 8, and 16 to 24 under spirits, and 27 and 30 to 37 under tobacco, have been repealed.

INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1898.

lections appear in the early years named in this table, were taxed in those years, but were reported general heads.]

ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—						
	1866.	1867.	1868.	1869.	1870.	1871.	1872.
<i>Spirits.</i>							
1 Spirits distilled from whatever materials.....							
2 Spirits distilled from materials other than grapes. (a)							
3 Spirits distilled from apples, peaches, or grapes (a)	\$283,499.84	\$868,145.03	\$871,638.24	\$510,111.57	\$611,914.91	\$1,236,005.67	\$544,848.83
4 Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.							
5 Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.	29,198,578.15	28,296,264.31	13,419,092.74	33,225,212.11	38,633,184.13	29,921,308.48	32,572,940.16
6 Wine, in imitation of champagne, etc.	14,501.64	2,760.63	4,119.95	565.60	11.50		20.00
7 Distilleries, per diem tax on.....	101,534.37	231,777.86	196,057.37	1,319,911.89	2,127,506.30	1,901,602.98	2,010,986.53
8 Distillers (special tax).....	61,300.91	80,470.06	87,770.28	4,030,683.33	6,493,974.15	5,683,077.31	6,489,786.01
9 Rectifiers and compounders of liquors (special tax).				655,133.19	1,054,241.64	959,800.18	955,704.91
10 Retail liquor dealers (special tax).....	2,807,225.59	2,966,683.73	3,242,915.31	3,047,754.35	3,577,874.90	3,651,484.73	4,028,004.93
11 Wholesale liquor dealers (special tax).....	801,531.32	1,096,850.10	834,037.01	1,676,690.80	2,253,030.25	2,151,281.06	2,065,563.83
12 Manufacturers of stills (special tax) (a)				2,716.65	2,388.15	1,927.49	1,391.66
13 Stills or worms manufactured (special tax) (a)				7,760.00	5,200.00	3,240.00	4,260.00
14 Stamps for distilled spirits intended for export.							
15 for distilled spirits bottled in bond.							
16 distillery warehouse.....				192,229.00	305,509.75	249,699.00	290,264.00
17 for rectified spirits.....				143,085.50	375,274.25	374,723.00	367,424.00
18 wholesale liquor dealers.....				149,206.75	141,429.25	134,005.00	159,602.75
19 for stock on hand.....				65,341.00			
20 Gaugers' fees in excess of \$250 per month.				44,829.12	24,494.97	13,693.20	4,118.95
21 Stamps, special bonded warehouse.....							
22 special bonded warehouse (rewarehousing).							
23 for imported spirits.....							
24 Interest on tax upon spirits.....							
Total.....	33,268,171.82	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>Tobacco.</i>							
25 Cigars and cheroots.....	3,474,438.04	63,661,984.39	62,951,675.26	4,957,679.67	5,697,353.87	6,569,568.02	7,535,074.61
26 Cigarettes.....	1,797.92			3,273.00	21,426.17	28,605.22	31,082.25
27 Manufacturers of cigars (special tax) (a)				81,022.57	124,606.50	142,192.40	161,766.79
28 Snuff.....	698,173.80	798,364.69	745,308.24	525,583.87	373,784.52	427,017.96	497,092.49
29 Tobacco of all descriptions.....	12,339,921.93	15,245,477.81	14,947,107.53	16,845,479.77	23,926,698.90	25,133,521.71	24,073,683.10
30 Stamps for tobacco or snuff intended for export.				18,192.50	48,097.50	66,147.00	53,576.25
31 Stamps for cigars intended for export.							
32 Dealers in leaf tobacco, not over 25,000 pounds (special tax). (a)							
33 leaf tobacco (special tax) (a).....				115,596.53	200,205.54	221,601.98	260,487.62
34 retail, in leaf tobacco (special tax) (a).....							
35 in manufactured tobacco (special tax).....	16,675.24	59,321.52	86,004.29	851,799.94	929,892.64	970,017.96	1,102,357.89
36 Manufacturers of tobacco (special tax) (a)				32,079.72	28,642.24	20,174.93	21,049.52
37 Peddlers of tobacco (special tax) (a)							
38 Collections relating to tobacco, not otherwise herein provided for.							
Total.....	16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	33,578,907.18	33,736,170.52
<i>Fermented liquors.</i>							
39 Fermented liquors.....	5,115,140.49	5,819,345.49	5,685,663.70	5,866,400.98	6,081,520.54	7,159,740.20	8,009,960.72
40 Brewers (special tax).....	105,412.23	238,155.14	270,205.22	233,478.56	237,606.36	229,761.62	248,528.74
41 Retail dealers in malt liquors (special tax) (a)							
42 Wholesale dealers in malt liquors (special tax) (a)							
Total.....	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	7,389,501.82	8,258,489.46
<i>Oleomargarine.</i>							
43 Oleomargarine.....							
44 Manufacturers of oleomargarine (special tax).....							
45 Retail dealers in oleomargarine (special tax).....							
46 Wholesale dealers in oleomargarine (special tax).....							
Total.....							

b Cigarettes were taxed in 1867 and 1868 at the same rate as cigars, and were returned with them.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
	1891.	1892.	1893.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
<i>Spirits.</i>			
1 Spirits distilled from whatever materials.....			
2 Spirits distilled from materials other than grapes. (a).....			
3 Spirits distilled from apples, peaches, or grapes (a).....	\$1,097,492.35	\$1,764,956.15	\$1,518,787.02
4 Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....			
5 Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....	78,528,601.16	83,776,252.86	87,712,513.03
6 Wine, in imitation of champagne, etc.....			
7 Distilleries, per diem tax on.....			
8 Distillers (special tax).....			
9 Rectifiers and compounders of liquors (special tax).....	164,004.77	208,316.32	182,408.53
10 Retail liquor dealers (special tax).....	3,234,154.72	5,080,176.95	4,867,324.39
11 Wholesale liquor dealers (special tax).....	303,590.22	468,793.04	425,339.27
12 Manufacturers of stills (special tax) (a).....	1,008.32	1,647.93	1,325.01
13 Stills or worms manufactured (special tax) (a).....	4,670.00	4,810.00	4,440.00
14 Stamps for distilled spirits intended for export.....	2,442.10	5,030.40	8,123.30
15 for distilled spirits bottled in bond.....			
16 distillery warehouse.....			
17 for rectified spirits.....			
18 wholesale liquor dealers'.....			
19 for stock on hand.....			
20 Gaugers' fees in excess of \$250 per month.....			
21 Stamps, special bonded warehouse.....			
22 special bonded warehouse (rewarehouseing).....			
23 for imported spirits.....			
24 Interest on tax upon spirits.....			
Total.....	83,335,963.64	91,309,983.65	94,720,260.55
<i>Tobacco.</i>			
25 Cigars and cheroots.....	13,424,678.30	13,646,398.25	14,442,591.55
26 Cigarettes.....	1,342,269.38	1,446,491.42	1,588,361.85
27 Manufacturers of cigars (special tax) (a).....	9,529.73		
28 Snuff.....	726,155.39	669,861.08	714,773.63
29 Tobacco of all descriptions.....	17,080,632.67	15,237,742.32	15,149,384.91
30 Stamps for tobacco or snuff intended for export.....			
31 Stamps for cigars intended for export.....			
32 Dealers in leaf tobacco, not over 25,000 pounds (special tax) (a).....	1,874.68		
33 in leaf tobacco (special tax) (a).....	6,426.63		
34 retail, in leaf tobacco (special tax) (a).....	848.75		
35 in manufactured tobacco (special tax).....	201,532.31		
36 Manufacturers of tobacco (special tax) (a).....	598.75		
37 Peddlers of tobacco (special tax) (a).....	1,724.38		
38 Collections relating to tobacco, not otherwise herein provided for.....			
Total.....	32,796,270.97	31,000,493.07	31,889,711.74
<i>Fermented liquors.</i>			
39 Fermented liquors.....	28,192,227.69	29,431,498.06	31,962,743.15
40 Brewers (special tax).....	119,158.02	173,880.14	168,666.78
41 Retail dealers in malt liquors (special tax) (a).....	108,512.91	184,160.62	174,043.98
42 Wholesale dealers in malt liquors (special tax) (a).....	145,131.30	247,913.95	243,530.06
Total.....	28,565,129.92	30,037,452.77	32,548,983.97
<i>Oleomargarine.</i>			
43 Oleomargarine.....	871,488.44	945,675.00	1,301,317.50
44 Manufacturers of oleomargarine (special tax).....	6,950.00	10,403.00	15,350.00
45 Retail dealers in oleomargarine (special tax).....	146,293.70	204,215.00	238,332.00
46 Wholesale dealers in oleomargarine (special tax).....	53,192.00	106,036.00	115,644.00
Total.....	1,077,924.14	1,266,329.00	1,670,643.50

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	FISCAL YEARS ENDED JUNE 30—					Total.
	1894.	1895.	1896.	1897.	1898.	
						\$35,524,600.28
						10,679,462.14
	\$1,287,497.30	\$1,095,015.44	\$1,584,879.02			33,799,576.04
				\$1,209,743.74	\$1,552,592.94	2,813,336.68
	78,612,150.22	73,741,380.57	73,743,018.60	75,706,513.17	86,188,630.91	1,876,130,136.61
						34,157.30
						7,892,487.79
						25,128,819.10
	195,504.21	177,966.68	227,425.26	209,175.22	221,225.24	9,375,767.93
	4,722,893.27	4,448,712.12	4,069,818.91	4,423,062.16	4,152,572.53	142,531,289.56
	423,711.50	393,461.45	439,704.80	403,999.05	393,216.74	23,582,674.71
	908.35	1,103.75	1,011.68	842.08	822.91	40,786.79
	2,670.00	2,560.00	2,470.00	1,550.00	1,690.00	104,247.74
	13,917.40	1,427.40	1,712.50	2,657.50	2,678.00	223,653.50
					33,570.50	33,570.50
						1,986,238.55
						2,390,398.55
						990,570.60
						65,341.00
						87,657.09
						884.30
						1.00
						285.50
						234,239.66
	85,259,252.25	79,862,627.41	80,670,070.77	82,008,542.92	92,546,999.77	2,173,590,191.92
	12,200,752.30	12,491,917.32	12,713,267.83	12,189,507.29	14,031,726.59	361,625,409.34
	1,592,412.49	1,666,923.58	2,025,417.11	2,080,583.01	3,599,705.16	25,862,872.07
						2,899,856.11
	697,625.52	649,888.42	752,915.92	796,118.37	931,869.04	24,665,452.75
	14,127,168.31	14,896,178.31	15,220,028.25	15,644,088.75	17,657,276.45	646,323,661.66
						255,502.25
						297.80
						51,893.86
						2,094,360.56
						47,602.36
						31,545,559.38
						246,022.61
						457,947.38
					9,945.13	54,916.01
	28,617,896.62	29,704,907.63	30,711,629.11	30,710,297.42	36,230,522.37	1,096,131,424.14
	30,834,674.01	31,044,304.84	33,139,141.10	31,841,362.40	38,885,151.63	576,137,187.27
	157,471.14	157,261.03	163,770.96	160,927.33	152,647.61	6,712,834.02
	179,809.51	183,118.96	202,777.36	191,071.12	201,150.15	4,206,276.84
	242,833.38	255,932.66	278,545.84	278,801.22	276,471.75	3,865,179.03
	31,414,788.04	31,640,617.54	33,784,235.26	32,472,162.07	39,515,421.14	590,981,477.16
	1,328,558.00	1,665,293.40	952,475.46	850,601.18	1,107,774.54	10,809,060.78
	11,250.00	8,950.00	15,725.00	7,200.00	7,600.00	156,375.00
	276,277.90	236,183.78	178,968.00	130,338.42	156,134.00	2,075,024.85
	197,394.00	98,784.00	72,264.00	45,900.00	44,272.00	944,494.24
	1,723,479.90	1,409,211.18	1,219,432.46	1,034,129.60	1,315,780.54	13,985,554.87

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
	1891.	1892.	1893.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
<i>Filled cheese.</i>			
47 Filled cheese			
48 Manufacturers of filled cheese (special tax)			
49 Retail dealers in filled cheese (special tax)			
50 Wholesale dealers in filled cheese (special tax)			
Total			
<i>Bank circulation.</i>			
51 Bank circulation			
52 circulation over 90 per cent of capital			
53 Banks, on amount of notes of persons, etc., paid out			
Total			
MISCELLANEOUS.			
54 Opium manufactured for smoking purposes		\$700.00	\$125.00
55 Playing cards			
56 Documentary and proprietary stamps			
57 Special taxes not elsewhere enumerated			
Total		700.00	125.00
<i>Penalties, etc.</i>			
58 Unassessed penalties	\$20,831.42	28,749.88	14,223.94
59 Penalties upon unstamped instruments	202.35	282.00	82.13
60 United States share of penalties recovered by suits	96,571.24	106,858.93	57,477.96
61 Penalties received on compromises	109,646.30	72,371.68	66,488.07
62 Interest	1,563.00	3,333.13	1,413.13
63 Costs	27,460.08	28,134.59	28,672.34
64 Fines, penalties, etc., reported by United States officers other than collectors			
Total	256,214.39	239,732.21	168,357.57
Total receipts from articles and occupations now taxable, including penalties	146,031,503.06	153,854,687.70	160,998,081.43
COLLECTIONS UNDER REPEALED LAWS. <i>a</i>			
65 Manufactures and products	63,680.95	62,198.15	66,908.24
66 Gross receipts			
67 Sales			
68 Special taxes not elsewhere enumerated			
69 Income			
70 Legacies			
71 Successions			
72 Articles in Schedule A			
73 Bank capital and deposits			
74 Adhesive stamps	231.96	658.50	
75 Miscellaneous collections			
Total collections under repealed laws	3,912.91	2,856.65	6,908.24
RECAPITULATION.			
Total receipts from—			
I Spirits	83,335,963.64	91,309,983.65	94,720,260.55
II Tobacco	32,796,270.97	31,060,431.07	31,889,711.74
III Fermented liquors	28,565,129.92	30,037,452.77	32,548,983.07
IV Oleomargarine	1,077,924.14	1,266,326.00	1,070,643.50
V Filled cheese			
VI Bank circulation			
VII Opium		700.00	125.00
VIII Playing cards			
IX Documentary and proprietary stamps			
X Special taxes not elsewhere enumerated			
XI Penalties, etc., collected	256,214.39	239,732.21	168,357.57
XII Collections under repealed laws	3,912.91	2,856.65	6,908.24
Aggregate receipts, including commission allowed on sales of adhesive stamps	146,035,415.97	153,857,544.35	161,004,989.67
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	146,035,415.97	153,857,544.35	161,004,989.67

a See note *a* on p. 448. *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.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—					
1894.	1895.	1896.	1897.	1898.	Total.
			\$16,661.37	\$14,129.23	\$30,790.60
			1,566.63	2,233.32	3,800.06
			556.00	156.00	712.00
			208.33		208.33
			18,992.38	16,518.55	35,510.93
\$2.26					5,359,594.70
		\$134.85	85.38	1,180.00	39,602.36
					130,758.17
2.26		134.85	85.38	1,180.00	5,529,955.23
410.00		22.50		114.90	1,372.40
	\$382,402.50	259,853.76	251,306.52	261,080.66	1,154,643.44
				794,417.60	794,417.60
				46,973.00	46,973.00
410.00	382,402.50	259,876.26	251,306.52	1,102,586.16	1,997,406.44
39,628.40	46,780.62	30,359.82	7,082.91	7,097.21	2,938,538.82
349.47	373.29	243.22	283.98	15.94	16,061.45
38,476.44	42,896.51	48,786.96	28,898.05	27,330.06	4,818,365.00
47,763.39	53,122.49	71,882.63	58,846.17	85,345.82	4,188,487.94
5,564.16	3,434.54	1,254.20	2,240.22	1,756.04	309,875.55
19,263.93	22,197.10	32,183.74	17,606.84	15,205.00	718,423.19
					800,985.40
151,045.79	168,804.55	184,710.57	114,958.17	136,750.07	13,790,737.35
147,166,876.86	143,245,701.71	146,830,089.28	146,610,474.46	170,865,758.60	3,896,119,388.94
61,572.84	63,764.04	65,266.38	9,119.01	1,060.76	425,994,556.30
					55,924,077.36
					37,558,907.33
					85,437,646.96
	77,130.90				347,044,519.02
					8,893,969.33
					5,911,678.57
					8,964,868.97
					65,056,538.26
					209,725,654.54
					36,064,455.63
1,572.84	77,506.94	526.38	9,119.01	1,060.76	1,286,577,472.27
85,259,252.25	79,862,627.41	80,070,070.77	82,008,542.92	92,546,999.77	2,173,590,191.92
28,617,898.62	29,704,907.63	30,711,629.11	30,710,297.42	36,230,522.37	1,006,131,424.14
31,414,788.04	31,640,617.54	33,784,235.26	32,472,162.07	39,515,421.14	590,981,477.16
1,723,479.90	1,409,211.18	1,219,432.46	1,034,129.60	1,315,780.54	13,985,554.87
			18,992.38	16,518.55	35,510.93
2.26		134.85	85.38	1,180.00	5,529,955.23
410.00		22.50		114.90	1,372.40
	382,402.50	259,853.76	251,306.52	261,080.66	1,154,643.44
				794,417.60	794,417.60
				46,973.00	46,973.00
151,045.79	168,804.55	184,710.57	114,958.17	136,750.07	13,790,737.35
1,572.84	77,506.94	526.38	9,119.01	1,060.76	1,286,577,472.27
147,168,449.70	143,246,077.75	146,830,615.66	146,619,593.47	170,866,819.36	5,182,619,730.31
147,168,449.70	143,246,077.75	146,830,615.66	146,619,593.47	170,866,819.36	5,170,572,868.47

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

ARTICLES AND OCCUPATIONS.	1876.	1877.	1878.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
<i>Spirits.</i>			
Spirits distilled from—			
Whatever materials			
Materials other than grapes			
Apples, peaches, or grapes	0.505102	1.154043	0.893479
Apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes			
Materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes	43.329569	43.109338	40.175349
Wine in imitation of champagne, etc.			
Distilleries, per diem tax on			
Distillers (special tax)			
Rectifiers and compounders of liquors (special tax)	.215155	.184286	.189085
Retail liquor dealers (special tax)	3.405019	3.227416	3.488796
Wholesale liquor dealers (special tax)	.429924	.377939	.391285
Manufacturers of stills (special tax)	.001009	.001073	.000962
Stills or worms manufactured (special tax)	.002132	.001857	.001782
Stamps:			
For distilled spirits intended for export	.001540	.003864	.002902
For distilled spirits bottled in bond			
Distillery warehouse	.082236	.089301	.091356
For rectified spirits	.112340	.110007	.108435
Wholesale liquor dealers	.046107	.036469	.036924
For stock on hand			
Gaugers' fees in excess of \$250 per month			
Stamps:			
Special bonded warehouse			.000265
Special bonded warehouse (rewarehousing)			
For imported spirits			
Interest on tax upon spirits			.000282
Total	48.130133	48.295593	45.384202
<i>Tobacco.</i>			
Cigars and cheroots	9.356926	9.075543	10.288370
Cigarettes	.115565	.220225	.260205
Manufacturers of cigars (special tax)	.130569	.129939	.141980
Snuff	.905403	.920790	.957458
Tobacco of all descriptions	21.916540	22.734594	22.790888
Stamps:			
For tobacco or snuff intended for export	.005710	.006731	.006303
For cigars intended for export			
Dealers:			
In leaf tobacco not over 25,000 pounds (special tax)			
In leaf tobacco (special tax)	.093529	.079910	.086151
Retail, in leaf tobacco (special tax)	.002825	.001961	.004439
In manufactured tobacco (special tax)	1.378675	1.340580	1.511838
Manufacturers of tobacco (special tax)	.008674	.007353	.009682
Peddlers of tobacco (special tax)	.029911	.027289	.029613
Collections relating to tobacco not otherwise herein provided for			
Total	33.944927	34.544715	36.086927
<i>Fermented liquors.</i>			
Fermented liquors	7.812951	7.625776	8.527052
Brewers (special tax)	.189832	.182092	.191546
Retail dealers in malt liquors (special tax)	.131559	.124208	.172456
Wholesale dealers in malt liquors (special tax)	.029696	.035296	.053370
Total	8.160638	7.967372	8.944424

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
0.806805	0.726973	1.127620	0.744537	0.777045	0.841520	1.175844	1.197913	0.917539
41.073555	44.181990	44.692396	43.294668	46.816211	58.081880	54.189394	53.348413	50.112189
.140560	.138138	.125311	.125419	.130753	.151202	.149376	.152819	.148607
3.426167	3.350785	3.183325	3.028930	3.185879	3.780313	4.128925	4.033036	3.860125
.359130	.326484	.308452	.298463	.314080	.369090	.369596	.357909	.350315
.001155	.001436	.001854	.000959	.000800	.001021	.001062	.000944	.000724
.001940	.005502	.005067	.003252	.002770	.002401	.002371	.002566	.002407
.015109	.015856	.013604	.006526	.005121	.013288	.035500	.008684	.002588
.110934	.120068	.000498						
.107536	.106969	.000003						
.038453	.038018	.000007						
.000198	.000293							
.065748	.127689	.000023						
46.147290	49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494
10.635210	11.409577	11.854323	12.404265	11.639116	8.526460	8.963874	9.009877	9.563425
.366038	.574437	.731320	.661192	.640660	.373669	.471029	.560782	.666693
.132504	.115415	.104783	.097802	.066754	.080556	.093523	.092979	.095374
.791913	.509658	.507576	.529358	.507046	.368573	.452712	.421960	.441732
21.685575	17.001871	16.816464	17.018945	15.249771	11.091469	12.411734	12.689248	13.459595
.006903	.005275	.004984	.004364	.000586				
	.000043	.000063	.000092	.000017				
		.003349	.051878	.003848	.004187	.004657	.004189	.003943
.076413	.070938	.056707	.004310	.033090	.035489	.042560	.041844	.039355
.002330	.001671	.001212	.001317	.000631	.000286	.000241	.000053	.000368
1.497317	1.497328	1.455355	1.423950	.849974	.934800	1.031744	1.033789	1.047998
.009207	.007567	.006753	.005957	.003925	.004208	.004732	.004770	.004682
.027430	.023050	.019338	.015551	.010205	.011895	.012632	.012774	.012371
35.231340	31.216830	31.562227	32.218981	29.005623	21.491592	23.489438	23.879265	25.335536
9.015529	9.915205	9.749420	10.660356	11.315908	14.451196	15.786185	16.387633	17.997221
.178004	.161742	.149843	.133129	.127367	.154587	.163280	.159901	.157655
.168336	.143792	.119856	.106744	.107810	.149907	.143513	.144994	.149068
.056551	.082949	.076957	.081856	.091751	.115901	.123531	.139164	.143284
9.418420	10.303688	10.090076	10.922085	11.642336	14.871591	16.216509	16.831692	18.447228

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1888.	1889.	1890.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
<i>Spirits.</i>			
Spirits distilled from—			
Whatever materials			
Materials other than grapes			
Apples, peaches, or grapes	0. 642901	0. 890314	0. 951870
Apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes			
Materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes	51. 163392	52. 165552	52. 724041
Wine in imitation of champagne, etc.			
Distilleries, per diem tax on			
Distilleries (special tax)	. 135383	. 127313	. 129529
Rectifiers and compounders of liquors (special tax)	3. 482603	3. 282630	3. 179764
Retail liquor dealers (special tax)	. 315403	. 299459	. 295760
Wholesale liquor dealers (special tax)	. 000690	. 001071	. 000617
Manufacturers of stills (special tax)	. 000920	. 000930	. 000706
Stills or worms manufactured (special tax)	. 001938	. 002414	. 002973
Stamps:			
For distilled spirits intended for export	. 001760	. 004013	. 001762
For distilled spirits bottled in bond			
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	55. 745300	56. 772625	57. 286405
<i>Tobacco.</i>			
Cigars and cheroots	9. 277332	8. 863751	8. 600368
Cigarettes	. 749127	. 821907	. 783078
Manufacturers of cigars (special tax)	. 093623	. 091826	. 086186
Snuff	. 478546	. 492832	. 517362
Tobacco of all descriptions	12. 993250	13. 046315	12. 851447
Stamps:			
For tobacco or snuff intended for export			
For cigars intended for export			
Dealers:			
In leaf tobacco not over 25,000 pounds (special tax)	. 003493	. 003516	. 003291
In leaf tobacco (special tax)	. 032482	. 033591	. 027612
Retail, in leaf tobacco (special tax)	. 000176	. 000207	. 000299
In manufactured tobacco (special tax)	1. 020133	. 977899	. 933498
Manufacturers of tobacco (special tax)	. 004122	. 003918	. 003645
Peddlers of tobacco (special tax)	. 010550	. 009704	. 008259
Collections relating to tobacco not otherwise herein provided for			
Total	24. 662834	24. 345466	23. 815045
<i>Fermented liquors.</i>			
Fermented liquors	18. 362302	17. 751606	17. 879205
Brewers (special tax)	. 140891	. 136441	. 121259
Retail dealers in malt liquors (special tax)	. 119280	. 106798	. 103562
Wholesale dealers in malt liquors (special tax)	. 137987	. 129558	. 135457
Total	18. 760460	18. 124403	18. 239483

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
0. 751525	1. 147137	0. 943317	0. 874846	0. 765128	1. 079393		
						0. 859874	0. 908657
53. 773669	54. 450533	54. 478133	53. 416442	51. 478813	50. 223190	51. 634649	50. 441994
. 112305	. 135396	. 113294	. 132844	. 124238	. 154890	. 142665	. 129472
2. 214637	3. 301871	3. 023089	3. 209175	3. 105643	3. 180412	3. 016699	2. 430298
. 207888	. 304692	. 264178	. 287909	. 274675	. 299464	. 275542	. 230131
. 000690	. 001071	. 000823	. 000617	. 000771	. 000709	. 000574	. 000482
. 003198	. 003126	. 002758	. 001814	. 001787	. 001682	. 001057	. 000989
. 001672	. 003269	. 005045	. 009457	. 000997	. 001166	. 001813	. 001567
							. 019647
57. 065584	59. 347095	58. 830637	57. 933104	55. 752052	54. 940906	55. 932867	54. 163237
9. 192755	8. 869502	8. 970276	8. 290331	8. 720600	8. 658458	8. 313696	8. 212084
. 919140	. 940150	. 986529	1. 082034	1. 163678	1. 379424	1. 419035	2. 106732
. 006526							
. 497246	. 435378	. 443945	. 474032	. 453687	. 512779	. 542982	. 545378
11. 696226	9. 903799	9. 405910	9. 599278	10. 399013	10. 365705	10. 609849	10. 333940
. 001284							
. 004401							
. 000581							
. 138002							
. 000410							
. 001181							
							. 005820
22. 457752	20. 148829	19. 806660	19. 445675	20. 736978	20. 916366	20. 945562	21. 202954
19. 305131	19. 129057	19. 852020	20. 951959	21. 672010	22. 569640	21. 716990	22. 757570
. 081595	. 113014	. 104759	. 107001	. 109784	. 111537	. 109758	. 089337
. 074906	. 119696	. 108098	. 122179	. 127835	. 131103	. 130318	. 117723
. 099381	. 161132	. 151256	. 165904	. 178667	. 189706	. 190153	. 161806
19. 560413	19. 522899	20. 216133	21. 346143	22. 088296	23. 008986	22. 147219	23. 126445

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1888.	1889.	1890.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
<i>Oleomargarine.</i>			
Oleomargarine.....	0.525516	0.517442	0.434242
Manufacturers of oleomargarine (special tax).....	.013794	.009474	.008205
Retail dealers in oleomargarine (special tax).....	.099141	.099799	.070177
Wholesale dealers in oleomargarine (special tax).....	.056606	.056408	.038793
Total.....	.695057	.683183	.551417
<i>Filled cheese.</i>			
Filled cheese.....			
Manufacturers of filled cheese (special tax).....			
Retail dealers in filled cheese (special tax).....			
Wholesale dealers in filled cheese (special tax).....			
Total.....			
<i>Bank circulation.</i>			
Bank circulation.....	.000161		
circulation over 90 per cent of capital.....	.003219	.004747	.000049
Banks, on amount of notes of persons, etc., paid out.....			
Total.....	.003380	.004747	.000049
<i>Opium.</i>			
Opium manufactured for smoking purposes.....			
Total.....			
<i>Playing cards.</i>			
Playing cards.....			
Total.....			
<i>Documentary and proprietary stamps.</i>			
Documentary and proprietary stamps.....			
Total.....			
<i>Special taxes not elsewhere enumerated.</i>			
Special taxes not elsewhere enumerated.....			
Total.....			
<i>Penalties, etc.</i>			
Unassessed penalties.....	.016612	.011119	.007356
Penalties upon unstamped instruments.....	.000207	.000059	.000025
United States share of penalties recovered by suits.....	.026972	.013211	.013791
Penalties received on compromises.....	.061181	.022942	.060464
Interest.....	.001345	.000529	.000715
Costs.....	.018795	.017071	.013529
Fines, penalties, etc., reported by United States officers other than collectors.....			
Total.....	.125112	.064932	.095880
Total percentages of receipts from articles and occupations now taxable, including penalties.....	99.992143	99.995356	99.988279

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
0.596765	0.614643	0.808247	0.902746	0.743680	0.648699	0.580203	0.648326
.004759	.006760	.009534	.007644	.006248	.010710	.004911	.004448
.100177	.132730	.148028	.187729	.164880	.121887	.088896	.091378
.036424	.068918	.071826	.072974	.068961	.049216	.031305	.025910
.738125	.823051	1.037635	1.171093	.983769	.830503	.705315	.770062
						.011364	.008269
						.001049	.001307
						.000379	.000091
						.000142	
						.012954	.009667
			.000002		.000092		
						.000058	.000691
			.000002		.000092	.000058	.000691
	.000455	.000078	.000279		.000015		.000067
	.000455	.000078	.000279		.000015		.000067
				.266955	.176975	.171400	.152798
				.266955	.176975	.171400	.152798
							.464934
							.464934
							.027491
							.027491
.014265	.018686	.008834	.026927	.032657	.020677	.004831	.004153
.000138	.000183	.000051	.000237	.000261	.000166	.000194	.000009
.066129	.069453	.035699	.026145	.029946	.033227	.019710	.015995
.075082	.047040	.041296	.032455	.037085	.048956	.040135	.049949
.001029	.002166	.000875	.003781	.002397	.000854	.001528	.001028
.018804	.018286	.017811	.013090	.015496	.021919	.012008	.008899
.175447	.155814	.104566	.102635	.117842	.125799	.078406	.080033
99.997321	99.998143	99.995709	99.998931	99.999737	99.999642	99.993781	99.999379

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1864.	1865.	1866.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*			
Manufactures and products.....	30.921068	34.726762	40.922403
Gross receipts.....	2.924943	4.666982	3.622444
Sales.....	1.129560	1.924053	1.287294
Special taxes not elsewhere enumerated.....	4.443618	4.644975	4.549494
Income.....	17.324343	15.180263	23.473953
Legacies.....	.265619	.240019	.297469
Successions.....		.018923	.079173
Articles in Schedule A.....	.594881	.369568	.544574
Bank capital and deposits.....	.603455	1.395925	.795643
Adhesive stamps.....	5.032146	5.286988	4.838866
Miscellaneous collections.....	.605699	14.313586	1.206161
Total percentages of collections under repealed laws.....	62.899332	82.768044	81.617375
RECAPITULATION.			
Percentages of—			
Receipts from spirits.....	25.890098	8.872005	10.700362
Receipts from tobacco.....	7.334536	5.400179	5.317027
Receipts from fermented liquors.....	1.954838	1.769022	1.679136
Receipts from oleomargarine.....			
Receipts from filled cheese.....			
Receipts from bank circulation.....	1.755929	.944284	.318513
Receipts from opium.....			
Receipts from playing cards.....			
Documentary and proprietary stamps.....			
Special taxes not elsewhere enumerated.....	.165265	.246466	.367587
Penalties, etc., collected.....	62.899332	82.768044	81.617375
Collections under repealed laws.....			
Total.....	100.000000	100.000000	100.000000

*See note a on p. 448.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
34.420566	32.246952	2.090338	1.628750	2.521090	3.503158	1.111080	a 0.609294	a 0.781446
2.799604	3.284889	3.937156	3.722173	1.944085				
1.503968	2.403962	5.128013	4.770888	2.534277				
5.124804	6.219015	6.211546	5.949597	3.473656				
24.824877	21.684002	21.739564	20.393390	13.306364	10.956028	4.437687	.135878	.000210
.462073	.794217	.777832	.902948	.993039				
.239383	.682613	.743415	.766181	.746456				
.795980	.593334	.558396	.489885	.261688				
.689027	.961435	1.361846	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826
6.052456	7.768704	10.260421	8.931339	10.653853	12.276849	6.752002	5.978723	5.931721
.133381	.017946	.018404	.012285	.005698				.195420
77.046119	76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
12.613903	9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771
7.432729	9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
2.277937	3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
.080588	.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577
.548724	.657432	.548046	.446946	.442313	.335586	.404091	.354832	.254292
77.046119	76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note b on p. 455.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1876.	1877.	1878.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS *			
Manufactures and products	a 0.434199	a 0.200145	a 0.386739
Gross receipts			
Sales			
Special taxes not elsewhere enumerated			
Income .....	.000502	.000082	
Legacies			
Successions			
Articles in Schedule A			
Bank capital and deposits	3.402294	3.213827	3.142201
Adhesive stamps	5.560089	5.420748	5.743057
Miscellaneous collections			
Total percentages of collections under repealed laws	9.397084	8.834802	9.271997
RECAPITULATION.			
Percentages of—			
Receipts from spirits	48.190133	48.295593	45.384202
Receipts from tobacco	33.944327	34.544715	36.086927
Receipts from fermented liquors	8.164038	7.967372	8.944424
Receipts from oleomargarine			
Receipts from filled cheese			
Receipts from bank circulation .....	.015309	.004563	.001006
Receipts from opium			
Receipts from playing cards			
Documentary and proprietary stamps			
Special taxes not elsewhere enumerated			
Penalties, etc., collected .....	.349109	.352955	.311444
Collections under repealed laws	9.397084	8.834802	9.271997
Total	100.000000	100.000000	100.000000

* See note a on p. 448.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
a 0.262551	a 0.183130	a 0.109841	a 0.055447	a 0.049499	a 0.020019	a 0.018143	a 0.020701	a 0.018097
		.002225			.045743			
2.795842	2.608087	2.767661	3.568599	2.582144	.001604	.002076		
5.887003	6.158531	5.836460	5.533308	5.276032	.156604	.001450	.006747	.006544
8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021609	.027448	.024641
46.147290	49.198430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494
35.231340	31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536
9.418420	10.303688	10.090076	10.982085	11.642846	14.871591	16.216509	16.831692	18.447228
								.609193
.012205	.023108	.003164	.002913	.000539	.000363	.022238		.003609
.245349	.308196	.170186	.135853	.210608	.237769	.198078	.166311	.185299
8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021609	.027448	.024641
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note b on p. 455.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1888.	1889.	1890.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*			
Manufactures and products.....	a 0.007838	a 0.004633	a 0.006455
Gross receipts.....			
Sales.....			
Special taxes not elsewhere enumerated.....			
Income.....			
Legacies.....			
Successions.....			
Articles in Schedule A.....			
Bank capital and deposits.....			
Adhesive stamps.....	.000019	.000011	.005266
Miscellaneous collections.....			
Total percentages of collections under repealed laws.....	.007857	.004644	.011721
RECAPITULATION.			
Percentages of—			
Receipts from spirits.....	55.745300	56.772625	57.286405
Receipts from tobacco.....	24.662834	24.345466	23.815045
Receipts from fermented liquors.....	18.760460	18.124403	18.239483
Receipts from oleomargarine.....	.695057	.683183	.551417
Receipts from filled cheese.....			
Receipts from bank circulation.....	.003380	.004747	.000049
Receipts from opium.....			
Receipts from playing cards.....			
Documentary and proprietary stamps.....			
Special taxes not elsewhere enumerated.....			
Penalties, etc., collected.....	.125112	.064932	.095880
Collections under repealed laws.....	.007857	.004644	.011721
Total.....	100.000000	100.000000	100.000000

* See note a on p. 448.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
a 0.002520	a 0.001429	a 0.004291	a 0.001069	a 0.000263	0.000358	0.006219	0.000621
				.053845			
.000159	.000428						
.002679	.001857	.004291	.001069	.054108	.000358	.006219	.000621
57.065584	59.347095	58.830637	57.933104	55.752052	54.940906	55.932867	54.163237
22.457752	20.148829	19.806660	19.445675	20.736978	20.916366	20.945562	21.203954
19.560413	19.522899	20.216133	21.346143	22.088296	23.008986	22.147219	23.126445
.738125	.823051	1.037635	1.171093	.983769	.890503	.705315	.770062
						.012954	.009667
			.000002		.000092	.000058	.000691
	.000455	.000078	.000279		.000015		.000067
				.266955	.176975	.171400	.152798
							.464934
							.027491
.175447	.155814	.104566	.102635	.117842	.125799	.078406	.080033
.002679	.001857	.004291	.001069	.054108	.000358	.006219	.000621
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note b on p. 455.

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, 1898.

Description of tobacco.	Rates of tax per pound.		Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
	Cents.	Months.	Imposing tax.	Repealing tax.				
Smoking, made exclusively of stems	2	6	July 1, 1862	Mar. 3, 1863	6	\$58,430.09	2,921,505	The act of July 1, 1862, went into operation Sept. 1, 1862. So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following: Dates of acts. Dates when they took effect. Mar. 3, 1863 Apr. 1, 1865 July 12, 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 The act of June 13, 1898, went into operation June 14, 1898.
Do	5	16	Mar. 3, 1863	June 30, 1864	16	85,158.90	1,703,177	
Smoking, prepared with all the stems in	5	22	July 1, 1862	do	22	1,693,128.41	33,902,568	
Cavendish, plug, twist, fine cut, valued at not over 30 cents per pound	10	6	do	Mar. 3, 1863	6	81,005.44	810,054	
Cavendish, plug, twist, fine cut, valued at over 30 cents per pound	15	6	do	do	6	1,297,900.83	8,652,673	
Cavendish, plug, twist, fine cut, and manufactured tobacco of all descriptions, except smoking tobacco.	15	16	Mar. 3, 1863	June 30, 1864	16	8,251,536.81	55,010,245	
Snuff	20	22	July 1, 1862	do	22	375,739.68	1,878,698	
Smoking, made exclusively of stems	15	25	June 20, 1864	July 13, 1866	25	1,403,171.69	9,354,477	
Smoking, prepared with all the stems in, and fine-cut shorts.	25	9	do	Mar. 3, 1865	9	1,519,332.16	6,077,328	
Cavendish, plug, twist, etc., and fine-cut chewing	35	9	do	do	9	4,407,940.92	12,594,116	
Twisted by hand	35	9	do	do	9	122,008.44	318,395	
Smoking of all kinds not otherwise provided for	30	16	Mar. 3, 1865	July 13, 1866	16	14,055.22	46,850	
Cavendish, plug, twist, etc., and fine cut chewing	35	16	do	do	16	964,637.18	2,756,106	
Snuff	40	16	do	do	16	10,244,802.08	25,610,755	
Smoking, not sweetened, stemmed, or bottled	15	24	July 13, 1866	do	24	2,302,850.95	5,757,126	
Twisted by hand, etc., and fine-cut shorts.	30	24	do	do	24	3,509,109.31	23,394,062	
Smoking, sweetened, stemmed, or bottled	40	24	do	do	24	520,451.69	1,734,839	
Chewing, etc., smoking, etc., part of the stems removed.	40	24	do	do	24	1,432,690.26	3,561,726	
Smoking, exclusively of stems, etc	16	24	July 20, 1868	do	24	24,730,334.08	61,825,835	
Snuff	32	47	do	do	47	71,496,377.90	223,426,131	
All kinds, except snuff, cigars, cheroots, and cigarettes.	24	129	do	do	129	8,940,719.33	27,939,746	
Do	24	32	June 6, 1872	Mar. 1, 1879	32	61,775,790.09	308,893,949	
Do	24	50	do	Mar. 1, 1879	50	101,509,974.77	422,958,229	
Do	16	48	Mar. 1, 1879	Mar. 3, 1883	48	96,557,414.98	603,483,843	
All kinds, except cigars, cheroots, and cigarettes.	8	92	Mar. 3, 1883	Oct. 1, 1890	92	128,456,304.79	1,605,703,809	
Do	6	89	do	June 13, 1898	89	119,882,059.80	1,998,034,330	
Do	12	89	June 13, 1898	do	89	772,001.34	6,433,344	
Total						670,989,114.41	5,570,959,711	

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, 1898.

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		Cents.
1863	2	\$58,430.09	2,921,505	\$2,613,438.61	23,852,387	10.96
	5	276,368.85	5,527,377			
	10	81,005.44	810,054			
	15	2,163,168.05	14,421,120			
	20	34,466.18	172,331			
1864	5	1,209,589.63	24,191,792	7,327,618.98	64,577,097	11.35
	15	5,877,095.11	39,180,634			
	20	240,934.24	1,204,671			
	5	294,328.83	5,886,576			
	20	2,018,805.41	13,458,702			
	20	100,339.26	501,697			
1865	25	1,088,146.66	4,352,586	8,300,372.55	37,641,822	22.08
	30	7,802.77	26,009			
	35	4,028,865.16	11,511,042			
	40	762,084.46	1,905,210			
	15	893,540.76	5,956,938			
	25	431,185.50	1,724,742			
1866	30	6,252.45	20,841	13,038,095.73	37,493,785	34.77
	35	1,465,721.38	4,187,775			
	40	10,241,395.64	25,603,489			
	15	1,758,906.94	11,726,046			
1867	30	231,730.38	772,435	16,043,842.50	47,631,494	33.68
	40	14,053,205.18	35,133,013			
	15	1,750,202.37	11,668,016			
1868	30	288,721.31	962,404	15,692,415.77	46,764,150	33.56
	40	13,653,492.09	34,133,750			
	16	3,206,544.83	20,040,905			
1869	32	14,164,518.81	44,264,121	17,371,063.64	64,303,026	27.01
	16	4,591,702.81	28,698,143			
	32	19,708,780.61	61,589,939			
1870	16	4,882,821.83	30,517,636	24,300,483.42	90,288,082	26.91
	32	20,677,717.84	64,617,868			
	16	5,896,206.33	26,851,290			
1871	32	18,674,569.26	58,358,029	25,560,539.67	95,135,504	26.87
	16	4,411.47	27,572			
	20	22,217,127.93	111,085,640			
1872	32	1,176,318.82	3,675,996	24,570,775.59	95,209,319	25.81
	20	20,900,509.67	104,502,548			
	32	1,038,445.92	3,245,143			
1873	20	18,653,043.29	93,265,216	25,200,759.51	119,435,874	21.10
	24	5,480,683.19	22,836,180			
	32	1,067,033.03	3,334,478			
	20	4,656.47	23,282			
1874	24	25,689,656.09	107,040,234	26,755,780.20	110,380,602	24.24
	32	1,061,467.64	3,317,086			
	20	1,104.01	5,520			
1875	24	27,051,968.37	112,716,535	28,148,767.90	116,146,103	24.24
	32	1,095,695.52	3,424,048			
	20	93.00	465			
1876	24	25,320,065.08	105,500,271	26,383,872.30	108,824,843	24.24
	32	1,063,714.22	3,324,107			
	16	6,933,652.30	43,335,327			
1877	20	11.40	57	25,606,010.25	120,398,458	21.27
	24	17,963,510.99	74,847,963			
	32	708,835.56	2,215,111			
1878	16	21,802,775.02	136,267,347	23,522,470.63	147,013,405	16
	20	244.32	1,221			
	24	1,743.80	7,266			
1879	16	23,521,493.16	147,009,332	25,812,392.84	161,324,601	16
	24	977.47	4,073			
	16	25,811,023.06	161,318,894			
1880	24	1,369.78	5,707	22,872,425.35	170,361,558	13.42
	16	18,487,001.46	115,543,759			
	8	4,385,423.89	54,817,799			
1881	16	1,147.80	7,174	13,936,258.99	174,196,064	8
	8	13,935,111.19	174,188,890			
	16	321.58	2,010			
1882	8	14,462,032.25	180,775,403	14,462,353.83	180,777,413	8
	16	15,827,379.22	191,592,240			
	8	15,827,379.22	191,592,240			
1883	8	16,519,961.72	206,499,521	16,519,961.72	206,499,521	8
	8	16,519,961.72	206,499,521			
	8	16,519,961.72	206,499,521			

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.
1888.....	Cents. 8	\$16,749,008.18	Pounds. 209,362,602	\$16,749,008.18	Pounds. 209,362,602	Cents. 8
1889.....	8	17,721,989.51	221,524,869	17,721,989.51	221,524,869	8
1890.....	8	19,063,212.63	238,290,158	19,063,212.63	238,290,158	8
1891.....	8	10,292,102.04	128,651,275	17,806,788.06	253,896,042	7.01
1892.....	6	7,514,686.02	125,244,767			
	8	84.16	1,052			
1893.....	6	15,907,519.24	265,128,320	15,907,603.40	265,126,372	6
1894.....	6	15,858,758.54	264,312,643	15,858,758.54	264,312,643	6
1895.....	6	14,824,733.83	247,078,897	14,824,733.83	247,078,897	6
1896.....	6	15,546,066.73	259,101,112	15,546,066.73	259,101,112	6
1897.....	6	15,972,944.17	266,215,736	15,972,944.17	266,215,736	6
1898.....	6	16,440,207.12	274,003,452	16,440,207.12	274,003,452	6
	6	17,817,144.15	296,952,403			
	12	772,001.34	6,433,344			
Total.....		670,989,114.41	5,570,959,711	670,989,114.41	5,570,959,711	12.04

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, 1898.

Description.	Rates of tax.	Dates of acts—		Length of time rates were in force.	Aggregate col-lections.	Aggregate number.
		Imposing tax.	Repealing tax.			
Cigars valued at not over \$5 per M.....	\$1.50 per M.	July 1, 1862	June 30, 1864	22	\$116,494.05	77,692,699
Valued at over \$5 and not over \$10 per M.....	\$2 per M.	do	do	22	178,712,623	178,712,623
Valued at over \$10 and not over \$20 per M.....	\$2.50 per M.	do	do	22	667,624.03	268,833,932
Cigars of all descriptions.....	\$2.50 per M.	do	do	22	667,624.03	268,833,932
Cigars valued at not over \$5 per M.....	Average \$2.37½ per M.	June 30, 1864	Mar. 3, 1865	0	50,011.51	168,800,228
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	380,722.17	160,304,197
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	50,317.98	16,773,460
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	1,038,461.09	346,153,466
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	1,106,743.58	138,492,672
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	386,978.42	23,626,361
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	73,442.32	2,327,520
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	2,462.12	13,321,925
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	5,328.77	396,690
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	6,207.08	5,245,006
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	0	1,790.07	349,572,784
Cigars valued at not over \$5 per M.....	\$2 per M.	Mar. 3, 1865	July 13, 1866	9	3,498,787.84	758,495
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	9	1,616.99	Unknown.
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	16	211,416.22	105,708,110
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	16	1,056.37	70,259
Cigars valued at not over \$5 per M.....	\$2 per M.	July 13, 1866	Mar. 2, 1867	7	21,416.22	105,708,110
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	7	454,082.13	113,520,632
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	7	2,675,490.40	180,873,686
Cigars valued at not over \$5 per M.....	\$2 per M.	Mar. 2, 1867	July 20, 1868	17	3,072,670.90	674,634,180
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	79	50,066,736.38	10,013,631,276
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	79	206,642.64	137,761,759
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	79	3,070.63	614,125
Cigars valued at not over \$5 per M.....	\$2 per M.	Mar. 3, 1875	Mar. 3, 1883	98	111,314,138.54	18,552,656,425
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	98	4,657,410.36	2,061,377,849
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	98	5,071.50	845,250
Cigars valued at not over \$5 per M.....	\$2 per M.	Mar. 3, 1883	June 13, 1898	18½	184,264,639.36	61,428,213,119
Cigars valued at not over \$5 per M.....	\$2 per M.	do	do	11	405,676.88	405,676,880
Cigars valued at not over \$5 per M.....	\$2.60 per M.	June 13, 1898	do	½	661,608.95	183,780,264

* The act of July 1, 1862, went into operation September 1, 1862.
 † The collections upon this heading assessed under the act of July 1, 1862, at the several rates of \$1.50, \$2, \$2.50, and \$2.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1868.
 ‡ 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, 1868, so far as it relates to tobacco, took effect May 1, 1868.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION—Continued.
 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, ETC.—Continued.

Description.	Rates of tax.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate number.
		Imposing tax.	Repealing tax.			
Cigarettes weighing not more than 3 pounds per M.	50 cents per M.	Mar. 3, 1883	July 24, 1897	Months. 171	\$17,568,092.54	35,116,155,080
Do weighing more than 3 pounds per M.	\$3 per M.	do	June 13, 1898	181½	19,974.27	6,658,091
Do weighing not more than 3 pounds per M.	\$1 per M.	July 24, 1897	do	11	3,278,415.97	3,278,415,970
Do weighing more than 3 pounds per M.	\$3.00 per M.	do	do	1	360.83	100,251
Do weighing not more than 3 pounds per M.	\$1.50 per M.	do	do	1	117,090.46	78,060,307
Total					387,488,281.41	134,690,281,977

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, 1898.

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 per M	101,211.05	50,605,525		
	do	\$2.50 per M	188,495.18	75,398,072		
	do	\$3.50 per M	134,678.05	38,478,014		
1864	do	\$1.50 per M	64,284.04	42,856,026	1,255,424.79	492,780,700
	do	\$2 per M	256,213.00	128,106,500		
	do	\$2.50 per M	478,589.65	191,435,860		
	do	\$3.50 per M	456,398.10	130,382,314		
	do	\$3 per M	1,088,778.35	302,926,116		
	do	\$8 per M	1,108,743.78	138,592,972		
	do	\$10 per M	24,348.90	2,434,890		
	do	\$15 per M	386,978.42	25,798,561		
	do	\$25 per M	73,442.52	2,937,700		
	do	\$40 per M	9,402.12	236,553		
1865	Cigarettes	\$1 per 100 packages of 25 each.	*380,722.47	160,304,197	3,087,421.51	713,001,099
	do	\$3 per 100 packages of 25 each.	5,328.77	13,321,925		
	do	\$3 per M	6,297.68	5,248,066		
	do	5 cents per package of 25 each.	1,790.07	596,690		
	do	5 per cent.	1,166.27	583,135		
	do	\$10 per M	159.22	20,294		
	do	\$10 per M	202.94	347,443,894		
	Cigars	do	3,474,438.94	175,360		
	Cigarettes	5 cents per package of 25 each.	350.72	3,476,236.86		
	do	5 per cent.	897.15	347,674,259		
1866	do	\$10 per M	550.05	55,005	3,061,984.39	483,806,456
	Cigars and cigarettes.	\$2 per M	211,416.22	105,708,110		
	do	\$4 per M	454,082.13	113,520,532		
1867	do	\$4 per M and 20 per cent.	2,575,490.40	84,199,123	2,951,675.26	590,335,052
	do	\$5 per M	420,995.64	180,378,686		
1868	Cigars	do	2,951,675.26	590,335,052	4,960,952.67	993,287,429
	Cigarettes	\$1.50 per M	4,957,679.67	991,535,934		
1869	do	\$5 per M	2,354.49	1,566,993	5,718,780.04	1,153,352,191
	Cigars	do	922.51	184,502		
1870	Cigarettes	\$1.50 per M	5,697,353.87	1,139,470,774	6,598,173.24	1,332,844,357
	do	\$5 per M	20,563.25	13,708,833		
1871	Cigars	do	862.92	172,584	7,535,074.61	1,527,705,972
	Cigarettes	\$1.50 per M	6,569,568.02	1,313,913,604		
1872	do	\$5 per M	28,306.52	18,871,013	8,899,732.98	8,940,391.48
	Cigars	do	298.70	59,740		
1873	Cigars	do	7,535,074.61	1,507,014,922	9,289,896.49	9,333,592.24
	Cigarettes	\$1.50 per M	31,017.00	20,678,000		
1874	do	\$5 per M	65.25	13,050	10,954,501.81	11,105,272.45
	Cigars	do	8,899,732.98	1,779,946,596		
1875	Cigarettes	\$1.50 per M	40,620.75	27,080,500	10,954,501.81	1,906,227,982
	do	\$5 per M	37.75	7,550		
1876	Cigars	do	9,289,896.49	1,857,979,298	10,796,477.52	11,061,278.15
	Cigarettes	\$1.50 per M	42,812.25	28,541,500		
1877	do	\$5 per M	883.50	176,700	260,480.95	1,949,078,513
	Cigars	do	7,097,932.84	1,419,586,568		
1878	Cigarettes	\$1.50 per M	3,042,451.27	507,075,212	1,338.00	223,000
	do	\$1.75 per M	40,987.25	27,311,500		
1879	do	\$5 per M	24,476.17	13,988,388	15,285.47	3,057,094
	Cigars	do	15,285.47	3,057,094		
1880	Cigarettes	\$1.50 per M	10,954,501.81	1,825,750,302	135,484.04	2,981,68
	do	\$5 per M	5.13	3,420		
1881	Cigars	do	135,484.04	77,417,166	2,981.68	596,326
	Cigarettes	\$1.75 per M	2,981.68	1,799,412,920		
1882	do	\$6 per M	10,796,477.52	1,799,412,920	148,846,257	223,000
	Cigarettes	\$1.75 per M	260,480.95	148,846,257		

* 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.

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.
1878	Cigars	\$5 per M.	\$1,189.28	237,856	\$11,710,226.39	2,070,253,337
	do	\$6 per M.	11,428,955.32	1,904,825,887		
1879	Cigarettes	\$1.75 per M.	289,081.79	165,189,594	12,532,452.72	2,257,523,581
	do	\$6 per M.	61.47	12,294		
1880	Cigars	\$5 per M.	12,115,406.82	2,019,234,470	14,922,088.88	2,776,511,614
	do	\$6 per M.	416,084.43	238,276,517		
1881	Cigarettes	\$1.75 per M.	14,206,819.49	2,367,893,248	17,088,706.00	3,250,016,780
	do	\$6 per M.	715,227.39	408,701,366		
1882	Cigars	\$5 per M.	16,095,724.78	2,682,620,797	19,218,422.47	3,595,519,581
	do	\$6 per M.	992,927.22	567,386,983		
1883	Cigarettes	\$1.75 per M.	18,245,852.37	3,040,975,395	17,825,189.88	3,867,910,645
	do	\$6 per M.	969,580.30	554,045,886		
1884	Cigars	\$5 per M.	2,989.80	498,309	10,606,823.38	4,417,721,871
	do	\$6 per M.	14,423,096.35	2,403,849,392		
1885	Cigarettes	\$1.75 per M.	2,472,118.80	824,039,600	11,188,373.60	4,821,859,838
	do	\$6 per M.	853,079.05	487,473,743		
1886	Cigars	50 cents per M.	76,214.38	152,428,760	12,157,195.93	5,372,810,643
	do	\$3 per M.	647.70	107,950		
1887	Cigarettes	\$5 per M.	33.60	11,200	12,465,543.00	5,707,452,750
	do	\$6 per M.	3,896.44	649,407		
1888	Cigars	\$3 per M.	10,364,908.83	3,454,969,610	13,380,297.29	6,321,144,663
	do	\$6 per M.	43	246		
1889	Cigarettes	\$1.75 per M.	453,972.57	907,945,140	14,766,947.68	7,159,431,527
	do	\$6 per M.	436.01	145,337		
1890	Cigars	50 cents per M.	739.20	123,200	15,092,889.67	7,441,782,257
	do	\$3 per M.	10,076,548.30	3,358,849,433		
1891	Cigarettes	\$1.75 per M.	92.59	52,908	15,929,893.20	7,990,895,817
	do	\$6 per M.	529,329.14	1,058,635,280		
1892	Cigars	50 cents per M.	114.15	38,050	14,738,684.94	8,281,554,680
	do	\$3 per M.	217.17	36,195		
1893	Cigarettes	\$5 per M.	10,532,586.88	3,510,862,293	14,270,090.30	8,216,421,567
	do	\$6 per M.	655,462.90	1,310,925,800		
1894	Cigars	50 cents per M.	106.65	35,550	14,270,090.30	8,216,421,567
	do	\$3 per M.	11,364,916.33	3,788,305,443		
1895	Cigarettes	\$1.75 per M.	792,247.20	1,584,494,400	14,270,090.30	8,216,421,567
	do	\$6 per M.	32.40	10,800		
1896	Cigars	50 cents per M.	11,534,179.95	3,844,726,650	14,270,090.30	8,216,421,567
	do	\$3 per M.	931,363.65	1,602,726,100		
1897	Cigarettes	\$5 per M.	11,602,156.92	3,807,385,640	14,270,090.30	8,216,421,567
	do	\$6 per M.	1,075,743.08	2,151,486,160		
1898	Cigars	50 cents per M.	87.60	29,200	14,270,090.30	8,216,421,567
	do	\$3 per M.	12,263,689.95	4,087,889,983		
1899	Cigarettes	\$1.75 per M.	1,116,627.34	2,233,254,680	14,270,090.30	8,216,421,567
	do	\$6 per M.	13,424,678.30	4,474,892,767		
1900	Cigars	50 cents per M.	1,342,269.38	2,684,538,760	14,270,090.30	8,216,421,567
	do	\$3 per M.	13,646,398.25	4,548,799,417		
1901	Cigarettes	\$1.75 per M.	1,446,491.42	2,892,982,846	14,270,090.30	8,216,421,567
	do	\$6 per M.	14,442,591.35	4,814,197,117		
1902	Cigars	50 cents per M.	1,588,346.85	3,176,693,700	14,270,090.30	8,216,421,567
	do	\$3 per M.	15.00	5,000		
1903	Cigarettes	\$5 per M.	12,200,752.20	4,066,917,433	14,270,090.30	8,216,421,567
	do	\$6 per M.	1,591,787.38	3,183,574,760		
1904	Cigars	50 cents per M.	625.11	208,370	14,270,090.30	8,216,421,567
	do	\$3 per M.	12,491,917.32	4,163,972,440		
1905	Cigarettes	\$1.75 per M.	1,663,701.89	3,327,403,780	14,270,090.30	8,216,421,567
	do	\$6 per M.	3,221.69	1,073,897		
1906	Cigars	50 cents per M.	12,718,267.83	4,237,755,943	14,270,090.30	8,216,421,567
	do	\$3 per M.	2,021,195.82	4,042,391,640		
1907	Cigarettes	\$5 per M.	4,221.29	1,407,097	14,270,090.30	8,216,421,567
	do	\$6 per M.	12,189,507.29	4,063,169,097		
1908	Cigars	50 cents per M.	2,075,834.88	4,151,669,760	14,270,090.30	8,216,421,567
	do	\$3 per M.	4,748.13	1,582,710		
1909	Cigarettes	\$1 per M.	12,964,440.76	4,321,480,253	14,270,090.30	8,216,421,567
	do	\$3.60 per M.	405,676.88	405,676,880		
1910	Cigars	50 cents per M.	661,608.95	183,780,264	14,270,090.30	8,216,421,567
	do	\$3 per M.	197,565.26	395,010,520		
1911	Cigarettes	\$5 per M.	6,332.64	2,110,880	14,270,090.30	8,216,421,567
	do	\$6 per M.	3,278,415.97	3,278,415,970		
1912	Cigars	50 cents per M.	360.83	100,231	14,270,090.30	8,216,421,567
	do	\$1.50 per M.	117,090.46	78,060,307		
Total			387,488,281.41	134,690,281,977	387,488,281.41	134,690,281,977

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, 1898.

Fiscal years ended June 30—	Spirits warehoused.		Spirits not warehoused.		Aggregate production.
	Gallons.	Value.	Gallons.	Value.	
1863	178,544	1,785,440	37,196	371,960	215,740
1864	199,340	1,993,400	218,654	2,186,540	417,994
1865	199,340	1,993,400	218,654	2,186,540	417,994
1866	199,340	1,993,400	218,654	2,186,540	417,994
1867	199,340	1,993,400	218,654	2,186,540	417,994
1868	199,340	1,993,400	218,654	2,186,540	417,994
1869	199,340	1,993,400	218,654	2,186,540	417,994
1870	199,340	1,993,400	218,654	2,186,540	417,994
1871	199,340	1,993,400	218,654	2,186,540	417,994
1872	199,340	1,993,400	218,654	2,186,540	417,994
1873	199,340	1,993,400	218,654	2,186,540	417,994
1874	199,340	1,993,400	218,654	2,186,540	417,994
1875	199,340	1,993,400	218,654	2,186,540	417,994
1876	199,340	1,993,400	218,654	2,186,540	417,994
1877	199,340	1,993,400	218,654	2,186,540	417,994
1878	199,340	1,993,400	218,654	2,186,540	417,994
1879	199,340	1,993,400	218,654	2,186,540	417,994
1880	199,340	1,993,400	218,654	2,186,540	417,994
1881	199,340	1,993,400	218,654	2,186,540	417,994
1882	199,340	1,993,400	218,654	2,186,540	417,994
1883	199,340	1,993,400	218,654	2,186,540	417,994
1884	199,340	1,993,400	218,654	2,186,540	417,994
1885	199,340	1,993,400	218,654	2,186,540	417,994
1886	199,340	1,993,400	218,654	2,186,540	417,994
1887	199,340	1,993,400	218,654	2,186,540	417,994
1888	199,340	1,993,400	218,654	2,186,540	417,994

a The returns 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 date.

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, 1898—Continued.

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, grape, pear, pineapple, orange, apricot, berry, and prune brandies.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1889.....	952,358	21,960,784	8,749,768	10,939,135	1,471,054	1,029,908	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	110,413,577	688,161	111,101,738
1891.....	1,223,725	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114	580,987	117,767,101
1892.....	2,044,893	29,017,797	13,436,827	14,490,987	1,956,318	1,338,617	633,590	37,690,335	16,204,570	116,813,934	1,622,572	118,436,506
1893.....	1,250,276	40,835,873	16,702,240	12,250,380	2,106,765	1,424,490	449,209	37,577,052	17,305,773	129,902,058	1,108,272	131,010,330
1894.....	1,330,289	15,518,849	10,026,544	10,570,070	1,864,595	1,287,977	126,506	35,377,115	14,434,336	90,535,731	1,617,870	92,153,651
1895.....	915,677	18,717,153	12,321,543	8,819,923	1,777,083	1,176,669	209,699	21,062,216	15,865,309	80,865,272	1,044,499	81,909,771
1896.....	1,301,188	16,935,862	9,153,066	9,960,301	1,490,228	1,098,376	198,299	25,564,738	22,187,833	87,889,891	2,102,664	89,992,555
1897.....	620,357	6,113,726	4,269,220	9,503,353	1,294,157	1,159,314	206,739	16,877,306	23,041,833	63,086,005	1,193,070	64,279,075
1898.....	924,338	13,439,459	8,818,240	11,672,795	1,540,547	1,267,579	174,124	20,613,205	23,436,264	81,686,551	1,981,860	83,668,411

^b Grape brandy exclusively to 1888 inclusive; apple, peach, and grape brandies to June 3, 1896; apple, peach, grape, pear, pineapple, orange, apricot, berry, and prune brandies since that date.
No return of the production of the different kinds of warehoused spirits was 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, 1898.

Description of materials.	Rate of tax per gallon.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.										
		Imposing tax.	Repealing tax.														
Spirits distilled from whatever materials.....	\$0.20	July 1, 1862	Mar. 7, 1864	Months. 18	\$15,568,415.08	Gallons. 77,842,074	The act of July 1, 1862, went into operation Sept. 1, 1862.										
Do.....	.60	Mar. 7, 1864	June 30, 1864	4	19,956,194.20	33,260,323	The act of June 30, 1864, provided that a tax of \$1.50 per gallon should be levied and collected on all distilled spirits, except brandy distilled from grapes, from July 1, 1864, to Feb. 1, 1865; on and after Feb. 1, 1865, the tax should be \$2 per gallon.										
Spirits distilled from whatever materials, except grapes.	1.50	June 30, 1864	Dec. 22, 1864	6	7,279,728.00	4,853,152											
Spirits distilled from whatever materials, except grapes, to Apr. 1, 1865, and from whatever materials, except apples, grapes, or peaches, after Apr. 1, 1865.	2.00	Dec. 22, 1864	July 20, 1868	43	75,958,211.06	37,979,104	The act of Dec. 22, 1864, provided that the tax of \$2 per gallon should take effect Jan. 1, 1865, instead of Feb. 1, 1865.										
Spirits distilled from grapes.....	.25	June 30, 1864	Mar. 3, 1865	9	7,565.41	30,262	So far as the other acts of legislation referred to in this table relate to the tax on spirits, they went into operation immediately on their passage, except the following:										
Do.....	.50	Mar. 3, 1865	July 13, 1866	17	47,721.48	95,442											
Spirits distilled from apples or peaches.....	1.50	do	do	17	240,218.28	160,146	<table border="0"> <tr> <td><i>Dates of acts.</i></td> <td><i>Dates when they took effect.</i></td> </tr> <tr> <td>Mar. 3, 1865</td> <td>Apr. 1, 1865</td> </tr> <tr> <td>July 13, 1866</td> <td>Sept. 1, 1866</td> </tr> <tr> <td>June 6, 1872</td> <td>Aug. 1, 1872</td> </tr> <tr> <td>Aug. 28, 1894</td> <td>Aug. 28, 1894</td> </tr> </table>	<i>Dates of acts.</i>	<i>Dates when they took effect.</i>	Mar. 3, 1865	Apr. 1, 1865	July 13, 1866	Sept. 1, 1866	June 6, 1872	Aug. 1, 1872	Aug. 28, 1894	Aug. 28, 1894
<i>Dates of acts.</i>	<i>Dates when they took effect.</i>																
Mar. 3, 1865	Apr. 1, 1865																
July 13, 1866	Sept. 1, 1866																
June 6, 1872	Aug. 1, 1872																
Aug. 28, 1894	Aug. 28, 1894																
Spirits distilled from apples, grapes, or peaches.	2.00	July 13, 1866	Mar. 2, 1867	6	855,075.47	427,536											
Spirits distilled from apples or peaches.....	2.00	Mar. 2, 1867	July 20, 1868	17	786,995.87	393,499	<table border="0"> <tr> <td><i>Dates of acts.</i></td> <td><i>Dates when they took effect.</i></td> </tr> <tr> <td>Mar. 3, 1865</td> <td>Apr. 1, 1865</td> </tr> <tr> <td>July 13, 1866</td> <td>Sept. 1, 1866</td> </tr> <tr> <td>June 6, 1872</td> <td>Aug. 1, 1872</td> </tr> <tr> <td>Aug. 28, 1894</td> <td>Aug. 28, 1894</td> </tr> </table>	<i>Dates of acts.</i>	<i>Dates when they took effect.</i>	Mar. 3, 1865	Apr. 1, 1865	July 13, 1866	Sept. 1, 1866	June 6, 1872	Aug. 1, 1872	Aug. 28, 1894	Aug. 28, 1894
<i>Dates of acts.</i>	<i>Dates when they took effect.</i>																
Mar. 3, 1865	Apr. 1, 1865																
July 13, 1866	Sept. 1, 1866																
June 6, 1872	Aug. 1, 1872																
Aug. 28, 1894	Aug. 28, 1894																
Spirits distilled from grapes.....	1.00	do	do	17	171,955.18	171,956											
Spirits distilled from materials other than apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48	141,539,995.85	278,099,810											
Spirits distilled from apples, grapes, or peaches.	.50	do	do	48	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	117,701,193.17	168,144,561											
Spirits distilled from apples, grapes, or peaches.	.70	do	do	31	3,553,933.12	5,077,046											
Spirits distilled from materials other than apples, grapes, or peaches.	.90	Mar. 3, 1875	Aug. 28, 1894	234	1,271,747,156.40	1,413,052,398											
Spirits distilled from apples, grapes, or peaches.	.90	do	do	234	22,958,344.00	25,509,269											
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.	1.10	Aug. 28, 1894	do	46	4,967,863.89	4,516,240	The act of June 3, 1896, provided that pears, pineapples, oranges, apricots, berries, or prunes might be included in the exemptions applicable to distillers of brandy from apples, peaches, or grapes.										
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.	1.10	do	do	46	272,624,052.77	247,840,048											
Total.....					1,958,947,120.75	2,303,417,872											

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, 1898.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
1863.....	\$0.20	\$3,229,990.79	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	16,007,706.99	16,973,974	.94 ³³ / ₁₀₀
	.25	7,565.41	30,262			
1865.....	.50	2,980.78	5,961	29,482,077.99	14,847,943	1.98 ⁵⁶ / ₁₀₀
	.60	2,897,115.50	4,828,525			
	1.50	7,281,187.14	4,854,125	29,184,409.34	14,588,740	1.99 ²¹ / ₁₀₀
	2.00	4,853,153.00	2,426,576			
	.50	44,740.70	89,481	14,290,730.98	7,224,809	1.97 ²¹ / ₁₀₀
1866.....	1.50	238,759.14	159,173			
	2.00	29,198,578.15	14,599,289	33,735,323.68	62,092,417	.54 ³³ / ₁₀₀
1867.....	1.00	13,069.56	13,070			
	2.00	29,151,339.78	14,575,670	39,245,099.04	78,490,198	.50
1868.....	1.00	158,885.62	158,886			
	2.00	14,181,845.36	7,065,923	62,314,628	31,157,314.15	.50
	.50	18,787,891.70	37,575,783			
1869.....	*.60	14,630,370.60	24,383,951	66,235,578	33,117,788.99	.50
	2.00	265,366.11	132,683			
	.50	51,695.27	78,490,198	65,911,141	65,911,141	.65 ⁴⁴ / ₁₀₀
1870.....	.50	39,245,099.04	78,490,198			
1871.....	.50	31,157,314.15	62,314,628	43,807,093.70	62,581,562	.70
1872.....	.50	33,117,788.99	66,235,578			
	.50	7,516,835.35	15,033,671	64,425,911	64,425,911	.72 ⁷⁵ / ₁₀₀
1873.....	.70	35,614,229.43	50,877,470			
1874.....	.70	43,807,093.70	62,581,562	58,012,693	58,012,693	.88 ⁵⁶ / ₁₀₀
1875.....	.70	38,868,838.76	55,526,912			
	.90	8,009,099.34	8,898,999	58,543,389	58,543,389	.89 ⁰⁷ / ₁₀₀
1876.....	.70	2,873,264.46	4,104,664			
	.90	48,517,225.97	53,908,029	50,626,533.06	50,704,189	.89 ²⁹ / ₁₀₀
1877.....	.70	62,159.09	88,798			
	.90	52,609,132.25	58,454,591	47,709,464.24	53,025,175	.89 ²⁸ / ₁₀₀
1878.....	.70	25,328.53	36,184			
	.90	45,601,204.53	50,668,005	62,124,127.56	69,127,206	.90
1879.....	.50	15,502.27	31,005			
	.70	2,767.03	3,953	62,132,415	62,132,415	.90
1880.....	.90	47,691,194.94	52,990,217			
	.70	190.84	272	69,085,856.73	76,762,063	.90
1881.....	.90	55,918,928.34	62,132,143			
	.70	1,251.58	1,788	69,616,901	79,616,901	.90
1882.....	.90	62,212,875.98	69,125,418			
	.70	2.17	3	69,085,856.73	76,762,063	.90
1883.....	.90	64,778,754.80	71,976,395			
	.90	69,085,856.73	76,762,063	69,158,025	69,158,025	.90
1884.....	.90	71,655,211.33	79,616,901			
	.70	70	1	70,851,355	70,851,355	.90
1885.....	.90	62,242,221.97	69,158,024			
	.90	63,766,219.61	70,851,355	67,380,391	67,380,391	.90
1886.....	.90	60,642,351.66	67,380,391			
	.90	64,408,937.37	71,565,486	77,163,529	77,163,529	.90
1887.....	.90	64,408,937.37	71,565,486			
	.90	69,447,175.84	77,163,529	85,043,336	85,043,336	.90
1888.....	.90	69,447,175.84	77,163,529			
	.90	76,539,002.62	85,043,336	88,473,437	88,473,437	.90
1889.....	.90	79,626,093.51	88,473,437			
1890.....	.90	79,626,093.51	88,473,437			
1891.....	.90	79,626,093.51	88,473,437			
Total.....		1,958,947,120.75	2,303,417,872	1,958,947,120.75	2,303,417,872	.85 ¹⁶ / 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.

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM SPIRITS DISTILLED FROM WHATEVER MATERIALS AT THE SEVERAL DIFFERENT RATES OF TAX, 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 per gallon.
1892.....	\$0.90	\$85,541,209.01	Gallons. 95,045,787	\$85,541,209.01	Gallons. 95,045,787	\$0.90
1893.....	.90	89,231,300.05	99,145,889	89,231,300.05	99,145,889	.90
1894.....	.90	79,899,647.52	88,777,387	79,899,647.52	88,777,387	.90
1895.....	.90	37,232,644.32	41,369,604	74,837,396.01	75,555,742	.99 ¹⁶ / ₁₀₀
	1.10	37,604,751.69	34,186,138			
	.90	4,027.61	4,475	75,327,897.62	68,480,720	1.10
1896.....	1.10	75,323,870.01	68,476,245			
	.90	45,185.80	50,206	76,967,256.91	69,979,362	1.09 ¹⁶ / ₁₀₀
1897.....	1.10	76,922,071.11	69,929,156			
1898.....	1.10	87,741,223.85	79,764,749	87,741,223.85	79,764,749	1.10
Total.....		1,958,947,120.75	2,303,417,872	1,958,947,120.75	2,303,417,872	.85 ¹⁶ / ₁₀₀

RETURNS OF FERMENTED LIQUORS, BY FISCAL YEARS.

G.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL, AT SIXTY CENTS PER BARREL, AND AT TWO DOLLARS 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, 1898.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities in barrels and their equivalents in gallons for each fiscal year.	
					Barrels.	Gallons.
1863.....	1.00	\$885,271.88	885,272	\$1,558,083.41	2,006,625	62,205,375
1864.....	.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
1864.....	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
1893.....	1.00	31,962,743.15	34,554,317	31,962,743.15	34,554,317	1,071,183,827
1894.....	1.00	30,834,674.01	33,334,783	30,834,674.01	33,334,783	1,033,378,273
1895.....	1.00	31,044,304.84	33,561,411	31,044,304.84	33,561,411	1,040,403,741
1896.....	1.00	33,139,141.10	35,826,098	33,139,141.10	35,826,098	1,110,609,038
1897.....	1.00	31,841,362.40	34,423,094	31,841,362.40	34,423,094	1,067,115,914
1898.....	2.00	34,480,524.23	35,112,426	38,885,151.63	37,493,306	1,162,292,486
1898.....	2.00	4,404,627.40	2,380,880			
Total.....		576,137,187.27	618,570,835	576,137,187.27	618,570,835	19,175,695,885

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. The act of July 24, 1897, repealed the 7½ per cent discount. The act of June 13, 1898, increased the tax to \$2 per barrel and restored the 7½ per cent discount.

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, AT SIXTY CENTS PER BARREL, AND AT TWO DOLLARS 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, 1898.

Articles.	Rates of tax per barrel.	Dates of acts.		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
		First imposing the tax.	Limiting tax.			
Ale, beer, lager beer, porter, and other similar fermented liquors.	\$1.00	July 1, 1862	Mar. 3, 1863	Months 6	\$885,271.88	Barrels 885,272
Do.....	.60	Mar. 3, 1863	(Limiting to Mar. 31, 1864.)	13	2,049,302.65	3,415,504
Do.....	1.00	July 1, 1862		410½	568,797,985.34	611,889,179
Do.....	2.00	June 13, 1898		½	4,404,627.40	2,380,880
Total.....					576,137,187.27	618,570,835

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, continued in force from and including that date, until the passage of the act of June 13, 1898, when the tax was increased to \$2 per barrel.

PRODUCTION OF DISTILLED SPIRITS, BY

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES, FROM 1877, TO

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—		
	1878.	1879.	1880.
	Gallons.	Gallons.	Gallons.
Alabama	18,793	19,944	11,609
Arizona			
Arkansas	47,648	41,030	39,338
California	373,002	327,112	1,148,590
Colorado		3,998	175
Connecticut	180,658	201,722	79,043
Dakota		82	
Delaware	8,829	9,518	20,669
District of Columbia			
Florida	84		
Georgia	151,431	122,029	138,447
Idaho	10,154	10,178	9,274
Illinois	20,993,019	29,400,626	33,933,798
Indiana	5,752,358	7,184,384	7,945,901
Iowa	283,317	236,636	999,449
Kansas	397	4,842	42,779
Kentucky	6,531,455	8,201,100	15,139,651
Louisiana	193,573	27,550	11,494
Maine			
Maryland	764,021	977,049	1,700,089
Massachusetts	1,644,886	2,294,557	2,521,005
Michigan		42	83
Minnesota			23,642
Mississippi	1,494	1,621	168
Missouri	2,378,035	2,591,988	2,290,956
Montana			
Nebraska	640,184	920,136	1,214,120
Nevada			
New Hampshire	50,135	45,138	48,535
New Jersey	205,537	226,563	127,359
New Mexico	2,611	916	1,461
New York	2,631,636	2,906,205	2,504,194
North Carolina	247,638	345,495	502,074
Ohio	11,070,512	12,557,153	15,318,318
Oregon	1,407	1,355	1,565
Pennsylvania	1,461,133	2,114,416	3,203,343
Rhode Island			
South Carolina	31,857	32,667	29,218
Tennessee	756,191	886,035	879,761
Texas	15,920	18,291	2,960
Utah			
Vermont	1,431	1,505	1,400
Virginia	290,345	218,766	318,759
Washington			
West Virginia	23,016	54,723	348,673
Wisconsin	669,749	902,401	820,477
Wyoming			
Total	57,342,456	72,888,373	91,378,417

[For notes to references in this table see pp. 346, 347.]

STATES AND TERRITORIES, FROM 1878 TO 1898.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JUNE 30, 1898.

	FISCAL YEARS ENDED JUNE 30—							
	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
	15,466	4,291	14,660	9,337	11,044	14,068	6,452	1,215
	54,362	18,239	41,623	60,483	50,329	42,671	41,987	51,377
	2,082,622	2,497,627	2,274,888	1,941,963	1,361,020	660,204	1,062,314	1,305,247
	248,201	133,506	92,484	110,666	119,104	142,381	127,050	111,612
	11,775	29,669	4,638	10,330	30,380	7,687	14,473	
			181					
	200,570	172,951	282,046	263,017	240,343	212,226	242,985	310,101
	9,479	8,791						
	36,021,205	32,007,913	25,991,438	26,197,297	26,494,147	25,149,981	23,784,849	30,818,358
	9,045,558	6,384,278	5,154,643	6,156,018	4,163,185	4,750,540	3,679,799	4,238,935
	2,137,454	1,686,794	4,285,162	3,501,529	3,993,738	2,396,007	2,036,774	706
	65,086	25,786	2,859	5,107	6,730	37,613	9,133	1,090
	32,052,400	30,488,064	10,051,307	10,592,473	13,601,528	20,738,278	19,488,335	8,714,081
	3,193	105,936	442			1,058	623	964
	2,448,759	1,740,415	1,224,871	1,656,539	1,757,709	2,119,260	1,701,295	1,451,705
	2,192,132	1,769,463	1,856,551	1,762,929	1,976,763	1,674,516	1,816,550	1,859,741
	9							
	650		1,658	647	2,019	972	518	
	2,381,719	2,756,346	3,210,884	3,289,313	2,912,840	3,310,277	3,439,366	3,153,896
			1,017	4,886				
	1,817,091	1,226,382	1,246,447	1,469,642	2,153,357	1,607,244	2,298,260	2,897,239
	50,242	46,923	39,460	39,478	33,609	25,758	22,742	31,380
	507,270	441,901	412,505	443,389	439,368	399,635	674,692	535,765
	1,821	1,203	531	20	1,141	1,612	2,580	1,852
	2,428,421	1,936,513	1,818,496	1,960,802	2,034,262	1,948,889	1,797,039	1,765,499
	654,153	425,396	580,192	626,716	481,978	480,078	525,691	589,036
	17,129,333	15,746,269	12,265,127	10,821,968	9,719,473	10,336,981	10,780,248	8,783,782
	1,294	1,747	3,684	10,062	11,297	8,325	9,007	781
	4,745,887	5,009,431	2,343,871	2,691,765	2,555,145	3,363,881	3,729,710	3,283,459
	37,262	28,098	50,077	49,410	32,162	38,979	44,266	47,227
	1,471,788	1,099,114	1,030,318	1,317,804	873,436	809,574	805,054	857,957
	11,057	4,139	7,039	9,010	10,925	16,152	5,418	9,463
	2,335	1,152	662	937	322	597	863	
	282,788	345,994	232,854	313,488	257,223	264,269	191,804	218,748
	532,149	400,499	185,222	301,275	228,319	419,906	256,882	130,241
	884,480	738,385	646,173	912,867	852,178	869,593	836,687	516,731
	119,528,011	107,283,215	75,294,510	76,531,167	76,405,074	81,849,260	79,433,446	71,688,188

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE

SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, ETC.—Continued.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—		
	1889.	1890.	1891.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	8,603	13,940	10,867
Arizona a.....			
Arkansas.....	71,800	90,028	52,010
California b.....	1,133,911	1,151,974	1,847,491
Colorado c.....			216
Connecticut d.....	100,807	227,302	541,261
Dakota e.....			
Delaware f.....			
District of Columbia g.....			
Florida.....			
Georgia.....	395,101	443,485	527,313
Idaho h.....			
Illinois.....	31,498,898	33,004,831	39,606,205
Indiana.....	5,608,669	6,435,493	6,052,679
Iowa.....	575	1,657	353
Kansas i.....	751	880	417
Kentucky.....	25,288,697	36,373,487	33,433,586
Louisiana k.....	1,463	1,500	168
Maine l.....			
Maryland m.....	2,011,094	2,493,119	2,490,751
Massachusetts.....	1,508,916	1,603,662	1,705,339
Michigan.....			
Minnesota.....	1,140,061	3,202,161	2,666,124
Mississippi.....			
Missouri.....	2,459,855	1,958,916	1,859,076
Montana o.....		417	294
Nebraska p.....	2,174,137	2,709,496	3,663,069
Nevada q.....			
New Hampshire r.....	20,880	31,835	26,577
New Jersey.....	555,228	382,890	498,154
New Mexico s.....	2,279	2,106	1,087
New York.....	1,850,715	1,901,097	1,969,899
North Carolina.....	708,971	634,002	748,225
Ohio.....	7,923,839	9,253,655	9,571,001
Oregon t.....	9,183	1,385	1,830
Pennsylvania.....	4,106,575	6,386,926	8,061,444
Rhode Island u.....			
South Carolina.....	33,987	30,691	45,256
Tennessee.....	1,337,007	1,611,195	1,071,293
Texas.....	4,623	9,392	1,965
Utah v.....			
Vermont w.....			
Virginia.....	268,525	243,160	264,144
Washington x.....			
West Virginia.....	278,537	373,198	520,151
Wisconsin.....	539,803	527,678	528,316
Wyoming y.....			
Total.....	91,133,550	111,101,738	117,767,101

[For notes to references in this table see pp. 346, 347.]

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
	1892.	1893.	1894.	1895.	1896.	1897.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	9,964	13,757	17,850	24,798	63,979	91,108
Arizona a.....		3,460	1,876	3,821		2,458
Arkansas.....	93,863	96,095	91,578	60,794	107,199	49,768
California b.....	2,532,464	1,928,544	2,541,276	2,007,138	2,255,614	1,526,963
Colorado c.....			584	821	1,086	179
Connecticut d.....	253,440	152,933	178,426	134,937	136,180	170,702
Dakota e.....						127,467
Delaware f.....		4,925	13,846	1,165		
District of Columbia g.....						9,640
Florida.....						235
Georgia.....	431,858	328,624	287,517	254,470	269,218	234,559
Idaho h.....		285	196	337		337
Illinois.....	38,145,689	34,195,674	30,805,317	20,813,355	31,883,205	22,673,064
Indiana.....	6,036,924	6,490,470	4,846,595	6,976,123	9,134,179	8,661,915
Iowa.....		386	156	169		7,835,931
Kansas i.....		1,646	1,700	2,910		304
Kentucky.....	33,756,913	45,471,252	20,159,022	22,815,730	20,046,224	6,779,885
Louisiana k.....		684	163,955	516,233	791,464	823,028
Maine l.....						1,513,135
Maryland m.....	2,775,686	3,101,338	2,668,966	3,095,566	2,644,895	1,487,989
Massachusetts.....	1,893,574	1,963,641	1,831,477	1,579,331	1,452,617	1,319,482
Michigan.....						1,308,392
Minnesota.....	2,007,793	2,202,506	1,799,426	1,278,664	1,549,695	1,363,086
Mississippi.....		335	96			
Missouri.....	3,279,148	4,030,834	2,266,892	1,429,491	902,621	1,220,483
Montana o.....		830			178	1,206,273
Nebraska p.....	4,951,553	4,016,279	2,119,789	288,261	263,432	1,915,273
Nevada q.....						2,259,555
New Hampshire r.....	34,309	21,515	16,180	12,775	12,834	
New Jersey.....	737,521	639,491	614,443	563,384	614,518	539,120
New Mexico s.....		1,404	1,630	1,297	5,622	3,212
New York.....	2,248,485	3,995,468	4,256,857	3,489,216	3,299,212	3,790,176
North Carolina.....	851,219	828,904	714,662	716,297	729,801	644,771
Ohio.....	8,593,321	9,395,873	8,712,704	6,892,438	6,072,630	7,515,413
Oregon t.....		69,064	87,407	40,503	53,398	1,603
Pennsylvania.....	7,394,232	9,566,397	5,499,448	6,595,884	4,819,817	1,242,046
Rhode Island u.....						2,189
South Carolina.....	44,560	54,734	46,733	46,719	54,619	54,871
Tennessee.....	967,009	1,026,913	655,173	566,643	859,386	709,970
Texas.....	6,354	19,455	34,401	12,274	28,083	18,139
Utah v.....						892
Vermont w.....		47	36	79		
Virginia.....	341,855	247,435	285,691	142,452	249,871	130,815
Washington x.....		923	545	237		206,982
West Virginia.....	385,275	469,103	199,894	193,236	147,035	59,623
Wisconsin.....	539,474	669,410	1,230,578	1,352,223	1,477,096	1,239,283
Wyoming y.....						136,901
Total.....	118,436,506	131,010,330	92,153,651	81,909,771	89,992,555	64,279,075

83,668,411

PRODUCTION OF FERMENTED LIQUORS, BY

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES, FROM 1878 TO 1898.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—		
	1878.	1879.	1880.
	Barrels.	Barrels.	Barrels.
Alabama	80		84
Arizona a	1,114	1,530	1,077
Arkansas	113	81	21
California b	374,453	385,707	380,458
Colorado c	22,902	34,013	55,684
Connecticut d	55,389	54,709	68,489
Dakota e	4,916	5,163	6,515
Delaware f	7,986	8,604	9,928
District of Columbia g			
Florida			
Georgia	6,152	9,430	11,790
Idaho h	1,305	1,651	2,011
Illinois	595,650	645,883	805,605
Indiana	184,403	198,341	260,912
Iowa	185,893	186,769	232,702
Kansas i	26,057	26,681	32,270
Kentucky	125,939	149,592	179,464
Louisiana k	41,378	49,070	57,212
Maine l	8		
Maryland m	236,370	238,230	266,943
Massachusetts	618,484	591,472	678,246
Michigan	200,655	228,610	284,152
Minnesota	111,373	118,969	151,920
Mississippi n			
Missouri	549,149	614,870	756,527
Montana o	4,968	5,871	7,684
Nebraska p	30,705	32,889	43,804
Nevada	12,976	15,078	15,098
New Hampshire r	122,962	133,019	183,645
New Jersey	517,602	539,957	641,344
New Mexico s	916	431	296
New York	3,551,889	3,925,922	4,599,099
North Carolina	5	40	98
Ohio	981,896	1,039,389	1,245,158
Oregon t	14,084	16,591	21,691
Pennsylvania	1,034,660	1,097,214	1,342,207
Rhode Island u	35,146	40,006	53,504
South Carolina	634	360	2,699
Tennessee	11,111	7,419	8,311
Texas	10,363	8,097	4,966
Utah v	8,550	12,670	13,746
Vermont w	187	55	
Virginia	15,462	15,903	18,080
Washington x	8,079	8,083	9,107
West Virginia	23,954	24,748	33,842
Wisconsin	500,983	625,284	853,806
Wyoming y	4,570	4,663	5,316
Total	10,241,471	11,103,084	13,347,111

[For notes to references in this table see pp. 346, 347.]

STATES AND TERRITORIES, FROM 1878 TO 1898.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JUNE 30, 1898.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—							
	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.
Alabama			28		2,110			
Arizona a			2,729	303				
Arkansas	415,709	432,670	459,290	492,510	504,916	518,477	583,219	656,272
California b	70,236	87,450	95,286	105,391	103,056	104,774	125,891	147,935
Colorado c	72,809	106,167	123,763	134,706	126,449	126,710	149,768	260,345
Connecticut d	8,879	17,622	28,390	5,426				
Dakota e	12,210	14,248	15,914	18,494	20,044	21,835	29,640	
Delaware f								
District of Columbia g								
Florida								
Georgia	7,486	4,860	11,360	11,871	10,520	11,100	2,675	4,671
Idaho h	2,034	3,384	3,873	965				
Illinois	891,825	1,051,080	1,087,408	1,147,632	1,204,493	1,358,874	1,691,200	1,907,442
Indiana	287,725	331,311	332,874	351,011	358,667	385,452	435,685	474,434
Iowa	253,002	286,429	267,390	257,986	169,446	159,457	188,149	160,272
Kansas i	25,872	24,281	25,103	25,437	19,274	17,369	16,458	14,170
Kentucky	191,218	219,356	213,938	239,918	249,479	264,139	288,347	301,886
Louisiana k	53,256	55,645	59,605	85,433	91,772	117,311	124,778	124,610
Maine l						70		
Maryland m	293,548	348,076	365,389	406,447	426,684	472,475	536,728	634,160
Massachusetts	738,257	836,539	861,972	861,468	885,920	966,639	1,000,957	1,017,031
Michigan	294,882	329,377	340,043	400,198	389,683	436,364	477,880	522,012
Minnesota	183,034	215,113	248,150	283,653	278,341	304,485	331,480	306,473
Mississippi n								
Missouri	838,764	1,019,873	1,050,446	1,146,829	1,144,325	1,203,243	1,420,314	1,562,528
Montana o	9,707	13,447	15,142	38,152	26,537	28,061	30,164	64,211
Nebraska p	46,105	54,053	56,361	94,811	108,445	133,315	163,474	168,379
Nevada	13,460	11,358	10,001	2,572	23,941	31,237	35,979	
New Hampshire r	202,552	252,706	270,628	323,449	320,115	329,130	317,685	342,636
New Jersey	666,146	810,156	852,203	905,214	953,464	1,055,757	1,213,550	1,316,052
New Mexico s	454	1,780	2,591	5,667	6,198	7,857	6,253	6,056
New York	4,860,637	5,643,627	5,931,303	6,266,601	6,438,625	6,942,300	7,548,350	7,978,532
North Carolina	6	22	38	12				
Ohio	1,313,256	1,576,817	1,628,267	1,721,769	1,684,818	1,773,724	1,998,269	2,195,877
Oregon t	24,843	25,710	26,889	45,498	46,239	54,900	67,659	82,162
Pennsylvania	1,407,287	1,744,602	1,838,018	1,990,807	1,983,205	2,119,773	2,372,849	2,479,343
Rhode Island u	57,780	70,704	69,110	57,560	54,890	55,230	70,169	
South Carolina	8,408	9,909	8,881	8,954	9,353	14,714	15,585	12,540
Tennessee	9,206	9,484	5,317	6,625	9,933	21,937	32,085	38,778
Texas	2,957	3,065	2,046	3,334	18,645	31,841	40,658	50,945
Utah v	15,962	18,075	22,270	3,705				
Vermont w								
Virginia	20,530	26,210	27,170	28,628	31,000	36,070	37,830	49,270
Washington x	12,320	14,208	17,609	4,838				
West Virginia	36,942	48,280	52,540	64,920	67,195	74,498	97,144	103,307
Wisconsin	952,209	1,224,422	1,323,214	1,448,845	1,418,159	1,488,315	1,656,523	1,683,140
Wyoming y	6,039	5,321	5,345	880				
Total	14,311,028	16,952,085	17,757,892	18,998,619	19,185,953	20,710,933	23,121,526	24,680,219

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—		
	1889.	1890.	1891.
	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>
Alabama.....	19,787	33,950	39,317
Arizona <i>a</i>			
Arkansas.....			
California <i>b</i>	739,968	738,707	772,690
Colorado <i>c</i>	168,153	188,188	205,939
Connecticut <i>d</i>	265,719	293,460	334,855
Dakota <i>e</i>			
Delaware <i>f</i>			
District of Columbia <i>g</i>			
Florida.....			
Georgia.....	15,210	36,800	55,243
Idaho <i>h</i>			
Illinois.....	2,011,691	2,281,249	2,665,133
Indiana.....	481,836	518,213	562,068
Iowa.....	103,400	92,195	107,879
Kansas <i>i</i>	8,290	2,310	1,900
Kentucky.....	291,970	323,764	352,434
Louisiana <i>k</i>	145,048	199,412	223,696
Maine <i>l</i>			
Maryland <i>m</i>	658,451	687,130	729,838
Massachusetts.....	1,003,141	947,004	1,008,029
Michigan.....	519,145	557,576	618,150
Minnesota.....	314,073	332,024	372,654
Mississippi <i>n</i>			
Missouri.....	1,669,304	1,883,614	2,043,933
Montana <i>o</i>	71,652	73,628	80,882
Nebraska <i>p</i>	174,649	162,339	154,493
Nevada <i>q</i>			
New Hampshire <i>r</i>	338,944	389,956	386,655
New Jersey.....	1,364,390	1,526,590	1,640,876
New Mexico <i>s</i>	6,264	7,106	6,880
New York.....	8,088,390	8,572,223	9,230,634
North Carolina.....			
Ohio.....	2,102,789	2,393,124	2,661,062
Oregon <i>t</i>	110,913	172,870	230,944
Pennsylvania.....	2,367,199	2,762,352	3,145,321
Rhode Island <i>u</i>			
South Carolina.....	10,017	9,305	9,240
Tennessee.....	47,639	67,800	90,415
Texas.....	55,233	70,080	91,795
Utah <i>v</i>			
Vermont <i>w</i>			
Virginia.....	46,650	51,085	61,759
Washington <i>x</i>			
West Virginia.....	102,366	119,929	136,321
Wisconsin.....	1,817,572	2,067,961	2,477,834
Wyoming <i>y</i>			
Total.....	25,119,853	27,561,944	30,497,209

a Including 19,017 barrels removed from breweries for export free of tax.
 [For notes to references in this table see pp. 346, 347.]

SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, ETC.—Continued.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—						
	1892.	1893.	1894.	1895.	1896.	1897.	1898.
	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>
Alabama.....	36,948	44,661	36,465	28,766	31,669	36,370	45,649
Arizona <i>a</i>							
Arkansas.....							
California <i>b</i>	793,646	787,825	727,397	759,772	769,080	763,741	802,267
Colorado <i>c</i>	201,092	234,735	188,164	193,159	210,227	208,858	227,239
Connecticut <i>d</i>	360,216	408,939	433,659	492,231	558,990	571,306	631,163
Dakota <i>e</i>							
Delaware <i>f</i>							
District of Columbia <i>g</i>						2,480	10,908
Florida.....						109,300	123,378
Georgia.....	51,566	69,267	78,407	84,405	104,744		
Idaho <i>h</i>							
Illinois.....	2,939,149	3,417,295	3,310,134	3,292,324	3,580,724	3,244,896	3,601,163
Indiana.....	577,123	638,204	616,067	592,282	634,208	627,176	752,441
Indiana.....	115,212	130,565	135,048	127,101	130,686	142,153	175,894
Iowa.....	1,650	2,680	5,867	6,013	6,039	6,255	7,189
Kansas <i>i</i>	340,410	361,653	353,858	367,997	401,380	378,290	436,474
Kentucky.....	252,332	292,285	270,150	252,082	248,393	251,943	247,617
Louisiana <i>k</i>							
Maine <i>l</i>							
Maryland <i>m</i>	792,506	852,621	820,588	837,368	892,042	916,130	981,978
Massachusetts.....	1,123,330	1,241,780	1,248,347	1,337,747	1,580,330	1,670,556	1,805,598
Michigan.....	650,823	725,215	655,580	659,470	722,244	675,184	792,647
Minnesota.....	384,636	416,570	390,303	420,378	463,293	492,814	558,672
Mississippi <i>n</i>							
Missouri.....	2,047,696	2,281,149	2,188,449	2,139,224	2,262,048	2,254,926	2,435,700
Montana <i>o</i>	82,781	85,847	73,137	87,044	110,462	132,610	159,295
Nebraska <i>p</i>	151,429	170,772	178,272	179,617	176,132	173,498	213,152
Nevada <i>q</i>							
New Hampshire <i>r</i>	429,678	403,155	364,292	368,525	384,144	285,554	313,739
New Jersey.....	1,793,649	1,915,780	1,892,805	1,894,541	2,023,926	2,001,496	2,110,310
New Mexico <i>s</i>	6,835	7,114	4,593	4,978	4,706	3,891	4,218
New York.....	9,558,744	9,978,449	9,772,235	9,758,801	10,051,047	9,493,620	10,093,450
North Carolina.....							
Ohio.....	2,668,494	2,834,807	2,621,012	2,633,067	2,879,668	2,631,669	2,886,830
Oregon <i>t</i>	234,117	220,725	174,192	175,945	180,494	193,469	231,361
Pennsylvania.....	3,203,632	3,584,333	3,447,940	3,591,338	4,047,084	3,902,301	4,245,972
Rhode Island <i>u</i>							
South Carolina.....	6,221	5,265	9,541	9,395	11,101	8,400	7,190
Tennessee.....	99,115	97,425	82,108	82,090	93,760	111,590	130,226
Texas.....	115,393	131,218	187,942	221,284	249,620	265,987	322,761
Utah <i>v</i>							
Vermont <i>w</i>							
Virginia.....	62,314	79,480	76,060	76,617	87,525	102,254	138,144
Washington <i>x</i>							
West Virginia.....	134,106	152,343	111,300	109,222	116,177	123,125	142,222
Wisconsin.....	2,631,783	3,019,022	2,908,461	2,807,001	2,854,334	2,673,948	2,886,502
Wyoming <i>y</i>							
Total.....	b 31,856,626	c 34,591,179	d 33,362,373	e 33,589,784	f 35,859,250	g 34,462,822	h 37,529,339

b Including 38,790 barrels removed from breweries for export free of tax.
c Including 36,862 barrels removed from breweries for export free of tax.
d Including 27,590 barrels removed from breweries for export free of tax.
e Including 28,373 barrels removed from breweries for export free of tax.
f Including 33,152 barrels removed from breweries for export free of tax.
g Including 39,728 barrels removed from breweries for export free of tax.
h Including 36,033 barrels removed from breweries for export free of tax.

RECEIPTS FROM SPECIAL TAXES FOR

H.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM SPECIAL ENDED

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or wovens manufactured.	Brewers.	Retail dealers in malt liquors.
Alabama	\$1,137.50	\$16,733.59	\$2,745.84	\$75.00	\$60.00	\$400.00	\$2,512.49
Arkansas	125.00	15,077.91	2,701.68				1,157.57
California	16,591.68	278,174.33	36,516.85	83.33	260.00	9,139.59	6,643.35
Colorado	1,304.16	61,029.09	4,733.33			1,554.16	2,815.42
Connecticut	2,908.34	110,239.43	7,479.18			2,416.67	2,180.11
Florida	250.00	8,953.18	1,325.00			100.00	362.51
Georgia	1,949.99	26,505.71	2,558.34	12.50	100.00	250.00	2,172.81
Illinois	15,512.49	381,583.08	26,763.19	100.00	80.00	12,852.08	24,165.16
Indiana	2,216.67	181,189.19	7,533.34			5,292.51	10,022.24
Iowa	1,783.35	47,487.53	3,658.34			850.00	5,329.15
Kansas	50.00	56,590.18	1,791.66			50.00	8,123.48
Kentucky	12,283.36	83,525.06	20,087.58	112.49	360.00	2,783.33	3,848.40
Louisiana	2,283.34	98,568.86	10,295.83			600.00	1,979.19
Maryland	10,029.16	142,024.00	12,750.02	41.67	40.00	3,841.66	5,149.99
Massachusetts	13,987.53	97,280.14	19,908.35			3,727.05	3,891.99
Michigan	1,200.00	110,633.56	3,466.68			6,295.84	4,347.64
Minnesota	3,858.34	58,297.81	5,241.68			4,712.53	7,895.05
Missouri	10,954.16	152,666.82	14,141.68	37.50	80.00	4,304.17	7,179.29
Montana	825.00	55,253.77	5,241.68			3,133.33	1,328.33
Nebraska	1,000.00	57,730.76	2,508.33			1,762.49	5,101.65
New Hampshire		56,192.96	1,375.00			400.00	7,880.28
New Jersey	5,458.32	210,162.69	11,475.02	8.33	80.00	4,170.83	5,080.15
New Mexico	333.34	32,178.74	2,762.49			266.67	568.34
New York	48,650.07	724,188.92	87,683.48	72.92	20.00	25,223.77	10,459.33
North Carolina	2,333.35	24,604.85	3,341.76	112.51	150.00	41.67	786.68
Ohio	14,562.51	305,135.87	26,454.22	124.99	380.00	10,579.18	6,410.89
Oregon	1,925.00	65,392.40	4,825.01	4.17	40.00	5,245.84	1,525.00
Pennsylvania	34,308.39	345,677.62	42,658.36	37.50	40.00	26,213.39	12,348.39
South Carolina		10,410.32	691.67			200.00	325.03
Tennessee	2,925.01	29,948.00	3,537.53			300.00	885.89
Texas	1,937.51	58,883.65	5,079.18			1,029.17	36,138.12
Virginia	2,841.67	55,846.82	3,586.59			600.00	1,720.21
West Virginia	300.00	26,790.47	308.34			833.34	1,193.45
Wisconsin	5,700.00	167,615.18	7,987.51			13,508.34	9,022.55
Total	221,225.24	4,152,572.53	333,216.74	822.91	1,690.00	152,647.61	201,150.15
Total for 12 months ended June 30, 1897	209,175.22	4,423,062.16	403,999.05	842.08	1,550.00	160,927.33	191,071.12

THE FISCAL YEAR ENDED JUNE 30, 1898.

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR JUNE 30, 1898.

Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Total.
\$845.84		\$500.00	\$480.00				\$25,490.26
1,520.87		1,216.00	480.00				22,279.03
5,574.03		2,518.00	1,800.00				352,983.21
5,687.50		13,148.00	1,160.00				81,441.66
7,623.01	\$1,800.00	2,722.00	800.00				148,954.73
775.01		840.00	2,560.00				15,287.70
1,689.60		39,316.00	840.00	\$2,233.32	\$21.00		38,638.95
23,673.03	600.00	15,077.32	1,800.00				527,741.40
15,077.32	1,800.00	7,170.84	1,640.00				233,879.27
4,158.37		3,664.59	68.00				66,347.21
3,664.59	600.00	4,158.37	4,332.00				75,201.91
4,158.37		5,988.00	800.00				133,946.65
2,929.17		4,614.00	1,520.00		111.00		122,901.35
5,691.65	400.00	5,684.00	3,640.00		12.00		189,304.15
13,881.22		1,424.00	1,440.00				155,540.28
7,189.61		7,189.61	1,832.00				138,121.33
9,962.55		4,790.00	240.00				90,363.96
14,734.20	600.00	3,502.00	1,260.00				210,747.82
3,502.00		8,183.34	28.00				69,012.20
8,183.34		2,302.00	280.00				78,868.57
4,895.85		4,895.85	40.00				71,152.09
14,302.15	1,200.00	9,110.00	3,080.00		12.00		264,739.49
2,695.84		324.00	480.00				39,609.42
31,570.89		1,074.00	1,260.00				930,203.38
1,012.50		16,914.63	212.00				32,595.32
16,914.63	600.00	2,408.34	5,680.00				406,186.29
2,408.34		29,322.93	264.00				81,629.76
29,322.93		483.31	4,300.00				505,960.58
1,345.85		1,345.85	960.00				13,640.33
14,523.00		1,658.00	570.00				40,630.28
1,958.34		2,278.00	3,700.00				123,568.63
2,016.72		1,958.34	480.00				70,397.63
9,487.51		3,990.00	960.00				36,392.32
		554.00	2,560.00				216,435.09
276,471.75	7,600.00	156,134.00	44,272.00	2,233.32	156.00		5,610,192.25
278,801.22	7,200.00	130,338.42	45,900.00	1,566.68	556.00	\$208.33	5,855,197.61

I.—ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS YEAR ENDED

AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS DURING THE FISCAL JUNE 30, 1898.

JUDICIAL DISTRICTS.	Suits pending July 1, 1897.			Suits commenced during the fiscal year.		
	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
1 Alabama, northern	261	11		284		
2 Alabama, middle	299	6		96	8	
3 Alabama, southern	15			37		
4 Alaska				8		
5 Arkansas, eastern	45	5		253		
6 Arkansas, western	47	6	1	187	1	
7 Arizona						
8 California, northern	3	6	3	5	2	1
9 California, southern	2			3		
10 Colorado	4			4		
11 Connecticut	1		1	1		
12 Delaware						
13 District of Columbia	39	2				
14 Florida, northern	8			31		
15 Florida, southern	33			51		
16 Georgia, northern	858	11	12	857	1	3
17 Georgia, southern	77	4	1	50		
18 Idaho				1		
19 Illinois, northern	7			37	2	
20 Illinois, southern	163	1		234		
21 Indiana	15			47		
22 Indian Territory, northern	1					
23 Indian Territory, central	5					
24 Indian Territory, southern	13			3		
25 Iowa, northern	24			115		
26 Iowa, southern	200			157		
27 Kansas	4			21		
28 Kentucky	39	40		469	37	
29 Louisiana, eastern	7	2	1	3		
30 Louisiana, western	20			19		
31 Maine	23			64		
32 Maryland	1				2	
33 Massachusetts	2			5		
34 Michigan, eastern	19			4		
35 Michigan, western	23			11		
36 Minnesota	3					
37 Mississippi, northern	611			146		
38 Mississippi, southern	426			260		
39 Missouri, eastern	5			50		
40 Missouri, western	33			48		
41 Montana	2					
42 Nebraska	14			43		
43 Nevada						
44 New Hampshire	10			23		
45 New Jersey	17	2	1	8	3	
46 New Mexico	2			5		
47 New York, northern	21	2	3	35		
48 New York, eastern	18		4	10		2
49 New York, southern	33	3		16		4
50 North Carolina, eastern	114	14	6	363	119	3
51 North Carolina, western	344	11	28	570	362	26
52 North Dakota	16			34		
53 Ohio, northern	4	1		35		
54 Ohio, southern	2	2	1	8		
55 Oklahoma	10			14		
56 Oregon		1		2		1
57 Pennsylvania, eastern	7	2	2	8	6	
58 Pennsylvania, western	6			6		
59 Rhode Island	8			2		
60 South Carolina	22	6		147		
61 South Dakota	2			3		
62 Tennessee, eastern	56			288		
63 Tennessee, middle	51	2		222	8	9
64 Tennessee, western	160			60		
65 Texas, eastern	16			5		
66 Texas, northern	20			24		
67 Texas, western	5			26		
68 Utah				1		
69 Vermont	6			9		
70 Virginia, eastern	23	1		15		
71 Virginia, western	158	2	2	283	72	12
72 Washington				1		5
73 West Virginia	955			347		
74 Wisconsin, eastern				1		
75 Wisconsin, western	6			5		
76 Wyoming						
Total	5,444	143	68	6,120	623	66

Suits decided in favor of the United States.	Suits settled by compromise			Suits decided adversely to the United States.					
	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
1									
2									
3									
4									
5									
6									
7									
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75									
76									
Total	3,475	199	20	62	3	10	796	4	12

I.—ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS
YEAR ENDED

JUDICIAL DISTRICTS.	Suits dismissed, abandoned, consolidated, etc.			Suits pending July 1, 1898.		
	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
1 Alabama, northern	69			272	4	
2 Alabama, middle	53	3		295	10	
3 Alabama, southern	20			8		
4 Alaska				2		
5 Arkansas, eastern	26			104		
6 Arkansas, western	31			111	1	
7 Arizona						
8 California, northern	5			1	8	3
9 California, southern				5		
10 Colorado	2			2		
11 Connecticut	1		1			
12 Delaware						
13 District of Columbia				38	2	
14 Florida, northern	4			14		
15 Florida, southern	25			17		
16 Georgia, northern	228		1	935	4	11
17 Georgia, southern	44		1	49	4	
18 Idaho						
19 Illinois, northern	7	1		13	1	
20 Illinois, southern	106			122	1	
21 Indiana	25			18		
22 Indian Territory, northern				1		
23 Indian Territory, central						
24 Indian Territory, southern	3			9		
25 Iowa, northern	13			38		
26 Iowa, southern	159			78		
27 Kansas	8			10		
28 Kentucky	68	7		31	52	
29 Louisiana, eastern	1			6	2	1
30 Louisiana, western	5			24		
31 Maine	22			14		
32 Maryland	1				2	
33 Massachusetts	3			1		
34 Michigan, eastern	1			22		
35 Michigan, western	3			23		
36 Minnesota	2			1		
37 Mississippi, northern	66			591		
38 Mississippi, southern	26			540		
39 Missouri, eastern	1			12		
40 Missouri, western	16			17		
41 Montana						
42 Nebraska	5			30		
43 Nevada						
44 New Hampshire	5			6		
45 New Jersey		2		17	1	
46 New Mexico	1			5		
47 New York, northern	4			6	1	3
48 New York, eastern	6		1	13		5
49 New York, southern	1	1	1	34	2	2
50 North Carolina, eastern	27	18	4	165	43	2
51 North Carolina, western	131			489	331	34
52 North Dakota	14			7		
53 Ohio, northern				16		
54 Ohio, southern	3			7		
55 Oklahoma	8			12		
56 Oregon	1				1	
57 Pennsylvania, eastern				7	8	1
58 Pennsylvania, western	4			6		
59 Rhode Island				2		
60 South Carolina	13	1		24	1	
61 South Dakota	2			2		
62 Tennessee, eastern	37			59		
63 Tennessee, middle	36	2		22	8	7
64 Tennessee, western	27			116		
65 Texas, eastern	8			3		
66 Texas, northern	3			27		
67 Texas, western	6			10		
68 Utah				1		
69 Vermont				1		
70 Virginia, eastern	15			18		
71 Virginia, western	40	9	6	196	29	6
72 Washington						
73 West Virginia	551			508		
74 Wisconsin, eastern						
75 Wisconsin, western	2			6		
76 Wyoming						
Total	1,994	44	15	5,237	516	75

AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS DURING THE FISCAL
YEAR ENDED

Sentences suspended.	Amount of judgments recovered and costs taxed.						
	Criminal.		Civil.		In rem.		
	Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.	
46	\$13,700.00	\$1,452.20	\$2,567.28	\$236.93			1
9	2,300.00	760.70	222.06	19.95			2
	550.00	422.85					3
							4
115	5,200.00	1,025.00	978.00	65.00			5
10	10,700.00		3,573.45				6
							7
	200.00				\$348.00	\$167.32	8
							9
	100.00						10
							11
	220.00						12
	2,651.00						13
49	20,000.00	16,248.70	730.06	680.68	600.00	47.50	14
2	4,000.00		2,901.81				15
							16
1	850.00	110.44					17
5	15,700.00	6,682.24					18
4	450.00	1,137.50					19
							20
	75.00						21
1	7,927.00		242.92				22
63	26,115.00						23
1	20.00						24
23	34,160.00	3,900.37	4,137.18	454.85			25
							26
4	590.00	400.00					27
	1,565.00	321.86					28
							29
							30
							31
							32
							33
							34
2	400.00						35
							36
19	30.00	109.88					37
1	3,535.00						38
							39
	2,701.00	3,340.26					40
							41
17	788.00	1,750.00					42
							43
3	295.00	350.00					44
1	900.00	51.40	108.57	44.60	246.45	208.68	45
							46
1	2,000.00		50.00				47
1	1,801.00						48
							49
34	12,259.96	9,680.14	6,234.93	788.07	144.50	224.18	50
57	16,650.00	6,901.60	6,462.02	695.51	1,808.41	1,127.61	51
							52
	487.51	381.71					53
	1,510.00				50.00	44.63	54
	30.00						55
	100.00						56
							57
							58
7		203.25					59
26	475.00						60
	300.00						61
84	18,600.00	8,182.85					62
54	25,750.00	9,700.80					63
	1,600.00	2,200.00					64
	800.00						65
2	100.00						66
	1,400.00	70.60					67
							68
							69
	300.00	233.08	220.00	25.00			70
10	20,150.00	15,877.76	5,041.04	580.86			71
							72
	16,000.00	4,884.35			204.00		73
	100.00						74
							75
							76
652	276,235.47	96,405.02	33,469.32	3,591.45	3,401.36	1,820.22	

K.—ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE FISCAL YEAR ENDED JUNE 30, 1898.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama.....	1,513	\$1,713.00					\$17,674.00
Arkansas.....	4,226	4,569.00					6,559.00
California.....	5,502	10,317.00					16,394.00
Colorado.....			855	\$16.00			
Connecticut.....			1,400	14.00			60.00
Florida.....			1,100	4.00			4,041.00
Georgia.....			3,986	56.00			157.08
Illinois.....	6,729	6,038.00	35	1.00	15	\$1.00	57,791.08
Indiana.....	1,360	508.00	3,775	21.00	3	1.00	
Iowa.....	171	350.00					530.00
Kentucky.....			7,600	253.00			
Louisiana.....	873	1,126.00	61	2.00			7,388.00
Maryland.....	712	750.00	80	1.00	80	8.00	4,437.00
Massachusetts.....	20	30.00			4,423	996.00	40.00
Michigan.....	1,080	1,074.00	17,050	411.00	153	21.00	258.00
Missouri.....	114	170.00	130	3.00			250.00
Montana.....	612	800.00	50	2.00			404.00
New Jersey.....							10.00
New Mexico.....	211	200.00	175,310	1,100.00			22,017.00
New York.....	100	100.00	226	8.00	2	.50	
North Carolina.....	502	571.00	57,277	498.00	230	76.00	2,875.00
Ohio.....	32,821	10,675.00			2,175	171.00	47,082.00
Oregon.....	140	192.00			150	12.00	15.00
Pennsylvania.....	10	6.00					1.00
South Carolina.....	4,566	7,816.00	186,775	3,096.00			1,879.00
Tennessee.....	2,096	1,144.00					13,365.00
Texas.....	309,082	116,909.00					8,856.00
Virginia.....	84	80.00					25.00
West Virginia.....	7,157	3,438.00	13,000	80.00			18,111.00
Wisconsin.....	253	308.00					241.00
Total.....	20,842	2,107.00					5,223.00
Total.....	400,776	176,989.00	498,795	6,466.00	7,201	1,280.50	235,674.16

L.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF ENDED JUNE 30,

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1897 AND 1898.

COLLECTION DISTRICTS.	COLLECTIONS.		
	Spirits.	Tobacco.	Beer.
1 Alabama	\$128,382.22	\$19,192.00	\$51,436.21
2 Arkansas	88,710.88	10,231.76	2,678.44
3 First California	1,160,212.96	213,136.57	711,948.96
4 Fourth California	161,856.48	12,665.25	143,641.24
5 Colorado	120,820.18	41,093.46	246,929.63
6 Connecticut	264,316.41	135,692.46	664,455.83
7 Florida	10,694.61	429,911.39	13,033.02
8 Georgia	298,433.28	16,550.67	133,238.76
9 First Illinois	672,561.70	1,272,665.47	3,317,597.65
10 Fifth Illinois	22,649,946.23	48,590.41	135,501.41
11 Eighth Illinois	9,766,094.19	298,930.49	107,428.23
12 Thirteenth Illinois	479,520.30	39,420.62	180,275.52
13 Sixth Indiana	1,584,055.14	161,576.43	465,794.06
14 Seventh Indiana	7,244,594.75	73,612.87	348,925.88
15 Third Iowa	13,100.05	68,313.01	92,909.68
16 Fourth Iowa	40,500.72	155,741.75	104,840.27
17 Kansas	62,414.28	73,864.52	19,345.50
18 Second Kentucky	1,401,886.68	170,797.02	13,395.63
19 First Kentucky	7,231,625.06	2,345,999.80	279,173.30
20 Sixth Kentucky	2,246,535.34	121,127.10	153,967.69
21 Seventh Kentucky	2,003,488.44	21,236.94	1,876.68
22 Eighth Kentucky	2,193,855.36	4,879.14	13,166.00
23 Louisiana	863,667.20	363,189.49	259,132.59
24 Maryland	2,702,654.82	1,167,324.97	1,024,395.75
25 Massachusetts	773,537.64	337,937.53	337,937.53
26 First Michigan	90,791.00	1,469,077.86	743,746.45
27 Fourth Michigan	24,509.24	68,604.42	68,604.42
28 Minnesota	429,056.27	154,215.50	608,660.40
29 First Missouri	1,250,045.74	4,796,582.23	2,274,876.31
30 Sixth Missouri	258,312.45	96,934.59	267,964.18
31 Montana	62,209.66	16,946.45	177,639.64
32 Nebraska	2,160,608.10	72,361.09	235,788.70
33 New Hampshire	68,043.70	47,192.74	408.08
34 First New Jersey	77,476.86	31,255.95	102,328.52
35 Fifth New Jersey	823,746.56	1,530,589.58	2,114,976.63
36 New Mexico	36,494.54	3,482.60	7,982.23
37 First New York	3,059,924.14	523,713.45	2,736,662.34
38 Second New York	343,101.60	2,021,642.59	450,499.10
39 Third New York	168,894.12	1,862,723.13	4,017,296.52
40 Fourteenth New York	155,333.21	432,697.83	1,429,983.23
41 Twenty-first New York	112,696.13	436,573.43	1,541,938.49
42 Twenty-eighth New York	335,798.77	822,609.83	1,317,629.75
43 Fourth North Carolina	206,067.93	1,207,431.13	1,275.84
44 Fifth North Carolina	540,249.22	1,280,978.61	645.01
45 First Ohio	9,737,607.90	1,746,872.91	1,395,518.75
46 Tenth Ohio	193,546.05	189,934.59	497,080.06
47 Eleventh Ohio	156,672.08	335,739.50	413,749.38
48 Eighteenth Ohio	166,631.16	465,691.65	706,309.87
49 Oregon	79,765.25	26,135.67	254,392.27
50 First Pennsylvania	639,921.80	1,491,775.51	2,574,826.16
51 Ninth Pennsylvania	284,182.59	1,804,002.46	174,290.62
52 Twelfth Pennsylvania	145,959.59	145,707.56	602,233.14
53 Twenty-third Pennsylvania	3,604,918.53	1,096,104.62	1,151,111.64
54 South Carolina	107,264.07	6,298.66	8,463.79
55 Second Tennessee	100,389.57	58,849.78	47,742.00
56 Fifth Tennessee	678,117.41	295,508.22	90,688.83
57 Third Texas	38,815.85	299,960.34	1,400.00
58 Fourth Texas	45,545.35	15,740.87	40,464.76
59 Second Virginia	51,530.08	2,157,715.58	60,923.31
60 Sixth Virginia	245,507.53	788,681.80	86,132.39
61 West Virginia	204,221.57	456,553.59	150,337.35
62 First Wisconsin	1,637,226.28	559,168.91	2,610,973.79
63 Second Wisconsin	62,352.95	82,659.79	391,106.07

COLLECTION DISTRICTS.	COLLECTIONS.					
	Oleomargarine.	Miscellaneous collections.	Playing cards.	Penalties, etc.	Total collections, 1898.	Total collections, 1897.
1 Alabama	\$980.00			\$1,269.74	\$201,260.77	\$153,999.06
2 Arkansas	1,696.00	\$1,049.92	\$16.14	193.43	104,576.57	90,674.57
3 First California		9,189.18	951.42	1,428.28	2,096,867.37	2,746,573.85
4 Fourth California		114.90	2.12	423.06	318,703.95	302,085.70
5 Colorado	4,318.00		70.74	319.92	413,551.93	391,995.84
6 Connecticut	121,916.24		339.00	475.70	1,187,195.64	1,066,470.96
7 Florida	3,522.00	9,494.18		391.26	467,046.46	462,397.29
8 Georgia	3,401.30	.95	31.34	2,094.74	453,751.04	447,698.85
9 First Illinois	454,240.32	159,550.78	4,930.34	3,051.50	5,884,597.76	5,556,327.15
10 Fifth Illinois	1,000.00	2,236.90	9.68	269.30	22,837,553.93	15,859,716.29
11 Eighth Illinois	1,270.00			1,256.72	10,234,979.63	10,037,884.89
12 Thirteenth Illinois	952.00	525.30	2.16	858.87	701,554.77	661,678.74
13 Sixth Indiana	119,516.62	5,134.01	14,902.00	783.41	2,351,761.67	2,539,991.02
14 Seventh Indiana	2,774.00	135.25	12.02	457.91	7,670,512.68	6,024,372.11
15 Third Iowa	36.00		8.24	1,333.27	175,414.44	175,414.44
16 Fourth Iowa	32.00		.98	2,550.91	303,666.63	276,827.21
17 Kansas	271,564.28	5,026.10	5.62	259.89	432,480.19	250,398.32
18 Second Kentucky	240.00	3,587.87		576.73	1,590,483.93	1,371,270.87
19 First Kentucky	3,322.00	3,234.54	6.18	597.45	9,863,958.33	8,793,111.45
20 Sixth Kentucky	2,604.00			703.25	2,524,937.38	2,308,018.41
21 Seventh Kentucky	590.00	1,503.11		594.06	2,020,089.23	1,503,463.24
22 Eighth Kentucky	32.00	4,287.54		1,830.07	2,218,050.11	1,682,193.70
23 Louisiana	6,134.00	5,474.48	1.42	704.93	1,498,304.11	1,209,526.39
24 Maryland	14,676.80	95,415.74	14.02	1,120.61	5,005,002.71	5,454,795.82
25 Massachusetts	2,864.00		155.94	10,584.73	3,027,489.78	4,018,399.74
26 First Michigan	4,272.00	21,716.11	16.54	116.97	2,329,736.93	2,048,050.90
27 Fourth Michigan	716.00	60.37	38,202.16	1,042.53	231,524.76	193,452.28
28 Minnesota	396.00	15,743.86	3.88	1,112.03	1,209,187.94	2,224,315.85
29 First Missouri	4,354.00	66,459.33	3.20	1,820.03	8,394,140.84	6,825,961.71
30 Sixth Missouri	22,061.36		15.22	1,361.67	646,649.47	538,721.15
31 Montana	28.00		50.00	207.43	257,081.18	226,221.25
32 Nebraska	2,582.00	18,753.49	3.96	2,092.10	2,492,190.10	1,313,881.81
33 New Hampshire	408.00	2,500.00	3.40	2,572.27	455,098.43	403,719.62
34 First New Jersey	3,032.00	1,128.26	.68	2,395.35	217,617.02	191,501.31
35 Fifth New Jersey	18,552.10	12,578.41	.76	1,920.32	4,602,364.36	3,919,596.96
36 New Mexico	804.00	2,700.46		210.00	51,733.83	38,019.20
37 First New York	778.00	59,913.34	13.50	3,382.68	6,384,387.45	6,350,059.36
38 Second New York	860.00	117,348.35	65,520.82	1,959.34	3,000,931.80	2,277,365.12
39 Third New York	108.00	32,131.38	297.88	3,561.07	6,085,012.10	5,289,698.03
40 Fourteenth New York	54.00		12.42	356.73	2,018,425.42	1,742,181.60
41 Twenty-first New York			12.06	710.87	1,091,930.98	885,574.05
42 Twenty-eighth New York	534.00		5.40	1,313.15	2,477,881.90	1,875,888.49
43 Fourth North Carolina	72.00	4,777.77		4,751.28	1,424,375.95	1,073,228.60
44 Fifth North Carolina	140.00	300.01		3,524.26	1,825,837.11	1,687,592.48
45 First Ohio	9,278.00	55,535.08	135,157.56	33,555.01	13,113,525.21	9,998,249.10
46 Tenth Ohio	3,207.20		10.06	829.42	884,607.38	717,021.31
47 Eleventh Ohio	130,849.20	72.10	5.98	3,659.77	1,040,748.01	890,364.56
48 Eighteenth Ohio	58,207.42	5.80	9.48	1,172.04	1,398,027.42	1,143,153.14
49 Oregon	264.00	20	4.42	943.20	360,905.01	275,577.44
50 First Pennsylvania	4,067.70	74,319.15	42.24	5,390.81	4,790,343.37	3,994,674.29
51 Ninth Pennsylvania	126.00	15,925.11	63.06	138.96	2,278,734.70	1,980,608.34
52 Twelfth Pennsylvania	572.00	40.98	2.24	399.94	894,915.45	798,386.65
53 Twenty-third Pennsylvania	10,672.00	16,576.58	36.90	3,376.91	5,889,797.18	4,672,648.21
54 South Carolina	1,530.00	6,781.58		855.57	131,293.67	83,350.47
55 Second Tennessee	288.00	3,016.50		826.31	211,212.16	175,087.93
56 Fifth Tennessee	1,400.00	.11		9,868.77	1,075,673.39	893,533.34
57 Third Texas	4,096.00	10.20	50.66	20.09	370,943.45	304,464.57
58 Fourth Texas	1,882.00	37.95	14.24	66.00	153,751.17	137,385.81
59 Second Virginia	3,544.00	14.63	46.14	82.58	2,273,861.32	1,742,588.53
60 Sixth Virginia	309.00	3,479.09	3.10	5,742.35	1,129,907.32	911,158.00
61 West Virginia	4,850.00	5.50	1.24	236.29	816,305.54	706,874.77
62 First Wisconsin	274.00	7,819.11	17.86	298.58	4,815,776.53	4,119,280.30
63 Second Wisconsin	2,840.00	14,493.25	.34	1,148.69	554,601.09	479,272.88

NOTE.—The foregoing statement of expenses does not include salaries and expenses of internal amounts expended in detecting and punishing violations of internal-revenue laws, cost of paper for ment of the "Cost of collection," on page 15 of this report, but which can not be apportioned among

revenue agents, salaries of the officers and clerks in the office of the Commissioner of Internal Revenue, internal-revenue stamps, and certain miscellaneous expenses, all of which are included in the state- the several collection districts.

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