

ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1899.



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1899.

TREASURY DEPARTMENT,  
Document No. 2150.  
*Internal Revenue.*

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REPORT  
OF  
THE COMMISSIONER OF INTERNAL REVENUE.

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TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., November 1, 1899.*

SIR: In compliance with the instructions contained in your letter of July 17, 1899, 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, 1899, together with certain additional information relating to the receipts from the various sources of internal revenue during the months of July, August, September, and October 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, 1899.

Table B, showing the number and value of all internal-revenue stamps, the number of the different kinds of certificates of registry, and 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, 1899.

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, 1899.

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, 1899.

Table E, showing the receipts from specific and general sources of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1899.

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, 1899.

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, 1899; 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, 1899.

Table H, showing the receipts from special taxes in the several States and Territories for the twelve months ended June 30, 1899.



Table I, showing the collections, expenses, and percentage cost of collection in the several collection districts, during the fiscal years ended June 30, 1898 and 1899.

#### COLLECTIONS FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

In the last annual report of the Commissioner of Internal Revenue it was estimated that the collections from all sources of internal revenue for the fiscal year just ended would aggregate \$270,000,000.

I am gratified to state that the actual receipts were \$273,484,573.44 and that the estimate was exceeded by \$3,484,573.44.

#### RECEIPTS FOR THE PAST TEN FISCAL YEARS.

| Fiscal year ended— |                  |
|--------------------|------------------|
| June 30, 1899      | \$273,484,573.44 |
| June 30, 1898      | 170,866,819.36   |
| June 30, 1897      | 146,619,593.47   |
| June 30, 1896      | 146,890,615.66   |
| 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   |

*Schedule of articles and occupations subject to tax under the internal-revenue laws of the United States in force November 1, 1899.*

| 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       |
| Wholesale dealers in oleomargarine   | ..... | 480.00       |
| Retail dealers in oleomargarine  | ..... | 48.00        |
| 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.  |       | Rate of tax. |
|--|-------|--------------|
| Distilled spirits, per gallon  | ..... | \$1.10       |
| Stamps for distilled spirits intended for export, each   | ..... | .10          |
| Except when affixed to packages containing two or more 5-gallon cans for export  | ..... | .05          |
| Case stamps for spirits bottled in bond  | ..... | .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.)  |       |              |
| Stamp tax on wine bottled for sale. (See Schedule B.)  |       |              |
| FERMENTED LIQUORS.   |       |              |
| Fermented liquors, per barrel, containing not more than 31 gallons   | ..... | 2.00         |
| (And at a proportionate rate for halves, thirds, quarters, sixths, and eighths of barrels.)  |       |              |
| More than one barrel of 31 gallons, and not more than 63 gallons, in one package   | ..... | 4.00         |

| 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.   |       |      |
|--|-------|------|
| 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 over 3 pounds per thousand, per thousand                      | ..... | 3.60 |
| Cigarettes, made of tobacco, or any substitute, weighing not over 3 pounds per thousand, per thousand                  | ..... | 1.50 |

| 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 hard 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 |

| OPIMUM.                           |       |       |
|-----------------------------------|-------|-------|
| Prepared smoking opium, per pound | ..... | 10.00 |

| 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                 | ..... | .005 |

Mixed flour imported from foreign countries, in addition to import duties, must pay internal-revenue tax as above.



## Schedule A.—Documentary.

Rate of tax.

|  |        |
|--|--------|
| 1. Bonds, debentures, or certificates of indebtedness of any association, company, or corporation, on each \$100 of face value or fraction thereof...  | \$0.05 |
| 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, or other similar place, 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    |
| 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...          | .02    |
| And for each additional \$100, or fractional part thereof in excess of \$100. (This clause applies to money orders issued by the Government.)  | .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... | .04    |
| 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    |
| 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., and each duplicate thereof...  | .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...  | .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...   | .10    |
| More than 300 and not exceeding 600 tonnage...   | 3.00   |
| More than 600 tonnage...   | 5.00   |
| 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...  | 10.00  |
| 15. Conveyance—deed, instrument or writing conveying lands, tenements, or other realty, etc., value over \$100 and not exceeding \$500...  | .10    |
| For each additional \$500 or fraction thereof...   | .50    |
| 16. Dispatch, telegraphic, on each message...  | .50    |
| 17. Entry of goods, wares, and merchandise in custom-house, not exceeding \$100 in value...  | .01    |
| Exceeding \$100 and not exceeding \$500...   | .25    |
| Exceeding \$500 in value...  | .50    |
| Entry for withdrawal of goods or merchandise from customs bonded warehouse...  | 1.00   |
| 18. Insurance, life, on every policy, except any fraternal beneficiary society or order, for each \$100 or fractional part thereof on the amount insured...  | .50    |
| 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    |

Rate of tax.

|  |         |
|--|---------|
| 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...  | \$0.004 |
| 20. Insurance, casualty, fidelity, and guarantee, on each policy, on each \$1 or fractional part thereof of premium received...  | .004    |
| 21. Lease, agreement, memorandum, or contract for the hire, use, or rent of land or tenement, not exceeding one year...  | .25     |
| Exceeding one year and not exceeding three years...  | .50     |
| If exceeding three years...  | 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...   | 1.00    |
| Exceeding 300 tons and not exceeding 600 tons...   | 3.00    |
| Exceeding 600 tons...  | 5.00    |
| (Does not apply to vessels plying between ports of United States and ports in British North America.)  |         |
| 23. Mortgage, or pledge of lands, estate, or property, real or personal, hereditably, movable, or 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...   | .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... | .004 |
| When retail price exceeds 5 cents and does not exceed 10 cents...  | .004 |
| When retail price exceeds 10 cents and does not exceed 15 cents...   | .004 |
| When retail price exceeds 15 cents and does not exceed 25 cents...   | .004 |
| And for each additional 25 cents or fractional part thereof...   | .004 |
| 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...   | .004 |
| When retail price exceeds 5 cents and does not exceed 10 cents...  | .004 |
| When retail price exceeds 10 cents and does not exceed 15 cents...   | .004 |
| When retail price exceeds 15 cents and does not exceed 25 cents...   | .004 |
| And for each additional 25 cents of retail price or value or fractional part thereof in excess of 25 cents...  | .004 |
| 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: | Rate of tax. |
| Upon each bottle containing 1 pint or less .....   | \$0.01       |
| 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 |
|--|-----|

## 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 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 is:

|   |        |
|---|--------|
| 1. Legatee being 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 being 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 to be multiplied as follows:

- Over \$25,000 and not over \$100,000, by 1.
- Over \$100,000 and not over \$500,000, by 2.
- Over \$500,000 and not over \$1,000,000, by 2.
- Over \$1,000,000, by 3.

EXCISE TAXES ON PERSONS, FIRMS, COMPANIES, AND CORPORATIONS ENGAGED IN REFINING PETROLEUM AND SUGAR, WHOSE GROSS ANNUAL RECEIPTS EXCEED \$250,000.

One-fourth of 1 per cent on gross amount of receipts in excess of said sum.

## BANKS AND BANKERS.

|  |                           |
|--|---------------------------|
| Circulation issued by any bank, etc., or person, per month .....   | $\frac{1}{2}$ of 1 p. ct. |
| Circulation exceeding 90 per cent of capital, in addition, per month .....   | $\frac{1}{4}$ 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 their own notes 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 |
|--|--------|

## TAXES NOT PAYABLE BY STAMPS.

- Tax on deficiencies in production of spirits.
- on excess of materials used in production of spirits.
- on circulation of banks and bankers.
- on notes paid out by banks and others.
- On telephone messages.
- On 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.  
Special tax on banks and bankers.  
Penalties of 50 per cent and 100 per cent.

## 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, 1898 AND 1899.

| Objects of taxation.   | Receipts during fiscal years ended June 30— |                | Increase.      | Decrease.    |
|--|---|----------------|----------------|--------------|
|  | 1898.                                       | 1899.          |                |              |
| SPIRITS.   |   |                |                |              |
| Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes .....                      | \$1,362,392.94                              | \$1,436,839.50 |                | \$115,753.44 |
| Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes ..... | 86,188,630.91                               | 92,201,245.77  | \$6,012,614.86 |              |
| Rectifiers (special tax) .....   | 221,225.24                                  | 259,899.41     | 38,674.17      |              |
| Retail liquor dealers (special tax) .....  | 4,152,572.53                                | 4,805,936.03   | 742,514.10     |              |
| Wholesale liquor dealers (special tax) .....   | 393,216.74                                  | 469,874.64     | 76,657.90      |              |
| Manufacturers of stills (special tax) .....  | 822.91                                      | 1,977.11       | 254.20         |              |
| Still and worms manufactured (special tax) .....   | 1,696.00                                    | 2,380.00       | 680.00         |              |
| Stamps for distilled spirits intended for export .....   | 2,675.60                                    | 2,503.10       |                | 114.90       |
| Case stamps for distilled spirits bottled in bond .....  | 33,570.50                                   | 14,568.00      |                | 19,002.50    |
| Total .....  | 92,546,999.77                               | 99,283,534.16  | 6,736,534.39   |              |
| TOBACCO.   |   |                |                |              |
| Cigars weighing more than 3 pounds per thousand .....  | 13,626,049.71                               | 14,267,108.05  | 2,681,058.34   |              |
| Cigars weighing not more than 3 pounds per thousand .....  | 405,676.88                                  | 547,415.52     | 141,738.64     |              |
| Cigarettes weighing not more than 3 pounds per thousand .....  | 3,693,011.69                                | 4,293,753.86   | 610,742.17     |              |
| Cigarettes weighing more than 3 pounds per thousand .....  | 6,693.47                                    | 9,461.30       | 2,767.92       |              |
| Snuff .....  | 931,869.04                                  | 1,751,797.44   | 819,928.40     |              |
| Tobacco, chewing and smoking .....   | 17,657,276.45                               | 28,433,989.26  | 10,796,712.81  |              |
| Dealers in leaf tobacco .....  |   | 73,657.46      | 73,657.46      |              |
| Dealers in manufactured tobacco .....  |   | 22,462.00      | 22,462.00      |              |
| Manufacturers of tobacco .....   |   | 29,139.12      | 29,139.12      |              |
| Manufacturers of cigars .....  |   | 324,090.01     | 324,090.01     |              |
| Miscellaneous collections relating to tobacco .....  | 9,045.13                                    | 779,233.53     | 760,288.40     |              |
| Total .....  | 36,230,522.37                               | 52,493,207.44  | 16,262,685.27  |              |
| FERMENTED LIQUORS.   |   |                |                |              |
| Ale, beer, lager beer, porter, and others similar fermented liquors .....  | 38,885,151.65                               | 467,673,801.31 | 28,788,149.68  |              |
| Brewers (special tax) .....  | 152,647.61                                  | 179,357.40     | 26,709.79      |              |
| Retail dealers in malt liquors (special tax) .....   | 201,150.15                                  | 232,599.66     | 31,249.41      |              |
| Wholesale dealers in malt liquors (special tax) .....  | 276,471.75                                  | 382,409.34     | 105,937.59     |              |
| Additional collections on fermented liquors stored in warehouse, act of June 13, 1898 .....  |   | 177,990.84     | 177,990.84     |              |
| Total .....  | 39,515,421.14                               | 68,644,558.45  | 29,129,137.31  |              |
| OLEOMARGARINE.   |   |                |                |              |
| Oleomargarine, domestic and imported .....   | 1,107,774.54                                | 1,609,912.56   | 502,138.02     |              |
| Manufacturers of oleomargarine (special tax) .....   | 7,600.00                                    | 11,500.00      | 3,900.00       |              |
| Retail dealers in oleomargarine (special tax) .....  | 156,134.00                                  | 263,222.00     | 107,188.00     |              |
| Wholesale dealers in oleomargarine (special tax) .....   | 44,272.00                                   | 71,884.00      | 27,612.00      |              |
| Total .....  | 1,315,780.54                                | 1,956,618.56   | 640,838.02     |              |

a Includes \$2,161.23, at \$3 per M.

b Includes \$3,455.27, at 6 cents per pound.

c Includes \$1,235.92, at 6 cents per pound.

d Includes \$2,979.31, at \$1 per barrel.



## 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.  |
|--|---|---------------|---------------|------------|
|  | 1898.                                       | 1899.         |               |            |
| FILLED CHEESE.   |   |               |               |            |
| Filled cheese, domestic and imported.....  | \$14,129.23                                 | \$16,886.41   | \$2,757.18    |            |
| Manufacturers of filled cheese (special tax).....  | 2,233.32                                    | 1,200.01      |               | \$1,033.31 |
| Retail dealers in filled cheese (special tax).....   | 156.00                                      | 12.00         |               | 144.00     |
| Wholesale dealers in filled cheese (special tax).....  |   |               |               |            |
| Total.....   | 16,518.55                                   | 18,098.42     | 1,579.87      |            |
| MIXED FLOUR.   |   |               |               |            |
| Per barrel of 106 pounds, or more than 98 pounds.....  |   | 1,787.10      | 1,787.10      |            |
| Half barrel of 98 pounds, or more than 49 pounds.....  |   | 1,961.23      | 1,961.23      |            |
| Quarter barrel of 49 pounds, or more than 24½ pounds.....  |   | 532.01        | 532.01        |            |
| Eighth barrel of 24½ pounds or less.....   |   | 1,700.88      | 1,700.88      |            |
| Manufacturers, packers, or repackers of mixed flour (special tax).....   |   | 1,859.40      | 1,859.40      |            |
| Total.....   |   | 7,840.62      | 7,840.62      |            |
| SPECIAL TAXES NOT ELSEWHERE ENUMERATED.  |   |               |               |            |
| Bankers, capital not exceeding \$25,000.....   | 2,500.00                                    | 448,702.08    | 446,202.08    |            |
| Bankers, capital exceeding \$25,000, for each additional \$1,000 in excess of \$25,000.....                              | 44,473.00                                   | 3,302,134.91  | 3,257,661.91  |            |
| Billiard rooms.....  |   | 367,074.65    | 367,074.65    |            |
| Brokers, stocks, bonds, etc.....   |   | 357,010.70    | 357,010.70    |            |
| Brokers, commercial.....   |   | 181,919.42    | 181,919.42    |            |
| Brokers, custom-house.....   |   | 8,105.01      | 8,105.01      |            |
| Brokers, pawn.....   |   | 50,522.73     | 50,522.73     |            |
| Bowling alleys.....  |   | 61,349.22     | 61,349.22     |            |
| Circuses.....  |   | 18,233.17     | 18,233.17     |            |
| Exhibitions not otherwise provided for.....  |   | 72,164.93     | 72,164.93     |            |
| Theaters, museums, and concert halls.....  |   | 54,376.39     | 54,376.39     |            |
| Total.....   | 46,973.00                                   | 4,921,593.21  | 4,874,620.21  |            |
| LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.   |   |               |               |            |
| Legacies, lineal issue or ancestor, brother or sister.....   |   | 558,247.00    | 558,247.00    |            |
| Legacies, descendant of a brother or sister.....   |   | 225,568.08    | 225,568.08    |            |
| Legacies, brother or sister of the father or mother, or a descendant of a brother or sister of the same.....             |   | 48,630.55     | 48,630.55     |            |
| Legacies, brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the same..... |   | 6,721.99      | 6,721.99      |            |
| Legacies, any other degree of collateral consanguinity than is hereinbefore stated, or stranger in blood.....            |   | 396,267.63    | 396,267.63    |            |
| Total.....   |   | 1,235,435.25  | 1,235,435.25  |            |
| SCHEDULES A AND B.   |   |               |               |            |
| Schedule A.....  | 724,073.94                                  | 38,618,081.20 | 37,894,007.26 |            |
| Schedule B.....  | 70,343.66                                   | 5,219,737.46  | 5,149,393.80  |            |
| Total.....   | 794,417.60                                  | 43,837,818.66 | 43,043,401.06 |            |
| BANKS AND BANKERS, ETC.  |   |               |               |            |
| Bank circulation.....  |   |               |               |            |
| Notes of persons, State banks, towns, cities, etc., paid out.....  | 1,180.00                                    |               |               | 1,180.00   |
| Total.....   | 1,180.00                                    |               |               | 1,180.00   |

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

| Objects of taxation.                                  | Receipts during fiscal years<br>ended June 30— |                | Increase.      | Decrease. |
|---|--|----------------|----------------|-----------|
|   | 1898.  | 1899.          |                |           |
| MISCELLANEOUS.  |  |                |                |           |
| Excise tax on gross receipts.....                     |  | \$643,446.41   | \$643,446.41   |           |
| Opium.....  | \$114.90                                       |                |                | \$114.90  |
| Playing cards.....                                    | 201,080.66                                     | 271,128.84     | 10,048.18      |           |
| Penalties.....  | 136,750.07                                     | 166,576.25     | 29,826.18      |           |
| Collections not otherwise herein provided<br>for..... | 1,060.76                                       | 4,716.97       | 3,656.21       |           |
| Total.....  | 399,006.39                                     | 1,085,868.47   | 686,862.08     |           |
| Aggregate receipts.....                               | 170,806,819.36                                 | 273,484,573.44 | 102,617,754.08 |           |

## 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.   |
|--|-----------------------------|-----------------|-------------|-------------|
|  | 1898.                       | 1899.           |             |             |
| Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes.....galls..                      | 1,411,448                   | 1,806,218       |             | 105,230     |
| Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, galls..... | 78,353,301                  | 83,819,314      | 5,466,013   |             |
| Fermented liquors.....bbls..   | 37,493,306                  | a 36,581,114    |             | 912,192     |
| Cigars, weighing more than 3 pounds per thousand.....no..  | 4,505,290,517               | b 4,529,872,304 | 24,611,787  |             |
| Cigars, weighing not more than 3 pounds per thousand.....no..  | 405,676,880                 | 547,415,520     | 141,738,640 |             |
| Cigarettes, weighing not more than 3 pounds per thousand.....no..  | 3,751,486,797               | 2,802,502,573   |             | 948,984,224 |
| Cigarettes, weighing more than 3 pounds per thousand.....no..  | 2,211,111                   | 2,628,164       | 417,053     |             |
| Snuff.....lbs..  | 15,225,134                  | c 14,627,106    |             | 598,028     |
| Tobacco, chewing and smoking.....lbs..   | 288,160,613                 | d 237,132,710   |             | 51,027,903  |
| Oleomargarine.....lbs..  | 55,388,727                  | 80,495,628      | 25,106,901  |             |
| Filled cheese.....lbs..  | 1,412,923                   | 1,688,641       | 275,718     |             |

a Includes 2,070 barrels at \$1 per barrel.

b Includes 726,410 at \$3 per M.

c Includes 57,583 pounds at 6 cents per pound.

d Includes 32,265 pounds at 6 cents per pound.

NOTE.—The quantity of mixed flour withdrawn can not be stated, owing to the variable number of pounds taxed.



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, 1899.

| Collection districts.           | Names of collectors.        | Aggregate collections. |
|---------------------------------|-----------------------------|------------------------|
| District of Alabama.....        | Julian H. Bingham.....      | \$508,296.92           |
| District of Arkansas.....       | Harmon L. Hemmel.....       | 269,536.39             |
| First California.....           | John C. Lynch.....          | 3,724,964.18           |
| Fourth California.....          | Henry C. Bell.....          | 624,729.39             |
| District of Colorado.....       | Frank W. Howbert.....       | 1,248,135.22           |
| District of Connecticut.....    | Thomas A. Lake.....         | 2,916,759.03           |
| District of Florida.....        | George W. Wilson.....       | 255,342.94             |
| Do.....                         | Joseph E. Lee.....          | 427,079.56             |
| District of Georgia.....        | Henry A. Rucker.....        | 941,726.30             |
| First Illinois.....             | Frederick E. Coyne.....     | 14,748,449.65          |
| Fifth Illinois.....             | A. J. Daugherty.....        | 21,922,965.69          |
| Eighth Illinois.....            | Richard Yates.....          | 9,598,215.48           |
| Thirteenth Illinois.....        | William H. Powell.....      | 1,089,893.05           |
| Sixth Indiana.....              | Ambrose E. Nowlin.....      | 4,878,267.71           |
| Seventh Indiana.....            | David W. Henry.....         | 12,334,803.26          |
| Third Iowa.....                 | John W. Patterson.....      | 1,000,461.02           |
| Fourth Iowa.....                | John M. Kemble.....         | 1,002,795.24           |
| District of Kansas.....         | Michael W. Sutton.....      | 944,825.37             |
| Second Kentucky.....            | Edward T. Franks.....       | 1,833,133.71           |
| Fifth Kentucky.....             | Charles E. Sapp.....        | 12,635,497.18          |
| Sixth Kentucky.....             | David N. Comingore.....     | 3,072,438.41           |
| Seventh Kentucky.....           | Samuel J. Roberts.....      | 2,357,622.18           |
| Eighth Kentucky.....            | John W. Yerkes.....         | 2,316,542.75           |
| District of Louisiana.....      | John J. Carter.....         | 268,942.02             |
| Do.....                         | Louis J. Soner.....         | 1,985,231.72           |
| District of Maryland.....       | Benjamin F. Parlett.....    | 8,130,409.41           |
| District of Massachusetts.....  | James D. Gill.....          | 8,153,620.36           |
| First Michigan.....             | Charles Wright.....         | 3,936,209.59           |
| Fourth Michigan.....            | Samuel M. Lemon.....        | 707,585.99             |
| District of Minnesota.....      | Frederick von Baumbach..... | 2,567,688.23           |
| First Missouri.....             | Henry C. Grenner.....       | 14,380,593.84          |
| Sixth Missouri.....             | F. E. Kellogg.....          | 1,988,481.50           |
| District of Montana.....        | Charles M. Webster.....     | 681,097.21             |
| District of Nebraska.....       | Jacob E. Houtz.....         | 3,428,079.38           |
| District of New Hampshire.....  | James A. Wood.....          | 1,341,036.09           |
| First New Jersey.....           | Isaac Moffett.....          | 474,372.34             |
| Fifth New Jersey.....           | Wm. D. Rutan.....           | 4,657,854.51           |
| Do.....                         | Herman C. H. Herold.....    | 2,942,034.33           |
| District of New Mexico.....     | Alexander L. Morrison.....  | 132,867.28             |
| First New York.....             | Frank R. Moore.....         | 8,710,430.37           |
| Second New York.....            | Charles H. Treat.....       | 10,611,196.63          |
| Third New York.....             | Ferdinand Bidman.....       | 19,127,727.45          |
| Fourteenth New York.....        | John G. Ward.....           | 3,880,171.25           |
| Twenty-first New York.....      | Wm. A. Beach.....           | 553,316.41             |
| Do.....                         | Charles C. Cole.....        | 2,246,830.14           |
| Twenty-eighth New York.....     | Valentine Fleckenstein..... | 2,579,557.92           |
| Do.....                         | Archie D. Sanders.....      | 1,934,750.81           |
| Fourth North Carolina.....      | Edward C. Duncan.....       | 2,296,476.09           |
| Fifth North Carolina.....       | Herschel S. Harkins.....    | 2,624,540.82           |
| First Ohio.....                 | Bernhard Bettmann.....      | 14,578,118.81          |
| Tenth Ohio.....                 | George P. Waldorf.....      | 1,776,682.19           |
| Eleventh Ohio.....              | John C. Entrekia.....       | 2,216,889.33           |
| Eighteenth Ohio.....            | Frank McCord.....           | 2,819,375.42           |
| District of Oregon.....         | David M. Dunne.....         | 1,074,921.81           |
| First Pennsylvania.....         | Penrose A. McClain.....     | 9,902,664.93           |
| Ninth Pennsylvania.....         | Henry L. Hershey.....       | 3,108,037.24           |
| Twelfth Pennsylvania.....       | Thomas F. Penman.....       | 1,820,656.71           |
| Twenty-third Pennsylvania.....  | James S. Fruit.....         | 8,594,214.05           |
| District of South Carolina..... | E. A. Webster.....          | 284,278.15             |
| Second Tennessee.....           | Alonzo J. Tyler.....        | 490,633.47             |
| Fifth Tennessee.....            | David A. Nunn.....          | 1,683,262.03           |
| Third Texas.....                | Webster Flanagan.....       | 1,003,727.14           |
| Fourth Texas.....               | Philemon B. Hunt.....       | 574,106.45             |
| Second Virginia.....            | James D. Brady.....         | 2,261,898.84           |
| Sixth Virginia.....             | Park Agnew.....             | 1,454,042.24           |
| District of West Virginia.....  | Albert B. White.....        | 1,430,106.57           |
| First Wisconsin.....            | Henry Fink.....             | 8,391,046.36           |
| Second Wisconsin.....           | Moritz F. Blumenfeld.....   | 628,777.42             |
| Do.....                         | James G. Menahan.....       | 377,241.63             |
| Aggregate collections.....      |                             | 273,484,573.44         |

\* Including \$74,953.30, receipts from tax on money orders for first and second quarters of the fiscal year ended June 30, 1899, turned over by the Postmaster-General to the district of Maryland.

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, 1899.

| States and Territories. | Aggregate collections. | States and Territories. | Aggregate collections. |
|-------------------------|------------------------|-------------------------|------------------------|
| Alabama.....            | \$508,296.92           | Montana.....            | \$681,097.21           |
| Arkansas.....           | 269,536.39             | Nebraska.....           | 3,428,079.38           |
| California.....         | 4,348,693.48           | New Hampshire.....      | 1,341,036.09           |
| Colorado.....           | 1,248,135.22           | New Jersey.....         | 2,074,261.18           |
| Connecticut.....        | 2,916,759.03           | New Mexico.....         | 132,867.28             |
| Florida.....            | 682,422.50             | New York.....           | 46,634,980.98          |
| Georgia.....            | 941,726.30             | North Carolina.....     | 4,321,016.91           |
| Illinois.....           | 47,350,523.87          | Ohio.....               | 21,341,065.75          |
| Indiana.....            | 17,213,970.97          | Oregon.....             | 1,074,921.81           |
| Iowa.....               | 2,003,256.26           | Pennsylvania.....       | 23,335,573.53          |
| Kansas.....             | 944,825.37             | South Carolina.....     | 284,278.15             |
| Kentucky.....           | 23,218,234.23          | Tennessee.....          | 2,173,895.50           |
| Louisiana.....          | 2,254,173.74           | Texas.....              | 1,577,833.89           |
| Maryland.....           | 8,130,409.41           | Virginia.....           | 4,818,851.08           |
| Massachusetts.....      | 8,153,620.36           | West Virginia.....      | 1,430,106.57           |
| Michigan.....           | 4,645,795.49           | Wisconsin.....          | 9,467,065.41           |
| Minnesota.....          | 2,567,688.23           | Total.....              | 273,484,573.44         |
| Missouri.....           | 16,369,075.34          |                         |                        |

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.

k Including the Territory of Arizona.

l 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, 1899.

| States, Territories, etc.           | Amount collected. | States, Territories, etc.  | Amount collected. |
|-------------------------------------|-------------------|--|-------------------|
| Alaska.....                         | \$23,900.60       | Nevada.....  | \$31,911.58       |
| Arizona.....                        | 65,935.28         | New Hampshire.....   | 797,956.31        |
| California.....                     | 4,316,781.90      | New Mexico.....  | 68,932.00         |
| California, fourth district of..... | 501,817.72        | North Dakota.....  | 96,642.43         |
| Colorado.....                       | 1,197,501.71      | Oklahoma Territory.....  | 54,355.59         |
| Connecticut.....                    | 1,800,324.53      | Oregon.....  | 413,775.87        |
| Delaware.....                       | 221,882.43        | Rhode Island.....  | 1,116,234.50      |
| District of Columbia.....           | 979,713.75        | South Dakota.....  | 172,707.51        |
| Idaho.....                          | 38,821.50         | Utah.....  | 205,557.30        |
| Indian Territory.....               | 21,241.44         | Vermont.....   | 196,213.68        |
| Kansas.....                         | 866,228.34        | Virginia.....  | 4,818,191.18      |
| Louisiana.....                      | 2,163,531.35      | Virginia, two counties of Accomack and Northampton, belonging to collection district of..... | 2,340.10          |
| Maine.....                          | 346,806.10        | Maryland.....  | 637,245.34        |
| Maryland.....                       | 6,525,472.08      | Washington.....  | 59,033.51         |
| Mississippi.....                    | 90,842.59         | Wyoming.....   |                   |
| Montana.....                        | 495,718.41        |  |                   |
| Nebraska.....                       | 3,158,729.44      |  |                   |



## RECEIPTS FOR FIRST FOUR MONTHS, CURRENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first four months of the fiscal years ending June 30, 1899 and 1900. A comparison of the receipts for the two periods is also given.

| Objects of taxation.  | Amount of tax paid during first four months of fiscal year— |               | Increase.    | Decrease.    |
|---|---|---------------|--------------|--------------|
|   | 1899.   | 1900.         |              |              |
| SPIRITS.  |   |               |              |              |
| Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes                       | \$436,532.30  | \$456,611.41  | \$20,079.11  |              |
| Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes. | 27,854,245.00   | 32,804,622.82 | 4,950,377.82 |              |
| Rectifiers (special tax)  | 120,357.48  | 120,945.90    | 588.42       |              |
| Retail liquor dealers (special tax)   | 2,818,605.90  | 2,588,313.18  |              | \$230,292.72 |
| Wholesale liquor dealers (special tax)  | 258,859.74  | 251,741.86    |              | 7,117.88     |
| Manufacturers of stills (special tax)   | 747.95  | 783.34        | 35.39        |              |
| Stills and worms manufactured (special tax)   | 880.00  | 920.00        | 40.00        |              |
| Stamps for distilled spirits intended for export  | 743.60  | 726.30        |              | 17.30        |
| Case stamps for distilled spirits bottled in bond.  | 4,604.00  | 4,902.00      | 298.00       |              |
| Total   | 31,495,575.97   | 36,229,566.81 | 4,733,990.84 |              |
| TOBACCO.  |   |               |              |              |
| Cigars weighing more than 3 pounds per thousand   | 5,234,241.54  | 6,452,915.40  | 1,218,673.86 |              |
| Cigars weighing not more than 3 pounds per thousand   | 170,446.98  | 254,273.11    | 83,826.13    |              |
| Cigarettes weighing not more than 3 pounds per thousand   | 1,437,096.21  | 1,417,938.20  |              | 19,158.01    |
| Cigarettes weighing more than 3 pounds per thousand   | 2,617.34  | 4,587.26      | 1,969.92     |              |
| Snuff   | 369,985.32  | 646,621.27    | 276,635.95   |              |
| Tobacco chewing and smoking   | 7,874,507.17  | 10,927,349.98 | 3,052,842.81 |              |
| Dealers in leaf tobacco   | 45,475.25   | 41,605.10     |              | 3,870.15     |
| Dealers in manufactured tobacco   | 14,424.00   | 7,018.50      |              | 7,405.50     |
| Manufacturers of tobacco  | 17,593.50   | 9,264.25      |              | 8,329.25     |
| Manufacturers of cigars   | 212,592.29  | 113,476.55    |              | 99,115.74    |
| Miscellaneous collections relating to tobacco   | 734,619.63  | 1,521.59      |              | 733,098.04   |
| Total   | 16,113,599.23   | 19,876,571.21 | 3,762,971.98 |              |
| FERMENTED LIQUORS.  |   |               |              |              |
| Ale, beer, lager beer, porter, and other similar fermented liquors  | 25,577,398.19   | 27,574,692.23 | 1,997,294.04 |              |
| Brewers (special tax)   | 100,341.50  | 85,629.29     |              | 14,712.21    |
| Retail dealers in malt liquors (special tax)  | 151,891.69  | 152,057.18    | 165.49       |              |
| Wholesale dealers in malt liquors (special tax)   | 216,479.34  | 206,252.94    |              | 10,226.40    |
| Additional collections on fermented liquors stored in warehouse, act of June 13, 1898   | 140,601.26  | 2,515.36      |              | 138,085.90   |
| Total   | 26,186,711.98   | 28,021,147.00 | 1,834,435.02 |              |
| OLEOMARGARINE.  |   |               |              |              |
| Oleomargarine, domestic and imported  | 462,429.00  | 620,689.94    | 158,260.94   |              |
| Manufacturers of oleomargarine (special tax)  | 7,150.00  | 6,000.00      |              | 1,150.00     |
| Retail dealers in oleomargarine (special tax)   | 142,376.00  | 211,382.63    | 69,006.63    |              |
| Wholesale dealers in oleomargarine (special tax)  | 37,820.00   | 50,400.00     | 12,580.00    |              |
| Total   | 649,775.00  | 888,472.57    | 238,697.57   |              |

| Objects of taxation.   | Amount of tax paid during<br>first four months of fiscal<br>year— |                | Increase.    | Decrease.   |
|--|---|----------------|--------------|-------------|
|  | 1899.   | 1900.          |              |             |
| SPECIAL TAXES NOT ELSEWHERE ENUMERATED.  |   |                |              |             |
| Bankers, capital not exceeding \$25,000  | \$330,081.67  | \$245,428.09   |              | \$84,653.58 |
| Bankers, capital exceeding \$25,000, for<br>each additional \$1,000 in excess of \$25,000. | 2,991,120.82  | 2,708,768.63   |              | 282,352.19  |
| Billiard rooms   | 230,204.33  | 178,411.26     |              | 51,793.07   |
| Brokers, stocks, bonds, etc  | 208,636.87  | 156,318.25     |              | 52,318.62   |
| Brokers, commercial  | 113,773.61  | 75,579.46      |              | 38,194.15   |
| Brokers, custom-house  | 4,370.99  | 3,407.55       |              | 972.44      |
| Brokers, pawn  | 31,689.23   | 18,267.55      |              | 13,421.68   |
| Bowling alleys   | 44,155.03   | 23,946.14      |              | 20,208.89   |
| Circuses   | 15,916.76   | 9,645.92       |              | 6,270.84    |
| Exhibitions not otherwise provided for   | 40,001.39   | 52,646.74      | \$12,645.35  |             |
| Theaters, museums, and concert halls   | 44,784.03   | 39,670.34      |              | 5,113.69    |
| Total  | 4,054,743.73  | 3,512,089.63   |              | 542,653.80  |
| MISCELLANEOUS.   |   |                |              |             |
| Schedule A   | 12,796,973.15   | 11,968,356.28  |              | 828,586.87  |
| Schedule B   | 2,194,400.89  | 1,443,011.31   |              | 751,389.49  |
| Excise tax on gross receipts   | 51,263.33   | 378,174.94     | 326,911.61   |             |
| Legacies   | 45,209.35   | 633,641.69     | 588,432.34   |             |
| Playing cards  | 65,351.34   | 103,823.94     | 38,472.60    |             |
| Mixed flour  | 3,875.87  | 4,303.53       |              |             |
| Filled cheese  | 12.00   | 1,546.46       | 1,534.46     |             |
| Opium  |   | 145.25         | 145.25       |             |
| Penalties, etc   | 64,825.68   | 42,461.65      |              | 22,364.03   |
| Collections not otherwise herein provided<br>for.  | 2,859.82  | 142.46         |              | 2,717.36    |
| Total  | 15,224,771.34   | 14,575,637.51  |              | 649,133.83  |
| Aggregate receipts   | 93,725,177.25   | 103,103,485.03 | 9,378,307.78 |             |

## ESTIMATED RECEIPTS FOR THE CURRENT FISCAL YEAR.

From the foregoing tabular statement it will be seen that the receipts from internal revenue for the first four months of the current fiscal year aggregated \$103,103,485.03, and for the same period of the preceding fiscal year the total receipts were \$93,725,177.25, the result being an increase in favor of the current fiscal year of \$9,378,307.78.

While it may be possible that this large ratio of increase will be maintained throughout the fiscal year ending June 30, 1900, I am of the opinion that it will not be wise to anticipate such a result.

Therefore, after giving due weight to the above figures and carefully considering the conditions of general prosperity which prevail throughout the commercial interests affected by internal taxation, I am constrained to estimate that the receipts from all sources of internal revenue for the current fiscal year will approximate \$285,000,000.

## 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 | \$1,758,010.85 |
| For salaries and expenses of revenue agents, surveyors of distilleries, gangers, storekeepers, and miscellaneous expenses  | 1,899,810.16   |
| For paper for internal-revenue stamps  | 50,340.87      |
| For expenses of detecting and punishing violations of internal-revenue laws  | 70,673.03      |
| For salaries of officers, clerks, and employees in the office of Commissioner of Internal Revenue  | 254,595.37     |
|  | \$59,806.20    |

Total amount expended 4,591,754.90



## PERCENTAGE OF COST OF COLLECTION.

The percentage of cost of collection is 1.68 per cent. The expenses for the previous fiscal year were \$3,907,010.50, or 2.29 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.....   | \$6.65    |
| Telegraphing on public business.....  | 1,425.96  |
| Locks for use at distilleries.....  | 1,739.56  |
| Hydrometers used in gauging spirits.....  | 6,892.05  |
| Weighing beams for use in weighing spirits.....   | 1,746.19  |
| Steel canceling dies.....   | 46.20     |
| Stationery for internal-revenue officers.....   | 618.26    |
| Laboratory supplies, saccharometers and chemicals for testing sweet wine and oleomargarine..... | 525.65    |
| The Federal Reporter for the office of the Commissioner of Internal Revenue.....                | 21.00     |
| Traveling expenses of clerks and chemist under special orders of the Department.....            | 440.33    |
| Expenses of seizures and sales by collectors.....   | 20.76     |
| Total.....  | 13,482.61 |

## ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1901, 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 gaugers, for salaries of storekeepers, and for miscellaneous expenses.....  | 650,000     |
| For paper for internal-revenue stamps.....   | 1,950,000   |
| For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection.....   | 80,000      |
| For salaries of officers, clerks, and employees in the office of the Commissioner of Internal Revenue.....   | 100,000     |
|  | 267,140     |
|  | a 200       |
| Total.....   | 4,877,340   |

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

a Extra compensation for clerk detailed as paymaster for office of internal revenue.

## SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1901, the sum of \$267,340 as salaries for the following officers, clerks, and employees in this Bureau:

|  |         |
|--|---------|
| One Commissioner, at.....                  | \$6,000 |
| Two deputy commissioners, at.....          | 4,000   |
| One chemist, at.....                       | 2,500   |
| Two heads of division, at.....             | 2,500   |
| Six heads of division, at.....             | 2,250   |
| One superintendent of stamp vault, at..... | 2,000   |
| One stenographer, at.....                  | 1,800   |
| Twenty-four clerks, at.....                | 1,800   |
| Twenty-four clerks, at.....                | 1,600   |
| Thirty-four clerks, at.....                | 1,400   |
| Twenty-four clerks, at.....                | 1,200   |
| Twenty-three clerks, at.....               | 1,000   |
| Thirty clerks, at.....                     | 900     |
| Two messengers, at.....                    | 840     |
| Fourteen assistant messengers, at.....     | 720     |
| Thirteen laborers, at.....                 | 660     |

An aggregate of 202 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..... | \$3,275 |
| 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 secs. 3148 and 3314, Rev. Stat.)



## OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1899, 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. |
|----------|---------|---------|---------|---------|---------|
| 50 ..... | \$4,500 | 3 ..... | \$3,875 | 2 ..... | \$3,500 |
| 4 .....  | 4,375   | 1 ..... | 3,625   | 2 ..... | 3,000   |
| 1 .....  | 4,250   |         |         |         |         |

There were also employed 955 deputy collectors, who received per annum salaries as follows:

| Number.   | Salary. | Number.   | Salary. | Number.  | Salary. |
|-----------|---------|-----------|---------|----------|---------|
| 22 .....  | \$2,000 | 34 .....  | \$1,300 | 9 .....  | \$500   |
| 11 .....  | 1,900   | 169 ..... | 1,200   | 1 .....  | 480     |
| 33 .....  | 1,800   | 127 ..... | 1,100   | 1 .....  | 425     |
| 1 .....   | 1,750   | 136 ..... | 1,000   | 11 ..... | 400     |
| 10 .....  | 1,700   | 2 .....   | 950     | 4 .....  | 360     |
| 31 .....  | 1,600   | 64 .....  | 900     | 27 ..... | 300     |
| 2 .....   | 1,550   | 4 .....   | 850     | 3 .....  | 250     |
| 59 .....  | 1,500   | 23 .....  | 800     | 2 .....  | 240     |
| 9 .....   | 1,450   | 1 .....   | 750     | 5 .....  | 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     |          |         |
| 38 ..... | 1,200   | 2 .....  | 720     |          |         |

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

| Number. | Salary. | Number. | Salary. | Number. | Salary. |
|---------|---------|---------|---------|---------|---------|
| 6 ..... | \$600   | 6 ..... | \$400   | 1 ..... | \$200   |
| 2 ..... | 500     | 5 ..... | 300     | 1 ..... | 120     |
| 5 ..... | 480     | 1 ..... | 240     |         |         |

At the close of the year ended June 30, 1899, 262 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$314,401.57.

Of the number of persons employed during the year ended June 30, 1899, 63 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 396 gaugers, who received fees not to exceed \$5 per day, 293 storekeepers, and 1,476 storekeepers and gaugers, whose pay did not exceed \$4 per day, and 10 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 officers assigned to distilleries under suspension, having not exceeding 5,000 gallons of spirits in the distillery warehouse, and which it is not practicable to place in the hands of a general



storekeeper or storekeeper and gauger, 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 exceeds 5,000 gallons, and does not exceed 25,000 gallons, the compensation is \$2 per day of constant attendance; when the quantity of spirits in warehouse of a suspended distillery having a daily capacity exceeding 20 bushels exceeds 25,000 and does not exceed 100,000 gallons, \$3 per day, and when the quantity exceeds 100,000 gallons, \$4 per day.

#### CONDITION OF THE OFFICE AND THE SERVICE.

The force of officers and employees, both in the office and throughout the country, it pleases me to say are both efficient and faithful.

They have enabled the head of this Bureau to carry into effect all laws and regulations with the least possible embarrassment to the Government and to the taxpayers.

For the earnest and intelligent aid given him the thanks of the Commissioner are extended to all officers and employees, throughout the service.

I deem it my duty to take notice of the last paragraph on page 326 of the report of the United States Civil Service Commission for the year ended June 30, 1898, which is as follows:

On April 24, 1899, Associated Press dispatches from New York, San Francisco, New Orleans, Toledo, and thirteen other large cities in different parts of the country, announced the seizure of some hundreds of thousands of cigars manufactured at Lancaster, Pa., bearing counterfeit revenue stamps. It does not appear that the deputy collectors of internal revenue throughout the various districts to which these cigars were sent discovered that the stamps upon the boxes were counterfeit, but the discovery was made by an old and experienced internal revenue employee in Washington. It will be noted that this issue of counterfeit stamps was made in the district where these changes of deputies occurred in contravention of the civil-service act and regulations.

It is manifestly the intention of the commission to convey to the mind of the public the impression that the Jacobs & Kendig frauds upon the revenues in the tax on cigars by the use of counterfeit stamps, were largely to be attributed to the alleged disregard by Collector Hershey of the civil-service rules and regulations, in declining to reappoint the deputies of his predecessor whose commissions expired when he retired from office, and in some instances in reappointing such deputies for a limited time only, in both cases appointing others of his own selection.

In the interest of truth and justice to Collector Hershey it is proper to state that the facts do not warrant the conclusion reached by the Civil Service Commission. The only one of the old and so-called classified deputies who remained in the service was the one in charge of the territory where the Jacobs & Kendig factories were located, whose duty it was to investigate said factories each month and see that they were complying with the law and making proper and accurate returns.

It was soon found by the honorable Secretary of the Treasury, from reports received from the Secret Service Division, that this deputy was in the pay of the counterfeiters. Collector Hershey, without knowing this fact, proposed to remove the deputy referred to, and was only prevented from doing so by being called to Washington and advised that the best interests of the service would be advanced by not dismissing him at that time. The deputy is now in jail awaiting his trial.

I desire also to state that the internal-revenue force began to suspect

that something was wrong at the factories named soon after Collector Hershey entered on duty, and investigated the matter, going so far as to swear out a warrant for the arrest of the accused and arrange for the seizure of the factories, when the honorable Secretary called the present Commissioner of Internal Revenue, then Deputy Commissioner, to his office, and requested him, in view of the importance of the discovery of the counterfeit of the Monroe note (which far transcended the internal-revenue frauds involved in the counterfeiting of stamps) to call off the internal-revenue force and allow the matter to be handled by the secret service force. This office acquiesced, and sent for Collector Hershey and instructed him, as above stated.

The statement that the discovery of the counterfeit stamps was made by an old and experienced internal-revenue employee at Washington, would seem to be misleading, that discovery having been made by Mr. Wilkie, chief of the Secret Service Division, who does not appear to have been connected at any time with the Internal-Revenue Service.

It is also noted that the report of the Commission embodies a misrepresentation, which has heretofore appeared in the public press, in regard to the responsibility of the present Commissioner of Internal Revenue for the classification of deputy collectors of internal revenue under civil-service rules. On page 295 of said report appears the following:

The classification reported to the Commission bears the signature of G. W. Wilson, Acting Commissioner of Internal Revenue, as well as of the Secretary of the Treasury, and includes deputy collectors in the classified competitive list.

In this matter I beg to quote the following extract from letter from John R. Procter, president of the Civil-Service Commission, dated June 19, 1896:

The collector of internal revenue at Newark, N. J., has reported to the Commission the resignation of Michael J. O'Donnell from the heretofore unclassified position of deputy collector, on May 11, 1896, and the appointment on May 12, without examination, of Cornelius Healy as his successor. By the revision of the civil-service rules on May 6 the position of deputy collector in the Internal-Revenue Service became classified and subject to examination on that date, and the appointment of Mr. Healy, without examination, was therefore not in conformity with the rules.  
\* \* \* (Minute 9, June 15.)

The alleged classification of deputy collectors, referred to in the Commission's report as signed by the Acting Commissioner of Internal Revenue, was a tabulated statement, called for by the honorable Secretary of the Treasury in September, 1896, and prepared during the autumn of that year, showing the distribution of deputy collectors by salaries and by districts. The Acting Commissioner's signature thereto merely attested its accuracy as a transcript from the records containing the information desired by the Secretary. This was not in any sense a ministerial act, placing said deputies under the civil-service rules. That action could not have been taken by the head of this Bureau, and in point of fact, as stated by the president of the Civil Service Commission, Mr. Procter, it had previously been effected by order of the President, dated May 6, 1896.

There is much more open to criticism in the seventy-three pages of their report which the commission have seen fit to devote to censuring, at the expense of the United States, the course of their fellow-officers of the present administration in this branch of the service. The burden of their complaint is the fact that collectors of internal revenue have not been disciplined, by deduction of pay or otherwise, for noncompliance with rules of the commission, believed by them to be in conflict with their prerogatives under the statutes. In view of the fact that



these rules were regarded by the honorable Secretary of the Treasury as of very doubtful legality, (see his letter of September 11, 1897, published on page 348 of the commission's report), the further fact that the statutes referred to have been upheld by the Federal courts in suits brought by individuals for the enforcement of the rules, and particularly in view of the action of the President of May 29, 1899, in which he recognized that the rules were an encroachment on rights conferred upon the collectors by law, the matter would not seem to be of sufficient current interest to the public to justify further expenditure of the public funds for the purpose of discussing it, and I therefore refrain from comment thereon beyond the above brief statement of facts shown by the records of this office, which it is believed proper to recite in the interest of the truth of history as well as in justice to the Internal Revenue Bureau.

## REVENUE AGENTS DIVISION.

During the last fiscal year there were employed 44 revenue agents—1 as chief of agents at this office, 16 in charge of territorial divisions, 6 in examination of the offices and accounts of collectors, and 21 in assisting agents in charge of divisions and on special duty.

## EXPENSES OF REVENUE AGENTS.

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

|  |             |
|--|-------------|
| Aggregate salary of agents .....             | \$82,318.00 |
| Aggregate amount of traveling expenses ..... | 55,404.64   |
| Stationery furnished agents .....            | 618.26      |
| Transportation over Pacific railroads .....  | 597.67      |
| Total .....                                  | 138,938.57  |

## WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1898, TO JUNE 30, 1899, BY CONGRESSIONAL DISTRICTS.

| States.           | Congressional districts. | Amount expended from fraud fund. | Registered distilleries reported for seizure. | Illicit distilleries seized. | Gallons of spirits reported for seizure. | Value of property reported for seizure. | Taxes reported for assessment. |
|-------------------|--------------------------|----------------------------------|---|------------------------------|--|---|--------------------------------|
| Alabama .....     | First .....              | \$59.00                          |   | 10                           |  | \$320.00                                |                                |
| Do .....          | Second .....             | 25.00                            |   | 13                           | 5  | 607.00                                  | \$11.76                        |
| Do .....          | Third .....              | 158.17                           |   | 34                           | 327.50                                   | 1,192.00                                |                                |
| Do .....          | Fourth .....             | 336.00                           | 2   | 28                           |  | 1,282.00                                |                                |
| Do .....          | Fifth .....              | 292.85                           |   | 48                           | 82                                       | 2,622.75                                |                                |
| Do .....          | Sixth .....              | 448.00                           |   | 42                           | 72.50                                    | 2,700.50                                |                                |
| Do .....          | Seventh .....            | 337.50                           |   | 34                           | 11                                       | 1,585.50                                |                                |
| Do .....          | Eighth .....             | 304.50                           |   | 32                           | 12                                       | 2,178.00                                |                                |
| Do .....          | Ninth .....              | 21.00                            | 3   | 2                            | 4,743.77                                 | 6,787.89                                |                                |
| Arkansas .....    | First .....              | 15.00                            |   | 21                           |  | 52.00                                   | 75.00                          |
| Do .....          | Second .....             | 203.00                           |   | 21                           | 852                                      | 630.00                                  | 902.02                         |
| Do .....          | Third .....              | 285.00                           | 1   | 25                           | 1,183                                    | 1,325.00                                | 1,355.92                       |
| Do .....          | Fourth .....             | 247.00                           |   | 17                           | 27                                       | 752.51                                  | 705.58                         |
| Do .....          | Fifth .....              | 271.00                           | 1   | 14                           | 12,232.51                                | 617.50                                  | 1,274.07                       |
| Do .....          | Sixth .....              | 344.00                           |   | 17                           | 18                                       | 825.00                                  | 1,573.05                       |
| California .....  | First .....              | 17.90                            |   |                              |  |   | 59.37                          |
| Do .....          | Second .....             | 129.45                           |   |                              |  | 9.54                                    | 1,471.63                       |
| Do .....          | Third .....              |                                  |   |                              |  | 50.00                                   | 1,338.08                       |
| Do .....          | Fourth .....             | 572.90                           |   |                              | 410.32                                   | 2,024.17                                | 19,334.10                      |
| Do .....          | Fifth .....              | 11.85                            |   | 2                            | 33                                       | 82.00                                   | 532.35                         |
| Do .....          | Sixth .....              |                                  |   |                              |  |   | 443.51                         |
| Do .....          | Seventh .....            | 16.85                            |   |                              |  |   | 827.68                         |
| Colorado .....    | First .....              |                                  |   |                              | 269                                      | 502.99                                  | 8,796.49                       |
| Do .....          | Second .....             |                                  |   |                              | 65.50                                    | 52.75                                   | 3,767.02                       |
| Connecticut ..... | First .....              | 18.58                            |   |                              |  |   | 547.30                         |
| Do .....          | Second .....             |                                  |   |                              |  |   | 1,100.71                       |
| Do .....          | Third .....              |                                  |   |                              |  |   | 492.50                         |
| Do .....          | Fourth .....             |                                  |   |                              |  |   | 7,591.78                       |
| Delaware .....    | First .....              | 75.52                            |   |                              | 46.46                                    | 52.76                                   | 2,963.41                       |
| Florida .....     | First .....              | 52.68                            |   |                              |  |   | 7.50                           |
| Georgia .....     | First .....              | 27.00                            |   | 4                            | 5,346.22                                 | 2,546.85                                | 1,050.95                       |
| Do .....          | Second .....             | 55.51                            |   | 3                            | 2,505.29                                 | 819.91                                  | 737.52                         |
| Do .....          | Third .....              | 159.59                           |   | 17                           | 305.88                                   | 1,464.26                                |                                |
| Do .....          | Fourth .....             | 955.52                           | 2   | 94                           | 1,164.07                                 | 505.80                                  |                                |
| Do .....          | Fifth .....              | 1,119.93                         |   | 104                          | 1,435.49                                 | 7,801.85                                | 2,428.50                       |
| Do .....          | Sixth .....              | 253.78                           | 1   | 38                           | 516.75                                   | 3,171.25                                | 60.29                          |
| Do .....          | Seventh .....            | 1,101.15                         | 1   | 109                          | 637.95                                   | 7,991.40                                | 537.53                         |
| Do .....          | Eighth .....             | 355.00                           | 1   | 27                           | 267                                      | 1,958.75                                | 20.83                          |
| Do .....          | Ninth .....              | 4,671.45                         | 2   | 548                          | 1,517.27                                 | 39,261.90                               |                                |
| Do .....          | Tenth .....              | 72.00                            | 1   | 9                            | 1,137.50                                 | 4,091.00                                | 12.13                          |
| Do .....          | Eleventh .....           | 10.00                            |   | 9                            | 881.25                                   | 2,683.39                                |                                |
| Idaho .....       | First .....              |                                  |   |                              |  |   | 1,183.88                       |
| Illinois .....    | First .....              | 373.31                           |   |                              |  |   | 1,791.54                       |
| Do .....          | Second .....             | 308.65                           |   |                              |  |   | 792.58                         |



WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND"  
FROM JULY 1, 1898, ETC.—Continued.

| States.       | Congressional districts. | Amount expended from fraud fund. | Registered distilleries reported for seizure. | Illicit distilleries seized. | Gallons of spirits reported for seizure. | Value of property reported for seizure. | Taxes reported for assessment. |
|---------------|--------------------------|----------------------------------|---|------------------------------|--|---|--------------------------------|
| Illinois      | Third                    | \$1,646.55                       |   |                              | 244.50                                   | \$181.27                                | \$21,294.83                    |
| Do            | Fourth                   | 410.60                           |   |                              |  | 1,425.00                                | 813.26                         |
| Do            | Fifth                    | 213.50                           |   | 3                            |  | 30.00                                   | 4,830.39                       |
| Do            | Sixth                    | 281.28                           |   |                              |  | 15.63                                   | 2,126.00                       |
| Do            | Seventh                  | 203.75                           |   |                              | 104.52                                   |   | 2,196.53                       |
| Do            | Eighth                   | 167.12                           |   |                              |  |   | 4,678.25                       |
| Do            | Ninth                    | 34.20                            |   |                              | 42.00                                    | 16.80                                   | 1,794.78                       |
| Do            | Tenth                    | 533.16                           |   |                              |  |   | 4,077.81                       |
| Do            | Eleventh                 | 141.66                           |   |                              |  |   | 3,973.82                       |
| Do            | Twelfth                  | 198.88                           |   |                              |  |   | 974.80                         |
| Do            | Thirteenth               | 109.85                           |   |                              |  |   | 3,908.38                       |
| Do            | Fourteenth               | 379.97                           |   |                              |  |   | 2,423.57                       |
| Do            | Fifteenth                | 243.65                           |   |                              |  |   | 16,042.72                      |
| Do            | Sixteenth                | 168.90                           |   |                              |  |   | 5,761.32                       |
| Do            | Seventeenth              | 123.81                           |   |                              |  |   | 4,213.91                       |
| Do            | Eighteenth               | 103.06                           |   |                              |  |   | 1,053.56                       |
| Do            | Nineteenth               | 152.11                           |   |                              |  |   | 5,664.27                       |
| Do            | Twentieth                | 39.20                            |   |                              |  |   | 1,081.50                       |
| Do            | Twenty-first             | 133.40                           |   |                              |  |   | 3,161.56                       |
| Do            | Twenty-second            |                                  |   |                              |  |   | 2,730.86                       |
| Indiana       | First                    |                                  |   |                              |  |   | 634.65                         |
| Do            | Second                   | 55.95                            |   |                              |  |   | 560.91                         |
| Do            | Third                    |                                  |   |                              |  |   | 143.68                         |
| Do            | Fourth                   | 81.00                            |   |                              |  |   | 533.06                         |
| Do            | Fifth                    | 20.90                            |   |                              |  |   | 644.66                         |
| Do            | Sixth                    | 103.60                           |   |                              | 31.50                                    | 34.00                                   | 1,187.01                       |
| Do            | Seventh                  | 88.45                            |   |                              |  |   | 1,480.95                       |
| Do            | Eighth                   | 33.90                            |   |                              | 273.25                                   | 331.50                                  | 1,904.06                       |
| Do            | Ninth                    | 102.49                           |   |                              |  |   | 1,437.89                       |
| Do            | Tenth                    | 42.00                            |   |                              |  |   | 3,345.44                       |
| Do            | Eleventh                 | 34.70                            |   |                              |  |   | 1,731.95                       |
| Do            | Twelfth                  | 121.33                           |   |                              |  |   | 1,457.58                       |
| Do            | Thirteenth               | 56.40                            |   |                              |  |   | 1,278.63                       |
| Iowa          | First                    |                                  |   |                              |  |   | 193.55                         |
| Do            | Second                   |                                  |   |                              |  |   | 305.63                         |
| Do            | Third                    |                                  |   |                              |  | 10.00                                   | 177.88                         |
| Do            | Fourth                   |                                  |   |                              |  |   | 576.96                         |
| Do            | Fifth                    |                                  |   |                              |  |   | 194.56                         |
| Do            | Sixth                    |                                  |   |                              |  |   | 295.83                         |
| Do            | Seventh                  |                                  |   |                              |  |   | 95.00                          |
| Do            | Tenth                    |                                  |   |                              |  |   | 50.00                          |
| Do            | Eleventh                 |                                  |   |                              |  |   | 815.00                         |
| Kansas        | First                    |                                  |   |                              | 34.00                                    | 45.90                                   | 237.28                         |
| Do            | Second                   |                                  |   |                              |  |   | 105.09                         |
| Do            | Third                    |                                  |   |                              |  |   | 80.00                          |
| Do            | Fifth                    |                                  |   |                              |  |   | 21.24                          |
| Do            | Seventh                  |                                  |   |                              |  |   | 92.49                          |
| Kentucky      | First                    |                                  |   |                              |  |   | 348.18                         |
| Do            | Second                   | 14.00                            |   |                              |  |   | 120.13                         |
| Do            | Third                    | 3.00                             |   | 1                            |  |   | 755.28                         |
| Do            | Fourth                   | 154.50                           |   | 13                           |  |   | 8,807.22                       |
| Do            | Fifth                    | 619.25                           |   |                              |  | 1,036.25                                | 32,998.09                      |
| Do            | Sixth                    | 65.30                            |   |                              |  |   | 715.55                         |
| Do            | Seventh                  |                                  |   |                              |  |   | 13,536.77                      |
| Do            | Eighth                   | 71.00                            | 6   | 6                            |  | 145.00                                  | 8,011.70                       |
| Do            | Ninth                    | 10.00                            |   |                              |  | 75.00                                   | 451.69                         |
| Do            | Tenth                    | 1,650.97                         | 6   | 63                           | 10.00                                    | 4,531.00                                | 4,765.87                       |
| Do            | Eleventh                 | 2,150.13                         | 5   | 98                           | 19.00                                    | 6,616.75                                | 3,796.11                       |
| Louisiana     | First                    |                                  |   |                              |  |   | 15,121.77                      |
| Do            | Second                   |                                  |   |                              |  |   | 27,075.63                      |
| Do            | Third                    |                                  |   |                              |  |   | 22,127.79                      |
| Do            | Fourth                   | 14.00                            |   | 1                            |  | 65.00                                   | 1,080.59                       |
| Do            | Fifth                    | 4.00                             |   | 1                            |  | 50.00                                   |                                |
| Do            | Sixth                    |                                  |   |                              |  |   | 893.62                         |
| Maine         | First                    | 290.76                           |   |                              |  |   | 19,747.43                      |
| Do            | Second                   | 264.51                           |   |                              |  |   | 4,728.58                       |
| Do            | Third                    | 261.90                           |   |                              |  |   | 3,771.68                       |
| Do            | Fourth                   | 88.62                            |   |                              |  |   | 658.07                         |
| Massachusetts | First                    | 58.58                            |   | 1                            |  | 10.00                                   | 2,521.58                       |
| Do            | Second                   | 33.85                            |   |                              |  | 6.40                                    | 1,095.90                       |
| Do            | Third                    | 51.78                            |   |                              |  |   | 2,770.86                       |
| Do            | Fourth                   | 33.20                            |   |                              |  |   | 60.00                          |
| Do            | Fifth                    | 74.64                            |   |                              |  | 9.20                                    | 531.01                         |
| Do            | Sixth                    | 50.51                            |   |                              |  | 7.50                                    | 1,378.07                       |
| Do            | Seventh                  | 104.98                           |   |                              |  | 127.25                                  | 1,612.18                       |
| Do            | Eighth                   | 75.62                            |   |                              |  |   | 37.50                          |
| Do            | Ninth                    | 793.25                           |   |                              | 147.24                                   | 387.68                                  | 11,300.64                      |
| Do            | Tenth                    | 9.07                             |   |                              |  | 74.50                                   | 2,533.55                       |

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND"  
FROM JULY 1, 1898, ETC.—Continued.

| States.       | Congressional districts. | Amount expended from fraud fund. | Registered distilleries reported for seizure. | Illicit distilleries seized. | Gallons of spirits reported for seizure. | Value of property reported for seizure. | Taxes reported for assessment. |
|---------------|--------------------------|----------------------------------|---|------------------------------|--|---|--------------------------------|
| Massachusetts | Eleventh                 | \$24.40                          |   |                              |  |   | \$1,384.99                     |
| Do            | Twelfth                  | 34.10                            |   |                              |  |   | 227.46                         |
| Do            | Thirteenth               | 17.20                            |   |                              |  | \$23.60                                 | 2,340.00                       |
| Maryland      | Second                   | 106.08                           |   |                              | 129.01                                   | 308.51                                  | 9,512.53                       |
| Do            | Third                    | 156.00                           |   |                              | 318.08                                   | 510.62                                  | 3,305.45                       |
| Do            | Fourth                   | 323.35                           |   |                              | 1,504.66                                 | 2,966.58                                | 8,571.37                       |
| Do            | Fifth                    | 38.38                            |   |                              | 50                                       | 100.00                                  | 1,092.21                       |
| Do            | Sixth                    | 4.33                             |   |                              | 219,450.63                               | 344,168.78                              | 6,145.55                       |
| Michigan      | First                    | 111.70                           |   |                              | 55                                       | 55.00                                   | 1,719.36                       |
| Do            | Second                   | 50.49                            |   |                              |  |   | 3,217.62                       |
| Do            | Third                    | 21.21                            |   |                              |  |   | 1,209.45                       |
| Do            | Fourth                   | 8.62                             |   |                              |  |   | 323.75                         |
| Do            | Fifth                    |                                  |   |                              |  |   | 119.20                         |
| Do            | Sixth                    | 27.23                            |   |                              |  |   | 584.89                         |
| Do            | Seventh                  | 8.55                             |   |                              |  |   | 374.40                         |
| Do            | Eighth                   | 24.88                            |   |                              |  |   | 436.50                         |
| Do            | Ninth                    | 14.00                            |   |                              |  |   | 57.20                          |
| Do            | Tenth                    | 14.15                            |   |                              |  |   | 466.00                         |
| Do            | Eleventh                 | 5.67                             |   |                              |  |   | 53.85                          |
| Do            | Twelfth                  |                                  |   |                              |  |   | 5,610.30                       |
| Minnesota     | First                    |                                  |   |                              |  |   | 485.75                         |
| Do            | Second                   |                                  |   |                              |  |   | 957.95                         |
| Do            | Third                    |                                  |   |                              |  |   | 3,443.50                       |
| Do            | Fourth                   | 18.65                            |   |                              | 87.50                                    | 21.88                                   | 2,307.63                       |
| Do            | Fifth                    | 18.70                            |   |                              |  |   | 3,368.19                       |
| Do            | Sixth                    |                                  |   |                              |  |   | 283.83                         |
| Do            | Seventh                  |                                  |   |                              |  | 4.25                                    | 591.01                         |
| Mississippi   | First                    | 308.00                           |   | 13                           | 5  | 490.00                                  | 8.14                           |
| Do            | Second                   | 259.00                           |   | 9                            | 58                                       | 265.00                                  | 40.33                          |
| Do            | Third                    |                                  |   |                              |  |   | 131.19                         |
| Do            | Fourth                   | 218.00                           |   | 13                           | 5  | 355.00                                  |                                |
| Do            | Sixth                    |                                  |   |                              |  |   | 3,434.72                       |
| Do            | Seventh                  |                                  |   |                              |  |   | 2.24                           |
| Missouri      | First                    | 56.50                            |   |                              | 18                                       | 24.30                                   | 1,312.54                       |
| Do            | Second                   | 60.83                            |   |                              |  |   | 2.24                           |
| Do            | Third                    | 45.00                            |   |                              |  |   | 595.99                         |
| Do            | Fourth                   | 118.10                           |   |                              |  |   | 1,110.15                       |
| Do            | Fifth                    | 264.35                           |   |                              |  |   | 460.10                         |
| Do            | Sixth                    |                                  |   |                              |  |   | 14,517.67                      |
| Do            | Seventh                  |                                  |   |                              |  |   | 159.25                         |
| Do            | Eighth                   | 90.40                            |   |                              | 34                                       |   | 1,789.39                       |
| Do            | Ninth                    | 40.50                            |   |                              |  |   | 802.89                         |
| Do            | Tenth                    | 85.25                            |   |                              |  |   | 1,526.12                       |
| Do            | Eleventh                 | 89.60                            |   |                              |  | 54.00                                   | 2,395.05                       |
| Do            | Twelfth                  | 1,481.63                         |   |                              | 240.39                                   | 303.05                                  | 1,061.28                       |
| Do            | Thirteenth               |                                  |   |                              |  |   | 21,293.49                      |
| Do            | Fourteenth               |                                  |   |                              | 279.24                                   | 376.85                                  | 667.73                         |
| Do            | Fifteenth                | 100.00                           |   |                              |  |   | 1,266.53                       |
| Montana       | First                    | 118.55                           |   |                              | 262.72                                   | 275.00                                  | 83.75                          |
| Nebraska      | do                       |                                  |   |                              |  |   | 10,299.50                      |
| Do            | Second                   |                                  |   |                              | 207                                      | 138.25                                  | 237.50                         |
| Do            | Third                    |                                  |   |                              |  |   | 1,272.57                       |
| Do            | Fifth                    |                                  |   |                              |  |   | 1,829.77                       |
| Do            | Sixth                    |                                  |   |                              |  |   | 1.58                           |
| Do            | Seventh                  |                                  |   |                              |  |   | 990.00                         |
| Do            | Eighth                   |                                  |   |                              |  |   | 150.00                         |
| Do            | Ninth                    |                                  |   |                              |  |   | 150.00                         |
| New Hampshire | First                    | 244.38                           |   |                              |  | 82.05                                   | 990.40                         |
| Do            | Second                   | 126.49                           |   |                              |  | 27.50                                   | 1,024.34                       |
| New Jersey    | First                    | 11.50                            |   |                              |  |   | 1,126.73                       |
| Do            | Second                   | 102.00                           |   |                              | 47.77                                    | 45.21                                   | 741.50                         |
| Do            | Third                    | 3.55                             |   |                              |  |   |                                |
| Do            | Fourth                   | 6.95                             |   |                              | 54.18                                    | 55.00                                   | 313.75                         |
| Do            | Fifth                    | 2.47                             |   |                              |  |   | 114.38                         |
| Do            | Sixth                    | 128.21                           |   |                              |  | 950.00                                  | 161.83                         |
| Do            | Seventh                  | 151.34                           |   |                              | 903.15                                   | 40.00                                   | 1,784.02                       |
| Do            | Eighth                   | 40.47                            |   |                              |  | 4.00                                    | 723.29                         |
| Do            | Ninth                    | 64.24                            |   |                              |  | 15,659.60                               | 109.99                         |
| New York      | First                    |                                  |   |                              |  |   | 711.10                         |
| Do            | Second                   |                                  |   |                              | 15.64                                    | 270.00                                  | 416.67                         |
| Do            | Third                    |                                  |   |                              | 122.89                                   | 135.00                                  |                                |
| Do            | Fourth                   | 1,006.29                         |   | 1                            | 1,143.43                                 | 2,680.00                                | 349.84                         |
| Do            | Fifth                    |                                  |   | 1                            |  | 12,500.00                               | 336.00                         |
| Do            | Sixth                    |                                  |   |                              |  | 450.00                                  | 150.00                         |
| Do            | Seventh                  | 15.00                            |   |                              | 614.64                                   | 605.00                                  | 32,317.33                      |
| Do            | Eighth                   | 2,855.71                         |   |                              | 261.60                                   | 280.00                                  | 1,993.00                       |
| Do            | Ninth                    | 498.34                           |   |                              | 87.45                                    | 25,325.00                               | 1,598.80                       |
| Do            | Tenth                    |                                  |   |                              | 261.87                                   | 275.00                                  | 4,211.91                       |
| Do            | Eleventh                 |                                  |   |                              |  |   | 1,144.17                       |
| Do            | Twelfth                  |                                  |   |                              | 86.98                                    | 95.00                                   | 3,801.33                       |
| Do            | Thirteenth               |                                  |   |                              | 42.52                                    | 45.00                                   | 10,682.14                      |



WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND"  
FROM JULY 1, 1898, ETC.—Continued.

| States.        | Congressional districts. | Amount expended from fraud fund. | Registered distilleries reported for seizure. | Illicit distilleries seized. | Gallons of spirits reported for seizure. | Value of property reported for seizure. | Taxes reported for assessment. |
|----------------|--------------------------|----------------------------------|---|------------------------------|--|---|--------------------------------|
| New York       | Fourteenth               |                                  |   |                              | 54.21                                    | \$80.00                                 | \$4,102.55                     |
| Do             | Fifteenth                |                                  |   |                              | 77.87                                    | 80.00                                   | 10,124.60                      |
| Do             | Sixteenth                |                                  |   | 1                            |  | 50.00                                   | 2,413.00                       |
| Do             | Seventeenth              |                                  |   |                              |  |   | 272.11                         |
| Do             | Eighteenth               |                                  |   |                              |  |   | 357.59                         |
| Do             | Nineteenth               | \$106.18                         |   |                              |  | 16.20                                   | 683.62                         |
| Do             | Twentieth                | 394.35                           |   |                              |  | 191.80                                  | 1,127.70                       |
| Do             | Twenty-first             | 43.34                            |   |                              |  |   | 1,191.50                       |
| Do             | Twenty-second            | 64.08                            |   |                              |  |   | 1,434.17                       |
| Do             | Twenty-third             |                                  |   |                              |  | 22.50                                   | 224.75                         |
| Do             | Twenty-fourth            |                                  |   |                              |  |   | 352.50                         |
| Do             | Twenty-fifth             | 22.95                            |   |                              |  |   | 196.44                         |
| Do             | Twenty-sixth             | 80.74                            |   |                              |  |   | 2,948.66                       |
| Do             | Twenty-seventh           | 37.07                            |   |                              |  | 67.95                                   | 1,866.96                       |
| Do             | Twenty-eighth            | 28.44                            |   |                              |  |   | 1,018.62                       |
| Do             | Twenty-ninth             | 24.16                            |   |                              |  |   | 164.38                         |
| Do             | Thirtieth                | 29.32                            |   |                              |  |   | 957.08                         |
| Do             | Thirty-first             | 172.07                           |   |                              |  |   | 457.17                         |
| Do             | Thirty-second            | 184.45                           |   |                              |  |   | 6,771.88                       |
| Do             | Thirty-third             | 14.17                            |   |                              |  |   | 159.72                         |
| Do             | Thirty-fourth            |                                  |   |                              |  |   | 75.00                          |
| North Carolina | First                    | 29.00                            |   | 2                            | 122.00                                   | 219.00                                  |                                |
| Do             | Second                   | 156.00                           |   | 10                           | 549.00                                   | 860.00                                  | 1,138.33                       |
| Do             | Third                    | 471.80                           |   | 11                           | 37.00                                    | 475.25                                  |                                |
| Do             | Fourth                   | 1,434.17                         | 2   | 62                           | 1,212.00                                 | 4,795.20                                | 64.00                          |
| Do             | Fifth                    | 2,091.43                         | 3   | 75                           | 3,148.00                                 | 7,786.23                                | 2,035.57                       |
| Do             | Sixth                    | 319.20                           | 1   | 5                            | 610.00                                   | 1,053.00                                | 285.83                         |
| Do             | Seventh                  | 318.50                           | 6   | 33                           | 3,370.00                                 | 3,216.81                                | 3,312.02                       |
| Do             | Eighth                   | 1,468.85                         | 4   | 128                          | 1,044.00                                 | 14,763.08                               | 2,059.93                       |
| Do             | Ninth                    | 3,105.59                         | 6   | 172                          | 1,229.00                                 | 7,928.72                                | 910.32                         |
| North Dakota   | First                    |                                  |   |                              |  | 35.50                                   | 1,820.50                       |
| Ohio           | First                    | 1,400.62                         |   |                              |  |   | 18,189.93                      |
| Do             | Second                   | 88.97                            |   |                              |  |   | 244.53                         |
| Do             | Third                    | 55.25                            |   |                              |  |   | 365.11                         |
| Do             | Fourth                   | 159.05                           |   |                              |  |   | 807.60                         |
| Do             | Fifth                    | 532.85                           |   |                              |  |   | 282.80                         |
| Do             | Sixth                    | 21.35                            |   |                              |  |   | 860.85                         |
| Do             | Seventh                  | 75.35                            |   |                              |  |   | 1,518.29                       |
| Do             | Eighth                   | 95.35                            |   |                              |  |   | 939.34                         |
| Do             | Ninth                    | 180.10                           |   |                              |  |   | 1,306.55                       |
| Do             | Tenth                    | 95.35                            |   |                              |  |   | 939.34                         |
| Do             | Eleventh                 | 130.65                           |   |                              |  |   | 197.01                         |
| Do             | Twelfth                  | 341.15                           |   |                              |  |   | 3,229.96                       |
| Do             | Thirteenth               | 299.85                           |   |                              |  |   | 1,019.00                       |
| Do             | Fourteenth               | 121.80                           |   |                              |  |   | 903.27                         |
| Do             | Fifteenth                | 120.95                           |   |                              |  |   | 927.79                         |
| Do             | Sixteenth                | 84.25                            |   |                              |  |   | 244.28                         |
| Do             | Seventeenth              | 239.35                           |   |                              |  |   | 1,203.22                       |
| Do             | Eighteenth               | 370.70                           |   |                              |  |   | 1,752.18                       |
| Do             | Nineteenth               | 418.85                           |   |                              |  |   | 714.10                         |
| Do             | Twentieth                | 108.85                           |   |                              |  |   | 6.97                           |
| Do             | Twenty-first             | 405.00                           |   |                              |  |   | 4,475.50                       |
| Oregon         | First                    |                                  |   |                              |  |   | 281.55                         |
| Do             | Second                   |                                  |   |                              |  |   | 2,092.32                       |
| Pennsylvania   | First                    | 252.92                           |   |                              | 48                                       | 49.50                                   | 1,051.27                       |
| Do             | Second                   | 450.52                           |   |                              | 525.01                                   | 534.50                                  | 3,298.59                       |
| Do             | Third                    | 560.73                           |   |                              | 4,285.92                                 | 5,036.08                                | 2,525.55                       |
| Do             | Fourth                   | 291.09                           |   |                              | 62.60                                    | 137.50                                  | 1,671.46                       |
| Do             | Fifth                    | 489.51                           |   | 1                            | 713.84                                   | 770.50                                  | 969.51                         |
| Do             | Sixth                    | 16.49                            |   |                              | 88                                       | 88.00                                   | 613.06                         |
| Do             | Seventh                  | 10.25                            |   |                              | 23.50                                    | 25.00                                   | 205.55                         |
| Do             | Eighth                   | 86.71                            |   |                              |  |   | 696.85                         |
| Do             | Ninth                    | 40.55                            |   |                              | 163.67                                   | 92.51                                   | 1,837.00                       |
| Do             | Tenth                    | 68.26                            |   |                              |  |   | 465.74                         |
| Do             | Eleventh                 | 544.42                           |   |                              |  |   | 2,193.96                       |
| Do             | Twelfth                  | 552.32                           |   |                              |  |   | 1,345.13                       |
| Do             | Thirteenth               |                                  |   |                              |  |   | 480.54                         |
| Do             | Fourteenth               | 288.82                           |   |                              |  |   | 1,066.65                       |
| Do             | Fifteenth                | 40.50                            |   |                              |  |   | 110.63                         |
| Do             | Sixteenth                | 58.94                            |   |                              |  |   | 459.16                         |
| Do             | Seventeenth              | 218.20                           |   |                              |  |   | 211.89                         |
| Do             | Eighteenth               | 26.10                            |   |                              | 300.24                                   | 120.07                                  | 2,050.00                       |
| Do             | Nineteenth               | 63.83                            |   |                              |  |   | 256.49                         |
| Do             | Twentieth                | 165.62                           |   |                              |  |   | 2,045.98                       |
| Do             | Twenty-first             | 125.40                           |   |                              | 8  | 10.00                                   | 4,980.41                       |
| Do             | Twenty-second            | 382.94                           |   |                              |  |   | 1,676.12                       |
| Do             | Twenty-third             | 120.61                           |   |                              |  |   | 1,720.71                       |
| Do             | Twenty-fourth            | 40.72                            |   |                              | 24.50                                    | 64.00                                   | 430.00                         |

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND"  
FROM JULY 1, 1898, ETC.—Continued.

| States.           | Congressional districts. | Amount expended from fraud fund. | Registered distilleries reported for seizure. | Illicit distilleries seized. | Gallons of spirits reported for seizure. | Value of property reported for seizure. | Taxes reported for assessment. |
|-------------------|--------------------------|----------------------------------|---|------------------------------|--|---|--------------------------------|
| Pennsylvania      | Twenty-fifth             | \$70.00                          |   |                              | 13                                       | \$10.00                                 | \$1,929.42                     |
| Do                | Twenty-sixth             | 91.43                            |   |                              |  |   | 28.13                          |
| Do                | Twenty-seventh           | 72.50                            |   |                              |  |   | 8.75                           |
| Do                | Twenty-eighth            | 23.42                            |   |                              |  |   | 5.03                           |
| Rhode Island      | First                    | 78.54                            |   |                              |  | 173.00                                  | 5,974.19                       |
| Do                | Second                   | 9.29                             |   |                              |  |   | 720.00                         |
| South Carolina    | First                    | 28.00                            |   | 1                            |  | 50.00                                   |                                |
| Do                | Third                    | 904.00                           |   | 79                           | 31                                       | 5,349.90                                |                                |
| Do                | Fourth                   | 1,559.70                         |   | 195                          | 702.50                                   | 0,706.45                                | 511.46                         |
| Do                | Fifth                    | 26.00                            |   | 4                            |  | 260.00                                  |                                |
| South Dakota      | First                    |                                  |   |                              | 79.08                                    | 81.33                                   | 4,433.60                       |
| Tennessee         | First                    | 293.00                           | 11  | 7                            | 4,464                                    | 0,505.00                                | 7,449.00                       |
| Do                | Second                   | 35.00                            | 2   | 3                            | 488                                      | 1,058.00                                | 1,011.00                       |
| Do                | Third                    | 658.00                           | 2   | 33                           | 2,032                                    | 3,598.00                                | 4,510.42                       |
| Do                | Fourth                   | 515.00                           |   | 25                           | 40                                       | 1,639.50                                | 638.00                         |
| Do                | Fifth                    | 435.00                           |   | 16                           | 1,535                                    | 3,430.00                                | 3,080.00                       |
| Do                | Sixth                    |                                  |   |                              | 48                                       | 95.00                                   | 1,490.00                       |
| Do                | Seventh                  | 92.00                            |   | 3                            | 71                                       | 385.00                                  | 195.00                         |
| Do                | Eighth                   | 78.00                            |   | 4                            | 94                                       | 364.00                                  | 702.00                         |
| Do                | Ninth                    |                                  |   |                              |  |   | 87.00                          |
| Do                | Tenth                    |                                  |   |                              | 210                                      | 203.00                                  | 125.00                         |
| Texas             | First                    | 21.05                            |   |                              | 457.04                                   | 182.82                                  | 1,400.25                       |
| Do                | Second                   |                                  |   |                              |  | 21.20                                   | 74.30                          |
| Do                | Third                    |                                  |   |                              |  |   | 215.87                         |
| Do                | Fourth                   | 22.00                            |   | 1                            |  | 305.84                                  |                                |
| Do                | Fifth                    |                                  |   |                              |  |   | 195.65                         |
| Do                | Sixth                    |                                  |   |                              |  |   | 846.55                         |
| Do                | Seventh                  |                                  |   |                              |  |   | 2,016.67                       |
| Do                | Eighth                   | 32.00                            |   | 1                            |  |   | 38.25                          |
| Do                | Ninth                    | 19.75                            |   |                              | 82                                       | 32.80                                   | 654.76                         |
| Do                | Tenth                    |                                  |   |                              | 63                                       | 25.20                                   | 862.21                         |
| Do                | Eleventh                 |                                  |   |                              |  |   | 37.31                          |
| Do                | Twelfth                  | 39.50                            |   |                              |  |   | 1,886.38                       |
| Do                | Thirteenth               |                                  |   |                              |  |   | 218.63                         |
| Utah              | First                    |                                  |   |                              |  |   | 1,230.63                       |
| Vermont           | First                    |                                  |   |                              |  |   | 44.38                          |
| Do                | Second                   | 33.59                            |   |                              |  |   | 234.95                         |
| Virginia          | First                    |                                  |   |                              |  |   | 46.56                          |
| Do                | Second                   | 86.70                            | 1   |                              | 376                                      | 963.60                                  | 64.38                          |
| Do                | Third                    | 76.10                            |   |                              | 414.88                                   | 683.00                                  | 1,589.71                       |
| Do                | Fourth                   | 102.85                           | 1   | 4                            | 134.91                                   | 895.00                                  | 493.34                         |
| Do                | Fifth                    | 3,721.25                         | 13  | 175                          | 5,968.42                                 | 15,795.60                               | 1,568.28                       |
| Do                | Sixth                    | 279.05                           |   | 11                           | 340.69                                   | 1,632.10                                | 377.42                         |
| Do                | Seventh                  | 161.55                           |   | 8                            | 323                                      | 980.00                                  | 25.40                          |
| Do                | Eighth                   | 92.30                            |   | 2                            | 98                                       | 181.50                                  | 182.75                         |
| Do                | Ninth                    | 656.20                           | 5   | 28                           | 14,224.75                                | 4,301.00                                | 1,245.32                       |
| Do                | Tenth                    | 92.50                            |   | 4                            | 4,492.11                                 | 2,515.73                                | 84.62                          |
| Washington        | First                    | 87.00                            |   |                              | 91.00                                    | 88.89                                   | 2,987.00                       |
| West Virginia     | First                    | 290.93                           |   |                              | 87.92                                    | 131.88                                  | 1,859.78                       |
| Do                | Second                   | 312.41                           |   |                              | 213.42                                   | 320.14                                  | 2,336.75                       |
| Do                | Third                    | 81.90                            |   |                              |  |   | 588.75                         |
| Do                | Fourth                   | 646.98                           |   |                              | 116.73                                   | 175.10                                  | 531.59                         |
| Wisconsin         | First                    |                                  |   |                              |  |   | 2,673.82                       |
| Do                | Second                   |                                  |   |                              |  |   | 651.75                         |
| Do                | Third                    |                                  |   |                              |  |   | 540.91                         |
| Do                | Fourth                   | 101.43                           |   |                              | 43.50                                    | 10.87                                   | 7,456.14                       |
| Do                | Fifth                    |                                  |   |                              |  |   | 279.86                         |
| Do                | Sixth                    |                                  |   |                              |  |   | 1,091.33                       |
| Do                | Seventh                  |                                  |   |                              |  |   | 170.00                         |
| Do                | Eighth                   |                                  |   |                              |  |   | 1,315.76                       |
| Do                | Ninth                    |                                  |   |                              |  |   | 864.48                         |
| Do                | Tenth                    |                                  |   |                              |  |   | 1,132.50                       |
| Wyoming           | First                    |                                  |   |                              | 94                                       | 17.00                                   | 403.54                         |
| Arizona           | First                    |                                  |   |                              |  | 202.57                                  | 319.00                         |
| Dist. of Columbia | First                    | 794.14                           |   |                              | 98                                       | 148.26                                  | 12,250.28                      |
| New Mexico        | First                    |                                  |   |                              |  | 299.87                                  | 761.43                         |
| Total             |                          | 89,799.67                        | 92  | 2,542                        | 318,589.47                               | 635,813.41                              | 784,634.80                     |

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.

Illicit distilling is rather on the increase than decrease in certain sections of the country, though during the year there were fewer stills destroyed. 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.

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.

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

|                               | 1890. | 1891. | 1892. | 1893. | 1894. | 1895. | 1896. | 1897. | 1898. | 1899. | Total. |
|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| Stills seized                 | 583   | 795   | 852   | 806   | 1,016 | 1,874 | 1,905 | 2,273 | 2,391 | 2,190 | 14,685 |
| Officers or employees killed  | 1     | 1     | 1     | 3     | 1     | 1     | 1     | 1     | 2     | 1     | 10     |
| Officers or employees wounded | 1     | 3     | 1     | 1     | 2     | 3     | 3     | 5     | 3     | 3     | 21     |

#### ILLICIT STILLS SEIZED.

| Districts.                        | Stills seized. |          | Persons arrested. | Casualties. |          |
|-----------------------------------|----------------|----------|-------------------|-------------|----------|
|                                   | Destroyed.     | Removed. |                   | Killed.     | Wounded. |
| Alabama                           | 187            | 3        | 138               | 0           | 0        |
| Arkansas                          | 88             | 0        | 115               | 0           | 0        |
| Fourth California                 | 0              | 1        | 0                 | 0           | 0        |
| Florida                           | 1              | 0        | 1                 | 0           | 0        |
| Georgia                           | 602            | 66       | 260               | 0           | 0        |
| Second Kentucky                   | 7              | 0        | 3                 | 0           | 0        |
| Fifth Kentucky                    | 14             | 0        | 2                 | 0           | 0        |
| Seventh Kentucky                  | 11             | 0        | 3                 | 0           | 0        |
| Eighth Kentucky                   | 155            | 6        | 9                 | 0           | 0        |
| Louisiana (embracing Mississippi) | 38             | 1        | 7                 | 0           | 0        |
| First Michigan                    | 0              | 1        | 1                 | 0           | 0        |
| Fifth New Jersey                  | 0              | 1        | 1                 | 0           | 0        |
| First New York                    | 0              | 1        | 1                 | 0           | 0        |
| Third New York                    | 2              | 3        | 5                 | 0           | 0        |
| Fourteenth New York               | 9              | 8        | 8                 | 0           | 0        |
| Fourth North Carolina             | 1              | 1        | 2                 | 0           | 0        |
| Fifth North Carolina              | 171            | 0        | 0                 | 0           | 0        |
| Twenty-third Pennsylvania         | 368            | 0        | 62                | 0           | 43       |
| South Carolina                    | 2              | 0        | 1                 | 0           | 0        |
| Second Tennessee                  | 145            | 4        | 72                | 0           | 0        |
| Fifth Tennessee                   | 41             | 2        | 4                 | 0           | 0        |
| Fourth Texas                      | 46             | 0        | 8                 | 0           | 0        |
| Second Virginia                   | 1              | 0        | 2                 | 0           | 0        |
| Sixth Virginia                    | 5              | 0        | 0                 | 0           | 0        |
| West Virginia                     | 204            | 0        | 0                 | 0           | 0        |
|                                   | 3              | 0        | 7                 | 0           | 0        |
| Total                             | 2,101          | 89       | 711               | 1           | 3        |

a J. A. Robertson and J. F. Miller, possmen, wounded September 9, 1898, in Polk County, N. C. Deputy Marshal Taylor Harris, seriously wounded April 17, 1899, in Haywood County, N. C.  
 b Sheriff J. S. Dawson, killed April 21, 1899, in Haywood County, N. C.

#### 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.    |
|-------------------|------------|----------------------|------------|
| Alexander, E. A.  | \$2,654.44 | Patterson, A. C.     | \$1,326.00 |
| Bouldin, B. B.    | 60.34      | Pitts, W. L.         | 1,632.80   |
| Burgh, H. B.      | 1,254.38   | Sewall, F. D.        | 2,592.99   |
| Carson, T. B.     | 1,072.41   | Sinscl, J. W.        | 2,614.50   |
| Chapman, W. H.    | 10,754.21  | Thomas, B. M.        | 1,848.60   |
| Clark, G. B.      | 1,240.35   | Thompson, F. J.      | 2,304.61   |
| Colquitt, W. W.   | 1,705.00   | Thrasher, L. A.      | 11,432.44  |
| Gates, D. A.      | 4,337.00   | Trowbridge, G. W.    | 1,812.60   |
| Haynes, M. A.     | 5,771.09   | Williams, Robt., jr. | 2,658.97   |
| Ingram, C. H.     | 1,856.50   | Yates, W. W.         | 4,283.44   |
| Kincaid, J. C. P. | 50.00      |                      |            |
| McCoy, J. B.      | 1,127.13   | Total                | 69,799.67  |
| McGinnis, J. W.   | 5,415.87   |                      |            |

##### AMOUNT EXPENDED THROUGH COLLECTORS.

| Name.                                   | Amount. |
|---|---------|
| Agnew, Park, Sixth Virginia             | \$6.13  |
| McClain, Penrose A., First Pennsylvania | 9.00    |
| White, Albert B., West Virginia         | 218.00  |
| Total                                   | 233.13  |
| Amount expended for rewards             | 552.84  |

##### RECAPITULATION.

|                                    |             |
|------------------------------------|-------------|
| Amount expended by revenue agents  | \$69,799.67 |
| Amount expended by collectors      | 233.13      |
| Amount expended for rewards        | 552.84      |
| Amount expended for transportation | 87.39       |
| Grand total                        | 70,673.03   |

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 of the Treasury Department and are filed in the Register's office.



## 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, 1899:

## STATEMENT OF NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1898, TO JUNE 30, 1899.

| Class of stamps.  | Number.       | Value.           |
|---|---------------|------------------|
| <b>Spirits:</b>   |               |                  |
| Tax paid  | 1,594,650     | \$102,146,038.50 |
| Exportation   | 46,000        | 4,300.00         |
| Imported  | 1,500         |                  |
| Distillery warehouse  | 1,830,400     |                  |
| Special warehouse   | 39,000        |                  |
| Rewarehousing   | 8,400         |                  |
| General bonded warehouse  | 19,400        |                  |
| General bonded warehouse, retransfer                            |               |                  |
| Rectified   | 1,814,200     |                  |
| Wholesale liquor dealers  | 888,300       |                  |
| Transfer grape brandy   | 11,800        |                  |
| <b>Wine:</b>  |               |                  |
| Fortified sweet   | 2,200         |                  |
| Fortified for export  |               |                  |
| Tobacco, tax paid   | 679,624,532   | 37,750,803.01    |
| Snuff, tax paid   | 111,442,348   | 1,987,588.75     |
| Tobacco and snuff, exportation                                  | 62,800        |                  |
| <b>Cigars:</b>  |               |                  |
| Tax paid  | 140,659,306   | 18,560,604.28    |
| Exportation   | 20,000        |                  |
| Cigarettes  | 257,617,228   | 4,273,100.70     |
| Special tax   | 569,400       | 11,859,790.00    |
| <b>Fermented liquors:</b>                                       |               |                  |
| Tax paid  | 90,232,300    | 81,835,928.00    |
| Exportation   | 228,000       |                  |
| Brewers' permits  | 47,600        |                  |
| <b>Oleomargarine:</b>   |               |                  |
| Tax paid  | 2,179,200     | 2,006,816.00     |
| Exportation   | 40,800        |                  |
| Playing cards   | 12,089,000    | 253,792.00       |
| Documentary (old style)   | 3             | 1.50             |
| Certificates of registry  | 4,170         |                  |
| Filled cheese   | 43,000        | 30,570.00        |
| <b>Opium</b>  |               |                  |
| Documentary (act June 13, 1898)                                 | 891,594,652   | 46,507,887.60    |
| Proprietary (act June 13, 1898)                                 | 747,903,104   | 6,640,988.57     |
| Proprietary, private die (act June 13, 1898)                    | 4,675,400     | 54,040.00        |
| Case stamps   | 140,440       | 14,644.00        |
| Tin-foil wrappers for tobacco issued to manufacturers           | 21,144,400    | 162,881.40       |
| Imprinted documentary on collectors' orders (act June 13, 1898) | 245,425,018   | 4,858,612.63     |
| Mixed flour   | 743,600       | 29,744.00        |
| <b>Total</b>  | 3,213,349,351 | 318,978,131.54   |

## 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, 1900, four sealed bids were presented, which were opened on the 27th day of April, 1899, 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, 1899, 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 are printed and furnished under contract, without cost to the Government, and documentary stamps of the denominations of one and two cents, imprinted on checks, drafts, and other instruments, by twenty-four contractors situated in business centers convenient for public distribution. Said documentary stamps are imprinted under contracts without cost to the Government, the contractors each reimbursing the Government for the salaries of one stamp agent and two counters, amounting to \$3,400 per annum, under each contract.

## NEW STAMPS PREPARED AND ISSUED SINCE LAST REPORT.

The following-named stamps were prepared and issued under recent acts of Congress during the last fiscal year:

Export distilled-spirit stamps (5 gallons) issued under act of February 21, 1899.

One-ounce tobacco stamps, with fifteen 1-ounce coupons attached, and documentary stamps of the denominations of \$100, \$500, and \$1,000 each, issued under act of June 13, 1898.

## STOCK OF STAMPS IN VAULT.

The stock of stamps in the vaults of this office October 1, 1899, of the various classes and denominations was 396,748,251, and the value of same \$100,159,797.96.

## STATEMENT OF THE NUMBER OF CERTIFICATES OF RESIDENCE ISSUED TO CHINESE BY ORDER OF COURT DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

|  |   |
|--|---|
| California (includes Nevada)   | 3 |
| Maryland (includes Delaware, District of Columbia, and part of Virginia) | 1 |
| Oregon (includes Washington and Alaska Territory)                        | 1 |
| Texas  | 3 |
| <b>Total</b>   | 8 |



## TOBACCO DIVISION.

The act of June 13, 1898, increased the tax on manufactured tobacco and snuff one hundred per cent; on large cigars, twenty per cent, and on cigarettes, fifty per cent.

The taxes collected on manufactured tobacco products during the fiscal year ended June 30, 1899, amounted to \$51,273,525.52, not including miscellaneous collections.

The collections from each source were as follows:

|  |                 |
|--|-----------------|
| From manufactured smoking and chewing tobacco .....                | \$28,453,989.26 |
| From snuff .....   | 1,751,797.44    |
| From cigars weighing more than 3 pounds per thousand .....         | 16,307,108.05   |
| From cigars weighing not more than 3 pounds per thousand .....     | 547,415.52      |
| From cigarettes weighing not more than 3 pounds per thousand ..... | 4,203,753.86    |
| From cigarettes weighing more than 3 pounds per thousand .....     | 9,461.39        |
| Total collections .....  | 51,273,525.52   |

This amount includes internal-revenue taxes paid by manufacturers and importers on domestic and imported manufactured tobacco products, but does not include \$770,333.53 miscellaneous collections.

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

During the fiscal year ended June 30, 1899, there was an increase of collections over the preceding fiscal year, ended June 30, 1898, of \$15,052,948.28.

## INCREASED RECEIPTS.

The increased collection over the preceding fiscal year from each source of taxation was as follows:

|  |                 |
|--|-----------------|
| From manufactured tobacco .....                                    | \$10,796,712.81 |
| From snuff .....   | 819,928.40      |
| From cigars weighing more than 3 pounds per thousand .....         | 2,681,058.34    |
| From cigars weighing not more than 3 pounds per thousand .....     | 141,738.04      |
| From cigarettes weighing not more than 3 pounds per thousand ..... | 610,742.17      |
| From cigarettes weighing more than 3 pounds per thousand .....     | 2,767.92        |
| Total receipts over 1898 .....                                     | 15,052,948.28   |

## COMPARATIVE STATEMENT.

The following exhibits show in detail the receipts for the fiscal year ended June 30, 1899, as compared with the receipts for the previous fiscal year:

## RECEIPTS FROM TOBACCO AND SNUFF.

|  |                 |
|--|-----------------|
| Manufactured tobacco .....               | \$28,453,989.26 |
| Snuff .....                              | 1,751,797.44    |
| Total .....                              | 30,205,786.70   |
| Total for year ended June 30, 1898 ..... | 18,589,145.49   |
| Increase in collections .....            | 11,616,641.21   |

Of this increase \$10,796,712.81 was from manufactured tobacco, and \$819,928.40 was from snuff.

## RECEIPTS FROM CIGARS AND CIGARETTES.

|                         |                 |
|-------------------------|-----------------|
| From large cigars ..... | \$16,307,108.05 |
| From small cigars ..... | 547,415.52      |
| From cigarettes .....   | 4,213,215.25    |

|  |               |
|--|---------------|
| Total .....                              | 21,067,738.82 |
| Total for year ended June 30, 1898 ..... | 17,631,431.75 |

|                               |              |
|-------------------------------|--------------|
| Increase in collections ..... | 3,436,307.07 |
|-------------------------------|--------------|

Of this increase \$2,681,058.34 was from large cigars, \$141,738.64 was from small cigars, and \$613,510.09 was from cigarettes.

The tax on small cigars was not increased, and the receipts from this source show an increase in production and consumption of such cigars.

The receipts from the other sources were prejudiced by reason of the anticipated increase in the rates under the act of June 13, 1898, and while the pending bill may not have stimulated the production it had the effect of forcing on the market a large quantity of tobacco products above the normal before the final passage of the act.

The marketing of this old stock during the fiscal year ended June 30, 1899, had some effect of reducing the receipts below the amount they would have reached had previous trade conditions remained unchanged.

## ANNUAL PRODUCTION OF TOBACCO PRODUCTS.

The following tables will show, approximately, the production and consumption of tobacco, snuff, cigars, and cigarettes in the United States during the fiscal year ended June 30, 1899, estimated from receipts from the sale of stamps for such goods as were withdrawn from the factory and those imported and entered for consumption, including imported goods withdrawn from public stores and bonded warehouses for consumption, and these goods, together with the total quantity of tobacco products removed from the factory in bond for export, form the basis for the computations:

## TOBACCO AND SNUFF PRODUCED.

|  | Pounds.     |
|--|-------------|
| Tobacco withdrawn, tax paid .....            | 237,132,709 |
| Snuff withdrawn, tax paid .....              | 14,627,105  |
| Total tobacco and snuff taxed .....          | 251,759,814 |
| Add tobacco and snuff exported .....         | 14,901,938  |
| Total .....                                  | 266,661,752 |
| Deduct tobacco and snuff imported .....      | 286,374     |
| Net total domestic production for 1899 ..... | 266,375,378 |
| Total production 1898 .....                  | 316,895,915 |
| Less imports .....                           | 278,854     |
|  | 316,617,061 |
| Decrease for 1899 .....                      | 50,241,683  |

The decrease in quantity of taxed tobacco and snuff withdrawn for consumption was 51,625,933 pounds; the increase in tobacco and snuff exported was 1,391,770 pounds, and the increase in tobacco and snuff imported was 7,520 pounds.



## CIGARS.

|   | Number.       |
|---|---------------|
| Cigars weighing more than 3 pounds per thousand, domestic and imported, withdrawn tax paid..... | 4,529,872,304 |
| Number of cigars exported.....  | 2,072,842     |
| Total, including those taxed and those exported.....  | 4,531,945,146 |
| Deduct number imported, average 12 pounds per thousand.....                                     | 32,243,500    |
| Net total domestic production, 1899.....  | 4,499,701,646 |
| Taxed in 1898.....  | 4,505,260,517 |
| Exported in 1898.....   | 1,094,134     |
| Total for 1898.....   | 4,506,354,651 |
| Less imports, 1898.....   | 25,212,250    |
|   | 4,481,142,401 |
| Increase for 1899.....  | 18,559,245    |

NOTE.—Cigars weighing not more than 3 pounds per thousand are included with cigarette statement.

The increase in number of taxed cigars was 24,611,787; the increase in number of cigars exported was 978,708, and the increase in the number imported and withdrawn for consumption was 7,031,250.

## CIGARETTES AND SMALL CIGARS.

|  | Number.       |
|--|---------------|
| Cigars weighing not more than 3 pounds per thousand, withdrawn tax paid at \$1 per thousand..... | 547,415,520   |
| Cigarettes taxed at \$1.50 per thousand.....   | 2,802,502,573 |
| Cigarettes taxed at \$3.60 per thousand.....   | 2,628,163     |
| Total taxed.....   | 3,352,546,256 |
| Add number exported.....   | 1,243,092,840 |
| Total taxed and exported.....  | 4,595,639,096 |
| Deduct number imported, estimated average 3 pounds per thousand..                                | 5,250,666     |
| Total net production, 1899.....  | 4,590,388,430 |
| Taxed in 1898:   |               |
| Cigars at \$1.....   | 405,676,880   |
| Cigarettes.....  | 3,753,697,906 |
| Total.....   | 4,159,374,786 |
| Exported in 1898.....  | 1,033,983,246 |
| Total tax-paid and exported.....   | 5,193,358,032 |
| Less imports.....  | 5,234,000     |
|  | 5,188,124,032 |
| Decrease in 1899.....  | 597,735,602   |

The increase in the number of taxed cigars weighing not more than 3 pounds per thousand was 141,738,640, the decrease in the number of cigarettes withdrawn for consumption was 948,567,170, and the increase of cigarettes exported was 209,109,594, and the increase in the number of cigarettes imported was 16,666.

The statistics relating to importations of manufactured tobacco products were obtained from the Bureau of Statistics, Treasury Department. These statistics gave the weight in pounds, and not the actual number of cigars and cigarettes entered for consumption.

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

The foregoing table, relating to the production of manufactured tobacco and snuff under the internal-revenue laws, does not include 4,506,908 pounds of tobacco made and withdrawn from bonded manufacturing warehouses during the fiscal year ended June 30, 1899. These bonded manufacturing warehouses are operated under the provisions of section 9 of the tariff act of August 28, 1894, and are under the immediate supervision of the Secretary of the Treasury.

## ADDITIONAL TAX ASSESSED UNDER SECTION 3, ACT OF JUNE 13, 1898.

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 stamps affixed and canceled subsequent to April 14, 1898.

This act allowed the dealer, having such taxable goods on hand, an exemption, of 1,000 pounds of tobacco or snuff and 20,000 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 and subject to the additional tax.

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 on hand for sale on June 14, 1898, in excess of the exemption 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, 4,259.]

| Kind of articles.         | Pounds.    | Number.     | Rate of tax.       | Amount of tax. |
|---------------------------|------------|-------------|--------------------|----------------|
| Manufactured tobacco..... | 24,383,848 |             | 3 cents.....       | \$731,515.44   |
| Snuff.....                | 1,296,012  |             | 3 cents.....       | 38,880.36      |
| Cigars.....               |            | 180,800,500 | 30 cents per M.... | 54,240.15      |
| Cigarettes.....           |            | 221,207,560 | 25 cents per M.... | 55,324.39      |
| Total tax assessed.....   |            |             |                    | 879,960.34     |

Returns made by three hundred and forty-five manufacturers of goods stamped at the old rate removed from the factory after June 13, 1898.

|                           |         |           |                    |             |
|---------------------------|---------|-----------|--------------------|-------------|
| Manufactured tobacco..... | 576,228 |           | 6 cents.....       | \$34,573.68 |
| Snuff.....                | 469     |           | 6 cents.....       | 27.60       |
| Cigars.....               |         | 7,449,316 | 60 cents per M.... | 4,469.59    |
| Cigarettes.....           |         | 960       | 50 cents per M.... | .48         |
| Total tax assessed.....   |         |           |                    | 39,071.35   |



## MANUFACTURERS OF TOBACCO.

The number of registered manufacturers of tobacco in the United States during the calendar year 1898, was 3,186. Of this number 135 did not manufacture, but qualified as manufacturers for the purpose of disposing of tobacco on hand, and 60 for the purpose of lawfully dealing in and handling refuse scraps, clippings, cuttings, and waste, the by-products of cigar factories.

During the last year 57 persons in Louisiana who grow and produce the variety of tobacco known as perique qualified as manufacturers to avail themselves of the privilege, authorized by section 3362, Revised Statutes, 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 production of perique tobacco in 1898 was about 160,000 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 five 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. Ten large tobacco manufacturers also manufactured snuff, making the total number of snuff manufacturers 115.

About 1,800 manufacturers of cigars also qualified as manufacturers of tobacco for the purpose of preparing their scraps, cuttings, and clippings as merchantable smoking tobacco.

Deducting the number of persons, 135, who qualified as manufacturers for the purpose of disposing of tobacco on hand, and 60 for the purpose of dealing in scraps, and the number of perique producers, 57, and the number of cigar manufacturers, 1,800, from the total number of qualified manufacturers of tobacco, it leaves only about 1,134 persons who qualified for the express purpose of manufacturing plug, twist, fine-cut chewing, smoking tobacco, and snuff.

## TOBACCO PRODUCTS MANUFACTURED DURING CALENDAR YEAR 1898 (NOT INCLUDING CIGARS AND CIGARETTES.)

|   | Pounds.              |
|---|----------------------|
| Quantity of plug and twist tobacco produced .....   | 160, 876, 541        |
| Quantity of fine-cut chewing tobacco produced ..... | 11, 415, 231         |
| Quantity of smoking tobacco produced .....          | 89, 240, 526         |
| <b>Total quantity of tobacco produced .....</b>     | <b>261, 532, 298</b> |
| <b>Quantity of snuff produced .....</b>             | <b>13, 607, 631</b>  |
| <b>Total production .....</b>                       | <b>275, 139, 929</b> |

## NUMBER OF REGISTERED TOBACCO MANUFACTURERS IN THE UNITED STATES DURING THE CALENDAR YEARS 1897 AND 1898.

## A.—ARRANGED ACCORDING TO DISTRICTS.

| Districts.   | 1897. | 1898. | Districts.                                       | 1897.         | 1898.         |
|--|-------|-------|--|---------------|---------------|
| Alabama .....  | 4     | 2     | New Hampshire (includes Maine and Vermont) ..... | 9             | 8             |
| Arkansas .....   | 9     | 7     | First New Jersey .....                           | 24            | 21            |
| First California .....   | 19    | 18    | Fifth New Jersey .....                           | 50            | 43            |
| Fourth California (includes Nevada) .....  | 2     | 1     | New Mexico and Arizona .....                     | 3             | 3             |
| Colorado (includes Wyoming) .....  | 19    | 23    | First New York .....                             | 43            | 75            |
| Connecticut (includes Rhode Island) .....  | 61    | 54    | Second New York .....                            | 61            | 61            |
| Florida .....  | 18    | 14    | Third New York .....                             | 87            | 92            |
| Georgia .....  | 14    | 11    | Fourteenth New York .....                        | 71            | 73            |
| First Illinois .....   | 282   | 274   | Twenty-first New York .....                      | 149           | 143           |
| Fifth Illinois .....   | 19    | 16    | Twenty-eighth New York .....                     | 65            | 59            |
| Eighth Illinois .....  | 91    | 92    | Fourth North Carolina .....                      | 57            | 50            |
| Thirteenth Illinois .....  | 23    | 24    | Fifth North Carolina .....                       | 162           | 151           |
| Sixth Indiana .....  | 72    | 64    | First Ohio .....                                 | 115           | 105           |
| Seventh Indiana .....  | 35    | 34    | Tenth Ohio .....                                 | 35            | 37            |
| Third Iowa .....   | 28    | 36    | Eleventh Ohio .....                              | 19            | 16            |
| Fourth Iowa .....  | 89    | 75    | Eighteenth Ohio .....                            | 75            | 79            |
| Kansas (includes Indian Territory and Oklahoma) .....  | 57    | 57    | Oregon (includes Alaska and Washington) .....    | 31            | 24            |
| Second Kentucky .....  | 26    | 28    | First Pennsylvania .....                         | 142           | 138           |
| Fifth Kentucky .....   | 56    | 59    | Ninth Pennsylvania .....                         | 88            | 78            |
| Sixth Kentucky .....   | 20    | 20    | Twelfth Pennsylvania .....                       | 38            | 34            |
| Seventh Kentucky .....   | 13    | 19    | Twenty-third Pennsylvania .....                  | 46            | 45            |
| Eighth Kentucky .....  | 15    | 13    | South Carolina .....                             | 12            | 8             |
| Louisiana (includes Mississippi, Maryland (includes District of Columbia and Delaware) ..... | 65    | 68    | Second Tennessee .....                           | 13            | 13            |
| Third Massachusetts .....  | 41    | 43    | Fifth Tennessee .....                            | 56            | 50            |
| First Michigan .....   | 30    | 30    | Third Texas .....                                | 16            | 14            |
| Fourth Michigan .....  | 114   | 95    | Fourth Texas .....                               | 11            | 6             |
| Minnesota .....  | 58    | 54    | Second Virginia .....                            | 48            | 48            |
| First Missouri .....   | 103   | 105   | Sixth Virginia .....                             | 102           | 78            |
| Sixth Missouri .....   | 51    | 52    | West Virginia .....                              | 38            | 39            |
| Montana (includes Idaho and Utah) .....  | 37    | 40    | First Wisconsin .....                            | 59            | 62            |
| Nebraska (includes North and South Dakota) .....   | 25    | 23    | Second Wisconsin .....                           | 38            | 34            |
|  | 53    | 47    | <b>Total .....</b>                               | <b>3, 312</b> | <b>3, 186</b> |

## B.—ARRANGED ACCORDING TO STATES AND TERRITORIES.

| States and Territories.    | 1897. | 1898. | States and Territories. | 1897.         | 1898.         |
|----------------------------|-------|-------|-------------------------|---------------|---------------|
| Alabama .....              | 4     | 2     | Nebraska .....          | 44            | 40            |
| Alaska .....               | 0     | 0     | Nevada .....            | 0             | 0             |
| Arkansas .....             | 9     | 7     | New Hampshire .....     | 2             | 2             |
| Arizona .....              | 2     | 0     | New Jersey .....        | 74            | 64            |
| California .....           | 21    | 19    | New Mexico .....        | 1             | 3             |
| Colorado .....             | 17    | 23    | New York .....          | 476           | 503           |
| Connecticut .....          | 61    | 54    | North Carolina .....    | 219           | 291           |
| Delaware .....             | 6     | 2     | North Dakota .....      | 1             | 0             |
| District of Columbia ..... | 3     | 1     | Ohio .....              | 244           | 237           |
| Florida .....              | 18    | 14    | Oklahoma .....          | 2             | 0             |
| Georgia .....              | 14    | 11    | Oregon .....            | 29            | 24            |
| Idaho .....                | 3     | 0     | Pennsylvania .....      | 314           | 295           |
| Illinois .....             | 415   | 406   | Rhode Island .....      | 0             | 0             |
| Indiana .....              | 107   | 98    | South Carolina .....    | 12            | 8             |
| Indian Territory .....     | 2     | 0     | South Dakota .....      | 8             | 7             |
| Iowa .....                 | 117   | 111   | Tennessee .....         | 69            | 63            |
| Kansas .....               | 53    | 57    | Texas .....             | 27            | 20            |
| Kentucky .....             | 130   | 139   | Utah .....              | 4             | 0             |
| Louisiana .....            | 65    | 68    | Vermont .....           | 7             | 6             |
| Maine .....                | 0     | 0     | Virginia .....          | 150           | 126           |
| Maryland .....             | 32    | 40    | Washington .....        | 11            | 0             |
| Massachusetts .....        | 30    | 31    | West Virginia .....     | 38            | 39            |
| Michigan .....             | 172   | 149   | Wisconsin .....         | 97            | 96            |
| Minnesota .....            | 103   | 105   | Wyoming .....           | 2             | 0             |
| Mississippi .....          | 0     | 0     | <b>Total .....</b>      | <b>3, 312</b> | <b>3, 186</b> |
| Missouri .....             | 88    | 92    |                         |               |               |
| Montana .....              | 18    | 23    |                         |               |               |



## MANUFACTURERS OF CIGARS.

The number of cigar manufacturers operating in 1898 was 30,856.

The following statement shows the number of manufacturers who operated in each district during the calendar years 1897 and 1898:

NUMBER OF REGISTERED CIGAR MANUFACTORIES IN OPERATION IN 1897 AND 1898, ARRANGED ACCORDING TO DISTRICTS.

| Districts.   | 1897. | 1898. | Districts.                                      | 1897.  | 1898.  |
|--|-------|-------|---|--------|--------|
| Alabama.....   | 58    | 65    | New Hampshire (includes Maine and Vermont)..... | 199    | 196    |
| Arkansas.....  | 41    | 46    | First New Jersey.....                           | 271    | 259    |
| First California.....                                      | 524   | 485   | Fifth New Jersey.....                           | 814    | 774    |
| Fourth California (includes Nevada).....                   | 72    | 75    | New Mexico (includes Arizona).....              | 15     | 13     |
| Colorado (includes Wyoming).....                           | 241   | 204   | First New York.....                             | 1,743  | 1,699  |
| Connecticut (includes Rhode Island).....                   | 493   | 480   | Second New York.....                            | 425    | 466    |
| Florida.....   | 606   | 555   | Third New York.....                             | 2,664  | 2,479  |
| Georgia.....   | 87    | 85    | Fourteenth New York.....                        | 847    | 849    |
| First Illinois.....  | 2,119 | 2,108 | Twenty-first New York.....                      | 807    | 794    |
| Fifth Illinois.....  | 142   | 151   | Twenty-eighth New York.....                     | 808    | 780    |
| Eighth Illinois.....                                       | 499   | 502   | Fourth North Carolina.....                      | 32     | 23     |
| Thirteenth Illinois.....                                   | 206   | 199   | Fifth North Carolina.....                       | 16     | 16     |
| Sixth Indiana.....   | 663   | 639   | First Ohio.....                                 | 749    | 775    |
| Seventh Indiana.....                                       | 244   | 230   | Tenth Ohio.....                                 | 430    | 427    |
| Third Iowa.....  | 186   | 233   | Eleventh Ohio.....                              | 255    | 294    |
| Fourth Iowa.....   | 453   | 407   | Eighteenth Ohio.....                            | 890    | 828    |
| Kansas (includes Indian Territory and Oklahoma).....       | 343   | 358   | Oregon (includes Alaska and Washington).....    | 173    | 183    |
| Second Kentucky.....                                       | 35    | 33    | First Pennsylvania.....                         | 2,055  | 2,045  |
| Fifth Kentucky.....  | 132   | 145   | Ninth Pennsylvania.....                         | 2,915  | 2,833  |
| Sixth Kentucky.....  | 109   | 129   | Twelfth Pennsylvania.....                       | 374    | 400    |
| Seventh Kentucky.....                                      | 30    | 26    | Twenty-third Pennsylvania.....                  | 880    | 942    |
| Eighth Kentucky.....                                       | 2     | 2     | South Carolina.....                             | 9      | 11     |
| Louisiana (includes Mississippi).....                      | 143   | 174   | Second Tennessee.....                           | 25     | 24     |
| Maryland (includes Delaware and District of Columbia)..... | 935   | 899   | Fifth Tennessee.....                            | 46     | 38     |
| Third Massachusetts.....                                   | 787   | 722   | Third Texas.....                                | 94     | 98     |
| First Michigan.....  | 915   | 903   | Fourth Texas.....                               | 62     | 51     |
| Fourth Michigan.....                                       | 302   | 330   | Second Virginia.....                            | 111    | 130    |
| Minnesota.....   | 456   | 567   | Sixth Virginia.....                             | 74     | 72     |
| First Missouri.....  | 686   | 664   | West Virginia.....                              | 146    | 148    |
| Sixth Missouri.....  | 337   | 314   | First Wisconsin.....                            | 772    | 727    |
| Montana (includes Idaho and Utah).....                     | 121   | 105   | Second Wisconsin.....                           | 365    | 334    |
| Nebraska (includes North and South Dakota).....            | 342   | 314   | Total.....                                      | 31,435 | 30,856 |

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

The following tables 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, as required by law, and they relate exclusively to tobacco, snuff, cigars, and cigarettes of domestic manufacture.

## PRODUCTION OF MANUFACTURED TOBACCO AND SNUFF.

| Year.     | Manufactured tobacco. | Snuff.     | Year.     | Manufactured tobacco. | Snuff.     |
|-----------|-----------------------|------------|-----------|-----------------------|------------|
|           | Pounds.               | Pounds.    |           | Pounds.               | Pounds.    |
| 1889..... | 237,119,240           | 9,040,345  | 1894..... | 257,050,444           | 11,582,838 |
| 1890..... | 243,427,008           | 9,434,746  | 1895..... | 263,404,840           | 10,887,709 |
| 1891..... | 259,855,085           | 10,674,241 | 1896..... | 248,708,581           | 12,708,919 |
| 1892..... | 264,412,767           | 11,426,927 | 1897..... | 283,320,857           | 13,768,455 |
| 1893..... | 238,587,702           | 11,952,736 | 1898..... | 261,532,298           | 13,607,631 |

At the close of the bound volume of this report a statement, Table G, will be found, showing "the amount of internal revenue derived from each kind of manufactured tobacco products, the dates when the several rates of tax were imposed and former rates repealed, together with the different quantities on which tax was paid, and the average rate of tax per pound on the aggregate quantities taxed each year, by fiscal years."

## STATEMENT OF PRODUCTION OF CIGARS AND CIGARETTES DURING THE PAST TEN CALENDAR YEARS.

| Calendar year. | Cigars.       | Cigarettes.   | Calendar year. | Cigars.       | Cigarettes.   |
|----------------|---------------|---------------|----------------|---------------|---------------|
| 1889.....      | 3,787,229,453 | 2,413,349,811 | 1894.....      | 4,163,641,327 | 3,620,696,804 |
| 1890.....      | 4,228,528,258 | 2,505,167,610 | 1895.....      | 4,099,137,855 | 4,237,754,453 |
| 1891.....      | 4,422,024,212 | 3,137,318,596 | 1896.....      | 4,048,463,806 | 4,967,444,232 |
| 1892.....      | 4,674,708,200 | 3,282,001,283 | 1897.....      | 4,431,050,509 | 4,631,820,620 |
| 1893.....      | 4,341,240,981 | 3,660,755,959 | 1898.....      | 4,915,063,350 | 4,385,783,897 |

There will also be found in Table G a statement showing "the amount of internal revenue annually derived from cigars, cheroots, and cigarettes, number of the same returned for taxation, the date when each rate of tax was imposed, and date of repeal."

## 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.      |
|-----------|-------------|----------------------------|-------------|
| 1889..... | 83,513,962  | Cigars and cigarettes..... | 303,937,574 |
|           | 229,423,612 | Tobacco and snuff.....     |             |
| 1890..... | 91,746,311  | Cigars and cigarettes..... | 311,862,784 |
|           | 220,116,473 | Tobacco and snuff.....     |             |
| 1891..... | 85,435,928  | Cigars.....                | 332,511,067 |
|           | 9,115,810   | Cigarettes.....            |             |
|           | 237,959,329 | Tobacco and snuff.....     | 339,012,619 |
| 1892..... | 90,875,830  | Cigars.....                |             |
|           | 9,907,222   | Cigarettes.....            | 312,907,679 |
|           | 238,229,567 | Tobacco and snuff.....     |             |
| 1893..... | 84,428,797  | Cigars.....                | 317,640,403 |
|           | 12,497,183  | Cigarettes.....            |             |
|           | 215,981,699 | Tobacco and snuff.....     | 323,656,332 |
| 1894..... | 77,359,405  | Cigars.....                |             |
|           | 12,614,409  | Cigarettes.....            | 308,398,583 |
|           | 227,666,589 | Tobacco and snuff.....     |             |
| 1895..... | 77,409,875  | Cigars.....                | 357,171,033 |
|           | 16,994,338  | Cigarettes.....            |             |
|           | 239,062,119 | Tobacco and snuff.....     | 349,877,737 |
| 1896..... | 75,938,866  | Cigars.....                |             |
|           | 19,114,190  | Cigarettes.....            | 247,358,414 |
|           | 213,345,527 | Tobacco and snuff.....     |             |
| 1897..... | 77,432,711  | Cigars (large).....        | 349,877,737 |
|           | 1,283,300   | Cigars (small).....        |             |
|           | 17,477,402  | Cigarettes.....            | 349,877,737 |
|           | 200,937,560 | Tobacco and snuff.....     |             |
| 1898..... | 83,460,874  | Cigars (large).....        | 349,877,737 |
|           | 1,977,100   | Cigars (small).....        |             |
|           | 17,081,349  | Cigarettes.....            | 349,877,737 |
|           | 247,358,414 | Tobacco and snuff.....     |             |

NOTE.—The quantity of leaf tobacco reported used in 1898 includes scraps and stems.



## TOBACCO PRODUCTION OF THE UNITED STATES.

The following table will show the annual production of leaf tobacco in the United States from January 1, 1895, to January 1, 1897, inclusive.

The production for 1898 can not be ascertained until returns for 1899 are completed. In this table the production for each year mentioned is compiled from the returns for the next succeeding year.

|  | 1895.          | 1896.          | 1897.          |
|--|----------------|----------------|----------------|
|  | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i> |
| Leaf tobacco, including scrap and stems, used in the manufacture of chewing and smoking tobacco and snuff..... | 234,561,904    | 265,871,158    | 247,358,414    |
| Leaf tobacco used in the manufacture of cigars and cigarettes.....   | 95,053,056     | 96,213,473     | 102,519,323    |
| Domestic leaf exported.....  | 300,047,687    | 281,074,422    | 209,908,833    |
| Imported tobacco exported.....   | 2,707,454      | 1,779,103      | 2,323,516      |
| Total.....   | 632,430,101    | 644,938,156    | 622,168,686    |
| Deduct imports for each calendar year.....   | 20,258,704     | 12,848,743     | 11,307,830     |
| Total annual production.....   | 612,171,397    | 632,089,413    | 610,860,256    |

## IMPORTS AND EXPORTS OF TOBACCO, UNMANUFACTURED, INTO AND FROM THE UNITED STATES, DURING THE CALENDAR YEARS 1890 TO 1898.

## IMPORTS.

| Calendar year. | Leaf tobacco.          |           |                 |              |                |              |
|----------------|------------------------|-----------|-----------------|--------------|----------------|--------------|
|                | Suitable for wrappers. |           | Other purposes. |              | Total.         |              |
|                | Quantity.              | Value.    | Quantity.       | Value.       | Quantity.      | Value.       |
|                | <i>Pounds.</i>         |           | <i>Pounds.</i>  |              | <i>Pounds.</i> |              |
| 1890.....      | 5,772                  | \$7,240   | 28,405,251      | \$18,392,405 | 28,411,023     | \$18,399,735 |
| 1891.....      | 1,166,177              | 782,355   | 18,293,224      | 7,516,526    | 19,459,401     | 8,298,881    |
| 1892.....      | 6,151,196              | 5,021,073 | 20,374,723      | 8,748,241    | 26,525,919     | 13,769,314   |
| 1893.....      | 3,098,659              | 4,222,578 | 18,394,611      | 7,301,762    | 22,063,270     | 11,524,340   |
| 1894.....      | 6,671,384              | 8,179,009 | 18,227,791      | 6,502,262    | 24,899,175     | 15,681,271   |
| 1895.....      | 4,630,678              | 5,570,471 | 26,725,221      | 9,655,449    | 31,355,899     | 15,225,920   |
| 1896.....      | 4,022,653              | 3,650,351 | 19,236,051      | 6,838,250    | 20,258,704     | 10,497,601   |
| 1897.....      | 4,977,475              | 4,856,041 | 7,871,268       | 4,216,427    | 12,848,743     | 9,072,468    |
| 1898.....      | 5,064,997              | 5,081,359 | 6,242,833       | 3,498,803    | 11,307,830     | 8,580,162    |

## DOMESTIC EXPORTS.

| Year.     | Leaf.          |              | Stems and trimmings. |           | Total.         |              |
|-----------|----------------|--------------|----------------------|-----------|----------------|--------------|
|           | Quantity.      | Value.       | Quantity.            | Value.    | Quantity.      | Value.       |
|           | <i>Pounds.</i> |              | <i>Pounds.</i>       |           | <i>Pounds.</i> |              |
| 1890..... | 243,741,292    | \$20,835,613 | 11,685,829           | \$320,102 | 255,427,121    | \$21,155,715 |
| 1891..... | 233,860,110    | 20,031,663   | 12,277,191           | 324,218   | 246,137,301    | 20,355,881   |
| 1892..... | 242,441,981    | 21,302,077   | 16,968,039           | 442,040   | 259,410,020    | 21,744,117   |
| 1893..... | 251,933,564    | 22,503,727   | 25,325,307           | 1,315,870 | 277,258,871    | 23,819,597   |
| 1894..... | 295,778,190    | 25,501,610   | 9,019,618            | 271,091   | 304,797,808    | 25,772,701   |
| 1895..... | 286,751,222    | 24,558,311   | 6,885,995            | 149,252   | 293,637,217    | 24,707,563   |
| 1896..... | 282,728,727    | 23,317,575   | 17,318,960           | 734,757   | 300,047,687    | 24,052,332   |
| 1897..... | 271,240,584    | 22,573,494   | 9,833,838            | 216,656   | 281,074,422    | 22,790,150   |
| 1898..... | 258,207,664    | 23,518,770   | 11,759,169           | 278,099   | 269,966,833    | 23,798,809   |

## IMPORTS AND EXPORTS OF TOBACCO, UNMANUFACTURED, INTO AND FROM THE UNITED STATES, ETC.—Continued.

## FOREIGN EXPORTS.

| Year.     | Suitable for wrapper. |           | Other purposes. |           | Total.         |           |
|-----------|-----------------------|-----------|-----------------|-----------|----------------|-----------|
|           | Quantity.             | Value.    | Quantity.       | Value.    | Quantity.      | Value.    |
|           | <i>Pounds.</i>        |           | <i>Pounds.</i>  |           | <i>Pounds.</i> |           |
| 1890..... |                       |           |                 | \$804,406 | 1,618,197      | \$804,406 |
| 1891..... | 109,684               | \$56,133  | 1,103,672       | 397,465   | 1,213,356      | 453,598   |
| 1892..... | 375,131               | 243,563   | 811,135         | 306,664   | 1,186,266      | 550,227   |
| 1893..... | 526,856               | 379,659   | 1,085,007       | 307,561   | 1,611,863      | 687,220   |
| 1894..... | 987,712               | 859,314   | 788,924         | 276,324   | 1,776,636      | 1,135,638 |
| 1895..... | 1,968,353             | 2,023,558 | 1,092,092       | 369,290   | 3,060,385      | 2,392,348 |
| 1896..... | 1,224,719             | 1,332,143 | 1,542,735       | 533,063   | 2,767,454      | 1,866,166 |
| 1897..... | 922,566               | 859,157   | 856,537         | 283,340   | 1,779,103      | 1,142,497 |
| 1898..... | 888,149               | 793,520   | 1,435,367       | 736,012   | 2,323,516      | 1,530,432 |

## IMPORTS OF TOBACCO, MANUFACTURES OF, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDING JUNE 30, 1899.

| Tobacco, manufactures of.   | Pounds. | Value.         | Duties.        |
|---|---------|----------------|----------------|
| Cigars and cheroots of all kinds.....   | 286,922 | \$1,973,336.43 | \$2,234,232.59 |
| Cigarettes and paper cigars, including wrappers.....  | 15,752  | 58,719.09      | 85,560.76      |
| Snuff and snuff flour, manufactured of tobacco, ground dry, or damp and puffed, scented or otherwise..... | 19,122  | 5,587.12       | 6,667.32       |
| All other manufactures.....   | 274,952 | 55,462.73      | 150,838.33     |
| Total.....  | 689,048 | 2,092,105.38   | 2,477,304.00   |

## IMPORTS OF TOBACCO, UNMANUFACTURED, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDING JUNE 30, 1899.

| Tobacco, unmanufactured.   | Quantity.                   | Value.      | Duty.          |
|--|-----------------------------|-------------|----------------|
| Wrapper and filler tobacco when mixed or packed with more than 15 per cent of wrapper tobacco, and all leaf tobacco the product of two or more countries and dependencies, when mixed or packed together, unstemmed..... | <i>Pounds.</i><br>2,013,397 | \$3,070,514 | \$5,574,784.45 |
| Filler tobacco, not specially provided for, unstemmed.....   | 7,146,061                   | 4,133,896   | 2,501,160.85   |
| Stemmed.....   | 124,697                     | 80,015      | 62,348.50      |
| All other not specially provided for.....  | 21,567                      | 8,607       | 11,861.85      |
| Total.....   | 10,305,662                  | 7,279,492   | 8,150,095.15   |

NOTE.—The above tables relating to imports, exports, and duties were prepared by the Bureau of Statistics, Treasury Department.

## STATEMENT RESPECTING THE MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1898.

The subjoined tables, numbered from 1 to 6, inclusive, localize the manufacture of cigars, cigarettes, tobacco, and snuff among the different States and districts, and show 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 for the calendar year ended December 31, 1898, instead of the fiscal year ended June 30, 1899; which fact will account for any apparent discrepancies between this and the previous part of the report relating to tobacco production.

Tables Nos. 1, 2, and 3 relate to the manufacture of cigars and cigarettes.

The total number of cigar manufacturers for whom accounts were rendered for the calendar year 1898 was 30,856.



The total number of cigars made, weighing more than 3 pounds per thousand, was 4,458,836,841; an increase of 323,242,291, when compared with production of 1897.

The total number of cigars made, weighing not more than 3 pounds per thousand, was 456,826,384; an increase over 1897 of 161,370,000 cigars.

The total number of cigarettes made was 4,385,783,897, showing a decrease of 246,036,723 from the previous year.

It is found from the manufacturers' reports that the average quantity of leaf tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 18.67 pounds.

The quantity of leaf tobacco used in making cigars was as follows:

First. Those weighing more than 3 pounds per thousand, 83,460,874 pounds; average quantity used, 18.67 pounds per thousand cigars, as above stated.

Second. Those weighing not more than 3 pounds per thousand, 1,977,100 pounds; average quantity used in making 1,000 cigars, 4.32 pounds.

Third. The quantity of leaf tobacco used in making large cigarettes was 23,064 pounds, an average of 13.21 pounds per thousand cigarettes; and the quantity used in making cigarettes weighing not more than 3 pounds per thousand was 17,058,285 pounds, an average of 3.84 pounds per 1,000 cigarettes.

Tables Nos. 4, 5, 6, and 7 relate to tobacco and snuff.

There was a decrease of 126 in the number of tobacco factories operated, as compared with the previous year.

There was a decrease in the quantity of leaf and scrap tobacco used of 18,512,744 pounds, and a decrease in all other material used.

There was a decrease of 160,824 pounds in the quantity of snuff manufactured, and an increase of 3,777,332 pounds of smoking tobacco, and a decrease in the quantity of plug and fine cut manufactured, as follows:

|                        | Pounds.    |
|------------------------|------------|
| Plug tobacco .....     | 24,853,854 |
| Fine-cut tobacco ..... | 712,037    |

The States in which the largest quantities of chewing and smoking tobacco were produced were Missouri, Kentucky, Virginia, North Carolina, Michigan, and Ohio. The First Missouri was the largest producing district, in which the returns show the manufacture of 64,502,608 pounds.

The total production in the several States mentioned was as follows:

|                      | Pounds.    |
|----------------------|------------|
| Missouri .....       | 65,008,316 |
| Kentucky .....       | 37,654,421 |
| Virginia .....       | 31,143,983 |
| North Carolina ..... | 30,192,810 |
| Ohio .....           | 16,060,053 |
| Michigan .....       | 15,268,632 |

NOTE.—Four million two hundred and forty-seven thousand nine hundred and four pounds of tobacco, made in Second Virginia district at bonded manufacturing warehouses, included in above statement.

Snuff was manufactured in twenty-four districts.

The largest snuff-producing district was in the Fifth New Jersey, in which 5,107,941 pounds were produced; and the next largest was the First Pennsylvania district, producing 3,276,767 pounds. The third largest was the Fifth district of Tennessee, producing 2,111,502 pounds.

TABLE NO. 1.—CIGARS.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1898.

| States.            | Districts. | Number of factories, each having one account. | Pounds of tobacco used.                       |   | Cigars manufactured.                          |   |
|--------------------|------------|---|---|---|---|---|
|                    |            |   | Cigars weighing more than 3 pounds per 1,000. | Cigars weighing not more than 3 pounds per 1,000. | Cigars weighing more than 3 pounds per 1,000. | Cigars weighing not more than 3 pounds per 1,000. |
| Alabama.....       | .....      | 64  | 111,788                                       | .....   | 6,228,832                                     | .....   |
| Arkansas.....      | .....      | 46  | 31,204  | .....   | 1,584,736                                     | .....   |
| California.....    | 1          | 475   | 1,121,777                                     | 192   | 51,622,497                                    | 64,700  |
| Do.....            | 4          | 75  | 100,179                                       | .....   | 4,404,387                                     | .....   |
| .....              | .....      | 550   | 1,221,956                                     | 192   | 56,026,884                                    | 64,700  |
| Colorado.....      | .....      | 204   | 263,658                                       | .....   | 13,408,356                                    | .....   |
| Connecticut.....   | .....      | 473   | 868,306                                       | .....   | 42,840,977                                    | .....   |
| Florida.....       | .....      | 516   | 2,563,958                                     | 698   | 139,493,264                                   | 140,420   |
| Georgia.....       | .....      | 83  | 64,864  | .....   | 3,285,597                                     | .....   |
| Illinois.....      | 1          | 3,083   | 3,271,241                                     | 5,435   | 168,462,447                                   | 2,183,110   |
| Do.....            | 6          | 151   | 273,605                                       | .....   | 15,911,479                                    | .....   |
| Do.....            | 8          | 502   | 990,249                                       | .....   | 49,539,506                                    | .....   |
| Do.....            | 13         | 199   | 241,372                                       | .....   | 12,329,234                                    | .....   |
| .....              | .....      | 2,935   | 4,776,467                                     | 5,435   | 245,373,666                                   | 2,183,110   |
| Indiana.....       | 6          | 639   | 990,320                                       | .....   | 51,620,238                                    | .....   |
| Do.....            | 7          | 230   | 483,210                                       | .....   | 22,959,731                                    | .....   |
| .....              | .....      | 869   | 1,473,530                                     | .....   | 73,679,969                                    | .....   |
| Iowa.....          | 3          | 233   | 366,224                                       | .....   | 18,493,569                                    | .....   |
| Do.....            | 4          | 405   | 863,254                                       | 200   | 50,296,278                                    | 50,000  |
| .....              | .....      | 638   | 1,229,478                                     | 200   | 68,789,847                                    | 50,000  |
| Kansas.....        | .....      | 358   | 451,792                                       | .....   | 23,791,450                                    | .....   |
| Kentucky.....      | 2          | 33  | 37,875  | .....   | 1,708,875                                     | .....   |
| Do.....            | 5          | 144   | 647,642                                       | .....   | 32,669,905                                    | .....   |
| Do.....            | 6          | 129   | 149,663                                       | .....   | 8,439,429                                     | .....   |
| Do.....            | 7          | 26  | 68,747  | .....   | 3,424,340                                     | .....   |
| Do.....            | 8          | 2   | 1,176   | .....   | 53,000  | .....   |
| .....              | .....      | 334   | 904,463                                       | .....   | 46,287,459                                    | .....   |
| Louisiana.....     | .....      | 163   | 893,125                                       | 3,806   | 47,342,997                                    | 962,866   |
| Maryland.....      | .....      | 894   | 1,700,495                                     | 911,873   | 93,380,739                                    | 197,958,245                                       |
| Massachusetts..... | .....      | 711   | 2,303,826                                     | 1,885   | 103,432,503                                   | 379,100   |
| Michigan.....      | 1          | 901   | 2,165,945                                     | 50  | 110,651,650                                   | 10,100  |
| Do.....            | 4          | 330   | 441,333                                       | 186   | 24,074,306                                    | 63,650  |
| .....              | .....      | 1,231   | 2,606,378                                     | 236   | 134,725,956                                   | 73,750  |
| Minnesota.....     | .....      | 562   | 946,031                                       | .....   | 49,817,119                                    | .....   |
| Missouri.....      | 1          | 661   | 864,680                                       | 358   | 46,375,135                                    | 122,000   |
| Do.....            | 6          | 314   | 391,122                                       | 1,663   | 20,465,889                                    | 332,600   |
| .....              | .....      | 975   | 1,255,802                                     | 2,021   | 66,841,024                                    | 454,600   |
| Montana.....       | .....      | 105   | 117,898                                       | .....   | 5,551,652                                     | .....   |
| Nebraska.....      | .....      | 314   | 449,435                                       | .....   | 24,522,509                                    | .....   |
| New Hampshire..... | .....      | 196   | 317,524                                       | .....   | 14,797,277                                    | .....   |
| New Jersey.....    | 1          | 256   | 197,071                                       | .....   | 9,739,919                                     | .....   |
| Do.....            | 5          | 768   | 1,283,881                                     | 158   | 60,504,909                                    | 53,500  |
| .....              | .....      | 1,024   | 1,480,952                                     | 158   | 70,235,828                                    | 53,500  |
| New Mexico.....    | .....      | 13  | 22,319  | .....   | 1,091,620                                     | .....   |



TABLE No. 1.—CIGARS—Continued.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1898—Continued.

| States.        | Districts. | Number of factories each having one account. | Pounds of tobacco used.                       |   | Cigars manufactured.                          |   |
|----------------|------------|--|---|---|---|---|
|                |            |  | Cigars weighing more than 3 pounds per 1,000. | Cigars weighing not more than 3 pounds per 1,000. | Cigars weighing more than 3 pounds per 1,000. | Cigars weighing not more than 3 pounds per 1,000. |
| New York       | 1          | 1,669  | 1,486,156                                     | 49,779  | 67,627,430                                    | 10,333,325  |
| Do             | 2          | 445  | 2,223,928                                     | 660,925   | 115,738,339                                   | 143,383,720                                       |
| Do             | 3          | 2,413  | 10,458,660                                    | 203,239   | 520,984,155                                   | 60,947,120  |
| Do             | 14         | 846  | 2,176,217                                     | 200   | 117,620,599                                   | 60,500  |
| Do             | 21         | 794  | 2,473,728                                     | .....   | 118,482,651                                   | .....   |
| Do             | 28         | 778  | 1,002,423                                     | 1,775   | 48,407,364                                    | 391,750   |
|                | .....      | 6,945  | 19,921,112                                    | 915,918   | 988,860,529                                   | 215,116,415                                       |
| North Carolina | 4          | 29   | 125,371                                       | .....   | 7,723,893                                     | .....   |
| Do             | 5          | 14   | 13,244  | .....   | 758,255                                       | .....   |
|                | .....      | 34   | 138,615                                       | .....   | 8,482,148                                     | .....   |
| Ohio           | 1          | 775  | 4,258,319                                     | 20,074  | 228,070,206                                   | 9,554,250   |
| Do             | 10         | 428  | 829,069                                       | .....   | 42,651,625                                    | .....   |
| Do             | 11         | 294  | 1,738,617                                     | 7,013   | 103,345,798                                   | 1,395,400   |
| Do             | 18         | 827  | 2,176,599                                     | 2,664   | 132,651,677                                   | 968,800   |
|                | .....      | 2,322  | 9,002,544                                     | 29,751  | 506,125,396                                   | 11,918,450  |
| Oregon         | .....      | 183  | 158,161                                       | .....   | 7,946,891                                     | .....   |
| Pennsylvania   | 1          | 2,001  | 7,492,833                                     | 1,398   | 393,725,489                                   | 437,450   |
| Do             | 9          | 2,812  | 10,403,239                                    | .....   | 579,541,439                                   | .....   |
| Do             | 12         | 396  | 550,582                                       | 512   | 28,446,533                                    | 197,000   |
| Do             | 23         | 942  | 4,486,072                                     | 12,514  | 317,011,204                                   | 2,502,890   |
|                | .....      | 6,151  | 22,932,726                                    | 14,424  | 1,318,724,665                                 | 3,047,340   |
| South Carolina | .....      | 10   | 14,027  | .....   | 659,532                                       | .....   |
| Tennessee      | 2          | 24   | 32,066  | .....   | 1,767,805                                     | .....   |
| Do             | 5          | 38   | 78,667  | .....   | 3,821,440                                     | .....   |
|                | .....      | 62   | 110,733                                       | .....   | 5,589,245                                     | .....   |
| Texas          | 3          | 96   | 156,700                                       | .....   | 7,467,549                                     | .....   |
| Do             | 4          | 51   | 111,135                                       | .....   | 5,531,844                                     | .....   |
|                | .....      | 147  | 267,835                                       | .....   | 12,999,393                                    | .....   |
| Virginia       | 2          | 127  | 2,009,065                                     | 90,316  | 118,236,620                                   | 24,386,458  |
| Do             | 6          | 70   | 131,243                                       | .....   | 6,597,659                                     | .....   |
|                | .....      | 197  | 2,140,338                                     | 90,316  | 124,834,279                                   | 24,386,458  |
| West Virginia  | .....      | 148  | 1,123,086                                     | 187   | 72,432,822                                    | 37,430  |
| Wisconsin      | 1          | 726  | 1,060,246                                     | .....   | 53,772,272                                    | .....   |
| Do             | 2          | 334  | 527,262                                       | .....   | 26,103,623                                    | .....   |
|                | .....      | 1,060  | 1,596,508                                     | .....   | 79,875,895                                    | .....   |

TABLE No. 2.—CIGARS.

STATEMENT SHOWING THE NUMBER, BY STATES, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1898.

| States.                      | Districts. | Number of factories each having one account. | Pounds of tobacco used.                       |   | Cigars manufactured.                    |   |
|------------------------------|------------|--|---|---|---|---|
|                              |            |  | Cigars weighing more than 3 pounds per 1,000. | Cigars weighing not more than 3 pounds per 1,000. | Weighting more than 3 pounds per 1,000. | Weighting not more than 3 pounds per 1,000. |
| Alabama                      | .....      | 64   | 111,788                                       | .....   | 6,228,833                               | .....                                       |
| Alaska                       | .....      | 7  | 6,142   | .....   | 269,175                                 | .....                                       |
| Arkansas                     | .....      | 46   | 31,204  | .....   | 1,584,739                               | .....                                       |
| Arizona                      | .....      | 8  | 14,747  | .....   | 648,575                                 | .....                                       |
| California                   | .....      | 541  | 1,908,417                                     | 192   | 55,421,534                              | 64,790                                      |
| Colorado                     | .....      | 196  | 258,851                                       | .....   | 13,186,732                              | .....                                       |
| Connecticut                  | .....      | 404  | 771,119                                       | .....   | 37,942,612                              | .....                                       |
| Delaware                     | .....      | 41   | 65,946  | .....   | 3,297,182                               | .....                                       |
| District of Columbia         | .....      | 70   | 72,291  | 364   | 3,607,177                               | 72,850                                      |
| Florida                      | .....      | 516  | 2,563,958                                     | 698   | 139,493,264                             | 140,420                                     |
| Georgia                      | .....      | 83   | 64,894  | .....   | 3,283,597                               | .....                                       |
| Idaho                        | .....      | 12   | 11,504  | .....   | 628,817                                 | .....                                       |
| Illinois                     | .....      | 2,935  | 4,776,467                                     | 5,435   | 245,333,666                             | 2,183,110                                   |
| Indiana                      | .....      | 869  | 1,473,530                                     | .....   | 73,675,969                              | .....                                       |
| Indian Territory             | .....      | 9  | 4,002   | .....   | 232,600                                 | .....                                       |
| Iowa                         | .....      | 638  | 1,229,478                                     | 200   | 68,789,847                              | 50,000                                      |
| Kansas                       | .....      | 307  | 416,287                                       | .....   | 22,036,125                              | .....                                       |
| Kentucky                     | .....      | 334  | 904,403                                       | .....   | 46,287,459                              | .....                                       |
| Louisiana                    | .....      | 155  | 888,801                                       | 3,806   | 47,115,675                              | 962,866                                     |
| Maine                        | .....      | 94   | 116,601                                       | .....   | 5,210,606                               | .....                                       |
| Maryland                     | .....      | 783  | 1,562,258                                     | 911,509   | 86,476,389                              | 197,885,395                                 |
| Massachusetts                | .....      | 711  | 2,303,826                                     | 1,885   | 103,432,503                             | 379,100                                     |
| Michigan                     | .....      | 1,231  | 2,004,378                                     | 236   | 134,725,936                             | 73,730                                      |
| Minnesota                    | .....      | 562  | 946,031                                       | .....   | 49,817,119                              | .....                                       |
| Mississippi                  | .....      | 8  | 4,324   | .....   | 227,322                                 | .....                                       |
| Missouri                     | .....      | 975  | 1,255,802                                     | 2,021   | 66,841,624                              | 454,600                                     |
| Montana                      | .....      | 56   | 66,679  | .....   | 3,050,073                               | .....                                       |
| Nebraska                     | .....      | 221  | 328,539                                       | .....   | 17,904,761                              | .....                                       |
| Nevada                       | .....      | 9  | 13,539  | .....   | 605,350                                 | .....                                       |
| New Hampshire                | .....      | 64   | 161,906                                       | .....   | 7,631,615                               | .....                                       |
| New Jersey                   | .....      | 1,024  | 1,480,962                                     | 158   | 70,235,828                              | 53,500                                      |
| New Mexico                   | .....      | 5  | 7,872   | .....   | 353,045                                 | .....                                       |
| New York                     | .....      | 6,945  | 19,921,112                                    | 915,918   | 988,860,529                             | 215,116,415                                 |
| North Carolina               | .....      | 34   | 138,615                                       | .....   | 8,482,148                               | .....                                       |
| North Dakota                 | .....      | 40   | 34,403  | .....   | 1,849,775                               | .....                                       |
| Ohio                         | .....      | 2,322  | 9,002,544                                     | 29,751  | 506,125,396                             | 11,918,450                                  |
| Oklahoma                     | .....      | 42   | 31,563  | .....   | 1,522,725                               | .....                                       |
| Oregon                       | .....      | 71   | 59,218  | .....   | 2,918,601                               | .....                                       |
| Pennsylvania                 | .....      | 6,151  | 22,932,726                                    | 14,424  | 1,318,724,665                           | 3,047,340                                   |
| Rhode Island                 | .....      | 69   | 97,187  | .....   | 4,898,365                               | .....                                       |
| South Carolina               | .....      | 10   | 14,027  | .....   | 659,532                                 | .....                                       |
| South Dakota                 | .....      | 53   | 86,488  | .....   | 4,707,973                               | .....                                       |
| Tennessee                    | .....      | 62   | 110,733                                       | .....   | 5,589,245                               | .....                                       |
| Texas                        | .....      | 147  | 267,835                                       | .....   | 12,999,393                              | .....                                       |
| Utah                         | .....      | 37   | 39,715  | .....   | 1,872,760                               | .....                                       |
| Vermont                      | .....      | 38   | 39,017  | .....   | 1,865,056                               | .....                                       |
| Virginia                     | .....      | 197  | 2,140,338                                     | 90,316  | 124,834,279                             | 24,386,458                                  |
| Washington                   | .....      | 105  | 92,801  | .....   | 4,759,115                               | .....                                       |
| West Virginia                | .....      | 148  | 1,123,086                                     | 187   | 72,432,822                              | 37,430                                      |
| Wisconsin                    | .....      | 1,060  | 1,596,508                                     | .....   | 79,875,895                              | .....                                       |
| Wyoming                      | .....      | 8  | 4,807   | .....   | 221,624                                 | .....                                       |
| Total                        | .....      | 63   | 30,517  | 83,460,874  | 1,977,100                               | 4,458,836,966                               |
| Calendar year 1897           | .....      | .....  | .....   | 77,452,711  | 1,283,360                               | 4,135,594,126                               |
| Increase, calendar year 1898 | .....      | .....  | .....   | 6,008,163   | 693,740                                 | 323,242,841                                 |
|                              | .....      | .....  | .....   | .....   | .....                                   | 161,370,000                                 |

Average quantity of leaf tobacco used per 1,000 large cigars, 18.67 pounds; average quantity of leaf tobacco used per 1,000 small cigars, 4.52 pounds.



TABLE No. 3.—CIGARETTES.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1898.

| States.             | Districts. | Number of factories each having one account. | Pounds of tobacco used.                           |   | Cigarettes manufactured.               |  |
|---------------------|------------|--|---|---|--|--|
|                     |            |  | Cigarettes weighing more than 3 pounds per 1,000. | Cigarettes 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.....        | 1          | 1  |   | 2   |  | 350  |
| California.....     | 1          | 10   | 330   | 18,796  | 29,000                                 | 14,427,050                                 |
| Connecticut.....    | 7          | 7  |   | 3,616   |  | 916,900                                    |
| Florida.....        | 39         | 39   |   | 27,873  |  | 6,224,929                                  |
| Georgia.....        | 2          | 2  |   | 254   |  | 85,650                                     |
| Illinois.....       | 1          | 25   | 566   | 14,745  | 54,080                                 | 4,675,145                                  |
| Iowa.....           | 4          | 4  |   | 444   |  | 108,800                                    |
| Kentucky.....       | 5          | 1  |   | 9   |  | 3,900                                      |
| Louisiana.....      | 11         | 11   |   | 303,857   |  | 97,109,710                                 |
| Maryland.....       | 5          | 5  |   | 657   |  | 487,665                                    |
| Massachusetts.....  | 11         | 11   | 1,758   | 12,482  | 70,390                                 | 3,174,090                                  |
| Michigan.....       | 1          | 1  |   | 27,071  |  | 12,056,730                                 |
| Minnesota.....      | 5          | 5  |   | 296   |  | 90,680                                     |
| Missouri.....       | 1          | 3  |   | 1,326,323   |  | 350,735,000                                |
| New Jersey.....     | 1          | 3  |   | 12  |  | 4,000                                      |
| Do.....             | 5          | 6  |   | 2,659   |  | 484,450                                    |
| New York.....       | 1          | 30   |   | 1,159   |  | 279,160                                    |
| Do.....             | 2          | 21   | 8,527   | 4,921,823   | 1,399,955                              | 1,234,398,550                              |
| Do.....             | 3          | 66   | 11,883  | 141,755   | 192,490                                | 44,778,842                                 |
| Do.....             | 14         | 3  |   | 288   |  | 81,100                                     |
| Do.....             | 28         | 2  |   | 3,069,048   |  | 684,462,110                                |
| North Carolina..... | 4          | 4  |   | 3,193,500   |  | 1,030,061,400                              |
| Do.....             | 5          | 5  |   | 38,340  |  | 10,929,300                                 |
| Ohio.....           | 10         | 1  |   | 4   |  | 1,000                                      |
| Do.....             | 18         | 1  |   | 7   |  | 2,500                                      |
| Pennsylvania.....   | 1          | 44   |   | 3,963   |  | 1,252,150                                  |
| Do.....             | 9          | 21   |   | 1,064   |  | 396,650                                    |
| Do.....             | 12         | 4  |   | 304   |  | 64,500                                     |
| South Carolina..... | 1          | 1  |   | 35  |  | 16,200                                     |
| Texas.....          | 3          | 2  |   | 72  |  | 24,480                                     |
| Virginia.....       | 2          | 3  |   | 3,940,992   |  | 883,992,300                                |
| Do.....             | 6          | 2  |   | 6,863   |  | 2,712,000                                  |
| Wisconsin.....      | 1          | 1  |   | 2   |  | 700  |
| Total.....          | 33         | 339  | 23,064  | 17,058,285  | 1,745,915                              | 4,384,637,982                              |

Average quantity of leaf tobacco used per 1,000 large cigarettes, 13.21 pounds; average quantity of leaf tobacco used per 1,000 small cigarettes, 3.84 pounds.

TABLE No. 4.—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, 1898.

| States and districts.           | Factories. | No. | Materials used in manufacturing tobacco. |           |         |           |           |                  |             |         |         |            |
|---------------------------------|------------|-----|--|-----------|---------|-----------|-----------|------------------|-------------|---------|---------|------------|
|                                 |            |     | Leaf.                                    | Scraps.   | Stems.  | Licorice. | Sugar.    | Other materials. | In process. | Pounds. | Pounds. | Pounds.    |
| Alabama.....                    | 2          | 2   | 66,375                                   |           |         |           |           |                  |             | 28,901  | 3,766   | 95,283     |
| Arkansas.....                   | 7          | 7   | 43,333                                   |           |         |           |           |                  |             | 54,613  |         | 54,613     |
| California: First district..... | 13         | 13  | 190,540                                  | 25,841    |         |           |           |                  |             | 10,150  |         | 234,333    |
| Fourth district.....            | 1          | 1   |  |           | 50      |           |           |                  |             |         |         | 300        |
| Total.....                      | 19         | 19  | 190,540                                  | 25,841    | 50      |           |           |                  |             | 10,150  |         | 234,633    |
| Colorado.....                   | 23         | 23  |  | 30,003    |         |           |           |                  |             |         |         | 30,963     |
| Connecticut.....                | 54         | 54  | 1,531                                    | 25,187    |         |           |           |                  |             |         |         | 28,718     |
| Florida.....                    | 14         | 14  | 6,751                                    | 22,135    |         |           |           |                  |             |         |         | 28,873     |
| Georgia.....                    | 11         | 11  | 8,066                                    | 2,438     |         |           |           |                  |             |         |         | 11,964     |
| Illinois: First district.....   | 274        | 274 | 5,059,339                                | 2,848,922 | 499,731 | 478,858   | 1,078,296 | 797,496          | 334,407     |         |         | 11,006,919 |
| Fifth district.....             | 16         | 16  | 15,240                                   | 22,872    | 1,685   |           |           | 1,500            |             |         |         | 41,207     |
| Eighth district.....            | 92         | 92  | 1,234,799                                | 93,987    | 1,085   | 39,242    | 116,224   | 102,550          | 22,212      |         |         | 1,590,099  |
| Thirteenth district.....        | 24         | 24  | 33,285                                   | 6,988     | 279     |           |           |                  |             |         |         | 40,532     |
| Total.....                      | 406        | 406 | 6,332,643                                | 2,971,769 | 502,780 | 518,100   | 1,194,400 | 901,476          | 356,619     |         |         | 12,777,847 |
| Indiana: Sixth district.....    | 64         | 64  | 70,822                                   | 88,325    |         | 1,034     | 540       | 2,167            |             |         |         | 162,888    |
| Seventh district.....           | 34         | 34  | 108,787                                  | 33,395    |         | 395       | 671       | 681              | 10,883      |         |         | 154,812    |
| Total.....                      | 98         | 98  | 179,609                                  | 121,710   |         | 1,429     | 1,211     | 2,858            | 10,883      |         |         | 317,700    |
| Iowa: Third district.....       | 36         | 36  | 213,491                                  | 39,611    | 43,697  | 3,331     | 20,614    | 2,171            | 23,413      |         |         | 344,928    |
| Fourth district.....            | 75         | 75  | 2,025                                    | 77,479    |         |           |           |                  |             |         |         | 79,594     |
| Total.....                      | 111        | 111 | 215,516                                  | 117,090   | 43,697  | 3,331     | 20,614    | 1,171            | 23,413      |         |         | 424,432    |
| Kansas.....                     | 57         | 57  | 514                                      | 34,678    |         |           |           |                  | 2,274       |         |         | 37,466     |



TABLE No. 4.—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, 1898—Continued.

| States and districts.       | Facto-<br>ries. | Materials used in manufacturing tobacco. |           |           |            |           |                     |             |            |
|-----------------------------|-----------------|--|-----------|-----------|------------|-----------|---------------------|-------------|------------|
|                             |                 | Leaf.                                    | Scraps.   | Stems.    | Licorice.  | Sugar.    | Other<br>materials. | In process. | Total.     |
| Kentucky:                   | No.             | Pounds.                                  | Pounds.   | Pounds.   | Pounds.    | Pounds.   | Pounds.             | Pounds.     | Pounds.    |
| Second district.....        | 28              | 2,139,877                                | 27,256    | .....     | 170,239    | 148,115   | 36,513              | 31,362      | 2,553,302  |
| Fifth district.....         | 59              | 22,827,114                               | 73,685    | .....     | 6,447,037  | 4,304,911 | 2,432,439           | 461,256     | 30,546,442 |
| Sixth district.....         | 20              | 1,129,692                                | 75,716    | 135,278   | 82,139     | 171,295   | 199,565             | 65,679      | 1,859,364  |
| Seventh district.....       | 19              | 159,173                                  | 3,331     | .....     | 8,051      | 10,241    | 3,365               | 7,190       | 191,351    |
| Eighth district.....        | 13              | 71,693                                   | 45        | .....     | 1,636      | 826       | 58                  | 401         | 74,659     |
| Total.....                  | 139             | 26,327,549                               | 180,033   | 135,278   | 6,709,102  | 4,635,388 | 2,671,940           | 565,828     | 41,225,118 |
| Louisiana.....              | 68              | 1,394,258                                | 39,616    | .....     | 41,592     | 20,084    | 34,391              | 13,076      | 1,543,617  |
| Maryland.....               | 43              | 12,893,401                               | 1,419,636 | 580,023   | 165,672    | 602,261   | 888,994             | 2,223,390   | 18,773,377 |
| Massachusetts.....          | 31              | 72,258                                   | 14,013    | 12,425    | .....      | .....     | 4,133               | 37,054      | 139,883    |
| Michigan:                   |                 |  |           |           |            |           |                     |             |            |
| First district.....         | 95              | 9,760,211                                | 1,913,390 | 177,283   | 2,219,497  | 2,228,575 | 699,770             | 598,710     | 17,597,436 |
| Fourth district.....        | 54              | 517                                      | 31,967    | 656       | .....      | .....     | 105                 | 608         | 33,853     |
| Total.....                  | 149             | 9,760,728                                | 1,945,357 | 177,939   | 2,219,497  | 2,228,575 | 699,875             | 599,318     | 17,631,289 |
| Minnesota.....              | 105             | 21,340                                   | 89,084    | 900       | 1,587      | 961       | 929                 | 3,874       | 118,675    |
| Missouri:                   |                 |  |           |           |            |           |                     |             |            |
| First district.....         | 52              | 48,724,205                               | 2,008,358 | 1,112,177 | 13,505,746 | 8,326,325 | 3,216,932           | 1,315,051   | 78,208,794 |
| Sixth district.....         | 40              | 483,503                                  | 60,681    | 20,639    | 16,039     | 18,281    | 9,036               | 77,234      | 685,412    |
| Total.....                  | 92              | 49,207,707                               | 2,069,039 | 1,132,816 | 13,521,785 | 8,344,606 | 3,225,968           | 1,392,285   | 78,894,206 |
| Montana.....                | 23              | .....                                    | 9,621     | .....     | .....      | .....     | .....               | .....       | 9,621      |
| Nebraska.....               | 47              | .....                                    | 41,592    | .....     | .....      | .....     | .....               | .....       | 41,592     |
| New Hampshire.....          | 8               | .....                                    | 4,972     | .....     | .....      | .....     | .....               | .....       | 4,972      |
| New Jersey:                 |                 |  |           |           |            |           |                     |             |            |
| First district.....         | 21              | .....                                    | 6,050     | .....     | .....      | .....     | .....               | .....       | 6,050      |
| Fifth district.....         | 43              | 15,490,241                               | 1,875,384 | 880,332   | 2,097,875  | 1,524,731 | 920,860             | 3,874,329   | 26,663,752 |
| Total.....                  | 64              | 15,490,241                               | 1,881,434 | 880,332   | 2,097,875  | 1,524,731 | 920,860             | 3,874,329   | 26,669,802 |
| New Mexico.....             | 3               | 7,889                                    | 950       | .....     | .....      | .....     | .....               | .....       | 8,839      |
| New York:                   |                 |  |           |           |            |           |                     |             |            |
| First district.....         | 75              | 4,791,682                                | 21,098    | 2,505     | 586,347    | 437,251   | 227,829             | 180,295     | 6,247,007  |
| Second district.....        | 61              | 4,493,877                                | 43,618    | 1,790     | 422,313    | 51,877    | 32,761              | 9,346       | 5,055,492  |
| Third district.....         | 92              | 1,810,355                                | 60,521    | 2,600     | 59,092     | 13,915    | 85,485              | 104,000     | 2,135,968  |
| Fourteenth district.....    | 73              | 1,109,356                                | 89,711    | 19,227    | 13,992     | 33,146    | 41,364              | 7,008       | 1,313,804  |
| Twenty-first district.....  | 143             | 446,453                                  | 353,570   | 4,500     | 16,589     | 30,520    | 32,189              | 12,698      | 896,519    |
| Twenty-eighth district..... | 59              | 1,750,473                                | 141,718   | 23,904    | 117,392    | 192,689   | 176,645             | 127,371     | 2,530,102  |
| Total.....                  | 503             | 14,402,196                               | 710,236   | 54,436    | 1,215,635  | 759,398   | 596,273             | 440,718     | 18,178,892 |
| North Carolina:             |                 |  |           |           |            |           |                     |             |            |
| Fourth district.....        | 50              | 13,364,965                               | 311,716   | .....     | 193,591    | 143,288   | 350,659             | 1,254,735   | 15,618,954 |
| Fifth district.....         | 151             | 20,906,338                               | 471,914   | 8,100     | 1,692,101  | 807,650   | 224,211             | 1,229,093   | 25,249,497 |
| Total.....                  | 201             | 34,271,303                               | 783,630   | 8,100     | 1,795,692  | 950,938   | 574,870             | 2,483,828   | 40,868,361 |
| Ohio:                       |                 |  |           |           |            |           |                     |             |            |
| First district.....         | 105             | 7,006,757                                | 3,510,779 | 124,314   | 2,584,024  | 2,613,206 | 692,506             | 434,471     | 16,966,057 |
| Tenth district.....         | 37              | 642,244                                  | 73,570    | 85,388    | 77,778     | 97,835    | 54,271              | 22,367      | 1,053,453  |
| Eleventh district.....      | 16              | 97,278                                   | 51,782    | .....     | 14,377     | 6,127     | 9,780               | 6,930       | 186,274    |
| Eighteenth district.....    | 79              | 162,028                                  | 176,093   | 6,957     | 2,267      | 38,912    | 7,839               | 17,227      | 411,314    |
| Total.....                  | 237             | 7,908,307                                | 3,812,224 | 216,659   | 2,678,446  | 2,756,080 | 764,387             | 480,995     | 18,617,093 |
| Oregon.....                 | 24              | .....                                    | 8,207     | .....     | .....      | .....     | .....               | .....       | 8,207      |
| Pennsylvania:               |                 |  |           |           |            |           |                     |             |            |
| First district.....         | 138             | 2,102,844                                | 287,157   | 129,131   | 34,519     | 48,877    | 2,276,816           | 412,803     | 5,292,147  |
| Ninth district.....         | 78              | .....                                    | 118,887   | .....     | .....      | .....     | 2,816               | 3,349       | 125,043    |
| Twelfth district.....       | 34              | 947,584                                  | 22,324    | .....     | 34,316     | 250       | 1,301               | .....       | 1,005,775  |
| Twenty-third district.....  | 45              | 1,406,694                                | 56,454    | .....     | 10,248     | 250       | 191,773             | 38,677      | 1,704,096  |
| Total.....                  | 295             | 4,457,122                                | 484,822   | 129,131   | 79,083     | 49,377    | 2,472,706           | 454,820     | 8,127,061  |
| South Carolina.....         | 8               | 8,316                                    | 595       | .....     | 260        | .....     | 60                  | 2,439       | 11,610     |
| Tennessee:                  |                 |  |           |           |            |           |                     |             |            |
| Second district.....        | 13              | 96,641                                   | 628       | .....     | 1,928      | 2,850     | 30                  | 4,452       | 106,529    |
| Fifth district.....         | 50              | 4,236,184                                | 566,848   | .....     | 91,423     | 97,196    | 17,342              | 827,924     | 5,836,827  |
| Total.....                  | 63              | 4,332,825                                | 567,476   | .....     | 93,351     | 99,956    | 17,372              | 832,376     | 5,943,356  |
| Texas:                      |                 |  |           |           |            |           |                     |             |            |
| Third district.....         | 14              | 35,843                                   | 11,147    | .....     | .....      | .....     | .....               | .....       | 46,990     |
| Fourth district.....        | 6               | 300                                      | 2,672     | .....     | .....      | .....     | .....               | .....       | 2,972      |
| Total.....                  | 20              | 36,143                                   | 13,819    | .....     | .....      | .....     | .....               | .....       | 49,962     |



TABLE No. 4.—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, 1898—Continued.

| States and districts. | Fac-<br>tories. | Materials used in manufacturing tobacco. |           |         |           |           |                     |             |            |
|-----------------------|-----------------|--|-----------|---------|-----------|-----------|---------------------|-------------|------------|
|                       |                 | Leaf.                                    | Scraps.   | Stems.  | Licorice. | Sugar.    | Other<br>materials. | In process. | Total.     |
| Virginia:             | No.             | Pounds.                                  | Pounds.   | Pounds. | Pounds.   | Pounds.   | Pounds.             | Pounds.     | Pounds.    |
| Second district.....  | 48              | 19,102,716                               | 151,630   | .....   | 1,370,704 | 1,225,316 | 1,232,968           | 598,272     | 23,681,606 |
| Sixth district.....   | 78              | 10,500,304                               | 324,428   | 87,402  | 498,862   | 288,928   | 494,018             | 480,393     | 12,674,335 |
| Total.....            | 126             | 29,603,020                               | 476,058   | 87,402  | 1,869,566 | 1,514,244 | 1,726,986           | 1,078,665   | 36,355,941 |
| West Virginia.....    | 39              | 364,505                                  | 2,869,683 | 12,541  | 260,612   | 183,143   | 44,112              | 24,842      | 3,759,438  |
| Wisconsin:            | No.             | Pounds.                                  | Pounds.   | Pounds. | Pounds.   | Pounds.   | Pounds.             | Pounds.     | Pounds.    |
| First district.....   | 62              | 4,035,555                                | 46,771    | 888,813 | 85,951    | 207,456   | 189,652             | 132,637     | 5,586,835  |
| Second district.....  | 34              | .....                                    | 32,628    | .....   | .....     | .....     | .....               | .....       | 32,628     |
| Total.....            | 96              | 4,035,555                                | 79,399    | 888,813 | 85,951    | 207,456   | 189,652             | 132,637     | 5,619,463  |

TABLE No. 5.—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, 1898.

| States and Territories. | Fac-<br>tories. | 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.....            | 2               | 66,375                                   | .....     | .....   | .....     | .....     | 7                | 28,901      | 95,283     |
| Arkansas.....           | 7               | 43,938                                   | 1,339     | .....   | 1,672     | 3,506     | 392              | 3,766       | 54,613     |
| California.....         | 19              | 190,540                                  | 26,091    | 59      | 2,238     | 2,022     | 3,542            | 10,150      | 234,633    |
| Colorado.....           | 23              | .....                                    | 30,963    | .....   | .....     | .....     | .....            | .....       | 30,963     |
| Connecticut.....        | 54              | 1,531                                    | 25,187    | .....   | .....     | .....     | .....            | .....       | 26,718     |
| Florida.....            | 14              | 6,751                                    | 22,125    | .....   | .....     | .....     | .....            | .....       | 28,876     |
| Georgia.....            | 11              | 8,066                                    | 2,408     | .....   | 762       | .....     | 133              | 500         | 11,964     |
| Illinois.....           | 406             | 6,332,643                                | 2,971,769 | 502,780 | 518,100   | 1,194,460 | 901,476          | 356,619     | 12,777,847 |

|                               |       |              |             |           |             |             |             |             |              |
|-------------------------------|-------|--------------|-------------|-----------|-------------|-------------|-------------|-------------|--------------|
| Indiana.....                  | 98    | 179,609      | 121,710     | .....     | 1,429       | 1,211       | 2,858       | 10,883      | 317,700      |
| Iowa.....                     | 111   | 215,516      | 117,090     | 43,697    | 3,531       | 20,014      | 1,171       | 23,413      | 424,432      |
| Kansas.....                   | 57    | 514          | 34,678      | .....     | .....       | .....       | .....       | 2,274       | 37,406       |
| Kentucky.....                 | 139   | 26,327,549   | 180,033     | 135,278   | 6,709,102   | 4,635,388   | 2,671,940   | 565,828     | 41,225,118   |
| Louisiana.....                | 68    | 1,394,258    | 39,616      | .....     | 41,592      | 20,084      | 34,391      | 13,676      | 1,543,617    |
| Maryland.....                 | 43    | 12,893,401   | 1,419,636   | 580,023   | 165,672     | 602,261     | 888,994     | 2,223,390   | 18,773,377   |
| Massachusetts.....            | 31    | 72,258       | 14,013      | 12,425    | .....       | .....       | 4,133       | 37,054      | 130,883      |
| Michigan.....                 | 149   | 9,760,728    | 1,945,357   | 177,939   | 2,219,497   | 2,228,575   | 690,875     | 599,318     | 17,611,239   |
| Minnesota.....                | 105   | 21,340       | 89,084      | 900       | 1,587       | 961         | 929         | 3,874       | 118,675      |
| Missouri.....                 | 92    | 49,207,707   | 2,069,039   | 1,132,816 | 13,521,785  | 8,344,606   | 3,225,968   | 1,392,285   | 78,894,206   |
| Montana.....                  | 23    | .....        | 9,621       | .....     | .....       | .....       | .....       | .....       | 9,621        |
| Nebraska.....                 | 47    | .....        | 41,592      | .....     | .....       | .....       | .....       | .....       | 41,592       |
| New Hampshire.....            | 8     | .....        | 4,972       | .....     | .....       | .....       | .....       | .....       | 4,972        |
| New Jersey.....               | 64    | 15,490,241   | 1,881,434   | 880,532   | 2,907,875   | 1,524,731   | 920,800     | 3,874,329   | 20,660,802   |
| New Mexico.....               | 3     | 7,889        | 950         | 54,436    | 1,215,635   | 759,398     | 596,273     | 440,718     | 18,178,892   |
| New York.....                 | 503   | 14,402,190   | 716,236     | 8,100     | 1,795,692   | 950,938     | 574,870     | 2,483,828   | 40,868,261   |
| North Carolina.....           | 201   | 34,271,303   | 783,630     | 216,659   | 2,678,446   | 2,756,080   | 764,387     | 480,995     | 18,617,098   |
| Ohio.....                     | 237   | 7,998,307    | 3,812,224   | .....     | .....       | .....       | .....       | .....       | 8,207        |
| Oregon.....                   | 24    | .....        | 8,207       | .....     | 79,083      | 49,377      | 2,472,706   | 454,820     | 8,127,061    |
| Pennsylvania.....             | 295   | 4,457,122    | 484,822     | 129,131   | 200         | .....       | 60          | 2,439       | 11,610       |
| South Carolina.....           | 8     | 8,316        | 595         | .....     | 93,351      | 99,856      | 17,372      | 832,376     | 5,943,256    |
| Tennessee.....                | 63    | 4,332,825    | 567,476     | .....     | .....       | .....       | .....       | .....       | 49,062       |
| Texas.....                    | 20    | 36,143       | 13,819      | .....     | .....       | .....       | .....       | .....       | 36,355,941   |
| Virginia.....                 | 129   | 20,603,020   | 476,058     | 87,402    | 1,869,566   | 1,514,244   | 1,726,986   | 1,078,665   | 3,759,438    |
| West Virginia.....            | 39    | 364,505      | 2,869,683   | 12,541    | 260,612     | 183,143     | 44,112      | 24,842      | 5,619,463    |
| Wisconsin.....                | 96    | 4,035,555    | 79,399      | 888,813   | 85,951      | 207,456     | 189,652     | 132,637     | .....        |
| Total calendar year 1898..... | 3,186 | 221,610,146  | 20,854,946  | 4,863,322 | 33,363,378  | 25,098,411  | 15,743,092  | 15,677,580  | 336,640,875  |
| Total calendar year 1897..... | 3,312 | 245,193,481  | 17,764,979  | 4,913,598 | 35,528,297  | 27,791,406  | 17,832,791  | 12,459,611  | 359,482,603  |
| Difference, 1898.....         | a 126 | a 21,553,335 | b 3,090,867 | a 50,276  | a 2,164,859 | a 2,692,965 | a 2,089,789 | b 2,618,569 | a 22,841,728 |

a Decrease.

b Increase.



TABLE No. 6.—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, 1898, 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. |           |           |         |            |          |                            |                 |                   |            |                            |
|--------------------------|-----------------------|-----------|-----------|---------|------------|----------|----------------------------|-----------------|-------------------|------------|----------------------------|
|                          | Plng.                 | 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.....             | 11,801                |           | 2,438     | 45,512  | 59,751     | 6,730    | 66,481                     | 1,080           |                   | 65,401     | \$8,744.32                 |
| Arkansas.....            | 21,567                |           | 28,761    |         | 50,328     |          | 50,328                     |                 | 2,504             | 47,824     | 2,953.98                   |
| California:              |                       |           |           |         |            |          |                            |                 |                   |            |                            |
| First district.....      | 46,221                |           | 144,551   |         | 190,772    |          | 190,772                    | 828             | 581               | 189,363    | 15,944.47                  |
| Fourth district.....     |                       |           | 300       |         | 300        |          | 300                        |                 |                   | 300        | 24.00                      |
| Total.....               | 46,221                |           | 144,851   |         | 191,072    |          | 191,072                    | 828             | 581               | 189,663    | 15,968.47                  |
| Colorado.....            |                       |           | 30,963    |         | 30,963     |          | 30,963                     |                 |                   | 30,963     | 2,766.16                   |
| Connecticut.....         |                       |           | 26,153    |         | 26,153     | 300      | 26,453                     | 175             | 325               | 25,953     | 2,015.41                   |
| Florida.....             |                       |           | 28,026    |         | 28,026     |          | 28,026                     | 137             |                   | 27,889     | 2,432.88                   |
| Georgia.....             | 178                   |           | 10,257    |         | 10,435     | 6,536    | 10,971                     | 3,200           | 820               | 12,951     | 778.38                     |
| Illinois:                |                       |           |           |         |            |          |                            |                 |                   |            |                            |
| First district.....      | 88,762                | 2,700,816 | 7,433,280 | 472,864 | 10,695,722 | 5,680    | 10,701,402                 | 8,780           | 494               | 10,692,128 | 899,644.40                 |
| Fifth district.....      |                       |           | 22,572    | 21,300  | 43,872     | 7,586    | 51,458                     | 13,973          | 1,978             | 35,507     | 3,130.42                   |
| Eighth district.....     | 640,741               | 89,180    | 692,593   |         | 1,422,514  | 93,936   | 1,516,450                  | 12,028          | 981               | 1,503,441  | 108,017.50                 |
| Thirteenth district..... | 21,249                |           | 14,553    |         | 35,802     | 18,949   | 54,851                     | 24,391          | 30                | 30,430     | 2,717.78                   |
| Total.....               | 750,752               | 2,789,996 | 8,163,098 | 494,164 | 12,198,010 | 126,151  | 12,324,161                 | 59,172          | 3,483             | 12,261,506 | 1,013,500.10               |
| Indiana:                 |                       |           |           |         |            |          |                            |                 |                   |            |                            |
| Sixth district.....      | 58,486                |           | 89,475    | 540     | 148,501    | 11,772   | 160,273                    | 13,667          |                   | 146,606    | 12,269.93                  |
| Seventh district.....    | 71,938                |           | 49,556    |         | 121,494    | 47,404   | 168,898                    | 46,529          | 820               | 121,549    | 10,951.16                  |
| Total.....               | 130,424               |           | 139,031   | 540     | 269,995    | 59,176   | 329,171                    | 60,196          | 820               | 268,155    | 23,221.49                  |
| Iowa:                    |                       |           |           |         |            |          |                            |                 |                   |            |                            |
| Third district.....      |                       | 19,280    | 294,404   | 672     | 314,356    | 8,569    | 322,925                    | 8,267           |                   | 314,658    | 26,447.06                  |
| Fourth district.....     |                       |           | 78,895    |         | 78,895     | 405      | 79,300                     | 230             |                   | 79,070     | 6,905.57                   |
| Total.....               |                       | 19,280    | 373,299   | 672     | 393,251    | 8,974    | 402,225                    | 8,497           |                   | 393,728    | 33,352.63                  |

|                             |            |           |            |           |            |           |            |           |         |            |              |
|-----------------------------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|---------|------------|--------------|
| Kansas.....                 |            |           | 34,719     |           | 34,719     | 12,504    | 47,223     | 6,052     |         | 41,171     | 3,220.86     |
| Kentucky:                   |            |           |            |           |            |           |            |           |         |            |              |
| Second district.....        | 1,923,002  | 36,849    | 53,881     |           | 2,013,732  | 615,084   | 2,628,816  | 633,524   | 1,155   | 1,994,137  | 159,606.76   |
| Fifth district.....         | 30,385,815 |           | 3,429,224  | 149,764   | 33,955,753 | 2,680,381 | 36,636,134 | 2,395,124 | 50,339  | 34,198,671 | 2,975,708.18 |
| Sixth district.....         | 179,139    | 311,432   | 1,143,790  |           | 1,634,352  | 36,496    | 1,670,848  | 42,488    | 90      | 1,628,269  | 137,558.12   |
| Seventh district.....       | 192,764    |           | 8,018      |           | 200,782    | 34,594    | 235,376    | 27,323    | 405     | 147,648    | 11,477.40    |
| Eighth district.....        | 59,516     |           |            |           | 59,516     | 32,142    | 91,658     | 26,665    | 1,656   | 62,937     | 5,956.20     |
| Total.....                  | 32,680,227 | 348,281   | 4,625,913  | 149,764   | 37,804,135 | 3,398,697 | 41,202,832 | 3,125,125 | 34,045  | 38,024,662 | 3,281,598.66 |
| Louisiana.....              |            |           | 1,477,865  | 35,788    | 1,513,653  | 603,477   | 1,917,130  | 373,242   | 196,105 | 1,347,783  | 121,556.56   |
| Maryland.....               |            | 206,372   | 12,115,724 | 909,869   | 13,231,966 | 616,341   | 13,842,367 | 689,449   | 315,279 | 12,867,519 | 1,141,051.51 |
| Massachusetts.....          |            | 233       | 15,114     | 78,860    | 94,207     | 3,781     | 97,988     | 2,372     |         | 95,416     | 7,869.95     |
| Michigan:                   |            |           |            |           |            |           |            |           |         |            |              |
| First district.....         | 5,995,616  | 2,814,071 | 6,836,978  | 84,981    | 15,721,646 |           | 15,721,646 | 174,043   | 710     | 15,546,866 | 1,367,880.04 |
| Fourth district.....        |            |           | 31,967     | 9         | 31,976     | 566       | 32,543     | 243       |         | 32,299     | 2,758.06     |
| Total.....                  | 5,995,616  | 2,814,071 | 6,868,945  | 84,990    | 15,753,622 | 566       | 15,754,188 | 174,287   | 710     | 15,579,165 | 1,370,638.10 |
| Minnesota.....              |            | 200       | 91,478     | 26,634    | 118,312    | 16,608    | 128,980    | 7,235     | 680     | 121,065    | 9,637.22     |
| Missouri:                   |            |           |            |           |            |           |            |           |         |            |              |
| First district.....         | 59,543,896 | 53,627    | 4,905,145  | 20,016    | 64,522,624 | 5,413,559 | 69,936,174 | 5,317,247 | 49,282  | 64,586,645 | 5,701,706.43 |
| Sixth district.....         | 393,745    |           | 115,963    |           | 509,708    | 91,201    | 590,909    | 78,890    | 1,398   | 516,711    | 43,205.04    |
| Total.....                  | 59,937,641 | 53,627    | 5,021,108  | 20,016    | 65,028,332 | 5,504,761 | 70,537,083 | 5,396,047 | 50,680  | 65,086,356 | 5,744,911.47 |
| Montana.....                |            |           | 9,478      |           | 9,478      |           | 9,478      |           |         | 9,478      | 734.36       |
| Nebraska.....               |            |           | 41,236     |           | 41,236     |           | 41,236     |           |         | 41,236     | 3,449.91     |
| New Hampshire.....          |            |           | 4,972      |           | 4,972      |           | 4,972      |           |         | 4,972      | 324.18       |
| New Jersey:                 |            |           |            |           |            |           |            |           |         |            |              |
| First district.....         |            |           | 6,050      |           | 6,050      |           | 6,050      | 26        |         | 6,024      | 497.08       |
| Fifth district.....         | 5,388,159  | 2,248,223 | 6,161,357  | 5,107,941 | 18,905,671 | 46,718    | 18,952,389 | 44,494    | 275,004 | 18,632,891 | 1,567,449.10 |
| Total.....                  | 5,388,159  | 2,248,223 | 6,167,407  | 5,107,941 | 18,911,721 | 46,718    | 18,958,459 | 44,520    | 275,004 | 18,638,915 | 1,567,946.18 |
| New Mexico.....             |            |           | 7,650      |           | 7,650      |           | 7,650      |           |         | 7,650      | 605.00       |
| New York:                   |            |           |            |           |            |           |            |           |         |            |              |
| First district.....         | 2,629,815  | 250,296   | 1,948,603  | 3,207     | 4,822,021  | 17,488    | 4,839,509  | 12,355    | 10,492  | 4,822,662  | 421,173.96   |
| Second district.....        |            | 59,677    | 4,959,556  | 3,600     | 5,022,233  | 8,179     | 5,030,412  | 4,179     | 1,735   | 5,022,498  | 429,936.89   |
| Third district.....         | 2,918      | 920,030   | 617,127    | 66,078    | 1,606,133  | 6,578     | 1,612,711  | 5,471     | 835     | 1,606,725  | 143,078.04   |
| Fourteenth district.....    |            | 143,326   | 1,117,372  | 5,843     | 1,266,541  | 51,628    | 1,318,169  | 20,797    | 22,574  | 1,274,796  | 113,252.20   |
| Twenty-first district.....  |            | 117,876   | 769,736    | 78        | 887,690    | 28,030    | 904,719    | 23,258    | 180     | 881,283    | 71,748.27    |
| Twenty-eighth district..... | 8,780      | 457,926   | 1,841,070  | 13,131    | 2,321,527  | 21,742    | 2,343,269  | 54,793    | 248,070 | 2,039,406  | 173,814.40   |
| Total.....                  | 2,641,513  | 1,949,130 | 11,245,064 | 92,457    | 13,927,164 | 125,843   | 14,052,807 | 120,851   | 284,586 | 13,647,370 | 1,353,002.76 |



TABLE No. 6.—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, 1898, 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. |
| North Carolina:            | <i>Pounds.</i>        | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i>             | <i>Pounds.</i>  | <i>Pounds.</i>    | <i>Pounds.</i> |                            |
| Fourth district.....       | 2,606,551             | .....          | 8,235,305      | 48,552         | 10,950,408     | 1,668,344      | 12,618,752                 | 1,514,499       | 79,848            | 11,024,405     | \$914,745.78               |
| Fifth district.....        | 18,274,345            | 12,044         | 1,004,565      | .....          | 19,290,954     | 5,689,895      | 24,980,849                 | 4,675,783       | 52,409            | 20,252,657     | 1,675,709.64               |
| Total.....                 | 20,940,896            | 12,044         | 9,239,870      | 48,552         | 30,241,362     | 7,358,239      | 37,599,601                 | 6,190,282       | 132,257           | 31,277,062     | 2,590,455.42               |
| Ohio:                      |                       |                |                |                |                |                |                            |                 |                   |                |                            |
| First district.....        | 8,572,717             | 218,636        | 5,719,729      | 5,024          | 14,516,106     | 1,469,883      | 15,985,989                 | 864,702         | .....             | 15,121,287     | 1,296,071.28               |
| Tenth district.....        | 304,963               | 93,245         | 605,418        | .....          | 1,056,626      | 52,418         | 1,056,644                  | 40,957          | 21                | 1,015,666      | 85,908.02                  |
| Eleventh district.....     | 581                   | .....          | 155,706        | .....          | 156,287        | 694            | 156,981                    | 276             | .....             | 156,705        | 12,356.76                  |
| Eighteenth district.....   | .....                 | 64,674         | 324,384        | .....          | 389,058        | 10,674         | 399,732                    | 3,518           | .....             | 396,214        | 31,347.79                  |
| Total.....                 | 8,878,261             | 376,555        | 6,805,237      | 5,024          | 16,065,077     | 1,533,669      | 17,598,746                 | 909,453         | 21                | 16,689,272     | 1,425,683.85               |
| Oregon.....                | .....                 | .....          | 8,297          | .....          | 8,297          | 451            | 8,638                      | 420             | .....             | 8,238          | 644.16                     |
| Pennsylvania:              |                       |                |                |                |                |                |                            |                 |                   |                |                            |
| First district.....        | .....                 | 100,203        | 1,171,507      | 3,276,767      | 4,548,477      | 218,499        | 4,766,976                  | 287,428         | .....             | 4,479,548      | 405,231.22                 |
| Ninth district.....        | .....                 | .....          | 118,887        | 4,793          | 123,680        | 626            | 124,306                    | 559             | .....             | 123,756        | 10,382.04                  |
| Twelfth district.....      | .....                 | .....          | 810,059        | .....          | 810,059        | 17,632         | 827,692                    | 17,809          | .....             | 809,883        | 72,020.40                  |
| Twenty-third district..... | .....                 | .....          | 896,913        | 400,111        | 1,296,124      | 17,101         | 1,313,225                  | 13,754          | 1,736             | 1,297,735      | 110,040.24                 |
| Total.....                 | .....                 | 100,203        | 2,986,457      | 3,681,671      | 6,778,331      | 253,858        | 7,032,189                  | 319,541         | 1,736             | 6,710,912      | 602,654.70                 |
| South Carolina.....        | 2,618                 | .....          | 6,882          | .....          | 9,500          | 20,024         | 29,524                     | 15,197          | 6                 | 14,321         | 975.78                     |
| Tennessee:                 |                       |                |                |                |                |                |                            |                 |                   |                |                            |
| Second district.....       | 69,521                | .....          | 5,388          | .....          | 74,909         | 25,463         | 100,372                    | 16,805          | 45                | 83,522         | 5,737.44                   |
| Fifth district.....        | 1,333,546             | .....          | 164,434        | 2,111,502      | 3,609,482      | 616,192        | 4,225,674                  | 542,201         | 57,904            | 3,625,569      | 323,261.82                 |
| Total.....                 | 1,403,067             | .....          | 169,822        | 2,111,502      | 3,684,391      | 641,655        | 4,326,046                  | 559,006         | 57,949            | 3,709,091      | 328,999.26                 |
| Texas:                     |                       |                |                |                |                |                |                            |                 |                   |                |                            |
| Third district.....        | .....                 | .....          | 46,990         | .....          | 46,990         | 603            | 47,593                     | 603             | .....             | 46,990         | 3,931.56                   |
| Fourth district.....       | .....                 | .....          | 2,972          | .....          | 2,972          | 164            | 3,136                      | .....           | .....             | 3,136          | 245.22                     |
| Total.....                 | .....                 | .....          | 49,962         | .....          | 49,962         | 767            | 50,729                     | 603             | .....             | 50,126         | 4,176.78                   |

TABLE No. 7.—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, 1898, 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 Territories. | 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. |
|                         | <i>Pounds.</i>        | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i> | <i>Pounds.</i>             | <i>Pounds.</i>  | <i>Pounds.</i>    | <i>Pounds.</i> |                            |
| Alabama.....            | 11,801                | .....          | 2,438          | 45,512         | 59,751         | 6,730          | 66,481                     | 1,089           | .....             | 65,401         | \$6,744.32                 |
| Arkansas.....           | 21,567                | .....          | 28,761         | .....          | 50,328         | .....          | 50,328                     | .....           | 2,504             | 47,824         | 2,953.98                   |
| California.....         | 46,221                | .....          | 144,851        | .....          | 191,072        | .....          | 191,072                    | 828             | 581               | 189,663        | 15,968.47                  |
| Colorado.....           | .....                 | .....          | 30,963         | .....          | 30,963         | .....          | 30,963                     | .....           | .....             | 30,963         | 2,766.16                   |
| Connecticut.....        | .....                 | .....          | 26,153         | .....          | 26,153         | 300            | 26,453                     | 175             | 325               | 25,953         | 2,015.41                   |
| Florida.....            | .....                 | .....          | 28,026         | .....          | 28,026         | .....          | 28,026                     | 137             | .....             | 27,889         | 2,432.88                   |
| Georgia.....            | 178                   | .....          | 10,257         | .....          | 10,435         | 6,536          | 16,971                     | 3,200           | 820               | 12,951         | 778.38                     |
| Illinois.....           | 750,752               | 2,789,996      | 8,163,098      | 494,164        | 12,198,010     | 126,151        | 12,324,161                 | 59,172          | 3,483             | 12,261,506     | 1,013,500.10               |
| Indiana.....            | 130,424               | .....          | 139,031        | 540            | 269,995        | 59,176         | 329,171                    | 90,190          | 820               | 268,155        | 23,211.49                  |
| Iowa.....               | .....                 | 19,280         | 373,299        | 672            | 393,251        | 8,974          | 402,225                    | 8,497           | .....             | 393,728        | 33,352.63                  |
| Kansas.....             | .....                 | .....          | 34,719         | .....          | 34,719         | 12,504         | 47,223                     | 6,052           | .....             | 41,171         | 3,220.86                   |
| Kentucky.....           | 32,680,227            | 348,281        | 4,635,913      | 149,714        | 37,804,135     | 3,398,087      | 41,202,832                 | 3,125,125       | 53,045            | 38,024,662     | 3,281,598.66               |
| Louisiana.....          | .....                 | .....          | 1,477,865      | 35,788         | 1,513,653      | 403,477        | 1,917,130                  | 373,242         | 196,105           | 1,347,783      | 121,556.56                 |
| Maryland.....           | .....                 | 206,378        | 12,115,724     | 909,869        | 13,231,966     | 619,341        | 13,842,307                 | 658,449         | 315,279           | 12,867,579     | 1,141,051.53               |
| Massachusetts.....      | .....                 | 233            | 35,114         | 78,800         | 94,207         | 3,781          | 97,988                     | 2,572           | .....             | 95,416         | 7,809.95                   |
| Michigan.....           | 5,995,616             | 2,814,071      | 6,858,945      | 84,996         | 15,753,622     | 566            | 15,754,188                 | 174,307         | 716               | 15,579,165     | 1,370,618.10               |
| Minnesota.....          | .....                 | 200            | 91,478         | 20,634         | 112,312        | 16,668         | 128,980                    | 7,235           | .....             | 121,065        | 9,637.32                   |
| Missouri.....           | 59,933,571            | 53,637         | 5,921,198      | 20,016         | 65,028,332     | 5,594,751      | 70,533,083                 | 5,396,047       | 59,680            | 65,086,356     | 5,744,911.47               |



TABLE No. 7.—TOBACCO, PRODUCTION ACCOUNT.—Continued.

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1898, ETC.—Continued.

| States and Territories.   | Tobacco manufactured. |            |            |            |              |             |                            | On hand unsold. | Exported in bond. | Sold.        | Stamps required for sales. |
|---------------------------|-----------------------|------------|------------|------------|--------------|-------------|----------------------------|-----------------|-------------------|--------------|----------------------------|
|                           | Plug.                 | Fine cut.  | Smoking.   | Snuff.     | Total.       | On hand.    | Total to be accounted for. |                 |                   |              |                            |
|                           | Pounds.               | Pounds.    | Pounds.    | Pounds.    | Pounds.      | Pounds.     | Pounds.                    | Pounds.         | Pounds.           | Pounds.      |                            |
| Montana                   | .....                 | .....      | 9,478      | .....      | 9,478        | .....       | 9,478                      | .....           | .....             | 9,478        | \$734.36                   |
| Nbraska                   | .....                 | .....      | 41,236     | .....      | 41,236       | .....       | 41,236                     | .....           | .....             | 41,236       | 3,449.91                   |
| New Hampshire             | .....                 | .....      | 4,972      | .....      | 4,972        | .....       | 4,972                      | .....           | .....             | 4,972        | 324.18                     |
| New Jersey                | .....                 | .....      | 6,167,407  | 5,107,941  | 18,911,721   | 46,718      | 18,958,439                 | 44,520          | 275,004           | 18,638,915   | 1,507,946.18               |
| New Mexico                | .....                 | .....      | 7,650      | .....      | 7,650        | .....       | 7,650                      | .....           | .....             | 7,650        | 605.00                     |
| New York                  | .....                 | .....      | 11,245,064 | 91,457     | 15,927,164   | 125,643     | 16,052,807                 | 120,851         | 284,586           | 15,647,370   | 1,353,002.76               |
| North Carolina            | .....                 | .....      | 9,239,870  | 48,552     | 30,241,382   | 7,358,239   | 37,599,601                 | 6,100,282       | 132,257           | 31,277,062   | 2,590,455.42               |
| Ohio                      | .....                 | .....      | 6,805,237  | 5,024      | 16,065,077   | 1,533,609   | 17,598,746                 | 909,453         | 21                | 16,689,272   | 1,425,683.85               |
| Oregon                    | .....                 | .....      | 8,207      | .....      | 8,207        | .....       | 8,207                      | .....           | .....             | 8,207        | 644.16                     |
| Pennsylvania              | .....                 | .....      | 2,996,457  | 3,631,671  | 6,778,331    | 253,858     | 7,032,189                  | 319,541         | 1,736             | 6,710,912    | 602,654.70                 |
| South Carolina            | .....                 | .....      | 6,882      | .....      | 9,500        | 20,024      | 4,326,046                  | 15,107          | 5                 | 14,321       | 975.73                     |
| Tennessee                 | .....                 | .....      | 169,822    | 2,111,502  | 3,684,391    | 641,655     | 4,326,046                  | 559,066         | 57,949            | 3,709,091    | 328,909.26                 |
| Texas                     | .....                 | .....      | 49,962     | .....      | 49,962       | .....       | 49,962                     | .....           | .....             | 49,962       | 4,176.78                   |
| Virginia                  | .....                 | .....      | 4,826,332  | 711,008    | 27,607,177   | 5,500,438   | 33,197,615                 | 4,881,206       | 4,946,472         | 23,309,937   | 1,793,714.52               |
| West Virginia             | .....                 | .....      | 3,730,334  | 5,884      | 3,736,242    | 238,775     | 3,975,018                  | 171,464         | .....             | 3,804,014    | 332,088.10                 |
| Wisconsin                 | .....                 | .....      | 4,743,873  | 3,743      | 5,226,140    | 48,548      | 5,272,377                  | 57,327          | 2,000             | 5,213,080    | 436,918.06                 |
| Total, calendar year 1898 | 160,876,541           | 11,415,231 | 89,240,526 | 13,607,631 | 275,139,929  | 26,015,133  | 301,155,067                | 23,147,124      | 6,255,069         | 271,682,874  | 23,226,561.30              |
| Total, calendar year 1897 | 185,730,395           | 12,127,268 | 85,463,194 | 13,768,455 | 297,089,312  | 22,847,312  | 319,936,624                | 23,034,823      | 13,100,297        | 283,741,534  | 17,024,402.04              |
| Difference, 1898          | α 24,853,854          | α 712,037  | 6,377,352  | α 169,824  | α 21,949,383 | 6,3,167,826 | α 18,781,557               | 6,112,301       | α 6,835,198       | α 12,058,660 | 6,6,202,069.26             |

b Increase.

α Decrease.

## SUMMARY.

## STATEMENT OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE CALENDAR YEAR 1898.

|  |       |
|--|-------|
| Number of registered manufacturers of tobacco  | 3,186 |
| Number who qualified as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings | 60    |
| Number who qualified as manufacturers for the purpose of disposing of the old stock of manufactured tobacco        | 135   |
| Number of persons who produced perique tobacco   | 57    |
| Number who qualified as manufacturers and confined their operations exclusively to the manufacture of snuff        | 105   |
| Number who qualified as tobacco manufacturers who also operated cigar factories                                    | 1,800 |
| Number who qualified for the express purpose of manufacturing plug, twist, and smoking tobacco and snuff           | 1,029 |
| Total  | 3,186 |

## QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

|   | Pounds.     |
|---|-------------|
| Quantity of plug and twist tobacco produced   | 160,876,541 |
| Quantity of fine-cut chewing tobacco produced | 11,415,231  |
| Quantity of smoking tobacco produced          | 89,240,526  |
| Quantity of snuff produced                    | 13,607,631  |

Total quantity of tobacco and snuff produced..... 275,139,929

## CIGARS AND CIGARETTES MANUFACTURED.

|   |               |
|---|---------------|
| Number of cigars weighing more than 3 pounds per 1,000 produced         | 4,458,836,966 |
| Number of cigars weighing not more than 3 pounds per 1,000 produced     | 456,826,384   |
| Number of cigarettes weighing not more than 3 pounds per 1,000 produced | 4,384,037,982 |
| Number of cigarettes weighing more than 3 pounds per 1,000 produced     | 1,745,915     |

## CIGAR FACTORIES.

|  |        |
|--|--------|
| Number of cigar and cigarette factories operated | 30,856 |
| Number making cigarettes exclusively             | 339    |

## LEAF TOBACCO.

|  | Pounds.     |
|--|-------------|
| Quantity of leaf tobacco used in the production of large cigars                                    | 83,460,874  |
| Quantity of leaf tobacco used in the production of small cigars                                    | 1,977,100   |
| Quantity of leaf tobacco used in the production of cigarettes                                      | 17,081,349  |
| Quantity of leaf and scrap tobacco used in the production of chewing and smoking tobacco and snuff | 247,358,414 |
| Total leaf tobacco used  | 349,877,737 |

|  |       |
|--|-------|
| Average quantity of leaf tobacco used per 1,000 large cigars     | 18.67 |
| Average quantity of leaf tobacco used per 1,000 small cigars     | 4.32  |
| Average quantity of leaf tobacco used per 1,000 large cigarettes | 13.21 |
| Average quantity of leaf tobacco used per 1,000 small cigarettes | 3.84  |

## 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 Circular 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 prescribed that the manufacturer shall 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.

The 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 collector of internal revenue, for the districts in which they reside, a declaration as provided in section 23 of the act aforesaid.

The amount of revenue derived from this source was \$326,105.49, and does not include stamp taxes paid on chewing gum in the hands of retail dealers July 1, 1898.

All chewing gum, whether spruce, tolu, paraffin, chicle, or other gums or substances, used separately or in combination, and manufactured and sold at retail as a chewing gum or as a substitute therefor, has been required to be tax paid before removal from the place of manufacture.

#### OPIMUM MANUFACTURED FOR SMOKING PURPOSES.

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, and under the provisions of that act no person can engage in such manufacture who is not a citizen of the United States.

There are no qualified manufacturers of prepared smoking opium in the United States, and practically no revenue has been derived from this source. So far as this office has any knowledge there is only one person in the United States who raises poppies from which he produces crude opium upon which there is no internal-revenue tax imposed.

A small number of persons have been arrested during the year charged with manufacturing smoking opium, and their raw material and utensils used in making smoking opium have been seized and forfeited to the United States.

The reduction of the duty on imported smoking opium from \$12 to \$6 per pound, and the imposition of a duty of \$1 per pound on crude and unmanufactured opium, in view of an internal-revenue tax of \$10 per pound on smoking opium of domestic manufacture, has had the effect of preventing its manufacture in the United States.

#### DIVISION OF LAW.

The following is an abstract of reports of district attorneys for the fiscal year 1898-99 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

#### ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1898-99 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, 1898 *                   | 5,240             | 531                        | 77                    | 5,848  |
| Commenced during fiscal year 1898.       | 6,288             | 221                        | 55                    | 6,564  |
| Total                                    | 11,528            | 752                        | 132                   | 12,412 |
| Decided in favor of the United States.   | 4,013             | 116                        | 12                    | 4,141  |
| Settled by compromise                    | 72                | 9                          | 23                    | 104    |
| Decided against the United States        | 835               | 13                         | 7                     | 854    |
| Dismissed, abandoned, consolidated, etc. | 1,741             | 67                         | 18                    | 1,826  |
| Total suits disposed of                  | 6,661             | 205                        | 59                    | 6,925  |
| Pending July 1, 1899.                    | 4,867             | 547                        | 73                    | 5,487  |
| Wherein sentences are suspended.         | 816               |                            |                       | 816    |

  

| Recoveries of judgments, costs taxed, etc. | Fines.       | Principal.  | Costs.       | Total.       |
|--|--------------|-------------|--------------|--------------|
| Amount of judgments recovered, and costs:  |              |             |              |              |
| In criminal actions                        | \$309,346.02 |             | \$176,268.76 | \$485,614.78 |
| In civil actions in personam               |              | \$21,128.92 | 4,350.34     | 25,479.26    |
| In civil actions in rem                    |              | 1,478.91    | 511.88       | 1,988.79     |
| Total of judgments recovered.              | 309,346.02   | 22,605.83   | 181,130.98   | 513,082.83   |
| Amount paid to collectors                  | 105,951.02   | 914.34      | 13,175.64    | 120,041.00   |

\* Apparent discrepancy in number of suits reported as pending July 1, 1898, as shown by Commissioner's Report 1897-98, and the number now reported is due to amended reports subsequently made by several district attorneys.



DETAILED ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

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| Judicial districts.       | Suits pending July 1, 1898. |        |         | Suits commenced during the fiscal year. |        |         | 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. | Criminal.                    | Civil. | In rem. | Criminal.                                     | Civil. | In rem. |
| Alabama:                  |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Northern district.....    | 272                         | 4      |         | 141                                     | 16     |         | 120  | 6      |         |                              |        |         | 58  |        |         |
| Middle district.....      | 295                         | 10     |         | 120                                     | 2      |         | 156  | 9      |         |                              |        |         | 59  |        |         |
| Southern district.....    | 8                           |        |         | 19                                      |        |         | 10   |        |         |                              |        |         | 7   |        |         |
| Alaska.....               | 2                           |        |         | 5                                       |        |         | 3  |        |         |                              |        |         |   |        |         |
| Arkansas:                 |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Eastern district.....     | 104                         |        |         | 46                                      | 19     |         | 63   | 10     |         |                              | 2      |         | 8   |        |         |
| Western district.....     | 111                         | 1      |         | 317                                     | 4      | 1       | 269  |        |         | 1                            |        |         | 9   |        |         |
| Arizona.....              |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| California:               |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Northern district.....    | 1                           | 8      | 3       | 5                                       | 3      |         | 1  |        | 1       |                              |        | 1       |   |        |         |
| Southern district.....    | 5                           |        |         | 1                                       | 1      |         | 2  |        |         |                              |        |         |   | 1      |         |
| Colorado.....             | 2                           |        |         | 3                                       |        |         |  |        |         |                              |        |         | 1   |        |         |
| Connecticut.....          |                             |        | 1       | 1                                       |        |         |  |        |         | 1                            |        |         |   |        |         |
| Delaware.....             |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| District of Columbia..... | 40                          | 2      |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Florida:                  |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Northern district.....    | 11                          |        |         | 103                                     |        |         | 69   |        |         |                              |        |         | 10  |        |         |
| Southern district.....    | 17                          |        |         | 39                                      |        |         | 23   |        |         |                              |        |         | 5   |        |         |
| Georgia:                  |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Northern district.....    | 935                         | 4      | 11      | 1,056                                   |        | 6       | 492  |        |         | 5                            |        | 1       | 131   |        |         |
| Southern district.....    | 49                          | 4      |         | 62                                      | 6      |         | 26   | 2      |         |                              |        |         | 2   |        |         |
| Idaho.....                |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Illinois:                 |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Northern district.....    | 13                          | 1      |         | 24                                      | 3      | 1       | 54   | 1      |         |                              |        |         | 6   |        |         |
| Southern district.....    | 122                         | 1      |         | 223                                     |        |         | 191  |        |         |                              |        |         | 4   |        |         |
| Indiana.....              | 18                          |        |         | 89                                      | 1      |         | 33   | 1      |         |                              |        |         | 1   |        |         |
| Indian Territory:         |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Northern district.....    | 1                           |        |         | 3                                       |        |         | 2  |        |         |                              |        |         |   |        |         |
| Central district.....     |                             |        |         | 1                                       |        |         |  |        |         |                              |        |         |   |        |         |
| Southern district.....    | 9                           |        |         | 11                                      |        |         | 1  |        |         |                              |        |         |   |        |         |
| Iowa:                     |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Northern district.....    | 38                          |        |         | 91                                      |        |         | 68   |        |         | 12                           |        |         | 1   |        |         |
| Southern district.....    | 78                          |        |         | 115                                     | 1      |         | 66   |        |         |                              |        |         | 3   |        |         |
| Kansas.....               | 10                          |        |         | 12                                      |        |         | 4  |        |         |                              |        |         |   |        |         |
| Kentucky.....             | 31                          | 52     |         | 365                                     | 16     |         | 270  | 28     |         |                              | 3      |         | 65  | 7      |         |
| Louisiana:                |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Eastern district.....     | 6                           | 2      | 1       | 2                                       | 2      |         |  | 2      |         |                              |        |         |   |        |         |
| Western district.....     | 24                          |        |         | 33                                      |        |         | 13   |        |         |                              |        |         | 2   |        |         |
| Maine.....                | 14                          |        |         | 61                                      |        |         | 38   |        |         |                              |        |         |   |        |         |

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|                        |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
|------------------------|-----|-----|----|-----|----|----|-----|----|---|----|---|----|-----|---|---|
| Maryland.....          |     | 2   |    | 1   |    |    | 1   | 2  |   |    |   |    |     |   |   |
| Massachusetts.....     | 1   |     |    | 15  |    | 1  | 13  |    | 1 |    |   |    |     |   |   |
| Michigan:              |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Eastern district.....  | 22  |     |    | 4   |    |    | 6   |    |   |    |   |    |     |   |   |
| Western district.....  | 23  |     |    | 15  |    |    | 11  |    |   | 1  |   |    | 1   |   |   |
| Minnesota.....         | 1   |     |    | 5   | 1  |    |     |    |   | 4  |   |    |     |   |   |
| Mississippi:           |     |     |    |     |    |    |     |    |   |    |   |    | 42  |   |   |
| Northern district..... | 591 |     |    | 189 |    |    | 107 |    |   |    |   |    | 9   |   |   |
| Southern district..... | 540 |     |    | 304 | 1  |    | 95  |    |   |    |   |    |     |   |   |
| Missouri:              |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Eastern district.....  | 12  |     |    | 47  |    | 2  | 41  |    | 2 |    |   |    | 4   |   |   |
| Western district.....  | 18  |     |    | 68  | 2  |    | 58  |    |   |    |   |    | 1   |   |   |
| Montana.....           |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Nebraska.....          | 30  |     |    | 53  |    |    | 17  |    |   |    |   |    |     |   |   |
| Nevada.....            |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| New Hampshire.....     | 6   |     |    | 10  |    |    | 7   |    |   |    |   |    |     |   |   |
| New Jersey.....        | 17  | 1   |    | 9   | 2  |    | 12  | 1  |   |    |   |    | 1   |   |   |
| New Mexico.....        | 5   |     |    | 1   |    |    | 1   |    |   |    |   |    |     |   |   |
| New York:              |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Northern district..... | 6   | 1   | 3  | 13  |    |    | 9   | 1  | 1 |    |   |    |     |   |   |
| Eastern district.....  | 12  |     | 6  | 11  | 7  | 4  | 3   | 1  |   |    |   | 2  | 1   |   | 1 |
| Southern district..... | 34  | 2   | 2  | 22  |    | 5  | 11  |    | 1 | 1  |   |    | 2   |   |   |
| North Carolina:        |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Eastern district.....  | 165 | 43  | 2  | 324 | 1  |    | 244 | 2  |   |    |   |    | 59  |   |   |
| Western district.....  | 489 | 331 | 34 | 581 | 85 | 18 | 379 | 19 | 5 | 22 | 2 | 11 | 105 | 2 | 4 |
| North Dakota.....      | 16  |     |    | 36  |    |    | 25  |    |   |    |   |    |     |   |   |
| Ohio:                  |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Northern district..... | 7   |     |    | 18  |    |    | 16  |    |   | 1  |   |    |     |   |   |
| Southern district..... |     |     |    | 3   | 3  |    | 3   |    |   |    |   |    |     |   |   |
| Oklahoma.....          | 12  |     |    | 5   |    |    |     |    |   |    |   |    |     |   |   |
| Oregon.....            |     | 1   |    | 3   |    |    | 1   | 1  |   |    |   |    |     |   |   |
| Pennsylvania:          |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Eastern district.....  | 7   | 8   | 1  | 18  | 6  |    | 6   | 3  |   |    |   |    | 3   | 1 |   |
| Western district.....  | 6   |     |    | 8   |    |    | 5   |    |   | 1  |   |    | 2   |   |   |
| Rhode Island.....      | 2   |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| South Carolina.....    | 24  | 1   |    | 178 |    |    | 105 |    |   |    |   |    | 24  |   |   |
| South Dakota.....      | 2   |     |    | 5   |    |    | 3   |    |   |    |   |    |     |   |   |
| Tennessee:             |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Eastern district.....  | 59  |     |    | 226 | 1  | 1  | 244 | 1  |   |    |   |    | 21  |   |   |
| Middle district.....   | 22  | 8   | 7  | 207 | 26 | 2  | 142 | 5  |   | 7  | 1 | 7  | 16  | 2 |   |
| Western district.....  | 117 |     |    | 129 |    | 1  | 70  | 1  |   |    |   |    | 53  |   |   |
| Texas:                 |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Eastern district.....  | 8   |     |    | 11  |    |    | 1   |    |   | 4  |   |    | 1   |   |   |
| Northern district..... | 27  |     |    | 29  |    |    | 18  |    |   | 2  |   |    | 5   |   |   |
| Western district.....  | 10  |     |    | 43  |    |    | 20  |    |   |    |   |    |     |   |   |
| Utah.....              | 1   |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Vermont.....           | 1   |     |    | 1   |    |    |     |    |   |    |   |    |     |   |   |
| Virginia:              |     |     |    |     |    |    |     |    |   |    |   |    |     |   |   |
| Eastern district.....  | 18  |     |    | 13  | 1  |    |     |    |   | 11 |   |    | 61  |   | 2 |
| Western district.....  | 196 | 44  | 6  | 306 | 9  |    | 247 | 20 | 1 |    |   |    | 1   |   |   |
| Washington.....        | 3   |     |    |     |    |    |     |    |   |    |   |    | 49  |   |   |
| West Virginia.....     | 508 |     |    | 262 |    | 1  | 115 |    |   |    |   |    |     |   |   |

COMMISSIONER OF INTERNAL REVENUE.

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DETAILED ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS DURING THE FISCAL YEAR ENDED JUNE 30, 1899—Continued.

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| Judicial districts.   | Suits pending July 1, 1898. |        |         | Suits commenced during the fiscal year. |        |         | 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. | Criminal.                    | Civil. | In rem. | Criminal.                                     | Civil. | In rem. |
| Wisconsin:            |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Eastern district..... |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Western district..... | 6                           |        |         | 7                                       |        |         | 4  |        |         |                              |        |         |   |        |         |
| Wyoming.....          |                             |        |         |   |        |         |  |        |         |                              |        |         |   |        |         |
| Total.....            | 5,240                       | 531    | 77      | 6,288                                   | 221    | 55      | 4,013  | 116    | 12      | 72                           | 9      | 22      | 835   | 13     | 7       |

| Judicial districts.       | Suits dismissed, abandoned, consolidated, etc. |        |         | Suits pending July 1, 1899. |        |         | Sentences suspended. | Criminal.   |            | Civil.     |          | In rem.    |         |
|---------------------------|--|--------|---------|-----------------------------|--------|---------|----------------------|-------------|------------|------------|----------|------------|---------|
|                           | Criminal.                                      | Civil. | In rem. | Criminal.                   | Civil. | In rem. |                      | Fines, etc. | Costs.     | Principal. | Costs.   | Principal. | Costs.  |
| Alabama:                  |  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| Northern district.....    | 23   |        |         | 207                         | 14     |         | 56                   | \$11,600.00 | \$4,034.10 |            | \$183.51 |            |         |
| Middle district.....      | 117  | 1      |         | 83                          | 2      |         | 30                   | 15,500.00   | 15,441.10  | 2,629.10   | 282.22   |            |         |
| Southern district.....    | 9  |        |         | 1                           |        |         |                      | 635.10      | 1,125.51   |            |          |            |         |
| Alaska.....               | 4  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| Arkansas:                 |  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| Eastern district.....     | 46   |        |         | 33                          | 7      |         | 23                   | 4,337.50    | 865.00     | 755.93     | 112.91   |            |         |
| Western district.....     | 28   |        |         | 122                         | 4      | 1       | 57                   | 39,350.00   |            |            |          |            |         |
| Arizona.....              |  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| California:               |  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| Northern district.....    | 1  |        |         | 4                           | 11     | 1       |                      | 200.00      |            |            |          | \$481.25   | \$18.10 |
| Southern district.....    |  |        |         | 4                           |        |         |                      | 25.00       |            |            |          |            |         |
| Colorado.....             | 1  |        |         | 3                           |        |         |                      |             |            |            |          |            |         |
| Connecticut.....          |  |        | 1       |                             |        |         |                      | 61.00       |            |            |          |            |         |
| Delaware.....             |  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| District of Columbia..... |  |        |         | 40                          | 2      |         |                      |             |            |            |          |            |         |
| Florida:                  |  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| Northern district.....    | 6  |        |         | 29                          |        |         |                      | 425.04      |            |            |          |            |         |
| Southern district.....    | 15   |        |         | 13                          |        |         |                      | 1,800.00    |            |            |          |            |         |
| Georgia:                  |  |        |         |                             |        |         |                      |             |            |            |          |            |         |
| Northern district.....    | 193  | 1      |         | 1,170                       | 3      | 16      | 85                   | 18,400.00   | 17,476.40  |            |          |            |         |
| Southern district.....    | 2  | 1      |         | 81                          | 7      |         | 3                    | 2,951.00    | 2,439.00   | 697.27     |          |            |         |
| Idaho.....                |  |        |         |                             |        |         |                      |             |            |            |          |            |         |

ANNUAL REPORT OF THE

|                        |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
|------------------------|-----|----|---|-----|-----|----|-----|-----------|-----------|----------|--------|--------|--------|-------|--|
| Illinois:              |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Northern district..... | 13  |    | 1 | 24  | 3   |    | 12  | 1,950.83  | 97.67     |          |        |        |        |       |  |
| Southern district..... | 70  |    |   | 80  | 1   |    | 6   | 19,005.00 | 10,102.78 |          |        |        |        |       |  |
| Indiana.....           | 5   |    |   | 68  |     |    | 6   | 649.50    | 837.41    |          |        |        |        |       |  |
| Indian Territory:      |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Northern district..... |     |    |   | 2   |     |    | 1   | 200.00    | 2.05      |          |        |        |        |       |  |
| Central district.....  |     |    |   | 1   |     |    |     |           |           |          |        |        |        |       |  |
| Southern district..... | 7   |    |   | 12  |     |    | 1   | 190.00    |           |          |        |        |        |       |  |
| Iowa:                  |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Northern district..... | 24  |    |   | 24  |     |    | 3   | 7,507.00  |           |          |        |        |        |       |  |
| Southern district..... | 67  |    |   | 57  | 1   |    | 49  | 16,501.00 |           |          |        |        |        |       |  |
| Kansas.....            | 3   |    |   | 15  |     |    |     | 60.00     | 102.38    |          |        |        |        |       |  |
| Kentucky.....          | 18  | 16 |   | 43  | 14  |    | 31  | 29,250.00 | 41,031.35 | 1,386.36 | 266.10 |        |        |       |  |
| Louisiana:             |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Eastern district.....  | 1   |    |   | 7   | 2   | 1  |     |           |           |          |        |        |        |       |  |
| Western district.....  | 14  |    |   | 23  |     |    | 3   | 20.00     | 59.60     |          |        |        |        |       |  |
| Maine.....             | 8   |    |   | 29  |     |    |     | 2,568.00  | 84.22     |          |        |        |        |       |  |
| Maryland.....          |     |    |   |     |     |    |     | 4.71      | 63.29     |          |        |        |        | 97.61 |  |
| Massachusetts.....     | 3   |    |   |     |     |    |     | 630.09    | 197.26    |          |        |        |        |       |  |
| Michigan:              |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Eastern district.....  | 4   |    |   | 16  |     |    | 2   |           | 160.35    |          |        |        |        |       |  |
| Western district.....  |     |    |   | 25  |     |    |     | 620.00    |           |          |        |        |        |       |  |
| Minnesota.....         | 1   | 1  |   | 1   |     |    |     |           |           |          |        |        |        |       |  |
| Mississippi:           |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Northern district..... | 79  |    |   | 582 |     |    | 50  | 7,500.00  | 2,289.79  |          |        |        |        |       |  |
| Southern district..... | 90  |    |   | 650 | 1   |    | 1   | 11,680.00 |           |          |        |        |        |       |  |
| Missouri:              |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Eastern district.....  | 7   |    |   | 7   |     |    |     | 820.00    | 5,223.98  |          |        |        |        |       |  |
| Western district.....  | 15  |    |   | 12  | 2   |    | 4   |           |           |          |        |        |        |       |  |
| Montana.....           |     |    |   |     |     |    |     | 602.00    | 773.46    |          |        |        |        |       |  |
| Nebraska.....          | 21  |    |   | 45  |     |    | 12  |           |           |          |        |        |        |       |  |
| Nevada.....            |     |    |   | 9   |     |    |     | 45.00     | 70.00     |          |        |        |        |       |  |
| New Hampshire.....     |     |    |   |     |     |    |     | 150.00    |           | 493.42   |        |        |        |       |  |
| New Jersey.....        | 1   |    |   | 12  | 2   |    |     | 20.00     | 36.70     |          |        |        |        |       |  |
| New Mexico.....        | 2   |    |   | 3   |     |    |     |           |           |          |        |        |        |       |  |
| New York:              |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Northern district..... | 3   |    |   | 7   |     | 2  | 1   | 235.00    |           | 50.00    |        |        |        |       |  |
| Eastern district.....  | 6   |    |   | 14  | 6   | 8  |     |           |           |          |        |        |        |       |  |
| Southern.....          | 1   |    | 2 | 41  | 2   | 3  |     |           |           |          |        |        |        |       |  |
| North Carolina:        |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Eastern district.....  | 88  | 38 |   | 100 | 4   |    | 87  | 8,500.00  | 20,426.93 | 60.33    | 87.31  |        |        |       |  |
| Western district.....  | 224 | 2  | 9 | 340 | 391 | 23 | 166 | 13,290.00 | 12,053.47 | 3,190.84 | 828.52 | 808.05 | 426.27 |       |  |
| North Dakota.....      | 2   |    |   | 25  |     |    |     | 2,355.00  |           |          |        |        |        |       |  |
| Ohio:                  |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Northern district..... | 2   |    |   | 6   |     |    |     | 315.84    | 239.56    |          |        |        |        |       |  |
| Southern district..... |     | 1  |   |     | 2   |    |     |           |           |          |        |        |        |       |  |
| Oklahoma.....          | 5   |    |   | 12  |     |    |     |           |           |          |        |        |        |       |  |
| Oregon.....            | 2   |    |   |     |     |    |     | 100.00    | 22.34     | 44.33    | 40.32  |        |        |       |  |
| Pennsylvania:          |     |    |   |     |     |    |     |           |           |          |        |        |        |       |  |
| Eastern district.....  | 3   |    |   | 13  | 10  | 1  |     | 25.00     | 80.10     |          |        |        |        |       |  |
| Western district.....  |     |    |   | 6   |     |    |     |           |           |          |        |        |        |       |  |
| Rhode Island.....      |     |    |   | 2   |     |    |     |           |           |          |        |        |        |       |  |

COMMISSIONER OF INTERNAL REVENUE.

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DETAILED ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS DURING THE FISCAL YEAR ENDED JUNE 30, 1899—Continued.

| Judicial districts.    | Suits dismissed, abandoned, consolidated, etc. |        |         | Suits pending July 1, 1899. |        |         | Sentences suspended. | Criminal.   |             | Civil.     |          | In rem.    |         |
|------------------------|--|--------|---------|-----------------------------|--------|---------|----------------------|-------------|-------------|------------|----------|------------|---------|
|                        | Criminal.                                      | Civil. | In rem. | Criminal.                   | Civil. | In rem. |                      | Fines, etc. | Costs.      | Principal. | Costs.   | Principal. | Costs.  |
|                        |  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| South Carolina.....    | 11   | 1      |         | 62                          | 3      |         | 23                   | \$1,600.00  |             |            |          |            |         |
| South Dakota.....      | 1  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| Tennessee:             |  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| Eastern district.....  | 43   |        |         | 77                          |        | 1       | 41                   | 23,700.00   | \$12,197.23 | \$748.39   | \$42.66  |            |         |
| Middle district.....   | 37   |        |         | 27                          | 26     | 2       | 43                   | 24,035.00   | 7,979.00    | 2,681.31   | 97.64    |            |         |
| Western district.....  | 40   |        |         | 83                          | 1      | 1       |                      | 3,750.00    | 3,503.25    | 485.70     |          |            |         |
| Texas:                 |  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| Eastern district.....  | 3  |        |         | 10                          |        |         |                      | 110.00      | 366.91      |            |          |            |         |
| Northern district..... | 9  |        |         | 22                          |        |         |                      | 2,735.00    | 62.50       |            |          |            |         |
| Western district.....  | 12   |        |         | 16                          |        |         |                      | 2,000.00    |             |            |          |            |         |
| Utah.....              |  |        |         | 1                           |        |         |                      |             |             |            |          |            |         |
| Vermont.....           |  |        |         | 2                           |        |         |                      |             |             |            |          |            |         |
| Virginia:              |  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| Eastern district.....  | 8  |        |         | 12                          | 1      | 1       |                      | 19,900.00   | 12,731.06   | 6,962.10   | 2,409.15 |            | \$67.51 |
| Western district.....  | 43   | 5      | 5       | 151                         | 28     | 6       | 18                   |             |             |            |          |            |         |
| Washington.....        |  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| West Virginia.....     | 291  |        |         | 313                         |        | 1       |                      | 11,400.00   | 3,942.00    |            |          |            |         |
| Wisconsin:             |  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| Eastern district.....  |  |        |         |                             |        |         |                      | 107.50      |             |            |          |            |         |
| Western district.....  | 6  |        |         | 3                           |        |         |                      |             |             |            |          |            |         |
| Wyoming.....           |  |        |         |                             |        |         |                      |             |             |            |          |            |         |
| Total.....             | 1,741  | 67     | 18      | 4,867                       | 547    | 73      | 816                  | 369,346.02  | 176,268.76  | 21,128.92  | 4,350.34 | \$1,476.91 | 511.88  |

## COMMISSIONER OF INTERNAL REVENUE.

## 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, 1899, with the amounts of tax, assessed penalty, and specific penalty accepted.

| Months.                           | Compromise cases |   | Amounts of tax accepted. | Amounts of assessable penalty accepted. | Amounts of specific penalty accepted. |
|-----------------------------------|------------------|---|--------------------------|---|---------------------------------------|
|                                   | Received.        | Offers accepted and sent to Secretary for approval. |                          |   |                                       |
| 1898.                             |                  |   |                          |   |                                       |
| 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                                |
| October.....                      | 168              | 119   |                          |   | 3,843.50                              |
| November.....                     | 84               | 69  | 543.44                   |   | 3,051.00                              |
| December.....                     | 156              | 119   | 832.55                   | \$12.00                                 | 10,600.50                             |
| 1899.                             |                  |   |                          |   |                                       |
| January.....                      | 137              | 170   | 14.58                    | 7.20                                    | 2,820.03                              |
| February.....                     | 128              | 149   | 305.05                   | 78.13                                   | 5,750.10                              |
| March.....                        | 138              | 156   | 573.84                   | 180.21                                  | 7,859.34                              |
| April.....                        | 114              | 132   | 2,990.24                 | 429.00                                  | 10,176.33                             |
| May.....                          | 255              | 51  | 25.27                    |   | 5,690.28                              |
| June.....                         | 413              | 247   | 2,301.13                 | 37.50                                   | 5,753.50                              |
| Offers rejected or withdrawn..... |                  | 140   |                          |   |                                       |
| On hand July 1, 1899.....         |                  | 481   |                          |   |                                       |
| Total.....                        | 1,979            | 1,979   | 11,114.23                | 744.13                                  | 77,069.52                             |

## RECAPITULATION.

|                         |             |
|-------------------------|-------------|
| Tax.....                |             |
| Assessable penalty..... | \$11,114.23 |
| Specific penalty.....   | 744.13      |
| Total.....              | 77,069.52   |
|                         | 88,927.88   |

## SEIZURES FOR VIOLATION OF THE INTERNAL-REVENUE LAWS.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1899, as follows:

| Articles.                   | Quantity. | Value.      |
|-----------------------------|-----------|-------------|
| Distilled spirits.....      | gallons.. |             |
| Tobacco.....                | 48,841..  | \$89,674.89 |
| Cigars.....                 | pounds..  | 6,438.98    |
| Miscellaneous property..... | number..  | 74,534.20   |
| Total.....                  |           | 255,914.07  |
|                             |           | 426,562.14  |

Under the head of "Miscellaneous property" all property is included except cigars, tobacco, and distilled spirits, such as animals, wagons, cigarettes, rectifying houses, distilleries, breweries, cigar factories, empty spirit packages, oleomargarine, etc.



ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE  
LAWS FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

| States and Territories. | Distilled spirits. |            | Cigars.   |           | Tobacco. |          | Miscellaneous property. |
|-------------------------|--------------------|------------|-----------|-----------|----------|----------|-------------------------|
|                         | Gallons.           | Value.     | Number.   | Value.    | Pounds.  | Value.   |                         |
| Alabama.....            | 5,791              | \$5,728.00 | 42,179    | \$682.00  |          |          | \$13,252.00             |
| Arkansas.....           | 15,313             | 22,794.14  | 146,872   | 1,876.00  |          |          | 5,715.07                |
| California.....         | 865                | 1,178.00   | 186,043   | 802.00    |          |          | 5,763.00                |
| Colorado.....           | 101                | 219.00     | 166,134   | 842.00    |          |          | 35.00                   |
| Connecticut.....        | 69                 | 67.00      | 85,278    | 853.00    |          |          |                         |
| Florida.....            | 25                 | 38.25      | 86,200    | 912.00    | 36       | \$6.20   | 3.00                    |
| Georgia.....            | 8,974              | 10,895.25  | 238,713   | 3,890.00  | 15       | 1.15     | 68,691.00               |
| Illinois.....           | 376                | 42.00      | 639,486   | 4,375.00  |          |          | 1,506.00                |
| Indiana.....            | 210                | 361.00     | 227,754   | 2,348.00  |          |          |                         |
| Iowa.....               |                    |            | 180,422   | 1,953.00  |          |          |                         |
| Kansas.....             |                    |            | 102,635   | 1,401.00  |          |          |                         |
| Kentucky.....           | 769                | 1,250.00   | 131,457   | 1,520.00  |          |          | 11,380.00               |
| Louisiana.....          | 156                | 231.00     | 285,006   | 4,554.00  |          |          | 5,285.00                |
| Maryland.....           | 1,072              | 1,532.00   | 110,229   | 1,283.00  |          |          |                         |
| Massachusetts.....      | 600                | 1,700.00   | 89,877    | 1,500.00  | 635      | 30.00    | 10.00                   |
| Michigan.....           | 284                | 652.00     | 74,260    | 840.00    |          |          |                         |
| Minnesota.....          |                    |            | 118,900   | 955.00    |          |          |                         |
| Missouri.....           | 590                | 898.00     | 161,400   | 1,729.00  |          |          | 2,104.00                |
| Montana.....            | 498                | 748.00     |           |           |          |          | 10.00                   |
| Nebraska.....           | 155                | 109.00     | 91,816    | 1,132.00  |          |          |                         |
| New Hampshire.....      |                    |            | 70,994    | 851.00    |          |          | 1,025.00                |
| New Jersey.....         | 70                 | 104.00     | 119,980   | 1,392.00  |          |          | 80.00                   |
| New Mexico.....         | 528                | 469.00     | 8,868     | 94.00     |          |          | 126.00                  |
| New York.....           | 2,416              | 2,200.00   | 930,484   | 7,281.00  | 1,030    | 409.00   | 32,115.00               |
| North Carolina.....     | 25,730             | 9,162.00   | 126,368   | 2,321.00  | 45,758   | 5,606.00 | 39,572.00               |
| Ohio.....               | 21                 | 40.00      | 642,066   | 5,344.00  | 229      | 39.00    | 10.00                   |
| Oregon.....             | 124                | 238.00     | 125,625   | 1,810.00  | 150      | 116.00   | 300.00                  |
| Pennsylvania.....       | 8,320              | 11,660.00  | 2,576,296 | 11,007.20 |          |          | 13,294.00               |
| South Carolina.....     | 1,628              | 561.00     | 236,816   | 1,104.00  | 99       | 17.50    | 14,267.00               |
| Tennessee.....          | 9,019              | 9,278.00   | 184,176   | 1,788.00  | 642      | 66.00    | 22,908.00               |
| Texas.....              | 654                | 980.00     | 280,735   | 2,841.00  |          |          | 100.00                  |
| Virginia.....           | 23,927             | 6,238.00   | 351,980   | 2,336.00  |          |          | 18,293.00               |
| West Virginia.....      | 147                | 172.25     | 104,603   | 1,368.00  | 247      | 88.97    | 130.00                  |
| Wisconsin.....          |                    |            | 64,509    | 490.00    |          |          |                         |
| Total.....              | 109,899            | 89,674.89  | 8,961,561 | 74,534.20 | 48,841   | 6,438.98 | 255,914.07              |

a Nevada is included in California.  
b Wyoming is included in Colorado.  
c Rhode Island is included in Connecticut.  
d Indian Territory is included in Kansas.  
e Mississippi is included in Louisiana.  
f Delaware, District of Columbia, counties of Accomac and Northampton, in the State of Virginia, included in Maryland.

g Idaho and Utah included in Montana.  
h North and South Dakota included in Nebraska.  
i Maine and Vermont included in New Hampshire.  
j Arizona included in New Mexico.  
k Alaska and Washington included in Oregon.

# ABATEMENT AND REFUNDING OF TAXES.

## ABATEMENT CLAIMS.

On the 1st of July, 1898, there were pending 722 claims for abatement of assessed taxes, amounting to \$472,459.19, and during the year 5,543 claims, amounting to \$575,453.31, were presented.

Of these, 4,186 claims, amounting to \$381,861.28, were allowed during the fiscal year, and 985 claims, amounting to \$165,304.42, were rejected or returned for amendment.

This left 1,094 claims for abatement pending on the 30th of June, 1899, amounting to \$500,746.80.

Since that date and up to October 1, 1899, 1,586 other claims have been filed, amounting to \$148,241.23, and 1,006 claims have been allowed, amounting to \$381,791.15, and 105 claims rejected or returned for amendment, amounting to \$11,740.67; and on the 1st of October, 1899, 1,569 claims for abatement were pending, amounting to \$255,456.21.

These numbers and amounts embrace both claims for abatement of taxes erroneously assessed and claims for credit for taxes as uncollectible.

## REFUNDING CLAIMS.

On the 1st of July, 1898, there were pending 214 claims for the refunding of taxes collected, amounting to \$114,624.55, and during the

year 6,727 other claims, amounting to \$993,820.28, were presented. Of these, 1,482 claims, amounting to \$50,313.39, were allowed during the fiscal year, and 287 claims, amounting to \$319,081.10, were rejected or returned for amendment.

CLAIMS ALLOWED BASED ON CIRCULAR LETTER OF SEPTEMBER 3, 1898, IN REGARD TO PENALTIES FOR FAILURE TO MAKE RETURN FOR SPECIAL TAXES.

Number of claims..... 703  
Amount..... \$6,137.05

CLAIMS ALLOWED BASED UPON THE OPINION OF THE ATTORNEY-GENERAL IN REGARD TO UNDIVIDED PROFITS OF BANKS.

Number of claims..... 224  
Amount..... \$20,184.86

CLAIMS ALLOWED BASED UPON THE OPINION OF THE ATTORNEY-GENERAL IN REGARD TO ADDITIONAL TAX ON FERMENTED LIQUORS, UNDER ACT OF JUNE 13, 1898.

Number of claims..... 383  
Amount..... \$7,418.18

CLAIMS ALLOWED FOR REFUND OF STAMP TAX, SCHEDULE A, ACT OF JUNE 13, 1898.

Number of claims..... 69  
Amount..... \$4,818.50

Five thousand one hundred and seventy-two claims for refunding were pending on the 1st of July, 1899, amounting to \$739,050.34. Since that date and up to the 1st of October, 1899, 1,465 other claims, amounting to \$207,135.97, have been received, and 2,174 claims, amounting to \$86,200.91, have been allowed, and 130 claims, amounting to \$29,954.65, have been rejected or returned for amendment. On the 1st of October, 1899, 4,333 claims for refunding, amounting to \$830,030.75, were pending.

# REAL ESTATE ACQUIRED BY THE UNITED STATES UNDER THE INTERNAL-REVENUE LAWS.

There are three ways by which the Government acquires title to real estate under the internal-revenue laws:

1. By purchase on sales under distraint by collectors.
2. By purchase on sales by marshals under executions.
3. By judgment of forfeiture.

The Commissioner of Internal Revenue has charge of all real estate so acquired and is authorized, with the approval of the Secretary of the Treasury, to sell, at public vendue, such real estate.

The following is a statement of the tracts or lots of land held by the United States under the internal-revenue laws on the 30th day of June, 1899:

| District.                       | Number of tracts or lots of land. | District.                     | Number of tracts or lots of land. |
|---------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| Alabama.....                    | 26                                | Tennessee:                    |                                   |
| Arkansas.....                   | 2                                 | Second district.....          | 14                                |
| Florida.....                    | 1                                 | Fifth district.....           | 31                                |
| Georgia.....                    | 22                                | Texas:                        |                                   |
| Illinois, Eighth district.....  | 1                                 | Third district.....           | 3                                 |
| Kentucky, Seventh district..... | 1                                 | Fourth district.....          | 3                                 |
| Louisiana.....                  | 7                                 | Virginia, Sixth district..... | 2                                 |
| Missouri, First district.....   | 1                                 | Total.....                    | 151                               |
| North Carolina:                 |                                   |                               |                                   |
| Fourth district.....            | 2                                 |                               |                                   |
| Fifth district.....             | 35                                |                               |                                   |



The above statement accords with the real-estate records in this office, but much of this property is valueless to the Government.

Three sales of real estate were made during the fiscal year 1898-99 and quit claim deeds executed. One piece of property was redeemed.

The property in fifteen cases was found, after investigation, to be valueless to the United States by reason of defective title, etc., and the records were amended to show that the cases were finally disposed of.

#### MONEYS PAID TO COLLECTORS.

The following is a statement of the amounts paid to collectors, arising from fines, penalties, proceeds of *in rem* cases, costs, and in settlement of cases by compromise, during the fiscal year ended June 30, 1899, 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, etc. | In rem cases, proceeds. | Costs.    | Total.     |
|---------------------------------|-------------|-------------------------|-----------|------------|
| Alabama.....                    | \$4,168.28  |                         | \$510.71  | \$4,678.99 |
| Alaska.....                     |             |                         |           |            |
| Arkansas.....                   | 1,503.10    |                         | 28.26     | 1,531.36   |
| Arizona.....                    |             |                         |           |            |
| California.....                 | 3,915.00    | \$400.25                |           | 4,321.25   |
| Colorado.....                   | 1,010.00    |                         |           | 1,010.00   |
| Connecticut.....                | 976.00      |                         | 61.00     | 1,037.00   |
| Delaware.....                   |             |                         |           |            |
| Florida.....                    | 1,050.00    |                         | 32.35     | 1,082.35   |
| Georgia.....                    | 2,955.00    |                         | 306.09    | 3,261.75   |
| Idaho.....                      |             |                         |           |            |
| Illinois.....                   | 3,493.33    |                         | 422.46    | 3,915.79   |
| Indiana.....                    | 270.00      |                         | 390.00    | 660.00     |
| Indian Territory.....           |             |                         |           |            |
| Iowa.....                       | 2,251.30    |                         | 594.00    | 2,845.96   |
| Kansas.....                     | 40.00       |                         |           | 40.00      |
| Kentucky.....                   | 3,070.10    |                         | 239.44    | 3,315.54   |
| Louisiana.....                  | 5.00        |                         |           | 5.00       |
| Maine.....                      | 553.00      |                         | 128.22    | 681.22     |
| Maryland.....                   | 4,452.54    |                         | 44.56     | 4,497.10   |
| Massachusetts.....              | 3,841.43    | 97.61                   | 278.71    | 4,217.75   |
| Michigan.....                   | 1,370.85    |                         | 110.07    | 1,481.52   |
| Minnesota.....                  | 1,730.25    |                         | 44.50     | 1,780.75   |
| Mississippi.....                | 10.00       | 25.93                   | 20.35     | 56.28      |
| Missouri.....                   | 1,826.00    | 214.00                  | 1,071.08  | 3,111.68   |
| Montana.....                    | 990.00      |                         |           | 990.00     |
| Nebraska.....                   | 520.00      |                         | 365.94    | 885.94     |
| Nevada.....                     |             |                         |           |            |
| New Hampshire.....              | 4,129.29    |                         | 292.71    | 4,422.00   |
| New Jersey.....                 | 12,714.82   |                         | 62.56     | 12,777.38  |
| New Mexico.....                 | 180.00      |                         | 5.50      | 185.50     |
| New York.....                   | 11,755.01   |                         | 238.81    | 11,993.82  |
| North Carolina.....             | 8,035.76    | 105.55                  | 4,925.14  | 13,066.45  |
| North Dakota.....               | 10.00       |                         |           | 10.00      |
| Ohio.....                       | 7,573.55    |                         | 301.70    | 7,875.25   |
| Oklahoma.....                   |             |                         |           |            |
| Oregon.....                     | 15.00       |                         | 22.34     | 37.34      |
| Pennsylvania.....               | 4,749.50    |                         | 108.70    | 4,858.20   |
| Rhode Island.....               |             |                         | 47.26     | 47.26      |
| South Carolina.....             | 50.00       |                         |           | 50.00      |
| South Dakota.....               |             |                         |           |            |
| Tennessee.....                  | 7,880.91    |                         | 689.41    | 8,570.32   |
| Texas.....                      | 2,955.43    |                         | 790.60    | 3,752.03   |
| Vermont.....                    |             |                         |           |            |
| Virginia.....                   | 3,907.51    | 65.00                   | 1,034.65  | 5,007.16   |
| West Virginia.....              | 581.00      |                         |           | 581.00     |
| Wisconsin.....                  | 740.00      |                         |           | 740.00     |
| Wyoming.....                    |             |                         |           |            |
| Total.....                      | 105,951.02  | 914.34                  | 13,175.64 | 120,041.00 |
| Total for fiscal year 1898..... | 138,587.55  | 211.08                  | 11,290.10 | 150,094.79 |

#### SALES UNDER SECTION 3460, REVISED STATUTES.

The following amount was realized from sales of property seized for violation of the internal-revenue laws by collectors, under section 3460, during the past fiscal year:

|   |             |
|---|-------------|
| Gross sum.....  | \$32,419.84 |
| Expenses.....   | 27,278.37   |
|   | <hr/>       |
|   | 5,141.47    |
|   | <hr/>       |
| Net amount deposited.....   | \$5,287.81  |
| Various deficits.....   | 146.34      |
|   | <hr/>       |
|   | 5,141.47    |
| Deduct for loss by fire, no gross proceeds.....   | 33.50       |
|   | <hr/>       |
| Net amount deposited, less deficits paid in cases where gross proceeds were insufficient..... | 5,107.97    |



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, 1899; ALSO THE NUMBER OF BILLIARD TABLES AND BOWLING ALLEYS FOR WHICH SPECIAL TAX WAS PAID FOR THE SAME PERIOD.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1899, were engaged in business for different periods of time, varying from one month to twelve months each.]

| Collection districts.    | Rectifiers. | Retail liquor dealers. | Wholesale liquor dealers. | Manufacturers of stills. | Dealers in leaf tobacco. | Dealers in manufactured tobacco. | Manufacturers of tobacco. | Manufacturers of cigars. | 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. | Manufacturers, packers, or repackers of mixed flour. | Bankers. | Billiard tables and bowling alleys.* | Brokers, stocks, bonds, etc. | Brokers, commercial. | Brokers, custom-house. | Brokers, pawn. | Proprietors of circuses. | Proprietors of exhibitions not otherwise provided for. | Proprietors of theaters, museums, and concert halls. | Total. |
|--------------------------|-------------|------------------------|---------------------------|--------------------------|--------------------------|----------------------------------|---------------------------|--------------------------|----------|---------------------------------|------------------------------------|---------------------------------|----------------------------------|-------------------------------------|---------------------------------|----------------------------------|-------------------------------------|--|----------|--------------------------------------|------------------------------|----------------------|------------------------|----------------|--------------------------|--|--|--------|
| Alabama.....             | 16          | 1,696                  | 47                        | 1                        | 10                       | 2                                | 69                        | 5                        | 186      | 27                              | 19                                 | 2                               | 111                              | 214                                 | 19                              | 122                              | 3                                   | 13   | 1        | 135                                  | 3                            | 2,101                |                        |                |                          |  |  |        |
| Alaska.....              | 3           | 274                    | 14                        | 1                        | 2                        | 10                               | 2                         | 18                       | 12       | 4                               | 30                                 | 5                               | 1                                | 18                                  | 72                              | 3                                | 1                                   | 8  | 2        | 3                                    | 3                            | 356                  |                        |                |                          |  |  |        |
| Arizona.....             | 3           | 889                    | 14                        | 1                        | 2                        | 10                               | 2                         | 10                       | 2        | 8                               | 30                                 | 5                               | 1                                | 18                                  | 72                              | 3                                | 1                                   | 8  | 2        | 3                                    | 3                            | 1,107                |                        |                |                          |  |  |        |
| Arkansas.....            | 3           | 740                    | 33                        | 16                       | 5                        | 40                               | 1                         | 52                       | 44       | 33                              | 1                                  | 2                               | 102                              | 215                                 | 40                              | 61                               | 10                                  | 2  | 119      | 5                                    | 1,524                        |                      |                        |                |                          |  |  |        |
| California:              |             |                        |                           |                          |                          |                                  |                           |                          |          |                                 |                                    |                                 |                                  |                                     |                                 |                                  |                                     |  |          |                                      |                              |                      |                        |                |                          |  |  |        |
| First district.....      | 151         | 9,792                  | 370                       | 2                        | 20                       | 30                               | 29                        | 422                      | 79       | 160                             | 117                                | 19                              | 2                                | 262                                 | 1,457                           | 182                              | 331                                 | 24   | 103      | 130                                  | 28                           | 13,695               |                        |                |                          |  |  |        |
| Fourth district.....     | 10          | 3,416                  | 54                        | 6                        | 1                        | 68                               | 46                        | 56                       | 46       | 136                             | 91                                 | 72                              | 6                                | 162                                 | 571                             | 7                                | 30                                  | 8  | 1        | 53                                   | 3                            | 4,479                |                        |                |                          |  |  |        |
| Colorado.....            | 18          | 2,544                  | 62                        | 5                        | 9                        | 24                               | 166                       | 14                       | 136      | 91                              | 72                                 | 6                               | 126                              | 1,019                               | 251                             | 22                               | 2                                   | 24   | 2        | 59                                   | 6                            | 4,660                |                        |                |                          |  |  |        |
| Connecticut.....         | 22          | 3,197                  | 55                        | 1                        | 109                      | 14                               | 35                        | 346                      | 21       | 103                             | 135                                | 5                               | 110                              | 2,785                               | 127                             | 53                               | 1                                   | 27   | 1        | 181                                  | 9                            | 7,337                |                        |                |                          |  |  |        |
| Delaware.....            | 7           | 449                    | 4                         | 3                        | 3                        | 4                                | 25                        | 5                        | 19       | 8                               | 21                                 | 5                               | 24                               | 38                                  | 17                              | 20                               | 1                                   | 2  | 1        | 10                                   | 2                            | 663                  |                        |                |                          |  |  |        |
| Dist. Columbia.....      | 17          | 966                    | 29                        | 9                        | 4                        | 2                                | 67                        | 5                        | 60       | 22                              | 1                                  | 58                              | 45                               | 339                                 | 33                              | 54                               | 1                                   | 6  | 1        | 19                                   | 8                            | 1,749                |                        |                |                          |  |  |        |
| Florida.....             | 14          | 417                    | 1                         | 88                       | 4                        | 10                               | 401                       | 1                        | 31       | 20                              | 1                                  | 61                              | 61                               | 243                                 | 1                               | 64                               | 13                                  | 9  | 1        | 92                                   | 1                            | 1,553                |                        |                |                          |  |  |        |
| Georgia.....             | 14          | 1,216                  | 36                        | 1                        | 11                       | 41                               | 9                         | 75                       | 5        | 147                             | 23                                 | 61                              | 8                                | 218                                 | 351                             | 3                                | 139                                 | 4  | 42       | 3                                    | 103                          | 5                    | 2,521                  |                |                          |  |  |        |
| Idaho.....               | 3           | 596                    | 7                         | 2                        | 2                        | 2                                | 8                         | 10                       | 22       | 22                              | 3                                  | 3                               | 37                               | 191                                 | 5                               | 2                                | 1                                   | 1  | 3        | 78                                   | 1                            | 999                  |                        |                |                          |  |  |        |
| Illinois:                |             |                        |                           |                          |                          |                                  |                           |                          |          |                                 |                                    |                                 |                                  |                                     |                                 |                                  |                                     |  |          |                                      |                              |                      |                        |                |                          |  |  |        |
| First district.....      | 128         | 12,766                 | 223                       | 5                        | 54                       | 51                               | 250                       | 2,002                    | 104      | 680                             | 245                                | 4                               | 1,745                            | 6                                   | 5                               | 8                                | 310                                 | 5,360  | 291      | 528                                  | 17                           | 81                   | 10                     | 315            | 38                       | 25,216   |  |        |
| Fifth district.....      | 19          | 1,111                  | 30                        | 1                        | 4                        | 8                                | 16                        | 148                      | 6        | 94                              | 56                                 | 74                              | 3                                | 123                                 | 506                             | 36                               | 46                                  | 24   | 2        | 106                                  | 6                            | 2,410                |                        |                |                          |  |  |        |
| Eighth district.....     | 6           | 2,171                  | 25                        | 10                       | 10                       | 72                               | 489                       | 15                       | 245      | 117                             | 86                                 | 1                               | 389                              | 1,063                               | 89                              | 43                               | 17                                  | 3  | 173      | 1                                    | 5,027                        |                      |                        |                |                          |  |  |        |
| Thirteenth district..... | 5           | 1,671                  | 14                        | 8                        | 3                        | 14                               | 190                       | 14                       | 197      | 81                              | 51                                 | 1                               | 162                              | 634                                 | 32                              | 5                                | 3                                   | 3  | 63       | 3                                    | 3,148                        |                      |                        |                |                          |  |  |        |
| Indiana.....             | 19          | 4,894                  | 49                        | 28                       | 25                       | 51                               | 471                       | 31                       | 452      | 282                             | 3                                  | 212                             | 5                                | 322                                 | 1,550                           | 131                              | 143                                 | 1  | 52       | 5                                    | 369                          | 9                    | 9,109                  |                |                          |  |  |        |
| Sixth district.....      | 7           | 2,276                  | 38                        | 23                       | 19                       | 31                               | 194                       | 20                       | 206      | 80                              | 20                                 | 80                              | 2                                | 133                                 | 833                             | 30                               | 37                                  | 3  | 31       | 4                                    | 167                          | 5                    | 4,216                  |                |                          |  |  |        |
| Indian Territory.....    | 11          | 11                     | 1                         | 3                        | 1                        | 8                                | 1                         | 271                      | 14       | 14                              | 20                                 | 20                              | 44                               | 195                                 | 2                               | 5                                | 1                                   | 4  | 46       | 1                                    | 626                          |                      |                        |                |                          |  |  |        |

|                             |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------------------------|-----|-------|-----|---|-----|-----|-----|-------|-------|-----|-----|-----|-----|-----|---|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Iowa:                       |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Third district.....         | 5   | 1,871 | 22  |   |     | 24  | 24  | 226   | 8     | 290 | 265 | 1   |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fourth district.....        | 3   | 1,859 | 33  |   |     | 9   | 26  | 60    | 394   | 15  | 181 | 118 | 2   |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kansas:                     | 3   | 2,581 | 15  |   |     | 1   | 22  | 36    | 304   | 2   | 254 | 75  | 2   | 183 | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kentucky:                   |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Second district.....        | 17  | 745   | 27  |   |     | 751 | 6   | 28    | 21    | 2   | 52  | 23  |     | 11  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fifth district.....         | 62  | 1,339 | 108 | 2 |     | 231 | 7   | 69    | 144   | 22  | 88  | 16  |     | 136 | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sixth district.....         | 4   | 617   | 46  |   |     | 251 |     | 17    | 108   | 4   | 22  | 10  |     | 51  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Seventh district.....       | 10  | 580   | 30  |   |     | 262 | 5   | 18    | 23    | 2   | 22  | 27  |     | 14  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eighth district.....        | 1   | 322   | 14  |   |     | 50  |     | 6     | 2     | 1   | 5   | 17  |     | 2   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Louisiana:                  | 22  | 4,567 | 95  | 1 | 10  | 4   | 43  | 124   | 9     | 33  | 65  | 118 | 4   |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Maine.....                  | 1   | 1,125 | 13  |   |     | 11  |     | 74    | 7     | 189 | 24  | 13  |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Maryland.....               | 123 | 4,429 | 142 | 1 |     | 172 | 57  | 63    | 1,069 | 51  | 173 | 163 | 119 | 14  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Massachusetts:              | 135 | 4,594 | 213 | 1 | 65  | 65  | 29  | 643   | 65    | 308 | 359 |     | 76  | 12  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Michigan:                   |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First district.....         | 10  | 4,600 | 28  |   |     | 12  | 10  | 92    | 742   | 84  | 153 | 138 |     | 137 |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fourth district.....        | 1   | 1,679 | 17  |   |     | 4   | 11  | 42    | 333   | 13  | 150 | 90  |     | 15  | 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Minnesota:                  | 41  | 5,985 | 79  |   |     | 8   | 30  | 92    | 608   | 133 | 653 | 373 |     | 25  | 8 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Mississippi.....            |     | 347   | 8   |   |     |     |     |       | 3     |     | 15  | 19  |     | 7   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Missouri:                   |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First district.....         | 49  | 4,121 | 88  | 1 | 42  | 37  | 39  | 556   | 43    | 211 | 135 |     | 162 | 1   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sixth district.....         | 23  | 3,203 | 72  |   |     | 20  | 31  | 26    | 283   | 16  | 222 | 166 | 1   | 60  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Montana.....                | 2   | 2,272 | 30  |   |     |     | 2   | 12    | 42    | 18  | 48  | 39  |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nebraska.....               | 8   | 2,112 | 28  |   |     | 3   | 11  | 35    | 225   | 24  | 196 | 227 |     | 90  | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nevada.....                 |     | 557   | 3   |   |     |     |     | 2     | 7     |     | 19  |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| New Hampshire.....          |     | 1,331 | 9   |   |     | 1   | 3   | 1     | 60    | 5   | 185 | 75  |     | 13  | 6 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| New Jersey:                 |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First district.....         | 11  | 1,890 | 17  |   |     | 4   | 7   | 12    | 223   | 5   | 57  | 120 |     | 86  | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fifth district.....         | 38  | 7,398 | 89  | 2 | 23  | 20  | 34  | 700   | 40    | 242 | 243 | 1   | 173 | 6   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| New Mexico.....             | 2   | 662   | 13  |   |     |     |     | 1     | 4     | 4   | 15  | 33  |     | 11  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| New York:                   |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First district.....         | 42  | 6,993 | 87  |   |     | 55  | 8   | 35    | 1,607 | 58  | 99  | 91  |     | 9   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Second district.....        | 163 | 2,338 | 446 |   |     | 324 | 48  | 69    | 470   | 4   | 6   | 20  |     | 1   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Third district.....         | 79  | 6,037 | 184 | 1 | 153 | 22  | 82  | 1,908 | 46    | 85  | 72  |     |     | 4   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fourth district.....        | 24  | 7,452 | 82  |   |     | 13  | 15  | 62    | 752   | 71  | 159 | 212 |     | 1   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Twenty-first district.....  | 20  | 4,405 | 52  |   |     | 67  | 29  | 112   | 660   | 43  | 67  | 127 |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Twenty-eighth district..... | 38  | 5,541 | 75  |   |     | 40  | 25  | 67    | 664   | 62  | 104 | 139 |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| North Carolina:             |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First district.....         | 5   | 862   | 10  | 1 | 441 | 1   | 40  | 13    |       |     | 27  | 16  |     | 3   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fifth district.....         | 16  | 404   | 34  | 1 | 136 |     | 120 | 9     |       |     | 10  | 7   |     | 4   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| North Dakota.....           | 2   | 460   | 1   |   |     | 6   | 1   | 42    |       |     | 79  | 15  |     | 18  |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ohio:                       |     |       |     |   |     |     |     |       |       |     |     |     |     |     |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| First district.....         | 77  | 4,192 | 191 | 4 | 320 | 27  | 102 | 573   | 39    | 59  | 60  |     | 173 | 5   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Tenth district.....         | 15  | 3,192 | 37  |   |     | 23  | 20  | 26    | 341   | 36  | 138 | 122 |     | 110 | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eleventh district.....      | 3   | 2,179 | 48  |   |     | 96  | 36  | 10    | 259   | 18  | 86  | 101 | 1   | 334 |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eighteenth district.....    | 15  | 5,474 | 66  |   |     | 39  | 27  | 61    | 768   | 42  | 151 | 161 | 1   | 336 | 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |



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, 1899, ETC.—Continued.

| Collection districts.  | Rectifiers. | Retail liquor dealers. | Wholesale liquor dealers. | Manufacturers of stills. | Dealers in leaf tobacco. | Dealers in manufactured tobacco. | Manufacturers of tobacco. | Manufacturers of cigars. | 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. | Manufacturers, packers, or repackers of mixed flour. | Bankers. | Billiard tables and bowling alleys.* | Brokers, stocks, bonds, etc. | Brokers, commercial. | Brokers, custom house. | Brokers, pawn. | Proprietors of circuses. | Proprietors of exhibitions not otherwise provided for. | Proprietors of theaters, museums, and concert halls. | Total.  |
|--|-------------|------------------------|---------------------------|--------------------------|--------------------------|----------------------------------|---------------------------|--------------------------|----------|---------------------------------|------------------------------------|---------------------------------|----------------------------------|-------------------------------------|---------------------------------|----------------------------------|-------------------------------------|--|----------|--------------------------------------|------------------------------|----------------------|------------------------|----------------|--------------------------|--|--|---------|
| Oklahoma .....   | 1           | 448                    | 4                         | .....                    | 6                        | 2                                | 36                        | .....                    | 48       | 47                              | .....                              | 10                              | .....                            | .....                               | .....                           | .....                            | .....                               | .....  | 67       | 184                                  | 13                           | 16                   | .....                  | 6              | 4                        | 66   | .....  | 958     |
| Oregon .....   | 18          | 1,201                  | 33                        | 1                        | 1                        | 8                                | 10                        | 62                       | 25       | 42                              | 21                                 | .....                           | 3                                | .....                               | .....                           | .....                            | .....                               | 4  | 86       | 573                                  | 42                           | 37                   | 10                     | 17             | 2                        | 84   | 2  | 2,282   |
| Pennsylvania:  |             |                        |                           |                          |                          |                                  |                           |                          |          |                                 |                                    |                                 |                                  |                                     |                                 |                                  |                                     |  |          |                                      |                              |                      |                        |                |                          |  |  |         |
| First district .....   | 138         | 4,310                  | 202                       | 2                        | 117                      | 41                               | 155                       | 1,724                    | 92       | 123                             | 273                                | .....                           | 130                              | 8                                   | .....                           | .....                            | .....                               | 5  | 132      | 1,014                                | 216                          | 382                  | 20                     | 105            | 1                        | 95   | 29   | 9,314   |
| Ninth district .....   | 11          | 1,374                  | 30                        | .....                    | 298                      | 25                               | 57                        | 2,351                    | 19       | 137                             | 58                                 | .....                           | 9                                | .....                               | .....                           | .....                            | .....                               | 1  | 124      | 400                                  | 42                           | 64                   | .....                  | 18             | 5                        | 106  | 43   | 5,172   |
| Twelfth district .....                                       | 24          | 4,636                  | 54                        | .....                    | 15                       | 21                               | 38                        | 338                      | 42       | 103                             | 152                                | .....                           | 34                               | 3                                   | .....                           | .....                            | .....                               | .....  | 122      | 758                                  | 75                           | 20                   | .....                  | 16             | 1                        | 163  | 7  | 6,622   |
| Twenty-third district .....                                  | 61          | 3,874                  | 182                       | 1                        | 26                       | 39                               | 40                        | 798                      | 106      | 310                             | 239                                | .....                           | 548                              | 11                                  | .....                           | .....                            | .....                               | 8  | 319      | 1,689                                | 174                          | 156                  | 1                      | 30             | 3                        | 219  | 10   | 8,844   |
| Rhode Island .....   | 9           | 1,686                  | 37                        | .....                    | 2                        | 10                               | .....                     | 52                       | 5        | 22                              | 35                                 | 3                               | 318                              | 5                                   | .....                           | .....                            | .....                               | 1  | 81       | 782                                  | 57                           | 45                   | 1                      | 15             | 1                        | 121  | 6  | 3,294   |
| South Carolina .....   | .....       | 324                    | .....                     | .....                    | 56                       | 9                                | 7                         | 8                        | 2        | 42                              | 11                                 | .....                           | 21                               | 2                                   | .....                           | .....                            | .....                               | 9  | 124      | 82                                   | 13                           | 129                  | 7                      | 11             | 2                        | 71   | 1  | 933     |
| South Dakota .....   | 6           | 736                    | 6                         | .....                    | 1                        | 3                                | 7                         | 49                       | 7        | 66                              | 49                                 | .....                           | 4                                | .....                               | .....                           | .....                            | .....                               | .....  | 197      | 358                                  | 12                           | 7                    | .....                  | 7              | 2                        | 86   | .....  | 1,603   |
| Tennessee:   |             |                        |                           |                          |                          |                                  |                           |                          |          |                                 |                                    |                                 |                                  |                                     |                                 |                                  |                                     |  |          |                                      |                              |                      |                        |                |                          |  |  |         |
| Second district .....  | 5           | 252                    | 5                         | .....                    | 11                       | 1                                | 5                         | 14                       | 2        | 3                               | 2                                  | .....                           | 15                               | .....                               | .....                           | .....                            | .....                               | .....  | 48       | 181                                  | 2                            | 3                    | .....                  | 3              | 3                        | .....  | 2  | 557     |
| Fifth district .....   | 20          | 1,361                  | 27                        | .....                    | 284                      | 30                               | 49                        | 39                       | 2        | 42                              | 29                                 | .....                           | 61                               | 3                                   | .....                           | .....                            | .....                               | 5  | 130      | 244                                  | 22                           | 85                   | .....                  | 26             | 1                        | 51   | 6  | 2,527   |
| Texas:   |             |                        |                           |                          |                          |                                  |                           |                          |          |                                 |                                    |                                 |                                  |                                     |                                 |                                  |                                     |  |          |                                      |                              |                      |                        |                |                          |  |  |         |
| Third district .....   | 12          | 1,664                  | 40                        | .....                    | 12                       | 27                               | 10                        | 99                       | 9        | 1,824                           | 213                                | .....                           | 112                              | 9                                   | .....                           | .....                            | .....                               | .....  | 228      | 564                                  | 40                           | 140                  | 27                     | 51             | .....                    | 108  | 10   | 5,199   |
| Fourth district .....  | 5           | 1,181                  | 13                        | .....                    | 3                        | 28                               | .....                     | 38                       | 3        | 489                             | 135                                | .....                           | 32                               | 3                                   | .....                           | .....                            | .....                               | .....  | 198      | 531                                  | 28                           | 71                   | .....                  | 15             | 1                        | 111  | 2  | 2,887   |
| Utah .....   | 5           | 435                    | 15                        | .....                    | 7                        | 4                                | 20                        | 8                        | 23       | 25                              | .....                              | .....                           | .....                            | .....                               | .....                           | .....                            | .....                               | 2  | 46       | 200                                  | 78                           | 19                   | .....                  | 9              | 2                        | 70   | 2  | 961     |
| Vermont .....  | .....       | 555                    | 1                         | .....                    | 3                        | 7                                | 6                         | 36                       | .....    | 227                             | 25                                 | .....                           | .....                            | 1                                   | .....                           | .....                            | .....                               | .....  | 69       | 279                                  | 13                           | 9                    | 13                     | 1              | 2                        | 109  | .....  | 1,356   |
| Virginia:  |             |                        |                           |                          |                          |                                  |                           |                          |          |                                 |                                    |                                 |                                  |                                     |                                 |                                  |                                     |  |          |                                      |                              |                      |                        |                |                          |  |  |         |
| Second district .....  | 13          | 1,649                  | 18                        | .....                    | 156                      | 9                                | 41                        | 111                      | 3        | 76                              | 23                                 | .....                           | 93                               | 2                                   | .....                           | .....                            | .....                               | .....  | 58       | 336                                  | 19                           | 93                   | 21                     | 17             | .....                    | 61   | 7  | 2,806   |
| Sixth district .....   | 4           | 846                    | 6                         | .....                    | 246                      | 25                               | 76                        | 71                       | 3        | 21                              | 18                                 | .....                           | 16                               | .....                               | .....                           | .....                            | .....                               | .....  | 95       | 224                                  | 4                            | 16                   | .....                  | 2              | 2                        | .....  | 43   | 1,718   |
| Accomac and Northampton counties (annexed to Maryland) ..... | .....       | 100                    | .....                     | .....                    | .....                    | .....                            | .....                     | .....                    | .....    | 1                               | 1                                  | .....                           | .....                            | .....                               | .....                           | .....                            | .....                               | .....  | 3        | 14                                   | .....                        | .....                | .....                  | .....          | .....                    | 3  | 1  | 123     |
| Washington .....   | 4           | 1,817                  | 41                        | 1                        | 1                        | 7                                | 12                        | 87                       | 31       | 49                              | 32                                 | .....                           | 5                                | 1                                   | .....                           | .....                            | .....                               | 6  | 95       | 724                                  | 199                          | 29                   | 27                     | 31             | 3                        | 143  | 1  | 3,346   |
| West Virginia .....  | 21          | 1,340                  | 16                        | .....                    | 96                       | 27                               | 24                        | 130                      | 9        | 92                              | 78                                 | .....                           | 171                              | 5                                   | .....                           | .....                            | .....                               | .....  | 112      | 273                                  | 30                           | 41                   | .....                  | 5              | 7                        | 297  | 3  | 2,687   |
| Wisconsin:   |             |                        |                           |                          |                          |                                  |                           |                          |          |                                 |                                    |                                 |                                  |                                     |                                 |                                  |                                     |  |          |                                      |                              |                      |                        |                |                          |  |  |         |
| First district .....   | 50          | 5,501                  | 74                        | .....                    | 20                       | 23                               | 52                        | 682                      | 91       | 322                             | 134                                | .....                           | 10                               | .....                               | .....                           | .....                            | .....                               | 2  | 122      | 1,533                                | 97                           | 69                   | 1                      | 9              | 2                        | 148  | 7  | 8,949   |
| Second district .....  | 5           | 3,316                  | 19                        | .....                    | 134                      | 11                               | 25                        | 271                      | 86       | 285                             | 198                                | .....                           | 7                                | 4                                   | .....                           | .....                            | .....                               | .....  | 213      | 977                                  | 67                           | 21                   | 3                      | 5              | 5                        | 44   | 24   | 5,729   |
| Wyoming .....  | .....       | 386                    | 5                         | .....                    | .....                    | .....                            | 6                         | 10                       | 4        | 9                               | 29                                 | .....                           | 5                                | .....                               | .....                           | .....                            | .....                               | .....  | 31       | 81                                   | .....                        | .....                | .....                  | .....          | .....                    | 16   | .....  | 582     |
| Total .....  | 1,907       | 199,729                | 4,496                     | 32                       | 5,472                    | 1,273                            | 2,753                     | 27,300                   | 1,959    | 12,327                          | 7,275                              | 17                              | 6,722                            | 164                                 | 5                               | 1                                | .....                               | 152  | 12,804   | 72,073                               | 6,423                        | 7,639                | 595                    | 1,741          | 233                      | 9,167  | 706  | 382,965 |
| Total for fiscal year ended June 30, 1899.                   | 1,893       | 195,964                | 4,405                     | 21                       | .....                    | .....                            | .....                     | .....                    | 1,845    | 12,071                          | 6,577                              | 15                              | 4,228                            | 102                                 | 7                               | 5                                | .....                               | .....  | .....    | .....                                | .....                        | .....                | .....                  | .....          | .....                    | .....  | .....  | 227,133 |

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 at more than one store or place of business.

\* The figures in this column represent the number of billiard tables and bowling alleys, and not the number of persons or firms. The former, however, are included in the total column.



ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1899; ALSO THE NUMBER OF BILLIARD TABLES AND BOWLING ALLEYS FOR WHICH SPECIAL TAX WAS PAID FOR THE SAME PERIOD.

| States and Territories.                    | Rectifiers. | Retail liquor dealers. | Wholesale liquor dealers. | Manufacturers of stills. | Dealers in leaf tobacco. | Dealers in manufactured tobacco. | Manufacturers of tobacco. | Manufacturers of cigars. | 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. | Manufacturers, packers, or repackers of mixed flour. | Bankers. | Billiard tables and bowling alleys.* | Brokers, stocks, bonds, etc. | Brokers, commercial. | Brokers, custom-house. | Brokers, pawn. | Proprietors of circuses. | Proprietors of exhibitions not otherwise provided for. | Proprietors of theaters, museums, and concert halls. | Total.  |
|--|-------------|------------------------|---------------------------|--------------------------|--------------------------|----------------------------------|---------------------------|--------------------------|----------|---------------------------------|------------------------------------|---------------------------------|----------------------------------|-------------------------------------|---------------------------------|----------------------------------|-------------------------------------|--|----------|--------------------------------------|------------------------------|----------------------|------------------------|----------------|--------------------------|--|--|---------|
| Alabama                                    | 16          | 1,096                  | 47                        | 1                        | 10                       | 2                                | 69                        | 5                        | 186      | 27                              | 19                                 | 2                               | 111                              | 214                                 | 19                              | 122                              | 3                                   | 13   | 135      | 3                                    | 2,161                        |                      |                        |                |                          |  |  |         |
| Alaska                                     | 274         | 889                    | 14                        | 1                        | 1                        | 1                                | 6                         | 18                       | 12       | 4                               | 7                                  | 1                               | 4                                | 16                                  | 1                               | 1                                | 1                                   | 1  | 4        | 16                                   | 356                          |                      |                        |                |                          |  |  |         |
| Arizona                                    | 3           | 740                    | 33                        | 1                        | 10                       | 5                                | 49                        | 1                        | 52       | 30                              | 33                                 | 1                               | 18                               | 72                                  | 3                               | 12                               | 6                                   | 3  | 1        | 1,107                                |                              |                      |                        |                |                          |  |  |         |
| Arkansas                                   | 161         | 13,208                 | 424                       | 2                        | 20                       | 36                               | 30                        | 490                      | 125      | 216                             | 163                                | 72                              | 102                              | 215                                 | 40                              | 61                               | 10                                  | 119  | 5        | 1,524                                |                              |                      |                        |                |                          |  |  |         |
| California                                 | 18          | 2,544                  | 62                        | 5                        | 9                        | 24                               | 166                       | 14                       | 136      | 93                              | 135                                | 5                               | 364                              | 2,028                               | 189                             | 361                              | 24                                  | 111  | 1        | 18,174                               |                              |                      |                        |                |                          |  |  |         |
| Colorado                                   | 22          | 3,197                  | 55                        | 1                        | 169                      | 14                               | 35                        | 346                      | 21       | 103                             | 135                                | 72                              | 126                              | 1,019                               | 251                             | 22                               | 2                                   | 24   | 2        | 4,660                                |                              |                      |                        |                |                          |  |  |         |
| Connecticut                                | 7           | 449                    | 4                         | 3                        | 3                        | 4                                | 25                        | 5                        | 19       | 8                               | 21                                 | 5                               | 110                              | 2,785                               | 127                             | 53                               | 1                                   | 27   | 1        | 7,337                                |                              |                      |                        |                |                          |  |  |         |
| Delaware                                   | 17          | 666                    | 29                        | 9                        | 4                        | 2                                | 67                        | 5                        | 60       | 22                              | 1                                  | 58                              | 24                               | 38                                  | 17                              | 20                               | 1                                   | 2  | 1        | 2,663                                |                              |                      |                        |                |                          |  |  |         |
| Dist. Columbia                             | 14          | 1,216                  | 36                        | 1                        | 11                       | 41                               | 9                         | 75                       | 5        | 147                             | 23                                 | 78                              | 45                               | 339                                 | 33                              | 54                               | 1                                   | 6  | 1        | 1,749                                |                              |                      |                        |                |                          |  |  |         |
| Florida                                    | 14          | 596                    | 7                         | 2                        | 11                       | 41                               | 9                         | 75                       | 5        | 147                             | 23                                 | 78                              | 45                               | 339                                 | 33                              | 54                               | 1                                   | 6  | 1        | 1,553                                |                              |                      |                        |                |                          |  |  |         |
| Georgia                                    | 149         | 17,709                 | 292                       | 6                        | 76                       | 72                               | 352                       | 2,829                    | 139      | 1,216                           | 499                                | 4,956                           | 10                               | 5                                   | 11                              | 984                              | 7,563                               | 448  | 622      | 17                                   | 125,157                      |                      |                        |                |                          |  |  |         |
| Idaho                                      | 26          | 7,170                  | 87                        | 51                       | 44                       | 82                               | 665                       | 51                       | 658      | 362                             | 3                                  | 292                             | 5                                | 1                                   | 7                               | 455                              | 2,383                               | 161  | 180      | 1                                    | 536                          |                      |                        |                |                          |  |  |         |
| Illinois                                   | 20          | 11                     | 1                         | 1                        | 1                        | 1                                | 1                         | 1                        | 1        | 1                               | 1                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 13,325                       |                      |                        |                |                          |  |  |         |
| Indiana                                    | 8           | 3,730                  | 55                        | 9                        | 50                       | 84                               | 620                       | 23                       | 471      | 583                             | 3                                  | 20                              | 1                                | 1                                   | 1                               | 44                               | 195                                 | 2  | 5        | 2                                    | 46                           |                      |                        |                |                          |  |  |         |
| Indian Territory                           | 3           | 2,581                  | 15                        | 1                        | 22                       | 36                               | 304                       | 2                        | 254      | 75                              | 2                                  | 183                             | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 9,443                        |                      |                        |                |                          |  |  |         |
| Iowa                                       | 84          | 3,603                  | 225                       | 2                        | 1,545                    | 18                               | 138                       | 298                      | 31       | 189                             | 93                                 | 214                             | 1                                | 1                                   | 1                               | 308                              | 552                                 | 43   | 97       | 1                                    | 221                          |                      |                        |                |                          |  |  |         |
| Kansas                                     | 22          | 4,667                  | 95                        | 1                        | 10                       | 4                                | 124                       | 9                        | 33       | 65                              | 118                                | 4                               | 79                               | 492                                 | 57                              | 196                              | 24                                  | 8  | 2        | 50                                   | 5,735                        |                      |                        |                |                          |  |  |         |
| Kentucky                                   | 1           | 1,125                  | 13                        | 1                        | 11                       | 1                                | 74                        | 7                        | 189      | 24                              | 13                                 | 13                              | 114                              | 534                                 | 27                              | 31                               | 13                                  | 25   | 4        | 168                                  | 6,008                        |                      |                        |                |                          |  |  |         |
| Louisiana                                  | 123         | 4,429                  | 142                       | 1                        | 172                      | 67                               | 63                        | 1,099                    | 51       | 173                             | 163                                | 110                             | 14                               | 1                                   | 1                               | 127                              | 1,566                               | 127  | 213      | 37                                   | 16                           | 3,378                |                        |                |                          |  |  |         |
| Massachusetts                              | 135         | 4,594                  | 213                       | 1                        | 65                       | 65                               | 29                        | 613                      | 65       | 308                             | 359                                | 76                              | 12                               | 1                                   | 1                               | 385                              | 4,099                               | 657  | 382      | 39                                   | 146                          | 5,330                |                        |                |                          |  |  |         |
| Michigan                                   | 10          | 6,279                  | 45                        | 16                       | 21                       | 134                              | 1                         | 675                      | 97       | 303                             | 228                                | 152                             | 4                                | 1                                   | 1                               | 533                              | 2,069                               | 76   | 90       | 6                                    | 29                           | 5                    | 380                    |                |                          |  |  |         |
| Minnesota                                  | 41          | 5,985                  | 79                        | 8                        | 30                       | 92                               | 668                       | 133                      | 653      | 373                             | 25                                 | 8                               | 4                                | 641                                 | 2,443                           | 127                              | 271                                 | 9  | 58       | 6                                    | 235                          | 20                   | 11,969                 |                |                          |  |  |         |
| Mississippi                                | 72          | 7,324                  | 160                       | 1                        | 62                       | 68                               | 65                        | 839                      | 59       | 433                             | 301                                | 1                               | 222                              | 1                                   | 1                               | 114                              | 88                                  | 10   | 65       | 2                                    | 3                            | 1                    | 52                     | 734            |                          |  |  |         |
| Missouri                                   | 9           | 2,272                  | 30                        | 2                        | 12                       | 42                               | 18                        | 48                       | 39       | 196                             | 227                                | 90                              | 1                                | 1                                   | 1                               | 637                              | 2,257                               | 381  | 801      | 5                                    | 82                           | 10                   | 329                    | 26             | 14,163                   |  |  |         |
| Montana                                    | 2           | 2,112                  | 28                        | 3                        | 11                       | 35                               | 225                       | 24                       | 196      | 227                             | 90                                 | 1                               | 1                                | 1                                   | 1                               | 55                               | 407                                 | 22   | 12       | 1                                    | 10                           | 3                    | 96                     | 3              | 6,064                    |  |  |         |
| Nebraska                                   | 2           | 2,112                  | 28                        | 3                        | 11                       | 35                               | 225                       | 24                       | 196      | 227                             | 90                                 | 1                               | 1                                | 1                                   | 1                               | 55                               | 407                                 | 22   | 12       | 1                                    | 10                           | 3                    | 96                     | 3              | 6,064                    |  |  |         |
| Nevada                                     | 557         | 2                      | 2                         | 2                        | 2                        | 2                                | 2                         | 2                        | 2        | 2                               | 2                                  | 2                               | 2                                | 2                                   | 2                               | 2                                | 2                                   | 2  | 2        | 2                                    | 2                            | 2                    | 2                      | 2              | 2                        | 2  | 680  |         |
| New Hampshire                              | 1,331       | 9                      | 1                         | 1                        | 1                        | 1                                | 60                        | 5                        | 185      | 75                              | 13                                 | 6                               | 13                               | 482                                 | 33                              | 18                               | 9                                   | 2  | 97       | 4                                    | 2,407                        |                      |                        |                |                          |  |  |         |
| New Jersey                                 | 49          | 9,284                  | 106                       | 2                        | 27                       | 27                               | 46                        | 923                      | 45       | 299                             | 363                                | 1                               | 259                              | 363                                 | 1                               | 259                              | 363                                 | 1  | 259      | 363                                  | 1                            | 259                  | 363                    | 1              | 259                      | 363  | 16,030   |         |
| New Mexico                                 | 2           | 662                    | 13                        | 1                        | 652                      | 147                              | 427                       | 6,061                    | 284      | 520                             | 661                                | 11                              | 7                                | 1                                   | 1                               | 96                               | 4,109                               | 74   | 31       | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 989  |         |
| New York                                   | 366         | 32,766                 | 926                       | 1                        | 1                        | 1                                | 1                         | 1                        | 1        | 1                               | 1                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 59,744   |         |
| North Carolina                             | 21          | 1,206                  | 44                        | 2                        | 577                      | 1                                | 160                       | 22                       | 37       | 23                              | 7                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 2,523  |         |
| North Dakota                               | 2           | 460                    | 1                         | 1                        | 6                        | 1                                | 42                        | 79                       | 15       | 18                              | 1                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 1,144  |         |
| Ohio                                       | 110         | 15,037                 | 342                       | 4                        | 409                      | 110                              | 109                       | 1,941                    | 135      | 434                             | 444                                | 2                               | 953                              | 8                                   | 15                              | 702                              | 7,445                               | 215  | 281      | 4                                    | 105                          | 13                   | 955                    | 35             | 29,698                   |  |  |         |
| Oklahoma                                   | 1           | 448                    | 4                         | 1                        | 6                        | 2                                | 36                        | 48                       | 47       | 10                              | 10                                 | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 958  |         |
| Oregon                                     | 18          | 1,201                  | 33                        | 1                        | 8                        | 10                               | 62                        | 25                       | 42       | 21                              | 3                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 2,282  |         |
| Pennsylvania                               | 294         | 14,194                 | 468                       | 3                        | 456                      | 126                              | 290                       | 5,211                    | 259      | 674                             | 722                                | 721                             | 22                               | 14                                  | 697                             | 3,861                            | 507                                 | 622  | 21       | 169                                  | 10                           | 583                  | 80                     | 29,852         |                          |  |  |         |
| Rhode Island                               | 9           | 1,686                  | 37                        | 2                        | 19                       | 52                               | 5                         | 22                       | 35       | 3                               | 318                                | 5                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 3,294  |         |
| South Carolina                             | 6           | 736                    | 6                         | 1                        | 3                        | 7                                | 49                        | 7                        | 66       | 49                              | 4                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 1,603  |         |
| South Dakota                               | 25          | 1,613                  | 42                        | 295                      | 31                       | 54                               | 53                        | 4                        | 45       | 31                              | 76                                 | 3                               | 178                              | 425                                 | 24                              | 88                               | 29                                  | 4  | 51       | 8                                    | 3,084                        |                      |                        |                |                          |  |  |         |
| Texas                                      | 17          | 2,845                  | 53                        | 15                       | 55                       | 10                               | 137                       | 12                       | 2,313    | 348                             | 144                                | 12                              | 426                              | 1,095                               | 68                              | 211                              | 27                                  | 66   | 1        | 219                                  | 12                           | 8,086                |                        |                |                          |  |  |         |
| Utah                                       | 5           | 435                    | 15                        | 3                        | 7                        | 4                                | 20                        | 8                        | 25       | 25                              | 1                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 961  |         |
| Vermont                                    | 17          | 2,595                  | 24                        | 402                      | 31                       | 117                              | 152                       | 6                        | 98       | 42                              | 109                                | 2                               | 156                              | 574                                 | 23                              | 109                              | 21                                  | 19   | 2        | 64                                   | 51                           | 4,647                |                        |                |                          |  |  |         |
| Virginia                                   | 4           | 1,817                  | 41                        | 1                        | 7                        | 12                               | 87                        | 31                       | 49       | 32                              | 5                                  | 1                               | 6                                | 95                                  | 724                             | 199                              | 29                                  | 27   | 31       | 3                                    | 143                          | 1                    | 3,346                  |                |                          |  |  |         |
| Washington                                 | 21          | 1,340                  | 16                        | 96                       | 27                       | 24                               | 139                       | 9                        | 92       | 78                              | 171                                | 5                               | 112                              | 273                                 | 30                              | 41                               | 5                                   | 7  | 207      | 5                                    | 2,687                        |                      |                        |                |                          |  |  |         |
| West Virginia                              | 55          | 8,817                  | 93                        | 154                      | 34                       | 77                               | 953                       | 177                      | 667      | 332                             | 17                                 | 4                               | 2                                | 335                                 | 2,510                           | 164                              | 90                                  | 4  | 14       | 7                                    | 192                          | 31                   | 14,669                 |                |                          |  |  |         |
| Wisconsin                                  | 386         | 5                      | 1                         | 1                        | 6                        | 10                               | 4                         | 9                        | 29       | 1                               | 1                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 582  |         |
| Wyoming                                    | 1,907       | 193,729                | 4,496                     | 32                       | 5,472                    | 1,273                            | 2,753                     | 27,300                   | 1,959    | 12,327                          | 7,275                              | 17                              | 6,722                            | 164                                 | 5                               | 1                                | 132                                 | 12,804   | 72,073   | 6,423                                | 7,630                        | 595                  | 1,741                  | 233            | 9,167                    | 706  | 382,965  |         |
| Total for fiscal year ended June 30, 1898. | 1,893       | 195,964                | 4,405                     | 21                       | 1,845                    | 12,071                           | 6,577                     | 154,228                  | 102      | 7                               | 3                                  | 1                               | 1                                | 1                                   | 1                               | 1                                | 1                                   | 1  | 1        | 1                                    | 1                            | 1                    | 1                      | 1              | 1                        | 1  | 1  | 227,133 |

\* The figures in this column represent the number of billiard tables and bowling alleys, and not the number of persons or firms. The former, however, are included in the total column.



## COUNTERFEIT CIGAR STAMPS.

CASE OF WM. M. JACOBS & CO., AND W. L. KENDIG, NINTH DISTRICT OF PENNSYLVANIA.

William M. Jacobs, doing business as W. M. Jacobs & Co., and W. L. Kendig, cigar manufacturers, of Lancaster, Pa., were discovered defrauding the Government by the use of counterfeit stamps of the denomination of 50s. The cigar factories were seized by the collector of internal revenue April 26, 1899.

The amount of tax evaded was estimated at \$143,688.49. The amount of \$136,811.88 was assessed, the balance, \$6,871.61, being barred by the statute of limitations.

William M. Jacobs and W. L. Kendig were arrested. W. L. Kendig was released on bail at \$25,000.

This is the only case of counterfeiting cigar stamps in the history of the Bureau. The counterfeiting of these stamps, so far as known to this office, was begun in the spring of 1896.

A large number of cigars from Jacobs's factory were seized in the hands of dealers in all sections of the country. Where these cigars were found in the hands of innocent holders, they were released upon the payment of the tax and a nominal sum in compromise. Upon release of the cigars the tax was required to be paid and genuine stamps affixed.

Where parties were owing Jacobs & Co. steps were taken to attach the money and apply it to the claim of the Government for taxes due.

The factory of Jacobs & Co. was sold by the collector under distraint for collection of the assessment. The gross proceeds amounted to \$37,663.76.

## DECISIONS IN THE UNITED STATES SUPREME COURT.

## REBATE OF TAX ON ALCOHOL USED IN THE ARTS.

The case of *Dunlap v. United States*, a test case, to determine the question of the liability of the Government, under section 61 of the act of August 28, 1894, providing that manufacturers using alcohol in the arts, or in any medicinal or other 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, was decided by the Court of Claims December 6, 1897, in favor of the United States. (33 C. Cls. R., 135.) On appeal to the United States Supreme Court the case was there decided in favor of the United States, February 20, 1899. (173 U. S., 65.)

Chief Justice Fuller, in delivering the opinion of the court, said:

As soon as the act of August 28, 1894, became a law, without the approval of the President, Congress adjourned, and at its first meeting thereafter the Secretary reported a draft of the regulations he desired to prescribe, stating that their enforcement would cost at least half a million of dollars annually, for which no appropriation was available, and that, therefore, he could not execute the section until Congress took further action, and he transmitted the correspondence between himself and the Commissioner, including his letter of October 6, 1894, instructing the Commissioner to take no action regarding the matter.

Congress was thus distinctly informed that no claims for rebate would be entertained in the absence of further legislation; but none such was had, and finally, on June 3, 1896, section 61 was repealed, and the appointment of a joint select committee was authorized to "consider all questions relating to the use of alcohol in the manufactures and arts free of tax, and to report their conclusions to Congress on the first Monday in December, eighteen hundred and ninety-six," with power to "summon witnesses, administer oaths, print testimony or other information." (21 Stat., 195, c. 310.)

Numerous other provisions of the act called for regulations by the Secretary of the Treasury, such as those relating to the collection of customs duties and the free

list; to the importation or manufacture in bond, or withdrawal from bond free of tax; to drawbacks on imported merchandise; to the collection of internal revenue, and some others; but these related to matters for whose efficient regulation the Secretary of the Treasury was invested with adequate power, and their subject-matter was different from that of section 61.

If the duty of the Secretary to prescribe regulations was merely ministerial, and a mandamus could, under circumstances, have issued to compel him to discharge it, would not the judgment at which he arrived, the action which he took, and his reference of the matter to Congress have furnished a complete defense? But it is insisted that by reason of the exercise of discretionary power necessarily involved in prescribing regulations as contemplated the Secretary could not have been thus compelled to act. We think the argument entitled to great weight, and that it demonstrates the intention of Congress to leave the entire matter to the Treasury Department to ascertain what would be needed in order to carry the section into effect. Nothing could have been further from the mind of Congress than that repayment must be made on the unregulated use of alcohol in the arts, if in the judgment of the Department, as the matter stood, such use could not be regulated.

All this, however, only tends to sustain the conclusion of the Court of Claims that this was not the case of a right granted in *presenti* to all persons who might, after the passage of the law, actually use alcohol in the arts, or in any medicinal or other like compounds, to a rebate or repayment of the tax paid on such alcohol, but that the grant of the right was conditioned on use in compliance with regulations to be prescribed, in the absence of which the right could not vest so as to create a cause of action by reason of the unregulated use.

UNITED STATES v. ONE DISTILLERY ET AL., WOLTERS, HELM, ET AL., CLAIMANTS.

The charge was removing and concealing spirits the tax upon which had not been paid.

A suit was brought in the United States district court, southern district of California, to forfeit the distillery, the defense to which was the conviction upon a criminal prosecution, based upon the above charge, of William Moore Young, secretary to and a stockholder in the company, which defense was sustained by the court. An appeal was taken by the Government to the circuit court, which sustained the decision of the lower court. The case was appealed by the Government to the United States Supreme Court on the question whether or not a defendant in a criminal action for violation of the internal-revenue laws may, constitutionally, be further punished by the condemnation of his property concerned in such violation.

A decision was rendered April 24, 1899, in which the judgment of the circuit court was affirmed, not upon the merits of the question raised, but upon the ground that there was no proof in the case to overcome the denials in the original answer of the averments of the information, and to show, as against the claimants, that the property had been forfeited.

## STAMP TAX, SCHEDULE A.

CASE OF JAMES NICOL v. AMES, UNITED STATES MARSHAL, NORTHERN DISTRICT OF ILLINOIS.

Nicol, a commission merchant, sold by sample, in the regular course of business, on the Chicago Board of Trade, two carloads of oats, amounting to \$517.25 in value, and refused to render to the purchaser a duly stamped bill, memorandum, or evidence of sale, as required by the act of June 13, 1898. He was arrested, convicted, and fined \$500, which he refused to pay.

The case was brought before Judge Showalter, of the United States circuit court, on a petition for a writ of habeas corpus. The decision of Judge Showalter sustained the position of the Government. (*Nicol v. Ames*, 89 Fed. Rep., 144.) The case was appealed to the United States Supreme Court, and a decision was rendered April 3, 1899, in favor of



the Government, and declaring the law constitutional. (Treasury Decision, No. 20, 984, p. 745; 173 U. S., 509.)

The decision in this case included three other cases, viz: In the matter of George R. Nichols, petition for writ of habeas corpus; Edwin S. Skillen, appellant, *v.* John C. Ames, United States marshal, appeal from the United States circuit court for the northern district of Illinois, and Charles H. Ingwersen *v.* United States, in error to the district court of the United States for the northern district of Illinois, in which different phases of the same question were in controversy.

They embraced the case of a member of the Board of Trade of Chicago, selling, for immediate delivery, products or merchandise, (a) without making a memorandum; (b) making a memorandum, but omitting to put stamps on it; and (c) making a sale for future delivery and failing to put stamps on the memorandum. The case of Ingwersen also involved the question of sales of live stock at the Union Stock Yards.

The court, in its decision, said:

We think the tax is, in effect, a duty or excise laid upon the privilege, opportunity, or facility offered at boards of trade or exchanges for the transaction of business mentioned in the act. It is not a tax upon the business itself which is so transacted, but it is a duty upon the facilities made use of and actually employed in the transaction of the business, and separate and apart from the business itself. It is not a tax upon the members of the exchange, nor upon membership therein, nor is it a tax upon sales generally.

It was held that the tax was not upon the property sold and can not, on that ground, be found to be a direct tax within the meaning of the Constitution. The general objection on the ground of want of uniformity was not considered well founded. In this case there was that uniformity which the Constitution requires.

The tax or duty is uniform throughout the United States, and it is uniform, or, in other words, equal, upon all who avail themselves of the privileges or facilities offered at the exchanges, and it is not necessary in order to be uniform that the tax should be levied upon all who make sales of the same kind of things, whether at an exchange or elsewhere. There is no material difference when the sale is for future delivery. The same rule applies to both. The statute does not render a sale void without the memorandum or stamp which by the laws of the State would otherwise be valid. It does not assume to enact anything in opposition to the law of any State upon the subject of sales. It provides for a written memorandum containing the matters mentioned, simply as a means of identifying the sale and for collecting the tax by means of the required stamp, and for that purpose it secures by proper penalties the making of the memorandum. Instead of a memorandum, Congress might have required a sworn report with the proper amount of stamps thereon to be made at certain regular intervals of all sales made subject to the tax. Other means might have been resorted to for the same purpose. Whether the means adopted were the best and most convenient to accomplish that purpose, was a question for the judgment of Congress, and its decision must be conclusive in that respect.

The question involved in the case of Charles H. Ingwersen *v.* United States was whether the following provision of Schedule A, act of June 13, 1898, viz,

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,

applied to a sale of live stock at the Union Stock Yards, Chicago.

Sales of cattle, hogs, and other live stock in the yards are at private sale. Commission merchants having cattle, hogs, or other live stock in a pen or pens in the yards seek and solicit a buyer therefor, and when a proposed buyer is so found, take him to the pens in which such live stock is contained and there exhibit such live stock; and to such proposed buyer, or to any person who may come to said pen and who may desire to buy, such live stock is sold in the pen in which they are yarded. Sales of cattle, hogs, and sheep in the yards are by weight, and upon a sale thereof being made such live stock is taken by the owner or commission merchant having charge thereof from the pen in which it is confined to a scale or scales in the yards, and belonging to the Union Stock Yard and Transit Company, and are there weighed by a weighmaster employed by the Union Stock Yard and Transit Company and in charge of the scale in which said live stock are weighed, and the weight of such live stock is thereby determined as the weight for which the purchaser pays upon his purchase, and the amount of the purchase price at the price per pound or per hundred pounds fixed in such sale is thereby determined.

The court held that the Stock Yards Exchange was a place similar to a board of trade or stock exchange; that the act of June 13, 1898, taxed the sales made on such Stock Yards Exchange; that the statute was constitutional in requiring evidence to be made in writing of such sales; that it was constitutional in requiring such memorandum of transaction to be stamped; that the statute was not open to the charge of lack of uniformity, as required by the Federal Constitution.

#### DECISIONS IN THE UNITED STATES CIRCUIT AND DISTRICT COURTS.

##### CASES OF ZIMMERLING AND OTHERS.

These were suits against ex-collectors brought in the United States circuit court for the eastern district of Pennsylvania for the recovery of taxes paid as sugar refiners under laws which have long since been repealed. The cases involve over \$150,000.

In the Zimmerling case a decision was rendered by Judge Dallas, in June, 1899, in favor of the Government. A writ of error has been sued out and the case will go before the court of appeals. The question involved was whether the parties were sugar refiners according to the definition as given in the act of March 3, 1863, as follows:

Every person shall be regarded as a sugar refiner under this act whose business it is to advance the quality and value of sugar by melting and recrystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means; or who shall advance the quality or value of molasses and concentrated molasses, melado or concentrated melado, by boiling or other process.

(95 Fed. Rep., 129.)

##### MEDICINAL PREPARATIONS.

##### ARISTOL, ETC., NOT TAXABLE.

The case of the United States *v.* Aristol, etc., Stubbs, claimant, which was in the nature of a test case to determine the taxability of phenacetin, aristol, and similar patented medicinal preparations or chemicals under the internal-revenue law, act of June 13, 1898, was brought to trial in the United States district court for the southern district of New York in November, 1898, a jury being waived. The importers and proprietors of these chemicals claimed that while they might have been considered as taxable under that clause in Schedule B which imposes



a stamp tax upon all medicinal chemicals or preparations sold under letters patent, this clause is overruled so far as these articles are concerned by the clause in section 20 of the law, which specifically exempts from the operations of the law "any uncompound medicinal drug or chemical." The case, therefore, from a legal standpoint, hinged wholly upon the construction placed upon the term "uncompound medicinal drug or chemical."

November 22 Judge Brown handed down a decision in the case to the effect that the articles in question were not taxable, but were exempted by the proviso of section 20, and that no forfeiture thereof was incurred by the failure to affix revenue stamps. (Treasury Decisions, February 2, 1899, p. 226; 91 Fed. Rep., 608). No appeal was taken.

#### LEGACY TAX CASES.

The case of *High v. Coyne*, collector, in which the constitutionality of the law taxing legacies was involved, was decided in the United States circuit court, northern district of Illinois, February 28, 1899.

The contention was that the legacy tax was unconstitutional upon the following grounds:

- (1) That it constitutes a direct tax.
- (2) That it is not uniform for the reason that it exempts from its operation all legacies under the value of \$10,000, and because it provides for a progressive tax, and is invalid on other grounds of inequality and want of uniformity.
- (3) That the right of inheritance is a privilege or franchise within the exclusive power of the State to grant and regulate, and not subject to abridgment or taxation by the General Government.

The decision of the circuit court was in favor of the constitutionality of the law. (93 Fed. Rep., 450.) The case was taken to the United States Supreme Court and advanced upon the docket.

Another suit was instituted in the eastern district of New York against Collector Moore, First district of New York, to recover \$42,087.67 legacy taxes paid (estate of Edwin F. Knowlton), involving the constitutionality of the law. The complaint against the collector was dismissed, Judge Thomas following the decision in the case of *High v. Coyne*, collector. This case has also been taken to the United States Supreme Court. Another suit between the same parties is pending for construction of the statute. One point involved is that the tax does not attach to any individual legacy unless such legacy exceeds the sum of \$10,000.

Under the provisions of section 29 of the act of June 13, 1898, it is held by this office that the tax attaches to every legacy, however small, arising from personal property passing after the passage of the act into the possession or enjoyment of the legatee, and "arising from personal property where the whole amount of such personal property as aforesaid shall exceed the sum of ten thousand dollars in actual value."

A suit has also been instituted against collector Fruit, Twenty-third district of Pennsylvania, by the Safe Deposit and Trust Company, executors of the estate of James Morton, which involves the constitutionality of the legacy tax.

#### SUBPENAS UPON COLLECTORS OF INTERNAL REVENUE TO PRODUCE RECORDS.

The question of the right of a collector of internal revenue to refuse to testify and furnish copies of returns and other papers filed by distillers

in his office came before Judge Evans, of the United States district court of the district of Kentucky, and a decision was rendered by him July 5, 1899, sustaining the position of the Government.

The collector, in obedience to a subpoena in the case of the Commonwealth of Kentucky *v. Elias Block* in the State court, appeared as a witness and was asked several questions, to which he made answers as follows:

Did the defendants, Block & Sons, owners of said distillery, make, under the provisions of the laws of the United States, reports to your office as to the amount of liquor which they manufactured and deposited in the bonded warehouses located on said distillery premises, from the year 1887 down to the present time? If so, how often, under the provisions of the law, do they make such reports?—A. They make reports monthly.

Did they, under the provisions of said law, also make applications to your office during said time for permission to withdraw such liquors from bond? If so, how often?—A. They make applications whenever withdrawals are made. Daily, if they choose.

Are these reports of deposits and requests for privilege to withdraw, or official records made therefrom, now in your office, or under your control in any way, for the period commencing October 1, 1885, and ending July 1, 1897?—A. They are on the files of this office, but not under my control except as collector.

Please file official copies of them and make them a part of your deposition.—A. I will have to decline to do this, under section 3167 of the Revised Statutes of the United States and the rulings of the Department.

What rulings of the Department do you refer to other than section 3167 of the Statutes?—A. The ruling of the Department is as follows: "The Department does not permit the giving out of anything contained in internal-revenue returns or documents by a collector, storekeeper, or any other officer of a collection district for purposes other than those which the Statutes of the United States contemplate."

Who made the ruling of the Department?—A. It is made by the Secretary of the Treasury, through the Internal-Revenue Commissioner.

For failing to answer some of the questions in the manner desired, and for failing to furnish the official copies demanded, the notary public then adjudged that the petitioner should pay a fine of \$5 and be confined in the county jail for six hours, or until he was willing fully to answer the questions and furnish the copies.

This judgment of the notary public was, *per se*, ineffective under section 538 of the Kentucky Code of Practice, and had to be reported to the court in which the litigation is pending, the code requiring that the court shall render judgment for the fine imposed to the extent it is approved.

The notary reported this action to the county court, by which it was approved and judgment entered.

A writ of habeas corpus was sued out, and upon hearing before Judge Evans the petitioner was discharged. The court reached the following conclusions:

First. That the reports are executive documents which the United States, in its sovereign capacity, has acquired for the sole purpose of administering its own governmental affairs.

Second. That the officers of the National Government can not be compelled by another sovereignty to put those documents at its disposal without some express law of the United States authorizing it.

Third. That such documents are privileged, and to a certain extent quasi confidential, communications, the use of which is limited to the purposes for which they are made, unless the parties interested consent to a more extensive use. This proposition more especially applies to the reports of the storekeeper.

Fourth. That any demand for their use by any outside party must depend for success upon the courtesy of the Government, and upon its notion as to the public policy of complying with the request.

Fifth. That no litigant has any right to their use in any other way or upon any other basis than such as may be fixed by the United States, or under its authority.

Sixth. That the reports are property, and their ownership rests in the United States.



Seventh. That the State of Kentucky, either as a litigant or otherwise, has no right to exercise any control over them, through its courts or otherwise, except as the right may be given by Congressional enactment or the courtesy of the Government.

Eighth. That the Secretary of the Treasury has lawful authority to control, or to make regulations for controlling, that property and its custody.

Ninth. That the regulations made were within his authority and show the only way in which the courtesy of the Government respecting the matter in hand will, in the absence of legislation, be exercised; and the courts have no power to overrule it.

Tenth. That the State court had no lawful jurisdiction, right, or power to impose upon the collector, an officer of another sovereignty, the duty of making copies of the reports, or that of permitting others to take them, or that of compiling information from their contents.

Eleventh. That the reports were parts of the governmental archives accumulated through mere executive and administrative processes, and as such are privileged at least to the extent that no other sovereignty in its own interest can seize or control them for any purpose whatever without the consent of the sovereign owner lawfully manifested. And,

Twelfth. That the effort to make the collector testify to their contents is virtually an attempt to compel the United States to produce them.

The proposition underlying all the others is that nobody can acquire any control over or right in this class of papers belonging to the United States in any manner, except by its authority. (Treas. Dec., vol. 2, 1899, p. 388, No. 21584.)

#### DECISION RELATIVE TO STAMPS ON MASTERS' DEEDS.

It was decided in the United States circuit court, southern district of Iowa, December 22, 1898, in the case of *The Farmers' Loan and Trust Company v. Gas and Electric Light Company*, that there is no provision in the law exempting masters' deeds from the requirements as to stamping conveyances under Schedule A of the act of June 13, 1898. This is confirmatory of the decision made by the Commissioner of Internal Revenue (Treas. Dec., p. 864, No. 20311), dated November 9, 1898, wherein it is announced that deeds of masters in chancery are required to be stamped. (90 Fed. Rep., p. 806.)

A decision of the same purport, viz, that the referee must affix stamps to deeds executed by him, was rendered in the New York supreme court, New York County, special term, January, 1899, in the case of *Williamanna Loring v. Ella Irwin Chase*, defendant. (See *Treas. Dec.* No. 20794, p. 469, vol. 1, 1899.)

#### STAMP TAX ON TELEGRAMS.

In the case of *Kirk v. Western Union Telegraph Company*, United States circuit court, northern district of California, January 3, 1899, it was held that it is the duty of the maker or signer of the telegraphic message offered for transmission to affix a stamp.

Two penalties are clearly imposed upon parties engaged in making and transmitting an unstamped dispatch or message—a fine of not more than \$100 upon the party who makes, signs, or issues the document, and a penalty of \$10 upon the telegraph company for transmitting it to its destination; the first being intended to secure the payment of the tax, and the latter the attention and service of the telegraph company in the enforcement of the law. (Treas. Dec., vol. 1, 1899, p. 174, No. 20602; 90 Fed. Rep., 809.)

#### STAMPS ON TAX CERTIFICATES IN THE DISTRICT OF COLUMBIA.

Proceedings were instituted by Malcolm Hufty against Assessor Trimble, of the District of Columbia, by mandamus, to compel him to issue tax certificates without affixing internal-revenue stamps. The

petition was denied in the lower court, but upon appeal to the court of appeals the judgment was reversed, and it was decided that such certificates were not taxable.

This case, which was determined adversely to the United States on appeal, involves the taxability of certain certificates in regard to taxes required by law and issued by the assessor of the District of Columbia, said certificates being claimed by this office to be taxable under that paragraph of Schedule A, act of June 13, 1898, which reads as follows:

Certificates of any description required by law, not otherwise specified in this act, ten cents.

It is true that the amount of tax involved in this adverse decision is not large, but the opinion of the court embodies an erroneous conclusion of the law which, in the interest of the revenue, should, if possible, be overruled.

This office believes that the following points could be established before the Supreme Court of the United States:

- (1) That these certificates are required by law and issued for the use and benefit of private persons.
- (2) That such stamp tax can be lawfully collected from the parties for whose use and benefit the certificates are made.
- (3) That such certificates are not exempted from taxation by section 17 of said act, because they are not issued by the District of Columbia in the exercise of functions strictly belonging to it in its ordinary governmental, taxing, or municipal capacity. They are certificates given by the assessor, not for a public or governmental purpose, but for private interests, and as such are taxable whenever placed in use in answer to a requirement of the law.

Instructions have accordingly been given to appeal the case to the United States Supreme Court.

#### TEST CASE—ADDITIONAL TAX ON TOBACCO IN THE HANDS OF DEALERS.

A suit was instituted by James D. Patton & Co., of Richmond, Va., in the United States circuit court, eastern district of Virginia, against James D. Brady, collector of internal revenue for the second district of Virginia, to recover the sum of \$3,062.28, paid as tax on tobacco under section 3 of the act of June 13, 1898, providing for the additional tax of 3 cents per pound on tobacco in the hands of dealers. It was claimed that this section was repugnant to the Constitution. Suit was brought under the act of March 3, 1887. A motion was made by the United States attorney to dismiss the case. September 22, 1899, an order of the court was made, as follows:

And thereupon the defendant appeared, by Edgar Allan, United States attorney for the eastern district of Virginia, as his attorney, and moved the court, in lieu of settling said case, to dismiss the same because the acts of Congress set out in the declaration are not repugnant to the Constitution of the United States.

Whereupon, on examining the declaration, it appearing that both plaintiff and defendant are citizens of Virginia, and being of opinion that the acts of Congress set out and referred to are constitutional, and there being no further question raised in the pleadings, the court doth order that the motion of the defendant be sustained and the case dismissed and that the defendant recover of the plaintiff his costs by him expended in and about his defense of this suit.

The case will now go directly to the Supreme Court of the United States.



## OLEOMARGARINE CASES.

DECISION OF UNITED STATES DISTRICT COURT, DISTRICT OF INDIANA, IN THE CASE OF EAGLE VS. NOWLIN, COLLECTOR.

This was a suit to recover from the collector money paid as special tax as retail dealer in oleomargarine. The case was submitted to court for trial on an agreed statement of facts, as follows:

It is agreed that he did sell at retail oleomargarine, but it is also agreed that he did not know at the time it was oleomargarine; it is also agreed that he made no special effort to inform himself as to whether it was oleomargarine or creamery butter; it is also agreed that he had no special-tax stamp at the time, nor had he paid any special tax as a retail dealer in oleomargarine; that the defendant collected the amount \$44, as the revenue collector of the sixth district, and not otherwise; that it was paid by the plaintiff after time had been given to him to present the matter to the Commissioner of Internal Revenue, and after hearing of his complaint and the abatement of the penalty of 50 per cent, and that he appealed from said assessment of tax against him, which was also heard and overruled, after which this suit was brought, and is now pending, to recover the said sum of \$44 so paid.

The opinion was filed May 29, 1899. Judge Baker decided that Congress intended to require the payment of tax irrespective of the knowledge or motive of the person who deals in oleomargarine. He held that the dealer in butter is bound to ascertain and know whether he is dealing in genuine butter or oleomargarine, and violates the law at his peril. Judgment was given for the defendant. (Treasury Decision, No. 21228, June 3, 1899; 94 Fed. Rep., 646.)

## WILKINS AND BUTLER CASES.

The decision of the United States circuit court of appeals for the third circuit was delivered in September, 1899, affirming the action of the United States district court in the case of United States against Joseph Wilkins and Howard Butler, who were convicted of violating the oleomargarine law. These parties were tried and convicted in the district court. Wilkins was sentenced to six months' imprisonment and \$1,500 fine, and Butler to four months' imprisonment and a fine of \$500.

A writ of error was sued out to review the case. It was held that the regulations prescribed in regard to marking oleomargarine were authorized by law. The ruling was in accordance with the views expressed by the Supreme Court. (In re Kolloch, 165 U. S., 533.) They are matters of detail confided to the executive branch, authority to make which is within the competency of the legislative branch to confer. Such regulations have the force of law, and the courts take judicial notice of their existence. The court said:

They are matters of which the courts of the United States take judicial notice. Questions of a kindred nature have frequently been presented, and it may be laid down as a general rule, deducible from the cases, that wherever, by the express language of any act of Congress, power is intrusted to either of the principal departments of Government to prescribe rules and regulations for the transaction of business in which the public is interested, and in respect to which they have a right to participate, and by which they are to be controlled, the rules and regulations prescribed in pursuance of such authority become a mass of that body of public records of which the courts take judicial notice.

(Treasury Decision, No. 21623.)

## DECISIONS IN THE UNITED STATES COURT OF CLAIMS.

## CASE OF CORNING &amp; 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 some time 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 90 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.

The case was decided February 13, 1899. The court held that it had no jurisdiction, and dismissed the petition. The decision was in effect as follows:

It was never contemplated by the statute under which this claim is made that upon the action of the Commissioner determining the matter adversely to the distiller's claim that the courts should be called upon to review the Commissioner's discretionary decision. The Commissioner's functions with respect to the matter referred to under the statute are judicial in their nature, and his action concludes a claimant from taking to the courts for investigation the things designed to be finally settled by him. Whatever right, then, these plaintiffs have, rests upon a statute which requires the action of a revenue officer to determine. Not only must the loss of the spirits be fixed and the amount thereof determined, but it must also be found that it was without the fault of the distiller or owner by the Commissioner of Internal Revenue. This excludes our jurisdiction.

## SPECIAL TAX—POST EXCHANGES.

## COMMISSIONER'S DECISIONS IN CERTAIN CASES BINDING.

The case of T. B. Dugan was sent to the Court of Claims for decision under the provisions of section 1063, Revised Statutes. It was a claim for the refund of \$50 alleged to be due the claimant, Dugan, for two internal-revenue special tax stamps, issued to him as officer in charge of the post exchange at Jefferson Barracks, Mo. The first stamp was purchased June 24, 1895, for which \$25 was paid; the second stamp was purchased June 30, 1896, for which \$25 was paid.

The question involved was whether or not the sale of intoxicating liquors by a post exchange organized and carried on under the regulations of the United States Army made such post exchange amenable to the provisions of the internal-revenue laws subjecting liquor dealers to an internal-revenue special tax. These claims were considered by this office, and on August 18, 1897, were allowed, under section 3426, Revised Statutes, as amended. Certificates were presented to the Auditor of the Treasury Department for payment. He refused to pay the same and transmitted the certificates, with certain questions, to the Comptroller of the Treasury, August 27, 1897. The Comptroller of the Treasury, on October 26, 1897, recommended that the case be



referred to the Court of Claims for its decision upon the questions involved. This recommendation was made by reason of the Comptroller having arrived at the conclusion that the decision of the Commissioner of Internal Revenue was subject to revision by himself and by the accounting officers, and being so subject, he was of the opinion that the Commissioner of Internal Revenue had erroneously decided that a post exchange of the character mentioned was not subject to special tax as a liquor dealer under the internal-revenue laws. The case was transmitted to the Court of Claims for its decision, as a claim involving controverted questions of law, the decision of which would furnish a precedent for the action of the accounting officers in the adjustment of a class of cases. It was decided, June 5, 1899, that post exchanges, under the complete control of the Secretary of War, as governmental agencies, are not subject to special tax as retail liquor dealers; also, that decisions by the Commissioner of Internal Revenue, in cases of refunding taxes, are binding, and, in the absence of fraud or mistake in calculation, are not subject to revision. (Treasury Decision, No. 21285, June 20, 1899.)

#### CINCINNATI BREWING COMPANY V. UNITED STATES.

The case of the Cincinnati Brewing Company against the United States, referred to in the Commissioner's report of last year, is still pending in the Court of Claims. Nothing has been done to advance the case since filing of the defendant's demurrer in January 7, 1899.

#### DECISIONS IN STATE COURTS.

A decision was rendered by Judge E. M. Hughes, one of the circuit judges of the State of Missouri, upon the question of tax on certificates in legal proceedings. A motion was made to quash the return of the sheriff on the ground that the certificate of the clerk made in the case did not have on it a revenue stamp. The ruling of Judge Hughes, that it was not the intention of Congress to require stamps on certificates of a judicial character, was in accordance with the decision of the Commissioner.

#### DECISION THAT A COLLECTOR OF INTERNAL REVENUE CAN NOT BE COMPELLED TO PRODUCE RECORDS IN STATE COURTS.

Judge Green rendered a decision in one of the Alabama State courts in March last in regard to the production of internal-revenue records. It was held that a State court could not compel an officer of internal revenue to produce such records. This is in line with other decisions of the same character, and confirms the position of this office on the subject.

#### STAMPS ON BONDS GIVEN BY SALOON KEEPERS UNDER STATE LAWS.

A proceeding was instituted by mandamus by Hugh Daly in an Illinois State court, and directed against the city collector and Mayor Harrison, of Chicago, to compel the city collector to accept bonds filed by saloon keepers without being stamped as required by Schedule A, act of June 13, 1898.

Judge Tuley rendered a decision on March 10, in which he held that a stamp was not required. According to the newspaper reports, Judge Tuley, in deciding the case, said:

I have had no time to write an opinion in this case, but I have given it that consideration which the importance of the question demands, and upon a review of the

authorities I am satisfied that the attempt on the part of the National Government to exact a stamp tax of 50 cents upon the bond is an interference with the internal government of the city of Chicago and the State of Illinois—in other words, with the exercise of State sovereignty. The power of taxation in the United States Government is a limited power, and a recognized limitation is, under the authorities, that it can not, by any kind of taxation, stamp, or other tax, interfere with or burden the carrying on of either State or municipal governments exercising the sovereign power of the State.

This office does not accept the decision of Judge Tuley as final and authoritative. It does not concur in his opinion that the tax upon the bond given by a saloon keeper is a tax upon the functions of a State government, and will continue to collect the tax until the question has been decided by the United States Supreme Court.

When any person wishes to contest the question in the United States court he can do so after payment of the tax, and after an application for refund has been made in the way pointed out in the statutes.

#### STAMP TAX ON CALLS.

A suit has been instituted in the eastern district of New York by S. V. White against Charles H. Treat, collector of internal revenue for the Second district of New York, to recover \$604 paid by the plaintiff as stamp tax on stock transactions denominated as "calls." This tax was collected in accordance with an opinion rendered by the Attorney-General April 27, 1899, that they were liable under Schedule A, act of June 13, 1898. (Treasury Decision No. 21151.)

#### TEST CASE IN REGARD TO COUPONS IN PACKAGES OF TOBACCO.

The Commissioner, in his last annual report, referred to the provision in section 10 of the act of July 4, 1897, respecting articles of a foreign nature inside packages of tobacco, and to the test case which was being made to determine the question as to its constitutionality, and whether there was any penalty provided for its violation.

The case is still pending in the district of West Virginia, and this office will endeavor to have it disposed of at an early date.

#### DECISIONS UNDER THE WAR REVENUE ACT.

The rulings of this office under the act of June 13, 1898, known as the war revenue act, have been published in the weekly edition of Treasury Decisions. In view of the great demand for copies of these decisions, exhausting the supply, a compilation entitled "Compilation of Decisions rendered by the Commissioner of Internal Revenue under the War Revenue Act of June 13, 1898," was published in January, 1899, which contained decisions extant December 31, 1898.

#### LEGACY TAX.

The law taxing legacies and distributive shares arising from personal property, sections 29 and 30 of the act of June 13, 1898, is being carried out without any trouble. Regulations and instructions concerning the tax have been issued. (Series 7, No. 3, revised, and Circular No. 527, March 31, 1899.)

The opinion of the Attorney-General construing section 29 of the act dated January 5, 1899, was published in the Treasury Decisions, January 19, 1899, vol. 1, page 107, No. 20545.

The total receipts from this source during the last fiscal year amounted to \$1,235,435.25.



The amount collected thus far does not indicate the total annual receipts to be derived from this source when the law has been in full operation. Usually a year or more is allowed before distribution of estates, and the law is complied with if the tax is paid immediately before distribution.

I think the tax on legacies will be a popular tax. It is comparatively easy to collect. There is not much opportunity for evasion. It is not a burdensome tax, and does not interfere with any industry or occupation.

#### AMENDMENTS TO THE LAW RECOMMENDED.

##### AMENDMENTS TO THE ACT OF JUNE 13, 1898.

I recommend that the act of June 13, 1898 (war revenue act), be amended as follows:

##### CERTIFICATES.

Amend Schedule A by striking out the following paragraph:

Certificate of any description required by law not otherwise specified in this act, ten cents.

This clause of the law has given, perhaps, more trouble in its administration than any other.

The greater part of certificates required by law are necessarily issued by Federal, State, and municipal officers. This office has ruled that where such certificates were issued in the exercise of functions strictly belonging to the State in its ordinary governmental or taxing capacity they were exempt from tax under section 17 of the act; but if such certificates were issued at the request of private persons, solely for private use, a stamp should be affixed, and that such stamp should be furnished by the person applying for the certificate.

In a number of States, however, the officers have maintained that all certificates issued by them were exempt because required by State law, and have declined to affix stamps thereto.

To avoid any conflict of this kind it would be expedient to repeal the above clause.

##### RECEIPTS IN LIEU OF BANK CHECKS.

Amend the third paragraph of Schedule A, relative to bank checks, by adding after the words "order for the payment of any sum of money" the words "or receipt given for withdrawing deposits from banks other than savings banks."

Receipts not requiring a stamp tax under the law, it was found impossible to rule that when a depositor went to a bank and withdrew his deposit, or a portion thereof, by tendering a receipt for the same, said receipt was any more taxable than any other receipt, and therefore this office was obliged to permit the exemption from taxation of a receipt used in this way.

The use of receipts in lieu of bank checks in this manner is constantly increasing, as evidenced to this office in many ways.

The check stamp tax is probably the largest single item of revenue derived from the documentary stamp taxation, and the use of receipts in lieu of checks is probably responsible for some of the decrease in revenue from this source shown during the last three months. As a knowledge of the fact that receipts can be used in this way has permeated the community, many persons now go to the banks and withdraw money on their individual receipt who would formerly have drawn

a check for the amount and delivered it to the payee. Of course this is an evasion of the tax, but to evade the tax in a lawful manner can not be prevented.

The law should be amended so that all persons withdrawing deposits from commercial banks shall be subject to the same taxation.

##### PATENT MEDICINAL PREPARATIONS.

Amend section 20, in the first proviso, by adding after the words "that no stamp tax shall be imposed upon any uncompounded medicinal drug or chemical" the words "except such as are sold under a claim of patent, trade-mark, or proprietorship."

There are found to be upon the market quite a number of preparations which have been held entitled to exemption under the clause exempting uncompounded drugs or chemicals, which are nevertheless put up under a patent or trade-mark, and for which proprietary rights are claimed. Some of these articles are imported from Europe and sold in competition with domestic preparations.

It is believed that Congress intended to tax all patent, proprietary, or trade-mark medicinal preparations alike, and this amendment is necessary to effect that purpose.

##### AMENDMENT TO SEC. 13.

Amend section 13 by adding to the first proviso, after the words "bonds, debentures, or certificates of stock or of indebtedness," the words "or any instrument, document, or paper of any kind or description whatsoever mentioned in Schedule A of this act."

The greater part of section 13 is a remedial statute, intended to remedy the hardships that might be experienced where instruments of any kind, taxable under Schedule A, had been omitted to be stamped unintentionally and without any design to evade the law.

It was undoubtedly the intention of Congress that such alleviation of the penalties of the law should be permitted in all cases where instruments were innocently issued unstamped, but by the omission of the words which it is now recommended to be inserted in the place mentioned, the statute by a strict construction would merely apply to "bonds, debentures, or certificates of stock or of indebtedness."

It is true that this is a remedial statute and should be liberally construed for the purpose of effecting the remedy and relieving the honest taxpayer, but it is nevertheless important that the statute should clearly express what was undoubtedly the true intention of Congress.

##### PARLOR-CAR AND SLEEPING-CAR TICKETS.

Amend section 28, act of June 13, 1898, relative to stamp tax on parlor-car and sleeping-car tickets by providing a penalty for failure to affix stamps. No penalty is provided as the law stands, as the tax is not imposed under Schedule A, where it properly belongs.

##### LEGACY TAX.

I recommend that the following amendments to the law relative to the tax on legacies be made: That in section 29, act of June 13, 1898, there be inserted after the word "otherwise" the words "including persons residing abroad."

That in section 30 after the words "shall pay to the collector or deputy collector of the district of which the deceased person was a resident" there be inserted the words "or in which the property was located in case of nonresidents."



These amendments if made will provide that estates in this country of persons residing abroad at time of their death shall be taxed the same as estates of persons residing in this country. There should be no unjust discrimination in favor of persons residing abroad whose property is in this country and distributed under our laws. This office has ruled that the tax accrues on legacies in such cases (Treasury Decisions 1899, No. 21052), but it would be preferable to have the law specifically so declare, as it has been contended otherwise in view of decisions under the old law.

Amend section 30 by inserting after the words "that the tax or duty aforesaid," in line 1, the following:

Shall be due and payable whenever the party interested in such legacy or distributive share, or property, or interest aforesaid shall become entitled to the possession or enjoyment thereof, or to the beneficial interest in the profits accruing therefrom, and the same,

And by inserting after the words "United States," in the first sentence of said section, the words

And every administrator, executor, or trustee, having in charge or trust any legacy or distributive share, as aforesaid, shall give notice thereof, in writing, to the collector or deputy collector of the district where the deceased grantor or bargainer last resided, within thirty days after he shall have taken charge of such trust;

And by inserting after the words "shall make out such lists and valuation as in other cases of neglect or refusal, and shall assess the duty thereon," the words

And in case of willful neglect, refusal, or false statement by such executor, administrator, or trustee, as aforesaid, he shall be liable to a penalty of not exceeding one thousand dollars, to be recovered with costs of suit;

And by adding the following paragraph to the end of said section:

Any tax paid under the provisions of sections twenty-nine and thirty shall be deducted from the particular legacy or distributive share on account of which the same is charged.

Sections 29 and 30 of the act of June 13, 1898, were practically a reenactment of sections 124 and 125 of the act of June 30, 1864, without the subsequent amendments.

The amendments above recommended to section 30 are those of the act of July 13, 1866, amending section 125 of act of 1864, and if reenacted will make the law more complete and conform to the old law, and thus make applicable decisions of the United States courts on questions which arose under that law.

#### INCREASE OF DISCOUNT ON SALES OF ADHESIVE STAMPS.

In order to afford better facilities for the general distribution of documentary and proprietary stamps, I respectfully recommend that the law be amended so as to allow to purchasers of such stamps a discount of not less than 2 per cent when purchased in quantities of not less than \$100 of face value.

#### SPECIAL TAXES.

##### AGRICULTURAL FAIRS.

There is no exemption from special tax in the case of agricultural fairs, which are held for two or three days in the year.

Under the law they are required to pay at the rate of \$10 for the year (as public exhibitions or shows for money, paragraph 8 of section

2, act June 13, 1898), reckoned from the first day of the month in which the fair is held.

I recommend that the law be amended so as to exempt agricultural associations from this tax.

##### BANKS.

In paragraph 1, section 2, act of June 13, 1898, relative to bankers, insert in the proper place the following:

Undivided profits shall be considered as surplus on estimating the tax due from banks, the amount to be estimated by taking the average for the preceding year, provided, that the word "capital" shall not be understood to mean money borrowed or received from time to time as deposits in the usual course of business, from any person not a partner of, nor interested in the bank, association, or firm.

##### COMMERCIAL BROKERS.

[Paragraph 4, section 2, relative to "commercial brokers,".]

The Supreme Court held in the case of *Slack v. Tucker* (23 Wall., 321), that persons who receive into their possession any goods or merchandise and sell them on commission can not be regarded as commercial brokers. This relieves many persons who would otherwise be liable. There is no tax imposed on commission merchants, auctioneers, or real estate agents. There seems no special reason for singling out commercial brokers and requiring a special tax from them, especially as the tax falls, in the main, on a poorer class of people. I recommend, therefore, that the tax on commercial brokers be repealed, or that other classes of business, such as commission merchants and real estate agents, be also required to pay special tax.

##### TRANSFER OF SPECIAL TAX STAMPS.

I recommend that the law be amended so that all special tax stamps may be transferable from one special taxpayer to another, to enable the successor in business to carry on business at the same place for the rest of the year under special tax stamp issued.

##### EXCISE TAXES ON SUGAR REFINERIES, ETC.

Amend the provisions of section 27, act of June 13, 1898, imposing excise tax on persons, firms, companies, and corporations engaged in refining petroleum and sugar so as to require the tax to be assessed and paid monthly.

##### OTHER AMENDMENTS PROPOSED.

##### DISTILLED SPIRITS.

I recommend that section 1 of the act entitled "An act to allow the bottling of distilled spirits in bond," approved March 3, 1897, be so amended as to allow bottlers of distilled spirits on distillery premises to transfer to another portion of the distillery warehouse for storage therein, for a period not exceeding sixty days, spirits which may have been bottled for exportation, and to carry in stock through this method a sufficient quantity of their product to meet the demand that may be made upon such distillers to fill orders for their export trade.

I recommend that such change be made in existing laws as will permit the exportation, with the benefit of drawback, of distilled spirits in rectifiers' and wholesale liquor dealers' packages when rectified or transferred to such packages for that purpose under the supervision of a Government officer.



Such a law with reference to distillers' original packages that have been tax-paid and withdrawn from warehouse now exists, and exportation with benefit of drawback has been permitted in no other form heretofore for the reason that the high rate of taxation was regarded as rendering the granting of such a privilege dangerous to the revenue. I am now of the opinion that a law can be passed and regulations predicated thereon that will give the American manufacturer the benefit to be derived from a foreign trade in his product, and which will in no wise impair the safety of the collection of the tax upon distilled spirits to be consumed in this country.

I also recommend that the law above referred to (sec. 3329, Rev. Stat., as amended by sec. 10, act of May 28, 1880) be further amended so as to provide for the allowance of drawback of tax at the same rate per proof gallon as was paid on the spirits found to have been exported. Under the provision of this law the allowance of drawback is now limited to 90 cents per proof gallon, while the existing rate of tax on distilled spirits is \$1.10 per gallon.

I recommend that such legislation be enacted as will empower the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to prescribe the size and kind of package in which distilled spirits must be contained when imported into the United States.

Such a law is absolutely essential to the protection of the American exporter of distilled spirits, for the reason that the governments of other countries have lodged this power in the hands of an officer similar in character to the Commissioner of Internal Revenue, and this officer has prescribed packages in which American spirits shall be imported into such countries, and these packages are entirely unlike any package used by American manufacturers. This discrimination compels the American manufacturer to dispense with the original package which contained his product in making exportations, and forces him to adopt a package which in no manner indicates on the outside thereof the character, age, or quality of the goods contained therein.

I recommend that a special tax be imposed upon the business of distilling, such tax being applicable only to distillers producing distilled spirits from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, and that the minimum rate of such special tax shall be fixed at not less than \$480 per annum.

#### TOBACCO.

I recommend that the last paragraph of section 10, of the act of July 24, 1897, be repealed, and that in lieu thereof such legislation be enacted as will empower the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to prescribe by regulation the character of the literature that may be displayed on the outside of statutory packages of manufactured tobacco, cigars, and cigarettes, or placed within these packages; and such further legislation as will prevent the introduction into such packages of any foreign article or substance of appreciable weight or bulk, and provide for forfeiture and personal penalty for noncompliance with the regulations and the provisions of the statute.

#### OLEOMARGARINE.

Section 41, act of October 1, 1890, requiring wholesale dealers in oleomargarine to keep books and render returns in compliance with the regulations authorized to be made by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, provides no penalty for the violation of this section. The courts have decided

that none of the penalties denounced in the act governing the manufacture and sale of oleomargarine are applicable to this section. Such a penalty is essential to an effective enforcement of the law. I therefore recommend that the section above referred to be amended by the enactment of a penalty clause.

In order to reconcile section 3 of the act of August 2, 1886, defining a retail dealer of oleomargarine to be "every person who sells oleomargarine in less quantities than 10 pounds at one time" with section 6 of the act which provides that "retail dealers in oleomargarine must sell only from original stamped packages in quantities not exceeding 10 pounds," I recommend an amendment that will change the words "not exceeding" in the last-mentioned clause to "less than."

#### RIGHT OF EXAMINATION.

I recommend that section 3163, Revised Statutes, as amended by section 2 of the act of March 1, 1879, be amended so that collectors and internal-revenue agents shall have the right of examination of articles and objects subject to the internal-revenue tax and books and papers relating to the same; and also inspection of articles which have been stamped, including bank checks, for the purpose of ascertaining whether the internal-revenue taxes have been paid, and whether papers and documents requiring stamps are properly stamped and the stamps canceled.

#### LEAVE OF ABSENCE TO GAUGERS AND STOREKEEPERS.

Gaugers, storekeepers, and storekeepers and gaugers are per diem officers whose salaries are predicated upon the amount of spirits gauged by them, or upon the character and capacity of the distillery at which they may be assigned to duty. Under existing law these officers are not entitled to any leave of absence whatever, except upon the loss of their per diem pay for the days upon which they may be absent from duty. In view of the fact that many of these officers are assigned to duty from eight to twelve months during the year, and perform arduous and exacting duties, many times regardless of any reasonable or prescribed working hours for each day, I recommend that there shall be provided such additional appropriation for the payment of this class of officers as will admit of granting a leave of absence with pay for two and one-half days for each month of thirty days that they be actually assigned to duty, and that they shall be allowed to claim in their pay accounts the maximum rate of pay allowed them under their assignments for such days as they may be granted leave, as above set forth.

#### SALARIES OF COLLECTORS.

I also deem it my duty to call attention to the inadequacy of the salaries now received by many collectors of internal revenue.

The minimum compensation of a collector can now only be increased by the commissions, etc., allowed by statute, from \$2,000 per annum to the maximum of \$4,500 per annum allowed by existing law. This maximum salary would appear to be a reasonable compensation for the collection of sums aggregating from \$1,000,000 up to \$3,000,000. But, under the war-revenue act, in many of the districts throughout the country the collections now aggregate annually from \$5,000,000 to \$22,000,000.

This large increase is gathered by the collectors in sums ranging from one-eighth of a cent up to one thousand dollars. The number of taxpayers has increased from a few hundred thousands to many millions.



The result is a largely increased responsibility imposed upon collectors of internal revenue, and also a large increase in the amount of work to be performed by them. I therefore ask that Congress be urged to give this matter attention, and that a new scale of salaries be provided which will justly compensate collectors for the increased responsibilities and services imposed upon them.

## REVENUE AGENTS.

I recommend that section 3152, as amended by the legislative, executive, and judicial appropriation act, approved March 3, 1885, providing a per diem allowance in lieu of subsistence for revenue agents, be amended so as to provide that all revenue agents shall receive an allowance of \$3 per day in lieu of subsistence when such allowance shall be made and approved by the Commissioner of Internal Revenue.

The work of revenue agents is second in importance to no other similar class of employees in the service of the Government, and, in order that they may be fairly compensated, I further recommend that their pay be fixed not to exceed \$8 per diem.

## SALARY AND EXPENSES OF DEPUTY COLLECTORS.

That section 3144, Revised Statutes, as amended by the act of March 1, 1879, be so amended as to authorize collectors of internal revenue to pay the salary and expenses incurred by deputy collectors who may, under the direction of the Commissioner of Internal Revenue, be detailed for services in other districts.

## PROTECTION OF UNITED STATES OFFICERS.

I have to call attention, as has been done by my predecessors in the past, to the lack of protection given by the statute laws of the United States to the officers of internal revenue and to those assisting them in the enforcement of the internal-revenue laws. Murderous assaults upon those engaged in discovering illicit distilleries have been by no means uncommon for many years. I can add nothing to the characterization of the situation made by Judge Paul, of the United States district court for the western district of Virginia, a few days since, while pronouncing sentence upon the murderers of George Ratcliff, member of a posse engaged in discovering illicit distilleries.

Said Judge Paul:

The sentence the court is about to pronounce upon you would, if the laws of the United States covered the crime of murder in killing one of its officers, be the death penalty. A deliberate and cold-blooded assassination as that of which you are guilty rarely blackens the records of any court. An upright and brave man, acting under the authority of the United States Government, was, while in the fearless and faithful discharge of his duty, by you foully murdered, depriving a helpless family of husband and father. That for such a crime no higher punishment can be inflicted under the Federal statutes than imprisonment for a limited period at hard labor is a reproach to the Federal Government.

It is the only civilized government in the world that sends forth its officers to execute its laws practically without protection, and when they are murdered in obeying its mandates provides no adequate punishment for the crime. The marshal of this district, in attempting to execute a warrant of arrest for a violation of the postal laws may be shot dead, and the only penalty provided by the statutes of the United States for the punishment of the perpetrator of the crime is an insignificant fine and a paltry term of imprisonment under the statute for obstructing process or assaulting an officer. The judge of this court, while pronouncing this sentence, might by some one in this audience be assassinated and the only charge that could be brought against the murderer would be under the statute intended to prevent the obstruction of the due administration of justice. The Chief Justice of the Supreme Court of the United States is by law one of the circuit judges of this circuit. Were

he holding the circuit court here and some dissatisfied litigant take his life the only punishment that could be found under the United States laws for the murder of the highest judicial officer of the Government would be an insignificant or almost nominal imprisonment in jail, or both, for impeding the court in the discharge of its duties.

The theory of the General Government from its foundation has been that those offenses falling within the higher grade of crimes will be punished by the several States under their own criminal laws.

In the last fifteen years perhaps twenty men, connected in various ways with the enforcement of the internal-revenue laws, have been killed in the line of their duty in this district.

So far as this court is informed not one of the slayers of these men has ever been convicted in a State court nor prosecutions put on foot against any of them. It is expecting too much that the authorities acting under one government will guard and protect the lives of the officers of the other.

This is a duty the Federal Government should itself assume, and, by proper legislation, provide for the protection of its own officers when engaged in executing its laws.

The court sentences each of you to be imprisoned at hard labor for the maximum term prescribed by the statute under which you were indicted, which is ten years.

I recommend that the enactment of the following be proposed to Congress:

Every person who shoots at, stabs, wounds, or in any manner maliciously assaults an officer or agent of internal revenue, or person aiding him, in the lawful discharge of his official duty, shall be punished by a fine of not more than one thousand dollars, or by imprisonment in the penitentiary at hard labor not more than ten years, or both, at the discretion of the court. And, if of such forcible assault the person assaulted dies, the punishment shall be the same as is imposed for the crime of murder by the laws of the State or Territory within which the offense is committed. The proceedings to enforce the penalties herein provided shall be taken in the circuit or district court of the United States for the district in which the crime is committed.

## REDEMPTION OF STAMPS.

I recommend the repeal of the last proviso in section 17, act of March 1, 1879, prohibiting allowance in any manner "for documentary stamps other than those of the denomination of two cents," and authorize redemption of adhesive stamps when presented in amounts of not less than \$2, face value.

This will allow the redemption of all documentary stamps without exception. The right to redeem all such stamps is not clear under existing law, as evidenced by the disagreement between the Attorney-General and the Comptroller of the Treasury on this question.

## ADDITIONAL DEPUTY COMMISSIONER OF INTERNAL REVENUE.

It is my duty to call your attention to the inability of one Deputy Commissioner to perform all the duties now required of that officer under existing laws. Under the old war-revenue acts there were three Deputy Commissioners of Internal Revenue, and never less than two until internal-revenue taxes were repealed upon all but six of the leading subjects of taxation. Since the act of June 13, 1898, became a law there has been a very large and material increase in the number of taxpayers, the collections have been greatly augmented, and the work connected therewith has grown to a point where it is a physical impossibility for one Deputy Commissioner to perform the duties allotted to that officer. I therefore ask that Congress be requested to provide for an additional Deputy Commissioner, at a salary of \$4,000 per annum, the same to be effective at the earliest date practicable.



## DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1899, 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 quantity of distilled spirits gauged during the fiscal years ended June 30, 1898 and 1899, in each collection district and State, and the quantity of fermented liquors produced during the fiscal year ended June 30, 1899, 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, 1899:

| States and Territories. | Grain.      |           | Molasses.   |           | Fruit.      |           | Total registered. | Total operated. |
|-------------------------|-------------|-----------|-------------|-----------|-------------|-----------|-------------------|-----------------|
|                         | Registered. | Operated. | Registered. | Operated. | Registered. | Operated. |                   |                 |
| Alabama.....            | 37          | 28        |             |           | 129         | 129       | 166               | 157             |
| Arizona.....            | 1           |           |             |           | 2           | 2         | 3                 | 2               |
| Arkansas.....           | 32          | 20        |             |           | 21          | 21        | 53                | 41              |
| California.....         | 2           | 2         |             |           | 238         | 232       | 240               | 234             |
| Colorado.....           | 1           | 1         |             |           | 1           | 1         | 2                 | 2               |
| Connecticut.....        | 2           | 2         |             |           | 29          | 29        | 31                | 31              |
| Delaware.....           | 1           | 1         |             |           | 13          | 13        | 14                | 14              |
| Florida.....            |             |           |             |           | 2           | 2         | 2                 | 2               |
| Georgia.....            | 64          | 51        |             |           | 245         | 240       | 309               | 291             |
| Idaho.....              | 1           | 1         |             |           |             |           | 1                 | 1               |
| Illinois.....           | 16          | 14        |             |           | 12          | 9         | 28                | 23              |
| Indiana.....            | 21          | 15        |             |           | 18          | 12        | 39                | 27              |
| Iowa.....               |             |           |             |           | 4           | 4         | 4                 | 4               |
| Kansas.....             | 3           | 3         |             |           | 2           | 2         | 5                 | 5               |
| Kentucky.....           | 351         | 219       |             |           | 140         | 148       | 501               | 368             |
| Louisiana.....          |             |           | 1           | 1         | 11          | 11        | 12                | 12              |
| Maryland.....           | 27          | 24        |             |           | 5           | 5         | 32                | 29              |
| Massachusetts.....      | 1           | 1         | 7           | 7         | 3           | 3         | 11                | 11              |
| Missouri.....           | 69          | 44        |             |           | 29          | 23        | 98                | 67              |
| Nebraska.....           | 1           | 1         |             |           | 1           | 1         | 2                 | 2               |
| New Hampshire.....      |             |           | 1           | 1         |             |           | 1                 | 1               |
| New Jersey.....         | 1           | 1         |             |           | 47          | 47        | 48                | 48              |
| New Mexico.....         |             |           |             |           | 6           | 4         | 6                 | 4               |
| New York.....           | 3           | 3         | 1           |           | 34          | 34        | 38                | 37              |
| North Carolina.....     | 645         | 577       |             |           | 911         | 911       | 1,556             | 1,488           |
| Ohio.....               | 36          | 25        |             |           | 31          | 28        | 67                | 53              |
| Oklahoma.....           | 1           | 1         |             |           | 1           | 1         | 2                 | 2               |
| Oregon.....             | 2           |           |             |           | 18          | 17        | 20                | 17              |
| Pennsylvania.....       | 113         | 70        |             |           | 10          | 8         | 123               | 78              |
| Rhode Island.....       |             |           |             |           | 3           | 3         | 3                 | 3               |
| South Carolina.....     | 34          | 30        |             |           | 6           | 6         | 40                | 36              |
| Tennessee.....          | 98          | 73        |             |           | 107         | 85        | 205               | 158             |
| Texas.....              | 12          | 8         |             |           | 13          | 13        | 25                | 21              |
| Utah.....               | 1           | 1         |             |           |             |           | 1                 | 1               |
| Virginia.....           | 88          | 61        |             |           | 604         | 569       | 692               | 630             |
| Washington.....         | 1           | 1         |             |           | 5           | 5         | 6                 | 6               |
| West Virginia.....      | 5           | 4         |             |           | 8           | 3         | 13                | 7               |
| Wisconsin.....          | 5           | 4         |             |           |             |           | 5                 | 4               |
| Total.....              | 1,675       | 1,286     | 11          | 10        | 2,718       | 2,621     | 4,404             | 3,917           |

## FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1899, BY COLLECTION DISTRICTS.

| District.                          | Registered. | Operated. | District.                   | Registered. | Operated. |
|------------------------------------|-------------|-----------|-----------------------------|-------------|-----------|
| Alabama.....                       | 129         | 129       | New Mexico.....             | 8           | 6         |
| Arkansas.....                      | 21          | 21        | New York:                   |             |           |
| California:                        |             |           | First district.....         | 1           | 1         |
| First district.....                | 132         | 130       | Fourteenth district.....    | 21          | 21        |
| Fourth district.....               | 105         | 102       | Twenty-first district.....  | 1           | 1         |
| Colorado.....                      | 1           | 1         | Twenty-eighth district..... | 11          | 11        |
| Connecticut.....                   | 32          | 32        | North Carolina:             |             |           |
| Florida.....                       | 2           | 2         | Fourth district.....        | 441         | 441       |
| Georgia.....                       | 245         | 240       | Fifth district.....         | 470         | 470       |
| Illinois:                          |             |           | Ohio:                       |             |           |
| First district.....                | 1           | 1         | First district.....         | 2           | 1         |
| Fifth district.....                | 8           | 1         | Tenth district.....         | 20          | 18        |
| Eighth district.....               | 3           | 2         | Eleventh district.....      | 3           | 3         |
| Thirteenth district.....           | 5           | 5         | Eighteenth district.....    | 6           | 6         |
| Indiana:                           |             |           | Oregon.....                 | 23          | 22        |
| Sixth district.....                | 7           | 7         | Pennsylvania:               |             |           |
| Seventh district.....              | 11          | 8         | First district.....         | 8           | 8         |
| Iowa, fourth district.....         | 4           | 4         | Ninth district.....         | 1           | 0         |
| Kansas.....                        | 3           | 3         | Twelfth district.....       | 1           | 1         |
| Kentucky:                          |             |           | South Carolina.....         | 6           | 6         |
| Second district.....               | 41          | 41        | Tennessee:                  |             |           |
| Fifth district.....                | 14          | 14        | Second district.....        | 40          | 37        |
| Sixth district.....                | 1           | 1         | Fifth district.....         | 67          | 48        |
| Seventh district.....              | 24          | 24        | Texas, fourth district..... | 13          | 13        |
| Eighth district.....               | 69          | 68        | Virginia:                   |             |           |
| Louisiana.....                     | 11          | 11        | Second district.....        | 144         | 144       |
| Maryland.....                      | 18          | 18        | Sixth district.....         | 480         | 425       |
| Massachusetts, third district..... | 3           | 3         | West Virginia.....          | 8           | 3         |
| Missouri:                          |             |           | Total.....                  | 2,718       | 2,621     |
| First district.....                | 24          | 23        |                             |             |           |
| Sixth district.....                | 5           | 0         |                             |             |           |
| Nebraska.....                      | 1           | 1         |                             |             |           |
| New Jersey:                        |             |           |                             |             |           |
| First district.....                | 24          | 24        |                             |             |           |
| Fifth district.....                | 23          | 23        |                             |             |           |

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1899, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

| Month.         | Number of distilleries. |           | Capacity of grain distilleries. |                         | Capacity of molasses distilleries. |          | Total spirit-producing capacity per day. |
|----------------|-------------------------|-----------|---------------------------------|-------------------------|------------------------------------|----------|--|
|                | Grain.                  | Molasses. | Grain.                          | Spirits.                | Molasses.                          | Spirits. |  |
| 1898.          |                         |           |                                 |                         |                                    |          |  |
| July.....      | 423                     | 7         | <i>Bushels.</i> 45,253          | <i>Gallons.</i> 204,927 | <i>Gallons.</i> 11,852             | 10,974   | 214,101                                  |
| August.....    | 367                     | 3         | 40,166                          | 179,318                 | 5,791                              | 4,922    | 184,240                                  |
| September..... | 350                     | 2         | 29,630                          | 170,884                 | 1,478                              | 1,256    | 172,140                                  |
| October.....   | 394                     | 5         | 53,840                          | 245,827                 | 7,122                              | 5,976    | 251,803                                  |
| November.....  | 466                     | 8         | 69,528                          | 275,823                 | 8,598                              | 7,228    | 281,051                                  |
| December.....  | 506                     | 10        | 61,334                          | 276,964                 | 10,610                             | 8,683    | 284,747                                  |
| 1899.          |                         |           |                                 |                         |                                    |          |  |
| January.....   | 557                     | 9         | 73,448                          | 327,838                 | 9,269                              | 7,792    | 335,630                                  |
| February.....  | 671                     | 9         | 77,187                          | 339,253                 | 11,643                             | 9,806    | 348,559                                  |
| March.....     | 662                     | 9         | 90,888                          | 398,277                 | 10,350                             | 8,642    | 406,619                                  |
| April.....     | 732                     | 7         | 105,890                         | 464,147                 | 10,276                             | 8,818    | 472,965                                  |
| May.....       | 663                     | 6         | 99,515                          | 434,505                 | 11,669                             | 10,007   | 444,512                                  |
| June.....      | 609                     | 6         | 85,903                          | 378,303                 | 10,661                             | 8,993    | 387,296                                  |
| July.....      | 447                     | 4         | 58,673                          | 260,416                 | 8,172                              | 6,846    | 267,262                                  |
| August.....    | 386                     | 3         | 40,770                          | 183,394                 | 7,231                              | 6,146    | 189,540                                  |
| September..... | 396                     | 3         | 43,126                          | 192,159                 | 4,900                              | 4,165    | 196,318                                  |







## 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, 1899, 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 Mexico.....             | 1   |           |   |           | 1  |           |   |           |   |           |   |           |  |           |   |           | 1           |           |
| 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.....        | 155   | 147       | 153   | 145       | 5  |           | 4   | 1         | 1   |           |   |           |  |           |   |           | 163         | 146       |
| Fifth district.....         | 473   | 419       | 447   | 397       | 20   | 19        | 11  | 11        | 3   | 3         |   |           | 1  | 1         |   |           | 482         | 431       |
| Ohio:                       |   |           |   |           |  |           |   |           |   |           |   |           |  |           |   |           |             |           |
| First district.....         |   |           |   |           |  |           | 1   |           |   |           |   |           |  |           | 2   | 2         | 5           | 5         |
| Tenth district.....         |   |           |   |           |  |           |   |           |   |           |   |           |  |           | 1   | 1         | 1           | 1         |
| Eleventh district.....      | 3   | 3         | 1   | 1         | 4  | 3         | 5   | 3         |   |           |   |           |  |           | 1   | 1         | 11          | 8         |
| Eighteenth district.....    | 2   | 1         |   |           | 3  | 2         | 5   | 4         | 6   | 2         | 2   | 1         |  |           |   |           | 16          | 9         |
| Oregon.....                 | 1   | 1         |   |           | 1  | 1         |   |           | 1   |           |   |           |  |           | 1   |           | 3           | 1         |
| Pennsylvania:               |   |           |   |           |  |           |   |           |   |           |   |           |  |           |   |           |             |           |
| First district.....         | 4   | 2         |   |           | 7  | 3         |   |           | 10  | 5         | 3   | 1         | 3  | 3         | 2   | 2         | 1           | 1         |
| Ninth district.....         | 2   | 2         | 1   | 1         | 2  | 2         | 9   | 3         | 3   | 2         |   |           |  |           | 1   | 1         | 29          | 15        |
| Twelfth district.....       | 5   | 3         |   |           | 11   | 7         | 5   | 3         | 2   | 3         |   |           |  |           |   |           | 18          | 12        |
| Twenty-third district.....  |   |           |   |           |  |           | 7   | 5         | 25  | 12        | 1   | 1         | 3  | 1         | 9   | 7         | 53          | 34        |
| South Carolina.....         | 32  | 28        | 23  | 19        | 9  | 9         | 1   | 1         |   |           | 1   | 1         |  |           |   |           | 34          | 30        |
| Tennessee:                  |   |           |   |           |  |           |   |           |   |           |   |           |  |           |   |           |             |           |
| Second district.....        | 57  | 48        | 55  | 47        | 4  | 3         |   |           | 1   | 1         | 1   | 1         |  |           |   |           | 61          | 52        |
| Fifth district.....         | 10  | 4         | 8   | 2         | 3  | 3         | 5   | 1         | 15  | 11        | 3   | 1         | 2  | 2         | 1   | 1         | 37          | 21        |
| Texas, Fourth district..... | 10  | 7         | 2   | 1         | 8  | 7         |   |           | 2   |           |   |           |  |           |   |           | 12          | 8         |
| Virginia:                   |   |           |   |           |  |           |   |           |   |           |   |           |  |           |   |           |             |           |
| Second district.....        | 2   | 2         | 2   | 2         |  |           |   |           |   |           |   |           |  |           |   |           | 2           | 2         |
| Sixth district.....         | 78  | 56        | 45  | 30        | 32   | 25        | 3   | 1         | 4   | 2         | 1   | 1         |  |           | 1   |           | 86          | 59        |
| West Virginia.....          | 3   | 2         | 1   | 1         | 2  | 1         | 1   | 1         |   |           |   |           |  |           |   |           | 5           | 4         |
| Wisconsin.....              |   |           |   |           |  |           |   |           | 2   | 2         |   |           | 1  |           |   |           | 5           | 4         |

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1899, 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.....            | 33  | 25        | 25  | 19        | 9  | 6         |   |           | 2   | 2         | 1   | 1         |  |           |   |           |   |           |
| Arizona.....            | 1   |           |   |           | 1  |           |   |           |   |           |   |           |  |           |   |           |   |           |
| Arkansas.....           | 24  | 15        | 13  | 10        | 11   | 5         | 4   | 2         | 4   | 3         |   |           |  |           | 1   |           |   |           |
| California.....         |   |           |   |           |  |           |   |           |   |           |   |           | 1  | 1         | 1   |           |   |           |
| Colorado.....           | 1   | 1         | 1   | 1         |  |           |   |           |   |           | 2   | 2         |  |           |   |           |   |           |
| Connecticut.....        |   |           |   |           |  |           | 1   | 1         |   |           |   |           |  |           |   |           |   |           |
| Delaware.....           |   |           |   |           |  |           |   |           |   |           |   |           |  |           |   |           |   |           |
| Georgia.....            | 48  | 38        | 32  | 28        | 17   | 10        | 4   | 4         | 10  | 8         | 1   | 1         |  |           |   |           |   |           |
| Idaho.....              |   |           |   |           |  |           |   |           | 1   | 1         |   |           |  |           | 1   | 1         | 11  | 11        |
| Illinois.....           | 1   |           |   |           | 1  |           | 3   |           | 2   | 1         | 1   | 1         |  |           | 1   |           | 7   | 6         |
| Indiana.....            | 6   | 5         | 4   | 3         |  |           | 2   | 1         | 3   | 1         | 1   | 1         |  |           |   |           |   |           |
| Kansas.....             | 3   | 3         |   |           | 3  | 3         |   |           |   |           |   |           |  |           |   |           |   |           |
| Kentucky.....           | 171   | 84        | 118   | 72        | 54   | 26        | 9   | 5         | 22  | 13        | 6   | 3         | 19   | 12        | 72  | 46        | 51  | 42        |
| Maryland.....           | 3   | 3         | 2   | 2         | 2  | 2         | 3   | 1         | 5   | 4         |   |           | 3  | 3         | 7   | 7         | 5   | 5         |
| Massachusetts.....      |   |           |   |           |  |           |   |           |   |           |   |           |  |           | 1   |           | 1   | 1         |
| Missouri.....           | 53  | 38        | 19  | 12        | 34   | 27        | 5   | 2         | 7   | 2         | 1   |           | 1  |           |   |           | 1   | 1         |
| Nebraska.....           |   |           |   |           |  |           |   |           |   |           |   |           |  |           |   |           | 3   | 3         |
| New Jersey.....         |   |           |   |           |  |           |   |           |   |           |   |           |  |           |   |           |   |           |
| New York.....           | 628   | 566       | 600   | 542       | 25   | 19        | 15  | 12        | 4   | 3         |   |           | 1  | 1         |   |           |   |           |
| North Carolina.....     | 5   | 4         | 1   | 1         | 7  | 5         | 11  | 7         | 6   | 2         | 2   | 1         |  |           | 3   | 3         | 6   | 6         |
| Ohio.....               | 1   | 1         | 1   | 1         |  |           |   |           | 1   |           |   |           |  |           |   |           |   |           |
| Oklahoma.....           |   |           |   |           |  |           |   |           |   |           |   |           |  |           | 1   |           |   |           |
| Oregon.....             | 11  | 7         | 1   | 1         | 20   | 12        | 21  | 11        | 37  | 19        | 4   | 2         | 9  | 6         | 11  | 9         | 10  | 10        |
| Pennsylvania.....       | 32  | 28        | 23  | 19        | 9  | 9         | 1   | 1         | 1   |           | 1   | 1         |  |           |   |           |   |           |
| South Carolina.....     | 67  | 52        | 63  | 49        | 7  | 6         | 5   | 1         | 16  | 12        | 4   | 2         | 2  | 2         | 1   | 1         |   |           |
| Tennessee.....          | 10  | 7         | 2   | 1         | 8  | 7         |   |           | 2   |           |   |           |  |           |   |           |   |           |
| Texas.....              | 1   | 1         | 1   | 1         |  |           |   |           |   |           |   |           |  |           |   |           |   |           |
| Utah.....               | 80  | 58        | 47  | 32        | 32   | 25        | 3   | 1         | 4   | 2         | 1   | 1         |  |           | 1   |           |   |           |
| Virginia.....           | 1   | 1         |   |           | 1  | 1         |   |           |   |           |   |           |  |           |   |           | 1   | 1         |
| Washington.....         | 3   | 2         | 1   | 1         | 2  | 1         | 1   | 1         |   |           |   |           |  |           |   |           | 2   | 2         |
| West Virginia.....      |   |           |   |           |  |           |   |           | 2   | 2         |   |           |  |           |   |           |   |           |
| Wisconsin.....          |   |           |   |           |  |           |   |           |   |           |   |           | 1  |           |   |           |   |           |
| Total.....              | 1,183   | 939       | 954   | 795       | 246  | 167       | 85  | 50        | 128   | 75        | 25  | 16        | 37   | 25        | 101   | 69        | 99  | 89        |



## COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1898 AND 1899.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1899, was 1,675, of which number 1,286 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1898, were 1,689 and 1,152, respectively, showing a decrease during the last fiscal year of 14 in the number registered and an increase of 134 in the number operated, as appears in the table following:

## TOTAL GRAIN DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1898 AND 1899.

| Condition.       | 1898. | 1899. | Increase (+)<br>or<br>decrease (-). |
|------------------|-------|-------|-------------------------------------|
| Registered ..... | 1,689 | 1,675 | - 14                                |
| Operated .....   | 1,152 | 1,286 | +134                                |

There was a decrease of 13 in the number of distilleries registered of the class having the smaller capacities for the production of spirits, but an increase of 113 in the number operated.

In the class of larger distilleries there was a decrease of 1 in the number registered and an increase of 21 in the number operated.

During the fiscal year ended June 30, 1898, there were registered 1,451 distilleries of the smaller class, varying in daily grain capacity from not over 5 to not over 60 bushels each, and of this number 990, or 68+ per cent, were operated.

Of the larger distilleries, having daily grain capacities varying from over 60 bushels and not over 100 bushels to several thousand bushels each, 238 were registered and 162, or 68+ per cent, were operated.

During the fiscal year ended June 30, 1899, of the smaller distilleries 1,438 were registered and 1,103, or 76+ per cent, were operated.

Of the larger distilleries 237 were registered and 183, or 77+ per cent, were operated.

These figures may be tabulated as follows:

## GRAIN DISTILLERIES OF SMALL CAPACITY AND OF LARGE CAPACITY REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1898 AND 1899.

| Condition.       | Small capacity. |       |                               | Large capacity. |       |                               |
|------------------|-----------------|-------|-------------------------------|-----------------|-------|-------------------------------|
|                  | 1898.           | 1899. | Increase (+) or decrease (-). | 1898.           | 1899. | Increase (+) or decrease (-). |
| Registered ..... | 1,451           | 1,438 | - 13                          | 238             | 237   | - 1                           |
| Operated .....   | 990             | 1,103 | +113                          | 162             | 183   | +21                           |

## MOLASSES DISTILLERIES.

There were 11 molasses distilleries registered and 10 operated, the same numbers, respectively, registered and operated during the previous year.

## FRUIT DISTILLERIES.

There was a considerable decrease in the number of fruit distilleries registered and operated, there having been 2,718 registered and 2,621 operated, a decrease from the previous fiscal year of 860 in the number registered and of 937 in the number operated.

The total number of grain, molasses, and fruit distilleries registered during the fiscal year is 4,404 and the total number operated is 3,917, a decrease of 874 in the number of all kinds of distilleries registered and of 803 in the number of all kinds of distilleries operated during the fiscal year ended June 30, 1899, as compared with the fiscal year ended June 30, 1898.



## 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, 1899, BY COLLECTION DISTRICTS.

| Districts.                    | Malt.           | Wheat.          | Barley.         | Rye.            | Corn.           | Oats.           | Mill feed.      | Molasses.       | Other materials. | Total.          |                 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|
|                               | <i>Bushels.</i> | <i>Bushels.</i> | <i>Bushels.</i> | <i>Bushels.</i> | <i>Bushels.</i> | <i>Bushels.</i> | <i>Bushels.</i> | <i>Gallons.</i> | <i>Bushels.</i>  | <i>Bushels.</i> | <i>Gallons.</i> |
| Alabama                       | 4,874           |                 | 30              | 1,544           | 28,704          |                 |                 |                 |                  | 35,152          |                 |
| Arkansas                      | 1,839           | 13              |                 | 1,057           | 12,792          |                 | 14              |                 |                  | 15,715          |                 |
| California, first district    | 5,753           | 2,904           |                 | 15,253          | 4,238           |                 |                 |                 |                  | 23,148          |                 |
| Colorado                      | 17              |                 |                 | 17              | 146             |                 |                 |                 |                  | 180             |                 |
| Connecticut                   | 4,519           |                 |                 | 12,182          | 11,467          |                 |                 |                 |                  | 28,168          |                 |
| Georgia                       | 10,051          |                 |                 |                 | 58,644          |                 |                 |                 |                  | 68,695          |                 |
| Illinois:                     |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| First district                | 41,092          |                 |                 | 12,123          | 298,204         |                 |                 |                 |                  | 351,419         |                 |
| Fifth district                | 570,969         |                 |                 | 141,870         | 4,159,164       |                 |                 |                 |                  | 4,871,943       |                 |
| Eighth district               | 208,717         |                 |                 | 32,485          | 1,897,988       | 6               | 5               |                 |                  | 2,139,201       |                 |
| Thirteenth district           | 13,796          |                 |                 | 14,468          | 87,571          |                 | 195             |                 |                  | 116,030         |                 |
| Indiana:                      |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| Sixth district                | 45,353          |                 | 242             | 26,597          | 469,317         | 7,645           |                 |                 |                  | 549,154         |                 |
| Seventh district              | 260,259         | 21              |                 | 43,486          | 2,088,448       |                 |                 |                 |                  | 2,392,214       |                 |
| Kansas                        | 225             | 13              |                 | 251             | 2,040           |                 |                 |                 |                  | 2,529           |                 |
| Kentucky:                     |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| Second district               | 43,349          |                 |                 | 17,980          | 349,380         | 19              |                 |                 |                  | 410,728         |                 |
| Fifth district                | 222,840         | 5,156           |                 | 311,708         | 1,268,036       |                 |                 |                 |                  | 1,807,740       |                 |
| Sixth district                | 69,749          |                 |                 | 114,273         | 449,649         | 4,877           |                 | 169,362         |                  | 638,548         | 169,362         |
| Seventh district              | 93,948          |                 | 7               | 174,784         | 505,744         |                 | 9               |                 |                  | 774,492         |                 |
| Eighth district               | 85,198          | 204             | 39              | 122,057         | 609,838         |                 |                 |                 |                  | 817,336         |                 |
| Louisiana                     |                 |                 |                 |                 |                 |                 |                 | 943,355         |                  |                 | 943,355         |
| Maryland                      | 81,838          | 574             |                 | 468,487         | 44,451          | 638             |                 |                 |                  | 505,988         |                 |
| Massachusetts, Third district | 863             |                 |                 | 4,655           | 4,453           |                 |                 | 1,780,923       |                  | 9,971           | 1,780,923       |
| Missouri:                     |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| First district                | 18,101          | 276             |                 | 3,353           | 157,522         |                 |                 |                 |                  | 179,252         |                 |
| Sixth district                | 1,896           | 970             |                 | 1,169           | 21,420          |                 |                 |                 |                  | 25,455          |                 |
| Montana                       | 64              | 246             |                 | 49              | 256             |                 | 258             |                 |                  | 873             |                 |
| Nebraska                      | 48,689          |                 |                 | 15,324          | 415,654         |                 |                 |                 |                  | 479,667         |                 |
| New Hampshire                 |                 |                 |                 |                 |                 |                 |                 | 20,480          |                  |                 | 20,480          |
| New Jersey, Fifth district    | 32,000          |                 |                 | 48,000          | 48,000          |                 |                 |                 |                  | 128,000         |                 |
| New York:                     |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| First district                | 40,479          |                 |                 | 177,993         | 203,712         |                 |                 |                 |                  | 422,184         |                 |
| Twenty-first district         | 15,637          |                 |                 | 5,493           | 131,286         |                 |                 |                 |                  | 152,416         |                 |
| Twenty-eighth district        | 17,153          |                 |                 | 25,508          | 26,454          |                 |                 |                 |                  | 69,115          |                 |
| North Carolina:               |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| Fourth district               | 5,931           | 1,562           |                 | 6,358           | 57,874          |                 | 132             |                 |                  | 71,857          |                 |
| Fifth district                | 20,340          |                 | 205             | 20,272          | 166,963         |                 |                 |                 |                  | 207,780         |                 |
| Ohio:                         |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| First district                | 176,637         | 2,336           |                 | 260,642         | 1,333,883       | 1,356           | 702             |                 |                  | 1,784,556       |                 |
| Tenth district                | 3,628           |                 |                 | 6,628           | 32,960          |                 |                 |                 |                  | 43,216          |                 |
| Eleventh district             | 15,321          |                 |                 | 10,568          | 133,850         |                 |                 |                 |                  | 159,739         |                 |
| Eighteenth district           | 1,995           | 807             |                 | 12,096          | 3,102           |                 |                 |                 |                  | 18,000          |                 |
| Oregon                        | 16              |                 |                 |                 | 380             |                 |                 |                 |                  | 396             |                 |
| Pennsylvania:                 |                 |                 |                 |                 |                 |                 |                 | 6,540           |                  |                 |                 |
| First district                | 25,304          | 1,166           | 2               | 109,213         | 11,805          |                 |                 |                 |                  | 147,550         | 6,540           |
| Ninth district                | 9,253           | 1,411           |                 | 81,69           | 5,768           |                 |                 |                 |                  | 98,001          |                 |
| Twelfth district              | 494             | 890             |                 | 11,637          | 691             |                 |                 |                 |                  | 13,712          |                 |
| Twenty-third district         | 169,701         |                 |                 | 897,497         | 61,378          | 264             |                 |                 |                  | 1,128,840       |                 |
| South Carolina                | 3,748           |                 | 206             | 2,837           | 30,053          |                 |                 |                 |                  | 36,844          |                 |
| Tennessee:                    |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| Second district               | 4,337           | 337             | 238             | 3,329           | 39,736          |                 |                 |                 |                  | 47,977          |                 |
| Fifth district                | 14,139          |                 |                 | 11,767          | 129,769         |                 | 35              |                 |                  | 155,701         |                 |
| Texas, Fourth district        | 572             | 133             |                 | 457             | 4,772           |                 |                 |                 |                  | 5,934           |                 |
| Virginia:                     |                 |                 |                 |                 |                 |                 |                 |                 |                  |                 |                 |
| Second district               | 51              | 32              |                 | 466             | 301             |                 |                 |                 |                  | 790             |                 |
| Sixth district                | 3,487           | 131             |                 | 11,323          | 24,617          |                 |                 |                 |                  | 39,558          |                 |
| West Virginia                 | 6,569           |                 |                 | 48,322          | 606             |                 |                 |                 |                  | 55,497          |                 |
| Wisconsin, First district     | 70,635          |                 | 549             | 87,780          | 289,723         |                 |                 |                 | 5,520            | 454,207         |                 |
| Total                         | 2,471,417       | 19,182          | 1,518           | 3,383,867       | 15,682,809      | 14,895          | 1,350           | 2,920,660       | 5,520            | 21,580,468      | 2,920,660       |



## 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, 1899, BY STATES AND TERRITORIES.

| States.            | Ma.       | Wheat.   | Barley.  | Rye.      | Corn.      | Oats.    | Millfeed. | Molasses. | Other materials. | Total.     |
|--------------------|-----------|----------|----------|-----------|------------|----------|-----------|-----------|------------------|------------|
|                    | Bushels.  | Bushels. | Bushels. | Bushels.  | Bushels.   | Bushels. | Bushels.  | Gallons.  | Bushels.         | Gallons.   |
| Alabama            | 4,874     | 13       | 30       | 1,534     | 28,704     |          |           |           | 35,152           |            |
| Arizona            | 1,839     |          |          | 1,033     | 12,782     |          |           |           | 15,715           |            |
| California         | 9,797     | 2,904    |          | 15,293    | 4,258      | 14       |           |           | 28,148           |            |
| Colorado           | 4,317     |          |          | 12,182    | 11,467     |          |           |           | 28,168           |            |
| Connecticut        | 184       |          |          | 685       | 58,644     |          |           |           | 1,392            |            |
| Delaware           | 10,091    |          |          |           |            |          |           |           | 68,695           |            |
| Florida            | 33        | 246      |          |           |            |          |           |           | 555              |            |
| Illinois           | 834,314   | 21       | 242      | 290,646   | 6,442,927  |          | 238       |           | 7,478,593        |            |
| Indiana            | 305,612   | 13       |          | 70,083    | 2,597,765  | 7,645    | 200       |           | 2,941,368        |            |
| Iowa               | 62        |          |          | 19        | 3,182,647  | 4,890    | 9         | 169,362   | 4,448,844        | 169,362    |
| Kentucky           | 515,084   | 5,369    | 46       | 740,802   | 43,928     |          |           | 943,355   | 594,596          | 943,355    |
| Louisiana          | 81,654    | 574      |          | 467,802   | 4,453      | 638      |           |           | 9,171            |            |
| Maine              | 19,997    | 1,246    |          | 4,055     | 178,942    |          |           | 1,780,923 | 204,707          | 1,780,923  |
| Massachusetts      | 48,689    |          |          | 16,324    | 415,634    |          |           |           | 479,697          |            |
| Michigan           | 32,000    |          |          | 48,000    | 48,000     |          |           | 20,480    | 128,000          |            |
| Minnesota          | 73,269    |          |          | 208,994   | 351,452    |          |           |           | 643,715          |            |
| Missouri           | 26,271    | 1,593    | 305      | 26,630    | 224,897    |          |           |           | 279,637          |            |
| Montana            | 197,881   | 3,143    |          | 298,934   | 4,693,795  | 1,356    | 702       |           | 2,005,511        |            |
| Nebraska           | 204,812   | 3,407    |          | 1,099,916 | 79,642     | 264      |           | 6,540     | 1,388,103        | 6,540      |
| Nevada             | 3,743     |          |          | 2,837     | 38,033     |          |           |           | 36,844           |            |
| New Hampshire      | 18,467    | 337      | 206      | 16,096    | 169,505    |          | 35        |           | 203,678          |            |
| New Jersey         | 572       | 133      | 238      | 457       | 5,772      |          |           |           | 5,934            |            |
| New Mexico         | 31        |          |          |           | 256        |          |           |           | 318              |            |
| New York           | 3,638     | 163      |          | 11,729    | 24,918     |          |           |           | 40,348           |            |
| North Carolina     | 16        |          |          |           | 380        |          |           |           | 396              |            |
| Ohio               | 6,569     |          |          | 48,322    | 906        |          |           |           | 55,497           |            |
| Oklahoma Territory | 70,633    |          | 549      | 87,780    | 289,723    |          |           |           | 454,207          |            |
| Oregon             |           |          |          |           |            |          |           |           |                  |            |
| Pennsylvania       |           |          |          |           |            |          |           |           |                  |            |
| Rhode Island       |           |          |          |           |            |          |           |           |                  |            |
| South Carolina     |           |          |          |           |            |          |           |           |                  |            |
| Tennessee          |           |          |          |           |            |          |           |           |                  |            |
| Texas              |           |          |          |           |            |          |           |           |                  |            |
| Vermont            |           |          |          |           |            |          |           |           |                  |            |
| Virginia           |           |          |          |           |            |          |           |           |                  |            |
| Washington         |           |          |          |           |            |          |           |           |                  |            |
| West Virginia      |           |          |          |           |            |          |           |           |                  |            |
| Wisconsin          |           |          |          |           |            |          |           |           |                  |            |
| Total              | 2,471,417 | 19,182   | 1,615    | 3,383,897 | 15,482,809 | 14,805   | 1,350     | 2,920,660 | 5,520            | 21,580,468 |

The average yield per bushel of grain used was 96,295,833

The average yield per bushel of grain used was 21,580,468

The average yield per gallon of molasses used for the production of spirits was 708,654

The average yield per gallon of molasses used for the production of spirits was 943,355

The average yield per gallon of molasses used in the production of rum was 1,494,379

The average yield per gallon of molasses used in the production of rum was 1,977,305

## 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.      |
| 1890    | 25,202,901  | 107,618,120                  |                                   |                                 | 2,198,538                     | 1,057,808     |
| 1891    | 26,347,641  | 114,178,017                  |                                   |                                 | 2,368,171                     | 1,184,312     |
| 1892    | 26,489,827  | 112,602,723                  |                                   |                                 | 2,550,759                     | 1,056,318     |
| 1893    | 29,030,409  | 126,545,017                  |                                   |                                 | 2,775,792                     | 1,108,763     |
| 1894    | 19,716,818  | 87,340,807                   |                                   |                                 | 2,598,400                     | 1,046,595     |
| 1895    | 18,057,107  | 78,172,512                   |                                   |                                 | 2,219,547                     | 1,000,228     |
| 1896    | 18,689,018  | 82,456,153                   | 3,507,609                         | 2,642,322                       | 1,891,356                     | 1,294,157     |
| 1897    | 13,131,891  | 59,154,877                   | 4,441,482                         | 3,310,771                       | 1,711,866                     | 1,294,157     |
| 1898    | 17,266,246  | 77,443,199                   | 2,591,382                         | 1,978,468                       | 1,772,113                     | 1,340,546     |
| 1899    | 21,580,468  | 96,295,933                   | 943,355                           | 768,654                         | 1,977,305                     | 1,494,379     |
| Total   | 215,447,925 | 942,617,508                  | 11,483,828                        | 8,700,215                       | 22,063,810                    | 16,748,191    |
| Average | 21,544,792  | 94,261,750                   | 2,870,967                         | 2,175,054                       | 2,206,381                     | 1,674,819     |

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, 1899 (21,580,468 bushels), shows an increase of 4,320,222 bushels over the quantity used in the preceding fiscal year (17,260,246 bushels), and is 35,676 bushels more than the average (21,544,792 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (96,295,933 gallons) shows an increase of 18,852,734 gallons over the product of the fiscal year ended June 30, 1893 (77,443,199 gallons), and is 2,094,183 gallons more than the average product (94,201,750 gallons) for the last ten years.

The yield of spirits from each bushel of grain used was 4.46+ gallons. The yield for the two preceding years was 4.50+ gallons for 1897 and 4.48+ gallons for 1898.

The quantity of molasses used for the production of spirits during the fiscal year ended June 30, 1899 (943,355 gallons), shows a decrease of 1,648,927 gallons from the quantity used in the preceding fiscal year (2,591,382 gallons), and is 1,927,602 gallons less than the average (2,870,957 gallons) for the last four years.

The quantity of spirits produced from molasses during the year (768,654 gallons) shows a decrease of 1,209,814 gallons from the product of the previous year (1,978,468 gallons), and is 1,406,400 gallons less than the average product (2,175,054 gallons) for the last four years.

The quantity of molasses used for the production of rum during the fiscal year ended June 30, 1899 (1,977,305 gallons), shows an increase of 205,192 gallons over the quantity used in the preceding fiscal year (1,772,113 gallons), and is 229,076 gallons less than the average (2,206,381 gallons) for the last ten years.

The quantity of rum distilled from molasses during the year (1,494,379 gallons) shows an increase of 153,833 gallons over the product of the previous year (1,340,546 gallons), and is 180,440 gallons less than the average product (1,674,819 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, 1899, BY COLLECTION DISTRICTS.

| District.                   | Apple.   | Peach.   | Grape.    | Pear.    | Berry.   | Prune.   | Total.    |
|-----------------------------|----------|----------|-----------|----------|----------|----------|-----------|
|                             | Gallons. | Gallons. | Gallons.  | Gallons. | Gallons. | Gallons. | Gallons.  |
| Alabama.....                | 5,438    | 2,690    | 207       |          |          |          | 8,335     |
| Arkansas.....               | 498      | 772      | 79        |          |          |          | 1,349     |
| First California.....       |          | 1,104    | 1,917,636 |          |          | 53       | 1,918,793 |
| Fourth California.....      | 22       |          | 857,528   |          |          | 326      | 857,876   |
| Colorado.....               | 150      | 25       |           |          |          |          | 175       |
| Connecticut.....            | 8,410    |          | 808       |          |          |          | 9,218     |
| Florida.....                |          |          | 86        | 69       | 27       |          | 182       |
| Georgia.....                | 3,327    | 17,932   | 935       |          |          |          | 22,194    |
| First Illinois.....         |          |          | 20        |          |          |          | 20        |
| Fifth Illinois.....         |          |          | 274       |          |          |          | 274       |
| Eighth Illinois.....        | 31       | 20       |           |          |          |          | 51        |
| Thirteenth Illinois.....    | 190      | 292      | 34        |          |          |          | 516       |
| Sixth Indiana.....          | 197      | 360      | 39        |          |          |          | 596       |
| Seventh Indiana.....        | 1,120    | 287      |           |          |          |          | 1,407     |
| Fourth Iowa.....            |          | 63       | 889       |          |          |          | 952       |
| Kansas.....                 | 173      |          | 43        |          |          |          | 216       |
| Second Kentucky.....        | 5,680    | 216      |           |          |          |          | 5,896     |
| Fifth Kentucky.....         | 2,879    |          |           |          |          |          | 2,879     |
| Sixth Kentucky.....         |          |          | 40        |          |          |          | 40        |
| Seventh Kentucky.....       | 1,256    |          |           |          |          |          | 1,256     |
| Eighth Kentucky.....        | 4,764    |          |           |          |          |          | 4,764     |
| Louisiana.....              | 20       | 317      |           |          | 17       |          | 337       |
| Maryland.....               | 2,217    | 10,788   |           | 626      |          |          | 13,631    |
| Third Massachusetts.....    | 1,752    |          |           |          |          |          | 1,752     |
| First Missouri.....         | 409      | 147      | 11,096    |          |          |          | 11,652    |
| Nebraska.....               | 20       |          |           |          |          |          | 20        |
| First New Jersey.....       | 16,474   |          |           |          |          |          | 16,474    |
| Fifth New Jersey.....       | 21,389   |          | 775       |          |          |          | 22,164    |
| New Mexico.....             | 208      | 62       | 1,852     |          |          |          | 2,229     |
| First New York.....         |          |          | 941       |          |          | 107      | 941       |
| Fourteenth New York.....    | 10,254   |          | 20        |          |          |          | 10,284    |
| Twenty-first New York.....  | 2,107    |          |           |          |          | 10       | 2,107     |
| Twenty-eighth New York..... | 9,408    |          | 9,865     |          |          |          | 19,273    |
| Fourth North Carolina.....  | 20,530   | 178      | 366       |          | 20       |          | 21,094    |
| Fifth North Carolina.....   | 17,427   | 31       | 5         |          |          |          | 17,463    |
| First Ohio.....             |          | 139      |           |          |          |          | 139       |
| Tenth Ohio.....             | 201      | 1,979    | 36,475    |          |          |          | 38,655    |
| Eleventh Ohio.....          |          | 58       | 29        |          |          |          | 87        |
| Eighteenth Ohio.....        |          | 21       | 2,937     |          |          |          | 2,958     |
| Oregon.....                 | 2,029    | 1,146    | 439       | 36       |          | 1,743    | 5,393     |
| First Pennsylvania.....     | 2,624    |          |           |          |          |          | 2,624     |
| South Carolina.....         |          | 107      |           |          |          |          | 107       |
| Second Tennessee.....       | 8,303    |          |           |          |          |          | 8,303     |
| Fifth Tennessee.....        | 20,214   | 33       |           |          |          |          | 20,247    |
| Fourth Texas.....           | 77       | 2,014    | 67        |          |          |          | 2,158     |
| Second Virginia.....        | 12,711   |          | 10        |          | 16       |          | 12,737    |
| Sixth Virginia.....         | 27,492   |          | 225       |          | 20       |          | 27,737    |
| West Virginia.....          | 187      |          |           |          | 12       |          | 199       |

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

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED  
DURING THE FISCAL YEAR ENDED JUNE 30, 1899, BY STATES AND TERRITORIES.

| States and Territories. | Apple.   | Peach.   | Grape.    | Pear.    | Berry.   | Prune.   | Total.    |
|-------------------------|----------|----------|-----------|----------|----------|----------|-----------|
|                         | Gallons. | Gallons. | Gallons.  | Gallons. | Gallons. | Gallons. | Gallons.  |
| Alabama.....            | 5,438    | 2,690    | 207       |          |          |          | 8,335     |
| Arizona.....            |          |          | 1,626     |          |          |          | 1,626     |
| Arkansas.....           | 498      | 772      | 79        |          |          |          | 1,349     |
| California.....         | 22       | 1,104    | 2,775,164 |          |          | 879      | 2,778,669 |
| Colorado.....           | 150      | 25       |           |          |          |          | 175       |
| Connecticut.....        | 8,410    |          | 12        |          |          |          | 8,422     |
| Delaware.....           | 1,203    |          | 19        |          |          |          | 1,222     |
| Florida.....            |          |          | 86        | 69       | 27       |          | 182       |
| Georgia.....            | 3,327    | 17,932   | 935       |          |          |          | 22,194    |
| Illinois.....           | 921      | 512      | 328       |          |          |          | 861       |
| Indiana.....            | 1,917    | 647      | 39        |          |          |          | 2,603     |
| Iowa.....               |          | 53       | 889       |          |          |          | 952       |
| Kansas.....             |          | 43       |           |          |          |          | 43        |
| Kentucky.....           | 14,879   | 216      | 46        |          | 17       |          | 14,852    |
| Louisiana.....          | 20       | 317      |           |          |          |          | 337       |
| Maryland.....           | 1,014    | 10,788   |           | 607      |          |          | 12,409    |
| Massachusetts.....      | 1,752    |          |           |          |          |          | 1,752     |
| Missouri.....           | 409      | 147      | 11,096    |          |          |          | 11,652    |
| Nebraska.....           | 20       |          |           |          |          |          | 20        |
| New Jersey.....         | 37,863   |          | 775       |          |          |          | 38,638    |
| New Mexico.....         | 208      | 62       | 226       |          |          |          | 603       |
| New York.....           | 31,768   |          | 10,826    |          |          | 10       | 32,605    |
| North Carolina.....     | 37,957   | 209      | 371       |          | 20       |          | 38,557    |
| Ohio.....               | 901      | 2,187    | 36,441    |          |          |          | 41,839    |
| Oklahoma.....           | 173      |          |           |          |          |          | 173       |
| Oregon.....             | 2,029    | 36       | 218       | 36       |          | 1,719    | 4,028     |
| Pennsylvania.....       | 2,624    |          |           |          |          |          | 2,624     |
| Rhode Island.....       |          |          | 794       |          |          |          | 794       |
| South Carolina.....     |          | 107      |           |          |          |          | 107       |
| Tennessee.....          | 28,517   | 33       |           |          |          |          | 28,550    |
| Texas.....              | 77       | 2,014    | 67        |          |          |          | 2,158     |
| Virginia.....           | 40,203   |          | 235       |          | 36       |          | 40,474    |
| Washington.....         |          | 1,126    | 281       |          |          | 24       | 1,365     |
| West Virginia.....      | 187      |          |           |          | 12       |          | 199       |
| Total.....              | 210,188  | 40,781   | 3,243,718 | 761      | 112      | 2,299    | 3,097,769 |



## SPIRITS RECTIFIED.

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDING JUNE 30, 1899, BY COLLECTION DISTRICTS.

| Districts.  | Gallons.     | Districts.                  | Gallons.      |
|---|--------------|-----------------------------|---------------|
| Alabama.....                                      | 209,165.50   | New Jersey:                 |               |
| Arkansas.....                                     | 7,322.74     | First district.....         | 61,328.83     |
| California:                                       |              | Fifth district.....         | 304,562.50    |
| First district.....                               | 2,285,797.46 | New Mexico.....             | 17,457.62     |
| Fourth district and Nevada.....                   | 138,329.44   | New York:                   |               |
| Colorado and Wyoming.....                         | 71,968.50    | First district.....         | 1,272,019.74  |
| Connecticut and Rhode Island.....                 | 532,055.94   | Second district.....        | 6,624,212.73  |
| Georgia.....                                      | 176,720.84   | Third district.....         | 2,310,303.72  |
| Illinois:   |              | Fourth district.....        | 369,190.95    |
| First district.....                               | 4,692,481.62 | Twenty-first district.....  | 252,412.42    |
| Fifth district.....                               | 1,399,446.39 | Twenty-eighth district..... | 1,364,152.06  |
| Eighth district.....                              | 132,894.24   | North Carolina:             |               |
| Thirteenth district.....                          | 58,698.00    | Fourth district.....        | 99,626.90     |
| Indiana:  |              | Fifth district.....         | 424,531.37    |
| Sixth district.....                               | 202,723.75   | Ohio:                       |               |
| Seventh district.....                             | 989,939.03   | First district.....         | 9,126,822.34  |
| Iowa:   |              | Tenth district.....         | 561,714.69    |
| Third district.....                               | 51,089.50    | Eleventh district.....      | 62,051.61     |
| Fourth district.....                              | 27,631.09    | Eighteenth district.....    | 752,510.50    |
| Kansas.....                                       | 2,402.50     | Oregon and Washington.....  | 190,172.84    |
| Kentucky:   |              | Pennsylvania:               |               |
| Second district.....                              | 517,816.15   | First district.....         | 6,934,516.08  |
| Fifth district.....                               | 3,098,039.28 | Ninth district.....         | 132,090.59    |
| Sixth district.....                               | 2,045,594.96 | Twelfth district.....       | 256,828.49    |
| Seventh district.....                             | 215,405.61   | Twenty-third district.....  | 1,285,171.25  |
| Eighth district.....                              | 3,346.50     | Tennessee:                  |               |
| Louisiana and Mississippi.....                    | 950,979.19   | Second district.....        | 161,800.58    |
| Maryland, Delaware, and District of Columbia..... | 5,214,241.73 | Fifth district.....         | 531,694.26    |
| Massachusetts.....                                | 3,816,587.57 | Texas:                      |               |
| Michigan:   |              | Third district.....         | 200,436.17    |
| First district.....                               | 321,973.51   | Fourth district.....        | 94,225.26     |
| Fourth district.....                              |              | Virginia:                   |               |
| Minnesota.....                                    | 681,847.34   | Second district.....        | 851,119.45    |
| Missouri:   |              | Sixth district.....         | 68,222.97     |
| First district.....                               | 2,323,218.31 | West Virginia.....          | 159,717.11    |
| Sixth district.....                               | 590,615.74   | Wisconsin:                  |               |
| Montana, Utah, and Idaho.....                     | 58,728.00    | First district.....         | 1,326,598.11  |
| Nebraska and Dakotas.....                         | 389,266.16   | Second district.....        | 53,290.07     |
| New Hampshire, Maine, and Vermont.....            | 1,400.27     | Total.....                  | 67,055,508.07 |

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING YEAR ENDING JUNE 30, 1899, BY STATES AND TERRITORIES.

| States and Territories.                           | Gallons.     | States and Territories.                | Gallons.      |
|---|--------------|--|---------------|
| Alabama.....                                      | 209,165.50   | Montana, Idaho, and Utah.....          | 58,728.00     |
| Arkansas.....                                     | 7,322.74     | Nebraska and Dakotas.....              | 389,266.16    |
| California.....                                   | 2,424,126.90 | New Hampshire, Maine, and Vermont..... | 1,400.27      |
| Colorado and Wyoming.....                         | 71,968.50    | New Jersey.....                        | 365,891.33    |
| Connecticut and Rhode Island.....                 | 532,055.94   | New Mexico and Arizona.....            | 17,457.62     |
| Georgia.....                                      | 176,720.84   | New York.....                          | 12,192,291.62 |
| Illinois.....                                     | 6,283,520.25 | North Carolina.....                    | 524,158.27    |
| Indiana.....                                      | 1,192,602.78 | Ohio.....                              | 10,563,099.14 |
| Iowa.....   | 78,720.59    | Oregon and Washington.....             | 190,172.84    |
| Kansas.....                                       | 2,402.50     | Pennsylvania.....                      | 8,608,606.41  |
| Kentucky.....                                     | 5,880,202.50 | Tennessee.....                         | 698,494.84    |
| Louisiana and Mississippi.....                    | 950,979.19   | Texas.....                             | 294,601.43    |
| Maryland, Delaware, and District of Columbia..... | 5,214,241.73 | Virginia.....                          | 919,342.42    |
| Massachusetts.....                                | 3,816,587.57 | West Virginia.....                     | 159,717.11    |
| Michigan.....                                     | 321,973.51   | Wisconsin.....                         | 1,379,888.18  |
| Minnesota.....                                    | 681,847.34   | Total.....                             | 67,055,508.07 |
| Missouri.....                                     | 2,912,834.05 |  |               |

## SPIRITS GAUGED IN 1898.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1898, BY COLLECTION DISTRICTS.

| Collection districts.    | Deposited in warehouse. | 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. | Dumped for rectification. | Rectified. | 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. |
|--------------------------|-------------------------|------------------------|-------------|---|---|--------------------------------------|---------------------------|------------|---|---------------|
| Alabama.....             | 80,611                  | 85,856                 | 1,924       | 2,983   | 5,139                                     |                                      | 134,252                   | 166,048    | 10,497  | 477,264       |
| Arkansas.....            | 44,718                  | 44,375                 |             |   |   |                                      | 2,024,577                 | 2,215,790  | 15,787  | 104,880       |
| California.....          | 82,339                  | 509,018                |             |   |   |                                      | 96,121                    | 114,752    | 3,029,857   | 7,862,027     |
| Colorado.....            | 258                     | 48,825                 |             |   |   |                                      | 54,451                    | 60,733     | 1,435,224   | 1,646,453     |
| Connecticut.....         | 118,642                 | 117,075                |             |   |   |                                      | 434,003                   | 476,400    | 184,257   | 1,160,554     |
| Florida.....             | 217,339                 | 229,209                |             |   |   |                                      | 169,763                   | 180,767    | 15,034  | 1,160,554     |
| Georgia.....             | 237,451                 | 237,451                |             |   |   |                                      | 4,205,724                 | 4,572,511  | 9,843   | 816,911       |
| First Illinois.....      | 18,617,884              | 20,529,391             |             |   |   |                                      | 1,310,794                 | 1,390,358  | 93,903  | 9,103,760     |
| Fourth Illinois.....     | 10,128,383              | 8,836,733              |             |   |   |                                      | 1,017,794                 | 82,282     | 197   | 42,971,852    |
| Thirteenth Illinois..... | 108,044                 | 4,000,977              |             |   |   |                                      | 47,970                    | 52,523     | 806   | 20,123,053    |
| Sixth Indiana.....       | 1,297,555               | 1,321,274              |             |   |   |                                      | 116,671                   | 129,885    | 2,047   | 953,275       |
| Seventh Indiana.....     | 6,532,040               | 6,519,394              |             |   |   |                                      | 1,201,186                 | 1,297,410  | 15,321  | 2,869,895     |
| Third Iowa.....          | 1,577                   | 1,042                  |             |   |   |                                      | 48,781                    | 52,400     | 15,321  | 15,518,987    |
| Kansas.....              | 1,208,716               | 1,187,987              |             |   |   |                                      | 21,622                    | 24,036     | 1,218   | 99,691        |
| Second Kentucky.....     | 2,198,760               | 6,275,400              |             |   |   |                                      | 1,939                     | 2,247      | 3,599   | 46,876        |
| Fifth Kentucky.....      | 2,982,885               | 1,934,714              |             |   |   |                                      | 444,597                   | 484,419    | 3,599   | 3,416,089     |
| Sixth Kentucky.....      | 1,823,949               | 1,702,955              |             |   |   |                                      | 2,523,088                 | 2,680,264  | 29,895  | 29,895        |
| Eighth Kentucky.....     | 2,153,949               | 1,907,155              |             |   |   |                                      | 2,005,740                 | 2,010,603  | 102,867   | 18,970,113    |
| Louisiana.....           | 793,003                 | 1,633,711              |             |   |   |                                      | 169,629                   | 170,420    | 80  | 18,970,113    |
| Maryland.....            | 2,254,819               | 2,248,490              |             |   |   |                                      | 1,230                     | 1,107      | 6,337   | 3,090,355     |
| Massachusetts.....       | 1,306,021               | 581,225                |             |   |   |                                      | 1,017,291                 | 1,168,481  | 20,309  | 4,192,288     |
| Fourth Michigan.....     |                         |                        |             |   |   |                                      | 4,464,858                 | 4,654,755  | 232   | 13,723,769    |
| Minnesota.....           |                         |                        |             |   |   |                                      | 3,260,973                 | 3,598,234  | 65,915  | 9,358,454     |
|                          |                         |                        |             |   |   |                                      |                           |            | 1,471   | 560,873       |
|                          |                         |                        |             |   |   |                                      |                           |            |   | 1,516,674     |

Distilled spirits other than fruit brandies.

Withdrawn from warehouse.

Collection districts.



## 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. |                           |   |               |             |
| First Missouri.....            | 1,121,044                                    | 1,034,720                 |             | 1,582   |   |                                      | 2,062,653                 | 2,386,818   | 19,939        | 6,620,756   |
| Sixth Missouri.....            | 67,604                                       | 157,407                   |             |   |   |                                      | 511,796                   | 538,427   | 8,268         | 1,283,502   |
| Montana.....                   |  |                           |             |   |   |                                      | 38,777                    | 37,506  | 892           | 77,265      |
| Nebraska.....                  | 2,259,444                                    | 1,907,906                 | 490,504     | 3,252   |   |                                      | 290,736                   | 318,982   | 111           | 5,270,635   |
| New Hampshire.....             |  | 9,523                     |             |   |   |                                      |                           |   |               | 9,523       |
| First New Jersey.....          |  |                           |             |   |   |                                      | 34,924                    | 41,182  | 29,074        | 105,180     |
| 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         | 28,831      |
| 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                 | 6,793,930   | 205,697       | 12,734,035  |
| Third New York.....            |  |                           |             |   |   |                                      | 1,490,529                 | 1,653,927   |               | 3,144,456   |
| Fourteenth New York.....       |  |                           |             |   |   |                                      | 347,649                   | 359,376   | 18,287        | 725,512     |
| Twenty-first New York.....     | 20,184                                       | 6,160                     |             |   |   |                                      | 244,085                   | 246,150   |               | 516,579     |
| Twenty-eighth New York.....    | 116,139                                      | 157,312                   |             | 821   |   |                                      | 1,240,943                 | 1,318,100   | 93,656        | 2,929,971   |
| Fourth North Carolina.....     | 160,745                                      | 148,576                   |             |   |   |                                      | 52,770                    | 57,889  | 8,560         | 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                    |             |   |   |                                      | 243,692                   | 257,069   | 51,598        | 795,349     |
| Eleventh Ohio.....             | 95,428                                       | 105,763                   |             |   |   |                                      | 49,496                    | 54,180  | 2,109         | 306,976     |
| Eighteenth Ohio.....           | 73,107                                       | 39,735                    |             |   |   |                                      | 610,844                   | 685,474   | 1,923         | 1,411,083   |
| Oregon.....                    |  | 3,563                     |             |   |   |                                      | 163,742                   | 180,884   | 2,091         | 350,880     |
| First Pennsylvania.....        | 734,802                                      | 421,833                   |             | 1,206   | 851                                       | 786                                  | 6,348,823                 | 5,966,162   | 1,630         | 13,476,183  |
| Ninth Pennsylvania.....        | 236,117                                      | 222,092                   | 444         |   |   | 4,006                                | 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.....            | 86,340                                       | 84,927                    |             |   |   |                                      |                           |   | 642           | 171,918     |
| Second Tennessee.....          | 106,469                                      | 73,376                    |             |   |   |                                      | 89,308                    | 105,298   | 14,090        | 388,547     |
| Fifth Tennessee.....           | 440,801                                      | 495,894                   |             |   |   |                                      | 315,990                   | 356,871   | 102,654       | 1,712,210   |
| Third Texas.....               |  |                           |             |   |   |                                      | 170,423                   | 192,474   |               | 362,895     |
| Fourth Texas.....              | 19,448                                       | 15,688                    |             |   |   |                                      | 51,656                    | 56,406  | 1,090         | 135,288     |
| Second Virginia.....           | 917  | 852                       |             |   |   |                                      | 607,937                   | 606,023   | 11,528        | 1,317,257   |
| Sixth Virginia.....            | 100,950                                      | 96,583                    |             |   |   |                                      | 56,028                    | 61,872  | 97,752        | 418,785     |
| West Virginia.....             | 133,990                                      | 157,047                   |             |   |   |                                      | 122,962                   | 134,570   | 3,548         | 552,117     |
| First Wisconsin.....           | 1,498,688                                    | 1,390,203                 |             | 1,424   |   |                                      | 1,156,230                 | 1,291,242   |               | 5,327,788   |
| Second Wisconsin.....          |  |                           |             |   |   |                                      | 31,366                    | 38,979  |               | 70,145      |
| Total.....                     | 80,762,213                                   | 77,710,496                | 3,366,227   | 324,623   | 175,060                                   | 542,171                              | 56,872,374                | 62,199,373  | 5,650,530     | 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.....         | 82,339                                       | 500,074                   | 1,924       | 2,983   | 5,139                                     |                                      | 2,120,698                 | 2,330,542  | 4,465,381   | 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                                   | 29,994,552                | 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.....           | 15,397,801                                   | 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  | 232   | 3,724,395     |
| Maryland.....           | 2,264,819                                    | 2,248,480                 | 9,021       | 5,517   |   | 10,344                               | 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                   | 289,900    |   | 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  | 28,207  | 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                   | 293,133    | 44,904  | 1,621,912     |
| 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 | 372,670   | 27,547,796    |
| North Carolina.....     | 580,237                                      | 549,539                   |             |   |   |                                      | 285,148                   | 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       |
| Tennessee.....          | 547,270                                      | 569,270                   |             |   |   |                                      | 435,298                   | 482,169    | 118,750   | 2,300,757     |
| Texas.....              | 10,448                                       | 15,688                    |             |   |   |                                      | 222,077                   | 248,880    | 1,600   | 486,183       |
| Utah.....               |  |                           |             |   |   |                                      |                           |            |   |               |
| Vermont.....            |  |                           |             |   |   |                                      | 665,065                   | 760,895    | 139,289   | 1,735,442     |
| Virginia.....           | 103,867                                      | 87,435                    |             |   |   |                                      |                           |            |   |               |
| Washington.....         |  |                           |             |   |   |                                      | 122,962                   | 134,578    | 3,548   | 562,137       |
| West Virginia.....      | 133,096                                      | 157,847                   |             |   |   |                                      | 1,187,396                 | 1,330,222  |   | 5,397,933     |
| Wisconsin.....          | 1,498,688                                    | 1,380,203                 |             | 1,424   |   |                                      |                           |            |   |               |
| Total.....              | 80,762,213                                   | 77,719,496                | 3,306,227   | 324,623   | 175,059                                   | 542,171                              | 56,872,374                | 62,109,372 | 5,659,539   | 287,522,075   |



## SPIRITS GAUGED IN 1899.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1899, 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                   | 108,570                                      | 113,345                   |             |   |   |                                      | 167,577                   | 209,166   | 8,335         | 606,993     |
| Arkansas                  | 42,217                                       | 50,430                    |             |   |   |                                      | 7,161                     | 7,323   | 12,216        | 121,350     |
| First California          | 95,610                                       | 387,675                   | 8,816       | 7,058   | 11,441                                    |                                      | 2,088,095                 | 2,285,797   | 3,508,528     | 8,483,020   |
| Fourth California         |  | 58                        |             |   |   |                                      | 120,512                   | 138,329   | 1,459,205     | 1,718,104   |
| Colorado                  | 579  | 84,640                    |             |   |   |                                      | 64,775                    | 71,969  | 175           | 222,198     |
| Connecticut               | 109,547                                      | 130,134                   |             |   |   |                                      | 479,660                   | 532,056   | 12,771        | 1,264,168   |
| Florida                   |  |                           |             |   |   |                                      |                           |   | 182           | 182         |
| Georgia                   | 182,666                                      | 183,381                   |             |   |   |                                      | 162,540                   | 176,721   | 22,194        | 727,502     |
| First Illinois            | 1,587,318                                    | 1,670,355                 |             |   | 3,891                                     |                                      | 4,205,927                 | 4,692,482   | 98,375        | 12,258,348  |
| Fifth Illinois            | 22,692,043                                   | 19,440,411                | 818,421     | 194,328   | 156,001                                   | 16,266                               | 1,282,975                 | 1,399,446   | 274           | 46,000,165  |
| Eighth Illinois           | 9,888,986                                    | 7,889,791                 | 997,307     | 535,104   |   |                                      | 115,637                   | 132,894   | 51            | 19,559,770  |
| Thirteenth Illinois       | 470,612                                      | 465,414                   |             | 3,195   |   |                                      | 52,648                    | 58,698  | 516           | 1,051,083   |
| Sixth Indiana             | 2,411,180                                    | 2,554,199                 |             |   |   | 779                                  | 177,718                   | 202,724   | 596           | 5,347,196   |
| Seventh Indiana           | 10,839,908                                   | 10,308,854                | 7,248       | 33,360  | 21,921                                    |                                      | 976,317                   | 989,939   | 1,407         | 23,178,954  |
| Third Iowa                |  |                           |             |   |   |                                      | 45,178                    | 51,090  |               | 96,268      |
| Fourth Iowa               |  |                           |             |   |   |                                      | 26,147                    | 27,631  | 952           | 54,730      |
| Kansas                    | 6,264  | 1,865                     |             |   |   |                                      | 1,923                     | 2,403   | 2,920         | 15,375      |
| Second Kentucky           | 1,736,504                                    | 1,331,507                 | 1,522       | 386   |   | 22,978                               | 476,849                   | 517,816   | 13,459        | 4,101,171   |
| Fifth Kentucky            | 8,184,621                                    | 6,948,172                 | 10,378      | 3,609   |   | 83,406                               | 2,857,061                 | 3,098,039   | 56,069        | 21,250,355  |
| Sixth Kentucky            | 2,967,232                                    | 2,256,076                 | 28,873      |   |   | 23,848                               | 2,015,504                 | 2,045,595   | 40            | 9,342,683   |
| Seventh Kentucky          | 3,234,152                                    | 1,893,077                 | 30,477      | 1,700   | 2,826                                     | 78,353                               | 192,653                   | 215,406   | 1,256         | 5,619,900   |
| Eighth Kentucky           | 3,656,176                                    | 1,995,514                 | 41,273      |   |   | 32,185                               | 3,353                     | 3,346   | 6,619         | 5,738,466   |
| Louisiana                 | 768,653                                      | 725,444                   | 12,892      | 1,698   |   |                                      | 830,579                   | 950,979   | 337           | 3,290,582   |
| Maryland                  | 2,386,903                                    | 1,966,359                 | 1,052       | 3,089   | 2,435                                     | 10,759                               | 4,950,978                 | 5,214,242   | 33,415        | 14,509,232  |
| Massachusetts             | 1,367,708                                    | 646,598                   | 878,454     |   |   | 20,502                               | 3,407,887                 | 3,816,588   | 1,752         | 10,139,489  |
| First Michigan            |  |                           |             |   |   |                                      | 274,542                   | 321,974   |               | 596,516     |
| Fourth Michigan           |  |                           |             |   |   |                                      |                           |   |               |             |
| Minnesota                 |  | 4,798                     |             |   |   |                                      | 616,928                   | 681,847   |               | 1,303,573   |
| First Missouri            | 817,917                                      | 939,645                   |             | 225   |   |                                      | 2,043,511                 | 2,322,218   | 22,458        | 6,145,974   |
| Sixth Missouri            | 67,217                                       | 275,811                   |             |   |   |                                      | 548,546                   | 590,616   | 3,519         | 1,485,709   |
| Montana                   | 1,698  | 47                        |             |   |   |                                      | 51,707                    | 58,728  |               | 112,180     |
| Nebraska                  | 2,339,653                                    | 1,875,193                 | 357,624     | 2,972   |   |                                      | 335,767                   | 389,266   | 20            | 5,300,495   |
| New Hampshire             | 16,454                                       | 9,957                     |             |   |   |                                      | 1,349                     | 1,400   |               | 29,160      |
| First New Jersey          |  |                           |             |   |   |                                      | 53,005                    | 61,329  | 16,474        | 130,808     |
| Fifth New Jersey          | 464,929                                      | 437,692                   |             |   |   |                                      | 278,108                   | 304,562   | 22,164        | 1,507,455   |
| New Mexico                |  | 392                       |             |   |   |                                      | 15,101                    | 17,458  | 3,797         | 36,748      |
| First New York            | 1,403,303                                    | 1,513,310                 | 1,293       | 22,798  | 2,235                                     |                                      | 1,182,833                 | 1,272,020   | 48,622        | 5,446,414   |
| Second New York           |  |                           |             |   |   |                                      | 6,250,386                 | 6,624,213   | 225,589       | 13,100,188  |
| Third New York            |  |                           |             |   |   |                                      | 2,051,651                 | 2,310,304   |               | 4,361,955   |
| Fourteenth New York       |  | 229                       |             |   |   |                                      | 348,606                   | 369,191   | 10,284        | 728,310     |
| Twenty-first New York     | 705,329                                      | 673,678                   |             | 175   |   |                                      | 237,457                   | 252,412   | 2,107         | 1,871,158   |
| Twenty-eighth New York    | 240,383                                      | 272,437                   |             | 670   |   |                                      | 1,290,156                 | 1,364,152   | 86,496        | 3,254,294   |
| Fourth North Carolina     | 175,659                                      | 164,162                   |             |   |   |                                      | 74,137                    | 99,627  | 21,231        | 534,816     |
| Fifth North Carolina      | 518,517                                      | 493,129                   |             |   |   |                                      | 369,969                   | 424,531   | 17,463        | 1,823,600   |
| First Ohio                | 7,892,215                                    | 7,583,249                 | 15,372      | 2,131   | 19,650                                    | 4,540                                | 7,378,592                 | 9,126,822   | 139           | 32,622,710  |
| Tenth Ohio                | 103,733                                      | 103,364                   |             |   |   |                                      | 519,165                   | 561,715   | 77,558        | 1,455,535   |
| Eleventh Ohio             | 695,879                                      | 569,271                   |             |   |   |                                      | 57,283                    | 62,652  | 87            | 1,384,572   |
| Eighteenth Ohio           | 64,480                                       | 49,215                    |             |   |   |                                      | 682,623                   | 752,510   | 2,958         | 1,551,786   |
| Oregon                    | 750  | 4,074                     |             |   |   |                                      | 170,400                   | 199,173   | 5,393         | 370,790     |
| First Pennsylvania        | 608,731                                      | 464,399                   | 117         |   | 1,761                                     | 433                                  | 6,270,934                 | 6,934,516   | 2,624         | 14,283,515  |
| Ninth Pennsylvania        | 383,134                                      | 299,783                   | 2,345       |   |   | 3,922                                | 122,931                   | 132,091   |               | 944,206     |
| Twelfth Pennsylvania      | 45,868                                       | 43,456                    |             |   |   |                                      | 232,605                   | 256,828   |               | 578,757     |
| Twenty-third Pennsylvania | 4,644,294                                    | 3,386,690                 | 5,766       | 1,183   | 12,933                                    | 140,379                              | 1,151,937                 | 1,285,171   |               | 10,628,353  |
| South Carolina            | 109,873                                      | 109,965                   |             |   |   |                                      |                           |   | 107           | 219,975     |
| Second Tennessee          | 130,996                                      | 93,946                    |             |   |   |                                      | 135,467                   | 161,801   | 12,905        | 535,115     |
| Fifth Tennessee           | 550,477                                      | 560,070                   |             |   |   |                                      | 459,522                   | 531,694   | 70,622        | 2,172,385   |
| Third Texas               |  |                           |             |   |   |                                      | 179,860                   | 200,436   |               | 380,296     |
| Fourth Texas              | 16,274                                       | 18,625                    |             |   |   |                                      | 86,177                    | 94,225  | 2,158         | 217,459     |
| Second Virginia           | 2,073  | 754                       |             |   |   |                                      | 742,153                   | 851,119   | 12,737        | 1,608,836   |
| Sixth Virginia            | 108,317                                      | 129,743                   |             |   |   |                                      | 61,553                    | 68,223  | 30,398        | 398,234     |
| West Virginia             | 224,472                                      | 174,171                   |             |   |   |                                      | 143,595                   | 159,717   | 371           | 702,326     |
| First Wisconsin           | 1,904,401                                    | 1,999,405                 |             | 1,544   |   |                                      | 1,163,424                 | 1,326,598   |               | 6,395,372   |
| Second Wisconsin          |  |                           |             |   |   |                                      | 43,588                    | 53,290  |               | 96,876      |
| Total                     | 97,064,565                                   | 83,294,049                | 3,228,230   | 819,116   | 257,220                                   | 417,848                              | 60,335,225                | 67,055,608  | 6,031,925     | 318,503,686 |



## SPIRITS GAUGED IN 1899—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1899, 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.....            | 108,570                                      | 113,345                   |             |   |   |                                      | 167,577                   | 209,166   | 8,335         | 606,993     |
| Arizona.....            |  |                           |             |   |   |                                      |                           |   |               |             |
| Arkansas.....           | 42,217                                       | 50,430                    |             |   |   |                                      | 7,164                     | 7,323   | 14,216        | 121,250     |
| California.....         | 95,610                                       | 387,733                   | 8,816       | 7,058   | 11,441                                    |                                      | 2,208,607                 | 2,424,126   | 5,057,733     | 10,201,124  |
| Colorado.....           | 579  | 84,640                    |             |   |   |                                      | 64,775                    | 71,969  | 175           | 222,138     |
| Connecticut.....        | 109,547                                      | 130,134                   |             |   |   |                                      | 479,660                   | 532,056   | 12,771        | 1,264,168   |
| Delaware.....           |  |                           |             |   |   |                                      |                           |   |               |             |
| Florida.....            |  |                           |             |   |   |                                      |                           |   | 182           | 182         |
| Georgia.....            | 182,666                                      | 183,381                   |             |   |   |                                      | 162,540                   | 176,721   | 22,194        | 727,562     |
| Idaho.....              |  |                           |             |   |   |                                      |                           |   |               |             |
| Illinois.....           | 34,638,959                                   | 29,465,971                | 1,815,728   | 736,518   | 156,001                                   | 16,266                               | 5,657,187                 | 6,283,520   | 99,216        | 78,869,366  |
| Indiana.....            | 13,251,088                                   | 12,863,053                | 7,248       | 33,360  | 21,921                                    | 779                                  | 1,154,035                 | 1,192,663   | 2,003         | 28,526,150  |
| Iowa.....               |  |                           |             |   |   |                                      | 71,325                    | 78,721  | 952           | 150,998     |
| Kansas.....             | 6,264  | 1,865                     |             |   |   |                                      | 1,923                     | 2,403   | 2,920         | 15,375      |
| Kentucky.....           | 19,778,775                                   | 14,424,406                | 121,523     | 5,695   | 8,341                                     | 240,770                              | 5,545,420                 | 5,880,202   | 77,443        | 46,082,575  |
| Louisiana.....          | 768,653                                      | 725,444                   | 12,892      | 1,698   |   |                                      | 839,579                   | 950,979   | 337           | 3,290,582   |
| Maryland.....           | 2,386,903                                    | 1,966,359                 | 1,052       | 2,089   | 2,435                                     | 10,759                               | 4,950,978                 | 5,214,242   | 33,415        | 14,569,232  |
| Massachusetts.....      | 1,367,708                                    | 646,598                   | 878,454     |   | 20,502                                    |                                      | 3,407,887                 | 3,816,588   | 1,752         | 10,139,489  |
| Michigan.....           |  |                           |             |   |   |                                      | 274,542                   | 321,974   |               | 596,516     |
| Minnesota.....          |  | 4,798                     |             |   |   |                                      | 616,928                   | 681,847   |               | 1,303,573   |
| Missouri.....           | 885,134                                      | 1,215,456                 |             | 225   |   |                                      | 2,592,057                 | 2,912,834   | 25,977        | 7,631,683   |
| Montana.....            | 1,698  | 47                        |             |   |   |                                      | 51,707                    | 58,728  |               | 112,180     |
| Nebraska.....           | 2,339,653                                    | 1,875,193                 | 357,624     | 2,972   |   |                                      | 335,767                   | 389,266   | 20            | 5,300,495   |
| New Hampshire.....      | 16,454                                       | 9,957                     |             |   |   |                                      | 1,349                     | 1,400   |               | 29,160      |
| New Jersey.....         | 464,929                                      | 437,092                   |             |   |   |                                      | 331,113                   | 365,891   | 38,638        | 1,638,263   |
| New Mexico.....         |  | 392                       |             |   |   |                                      | 15,101                    | 17,458  | 3,797         | 36,748      |
| New York.....           | 2,349,015                                    | 2,459,654                 | 1,293       | 23,643  | 2,235                                     |                                      | 11,361,089                | 12,192,292  | 373,098       | 28,762,319  |
| North Carolina.....     | 694,176                                      | 657,291                   |             |   |   |                                      | 444,106                   | 524,158   | 38,694        | 2,358,425   |
| Ohio.....               | 8,846,307                                    | 8,305,099                 | 15,372      | 2,131   | 19,650                                    | 4,540                                | 8,637,663                 | 10,503,099  | 80,742        | 36,414,603  |
| Oregon.....             | 750  | 4,074                     |             |   |   |                                      | 170,400                   | 190,173   | 5,393         | 370,790     |
| Pennsylvania.....       | 5,682,027                                    | 4,194,328                 | 8,228       | 1,183   | 14,694                                    | 144,734                              | 7,778,407                 | 8,608,606   | 2,624         | 26,434,831  |
| South Carolina.....     | 109,873                                      | 109,995                   |             |   |   |                                      |                           |   | 107           | 219,975     |
| Tennessee.....          | 681,473                                      | 654,016                   |             |   |   |                                      | 594,989                   | 603,495   | 83,527        | 2,707,500   |
| Texas.....              | 16,274                                       | 18,625                    |             |   |   |                                      | 266,637                   | 294,661   | 2,158         | 597,755     |
| Utah.....               |  |                           |             |   |   |                                      |                           |   |               |             |
| Vermont.....            |  |                           |             |   |   |                                      |                           |   |               |             |
| Virginia.....           | 110,390                                      | 130,497                   |             |   |   |                                      | 803,706                   | 919,342   | 43,135        | 2,007,070   |
| Washington.....         |  |                           |             |   |   |                                      |                           |   |               |             |
| West Virginia.....      | 224,472                                      | 174,171                   |             |   |   |                                      | 143,595                   | 159,717   | 371           | 702,326     |
| Wisconsin.....          | 1,904,401                                    | 1,999,405                 |             | 1,544   |   |                                      | 1,207,012                 | 1,379,888   |               | 6,492,250   |
| Total.....              | 97,064,565                                   | 83,294,049                | 3,228,230   | 819,116   | 257,220                                   | 417,848                              | 60,335,225                | 67,055,508  | 6,031,925     | 318,503,686 |



## FERMENTED LIQUORS.

## PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

| Districts.          | Barrels.  | Districts.                | Barrels.   |
|---------------------|-----------|---------------------------|------------|
| Alabama             | 51,605    | First New Jersey          | 80,888     |
| Arkansas            | 8,243     | Fifth New Jersey          | 1,963,111  |
| First California    | 583,234   | New Mexico                | 4,038      |
| Fourth California   | 129,295   | First New York            | 2,581,368  |
| Colorado            | 244,201   | Second New York           | 391,645    |
| Connecticut         | 673,299   | Third New York            | 3,727,103  |
| Florida             | 10,121    | Fourteenth New York       | 1,303,607  |
| Georgia             | 117,488   | Twenty-first New York     | 483,531    |
| First Illinois      | 3,089,743 | Twenty-eighth New York    | 1,178,093  |
| Fifth Illinois      | 134,491   | Fourth North Carolina     | 107        |
| Eighth Illinois     | 145,538   | Fifth North Carolina      |            |
| Thirteenth Illinois | 179,762   | First Ohio                | 1,312,114  |
| Sixth Indiana       | 440,592   | Tenth Ohio                | 450,654    |
| Seventh Indiana     | 326,304   | Eleventh Ohio             | 345,765    |
| Third Iowa          | 94,127    | Eighteenth Ohio           | 676,956    |
| Fourth Iowa         | 93,765    | Oregon                    | 254,159    |
| Kansas              | 7,812     | First Pennsylvania        | 2,374,720  |
| Second Kentucky     | 9,817     | Ninth Pennsylvania        | 170,979    |
| Fifth Kentucky      | 259,747   | Twelfth Pennsylvania      | 601,473    |
| Sixth Kentucky      | 142,327   | Twenty-third Pennsylvania | 1,151,834  |
| Seventh Kentucky    | 13,888    | South Carolina            | 7,022      |
| Eighth Kentucky     | 8,749     | Second Tennessee          | 51,170     |
| Louisiana           | 193,761   | Fifth Tennessee           | 75,257     |
| Maryland            | 976,293   | Third Texas               | 231,859    |
| Massachusetts       | 1,763,939 | Fourth Texas              | 68,092     |
| First Michigan      | 668,988   | Second Virginia           | 53,365     |
| Fourth Michigan     | 135,442   | Sixth Virginia            | 83,714     |
| Minnesota           | 581,212   | West Virginia             | 140,738    |
| First Missouri      | 1,994,102 | First Wisconsin           | 2,435,878  |
| Sixth Missouri      | 259,937   | Second Wisconsin          | 361,310    |
| Montana             | 164,344   |                           |            |
| Nebraska            | 216,665   | Total                     | 36,581,114 |
| New Hampshire       | 301,823   |                           |            |

## PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

| States and Territories. | Barrels.  | States and Territories. | Barrels.   |
|-------------------------|-----------|-------------------------|------------|
| Alabama                 | 51,605    | Montana                 | 164,344    |
| Arkansas                | 8,243     | Nebraska                | 216,665    |
| California              | 712,529   | New Hampshire           | 301,823    |
| Colorado                | 244,201   | New Jersey              | 2,043,999  |
| Connecticut             | 673,299   | New Mexico              | 4,038      |
| Florida                 | 10,121    | New York                | 9,065,347  |
| Georgia                 | 117,488   | North Carolina          | 107        |
| Illinois                | 3,549,534 | Ohio                    | 2,785,489  |
| Indiana                 | 766,896   | Oregon                  | 254,159    |
| Iowa                    | 187,892   | Pennsylvania            | 4,299,606  |
| Kansas                  | 7,812     | South Carolina          | 7,022      |
| Kentucky                | 434,528   | Tennessee               | 126,427    |
| Louisiana               | 193,761   | Texas                   | 299,861    |
| Maryland                | 976,293   | Virginia                | 137,079    |
| Massachusetts           | 1,763,939 | West Virginia           | 140,738    |
| Michigan                | 804,430   | Wisconsin               | 2,797,188  |
| Minnesota               | 581,212   |                         |            |
| Missouri                | 2,254,039 | Total                   | 36,581,114 |

## 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 exportation of spirits, fermented liquors, tobacco, snuff, cigars and cigarettes, proprietary articles, and playing cards, in bond; to the exportation of distilled spirits, tobacco, cigars, proprietary articles, and stills, with benefit of drawback; and to the use of grape brandy, free of tax, 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 124; to operations in general bonded warehouses, on page 148, and in special bonded warehouses, on page 177; to exportations in bond free of tax from special bonded warehouses, on page 181; as to tobacco, snuff, cigars and cigarettes, on page 188; as to use of brandy in fortifying wines, on page 187; as to playing cards, on page 189; as to proprietary articles, on page 189; and to exportation with benefit of drawback, on page 190.

## ASSESSMENTS.

## 1. BY STATES AND TERRITORIES, 1899.

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, 1899:

| States and Territories.                      | Amount.     | States and Territories.                  | Amount.      |
|--|-------------|--|--------------|
| Alabama                                      | \$51,560.62 | Montana, Idaho, and Utah                 | \$45,039.78  |
| Arkansas                                     | 20,610.44   | Nebraska, North Dakota, and South Dakota | 58,956.30    |
| California and Nevada                        | 227,191.72  | New Hampshire, Maine, and Vermont        | 134,975.39   |
| Colorado and Wyoming                         | 47,021.71   | New Jersey                               | 511,099.92   |
| Connecticut and Rhode Island                 | 174,970.39  | New Mexico and Arizona                   | 10,072.12    |
| Florida                                      | 10,711.78   | New York                                 | 1,412,732.12 |
| Georgia                                      | 66,263.26   | North Carolina                           | 117,381.42   |
| Illinois                                     | 347,634.86  | Ohio                                     | 368,087.36   |
| Indiana                                      | 122,866.89  | Oregon, Washington, and Alaska           | 65,605.08    |
| Iowa   | 159,321.07  | Pennsylvania                             | 951,436.10   |
| Kansas, Indian Territory, and Oklahoma       | 53,852.52   | South Carolina                           | 21,143.37    |
| Kentucky                                     | 177,250.74  | Tennessee                                | 85,091.32    |
| Louisiana and Mississippi                    | 127,116.72  | Texas                                    | 123,896.86   |
| Maryland, Delaware, and District of Columbia | 369,198.40  | Virginia                                 | 122,880.74   |
| Massachusetts                                | 913,927.33  | West Virginia                            | 35,259.66    |
| Michigan                                     | 157,357.90  | Wisconsin                                | 123,340.19   |
| Minnesota                                    | 86,270.23   |  |              |
| Missouri                                     | 234,913.89  | Total                                    | 7,559,038.11 |



## 2. BY ARTICLES AND OCCUPATIONS, 1898 AND 1899.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1898, and June 30, 1899, 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, 1899. |                     |
|---|------------------------------------|----------------|----------------------------------|---------------------|
|   | June 30, 1898.                     | June 30, 1899. | Increase over 1898.              | Decrease from 1898. |
| Tax on deficiencies in production of distilled spirits  | \$41,131.76                        | \$39,644.17    |                                  | \$1,487.59          |
| Tax on excess of materials used in the production of distilled spirits  | 1,665.13                           | 3,749.92       | \$2,084.79                       |                     |
| Tax on circulation of banks and others  | 300.00                             |                |                                  | 300.00              |
| Tax on distilled spirits fraudulently removed or seized; also taxes overdue   | 1,208,538.95                       | 261,593.58     |                                  | 946,945.37          |
| Tax on fermented liquors not paid by stamp  | 255,795.07                         | 345,732.31     | 89,937.24                        |                     |
| Tax on tobacco, snuff, and cigars removed from factory unstamped  | 428,503.48                         | 684,822.65     | 256,229.17                       |                     |
| Tax on oleomargarine not paid by stamp  | 1,691.02                           | 195.14         |                                  | 1,495.88            |
| Assessed penalties  | 113,850.95                         | 226,319.65     | 112,468.70                       |                     |
| Tax on filled cheese  | 111.27                             |                |                                  | 111.27              |
| Tax on documentary stamps, Schedule A, etc.   | 3.26                               | 364,904.44     | 364,901.18                       |                     |
| Tax on case stamps  | 1,316.10                           |                |                                  | 1,316.10            |
| Special tax on capital of bankers   | 715,186.33                         | 2,750,869.33   | 2,035,683.00                     |                     |
| Tax on gross receipts   |                                    | 823,983.39     | 823,983.39                       |                     |
| Tax on industrial insurance   |                                    | 128,914.68     | 128,914.68                       |                     |
| Tax on legacies and distributive shares   |                                    | 1,316,307.92   | 1,316,307.92                     |                     |
| Tax on mixed flour  |                                    | 284.71         | 284.71                           |                     |
| Tax on proprietary articles, Schedule B, etc.   |                                    | 42,179.35      | 42,179.35                        |                     |
| Tax on telephone messages   |                                    | 211,004.19     | 211,004.19                       |                     |
| Tax on playing cards  |                                    | 3.68           | 3.68                             |                     |
| Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58) | 158,612.48                         | 191,376.38     | 32,763.90                        |                     |
| Special taxes (licenses)  | 75,226.93                          | 147,152.62     | 71,925.69                        |                     |
| Total   | 3,002,022.73                       | 7,539,038.11   | 5,488,071.59                     | 951,656.21          |

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, 1899, are as follows: Fifty-three claims received from grain distillers; amount of tax abated—

|  |             |
|--|-------------|
| On excess of material used   | \$11,044.63 |
| On deficiencies in production of distilled spirits   | 19,937.15   |
| Total  | 30,981.78   |
| Claims received from fruit distillers, amount of tax abated on deficiencies in production of distilled spirits | 330.34      |
| Total grain and fruit  | 31,312.12   |

## 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  | \$460,295.91 |
| Amount charged in Fifth district of North Carolina, account not assessed this year | 22.00        |
| Amount assessed  | 281,663.46   |
| Total  | 741,981.37   |
| Amount collected during the year   | 208,541.67   |
| Amount abated during the year  | 60,847.64    |
| Balance on hand June 30, 1899  | 473,592.06   |
| Total  | 741,981.37   |



# DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JULY 1, 1898.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN DISTILLERY WAREHOUSES JULY 1, 1898.

| District.                                 | Bourbon whisky. | Rye whisky.  | Alcohol.    | Rum.      | Gin.      | High wines. | Pure, neutral, or cognac spirits. | Miscellaneous. | Aggregate.    | Specific kinds of spirits reported in miscellaneous column. |
|---|-----------------|--------------|-------------|-----------|-----------|-------------|-----------------------------------|----------------|---------------|---|
| Alabama.....                              |                 |              |             |           |           |             |                                   | 43,511.9       | 43,511.9      | Corn whisky.  |
| Arkansas.....                             | 7,550.8         |              |             |           |           |             |                                   | 84,213.5       | 91,764.3      | Do.   |
| First California.....                     | 469.2           | 16,363.7     | 493         |           | 745.9     |             | 4,535                             | 2,969.9        | 25,576.7      | 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       | 55,120.3      | Whisky and spirits.   |
| First Illinois.....                       |                 | 30,404.1     |             |           |           |             |                                   | 505,687.3      | 536,091.4     | Whisky.   |
| Fifth Illinois.....                       |                 | 335,582.3    | 50,450.9    |           | 92,181.2  | 1,275.8     | 567,901.1                         | 1,642,231.5    | 2,689,622.8   | Spirits, corn in excess.                                    |
| Eighth Illinois.....                      | 4,544.8         | 8,606.5      | 237,296.1   |           | 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     |           |           |             |                                   | 13,596.6       | 50,528.3      | Do.   |
| Sixth Indiana.....                        | 185,097.2       | 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        | 24,900.5    |           |           |             | 7,778                             | 246,346.5      | 295,923.6     | Whisky.   |
| Kansas.....                               | 2,357.8         |              |             |           |           |             |                                   | 102.5          | 2,460.3       | Do.   |
| Second Kentucky.....                      | 5,891,339.7     | 38,722.2     |             |           | 734.8     |             |                                   |                | 5,930,796.7   | Whisky.   |
| Fifth Kentucky.....                       | 31,009,661.9    | 4,083,530.9  |             |           |           |             |                                   | 137,542.5      | 35,230,735.3  | Malt.   |
| Sixth Kentucky.....                       | 6,398,138.1     | 1,706,782.4  |             | 25,299    | 21,104.1  |             |                                   | 2,750,513.2    | 10,901,836.8  | Whisky.   |
| Seventh Kentucky.....                     | 11,353,531.5    | 2,184,319.6  | 442         |           |           |             |                                   | 47,672.2       | 13,585,965.3  | Malt and wheat whisky.                                      |
| Eighth Kentucky.....                      | 13,143,208.4    | 801,880.5    |             |           |           |             |                                   | 2,011.4        | 13,947,190.3  | Malt whisky.  |
| Louisiana.....                            |                 |              | 37,766      |           | 1,502.2   |             | 16,167.1                          | 52,904.8       | 108,400.1     | Whisky.   |
| Maryland.....                             | 899.2           | 8,439,950.6  | 9,152       | 807,945.5 | 49,214.1  |             | 53,223.4                          | 102,032.1      | 8,609,355.2   | Corn whisky.  |
| Third Massachusetts.....                  |                 |              |             |           |           |             |                                   |                | 857,159.6     | Do.   |
| Minnesota.....                            | 6,488.6         | 4,963.4      |             |           |           |             |                                   |                | 11,452        | Whisky and white corn whisky.                               |
| First Missouri.....                       | 95,741.5        | 9,900.1      | 20,228.7    |           | 4,536.6   |             | 68,504.3                          | 314,545.2      | 513,456.4     | Whisky.   |
| Sixth Missouri.....                       | 255,470.5       | 9,956        |             |           |           |             |                                   |                | 265,426.5     | Do.   |
| Nebraska.....                             | 75,552.6        | 49,507.4     | 26,065.8    |           | 1,048.2   |             | 116,291.1                         | 67,922.9       | 336,328       | Spirits.  |
| New Hampshire.....                        |                 |              |             | 11,524.1  |           |             |                                   |                | 11,524.1      | Malt whisky.  |
| Fifth New Jersey.....                     |                 | 384,128.9    | 3,091.1     |           | 4,591.2   |             | 17,100.2                          |                | 408,911.4     | Whisky.   |
| New Mexico.....                           | 449.5           |              |             |           |           |             |                                   |                | 449.5         | Do.   |
| First New York.....                       |                 |              | 124,900.3   |           | 13,522.2  |             | 8,876.1                           | 7,929.2        | 150,227.8     | Do.   |
| Fourteenth New York.....                  |                 | 254.3        |             |           |           |             |                                   |                | 254.3         | Do.   |
| Twenty-first New York.....                |                 |              |             |           |           |             |                                   | 14,003         | 14,003        | Spirits.  |
| Twenty-eighth New York.....               | 42,014.8        | 87,019.2     |             |           | 10,868.2  |             | 5,002.7                           | 2,592.5        | 147,497.7     | Malt whisky.  |
| Fourth North Carolina.....                |                 |              |             |           |           |             |                                   | 42,962.1       | 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       |                                   | 1,748,290.6    | 4,496,622.3   | Whisky, corn, malt, and spirits.                            |
| Tenth Ohio.....                           | 307,874.6       | 44,664.5     |             |           |           |             |                                   |                | 352,539.1     | Do.   |
| Eleventh Ohio.....                        | 25,600.3        | 38,246.7     | 1,961.7     |           | 598.3     |             | 1,774.7                           | 136,798.4      | 204,980.1     | Whisky, corn, malt, wheat.                                  |
| Eighteenth Ohio.....                      | 8,078.7         | 204,237.2    |             |           |           |             |                                   | 3,413.5        | 212,729.4     | Whisky, malt, wheat, sugar, and cherry.                     |
| Oregon.....                               | 21,890.7        | 1,490        | 162.4       |           |           | 334.9       |                                   | 3,132.8        | 24,653.9      | Whisky.   |
| First Pennsylvania.....                   | 139.5           | 2,886,626    |             |           |           |             |                                   | 17,138.1       | 2,904,238.5   | Whisky and rye malt.  |
| Ninth Pennsylvania.....                   |                 | 1,523,472.1  |             |           |           | 571.4       |                                   | 2,378.6        | 1,526,422.1   | Whisky and malt whisky.                                     |
| Twelfth Pennsylvania.....                 |                 | 156,388      |             |           |           |             |                                   | 4,489.2        | 160,868.2     | Whisky.   |
| Twenty-third Pennsylvania.....            | 1,840.4         | 18,487,621.9 | 11,858.4    |           |           | 977.1       |                                   | 182,525.5      | 18,684,832.3  | Whisky, wheat, and malt.                                    |
| South Carolina.....                       |                 |              |             |           |           |             |                                   | 5,282.2        | 5,282.2       | Corn whisky.  |
| Second Tennessee.....                     |                 |              |             |           |           |             |                                   | 64,278.4       | 64,278.4      | Do.   |
| Fifth Tennessee.....                      | 23,804.6        | 10,943.8     |             |           |           |             |                                   | 1,163,294.7    | 1,178,042.9   | Do.   |
| Fourth Texas.....                         |                 | 1,388.5      |             |           |           |             |                                   | 23,737.1       | 22,125.7      | Do.   |
| Second Virginia.....                      |                 | 278,842.6    |             |           | 220       |             |                                   | 1,244.7        | 1,482.7       | Do.   |
| Sixth Virginia.....                       | 698.4           | 375,764.5    |             |           |           |             |                                   | 16,729.1       | 296,490       | Corn and wheat whisky.                                      |
| West Virginia.....                        | 25,303.8        | 160,808.7    | 35,407      |           | 39,948.4  |             | 9,130.8                           | 29,514.3       | 939,747.6     | Rye malt.   |
| First Wisconsin.....                      | 349,241.4       |              |             |           |           |             |                                   | 154,074        | 738,500.3     | Whisky.   |
| Total.....                                | 70,185,688.1    | 44,701,553.2 | 626,474.5   | 844,768.6 | 377,408   | 9,584.5     | 1,171,167.2                       | 13,679,013.9   | 131,054,998   |   |
| Remaining in warehouses July 1, 1897..... | 72,148,220.6    | 44,688,440.7 | 1,199,440.5 | 797,343.4 | 384,289.7 | 2,579.8     | 5,096,284.3                       | 12,797,631.1   | 127,130,270.1 |   |



## 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, 1899.

[Quantities in taxable gallons.]

| District.                                      | Bourbon<br>whisky. | Rye whisky.  | Alcohol.     | Rum.        | Gin.        | High wines. | Pure, neutral,<br>or cologne<br>spirits. | Miscellane-<br>ous. | Aggregate.   |
|--|--------------------|--------------|--------------|-------------|-------------|-------------|--|---------------------|--------------|
| Alabama  |                    |              |              |             |             |             |  | 108,570.8           | 108,570.8    |
| Arkansas                                       | 6,615.6            |              |              |             |             |             |  | 35,601.7            | 42,217.3     |
| First California                               |                    | 25,612.5     | 23,725.7     |             | 1,237.6     | 592.6       |  | 44,391.7            | 95,610.1     |
| Colorado                                       |                    |              |              |             |             |             |  | 579.1               | 579.1        |
| Connecticut                                    |                    |              |              |             | 109,547.2   |             |  |                     | 109,547.2    |
| Georgia  |                    |              |              |             |             |             |  | 182,666.2           | 182,666.2    |
| First Illinois                                 |                    | 6,795.6      | 269,928.9    |             | 92,487.4    |             |  | 1,218,106.8         | 1,587,318.7  |
| Fifth Illinois                                 |                    | 205,596.3    | 3,992,903.1  |             | 238,673.3   | 17,946.3    | 17,378,718.6                             | 858,206.3           | 22,692,043.9 |
| Eighth Illinois                                | 2,015.8            |              | 2,754,431.9  |             | 44,185.2    |             | 4,096,180                                | 2,916,440.1         | 9,888,986.1  |
| Thirteenth Illinois                            | 1,586.3            |              | 122,786      |             |             |             | 32,293.1                                 | 313,946.7           | 470,612.1    |
| Sixth Indiana                                  | 9,750              | 26,229.8     | 1,290.9      |             | 2,478.1     |             | 100,346.3                                | 2,271,085.6         | 2,411,180.7  |
| Seventh Indiana                                | 55,865.7           | 205.4        | 945,098.6    |             | 3,036.9     | 92,255.9    | 767,067.8                                | 8,976,378           | 10,839,908.3 |
| Kansas   | 5,479.2            | 785.5        |              |             |             |             |  |                     | 6,264.7      |
| Second Kentucky                                | 1,736,594.5        |              |              |             |             |             |  |                     | 1,736,594.5  |
| Fifth Kentucky                                 | 7,213,475.2        | 620,793.2    | 7,318.1      |             |             | 232,419.8   | 52,221.1                                 | 57,394.4            | 8,184,621.8  |
| Sixth Kentucky                                 | 1,229,140.7        | 316,054.5    | 18,209.1     | 143,351.8   | 1,868.7     |             |  | 1,258,607.5         | 2,967,232.3  |
| Seventh Kentucky                               | 2,640,604.5        | 505,408.7    | 1,669.4      |             |             |             |  | 86,469.9            | 3,234,152.5  |
| Eighth Kentucky                                | 3,490,283.6        | 164,661.4    |              |             |             |             |  | 1,231.7             | 3,656,176.7  |
| Louisiana                                      |                    |              | 414,433.1    |             | 38,214.4    |             | 305,161.6                                | 10,844.7            | 768,653.8    |
| Maryland                                       | 455.8              | 2,164,982.5  | 12,200.3     |             | 4,675.4     |             | 47,221.2                                 | 157,367.9           | 2,386,903.1  |
| Third Massachusetts                            |                    |              |              | 1,334,573.1 | 33,134.9    |             |  |                     | 1,367,708    |
| First Missouri                                 | 23,621.4           | 78.5         | 229,392.6    |             | 9,406       |             | 499,720.2                                | 55,699.2            | 817,917.9    |
| Sixth Missouri                                 | 67,217.9           |              |              |             |             |             |  |                     | 67,217.9     |
| Montana  |                    |              |              |             |             |             |  | 1,698.5             | 1,698.5      |
| Nebraska                                       | 9,389.7            | 12,410.8     | 1,095,384.7  |             | 31,512.7    |             | 1,108,507.2                              | 82,448.2            | 2,339,653.3  |
| New Hampshire                                  |                    |              |              | 16,454.4    |             |             |  |                     | 16,454.4     |
| Fifth New Jersey                               |                    | 143,436.2    | 158,355.8    |             | 42,123.8    |             | 121,013.2                                |                     | 464,929      |
| First New York                                 |                    |              | 524,356      |             | 112,933.3   |             | 747,223.7                                | 18,790.7            | 1,403,303.7  |
| Twenty-first New York                          |                    | 5,383.5      | 187,032.7    |             |             | 225.5       |  | 512,687.7           | 705,329.4    |
| Twenty-eighth New York                         | 7,722.9            | 16,088.1     | 58,427.1     |             | 53,937.6    |             | 104,207.9                                |                     | 240,383.6    |
| Fourth North Carolina                          |                    | 369.3        |              |             |             |             |  | 175,290.4           | 175,290.4    |
| Fifth North Carolina                           |                    |              |              |             |             |             |  | 518,517.9           | 518,517.9    |
| First Ohio                                     | 507,390.2          | 569,532.1    | 574,232      |             | 270,936.3   | 1,348       |  | 5,968,776.6         | 7,892,215.2  |
| Tenth Ohio                                     | 190,314.7          | 3,419        |              |             |             |             |  |                     | 193,733.7    |
| Eleventh Ohio                                  | 10,802.9           | 25,956.7     | 62,507       |             | 8,145.2     | 311.4       | 430,893.2                                | 157,262.7           | 695,879.1    |
| Eighteenth Ohio                                | 2,785.4            | 60,574.9     |              |             |             |             |  | 1,119.3             | 64,480.1     |
| Oregon   | 750.1              |              |              |             |             |             |  |                     | 750.1        |
| First Pennsylvania                             |                    | 608,731.6    |              |             |             |             |  |                     | 608,731.6    |
| Ninth Pennsylvania                             |                    | 337,365.2    |              |             |             |             |  | 45,769.5            | 383,134.7    |
| Twelfth Pennsylvania                           |                    | 42,348.8     |              |             |             |             |  | 3,519.3             | 45,868.1     |
| Twenty-third Pennsylvania                      |                    | 4,579,244    |              |             |             |             |  | 65,050.3            | 4,644,294.3  |
| South Carolina                                 |                    | 549.6        |              |             |             |             |  | 109,523.5           | 109,573.1    |
| Second Tennessee                               |                    |              |              |             |             |             |  | 130,996.7           | 130,996.7    |
| Fifth Tennessee                                |                    |              |              |             |             |             |  | 550,477.4           | 550,477.4    |
| Fourth Texas                                   |                    | 645.8        |              |             |             |             |  | 16,274.2            | 16,274.2     |
| Second Virginia                                |                    | 71,298.2     |              |             |             |             |  | 1,428.1             | 2,073.9      |
| Sixth Virginia                                 |                    | 221,583.8    |              |             |             |             |  | 37,019              | 108,317.2    |
| West Virginia                                  | 2,888.8            |              |              |             |             |             |  |                     | 224,472.6    |
| Wisconsin                                      | 41,579.9           | 56,622.9     | 520,671      |             | 168,239.4   |             | 84,453                                   | 1,032,835.7         | 1,904,401.9  |
| Seized, released, and restored to warehouse    |                    | 260.7        |              |             |             |             |  | 1,706.9             | 1,967.6      |
| Total  | 17,256,330.8       | 10,792,825.1 | 11,974,354   | 1,494,379.3 | 1,266,823.4 | 420,832.6   | 25,876,228.1                             | 27,984,781.4        | 97,066,554.7 |
| Deposited during the year ended June 30, 1898. | 13,439,458.9       | 8,818,240    | 11,672,794.8 | 1,340,546.5 | 1,267,579.5 | 174,124.4   | 20,613,205.3                             | 23,436,264          | 80,762,213.4 |



## INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (97,066,554.7) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1899, is greater than the production (80,762,213.4) of the year 1898 by 16,304,341.3 gallons. The difference is distributed among the different kinds as follows:

| Increase in the production of—         |  | Gallons.     |
|--|--|--------------|
| Bourbon.....                           |  | 3,816,871.9  |
| Rye.....                               |  | 1,974,585.1  |
| Alcohol.....                           |  | 301,559.2    |
| Rum.....                               |  | 153,832.8    |
| High wines.....                        |  | 246,708.2    |
| Pure, neutral, or cologne spirits..... |  | 5,263,022.8  |
| Miscellaneous.....                     |  | 4,548,517.4  |
| Total increase.....                    |  | 16,305,097.4 |
| Decrease in the production of gin..... |  | 756.1        |
| Net increase.....                      |  | 16,304,341.3 |

DISTILLED SPIRITS DEPOSITED *a* IN DISTILLERY WAREHOUSES DURING THE PAST TWENTY-TWO YEARS.

| Fiscal year ended June 30— | Spirits warehoused. |                 |             |            |           |           |             | Total.        |
|----------------------------|---------------------|-----------------|-------------|------------|-----------|-----------|-------------|---------------|
|                            | Fruit brandy.       | Bourbon whisky. | Rye whisky. | Alcohol.   | Rum.      | Gin.      | High wines. |               |
|                            | Gallons.            | Gallons.        | Gallons.    | Gallons.   | Gallons.  | Gallons.  | Gallons.    | Gallons.      |
| 1878.....                  | 178,544             | 6,405,520       | 2,834,119   | 16,277,725 | 1,893,376 | 1,079,965 | 19,412,885  | 56,281,597    |
| 1879.....                  | 69,346              | 8,567,681       | 4,061,048   | 19,594,283 | 2,243,455 | 1,202,940 | 12,459,486  | 71,981,961    |
| 1880.....                  | 129,366             | 15,414,148      | 6,341,592   | 21,631,069 | 2,439,201 | 1,393,874 | 18,032,652  | 5,600,840     |
| 1881.....                  | 246,124             | 34,632,815      | 9,931,699   | 22,988,999 | 2,118,566 | 1,358,617 | 15,210,389  | 8,295,780     |
| 1882.....                  | 381,825             | 29,573,687      | 9,224,777   | 15,201,671 | 1,704,084 | 1,424,499 | 14,363,582  | 10,586,668    |
| 1883.....                  | 223,977             | 8,602,245       | 4,784,664   | 10,718,706 | 1,801,669 | 1,297,977 | 10,992,379  | 16,744,156    |
| 1884.....                  | 200,732             | 8,896,822       | 5,089,958   | 12,385,229 | 1,711,158 | 1,276,693 | 8,701,951   | 19,592,771    |
| 1885.....                  | 312,197             | 12,277,739      | 5,328,042   | 23,438,916 | 2,084,185 | 1,008,375 | 28,295,253  | 41,496,479    |
| 1886.....                  | 329,629             | 19,318,819      | 7,842,540   | 11,247,877 | 2,084,185 | 859,461   | 27,104,982  | 40,811,757    |
| 1887.....                  | 673,616             | 17,015,634      | 7,343,649   | 16,337,655 | 1,790,822 | 656,687   | 26,396,548  | 80,674,059    |
| 1888.....                  | 804,704             | 7,463,609       | 5,879,690   | 11,071,633 | 1,891,246 | 872,969   | 27,068,219  | 11,543,566    |
| 1889.....                  | 492,358             | 21,969,784      | 6,739,768   | 16,939,135 | 1,471,651 | 1,079,965 | 29,475,913  | 12,603,893    |
| 1890.....                  | 1,127,648           | 32,474,784      | 13,355,577  | 11,354,548 | 1,637,808 | 1,202,940 | 30,439,354  | 13,738,952    |
| 1891.....                  | 1,223,725           | 29,591,415      | 14,345,380  | 12,260,821 | 1,784,312 | 1,393,874 | 34,022,619  | 14,682,180    |
| 1892.....                  | 2,044,895           | 29,017,797      | 12,436,827  | 14,600,987 | 1,956,218 | 1,358,617 | 35,256,196  | 16,204,579    |
| 1893.....                  | 1,250,270           | 30,855,873      | 16,702,240  | 12,250,380 | 2,106,745 | 1,424,499 | 37,690,353  | 17,204,579    |
| 1894.....                  | 1,320,390           | 15,518,349      | 15,025,544  | 16,570,070 | 1,893,376 | 1,297,977 | 44,209,209  | 17,305,773    |
| 1895.....                  | 915,377             | 18,712,152      | 12,321,522  | 8,219,921  | 1,777,083 | 1,276,693 | 21,002,215  | 14,454,376    |
| 1896.....                  | 1,304,788           | 16,835,862      | 9,153,065   | 9,960,361  | 1,490,227 | 1,008,375 | 25,164,738  | 15,865,208    |
| 1897.....                  | 628,780             | 6,112,726       | 4,209,720   | 9,303,353  | 1,490,227 | 1,439,314 | 10,877,265  | 22,187,892    |
| 1898.....                  | 918,240             | 13,428,456      | 8,818,240   | 11,672,794 | 1,340,546 | 1,267,578 | 17,124,4    | 22,439,204    |
| 1899.....                  | 1,257,681           | 17,256,430      | 16,792,825  | 11,974,558 | 1,493,378 | 1,266,823 | 25,876,228  | 27,984,781    |
|                            |                     |                 |             |            |           |           |             | 168,304,235.9 |

*a* This does not show spirits redemitted, but shows spirits produced, except fruit heavily not deposited in special bonded warehouse.

*b* Includes 1,967.8 gallons seized, released, and restored to warehouse in the sixth district of Virginia.



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

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY WAREHOUSES TAX PAID DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.                                    | Bourbon whisky. | Rye whisky. | Alcohol.    | Rum.      | Gin.        | High wines. | Pure, neutral, or cologne spirits. | Miscellaneous. | Aggregate.   |
|--|-----------------|-------------|-------------|-----------|-------------|-------------|------------------------------------|----------------|--------------|
| Alabama                                      |                 |             |             |           |             |             |                                    | 113,345.1      | 113,345.1    |
| Arkansas                                     | 4,677.5         |             |             |           |             |             |                                    | 50,430.2       | 50,430.2     |
| First California                             |                 | 21,370.1    | 19,416.2    |           | 1,390.1     |             | 3,193.6                            | 82,595.4       | 82,595.4     |
| Fourth California                            |                 |             |             |           |             |             |                                    | 58.2           | 58.2         |
| Colorado                                     |                 |             |             |           |             |             |                                    | 524.3          | 524.3        |
| Connecticut                                  |                 |             |             |           | 130,134     |             |                                    | 130,134        | 130,134      |
| Georgia                                      |                 | 92.2        |             |           |             |             |                                    | 183,289.4      | 183,289.4    |
| First Illinois                               |                 | 7,030.6     | 263,763.7   |           | 88,285      |             |                                    | 1,311,275.9    | 1,670,355.2  |
| Fifth Illinois                               |                 | 86,035.2    | 3,107,574.9 |           | 312,598.8   | 18,368.4    | 15,174,721.6                       | 741,112.8      | 19,440,411.7 |
| Eighth Illinois                              | 2,407           | 1,502.7     | 1,879,416.4 |           | 45,908.7    | 75,636.4    | 2,996,927.7                        | 2,887,992.2    | 7,889,791.1  |
| Thirteenth Illinois                          | 19,597.2        |             | 118,520.8   |           |             |             | 32,210.3                           | 295,086        | 465,414.3    |
| Sixth Indiana                                | 81,072.4        | 29,759.9    | 1,285.7     |           | 19,032.2    | 2,046.1     | 99,944.7                           | 2,321,058.5    | 2,554,199.5  |
| Seventh Indiana                              | 24,319.2        | 278.9       | 873,365.9   |           | 2,892.3     | 88,290.6    | 769,964.7                          | 8,549,742.9    | 10,308,854.5 |
| Kansas                                       | 1,865.9         |             |             |           |             |             |                                    |                | 1,865.9      |
| Second Kentucky                              | 1,320,122.9     | 7,789.6     |             |           | 619.8       |             |                                    |                | 1,328,532.3  |
| Fifth Kentucky                               | 5,846,692.4     | 419,769.4   | 7,317.6     |           |             | 225,464.2   | 52,163.2                           | 28,592.9       | 6,579,999.7  |
| Sixth Kentucky                               | 1,107,426.3     | 281,629.3   | 14,648.8    | 86,969.3  | 19,896.4    |             |                                    | 745,506.8      | 2,256,076.9  |
| Seventh Kentucky                             | 1,727,750.9     | 158,998.5   | 951.7       |           |             |             |                                    | 5,376.2        | 1,893,077.3  |
| Eighth Kentucky                              | 1,889,656.3     | 105,253.6   |             |           |             |             |                                    | 604.1          | 1,995,514    |
| Louisiana                                    |                 |             | 406,926     |           | 38,423.1    |             | 259,012                            | 21,083.7       | 725,444.8    |
| Maryland                                     | 1,039.8         | 1,701,696.1 | 16,224.5    |           | 7,757.4     |             | 92,526.1                           | 147,115.8      | 1,966,359.7  |
| Third Massachusetts                          |                 |             |             | 602,017.9 | 44,580.4    |             |                                    |                | 646,598.3    |
| Minnesota                                    | 2,530.9         | 2,267.7     |             |           |             |             |                                    |                | 4,798.6      |
| First Missouri                               | 38,910.5        | 691.6       | 248,613.3   |           | 10,277.5    |             | 552,345.5                          | 88,806.7       | 939,645.1    |
| Sixth Missouri                               | 68,772.2        | 928.5       |             |           |             |             |                                    |                | 69,700.7     |
| Montana                                      |                 |             |             |           |             |             |                                    | 47.5           | 47.5         |
| Nebraska                                     | 6,598.5         | 12,334.6    | 668,689.6   |           | 25,276      |             | 1,095,311                          | 66,984         | 1,875,193.7  |
| Fifth New Jersey                             |                 | 100,726.9   | 158,242.8   |           | 44,919.9    |             | 133,802.5                          |                | 437,692.1    |
| New Hampshire                                |                 |             |             | 9,957.4   |             |             |                                    |                | 9,957.4      |
| New Mexico                                   | 392.5           |             |             |           |             |             |                                    |                | 392.5        |
| First New York                               |                 |             | 623,147.2   |           | 120,633.7   |             | 748,763.7                          | 20,766.2       | 1,513,310.8  |
| Fourteenth New York                          |                 | 229.9       |             |           |             |             |                                    |                | 229.9        |
| Twenty-first New York                        |                 |             | 181,025.6   |           |             | 225         |                                    | 492,428.2      | 673,678.8    |
| Twenty-eighth New York                       | 21,927.1        | 28,422      | 56,261      |           | 56,440.5    |             | 107,709.9                          | 1,676.6        | 272,437.1    |
| Fourth North Carolina                        |                 | 79.9        |             |           |             |             |                                    | 161,355.2      | 161,435.1    |
| Fifth North Carolina                         |                 |             |             |           |             |             |                                    | 493,129.7      | 493,129.7    |
| First Ohio                                   | 372,015.4       | 416,868.3   | 544,117.4   |           | 246,209.1   | 1,343.5     |                                    | 6,002,695.5    | 7,583,249.2  |
| Tenth Ohio                                   | 103,364.7       |             |             |           |             |             |                                    |                | 103,364.7    |
| Eleventh Ohio                                | 10,153.6        | 16,026.8    | 59,942.7    |           | 2,497.5     | 309.6       | 401,278.6                          | 85,062.5       | 569,271.3    |
| Eighteenth Ohio                              | 2,558.1         | 44,472.3    |             |           |             |             |                                    | 2,184.8        | 49,215.2     |
| Oregon                                       | 3,435.1         | 542.3       |             |           |             |             |                                    | 90.9           | 4,074.3      |
| First Pennsylvania                           |                 | 461,607.1   |             |           | 188.1       |             |                                    | 2,603.8        | 464,399      |
| Ninth Pennsylvania                           |                 | 283,994     |             |           | 21.5        |             |                                    | 15,767.9       | 299,783.4    |
| Twelfth Pennsylvania                         |                 | 40,945.3    |             |           |             |             |                                    | 2,510.8        | 43,456.1     |
| Twenty-third Pennsylvania                    | 1,655.6         | 3,332,186.8 | 1,583.8     |           | 434.6       |             |                                    | 48,364.3       | 3,384,225.2  |
| South Carolina                               |                 |             |             |           |             |             |                                    | 109,995.7      | 109,995.7    |
| Second Tennessee                             |                 |             |             |           |             |             |                                    | 93,946.1       | 93,946.1     |
| Fifth Tennessee                              | 21,371.3        | 172.9       |             |           |             |             |                                    | 538,526.3      | 560,070.5    |
| Fourth Texas                                 |                 | 931.5       |             |           |             |             |                                    | 17,694.1       | 18,625.6     |
| Second Virginia                              |                 | 154.8       |             |           |             |             |                                    | 599.3          | 754.1        |
| Sixth Virginia                               | 520.8           | 97,150.9    |             |           | 41.4        |             |                                    | 32,030         | 129,743.1    |
| West Virginia                                | 8,654.2         | 162,198.5   |             |           |             |             |                                    | 3,319          | 174,171.7    |
| First Wisconsin                              | 42,515.1        | 57,337.7    | 531,988.9   |           | 150,663.2   |             | 93,008.9                           | 1,123,891.2    | 1,999,405.1  |
| Total  | 12,732,003.4    | 7,881,476.5 | 9,777,024.5 | 698,944.6 | 1,369,121.2 | 411,683.8   | 22,612,884                         | 26,839,225.3   | 82,322,363.3 |
| Tax paid during the year ended June 30, 1898 | 11,943,967.8    | 6,975,930.6 | 9,688,854.3 | 625,457.1 | 1,257,404.6 | 172,119.4   | 23,908,375.8                       | 22,220,454.6   | 70,797,624.2 |



## INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (82,322,363.3 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1899, is greater than the quantity (76,797,624.2 gallons) withdrawn from distillery warehouses during the fiscal year 1898 by 5,524,739.1 gallons, the increase being distributed among the different kinds known to the trade as follows:

|  |             |
|--|-------------|
| Increase in withdrawals of—                                      |             |
| Bourbon whisky.....  | 783,035.6   |
| Rye whisky.....  | 905,485.9   |
| Alcohol.....   | 88,170.2    |
| Rum.....   | 73,487.5    |
| Gin.....   | 111,716.6   |
| High wines.....  | 239,564.4   |
| Miscellaneous.....   | 4,618,770.7 |
| Total increase.....  | 6,820,230.9 |
| Decrease in withdrawals of pure, neutral, or cognac spirits..... | 1,295,491.8 |
| Net increase.....  | 5,524,739.1 |

The quantity, as stated by the Chief of the Bureau of Statistics, upon which a customs duty was paid equal to the internal-revenue tax for the fiscal year ended June 30, 1899, is 920,314 gallons.

The tax-paid withdrawals from general bonded warehouses and the amount tax paid for bottling in bond under the act of March 3, 1897, as well as the regular tax-paid withdrawals and spirits upon which a duty was paid equal to the internal-revenue tax, are shown in the following table:

## SPIRITS UPON WHICH TAX WAS PAID DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

|  |              |
|--|--------------|
|  | Gallons.     |
| Tax paid on regular withdrawals at distillery warehouses.....  | 82,322,363.3 |
| Tax paid at distillery warehouses for bottling in bond.....  | 400,264.2    |
| Tax paid at general bonded warehouses.....   | 971,710.6    |
| Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation..... | 920,314      |
| Total.....   | 84,614,652.1 |

The quantity (84,614,652.1 gallons) of spirits upon which tax was paid during the year ended June 30, 1899, is greater than the quantity (79,159,589.9 gallons) upon which tax was paid for the same purposes during the fiscal year ended June 30, 1898, by 5,455,062.2 gallons. The above statements are exclusive of fruit brandy, of which there were tax-paid at special bonded warehouses 1,005,564.6 gallons.

## COMMISSIONER OF INTERNAL REVENUE.

## 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, 1899.

| District.                      | Bourbon whisky. | Rye whisky. | Miscellaneous. | Aggregate. |
|--------------------------------|-----------------|-------------|----------------|------------|
| Fifth Illinois.....            |                 | 16,266.6    |                | 16,266.6   |
| Sixth Indiana.....             |                 |             | 779            | 779        |
| Second Kentucky.....           | 18,995.5        |             |                | 18,995.5   |
| Fifth Kentucky.....            | 67,197.4        | 13,844.6    |                | 81,042     |
| Sixth Kentucky.....            | 10,307.4        | 6,654.4     | 6,204.5        | 23,166.3   |
| Seventh Kentucky.....          | 65,771          | 8,128       |                | 73,899     |
| Eighth Kentucky.....           | 26,972.7        | 4,538.4     |                | 31,511.1   |
| Maryland.....                  |                 | 10,426.1    |                | 10,426.1   |
| First Ohio.....                |                 | 3,824.6     |                | 3,824.6    |
| First Pennsylvania.....        |                 | 398.5       |                | 398.5      |
| Ninth Pennsylvania.....        |                 | 3,452.7     |                | 3,452.7    |
| Twenty-third Pennsylvania..... |                 | 136,197.1   | 305.7          | 136,502.8  |
| Total.....                     | 189,244         | 203,731     | 7,289.2        | 400,264.2  |

## WITHDRAWAL OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in distillery warehouses July 1, 1898, which was withdrawn during the fiscal year ended June 30, 1899, is shown in the following statement:

[In taxable gallons.]

| Year and month. | In warehouses July 1, 1898. | Withdrawn during the year ended June 30, 1899. | Remaining in warehouses June 30, 1899. |
|-----------------|-----------------------------|--|--|
| 1891.           |                             |  |  |
| August.....     | 29,651.8                    | 6,396.3  | 23,255.5                               |
| September.....  | 44,221.8                    | 21,007.9                                       | 23,123.9                               |
| October.....    | 89,047.8                    | 28,899.3                                       | 60,148.5                               |
| November.....   | 171,180.2                   | 68,204.7                                       | 102,975.5                              |
| December.....   | 504,132.1                   | 178,600  | 325,532.1                              |
| 1892.           |                             |  |  |
| January.....    | 764,904.9                   | 263,350.1                                      | 501,554.8                              |
| February.....   | 1,078,403.5                 | 436,012.2                                      | 642,391.3                              |
| March.....      | 1,634,394.3                 | 578,904.1                                      | 1,055,490.2                            |
| April.....      | 1,734,872.9                 | 607,584.4                                      | 1,127,288.5                            |
| May.....        | 1,801,811.6                 | 542,401.8                                      | 1,259,409.8                            |
| June.....       | 1,101,203.5                 | 374,249.8                                      | 726,953.7                              |
| July.....       | 272,426.7                   | 72,481.8                                       | 199,944.9                              |
| August.....     | 122,163.4                   | 34,575.2                                       | 87,588.2                               |
| September.....  | 219,786.3                   | 92,604.4                                       | 127,181.9                              |
| October.....    | 474,246.6                   | 161,602.5                                      | 312,644.1                              |
| November.....   | 1,050,982.3                 | 338,441.7                                      | 712,540.6                              |
| December.....   | 1,980,390.4                 | 595,301.1                                      | 1,391,089.3                            |
| 1893.           |                             |  |  |
| January.....    | 1,259,872                   | 773,548.2                                      | 1,486,323.8                            |
| February.....   | 2,581,995.2                 | 889,029  | 1,692,966.2                            |
| March.....      | 3,079,093.8                 | 1,038,596                                      | 2,040,527.8                            |
| April.....      | 3,087,182.2                 | 1,108,387.1                                    | 1,978,795.1                            |
| May.....        | 3,114,925.5                 | 1,069,142.4                                    | 2,045,783.1                            |
| June.....       | 1,225,287.1                 | 434,785.4                                      | 790,501.7                              |
| July.....       | 161,570.7                   | 62,586.1                                       | 98,984.6                               |
| August.....     | 116,967.4                   | 30,359.3                                       | 86,608.1                               |
| September.....  | 158,064                     | 69,971.4                                       | 88,092.6                               |
| October.....    | 254,486.5                   | 111,925.1                                      | 142,561.4                              |
| November.....   | 424,345.5                   | 163,690.8                                      | 260,654.7                              |
| December.....   | 880,013.6                   | 312,612.4                                      | 567,401.2                              |



[In taxable gallons.]

| Year and month. | In warehouses<br>July 1, 1898. | Withdrawn<br>during the year<br>ended June<br>30, 1899. | Remaining in<br>warehouses<br>June 30, 1899. |
|-----------------|--------------------------------|---|--|
| 1894.           |                                |   |  |
| January.....    | 1,323,523.8                    | 432,354.7   | 891,169.1                                    |
| February.....   | 1,642,536.3                    | 562,221.8   | 1,080,314.5                                  |
| March.....      | 2,159,454                      | 683,066.3   | 1,476,387.7                                  |
| April.....      | 2,328,285.5                    | 776,645.3   | 1,551,640.2                                  |
| May.....        | 2,659,664.3                    | 733,051.9   | 1,926,612.4                                  |
| June.....       | 1,084,113.6                    | 302,518   | 781,595.6                                    |
| July.....       | 197,901.4                      | 72,798.9  | 125,102.5                                    |
| August.....     | 107,212.7                      | 54,162.5  | 53,050.2                                     |
| September.....  | 243,589.5                      | 90,559.4  | 153,030.1                                    |
| October.....    | 709,479.9                      | 337,169.1   | 372,310.8                                    |
| November.....   | 1,019,579.8                    | 388,728.5   | 630,851.3                                    |
| December.....   | 2,111,023.4                    | 591,757.5   | 1,519,265.9                                  |
| 1895.           |                                |   |  |
| January.....    | 2,711,201.8                    | 858,984.4   | 1,852,217.4                                  |
| February.....   | 2,863,117.6                    | 751,322.9   | 2,111,794.7                                  |
| March.....      | 3,491,783.5                    | 918,574.9   | 2,573,213.6                                  |
| April.....      | 4,379,579.7                    | 1,026,942.1   | 3,352,637.6                                  |
| May.....        | 4,397,372.3                    | 967,356.7   | 3,430,015.6                                  |
| June.....       | 1,894,749.8                    | 347,409.1   | 1,547,280.7                                  |
| July.....       | 224,090.1                      | 82,878.5  | 141,211.6                                    |
| August.....     | 72,776.2                       | 22,968.1  | 49,808.1                                     |
| September.....  | 150,174.2                      | 28,417.4  | 101,756.8                                    |
| October.....    | 298,150.5                      | 67,618.7  | 230,531.8                                    |
| November.....   | 917,308.8                      | 212,212.3   | 705,096.5                                    |
| December.....   | 2,176,815.2                    | 475,992.6   | 1,700,822.6                                  |
| 1896.           |                                |   |  |
| January.....    | 3,039,664                      | 755,195.9   | 2,284,468.1                                  |
| February.....   | 3,181,559.4                    | 663,622.3   | 2,517,937.1                                  |
| March.....      | 3,688,271.9                    | 728,870.3   | 2,959,401.6                                  |
| April.....      | 4,130,198.2                    | 734,471.2   | 3,395,727                                    |
| May.....        | 3,731,897.3                    | 639,711.6   | 3,092,185.7                                  |
| June.....       | 1,786,465.8                    | 360,224.8   | 1,426,241                                    |
| July.....       | 293,856.9                      | 77,193.5  | 216,663.4                                    |
| August.....     | 186,538.4                      | 31,099.1  | 155,439.3                                    |
| September.....  | 92,357.5                       | 22,481.3  | 69,876.2                                     |
| October.....    | 155,849.5                      | 47,087.1  | 108,762.4                                    |
| November.....   | 222,562.2                      | 54,586.4  | 167,975.8                                    |
| December.....   | 829,688.9                      | 306,842.1   | 522,846.8                                    |
| 1897.           |                                |   |  |
| January.....    | 1,161,089.2                    | 316,927.2   | 844,162                                      |
| February.....   | 1,268,333.6                    | 313,469.6   | 954,864                                      |
| March.....      | 1,753,979.8                    | 427,969.7   | 1,326,010.1                                  |
| April.....      | 2,363,154.3                    | 326,122.8   | 1,937,031.5                                  |
| May.....        | 2,392,753.9                    | 361,683.4   | 2,031,070.5                                  |
| June.....       | 1,361,261.7                    | 338,521.4   | 1,022,740.3                                  |
| July.....       | 422,457.7                      | 178,029.8   | 244,427.9                                    |
| August.....     | 306,560                        | 139,752.1   | 166,807.7                                    |
| September.....  | 274,602                        | 71,684.3  | 202,917.9                                    |
| October.....    | 813,585.8                      | 97,555.0  | 716,030.8                                    |
| November.....   | 1,306,454.7                    | 209,179.6   | 1,097,275.1                                  |
| December.....   | 2,443,861.7                    | 504,129.3   | 1,939,732.4                                  |
| 1898.           |                                |   |  |
| January.....    | 3,126,770.6                    | 734,523   | 2,392,247.6                                  |
| February.....   | 3,481,004.5                    | 523,397   | 2,957,607.5                                  |
| March.....      | 4,302,431.4                    | 477,030.5   | 3,825,400.9                                  |
| April.....      | 4,740,180                      | 547,659.5   | 4,192,520.5                                  |
| May.....        | 5,103,739.7                    | 1,083,265.7   | 4,020,474                                    |
| June.....       | 3,641,754.9                    | 2,053,709   | 1,588,045.9                                  |
| Total.....      | 131,054,998                    | 34,377,076.6  | 96,677,921.4                                 |

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, 1899.

| District.              | Bourbon<br>whisky. | Eye whisky. | Alcohol. | Rum.     | Gin.    | High wines. | Pure, neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Aggregate.  |
|------------------------|--------------------|-------------|----------|----------|---------|-------------|--|---------------------|-------------|
| Alabama.               | 326.8              | 792.9       | 0.5      |          |         |             |  | 1,219.4             | 1,219.4     |
| Arkansas.              |                    |             |          |          |         |             |  | 4,791.7             | 4,791.7     |
| First California.      |                    |             |          |          | 3,064   |             | 51.4                                     | 44.9                | 3,064.6     |
| Connecticut.           |                    |             |          |          |         |             |  | 1,548.6             | 1,548.6     |
| First Illinois.        |                    | 1,479.3     | 31.3     |          | 80.9    |             |  | 39,697.7            | 41,259.9    |
| Fifth Illinois.        |                    | 24,954.7    | 2,245.3  |          | 594.5   | 116         | 72,583.1                                 | 58,713              | 159,206.6   |
| Eighth Illinois.       | 214.2              | 337.6       | 3,662.4  |          |         | 352.4       | 19,323.3                                 | 37,177.8            | 60,667.7    |
| Thirteenth Illinois.   | 3,478.8            |             | 72.9     |          |         |             |  | 986.4               | 4,558.1     |
| Seventh Indiana.       | 988.6              | 3,288       | 5.2      |          | 116.1   | 51.7        | 401.6                                    | 91,361.1            | 91,361.1    |
| Sixth Indiana.         |                    | 31.8        | 1,110.2  |          |         |             | 4,452.2                                  | 83,895              | 45,912.4    |
| Second Kentucky.       | 224,929            | 1,632.3     |          |          | 25      |             |  | 3,085               | 1,168,581.8 |
| Fifth Kentucky.        | 1,677,184.7        | 86,302.5    | 30.5     | 1,109.8  | 38.2    |             |  | 122,562.5           | 415,847.8   |
| Sixth Kentucky.        | 229,181.7          | 62,865.6    |          |          |         |             |  | 1,006.3             | 396,984.5   |
| Sixth Kentucky.        | 352,781.3          | 43,196.9    |          |          |         |             |  | 83.5                | 426,404.6   |
| Seventh Kentucky.      | 402,740.1          | 23,581      |          |          |         |             |  | 3,028.5             | 3,028.5     |
| Eighth Kentucky.       |                    |             | 718.1    |          | 254.5   |             | 1,081.3                                  | 2,128.9             | 414,369.9   |
| Louisiana.             |                    |             | 158.7    | 27,143.6 | 2,484.6 |             | 2,773.3                                  | 29,628.2            | 29,628.2    |
| Maryland.              | 41.1               | 407,457.2   |          |          |         |             |  | 1,084.8             | 1,084.8     |
| Third Massachusetts.   |                    |             |          |          |         |             |  | 14,658.5            | 14,658.5    |
| Minnesota.             | 589.7              | 495.1       |          |          | 11.7    |             |  | 9,195.5             | 9,195.5     |
| First Missouri.        | 3,968.4            | 112.5       | 138.0    |          |         |             |  | 11,278.1            | 11,278.1    |
| Sixth Missouri.        | 9,017.5            | 178         |          |          |         |             |  | 2,577               | 2,577       |
| Nebbraska.             | 910.3              | 1,610.6     | 189.1    |          |         |             |  | 669.1               | 669.1       |
| New Hampshire.         |                    |             |          | 669.1    | 85.4    |             |  | 19,884.3            | 19,884.3    |
| Fifth New Jersey.      |                    | 18,582.3    | 573.9    |          |         |             | 642.7                                    | 57                  | 57          |
| New Mexico.            | 57                 |             |          |          |         |             |  | 2,691.7             | 2,691.7     |
| First New York.        |                    | 24.4        | 1,953.9  |          | 33.7    |             | 82.5                                     | 621.8               | 2,740.3     |
| Fourth New York.       |                    |             |          |          |         |             |  | 2,311.8             | 2,311.8     |
| Twenty-first New York. |                    |             | 1        |          |         |             |  | 8,752.2             | 8,752.2     |
| Second New York.       | 2,767.5            | 5,627.2     |          |          |         |             |  | 1,356.4             | 1,356.4     |
| Fourth North Carolina. |                    |             |          |          |         |             |  | 802.9               | 802.9       |
| Fifth North Carolina.  |                    |             |          |          | 58.6    | 4.5         |  | 107,035.9           | 220,823     |
| First Ohio.            | 34,624.5           | 73,785      | 1,314.5  |          |         |             |  | 11,303.1            | 11,303.1    |
| Tenth Ohio.            | 11,303.1           |             |          |          |         |             |  | 6,865.4             | 12,111.4    |
| Eleventh Ohio.         | 1,594.4            | 1,314.8     | 55.9     |          | 3.4     | 1.8         |  | 7,348.8             | 7,348.8     |
| Eighteenth Ohio.       |                    | 6,590.2     |          |          |         |             |  | 16.7                | 659.2       |
| Oregon.                | 548.5              |             |          |          |         |             |  | 571.1               | 98,876.6    |
| First Pennsylvania.    |                    | 98,298.9    |          |          | 6.6     |             |  | 288.4               | 53,084.6    |
| Ninth Pennsylvania.    |                    | 53,892.1    |          |          | 4.1     |             |  | 319.4               | 6,170.3     |
| Twelfth Pennsylvania.  |                    | 5,850.9     |          |          |         |             |  |                     |             |



DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSES DURING THE YEAR—Continued.  
 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, 1899—Continued.

| District.   | Bourbon<br>whisky. | Rye whisky. | Alcohol. | Rum.     | Gin.    | High wines. | Pure, neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Aggregate.  |
|---|--------------------|-------------|----------|----------|---------|-------------|--|---------------------|-------------|
| Twenty-third Pennsylvania.....                              | 146.1              | 771,817.5   | 188.1    |          | 34.1    |             |  | 9,507.2             | 781,683     |
| South Carolina.....   |                    |             |          |          |         |             |  | 9.5                 | 9.5         |
| Second Tennessee.....                                       |                    |             |          |          |         |             |  | 1,592.1             | 1,592.1     |
| Fifth Tennessee.....  | 2,196.4            | 61          |          |          |         |             |  | 63,402.5            | 65,659.9    |
| Fourth Texas.....   |                    | 140.1       |          |          |         |             |  | 980.8               | 1,120.9     |
| Second Virginia.....  |                    | 22.2        |          |          |         |             |  | 35.9                | 58.1        |
| Sixth Virginia.....   | 54.4               | 16,612.8    |          |          | 2.7     |             |  | 600.2               | 17,270.1    |
| West Virginia.....  | 1,011.3            | 41,870.2    |          |          |         |             |  | 936                 | 43,817.5    |
| First Wisconsin.....  | 4,691.1            | 5,658.6     | 773.8    |          | 1,128   |             | 161.2                                    | 8,079.5             | 19,892.2    |
| Total.....  | 2,376,522.7        | 1,758,058.2 | 12,595.2 | 28,982.5 | 8,028.3 | 2,382.9     | 113,585                                  | 611,377.3           | 4,911,532.1 |
| Lost by leakage during the year ended June<br>30, 1898..... | 2,127,809.2        | 1,446,836.5 | 16,101.6 | 26,084.1 | 5,718.5 | 1,000.3     | 232,509.9                                | 491,945.2           | 4,348,005.3 |

## INCREASE OF LEAKAGE ALLOWED.

The increase of leakage allowed, as compared with the year 1898, is 563,525.8 gallons, and is distributed among the different kinds known to the trade as follows:

| Increase of leakage allowed for—     | Gallons.  |
|--------------------------------------|-----------|
| Bourbon whisky.....                  | 248,713.5 |
| Rye whisky.....                      | 311,221.7 |
| Rum.....                             | 2,948.4   |
| Gin.....                             | 2,309.8   |
| High wines.....                      | 1,382.6   |
| Miscellaneous.....                   | 119,432.1 |
| Total increase.....                  | 686,008.1 |
| Decrease in—                         |           |
| Alcohol.....                         | 3,506.4   |
| Pure neutral or cologne spirits..... | 118,975.9 |
| Total decrease.....                  | 122,482.3 |
| Net increase.....                    | 563,525.8 |

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

The quantity of spirits (4,911,532.1) reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of actual leakage in warehouse from packages withdrawn from distillery warehouses during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880, section 50 of the act of August 28, 1894, and section 1 of the act of March 3, 1899.

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

| Year.     | Total quantity<br>withdrawn. | Leakage<br>allowed. | Percentage of<br>withdrawals. |
|-----------|------------------------------|---------------------|-------------------------------|
|           | <i>Gallons.</i>              | <i>Gallons.</i>     |                               |
| 1880..... | 78,109,283                   | 75,834              | .096                          |
| 1881..... | 84,335,806                   | 811,466             | .962                          |
| 1882..... | 80,281,611                   | 1,231,336           | 1.533                         |
| 1883..... | 89,291,190                   | 2,291,013           | 2.759                         |
| 1884..... | 92,025,593                   | 3,858,404           | 4.193                         |
| 1885..... | a 90,925,782                 | 4,424,314           | 4.866                         |
| 1886..... | b 78,565,767                 | 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                   | 2,932,240           | 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               | 5,593,171.1         | 6.773                         |
| 1896..... | d 73,664,134                 | 2,614,783.6         | 3.549                         |
| 1897..... | e 74,662,498.8               | 3,501,579.2         | 4.689                         |
| 1898..... | f 86,837,485.5               | 4,348,090.3         | 5.007                         |
| 1899..... | g 93,334,063.8               | 4,911,532.1         | 5.262                         |

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 7,408,513 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.  
 g Includes 1,287,257.1 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.



## EXPORTATION OF DISTILLED SPIRITS.

BY DISTRICTS, WITHDRAWN FROM DISTILLERY WAREHOUSES IN 1899.

[Quantities in taxable gallons.]

| District.  | Bourbon whisky. | Rye whisky. | Alcohol.    | Rum.      | Gin.    | High wines. | Pure, neutral, or cologne spirits. | Miscellaneous. | Aggregate.  |
|--|-----------------|-------------|-------------|-----------|---------|-------------|------------------------------------|----------------|-------------|
| First California.....                              |                 | 296.1       | 417.9       |           |         |             |                                    | 1,825.8        | 2,449.8     |
| Fifth Illinois.....                                |                 | 736.7       | 817,406.3   |           |         |             |                                    | 218.9          | 818,421.9   |
| Eighth Illinois.....                               |                 |             | 986,653.1   |           |         |             |                                    | 3,053          | 997,307     |
| Seventh Indiana.....                               |                 |             | 171.1       |           |         |             |                                    | 7,077.3        | 7,248.4     |
| Second Kentucky.....                               | 1,522.9         |             |             |           |         |             |                                    |                | 1,522.9     |
| Fifth Kentucky.....                                | 12,256.2        | 481.9       |             |           |         |             |                                    |                | 13,803      |
| Sixth Kentucky.....                                | 23,047.1        | 813.4       |             |           |         |             |                                    |                | 28,873.6    |
| Seventh Kentucky.....                              | 12,028.3        | 18,449.6    |             | 1,035.4   |         | 983.6       |                                    | 3,977.7        | 30,477.9    |
| Eighth Kentucky.....                               | 41,273.2        |             |             |           |         |             |                                    |                | 41,273.2    |
| Louisiana.....                                     |                 |             | 4,650.2     |           |         |             |                                    |                | 4,650.2     |
| Maryland.....                                      |                 | 1,032.3     |             |           |         |             |                                    |                | 1,032.3     |
| Third Massachusetts.....                           |                 |             |             | 878,454.9 |         |             |                                    | 4,943          | 878,454.9   |
| Nebraska.....                                      |                 |             | 307,195.5   |           |         |             |                                    |                | 307,195.5   |
| First New York.....                                |                 |             | 1,293.6     |           |         |             |                                    |                | 1,293.6     |
| First Ohio.....                                    | 337.1           | 3,364.3     | 5,679       |           |         |             |                                    |                | 5,706.9     |
| First Pennsylvania.....                            |                 | 117.5       |             |           |         |             |                                    |                | 117.5       |
| Ninth Pennsylvania.....                            |                 | 2,345       |             |           |         |             |                                    |                | 2,345       |
| Twenty-third Pennsylvania.....                     |                 | 5,706.9     |             |           |         |             |                                    |                | 5,706.9     |
| Total.....   | 99,434.8        | 33,333.7    | 2,173,508.7 | 879,490.3 | 692.9   | 963.6       | 10,732.9                           | 27,231.2       | 3,216,358.1 |
| Withdrawn to be exported in bottles.....           | 11,175.1        | 6,254       |             |           |         |             |                                    | 163.5          | 17,592.6    |
| Grand total.....                                   | 101,609.9       | 39,587.7    | 2,173,508.7 | 879,490.3 | 692.9   | 963.6       | 10,732.9                           | 27,394.7       | 3,233,950.7 |
| Withdrawn during the year ended June 30, 1899..... | 187,050         | 19,408      | 2,293,090.8 | 619,749.7 | 1,325.6 |             | 196,462.7                          | 53,853.1       | 3,370,944.9 |

## DECREASE IN THE EXPORTATION OF DISTILLED SPIRITS.

The quantity of spirits (3,233,950.7 gallons) withdrawn for exportation during the fiscal year ended June 30, 1899, is less than the quantity (3,370,944.9 gallons) so withdrawn during the fiscal year ended June 30, 1898, by 136,994.2 gallons, the decrease being distributed among the different kinds as known to the trade, as follows:

| Increase in the withdrawals of—        | Gallons.  |
|--|-----------|
| Rye .....                              | 20,179.7  |
| Rum .....                              | 259,740.6 |
| High wines .....                       | 963.6     |
| Total increase .....                   | 280,883.9 |
| Decrease in—                           |           |
| Bourbon whisky .....                   | 85,440.1  |
| Alcohol .....                          | 119,582.1 |
| Gin .....                              | 662.7     |
| Pure, neutral or cologne spirits ..... | 185,729.8 |
| Miscellaneous .....                    | 26,463.4  |
| Total decrease .....                   | 417,878.1 |
| Net decrease .....                     | 136,994.2 |

## EXPORTATION OF DISTILLED SPIRITS.

BY FOREIGN COUNTRIES AND BY KINDS, FROM DISTILLERY WAREHOUSES, DURING THE YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| Country to which exported. | Kinds.      |                 |             |       |                |                                    | Aggregate.  |
|----------------------------|-------------|-----------------|-------------|-------|----------------|------------------------------------|-------------|
|                            | Alcohol.    | Bourbon whisky. | Rye whisky. | Gin.  | Miscellaneous. | Pure, neutral, or cologne spirits. |             |
| Africa.....                |             | 33.9            |             |       |                |                                    | 515,440.5   |
| Arabia.....                |             | 36.9            |             |       |                |                                    | 36.9        |
| Argentina.....             |             |                 | 190.4       |       | 42.8           |                                    | 233.2       |
| Australia.....             | 1,842.5     | 192.6           |             |       |                |                                    | 1,975.1     |
| Canada.....                |             | 149.6           |             |       |                |                                    | 149.6       |
| Cape Verde Islands.....    | 199,025.5   | 4,127.6         | 187.8       |       | 477.6          |                                    | 203,950.4   |
| Central America.....       |             | 425.5           | 46          |       |                |                                    | 471.5       |
| Chile.....                 | 21,655.4    | 2,138.5         | 1,512.3     | 568.5 | 14,699.7       | 2,685                              | 43,259.4    |
| China.....                 |             | 71.3            |             |       |                |                                    | 71.3        |
| Colombia.....              | 419.5       | 556.5           |             |       |                |                                    | 2,353.6     |
| Cuba.....                  | 178.5       | 201.3           | 398.8       |       |                |                                    | 778.8       |
| Egypt.....                 |             | 4,196.6         | 7,597.1     | 94.4  | 1,958.4        |                                    | 13,846.5    |
| England.....               |             | 71.3            |             |       |                |                                    | 71.3        |
| Equador.....               |             | 272.2           | 212.1       |       |                |                                    | 354,861.1   |
| France.....                |             | 29.2            |             |       |                |                                    | 29.2        |
| Germany.....               |             | 34              | 35.7        |       |                |                                    | 69.7        |
| Granada.....               | 2,189.2     | 66,175.9        | 21,252.8    |       | 26,720.2       |                                    | 96,318.1    |
| Guiana, British.....       |             | 28.6            |             |       |                |                                    | 28.6        |
| Guiana, Dutch.....         |             | 33              |             |       |                |                                    | 33          |
| Hawaii.....                |             | 35.7            |             |       |                |                                    | 35.7        |
| India.....                 | 6,903.3     | 1,599.4         |             |       |                |                                    | 8,502.7     |
| Italy.....                 |             | 153.6           |             |       |                |                                    | 153.6       |
| Jamaica.....               |             | 34.5            | 31.5        |       |                |                                    | 66          |
| Japan.....                 |             | 382             |             |       |                |                                    | 382         |
| Malta.....                 | 1,921,603.3 | 334.0           |             |       |                |                                    | 6,809.6     |
| Mexico.....                |             | 103.1           |             |       |                |                                    | 103.1       |
| Netherlands.....           | 14,980.3    | 14,478.6        | 3,559.9     |       | 979.8          | 459                                | 34,407.6    |
| New South Wales.....       |             | 138.8           |             |       |                |                                    | 463.4       |
| New Zealand.....           |             | 60.1            |             |       |                |                                    | 60.1        |
| Norway.....                |             | 8.6             |             |       |                |                                    | 8.6         |
| Philippine Islands.....    |             | 37.4            |             |       |                |                                    | 37.4        |
| Porto Rico.....            |             | 466.5           |             |       | 1,825.8        |                                    | 6,440.1     |
| Spain.....                 | 923.3       | 2,790.6         |             |       | 134.2          |                                    | 3,848.1     |
| Turkey.....                |             |                 |             |       | 1,483.9        | 5,424.4                            | 6,908.3     |
| Uruguay.....               |             | 36.9            |             |       |                |                                    | 940.4       |
| Venezuela.....             |             | 37.2            | 9.7         |       |                |                                    | 46.9        |
| West Indies.....           |             | 231.9           |             |       | 35.9           |                                    | 267.8       |
| Total.....                 | 4,781.2     | 406.5           | 424.6       |       | 2,164.5        |                                    | 7,776.8     |
| Export paid.....           |             | 292.5           |             |       |                |                                    | 292.5       |
| Total.....                 | 2,173,508.7 | 101,609.9       | 39,587.7    | 692.9 | 28,358.3       | 10,732.9                           | 879,490.3   |
|                            |             |                 |             |       |                |                                    | 3,233,950.7 |

a Includes 963.6 gallons of high wines.



## 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, 1899.

| District.                      | Bourbon whisky. | Rye whisky. | Miscellaneous. | Aggregate. |
|--------------------------------|-----------------|-------------|----------------|------------|
| Second Kentucky.....           | 3,983.3         |             |                | 3,983.3    |
| Fifth Kentucky.....            | 1,967.7         | 396.6       |                | 2,364.3    |
| Sixth Kentucky.....            | 411.8           | 107.2       | 163.5          | 682.5      |
| Seventh Kentucky.....          | 4,138.2         | 315.9       |                | 4,454.1    |
| Eighth Kentucky.....           | 674.1           |             |                | 674.1      |
| Maryland.....                  |                 | 393.6       |                | 393.6      |
| First Ohio.....                |                 | 716.8       |                | 716.8      |
| First Pennsylvania.....        |                 | 35.9        |                | 35.9       |
| Ninth Pennsylvania.....        |                 | 470.8       |                | 470.8      |
| Twenty-third Pennsylvania..... |                 | 3,877.2     |                | 3,877.2    |
| Total.....                     | 11,175.1        | 6,254.0     | 163.5          | 17,592.6   |

Of the quantity of spirits withdrawn from distillery warehouses in 1899, the following were exported in bottles under the act of March 3, 1897, viz:

[Quantities in proof gallons.]

| District.                      | Bourbon whisky. | Rye whisky. | Miscellaneous. | Aggregate. |
|--------------------------------|-----------------|-------------|----------------|------------|
| Second Kentucky.....           | 3,821.01        |             |                | 3,821.01   |
| Fifth Kentucky.....            | 1,854.59        | 374.13      |                | 2,228.72   |
| Sixth Kentucky.....            | 411.89          | 105.30      | 161.19         | 678.38     |
| Seventh Kentucky.....          | 4,071.69        | 295.92      |                | 4,367.61   |
| Eighth Kentucky.....           | 639.09          |             |                | 639.09     |
| Maryland.....                  |                 | 321.84      |                | 321.84     |
| First Ohio.....                |                 | 626.82      |                | 626.82     |
| First Pennsylvania.....        |                 | 34.20       |                | 34.20      |
| Ninth Pennsylvania.....        |                 | 465.84      |                | 465.84     |
| Twenty-third Pennsylvania..... |                 | 3,804.18    |                | 3,804.18   |
| Total.....                     | 10,798.27       | 6,028.23    | 161.19         | 16,987.69  |
| Total during year 1898.....    | 4,797.72        | 1,360.56    | 291.60         | 6,450.08   |

## 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+                     | 1887..... | 2,223,913                         | 2.85+                     |
| 1874..... | 4,060,160                         | 5.90+                     | 1888..... | 1,514,205                         | 2.15+                     |
| 1875..... | 587,413                           | .96+                      | 1889..... | 2,590,235                         | 2.89+                     |
| 1876..... | 1,308,900                         | 2.25+                     | 1890..... | 1,367,726                         | 1.25+                     |
| 1877..... | 2,529,528                         | 4.22+                     | 1891..... | 1,676,395                         | 1.44+                     |
| 1878..... | 5,499,252                         | 9.80+                     | 1892..... | 3,218,787                         | 2.80+                     |
| 1879..... | 14,837,581                        | 20.63+                    | 1893..... | 3,762,231                         | 2.14+                     |
| 1880..... | 16,765,666                        | 18.55+                    | 1894..... | 6,114,417                         | 6.85+                     |
| 1881..... | 15,921,482                        | 13.52+                    | 1895..... | a1,312,006.5                      | 1.64+                     |
| 1882..... | 8,092,725                         | 7.64+                     | 1896..... | b1,190,258.4                      | 1.37+                     |
| 1883..... | 5,326,427                         | 7.19+                     | 1897..... | c2,091,788.1                      | 3.25+                     |
| 1884..... | 9,586,738                         | 12.70+                    | 1898..... | d3,372,894.7                      | 4.18+                     |
| 1885..... | 10,071,118                        | 14.24+                    | 1899..... | e3,245,833.8                      | 3.34+                     |
| 1886..... | 5,646,656                         | 7.02+                     |           |                                   |                           |

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 49,381.6 of this quantity withdrawn from general bonded warehouses.  
d 1,919.8 of this quantity withdrawn from general bonded warehouses.  
e 11,883.1 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, 1899.  
[Quantities in taxable gallons.]

| District.  | Bourbon whisky. | Rye whisky. | Alcohol.  | Pure, neutral, or cognac spirits. | Miscellaneous. | Aggregate. |
|--|-----------------|-------------|-----------|-----------------------------------|----------------|------------|
| First California.....                              |                 |             | 2,056.4   | 484.4                             | 2,633.5        | 5,174.3    |
| First Illinois.....                                |                 |             | 3,891.3   |                                   |                | 3,891.3    |
| Fifth Illinois.....                                |                 |             | 36,048.2  | 158,279.8                         |                | 194,328.0  |
| Eighth Illinois.....                               |                 |             | 57,201.9  | 95,280.5                          | 382,622.4      | 535,104.8  |
| Thirteenth Illinois.....                           |                 |             | 3,195.1   |                                   |                | 3,195.1    |
| Seventh Indiana.....                               |                 |             | 33,106    | 254.6                             |                | 33,360.6   |
| Second Kentucky.....                               | 386.2           |             |           |                                   |                | 386.2      |
| Fifth Kentucky.....                                | 3,609.6         |             |           |                                   |                | 3,609.6    |
| Seventh Kentucky.....                              | 1,419.7         |             | 280.5     |                                   |                | 1,700.2    |
| Louisiana.....                                     |                 |             | 1,520     | 178.2                             |                | 1,698.2    |
| Maryland.....                                      |                 |             | 3,089.8   |                                   |                | 3,089.8    |
| First Missouri.....                                |                 |             | 225.8     |                                   |                | 225.8      |
| Nebraska.....                                      |                 |             | 2,972.7   |                                   |                | 2,972.7    |
| New York.....                                      |                 |             | 22,779.8  | 18.7                              |                | 22,798.5   |
| Twenty-first New York.....                         |                 |             | 175.3     |                                   |                | 175.3      |
| Twenty-eighth New York.....                        |                 |             | 670.9     |                                   |                | 670.9      |
| First Ohio.....                                    |                 |             | 2,131.5   |                                   |                | 2,131.5    |
| Twenty-third Pennsylvania.....                     |                 |             | 1,183.4   |                                   |                | 1,183.4    |
| Wisconsin.....                                     |                 |             | 1,544.7   |                                   |                | 1,544.7    |
| Total.....   | 5,415.5         | 1,183.4     | 170,889.9 | 254,496.2                         | 385,255.9      | 817,240.9  |
| Withdrawn during the year ended June 30, 1898..... | 1,356.9         | 1,674.5     | 235,476   | 57,266.4                          | 28,200.3       | 323,974.1  |

## INCREASED WITHDRAWAL OF SPIRITS FOR SCIENTIFIC PURPOSES AND FOR 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 493,266.8 gallons over the quantity so withdrawn during the fiscal year ended June 30, 1898, as follows:

| Increase in withdrawal of—            | Gallons.  |
|---------------------------------------|-----------|
| Bourbon whisky.....                   | 4,058.6   |
| Pure, neutral, or cognac spirits..... | 197,229.8 |
| Miscellaneous.....                    | 357,055.6 |
| Total increase.....                   | 558,344   |
| Decrease in withdrawal of—            |           |
| Rye whisky.....                       | 491.1     |
| Alcohol.....                          | 64,586.1  |
| Total decrease.....                   | 65,077.2  |
| Net increase.....                     | 493,266.8 |

## TRANSFER OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.  | Bourbon whisky. | Rye whisky. | Rum.   | Gin. | Pure, neutral, or cognac spirits. | Miscellaneous. | Aggregate. |
|--|-----------------|-------------|--------|------|-----------------------------------|----------------|------------|
| Fifth Illinois.....                                |                 |             |        |      | 148,941.8                         | 7,060.1        | 156,001.9  |
| Seventh Indiana.....                               |                 |             |        |      | 174.3                             | 21,746.8       | 21,921.1   |
| Sixth Kentucky.....                                |                 |             |        |      |                                   | 5,515.4        | 5,515.4    |
| Seventh Kentucky.....                              | 2,826.3         |             |        |      |                                   |                | 2,826.3    |
| Maryland.....                                      |                 | 2,435.2     |        |      |                                   |                | 2,435.2    |
| Third Massachusetts.....                           |                 |             |        |      |                                   |                | 20,502     |
| First New York.....                                |                 |             | 20,502 |      |                                   |                | 2,235.1    |
| First Ohio.....                                    |                 |             |        |      | 2,235.1                           |                | 19,650.9   |
| First Pennsylvania.....                            |                 | 1,948.6     |        |      | 446.5                             |                | 1,761.6    |
| Twenty-third Pennsylvania.....                     |                 | 1,761.6     |        |      |                                   |                |            |
| Total.....   | 12,374.8        |             |        |      |                                   | 558.5          | 12,933.3   |
| Withdrawn during the year ended June 30, 1898..... | 2,826.3         | 17,920.2    | 20,502 |      | 446.5                             | 52,736.6       | 245,782.8  |
|  | 2,968.1         | 18,943.5    | 929    |      | 119,281.6                         | 27,798.7       | 169,920.9  |



As compared with the transfers in 1898 the above table shows an increase of 75,861.9 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

|                                 | Gallons. |
|---------------------------------|----------|
| Increase in withdrawal of—      |          |
| Bourbon whisky                  | 2,826.3  |
| Rye whisky                      | 14,952.1 |
| Rum                             | 1,558.5  |
| Pure neutral or cologne spirits | 32,069.6 |
| Miscellaneous                   | 24,937.9 |
| Total increase                  | 76,344.4 |
| Decrease in withdrawal of gin   | 482.5    |
| Net increase                    | 75,861.9 |

#### SPIRITS LOST BY CASUALTY IN WAREHOUSES DURING THE YEAR.

QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.  | Bourbon whisky. | Rye whisky. | Alcohol. | Gin. | Pure neutral or cologne spirits. | Miscellaneous. | Aggregate. |
|--|-----------------|-------------|----------|------|----------------------------------|----------------|------------|
| Alabama  |                 |             |          |      |                                  | 1,826.4        | 1,826.4    |
| Arkansas   | 0.9             |             |          |      |                                  | 527.5          | 528.4      |
| Fourth California                                    |                 |             |          |      |                                  | 0.8            | .8         |
| Georgia  |                 |             |          |      |                                  | 5,083.2        | 5,083.2    |
| First Illinois                                       |                 |             |          |      |                                  | 0.9            | .9         |
| Fifth Illinois                                       |                 |             | 0.1      |      |                                  |                | .1         |
| Eighth Illinois                                      |                 |             |          |      |                                  | 48.1           | 48.1       |
| Sixth Indiana  | 18,521.3        | 1,834.5     |          | 0.9  |                                  | 6,905.5        | 27,262.2   |
| Seventh Indiana                                      | 1.5             |             |          |      |                                  | 1.5            | 1.5        |
| Second Kentucky                                      | 3,325.1         |             |          |      |                                  |                | 3,325.1    |
| Fifth Kentucky                                       | 24,172.6        |             |          |      |                                  |                | 24,172.6   |
| Sixth Kentucky                                       | 2.1             |             |          |      |                                  |                | 2.1        |
| Seventh Kentucky                                     | 162.3           |             |          |      |                                  |                | 162.3      |
| Eighth Kentucky                                      | 2,115.9         |             |          |      |                                  |                | 2,115.9    |
| Louisiana  |                 |             |          |      |                                  | 45.1           | 45.1       |
| Maryland   |                 | 3.5         |          |      |                                  |                | 3.5        |
| First Missouri                                       | 47.3            |             |          |      |                                  |                | 47.3       |
| Sixth Missouri                                       | 262             |             |          |      |                                  |                | 262        |
| Fourth North Carolina                                |                 |             |          |      |                                  | 10,558         | 10,558     |
| Fifth North Carolina                                 |                 |             |          |      |                                  | 28,821.9       | 28,821.9   |
| First Ohio   |                 | 8.2         |          |      |                                  | 2.9            | 11.1       |
| Eleventh Ohio  |                 | 1           |          |      | 1                                |                | 2.4        |
| Eighteenth Ohio                                      |                 | 48.7        |          |      |                                  |                | 48.7       |
| Oregon   |                 |             |          |      |                                  | 30.9           | 30.9       |
| First Pennsylvania                                   |                 | 92.3        |          |      |                                  |                | 92.3       |
| Twenty-third Pennsylvania                            | 47.7            | 188.3       |          |      |                                  |                | 236        |
| South Carolina                                       |                 |             |          |      |                                  | 1,028.8        | 1,028.8    |
| Second Tennessee                                     |                 |             |          |      |                                  | 2,163.1        | 2,163.1    |
| Fifth Tennessee                                      | 1               |             |          |      |                                  | 13.5           | 14.5       |
| Sixth Virginia                                       | 123.1           | 3,440.4     |          |      |                                  | 4,213.5        | 7,777      |
| Wisconsin  |                 | .1          |          |      |                                  | 0.4            | .5         |
| Total  | 48,782.8        | 5,617       | .5       | .9   | 1                                | 61,270.5       | 115,672.7  |
| Lost by casualty during the year ended June 30, 1898 | 245,675.2       | 551.0       | 12,238.1 | 1    | 22,033.2                         | 206,282.6      | 525,781.7  |

#### CASUALTIES.

DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.                 | Fire.     | Other casualty. | Excessive leakage. | Leakage or theft. | Theft.  | Seized or dis-trained. | Error in gauge. | Total.    |
|---------------------------|-----------|-----------------|--------------------|-------------------|---------|------------------------|-----------------|-----------|
| Alabama                   | 601.2     |                 |                    |                   | 10.4    | 1,205.8                | 9               | 1,826.4   |
| Arkansas                  |           |                 | 132.5              | 163.9             |         | 227.2                  | 4.8             | 528.4     |
| Fourth California         |           |                 |                    |                   |         |                        | .8              | .8        |
| Georgia                   | 2,614.7   |                 |                    |                   | 83.2    | 2,384.9                | .4              | 5,083.2   |
| First Illinois            |           |                 |                    |                   |         |                        | .9              | .9        |
| Fifth Illinois            |           |                 |                    |                   |         |                        | .1              | .1        |
| Eighth Illinois           |           | 47.4            |                    |                   |         |                        | .7              | 48.1      |
| Sixth Indiana             | 27,076.8  |                 | 91.3               |                   | 93.3    |                        | .9              | 27,262.2  |
| Seventh Indiana           |           |                 |                    |                   |         | 2,565.3                | 1.5             | 1.5       |
| Second Kentucky           | 275.6     | 47.3            | 373.3              |                   |         |                        | 63.6            | 3,325.1   |
| Fifth Kentucky            | 24,162.7  |                 |                    |                   |         |                        | 9.9             | 24,172.6  |
| Sixth Kentucky            |           |                 |                    |                   |         |                        | 2.1             | 2.1       |
| Seventh Kentucky          |           |                 | 144.4              |                   |         |                        | 17.9            | 162.3     |
| Eighth Kentucky           | 1,113.3   | 20.5            |                    |                   | 966.5   |                        | 15.6            | 2,115.9   |
| Louisiana                 |           | 44.6            |                    |                   |         |                        | .5              | 45.1      |
| Maryland                  |           |                 |                    |                   |         |                        | 3.5             | 3.5       |
| First Missouri            | 45.5      |                 |                    |                   |         |                        | 1.8             | 47.3      |
| Sixth Missouri            | 259.3     |                 |                    |                   |         |                        | 2.7             | 262       |
| Fourth North Carolina     | 3,643.2   |                 | 46.5               |                   | 628.8   | 6,239.3                | .2              | 10,558    |
| Fifth North Carolina      | 549.9     |                 |                    |                   | 125.2   | 28,052.5               | 94.3            | 28,821.9  |
| First Ohio                |           | 11.1            |                    |                   |         |                        |                 | 11.1      |
| Eleventh Ohio             |           |                 |                    |                   |         |                        | 2.4             | 2.4       |
| Eighteenth Ohio           |           |                 | 48.1               |                   |         |                        | .6              | 48.7      |
| Oregon                    |           |                 | 30.9               |                   |         |                        |                 | 30.9      |
| First Pennsylvania        |           |                 |                    |                   | 92.3    |                        |                 | 92.3      |
| Twenty-third Pennsylvania |           |                 | 182.2              |                   | 47.7    |                        | 6.1             | 236       |
| South Carolina            |           |                 |                    |                   | 180.2   | 848.6                  |                 | 1,028.8   |
| Second Tennessee          | 1,003.7   |                 | 23.1               | 256.4             |         | 879.9                  |                 | 2,163.1   |
| Fifth Tennessee           |           |                 |                    |                   |         |                        | 14.5            | 14.5      |
| Sixth Virginia            | 1,107.1   | 193.2           |                    | 173.3             | 27.4    | 6,275.8                | .3              | 7,777     |
| Wisconsin                 |           |                 |                    |                   |         |                        | .5              | .5        |
| Total                     | 62,453    | 364.1           | 1,072.2            | 593.6             | 2,255   | 48,679.3               | 255.5           | 115,672.7 |
| Year 1898                 | 467,396.5 | 508.8           | 1,746.4            | 4,078.5           | 7,926.2 | 45,687.7               | 237.6           | 525,781.7 |

#### SPIRITS LOST BY FIRE IN WAREHOUSES FOR THE LAST TWENTY-SEVEN YEARS.

The following table shows the quantity of spirits lost in distillery warehouses by fire during each of the last twenty-seven calendar years. As it shows also the stock of spirits in warehouses at the close of each of the fiscal years 1872 to 1898, 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       | 28,309      | 1887  | 65,145,269       | 112,722     |
| 1873  | 12,917,462       | 9,901       | 1888  | 61,030,236       | 18,925      |
| 1874  | 15,817,709       | 124,062     | 1889  | 68,509,288       | 32,252      |
| 1875  | 13,367,253       | 81,493      | 1890  | 89,718,271       | 1,100,769   |
| 1876  | 12,984,896       | 99,102      | 1891  | 112,921,457      | 50,431      |
| 1877  | 13,258,794       | 7,487       | 1892  | 127,506,339      | 48,944      |
| 1878  | 14,088,773       | 20,913      | 1893  | 147,894,694      | 1,975,766   |
| 1879  | 19,212,470       | 2,465       | 1894  | 137,993,078      | 58,728.5    |
| 1880  | 31,363,869       | 14,620      | 1895  | 136,402,552.1    | 27,655.1    |
| 1881  | 64,648,111       | 168,251     | 1896  | 149,327,121.1    | 1,585,299.2 |
| 1882  | 89,862,645       | 175,216     | 1897  | 137,130,270.1    | 380,290.6   |
| 1883  | 80,499,903       | 396,299     | 1898  | 131,054,908      | 149,558.9   |
| 1884  | 63,502,551       | 416,609     |       |                  |             |
| 1885  | 54,724,916       | 109,030     | Total | 1,919,173,027.3  | 7,475,926.3 |
| 1886  | 58,696,620       | 181,198     |       |                  |             |

[Average loss nearly  $\frac{1}{20}$  of 1 per cent.]



# 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, 1899, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

| District.                      | Bourbon whisky. | Rye whisky. | Rum.     | Gin.    | Pure, neutral, or cognac spirits. | Miscellaneous. | Aggregate.  |
|--------------------------------|-----------------|-------------|----------|---------|-----------------------------------|----------------|-------------|
| First Illinois.....            |                 |             |          | 2,774.4 |                                   |                | 2,774.4     |
| Fifth Illinois.....            |                 | 234.9       |          |         | 5,148.5                           | 41,651.4       | 47,034.8    |
| Eighth Illinois.....           |                 |             |          |         |                                   | 112,118.6      | 112,118.6   |
| Seventh Indiana.....           |                 |             |          |         |                                   | 94,180.9       | 94,180.9    |
| Second Kentucky.....           | 207,416.3       | 1,154.7     |          |         |                                   | 208,571        | 208,571     |
| Fifth Kentucky.....            | 337,942.4       | 47,380.8    |          |         |                                   | 386,257.7      | 386,257.7   |
| Sixth Kentucky.....            | 33,235.2        | 3,245.4     |          |         |                                   | 36,480.6       | 36,480.6    |
| Seventh Kentucky.....          | 174,077.4       | 5,796.3     |          |         |                                   | 179,873.7      | 179,873.7   |
| Eighth Kentucky.....           | 76,298.1        |             |          |         |                                   | 76,298.1       | 76,298.1    |
| Maryland.....                  |                 | 14,578.2    |          |         |                                   | 14,578.2       | 14,578.2    |
| Third Massachusetts.....       |                 |             | 21,369.6 |         |                                   | 21,369.6       | 21,369.6    |
| Sixth Missouri.....            | 2,412.1         |             |          |         |                                   | 2,412.1        | 2,412.1     |
| Nebraska.....                  |                 | 950.2       |          | 624.5   |                                   | 34,393.5       | 35,968.2    |
| Fourth North Carolina.....     |                 |             |          |         |                                   | 715.7          | 715.7       |
| First Ohio.....                |                 | 938.4       |          |         |                                   | 6,962          | 7,900.4     |
| Twenty-third Pennsylvania..... |                 |             |          |         |                                   | 224.3          | 224.3       |
| Second Tennessee.....          |                 |             |          |         |                                   | 1,138.2        | 1,138.2     |
| Wisconsin.....                 |                 |             |          | 2,562.3 |                                   |                | 2,562.3     |
| Total.....                     | 831,381.5       | 109,063.7   | 21,369.6 | 5,961.2 | 5,148.5                           | 314,332.6      | 1,287,257.1 |

## DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JUNE 30, 1899.

QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.                   | Bourbon whisky. | Rye whisky. | Alcohol. | Rum.      | Gin.     | High wines. | Pure, neutral, or cognac spirits. | Miscellaneous. | Aggregate.   |
|-----------------------------|-----------------|-------------|----------|-----------|----------|-------------|-----------------------------------|----------------|--------------|
| Alabama.....                |                 |             |          |           |          |             |                                   |                | 35,691.8     |
| Arkansas.....               | 9,161.2         |             |          |           |          |             |                                   |                | 78,231.3     |
| First California.....       | 489.2           | 10,607.1    | 2,327.7  |           | 641.4    | 522.6       | 805.6                             |                | 30,075.6     |
| Fourth California.....      |                 |             |          |           |          |             |                                   |                | 2,284.3      |
| Colorado.....               |                 |             |          |           |          |             |                                   |                | 280.8        |
| Connecticut.....            |                 |             |          |           |          |             |                                   |                | 80,328       |
| Georgia.....                |                 | 780.2       |          |           | 80,328   |             |                                   |                | 47,865.3     |
| First Illinois.....         |                 | 28,850.8    | 2,292.6  |           | 1,347.1  |             |                                   |                | 372,819.6    |
| Fifth Illinois.....         |                 | 412,950.5   | 80,013.2 |           | 17,661.2 |             |                                   |                | 1,651,681.6  |
| Eighth Illinois.....        |                 | 6,766.2     | 65,412.2 |           | 51.6     |             |                                   |                | 1,880,110.9  |
| Thirteenth Illinois.....    | 3,939.4         |             | 8,111.8  |           |          |             |                                   |                | 47,992.9     |
| Sixth Indiana.....          | 8,327.4         |             |          |           |          |             |                                   |                | 31,470.9     |
| Seventh Indiana.....        | 87,925.3        | 98,206.7    |          |           |          |             |                                   |                | 2,365,006.2  |
| Second Kentucky.....        | 46,299          | 990.7       | 62,305.9 |           | 144.6    | 3,600.7     |                                   |                | 624,352.5    |
| Third Kentucky.....         | 5,971.1         | 785.3       |          |           |          |             |                                   |                | 6,859.1      |
| Fifth Kentucky.....         | 5,847,253       | 28,145.6    |          |           | 90       | 4,630.6     | 1,010.2                           |                | 5,875,488.6  |
| Sixth Kentucky.....         | 30,852,144.1    | 4,136,113.3 |          |           |          |             |                                   |                | 35,155,466.4 |
| Seventh Kentucky.....       | 6,223,667.2     | 1,667,521.6 | 3,530.3  | 79,476.3  | 3,638.2  |             |                                   |                | 11,080,410.4 |
| Eighth Kentucky.....        | 11,653,186.6    | 2,454,843.1 | 879.2    |           |          |             |                                   |                | 14,236,682.5 |
| Louisiana.....              | 14,193,851.6    | 834,168.9   |          |           |          |             |                                   |                | 15,029,576   |
| Maryland.....               |                 |             | 38,384.8 |           | 678.6    |             |                                   |                | 35,008.8     |
| Third Massachusetts.....    | 274.1           | 8,466,950.9 | 1,879.3  | 383,090.6 | 35,284   |             |                                   |                | 8,583,687    |
| Minnesota.....              | 3,368           | 2,200.6     |          |           |          |             |                                   |                | 6,859.1      |
| First Missouri.....         | 76,436.7        | 9,174.5     | 642.3    |           |          |             |                                   |                | 5,875,488.6  |
| Sixth Missouri.....         | 242,224.6       | 8,849.5     |          |           |          |             |                                   |                | 11,080,410.4 |
| Montana.....                |                 |             |          |           |          |             |                                   |                | 14,236,682.5 |
| Nebraska.....               | 77,453.5        | 47,022.8    | 92,373.6 |           |          |             |                                   |                | 15,029,576   |
| New Hampshire.....          |                 |             |          |           |          |             |                                   |                | 8,583,687    |
| Fifth New Jersey.....       |                 | 408,255.9   | 2,630.2  |           |          |             |                                   |                | 5,875,488.6  |
| First New York.....         |                 |             | 81.8     |           |          |             |                                   |                | 376,797.6    |
| Twenty-first New York.....  |                 | 5,383.5     | 5,800.8  |           |          |             |                                   |                | 251,074.1    |
| Twenty-eighth New York..... |                 | 69,058.1    | 1,405.2  |           |          |             |                                   |                | 392,944.1    |
| Fourth North Carolina.....  | 25,043.1        | 289.4       |          |           |          |             |                                   |                | 416,264      |
| Fifth North Carolina.....   |                 |             |          |           |          |             |                                   |                | 5,331.9      |
| First Ohio.....             | 1,007,640.2     | 1,861,719.9 | 56,173.6 |           |          |             |                                   |                | 31,922.2     |
| Tenth Ohio.....             | 383,521.5       | 48,083.5    |          |           |          |             |                                   |                | 558.7        |
| Eleventh Ohio.....          | 24,582.4        | 41,674      | 10,409.7 |           |          |             |                                   |                | 44,367.2     |
| Eighteenth Ohio.....        | 7,930.8         | 215,887.7   |          |           |          |             |                                   |                | 58,285.1     |
| Oregon.....                 | 15,966.2        | 862.7       | 162.4    |           |          |             |                                   |                | 1,576,570.9  |
|                             |                 |             |          |           |          |             |                                   |                | 4,535,157.2  |
|                             |                 |             |          |           |          |             |                                   |                | 431,905      |
|                             |                 |             |          |           |          |             |                                   |                | 313,918.1    |
|                             |                 |             |          |           |          |             |                                   |                | 226,152.8    |
|                             |                 |             |          |           |          |             |                                   |                | 2,334.3      |
|                             |                 |             |          |           |          |             |                                   |                | 2,988.3      |



## DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JUNE 30, 1899—Continued.

QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| District.                                  | Bourbon<br>whisky. | Rye<br>whisky. | Alcohol.  | Rum.      | Gin.      | High wines. | Pure, neutral,<br>or cologne<br>spirits. | Miscel-<br>laneous. | Aggregate.    |
|--|--------------------|----------------|-----------|-----------|-----------|-------------|--|---------------------|---------------|
| First Pennsylvania.....                    | 139.5              | 2,933,045.8    | .....     | .....     | 140.2     | .....       | .....                                    | 13,963.2            | 2,947,288.7   |
| Ninth Pennsylvania.....                    | .....              | 1,517,182.7    | .....     | .....     | 545.8     | .....       | .....                                    | 32,091.8            | 1,549,820.3   |
| Twelfth Pennsylvania.....                  | .....              | 151,940.6      | .....     | .....     | .....     | .....       | .....                                    | 5,169.3             | 157,109.9     |
| Twenty-third Pennsylvania.....             | .....              | 18,768,489     | 10,088.5  | .....     | 508.4     | .....       | .....                                    | 188,615.8           | 18,967,699.7  |
| South Carolina.....                        | .....              | 340.6          | .....     | .....     | .....     | .....       | .....                                    | 3,771.7             | 4,121.3       |
| Second Tennessee.....                      | .....              | .....          | .....     | .....     | .....     | .....       | .....                                    | 96,435.6            | 96,435.6      |
| Fifth Tennessee.....                       | 235.9              | 10,709.7       | .....     | .....     | .....     | .....       | .....                                    | 1,091,829.8         | 1,102,775.4   |
| Fourth Texas.....                          | .....              | 317            | .....     | .....     | .....     | .....       | .....                                    | 18,336.4            | 18,653.4      |
| Second Virginia.....                       | .....              | 706.8          | .....     | .....     | .....     | .....       | .....                                    | 2,037.6             | 2,744.4       |
| Sixth Virginia.....                        | .....              | 233,197.4      | .....     | .....     | 175.9     | .....       | .....                                    | 18,611.3            | 251,984.6     |
| West Virginia.....                         | 18,732.1           | 893,279.6      | .....     | .....     | .....     | .....       | .....                                    | 25,250.3            | 937,271       |
| Wisconsin.....                             | 335,215.1          | 154,435.2      | 21,770.6  | .....     | 53,734.3  | .....       | 463.7                                    | 53,938.5            | 619,497.4     |
| Total.....                                 | 71,153,632.8       | 45,537,740.6   | 466,809.7 | 689,858.9 | 260,010.4 | 15,386.8    | 3,899,136.5                              | 12,764,913.2        | 134,787,488.9 |
| Remaining in warehouses June 30, 1898..... | 70,185,088.1       | 44,761,553.2   | 626,474.5 | 844,768.6 | 377,408   | 9,584.5     | 1,171,107.2                              | 13,079,013.9        | 131,054,998   |

## DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| Distilled spirits.   | Bourbon<br>whisky. | Rye<br>whisky. | Alcohol.     | Rum.        | Gin.        | High<br>wines. | Pure, neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Aggregate.    |
|--|--------------------|----------------|--------------|-------------|-------------|----------------|--|---------------------|---------------|
| <b>Dr.</b>   |                    |                |              |             |             |                |  |                     |               |
| Remaining in warehouses July 1, 1898.....                                  | 70,185,088.1       | 44,761,553.2   | 626,474.5    | 844,768.6   | 377,408     | 9,584.5        | 1,171,107.2                              | 13,079,013.9        | 131,054,998   |
| Produced and bonded during the year.....                                   | 17,256,330.8       | 10,792,825.1   | 11,974,354   | 1,494,379.3 | 1,266,823.4 | 420,832.6      | 25,876,228.1                             | 27,984,781.4        | 97,066,554.7  |
| Total.....   | 87,441,418.9       | 55,554,378.3   | 12,600,828.5 | 2,339,147.9 | 1,644,231.4 | 430,417.1      | 27,047,335.3                             | 41,063,795.3        | 228,121,552.7 |
| <b>Cr.</b>   |                    |                |              |             |             |                |  |                     |               |
| Withdrawn on payment of tax during the year...                             | 12,732,603.4       | 7,881,476.5    | 9,777,024.5  | 698,944.6   | 1,369,121.2 | 411,683.8      | 22,612,884                               | 26,839,225.3        | 82,322,363.3  |
| Tax paid and bottled in bond.....  | 189,244            | 203,731        | .....        | .....       | .....       | .....          | .....                                    | 7,289.2             | 400,264.2     |
| Lost by leakage or evaporation in warehouse.....                           | 2,376,522.7        | 1,758,058.2    | 12,595.2     | 28,982.5    | 8,028.3     | 2,382.9        | 113,585                                  | 611,377.3           | 4,011,532.1   |
| Withdrawn for export during the year.....                                  | 90,434.8           | 33,333.7       | 2,173,508.7  | 879,490.3   | 662.9       | 963.6          | 10,732.9                                 | 27,231.2            | 3,216,358.1   |
| Transferred to bottling warehouses for bottling in<br>bond for export..... | 11,175.1           | 6,254          | .....        | .....       | .....       | .....          | .....                                    | 163.5               | 17,592.6      |
| Withdrawn for scientific purposes during the<br>year.....                  | 5,415.5            | 1,183.4        | 170,889.9    | .....       | .....       | .....          | 254,496.2                                | 385,255.9           | 817,240.9     |
| Withdrawn for transfer to general bonded ware-<br>houses.....              | 851,381.5          | 109,063.7      | .....        | 21,369.6    | 5,961.2     | .....          | 5,148.5                                  | 314,332.6           | 1,287,257.1   |
| Withdrawn for transfer to manufacturing ware-<br>houses.....               | 2,826.3            | 17,920.2       | .....        | 20,502      | 446.5       | .....          | 151,351.2                                | 52,736.6            | 245,782.8     |
| Lost by casualty, etc., during the year.....                               | 48,782.8           | 5,617          | .....        | .....       | .....       | .....          | 1  | 61,270.5            | 115,672.7     |
| Remaining in warehouses June 30, 1899.....                                 | 71,153,632.8       | 45,537,740.6   | 466,809.7    | 689,858.9   | 260,010.4   | 15,386.8       | 3,899,136.5                              | 12,764,913.2        | 134,787,488.9 |
| Total.....   | 87,441,418.9       | 55,554,378.3   | 12,600,828.5 | 2,339,147.9 | 1,644,231.4 | 430,417.1      | 27,047,335.3                             | 41,063,795.3        | 228,121,552.7 |



DIFFERENT KINDS OF SPIRITS IN GENERAL BONDED WAREHOUSES  
JULY 1, 1898.QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE  
REMAINING IN GENERAL BONDED WAREHOUSES JULY 1, 1898.

[Quantities in taxable gallons.]

| District.                               | Bourbon<br>whisky. | Rye<br>whisky. | Alcohol. | Rum.    | Gin.    | Pure,<br>neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Total.      |
|---|--------------------|----------------|----------|---------|---------|---|---------------------|-------------|
| First California.....                   | 182,159.8          | 24,852.5       | 3,890.5  | 1,614.5 | 8,301.9 | 2,461.6                                     | 15,642.6            | 238,893.4   |
| Colorado.....                           | 33,337.3           | 1,454.9        |          |         | 1,226.5 |   | 15,273.2            | 51,291.9    |
| Fifth Kentucky.....                     | 1,495,437.4        | 14,527.4       |          |         |         |   | 6,457.2             | 1,516,472   |
| Sixth Missouri.....                     | 93,123.7           | 4,234.8        |          |         |         |   | 17,630.1            | 114,988.6   |
| Fourth North Caro-<br>lina.....         | 1,940.3            | 5,884.7        |          |         |         |   |                     | 7,825       |
| Twenty-third<br>Pennsylvania.....       |                    | 1,770.4        |          |         |         |   | 27.4                | 1,707.8     |
| Total.....                              | 1,806,048.5        | 52,724.7       | 3,890.5  | 1,614.5 | 9,528.4 | 2,461.6                                     | 55,030.5            | 1,931,268.7 |
| Balance in ware-<br>houses July 1, 1897 | 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 |

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, 1899.

[Quantities in taxable gallons.]

| District.                      | Bourbon<br>whisky. | Rye<br>whisky. | Rum.     | Gin.    | Pure,<br>neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Aggregate.  |
|--------------------------------|--------------------|----------------|----------|---------|---|---------------------|-------------|
| First California.....          | 273,684.3          | 38,837.1       | 9,066.4  | 5,336.7 | 5,148.5                                     | 59,009.6            | 391,682.6   |
| Colorado.....                  | 66,474.3           | 7,410.6        |          | 624.5   |   | 26,428.4            | 100,937.8   |
| Second Kentucky.....           | 136,343.9          |                |          |         |   |                     | 136,343.9   |
| Fifth Kentucky.....            | 304,828.2          | 41,578.6       | 12,303.2 |         |   | 88,506.1            | 447,216.1   |
| Sixth Missouri.....            | 53,015.6           | 15,692.1       |          |         |   | 138,373.1           | 207,080.8   |
| Fourth North Carolina.....     |                    |                |          |         |   | 715.7               | 715.7       |
| Twenty-third Pennsylvania..... |                    |                |          |         |   | 2,922.4             | 2,922.4     |
| Total.....                     | 834,346.3          | 103,518.4      | 21,369.6 | 5,961.2 | 5,148.5                                     | 316,555.3           | 1,286,899.3 |

DIFFERENT KINDS OF SPIRITS WITHDRAWN, TAX PAID, FROM GEN-  
ERAL 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 YEAR  
ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.                           | Bourbon<br>whisky. | Rye,<br>whisky. | Alco-<br>hol. | Rum.     | Gin.    | Pure,<br>neutral,<br>cologne or<br>spirits. | Miscella-<br>neous. | Aggre-<br>gate. |
|-------------------------------------|--------------------|-----------------|---------------|----------|---------|---|---------------------|-----------------|
| First California.....               | 217,531.7          | 32,779.4        | 3,860.5       | 6,626.2  | 7,254.1 | 10.7  | 37,017.7            | 305,080.3       |
| Colorado.....                       | 46,705.7           | 3,011.4         |               |          | 1,377.4 |   | 33,021.5            | 84,110          |
| Second Kentucky.....                | 3,035.8            |                 |               |          |         |   |                     | 3,035.8         |
| Fifth Kentucky.....                 | 337,084.4          | 9,082.1         |               | 11,290.6 |         |   | 10,716.1            | 368,173.2       |
| Sixth Missouri.....                 | 75,517.1           | 5,814.9         |               |          |         |   | 124,779.7           | 206,111.7       |
| Fourth North Carolina.....          | 985.1              | 1,742.8         |               |          |         |   |                     | 2,727.9         |
| Twenty-third Pennsylv-<br>ania..... |                    | 73.5            |               |          |         |   | 2,392.2             | 2,465.7         |
| Total.....                          | 680,859.8          | 52,504.1        | 3,860.5       | 17,916.8 | 8,631.5 | 10.7  | 207,927.2           | 971,710.6       |

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE IN GENERAL BONDED  
WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1899.QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST BY LEAK-  
AGE IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED  
JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.                      | Bourbon<br>whisky. | Rye<br>whisky. | Rum.    | Gin. | Pure,<br>neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Aggre-<br>gate. |
|--------------------------------|--------------------|----------------|---------|------|---|---------------------|-----------------|
| First California.....          | 43,169.1           | 6,845.7        | 178.3   | 66.4 | 102.4                                       | 4,251.9             | 54,613.8        |
| Colorado.....                  | 9,540.8            | 486.4          |         | 1.2  |   | 2,071.8             | 12,100.2        |
| Second Kentucky.....           | 745.3              |                |         |      |   |                     | 745.3           |
| Fifth Kentucky.....            | 69,505             | 1,736.2        | 1,012.6 |      |   | 681.1               | 72,934.9        |
| Sixth Missouri.....            | 14,229.9           | 1,426.8        |         |      |   | 6,093.4             | 21,750.1        |
| Fourth North Carolina.....     | 178.5              | 349.7          |         |      |   |                     | 528.2           |
| Twenty-third Pennsylvania..... |                    | 18             |         |      |   | 125.4               | 143.4           |
| Total.....                     | 137,368.6          | 10,862.8       | 1,190.9 | 67.6 | 102.4                                       | 13,223.6            | 162,815.9       |

QUANTITY OF SPIRITS WITHDRAWN FROM GENERAL BONDED WARE-  
HOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSE DURING  
THE YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.             | Bourbon<br>whisky. | Rum. | Gin.  | Pure,<br>neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Aggregate. |
|-----------------------|--------------------|------|-------|---|---------------------|------------|
| First California..... | 1,526.4            | 89.8 | 701.6 | 5,131.1                                     | 3,992.2             | 11,441.1   |

QUANTITY OF SPIRITS WITHDRAWN FROM GENERAL BONDED WARE-  
HOUSE FOR SCIENTIFIC PURPOSES DURING THE YEAR ENDED JUNE  
30, 1899.

[Quantities in taxable gallons.]

| District.             | Pure,<br>neutral,<br>or cologne<br>spirits. | Aggregate. |
|-----------------------|---|------------|
| First California..... | 1,884.4                                     | 1,884.4    |

QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED  
WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE  
30, 1899.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

| District.  | Bourbon<br>whisky. | Rye<br>whisky. | Gin. | Miscella-<br>neous. | Aggregate. |
|--|--------------------|----------------|------|---------------------|------------|
| First California.....                                | 5,215              | 156.6          |      | 995.8               | 6,367.4    |
| Fifth Kentucky.....                                  | 5,515.7            |                |      |                     | 5,515.7    |
| Total.....   | 10,730.7           | 156.6          |      | 995.8               | 11,883.1   |
| Exported during the year ended June 30,<br>1899..... | 1,714.2            | 109.9          | 52.4 | 43.3                | 1,919.8    |

NOTE.—The quantities in miscellaneous column represent whisky.



## QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR EXPORT, ETC.—Continued.

## 2. BY FOREIGN AND DOMESTIC PORTS.

[Quantities in taxable gallons.]

| Ports to which<br>exported.                     | Spirits exported from general bonded warehouses. |          |                     |               |                     |                |                     | Aggre-<br>gate. |
|---|--|----------|---------------------|---------------|---------------------|----------------|---------------------|-----------------|
|   | Bourbon whisky.                                  |          |                     |               | Rye<br>whisky.      | Miscellaneous. |                     |                 |
|   | Balti-<br>more.                                  | Nogales. | San Fran-<br>cisco. | San<br>Diego. | San Fran-<br>cisco. | El<br>Paso.    | San Fran-<br>cisco. |                 |
| Acajutla, Central Amer-<br>ica .....            |  |          | 82                  |               |                     |                |                     | 82              |
| Bremen, Germany .....                           | 5,474.8  |          |                     |               |                     |                |                     | 5,474.8         |
| Champerico, Mexico .....                        |  |          | 37.1                |               |                     |                |                     | 37.1            |
| Corinto, Nicaragua .....                        |  |          | 40.1                |               |                     |                |                     | 40.1            |
| Ensenada, Argentina .....                       |  |          | 79.7                | 39.8          |                     |                |                     | 119.5           |
| Guaymas, Mexico .....                           |  |          | 350.2               |               |                     |                | 84.8                | 435             |
| Hongkong, China .....                           |  |          | 1,284.5             |               | 79.3                |                | 436.8               | 1,800.6         |
| Honolulu, H. I. ....                            |  |          | 685                 |               |                     |                |                     | 685             |
| La Libertad, Peru .....                         |  |          | 40.8                |               |                     |                |                     | 40.8            |
| Liverpool, England .....                        | 40.9   |          |                     |               |                     |                |                     | 40.9            |
| Manila, P. I. ....                              |  |          | 1,730.2             |               |                     |                | 429.5               | 2,159.7         |
| Mazatlan, Mexico .....                          |  |          | 45.6                |               |                     |                |                     | 45.6            |
| Mexico City, Mexico .....                       |  |          |                     |               |                     | 44.7           |                     | 44.7            |
| Nogales, Mexico .....                           |  | 41.9     |                     |               |                     |                |                     | 41.9            |
| Ocosingo, Mexico .....                          |  |          | 137.4               |               |                     |                |                     | 137.4           |
| San Benito, Mexico .....                        |  |          | 91                  |               |                     |                |                     | 91              |
| San Jose de Guatemala,<br>Central America ..... |  |          | 384.6               |               |                     |                |                     | 384.6           |
| Yokohama, Japan .....                           |  |          | 222.4               |               |                     |                |                     | 222.4           |
| Total .....                                     | 5,515.7  | 41.9     | 5,210.6             | 39.8          | 79.3                | 44.7           | 951.1               | 11,883.1        |

## SPIRITS LOST BY CASUALTY IN GENERAL BONDED WAREHOUSES DURING THE YEAR.

## QUANTITY OF SPIRITS LOST BY CASUALTY IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.             | Bourbon whisky. | Aggregate. |
|-----------------------|-----------------|------------|
| First California..... | 15.8            | 15.8       |
| Sixth Missouri.....   | 1.0             | 1.0        |
| Total.....            | 16.8            | 16.8       |

## QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR TRANSFER TO OTHER GENERAL BONDED WAREHOUSES IN OTHER DISTRICTS DURING THE YEAR ENDED JUNE 30, 1899.

## BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

| District.           | Bourbon whisky. | Aggregate. |
|---------------------|-----------------|------------|
| Fifth Kentucky..... | 5,843.5         | 5,843.5    |

## DIFFERENT KINDS OF SPIRITS IN GENERAL BONDED WAREHOUSES JUNE 30, 1899.

## QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN GENERAL BONDED WAREHOUSES JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.                      | Bourbon whisky. | Rye whisky. | Rum.    | Gin.    | Pure, neutral, or cologne spirits. | Miscellaneous. | Aggregate.  |
|--------------------------------|-----------------|-------------|---------|---------|------------------------------------|----------------|-------------|
| First California.....          | 188,387         | 23,907.9    | 3,780.6 | 5,622.3 | 489.1                              | 28,994.6       | 251,187.5   |
| Colorado.....                  | 43,565.1        | 5,367.7     |         | 472.4   |                                    | 6,608.3        | 56,013.5    |
| Second Kentucky.....           | 132,562.8       |             |         |         |                                    |                | 132,562.8   |
| Fifth Kentucky.....            | 1,382,370.1     | 45,287.7    |         |         |                                    | 83,566.1       | 1,511,223.9 |
| Sixth Missouri.....            | 56,391.3        | 12,685.6    |         |         |                                    | 25,139.4       | 94,216.3    |
| Fourth North Carolina.....     | 776.7           | 3,792.2     |         |         |                                    | 715.7          | 5,284.6     |
| Twenty-third Pennsylvania..... | 18              | 2,932.7     |         |         |                                    | 450.7          | 3,401.4     |
| Total.....                     | 1,804,071       | 93,973.8    | 3,780.6 | 6,094.7 | 489.1                              | 145,474.8      | 2,053,890   |

## LIST OF GENERAL BONDED WAREHOUSES, SHOWING ALSO THE QUANTITY OF DISTILLED SPIRITS REMAINING IN EACH JUNE 30, 1899.

| Bonded warehouses.   | Quantity in each warehouse. |
|--|-----------------------------|
| First district of California:                              | Gallons.                    |
| No. 1, Bode & Haslett, San Francisco.....                  | 251,187.5                   |
| District of Colorado:                                      |                             |
| No. 1, Denver Transit and Warehouse Co., Denver.....       | 56,013.5                    |
| Second district of Kentucky:                               |                             |
| No. 1, The Davies County Public Warehouse, Owensboro.....  | 132,562.8                   |
| Fifth district of Kentucky:                                |                             |
| No. 1, Louisville Public Warehouse Co., Louisville.....    | 782,480.9                   |
| No. 2, Herndon-Carter Co., Louisville.....                 | 24,817.5                    |
| No. 3, Louisville Public Warehouse Co., Louisville.....    | 601,188.7                   |
| No. 4, General Storage Co., Louisville.....                | 102,736.8                   |
| Sixth district of Missouri:                                |                             |
| No. 1, Western Storage and Warehouse Co., Kansas City..... | 94,216.3                    |
| Fourth district of North Carolina:                         |                             |
| No. 1, S. J. Lambert, Greensboro, Guilford County.....     | 5,284.6                     |
| Twenty-third district of Pennsylvania:                     |                             |
| No. 1, Union Storage Co., Pittsburg.....                   | 3,401.4                     |
| Total.....   | 2,053,890                   |



## 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, 1899.

[Quantities in taxable gallons.]

| Distilled spirits.                                  | Bourbon whisky.    | Rye whisky.      | Alcohol.       | Rum.            |
|---|--------------------|------------------|----------------|-----------------|
| <b>Dr.</b>  |                    |                  |                |                 |
| Remaining in bonded warehouses July 1, 1898         | 1,806,048.5        | 52,724.7         | 3,860.5        | 1,614.5         |
| Deposited in bonded warehouses during the year      | 834,346.3          | 103,518.4        |                | 21,369.6        |
| Restored to warehouse from casualty account         | 18                 | 1,253.8          |                |                 |
| Excess ascertained on regauge at bonded warehouses  | 4                  | 0.4              |                |                 |
| <b>Total</b>  | <b>2,640,416.8</b> | <b>157,497.3</b> | <b>3,860.5</b> | <b>22,984.1</b> |
| <b>Cr.</b>  |                    |                  |                |                 |
| Withdrawn during the year upon payment of tax       | 689,859.8          | 52,504.1         | 3,860.5        | 17,916.8        |
| Lost by leakage or evaporation in warehouse         | 137,368.6          | 10,862.8         |                | 1,190.9         |
| Withdrawn for export                                | 19,730.7           | 156.6            |                |                 |
| Withdrawn for transfer to manufacturing warehouses  | 1,526.4            |                  |                | 89.8            |
| Withdrawn for transfer to general bonded warehouses | 5,843.5            |                  |                |                 |
| Lost by casualty during the year                    | 16.8               |                  |                |                 |
| Remaining in warehouses June 30, 1899               | 1,804,071          | 93,973.8         |                | 3,786.6         |
| <b>Total</b>  | <b>2,640,416.8</b> | <b>157,497.3</b> | <b>3,860.5</b> | <b>22,984.1</b> |

| Distilled spirits.                                  | Gin.            | Pure, neutral, or cologne spirits. | Miscellaneous.   | Aggregate.         |
|---|-----------------|------------------------------------|------------------|--------------------|
| <b>Dr.</b>  |                 |                                    |                  |                    |
| Remaining in bonded warehouses July 1, 1898         | 9,528.4         | 2,461.6                            | 55,030.5         | 1,031,268.7        |
| Deposited in bonded warehouses during the year      | 5,961.2         | 5,148.5                            | 316,555.3        | 1,286,899.3        |
| Restored to warehouse from casualty account         |                 |                                    | 18.5             | 1,290.3            |
| Excess ascertained on regauge at bonded warehouses  | 5.8             | 7.0                                | 9.3              | 27.1               |
| <b>Total</b>  | <b>15,495.4</b> | <b>7,617.7</b>                     | <b>371,613.6</b> | <b>3,219,485.4</b> |
| <b>Cr.</b>  |                 |                                    |                  |                    |
| Withdrawn during the year upon payment of tax       | 8,631.5         | 10.7                               | 207,927.2        | 971,710.6          |
| Lost by leakage or evaporation in warehouse         | 67.6            | 102.4                              | 13,223.6         | 162,815.9          |
| Withdrawn for export                                |                 |                                    | 995.8            | 11,883.1           |
| Withdrawn for scientific purposes                   |                 | 1,884.4                            |                  | 1,884.4            |
| Withdrawn for transfer to manufacturing warehouses  | 701.6           | 5,131.1                            | 3,992.2          | 11,441.1           |
| Withdrawn for transfer to general bonded warehouses |                 |                                    |                  | 5,843.5            |
| Lost by casualty during the year                    |                 |                                    |                  | 16.8               |
| Remaining in warehouses June 30, 1899               | 6,094.7         | 489.1                              | 145,474.8        | 2,053,890          |
| <b>Total</b>  | <b>15,495.4</b> | <b>7,617.7</b>                     | <b>371,613.6</b> | <b>3,219,485.4</b> |

## STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR SIX 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, 1898, and 1899:

| Distilled spirits.  | 1894.                            | 1895.                            | 1896.                            |
|---|----------------------------------|----------------------------------|----------------------------------|
| Actually in warehouses at beginning of fiscal year  | <i>Gallons.</i><br>147,894,694   | <i>Gallons.</i><br>137,993,078   | <i>Gallons.</i><br>138,248,796.2 |
| and in transit between warehouses   | 89,205,492                       | 81,090,993.9                     | 86,589,358.5                     |
| Produced during fiscal year   |                                  |                                  |                                  |
| <b>Total</b>  | <b>237,100,186</b>               | <b>219,084,071.9</b>             | <b>224,838,154.7</b>             |
| Withdrawn, tax-paid, during fiscal year   | 87,087,618                       | 74,540,500                       | 66,877,986.8                     |
| Withdrawn for exportation during fiscal year  | 6,114,417                        | 1,312,006.5                      | 1,190,258.4                      |
| Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouses, destroyed by casualty, allowed for loss by leakage in warehouses, etc. | 5,905,073                        | 4,982,700.2                      | 4,644,414.1                      |
| <b>Total</b>  | <b>99,107,108</b>                | <b>80,835,275.7</b>              | <b>72,712,659.3</b>              |
| Remaining in warehouses at end of fiscal year, including spirits in transit between warehouses  | 137,993,078                      | 138,248,796.2                    | 152,125,495.4                    |
| <b>Distilled spirits.</b>   | <b>1897.</b>                     | <b>1898.</b>                     | <b>1899.</b>                     |
| Actually in warehouses at beginning of fiscal year  | <i>Gallons.</i><br>152,125,495.4 | <i>Gallons.</i><br>139,721,504.3 | <i>Gallons.</i><br>133,063,921.1 |
| and in transit between warehouses   | 62,466,129.5                     | 80,762,229                       | 97,067,872.1                     |
| Produced during fiscal year   |                                  |                                  |                                  |
| <b>Total</b>  | <b>214,591,624.9</b>             | <b>220,483,733.3</b>             | <b>230,131,793.2</b>             |
| Withdrawn, tax-paid, during fiscal year   | 68,661,038.5                     | 78,246,032.9                     | 83,094,436.7                     |
| Withdrawn for exportation during fiscal year  | 2,091,788.1                      | 3,372,864.7                      | 3,245,833.8                      |
| Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouses, destroyed by casualty, allowed for loss by leakage in warehouses, etc. | 4,117,294                        | 5,800,914.6                      | 6,266,386.7                      |
| <b>Total</b>  | <b>74,870,120.6</b>              | <b>87,419,812.2</b>              | <b>93,206,657.2</b>              |
| Remaining in warehouses at end of fiscal year, including spirits in transit between warehouses  | 139,721,504.3                    | 133,063,921.1                    | 136,925,136                      |

## SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1899.

| Distilled spirits.   | Quantity.                      | Total.               |
|--|--------------------------------|----------------------|
| Actually remaining in distillery warehouses July 1, 1898                             | <i>Gallons.</i><br>131,054,908 | <i>Gallons.</i>      |
| Remaining in general bonded warehouses July 1, 1898                                  | 1,931,268.7                    |                      |
| In transit from distillery to general bonded warehouses July 1, 1898                 | 77,654.4                       |                      |
| Withdrawn from distillery warehouses for export and unaccounted for July 1, 1898     | 2,014,632.5                    |                      |
| Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1898 | 1,494                          |                      |
| Withdrawn for transfer to manufacturing warehouses and unaccounted for July 1, 1898  | 12,677.9                       |                      |
| Lost by casualty and unaccounted for, from distillery warehouses, July 1, 1898       | 504,177.3                      |                      |
| Lost by casualty and unaccounted for, from general bonded warehouses, July 1, 1898   | 290,681.9                      |                      |
| Deposited in distillery warehouses during the year ended June 30, 1899               |                                | 135,947,584.7        |
| Deposited in general bonded warehouses during the year ended June 30, 1899           |                                | 97,066,554.7         |
| Spirits restored to warehouse previously reported as destroyed by fire               |                                | 1,286,899.3          |
| Excess found on regauge at general bonded warehouses                                 |                                | 1,290.3              |
| <b>Aggregate</b>   |                                | <b>234,302,356.1</b> |



SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES  
DURING THE YEAR ENDED JUNE 30, 1899—Continued.

| Distilled spirits.  | Quantity.     | Total.        |
|---|---------------|---------------|
|   | Gallons.      | Gallons.      |
| Withdrawn from distillery warehouses, tax-paid  | 82,322,363.3  |               |
| Withdrawn from general bonded warehouses, tax-paid  | 971,710.9     |               |
| Withdrawn, tax-paid, for bottling in bond   | 400,264.2     |               |
| Loss allowed on account of leakage or evaporation in distillery warehouses  | 4,911,532.1   |               |
| Loss allowed on account of leakage or evaporation in general bonded warehouses                                      | 162,815.3     |               |
| Withdrawn for transfer to bottling warehouses for bottling in bond for export                                       | 17,592.6      |               |
| Withdrawn for scientific purposes and for use of the United States from distillery warehouses                       | 817,240.9     |               |
| Withdrawn for scientific purposes and for use of the United States from general bonded warehouses                   | 1,884.4       |               |
| Loss allowed on account of leakage in transportation for export from distillery warehouses                          | 3,060         |               |
| Loss allowed on account of leakage in transportation for export from general bonded warehouses                      | 2             |               |
| Tax paid on loss or leakage in transportation for export from distillery warehouses                                 | 211.0         |               |
| Tax paid on loss or leakage in transportation for export from general bonded warehouses                             | 4.5           |               |
| Exported from distillery warehouses, proofs of landing received   | 4,038,294.1   |               |
| Exported from general bonded warehouses, proofs of landing received   | 4,330.9       |               |
| Tax paid on spirits lost by casualty, distillery warehouses   | 40,239.9      |               |
| Tax paid on spirits lost by casualty, general bonded warehouses   | 40.9          |               |
| Loss allowed on account of casualty, distillery warehouses  | 81,394.8      |               |
| Spirits heretofore reported as lost by casualty, restored to general bonded warehouse                               | 1,290.3       |               |
| Transferred to manufacturing warehouses from distillery warehouses  | 224,633.6     |               |
| Transferred to manufacturing warehouses from general bonded warehouses  | 10,332.2      |               |
| Leakage allowed in transfer to manufacturing warehouses from distillery warehouses                                  | 268.1         |               |
| Tax paid on leakage in transfer to manufacturing warehouses from distillery warehouses                              | 8.8           |               |
| Tax paid on leakage in transfer to manufacturing warehouses from general bonded warehouses                          | 6.1           |               |
| Transferred to general bonded warehouses from distillery warehouses   | 1,283,387.2   |               |
| Transferred to general bonded warehouses from other general bonded warehouses                                       | 3,512.1       |               |
| Tax paid on spirits lost in transit from distillery warehouse to general bonded warehouse                           | 98.6          |               |
| Withdrawn from distillery warehouses for export and unaccounted for June 30, 1899                                   | 1,189,424.9   |               |
| Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1899                               | 9,041.3       |               |
| Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1899     | 33,610.2      |               |
| Withdrawn from general bonded warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1899 | 1,102.8       |               |
| Lost by casualty and unaccounted for, from distillery warehouses, June 30, 1899                                     | 558,215.3     |               |
| Lost by casualty and unaccounted for, from general bonded warehouses, June 30, 1899                                 | 289,307.5     |               |
| Transfers from distillery warehouses to general bonded warehouses and unaccounted for June 30, 1899                 | 81,425.7      |               |
| Transfers from general bonded warehouses to other general bonded warehouses and unaccounted for June 30, 1899       | 2,331.4       |               |
| Remaining in distillery warehouses June 30, 1899  | 134,787,488.9 |               |
| Remaining in general bonded warehouses June 30, 1899  | 2,053,899     |               |
| Aggregate   |               | 236,841,378.9 |
|   |               | 234,302,356.1 |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899.

[Quantities in taxable gallons.]

| District.           | Aug., 1891. | Sept., 1891. | Oct., 1891. | Nov., 1891. | Dec., 1891. | Jan., 1892. |
|---------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| Alabama             |             |              |             |             |             |             |
| Arkansas            |             |              |             |             |             |             |
| 1st California      |             |              |             |             |             |             |
| 4th California      |             |              |             |             |             |             |
| California          |             |              |             |             |             |             |
| Colorado            |             |              |             |             |             | 48.4        |
| Connecticut         |             |              |             |             |             |             |
| Georgia             |             |              |             |             |             |             |
| 1st Illinois        |             |              |             |             | 548.1       |             |
| 5th Illinois        |             |              | 1,312.2     | 277.4       | 1,181.9     | 1,206.2     |
| 8th Illinois        |             |              |             |             |             |             |
| 13th Illinois       |             |              |             |             |             |             |
| Illinois            |             |              | 1,312.2     | 277.4       | 1,730       | 1,206.2     |
| 6th Indiana         |             |              | 2,538.5     | 913         | 479         |             |
| 7th Indiana         |             |              |             |             |             |             |
| Indiana             |             |              | 2,538.5     | 913         | 479         |             |
| Kansas              |             |              |             |             |             |             |
| 2d Kentucky         |             |              |             | 984.1       | 11,166      | 75,290      |
| 5th Kentucky        |             |              |             | 24,883.9    | 61,896.1    | 112,500.9   |
| 6th Kentucky        |             |              |             | 1,008.1     | 11,008.8    | 19,835.7    |
| 7th Kentucky        |             |              |             | 2,306.5     | 25,083.9    | 69,430.4    |
| 8th Kentucky        |             |              |             | 440.1       | 99,191.9    | 100,900.6   |
| Kentucky            |             |              |             | 29,687.7    | 208,344.7   | 377,927.6   |
| Louisiana           |             |              |             |             |             |             |
| Maryland            |             | 227          | 6,004       | 22,041.5    | 30,223.1    | 40,207.4    |
| Third Massachusetts |             |              |             |             |             |             |
| Minnesota           |             |              |             |             |             |             |
| 1st Missouri        |             |              |             |             |             | 46.9        |
| 6th Missouri        |             |              |             | 180.5       |             | 141.4       |
| Missouri            |             |              |             | 180.5       |             | 188.3       |
| Montana             |             |              |             |             |             |             |
| Nebraska            |             |              |             |             |             |             |
| New Hampshire       |             |              |             |             |             |             |
| Fifth New Jersey    |             | 209          |             |             | 212         | 130.2       |
| 1st New York        |             |              |             |             |             |             |
| 21st New York       |             |              |             |             |             |             |
| 28th New York       |             |              |             |             | 558.8       |             |
| New York            |             |              |             |             | 558.8       |             |
| 4th North Carolina  |             |              |             |             |             |             |
| 5th North Carolina  |             |              |             |             |             |             |
| North Carolina      |             |              |             |             |             |             |
| 1st Ohio            |             |              |             | 554.8       | 2,524       | 3,605.8     |
| 10th Ohio           |             |              |             |             |             |             |
| 11th Ohio           |             |              |             |             |             | 1,674.5     |
| 18th Ohio           |             |              |             | 93.5        | 92.5        |             |
| Ohio                |             |              |             | 648.3       | 2,616.5     | 5,280.3     |
| Oregon              |             |              |             | 1,727.4     |             | 1,156.6     |
| 1st Pennsylvania    | 6,251.1     | 4,013.1      | 4,064       |             | 6,164       |             |
| 9th Pennsylvania    |             |              | 184.6       | 3,402.9     | 1,806.3     | 19,491.4    |
| 12th Pennsylvania   |             |              |             |             |             |             |
| 23d Pennsylvania    | 17,004.4    | 18,596.7     | 43,307.1    | 39,353.2    | 63,395      | 52,246.7    |
| Pennsylvania        | 23,255.5    | 22,609.8     | 47,555.7    | 42,756.1    | 71,355.3    | 71,738.1    |
| South Carolina      |             |              |             |             |             |             |
| 3d Tennessee        |             |              |             |             |             |             |
| 5th Tennessee       |             |              |             |             | 4,861.8     | 800.2       |
| Tennessee           |             |              |             |             | 4,861.8     | 800.2       |
| Fourth Texas        |             |              |             |             |             |             |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Aug., 1891. | Sept., 1891. | Oct., 1891. | Nov., 1891. | Dec., 1891. | Jan., 1892. |
|----------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.        |             |              |             |             |             |             |
| 2d Virginia                |             |              |             | 130         |             |             |
| 6th Virginia               |             |              |             |             |             |             |
| Virginia                   |             |              |             | 130         |             |             |
| West Virginia              |             | 78.1         | 2,738.1     | 6,335       | 2,712       | 2,751.5     |
| First Wisconsin            |             |              |             |             | 708.5       |             |
| Total                      | 23,255.5    | 23,123.9     | 60,148.5    | 102,975.5   | 325,532.1   | 501,554.8   |
| GENERAL BONDED WAREHOUSES. |             |              |             |             |             |             |
| First California           |             |              |             |             |             | 4,928.5     |
| Colorado                   |             |              |             |             |             | 249.5       |
| Second Kentucky            |             |              |             |             |             |             |
| Fifth Kentucky             |             |              |             |             | 189.4       | 10,546.3    |
| Sixth Missouri             |             |              |             |             | 397.2       |             |
| Fourth North Carolina      |             |              |             |             |             |             |
| Twenty-third Pennsylvania  |             |              |             |             |             |             |
| Total                      |             |              |             |             | 586.6       | 15,724.8    |
| Grand total                | 23,255.5    | 23,123.9     | 60,148.5    | 102,975.5   | 326,118.7   | 517,279.6   |

| Distillery warehouses. | Feb., 1892. | Mar., 1892. | Apr., 1892. | May, 1892.  | June, 1892. | July, 1892. |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT.              |             |             |             |             |             |             |
| Alabama                |             |             |             |             |             |             |
| Arkansas               |             |             |             |             |             |             |
| 1st California         |             |             |             |             |             |             |
| 4th California         |             | 152.6       | 1,328.6     | 53.1        |             |             |
| California             |             | 152.6       | 1,328.6     | 53.1        |             |             |
| Colorado               |             |             |             |             |             |             |
| Connecticut            |             |             |             |             |             |             |
| Georgia                |             |             | 472.6       |             |             |             |
| 1st Illinois           |             | 90.8        |             | 1,544.7     | 249.6       |             |
| 5th Illinois           |             |             |             |             | 72.1        |             |
| 8th Illinois           |             |             |             |             |             |             |
| 13th Illinois          |             |             |             |             |             |             |
| Illinois               |             | 90.8        |             | 1,544.7     | 321.7       |             |
| 6th Indiana            | 222         | 88.8        | 4,489.6     | 6,115.3     | 9,086.5     | 130.2       |
| 7th Indiana            |             |             |             |             |             |             |
| Indiana                | 222         | 88.8        | 4,489.6     | 6,115.3     | 9,086.5     | 130.2       |
| Kansas                 |             |             |             |             |             |             |
| 2d Kentucky            | 50,520.8    | 71,616.2    | 74,147.7    | 65,103.9    | 10,357.2    | 2,371.7     |
| 5th Kentucky           | 190,325.1   | 272,010.1   | 291,583.5   | 447,673.2   | 195,701.4   | 90,721.6    |
| 6th Kentucky           | 25,371.8    | 36,559.5    | 50,072      | 72,486.8    | 46,213.9    |             |
| 7th Kentucky           | 125,025.9   | 209,112.0   | 243,112.5   | 218,024.4   | 192,359.5   | 26,890.3    |
| 8th Kentucky           | 141,326.2   | 299,207.3   | 276,174.4   | 216,372.4   | 192,353.2   | 17,025.4    |
| Kentucky               | 533,169.8   | 888,565.7   | 935,090.1   | 1,019,600.7 | 546,985.2   | 137,009     |
| Louisiana              |             |             |             |             |             |             |
| Maryland               | 31,627.6    | 25,793.2    | 28,769.7    | 39,609.3    | 27,114      | 1,089.6     |
| Third Massachusetts    |             |             | 902         |             | 2,460.1     | 3,547       |
| Minnesota              |             |             |             |             |             |             |
| 1st Missouri           |             |             |             |             |             |             |
| 6th Missouri           | 87.3        |             | 958.8       | 567.8       | 375         | 133.6       |
| Missouri               | 87.3        |             | 958.8       | 567.8       | 375         | 133.6       |
| Montana                |             |             |             |             |             |             |
| Nebraska               |             |             |             |             |             |             |
| New Hampshire          |             |             |             |             |             |             |
| Fifth New Jersey       | 2,186.4     | 1,304       | 3,374       |             | 2,111.5     | 1,703.7     |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Feb., 1892. | Mar., 1892. | Apr., 1892. | May, 1892.  | June, 1892. | July, 1892. |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.        |             |             |             |             |             |             |
| 1st New York               |             |             |             |             |             |             |
| 21st New York              |             |             |             |             |             |             |
| 28th New York              | 272.4       | 229         | 449         |             | 489.1       | 602.3       |
| New York                   | 272.4       | 229         | 449         |             | 489.1       | 602.3       |
| 4th North Carolina         |             |             |             |             |             |             |
| 5th North Carolina         |             | 46          |             |             |             |             |
| North Carolina             |             | 46          |             |             |             |             |
| 1st Ohio                   | 2,476.6     | 4,639.5     | 3,392.1     | 10,438.8    | 2,520.5     | 44.8        |
| 10th Ohio                  |             |             |             |             |             |             |
| 11th Ohio                  | 1,456.9     |             |             | 149.8       | 45.8        | 279.4       |
| 18th Ohio                  |             |             |             |             |             |             |
| Ohio                       | 3,933.5     | 4,639.5     | 3,541.1     | 10,588.6    | 2,566.3     | 324.2       |
| Oregon                     |             | 2,349.6     | 2,871.3     | 94.7        | 116.7       | 77.9        |
| 1st Pennsylvania           | 2,515       | 1,859.4     | 2,121.8     | 4,962.3     | 9,524.5     | 4,580.5     |
| 9th Pennsylvania           | 2,141.6     | 128.7       | 326.8       | 183.3       |             | 454.1       |
| 12th Pennsylvania          | 92.4        |             |             |             | 268.3       |             |
| 23d Pennsylvania           | 61,959.4    | 103,321.8   | 135,282.4   | 147,953.4   | 98,602.4    | 49,434.1    |
| Pennsylvania               | 66,708.4    | 105,319.9   | 137,832     | 153,099     | 108,395.2   | 54,468.7    |
| South Carolina             |             |             |             |             |             |             |
| 2d Tennessee               |             |             |             |             |             |             |
| 5th Tennessee              | 1,246.4     | 25,034.3    | 4,057.7     | 25,471.9    | 8,725.4     | 798.7       |
| Tennessee                  | 1,246.4     | 25,034.3    | 4,057.7     | 25,471.9    | 8,725.4     | 798.7       |
| Fourth Texas               |             |             |             |             |             |             |
| 2d Virginia                |             |             |             |             |             |             |
| 6th Virginia               |             |             |             |             |             |             |
| Virginia                   |             |             |             |             |             |             |
| West Virginia              | 2,943.5     | 1,782       | 3,152       | 2,544.7     | 18,207      |             |
| First Wisconsin            |             | 94.8        |             |             |             |             |
| Total                      | 642,391.3   | 1,055,490.2 | 1,127,288.5 | 1,259,409.8 | 726,953.7   | 199,944.9   |
| GENERAL BONDED WAREHOUSES. |             |             |             |             |             |             |
| First California           | 93.8        | 4,949.5     | 993.9       | 5,919.9     | 890.6       | 1,107.9     |
| Colorado                   |             | 46.4        | 1,940.4     | 847         |             |             |
| Second Kentucky            |             |             |             |             |             |             |
| Fifth Kentucky             | 16,833.8    | 22,319      | 23,295.8    | 14,477.3    | 9,502.7     | 3,552.4     |
| Sixth Missouri             | 637.1       | 2,544.7     | 3,696.2     | 1,927.2     | 1,754.7     | 322.5       |
| Fourth North Carolina      |             |             |             |             |             |             |
| Twenty-third Pennsylvania  |             |             |             |             |             |             |
| Total                      | 17,564.7    | 29,859.6    | 29,926.3    | 23,171.4    | 12,208      | 4,982.8     |
| Grand total                | 659,956     | 1,085,349.8 | 1,157,214.8 | 1,282,581.2 | 739,161.7   | 204,927.7   |

| Distillery warehouses. | Aug., 1892. | Sept., 1892. | Oct., 1892. | Nov., 1892. | Dec., 1892. | Jan., 1893. |
|------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT.              |             |              |             |             |             |             |
| Alabama                |             |              |             |             |             |             |
| Arkansas               |             |              |             |             |             |             |
| 1st California         |             |              |             |             |             |             |
| 4th California         |             |              |             |             |             |             |
| California             |             |              |             |             |             |             |
| Colorado               |             |              |             |             |             |             |
| Connecticut            |             |              |             |             |             |             |
| Georgia                |             |              |             |             | 172         |             |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses. | Aug., 1892. | Sept., 1892. | Oct., 1892. | Nov., 1892. | Dec., 1892. | Jan., 1893. |
|------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.    |             |              |             |             |             |             |
| 1st Illinois.          |             |              |             |             |             | 90.1        |
| 5th Illinois.          |             |              | 216.3       | 1,424       | 4,591.7     | 2,284.4     |
| 8th Illinois.          |             |              |             |             |             |             |
| 13th Illinois.         |             |              |             |             |             |             |
| Illinois.              |             |              | 216.3       | 1,424       | 4,591.7     | 2,383.5     |
| 6th Indiana.           | 90.8        |              | 1,815.3     | 4,271.1     | 5,888.9     | 1,111       |
| 7th Indiana.           |             |              |             |             |             |             |
| Indiana.               | 90.8        |              | 1,815.3     | 4,271.1     | 5,888.9     | 1,111       |
| Kansas.                |             |              |             |             |             |             |
| 2d Kentucky.           |             | 44.6         | 5,635.5     | 17,354.6    | 22,015.1    | 62,124.3    |
| 5th Kentucky.          | 49,293.3    | 11,582       | 50,637      | 151,481.4   | 316,217.7   | 403,052.7   |
| 6th Kentucky.          |             |              | 4,148.7     | 30,410.8    | 43,426.8    | 103,786.8   |
| 7th Kentucky.          | 16,581.8    |              | 2,093.6     | 42,705.7    | 238,180.9   | 291,713.2   |
| 8th Kentucky.          | 3,362.2     | 11,929.2     | 27,838.9    | 182,108.3   | 360,211.5   | 291,674.2   |
| Kentucky.              | 69,237.3    | 23,555.8     | 90,353.7    | 424,060.8   | 980,052     | 1,152,351.2 |
| Louisiana.             |             |              |             |             |             |             |
| Maryland.              |             | 2,704.3      | 43,255.6    | 54,139.3    | 85,691.1    | 64,670.3    |
| Third Massachusetts.   | 727.3       | 876.6        | 1,608.4     | 3,616.9     | 5,242.5     | 1,367.7     |
| Minnesota.             |             |              |             |             |             |             |
| 1st Missouri.          |             |              |             |             |             |             |
| 6th Missouri.          |             |              |             |             | 140.1       | 1,142.4     |
| Missouri.              |             |              |             |             | 140.1       | 1,142.4     |
| Montana.               |             |              |             |             |             |             |
| Nebraska.              |             |              |             |             |             |             |
| New Hampshire.         |             |              |             | 915         |             |             |
| Fifth New Jersey.      |             | 173.9        |             |             |             | 2,127       |
| 1st New York.          |             |              |             |             |             |             |
| 21st New York.         |             |              |             |             |             |             |
| 28th New York.         | 219.6       |              |             | 2,185.5     | 887.4       |             |
| New York.              | 219.6       |              |             | 2,185.5     | 887.4       |             |
| 4th North Carolina.    |             |              |             |             |             |             |
| 5th North Carolina.    |             |              |             |             |             |             |
| North Carolina.        |             |              |             |             |             |             |
| 1st Ohio.              |             |              | 925.3       | 13,738.6    | 5,071.3     | 7,311.3     |
| 10th Ohio.             |             |              |             |             |             |             |
| 11th Ohio.             |             |              |             |             |             |             |
| 18th Ohio.             | 561.7       | 229.3        | 239.5       | 364.8       | 258.6       | 790.3       |
| Ohio.                  | 561.7       | 229.3        | 239.5       | 364.8       | 258.6       | 790.3       |
| Oregon.                |             |              | 1,164.8     | 14,103.4    | 5,329.9     | 8,387.1     |
| 1st Pennsylvania.      | 5,051.8     | 10,040.9     | 8,356.7     | 4,363.3     | 22,104.4    | 15,097.7    |
| 9th Pennsylvania.      |             | 585.7        | 279.5       | 778.8       | 740.9       | 752.1       |
| 12th Pennsylvania.     | 136.9       | 88.5         |             | 317.3       | 683.6       | 178.3       |
| 23d Pennsylvania.      | 11,562.8    | 78,471       | 144,840     | 177,609.3   | 259,716.2   | 212,324     |
| Pennsylvania.          | 10,751.5    | 89,186.1     | 153,476.2   | 183,068.7   | 283,245.1   | 228,352.1   |
| South Carolina.        |             |              |             |             |             |             |
| 2d Tennessee.          |             |              |             |             |             |             |
| 5th Tennessee.         |             |              |             | 1,170.8     | 2,873.6     | 2,146.4     |
| Tennessee.             |             |              |             | 1,170.8     | 2,873.6     | 2,146.4     |
| Fourth Texas.          |             |              |             |             |             |             |
| 2d Virginia.           |             |              |             |             |             |             |
| 6th Virginia.          |             |              |             |             | 132.1       | 44.9        |
| Virginia.              |             |              |             |             | 132.1       | 44.9        |
| West Virginia.         |             | 10,409.1     | 20,753.8    | 23,153.5    | 15,921      | 18,493.1    |
| First Wisconsin.       |             | 46.8         |             |             | 213.4       | 184.9       |
| Total.                 | 87,588.2    | 127,181.9    | 312,644.1   | 712,540.6   | 1,391,089.3 | 1,486,323.8 |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Aug., 1892. | Sept., 1892. | Oct., 1892. | Nov., 1892. | Dec., 1892. | Jan., 1893. |
|----------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| GENERAL BONDED WAREHOUSES. |             |              |             |             |             |             |
| First California.          |             |              |             | 1,881.3     | 331.3       | 20,111.8    |
| Colorado.                  |             |              |             |             | 95.5        | 1,542.3     |
| Second Kentucky.           |             |              |             |             |             |             |
| Fifth Kentucky.            |             |              | 143.4       | 18,376.6    | 23,205.6    | 22,643.7    |
| Sixth Missouri.            |             |              |             |             | 927         | 329.9       |
| Fourth North Carolina.     |             |              |             |             |             |             |
| Twenty-third Pennsylvania. |             |              |             |             |             |             |
| Total.                     |             |              | 143.4       | 20,257.9    | 24,559.4    | 44,627.7    |
| Grand total.               | 87,588.2    | 127,181.9    | 312,787.5   | 732,798.5   | 1,415,648.7 | 1,530,951.5 |
| Distillery warehouses.     | Feb., 1893. | Mar., 1893.  | Apr., 1893. | May, 1893.  | June, 1893. | July, 1893. |
| DISTRICT.                  |             |              |             |             |             |             |
| Alabama.                   |             |              |             |             |             |             |
| Arkansas.                  | 45.3        |              |             |             |             |             |
| 1st California.            |             |              |             |             |             |             |
| 4th California.            |             |              |             |             |             |             |
| California.                |             |              |             |             |             |             |
| Colorado.                  |             |              |             |             |             |             |
| Connecticut.               |             | 43.4         |             |             |             |             |
| Georgia.                   |             |              |             |             |             |             |
| 1st Illinois.              |             | 49           | 6,451.3     | 1,718.9     |             |             |
| 5th Illinois.              | 11,710.7    | 25,000.6     | 4,809.1     | 393.3       |             |             |
| 8th Illinois.              |             | 1,458.8      | 3,355.7     | 2,019.2     |             |             |
| 13th Illinois.             |             |              |             | 3,594.5     |             |             |
| Illinois.                  | 11,710.7    | 26,568.4     | 14,615.1    | 7,725.9     |             |             |
| 6th Indiana.               |             |              | 5,379.4     | 8,965       | 9,419.6     | 1,803.9     |
| 7th Indiana.               |             |              |             |             |             |             |
| Indiana.                   |             |              | 5,379.4     | 8,969       | 9,419.6     | 1,803.9     |
| Kansas.                    |             |              |             |             |             |             |
| 2d Kentucky.               | 55,182.4    | 90,459.4     | 115,686.1   | 86,552.2    | 15,579.1    | 149         |
| 5th Kentucky.              | 380,622.1   | 556,023.2    | 596,905.4   | 642,917.2   | 262,511.6   | 9,871.5     |
| 6th Kentucky.              | 119,276.2   | 153,480.4    | 147,611.7   | 175,624.7   | 71,268.5    |             |
| 7th Kentucky.              | 443,575.6   | 500,118.8    | 438,463.2   | 379,228.2   | 107,251     | 5,355.6     |
| 8th Kentucky.              | 347,058.5   | 349,520      | 307,039.7   | 308,383     | 99,087.5    | 4,647.4     |
| Kentucky.                  | 1,345,714.8 | 1,650,225.8  | 1,605,766.1 | 1,652,705.3 | 555,697.7   | 20,023.4    |
| Louisiana.                 |             |              |             |             |             |             |
| Maryland.                  | 52,127.4    | 55,801.9     | 53,774.6    | 60,289.7    | 28,038.9    | 232.3       |
| Third Massachusetts.       | 1,905.4     | 135.4        | 1,842.8     |             |             | 138.6       |
| Minnesota.                 |             |              |             |             |             |             |
| 1st Missouri.              |             |              | 1,075.1     | 1,214.7     | 1,110       | 45.8        |
| 6th Missouri.              | 1,435.1     | 471.7        | 1,839.4     | 1,179.6     | 889.2       |             |
| Missouri.                  | 1,435.1     | 471.7        | 2,914.5     | 2,394.3     | 1,999.2     | 45.8        |
| Montana.                   |             |              |             |             |             |             |
| Nebraska.                  |             |              |             |             |             |             |
| New Hampshire.             | 392.1       |              |             |             |             |             |
| Fifth New Jersey.          | 123.1       | 5,986.3      | 4,708.9     |             |             | 169.5       |
| 1st New York.              |             |              |             |             |             |             |
| 21st New York.             |             |              |             |             |             |             |
| 28th New York.             |             |              | 1,314       | 3,059.2     |             | 215.1       |
| New York.                  |             |              | 1,314       | 3,059.2     |             | 215.1       |
| 4th North Carolina.        |             |              |             |             | 47.4        |             |
| 5th North Carolina.        |             |              |             |             |             |             |
| North Carolina.            |             |              |             |             | 47.4        |             |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.          | Feb., 1893. | Mar., 1893. | Apr., 1893. | May, 1893.  | June, 1893. | July, 1893. |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.             |             |             |             |             |             |             |
| 1st Ohio .....                  | 3,992.7     | 17,021.7    | 11,447.6    | 12,726.1    | 3,771.1     |             |
| 10th Ohio .....                 |             |             |             |             |             |             |
| 11th Ohio .....                 | 916.4       |             | 44.3        |             | 2,337.2     |             |
| 18th Ohio .....                 | 3,261.3     | 142.8       | 729.5       |             | 1,608.9     | 91.1        |
| Ohio .....                      | 8,170.4     | 17,164.5    | 12,221.4    | 12,726.1    | 7,717.2     | 91.1        |
| Oregon .....                    | 4,401.6     | 1,512.8     |             |             |             |             |
| 1st Pennsylvania .....          | 25,894.4    | 19,428      | 12,545.1    | 13,276.3    | 16,210.7    | 11,810.2    |
| 9th Pennsylvania .....          | 17,417.3    | 16,081.4    | 12,708.1    | 6,945.9     | 4,855.2     | 960.7       |
| 12th Pennsylvania .....         | 371.9       | 221         | 44.9        |             | 92.8        | 689.8       |
| 23d Pennsylvania .....          | 201,106.5   | 219,553.1   | 224,770.9   | 230,297     | 154,293     | 62,434.3    |
| Pennsylvania .....              | 244,790.1   | 255,283.5   | 250,069     | 256,519.2   | 175,451.7   | 75,895      |
| South Carolina .....            |             |             |             |             |             |             |
| 2d Tennessee .....              |             |             |             |             |             |             |
| 5th Tennessee .....             | 5,223.9     | 2,997.8     | 4,070.9     | 19,239.6    | 1,114       | 45.2        |
| Tennessee .....                 | 5,223.9     | 2,997.8     | 4,070.9     | 19,239.6    | 1,114       | 45.2        |
| Fourth Texas .....              |             |             |             |             |             |             |
| 2d Virginia .....               |             |             |             |             |             |             |
| 6th Virginia .....              | 85.5        | 2,309       | 3,704.7     | 7,689.5     | 46.7        | 264.7       |
| Virginia .....                  | 85.5        | 2,309       | 3,704.7     | 7,689.5     | 46.7        | 264.7       |
| West Virginia .....             | 16,537.4    | 22,181.7    | 18,412.7    | 15,017.9    | 10,492.6    |             |
| First Wisconsin .....           | 235.4       | 455.6       |             |             | 533.1       |             |
| Total .....                     | 1,692,966.2 | 2,040,527.8 | 1,978,795.1 | 2,045,783.1 | 790,501.7   | 98,984.6    |
| GENERAL BONDED WAREHOUSES.      |             |             |             |             |             |             |
| First California .....          | 3,112.2     | 8,766.4     | 2,229.9     | 9,530.9     | 882.6       |             |
| Colorado .....                  | 1,535.5     | 2,845.7     | 7,776.9     | 94.8        | 1,665.9     |             |
| Second Kentucky .....           | 6,426.6     | 139.8       | 13,048.1    | 11,618.9    |             |             |
| Fifth Kentucky .....            | 12,186.5    | 50,415.8    | 63,086.9    | 58,113.3    | 26,408      |             |
| Sixth Missouri .....            | 1,615.7     | 432         | 2,237       | 1,227.8     | 7,476.7     |             |
| Fourth North Carolina .....     |             |             |             |             |             |             |
| Twenty-third Pennsylvania ..... |             | 47.4        | 17.9        |             |             |             |
| Total .....                     | 24,866.5    | 62,617.1    | 88,896.7    | 80,585.7    | 36,433.2    |             |
| Grand total .....               | 1,717,832.7 | 2,103,174.9 | 2,067,191.8 | 2,126,368.8 | 826,934.9   | 98,984.6    |

| Distillery warehouses. | Aug., 1893. | Sept., 1893. | Oct., 1893. | Nov., 1893. | Dec., 1893. | Jan., 1894. |
|------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT.              |             |              |             |             |             |             |
| Alabama .....          |             |              |             |             |             |             |
| Arkansas .....         |             |              |             |             | 21          |             |
| 1st California .....   |             |              |             |             |             |             |
| 4th California .....   |             |              |             |             |             |             |
| California .....       |             |              |             |             |             |             |
| Colorado .....         |             |              |             |             |             |             |
| Connecticut .....      |             |              |             |             |             |             |
| Georgia .....          | 408.6       | 91.8         |             |             |             |             |
| 1st Illinois .....     |             |              |             |             |             | 5,150.2     |
| 5th Illinois .....     |             |              | 666         | 913.2       |             |             |
| 8th Illinois .....     |             |              |             |             |             |             |
| 13th Illinois .....    |             |              |             |             |             |             |
| Illinois .....         |             |              | 666         | 913.2       |             | 5,150.2     |
| 6th Indiana .....      |             |              | 5,421.2     |             | 720.3       |             |
| 7th Indiana .....      |             |              | 44.8        |             |             |             |
| Indiana .....          |             |              | 5,466       |             | 720.3       |             |
| Kansas .....           |             |              |             |             |             |             |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.          | Aug., 1893. | Sept., 1893. | Oct., 1893. | Nov., 1893. | Dec., 1893. | Jan., 1894. |
|---------------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.             |             |              |             |             |             |             |
| 2d Kentucky .....               |             |              |             |             | 9,890.5     | 25,290.7    |
| 5th Kentucky .....              | 2,422.3     |              |             | 20,992.5    | 172,314.3   | 348,422.3   |
| 6th Kentucky .....              |             |              |             | 458         | 31,141.3    | 102,181.4   |
| 7th Kentucky .....              |             |              | 6,602.9     | 26,557.5    | 112,392     | 73,383.4    |
| 8th Kentucky .....              |             |              |             | 11,065.8    | 29,441.7    | 69,709.3    |
| Kentucky .....                  | 2,422.3     |              | 6,602.9     | 59,163.8    | 355,179.8   | 618,987.1   |
| Louisiana .....                 |             |              |             |             |             |             |
| Maryland .....                  | 1,159.1     | 4,607.2      | 7,821.3     | 22,483.1    | 42,384.9    | 53,627.2    |
| Third Massachusetts .....       |             | 3,142.1      |             |             | 542.6       |             |
| Minnesota .....                 |             |              |             | 572         | 2,130.3     | 1,425.7     |
| 1st Missouri .....              |             | 50.2         |             |             |             |             |
| 6th Missouri .....              |             |              |             |             |             | 46.7        |
| Missouri .....                  |             | 50.2         |             |             |             | 46.7        |
| Montana .....                   |             |              |             |             |             |             |
| Nebraska .....                  |             |              |             |             |             |             |
| New Hampshire .....             |             |              |             |             |             |             |
| Fifth New Jersey .....          | 211.7       |              |             |             |             | 561.3       |
| 1st New York .....              |             |              |             |             |             |             |
| 21st New York .....             |             |              |             |             |             |             |
| 28th New York .....             |             |              |             |             | 220.8       | 1,551.2     |
| New York .....                  |             |              |             |             | 220.8       | 1,551.2     |
| 4th North Carolina .....        |             |              |             |             |             |             |
| 5th North Carolina .....        | 89.4        | 46.2         | 93.1        | 179.6       | 135.2       | 48.3        |
| North Carolina .....            | 89.4        | 46.2         | 93.1        | 179.6       | 135.2       | 48.3        |
| 1st Ohio .....                  |             |              |             | 14,074.4    | 3,773.7     | 6,068.7     |
| 10th Ohio .....                 |             |              |             |             |             |             |
| 11th Ohio .....                 |             |              |             | 810.7       | 425.4       | 1,096.7     |
| 18th Ohio .....                 |             |              |             | 48.1        |             | 179.1       |
| Ohio .....                      |             |              | 48.1        | 14,885.1    | 4,199.1     | 7,344.5     |
| Oregon .....                    | 294.6       | 463.8        | 814.8       | 548.8       |             |             |
| 1st Pennsylvania .....          | 22,058.4    | 10,267.3     | 17,210.8    | 17,645.6    | 28,815.7    | 17,814.3    |
| 9th Pennsylvania .....          | 724.4       | 630.1        | 238.6       | 238.6       | 2,580.3     | 1,718.7     |
| 12th Pennsylvania .....         |             |              | 1,012.8     | 321.7       | 793.4       | 403.2       |
| 23d Pennsylvania .....          | 58,094.6    | 59,523.7     | 89,469.7    | 130,466.5   | 116,544.1   | 175,441.9   |
| Pennsylvania .....              | 80,877.4    | 70,421.1     | 107,737.8   | 148,612.4   | 148,734     | 195,378.1   |
| South Carolina .....            |             |              |             |             |             |             |
| 2d Tennessee .....              |             |              |             |             |             |             |
| 5th Tennessee .....             | 1,099.8     | 2,022.8      | 3,066.9     | 864.5       | 3,023.5     | 2,198.3     |
| Tennessee .....                 | 1,099.8     | 2,022.8      | 3,066.9     | 864.5       | 3,023.5     | 2,198.3     |
| Fourth Texas .....              |             |              | 645.7       | 364.3       | 45.1        |             |
| 2d Virginia .....               |             |              |             |             |             |             |
| 6th Virginia .....              |             | 220.9        | 490.6       | 268         | 224.4       | 453.4       |
| Virginia .....                  |             | 220.9        | 490.6       | 268         | 224.4       | 453.4       |
| West Virginia .....             |             | 7,905.5      | 9,049.5     | 11,583.8    | 9,838.2     | 4,397.1     |
| First Wisconsin .....           | 45.2        | 21           | 58.7        | 274.1       |             |             |
| Total .....                     | 86,608.1    | 88,092.6     | 142,561.4   | 260,654.7   | 567,401.2   | 891,169.1   |
| GENERAL BONDED WAREHOUSES.      |             |              |             |             |             |             |
| First California .....          |             |              |             |             | 1,176.8     | 832.3       |
| Colorado .....                  |             |              |             | 141         |             | 47.4        |
| Second Kentucky .....           |             |              |             |             |             |             |
| Fifth Kentucky .....            |             |              |             |             |             | 45.4        |
| Sixth Missouri .....            |             |              |             | 1,151.8     | 1,224.6     |             |
| Fourth North Carolina .....     |             |              |             |             |             |             |
| Twenty-third Pennsylvania ..... |             |              |             |             | 9           | 27.9        |
| Total .....                     |             |              |             | 1,292.8     | 2,410.4     | 952.1       |
| Grand total .....               | 86,608.1    | 88,092.6     | 142,561.4   | 261,947.5   | 569,811.6   | 892,121.2   |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses. | Feb., 1894. | Mar., 1894. | Apr., 1894. | May, 1894.  | June, 1894. | July, 1894. |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT.              |             |             |             |             |             |             |
| Alabama                |             |             |             |             |             |             |
| Arkansas               | 93.7        |             | 44.7        | 1,069.8     | 2,481.9     | 413         |
| 1st California         |             |             |             |             |             |             |
| 4th California         |             |             |             |             |             |             |
| California             |             |             |             |             |             |             |
| Colorado               |             |             |             |             |             |             |
| Connecticut            |             |             |             |             |             |             |
| Georgia                |             |             | 44.5        |             |             |             |
| 1st Illinois           | 14,004      | 9,864.3     | 683.1       |             | 222.5       |             |
| 5th Illinois           |             |             |             |             |             |             |
| 8th Illinois           |             |             |             |             |             |             |
| 13th Illinois          |             |             |             |             |             |             |
| Illinois               | 14,004      | 9,864.3     | 683.1       |             | 222.5       |             |
| 6th Indiana            | 6,232       | 7,212.5     | 9,380.6     | 24,661      | 798.2       |             |
| 7th Indiana            |             | 3,085.8     | 2,355.9     | 44.5        |             |             |
| Indiana                | 6,232       | 10,298.3    | 11,736.5    | 24,705.5    | 798.2       |             |
| Kansas                 |             |             |             |             |             |             |
| 2d Kentucky            | 23,305.8    | 33,326.6    | 52,447.4    | 67,242.4    | 8,187.8     |             |
| 5th Kentucky           | 364,233.4   | 520,819.7   | 576,463.8   | 691,454.4   | 269,736.4   | 50,220.5    |
| 6th Kentucky           | 129,461.4   | 164,814.8   | 158,873.3   | 217,039.7   | 94,040.5    |             |
| 7th Kentucky           | 100,442.2   | 155,559.5   | 216,854.5   | 332,494.6   | 74,594.6    | 3,593.8     |
| 8th Kentucky           | 152,379.1   | 206,766.9   | 178,495.7   | 228,057.8   | 85,907.7    | 330.8       |
| Kentucky               | 769,821.9   | 1,081,227.5 | 1,183,134.7 | 1,536,288.9 | 532,467     | 54,145.1    |
| Louisiana              |             |             |             |             |             |             |
| Maryland               | 49,821.7    | 90,626.3    | 89,038      | 101,505.3   | 39,149      | 4,538.5     |
| Third Massachusetts    |             | 324.7       | 1,119       |             |             |             |
| Minnesota              | 1,440.6     |             |             |             |             |             |
| 1st Missouri           |             |             | 260.6       | 1,418.4     | 430.9       |             |
| 6th Missouri           | 1,838.5     | 1,418.2     | 767         |             |             |             |
| Missouri               |             |             |             |             |             |             |
| Montana                | 1,838.5     | 1,418.2     | 1,027.6     | 1,418.4     | 430.9       |             |
| Nebraska               |             |             |             |             |             |             |
| New Hampshire          |             |             |             |             |             |             |
| New Jersey             |             | 346.1       | 855.7       | 2,308.5     | 16,091      | 7,454.6     |
| 1st New York           |             |             |             |             |             |             |
| 21st New York          |             |             |             |             |             |             |
| 28th New York          | 2,918.2     | 718.9       | 2,501.6     | 1,076       | 3,702.1     |             |
| New York               | 2,918.2     | 718.9       | 2,501.6     | 1,076       | 3,702.1     |             |
| 4th North Carolina     |             |             |             |             |             |             |
| 5th North Carolina     | 477.1       | 136.2       | 45.7        | 141         | 186         | 137.2       |
| North Carolina         | 477.1       | 136.2       | 45.7        | 141         | 186         | 137.2       |
| 1st Ohio               | 2,483.3     | 4,221.9     | 4,944.9     | 15,290.2    | 8,662.8     |             |
| 10th Ohio              |             |             |             |             |             |             |
| 11th Ohio              | 730.8       |             |             |             |             |             |
| 18th Ohio              | 1,696.8     | 1,480       | 957         | 806.2       | 2,608.7     | 1,308.2     |
| Ohio                   | 4,910.9     | 5,701.9     | 5,901.9     | 16,096.4    | 11,271.5    | 1,308.2     |
| Oregon                 |             |             |             |             |             |             |
| 1st Pennsylvania       | 22,888.2    | 23,777.3    | 35,707.8    | 19,710.9    | 17,459.9    | 840.2       |
| 9th Pennsylvania       | 4,004.1     | 9,601.3     | 6,126.4     | 11,439.6    | 2,357.2     | 2,745.6     |
| 12th Pennsylvania      |             | 509.7       | 586.1       | 231.7       | 719.9       | 1,442.7     |
| 23d Pennsylvania       | 195,459.1   | 231,657.2   | 202,492.8   | 181,564.4   | 143,214.4   | 50,158.5    |
| Pennsylvania           | 222,351.4   | 265,545.5   | 244,913.1   | 212,946.6   | 163,751.4   | 55,187      |
| South Carolina         |             |             |             |             |             |             |
| 2d Tennessee           |             |             |             |             |             |             |
| 5th Tennessee          | 1,395.1     | 1,846.6     | 1,495.8     | 339.1       | 1,863.3     | 1,743.8     |
| Tennessee              | 1,395.1     | 1,846.6     | 1,495.8     | 339.1       | 1,863.3     | 1,743.8     |
| Fourth Texas           |             |             |             |             |             |             |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Feb., 1894. | Mar., 1894.  | Apr., 1894. | May, 1894.  | June, 1894. | July, 1894. |
|----------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.        |             |              |             |             |             |             |
| 2d Virginia                |             |              |             |             | 47.5        |             |
| 6th Virginia               | 897.2       | 982.2        | 3,868.7     | 15,201.3    | 6,036.8     |             |
| Virginia                   | 897.2       | 982.2        | 3,868.7     | 15,201.3    | 6,036.8     |             |
| West Virginia              | 3,513.7     | 6,491.2      | 4,174.3     | 11,880.9    | 3,102.5     |             |
| First Wisconsin            | 598.5       | 859.8        | 1,055.3     | 1,634.7     |             | 175.1       |
| Total                      | 1,080,314.5 | 1,476,387.7  | 1,551,649.2 | 1,926,612.4 | 781,595.6   | 125,102.5   |
| GENERAL BONDED WAREHOUSES. |             |              |             |             |             |             |
| First California           | 796         | 7,947.1      | 6,797       | 22,340.7    | 10,356.7    | 239.5       |
| Colorado                   | 3,108.1     | 3,040.3      | 2,448.2     | 809.7       |             |             |
| Second Kentucky            |             |              |             |             |             |             |
| Fifth Kentucky             | 2,995.4     | 20,272.9     | 28,615.1    | 60,028.1    | 34,027.2    | 1,250.7     |
| Sixth Missouri             | 761.1       | 2,994.8      | 898.6       | 1,861.1     | 48          |             |
| Fourth North Carolina      |             |              |             |             |             |             |
| Twenty-third Pennsylvania  |             |              |             |             |             |             |
| Total                      | 7,660.6     | 34,255.1     | 38,758.9    | 85,033.6    | 44,431.9    | 1,490.2     |
| Grand total                | 1,087,975.1 | 1,510,642.8  | 1,590,399.1 | 2,011,646   | 826,027.5   | 126,592.7   |
| Distillery warehouses.     | Aug., 1894. | Sept., 1894. | Oct., 1894. | Nov., 1894. | Dec., 1894. | Jan., 1895. |
| DISTRICT.                  |             |              |             |             |             |             |
| Alabama                    |             |              |             |             |             | 89.5        |
| Arkansas                   | 339.4       |              | 721.5       | 951         | 911.4       |             |
| 1st California             |             |              | 710.6       | 178.2       | 178         |             |
| 4th California             |             |              |             | 297.8       | 452.2       |             |
| California                 |             |              | 710.6       | 476         | 630.2       |             |
| Colorado                   |             |              |             |             |             |             |
| Connecticut                |             |              |             |             |             |             |
| Georgia                    |             | 153.1        | 225.6       |             | 318.4       | 547.2       |
| 1st Illinois               | 726.9       |              |             | 973.7       | 6,931.9     | 5,431.6     |
| 5th Illinois               |             |              |             | 6,082.5     | 18,753.9    | 13,757.6    |
| 8th Illinois               |             |              |             |             |             |             |
| 13th Illinois              | 734.1       |              | 1,318.8     | 1,140.7     |             | 357.2       |
| Illinois                   | 1,461       |              | 1,318.8     | 8,196.9     | 25,685.8    | 19,546.4    |
| 6th Indiana                |             |              | 12,651.6    | 5,414.3     | 8,291.4     | 17,489.6    |
| 7th Indiana                | 753.6       |              |             |             |             |             |
| Indiana                    | 753.6       |              | 12,651.6    | 5,414.3     | 8,291.4     | 17,489.6    |
| Kansas                     |             |              |             |             |             |             |
| 2d Kentucky                |             | 1,833.7      |             | 231.4       | 26,075.9    | 40,500.5    |
| 5th Kentucky               | 3,209.1     |              | 2,614.9     | 83,258.1    | 390,658.9   | 512,068.8   |
| 6th Kentucky               |             |              |             | 4,594.4     | 53,728.8    | 120,373.6   |
| 7th Kentucky               |             |              |             | 37,865.2    | 143,363.3   | 157,209.3   |
| 8th Kentucky               |             |              |             | 27,882.7    | 180,317.5   | 313,886     |
| Kentucky                   | 3,209.1     | 1,833.7      | 2,614.9     | 153,331.8   | 794,134.4   | 1,174,038.2 |
| Louisiana                  |             |              |             |             |             |             |
| Maryland                   |             | 30,387.5     | 89,319.1    | 132,482.1   | 197,308     | 160,896     |
| Third Massachusetts        |             | 47.2         | 232.5       | 223.7       | 265.2       | 536.2       |
| Minnesota                  |             |              |             |             |             |             |
| 1st Missouri               |             |              | 379         | 348.5       | 572.2       | 651.4       |
| 6th Missouri               |             |              |             | 627.5       | 568.4       | 1,150.1     |
| Missouri                   |             |              | 379         | 976         | 1,140.6     | 1,801.5     |
| Montana                    |             |              |             |             |             |             |
| Nebraska                   |             |              |             |             |             |             |
| New Hampshire              |             |              |             |             |             | 538.1       |
| New Jersey                 |             | 7,584.2      | 16,484.5    | 11,005.4    |             |             |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Aug., 1894. | Sept., 1894. | Oct., 1894. | Nov., 1894. | Dec., 1894. | Jan., 1895. |
|----------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.        |             |              |             |             |             |             |
| 1st New York.....          |             |              |             |             |             | 876.2       |
| 21st New York.....         |             |              |             |             |             |             |
| 28th New York.....         |             |              |             |             | 2,337.5     | 1,307.5     |
| New York.....              |             |              |             |             | 2,337.5     | 2,183.7     |
| 4th North Carolina..       |             |              |             |             |             |             |
| 5th North Carolina..       | 133.6       | 178.3        | 181.8       |             |             |             |
| North Carolina.....        | 133.6       | 178.3        | 181.8       |             |             |             |
| 1st Ohio.....              |             | 9,046.6      | 26,758.9    | 19,568.4    | 49,492.6    | 54,635.3    |
| 10th Ohio.....             |             |              |             |             |             |             |
| 11th Ohio.....             |             |              | 257         | 1,083.5     | 1,284       | 1,083.6     |
| 18th Ohio.....             |             |              |             |             |             |             |
| Ohio.....                  |             | 9,046.6      | 26,995.9    | 20,651.9    | 50,776.6    | 55,718.9    |
| Oregon.....                |             |              |             |             |             |             |
| 1st Pennsylvania.....      |             | 20,986.3     | 21,222      | 26,760.2    | 34,162.5    | 37,620.1    |
| 9th Pennsylvania.....      | 637.3       | 2,447.2      | 3,652.1     | 7,827.7     | 46,105.7    | 29,177.1    |
| 12th Pennsylvania.....     | 98          | 310.2        | 808         | 2,303.5     | 768.3       | 1,394.8     |
| 23d Pennsylvania.....      | 45,140.1    | 57,491.2     | 146,993.1   | 242,066.6   | 339,227.5   | 335,115.8   |
| Pennsylvania.....          | 45,875.4    | 81,234.9     | 172,675.2   | 278,958     | 420,324     | 403,307.8   |
| South Carolina.....        |             |              |             |             |             |             |
| 2d Tennessee.....          |             |              |             |             |             |             |
| 5th Tennessee.....         | 914.8       | 233.7        | 893.6       | 3,398.7     | 985.4       | 282.6       |
| Tennessee.....             | 914.8       | 233.7        | 893.6       | 3,398.7     | 985.4       | 282.6       |
| Fourth Texas.....          |             |              |             |             |             |             |
| 2d Virginia.....           |             |              |             |             |             | 45.7        |
| 6th Virginia.....          | 51.2        | 140.9        | 43.3        | 46.5        | 300.2       | 506.8       |
| Virginia.....              | 51.2        | 140.9        | 43.3        | 46.5        | 300.2       | 552.5       |
| West Virginia.....         |             | 1,052.5      | 29,574.3    | 13,470.7    | 13,195.4    | 11,243.4    |
| First Wisconsin.....       | 312.1       | 20,257.5     | 17,288.6    | 1,268.3     | 2,661.4     | 3,445.8     |
| Total.....                 | 53,050.2    | 153,030.1    | 372,310.8   | 630,851.3   | 1,519,265.9 | 1,852,217.4 |
| GENERAL BONDED WAREHOUSES. |             |              |             |             |             |             |
| First California.....      |             |              | 1,312.6     | 326.8       | 285.2       | 3,125       |
| Colorado.....              |             |              |             |             |             | 237.1       |
| Second Kentucky.....       |             |              |             |             | 6,854.6     | 7,518       |
| Fifth Kentucky.....        |             |              |             | 1,227.8     | 25,859.2    | 19,342.6    |
| Sixth Missouri.....        |             |              | 923.6       | 96.4        | 191.4       | 2,166       |
| Fourth North Carolina..    |             |              |             |             |             |             |
| Twenty-third Pennsylvania  |             | 34           | 48          |             |             | 322.1       |
| Total.....                 |             | 34           | 2,234.2     | 1,651       | 33,200.4    | 32,710.8    |
| Grand total.....           | 53,050.2    | 153,064.1    | 374,595     | 632,502.3   | 1,552,466.3 | 1,884,928.2 |

| Distillery warehouses. | Feb., 1895. | Mar., 1895. | Apr., 1895. | May, 1895. | June, 1895. | July, 1895. |
|------------------------|-------------|-------------|-------------|------------|-------------|-------------|
| DISTRICT.              |             |             |             |            |             |             |
| Alabama.....           |             |             |             |            |             |             |
| Arkansas.....          | 24.8        |             |             |            |             |             |
| 1st California.....    |             |             | 530         | 723.7      | 1,438.1     |             |
| 4th California.....    |             |             |             |            |             |             |
| California.....        |             |             | 530         | 723.7      | 1,438.1     |             |
| Colorado.....          |             |             |             |            |             |             |
| Connecticut.....       |             | 228.9       |             |            |             |             |
| Georgia.....           | 225.7       | 328.7       | 231.6       | 417.3      | 597.9       |             |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.   | Feb., 1895. | Mar., 1895. | Apr., 1895. | May, 1895.  | June, 1895. | July, 1895. |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.      |             |             |             |             |             |             |
| 1st Illinois.....        | 3,837       | 6,695       | 20,085.4    |             | 1,528.2     |             |
| 5th Illinois.....        | 37,383.6    | 19,893.8    | 1,760.1     | 697.8       | 1,978.4     | 487.9       |
| 8th Illinois.....        |             |             |             |             |             |             |
| 13th Illinois.....       |             |             |             |             |             |             |
| Illinois.....            | 41,220.6    | 26,498.8    | 21,845.5    | 697.8       | 3,506.6     | 487.9       |
| 6th Indiana.....         | 22,041.5    | 18,839.2    | 7,112.7     | 38,522.2    | 22,740.8    | 1,539.8     |
| 7th Indiana.....         |             |             |             | 1,144.8     |             |             |
| Indiana.....             | 22,041.5    | 18,839.2    | 7,112.7     | 39,667      | 22,740.8    | 1,539.8     |
| Kansas.....              |             |             | 51.5        | 51          |             |             |
| 2d Kentucky.....         | 58,676.5    | 120,636.6   | 221,808.8   | 168,102.7   | 26,860.9    | 133.2       |
| 5th Kentucky.....        | 659,672.3   | 652,423.3   | 1,020,581.5 | 910,621.6   | 230,837.8   | 34,461.2    |
| 6th Kentucky.....        | 205,922.9   | 208,078.4   | 382,885.1   | 423,990.4   | 174,407.5   |             |
| 7th Kentucky.....        | 229,681.6   | 204,503.2   | 393,377     | 474,319.5   | 241,061.9   | 24,494.2    |
| 8th Kentucky.....        | 264,092.9   | 400,388.1   | 488,953.8   | 584,194.5   | 276,671.4   | 5,399.8     |
| Kentucky.....            | 1,407,846.2 | 1,786,028.6 | 2,507,606.2 | 2,561,138.8 | 1,019,839.5 | 64,488.4    |
| Louisiana.....           |             |             |             |             |             |             |
| Maryland.....            | 141,596.1   | 172,261.4   | 215,961.2   | 203,202.1   | 129,037.9   | 6,023.4     |
| Third Massachusetts..... | 135.7       | 2,453.8     | 408.6       | 5,556.9     | 722.1       |             |
| Minnesota.....           |             |             |             |             |             |             |
| 1st Missouri.....        |             |             | 192.8       | 3,235.9     | 429.6       |             |
| 6th Missouri.....        | 1,978.5     | 2,080.7     | 2,163.3     | 285.6       | 6,652.6     |             |
| Missouri.....            | 1,978.5     | 2,080.7     | 2,356.1     | 3,521.5     | 7,082.2     |             |
| Montana.....             |             |             |             |             |             |             |
| Nebraska.....            |             |             |             |             |             |             |
| New Hampshire.....       | 1,205.1     |             |             |             |             |             |
| Fifth New Jersey.....    | 1,315.6     | 2,650.2     | 2,599       | 3,152.8     |             | 2,373.9     |
| 1st New York.....        |             |             | 858.6       | 1,096.1     | 1,644.2     |             |
| 21st New York.....       |             |             |             |             |             |             |
| 28th New York.....       | 5,381.1     | 6,633.6     | 4,844.7     |             |             |             |
| New York.....            | 5,381.1     | 6,633.6     | 5,703.3     | 1,096.1     | 1,644.2     |             |
| 4th North Carolina.....  |             |             |             |             |             |             |
| 5th North Carolina.....  |             | 183.4       |             |             |             |             |
| North Carolina.....      |             | 183.4       |             |             |             |             |
| 1st Ohio.....            | 61,996.7    | 80,377.6    | 65,417.7    | 53,667.8    | 15,666.7    | 7,969.7     |
| 10th Ohio.....           |             |             | 2,709       | 9,509.1     |             |             |
| 11th Ohio.....           |             |             | 1,501.8     | 179.9       | 84.3        |             |
| 18th Ohio.....           | 2,062       | 985.6       | 91.8        | 200.9       |             |             |
| Ohio.....                | 64,058.7    | 81,363.2    | 69,720.3    | 63,647.7    | 15,751      | 7,969.7     |
| Oregon.....              |             |             |             |             |             |             |
| 1st Pennsylvania.....    | 36,838.9    | 46,114.6    | 45,933.1    | 51,713.8    | 52,593      | 29,851.8    |
| 9th Pennsylvania.....    | 13,662.4    | 17,726.7    | 21,151      | 23,022.1    | 18,420.3    | 3,487.6     |
| 12th Pennsylvania.....   | 980.4       | 1,249.7     | 1,423       | 1,089.4     | 2,289.5     | 2,773.2     |
| 23d Pennsylvania.....    | 366,337.8   | 391,410.7   | 426,339     | 432,962.6   | 243,917.3   | 18,692.1    |
| Pennsylvania.....        | 417,819.5   | 456,511.7   | 494,846.1   | 508,787.9   | 317,220.1   | 45,804.7    |
| South Carolina.....      |             |             |             |             |             |             |
| 2d Tennessee.....        |             |             |             |             |             |             |
| 5th Tennessee.....       | 2,131.6     | 929.4       | 1,348.9     | 3,857.4     | 2,185       | 1,338.7     |
| Tennessee.....           | 2,131.6     | 929.4       | 1,348.9     | 3,857.4     | 2,185       | 1,338.7     |
| Fourth Texas.....        |             |             | 82.7        |             |             |             |
| 2d Virginia.....         | 47          |             |             |             |             |             |
| 6th Virginia.....        | 364.1       | 2,112.8     | 1,083.9     | 413.7       | 713.4       | 641.2       |
| Virginia.....            | 411.1       | 2,112.8     | 1,083.9     | 413.7       | 713.4       | 641.2       |
| West Virginia.....       | 7,759.4     | 9,973.9     | 12,434.4    | 13,209.1    | 7,067.1     |             |
| First Wisconsin.....     | 1,843.5     | 4,135.3     | 8,705.6     | 20,872.8    | 17,734.8    | 10,542.9    |
| Total.....               | 2,116,794.7 | 2,573,213.6 | 3,352,637.6 | 3,430,015.6 | 1,547,280.7 | 141,211.6   |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.            | Feb., 1895.        | Mar., 1895.        | Apr., 1895.        | May, 1895.         | June, 1895.        | July, 1895.      |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| <b>GENERAL BONDED WAREHOUSES.</b> |                    |                    |                    |                    |                    |                  |
| First California.....             | 1,351.7            | 2,868.8            | 15,491.4           | 9,684.7            | 3,320.1            | .....            |
| Colorado.....                     | 1,618.6            | 4,444.3            | 407.5              | 509.7              | .....              | .....            |
| Second Kentucky.....              | .....              | 2,234              | 6,804.9            | .....              | .....              | .....            |
| Fifth Kentucky.....               | 24,588.9           | 47,104.3           | 77,491.1           | 62,257.5           | 18,127.6           | .....            |
| Sixth Missouri.....               | 1,218.5            | 1,194.4            | 2,336.7            | 1,608.9            | 1,694.5            | .....            |
| Fourth North Carolina.....        | .....              | .....              | .....              | .....              | .....              | .....            |
| Twenty-third Pennsylvania.....    | 91.2               | .....              | 92                 | .....              | .....              | .....            |
| <b>Total</b> .....                | <b>28,898.9</b>    | <b>57,845.8</b>    | <b>102,623.6</b>   | <b>74,120.8</b>    | <b>23,142.2</b>    | .....            |
| <b>Grand total</b> .....          | <b>2,145,693.6</b> | <b>2,631,059.4</b> | <b>3,455,261.2</b> | <b>3,504,136.4</b> | <b>1,570,422.9</b> | <b>141,211.6</b> |
| Distillery warehouses.            | Aug., 1895.        | Sept., 1895.       | Oct., 1895.        | Nov., 1895.        | Dec., 1895.        | Jan., 1896.      |
| <b>DISTRICT.</b>                  |                    |                    |                    |                    |                    |                  |
| Alabama.....                      | .....              | .....              | .....              | .....              | .....              | 1,570.5          |
| Arkansas.....                     | .....              | .....              | 44                 | 263.5              | 634.4              | 915.2            |
| 1st California.....               | .....              | .....              | .....              | .....              | .....              | 805.6            |
| 4th California.....               | .....              | .....              | .....              | .....              | .....              | .....            |
| California.....                   | .....              | .....              | .....              | .....              | .....              | 805.6            |
| Colorado.....                     | .....              | .....              | .....              | .....              | .....              | .....            |
| Connecticut.....                  | .....              | .....              | .....              | 331.7              | .....              | 94.2             |
| Georgia.....                      | .....              | .....              | .....              | .....              | .....              | .....            |
| 1st Illinois.....                 | 762.7              | .....              | .....              | 132                | .....              | .....            |
| 5th Illinois.....                 | .....              | .....              | .....              | 2,514.1            | 35,444.7           | 8,932            |
| 8th Illinois.....                 | .....              | .....              | 985                | .....              | 1,152.7            | 11,131.1         |
| 13th Illinois.....                | .....              | .....              | .....              | .....              | .....              | .....            |
| <b>Illinois</b> .....             | <b>762.7</b>       | <b>.....</b>       | <b>985</b>         | <b>2,514.1</b>     | <b>36,729.4</b>    | <b>20,063.1</b>  |
| 6th Indiana.....                  | .....              | 2,308.9            | 17,784.1           | 19,249             | 18,467.1           | 31,022.2         |
| 7th Indiana.....                  | .....              | .....              | .....              | .....              | .....              | .....            |
| Indiana.....                      | .....              | 2,308.9            | 17,784.1           | 19,249             | 18,467.1           | 31,022.2         |
| Kansas.....                       | .....              | .....              | .....              | .....              | .....              | 92.6             |
| 2d Kentucky.....                  | .....              | .....              | 7,637.5            | 24,058             | 40,746.9           | 116,226.2        |
| 5th Kentucky.....                 | 4,645.8            | 3,908.5            | 12,078.6           | 171,047.3          | 586,627.4          | 786,842.4        |
| 6th Kentucky.....                 | .....              | .....              | .....              | 2,910.3            | 76,020.8           | 150,716.6        |
| 7th Kentucky.....                 | .....              | .....              | .....              | 64,523.2           | 114,360.1          | 172,118          |
| 8th Kentucky.....                 | .....              | .....              | .....              | 24,533.5           | 159,001.2          | 232,385.5        |
| Kentucky.....                     | 4,645.8            | 3,908.5            | 19,716.1           | 287,072.3          | 982,756.4          | 1,458,288.7      |
| Louisiana.....                    | .....              | .....              | .....              | .....              | .....              | .....            |
| Maryland.....                     | .....              | 33,293.9           | 75,000.9           | 143,843.3          | 212,851.3          | 185,891.7        |
| Third Massachusetts.....          | .....              | .....              | .....              | 1,626.5            | .....              | 2,134            |
| Minnesota.....                    | .....              | .....              | .....              | .....              | .....              | .....            |
| 1st Missouri.....                 | .....              | 94.9               | 178.2              | 336.6              | 542                | 49.7             |
| 6th Missouri.....                 | .....              | .....              | 45.9               | 2,672.3            | 5,119              | 2,805.2          |
| Missouri.....                     | .....              | 94.9               | 224.1              | 3,008.9            | 5,652              | 2,854.9          |
| Montana.....                      | .....              | .....              | .....              | .....              | .....              | .....            |
| Nebraska.....                     | .....              | .....              | .....              | .....              | .....              | .....            |
| New Hampshire.....                | .....              | .....              | .....              | .....              | 1,815.2            | 278.2            |
| Fifth New Jersey.....             | 3,694.8            | 519.9              | 349.5              | 531                | 4,097.7            | 13,988           |
| 1st New York.....                 | .....              | .....              | .....              | .....              | .....              | .....            |
| 21st New York.....                | .....              | .....              | .....              | .....              | .....              | .....            |
| 28th New York.....                | .....              | .....              | .....              | .....              | 176.6              | 2,214.6          |
| <b>New York</b> .....             | <b>.....</b>       | <b>.....</b>       | <b>.....</b>       | <b>.....</b>       | <b>176.6</b>       | <b>2,214.6</b>   |
| 4th North Carolina.....           | .....              | 44                 | .....              | .....              | .....              | 94.3             |
| 5th North Carolina.....           | .....              | .....              | 22.2               | .....              | .....              | 49.2             |
| <b>North Carolina</b> .....       | <b>.....</b>       | <b>44</b>          | <b>22.2</b>        | <b>.....</b>       | <b>.....</b>       | <b>143.5</b>     |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.            | Aug., 1895.     | Sept., 1895.     | Oct., 1895.      | Nov., 1895.      | Dec., 1895.        | Jan., 1896.        |
|-----------------------------------|-----------------|------------------|------------------|------------------|--------------------|--------------------|
| <b>DISTRICT—Continued.</b>        |                 |                  |                  |                  |                    |                    |
| 1st Ohio.....                     | 592.1           | .....            | .....            | 25,219.8         | 41,479.3           | 58,567.8           |
| 10th Ohio.....                    | .....           | .....            | .....            | .....            | 2,350.2            | .....              |
| 11th Ohio.....                    | .....           | 44.9             | .....            | .....            | 3,325.2            | 188.3              |
| 18th Ohio.....                    | .....           | 185.1            | 789.5            | 3,452.5          | 3,121.4            | 1,249.2            |
| <b>Ohio</b> .....                 | <b>592.1</b>    | <b>185.1</b>     | <b>834.4</b>     | <b>28,672.3</b>  | <b>50,285.1</b>    | <b>60,005.3</b>    |
| Oregon.....                       | .....           | .....            | .....            | .....            | .....              | .....              |
| 1st Pennsylvania.....             | 22,217.6        | 34,717.1         | 37,831.4         | 51,171.8         | 58,831             | 42,344             |
| 9th Pennsylvania.....             | 304.3           | 14,343           | 25,977.9         | 34,079.5         | 32,018.4           | 34,077.1           |
| 12th Pennsylvania.....            | 1,382.1         | 1,020.4          | 2,256.2          | 3,412.9          | 2,017.9            | 1,779.3            |
| 23d Pennsylvania.....             | 6,541.6         | 4,410.8          | 33,003.6         | 107,517.4        | 267,150            | 398,584.1          |
| <b>Pennsylvania</b> .....         | <b>30,505.6</b> | <b>54,491.3</b>  | <b>99,069.1</b>  | <b>196,181.6</b> | <b>360,923.3</b>   | <b>476,784.5</b>   |
| South Carolina.....               | .....           | .....            | .....            | .....            | .....              | .....              |
| 2d Tennessee.....                 | .....           | .....            | .....            | 45.1             | .....              | .....              |
| 5th Tennessee.....                | 2,833.6         | 1,128.7          | 896.3            | 5,294.8          | 8,799              | 4,687.6            |
| <b>Tennessee</b> .....            | <b>2,833.6</b>  | <b>1,128.7</b>   | <b>896.3</b>     | <b>5,339.9</b>   | <b>8,799</b>       | <b>4,687.6</b>     |
| Fourth Texas.....                 | .....           | .....            | .....            | .....            | .....              | 511                |
| 2d Virginia.....                  | .....           | .....            | .....            | .....            | .....              | .....              |
| 6th Virginia.....                 | 662.8           | 269.7            | 493.8            | 2,227            | 3,321.9            | 4,255              |
| <b>Virginia</b> .....             | <b>662.8</b>    | <b>269.7</b>     | <b>493.8</b>     | <b>2,227</b>     | <b>3,321.9</b>     | <b>4,255</b>       |
| West Virginia.....                | .....           | 5,451.9          | 15,112           | 14,235.4         | 14,177.6           | 15,402.5           |
| First Wisconsin.....              | 6,110.7         | .....            | .....            | .....            | 135.6              | 2,465.2            |
| <b>Total</b> .....                | <b>49,808.1</b> | <b>101,756.8</b> | <b>230,531.8</b> | <b>705,096.5</b> | <b>1,790,822.6</b> | <b>2,284,468.1</b> |
| <b>GENERAL BONDED WAREHOUSES.</b> |                 |                  |                  |                  |                    |                    |
| First California.....             | .....           | .....            | 93.2             | 48               | 54.8               | 11,708.3           |
| Colorado.....                     | .....           | .....            | .....            | .....            | .....              | 274.2              |
| Second Kentucky.....              | .....           | .....            | .....            | .....            | 9,178.1            | 16,704.5           |
| Fifth Kentucky.....               | .....           | .....            | .....            | 21,525.4         | 85,555.1           | 78,245             |
| Sixth Missouri.....               | 47.4            | .....            | .....            | 725.9            | 3,164.8            | 425.3              |
| Fourth North Carolina.....        | .....           | .....            | .....            | 386.4            | .....              | 390.3              |
| Twenty-third Pennsylvania.....    | .....           | .....            | .....            | .....            | 404.6              | 80.5               |
| <b>Total</b> .....                | <b>47.4</b>     | <b>.....</b>     | <b>93.2</b>      | <b>22,685.7</b>  | <b>98,357.4</b>    | <b>107,897.1</b>   |
| <b>Grand total</b> .....          | <b>49,855.5</b> | <b>101,756.8</b> | <b>230,625</b>   | <b>727,782.2</b> | <b>1,799,180</b>   | <b>2,392,365.2</b> |
| Distillery warehouses.            | Feb., 1896.     | Mar., 1896.      | Apr., 1896.      | May, 1896.       | June, 1896.        | July, 1896.        |
| <b>DISTRICT.</b>                  |                 |                  |                  |                  |                    |                    |
| Alabama.....                      | 2,347.1         | 1,824.7          | 1,707.2          | .....            | 1,934.8            | 2,555.3            |
| Arkansas.....                     | 931.5           | 485.2            | 222.3            | 316              | 996.2              | .....              |
| 1st California.....               | .....           | .....            | .....            | .....            | 353.4              | .....              |
| 4th California.....               | .....           | .....            | .....            | .....            | .....              | .....              |
| California.....                   | .....           | .....            | .....            | .....            | 353.4              | .....              |
| Colorado.....                     | .....           | .....            | .....            | .....            | .....              | .....              |
| Connecticut.....                  | .....           | .....            | .....            | 226.4            | 180.2              | .....              |
| Georgia.....                      | .....           | 94.4             | 1,017.1          | 429.2            | 622.5              | 479                |
| 1st Illinois.....                 | 3,699           | 11,991           | 9,047.7          | 6,708.6          | 6,218.5            | .....              |
| 5th Illinois.....                 | 11,837.2        | 36,229.7         | 1,677.2          | 18,504.8         | 6,091.9            | 1,963.4            |
| 8th Illinois.....                 | 2,698           | 15,421.5         | 14,099           | 7,061.6          | .....              | 178.7              |
| 13th Illinois.....                | .....           | .....            | .....            | .....            | .....              | .....              |
| <b>Illinois</b> .....             | <b>17,634.2</b> | <b>63,642.2</b>  | <b>24,823.9</b>  | <b>32,275</b>    | <b>12,310.4</b>    | <b>2,142.1</b>     |
| 6th Indiana.....                  | 39,534.2        | 38,076.7         | 48,353.6         | 47,613.7         | 64,548.7           | 39,349.8           |
| 7th Indiana.....                  | .....           | .....            | .....            | 1,389.7          | 411                | .....              |
| <b>Indiana</b> .....              | <b>39,534.2</b> | <b>38,076.7</b>  | <b>48,353.6</b>  | <b>49,003.4</b>  | <b>64,959.7</b>    | <b>39,349.8</b>    |
| Kansas.....                       | 156.9           | .....            | .....            | .....            | .....              | .....              |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.          | Feb., 1896. | Mar., 1896. | Apr., 1896. | May, 1896.  | June, 1896. | July, 1896. |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.             |             |             |             |             |             |             |
| 2d Kentucky .....               | 149,928.3   | 205,669.5   | 242,216     | 217,690.2   | 96,476.1    | 14,421.8    |
| 5th Kentucky .....              | 868,580.2   | 920,089.8   | 1,006,399   | 932,676.5   | 471,070.8   | 13,886.3    |
| 6th Kentucky .....              | 173,878.2   | 257,117.8   | 325,414.9   | 360,977.4   | 198,403.3   |             |
| 7th Kentucky .....              | 242,203.6   | 355,464.3   | 382,165.7   | 302,437.5   | 18,781.6    |             |
| 8th Kentucky .....              | 185,555.2   | 193,490.6   | 339,703.5   | 343,618.7   | 86,009.7    | 1,534.8     |
| Kentucky .....                  | 1,620,175.5 | 1,931,772   | 2,295,899.1 | 2,157,300.3 | 871,341.5   | 29,842.9    |
| Louisiana .....                 | 48          |             |             | 2,563       | 2,761.6     | 91.8        |
| Maryland .....                  | 170,386.6   | 170,999.8   | 188,339.1   | 146,509     | 74,631.8    | 8,305.2     |
| Third Massachusetts .....       | 3,761.7     | 1,815.2     | 9,545.7     | 9,929.4     |             |             |
| Minnesota .....                 |             |             |             |             |             |             |
| 1st Missouri .....              | 48.2        | 394.9       | 1,654.8     | 2,563       | 2,761.6     | 91.8        |
| 6th Missouri .....              | 6,020.4     | 7,075.9     | 14,551      | 11,208.4    | 8,415.1     | 1,056.2     |
| Missouri .....                  | 6,068.6     | 8,070.8     | 16,205.3    | 13,771.4    | 11,176.7    | 1,148       |
| Montana .....                   |             |             |             |             | 5,242.5     |             |
| Nebraska .....                  |             |             |             |             |             |             |
| New Hampshire .....             |             |             |             |             |             |             |
| Fifth New Jersey .....          | 9,332       | 21,781.7    | 21,123.9    | 25,246.2    | 27,477.2    | 14,261.4    |
| 1st New York .....              | 2,320.1     |             |             |             |             |             |
| 21st New York .....             |             |             |             |             |             |             |
| 28th New York .....             | 5,860.7     | 8,286.3     | 12,934.9    |             |             |             |
| New York .....                  | 8,180.8     | 8,286.3     | 12,934.9    |             |             |             |
| 4th North Carolina .....        |             | 102         | 67.7        | 172.9       |             | 10          |
| 5th North Carolina .....        | 48          | 283.3       |             | 94.3        |             | 97          |
| North Carolina .....            | 48          | 385.3       | 67.7        | 267.2       |             | 107         |
| 1st Ohio .....                  | 77,088      | 102,374.8   | 157,437     | 45,442.3    | 41,584.7    | 6,658       |
| 10th Ohio .....                 |             |             | 3,705.7     | 10,788      | 7,418.3     |             |
| 11th Ohio .....                 | 5,423.9     | 6,658.5     | 2,111       | 6,133.4     | 1,658.7     |             |
| 18th Ohio .....                 | 3,248.5     | 4,784       | 5,535.7     | 2,948.9     | 2,350.1     | 1,535.1     |
| Ohio .....                      | 85,760.4    | 113,817.3   | 168,787.4   | 71,314.6    | 53,020.8    | 8,193.1     |
| Oregon .....                    | 225.1       | 867         |             |             |             |             |
| 1st Pennsylvania .....          | 36,714.4    | 41,351.5    | 45,946.4    | 34,473.1    | 27,928.7    | 25,546.3    |
| 9th Pennsylvania .....          | 40,931.6    | 43,222.4    | 41,537.3    | 44,940.8    | 46,446.2    | 4,709.9     |
| 12th Pennsylvania .....         | 1,511       | 1,677.9     | 2,175.2     | 1,809.1     | 2,401.4     | 2,953.6     |
| 23d Pennsylvania .....          | 449,259.2   | 477,812.2   | 485,209     | 443,346.6   | 180,481.9   | 50,747      |
| Pennsylvania .....              | 528,416.2   | 564,064     | 574,957.9   | 524,569.9   | 257,258.2   | 83,956.8    |
| South Carolina .....            |             |             |             |             |             |             |
| 2d Tennessee .....              |             |             | 27.8        |             |             |             |
| 5th Tennessee .....             | 3,871.1     | 7,278.8     | 11,544.9    | 25,195.4    | 22,092.8    | 16,772.8    |
| Tennessee .....                 | 3,871.1     | 7,278.8     | 11,572.7    | 25,195.4    | 22,092.8    | 16,772.8    |
| Fourth Texas .....              | 724.8       | 877.5       | 723.2       |             |             |             |
| 2d Virginia .....               |             |             |             |             |             |             |
| 6th Virginia .....              | 2,189.3     | 1,256.8     | 1,373.6     | 2,765.2     | 1,289.6     | 1,164       |
| Virginia .....                  | 2,189.3     | 1,256.8     | 1,373.6     | 2,765.2     | 1,289.6     | 1,164       |
| West Virginia .....             | 14,720.7    | 15,731.7    | 13,958.7    | 13,691.7    | 4,799.3     |             |
| First Wisconsin .....           | 3,424.4     | 7,674.2     | 4,113.2     | 19,375.4    | 16,553.4    | 8,386       |
| Total .....                     | 2,517,937.1 | 2,959,401.6 | 3,395,727   | 3,092,185.7 | 1,426,241   | 216,663.4   |
| GENERAL BONDED WAREHOUSES.      |             |             |             |             |             |             |
| First California .....          | 2,647.9     | 7,877.5     | 8,804.9     | 8,252.7     | 1,984.6     | 1,647.9     |
| Colorado .....                  | 3,239.2     | 3,016.9     | 2,637       | 468.2       | 2,464.3     |             |
| Second Kentucky .....           | 15,173.8    | 12,531.1    | 894.2       | 7,081.2     |             |             |
| Fifth Kentucky .....            | 90,430.1    | 66,708.9    | 47,843.3    | 78,843.6    | 10,695.3    |             |
| Sixth Missouri .....            | 5,832       | 923.7       | 3,104.1     | 1,661.8     | 621.2       |             |
| Fourth North Carolina .....     |             | 1,400.5     |             |             |             |             |
| Twenty-third Pennsylvania ..... | 813.7       | 727.6       | 182         | 44.7        |             |             |
| Total .....                     | 118,136.7   | 93,186.2    | 63,365.6    | 96,352.2    | 15,768.4    | 1,647.9     |
| Grand total .....               | 2,636,073.8 | 3,052,587.8 | 3,459,092.5 | 3,188,537.9 | 1,442,009.4 | 218,311.3   |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.    | Aug., 1896. | Sept., 1896. | Oct., 1896. | Nov., 1896. | Dec., 1896. | Jan., 1897. |
|---------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.       |             |              |             |             |             |             |
| Alabama .....             | 1,806.4     | 1,124.9      |             | 1,110.4     | 45.3        |             |
| Arkansas .....            |             |              | 91.5        | 139.3       | 1,345.2     | 1,167.8     |
| 1st California .....      |             |              |             |             |             |             |
| 4th California .....      |             |              |             |             |             |             |
| California .....          |             |              |             |             |             |             |
| Colorado .....            |             | 86.3         | 90.2        | 186.2       |             |             |
| Connecticut .....         | 238.5       | 282.9        |             |             |             |             |
| Georgia .....             |             |              |             |             |             |             |
| 1st Illinois .....        |             |              |             |             | 34,798.2    | 83,634      |
| 5th Illinois .....        |             |              |             | 457.6       | 10,731.3    |             |
| 8th Illinois .....        |             |              | 19.6        |             | 13,198.5    | 91.5        |
| 13th Illinois .....       |             |              | 882.1       |             |             |             |
| Illinois .....            |             |              | 901.7       | 457.6       | 28,637.9    | 89,795.5    |
| 6th Indiana .....         | 114,644.5   | 28,280.5     | 15,619.2    | 39,407.9    | 39,880.8    | 147,148.1   |
| 7th Indiana .....         | 4,554       |              |             | 458.3       | 88.8        |             |
| Indiana .....             | 119,198.5   | 28,280.5     | 15,619.2    | 39,866.2    | 39,969.6    | 147,148.1   |
| Kansas .....              |             |              |             |             |             |             |
| 2d Kentucky .....         | 559.4       | 234.1        |             | 43.9        | 33,137.3    | 36,637.1    |
| 5th Kentucky .....        | 3,473.6     | 9,125.7      |             |             | 52,098.4    | 182,371.4   |
| 6th Kentucky .....        |             |              |             | 261.7       | 643.3       | 1,448.7     |
| 7th Kentucky .....        |             |              |             | 20.1        | 5,661.4     | 1,079.1     |
| 8th Kentucky .....        | 47.5        |              | 97.2        | 9,971.1     | 50,072.4    | 49,186.9    |
| Kentucky .....            | 4,080.5     | 9,359.8      | 97.2        | 10,296.4    | 141,612.8   | 270,937.2   |
| Louisiana .....           |             | 1,393.8      |             |             | 1,470.6     |             |
| Maryland .....            |             | 7,554.2      | 17,616.9    | 29,902      | 80,299.7    | 97,733.3    |
| Third Massachusetts ..... |             | 3,681        | 3,730.7     |             | 561.8       | 1,719.3     |
| Minnesota .....           |             |              |             |             |             |             |
| 1st Missouri .....        | 73.9        | 132.3        | 463.6       | 531.9       | 843.3       | 494.5       |
| 6th Missouri .....        | 752.4       | 892.1        | 791.5       | 1,657.5     | 1,109.3     | 836.3       |
| Missouri .....            | 826.3       | 1,024.4      | 1,165.1     | 2,189.4     | 1,652.6     | 1,330.8     |
| Montana .....             |             |              |             |             |             |             |
| Nebraska .....            |             |              |             | 1,811.6     | 24,582      | 19,550.2    |
| New Hampshire .....       |             |              |             |             |             |             |
| Fifth New Jersey .....    | 6,013       | 1,085.7      | 2,179.3     | 3,059.3     | 7,669.1     |             |
| 1st New York .....        |             |              |             |             |             |             |
| 21st New York .....       |             |              |             |             |             |             |
| 28th New York .....       |             |              |             |             |             |             |
| New York .....            |             |              |             |             |             |             |
| 4th North Carolina .....  | 21.8        |              |             |             |             | 209.4       |
| 5th North Carolina .....  | 97.1        |              |             |             |             | 48.8        |
| North Carolina .....      | 118.9       |              |             |             |             | 258.2       |
| 1st Ohio .....            |             | 8,612.6      | 5,597.1     | 3,747.2     | 31,029.2    | 47,501.4    |
| 10th Ohio .....           |             |              |             |             |             | 2,138.5     |
| 11th Ohio .....           | 41.8        | 759.2        |             |             | 45.4        | 951.3       |
| 18th Ohio .....           | 192.3       | 681.5        | 2,416.7     | 617.0       | 2,285.8     | 2,290.1     |
| Ohio .....                | 234.1       | 9,194.2      | 8,773.6     | 4,364.8     | 33,360.4    | 52,880.3    |
| Oregon .....              |             |              |             |             |             |             |
| 1st Pennsylvania .....    |             |              | 23,141.6    | 43,883.6    | 75,790.7    | 86,683.6    |
| 9th Pennsylvania .....    | 1,569.6     | 2,085.9      | 3,296.2     | 4,326.7     | 7,547.9     | 33,795.1    |
| 12th Pennsylvania .....   | 3,977.8     | 2,560.9      | 3,907.5     | 5,336.6     | 5,129.8     | 2,077.6     |
| 23d Pennsylvania .....    | 10,414.2    | 782.5        | 1,400.3     | 2,657.5     | 4,859.9     | 24,532.8    |
| Pennsylvania .....        | 14,901.6    | 5,429.3      | 31,745.8    | 54,603.2    | 83,927.9    | 146,082.1   |
| South Carolina .....      |             |              |             |             |             |             |
| 2d Tennessee .....        |             |              |             |             | 46.1        | 44.7        |
| 5th Tennessee .....       | 6,981.8     | 2,492.7      | 5,091.8     | 3,493.4     | 3,249.2     | 3,096.4     |
| Tennessee .....           | 6,981.8     | 2,492.7      | 5,091.8     | 3,493.4     | 3,249.2     | 3,096.4     |
| Fourth Texas .....        |             |              |             | 52.5        | 915.5       | 313.1       |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Aug., 1896.      | Sept., 1896.    | Oct., 1896.      | Nov., 1896.      | Dec., 1896.      | Jan., 1897.    |
|----------------------------|------------------|-----------------|------------------|------------------|------------------|----------------|
| DISTRICT—continued.        |                  |                 |                  |                  |                  |                |
| 2d Virginia.....           | 979.7            | 839.6           | 1,477.3          | 2,805.7          | 4,152.3          | 4,358.1        |
| 6th Virginia.....          |                  |                 |                  |                  |                  |                |
| Virginia.....              | 979.7            | 839.6           | 1,477.3          | 2,805.7          | 4,152.3          | 4,358.1        |
| West Virginia.....         |                  | 5,030.5         | 15,281.5         | 19,848.8         | 19,444           | 604.6          |
| First Wisconsin.....       |                  |                 | 4,900.6          | 869              | 2,745.4          | 11,304.9       |
| <b>Total.....</b>          | <b>155,439.3</b> | <b>69,876.2</b> | <b>108,762.4</b> | <b>167,975.8</b> | <b>522,846.8</b> | <b>844,162</b> |
| GENERAL BONDED WAREHOUSES. |                  |                 |                  |                  |                  |                |
| First California.....      |                  |                 |                  | 146.9            | 370.5            | 3,369.2        |
| Colorado.....              |                  |                 |                  |                  |                  |                |
| Second Kentucky.....       |                  |                 |                  |                  |                  |                |
| Fifth Kentucky.....        |                  |                 |                  |                  |                  | 2,025          |
| Sixth Missouri.....        |                  |                 |                  |                  | 3,464.3          | 2,423.8        |
| Fourth North Carolina..... |                  |                 |                  |                  |                  |                |
| Twenty-third Pennsylv..... |                  |                 |                  |                  |                  |                |
| <b>Total.....</b>          |                  |                 |                  | <b>146.9</b>     | <b>3,834.8</b>   | <b>7,818</b>   |
| <b>Grand total.....</b>    | <b>155,439.3</b> | <b>69,876.2</b> | <b>108,762.4</b> | <b>168,122.7</b> | <b>526,681.6</b> | <b>851,980</b> |

| Distillery warehouses.   | Feb., 1897. | Mar., 1897. | Apr., 1897. | May, 1897.  | June, 1897. | July, 1897. |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT.                |             |             |             |             |             |             |
| Alabama.....             |             | 25.5        | 289.1       | 96.4        | 159.9       | 178.2       |
| Arkansas.....            | 1,926.5     | 1,340.7     | 2,037.1     | 1,471       | 909.6       | 270.5       |
| 1st California.....      |             |             |             |             |             |             |
| 4th California.....      |             |             |             |             |             |             |
| California.....          |             |             |             |             |             |             |
| Colorado.....            |             |             |             |             |             |             |
| Connecticut.....         |             |             | 48.6        |             |             | 227.9       |
| Georgia.....             |             |             | 453.9       | 946.1       | 325.7       | 186.4       |
| 1st Illinois.....        |             |             |             | 661.1       | 14,963      | 21,383.2    |
| 5th Illinois.....        | 23,415.1    | 10,574.9    | 23,728.5    | 1,458.1     | 3,580.4     | 4,191       |
| 8th Illinois.....        | 714.8       | 6,469.7     | 11,242.3    |             |             |             |
| 13th Illinois.....       |             |             |             |             |             |             |
| Illinois.....            | 24,129.9    | 17,044.6    | 34,970.8    | 2,119.2     | 18,543.4    | 25,574.2    |
| 6th Indiana.....         | 154,712.4   | 102,392     | 115,659.6   | 76,333.4    | 21,370      |             |
| 7th Indiana.....         |             |             |             |             |             |             |
| Indiana.....             | 154,712.4   | 102,392     | 115,659.6   | 76,333.4    | 21,370      |             |
| Kansas.....              | 46.2        | 91.7        |             |             |             |             |
| 2d Kentucky.....         | 22,342      | 31,758      | 85,122.4    | 147,204.2   | 56,815.2    | 111.3       |
| 5th Kentucky.....        | 287,860.8   | 405,621.4   | 609,276.1   | 646,342.9   | 352,296.8   | 25,158.4    |
| 6th Kentucky.....        | 2,445.7     | 12,452.9    | 110,346.7   | 166,521     | 70,278.8    | 20,262.7    |
| 7th Kentucky.....        | 16,679.4    | 221,231.7   | 260,113.7   | 326,793.3   | 202,510.1   | 59,385.9    |
| 8th Kentucky.....        | 82,959.7    | 115,745.2   | 116,838.8   | 158,448.4   | 47,754.3    | 3,773.6     |
| Kentucky.....            | 412,287.6   | 780,809.2   | 1,181,697.7 | 1,445,309.8 | 729,655.2   | 108,691.9   |
| Louisiana.....           | 2,314.6     | 820.2       | 183.2       | 9,646.6     | 3,210.7     | 9,626.5     |
| Maryland.....            | 127,544.6   | 130,670.9   | 138,458.4   | 70,311.3    | 31,257.3    | 1,597.4     |
| Third Massachusetts..... | 5,955       | 452.2       | 12,850.6    | 15,411.7    | 4,618.9     | 5,726.3     |
| Minnesota.....           |             |             |             |             |             |             |
| 1st Missouri.....        |             | 1,932.4     | 99,188      | 16,064.4    | 356.2       | 2,939.5     |
| 6th Missouri.....        | 3,941.6     | 9,464.4     | 19,397.9    | 14,623.8    | 4,995.4     | 93.1        |
| Missouri.....            | 3,941.6     | 11,396.8    | 118,585.9   | 30,688.2    | 5,351.6     | 3,032.6     |
| Montana.....             |             |             |             |             |             |             |
| Nebraska.....            | 7,555.7     |             | 2,446       | 9,994.5     | 3,086       |             |
| New Hampshire.....       |             |             |             |             |             |             |
| Fifth New Jersey.....    | 437.9       | 1,312.5     |             |             |             |             |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Feb., 1897.      | Mar., 1897.        | Apr., 1897.        | May, 1897.         | June, 1897.        | July, 1897.      |
|----------------------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| DISTRICT—continued.        |                  |                    |                    |                    |                    |                  |
| 1st New York.....          |                  |                    |                    |                    |                    |                  |
| 21st New York.....         |                  |                    |                    |                    |                    |                  |
| 28th New York.....         |                  |                    |                    |                    |                    |                  |
| New York.....              |                  |                    |                    |                    |                    |                  |
| 4th North Carolina.....    | 158.9            | 48                 | 186.6              | 152.7              |                    | 128              |
| 5th North Carolina.....    | 46.2             | 175                | 183.9              | 160.6              | 225.5              |                  |
| North Carolina.....        | 205.1            | 223                | 370.5              | 313.3              | 225.5              | 128              |
| 1st Ohio.....              | 61,045.8         | 117,321.4          | 128,378.1          | 177,631.8          | 36,662.4           | 4,349.5          |
| 10th Ohio.....             |                  |                    |                    | 12,802.9           | 16,163.8           | 10,336           |
| 11th Ohio.....             | 1,166.4          | 1,020.4            | 6,531.7            | 6,678.3            | 1,276.3            |                  |
| 18th Ohio.....             | 2,766.7          | 7,661.9            | 7,966.1            | 7,557.1            | 5,295.1            | 1,632.6          |
| Ohio.....                  | 65,972.9         | 126,003.7          | 142,875.9          | 204,070.1          | 61,239.6           | 16,318.1         |
| Oregon.....                |                  |                    |                    |                    |                    |                  |
| 1st Pennsylvania.....      | 63,259.5         | 37,677.3           | 35,119.8           | 29,207.4           | 28,935.6           | 29,619.8         |
| 9th Pennsylvania.....      | 38,323.5         | 44,805.6           | 48,473.8           | 44,172.6           | 11,022.1           | 3,406            |
| 12th Pennsylvania.....     | 2,186.5          | 2,624.6            | 2,962.9            | 2,154.9            | 1,419.2            | 2,059.5          |
| 23d Pennsylvania.....      | 23,095.1         | 21,181.4           | 48,420.4           | 47,849.5           | 36,975.2           | 10,597.5         |
| Pennsylvania.....          | 126,774.6        | 166,288.9          | 134,876.9          | 123,384.4          | 78,352.1           | 45,682.8         |
| South Carolina.....        |                  |                    |                    |                    |                    |                  |
| 2d Tennessee.....          |                  |                    |                    | 1,937              | 1,306.6            | 784              |
| 5th Tennessee.....         | 5,838.3          | 7,469.7            | 21,913.4           | 31,892.3           | 28,323.7           | 18,212.6         |
| Tennessee.....             | 5,838.3          | 7,469.7            | 21,913.4           | 33,709.3           | 29,636.3           | 18,996.6         |
| Fourth Texas.....          | 420.6            | 590.8              |                    |                    |                    |                  |
| 2d Virginia.....           | 45.7             | 91.8               | 47.7               |                    |                    |                  |
| 6th Virginia.....          | 4,788.7          | 8,356.5            | 7,387.2            | 6,464.8            | 6,835.8            | 3,612.3          |
| Virginia.....              | 4,834.4          | 8,448.3            | 7,434.9            | 6,464.8            | 6,835.8            | 3,612.3          |
| West Virginia.....         | 614.6            | 1,027.7            | 676.2              |                    | 90                 |                  |
| First Wisconsin.....       | 9,321.5          | 23,601.7           | 21,202.8           | 7,146.3            | 22,042.8           | 4,578.2          |
| <b>Total.....</b>          | <b>954,864</b>   | <b>1,326,010.1</b> | <b>1,937,031.5</b> | <b>2,031,070.5</b> | <b>1,022,740.3</b> | <b>244,427.9</b> |
| GENERAL BONDED WAREHOUSES. |                  |                    |                    |                    |                    |                  |
| First California.....      | 1,764            | 223.7              | 241.2              | 1,209.9            | 2,882.6            |                  |
| Colorado.....              |                  | 962.8              | 2,738.1            |                    |                    |                  |
| Second Kentucky.....       |                  |                    |                    |                    |                    |                  |
| Fifth Kentucky.....        | 2,645.3          | 29,761.2           | 47,193.2           | 23,753.7           | 13,402.2           | 2,481            |
| Sixth Missouri.....        | 4,176.5          |                    |                    | 481.1              | 1,292.8            |                  |
| Fourth North Carolina..... | 2,391.7          |                    |                    |                    |                    |                  |
| Twenty-third Pennsylv..... |                  |                    |                    |                    |                    | 450.7            |
| <b>Total.....</b>          | <b>10,977.5</b>  | <b>31,047.7</b>    | <b>50,272.5</b>    | <b>25,444.7</b>    | <b>17,577.6</b>    | <b>2,931.7</b>   |
| <b>Grand total.....</b>    | <b>965,841.5</b> | <b>1,357,057.8</b> | <b>1,987,304</b>   | <b>2,056,515.2</b> | <b>1,040,317.9</b> | <b>247,359.6</b> |

| Distillery warehouses. | Aug., 1897. | Sept., 1897. | Oct., 1897. | Nov., 1897. | Dec., 1897. | Jan., 1898. |
|------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT.              |             |              |             |             |             |             |
| Alabama.....           | 43.6        | 113.7        |             | 47.1        | 94.3        | 718.1       |
| Arkansas.....          | 275.1       | 43.3         | 938.8       | 789.2       | 1,800.4     | 2,575.8     |
| 1st California.....    |             |              |             |             |             |             |
| 4th California.....    |             |              |             |             |             |             |
| California.....        |             |              |             |             |             |             |
| Colorado.....          |             |              |             |             |             |             |
| Connecticut.....       |             | 2,613.6      | 501.5       | 1,283.0     | 1,877.9     | 963.5       |
| Georgia.....           | 332.8       | 91.4         | 138.7       | 490.9       | 27.9        | 579.5       |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses. | Aug., 1897. | Sept., 1897. | Oct., 1897. | Nov., 1897. | Dec., 1897. | Jan., 1898. |
|------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.    |             |              |             |             |             |             |
| 1st Illinois.          |             |              |             |             |             |             |
| 5th Illinois.          | 1,623       | 2,523.1      | 8,324.3     | 41,637.3    | 153,959     | 93,746.1    |
| 8th Illinois.          | 2,089       | 734.4        | 46,763      | 8,456.1     | 51,019.7    | 810.2       |
| 13th Illinois.         |             |              |             | 20.5        | 279.5       |             |
| Illinois.              | 3,712       | 3,257.5      | 53,087.3    | 50,103.9    | 205,249.2   | 94,556.3    |
| 6th Indiana.           |             | 30.2         | 22,167      | 17,345.8    | 94,885.5    | 38,210.8    |
| 7th Indiana.           |             |              |             | 92.8        | 602.9       |             |
| Indiana.               |             | 30.2         | 22,167      | 17,438.6    | 95,548.4    | 38,210.8    |
| Kansas.                |             |              |             |             |             | 184.3       |
| 2d Kentucky.           | 128.2       | 135          | 44.9        | 50,719.1    | 78,185.7    | 78,459.1    |
| 5th Kentucky.          | 81,359      | 40,282.1     | 148,101.3   | 132,804.5   | 284,061.6   | 665,650.7   |
| 6th Kentucky.          |             |              |             | 89,484.8    | 145,111.8   | 283,985     |
| 7th Kentucky.          |             |              |             | 8,007.1     | 45,467.1    | 184,907.6   |
| 8th Kentucky.          | 62.3        |              |             | 168.0       | 13,610.7    | 138,292.2   |
| Kentucky.              | 81,549.5    | 40,417.1     | 148,146.2   | 281,184.1   | 566,436.9   | 1,351,303.6 |
| Louisiana.             | 117.6       |              |             |             |             |             |
| Maryland.              | 450         | 5,476.7      | 66,733.9    | 107,365.5   | 233,811.5   | 153,144.7   |
| Third Massachusetts.   | 1,322.9     | 319.9        | 7,804.3     | 5,857.4     | 17,591.9    | 18,909.3    |
| Minnesota.             |             |              |             |             |             |             |
| 1st Missouri.          | 2,310.6     | 2,512.6      | 123         | 1,972.8     | 62,412.5    | 11,755.2    |
| 6th Missouri.          |             |              | 130.8       | 632.7       | 652.6       | 1,033.1     |
| Missouri.              | 2,310.6     | 2,512.6      | 253.8       | 2,605.5     | 63,065.1    | 12,788.3    |
| Montana.               |             |              |             |             |             |             |
| Nebraska.              |             |              |             |             | 26,092.9    | 7,373.1     |
| New Hampshire.         |             |              |             |             |             |             |
| Fifth New Jersey.      |             |              |             | 871.6       |             |             |
| 1st New York.          |             |              |             |             |             |             |
| 21st New York.         |             |              |             |             |             |             |
| 28th New York.         |             |              |             |             | 823.2       |             |
| New York.              |             |              |             |             | 823.2       |             |
| 4th North Carolina.    | 12          |              | 90.9        | 287.9       | 441.1       | 228.5       |
| 5th North Carolina.    |             |              |             |             | 183.2       | 87          |
| North Carolina.        | 12          |              | 90.9        | 287.9       | 624.3       | 315.5       |
| 1st Ohio.              | 12,804.1    | 2,228.5      | 9,311.9     | 19,577.5    | 54,695.2    | 90,245.7    |
| 19th Ohio.             |             |              |             |             | 21,806.6    | 22,134.4    |
| 11th Ohio.             |             | 56.7         | 533         | 416.3       | 21,614.2    | 8,686.7     |
| 18th Ohio.             | 1,995.3     | 1,950.9      | 4,849.8     | 4,957.7     | 6,895.6     | 8,915.7     |
| Ohio.                  | 14,799.4    | 4,236.1      | 14,694.7    | 24,951.5    | 104,921.6   | 129,982.5   |
| Oregon.                |             |              |             |             |             |             |
| 1st Pennsylvania.      | 28,949.2    | 28,621.2     | 44,164.3    | 61,379.4    | 70,350.2    | 66,084.5    |
| 9th Pennsylvania.      | 2,665.8     | 1,111.1      | 18,620.8    | 28,026.9    | 38,183.5    | 42,746.5    |
| 12th Pennsylvania.     | 1,969.7     | 2,076.9      | 2,121.5     | 2,461.5     | 1,345.5     | 411.3       |
| 23d Pennsylvania.      | 6,634.6     | 99,675.9     | 308,947.3   | 406,547.6   | 474,055.9   | 440,439.5   |
| Pennsylvania.          | 40,219.3    | 131,485.1    | 373,853.9   | 498,415.4   | 583,935.1   | 549,681.8   |
| South Carolina.        |             |              |             |             |             |             |
| 2d Tennessee.          | 239.5       | 1,824        | 1,983.5     | 1,478.8     | 1,897.2     |             |
| 5th Tennessee.         | 18,838.6    | 7,706.4      | 7,720.2     | 11,580.6    | 11,323.6    | 9,539       |
| Tennessee.             | 19,072.1    | 9,530.4      | 9,703.7     | 13,059.4    | 13,220.8    | 9,539       |
| Fourth Texas.          |             |              |             |             | 146.8       | 393.2       |
| 2d Virginia.           |             |              |             |             |             | 47.5        |
| 6th Virginia.          | 2,502.2     | 2,738.5      | 4,212.8     | 6,622.2     | 6,092.7     | 4,231.9     |
| Virginia.              | 2,502.2     | 2,738.5      | 4,212.8     | 6,622.2     | 6,092.7     | 4,231.9     |
| West Virginia.         | 88.8        | 45.6         | 12,284.3    | 24,812.4    | 10,138.5    | 13,846.8    |
| First Wisconsin.       |             |              | 1,379       | 1,088.6     | 2,233       | 2,901.9     |
| Total.                 | 160,807.9   | 202,917.7    | 716,030.8   | 1,097,275.1 | 1,939,732.4 | 2,392,247.6 |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.     | Aug., 1897. | Sept., 1897. | Oct., 1897. | Nov., 1897. | Dec., 1897. | Jan., 1898. |
|----------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| GENERAL BONDED WAREHOUSES. |             |              |             |             |             |             |
| First California.          | 1,448.6     |              |             |             | 12,635.4    | 6,404.2     |
| Colorado.                  |             |              |             |             | 325.2       |             |
| Second Kentucky.           |             |              |             |             |             | 688.6       |
| Fifth Kentucky.            |             |              |             | 4,893.4     | 616.5       |             |
| Sixth Missouri.            |             |              |             |             |             |             |
| Fourth North Carolina.     |             |              |             |             |             |             |
| Twenty-third Pennsylvania. |             |              |             |             |             |             |
| Total.                     | 1,448.6     |              |             | 4,893.4     | 13,577.1    | 7,092.8     |
| Grand total.               | 168,256.5   | 202,917.7    | 716,030.8   | 1,102,168.5 | 1,953,309.5 | 2,399,340.4 |

  

| Distillery warehouses. | Feb., 1898. | Mar., 1898. | Apr., 1898. | May, 1898.  | June, 1898. | July, 1898. |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT.              |             |             |             |             |             |             |
| Alabama.               | 301.6       | 297.7       | 412.1       |             | 174         | 373.3       |
| Arkansas.              | 2,422.2     | 2,565.7     | 2,090.9     | 3,325.3     | 4,504.0     | 3,754.7     |
| 1st California.        |             |             |             |             |             |             |
| 4th California.        |             |             |             |             |             |             |
| California.            |             |             |             |             |             |             |
| Colorado.              |             |             |             |             |             |             |
| Connecticut.           | 1,038.2     | 1,957.2     | 3,980.9     | 682.7       | 2,233.3     | 3,526       |
| Georgia.               | 420.3       | 709.2       | 1,349       | 1,159       | 476.2       | 664.6       |
| 1st Illinois.          |             |             |             |             |             |             |
| 5th Illinois.          | 45,625.8    | 88,632.8    | 74,341.3    | 153,313.7   | 67,497.4    | 22,298.5    |
| 8th Illinois.          | 19,754.3    | 89.8        | 37,018.3    | 77,797.6    | 83,590.1    |             |
| 13th Illinois.         |             |             |             |             |             |             |
| Illinois.              | 65,380.1    | 88,722.6    | 111,359.6   | 231,111.3   | 151,087.5   | 22,298.5    |
| 6th Indiana.           | 44,721.3    | 33,564.3    | 44,051.3    | 41,264.7    | 6,279       | 850.3       |
| 7th Indiana.           |             |             |             | 950.4       | 379.1       |             |
| Indiana.               | 44,721.3    | 33,564.3    | 44,051.3    | 42,215.1    | 6,658.1     | 850.3       |
| Kansas.                | 498.1       | 178.9       |             |             | 61.5        | 43.4        |
| 2d Kentucky.           | 121,002.3   | 165,750.6   | 172,781.1   | 244,107.8   | 9,385.7     | 95.2        |
| 5th Kentucky.          | 903,320.4   | 1,150,109.9 | 1,195,723   | 1,092,636.2 | 588,795.3   | 18,151.6    |
| 6th Kentucky.          | 328,731.4   | 493,227.4   | 592,584.9   | 508,289.9   | 104,607.6   | 31,489.4    |
| 7th Kentucky.          | 337,986.3   | 336,486.9   | 295,705.1   | 248,873.8   | 142,419.1   | 14,443.5    |
| 8th Kentucky.          | 277,031.2   | 416,926.1   | 590,730.7   | 563,990.9   | 92,266.7    | 3,066       |
| Kentucky.              | 1,938,071.6 | 2,612,500.9 | 2,847,524.8 | 2,747,898.6 | 937,474.4   | 68,145.7    |
| Louisiana.             |             | 220.7       |             |             |             |             |
| Maryland.              | 154,070.4   | 243,787.6   | 241,128.5   | 193,281.4   | 39,669.5    | 18,279.7    |
| Third Massachusetts.   | 7,285.2     | 12,836.7    | 14,343.2    | 5,330.5     | 2,392.1     |             |
| Minnesota.             |             |             |             |             |             |             |
| 1st Missouri.          | 704.9       | 1,079.5     | 40,656.2    | 28,328.9    | 2,865.4     |             |
| 6th Missouri.          | 1,253.5     | 11,820.2    | 16,790.1    | 12,701.6    | 187.5       | 476.4       |
| Missouri.              | 1,958.4     | 12,899.7    | 57,446.3    | 41,030.5    | 3,052.9     | 476.4       |
| Montana.               |             |             |             |             |             |             |
| Nebraska.              | 6,163       | 1,688.2     | 6,143.4     | 5,584.2     |             | 88.9        |
| New Hampshire.         |             |             |             |             |             |             |
| Fifth New Jersey.      |             |             |             |             |             | 8,579.2     |
| 1st New York.          |             |             |             |             |             |             |
| 21st New York.         |             |             |             |             |             |             |
| 28th New York.         | 297.1       | 43.9        | 437.5       |             | 291         | 4,884       |
| New York.              | 297.1       | 43.9        | 437.5       |             | 291         | 2,375.3     |
| 4th North Carolina.    | 380.6       | 1,290.7     | 972.4       | 1,334.7     | 518.5       | 450.6       |
| 5th North Carolina.    | 834.1       | 323.4       | 417.6       | 665.3       | 599.2       | 184.2       |
| North Carolina.        | 1,214.7     | 1,614.1     | 1,390       | 2,000       | 1,117.7     | 634.8       |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.         | Feb., 1898. | Mar., 1898. | Apr., 1898. | May, 1898.  | June, 1898. | July, 1898. |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.            |             |             |             |             |             |             |
| 1st Ohio.....                  | 89,061.2    | 134,968.7   | 133,650     | 144,732.6   | 112,655.6   | 20,804.5    |
| 10th Ohio.....                 | 20,080.3    | 22,477.6    | 21,697.6    | 22,682      | 23,122.3    | 11,327.7    |
| 11th Ohio.....                 | 317         | 412.7       | 876         | 917.1       | 684.5       | 27.2        |
| 18th Ohio.....                 | 10,000.2    | 9,622.9     | 6,326.9     | 6,926.1     | 4,021.6     |             |
| Ohio.....                      | 119,467.7   | 167,481.9   | 162,550.5   | 175,257.8   | 140,484     | 32,159.4    |
| Oregon.....                    |             |             |             |             |             |             |
| 1st Pennsylvania.....          | 61,317.1    | 63,848.3    | 69,781.3    | 65,223.7    | 60,126.7    | 4,419.8     |
| 9th Pennsylvania.....          | 41,300.3    | 42,456.6    | 29,183.7    | 11,877.5    | 7,944.8     | 1,056.8     |
| 12th Pennsylvania.....         | 1,279       | 3,172.7     | 3,574.8     | 4,742.8     | 4,240.3     | 4,938.6     |
| 23d Pennsylvania.....          | 417,398     | 482,876.6   | 482,652.7   | 420,955.2   | 167,916.2   | 70,613.3    |
| Pennsylvania.....              | 521,204.4   | 592,354.2   | 585,192.5   | 502,799.2   | 240,228     | 81,029      |
| South Carolina.....            |             |             |             |             |             |             |
| 2d Tennessee.....              | 830.3       | 2,799.6     | 3,183.7     | 3,095       | 3,993.9     | 4,064.4     |
| 5th Tennessee.....             | 12,439.6    | 16,560.4    | 29,471.4    | 37,020.2    | 36,960.9    | 33,664.3    |
| Tennessee.....                 | 13,269.9    | 19,360      | 32,655.1    | 40,115.2    | 40,960.8    | 37,728.7    |
| Fourth Texas.....              | 145.9       | 283.8       | 380.8       | 131.3       | 15.1        |             |
| 2d Virginia.....               | 184.4       | 220.9       | 182.4       | 93.3        |             |             |
| 6th Virginia.....              | 4,993.4     | 5,061.8     | 6,129.9     | 6,657.4     | 2,527.8     | 2,793.1     |
| Virginia.....                  | 5,177.8     | 5,882.7     | 6,312.3     | 6,750.7     | 2,527.8     | 2,793.1     |
| West Virginia.....             | 11,807.2    | 15,724.8    | 15,234.6    | 14,107.9    |             |             |
| First Wisconsin.....           | 12,782.4    | 12,685.5    | 57,631.2    | 7,699.3     | 14,237.4    | 19,150      |
| Total.....                     | 2,937,697.5 | 3,825,400.9 | 4,192,520.5 | 4,020,474   | 1,588,045.9 | 298,826     |
| GENERAL BONDED WAREHOUSES.     |             |             |             |             |             |             |
| First California.....          | 2,435.9     | 2,422.4     | 7,077.7     | 3,669.4     | 1,839.2     |             |
| Colorado.....                  |             | 940.6       | 145         | 710.2       |             |             |
| Second Kentucky.....           |             |             |             |             |             |             |
| Fifth Kentucky.....            | 809.7       | 1,047.3     | 949.5       |             |             | 456.9       |
| Sixth Missouri.....            | 1,408.3     |             |             | 1,926.5     |             |             |
| Fourth North Carolina.....     |             |             |             |             |             |             |
| Twenty-third Pennsylvania..... |             |             |             |             |             | 185         |
| Total.....                     | 4,713.9     | 4,410.3     | 8,172.2     | 6,306.1     | 1,839.2     | 641.9       |
| Grand total.....               | 2,942,321.4 | 3,829,811.2 | 4,200,692.7 | 4,026,780.1 | 1,589,885.1 | 299,477.9   |

| Distillery warehouses. | Aug., 1898. | Sept., 1898. | Oct., 1898. | Nov., 1898. | Dec., 1898. | Jan., 1899. |
|------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT.              |             |              |             |             |             |             |
| Alabama.....           | 123.1       |              |             | 103.1       | 762.8       | 44.9        |
| Arkansas.....          | 1,313.9     | 759          | 942.3       | 1,092.8     | 2,257.7     | 3,867.4     |
| 1st California.....    | 1,900.9     | 893.3        |             | 1,969       | 3,229.6     |             |
| 4th California.....    |             |              |             |             |             |             |
| California.....        | 1,900.9     | 893.3        |             | 1,969       | 3,229.6     |             |
| Colorado.....          |             |              |             |             |             |             |
| Connecticut.....       | 3,786.7     | 2,143.9      | 5,031.8     | 3,837.7     | 3,587.2     | 6,330.2     |
| Georgia.....           | 847.1       | 1,133.9      |             | 578.3       | 1,163.2     | 1,349.2     |
| 1st Illinois.....      |             |              |             |             |             |             |
| 5th Illinois.....      | 26,904.9    | 73,449.8     | 472.6       | 10,946.1    | 192,678.5   | 188,317.8   |
| 8th Illinois.....      |             | 182.7        |             | 522.8       | 25,765.6    | 192,603.1   |
| 13th Illinois.....     |             |              |             |             |             |             |
| Illinois.....          | 26,904.9    | 73,632.5     | 472.6       | 11,468.9    | 128,444.1   | 380,920.9   |
| 6th Indiana.....       |             |              | 63,206.8    | 30,540.2    | 15,330.4    | 27,589.5    |
| 7th Indiana.....       | 339.7       | 2,905.4      | 849.1       | 572.2       | 19,220.2    | 150,666.6   |
| Indiana.....           | 339.7       | 2,905.4      | 64,055.9    | 31,112.4    | 34,550.6    | 178,256.1   |
| Kansas.....            | 330.1       | 232.3        | 632.7       | 787.2       | 594.8       | 708.4       |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery warehouses.         | Aug., 1898. | Sept., 1898. | Oct., 1898. | Nov., 1898. | Dec., 1898. | Jan., 1899. |
|--------------------------------|-------------|--------------|-------------|-------------|-------------|-------------|
| DISTRICT—continued.            |             |              |             |             |             |             |
| 2d Kentucky.....               | 142.7       | 263.2        | 42          | 419.4       | 15,934.2    | 101,381.4   |
| 5th Kentucky.....              | 23,690.4    | 24,212.2     | 43,018.4    | 74,329.5    | 221,312.6   | 424,631.6   |
| 6th Kentucky.....              |             |              | 1,248.6     | 6,805.5     | 134,249.6   | 172,287.1   |
| 7th Kentucky.....              |             |              |             | 10,672.7    | 152,888.9   | 468,948.8   |
| 8th Kentucky.....              |             | 47.9         | 96.7        | 33,684.4    | 258,892.3   | 323,775.9   |
| Kentucky.....                  | 23,839.1    | 24,523.3     | 44,405.7    | 125,911.5   | 783,277.6   | 1,501,024.8 |
| Louisiana.....                 |             |              |             | 267.3       | 49.1        | 99.8        |
| Maryland.....                  | 10,519.7    | 6,767.1      | 51,546.1    | 129,581.9   | 228,157.8   | 223,034.8   |
| Third Massachusetts.....       | 3,656.9     | 5,128.8      | 2,209.1     | 11,514.4    | 28,803.6    | 23,314.5    |
| Minnesota.....                 |             |              |             |             |             |             |
| 1st Missouri.....              |             | 163.3        | 1,185.7     | 1,751.5     | 2,812.2     | 5,686.8     |
| 6th Missouri.....              | 2,142.9     | 1,056.3      | 3,501.3     | 6,659.6     | 7,266.7     | 5,116.2     |
| Missouri.....                  | 2,142.9     | 1,219.6      | 4,487.0     | 8,411.1     | 10,078.9    | 10,803      |
| Montana.....                   |             | 213          | 246.5       | 152.5       |             |             |
| Nebraska.....                  |             | 137          | 88.4        | 241.3       | 8,819.3     | 49,980.9    |
| New Hampshire.....             |             |              |             | 641.7       | 1,346.9     | 2,031.5     |
| Fifth New Jersey.....          | 8,808.1     | 9,192.9      | 9,318.5     | 9,262.4     | 9,344.4     | 8,906.2     |
| 1st New York.....              |             |              |             |             |             |             |
| 21st New York.....             | 1,363.6     |              |             |             |             |             |
| 28th New York.....             | 2,459.9     | 1,871        | 1,097.6     | 147.5       |             | 207.8       |
| New York.....                  | 3,823.5     | 1,871        | 1,097.6     | 147.5       |             | 207.8       |
| 4th North Carolina.....        | 179.9       | 172.1        | 188.1       | 853.6       | 1,333.7     | 2,173.3     |
| 5th North Carolina.....        | 226.3       | 276.9        | 565.2       | 425.5       | 530.7       | 1,723.2     |
| North Carolina.....            | 406.2       | 449          | 753.3       | 1,279.1     | 1,864.4     | 3,896.5     |
| 1st Ohio.....                  | 3,161.6     | 7,393.4      | 35,325      | 44,950.7    | 151,610.9   | 152,924.1   |
| 10th Ohio.....                 |             |              |             | 18,173.8    | 24,844.7    | 24,173.1    |
| 11th Ohio.....                 |             |              | 846.2       | 2,546       | 2,623.5     | 5,731.6     |
| 18th Ohio.....                 |             | 2,112.7      | 3,388.5     | 5,947.6     | 6,572.8     | 5,703       |
| Ohio.....                      | 3,161.6     | 9,506.1      | 39,559.7    | 71,618.1    | 185,651.9   | 188,591.8   |
| Oregon.....                    |             | 141.4        | 149         | 189.2       |             |             |
| 1st Pennsylvania.....          |             |              | 9,807.1     | 61,738.8    | 66,836.8    | 65,409.3    |
| 9th Pennsylvania.....          | 1,207.7     | 1,107.1      | 24,364.8    | 28,985.9    | 28,767.2    | 28,654.6    |
| 12th Pennsylvania.....         | 2,478.7     | 4,451.5      | 5,514.4     | 6,071.6     | 2,475.4     | 1,749.9     |
| 23d Pennsylvania.....          | 46,633      | 44,956.6     | 150,595.4   | 397,764.8   | 444,151.2   | 475,037.3   |
| Pennsylvania.....              | 50,319.4    | 50,515.2     | 190,281.7   | 434,551     | 542,290.6   | 570,851.1   |
| South Carolina.....            |             |              |             |             |             |             |
| 2d Tennessee.....              | 4,104.9     | 4,510.6      | 4,598.4     | 4,566.8     | 4,033.3     | 6,672.5     |
| 5th Tennessee.....             | 32,050.7    | 19,613.3     | 22,890      | 30,686.5    | 49,119.4    | 48,874      |
| Tennessee.....                 | 36,155.6    | 24,123.9     | 27,488.4    | 35,253.3    | 53,152.7    | 54,946.5    |
| Fourth Texas.....              |             |              | 47.8        |             |             | 508         |
| 2d Virginia.....               |             |              | 160.6       | 287.8       |             | 182.1       |
| 6th Virginia.....              | 2,458.3     | 1,129.2      | 2,689.7     | 6,903.1     | 8,524.6     | 8,352.1     |
| Virginia.....                  | 2,458.3     | 1,129.2      | 2,850.3     | 7,250.9     | 8,524.6     | 8,534.2     |
| West Virginia.....             |             |              | 3,900.5     | 15,839.3    | 15,839.3    | 15,139.3    |
| First Wisconsin.....           | 8,856.5     | 607.9        | 1,573.5     | 3,897.5     | 5,625.3     | 5,443       |
| Total.....                     | 189,694.2   | 217,104.7    | 451,105.2   | 906,498.2   | 2,057,509.4 | 3,239,730.8 |
| GENERAL BONDED WAREHOUSES.     |             |              |             |             |             |             |
| First California.....          | 1,094.6     |              |             | 2,126.9     |             | 2,522.5     |
| Colorado.....                  |             |              |             |             | 102         | 98.2        |
| Second Kentucky.....           |             |              |             |             |             | 4,367       |
| Fifth Kentucky.....            | 631.3       |              |             |             |             |             |
| Sixth Missouri.....            | 5,326.6     |              |             |             |             |             |
| Fourth North Carolina.....     | 174.8       | 125.1        | 138.8       | 224.9       | 5,525.9     |             |
| Twenty-third Pennsylvania..... |             |              |             | 92          |             |             |
| Total.....                     | 7,271.3     | 125.1        | 138.8       | 2,443.2     | 5,627.9     | 6,927.7     |
| Grand total.....               | 196,965.5   | 217,229.8    | 451,244     | 908,941.4   | 2,063,137.3 | 3,246,658.5 |



## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery ware-<br>houses. | Feb., 1899. | Mar., 1899. | Apr., 1899. | May, 1899.  | June, 1899. | Aggregate.   |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| DISTRICT.                   |             |             |             |             |             |              |
| Alabama.....                | 827.1       | 1,589.9     | 994         | 6,171.8     | 5,535       | 35,691.8     |
| Arkansas.....               | 2,394.6     | 3,390.2     | 3,940.6     | 5,168.6     | 4,084.2     | 78,231.3     |
| 1st California.....         | 3,005       | 2,706.3     | 2,715.2     | 3,276.9     | 5,401.8     | 30,075.6     |
| 4th California.....         |             |             |             |             |             | 2,284.3      |
| California.....             | 3,005       | 2,706.3     | 2,715.2     | 3,276.9     | 5,401.8     | 32,359.9     |
| Colorado.....               |             | 47.4        | 132.5       | 100.9       |             | 280.8        |
| Connecticut.....            | 2,533.9     | 5,551.2     | 6,233.2     | 8,806.3     | 10,360.1    | 80,328       |
| Georgia.....                | 3,364.1     | 4,613.1     | 3,342.9     | 7,393.4     | 8,714.2     | 48,655.5     |
| 1st Illinois.....           |             |             |             | 60,633.5    | 101,168.6   | 405,099.1    |
| 5th Illinois.....           | 388,916.2   | 486,440.3   | 552,173.7   | 708,481.1   | 875,779.6   | 4,549,995.1  |
| 8th Illinois.....           | 205,763.8   | 232,866.2   | 219,529.3   | 332,727.8   | 241,535.8   | 1,889,119.9  |
| 13th Illinois.....          | 2,225.2     | 2,378       | 3,879.8     | 10,301.3    | 20,881.2    | 47,992.0     |
| Illinois.....               | 596,905.2   | 721,684.5   | 775,582.8   | 1,112,163.7 | 1,239,305.2 | 6,883,207    |
| 6th Indiana.....            | 23,712.7    | 82,771.6    | 99,149.1    | 105,956.3   | 79,136.9    | 2,365,006.2  |
| 7th Indiana.....            | 38,241.9    | 51,216.6    | 63,309.9    | 137,324.1   | 143,193.7   | 624,352.5    |
| Indiana.....                | 61,954.6    | 133,988.2   | 162,459     | 243,280.4   | 222,330.6   | 2,989,358.7  |
| Kansas.....                 | 430.7       |             | 254.7       | 605.1       | 916.8       | 6,859.1      |
| 2d Kentucky.....            | 118,019.3   | 335,081.9   | 321,702.3   | 391,610.6   | 408,816.2   | 5,875,488.6  |
| 5th Kentucky.....           | 609,502.2   | 1,644,478.6 | 1,615,029.2 | 1,884,959.4 | 1,128,451.6 | 35,155,466.4 |
| 6th Kentucky.....           | 257,078.2   | 590,930.2   | 594,527.7   | 693,166.5   | 348,861.7   | 11,080,410.4 |
| 7th Kentucky.....           | 407,217.7   | 517,056.6   | 583,806.1   | 583,557.1   | 365,775.6   | 14,236,662.5 |
| 8th Kentucky.....           | 383,888.7   | 688,727.7   | 757,633.6   | 782,706.1   | 381,522.1   | 15,029,576   |
| Kentucky.....               | 1,928,306.1 | 3,776,275   | 3,872,638.9 | 4,337,029.7 | 2,633,427.2 | 81,377,603.9 |
| Louisiana.....              | 148.5       |             | 14,914.7    | 48,210.6    | 40,895.9    | 133,044.4    |
| Maryland.....               | 248,339.8   | 337,474.7   | 363,096.5   | 387,305     | 191,701.4   | 8,583,687    |
| Third Massachusetts.....    | 29,363      | 78,233      | 90,639      | 64,314.5    | 74,800.4    | 628,314.6    |
| Minnesota.....              |             |             |             |             |             | 5,568.6      |
| 1st Missouri.....           | 2,269       | 17,839      | 27,307.3    | 19,175      | 1,047.5     | 376,797.6    |
| 6th Missouri.....           | 4,360       | 6,005.9     | 1,625.6     | 9,314.7     | 6,116.7     | 251,074.1    |
| Missouri.....               | 6,629       | 23,844.9    | 33,932.9    | 28,489.7    | 7,164.2     | 627,871.7    |
| Montana.....                |             |             |             | 427         | 520         | 1,651        |
| Nebraska.....               | 28,939.6    | 11,524.7    | 16,601.9    | 54,955.3    | 93,853.5    | 392,944.1    |
| New Hampshire.....          | 2,905.9     | 3,135.3     | 2,117       |             |             | 17,352       |
| Fifth New Jersey.....       | 12,733.6    | 5,869.6     | 17,465.9    | 25,109      | 25,682.9    | 416,264      |
| 1st New York.....           |             |             |             | 2,153.2     | 2,253.4     | 11,201.8     |
| 21st New York.....          |             | 5,312       | 10,187.1    | 4,982       | 16,407.8    | 43,136.5     |
| 28th New York.....          | 58.6        | 2,949.9     | 4,539.6     | 6,998.3     | 8,184.2     | 106,021.1    |
| New York.....               | 88.6        | 8,261.9     | 14,726.7    | 14,133.5    | 26,845.4    | 160,359.4    |
| 4th North Carolina.....     | 2,145.6     | 5,090.2     | 7,151.7     | 7,455.5     | 10,508.7    | 44,656.6     |
| 5th North Carolina.....     | 2,405.8     | 2,716.2     | 2,893.5     | 10,145.2    | 29,126      | 58,285.1     |
| North Carolina.....         | 4,551.4     | 7,806.4     | 9,985.2     | 17,600.7    | 39,634.7    | 102,941.7    |
| 1st Ohio.....               | 208,047.9   | 243,405.1   | 335,342.3   | 346,185.6   | 374,154.3   | 4,535,157.2  |
| 10th Ohio.....              | 21,716.3    | 24,091.7    | 22,161.4    | 23,854      | 23,391      | 431,605      |
| 11th Ohio.....              | 19,629.6    | 15,696.5    | 52,418.5    | 54,159      | 60,662.3    | 313,918.1    |
| 18th Ohio.....              | 7,101       | 9,682.4     | 10,006.4    | 7,358.8     | 5,623.8     | 226,152.8    |
| Ohio.....                   | 256,494.8   | 292,875.7   | 419,928.6   | 449,587.4   | 472,831.4   | 5,566,833.1  |
| Oregon.....                 |             |             |             |             |             | 22,679.6     |
| 1st Pennsylvania.....       | 69,360      | 78,025      | 63,385.9    | 82,442.6    | 76,898.4    | 2,947,288.7  |
| 9th Pennsylvania.....       | 31,911.7    | 58,922.5    | 67,578.9    | 72,617.4    | 14,448      | 1,519,820.3  |
| 12th Pennsylvania.....      | 2,058       | 2,759.2     | 5,726.6     | 5,388.6     | 1,811.4     | 157,109.9    |
| 23d Pennsylvania.....       | 529,422.4   | 665,724.8   | 676,628.5   | 748,687.3   | 439,833.5   | 18,967,699.7 |
| Pennsylvania.....           | 632,752.1   | 805,431.5   | 813,319.9   | 909,135.9   | 532,491.3   | 23,621,918.6 |
| South Carolina.....         |             |             |             |             | 4,121.3     | 4,121.3      |
| 2d Tennessee.....           | 5,987       | 6,590.1     | 7,103.2     | 9,686       | 9,607.6     | 96,435.6     |
| 5th Tennessee.....          | 46,022.1    | 52,224.8    | 51,277.2    | 57,604      | 61,166.2    | 1,102,775.4  |
| Tennessee.....              | 52,009.1    | 58,814.9    | 58,380.4    | 67,290      | 70,773.8    | 1,199,211    |
| Fourth Texas.....           | 2,222.3     | 2,986       | 2,038.4     | 1,980.1     | 1,087.3     | 18,653.4     |

## STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

[Quantities in taxable gallons.]

| Distillery ware-<br>houses.         | Feb., 1899. | Mar., 1899. | Apr., 1899. | May, 1899.  | June, 1899. | Aggregate.    |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|---------------|
| DISTRICT.                           |             |             |             |             |             |               |
| 2d Virginia.....                    | 73.1        | 184.8       | 346.6       | 238.7       | 216.8       | 2,744.4       |
| 6th Virginia.....                   | 5,549       | 9,043.1     | 11,105.9    | 9,944.4     | 8,806.2     | 251,984.6     |
| Virginia.....                       | 5,622.1     | 9,227.9     | 11,512.5    | 10,183.1    | 9,023       | 254,729       |
| West Virginia.....                  | 24,983.7    | 36,726.1    | 49,561.3    | 61,826.6    | 488.7       | 937,271       |
| First Wisconsin.....                | 4,904.1     | 15,448.1    | 15,314.3    | 47,069.7    | 94,770.4    | 619,497.4     |
| Total.....                          | 3,911,008.9 | 6,347,655.5 | 6,761,889   | 7,911,654.9 | 5,816,880.7 | 134,787,488.9 |
| GENERAL BONDED<br>WAREHOUSES.       |             |             |             |             |             |               |
| First California.....               |             |             |             |             |             | 251,187.5     |
| Colorado.....                       |             | 339.4       | 2,186.4     |             |             | 56,013.5      |
| Second Kentucky.....                | 11,746.1    |             | 231.9       |             |             | 132,562.8     |
| Fifth Kentucky.....                 |             | 6,444.9     | 23,934      | 26,801.5    | 49,648.1    | 1,511,223.9   |
| Sixth Missouri.....                 |             |             |             |             |             | 94,216.3      |
| Fourth North Caro-<br>lina.....     |             |             |             |             |             | 5,284.6       |
| Twenty-third Penn-<br>sylvania..... |             |             |             |             |             | 3,401.4       |
| Total.....                          | 11,746.1    | 6,784.3     | 26,352.3    | 26,801.5    | 49,648.1    | 2,053,890     |
| Grand total.....                    | 3,922,755   | 6,354,439.8 | 6,788,241.3 | 7,938,456.4 | 5,866,528.8 | 136,841,378.9 |

## FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JULY 1, 1898.

BY DISTRICTS AND KINDS.

| District.                   | Grape.      | Apple.   | Peach.   | Other.  | Total.      |
|-----------------------------|-------------|----------|----------|---------|-------------|
| Arkansas.....               |             | 20,305.1 | 628.1    |         | 20,933.2    |
| 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    |
| Fifth Kentucky.....         | 1,677.4     | 65,756.1 | 3,571.1  |         | 71,004.6    |
| Eighth Kentucky.....        |             | 2,073.1  |          |         | 2,073.1     |
| Maryland.....               | 835.4       | 21,074.5 | 11,983.6 |         | 33,893.5    |
| First Missouri.....         | 4,595.5     | 4,587.6  | 180.4    |         | 9,343.5     |
| Sixth Missouri.....         |             | 7,046.2  | 2,541.1  |         | 9,587.3     |
| First New York.....         | 36,203      | 10,901   | 3,118.2  |         | 50,222.2    |
| Second New York.....        | 145,874.1   | 31,671.2 | 915.5    |         | 178,460.8   |
| Twenty-eighth New York..... | 5,385.2     | 38,270.9 | 741.4    |         | 44,397.5    |
| Tenth Ohio.....             | 40,882.3    | 506.8    |          |         | 49,889.1    |
| Second Tennessee.....       |             | 5,146    |          |         | 5,146       |
| Fifth Tennessee.....        |             | 59,123.7 | 201.4    |         | 59,325.1    |
| Sixth Virginia.....         | 2,966.7     | 2,249    |          |         | 5,215.7     |
| West Virginia.....          |             | 187.6    |          |         | 187.6       |
| Total.....                  | 1,149,645.8 | 296,197  | 30,563.8 | 1,359.8 | 1,478,166.4 |



DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

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, 1899.

| District in which produced. | Grape.      | Apple.   | Peach.   | Other.  | Total.      |
|-----------------------------|-------------|----------|----------|---------|-------------|
| In transit July 1, 1898:    |             |          |          |         |             |
| First California            | 13,025.2    |          |          |         | 13,025.2    |
| Fourth California           | 5,487.4     |          | 64.4     |         | 5,551.8     |
| Total                       | 18,512.6    |          | 64.4     |         | 18,577      |
| Produced during the year:   |             |          |          |         |             |
| Arkansas                    |             |          | .6       |         | .6          |
| First California            | 826,384.3   |          | 1,102.3  | 47      | 827,533.6   |
| Fourth California           | 328,846.6   |          |          | 603.6   | 329,450.2   |
| Connecticut                 |             | 927.5    |          |         | 927.5       |
| First Illinois              | 5.3         |          |          |         | 5.3         |
| Seventh Indiana             |             | 984.2    |          |         | 984.2       |
| Iowa                        | 240.2       |          |          |         | 240.2       |
| Second Kentucky             |             | 572.5    | 139.5    |         | 712         |
| Fifth Kentucky              |             | 859.3    |          |         | 859.3       |
| Eighth Kentucky             |             | 126      |          |         | 126         |
| Maryland                    |             |          | 11,510.2 | 606.7   | 12,116.9    |
| First Missouri              | 6,468       | 302.5    |          |         | 6,770.5     |
| Sixth Missouri              |             | 1,568.7  | 74.7     |         | 1,643.4     |
| First New Jersey            |             | 3,783.8  |          |         | 3,783.8     |
| Fifth New Jersey            |             | 1,867.5  |          |         | 1,867.5     |
| First New York              | 342.9       |          |          |         | 342.9       |
| Second New York             | 3.8         |          |          |         | 3.8         |
| Fourteenth New York         |             | 1,797.4  |          |         | 1,797.4     |
| Twenty-eighth New York      | 1,605       | 5,548.4  |          |         | 7,153.4     |
| Tenth Ohio                  | 32,728.5    |          | 1,684.2  |         | 34,412.7    |
| First Pennsylvania          | 79.5        | 89       |          |         | 168.5       |
| Fifth Tennessee             |             | 7,010.5  |          |         | 7,010.5     |
| Sixth Virginia              | 480         |          |          |         | 480         |
| Total produced              | 1,197,184.1 | 25,437.3 | 14,511.5 | 1,257.3 | 1,238,390.2 |
| In transit July 1, 1898     | 18,512.6    |          | 64.4     |         | 18,577      |
| Total to be accounted for   | 1,215,696.7 | 25,437.3 | 14,575.9 | 1,257.3 | 1,256,967.2 |

| Districts in which deposited in special bonded warehouses. |           |                   |         |                    |           |        |        |
|--|-----------|-------------------|---------|--------------------|-----------|--------|--------|
| District in which produced.                                | Arkansas. | First California. |         | Fourth California. |           |        |        |
|  | Peach.    | Grape.            | Peach.  | Other.             | Grape.    | Peach. | Other. |
| Produced during the year:                                  |           |                   |         |                    |           |        |        |
| Arkansas   | 0.6       |                   |         |                    |           |        |        |
| First California   |           | 655,108.7         | 1,102.3 | 47                 | 1,655.9   |        |        |
| Fourth California  |           | 91,239.9          |         |                    | 176,401.5 | 64.4   | 603.6  |
| Total to be accounted for                                  | .6        | 746,348.6         | 1,102.3 | 47                 | 178,057.4 | 64.4   | 603.6  |

| Districts in which deposited in special bonded warehouses. |              |                 |                  |                 |                  |        |
|--|--------------|-----------------|------------------|-----------------|------------------|--------|
| District in which produced.                                | Connecticut. | First Illinois. | Second Kentucky. | Fifth Kentucky. | Eighth Kentucky. |        |
|  | Apple.       | Grape.          | Apple.           | Apple.          | Peach.           | Apple. |
| Produced during the year:                                  |              |                 |                  |                 |                  |        |
| First California   |              | 43,157          |                  |                 |                  |        |
| Fourth California  |              | 3,309.3         |                  |                 |                  |        |
| Connecticut  | 927.5        |                 |                  |                 |                  |        |
| First Illinois   |              | 5.3             |                  |                 |                  |        |
| Seventh Indiana  |              |                 |                  | 984.2           |                  |        |
| Second Kentucky  |              |                 | 3.5              | 569             | 139.5            |        |
| Fifth Kentucky   |              |                 |                  | 812.3           |                  |        |
| Eighth Kentucky  |              |                 |                  |                 |                  | 126    |
| Maryland   |              |                 |                  |                 | 3,105.8          |        |
| Total to be accounted for                                  | 927.5        | 46,462.6        | 3.5              | 2,365.5         | 3,305.3          | 126    |

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

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—Continued.

| District in which produced. | Districts in which deposited in special bonded warehouses. |        |         |        |                 |        |
|-----------------------------|--|--------|---------|--------|-----------------|--------|
|                             | Maryland.  |        |         |        | First Missouri. |        |
|                             | Grape.   | Apple. | Peach.  | Other. | Grape.          | Apple. |
| Produced during the year:   |  |        |         |        |                 |        |
| Iowa                        |  |        |         |        | 240.2           |        |
| Maryland                    |  |        | 8,344.4 | 606.7  |                 |        |
| First Missouri              |  |        |         |        | 6,468           | 302.5  |
| First Pennsylvania          | 79.5   | 89     |         |        |                 |        |
| Total to be accounted for   | 79.5   | 89     | 8,344.4 | 606.7  | 6,708.2         | 302.5  |

| District in which produced. | Districts in which deposited in special bonded warehouses. |        |                 |         |                  |         |
|-----------------------------|--|--------|-----------------|---------|------------------|---------|
|                             | Sixth Missouri.  |        | First New York. |         | Second New York. |         |
|                             | Apple.   | Peach. | Grape.          | Apple.  | Grape.           | Apple.  |
| Produced during the year:   |  |        |                 |         |                  |         |
| First California            |  |        | 42,874.9        |         | 76,566.4         |         |
| Fourth California           |  |        | 12,531.2        |         | 27,336.5         |         |
| Sixth Missouri              | 1,568.7  | 74.7   |                 |         |                  |         |
| First New Jersey            |  |        |                 |         |                  | 3,783.8 |
| Fifth New Jersey            |  |        |                 | 1,867.5 |                  |         |
| First New York              |  |        | 342.9           |         |                  |         |
| Second New York             |  |        |                 |         | 3.8              |         |
| Fourteenth New York         |  |        |                 |         |                  | 1,797.4 |
| Total to be accounted for   | 1,568.7  | 74.7   | 55,549          | 1,867.5 | 103,906.7        | 5,581.2 |

| District in which produced. | Districts in which deposited in special bonded warehouses. |         |             |         |                  |                 |               |
|-----------------------------|--|---------|-------------|---------|------------------|-----------------|---------------|
|                             | Twenty-eighth New York.                                    |         | Tenth Ohio. |         | Fifth Tennessee. | Sixth Virginia. | In transit.   |
|                             | Grape.   | Apple.  | Grape.      | Peach.  | Apple.           | Grape.          | Grape. Apple. |
| Produced during the year:   |  |         |             |         |                  |                 |               |
| First California            | 10,705.6   |         |             |         |                  |                 | 9,341         |
| Fourth California           | 13,825.9   |         |             |         |                  |                 | 9,898.7       |
| Fifth Kentucky              |  |         |             |         |                  |                 | 47            |
| Twenty-eighth New York      | 1,605  | 5,548.4 |             |         |                  |                 |               |
| Tenth Ohio                  |  |         | 32,728.5    | 1,684.2 |                  |                 |               |
| Fifth Tennessee             |  |         |             |         | 7,010.5          |                 |               |
| Sixth Virginia              |  |         |             |         |                  | 480             |               |
| Total to be accounted for   | 26,136.5   | 5,548.4 | 32,728.5    | 1,684.2 | 7,010.5          | 480             | 19,239.7 47   |



## 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.     | Districts in which deposited in special bonded warehouses. |          |          |         | Aggregate.  |
|---------------------------------|--|----------|----------|---------|-------------|
|                                 | Totals by kinds.   |          |          |         |             |
|                                 | Grape.   | Apple.   | Peach.   | Other.  |             |
| Produced during the year:       |  |          |          |         |             |
| Arkansas .....                  |  |          | 0.6      |         | 0.6         |
| First California .....          | 839,409.5  |          | 1,102.3  | 47      | 840,558.8   |
| Fourth California .....         | 334,334  |          | 64.4     | 603.6   | 335,002     |
| Connecticut .....               |  | 927.5    |          |         | 927.5       |
| First Illinois .....            | 5.3  |          |          |         | 5.3         |
| Seventh Indiana .....           |  | 984.2    |          |         | 984.2       |
| Iowa .....                      | 240.2  |          |          |         | 240.2       |
| Second Kentucky .....           |  | 572.5    | 139.5    |         | 712         |
| Fifth Kentucky .....            |  | 859.3    |          |         | 859.3       |
| Eighth Kentucky .....           |  | 126      |          |         | 126         |
| Maryland .....                  |  |          | 11,510.2 | 606.7   | 12,116.9    |
| First Missouri .....            | 6,468  | 302.5    |          |         | 6,770.5     |
| Sixth Missouri .....            |  | 1,568.7  | 74.7     |         | 1,643.4     |
| First New Jersey .....          |  | 3,783.8  |          |         | 3,783.8     |
| Fifth New Jersey .....          |  | 1,867.5  |          |         | 1,867.5     |
| First New York .....            | 342.9  |          |          |         | 342.9       |
| Second New York .....           | 3.8  |          |          |         | 3.8         |
| Fourteenth New York .....       |  | 1,797.4  |          |         | 1,797.4     |
| Twenty-eighth New York .....    | 1,605  | 5,548.4  |          |         | 7,153.4     |
| Tenth Ohio .....                | 32,728.5   |          | 1,684.2  |         | 34,412.7    |
| First Pennsylvania .....        | 79.5   | 89       |          |         | 169         |
| Fifth Tennessee .....           |  | 7,010.5  |          |         | 7,010.5     |
| Sixth Virginia .....            | 480  |          |          |         | 480         |
| Total to be accounted for ..... | 1,215,696.7  | 25,437.3 | 14,575.9 | 1,257.3 | 1,256,967.2 |

## DIFFERENT KINDS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR, TAX PAID.

QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

| District.              | Grape.    | Apple.    | Peach.   | Other. | Total.      |
|------------------------|-----------|-----------|----------|--------|-------------|
| Arkansas               |           | 12,302.8  | 564.5    |        | 12,867.3    |
| First California       | 338,336.2 | 75.3      | 900.4    | 338.3  | 339,650.2   |
| Fourth California      | 66,304.6  |           | 183.6    | 121.4  | 66,609.6    |
| Connecticut            |           | 3,555.3   |          |        | 3,555.3     |
| First Illinois         | 98,354.6  |           |          |        | 98,354.6    |
| Kansas                 | 1,823.2   | 790.5     | 90       |        | 2,703.7     |
| Second Kentucky        |           | 7,431.7   | 131      |        | 7,562.7     |
| Fifth Kentucky         | 463.8     | 48,672.3  | 4,053.7  |        | 53,189.8    |
| Eighth Kentucky        |           | 1,838.2   |          |        | 1,838.2     |
| Maryland               |           | 6,804.1   | 12,842.8 | 137.4  | 19,784.3    |
| First Missouri         | 3,617.1   | 3,321.5   | 120.4    |        | 7,069       |
| Sixth Missouri         |           | 2,514.7   | 1,004    |        | 3,518.7     |
| First New York         | 39,379.1  | 5,111.2   | 2,641.7  |        | 47,132      |
| Second New York        | 197,453.5 | 20,979.9  | 1,892.7  |        | 220,326.1   |
| Twenty-eighth New York | 583.9     | 23,710.7  | 635.7    |        | 24,930.3    |
| Tenth Ohio             | 38,333.2  | 55.4      |          |        | 38,388.6    |
| Second Tennessee       |           | 4,602     |          |        | 4,602       |
| Fifth Tennessee        |           | 50,180.1  | 195.4    |        | 50,375.5    |
| Sixth Virginia         | 1,705.5   | 955.9     |          |        | 2,661.4     |
| West Virginia          |           | 172.1     |          |        | 172.1       |
| Total.....             | 786,354.7 | 103,083.7 | 25,255.9 | 597.1  | 1,005,291.4 |

## DIFFERENT KINDS OF BRANDY WITHDRAWN, TAX PAID, FROM SPECIAL BONDED WAREHOUSES FOR BOTTLING IN BOND DURING THE YEAR.

[Quantities in taxable gallons.]

| District.       | Grape. | Total. |
|-----------------|--------|--------|
| Tenth Ohio..... | 273.2  | 273.2  |

## 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 FISCAL YEAR ENDED JUNE 30, 1899.

| District.              | Grape.   | Apple.   | Peach.  | Other. | Total.   |
|------------------------|----------|----------|---------|--------|----------|
| Arkansas               |          | 1,470.1  | 64.2    |        | 1,534.3  |
| First California       | 19,018.8 | 5.9      | 85.9    | 27.5   | 19,138.1 |
| Fourth California      | 5,250.8  |          | 47.7    |        | 5,298.5  |
| Connecticut            |          | 205.5    |         |        | 205.5    |
| First Illinois         | 7,516.9  |          |         |        | 7,516.9  |
| Kansas                 | 223.3    | 84.7     |         |        | 308      |
| Second Kentucky        |          | 1,114    | 8       |        | 1,122    |
| Fifth Kentucky         | 59.9     | 5,874    | 200.8   |        | 6,127.7  |
| Eighth Kentucky        |          | 275.4    |         |        | 275.4    |
| Maryland               |          | 218.5    | 970.5   | 2.8    | 1,191.8  |
| First Missouri         |          | 250.4    | 16.5    |        | 266.9    |
| Sixth Missouri         |          | 279.3    | 99.7    |        | 379      |
| First New York         | 3,220.7  | 619.3    | 187.2   |        | 4,027.2  |
| Second New York        | 18,851.6 | 1,769.1  | 198     |        | 20,818.7 |
| Twenty-eighth New York | 406.6    | 1,945.4  | 32.7    |        | 2,384.7  |
| Tenth Ohio             | 2,041.9  | 8.8      |         |        | 2,050.7  |
| Second Tennessee       |          | 544      |         |        | 544      |
| Fifth Tennessee        |          | 6,680.6  | 36      |        | 6,716.6  |
| Sixth Virginia         | 175.2    | 102      |         |        | 277.2    |
| West Virginia          |          | 13.5     |         |        | 13.5     |
| Total.....             | 65,066.9 | 21,469.1 | 1,837.2 | 30.3   | 78,386.6 |

## 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, 1899.

## 1. BY DISTRICTS AND KINDS.

| District.         | Grape.   | Aggregate. |
|-------------------|----------|------------|
| First California  | 11,884.9 | 11,884.9   |
| Fourth California | 105.5    | 105.5      |
| First New York    | 549.2    | 549.2      |
| Second New York   | 666.4    | 666.4      |
| Total.....        | 13,205.7 | 13,205.7   |



## BRANDY WITHDRAWN FOR EXPORT DURING THE YEAR—Continued.

STATEMENT, BY DISTRICTS, OF THE QUANTITY OF BRANDY, IN TAXABLE GALLONS, WITHDRAWN FOR EXPORT FROM SPECIAL BONDED WAREHOUSES, ETC—Cont'd.

## 2. BY FOREIGN AND DOMESTIC PORTS.

| Port to which exported.             | Grape.     |           |          |                | Aggregate. |
|-------------------------------------|------------|-----------|----------|----------------|------------|
|                                     | Baltimore. | New York. | Nogales. | San Francisco. |            |
| Altata, Mexico .....                |            |           |          | 150.6          | 150.6      |
| Bremen, Germany .....               |            |           |          | 10,779         | 10,779     |
| Callao, Peru .....                  |            |           |          | 26.7           | 26.7       |
| Corinto, Nicaragua .....            |            |           |          | 160.7          | 160.7      |
| Guaymas, Mexico .....               |            |           |          | 65.9           | 65.9       |
| Hamburg, Germany .....              | 47.6       |           |          |                | 47.6       |
| Honolulu, H. I. ....                |            |           |          | 97.9           | 97.9       |
| London, England .....               |            | 1,068.3   |          |                | 1,068.3    |
| Manila, P. I. ....                  |            |           |          | 346.5          | 346.5      |
| Manzanillo, Mexico .....            |            |           |          | 27             | 27         |
| Nogales, Mexico .....               |            |           | 150.8    |                | 150.8      |
| Punta Arenas, Central America ..... |            |           |          | 26.7           | 26.7       |
| Rotterdam, Netherlands .....        |            | 99.7      |          |                | 99.7       |
| San Benito, Mexico .....            |            |           |          | 28.3           | 28.3       |
| Yokohama, Japan .....               |            |           |          | 130            | 130        |
| Total .....                         | 47.6       | 1,168     | 150.8    | 11,839.3       | 13,205.7   |
| More than in 1898 .....             |            |           |          |                | 361.8      |

## TRANSFER OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

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, 1899.

| District from which removed. | Grape.    | Apple.  | Peach. | Total.    |
|------------------------------|-----------|---------|--------|-----------|
| First California .....       | 118,427.1 |         |        | 118,427.1 |
| Fourth California .....      | 196,494.3 |         |        | 196,494.3 |
| Second Kentucky .....        |           | 694.5   |        | 694.5     |
| Maryland .....               |           |         | 238    | 238       |
| Second New York .....        |           | 1,283.8 |        | 1,283.8   |
| Total .....                  | 314,921.4 | 1,978.3 | 238    | 317,137.7 |
| In transit June 30, 1898:    |           |         |        |           |
| First California .....       | 2,905.6   |         |        | 2,905.6   |
| Fourth California .....      | 5,410.5   |         |        | 5,410.5   |
| Grand total .....            | 323,237.5 | 1,978.3 | 238    | 325,453.8 |

| District from which removed. | District to which removed. |                 |                 |        |        |           |
|------------------------------|----------------------------|-----------------|-----------------|--------|--------|-----------|
|                              | First California.          | First Illinois. | Fifth Kentucky. |        |        | Maryland. |
|                              | Grape.                     | Grape.          | Grape.          | Apple. | Peach. | Apple.    |
| First California .....       |                            | 23,725.5        | 781.8           |        |        |           |
| Fourth California .....      | 39,317                     | 43,767.2        |                 |        |        |           |
| Second Kentucky .....        |                            |                 |                 | 694.5  |        |           |
| Maryland .....               |                            |                 |                 |        | 238    |           |
| Second New York .....        |                            |                 |                 |        |        | 1,283.8   |
| Total .....                  | 39,317                     | 67,492.7        | 781.8           | 694.5  | 238    | 1,283.8   |

## TRANSFER OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1899—Continued.

QUANTITY, IN TAXABLE GALLONS, OF BRANDY, BY KINDS, REMOVED FROM SPECIAL BONDED WAREHOUSES TO OTHER SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS, SHOWING THE DISTRICT, ETC—Continued.

| District from which removed. | District to which removed. |                 |                  |                         | In transit June 30, 1899. | Excess found. | Lost in transit. |
|------------------------------|----------------------------|-----------------|------------------|-------------------------|---------------------------|---------------|------------------|
|                              | First Missouri.            | First New York. | Second New York. | Twenty-eighth New York. |                           |               |                  |
|                              | Grape.                     | Grape.          | Grape.           | Grape.                  | Grape.                    | Grape.        | Grape.           |
| First California .....       | 631.8                      | 11,304.8        | 69,575.1         | 5,149.1                 | 10,112.7                  | 0.9           | 51               |
| Fourth California .....      | 328.5                      | 8,664.7         | 99,389.7         | 2,731.8                 | 8,305.9                   |               |                  |
| Total .....                  | 960.3                      | 19,269.5        | 168,964.8        | 7,880.9                 | 18,418.6                  | .9            | 51               |

| District from which removed. | Total by kinds. |         |        | Total.    |
|------------------------------|-----------------|---------|--------|-----------|
|                              | Grape.          | Apple.  | Peach. |           |
| First California .....       | 121,332.7       |         |        | 121,332.7 |
| Fourth California .....      | 201,004.8       |         |        | 201,004.8 |
| Second Kentucky .....        |                 | 694.5   |        | 694.5     |
| Maryland .....               |                 |         | 238    | 238       |
| Second New York .....        |                 | 1,283.8 |        | 1,283.8   |
| Total .....                  | 323,237.5       | 1,978.3 | 238    | 325,453.8 |

## FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1899.

## 1. BY DISTRICTS AND KINDS.

| District.                    | Grape.      | Apple.    | Peach.   | Other.  | Total.      |
|------------------------------|-------------|-----------|----------|---------|-------------|
| Arkansas .....               |             | 6,531.7   |          |         | 6,531.7     |
| First California .....       | 528,658.6   | 336.3     | 2,134.6  | 1,041   | 532,170.5   |
| Fourth California .....      | 252,012.9   | 466.4     | 2,935.1  | 482.2   | 255,896.6   |
| Connecticut .....            |             | 9,545.6   | 98.1     |         | 9,643.7     |
| First Illinois .....         | 86,833.6    |           |          |         | 86,833.6    |
| Kansas .....                 | 3,333.6     | 87.6      | 82       |         | 3,503.2     |
| Second Kentucky .....        |             | 3,895.9   |          |         | 3,895.9     |
| Fifth Kentucky .....         | 1,944.5     | 14,767.5  | 2,360.2  |         | 19,072.2    |
| Eighth Kentucky .....        |             | 85.5      |          |         | 85.5        |
| Maryland .....               | 914.9       | 13,067    | 6,134.4  | 466.5   | 22,582.8    |
| First Missouri .....         | 8,259.7     | 1,252     | 23.5     |         | 9,535.2     |
| Sixth Missouri .....         |             | 5,820.9   | 1,512.1  |         | 7,333       |
| First New York .....         | 67,944.8    | 7,038     | 289.3    |         | 75,272.1    |
| Second New York .....        | 197,763     | 13,219.6  | 478.1    |         | 211,460.7   |
| Twenty-eighth New York ..... | 6,245.9     | 18,162.8  | 73       |         | 24,481.7    |
| Fifth Tennessee .....        |             | 9,870.8   |          |         | 9,870.8     |
| Tenth Ohio .....             | 32,221.3    | 447.6     | 1,684.2  |         | 34,353.1    |
| Sixth Virginia .....         | 1,566       | 1,191.1   |          |         | 2,757.1     |
| Total .....                  | 1,187,638.8 | 107,726.3 | 17,804.6 | 1,989.7 | 1,315,159.4 |



FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1899—Continued.

2. BY BONDED WAREHOUSES AND DISTRICTS.

The following table shows the quantity, in taxable gallons, of brandy remaining in each of the special bonded warehouses and the quantity in bond in each district and in the United States June 30, 1899:

| Bonded warehouse.   | Quantity in each warehouse. |           |
|---|-----------------------------|-----------|
| District of Arkansas:   |                             |           |
| A. A. Armstrong, Bentonville, Benton County.....  | 6,531.7                     |           |
| Total, Arkansas.....  |                             | 6,531.7   |
| First district of California:   |                             |           |
| No. 1. Bode & Haslett, Battery street, San Francisco.....   | 63,075.9                    |           |
| No. 2. S. M. Bernard, Los Angeles.....  | 25,966.8                    |           |
| No. 3. Wm. B. West, Stockton, San Joaquin County.....   | 35,134.4                    |           |
| No. 4. I. A. Cooper, San Gabriel Station, Los Angeles County.....   | 11,195.8                    |           |
| No. 5. Snyder & Foss Warehouse Co., San Jose, Santa Clara County.....   | 12,102.3                    |           |
| No. 6. Overland Freight and Transfer Co., San Francisco.....  | 246,427.5                   |           |
| No. 7. Fresno Warehouse Co., Fresno, Fresno County.....   | 48,495.1                    |           |
| No. 8. Bode & Haslett, Oriental street, San Francisco.....  | 89,772.7                    |           |
| Total, First district of California.....  |                             | 532,170.5 |
| Fourth district of California:  |                             |           |
| No. 1. T. J. Clunie, Sacramento.....  | 43,686.2                    |           |
| No. 2. L. W. Burris, Santa Rosa, Sonoma County.....   | 30,563.3                    |           |
| No. 3. H. J. Lewelling, St. Helena, Sonoma County.....  | 45,851.3                    |           |
| No. 4. John Tivnen, Sonoma County.....  | 5,777.8                     |           |
| No. 5. H. B. Shackelford, Vina, Tehama County.....  | 112,922.5                   |           |
| No. 6. A. E. Hatt, sr., Napa city, Napa County.....   | 17,095.5                    |           |
| Total, Fourth district of California.....   |                             | 256,896.6 |
| District of Connecticut:  |                             |           |
| No. 1. E. Williams, Wallingford, New Haven County.....  | 9,643.7                     |           |
| Total, Connecticut.....   |                             | 9,643.7   |
| First district of Illinois:   |                             |           |
| No. 1. Hiram Sibley & Co., North Clark street, between Chicago River and North Water street, Chicago.....                       | 86,833.6                    |           |
| Total, First district of Illinois.....  |                             | 86,833.6  |
| District of Kansas:   |                             |           |
| No. 1. W. D. Stewart, No. 311 Commercial street, Atchison.....  | 3,503.2                     |           |
| Total, district of Kansas.....  |                             | 3,503.2   |
| Second district of Kentucky:  |                             |           |
| No. 1. E. W. Peters, Owensboro Public Warehouse Co., Owensboro, Daviess County.....   | 3,835.9                     |           |
| Total, Second district of Kentucky.....   |                             | 3,835.9   |
| Fifth district of Kentucky:   |                             |           |
| No. 1. Louisville Public Warehouse Co., Louisville.....   | 19,072.2                    |           |
| Total, Fifth district of Kentucky.....  |                             | 19,072.2  |
| Eighth district of Kentucky:  |                             |           |
| No. 1. J. P. Hornaday, Somerset, Pulaski County.....  | 85.5                        |           |
| Total, Eighth district of Kentucky.....   |                             | 85.5      |
| 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..... | 21,570.8                    |           |
| No. 2. W. J. Thoroughgood, Georgetown, Del.....   | 1,012                       |           |
| Total, district of Maryland.....  |                             | 22,582.8  |
| First district of Missouri:   |                             |           |
| No. 1. Columbia Warehouse Co., Nos. 214, 216, and 218 Broadway, St. Louis.....  | 2,748.7                     |           |
| No. 2. Stone Hill Transit and Warehouse Co., Hermann, Mo.....   | 6,786.5                     |           |
| Total, First district of Missouri.....  |                             | 9,535.2   |
| Sixth district of Missouri:   |                             |           |
| No. 1. Western Storage and Warehouse Co., No. 2042 and 2044 Walnut street, Kansas City.....                                     | 7,333                       |           |
| Total, Sixth district of Missouri.....  |                             | 7,333     |
| First district of New York:   |                             |           |
| No. 1. New York and Brooklyn Wharf and Warehouse Co., Imlay and Commerce streets, Atlantic Basin, Brooklyn.....                 | 75,272.1                    |           |
| Total, First district of New York.....  |                             | 75,272.1  |

| Bonded warehouse.   | Quantity in each warehouse. |             |
|---|-----------------------------|-------------|
| Second district of New York:  |                             |             |
| No. 2. R. J. Dean, Nos. 499 and 492, Greenwich street, New York City..... | 211,400.7                   |             |
| Total, Second district of New York.....                                   |                             | 211,400.7   |
| Twenty-eighth district of New York:                                       |                             |             |
| No. 1. Metropolitan Storage and Transfer Co., Rochester.....              | 24,481.7                    |             |
| Total, Twenty-eighth district of New York.....                            |                             | 24,481.7    |
| Tenth district of Ohio:   |                             |             |
| No. 1. W. Allendorf, Sandusky, Erie County.....                           | 34,353.1                    |             |
| Total, Tenth district of Ohio.....  |                             | 34,353.1    |
| Fifth district of Tennessee:  |                             |             |
| No. 1. J. E. Jones, McMinnville, Warren County.....                       | 6,185.5                     |             |
| No. 2. J. W. Montgomery, Double Springs, Putnam County.....               | 3,125                       |             |
| No. 3. H. McCoy, Tallahoma, Coffee County.....                            | 560.3                       |             |
| Total, Fifth district of Tennessee.....                                   |                             | 9,870.8     |
| Sixth district of Virginia:   |                             |             |
| No. 1. M. Kaufman, Charlottesville, Albemarle County.....                 | 2,757.1                     |             |
| Total, Sixth district of Virginia.....                                    |                             | 2,757.1     |
| Total, all districts.....   |                             | 1,315,159.4 |

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

| Brandy.   | Quantity.   |
|---|-------------|
| Dr.   | Gallons.    |
| Withdrawn for export, proof of landing not received prior to July 1, 1898.....                  | 4,307.3     |
| Error brought forward in amount exported from year 1895.....                                    | 4.7         |
| Not actually in warehouse July 1, 1898, claimed to have been lost by casualty.....              | 35          |
| In transit from other districts, not yet received at second district.....                       | 8,316.1     |
| Withdrawn to fortify wines, still unused.....   | 12,878      |
| Actually remaining in warehouses July 1, 1898.....  | 1,478,196.4 |
| Deposited in special bonded warehouses during the year:   |             |
| Brandy received from distillers in districts.....   | 991,971     |
| Brandy received from distillers in other districts.....   | 335,709.5   |
| Brandy received from special bonded warehouses in other districts.....                          | 306,983.3   |
| Excess ascertained on regaugo.....  | .7          |
| Total.....  | 3,048,372   |
| Cr.   |             |
| Withdrawn from special bonded warehouses, tax-paid, in original casks.....                      | 1,005,291.4 |
| Withdrawn, tax paid, for bottling in bond.....  | 273.2       |
| Loss allowed on account of leakage or evaporation in warehouse.....                             | 78,386.5    |
| Withdrawn for use of the United States.....   | 620.9       |
| Loss allowed on account of leakage in transportation for export.....                            | 1.5         |
| Tax paid on loss or leakage in transportation for export.....                                   | 44.9        |
| Exported and accounted for.....   | 5,189.4     |
| Tax paid on brandy heretofore reported lost by casualty, etc.....                               | 31.7        |
| Loss allowed on account of casualties.....  | 27.7        |
| Deposited in manufacturing warehouses.....  | 2,248.9     |
| Deposited in second special bonded warehouses in other districts.....                           | 306,983.3   |
| Withdrawn for export and unaccounted for.....   | 12,281.9    |
| Lost by casualty, etc., and unaccounted for.....  | 48.3        |
| Error on 245, First California.....   | .9          |
| Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for..... | 18,469.6    |
| Grape brandy used in the fortification of wine.....   | 281,172     |
| Tax paid on brandy heretofore reported withdrawn to fortify wine.....                           | 88.4        |
| Brandy withdrawn to fortify wine unaccounted for.....   | 22,051.1    |
| Remaining in special bonded warehouses June 30, 1899.....                                       | 1,315,159.4 |
| Total.....  | 3,048,372   |



## STATEMENT OF REMOVALS IN BOND FROM BRANDY DISTILLERIES FOR DEPOSIT IN SPECIAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1899.

| Brandy.   | Grape.             | Apple.          | Peach.          | Other.         | Total.             |
|---|--------------------|-----------------|-----------------|----------------|--------------------|
| <b>Dr.</b>  |                    |                 |                 |                |                    |
| Balance in transit between distilleries and warehouses July 1, 1898, same district..... | 1,382.9            |                 | 64.4            |                | 1,447.3            |
| Balance in transit to warehouses in other districts July 1, 1898.....                   | 17,129.7           |                 |                 |                | 17,129.7           |
| Removals during year for deposit in district of production.....                         | 876,396.7          | 16,346.4        | 11,206.2        | 1,257.3        | 905,206.6          |
| Removals during year for deposit in other districts.....                                | 320,787.4          | 9,090.9         | 3,305.3         |                | 333,183.6          |
| <b>Total.....</b>   | <b>1,215,696.7</b> | <b>25,437.3</b> | <b>14,575.9</b> | <b>1,257.3</b> | <b>1,256,967.2</b> |
| <b>Cr.</b>  |                    |                 |                 |                |                    |
| Receipts in warehouses in district of production.....                                   | 873,143.7          | 16,299.4        | 11,270.6        | 1,257.3        | 901,971            |
| Receipts in warehouses in other districts.....  | 323,313.3          | 9,090.9         | 3,305.3         |                | 335,709.5          |
| Balance in transit to warehouses in district of production.....                         | 4,635.9            | 47              |                 |                | 4,682.9            |
| Balance in transit to warehouses in other districts.....                                | 14,603.8           |                 |                 |                | 14,603.8           |
| <b>Total.....</b>   | <b>1,215,696.7</b> | <b>25,437.3</b> | <b>14,575.9</b> | <b>1,257.3</b> | <b>1,256,967.2</b> |

## DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

## QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

(Quantities in taxable gallons.)

| Brandy.   | Grape.             | Apple.           | Peach.          | Other.         | Total.             |
|---|--------------------|------------------|-----------------|----------------|--------------------|
| <b>Dr.</b>  |                    |                  |                 |                |                    |
| Balance in warehouses July 1, 1898.....                                     | 1,149,645.8        | 296,197          | 30,963.8        | 1,359.8        | 1,478,166.4        |
| Received in warehouses from distilleries in same district.....              | 873,143.7          | 16,299.4         | 11,270.6        | 1,257.3        | 901,971            |
| Received in warehouses from distilleries in other districts.....            | 323,313.3          | 9,090.9          | 3,305.3         |                | 335,709.5          |
| Received from special bonded warehouses in other districts.....             | 304,767            | 1,978.3          | 238             |                | 306,983.3          |
| Excess ascertained on regauge.....  | 0.7                |                  |                 |                | 0.7                |
| <b>Total.....</b>   | <b>2,650,870.5</b> | <b>323,565.6</b> | <b>45,777.7</b> | <b>2,617.1</b> | <b>3,022,830.9</b> |
| Errors reported as to kinds.....  | -44                | +686             | -642            |                |                    |
| <b>Total.....</b>   | <b>2,650,826.5</b> | <b>324,251.6</b> | <b>45,135.7</b> | <b>2,617.1</b> | <b>3,022,830.9</b> |
| <b>Cr.</b>  |                    |                  |                 |                |                    |
| Withdrawn tax-paid for bottling.....  | 273.2              |                  |                 |                | 273.2              |
| Withdrawn from special bonded warehouses, tax-paid.....                     | 788,354.7          | 193,083.7        | 25,255.9        | 597.1          | 1,005,291.4        |
| Leakage or evaporation in warehouses.....                                   | 55,058.9           | 21,460.1         | 1,837.2         | 30.3           | 78,386.5           |
| Withdrawn for use of United States.....                                     | 620.9              |                  |                 |                | 620.9              |
| Withdrawn for export.....   | 13,205.7           |                  |                 |                | 13,205.7           |
| Reported as lost by casualties, etc.....                                    | 69.5               | 3.2              |                 |                | 72.7               |
| Withdrawn for transfer to manufacturing warehouses.....                     | 2,248.9            |                  |                 |                | 2,248.9            |
| Withdrawn for transfer to special bonded warehouses in other districts..... | 314,921.4          | 1,978.3          | 238             |                | 317,137.7          |
| Withdrawn to fortify wine.....  | 290,434.5          |                  |                 |                | 290,434.5          |
| Balance remaining in special bonded warehouses and in transit.....          | 1,187,638.8        | 107,726.3        | 17,804.6        | 1,989.7        | 1,315,159.4        |
| <b>Total.....</b>   | <b>2,650,826.5</b> | <b>324,251.6</b> | <b>45,135.7</b> | <b>2,617.1</b> | <b>3,022,830.9</b> |

Disagreement as to kinds reconciled by deducting 500 gallons from the peach and adding to the apple on request of collector of the Fifth district of Kentucky, and deducting 0.3 from the apple and adding to the peach; also deducting 142.3 gallons from peach and adding to apple in the district of Maryland, and deducting 44 gallons from grape and adding to apple.

## 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, 1898, was 1,754,509.6 taxable gallons. The quantity of brandy used and of each kind of wine fortified during the year ended June 30, 1899, in each district is shown in the following table:

(Brandy in taxable gallons and wine in wine gallons.)

| Kind.              | First California.       |                      | Fourth California.     |                      | First Missouri.       |                      |
|--------------------|-------------------------|----------------------|------------------------|----------------------|-----------------------|----------------------|
|                    | Before fortification.   | After fortification. | Before fortification.  | After fortification. | Before fortification. | After fortification. |
| Angelica.....      | 200,394.76              | 235,932.99           | 171,605.61             | 202,486.08           |                       |                      |
| La Frontignan..... |                         |                      | 2,614.55               | 3,048.92             |                       |                      |
| Malaga.....        | 12,158.81               | 14,267.63            |                        |                      |                       |                      |
| Muscatel.....      | 692,655.05              | 810,628.50           |                        |                      |                       |                      |
| Port.....          | 2,066,780.67            | 2,345,654.67         | 929,198.13             | 1,095,938.22         | 8,279                 | 9,798.20             |
| Sherry.....        | 1,878,593.71            | 2,181,201.83         | 747,292.13             | 871,961.77           | 3,736                 | 4,433.30             |
| Tokay.....         | 7,916                   | 9,433.55             |                        |                      |                       |                      |
| <b>Total.....</b>  | <b>4,708,439</b>        | <b>5,597,119.22</b>  | <b>1,857,816.78</b>    | <b>2,181,911.98</b>  | <b>12,015</b>         | <b>14,291.50</b>     |
| Kind.              | First New Jersey.       |                      | Fifth New Jersey.      |                      | New Mexico.           |                      |
|                    | Before fortification.   | After fortification. | Before fortification.  | After fortification. | Before fortification. | After fortification. |
| Angelica.....      |                         |                      |                        |                      | 2,346.07              | 2,935.57             |
| Port.....          | 5,646                   | 6,551                | 2,405                  | 2,864.50             | 2,433.98              | 3,088.89             |
| Sweet Catawba..... | 2,649                   | 3,057                |                        |                      |                       |                      |
| <b>Total.....</b>  | <b>8,295</b>            | <b>9,608</b>         | <b>2,405</b>           | <b>2,864.50</b>      | <b>4,780.05</b>       | <b>6,024.46</b>      |
| Kind.              | Twenty-eighth New York. |                      | Fourth North Carolina. |                      | Aggregate.            |                      |
|                    | Before fortification.   | After fortification. | Before fortification.  | After fortification. | Before fortification. | After fortification. |
| Angelica.....      |                         |                      |                        |                      | 374,286.44            | 441,354.64           |
| La Frontignan..... |                         |                      |                        |                      | 2,614.55              | 3,048.92             |
| Malaga.....        |                         |                      |                        |                      | 12,158.81             | 14,267.63            |
| Muscatel.....      |                         |                      |                        |                      | 699,761.41            | 819,105.49           |
| Port.....          | 49,350.61               | 56,679.36            |                        |                      | 3,094,093.59          | 3,520,574.84         |
| Scuppernong.....   |                         |                      | 21,500                 | 22,606               | 21,500                | 22,606               |
| Sherry.....        |                         |                      |                        |                      | 2,629,621.84          | 3,057,596.95         |
| Sweet Catawba..... | 132,853.21              | 154,007.17           |                        |                      | 135,502.21            | 157,064.17           |
| Tokay.....         |                         |                      |                        |                      | 7,916                 | 9,433.55             |
| <b>Total.....</b>  | <b>182,204.02</b>       | <b>210,686.53</b>    | <b>21,500</b>          | <b>22,606</b>        | <b>6,887,454.85</b>   | <b>8,045,052.19</b>  |

## GRAPE BRANDY USED.

|                             | Gallons.           |
|-----------------------------|--------------------|
| First California.....       | 1,320,108.9        |
| Fourth California.....      | 594,613.4          |
| First Missouri.....         | 3,737.4            |
| First New Jersey.....       | 1,395.7            |
| Fifth New Jersey.....       | 1,552.4            |
| New Mexico.....             | 1,567.6            |
| Twenty-eighth New York..... | 42,293.1           |
| Fourth North Carolina.....  | 1,971.5            |
| <b>Total.....</b>           | <b>1,912,339.4</b> |



## EXPORT 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, 1898.....                                 | 792,742     |
| Quantity removed for export during the year ended June 30, 1899.....       | 14,925,312½ |
| Total.....   | 15,718,054½ |
| Quantity actually exported during the year ended June 30, 1899.....        | 14,901,938½ |
| Quantity tax paid during the year.....                                     | 688         |
| Quantity returned to factory during the year.....                          | 50          |
| Quantity unaccounted for at the close of the year ended June 30, 1899..... | 815,377½    |
| Total.....   | 15,718,054½ |

## 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, 1898.....              | 62,001  | 46,029,000  |
| Bonded for export during the year ended June 30, 1899..... | 2,377,230   | 1,225,223,840   |
| Total.....   | 2,439,231   | 1,271,252,840   |
| Exported and accounted for during the year 1899.....       | 2,072,842   | 1,243,092,840   |
| Bonded, not removed from factory.....                      | 5,000   |   |
| Bonded and returned to factory.....                        |   | 250,000   |
| Rebonded.....  |   | 4,609,000   |
| Lost by casualty.....                                      |   | 671,200   |
| Tax paid.....  | 31,501  | 69,800  |
| Remaining unaccounted for June 30, 1899.....               | 329,888   | 22,560,000  |
| Total.....   | 2,439,231   | 1,271,252,840   |

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, 1898, the increase in 1899, as to tobacco, cigars, and cigarettes, is found to be as follows:

|   | Pounds.   | Cigars and cigarettes weighing more than 3 pounds per 1,000. | Cigars and cigarettes weighing not more than 3 pounds per 1,000. |
|---|-----------|--|--|
| Tobacco.....                                      | 1,190,243 |  |  |
| Cigars.....                                       |           | 1,282,758  |  |
| Cigarettes, including all-tobacco cigarettes..... |           |  | 193,099,794  |

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 eighteen years as follows:

## NUMBER REMOVED FOR EXPORT DURING FISCAL YEARS 1882 TO 1899.

| Year ended June 30— | Number.     | Year ended June 30— | Number.     | Year ended June 30— | Number.       |
|---------------------|-------------|---------------------|-------------|---------------------|---------------|
| 1882.....           | 64,001,500  | 1888.....           | 180,769,800 | 1894.....           | 401,605,300   |
| 1883.....           | 68,413,500  | 1889.....           | 246,679,750 | 1895.....           | 401,859,100   |
| 1884.....           | 86,243,485  | 1890.....           | 259,310,050 | 1896.....           | 628,086,390   |
| 1885.....           | 104,811,420 | 1891.....           | 294,534,250 | 1897.....           | 892,950,300   |
| 1886.....           | 134,311,180 | 1892.....           | 320,845,020 | 1898.....           | 1,032,124,046 |
| 1887.....           | 139,935,300 | 1893.....           | 367,827,200 | 1899.....           | 1,225,223,840 |

## EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

|   | Playing cards, 2 cents per package. |
|---|-------------------------------------|
| Removed and unaccounted for June 30, 1898.....                | 213,641                             |
| Removed during the year ended June 30, 1899.....              | 2,163,823                           |
| Total.....  | 2,377,464                           |
| Removed and exported during the year ended June 30, 1899..... | 2,022,006                           |
| Removed for export, unaccounted for, tax paid.....            | 3,491                               |
| Remaining unaccounted for June 30, 1899.....                  | 351,965                             |
| Total.....  | 2,377,464                           |

## EXPORTATION OF PROPRIETARY ARTICLES.

Statement, by districts, of tax on proprietary medicines, bottled wines, chewing gum, etc. (Schedule B articles, act of June 13, 1898), removed for export and actually exported from the United States in bond, free of tax, under the provisions of section 22 of the act above named, during the fiscal year ended June 30, 1899, and tax on such articles returned to manufactory and unaccounted for:

| District.                   | Removed for export. | Actually exported. | Returned to manufactory. | Unaccounted for. |
|-----------------------------|---------------------|--------------------|--------------------------|------------------|
| First California.....       | \$2,000.40          | \$2,498.44         |                          | \$101.96         |
| Connecticut.....            | 1,215.57            | 1,150.77           |                          | 64.80            |
| First Illinois.....         | 863.77½             | 562.44½            |                          | 106.33½          |
| Fourth Iowa.....            | 2,404.50            | 2,143.87½          |                          | 260.62½          |
| Fifth Kentucky.....         | 3,126.96            | 3,126.96           |                          |                  |
| Louisiana.....              | 44.28               | 44.28              |                          |                  |
| Maryland.....               | 1,347.53½           | 1,316.41           |                          | 31.12½           |
| Third Massachusetts.....    | 26,637.16½          | 22,761.68½         |                          | 3,875.48         |
| Minnesota.....              | 2,718.22½           | 2,662.87½          |                          | 55.35            |
| First Missouri.....         | 1,232.20            | 691.40             |                          | 540.80           |
| New Hampshire.....          | 289.88              | 289.88             |                          |                  |
| Fifth New Jersey.....       | 13,510.58½          | 12,502.06½         | \$24.55                  | 983.97½          |
| First New York.....         | 11,573.53½          | 10,808.58½         |                          | 764.95           |
| Second New York.....        | 54,343.70½          | 53,301.83½         |                          | 1,041.87         |
| Third New York.....         | 518.72½             | 435.62½            |                          | 83.10            |
| Fourteenth New York.....    | 4,251.02            | 3,813.29½          | 18.00                    | 419.72½          |
| Twenty-first New York.....  | 400.50              | 370.50             |                          | 30.00            |
| Twenty-eighth New York..... | 989.29½             | 678.24½            | 7.20                     | 283.78½          |
| First Ohio.....             | 237.46              | 236.26             |                          | 7.20             |
| Tenth Ohio.....             | 690.75              | 676.35             |                          | 14.40            |
| Eighteenth Ohio.....        | 34.73½              | 25.61½             | 8.00                     | 1.12½            |
| Oregon.....                 | 157.77½             | 157.77½            |                          |                  |
| First Pennsylvania.....     | 4,738.42½           | 3,793.16½          |                          | 945.26½          |
| Total.....                  | 133,711.93½         | 124,042.32½        | 57.75                    | 9,611.86½        |



## STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1898, TO JUNE 30, 1899, UNDER ACT OF JUNE 18, 1890.

|   | Gallons.  |
|---|-----------|
| Removed for export, unaccounted for June 30, 1898     | 111,760   |
| Removed for direct exportation                        | 524,565   |
| Removed in original packages to be bottled for export | 2,387,555 |
| Removed by pipe line to be bottled for export         | 684,598   |
| Excess reported by bottlers                           | 12,612    |
| Total   | 3,721,090 |
| Exported in original packages, proofs received        | 519,489   |
| Exported in bottles, proofs received                  | 2,669,907 |
| Removed for export, unaccounted for, tax paid         | 11,330    |
| Excess reported by bottlers                           | 55,033    |
| Destroyed at port of export, spoiled in transit       | 4,100     |
| Removed for export, unaccounted for June 30, 1899     | 460,231   |
| Total   | 3,721,090 |

## FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1899, BY DISTRICTS.

| District.           | Gallons. | District.                 | Gallons.  |
|---------------------|----------|---------------------------|-----------|
| Alabama             | 15,237   | First New York            | 294,598   |
| First California    | 194,009  | Second New York           | 39,143    |
| Fourth California   | 16,747   | Third New York            | 168,169   |
| Connecticut         | 2,931    | Fourteenth New York       | 51,213    |
| Florida             | 58,473   | Twenty-eighth New York    | 15,965    |
| Georgia             | 67,456   | First Ohio                | 20,080    |
| First Illinois      | 31,796   | Oregon                    | 236,537   |
| Sixth Indiana       | 11,855   | First Pennsylvania        | 1,820     |
| Seventh Indiana     | 2,557    | Twenty-third Pennsylvania | 1,643     |
| Fifth Kentucky      | 2,821    | Fifth Tennessee           | 31,453    |
| Louisiana           | 32,564   | Third Texas               | 46,389    |
| Third Massachusetts | 1,603    | Sixth Virginia            | 620       |
| First Missouri      | 683,561  | First Wisconsin           | 1,365,400 |
| Montana             | 160      |                           |           |
| Fifth New Jersey    | 201,778  | Total                     | 3,596,718 |

## DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

## DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

| Port.         | Number of claims. | Proprietary articles. | Tobacco. | Cigars and cigarettes. | Distilled spirits. | Still.  | Total.    |
|---------------|-------------------|-----------------------|----------|------------------------|--------------------|---------|-----------|
| Chicago       | 1                 | \$23.17               |          |                        |                    |         | \$23.17   |
| Cleveland     | 4                 | 24.40                 |          |                        |                    |         | 24.40     |
| New York      | 1,036             | 13,482.00             | \$30.00  | \$900.25               | \$145.00           | \$20.00 | 14,578.15 |
| Philadelphia  | 54                | 1,953.12              | 280.89   |                        |                    |         | 2,233.92  |
| San Francisco | 128               | 53.35                 | 5,478.09 | 12,592.24              | 1,309.89           |         | 19,433.57 |
| St. Louis     | 13                | 49.28                 | 144.00   | 2,150.00               |                    |         | 2,343.28  |
| Tampa         | 1                 |                       |          |                        | 398.15             |         | 398.15    |
| Toledo        | 4                 | 13.46                 |          |                        |                    |         | 13.46     |
| Total         | 1,242             | 15,598.78             | 5,932.89 | 15,642.49              | 1,853.94           | 20.00   | 39,048.10 |

## RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1899, INCLUSIVE.

| Periods.                | Number of claims. | Proprietary articles. | Tobacco.   | Snuff.  | Cigars and cigarettes. |
|-------------------------|-------------------|-----------------------|------------|---------|------------------------|
| Allowed—                |                   |                       |            |         |                        |
| 1863 to 1876, inclusive | 751               | \$48,235.85           | \$5,819.32 |         |                        |
| 1877                    | 562               | 33,820.04             | 2,597.98   |         |                        |
| 1878                    | 744               | 48,184.71             | 12,113.86  |         | \$250.90               |
| 1879                    | 872               | 95,153.86             | 22,314.02  |         | 1,094.97               |
| 1880                    | 749               | 28,483.87             | 8,596.00   | \$25.08 | 1,232.43               |
| 1881                    | 909               | 33,695.22             | 5,009.36   |         | 1,406.12               |
| 1882                    | 1,150             | 39,090.89             | 6,604.60   |         | 5,195.37               |
| 1883                    | 1,090             | 16,460.34             | 6,053.81   | 82.00   | 5,673.96               |
| 1884                    | 706               | 46.06                 | 2,515.80   |         | 901.75                 |
| 1885                    | 805               |                       | 3,582.13   | 1.60    | 801.25                 |
| 1886                    | 877               |                       | 2,370.54   |         | 968.02                 |
| 1887                    | 1,222             |                       | 5,584.09   |         | 768.25                 |
| 1888                    | 1,289             |                       | 3,437.64   |         | 1,416.55               |
| 1889                    | 1,540             |                       | 1,829.12   |         | 1,112.56               |
| 1890                    | 1,744             |                       | 7,421.70   | .80     | 1,184.97               |
| 1891                    | 210               |                       | 2,041.73   |         | 1,023.10               |
| 1892                    | 192               |                       | 2,049.73   |         | 1,005.30               |
| 1893                    | 208               |                       | 2,951.08   |         | 1,426.93               |
| 1894                    | 185               |                       | 820.68     |         | 686.25                 |
| 1895                    | 227               |                       | 1,880.64   |         | 1,509.92               |
| 1896                    | 117               |                       | 1,669.41   |         | 10,423.73              |
| 1897                    | 116               |                       | 1,461.64   |         | 6,697.25               |
| 1898                    | 1,242             | 15,598.78             | 5,932.89   |         | 15,642.49              |

| Periods.                | Fermented liquors. | Distilled spirits. | Still.  | Miscellaneous. | Total.         |
|-------------------------|--------------------|--------------------|---------|----------------|----------------|
| Allowed—                |                    |                    |         |                |                |
| 1863 to 1876, inclusive | \$760.12           |                    |         | \$277.11       | \$6,673,845.00 |
| 1877                    | 46.25              | \$718.90           |         |                | 55,002.40      |
| 1878                    | 533.60             | 1,426.92           |         |                | 37,123.67      |
| 1879                    | 2,205.42           |                    | \$80.00 | \$888.00       | 57,509.38      |
| 1880                    | 1,128.38           | 1,161.90           | 220.00  |                | 61,735.27      |
| 1881                    | 3,913.18           | 1,666.50           | 60.00   |                | 40,849.26      |
| 1882                    | 6,634.16           | 4,608.00           | 66.00   | \$590.92       | 46,110.38      |
| 1883                    | 14,996.30          | 8,352.00           | 480.00  |                | 55,003.94      |
| 1884                    | 16,192.71          | 3,705.30           |         |                | 52,098.41      |
| 1885                    | 23,878.21          | 6,642.00           |         |                | 23,302.22      |
| 1886                    | 21,258.94          | 5,765.50           |         |                | 34,765.19      |
| 1887                    | 20,165.54          | 28,411.30          | 160.00  |                | 39,373.60      |
| 1888                    | 25,633.33          | 10,737.60          | 80.00   |                | 61,025.00      |
| 1889                    | 31,657.93          | 12,410.00          | 100.00  |                | 41,304.52      |
| 1890                    | 31,374.51          | 9,177.30           |         |                | 47,109.55      |
| 1891                    | 378.09             | 17,019.00          | 40.00   |                | 49,159.26      |
| 1892                    |                    | 7,467.30           | 40.00   |                | 20,501.92      |
| 1893                    |                    | 38,932.10          |         |                | 10,562.33      |
| 1894                    |                    | 20,883.22          | 80.00   |                | 42,710.11      |
| 1895                    |                    | 11,260.68          | 60.00   |                | 22,470.15      |
| 1896                    |                    | 23,729.65          | 20.00   |                | 14,810.24      |
| 1897                    |                    | 1,620.45           | 40.00   |                | 34,842.79      |
| 1898                    |                    | 1,853.94           | 20.00   |                | 9,819.94       |
| 1899                    |                    |                    |         |                | 39,048.10      |
| Total                   |                    |                    |         |                | 7,564,323.14   |

a Manufactured cotton exported prior to 1863.

b Machinery exported prior to 1868.

c Cigars exported prior to 1863.



## 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 |
| 1899.....  | 6,928,325 |

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.....  | 2,821,970 |
| 1890.....  | 2,560,494 |
| 1891.....  | 3,601,292 |
| 1892.....  | 3,909,625 |
| 1893.....  | 5,374,989 |
| 1894.....  | 5,508,004 |
| 1895.....  | 4,469,686 |
| 1896.....  | 3,978,482 |
| 1897.....  | 3,541,636 |
| 1898.....  | 4,588,267 |
| 1899.....  | 6,641,759 |

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.....  | 145,706 |
| 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 |
| 1899.....  | 258,003 |

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; in the fiscal year, 1898, November; while the greatest production during the fiscal year ended June 30, 1899, occurred in December. 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..... | 4,151,317 |
| In October, 1889.....  | 4,972,383 |
| In March, 1891.....    | 6,793,224 |
| In March, 1892.....    | 5,916,871 |
| In January, 1893.....  | 7,824,657 |
| In October, 1893.....  | 9,316,006 |
| In October, 1894.....  | 7,046,429 |
| In October, 1895.....  | 5,922,649 |
| In March, 1897.....    | 4,826,677 |
| In November, 1897..... | 6,367,024 |
| In December, 1898..... | 8,964,073 |

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.....                    | 1,364,746 |
| 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, 1899, 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, 1899, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1899:

| SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1899. |  | Pounds.    |
|--|--|------------|
| Stock on hand July 1, 1898.....  |  | 444,745    |
| Removed for export and remaining unaccounted for July 1, 1898.....                               |  | 330,534    |
| Quantity produced during the year.....   |  | 83,130,474 |
| Total.....   |  | 83,905,733 |



Contra.

|  | Pounds.    |
|--|------------|
| Oleomargarine withdrawn, tax paid.....   | 79,689,769 |
| Withdrawn from manufactories for export and accounted for by clearance certificate filed.....                              | 3,070,636  |
| Withdrawn from manufactories for export and accounted for by payment of tax on account of certificate not being filed..... | 14,356     |
| Under statements of withdrawals, etc.....  | 3,212      |
| Removed for export and unaccounted for June 30, 1899.....  | 340,277    |
| Remaining in factories June 30, 1899.....  | 787,503    |
| Total.....   | 83,905,753 |

## 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, 1898, and June 30, 1899, respectively; also the stock remaining on hand at the close of each year:

| Districts.                     | From July 1, 1897, to June 30, 1898. |                     |                       |                                     |
|--------------------------------|--------------------------------------|---------------------|-----------------------|-------------------------------------|
|                                | Produced.                            | Withdrawn tax-paid. | Withdrawn for export. | Remaining in factory June 30, 1898. |
| Connecticut <sup>a</sup> ..... | 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                            | 5,439,005           | 5,946                 | 43,632                              |
| Kansas <sup>b</sup> .....      | 14,132,277                           | 13,310,453          | 760,783               | 155,253                             |
| Maryland.....                  | 247,767                              | 247,717             | .....                 | 50                                  |
| Sixth Missouri.....            | 944,731                              | 943,252             | .....                 | 2,118                               |
| Fifth New Jersey.....          | 442,245                              | 409,905             | 34,605                | 6,215                               |
| Eleventh Ohio.....             | 6,347,337                            | 6,332,916           | .....                 | 18,281                              |
| Eighteenth Ohio.....           | 2,451,237                            | 2,449,899           | .....                 | 13,518                              |
| Total.....                     | 57,516,136                           | 55,079,887          | 2,259,705             | 444,745                             |

  

| Districts.                     | From July 1, 1898, to June 30, 1899. |                     |                       |                                     |
|--------------------------------|--------------------------------------|---------------------|-----------------------|-------------------------------------|
|                                | Produced.                            | Withdrawn tax paid. | Withdrawn for export. | Remaining in factory June 30, 1899. |
| Connecticut <sup>a</sup> ..... | 7,912,571                            | 5,626,866           | 2,283,455             | 68,646                              |
| First Illinois.....            | 38,897,603                           | 38,164,188          | 452,372               | 420,305                             |
| Sixth Indiana.....             | 7,086,909                            | 7,038,393           | 2,500                 | 89,603                              |
| Kansas <sup>b</sup> .....      | 13,459,994                           | 13,188,496          | 334,208               | 92,543                              |
| Maryland.....                  | 1,056,432                            | 1,054,337           | .....                 | 2,145                               |
| Sixth Missouri.....            | 1,867,211                            | 1,848,152           | .....                 | 21,177                              |
| First New Jersey.....          | 439,472                              | 410,052             | 20,500                | 8,920                               |
| Fifth New Jersey.....          | 101,185                              | 104,400             | 3,000                 | .....                               |
| Eleventh Ohio.....             | 9,991,823                            | 9,948,075           | .....                 | 62,029                              |
| Eighteenth Ohio.....           | 2,327,881                            | 2,319,329           | .....                 | 22,070                              |
| Total.....                     | 83,141,081                           | 79,702,288          | 3,096,035             | 787,503                             |

<sup>a</sup> Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

<sup>b</sup> 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, 1899.

| 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..... | 181,699                         | .....              | .....               | .....                 | .....              | .....                              |
| November.....             | 3,188,261                       | .....              | 2,986,241           | 6,747                 | 10,878             | .....                              |
| December.....             | 3,073,263                       | .....              | 2,956,827           | 67,189                | 296                | .....                              |
| 1887.                     |                                 |                    |                     |                       |                    |                                    |
| January.....              | 2,804,096                       | .....              | 2,720,235           | 144,535               | 3,056              | .....                              |
| February.....             | 2,779,855                       | .....              | 2,716,759           | 60,500                | 9,182              | .....                              |
| March.....                | 3,568,254                       | .....              | 3,512,158           | 96,499                | 12,472             | .....                              |
| April.....                | 2,839,358                       | .....              | 2,780,307           | 149,838               | 6,866              | .....                              |
| May.....                  | 1,885,027                       | .....              | 1,769,954           | 136,523               | 2,210              | .....                              |
| June.....                 | 1,375,423                       | .....              | 1,301,108           | 62,701                | 6,267              | .....                              |
| July.....                 | 1,208,638                       | .....              | 1,170,136           | 33,240                | 1,191              | .....                              |
| August.....               | 2,425,226                       | .....              | 2,296,238           | 116,990               | 661                | .....                              |
| September.....            | 2,793,256                       | .....              | 2,568,007           | 68,917                | 262                | .....                              |
| October.....              | 3,082,935                       | .....              | 2,615,016           | 92,201                | 1,979              | .....                              |
| November.....             | 3,003,715                       | .....              | 2,862,321           | 148,899               | .....              | .....                              |
| December.....             | 3,256,028                       | .....              | 3,120,293           | 78,500                | .....              | .....                              |
| 1888.                     |                                 |                    |                     |                       |                    |                                    |
| January.....              | 3,058,955                       | .....              | 2,918,868           | 117,781               | .....              | .....                              |
| February.....             | 3,057,149                       | .....              | 3,003,515           | 126,168               | .....              | .....                              |
| March.....                | 3,040,727                       | .....              | 3,824,672           | 155,761               | 2,908              | .....                              |
| April.....                | 3,273,453                       | .....              | 3,062,306           | 251,994               | 1,537              | .....                              |
| May.....                  | 3,185,127                       | .....              | 2,817,292           | 327,726               | .....              | .....                              |
| June.....                 | 2,139,318                       | .....              | 1,930,311           | 174,021               | 993                | .....                              |
| July.....                 | 2,084,817                       | .....              | 1,925,762           | 155,300               | 185                | .....                              |
| August.....               | 2,301,769                       | .....              | 2,260,782           | 133,285               | 727                | .....                              |
| September.....            | 2,776,465                       | .....              | 2,611,693           | 167,787               | .....              | .....                              |
| October.....              | 3,462,123                       | .....              | 3,368,418           | 80,785                | .....              | .....                              |
| November.....             | 3,734,878                       | .....              | 3,560,408           | 175,963               | .....              | .....                              |
| December.....             | 4,181,317                       | .....              | 4,025,336           | 109,385               | 10                 | .....                              |
| 1889.                     |                                 |                    |                     |                       |                    |                                    |
| January.....              | 3,607,753                       | .....              | 3,353,359           | 137,123               | .....              | .....                              |
| February.....             | 3,523,381                       | .....              | 3,266,245           | 228,191               | 1,000              | .....                              |
| March.....                | 3,047,875                       | .....              | 3,077,831           | 70,424                | .....              | .....                              |
| April.....                | 3,057,841                       | .....              | 2,886,481           | 285,948               | .....              | .....                              |
| May.....                  | 2,316,945                       | .....              | 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.....              | 4,072,332                       | .....              | 3,668,057           | 190,385               | 688                | .....                              |
| November.....             | 3,188,757                       | .....              | 3,174,648           | 121,630               | .....              | .....                              |
| December.....             | 3,072,628                       | .....              | 3,010,319           | 93,770                | .....              | .....                              |
| 1890.                     |                                 |                    |                     |                       |                    |                                    |
| January.....              | 3,338,340                       | .....              | 3,053,375           | 117,960               | 3,692              | .....                              |
| February.....             | 3,011,670                       | .....              | 3,042,219           | 104,018               | 256                | .....                              |
| March.....                | 3,885,080                       | .....              | 3,657,614           | 213,680               | .....              | .....                              |
| April.....                | 2,871,274                       | .....              | 2,719,725           | 159,119               | .....              | .....                              |
| May.....                  | 1,864,746                       | .....              | 1,795,963           | 219,052               | .....              | .....                              |
| June.....                 | 1,364,826                       | .....              | 1,189,257           | 86,215                | 90                 | .....                              |
| July.....                 | 1,723,966                       | .....              | 1,573,786           | 157,898               | .....              | .....                              |
| August.....               | 2,320,548                       | .....              | 2,135,414           | 192,175               | 56                 | .....                              |
| September.....            | 3,391,817                       | .....              | 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           | 21,090                | .....              | .....                              |
| 1891.                     |                                 |                    |                     |                       |                    |                                    |
| January.....              | 3,664,473                       | .....              | 3,702,844           | 36,158                | .....              | .....                              |
| February.....             | 4,386,152                       | .....              | 4,349,304           | 46,330                | .....              | .....                              |
| March.....                | 6,723,224                       | .....              | 6,577,926           | 62,170                | .....              | .....                              |
| April.....                | 4,573,178                       | .....              | 4,443,605           | 388,966               | 1,039              | .....                              |
| May.....                  | 4,005,212                       | .....              | 3,907,827           | 39,994                | .....              | .....                              |
| June.....                 | 1,988,633                       | .....              | 2,049,156           | 70,445                | .....              | .....                              |
| July.....                 | 2,524,287                       | .....              | 2,428,144           | 38,070                | .....              | .....                              |
| August.....               | 2,376,022                       | .....              | 2,279,339           | 194,008               | .....              | .....                              |
| September.....            | 3,560,418                       | .....              | 3,435,513           | 45,050                | .....              | .....                              |
| October.....              | 4,941,276                       | .....              | 4,825,731           | 71,908                | 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, AND LOST OR DESTROYED IN MANUFACTORIES MONTHLY, ETC.—Continued.

| Months.   | Quantity returned to factories. | Quantity produced. | Withdrawn tax-paid. | Withdrawn tax-paid. | Lost or destroyed. | Withdrawn for exposition purposes. |
|-----------|---------------------------------|--------------------|---------------------|---------------------|--------------------|------------------------------------|
| 1892.     | Pounds.                         | Pounds.            | Pounds.             | Pounds.             | Pounds.            | Pounds.                            |
| January   |                                 | 4,777,319          | 4,563,758           | 83,306              |                    |                                    |
| February  |                                 | 4,864,932          | 4,607,287           | 218,570             |                    |                                    |
| March     |                                 | 5,916,871          | 5,711,766           | 189,090             |                    |                                    |
| April     |                                 | 4,606,392          | 4,711,950           | 122,593             |                    |                                    |
| May       |                                 | 3,160,611          | 2,935,407           | 134,198             |                    |                                    |
| June      |                                 | 2,067,255          | 2,035,592           | 127,364             |                    |                                    |
| July      |                                 | 2,653,622          | 2,388,926           | 284,558             |                    |                                    |
| August    |                                 | 3,745,521          | 3,571,333           | 144,870             |                    |                                    |
| September |                                 | 5,116,208          | 4,698,580           | 145,853             |                    |                                    |
| October   |                                 | 5,195,351          | 5,239,316           | 219,263             |                    |                                    |
| November  |                                 | 7,311,563          | 6,707,850           | 229,732             |                    |                                    |
| December  |                                 | 6,541,521          | 6,202,957           | 283,058             |                    |                                    |
| 1893.     |                                 |                    |                     |                     |                    |                                    |
| January   |                                 | 7,824,657          | 7,686,836           | 223,053             |                    |                                    |
| February  |                                 | 6,383,115          | 6,068,662           | 233,048             | 4,525              |                                    |
| March     |                                 | 6,358,576          | 6,249,313           | 239,106             | 3,828              |                                    |
| April     |                                 | 6,378,648          | 6,253,313           | 305,957             | 1,939              |                                    |
| May       |                                 | 6,242,756          | 5,860,198           | 264,392             |                    | 1,214                              |
| June      |                                 | 3,472,760          | 3,536,591           | 212,604             |                    |                                    |
| July      |                                 | 3,653,387          | 3,350,268           | 233,894             | 1,506              |                                    |
| August    |                                 | 5,014,242          | 4,716,712           | 222,354             |                    |                                    |
| September |                                 | 7,126,593          | 6,739,234           | 220,283             |                    | 228                                |
| October   | 228                             | 9,318,006          | 8,731,547           | 265,147             | 228                |                                    |
| November  | 450                             | 7,401,265          | 7,280,926           | 302,468             | 450                |                                    |
| December  |                                 | 6,809,238          | 6,577,978           | 177,320             |                    |                                    |
| 1894.     |                                 |                    |                     |                     |                    |                                    |
| January   |                                 | 6,566,191          | 6,215,278           | 255,889             |                    |                                    |
| February  |                                 | 6,243,843          | 6,127,589           | 287,461             | 643                |                                    |
| March     |                                 | 5,889,497          | 5,639,414           | 415,549             | 61                 |                                    |
| April     |                                 | 5,413,302          | 4,956,192           | 358,951             |                    |                                    |
| May       |                                 | 3,633,891          | 3,443,917           | 328,171             | 2,691              |                                    |
| June      |                                 | 2,552,791          | 2,317,003           | 339,196             |                    |                                    |
| July      |                                 | 3,028,980          | 2,695,799           | 257,784             |                    |                                    |
| August    |                                 | 5,429,045          | 4,756,713           | 262,076             |                    |                                    |
| September |                                 | 5,928,516          | 5,862,883           | 317,141             |                    | 100                                |
| October   | 100                             | 7,046,429          | 6,616,097           | 338,673             | 100                |                                    |
| November  |                                 | 6,633,846          | 6,297,673           | 290,424             |                    |                                    |
| December  |                                 | 5,075,804          | 4,834,587           | 242,503             |                    |                                    |
| 1895.     |                                 |                    |                     |                     |                    |                                    |
| January   |                                 | 5,030,335          | 4,900,591           | 244,102             | 4,029              |                                    |
| February  |                                 | 4,803,201          | 4,625,339           | 211,471             |                    |                                    |
| March     |                                 | 4,318,972          | 4,021,562           | 359,255             | 19,458             |                                    |
| April     |                                 | 3,967,691          | 3,820,075           | 255,985             |                    |                                    |
| May       |                                 | 3,295,660          | 3,012,370           | 267,166             |                    |                                    |
| June      |                                 | 2,399,826          | 2,192,553           | 290,606             | 4,480              |                                    |
| July      |                                 | 3,003,913          | 2,669,369           | 301,633             |                    |                                    |
| August    |                                 | 3,547,363          | 3,240,923           | 275,950             |                    |                                    |
| September |                                 | 3,887,134          | 3,820,689           | 155,593             | 300                |                                    |
| October   |                                 | 5,922,649          | 5,357,691           | 330,129             |                    |                                    |
| November  |                                 | 5,266,905          | 4,995,014           | 318,798             |                    |                                    |
| December  |                                 | 5,436,286          | 5,033,087           | 205,319             | 1,760              |                                    |
| 1896.     |                                 |                    |                     |                     |                    |                                    |
| January   |                                 | 4,830,851          | 4,735,497           | 228,860             | 40                 |                                    |
| February  |                                 | 4,501,881          | 4,355,331           | 204,327             |                    |                                    |
| March     |                                 | 4,962,718          | 4,642,891           | 293,626             |                    |                                    |
| April     |                                 | 3,741,993          | 3,630,624           | 247,033             |                    |                                    |
| May       |                                 | 2,929,162          | 2,697,332           | 241,231             |                    |                                    |
| June      |                                 | 2,822,379          | 2,563,345           | 303,705             | 330                |                                    |
| July      |                                 | 2,610,739          | 2,405,071           | 164,239             |                    |                                    |
| August    |                                 | 2,647,753          | 2,495,435           | 233,653             |                    |                                    |
| September |                                 | 3,478,137          | 3,257,578           | 186,149             |                    |                                    |
| October   |                                 | 4,734,809          | 4,208,662           | 312,218             | 1,135              |                                    |
| November  |                                 | 3,662,184          | 3,455,106           | 324,844             |                    |                                    |
| December  |                                 | 4,740,937          | 4,424,367           | 361,287             | 650                |                                    |

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

| Months.                | Quantity returned to factories. | Quantity produced. | Withdrawn tax-paid. | Withdrawn for export. | Lost or destroyed. | Withdrawn for exposition purposes. |
|------------------------|---------------------------------|--------------------|---------------------|-----------------------|--------------------|------------------------------------|
| 1897                   | Pounds.                         | Pounds.            | Pounds.             | Pounds.               | Pounds.            | Pounds.                            |
| January                |                                 | 4,240,212          | 4,030,944           | 175,770               |                    |                                    |
| February               |                                 | 4,171,130          | 3,742,250           | 387,528               |                    |                                    |
| March                  |                                 | 4,826,677          | 4,604,195           | 290,970               |                    |                                    |
| April                  |                                 | 4,323,737          | 4,085,153           | 197,073               |                    |                                    |
| May                    |                                 | 3,494,183          | 3,313,301           | 249,618               |                    |                                    |
| June                   |                                 | 2,600,795          | 2,486,407           | 265,008               | 1,680              |                                    |
| July                   |                                 | 2,678,603          | 2,308,984           | 236,691               |                    |                                    |
| August                 |                                 | 2,975,864          | 2,903,410           | 140,402               |                    |                                    |
| September              |                                 | 3,738,096          | 3,474,631           | 138,239               |                    |                                    |
| October                |                                 | 5,136,469          | 4,937,149           | 168,968               |                    |                                    |
| November               |                                 | 6,367,024          | 6,039,095           | 195,140               |                    |                                    |
| December               |                                 | 6,246,189          | 5,946,215           | 132,160               |                    |                                    |
| 1898.                  |                                 |                    |                     |                       |                    |                                    |
| January                | 600                             | 5,201,895          | 5,206,673           | 160,190               |                    |                                    |
| February               | 100                             | 5,239,506          | 5,033,039           | 172,286               |                    |                                    |
| March                  |                                 | 5,877,277          | 5,697,133           | 228,563               |                    |                                    |
| April                  |                                 | 5,655,315          | 5,494,488           | 211,069               |                    |                                    |
| May                    |                                 | 4,672,042          | 4,502,213           | 248,645               |                    |                                    |
| June                   | 275                             | 3,727,856          | 3,536,857           | 227,352               |                    |                                    |
| July                   |                                 | 3,762,028          | 3,530,319           | 147,144               |                    |                                    |
| August                 |                                 | 5,444,367          | 5,178,388           | 210,146               |                    |                                    |
| September              |                                 | 6,101,434          | 5,777,300           | 181,921               |                    |                                    |
| October                |                                 | 8,171,276          | 7,818,546           | 207,433               |                    |                                    |
| November               |                                 | 8,219,114          | 7,953,916           | 227,192               |                    |                                    |
| December               |                                 | 8,964,073          | 8,749,534           | 255,282               |                    |                                    |
| 1899.                  |                                 |                    |                     |                       |                    |                                    |
| January                |                                 | 7,831,516          | 7,669,585           | 257,430               |                    |                                    |
| February               |                                 | 7,651,730          | 7,091,142           | 272,773               |                    |                                    |
| March                  |                                 | 8,002,771          | 7,817,533           | 336,510               |                    |                                    |
| April                  |                                 | 6,930,161          | 6,759,008           | 316,294               |                    |                                    |
| May                    |                                 | 6,634,564          | 6,309,455           | 874,105               |                    |                                    |
| June                   |                                 | 5,366,867          | 5,046,382           | 309,508               |                    |                                    |
| Total                  | 1,753                           | 647,610,039        | 617,252,756         | 29,442,934            | 127,057            | 1,542                              |
| On hand June 30, 1899. |                                 |                    |                     |                       |                    | 787,503                            |

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  | 1,034,199.60  |
| 1898                                  | 57,516,136  | 1,315,705.54  |
| 1899                                  | 83,130,474  | 1,956,618.56  |
| Total                                 | 647,610,476 | 15,942,101.43 |



RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED  
JUNE 30, 1899.

[For notes to the references in this table, see p. 13.]

| Districts.                       | Collections<br>on oleomargarine at 2<br>cents per<br>pound. | Special taxes of—   |                    |                       | Total.       |
|----------------------------------|---|---------------------|--------------------|-----------------------|--------------|
|                                  |   | Manufac-<br>turers. | Retail<br>dealers. | Wholesale<br>dealers. |              |
| Alabama.....                     |   |                     | \$678.00           | \$1,440.00            | \$2,118.00   |
| Arkansas.....                    |   |                     | 1,056.00           | 480.00                | 1,536.00     |
| First California.....            |   |                     |                    |                       |              |
| Fourth California <i>a</i> ..... |   |                     |                    |                       |              |
| Colorado <i>b</i> .....          |   |                     |                    |                       |              |
| Connecticut.....                 |   |                     | 3,434.00           | 2,080.00              | 5,514.00     |
| Florida.....                     | \$113,808.74  | \$1,800.00          | 13,172.00          | 1,680.00              | 130,460.74   |
| Georgia.....                     |   |                     | 3,316.00           | 3,060.00              | 6,376.00     |
| First Illinois.....              |   |                     | 2,334.00           | 3,760.00              | 6,094.00     |
| Fifth Illinois.....              | 773,709.80  | 2,950.00            | 66,908.00          | 2,344.00              | 845,911.80   |
| Eighth Illinois.....             |   |                     | 2,448.00           | 1,320.00              | 3,768.00     |
| Thirteenth Illinois.....         |   |                     | 3,598.00           |                       | 3,598.00     |
| Sixth Indiana.....               |   |                     | 2,272.00           | 600.00                | 2,872.00     |
| Seventh Indiana.....             | 142,504.30  | 1,950.00            | 8,552.00           | 2,680.00              | 155,686.30   |
| Third Iowa.....                  |   |                     | 2,900.00           |                       | 2,900.00     |
| Fourth Iowa.....                 |   |                     | 32.00              |                       | 32.00        |
| Kansas <i>d</i> .....            |   |                     | 88.00              |                       | 88.00        |
| Second Kentucky.....             | 264,627.64  | 1,200.00            | 7,370.00           | 200.00                | 273,397.64   |
| Fifth Kentucky.....              |   |                     | 370.00             |                       | 370.00       |
| Sixth Kentucky.....              |   |                     | 5,080.00           | 960.00                | 6,040.00     |
| Seventh Kentucky.....            |   |                     | 2,108.00           |                       | 2,108.00     |
| Eighth Kentucky.....             |   |                     | 600.00             |                       | 600.00       |
| Louisiana.....                   |   |                     | 64.00              |                       | 64.00        |
| Maryland <i>f</i> .....          |   |                     | 5,574.00           | 5,140.00              | 10,714.00    |
| Massachusetts.....               | 21,201.28   | 600.00              | 6,186.00           | 5,280.00              | 33,267.28    |
| First Michigan.....              |   |                     | 3,602.00           | 4,640.00              | 8,242.00     |
| Fourth Michigan.....             |   |                     | 5,026.00           |                       | 5,026.00     |
| Minnesota.....                   |   |                     | 910.00             | 1,920.00              | 2,830.00     |
| First Missouri.....              |   |                     | 776.00             | 3,600.00              | 4,376.00     |
| Sixth Missouri.....              |   |                     | 6,592.00           | 480.00                | 7,072.00     |
| Montana <i>g</i> .....           | 37,335.00   | 600.00              | 1,944.00           | 240.00                | 40,119.00    |
| Nebraska <i>h</i> .....          |   |                     | 104.00             |                       | 104.00       |
| New Hampshire <i>i</i> .....     |   |                     | 4,094.00           | 480.00                | 4,574.00     |
| First New Jersey.....            |   |                     | 1,048.00           | 3,720.00              | 4,768.00     |
| Fifth New Jersey.....            | 8,227.40  | 600.00              | 3,024.00           | 840.00                | 12,691.40    |
| New Mexico.....                  | 2,056.22  |                     | 9,738.00           | 2,520.00              | 14,314.20    |
| First New York.....              |   |                     | 674.00             | 480.00                | 1,154.00     |
| Second New York.....             |   |                     | 380.00             |                       | 380.00       |
| Third New York.....              |   |                     | 48.00              |                       | 48.00        |
| Fourteenth New York.....         | 22.00   |                     | 186.00             |                       | 208.00       |
| Twenty-first New York.....       |   |                     |                    |                       |              |
| Twenty-eighth New York.....      |   |                     |                    |                       |              |
| Fourth North Carolina.....       |   |                     |                    |                       |              |
| Fifth North Carolina.....        |   |                     |                    |                       |              |
| First Ohio.....                  |   |                     | 218.00             |                       | 218.00       |
| Tenth Ohio.....                  |   |                     | 212.00             |                       | 212.00       |
| Eleventh Ohio.....               |   |                     | 9,586.00           | 1,920.00              | 11,506.00    |
| Eighteenth Ohio.....             | 199,846.22  | 600.00              | 4,832.00           | 160.00                | 204,838.22   |
| Oregon <i>j</i> .....            | 46,573.94   | 1,200.00            | 12,830.00          |                       | 60,603.94    |
| First Pennsylvania.....          |   |                     | 12,752.00          | 1,440.00              | 14,192.00    |
| Ninth Pennsylvania.....          |   |                     | 516.00             | 240.00                | 756.00       |
| Twelfth Pennsylvania.....        |   |                     | 4,058.00           | 3,120.00              | 7,178.00     |
| Twenty-third Pennsylvania.....   |   |                     | 360.00             |                       | 360.00       |
| South Carolina.....              |   |                     | 1,482.00           | 320.00                | 1,802.00     |
| Second Tennessee.....            |   |                     | 19,112.00          | 3,500.00              | 22,612.00    |
| Fifth Tennessee.....             |   |                     | 832.00             | 960.00                | 1,792.00     |
| Third Texas.....                 |   |                     | 732.00             |                       | 732.00       |
| Fourth Texas.....                |   |                     | 2,806.00           | 1,480.00              | 4,286.00     |
| Second Virginia.....             |   |                     | 3,936.00           | 4,280.00              | 8,216.00     |
| Sixth Virginia.....              |   |                     | 1,038.00           | 1,720.00              | 2,758.00     |
| West Virginia.....               |   |                     | 4,292.00           | 480.00                | 4,772.00     |
| First Wisconsin.....             |   |                     | 6,578.00           |                       | 6,578.00     |
| Second Wisconsin.....            |   |                     | 6,138.00           | 1,440.00              | 7,578.00     |
| Total.....                       | 1,609,912.56  | 11,500.00           | 263,322.00         | 71,884.00             | 1,956,618.56 |

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, 1899, THE BUSINESS OF MANUFACTURING AND DEALING IN  
OLEOMARGARINE.

| States and Territories.                      | Manufac-<br>tories. | Wholesale<br>establish-<br>ments. | Retail<br>establish-<br>ments. | Total. |
|--|---------------------|-----------------------------------|--------------------------------|--------|
| Alabama.....                                 |                     | 2                                 | 19                             | 21     |
| Alaska.....                                  |                     |                                   | 6                              | 6      |
| Arizona.....                                 |                     | 1                                 | 4                              | 5      |
| Arkansas.....                                |                     | 1                                 | <i>a</i> 34                    | 35     |
| California.....                              |                     |                                   |                                |        |
| Colorado.....                                |                     | 6                                 | 89                             | 95     |
| Connecticut.....                             |                     |                                   | 5                              | 5      |
| Delaware.....                                |                     | 1                                 | 47                             | 48     |
| District of Columbia.....                    | 1                   | 2                                 | 58                             | 61     |
| Florida.....                                 |                     | 5                                 | 77                             | 82     |
| Georgia.....                                 |                     | 7                                 | 54                             | 61     |
| Idaho.....                                   |                     | 1                                 | 2                              | 3      |
| Illinois.....                                | 4                   | 10                                | <i>b</i> 2,606                 | 2,020  |
| Indiana.....                                 | 3                   | 5                                 | <i>c</i> 298                   | 306    |
| Indian Territory.....                        |                     |                                   | 21                             | 21     |
| Iowa.....                                    |                     |                                   | 3                              | 3      |
| Kansas.....                                  | 2                   | 1                                 | 183                            | 186    |
| Kentucky.....                                |                     | 1                                 | 216                            | 217    |
| Louisiana.....                               |                     | <i>d</i> 6                        | 134                            | 140    |
| Maine.....                                   |                     | 1                                 | 16                             | 17     |
| Maryland.....                                |                     | <i>e</i> 7                        | 51                             | 58     |
| Massachusetts.....                           |                     | 11                                | 97                             | 108    |
| Michigan.....                                |                     | 4                                 | 165                            | 169    |
| Minnesota.....                               |                     | 6                                 | 24                             | 30     |
| Mississippi.....                             |                     | 5                                 | 12                             | 17     |
| Missouri.....                                | 1                   | 1                                 | 229                            | 231    |
| Montana.....                                 |                     |                                   | 1                              | 1      |
| Nebraska.....                                |                     | 1                                 | 72                             | 73     |
| Nevada.....                                  |                     |                                   |                                |        |
| New Hampshire.....                           |                     | 6                                 | 13                             | 19     |
| New Jersey.....                              | 1                   | 7                                 | 288                            | 296    |
| New Mexico.....                              |                     |                                   | 12                             | 12     |
| New York.....                                |                     |                                   | 14                             | 14     |
| North Carolina.....                          |                     |                                   | 9                              | 9      |
| North Dakota.....                            |                     |                                   | 18                             | 18     |
| Ohio.....                                    | 2                   | 8                                 | 995                            | 1,005  |
| Oklahoma.....                                |                     |                                   | 10                             | 10     |
| Oregon.....                                  |                     |                                   | 3                              | 3      |
| Pennsylvania.....                            |                     | 21                                | 696                            | 717    |
| Rhode Island.....                            | 3                   | 4                                 | 326                            | 333    |
| South Carolina.....                          |                     | 2                                 | 22                             | 24     |
| South Dakota.....                            |                     |                                   | 4                              | 4      |
| Tennessee.....                               |                     | 3                                 | 80                             | 83     |
| Texas.....                                   |                     | 15                                | 147                            | 162    |
| Utah.....                                    |                     |                                   |                                |        |
| Vermont.....                                 |                     | 1                                 |                                | 1      |
| Virginia.....                                |                     | 1                                 | 129                            | 131    |
| Washington.....                              |                     |                                   | 5                              | 5      |
| West Virginia.....                           |                     | 5                                 | 167                            | 172    |
| Wisconsin.....                               |                     | <i>f</i> 5                        | 18                             | 23     |
| Wyoming.....                                 |                     |                                   | 5                              | 5      |
| Total for 12 months ended June 30, 1899..... | 17                  | 163                               | 6,875                          | 7,055  |
| Total for 12 months ended June 30, 1898..... | 15                  | 105                               | 4,289                          | 4,409  |

Increase in manufactories, 2; increase in wholesale dealers, 58; increase in retail dealers, 2,586.

*a* Includes 1 establishment which was transferred to Kansas.

*b* Includes 1 establishment which was transferred to Michigan.

*c* Includes 1 establishment which was transferred to Illinois.

*d* Includes 1 establishment which was transferred to Pennsylvania.

*e* Includes 1 establishment which was transferred to Virginia.

*f* Includes 1 establishment which was transferred to Georgia.



## 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, 1899, is as follows:

| Month.          | Quantity<br>produced. | Quantity withdrawn,<br>tax-paid. |                  |
|-----------------|-----------------------|----------------------------------|------------------|
|                 |                       | For do-<br>mestic use.           | For ex-<br>port. |
| 1896.           |                       |                                  |                  |
| September ..... | <i>Pounds.</i>        | <i>Pounds.</i>                   | <i>Pounds.</i>   |
| October .....   | 31,342                |                                  | 31,342           |
| November .....  | 61,900                | 54,487                           | 7,413            |
| December .....  | 20,428                | 13,529                           | 6,899            |
|                 | 38,301                | 28,862                           | 9,439            |
| 1897.           |                       |                                  |                  |
| January .....   |                       |                                  |                  |
| February .....  | 136,184               | 129,501                          | 6,683            |
| March .....     | 266,810               | 247,599                          | 19,211           |
| April .....     | 371,569               | 344,369                          | 27,200           |
| May .....       | 305,346               | 287,136                          | 18,210           |
| June .....      | 188,546               | 176,103                          | 12,443           |
| July .....      | 242,641               | 194,368                          | 48,273           |
| August .....    |                       |                                  |                  |
| September ..... |                       |                                  |                  |
| October .....   | 106,045               | 106,045                          |                  |
| November .....  | 165,097               | 162,221                          | 2,876            |
| December .....  | 151,885               | 151,201                          | 684              |
|                 | 222,022               | 219,238                          | 2,784            |
| 1898.           |                       |                                  |                  |
| January .....   |                       |                                  |                  |
| February .....  | 230,684               | 228,054                          | 2,630            |
| March .....     | 195,029               | 192,307                          | 2,722            |
| April .....     | 188,453               | 188,453                          |                  |
| May .....       | 143,406               | 136,474                          | 6,932            |
| June .....      |                       |                                  |                  |
| July .....      | 240                   |                                  | 240              |
| August .....    |                       |                                  |                  |
| September ..... |                       |                                  |                  |
| October .....   |                       |                                  |                  |
| November .....  |                       |                                  |                  |
| December .....  | 71,856                |                                  | 71,856           |
| 1899.           |                       |                                  |                  |
| January .....   |                       |                                  |                  |
| February .....  | 223,830               |                                  | 223,830          |
| March .....     | 231,635               |                                  | 231,635          |
| April .....     | 317,112               |                                  | 317,112          |
| May .....       | 234,025               |                                  | 234,025          |
| June .....      | 275,127               |                                  | 275,127          |
|                 | 335,065               |                                  | 335,065          |
| Total .....     | 4,754,578             | 2,859,947                        | 1,894,631        |

It will be noted from the above table that the largest production month for the fiscal year ended June 30, 1898, was January, and the quantity produced that month was 230,684 pounds. The largest production month for the fiscal year ended June 30, 1899, was June, and the quantity produced that month was 335,065 pounds.

There were 1,402,861 pounds of filled cheese produced at manufactories during the fiscal year ended June 30, 1898, and the entire quan-

tity was tax paid. For the fiscal year ended June 30, 1899, 1,688,650 pounds were produced and tax paid, showing an increase in production as compared with the previous year of 285,789 pounds.

It appears that the average monthly production for the nine production months of the fiscal year ended June 30, 1898, was 155,873 pounds, and for the seven production months of the fiscal year ended June 30, 1899, 241,236 pounds. There was no production in the months of July, August, September, October, and November of the fiscal year ended June 30, 1899.

All filled cheese manufactured during the fiscal year ended June 30, 1899, was exported.

STATEMENT SHOWING THE NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON THE BUSINESS OF MANUFACTURING FILLED CHEESE DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

| State.                                  | Manuf-<br>actories. | Retail<br>establish-<br>ments. | Total. |
|---|---------------------|--------------------------------|--------|
| Illinois                                | 5                   |                                | 5      |
| Total for 12 months ended June 30, 1899 | 5                   |                                | 5      |
| Total for 12 months ended June 30, 1898 | 7                   | 19                             | 26     |

RECEIPTS UNDER THE FILLED-CHEESE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

| Districts.            | Collections on filled cheese at 1 cent per pound. | Special taxes of—   |                    | Total.      |
|-----------------------|---|---------------------|--------------------|-------------|
|                       |   | Manufac-<br>turers. | Retail<br>dealers. |             |
| First Illinois        | \$16,886.41                                       | \$1,200.01          |                    | \$18,086.42 |
| Maryland <sup>a</sup> |   |                     | \$12.00            | 12.00       |
| Total                 | 16,886.41   | 1,200.01            | 12.00              | 18,098.42   |

<sup>a</sup> Including the State of Delaware, District of Columbia, and two counties of Virginia.



## MIXED FLOUR.

The following statements show the operations under the act of June 13, 1898, defining mixed flour, imposing a tax upon, and regulating the manufacture, sale, importation, and exportation of mixed flour.

The quantity of mixed flour produced, withdrawn tax paid, withdrawn for export, and destroyed at manufactories, monthly, from August 13, 1898, to June 30, 1899, is as follows:

## QUANTITY PRODUCED.

| Month.                  | Barrels. | Half barrels. | Quarter barrels. | Eighth barrels. | Pounds.    |
|-------------------------|----------|---------------|------------------|-----------------|------------|
| On hand August 13, 1898 | 207      | 9,544         | 239              | 168             | 759,682    |
| August                  | 664      | 1,969         | 1,027            | 1,625           | 769,145    |
| September               | 4,179    | 27,179        | 2,885            | 11,934          | 3,092,197  |
| October                 | 3,471    | 41,793        | 5,399            | 10,305          | 4,112,320  |
| November                | 3,534    | 24,945        | 3,190            | 10,031          | 2,892,226  |
| December                | 3,267    | 13,719        | 2,918            | 9,791           | 2,025,652  |
| 1899.                   |          |               |                  |                 |            |
| January                 | 2,865    | 8,827         | 2,867            | 9,629           | 1,586,592  |
| February                | 3,562    | 8,939         | 2,771            | 7,717           | 1,648,949  |
| March                   | 3,724    | 8,039         | 1,820            | 7,121           | 1,563,179  |
| April                   | 4,279    | 5,364         | 1,567            | 4,875           | 1,400,613  |
| May                     | 3,267    | 3,725         | 1,248            | 5,028           | 1,088,099  |
| June                    | 3,222    | 3,731         | 1,291            | 5,316           | 1,092,397  |
| Total                   | 36,241   | 157,774       | 27,220           | 83,550          | 22,031,051 |

## QUANTITY WITHDRAWN TAX PAID.

|                       |        |         |        |        |             |
|-----------------------|--------|---------|--------|--------|-------------|
| 1898.                 |        |         |        |        |             |
| August                | 752    | 3,283   | 678    | 1,000  | 437,866     |
| September             | 3,714  | 21,015  | 2,740  | 10,017 | 2,638,159   |
| October               | 3,849  | 46,506  | 5,351  | 10,671 | 4,584,676   |
| November              | 3,283  | 26,341  | 3,541  | 10,680 | 3,219,561   |
| December              | 2,903  | 16,319  | 2,556  | 8,799  | 2,112,485   |
| 1899.                 |        |         |        |        |             |
| January               | 3,266  | 10,162  | 3,179  | 9,148  | 1,742,397   |
| February              | 3,424  | 19,090  | 2,654  | 9,419  | 1,735,521   |
| March                 | 3,726  | a 8,294 | 1,821  | 6,824  | a 1,583,318 |
| April                 | 4,209  | 5,233   | 1,591  | 4,707  | b 1,369,165 |
| May                   | 3,363  | 4,636   | 1,372  | 5,022  | 1,198,216   |
| June                  | 3,141  | c 3,801 | 1,214  | 4,862  | c 1,072,204 |
| Total                 | 35,720 | 155,490 | 26,697 | 81,149 | 21,693,928  |
| On hand June 30, 1899 | 521    | 2,284   | 523    | 2,401  | 337,123     |

a This quantity includes 87 half barrels, 6,664 pounds, destroyed in factory.

b This quantity includes 49,900 pounds, withdrawn for export.

c This quantity includes 29 half barrels, 2,100 pounds, destroyed in factory.

It will be noted from the above table that the largest production month of the fiscal year ended June 30, 1899, was October, 1898, and that the quantity produced that month was 4,112,320 pounds, packed in 3,471 barrels, 41,793 half barrels, 5,399 quarter barrels, and 10,305 eighth barrels. Also, that the largest withdrawal month was October, 1898, and the quantity withdrawn was 4,584,676 pounds, packed in 3,849 barrels, 46,506 half barrels, 5,351 quarter barrels, and 10,671 eighth barrels.

There were withdrawn for export during the fiscal year ended June 30, 1899, 49,900 pounds of mixed flour.

It appears that the average monthly production for the eleven months ended June 30, 1899, was 1,933,761 pounds, and the average monthly withdrawal for the same time was 1,971,379 pounds.

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, 1899, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR.

| States and Territories.                 | Manufac-<br>tories. | Packing<br>establish-<br>ments. | Repack-<br>ing es-<br>tablish-<br>ments. | Total. |
|---|---------------------|---------------------------------|--|--------|
| Alabama                                 |                     |                                 |  |        |
| Alaska                                  |                     |                                 |  |        |
| Arizona                                 |                     |                                 |  |        |
| Arkansas                                |                     |                                 |  |        |
| California                              | 4                   | 1                               |  | 5      |
| Colorado                                |                     |                                 |  |        |
| Connecticut                             |                     |                                 |  |        |
| Delaware                                |                     |                                 |  |        |
| District of Columbia                    |                     |                                 |  |        |
| Florida                                 |                     |                                 |  |        |
| Georgia                                 |                     |                                 |  |        |
| Idaho                                   |                     |                                 |  |        |
| Illinois                                | 6                   |                                 |  | 6      |
| Indiana                                 | 2                   |                                 |  | 2      |
| Indian Territory                        |                     |                                 |  |        |
| Iowa                                    |                     |                                 |  |        |
| Kansas                                  | 7                   | 1                               |  | 8      |
| Kentucky                                | 1                   |                                 |  | 1      |
| Louisiana                               |                     |                                 |  |        |
| Maine                                   | 2                   |                                 |  | 2      |
| Maryland                                |                     |                                 |  |        |
| Massachusetts                           | 1                   |                                 |  | 1      |
| Michigan                                | 1                   |                                 |  | 1      |
| Minnesota                               | 4                   |                                 |  | 4      |
| Mississippi                             |                     |                                 |  |        |
| Missouri                                | 7                   |                                 |  | 7      |
| Montana                                 |                     |                                 |  |        |
| Nebraska                                | 1                   |                                 |  | 1      |
| Nevada                                  |                     |                                 |  |        |
| New Hampshire                           |                     |                                 |  |        |
| New Jersey                              | 4                   |                                 |  | 4      |
| New Mexico                              |                     |                                 |  |        |
| New York                                | 19                  | 3                               | 1  | 23     |
| North Carolina                          |                     |                                 |  |        |
| North Dakota                            | 1                   |                                 |  | 1      |
| Ohio                                    | 8                   | 4                               |  | 12     |
| Oklahoma                                |                     |                                 |  |        |
| Oregon                                  | 4                   | 1                               |  | 5      |
| Pennsylvania                            | 3                   | 8                               | 1  | 12     |
| Rhode Island                            |                     | 1                               |  | 1      |
| South Carolina                          | 8                   | 1                               |  | 9      |
| South Dakota                            |                     |                                 |  |        |
| Tennessee                               | 4                   |                                 |  | 4      |
| Texas                                   |                     |                                 |  |        |
| Utah                                    | 2                   |                                 |  | 2      |
| Vermont                                 |                     |                                 |  |        |
| Virginia                                |                     |                                 |  |        |
| Washington                              | 5                   |                                 |  | 5      |
| West Virginia                           |                     |                                 |  |        |
| Wisconsin                               |                     |                                 |  |        |
| Wyoming                                 |                     |                                 |  |        |
| Total for 11 months ended June 30, 1899 | 94                  | 20                              | 2  | 116    |



## DIVISION OF CHEMISTRY.

The samples examined in the laboratory at San Francisco, Cal., during the fiscal year ended June 30, 1899, were as follows:

|                                      |        |
|--------------------------------------|--------|
| Fortified sweet wines .....          | 2, 108 |
| Miscellaneous .....                  | 5      |
| Total .....                          | 2, 113 |
| Increase over last fiscal year ..... | 431    |

The following table shows the number and character of the samples examined in the work of the laboratory at Washington during the past fiscal year:

|   |     |
|---|-----|
| Oleomargarine .....                     | 74  |
| Butter .....                            | 39  |
| Cheese .....                            | 2   |
| Flour .....                             | 98  |
| Malt liquors .....                      | 11  |
| Fermented liquors other than malt ..... | 32  |
| Distilled liquors .....                 | 51  |
| Fortified wine .....                    | 32  |
| Medicinal articles .....                | 149 |
| Ink .....                               | 48  |
| Mucilage .....                          | 25  |
| Typewriter ribbons .....                | 24  |
| Miscellaneous .....                     | 16  |
| Total .....                             | 601 |
| Increase over last fiscal year .....    | 219 |

The number of samples of material suspected of being oleomargarine was 113, an increase of 53 over last year.

The examination of a large number of medicinal articles was made necessary by the decision of Judge Addison Brown, in the United States district court for the southern district of New York, exempting uncompounded chemicals from stamp tax as proprietary medicines. The number given in the table includes all samples of this kind received before the end of the fiscal year, but their examination has occupied most of the time of the division for the past four months, and is not now (November 1) entirely completed.

I have the honor to be, respectfully,

G. W. WILSON,  
*Commissioner of Internal Revenue.*

Hon. LYMAN J. GAGE,  
*Secretary of the Treasury.*

## TABLES.

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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 250-271.

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, pine-apples, 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      | \$390,720.08  | \$428,133.87   | \$0,632.90   | \$6,800.00  |  |   |
| 4           | Fourth     | 84,721.92   |  | 825.02   | 200.00  |  |   |
|             | Total      | 475,442.00  | 428,133.87   | 10,457.92  | 7,000.00  |  |   |
| ILLINOIS.   |            |   |  |  |   |  |   |
| 1           | First      | 107,780.20  | 1,838,981.10   | 9,486.67   | 11,000.00   |  |   |
| 5           | Fifth      | 300.85  | 21,402,446.02  | 570.84   | 400.00  |  |   |
| 8           | Eighth     | 56.54   | 8,680,013.77   | 350.01   | 200.00  |  |   |
| 13          | Thirteenth |   | 512,620.46   | 608.33   |   |  |   |
|             | Total      | 108,137.59  | 32,434,061.35  | 10,995.85  | 11,600.00   |  |   |
| INDIANA.    |            |   |  |  |   |  |   |
| 6           | Sixth      | 570.66  | 2,810,781.72   | 1,616.67   | 600.00  |  |   |
| 7           | Seventh    | 574.64  | 11,339,310.65  | 500.00   | 400.00  |  |   |
|             | Total      | 1,145.30  | 14,150,092.37  | 2,116.67   | 1,000.00  |  |   |
| IOWA.       |            |   |  |  |   |  |   |
| 3           | Third      |   |  | 900.00   |   |  |   |
| 4           | Fourth     | 597.19  |  | 500.00   |   |  |   |
|             | Total      | 597.19  |  | 1,400.00   |   |  |   |
| KENTUCKY.   |            |   |  |  |   |  |   |
| 2           | Second     | 16,117.32   | 1,489,786.25   | 1,250.01   | 1,200.00  |  |   |
| 5           | Fifth      | 62,054.01   | 7,732,479.08   | 3,799.99   | 4,600.00  |  |   |
| 6           | Sixth      |   | 2,507,424.74   |  | 1,000.00  |  |   |
| 7           | Seventh    | 2,172.20  | 2,186,887.37   | 566.67   | 783.33  |  |   |
| 8           | Eighth     | 13,428.45   | 2,231,046.76   | 100.00   |   |  |   |
|             | Total      | 93,771.98   | 16,147,624.20  | 5,716.67   | 7,583.33  |  |   |
| MICHIGAN.   |            |   |  |  |   |  |   |
| 1           | First      |   |  | 383.33   | 800.00  |  |   |
| 4           | Fourth     |   |  |  |   |  |   |
|             | Total      |   |  | 383.33   | 800.00  |  |   |
| MISSOURI.   |            |   |  |  |   |  |   |
| 1           | First      | 9,800.52  | 1,033,810.61   | 4,212.52   | 7,100.00  |  |   |
| 6           | Sixth      | 4,287.47  | 304,625.41   | 1,741.67   | 1,400.00  |  |   |
|             | Total      | 14,147.99   | 1,338,436.02   | 5,954.19   | 8,500.00  |  |   |
| NEW JERSEY. |            |   |  |  |   |  |   |
| 1           | First      | 14,539.47   |  | 595.84   | 283.34  |  |   |
| 5           | Fifth      | 21,612.01   | 481,461.31   | 3,000.00   | 400.00  |  |   |
|             | Total      | 36,151.48   | 481,461.31   | 3,595.84   | 683.34  |  |   |

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

|  |  | 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.                            |
|  |  |  | \$232,729.72                                | \$37,118.51                                     | \$66.66                                      | \$240.00  | \$67.60   | \$1,105,509.34   |
|  |  |  | 105,598.08                                  | 6,573.38  |  |   | .20   | 197,918.60   |
|  |  |  | 338,327.80                                  | 43,691.89                                       | 66.66  | 240.00  | 67.80   | 1,303,427.94   |
|  |  |  |   |   |  |   |   |  |
|  |  |  | 319,456.75                                  | 27,720.80                                       | 62.50  | 140.00  |   | 2,314,608.02   |
|  |  |  | 23,821.64                                   | 2,550.01  | 33.34  | 20.00   | 1,142.70  | 21,431,851.40  |
|  |  |  | 16,599.37                                   | 2,700.01  |  |   | 14.50   | 8,729,934.20   |
|  |  |  | 48,828.04                                   | 1,633.33  |  |   |   | 563,690.16   |
|  |  |  | 438,705.80                                  | 34,604.15                                       | 95.84  | 160.00  | 1,157.20  | 33,046,083.78  |
|  |  |  |   |   |  |   |   |  |
|  |  |  | 128,424.14                                  | 4,979.15  |  |   |   | 36.00  |
|  |  |  | 48,664.20                                   | 2,399.98  |  |   | 45.00   | 11,391,894.47  |
|  |  |  | 172,088.34                                  | 7,379.13  |  |   | 45.00   | 36.00  |
|  |  |  |   |   |  |   |   | 14,333,902.81  |
|  |  |  |   |   |  |   |   |  |
|  |  |  | 78,055.67                                   | 5,466.67  |  |   |   | 84,422.34  |
|  |  |  | 55,023.00                                   | 4,816.66  |  |   |   | 60,936.85  |
|  |  |  | 133,078.67                                  | 10,283.33                                       |  |   |   | 145,359.19   |
|  |  |  |   |   |  |   |   |  |
|  |  |  | 15,951.79                                   | 2,666.69  |  |   | 14.40   | 740.00   |
|  |  |  | 34,353.14                                   | 12,633.34                                       | 91.67  | 300.00  | 51.90   | 2,738.00   |
|  |  |  | 13,654.53                                   | 4,412.53  |  |   | 91.00   | 7,853,699.13   |
|  |  |  | 11,713.55                                   | 2,537.51  |  |   | 95.60   | 694.00   |
|  |  |  | 8,171.97                                    | 866.66  |  |   | 102.70  | 3,466.00   |
|  |  |  |   |   |  |   |   | 918.00   |
|  |  |  | 83,844.98                                   | 23,116.73                                       | 91.67  | 300.00  | 255.60  | 8,554.00   |
|  |  |  |   |   |  |   |   | 16,370,959.16  |
|  |  |  |   |   |  |   |   |  |
|  |  |  | 113,019.10                                  | 2,716.67  |  |   |   | 116,919.10   |
|  |  |  | 29,603.99                                   | 1,858.33  |  |   |   | 41,462.82  |
|  |  |  | 152,623.09                                  | 4,575.00  |  |   |   | 158,381.42   |
|  |  |  |   |   |  |   |   |  |
|  |  |  | 121,769.51                                  | 12,310.43                                       | 41.67  | 180.00  |   | 1,189,285.26   |
|  |  |  | 68,680.53                                   | 6,991.68  |  |   |   | 387,726.76   |
|  |  |  | 190,450.04                                  | 19,302.11                                       | 41.67  | 180.00  |   | 1,577,012.02   |
|  |  |  |   |   |  |   |   |  |
|  |  |  | 46,840.71                                   | 1,625.02  |  |   |   | 63,884.38  |
|  |  |  | 181,722.07                                  | 8,604.16  | 50.00  | 80.00   |   | 696,929.55   |
|  |  |  | 228,562.78                                  | 10,229.18                                       | 50.00  | 80.00   |   | 760,813.93   |



## 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. |
| NEW YORK.       |               |  |   |  |   |   |
| 1               | First         | \$52,019.55  | \$1,664,641.99  | \$4,079.16   | \$1,783.34  |   |
| 2               | Second        | 243,942.46   |   | 10,758.35  | 9,500.00  |   |
| 3               | Third         |  |   | 6,275.05   | 2,400.00  |   |
| 14              | Fourteenth    | 9,969.04   | 252.89  | 2,350.00   | 600.00  |   |
| 21              | Twenty-first  | 1,047.97   | 742,437.85  | 2,433.33   | 200.00  |   |
| 28              | Twenty-eighth | 36,298.52  | 299,868.02  | 1,741.67   | 3,000.00  |   |
|                 | Total         | 343,277.54   | 2,707,200.75  | 27,637.56  | 17,483.34   |   |
| NORTH CAROLINA. |               |  |   |  |   |   |
| 4               | Fourth        | 23,193.06  | 198,714.18  | 341.67   |   |   |
| 5               | Fifth         | 22,639.25  | 586,649.10  | 866.69   | 600.00  |   |
|                 | Total         | 45,832.31  | 785,363.28  | 1,208.36   | 600.00  |   |
| OHIO.           |               |  |   |  |   |   |
| 1               | First         | 153.45   | 8,346,002.35  | 4,370.83   | 9,883.34  |   |
| 10              | Tenth         | 44,428.45  | 113,701.17  | 900.00   | 1,200.00  |   |
| 11              | Eleventh      | 85.25  | 626,210.75  | 400.00   | 200.00  |   |
| 18              | Eighteenth    | 2,097.82   | 54,675.53   | 795.84   | 1,800.00  |   |
|                 | Total         | 46,764.97  | 9,140,589.80  | 6,466.67   | 13,083.34   |   |
| PENNSYLVANIA.   |               |  |   |  |   |   |
| 1               | First         | 2,738.89   | 511,701.10  | 9,787.62   | 13,016.70   |   |
| 9               | Ninth         |  | 334,098.42  | 1,025.00   | 325.00  |   |
| 12              | Twelfth       | 153.67   | 48,335.20   | 3,050.00   | 400.00  |   |
| 23              | Twenty-third  |  | 3,876,190.81  | 4,141.67   | 3,600.00  |   |
|                 | Total         | 2,892.56   | 4,770,325.53  | 18,004.29  | 17,341.70   |   |
| TENNESSEE.      |               |  |   |  |   |   |
| 2               | Second        | 14,864.75  | 106,147.43  | 250.00   | 800.00  |   |
| 5               | Fifth         | 92,881.80  | 623,591.88  | 1,458.34   | 800.00  |   |
|                 | Total         | 107,746.55   | 729,739.31  | 1,708.34   | 1,600.00  |   |
| TEXAS.          |               |  |   |  |   |   |
| 3               | Third         |  |   | 1,116.66   | 200.00  |   |
| 4               | Fourth        | 2,132.79   | 20,925.10   | 499.49   | 600.00  |   |
|                 | Total         | 2,132.79   | 20,925.10   | 1,616.15   | 800.00  |   |
| VIRGINIA.       |               |  |   |  |   |   |
| 2               | Second        | 14,385.84  | 874.13  | 525.00   | 2,700.00  |   |
| 6               | Sixth         | 43,808.63  | 148,040.66  | 125.00   | 200.00  |   |
|                 | Total         | 58,194.47  | 148,914.79  | 650.00   | 2,900.00  |   |
| WISCONSIN.      |               |  |   |  |   |   |
| 1               | First         |  | 2,199,535.31  | 3,216.67   | 5,000.00  |   |
| 2               | Second        |  |   | 450.00   |   |   |
|                 | Total         |  | 2,199,535.31  | 3,666.67   | 5,000.00  |   |

## OF INTERNAL REVENUE, ETC.—Continued.

|  |  | DISTILLED SPIRITS.  |   |   |  |   |   |  |
|--|--|---|---|---|--|---|---|--|
|  |  | And at the same rate for any larger quantity of such material, 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.                            |
|  |  |   | \$186,462.98                                | \$3,600.00                                      |  |   | \$27.70   | \$1,918,614.72   |
|  |  |   | 55,315.86                                   | 41,433.35                                       |  |   | 1.00  | 360,951.02   |
|  |  |   | 134,809.08                                  | 17,408.46                                       | \$45.84                                      |   |   | 160,938.71   |
|  |  |   | 182,838.59                                  | 8,466.66  |  |   |   | 204,477.18   |
|  |  |   | 192,029.30                                  | 5,625.00  |  |   |   | 853,773.45   |
|  |  |   | 128,127.07                                  | 7,933.33  |  |   |   | 476,968.61   |
|  |  |   | 789,583.16                                  | 50,466.80                                       | 45.84  |   | 28.70   | 3,975,723.69   |
|  |  |   |   |   |  |   |   |  |
|  |  |   | 20,473.83                                   | 650.01  | 41.67  | \$240.00  |   | 243,654.42   |
|  |  |   | 8,758.61                                    | 2,612.59  | 50.00  | 20.00   |   | 622,196.44   |
|  |  |   | 29,232.64                                   | 3,262.60  | 91.67  | 260.00  |   | 865,850.86   |
|  |  |   |   |   |  |   |   |  |
|  |  |   | 100,285.40                                  | 19,420.84                                       | 137.50                                       | 700.00  | 76.40   | 8,481,294.11   |
|  |  |   | 83,071.81                                   | 4,291.69  |  |   | 50  | 247,613.12   |
|  |  |   | 59,293.45                                   | 4,016.65  |  |   |   | 690,206.10   |
|  |  |   | 122,830.37                                  | 6,125.01  |  |   |   | 188,324.57   |
|  |  |   | 365,480.53                                  | 33,854.19                                       | 187.50                                       | 700.00  | 76.90   | 9,607,437.90   |
|  |  |   |   |   |  |   |   |  |
|  |  |   | 139,188.98                                  | 19,971.08                                       | 83.34  | 60.00   | 5.40  | 696,641.11   |
|  |  |   | 34,775.01                                   | 3,204.17  |  |   | 9.00  | 373,614.60   |
|  |  |   | 114,542.91                                  | 7,599.98  |  |   |   | 174,081.76   |
|  |  |   | 90,417.75                                   | 17,195.83                                       | 41.67  | 40.00   | 50.70   | 3,996,180.43   |
|  |  |   | 378,924.65                                  | 47,971.06                                       | 125.01                                       | 100.00  | 65.10   | 5,240,497.90   |
|  |  |   |   |   |  |   |   |  |
|  |  |   | 10,554.93                                   | 979.17  |  |   |   | 133,596.28   |
|  |  |   | 32,744.61                                   | 5,015.84  |  |   |   | 756,492.47   |
|  |  |   | 43,299.54                                   | 5,095.01  |  |   |   | 890,088.75   |
|  |  |   |   |   |  |   |   |  |
|  |  |   | 40,663.91                                   | 3,883.35  |  |   |   | 45,863.92  |
|  |  |   | 26,953.15                                   | 1,611.67  |  |   |   | 52,752.20  |
|  |  |   | 67,617.06                                   | 5,525.02  |  |   |   | 98,616.12  |
|  |  |   |   |   |  |   |   |  |
|  |  |   | 42,139.50                                   | 2,550.00  |  |   |   | 63,174.47  |
|  |  |   | 22,156.87                                   | 534.59  |  |   |   | 214,865.75   |
|  |  |   | 64,296.37                                   | 3,084.59  |  |   |   | 278,040.22   |
|  |  |   |   |   |  |   |   |  |
|  |  |   | 148,163.94                                  | 8,125.00  |  |   |   | 2,364,040.92   |
|  |  |   | 65,709.93                                   | 1,666.67  |  |   |   | 67,826.60  |
|  |  |   | 213,873.87                                  | 9,791.67  |  |   |   | 2,431,867.52   |



## 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, \$1.50. | Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.60. | Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 12 cents. |
| CALIFORNIA. |                  |   |  |   |  |  |   |
| 1           | First .....      |   | \$189,683.11   | \$100.50  | \$24,600.54  | \$148.40   | \$407.48  |
| 4           | Fourth .....     |   | 16,253.93  |   |  |  |   |
|             | Total .....      |   | 205,937.04   | 100.50  | 24,600.54  | 148.40   | 407.48  |
| ILLINOIS.   |                  |   |  |   |  |  |   |
| 1           | First .....      | \$408.91  | 626,445.05   | 2,121.16  | 10,617.78  | 246.78   | 58,906.86   |
| 5           | Fifth .....      |   | 55,491.19  |   | 39.89  |  | 1,208.85  |
| 8           | Eighth .....     |   | 178,527.75   |   |  |  |   |
| 13          | Thirteenth ..... | 3.75  | 44,289.08  |   |  |  |   |
|             | Total .....      | 412.66  | 904,753.07   | 2,121.16  | 10,657.17  | 246.78   | 60,175.71   |
| INDIANA.    |                  |   |  |   |  |  |   |
| 6           | Sixth .....      | 4.86  | 184,938.44   |   | 88.97  |  | 147.03  |
| 7           | Seventh .....    |   | 83,434.88  |   |  |  | 24.00   |
|             | Total .....      | 4.86  | 268,373.32   |   | 88.97  |  | 171.03  |
| IOWA.       |                  |   |  |   |  |  |   |
| 3           | Third .....      |   | 73,869.20  |   | 13.20  |  | 76.80   |
| 4           | Fourth .....     |   | 187,598.32   | 70.00   | 13.20  |  | 4.20  |
|             | Total .....      |   | 261,467.52   | 70.00   | 26.40  |  | 81.00   |
| KENTUCKY.   |                  |   |  |   |  |  |   |
| 2           | Second .....     |   | 6,184.47   | .93   |  |  |   |
| 5           | Fifth .....      | 11.84   | 120,720.16   |   |  |  | 15,974.71   |
| 6           | Sixth .....      | .78   | 30,383.38  | 112.00  |  |  |   |
| 7           | Seventh .....    |   | 11,733.90  |   |  |  |   |
| 8           | Eighth .....     |   | 466.10   |   |  |  |   |
|             | Total .....      | 12.62   | 169,488.01   | 112.93  |  |  | 15,974.71   |
| MICHIGAN.   |                  |   |  |   |  |  |   |
| 1           | First .....      | 25.10   | 417,446.93   | 40.60   | 6,481.06   |  | 5,730.18  |
| 4           | Fourth .....     |   | 110,411.53   | 57.40   |  |  | 115.86  |
|             | Total .....      | 25.10   | 527,858.46   | 98.00   | 6,481.06   |  | 5,846.04  |
| MISSOURI.   |                  |   |  |   |  |  |   |
| 1           | First .....      | 42.78   | 168,419.11   | 103.50  | 259,019.04   | 10.80  | 2,001.24  |
| 6           | Sixth .....      |   | 78,819.98  | 343.12  | 3.00   |  |   |
|             | Total .....      | 42.78   | 247,239.09   | 446.62  | 259,022.04   | 10.80  | 2,001.24  |
| NEW JERSEY. |                  |   |  |   |  |  |   |
| 1           | First .....      |   | 34,930.53  | 43.59   | 5.25   |  |   |
| 5           | Fifth .....      | 241.38  | 236,157.38   | 32.20   | 588.15   |  | 645,880.46  |
|             | Total .....      | 241.38  | 271,087.91   | 75.79   | 593.40   |  | 645,880.46  |

## OF INTERNAL REVENUE, ETC.—Continued.

|  |  | TOBACCO.  |   |  |   |  |  |   |  |
|--|--|---|---|--|---|--|--|---|--|
|  |  | Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 12 cents. | Dealers in leaf tobacco, annual sales not exceeding 50,000 pounds (special tax), \$5. | Dealers in leaf tobacco, annual sales exceeding 50,000 and not exceeding 100,000 pounds (special tax), \$12. | Dealers in leaf tobacco, annual sales exceeding 100,000 pounds (special tax), \$24. | Dealers in manufactured tobacco, annual sales exceeding 50,000 pounds (special tax), \$12. | Manufacturers of tobacco, annual sales not exceeding 50,000 pounds (special tax), \$5. | Manufacturers of tobacco, annual sales exceeding 50,000 and not exceeding 100,000 pounds (special tax), \$12. | Manufacturers of tobacco, annual sales exceeding 100,000 pounds (special tax), \$24. |
|  |  | \$44,638.38   | \$65.00   | \$24.00  | \$168.00  | \$366.00   | \$95.00  |   | \$24.00  |
|  |  | 30.00   |   |  |   | 108.00   | 12.00  |   |  |
|  |  | 44,668.38   | 65.00   | 24.00  | 168.00  | 474.00   | 107.00   |   | 24.00  |
|  |  | 1,090,390.73  | 341.00  | 191.00   | 690.00  | 704.00   | 1,577.50   | \$52.50   | 199.00   |
|  |  | 5,977.03  | 10.50   |  |   | 144.00   | 126.50   |   |  |
|  |  | 41,007.02   | 63.00   |  | 48.00   | 168.00   | 570.00   | 12.00   | 24.00  |
|  |  | 2,852.44  | 39.00   | 9.00   | 88.00   | 84.00  | 110.00   |   | 95.00  |
|  |  | 1,140,228.72  | 453.50  | 200.00   | 826.00  | 1,100.00   | 2,384.00   | 64.50   | 319.00   |
|  |  | 20,598.32   | 97.50   | 107.00   | 58.00   | 528.00   | 376.50   |   |  |
|  |  | 11,342.80   | 63.50   | 48.00  | 130.00  | 348.00   | 198.00   |   |  |
|  |  | 31,941.12   | 161.00  | 155.00   | 188.00  | 876.00   | 574.50   |   |  |
|  |  | 35,268.23   |   |  | 114.00  | 523.00   | 159.00   | 6.00  | 48.00  |
|  |  | 9,172.11  | 70.00   |  | 48.00   | 539.00   | 528.50   |   |  |
|  |  | 44,440.34   | 70.00   |  | 163.00  | 1,082.00   | 687.50   | 6.00  | 48.00  |
|  |  | 171,047.68  | 1,386.75  | 985.50   | 6,118.00  | 60.00  | 62.00  | 60.00   | 184.00   |
|  |  | 3,804,426.35  | 498.75  | 261.50   | 2,116.00  | 350.00   | 422.00   | 15.50   | 280.00   |
|  |  | 202,668.24  | 602.00  | 544.50   | 1,854.00  |  | 124.00   |   | 180.00   |
|  |  | 15,020.20   | 577.00  | 493.00   | 904.00  | 60.00  | 78.50  | 10.00   | 24.00  |
|  |  | 6,612.62  | 159.25  | 25.00  | 38.60   |  | 41.30  | 12.00   |  |
|  |  | 4,199,775.09  | 3,223.75  | 2,309.50   | 11,030.00   | 470.00   | 728.00   | 97.50   | 668.00   |
|  |  | 1,489,706.03  | 24.00   | 48.00  | 144.00  | 256.00   | 494.00   |   | 160.00   |
|  |  | 4,653.91  | 30.00   |  |   | 108.00   | 22.50  |   |  |
|  |  | 1,485,361.94  | 54.00   | 48.00  | 144.00  | 424.00   | 516.50   |   | 160.00   |
|  |  | 7,527,571.22  | 111.00  | 176.00   | 436.00  | 639.50   | 190.50   | 12.00   | 492.00   |
|  |  | 52,687.54   | 81.00   | 55.00  | 184.00  | 582.00   | 160.00   | 24.00   | 72.00  |
|  |  | 7,580,258.76  | 192.00  | 231.00   | 620.00  | 1,221.50   | 359.50   | 36.00   | 564.00   |
|  |  | 474.21  | 25.50   |  |   | 115.60   | 123.00   |   |  |
|  |  | 1,401,682.81  | 162.50  | 24.00  |   | 367.00   | 190.00   | 33.00   | 300.00   |
|  |  | 1,402,157.02  | 188.00  | 24.00  |   | 482.00   | 322.00   | 33.00   | 300.00   |



## 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, \$1.50. | Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.60. | Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 12 cents. |
| NEW YORK.       |                     |   |  |   |  |  |   |
| 1               | First .....         | \$148.17  | \$232,352.16   | \$14,335.05   | \$615.41   |  | \$341.32  |
| 2               | Second .....        |   | 507,666.41   | 108,497.49  | 1,817,901.45   | \$7,372.26   | 819.62  |
| 3               | Third .....         |   | 1,823,945.83   | 85,029.53   | 134,937.74   | 751.90   | 6,230.56  |
| 14              | Fourteenth .....    | 139.75  | 432,865.72   | 9.75  | 37.89  |  | 155.28  |
| 21              | Twenty-first .....  | 48.58   | 430,995.31   |   |  |  | 17.28   |
| 28              | Twenty-eighth ..... | 39.36   | 177,936.25   | 363.60  | 541,690.58   |  | 1,897.09  |
|                 | Total .....         | 375.86  | 3,605,761.68   | 208,235.42  | 2,495,183.07   | 8,124.16   | 9,461.15  |
| NORTH CAROLINA. |                     |   |  |   |  |  |   |
| 4               | Fourth .....        |   | 27,901.18  | 2.80  | 310,177.50   |  | 4,065.36  |
| 5               | Fifth .....         |   | 2,280.72   |   | 17,310.00  |  | 182.79  |
|                 | Total .....         |   | 30,181.90  | 2.80  | 327,487.50   |  | 4,248.15  |
| OHIO.           |                     |   |  |   |  |  |   |
| 1               | First .....         |   | 846,564.22   | 21,540.00   |  |  | 246.84  |
| 10              | Tenth .....         | 69.42   | 158,699.09   |   |  |  |   |
| 11              | Eleventh .....      |   | 346,175.19   | 1,949.30  |  |  |   |
| 18              | Eighteenth .....    |   | 450,769.29   | 1,649.10  | 106.02   |  | 218.81  |
|                 | Total .....         | 69.42   | 1,802,207.79   | 25,138.90   | 106.02   |  | 465.65  |
| PENNSYLVANIA.   |                     |   |  |   |  |  |   |
| 1               | First .....         | 27.66   | 1,441,954.06   | 490.65  | 2,383.30   | 297.00   | 436,272.08  |
| 9               | Ninth .....         | 142.20  | 2,102,773.32   | 571.30  |  |  | 582.48  |
| 12              | Twelfth .....       |   | 103,156.91   | 156.50  | 72.00  |  |   |
| 23              | Twenty-third .....  | 228.10  | 1,068,650.63   | 1,107.37  | 425.84   | 126.00   | 53,932.50   |
|                 | Total .....         | 397.96  | 4,716,534.92   | 2,325.82  | 2,881.14   | 423.00   | 490,787.06  |
| TENNESSEE.      |                     |   |  |   |  |  |   |
| 2               | Second .....        |   | 5,994.18   |   |  |  |   |
| 5               | Fifth .....         |   | 14,748.67  |   |  | 28.50  | 261,375.90  |
|                 | Total .....         |   | 20,742.85  |   |  | 28.50  | 261,375.90  |
| TEXAS.          |                     |   |  |   |  |  |   |
| 3               | Third .....         |   | 28,245.26  | 63.47   | 71.19  |  |   |
| 4               | Fourth .....        |   | 20,147.02  |   |  |  |   |
|                 | Total .....         |   | 48,392.28  | 63.47   | 71.19  |  |   |
| VIRGINIA.       |                     |   |  |   |  |  |   |
| 2               | Second .....        |   | 445,828.03   | 70,964.93   | 977,397.90   |  | 270.00  |
| 6               | Sixth .....         |   | 24,841.80  |   | 6,121.50   |  | 83,948.67   |
|                 | Total .....         |   | 470,669.83   | 70,964.93   | 983,519.40   |  | 84,218.67   |
| WISCONSIN.      |                     |   |  |   |  |  |   |
| 1               | First .....         |   | 196,006.70   |   |  |  | 429.01  |
| 2               | Second .....        |   | 103,658.02   |   |  |  |   |
|                 | Total .....         |   | 299,664.72   |   |  |  | 429.01  |

## OF INTERNAL REVENUE, ETC.—Continued.

|  |  | TOBACCO.   |   |  |   |  |  |   |  |
|--|--|--|---|--|---|--|--|---|--|
|  |  | Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 12 cents. | Dealers in leaf tobacco, annual sales not exceeding 50,000 pounds (special tax), \$6. | Dealers in leaf tobacco, annual sales exceeding 50,000 and not exceeding 100,000 pounds (special tax), \$12. | Dealers in leaf tobacco, annual sales exceeding 100,000 pounds (special tax), \$24. | Dealers in manufactured tobacco, annual sales exceeding 50,000 pounds (special tax), \$12. | Manufacturers of tobacco, annual sales not exceeding 50,000 pounds (special tax), \$6. | Manufacturers of tobacco, annual sales exceeding 50,000 and not exceeding 100,000 pounds (special tax), \$12. | Manufacturers of tobacco, annual sales exceeding 100,000 pounds (special tax), \$24. |
|  |  | \$598,877.56   | \$434.00  | \$48.00  |   | \$129.00   | \$315.56   |   | \$96.00  |
|  |  | 540,131.80   | 864.50  | 646.00   | \$3,169.00  | 780.00   | 1,562.00   | \$29.00   | 178.00   |
|  |  | 181,387.67   | 742.00  | 195.00   | 849.00  | 326.00   | 306.00   | 78.00   | 234.00   |
|  |  | 132,470.06   | 84.00   | 48.00  | 24.00   | 209.00   | 341.00   | 82.00   | 180.00   |
|  |  | 59,096.73  | 275.00  | 144.00   | 440.00  | 549.00   | 939.00   | 53.00   | 58.00  |
|  |  | 243,026.72   | 149.00  | 44.00  | 320.00  | 588.00   | 462.50   | 24.00   | 96.00  |
|  |  | 1,799,990.54   | 2,548.50  | 1,125.00   | 4,802.00  | 2,581.00   | 3,926.00   | 261.00  | 842.00   |
|  |  |  |   |  |   |  |  |   |  |
|  |  | 1,587,960.28   | 1,343.75  | 421.00   | 4,003.00  | 24.00  | 120.00   | 100.00  | 534.00   |
|  |  | 1,888,238.82   | 434.00  | 99.00  | 654.00  | 60.00  | 562.00   | 154.00  | 1,182.00   |
|  |  | 3,476,199.10   | 1,777.75  | 520.00   | 4,657.00  | 84.00  | 682.00   | 254.00  | 1,716.00   |
|  |  |  |   |  |   |  |  |   |  |
|  |  | 1,692,829.72   | 964.25  | 861.00   | 4,064.00  | 501.00   | 820.00   | 36.00   | 284.00   |
|  |  | 111,065.08   | 159.00  | 64.00  | 96.00   | 306.00   | 221.50   | 12.00   | 72.00  |
|  |  | 11,925.18  | 364.75  | 194.50   | 370.00  | 408.00   | 78.00  | 216.00  | 48.00  |
|  |  | 49,803.82  | 210.50  | 120.00   | 560.00  | 492.00   | 395.00   | 12.00   | 24.00  |
|  |  | 1,865,623.80   | 1,698.50  | 1,239.50   | 5,090.00  | 1,767.60   | 1,514.50   | 276.00  | 428.00   |
|  |  |  |   |  |   |  |  |   |  |
|  |  | 147,344.69   | 572.50  | 315.00   | 1,344.00  | 754.00   | 1,266.50   | 24.00   | 120.00   |
|  |  | 13,918.94  | 1,334.50  | 701.00   | 2,454.00  | 408.00   | 487.50   |   |  |
|  |  | 93,933.52  | 84.00   | 12.00  | 72.00   | 534.00   | 370.00   | 12.00   | 72.00  |
|  |  | 101,521.54   | 105.50  |  | 624.00  | 882.00   | 450.75   |   | 72.00  |
|  |  | 356,718.69   | 2,096.50  | 1,028.00   | 4,494.00  | 2,578.00   | 2,574.75   | 36.00   | 264.00   |
|  |  |  |   |  |   |  |  |   |  |
|  |  | 67,468.53  | 14.50   | 26.00  |   | 228.00   | 58.50  | 108.00  | 84.00  |
|  |  | 115,559.07   | 384.25  | 412.00   | 2,866.00  | 462.00   | 258.50   | 96.00   | 230.00   |
|  |  | 183,027.60   | 398.75  | 438.00   | 2,866.00  | 690.00   | 317.00   | 204.00  | 314.00   |
|  |  |  |   |  |   |  |  |   |  |
|  |  | 6,273.93   | 87.75   | 336.00   |   | 210.00   | 95.00  |   |  |
|  |  | 393.10   | 115.50  |  |   | 168.00   | 55.00  |   |  |
|  |  | 6,667.03   | 203.25  | 336.00   |   | 378.00   | 150.00   |   |  |
|  |  |  |   |  |   |  |  |   |  |
|  |  | 1,416,855.12   | 221.25  | 284.00   | 2,820.00  | 298.00   | 72.50  | 36.00   | 912.00   |
|  |  | 792,677.08   | 466.47  | 354.44   | 3,953.05  | 230.00   | 295.00   | 125.00  | 1,052.00   |
|  |  | 2,209,532.20   | 687.72  | 638.44   | 6,773.05  | 528.00   | 367.50   | 161.00  | 1,964.00   |
|  |  |  |   |  |   |  |  |   |  |
|  |  | 558,183.90   | 39.00   | 60.00  | 192.00  | 288.00   | 269.00   |   | 96.00  |
|  |  | 3,823.76   | 409.50  | 249.00   | 712.00  | 864.00   | 176.25   | 24.00   |  |
|  |  | 562,007.75   | 448.50  | 309.00   | 904.00  | 1,152.00   | 445.25   | 24.00   | 96.00  |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.  |            | TOBACCO.  |  |  |  |                               |
|-------------|------------|---|--|--|--|-------------------------------|
|             |            | Manufacturers of cigars, annual sales not exceeding 100,000 (special tax), \$6. | Manufacturers of cigars, annual sales exceeding 100,000 and not exceeding 200,000 (special tax), \$12. | Manufacturers of cigars, annual sales exceeding 200,000 (special tax), \$24. | Additional taxes on articles manufactured, imported, and removed from factory or custom-house. | Total collections on tobacco. |
| CALIFORNIA. |            |   |  |  |  |                               |
| 1           | First      | \$1,805.23  | \$677.00   | \$1,384.00   | \$28,389.97  | \$292,576.61                  |
| 4           | Fourth     | 542.00  | 264.00   | 96.00  | 4,221.93   | 21,527.86                     |
|             | Total      | 2,347.23  | 941.00   | 1,480.00   | 32,611.90  | 314,104.47                    |
| ILLINOIS.   |            |   |  |  |  |                               |
| 1           | First      | 11,408.25   | 4,143.00   | 5,566.00   | 41,649.73  | 1,855,719.25                  |
| 5           | Fifth      | 876.50  | 312.00   | 426.00   | 3,198.70   | 67,811.26                     |
| 8           | Eighth     | 2,782.00  | 1,496.00   | 2,062.00   | 6,806.88   | 233,667.55                    |
| 13          | Thirteenth | 1,271.46  | 408.00   | 336.00   | 434.06   | 50,020.79                     |
|             | Total      | 16,338.21   | 6,359.00   | 8,390.00   | 52,089.37  | 2,207,118.85                  |
| INDIANA.    |            |   |  |  |  |                               |
| 6           | Sixth      | 3,175.00  | 1,014.00   | 1,512.00   | 8,769.82   | 221,415.44                    |
| 7           | Seventh    | 1,067.00  | 341.00   | 474.00   | 9,108.93   | 106,780.11                    |
|             | Total      | 4,442.00  | 1,355.00   | 1,986.00   | 17,878.75  | 328,195.55                    |
| IOWA.       |            |   |  |  |  |                               |
| 3           | Third      | 1,573.50  | 616.00   | 750.00   | 18,637.02  | 131,653.95                    |
| 4           | Fourth     | 1,987.00  | 1,285.00   | 1,386.00   | 18,535.99  | 221,257.32                    |
|             | Total      | 3,560.50  | 1,901.00   | 2,136.00   | 37,173.01  | 352,911.27                    |
| KENTUCKY.   |            |   |  |  |  |                               |
| 2           | Second     | 79.00   | 36.00  | 48.00  | 4,554.82   | 190,806.55                    |
| 5           | Fifth      | 914.50  | 285.00   | 608.00   | 11,306.85  | 3,958,191.16                  |
| 6           | Sixth      | 1,007.00  | 105.00   | 456.00   | 53.82  | 238,090.72                    |
| 7           | Seventh    | 85.50   | 38.00  | 96.00  | 1,832.90   | 30,953.00                     |
| 8           | Eighth     | 11.50   |  |  | 37.14  | 7,403.11                      |
|             | Total      | 2,097.50  | 464.00   | 1,208.00   | 17,785.53  | 4,425,444.54                  |
| MICHIGAN.   |            |   |  |  |  |                               |
| 1           | First      | 3,687.00  | 901.00   | 2,080.00   | 20,968.26  | 1,939,192.16                  |
| 4           | Fourth     | 1,385.25  | 361.00   | 536.00   | 7,276.39   | 125,019.84                    |
|             | Total      | 5,072.25  | 1,262.00   | 2,616.00   | 28,244.65  | 2,064,212.00                  |
| MISSOURI.   |            |   |  |  |  |                               |
| 1           | First      | 4,032.00  | 1,205.00   | 1,510.00   | 23,722.19  | 7,994,694.78                  |
| 6           | Sixth      | 1,635.50  | 492.00   | 540.00   | 15,477.44  | 146,165.88                    |
|             | Total      | 5,667.50  | 1,697.00   | 2,050.00   | 44,199.63  | 8,140,860.36                  |
| NEW JERSEY. |            |   |  |  |  |                               |
| 1           | First      | 1,854.00  | 276.00   | 168.00   | 2,274.97   | 40,289.96                     |
| 5           | Fifth      | 4,429.50  | 1,098.00   | 1,516.00   | 2,358.90   | 2,295,050.28                  |
|             | Total      | 6,283.50  | 1,374.00   | 1,684.00   | 4,633.87   | 2,335,340.24                  |

## OF INTERNAL REVENUE, ETC.—Continued.

| FERMENTED LIQUORS. |   |  |   |   |  |  |   |
|--------------------|---|--|---|---|--|--|---|
|                    | Fermented liquors, per barrel of not more than 31 gallons, \$2. | 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. | Additional tax on fermented liquors stored in warehouse. | Total collected from fermented liquors.                         |
|                    | \$1,078,982.63<br>239,195.88                                    | \$1,650.01<br>1,608.34   | \$6,075.01<br>3,400.00  | \$3,235.01<br>1,079.04                              | \$5,927.51<br>3,912.13                                 | \$7,364.10<br>1,437.31                                   | \$1,102,654.27<br>250,692.79                                    |
|                    | 1,318,178.51  | 2,658.35   | 9,475.01  | 4,334.05  | 9,839.64   | 8,801.41   | 1,353,346.97  |
|                    | 5,716,024.59<br>248,899.57<br>269,246.29<br>492,590.15          | 1,554.16<br>50.00<br>77.09<br>50.00                                    | 7,400.01<br>600.00<br>1,200.00<br>1,600.00                            | 14,569.16<br>1,482.60<br>4,065.68<br>4,625.07       | 12,897.99<br>2,406.69<br>5,525.06<br>4,714.68          | 5,314.44<br>228.37<br>4,583.87<br>1,486.87               | 6,757,762.32<br>253,637.23<br>284,997.96<br>340,036.67          |
|                    | 6,566,640.60  | 1,731.25   | 10,800.01   | 24,734.51   | 25,694.29  | 11,913.55  | 6,641,424.21  |
|                    | 815,096.81<br>603,663.29  | 237.59<br>50.00  | 2,700.00<br>1,425.00  | 8,939.22<br>3,371.80                                | 15,465.71<br>3,591.72                                  | 2,812.38<br>4,459.90                                     | 845,201.62<br>616,585.29  |
|                    | 1,418,760.10  | 237.59   | 4,125.00  | 12,311.08   | 19,057.43  | 7,295.77   | 1,461,886.88  |
|                    | 174,135.17<br>173,405.59  | 250.00<br>158.33   | 750.00<br>2,200.00  | 6,793.11<br>3,757.50                                | 20,991.69<br>8,516.66                                  | 6,383.59<br>2,017.71                                     | 209,301.56<br>191,115.70  |
|                    | 347,540.76  | 408.33   | 2,950.00  | 10,550.61   | 29,508.35  | 8,401.30   | 400,419.85  |
|                    | 18,162.86<br>489,531.26<br>263,306.20<br>25,622.80<br>16,185.29 | 50.00<br>50.00   | 100.00<br>2,550.00<br>400.00<br>200.00<br>100.00                      | 933.36<br>1,762.51<br>408.35<br>408.84<br>86.06     | 1,139.58<br>287.50<br>595.85<br>1,137.51<br>608.36     | 1,248.66<br>3,141.58                                     | 21,634.46<br>488,922.85<br>264,710.60<br>28,909.79<br>17,208.09 |
|                    | 803,878.52  | 100.00   | 3,350.00  | 3,594.72  | 4,568.80   | 6,061.65   | 821,335.69  |
|                    | 1,237,027.83<br>250,567.74                                      | 691.67<br>21.67  | 7,408.34<br>238.83  | 3,695.01<br>2,555.01                                | 6,852.10<br>4,648.83                                   | 10,038.22<br>677.87                                      | 1,266,313.17<br>259,489.67                                      |
|                    | 1,488,595.57  | 708.34   | 7,647.17  | 6,250.02  | 11,500.93  | 10,616.09  | 1,524,860.14  |
|                    | 3,689,889.65<br>489,531.26                                      | 225.00<br>309.00   | 3,950.00<br>1,200.00  | 4,087.68<br>4,167.50                                | 8,095.88<br>6,160.82                                   | 11,678.82<br>1,700.99                                    | 3,717,127.03<br>494,412.60                                      |
|                    | 4,179,420.91  | 534.00   | 5,150.00  | 8,255.18  | 14,256.70  | 13,379.72  | 4,211,539.63  |
|                    | 149,642.29<br>3,481,755.17                                      |  | 525.00<br>3,691.67  | 1,195.96<br>4,657.53                                | 6,301.35<br>13,022.59                                  | 877.25<br>4,528.39                                       | 158,540.86<br>3,653,095.71                                      |
|                    | 3,631,397.46  | 200.00   | 4,216.67  | 5,853.49  | 19,323.94  | 5,405.64   | 3,815,098.57  |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

## OF INTERNAL REVENUE, ETC.—Continued.

| DISTRICTS.      |                     | TOBACCO.  |  |  |  |                               |
|-----------------|---------------------|---|--|--|--|-------------------------------|
|                 |                     | Manufacturers of cigars, annual sales not exceeding 100,000 (special tax), \$6. | Manufacturers of cigars, annual sales exceeding 100,000 and not exceeding 200,000 (special tax), \$12. | Manufacturers of cigars, annual sales exceeding 200,000 (special tax), \$24. | Additional taxes on articles manufactured, imported, and removed from factory or custom-house. | Total collections on tobacco. |
| NEW YORK.       |                     |   |  |  |  |                               |
| 1               | First .....         | \$13,238.00   | \$2,231.00   | \$1,596.00   | \$13.29  | \$864,770.46                  |
| 2               | Second .....        | 1,811.50  | 650.00   | 2,510.00   | 26,860.62  | 3,021,449.65                  |
| 3               | Third .....         | 11,973.33   | 2,048.00   | 5,428.00   | 3,320.09   | 2,257,780.65                  |
| 14              | Fourteenth .....    | 4,900.00  | 1,056.00   | 1,430.00   | 5,630.75   | 589,663.20                    |
| 21              | Twenty-first .....  | 4,281.27  | 1,765.00   | 2,574.00   | 12,482.67  | 543,718.84                    |
| 28              | Twenty-eighth ..... | 4,369.54  | 1,200.00   | 1,440.00   | 20,025.52  | 998,672.16                    |
|                 | Total .....         | 40,573.64   | 8,950.00   | 14,978.00  | 68,332.94  | 8,276,054.96                  |
| NORTH CAROLINA. |                     |   |  |  |  |                               |
| 4               | Fourth .....        | 70.50   | 12.00  | 156.00   | 9,203.33   | 1,946,094.70                  |
| 5               | Fifth .....         | 71.00   | 30.00  | 48.00  | 21,244.37  | 1,932,550.70                  |
|                 | Total .....         | 141.50  | 42.00  | 204.00   | 30,447.70  | 3,878,645.40                  |
| OHIO.           |                     |   |  |  |  |                               |
| 1               | First .....         | 4,742.00  | 1,365.00   | 3,570.00   | 23,567.43  | 2,601,955.46                  |
| 10              | Tenth .....         | 2,390.00  | 924.00   | 1,246.00   | 10,219.07  | 285,603.16                    |
| 11              | Eleventh .....      | 1,125.00  | 892.00   | 1,983.00   | 10,035.53  | 375,764.95                    |
| 18              | Eighteenth .....    | 3,759.00  | 1,304.00   | 3,392.00   | 30.70  | 512,906.24                    |
|                 | Total .....         | 12,016.00   | 4,545.00   | 10,191.00  | 43,852.73  | 3,776,229.81                  |
| PENNSYLVANIA.   |                     |   |  |  |  |                               |
| 1               | First .....         | 12,707.50   | 3,314.00   | 8,420.00   | 38,658.56  | 2,096,265.50                  |
| 9               | Ninth .....         | 11,510.75   | 7,787.00   | 19,622.00  | 10,741.86  | 2,173,034.85                  |
| 12              | Twelfth .....       | 2,748.50  | 854.00   | 1,608.00   | 11,810.65  | 215,496.08                    |
| 23              | Twenty-third .....  | 4,091.50  | 3,276.00   | 10,048.00  | 24,555.37  | 1,270,097.10                  |
|                 | Total .....         | 31,058.25   | 15,231.00  | 39,698.00  | 85,766.44  | 5,754,893.53                  |
| TENNESSEE.      |                     |   |  |  |  |                               |
| 2               | Second .....        | 147.00  | 24.00  | 48.00  | 74,200.71  | 74,200.71                     |
| 5               | Fifth .....         | 188.00  | 36.00  | 168.00   | 21,801.98  | 418,614.87                    |
|                 | Total .....         | 335.00  | 60.00  | 216.00   | 21,801.98  | 492,815.58                    |
| TEXAS.          |                     |   |  |  |  |                               |
| 3               | Third .....         | 654.25  | 87.00  | 352.00   | 19,839.23  | 56,315.08                     |
| 4               | Fourth .....        | 191.50  | 36.00  | 216.00   | 21,133.68  | 42,455.80                     |
|                 | Total .....         | 845.75  | 123.00   | 568.00   | 40,972.91  | 98,770.88                     |
| VIRGINIA.       |                     |   |  |  |  |                               |
| 2               | Second .....        | 538.00  | 234.00   | 608.00   | 30,705.99  | 2,948,045.72                  |
| 6               | Sixth .....         | 351.18  | 158.00   | 318.00   | 35,086.30  | 949,978.49                    |
|                 | Total .....         | 889.18  | 392.00   | 926.00   | 65,792.29  | 8,898,024.21                  |
| WISCONSIN.      |                     |   |  |  |  |                               |
| 1               | First .....         | 3,471.00  | 1,292.00   | 1,316.00   | 13,011.47  | 774,654.17                    |
| 2               | Second .....        | 1,506.00  | 561.00   | 984.00   | 112,967.53   | 112,967.53                    |
|                 | Total .....         | 4,977.00  | 1,853.00   | 2,300.00   | 13,011.47  | 887,621.70                    |

| FERMENTED LIQUORS.  |  |   |   |  |  |   |
|---|--|---|---|--|--|---|
| Fermented liquors, per barrel of not more than 31 gallons, \$2. | 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. | Additional tax on fermented liquors stored in warehouse. | Total collections on fermented liquors. |
| \$4,775,531.66  | \$450.00   | \$5,408.33  | \$2,157.50  | \$4,879.16   | \$107.56   | \$4,788,534.21                          |
| 724,542.62  | 500.00   | 500.00  | 161.67  | 1,064.59   | 113.75   | 726,382.63                              |
| 6,895,140.02  | 350.00   | 3,466.67  | 1,636.92  | 3,618.76   | .....  | 6,904,212.37                            |
| 2,411,673.40  | 566.66   | 5,741.66  | 3,309.15  | 10,443.77  | 424.92   | 2,432,159.56                            |
| 894,533.74  | 200.00   | 4,108.33  | 1,037.51  | 5,947.90   | 153.68   | 905,981.16                              |
| 2,179,471.32  | 491.68   | 5,173.67  | 2,115.02  | 6,779.18   | 4,089.53   | 2,198,120.40                            |
| 17,889,892.76   | 2,058.34   | 24,398.66   | 10,417.77   | 32,733.36  | 4,889.44   | 17,955,390.33                           |
| 198.88  | 75.00  | .....   | 776.69  | 1,072.92   | 352.00   | 2,475.49                                |
| .....   | .....  | .....   | 188.33  | 150.00   | 338.67   | 677.00                                  |
| 198.88  | 75.00  | .....   | 965.02  | 1,222.92   | 690.67   | 3,152.49                                |
| 2,427,412.75  | .....  | 3,900.00  | 993.34  | 2,860.42   | 6,430.79   | 2,441,597.30                            |
| 833,711.72  | 200.00   | 3,791.66  | 2,959.57  | 7,239.61   | .....  | 847,902.56                              |
| * 637,006.06  | 50.00  | 1,858.33  | 2,267.51  | 5,681.28   | 1,144.94   | 648,908.12                              |
| 1,252,369.05  | 237.50   | 3,958.34  | 2,959.17  | 8,125.00   | 5,183.14   | 1,272,832.20                            |
| 5,151,399.58  | 487.50   | 13,508.33   | 9,179.59  | 23,906.31  | 12,758.87  | 5,211,240.18                            |
| 4,393,231.50  | 91.67  | 8,575.03  | 2,535.13  | 14,178.09  | 3,565.26   | 4,422,176.68                            |
| 316,312.02  | .....  | 2,291.67  | 2,634.17  | 3,431.25   | 1,557.86   | 326,226.97                              |
| 1,112,724.96  | 150.00   | 4,050.00  | 2,147.51  | 8,277.09   | 5,673.21   | 1,133,022.77                            |
| 2,130,893.55  | 387.50   | 8,158.34  | 5,541.68  | 10,933.36  | 7,406.13   | 2,163,320.56                            |
| 7,953,162.03  | 629.17   | 23,075.04   | 12,858.49   | 36,819.79  | 18,202.46  | 8,044,746.98                            |
| 94,663.89   | .....  | 300.00  | 65.01   | 400.00   | .....  | 95,428.90                               |
| 139,224.80  | .....  | 300.00  | 927.51  | 1,497.92   | 3,583.85   | 145,534.08                              |
| 233,888.09  | .....  | 600.00  | 992.52  | 1,897.92   | 3,583.85   | 240,962.98                              |
| 428,938.51  | 279.17   | 654.00  | 32,652.91   | 11,710.49  | 8,314.78   | 482,549.86                              |
| 125,804.55  | 50.00  | 200.00  | 8,120.01  | 5,900.01   | 6,100.63   | 146,175.20                              |
| 554,743.06  | 329.17   | 854.00  | 40,772.92   | 17,610.50  | 14,415.41  | 628,725.06                              |
| 98,725.25   | .....  | 500.00  | 1,595.93  | 1,458.34   | 2,671.51   | 104,951.03                              |
| 154,870.90  | .....  | 400.00  | 435.86  | 1,122.92   | 897.37   | 157,727.05                              |
| 253,596.15  | .....  | 900.00  | 2,031.79  | 2,581.26   | 3,568.88   | 262,678.08                              |
| 4,506,374.17  | 866.67   | 7,924.99  | 6,144.99  | 6,820.83   | 9,409.74   | 4,537,541.39                            |
| 668,423.44  | 387.50   | 5,591.67  | 3,671.66  | 5,296.65   | 109.76   | 683,480.68                              |
| 5,174,797.61  | 1,254.17   | 13,516.66   | 9,816.65  | 12,117.48  | 9,519.50   | 5,221,022.07                            |

\* Includes \$2,070.31 at \$1 per barrel.



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.  |            | OLEOMARGARINE.                               |   |  |  |   |
|-------------|------------|--|---|--|--|---|
|             |            | Oleomargarine, domestic, per pound, 2 cents. | Oleomargarine imported from foreign countries, per pound, 15 cents. | Manufacturers of oleomargarine (special tax), \$600. | Retail dealers in oleomargarine (special tax), \$48. | Wholesale dealers in oleomargarine (special tax), \$48. |
| CALIFORNIA. |            |  |   |  |  |   |
| 1           | First      |  |   |  |  |   |
| 4           | Fourth     |  |   |  |  |   |
|             | Total      |  |   |  |  |   |
| ILLINOIS.   |            |  |   |  |  |   |
| 1           | First      | \$773,709.80                                 |   | \$2,950.00   | \$66,908.00  | \$2,344.00  |
| 5           | Fifth      |  |   |  | 2,448.00   | 1,320.00  |
| 8           | Eighth     |  |   |  | 3,508.00   | 3,508.00  |
| 13          | Thirteenth |  |   |  | 2,272.00   | 600.00  |
|             | Total      | 773,709.80                                   |   | 2,950.00   | 75,224.00  | 4,264.00  |
| INDIANA.    |            |  |   |  |  |   |
| 6           | Sixth      | 142,504.30                                   |   | 1,950.00   | 8,552.00   | 2,680.00  |
| 7           | Seventh    |  |   |  | 2,900.00   | 2,900.00  |
|             | Total      | 142,504.30                                   |   | 1,950.00   | 11,452.00  | 2,680.00  |
| IOWA.       |            |  |   |  |  |   |
| 3           | Third      |  |   |  | 32.00  | 32.00   |
| 4           | Fourth     |  |   |  | 88.00  | 88.00   |
|             | Total      |  |   |  | 120.00   | 120.00  |
| KENTUCKY.   |            |  |   |  |  |   |
| 2           | Second     |  |   |  | 370.00   | 370.00  |
| 5           | Fifth      |  |   |  | 5,080.00   | 900.00  |
| 6           | Sixth      |  |   |  | 2,108.00   | 2,108.00  |
| 7           | Seventh    |  |   |  | 600.00   | 600.00  |
| 8           | Eighth     |  |   |  | 64.00  | 64.00   |
|             | Total      |  |   |  | 8,222.00   | 900.00  |
| MICHIGAN.   |            |  |   |  |  |   |
| 1           | First      |  |   |  | 5,026.00   | 5,026.00  |
| 4           | Fourth     |  |   |  | 910.00   | 1,920.00  |
|             | Total      |  |   |  | 5,936.00   | 1,920.00  |
| MISSOURI.   |            |  |   |  |  |   |
| 1           | First      |  |   |  | 6,592.00   | 480.00  |
| 6           | Sixth      | 37,335.00                                    |   | 600.00   | 1,944.00   | 240.00  |
|             | Total      | 37,335.00                                    |   | 600.00   | 8,536.00   | 720.00  |
| NEW JERSEY. |            |  |   |  |  |   |
| 1           | First      | 8,227.44                                     |   | 600.00   | 3,024.00   | 840.00  |
| 5           | Fifth      | 2,056.20                                     |   |  | 9,738.00   | 2,520.00  |
|             | Total      | 10,283.64                                    |   | 600.00   | 12,762.00  | 3,360.00  |

## OF INTERNAL REVENUE, ETC.—Continued.

| DISTRICTS.  |            | FILLED CHEESE.                              |  |  |  |  |
|-------------|------------|---|--|--|--|--|
|             |            | 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. |
| CALIFORNIA. |            |   |  |  |  |  |
| 1           | First      |   |  |  |  |  |
| 4           | Fourth     |   |  |  |  |  |
|             | Total      |   |  |  |  |  |
| ILLINOIS.   |            |   |  |  |  |  |
| 1           | First      | \$16,886.41                                 |  | \$1,200.01   |  | \$18,086.42  |
| 5           | Fifth      |   |  |  |  |  |
| 8           | Eighth     |   |  |  |  |  |
| 13          | Thirteenth |   |  |  |  |  |
|             | Total      | 16,886.41                                   |  | 1,200.01   |  | 18,086.42  |
| INDIANA.    |            |   |  |  |  |  |
| 6           | Sixth      |   |  |  |  |  |
| 7           | Seventh    |   |  |  |  |  |
|             | Total      |   |  |  |  |  |
| IOWA.       |            |   |  |  |  |  |
| 3           | Third      |   |  |  |  |  |
| 4           | Fourth     |   |  |  |  |  |
|             | Total      |   |  |  |  |  |
| KENTUCKY.   |            |   |  |  |  |  |
| 2           | Second     |   |  |  |  |  |
| 5           | Fifth      |   |  |  |  |  |
| 6           | Sixth      |   |  |  |  |  |
| 7           | Seventh    |   |  |  |  |  |
| 8           | Eighth     |   |  |  |  |  |
|             | Total      |   |  |  |  |  |
| MICHIGAN.   |            |   |  |  |  |  |
| 1           | First      |   |  |  |  |  |
| 4           | Fourth     |   |  |  |  |  |
|             | Total      |   |  |  |  |  |
| MISSOURI.   |            |   |  |  |  |  |
| 1           | First      |   |  |  |  |  |
| 6           | Sixth      |   |  |  |  |  |
|             | Total      |   |  |  |  |  |
| NEW JERSEY. |            |   |  |  |  |  |
| 1           | First      |   |  |  |  |  |
| 5           | Fifth      |   |  |  |  |  |
|             | Total      |   |  |  |  |  |







## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.  |            | MIXED FLOUR.  |   |  |  |  | Total collections on mixed flour. |
|-------------|------------|---|---|--|--|--|-----------------------------------|
|             |            | Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents. | Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents. | Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent. | Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent. | Manufacturers, packers, or repackers of mixed flour (special tax), \$12. |                                   |
| CALIFORNIA. |            |   |   |  |  |  |                                   |
| 1           | First      |   | \$3.00  | \$2.00   | \$19.00  | \$91.80  | \$115.80                          |
| 4           | Fourth     |   |   | 2.00   | 13.00  | 12.00  | 27.00                             |
|             | Total      |   | 3.00  | 4.00   | 32.00  | 103.80   | 142.80                            |
| ILLINOIS.   |            |   |   |  |  |  |                                   |
| 1           | First      | \$0.04  | 10.30   | .30  | 24.04  | 77.00  | 111.68                            |
| 5           | Fifth      |   |   |  |  |  |                                   |
| 8           | Eighth     |   |   |  | 35.00  | 25.00  | 60.00                             |
| 13          | Thirteenth |   |   | 1.00   |  |  | 1.00                              |
|             | Total      | .04   | 10.30   | 1.30   | 59.04  | 102.00   | 172.68                            |
| INDIANA.    |            |   |   |  |  |  |                                   |
| 6           | Sixth      | 158.50  |   |  | 47.50  | 61.00  | 267.00                            |
| 7           | Seventh    |   |   | 10.00  | 21.46  | 21.00  | 52.46                             |
|             | Total      | 158.50  |   | 10.00  | 68.96  | 82.00  | 319.46                            |
| IOWA.       |            |   |   |  |  |  |                                   |
| 3           | Third      |   | 10.00   |  |  | 10.00  | 20.00                             |
| 4           | Fourth     |   | 2.08  |  | .10  | 17.00  | 19.18                             |
|             | Total      |   | 12.08   |  | .10  | 27.00  | 39.18                             |
| KENTUCKY.   |            |   |   |  |  |  |                                   |
| 2           | Second     | 2.52  |   | .55  | .93  | 11.00  | 15.00                             |
| 5           | Fifth      |   |   |  |  |  |                                   |
| 6           | Sixth      |   |   |  |  |  |                                   |
| 7           | Seventh    |   |   |  |  |  |                                   |
| 8           | Eighth     |   |   |  |  |  |                                   |
|             | Total      | 2.52  |   | .55  | .93  | 11.00  | 15.00                             |
| MICHIGAN.   |            |   |   |  |  |  |                                   |
| 1           | First      |   |   |  |  | 11.00  | 11.00                             |
| 4           | Fourth     |   |   |  | 3.50   | 9.00   | 12.50                             |
|             | Total      |   |   |  | 3.50   | 20.00  | 23.50                             |
| MISSOURI.   |            |   |   |  |  |  |                                   |
| 1           | First      | 6.20  | 39.00   | 112.56   | 7.50   | 45.00  | 210.26                            |
| 6           | Sixth      |   | 567.20  | 1.00   | 443.18   | 64.00  | 1,075.38                          |
|             | Total      | 6.20  | 606.20  | 113.56   | 450.68   | 109.00   | 1,285.64                          |
| NEW JERSEY. |            |   |   |  |  |  |                                   |
| 1           | First      |   |   |  |  |  |                                   |
| 5           | Fifth      | 59.10   | 25.80   | 3.80   | 6.30   | 44.30  | 139.30                            |
|             | Total      | 59.10   | 25.80   | 3.80   | 6.30   | 44.30  | 139.30                            |

## OF INTERNAL REVENUE, ETC.—Continued.

| SPECIAL TAXES NOT ELSEWHERE ENUMERATED.        |  |                                     |                                     |                          |                              |                      |    |
|--|--|-------------------------------------|-------------------------------------|--------------------------|------------------------------|----------------------|----|
| Bankers, capital not exceeding \$25,000, \$50. | Bankers, capital exceeding \$25,000, for each additional \$1,000 in excess of \$25,000, \$2. | Willard rooms, for each table, \$5. | Brokers, stocks, bonds, etc., \$50. | Brokers, cornmeal, \$20. | Brokers, custom-house, \$10. | Brokers, pawu, \$20. |    |
| \$13,637.50                                    | \$102,873.00   | \$7,236.27                          | \$7,887.52                          | \$7,097.22               | \$224.99                     | \$2,471.66           | 1  |
| 1,660.67                                       | 30,648.00  | 4,063.81                            | 625.04                              | 650.32                   |                              | 178.34               | 1  |
| 14,698.17                                      | 133,520.00   | 11,300.08                           | 8,512.56                            | 7,753.54                 | 224.99                       | 2,650.00             |    |
| 8,622.64                                       | 118,780.60   | 28,091.85                           | 18,580.03                           | 13,999.26                | 160.00                       | 2,316.66             | 1  |
| 4,472.68                                       | 16,194.03  | 3,652.81                            | 2,354.20                            | 1,403.38                 |                              | 506.89               | 5  |
| 20,330.65                                      | 24,970.51  | 3,893.15                            | 5,639.60                            | 1,061.74                 |                              | 362.51               | 8  |
| 8,333.32                                       | 7,014.11   | 2,890.27                            | 1,902.10                            | 183.34                   |                              | 113.33               | 13 |
| 42,261.99                                      | 166,273.25   | 98,528.03                           | 28,475.99                           | 16,648.42                | 160.00                       | 3,799.18             |    |
| 10,061.17                                      | 49,482.03  | 13,750.36                           | 7,566.71                            | 3,312.49                 | 10.00                        | 1,366.65             | 6  |
| 2,839.92                                       | 17,075.34  | 3,848.28                            | 1,816.69                            | 843.39                   |                              | 730.02               | 7  |
| 13,001.09                                      | 66,563.37  | 17,598.64                           | 9,383.40                            | 4,155.85                 | 10.00                        | 2,096.67             |    |
| 63,683.27                                      | 49,105.67  | 8,567.70                            | 6,804.17                            | 940.00                   |                              | 380.00               | 3  |
| 16,217.42                                      | 49,564.13  | 6,190.09                            | 5,337.51                            | 1,360.05                 |                              | 936.66               | 4  |
| 79,900.69                                      | 98,670.80  | 14,687.79                           | 12,141.68                           | 2,300.05                 |                              | 1,316.66             |    |
| 1,370.86                                       | 11,015.71  | 252.82                              | 175.00                              | 320.68                   |                              | 40.00                | 2  |
| 708.34   | 34,241.51  | 608.97                              | 1,797.91                            | 1,666.66                 | 20.00                        | 235.00               | 5  |
| 447.34   | 6,443.80   | 997.96                              |                                     |                          |                              |                      | 6  |
| 579.06   | 18,712.06  | 946.24                              | 354.16                              | 161.66                   |                              | 20.00                | 7  |
| 318.75   | 4,540.60   | 84.59                               | 141.65                              | 78.32                    |                              |                      | 8  |
| 3,615.29                                       | 74,953.62  | 1,090.58                            | 2,468.72                            | 2,223.32                 | 20.00                        | 295.00               |    |
| 9,796.12                                       | 50,800.84  | 5,009.57                            | 2,257.93                            | 1,035.01                 | 60.00                        | 535.01               | 1  |
| 5,490.16                                       | 18,318.53  | 3,161.70                            | 1,691.27                            | 650.84                   |                              | 110.00               | 4  |
| 15,292.22                                      | 69,689.97  | 8,171.27                            | 3,929.20                            | 1,685.85                 | 60.60                        | 645.01               |    |
| 4,587.25                                       | 63,267.01  | 4,958.49                            | 4,935.44                            | 4,065.02                 | 47.50                        | 790.84               | 1  |
| 23,459.68                                      | 24,506.23  | 4,786.08                            | 6,445.85                            | 3,329.20                 | 10.00                        | 1,220.82             | 6  |
| 92,940.93                                      | 92,774.14  | 9,744.87                            | 11,381.29                           | 7,424.22                 | 57.50                        | 2,011.66             |    |
| 3,616.67                                       | 18,423.28  | 7,398.18                            | 443.75                              | 365.01                   |                              | 120.00               | 1  |
| 3,848.00                                       | 39,653.66  | 15,853.67                           | 4,260.40                            | 525.84                   |                              | 575.00               | 5  |
| 7,464.67                                       | 58,075.94  | 23,251.85                           | 4,704.15                            | 830.85                   |                              | 695.00               |    |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.      |                     | MIXED FLOUR.  |   |  |  |   | Total collections on mixed flour. |
|-----------------|---------------------|---|---|--|--|---|-----------------------------------|
|                 |                     | Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents. | Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents. | Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent. | Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent. | Manufacturers, packers, or re-packers of mixed flour (special tax), \$12. |                                   |
| NEW YORK.       |                     |   |   |  |  |   |                                   |
| 1               | First .....         | \$13.00   | \$160.16  | \$33.32  | \$2.00   | \$102.00  | \$319.48                          |
| 2               | Second .....        |   |   |  | 228.59   | 117.00  | 345.59                            |
| 3               | Third .....         | 255.00  | 767.00  | 84.50  | 218.21   | 47.00   | 1,371.71                          |
| 14              | Fourteenth .....    |   | 38.96   |  | 140.00   | 16.50   | 195.46                            |
| 21              | Twenty-first .....  |   | .60   |  |  | 7.00  | 7.60                              |
| 28              | Twenty-eighth ..... | 17.00   |   | 76.00  | 161.86   | 35.00   | 289.36                            |
|                 | Total .....         | 285.00  | 975.72  | 195.82   | 750.16   | 324.50  | 2,529.20                          |
| NORTH CAROLINA. |                     |   |   |  |  |   |                                   |
| 4               | Fourth .....        |   |   |  |  |   |                                   |
| 5               | Fifth .....         |   |   |  |  |   |                                   |
|                 | Total .....         |   |   |  |  |   |                                   |
| OHIO.           |                     |   |   |  |  |   |                                   |
| 1               | First .....         |   |   |  | 64.22  | 56.00   | 120.22                            |
| 10              | Tenth .....         | 5.60  | 13.20   | 1.32   |  | 21.00   | 41.12                             |
| 11              | Eleventh .....      |   | 24.00   | .25  | 68.60  | 41.00   | 133.85                            |
| 18              | Eighteenth .....    | 2.44  | .50   | 34.00  |  | 58.50   | 95.44                             |
|                 | Total .....         | 8.04  | 37.70   | 35.57  | 132.82   | 176.50  | 390.63                            |
| PENNSYLVANIA.   |                     |   |   |  |  |   |                                   |
| 1               | First .....         | 2.00  |   | 3.55   | 2.00   | 50.00   | 57.55                             |
| 9               | Ninth .....         |   | 7.40  | .41  | .19  | 11.00   | 19.00                             |
| 12              | Twelfth .....       |   |   |  |  |   |                                   |
| 23              | Twenty-third .....  | 67.29   | 3.00  | 9.50   | 27.50  | 115.00  | 222.29                            |
|                 | Total .....         | 69.29   | 10.40   | 13.46  | 29.69  | 176.00  | 298.84                            |
| TENNESSEE.      |                     |   |   |  |  |   |                                   |
| 2               | Second .....        |   |   |  |  |   |                                   |
| 5               | Fifth .....         | 186.28  | 15.60   | 53.77  | 16.89  | 55.00   | 327.54                            |
|                 | Total .....         | 186.28  | 15.60   | 53.77  | 16.89  | 55.00   | 327.54                            |
| TEXAS.          |                     |   |   |  |  |   |                                   |
| 3               | Third .....         |   |   |  |  |   |                                   |
| 4               | Fourth .....        |   |   |  |  |   |                                   |
|                 | Total .....         |   |   |  |  |   |                                   |
| VIRGINIA.       |                     |   |   |  |  |   |                                   |
| 2               | Second .....        |   |   |  |  |   |                                   |
| 6               | Sixth .....         |   |   |  |  |   |                                   |
|                 | Total .....         |   |   |  |  |   |                                   |
| WISCONSIN.      |                     |   |   |  |  |   |                                   |
| 1               | First .....         |   |   | 5.62   | 12.00  | 15.00   | 32.62                             |
| 2               | Second .....        |   |   |  |  |   |                                   |
|                 | Total .....         |   |   | 5.62   | 12.00  | 15.00   | 32.62                             |

## OF INTERNAL REVENUE, ETC.—Continued.

| SPECIAL TAXES NOT ELSEWHERE ENUMERATED.        |   |                                      |                                     |                            |                              |                      |    |
|--|---|--------------------------------------|-------------------------------------|----------------------------|------------------------------|----------------------|----|
| Bankers, capital not exceeding \$25,000, \$50. | Bankers capital exceeding \$25,000, for each additional \$1,000 in excess of \$25,000, \$2. | Billiard rooms, for each table, \$5. | Brokers, stocks, bonds, etc., \$50. | Brokers, commercial, \$20. | Brokers, custom-house, \$10. | Brokers, pawn, \$20. |    |
| 516.67   | \$63,428.00   | \$14,779.19                          | \$3,129.17                          | \$218.33                   |                              | \$1,196.67           | 1  |
| 11,479.65                                      | 512,792.84  | 2,924.73                             | 85,710.44                           | 28,694.59                  | \$2,781.69                   | 730.00               | 2  |
| 2,300.00                                       | 32,755.57   | 9,433.78                             | 2,820.85                            | 653.34                     | 20.00                        | 3,495.03             | 3  |
| 791.67   | 68,647.59   | 5,551.12                             | 3,858.35                            | 1,121.65                   | 40.00                        | 708.34               | 14 |
| 3,626.09                                       | 45,689.00   | 11,384.67                            | 3,933.34                            | 2,132.51                   | 70.00                        | 1,347.52             | 21 |
| 3,202.09                                       | 45,028.00   | 11,010.46                            | 4,100.03                            | 2,255.84                   | 20.00                        | 1,035.83             | 28 |
| 21,216.17                                      | 774,341.00  | 55,084.66                            | 103,552.18                          | 35,076.26                  | 2,931.69                     | 8,513.39             |    |
| 3,520.86                                       | 4,953.00  | 246.27                               | 293.77                              | 1,395.05                   | 75.84                        |                      | 4  |
| 1,809.00                                       | 4,107.00  | 324.17                               | 350.01                              | 800.01                     |                              | 53.33                | 5  |
| 5,329.86                                       | 9,060.00  | 570.44                               | 643.78                              | 2,195.06                   | 75.84                        | 53.33                |    |
| 1,725.00                                       | 28,046.69   | 8,473.97                             | 5,495.85                            | 3,232.49                   | 37.49                        | 1,053.34             | 1  |
| 5,839.60                                       | 32,314.84   | 11,639.05                            | 2,491.70                            | 1,494.15                   |                              | 633.83               | 10 |
| 6,063.33                                       | 28,897.92   | 5,383.03                             | 758.34                              | 792.54                     |                              | 632.32               | 11 |
| 5,975.00                                       | 73,247.66   | 13,970.43                            | 2,522.92                            | 1,707.00                   | 10.00                        | 836.67               | 18 |
| 12,022.93                                      | 162,507.01  | 39,466.48                            | 11,268.81                           | 7,226.68                   | 47.49                        | 3,146.66             |    |
| 9,764.27                                       | 267,235.05  | 7,559.25                             | 14,369.22                           | 19,381.29                  | 343.30                       | 3,803.37             | 1  |
| 528.01   | 36,628.84   | 2,472.10                             | 2,745.54                            | 1,535.83                   |                              | 475.00               | 9  |
| 562.50   | 46,316.00   | 4,898.92                             | 4,470.84                            | 535.02                     |                              | 640.00               | 12 |
| 3,893.76                                       | 113,015.37  | 6,854.43                             | 13,504.18                           | 4,674.98                   | 30.00                        | 1,300.00             | 23 |
| 14,845.54                                      | 463,195.26  | 21,785.30                            | 35,090.08                           | 26,127.12                  | 373.30                       | 6,218.97             |    |
| 1,364.69                                       | 11,308.30   | 767.16                               | 827.09                              | 561.67                     |                              | 200.00               | 2  |
| 3,664.58                                       | 22,655.00   | 1,366.78                             | 1,237.51                            | 1,875.02                   |                              | 763.34               | 5  |
| 4,229.17                                       | 33,963.30   | 2,193.04                             | 2,064.60                            | 2,436.69                   |                              | 963.34               |    |
| 5,449.81                                       | 29,656.28   | 3,072.23                             | 2,229.20                            | 3,281.74                   | 340.00                       | 809.17               | 3  |
| 3,445.86                                       | 30,938.03   | 2,882.26                             | 1,533.34                            | 1,610.00                   |                              | 426.67               | 4  |
| 3,295.67                                       | 60,604.31   | 6,955.09                             | 3,762.54                            | 4,891.74                   | 340.00                       | 1,235.84             |    |
| 975.00   | 19,572.57   | 1,874.87                             | 1,133.55                            | 2,265.02                   | 245.00                       | 590.01               | 2  |
| 2,073.00                                       | 11,995.67   | 1,297.76                             | 133.34                              | 520.00                     |                              | 60.00                | 6  |
| 3,050.00                                       | 31,478.24   | 3,172.63                             | 1,266.69                            | 2,785.02                   | 245.00                       | 650.01               |    |
| 3,822.91                                       | 28,504.38   | 7,054.58                             | 4,829.12                            | 1,386.65                   | 10.00                        | 210.00               | 1  |
| 229.17   |   | 5,382.52                             | 1,264.67                            | 287.50                     | 1.67                         | 220.00               | 2  |
| 3,552.08                                       | 28,504.38   | 12,497.10                            | 6,093.75                            | 1,674.15                   | 11.67                        | 480.00               |    |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.  |                  | SPECIAL TAXES NOT ELSEWHERE ENUMERATED. |                  |   |  |  |
|-------------|------------------|---|------------------|---|--|--|
|             |                  | Bowling alleys, for each alley, \$5.    | Circuses, \$100. | Exhibitions not otherwise provided for, \$10. | Theaters, museums, and concert halls, \$100. | Total collections on special taxes not elsewhere enumerated. |
| CALIFORNIA. |                  |   |                  |   |  |  |
| 1           | First .....      | \$524.16                                |                  | \$1,161.69                                    | \$2,648.49                                   | \$145,161.50   |
| 4           | Fourth .....     | 10.00                                   | \$150.00         | 455.08  | 308.36                                       | 38,755.62  |
|             | Total .....      | 534.16                                  | 150.00           | 1,616.77                                      | 2,956.85                                     | 183,917.12   |
| ILLINOIS.   |                  |   |                  |   |  |  |
| 1           | First .....      | 2,609.36                                | 916.67           | 2,785.81                                      | 3,250.02                                     | 200,919.90   |
| 5           | Fifth .....      | 55.84                                   | 100.01           | 702.43  | 516.67                                       | 29,958.73  |
| 8           | Eighth .....     | 2,584.86                                | 283.36           | 1,153.07                                      | 91.67  | 59,679.58  |
| 13          | Thirteenth ..... | 1,268.05                                |                  | 581.30  |  | 22,489.82  |
|             | Total .....      | 6,518.11                                | 1,300.04         | 5,222.61                                      | 3,858.36                                     | 313,048.03   |
| INDIANA.    |                  |   |                  |   |  |  |
| 6           | Sixth .....      | 197.09                                  | 466.67           | 2,665.75                                      | 850.00                                       | 89,734.92  |
| 7           | Seventh .....    | 527.67                                  | 391.67           | 1,117.95                                      | 350.00                                       | 29,840.90  |
|             | Total .....      | 724.76                                  | 858.34           | 3,783.70                                      | 1,200.00                                     | 119,575.82   |
| IOWA.       |                  |   |                  |   |  |  |
| 3           | Third .....      | 160.00                                  | 433.34           | 982.10  | 175.00                                       | 131,182.25   |
| 4           | Fourth .....     | 4.37                                    | 466.66           | 2,397.89                                      | 741.67                                       | 83,446.45  |
|             | Total .....      | 164.37                                  | 900.00           | 3,329.99                                      | 916.67                                       | 214,628.70   |
| KENTUCKY.   |                  |   |                  |   |  |  |
| 2           | Second .....     | 206.70                                  | 83.34            | 434.35  |  | 14,105.49  |
| 5           | Fifth .....      | 322.08                                  |                  | 609.16  | 458.33                                       | 40,067.96  |
| 6           | Sixth .....      | 899.44                                  | 200.01           | 213.82  |  | 8,602.37   |
| 7           | Seventh .....    | 60.00                                   | 183.34           | 515.00  | 6.25   | 20,918.65  |
| 8           | Eighth .....     | 44.14                                   |                  | 167.08  |  | 5,375.14   |
|             | Total .....      | 1,532.36                                | 466.69           | 1,939.41                                      | 464.58                                       | 89,669.58  |
| MICHIGAN.   |                  |   |                  |   |  |  |
| 1           | First .....      | 2,431.25                                | 216.68           | 1,623.96                                      | 1,050.00                                     | 74,835.37  |
| 4           | Fourth .....     | 296.89                                  | 91.67            | 1,121.07                                      | 291.67                                       | 31,719.74  |
|             | Total .....      | 2,728.14                                | 308.35           | 2,745.03                                      | 1,341.67                                     | 106,555.11   |
| MISSOURI.   |                  |   |                  |   |  |  |
| 1           | First .....      | 2,274.20                                | 416.68           | 1,314.16                                      | 1,758.35                                     | 97,445.84  |
| 6           | Sixth .....      | 592.09                                  | 400.00           | 1,176.89                                      | 894.16                                       | 66,731.00  |
|             | Total .....      | 2,866.29                                | 816.68           | 2,491.05                                      | 2,552.51                                     | 164,176.84   |
| NEW JERSEY. |                  |   |                  |   |  |  |
| 1           | First .....      | 10.00                                   | 25.01            | 1,017.78                                      | 175.01                                       | 31,533.69  |
| 5           | Fifth .....      | 2,711.80                                | 16.67            | 1,193.36                                      | 1,558.35                                     | 70,196.75  |
|             | Total .....      | 2,721.80                                | 41.68            | 2,211.14                                      | 1,733.36                                     | 101,730.44   |

## OF INTERNAL REVENUE, ETC.—Continued.

| LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY. |  |  |  |   |   | SCHEDULES A AND B. |              |                             |
|--|--|--|--|---|---|--------------------|--------------|-----------------------------|
| Legacies, lineal issue or ancestor, brother or sister. | Legacies, descendant of a brother or sister. | Legacies, brother or sister of the father or mother, or a descendant of a brother or sister of the same. | Legacies, brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the same. | Legacies, any other degree of collateral consanguinity than is herebefore stated, or stranger in blood. | Total collections on legacies and distributive shares of personal property. | Schedule A.        | Schedule B.  | Total of Schedules A and B. |
| \$4,448.47   |  |  |  |   | \$4,448.47  | \$898,396.79       | \$142,349.06 | \$1,040,745.85              |
|  |  |  |  |   |   | 103,245.11         | 10,913.95    | 114,159.06                  |
| 4,448.47   |  |  |  |   | 4,448.47  | 1,001,641.90       | 153,263.01   | 1,154,904.91                |
| 2,441.85   | \$2,489.46                                   |  |  | \$650.00  | 5,581.31  | 3,333,934.68       | 385,111.54   | 3,719,046.22                |
| 1,501.52   |  |  |  | 37.50   | 1,539.02  | 118,658.61         | 15,417.96    | 134,076.57                  |
| 1,230.43   | 10.15  |  |  | 1,033.54  | 2,274.12  | 264,605.25         | 18,880.53    | 282,985.78                  |
| 78.00  |  |  |  |   | 78.00   | 98,144.29          | 6,588.37     | 104,732.66                  |
| 5,251.80   | 2,499.61                                     |  |  | 1,721.04  | 9,472.45  | 3,815,342.83       | 425,498.40   | 4,240,841.23                |
| 2,046.36   | 345.58                                       | \$1,474.72   |  |   | 3,866.66  | 530,544.61         | 67,864.28    | 598,408.89                  |
| 3,823.26   |  |  |  | 168.06  | 3,991.32  | 143,912.30         | 36,950.50    | 180,862.80                  |
| 5,869.62   | 345.58                                       | 1,474.72   |  | 168.06  | 7,857.98  | 674,456.91         | 104,814.78   | 779,271.69                  |
| 140.93   |  |  |  |   | 140.93  | 420,254.62         | 22,209.67    | 442,464.29                  |
| 2,791.31   | 4,194.84                                     |  |  |   | 6,986.15  | 381,570.21         | 54,186.05    | 435,756.26                  |
| 2,932.24   | 4,194.84                                     |  |  |   | 7,127.08  | 801,824.83         | 76,395.72    | 878,220.55                  |
| 810.35   | 120.54                                       |  |  |   | 930.89  | 68,979.54          | 7,686.11     | 76,665.65                   |
| 323.43   |  |  |  |   | 323.43  | 218,719.35         | 66,868.29    | 285,587.64                  |
| 945.00   |  |  |  |   | 945.00  | 26,478.22          | 3,433.12     | 29,911.34                   |
| 291.48   |  |  |  |   | 291.48  | 62,738.14          | 3,392.90     | 66,126.04                   |
| 23.15  | 185.26                                       |  |  |   | 208.41  | 29,286.86          | 1,802.75     | 30,589.61                   |
| 2,393.41   | 305.80                                       |  |  |   | 2,699.21  | 406,197.11         | 82,683.17    | 488,880.28                  |
| 7,430.22   | 577.05                                       |  |  | 2,205.38  | 10,212.65   | 410,083.58         | 113,715.73   | 523,799.31                  |
| 675.26   | 1,050.00                                     |  |  | 75.00   | 1,800.26  | 184,709.78         | 23,025.89    | 207,735.67                  |
| 8,114.48   | 1,627.05                                     |  |  | 2,280.38  | 12,021.91   | 594,793.36         | 136,741.62   | 731,534.98                  |
| 773.53   |  |  |  |   | 773.53  | 1,115,389.52       | 256,408.32   | 1,371,797.84                |
| 2,545.94   | 9,203.08                                     |  |  | 1,373.00  | 13,122.02   | 803,534.48         | 34,208.52    | 837,743.00                  |
| 3,319.47   | 9,203.08                                     |  |  | 1,373.00  | 13,895.55   | 1,918,924.00       | 290,616.84   | 2,209,540.84                |
| 2,696.95   |  | 489.92   |  | 37.50   | 3,224.37  | 152,774.37         | 11,343.45    | 164,117.82                  |
| 23,237.48  | 3,757.26                                     | 701.40   |  | 3,923.55  | 36,619.69   | 436,382.28         | 89,723.21    | 526,105.49                  |
| 25,934.43  | 3,757.26                                     | 1,191.32   |  | 8,961.05  | 39,844.06   | 589,156.66         | 101,066.66   | 690,223.31                  |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.      |               | SPECIAL TAXES NOT ELSEWHERE ENUMERATED. |                  |   |  |  |
|-----------------|---------------|---|------------------|---|--|--|
|                 |               | Bowling alleys, for each alley, \$5.    | Circuses, \$100. | Exhibitions not otherwise provided for, \$10. | Theaters, museums, and concert halls, \$100. | Total collections on special taxes not elsewhere enumerated. |
| NEW YORK.       |               |   |                  |   |  |  |
| 1               | First         | \$2,026.69                              | \$2,908.32       | \$1,208.75                                    | \$1,091.67                                   | \$91,403.46  |
| 2               | Second        | 190.41                                  |                  | 194.16  | 1,008.33                                     | 646,506.89   |
| 3               | Third         | 1,751.86                                |                  | 515.55  | 4,391.78                                     | 58,637.76  |
| 14              | Fourteenth    | 6,017.91                                | 25.00            | 1,175.89                                      | 1,158.33                                     | 89,095.85  |
| 21              | Twenty-first  | 698.78                                  | 283.35           | 2,404.61                                      | 937.51                                       | 75,407.38  |
| 28              | Twenty-eighth | 877.10                                  | 100.00           | 1,765.86                                      | 1,308.37                                     | 73,703.58  |
|                 | Total         | 11,562.75                               | 3,316.67         | 7,264.82                                      | 11,295.99                                    | 1,034,754.92   |
| NORTH CAROLINA. |               |   |                  |   |  |  |
| 4               | Fourth        | 185.90                                  | 100.00           | 304.22  |  | 11,674.91  |
| 5               | Fifth         | 40.02                                   | 75.00            | 93.33   |  | 7,651.87   |
|                 | Total         | 225.92                                  | 175.00           | 397.55  |  | 18,726.78  |
| OHIO.           |               |   |                  |   |  |  |
| 1               | First         | 2,814.09                                | 125.01           | 1,393.76                                      | 1,275.00                                     | 53,673.59  |
| 10              | Tenth         | 2,359.18                                | 291.67           | 1,684.12                                      | 323.32                                       | 59,120.96  |
| 11              | Eleventh      | 975.06                                  | 128.33           | 956.87  | 333.35                                       | 43,942.09  |
| 18              | Eighteenth    | 213.75                                  | 291.68           | 1,591.88                                      | 941.66                                       | 100,709.05   |
|                 | Total         | 6,362.98                                | 836.69           | 5,626.63                                      | 2,933.33                                     | 257,445.69   |
| PENNSYLVANIA.   |               |   |                  |   |  |  |
| 1               | First         |   | 16.68            | 913.09  | 2,442.00                                     | 325,828.21   |
| 9               | Ninth         | 50.67                                   | 550.00           | 1,060.02                                      | 475.00                                       | 46,624.31  |
| 12              | Twelfth       | 1,324.69                                | 83.33            | 1,255.63                                      | 725.00                                       | 60,811.93  |
| 23              | Twenty-third  | 2,335.87                                | 233.33           | 1,750.00                                      | 1,100.00                                     | 148,691.92   |
|                 | Total         | 3,717.23                                | 883.34           | 4,978.74                                      | 4,742.00                                     | 581,956.37   |
| TENNESSEE.      |               |   |                  |   |  |  |
| 2               | Second        | 188.46                                  | 108.34           | 230.23  | 175.01                                       | 15,730.85  |
| 5               | Fifth         | 18.75                                   | 75.00            | 381.35  | 533.35                                       | 31,770.68  |
|                 | Total         | 207.21                                  | 183.34           | 611.58  | 708.36                                       | 47,501.53  |
| TEXAS.          |               |   |                  |   |  |  |
| 3               | Third         | 329.58                                  |                  | 677.64  | 950.00                                       | 47,206.25  |
| 4               | Fourth        | 353.32                                  | 75.00            | 891.67  | 183.34                                       | 42,339.49  |
|                 | Total         | 682.90                                  | 75.00            | 1,569.31                                      | 1,133.34                                     | 89,545.74  |
| VIRGINIA.       |               |   |                  |   |  |  |
| 2               | Second        | 85.00                                   | 25.00            | 484.31  | 733.35                                       | 27,983.48  |
| 6               | Sixth         | 135.69                                  | 183.34           | 272.69  |  | 16,583.13  |
|                 | Total         | 220.69                                  | 208.34           | 756.94  | 733.35                                       | 44,566.61  |
| WISCONSIN.      |               |   |                  |   |  |  |
| 1               | First         | 1,556.66                                | 108.33           | 1,250.02                                      | 574.99                                       | 48,807.70  |
| 2               | Second        | 703.34                                  | 383.33           | 1,105.86                                      | 100.00                                       | 9,677.96   |
|                 | Total         | 2,260.00                                | 491.66           | 2,355.88                                      | 674.99                                       | 58,485.66  |

## OF INTERNAL REVENUE, ETC.—Continued.

| LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY. |  |  |  |   |   |               | SCHEDULES A AND B. |               |                             |
|--|--|--|--|---|---|---------------|--------------------|---------------|-----------------------------|
| Legacies, lineal issue or ancestor, brother or sister. | Legacies, descendant of a brother or sister. | Legacies, brother or sister of the father or mother, or a descendant of a brother or sister of the same. | Legacies, brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the same. | Legacies, any other degree of collateral consanguinity than is hereinbefore stated, or stranger in blood. | Total collections on legacies and distributive shares of personal property. |               | Schedule A.        | Schedule B.   | Total of Schedules A and B. |
| \$68,231.04  | \$2,066.84                                   | \$542.73   |  | \$6,375.97  | \$77,216.58   |               | \$700,478.89       | \$221,945.94  | \$922,424.83                |
| 20,011.50  | 1,159.53                                     | 290.76   |  | 25,337.27   | 328.43  | 10,879,922.85 | 856,049.40         | 11,735,972.31 |                             |
| 72,048.77  | 5,763.10                                     | 861.00   | \$16.00  | 15,171.28   | 93,860.15   | 506,263.54    | 184,900.52         | 691,164.06    |                             |
| 5,618.27   | 7,265.61                                     | 2,054.44   |  | 4,118.10  | 19,056.42   | 385,838.53    | 75,839.77          | 461,678.30    |                             |
| 22,740.65  | 1,050.25                                     | 120.00   |  | 901.48  | 24,902.38   | 322,664.29    | 79,114.55          | 401,778.84    |                             |
| 188,650.23   | 17,631.76                                    | 3,858.93   | 16.00  | 51,994.10   | 262,151.02  | 13,296,287.21 | 1,642,125.50       | 14,938,412.71 |                             |
|  |  |  |  |   |   |               | 83,702.37          | 6,168.74      | 89,871.11                   |
|  |  |  |  |   |   |               | 46,441.28          | 4,042.44      | 50,483.72                   |
|  | 289.13                                       |  |  |   | 289.13  |               |                    |               |                             |
|  | 289.13                                       |  |  |   | 289.13  |               | 130,143.65         | 10,211.18     | 140,354.83                  |
| 16,210.52  | 14,801.25                                    | 6,763.74   |  | 23,392.50   | 60,168.01   | 598,616.34    | 134,140.22         | 732,756.56    |                             |
| 662.52   | 180.00                                       |  |  |   | 842.52  | 253,823.19    | 54,248.92          | 308,072.11    |                             |
| 467.39   | 1,533.06                                     |  |  | 199.50  | 2,200.55  | 186,677.85    | 55,598.52          | 242,276.37    |                             |
| 3,693.42   | 3,757.88                                     |  | 42.00  | 22.50   | 7,515.80  | 516,642.40    | 151,838.64         | 668,481.04    |                             |
| 21,033.85  | 20,272.79                                    | 6,763.74   | 42.00  | 28,614.50   | 76,726.88   | 1,555,759.78  | 395,826.30         | 1,951,586.08  |                             |
| 17,621.77  | 9,762.29                                     | 1,201.53   | 140.00   | 5,976.31  | 34,701.90   | 1,878,226.25  | 312,308.49         | 2,190,534.74  |                             |
| 163.84   | 485.07                                       | 15.00  |  | 969.61  | 1,633.52  | 167,173.23    | 18,775.95          | 185,949.18    |                             |
| 7,792.80   | 1,445.59                                     | 165.06   |  | 1,090.72  | 10,494.17   | 208,886.30    | 15,817.27          | 224,703.57    |                             |
| 10,470.49  | 1,085.15                                     | 21.43  | 28.58  | 19,295.38   | 30,901.03   | 752,645.82    | 83,819.34          | 836,665.16    |                             |
| 36,048.90  | 12,778.10                                    | 1,403.02   | 168.58   | 27,332.02   | 77,730.62   | 3,007,131.60  | 430,721.05         | 3,437,852.65  |                             |
|  | 3,786.27                                     |  |  |   | 3,786.27  | 109,411.77    | 54,629.21          | 164,040.98    |                             |
| 5,941.17   | 1,815.00                                     |  |  | 3,491.50  | 11,247.67   | 267,802.54    | 40,034.89          | 307,837.43    |                             |
| 5,941.17   | 5,601.27                                     |  |  | 3,491.50  | 15,033.94   | 377,214.31    | 94,664.10          | 471,878.41    |                             |
| 180.73   |  |  |  |   | 180.73  | 337,719.14    | 23,727.41          | 361,446.55    |                             |
|  |  |  |  |   |   | 253,849.49    | 32,884.31          | 286,733.80    |                             |
| 180.73   |  |  |  |   | 180.73  | 591,568.63    | 56,611.72          | 648,180.35    |                             |
| 4,763.92   | 1,500.00                                     |  |  | 128.78  | 6,392.70  | 194,913.79    | 10,470.85          | 205,384.64    |                             |
| 573.45   |  |  |  |   | 573.45  | 101,487.67    | 7,893.96           | 109,381.63    |                             |
| 5,337.37   | 1,500.00                                     |  |  | 128.78  | 6,966.15  | 296,401.46    | 18,364.81          | 314,766.27    |                             |
| 46,587.62  | 310.50                                       |  |  | 300.00  | 47,198.12   | 550,703.23    | 64,322.56          | 615,025.84    |                             |
| 140.56   | 6.00   |  |  | 10.00   | 162.56  | 164,260.28    | 14,705.88          | 178,966.16    |                             |
| 46,734.18  | 316.50                                       |  |  | 310.00  | 47,360.68   | 714,963.56    | 79,028.44          | 793,992.00    |                             |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.  |            | MISCELLANEOUS.  |                                   |   |  |                                  |
|-------------|------------|---|-----------------------------------|---|--|----------------------------------|
|             |            | Opium manufactured for smoking purposes, per pound, \$10. | Playing cards, per pack, 2 cents. | Excise tax on gross receipts, annual sales in excess of \$250,000, 1 of 1 per cent. | Collections not otherwise herein provided for. | Total miscellaneous collections. |
| CALIFORNIA. |            |   |                                   |   |  |                                  |
| 1           | First      |   | \$606.60                          | \$29,193.14   |  | \$29,799.74                      |
| 4           | Fourth     |   | .16                               |   |  | .16                              |
|             | Total      |   | 606.76                            | 29,193.14   |  | 29,799.90                        |
| ILLINOIS.   |            |   |                                   |   |  |                                  |
| 1           | First      |   | 27,601.68                         |   | \$522.90                                       | 28,124.58                        |
| 5           | Fifth      |   | 1.68                              |   |  | 1.68                             |
| 8           | Eighth     |   |                                   |   |  |                                  |
| 13          | Thirteenth |   |                                   |   | 289.10   | 289.10                           |
|             | Total      |   | 27,603.36                         |   | 812.00   | 28,415.36                        |
| INDIANA.    |            |   |                                   |   |  |                                  |
| 6           | Sixth      |   | 15,693.72                         | 5,312.93  | .14  | 21,006.79                        |
| 7           | Seventh    |   | 5.96                              |   | 85.34  | 91.30                            |
|             | Total      |   | 15,699.68                         | 5,312.93  | 85.48  | 21,098.09                        |
| IOWA.       |            |   |                                   |   |  |                                  |
| 3           | Third      |   | .94                               |   | 150.00   | 150.94                           |
| 4           | Fourth     |   | 1.56                              |   |  | 1.56                             |
|             | Total      |   | 2.50                              |   | 150.00   | 152.50                           |
| KENTUCKY.   |            |   |                                   |   |  |                                  |
| 2           | Second     |   | 1.00                              |   |  | 1.00                             |
| 5           | Fifth      |   | .06                               |   | 1,264.99                                       | 1,265.05                         |
| 6           | Sixth      |   |                                   |   | 20.13  | 20.13                            |
| 7           | Seventh    |   |                                   |   | 14.24  | 14.24                            |
| 8           | Eighth     |   |                                   |   |  |                                  |
|             | Total      |   | 1.06                              |   | 1,299.36                                       | 1,300.42                         |
| MICHIGAN.   |            |   |                                   |   |  |                                  |
| 1           | First      |   | 115.64                            |   |  | 115.64                           |
| 4           | Fourth     |   | 36,000.26                         |   |  | 36,000.26                        |
|             | Total      |   | 36,115.90                         |   |  | 36,115.90                        |
| MISSOURI.   |            |   |                                   |   |  |                                  |
| 1           | First      |   | 19.76                             |   | 132.00   | 151.76                           |
| 6           | Sixth      |   | 21.88                             |   | 13.88  | 35.76                            |
|             | Total      |   | 41.64                             |   | 145.88   | 187.52                           |
| NEW JERSEY. |            |   |                                   |   |  |                                  |
| 1           | First      |   | .32                               |   |  | .32                              |
| 5           | Fifth      |   | .60                               | 289,742.92  | 1.75   | 289,745.27                       |
|             | Total      |   | .92                               | 289,742.92  | 1.75   | 289,745.59                       |

## OF INTERNAL REVENUE, ETC.—Continued.

| PENALTIES.            |                                       |  |                                    |           |          |                                      |
|-----------------------|---------------------------------------|--|------------------------------------|-----------|----------|--------------------------------------|
| Unassessed penalties. | Penalties upon unstamped instruments. | United States share of penalties recovered by suits. | Penalties received on compromises. | Interest. | Costs.   | Total of penalties, etc., collected. |
|                       |                                       | \$216.50   | \$3,720.00                         |           | \$16.10  | \$3,952.60                           |
|                       |                                       |  | 635.00                             |           | 13.30    | 648.30                               |
|                       |                                       | 216.50   | 4,355.00                           |           | 29.40    | 4,600.90                             |
| \$142.73              |                                       | 120.83   | 2,009.25                           | \$70.17   | 245.17   | 2,588.15                             |
| 81.20                 |                                       | 230.00   | 40.00                              |           | 20.00    | 321.80                               |
| 137.86                |                                       | 235.00   | 100.00                             |           | 880.40   | 1,118.26                             |
| 41.61                 |                                       |  | 60.00                              |           | 346.24   | 682.85                               |
| 354.00                |                                       | 585.83   | 2,206.95                           | 70.17     | 1,491.81 | 4,711.96                             |
| 80.07                 |                                       | 159.49   |                                    |           | 328.19   | 571.75                               |
| 1,738.39              |                                       | 19.75  |                                    | 114.50    | 138.00   | 2,004.64                             |
| 1,824.46              |                                       | 173.24   |                                    | 114.50    | 464.19   | 2,576.39                             |
| 9.70                  |                                       | 602.02   | 486.04                             |           |          | 1,090.76                             |
| 810.10                |                                       |  |                                    | 45.62     | 2,331.96 | 3,187.68                             |
| 812.80                |                                       | 602.02   | 486.04                             | 45.62     | 2,331.96 | 4,278.44                             |
| 175.74                |                                       | 14.59  | 472.50                             | 184.60    | 30.90    | 878.24                               |
| 105.02                |                                       |  | 1,165.80                           | 114.49    | 14.65    | 1,399.96                             |
| .00                   |                                       |  | 722.08                             | .24       | 50.33    | 773.55                               |
| 179.17                | \$10.91                               | \$0.00   | 1,087.57                           | 279.10    |          | 1,586.75                             |
| 553.40                |                                       | 84.45  | 55.16                              | 340.59    | 46.25    | 1,059.85                             |
| 904.23                | 10.91                                 | 128.05   | 3,503.11                           | 919.02    | 142.13   | 5,698.35                             |
| 16.65                 |                                       | 210.00   | 235.00                             | 1.14      | 263.31   | 796.10                               |
| 1,158.91              | 5.00                                  |  | 114.05                             | 20.47     | 220.00   | 1,518.43                             |
| 1,175.56              | 5.00                                  | 210.00   | 349.05                             | 21.61     | 489.31   | 2,244.53                             |
|                       |                                       | 630.54   | 1,405.00                           |           |          | 2,035.54                             |
| 33.82                 |                                       | 202.38   | 28.06                              |           | 1,086.14 | 1,350.40                             |
| 33.82                 |                                       | 630.54   | 1,607.28                           | 28.06     | 1,086.14 | 3,385.94                             |
| 4.50                  |                                       | 50.00  | 35.00                              |           |          | 89.50                                |
| 66.59                 |                                       | 493.42   | 12,070.00                          | .09       | 62.56    | 12,692.60                            |
| 71.03                 |                                       | 543.42   | 12,105.00                          | .09       | 62.56    | 12,752.10                            |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| DISTRICTS.      |               | MISCELLANEOUS.  |                                   |   |  |                                  |
|-----------------|---------------|---|-----------------------------------|---|--|----------------------------------|
|                 |               | Opium manufactured for smoking purposes, per pound, \$10. | Playing cards, per pack, 2 cents. | Excise tax on gross receipts, annual sales in excess of \$250,000, $\frac{1}{2}$ of 1 per cent. | Collections not otherwise herein provided for. | Total miscellaneous collections. |
| NEW YORK.       |               |   |                                   |   |  |                                  |
| 1               | First         |   | \$361.24                          | \$41,626.55   | \$33.51  | \$42,021.30                      |
| 2               | Second        |   | 57,551.36                         | 59,262.47   |  | 116,813.83                       |
| 3               | Third         |   | 41.80                             |   | 15.30  | 57.10                            |
| 14              | Fourteenth    |   | 4.08                              | 8,802.40  |  | 8,807.08                         |
| 21              | Twenty-first  |   | 17.96                             |   |  | 17.96                            |
| 28              | Twenty-eighth |   | 4.10                              | 5,479.56  |  | 5,483.66                         |
|                 | Total         |   | 57,981.14                         | 115,170.98  | 48.81  | 173,200.93                       |
| NORTH CAROLINA. |               |   |                                   |   |  |                                  |
| 4               | Fourth        |   |                                   |   |  |                                  |
| 5               | Fifth         |   |                                   |   |  |                                  |
|                 | Total         |   |                                   |   |  |                                  |
| OHIO.           |               |   |                                   |   |  |                                  |
| 1               | First         |   | 132,268.00                        |   | 380.12   | 132,648.12                       |
| 10              | Tenth         |   | 1.18                              | 21,546.43   | 5.42   | 21,553.03                        |
| 11              | Eleventh      |   | 1.56                              |   | 179.52   | 181.08                           |
| 18              | Eighteenth    |   | 2.34                              | 6,130.63  |  | 6,132.97                         |
|                 | Total         |   | 132,273.08                        | 27,677.06   | 565.06   | 160,515.20                       |
| PENNSYLVANIA.   |               |   |                                   |   |  |                                  |
| 1               | First         |   | 112.94                            | 126,413.18  | 165.85   | 126,691.97                       |
| 9               | Ninth         |   | 16.44                             |   |  | 16.44                            |
| 12              | Twelfth       |   | .58                               |   |  | .58                              |
| 23              | Twenty-third  |   | 11.86                             | 33,535.40   | 1.50   | 33,548.76                        |
|                 | Total         |   | 141.82                            | 159,948.58  | 167.35   | 160,257.75                       |
| TENNESSEE.      |               |   |                                   |   |  |                                  |
| 2               | Second        |   |                                   |   |  |                                  |
| 5               | Fifth         |   |                                   |   | 48.00  | 48.00                            |
|                 | Total         |   |                                   |   | 48.00  | 48.00                            |
| TEXAS.          |               |   |                                   |   |  |                                  |
| 3               | Third         |   | 32.20                             |   | 30.00  | 62.20                            |
| 4               | Fourth        |   | 10.28                             |   |  | 10.28                            |
|                 | Total         |   | 42.48                             |   | 30.00  | 72.48                            |
| VIRGINIA.       |               |   |                                   |   |  |                                  |
| 2               | Second        |   | .48                               |   |  | .48                              |
| 6               | Sixth         |   |                                   |   | 4.04   | 4.04                             |
|                 | Total         |   | .48                               |   | 4.04   | 4.52                             |
| WISCONSIN.      |               |   |                                   |   |  |                                  |
| 1               | First         |   | 19.60                             |   |  | 19.60                            |
| 2               | Second        |   |                                   |   |  |                                  |
|                 | Total         |   | 19.60                             |   |  | 19.60                            |

## OF INTERNAL REVENUE, ETC.—Continued.

|  |  | PENALTIES.            |                                       |   |                                    |           |                                      |
|--|--|-----------------------|---------------------------------------|---|------------------------------------|-----------|--------------------------------------|
|  |  | Unassessed penalties. | Penalties upon unstamped instruments. | United States share of penalties recovered by sniffs. | Penalties received on compromises. | Interest. | Total of penalties, etc., collected. |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  | \$439.39              |                                       | \$19.91   | \$4,188.45                         | \$96.23   | \$4,745.33                           |
|  |  | 359.95                |                                       | 1,500.00  | 523.50                             | 16.83     | 2,400.28                             |
|  |  | 86.33                 | \$30.00                               | 1,502.00  | 4,862.50                           | 18.79     | 6,568.03                             |
|  |  | 54.83                 |                                       |   | 176.46                             | 3.18      | 234.47                               |
|  |  | 18.86                 | .42                                   | 190.00  | 170.00                             | 1.61      | 404.90                               |
|  |  | 5.52                  |                                       | 1,168.69  | 550.00                             | 50.00     | 1,774.21                             |
|  |  | 964.88                | 30.42                                 | 4,380.60  | 10,470.91                          | 136.54    | 16,127.22                            |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  | 252.39                |                                       | 21.53   |                                    |           | 2,806.94                             |
|  |  | 43.38                 |                                       | 10,436.58   |                                    |           | 10,479.96                            |
|  |  | 295.77                |                                       | 10,458.11   | 6.60                               |           | 2,806.94                             |
|  |  |                       |                                       |   |                                    |           | 13,567.42                            |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  | 25.23                 | 5.00                                  |   | 6,369.21                           |           | 6,399.44                             |
|  |  | 80.74                 |                                       | 61.25   | 685.00                             | .13       | 941.61                               |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  |                       |                                       | 189.17  | 85.00                              |           | 138.00                               |
|  |  |                       |                                       |   |                                    |           | 412.17                               |
|  |  | 195.97                | 5.00                                  | 250.42  | 7,139.21                           | .13       | 252.49                               |
|  |  |                       |                                       |   |                                    |           | 7,753.22                             |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  | 17.32                 |                                       | 152.11  | 2,417.82                           | 2.02      | 2,589.27                             |
|  |  | 13.37                 |                                       |   | 545.00                             |           | 558.37                               |
|  |  | 38.24                 | 10.00                                 |   | 160.00                             | 16.11     | 243.85                               |
|  |  | 94.16                 | 15.00                                 | 472.69  | 1,400.00                           | 13.55     | 1,995.40                             |
|  |  | 163.09                | 25.00                                 | 624.80  | 4,522.82                           | 31.68     | 5,386.89                             |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  | 47.55                 |                                       | 1,351.22  | 1,008.55                           |           | 710.16                               |
|  |  | 259.09                |                                       |   | 5,819.79                           |           | 1,024.41                             |
|  |  | 306.64                |                                       | 1,351.22  | 6,828.34                           |           | 1,734.57                             |
|  |  |                       |                                       |   |                                    |           | 10,220.77                            |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  |                       |                                       |   | 1,834.00                           | .60       | 51.95                                |
|  |  | 237.33                |                                       | 20.00   | 310.82                             | .38       | 313.15                               |
|  |  | 237.33                |                                       | 20.00   | 2,144.82                           | .98       | 365.10                               |
|  |  |                       |                                       |   |                                    |           | 2,768.23                             |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  |                       |                                       | 3.43  | 916.00                             |           | 184.89                               |
|  |  |                       |                                       | 1,311.28  | 2,172.43                           | 26.99     | 739.70                               |
|  |  |                       |                                       |   |                                    |           | 1,104.32                             |
|  |  |                       |                                       | 1,314.71  | 3,088.43                           | 26.99     | 4,250.40                             |
|  |  |                       |                                       |   |                                    |           | 924.59                               |
|  |  |                       |                                       |   |                                    |           | 5,354.72                             |
|  |  |                       |                                       |   |                                    |           |                                      |
|  |  |                       |                                       |   | 3,360.00                           |           | 3,360.00                             |
|  |  | 21,040.21             |                                       | 120.30  | 615.00                             | 22.05     | 21,797.56                            |
|  |  | 21,040.21             |                                       | 120.30  | 3,975.00                           | 22.05     | 25,157.56                            |



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

| DISTRICTS.  |                 | DISTILLED SPIRITS. |           |                |
|-------------|-----------------|--------------------|-----------|----------------|
|             |                 | Total.             | Refunded. | Net total.     |
| CALIFORNIA. |                 |                    |           |                |
| 1           | First.....      | \$1,105,509.34     | \$158.73  | \$1,105,350.61 |
| 4           | Fourth.....     | 197,918.60         |           | 197,918.60     |
|             | Total.....      | 1,303,427.94       | 158.73    | 1,303,269.21   |
| ILLINOIS.   |                 |                    |           |                |
| 1           | First.....      | 2,314,608.02       |           | 2,314,608.02   |
| 5           | Fifth.....      | 21,431,851.40      |           | 21,431,851.40  |
| 8           | Eighth.....     | 8,729,934.20       |           | 8,729,934.20   |
| 13          | Thirteenth..... | 563,690.16         |           | 563,690.16     |
|             | Total.....      | 33,040,083.78      |           | 33,040,083.78  |
| INDIANA.    |                 |                    |           |                |
| 6           | Sixth.....      | 2,942,008.34       |           | 2,942,008.34   |
| 7           | Seventh.....    | 11,391,894.47      |           | 11,391,894.47  |
|             | Total.....      | 14,333,902.81      |           | 14,333,902.81  |
| IOWA.       |                 |                    |           |                |
| 3           | Third.....      | 84,422.34          |           | 84,422.34      |
| 4           | Fourth.....     | 60,936.85          |           | 60,936.85      |
|             | Total.....      | 145,359.19         |           | 145,359.19     |
| KENTUCKY.   |                 |                    |           |                |
| 2           | Second.....     | 1,527,726.46       | 260.20    | 1,527,466.26   |
| 5           | Fifth.....      | 7,853,099.13       |           | 7,853,099.13   |
| 6           | Sixth.....      | 2,527,276.80       |           | 2,527,276.80   |
| 7           | Seventh.....    | 2,208,222.23       |           | 2,208,222.23   |
| 8           | Eighth.....     | 2,254,634.54       |           | 2,254,634.54   |
|             | Total.....      | 16,370,959.16      | 260.20    | 16,370,698.96  |
| MICHIGAN.   |                 |                    |           |                |
| 1           | First.....      | 116,919.10         |           | 116,919.10     |
| 4           | Fourth.....     | 41,462.32          |           | 41,462.32      |
|             | Total.....      | 158,381.42         |           | 158,381.42     |
| MISSOURI.   |                 |                    |           |                |
| 1           | First.....      | 1,189,285.26       |           | 1,189,285.26   |
| 6           | Sixth.....      | 387,726.76         | 75.10     | 387,651.66     |
|             | Total.....      | 1,577,012.02       | 75.10     | 1,576,936.92   |
| NEW JERSEY. |                 |                    |           |                |
| 1           | First.....      | 63,884.38          |           | 63,884.38      |
| 5           | Fifth.....      | 696,929.55         |           | 696,929.55     |
|             | Total.....      | 760,813.93         |           | 760,813.93     |

## REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

| TOBACCO.     |           |              | FERMENTED LIQUORS. |           |                |
|--------------|-----------|--------------|--------------------|-----------|----------------|
| Total.       | Refunded. | Net total.   | Total.             | Refunded. | Net total.     |
| \$292,576.61 | \$44.54   | \$292,532.07 | \$1,102,654.27     |           | \$1,102,654.27 |
| 21,527.86    |           | 21,527.86    | 250,692.70         | 6832.30   | 249,860.40     |
| 314,104.47   | 44.54     | 314,059.93   | 1,353,346.97       | 832.30    | 1,352,514.67   |
| 1,855,719.25 |           | 1,855,719.25 | 5,757,752.32       |           | 5,757,752.32   |
| 67,811.26    |           | 67,811.26    | 253,637.23         |           | 253,637.23     |
| 233,567.55   |           | 233,567.55   | 284,997.99         |           | 284,997.99     |
| 50,020.79    |           | 50,020.79    | 345,036.67         |           | 345,036.67     |
| 2,207,118.85 |           | 2,207,118.85 | 6,641,424.21       |           | 6,641,424.21   |
| 221,415.44   |           | 221,415.44   | 845,301.62         |           | 845,301.62     |
| 106,780.11   |           | 106,780.11   | 616,585.26         |           | 616,585.26     |
| 328,195.55   |           | 328,195.55   | 1,461,886.88       |           | 1,461,886.88   |
| 131,653.95   |           | 131,653.95   | 209,303.56         |           | 209,303.56     |
| 221,257.32   |           | 221,257.32   | 191,115.79         |           | 191,115.79     |
| 352,911.27   |           | 352,911.27   | 400,419.35         |           | 400,419.35     |
| 190,806.55   |           | 190,806.55   | 21,634.46          |           | 21,634.46      |
| 3,958,191.16 |           | 3,958,191.16 | 488,922.85         |           | 488,922.85     |
| 238,090.72   |           | 238,090.72   | 264,710.50         |           | 264,710.50     |
| 30,953.00    |           | 30,953.00    | 28,909.79          |           | 28,909.79      |
| 7,403.11     |           | 7,403.11     | 17,208.09          |           | 17,208.09      |
| 4,425,444.54 |           | 4,425,444.54 | 821,385.69         |           | 821,385.69     |
| 1,939,192.16 |           | 1,939,192.16 | 1,265,313.17       |           | 1,265,313.17   |
| 125,019.84   | 10.00     | 125,009.84   | 259,486.97         |           | 259,486.97     |
| 2,064,212.00 | 10.00     | 2,064,202.00 | 1,524,800.14       |           | 1,524,800.14   |
| 7,994,694.78 |           | 7,994,694.78 | 3,717,127.03       |           | 3,717,127.03   |
| 146,165.58   |           | 146,165.58   | 494,412.60         |           | 494,412.60     |
| 8,140,860.36 |           | 8,140,860.36 | 4,211,539.63       |           | 4,211,539.63   |
| 40,289.96    |           | 40,289.96    | 158,540.86         |           | 158,540.86     |
| 2,295,050.28 |           | 2,295,050.28 | 3,658,095.71       |           | 3,658,095.71   |
| 2,335,340.24 |           | 2,335,340.24 | 3,816,636.57       |           | 3,816,636.57   |

b Income of 1863.



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| DISTRICTS.      |               | DISTILLED SPIRITS. |           |                |
|-----------------|---------------|--------------------|-----------|----------------|
|                 |               | Total.             | Refunded. | Net total.     |
| NEW YORK.       |               |                    |           |                |
| 1               | First         | \$1,918,614.72     |           | \$1,918,614.72 |
| 2               | Second        | 360,951.02         |           | 360,951.02     |
| 3               | Third         | 160,938.71         |           | 160,938.71     |
| 14              | Fourteenth    | 204,477.18         |           | 204,477.18     |
| 21              | Twenty-first  | 853,773.45         |           | 853,773.45     |
| 28              | Twenty-eighth | 476,968.61         |           | 476,968.61     |
|                 | Total         | 3,975,723.69       |           | 3,975,723.69   |
| NORTH CAROLINA. |               |                    |           |                |
| 4               | Fourth        | 243,654.42         | \$60.00   | 243,594.42     |
| 5               | Fifth         | 622,186.44         | 10.00     | 622,186.44     |
|                 | Total         | 865,850.86         | 70.00     | 865,780.86     |
| OHIO.           |               |                    |           |                |
| 1               | First         | 8,481,294.11       |           | 8,481,294.11   |
| 10              | Tenth         | 247,613.12         |           | 247,613.12     |
| 11              | Eleventh      | 690,206.10         |           | 690,206.10     |
| 18              | Eighteenth    | 188,324.57         |           | 188,324.57     |
|                 | Total         | 9,607,437.90       |           | 9,607,437.90   |
| PENNSYLVANIA.   |               |                    |           |                |
| 1               | First         | 696,641.11         |           | 696,641.11     |
| 9               | Ninth         | 373,614.60         |           | 373,614.60     |
| 12              | Twelfth       | 174,081.76         |           | 174,081.76     |
| 23              | Twenty-third  | 3,996,160.43       |           | 3,996,160.43   |
|                 | Total         | 5,240,497.90       |           | 5,240,497.90   |
| TENNESSEE.      |               |                    |           |                |
| 2               | Second        | 133,596.28         |           | 133,596.28     |
| 5               | Fifth         | 756,492.47         | 1,344.05  | 755,148.42     |
|                 | Total         | 890,088.75         | 1,344.05  | 888,744.70     |
| TEXAS.          |               |                    |           |                |
| 3               | Third         | 45,863.92          |           | 45,863.92      |
| 4               | Fourth        | 52,752.20          | 3.30      | 52,748.90      |
|                 | Total         | 98,616.12          | 3.30      | 98,612.82      |
| VIRGINIA.       |               |                    |           |                |
| 2               | Second        | 63,174.47          |           | 63,174.47      |
| 6               | Sixth         | 214,865.75         | 408.62    | 214,457.13     |
|                 | Total         | 278,040.22         | 408.62    | 277,631.60     |
| WISCONSIN.      |               |                    |           |                |
| 1               | First         | 2,364,040.92       |           | 2,364,040.92   |
| 2               | Second        | 67,826.60          |           | 67,826.60      |
|                 | Total         | 2,431,867.52       |           | 2,431,867.52   |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| TOBACCO.     |           |              | FERMENTED LIQUORS. |           |                |
|--------------|-----------|--------------|--------------------|-----------|----------------|
| Total.       | Refunded. | Net total.   | Total.             | Refunded. | Net total.     |
| \$864,770.46 |           | \$864,770.46 | \$4,788,534.21     |           | \$4,788,534.21 |
| 3,021,449.65 |           | 3,021,449.65 | 726,582.53         |           | 726,582.53     |
| 2,257,780.65 |           | 2,257,780.65 | 6,904,212.37       | \$50.00   | 6,904,162.37   |
| 589,663.20   |           | 589,663.20   | 2,432,159.56       |           | 2,432,159.56   |
| 543,718.84   |           | 543,718.84   | 905,981.16         |           | 905,981.16     |
| 998,672.16   | \$10.00   | 998,662.16   | 2,198,120.40       |           | 2,198,120.40   |
| 8,276,054.96 | 10.00     | 8,276,044.96 | 17,955,390.33      | 50.00     | 17,955,340.33  |
| 1,946,094.70 |           | 1,946,094.70 | 2,475.49           |           | 2,475.49       |
| 1,932,550.70 |           | 1,932,550.70 | 677.00             |           | 677.00         |
| 3,878,645.40 |           | 3,878,645.40 | 3,152.49           |           | 3,152.49       |
| 2,601,955.46 | 17.28     | 2,601,938.18 | 2,441,597.30       | 75.00     | 2,441,522.30   |
| 285,603.16   |           | 285,603.16   | 847,902.56         |           | 847,902.56     |
| 375,764.95   |           | 375,764.95   | 648,908.12         |           | 648,908.12     |
| 512,906.24   |           | 512,906.24   | 1,272,832.20       |           | 1,272,832.20   |
| 3,776,229.81 | 17.28     | 3,776,212.53 | 5,211,240.18       | 75.00     | 5,211,165.18   |
| 2,096,265.50 |           | 2,096,265.50 | 4,422,176.68       |           | 4,422,176.68   |
| 2,173,034.85 |           | 2,173,034.85 | 326,226.97         |           | 326,226.97     |
| 215,496.08   |           | 215,496.08   | 1,133,022.77       |           | 1,133,022.77   |
| 1,270,097.10 |           | 1,270,097.10 | 2,163,320.56       |           | 2,163,320.56   |
| 5,754,893.53 |           | 5,754,893.53 | 8,044,746.98       |           | 8,044,746.98   |
| 74,200.71    |           | 74,200.71    | 95,428.90          |           | 95,428.90      |
| 418,614.87   | 64.92     | 418,549.95   | 145,534.08         | c 38.10   | 145,495.98     |
| 492,815.58   | 64.92     | 492,750.66   | 240,962.98         | 38.10     | 240,924.88     |
| 56,315.08    |           | 56,315.08    | 482,549.86         |           | 482,549.86     |
| 42,455.80    |           | 42,455.80    | 146,175.20         |           | 146,175.20     |
| 98,770.88    |           | 98,770.88    | 628,725.06         |           | 628,725.06     |
| 2,948,045.72 |           | 2,948,045.72 | 104,951.03         |           | 104,951.03     |
| 949,978.49   |           | 949,978.49   | 157,727.05         |           | 157,727.05     |
| 3,898,024.21 |           | 3,898,024.21 | 262,678.08         |           | 262,678.08     |
| 774,654.17   | .60       | 774,653.57   | 4,537,541.39       | 51.50     | 4,537,489.89   |
| 112,967.53   |           | 112,967.53   | 683,480.68         |           | 683,480.68     |
| 887,621.70   | .60       | 887,621.10   | 5,221,022.07       | 51.50     | 5,220,970.57   |

c Court costs.



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| DISTRICTS.         |  | OLEOMARGARINE. |           |              |
|--------------------|--|----------------|-----------|--------------|
|                    |  | Total.         | Refunded. | Net total.   |
| CALIFORNIA.        |  |                |           |              |
| 1 First.....       |  |                |           |              |
| 4 Fourth.....      |  |                |           |              |
| Total.....         |  |                |           |              |
| ILLINOIS.          |  |                |           |              |
| 1 First.....       |  | \$845,911.80   |           | \$845,911.80 |
| 5 Fifth.....       |  | 3,768.00       |           | 3,768.00     |
| 8 Eighth.....      |  | 3,598.00       |           | 3,598.00     |
| 13 Thirteenth..... |  | 2,872.00       |           | 2,872.00     |
| Total.....         |  | 856,149.80     |           | 856,149.80   |
| INDIANA.           |  |                |           |              |
| 6 Sixth.....       |  | 155,686.30     |           | 155,686.30   |
| 7 Seventh.....     |  | 2,900.00       |           | 2,900.00     |
| Total.....         |  | 158,586.30     |           | 158,586.30   |
| IOWA.              |  |                |           |              |
| 3 Third.....       |  | 32.00          |           | 32.00        |
| 4 Fourth.....      |  | 88.00          |           | 88.00        |
| Total.....         |  | 120.00         |           | 120.00       |
| KENTUCKY.          |  |                |           |              |
| 2 Second.....      |  | 370.00         |           | 370.00       |
| 5 Fifth.....       |  | 6,040.00       |           | 6,040.00     |
| 6 Sixth.....       |  | 2,108.00       |           | 2,108.00     |
| 7 Seventh.....     |  | 600.00         |           | 600.00       |
| 8 Eighth.....      |  | 64.00          |           | 64.00        |
| Total.....         |  | 9,182.00       |           | 9,182.00     |
| MICHIGAN.          |  |                |           |              |
| 1 First.....       |  | 5,026.00       |           | 5,026.00     |
| 4 Fourth.....      |  | 2,830.00       |           | 2,830.00     |
| Total.....         |  | 7,856.00       |           | 7,856.00     |
| MISSOURI.          |  |                |           |              |
| 1 First.....       |  | 7,072.00       |           | 7,072.00     |
| 6 Sixth.....       |  | 40,119.00      |           | 40,119.00    |
| Total.....         |  | 47,191.00      |           | 47,191.00    |
| NEW JERSEY.        |  |                |           |              |
| 1 First.....       |  | 12,691.44      |           | 12,691.44    |
| 5 Fifth.....       |  | 14,314.20      |           | 14,314.20    |
| Total.....         |  | 27,005.64      |           | 27,005.64    |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| FILLED CHEESE. |           |             | MIXED FLOUR. |           |            |
|----------------|-----------|-------------|--------------|-----------|------------|
| Total.         | Refunded. | Net total.  | Total.       | Refunded. | Net total. |
|                |           |             |              |           |            |
|                |           |             | \$115.80     |           | \$115.80   |
|                |           |             | 27.00        |           | 27.00      |
|                |           |             | 142.80       |           | 142.80     |
|                |           |             |              |           |            |
| \$18,086.42    |           | \$18,086.42 | 111.68       |           | 111.68     |
|                |           |             | 60.00        |           | 60.00      |
|                |           |             | 1.00         |           | 1.00       |
| 18,086.42      |           | 18,086.42   | 172.68       |           | 172.68     |
|                |           |             |              |           |            |
|                |           |             | 267.00       |           | 267.00     |
|                |           |             | 52.46        |           | 52.46      |
|                |           |             | 319.46       |           | 319.46     |
|                |           |             |              |           |            |
|                |           |             | 20.00        |           | 20.00      |
|                |           |             | 19.18        |           | 19.18      |
|                |           |             | 39.18        |           | 39.18      |
|                |           |             |              |           |            |
|                |           |             | 15.00        |           | 15.00      |
|                |           |             |              |           |            |
|                |           |             | 11.00        |           | 11.00      |
|                |           |             | 12.50        |           | 12.50      |
|                |           |             | 23.50        |           | 23.50      |
|                |           |             |              |           |            |
|                |           |             | 210.26       |           | 210.26     |
|                |           |             | 1,075.38     |           | 1,075.38   |
|                |           |             | 1,285.64     |           | 1,285.64   |
|                |           |             |              |           |            |
|                |           |             |              |           |            |
|                |           |             | 139.30       |           | 139.30     |
|                |           |             | 139.30       |           | 139.30     |







## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| DISTRICTS.  |                 | SPECIAL TAXES NOT ELSEWHERE ENUMERATED. |           |              |
|-------------|-----------------|---|-----------|--------------|
|             |                 | Total.                                  | Refunded. | Net total.   |
| CALIFORNIA. |                 |   |           |              |
| 1           | First.....      | \$145,161.50                            | \$172.00  | \$144,989.50 |
| 4           | Fourth.....     | 38,755.62                               |           | 38,755.62    |
|             | Total.....      | 183,917.12                              | 172.00    | 183,745.12   |
| ILLINOIS.   |                 |   |           |              |
| 1           | First.....      | 200,919.90                              | 774.00    | 200,145.90   |
| 5           | Fifth.....      | 29,958.73                               | 220.50    | 29,738.23    |
| 8           | Eighth.....     | 59,679.58                               | 200.00    | 59,479.58    |
| 13          | Thirteenth..... | 22,489.82                               |           | 22,489.82    |
|             | Total.....      | 313,048.03                              | 1,194.50  | 311,853.53   |
| INDIANA.    |                 |   |           |              |
| 6           | Sixth.....      | 89,734.92                               |           | 89,734.92    |
| 7           | Seventh.....    | 29,640.90                               | 27.00     | 29,613.90    |
|             | Total.....      | 119,375.82                              | 27.00     | 119,348.82   |
| IOWA.       |                 |   |           |              |
| 3           | Third.....      | 131,182.25                              |           | 131,182.25   |
| 4           | Fourth.....     | 83,446.45                               | 146.00    | 83,300.45    |
|             | Total.....      | 214,628.70                              | 146.00    | 214,482.70   |
| KENTUCKY.   |                 |   |           |              |
| 2           | Second.....     | 14,105.46                               | 2.00      | 14,103.46    |
| 5           | Fifth.....      | 40,667.96                               |           | 40,667.96    |
| 6           | Sixth.....      | 8,602.37                                |           | 8,602.37     |
| 7           | Seventh.....    | 20,918.65                               |           | 20,918.65    |
| 8           | Eighth.....     | 5,375.14                                |           | 5,375.14     |
|             | Total.....      | 89,669.58                               | 2.00      | 89,667.58    |
| MICHIGAN.   |                 |   |           |              |
| 1           | First.....      | 74,885.37                               |           | 74,885.37    |
| 4           | Fourth.....     | 31,719.74                               |           | 31,719.74    |
|             | Total.....      | 106,605.11                              |           | 106,605.11   |
| MISSOURI.   |                 |   |           |              |
| 1           | First.....      | 97,445.84                               |           | 97,445.84    |
| 6           | Sixth.....      | 66,731.00                               |           | 66,731.00    |
|             | Total.....      | 164,176.84                              |           | 164,176.84   |
| NEW JERSEY. |                 |   |           |              |
| 1           | First.....      | 31,533.69                               |           | 31,533.69    |
| 5           | Fifth.....      | 70,196.75                               | 1,152.00  | 69,044.75    |
|             | Total.....      | 101,730.44                              | 1,152.00  | 100,578.44   |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY. |           |            | SCHEDULES A AND B. |           |                |
|--|-----------|------------|--------------------|-----------|----------------|
| Total.   | Refunded. | Net total. | Total.             | Refunded. | Net total.     |
| \$4,448.47   |           | \$4,448.47 | \$1,040,745.85     |           | \$1,040,745.85 |
|  |           |            | 114,159.06         | \$21.86   | 114,137.20     |
| 4,448.47   |           | 4,448.47   | 1,154,904.91       | 21.86     | 1,154,883.05   |
| 5,581.31   |           | 5,581.31   | 3,719,046.22       | 13.37     | 3,719,032.85   |
| 1,539.02   |           | 1,539.02   | 134,076.57         |           | 134,076.57     |
| 2,274.12   |           | 2,274.12   | 282,985.78         | 9.90      | 282,975.88     |
| 78.00  |           | 78.00      | 104,732.66         |           | 104,732.66     |
| 9,472.45   |           | 9,472.45   | 4,240,841.23       | 23.27     | 4,240,817.96   |
| 3,866.66   |           | 3,866.66   | 598,408.89         |           | 598,408.89     |
| 3,991.32   |           | 3,991.32   | 180,862.80         |           | 180,862.80     |
| 7,857.98   |           | 7,857.98   | 779,271.69         |           | 779,271.69     |
| 140.93   |           | 140.93     | 442,464.29         |           | 442,464.29     |
| 6,986.15   |           | 6,986.15   | 435,756.26         |           | 435,756.26     |
| 7,127.08   |           | 7,127.08   | 878,220.55         |           | 878,220.55     |
| 930.89   |           | 930.89     | 76,665.65          |           | 76,665.65      |
| 323.43   |           | 323.43     | 285,587.64         |           | 285,587.64     |
| 945.00   |           | 945.00     | 29,911.34          |           | 29,911.34      |
| 291.48   |           | 291.48     | 66,126.04          |           | 66,126.04      |
| 208.41   |           | 208.41     | 30,589.61          |           | 30,589.61      |
| 2,699.21   |           | 2,699.21   | 488,880.28         |           | 488,880.28     |
| 10,221.65  |           | 10,221.65  | 523,799.31         | 20.79     | 523,778.52     |
| 1,800.26   |           | 1,800.26   | 207,735.67         | 4.00      | 207,731.67     |
| 12,021.91  |           | 12,021.91  | 731,534.98         | 24.79     | 731,510.19     |
| 773.53   |           | 773.53     | 1,371,797.84       |           | 1,371,797.84   |
| 13,122.02  |           | 13,122.02  | 837,743.00         |           | 837,743.00     |
| 13,895.55  |           | 13,895.55  | 2,209,540.84       |           | 2,209,540.84   |
| 3,224.37   |           | 3,224.37   | 164,117.82         |           | 164,117.82     |
| 36,619.69  |           | 36,619.69  | 526,105.49         |           | 526,105.49     |
| 39,844.06  |           | 39,844.06  | 690,223.31         |           | 690,223.31     |



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| DISTRICTS.      |                     | SPECIAL TAXES NOT ELSEWHERE ENUMERATED. |           |              |
|-----------------|---------------------|---|-----------|--------------|
|                 |                     | Total.                                  | Refunded. | Net total.   |
| NEW YORK.       |                     |   |           |              |
| 1               | First .....         | \$91,403.46                             | \$18.00   | \$91,385.46  |
| 2               | Second .....        | 646,506.89                              | 1,156.00  | 645,350.89   |
| 3               | Third .....         | 58,637.76                               |           | 58,637.76    |
| 14              | Fourteenth .....    | 89,095.85                               | 1,534.57  | 87,561.28    |
| 21              | Twenty-first .....  | 75,407.38                               | 640.00    | 74,767.38    |
| 28              | Twenty-eighth ..... | 73,703.58                               |           | 73,703.58    |
|                 | Total .....         | 1,034,754.92                            | 3,348.57  | 1,031,406.35 |
| NORTH CAROLINA. |                     |   |           |              |
| 4               | Fourth .....        | 11,074.91                               |           | 11,074.91    |
| 5               | Fifth .....         | 7,651.87                                |           | 7,651.87     |
|                 | Total .....         | 18,726.78                               |           | 18,726.78    |
| OHIO.           |                     |   |           |              |
| 1               | First .....         | 53,673.59                               | 66.00     | 53,607.59    |
| 10              | Tenth .....         | 59,120.96                               |           | 59,120.96    |
| 11              | Eleventh .....      | 43,942.09                               |           | 43,942.09    |
| 18              | Eighteenth .....    | 100,709.05                              | 6.00      | 100,703.05   |
|                 | Total .....         | 257,445.69                              | 72.00     | 257,373.69   |
| PENNSYLVANIA.   |                     |   |           |              |
| 1               | First .....         | 325,828.21                              | 808.34    | 325,019.87   |
| 9               | Ninth .....         | 46,624.31                               |           | 46,624.31    |
| 12              | Twelfth .....       | 60,811.93                               | 164.00    | 60,647.93    |
| 23              | Twenty-third .....  | 148,691.92                              | 1,006.68  | 147,685.24   |
|                 | Total .....         | 581,956.37                              | 1,979.02  | 579,977.35   |
| TENNESSEE.      |                     |   |           |              |
| 2               | Second .....        | 15,730.85                               |           | 15,730.85    |
| 5               | Fifth .....         | 31,770.68                               |           | 31,770.68    |
|                 | Total .....         | 47,501.53                               |           | 47,501.53    |
| TEXAS.          |                     |   |           |              |
| 3               | Third .....         | 47,206.25                               |           | 47,206.25    |
| 4               | Fourth .....        | 42,339.49                               |           | 42,339.49    |
|                 | Total .....         | 89,545.74                               |           | 89,545.74    |
| VIRGINIA.       |                     |   |           |              |
| 2               | Second .....        | 27,983.48                               |           | 27,983.48    |
| 6               | Sixth .....         | 16,583.43                               | 78.00     | 16,505.43    |
|                 | Total .....         | 44,566.91                               | 78.00     | 44,488.91    |
| WISCONSIN.      |                     |   |           |              |
| 1               | First .....         | 48,807.70                               | 223.79    | 48,583.91    |
| 2               | Second .....        | 9,677.96                                | 42.00     | 9,635.96     |
|                 | Total .....         | 58,485.66                               | 265.79    | 58,219.87    |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY. |           |             | SCHEDULES A AND B. |           |               |
|--|-----------|-------------|--------------------|-----------|---------------|
| Total.   | Refunded. | Net total.  | Total.             | Refunded. | Net total.    |
| \$77,216.58  |           | \$77,216.58 | \$922,424.83       |           | \$922,424.83  |
| 326.43   |           | 326.43      | 11,735,972.31      | \$563.93  | 11,735,408.38 |
| 46,789.06  |           | 46,789.06   | 691,164.06         |           | 691,164.06    |
| 93,860.15  |           | 93,860.15   | 461,678.30         | 24.25     | 461,654.05    |
| 19,056.42  |           | 19,056.42   | 401,778.84         |           | 401,778.84    |
| 24,902.38  |           | 24,902.38   | 725,394.37         | 5.00      | 725,389.37    |
| 262,151.02   |           | 262,151.02  | 14,938,412.71      | 593.18    | 14,937,819.53 |
|  |           |             | 89,871.11          |           | 89,871.11     |
| 289.13   |           | 289.13      | 50,483.72          |           | 50,483.72     |
| 289.13   |           | 289.13      | 140,354.83         |           | 140,354.83    |
| 66,168.01  |           | 66,168.01   | 732,756.56         |           | 732,756.56    |
| 842.52   |           | 842.52      | 308,072.11         |           | 308,072.11    |
| 2,200.55   |           | 2,200.55    | 242,276.37         |           | 242,276.37    |
| 7,515.80   |           | 7,515.80    | 668,481.04         |           | 668,481.04    |
| 76,726.88  |           | 76,726.88   | 1,951,586.08       |           | 1,951,586.08  |
| 34,701.90  |           | 34,701.90   | 2,190,534.74       | 2,965.86  | 2,187,568.88  |
| 1,633.52   |           | 1,633.52    | 185,949.18         | 12.47     | 185,936.71    |
| 10,494.17  |           | 10,494.17   | 224,703.57         |           | 224,703.57    |
| 30,901.03  |           | 30,901.03   | 836,665.16         | 32.67     | 836,632.49    |
| 77,730.62  |           | 77,730.62   | 3,437,852.65       | 3,011.00  | 3,434,841.65  |
| 3,786.27   |           | 3,786.27    | 164,040.98         |           | 164,040.98    |
| 11,247.67  |           | 11,247.67   | 307,837.43         |           | 307,837.43    |
| 15,033.94  |           | 15,033.94   | 471,878.41         |           | 471,878.41    |
| 180.73   |           | 180.73      | 361,446.55         |           | 361,446.55    |
| 180.73   |           | 180.73      | 286,733.80         |           | 286,733.80    |
| 6,392.70   |           | 6,392.70    | 205,384.64         | 40.00     | 205,344.64    |
| 573.45   |           | 573.45      | 109,881.63         |           | 109,881.63    |
| 6,966.15   |           | 6,966.15    | 314,766.27         | 40.00     | 314,726.27    |
| 47,198.12  |           | 47,198.12   | 615,025.84         |           | 615,025.84    |
| 162.56   |           | 162.56      | 178,966.16         |           | 178,966.16    |
| 47,360.68  |           | 47,360.68   | 793,992.00         |           | 793,992.00    |



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| DISTRICTS.  |                 | MISCELLANEOUS. |           |             |
|-------------|-----------------|----------------|-----------|-------------|
|             |                 | Total.         | Refunded. | Net total.  |
| CALIFORNIA. |                 |                |           |             |
| 1           | First.....      | \$29,799.74    |           | \$29,799.74 |
| 4           | Fourth.....     | .16            |           | .16         |
|             | Total.....      | 29,799.90      |           | 29,799.90   |
| ILLINOIS.   |                 |                |           |             |
| 1           | First.....      | 28,124.58      |           | 28,124.58   |
| 5           | Fifth.....      | 1.68           |           | 1.68        |
| 8           | Eighth.....     |                |           |             |
| 13          | Thirteenth..... | 289.10         |           | 289.10      |
|             | Total.....      | 28,415.36      |           | 28,415.36   |
| INDIANA.    |                 |                |           |             |
| 6           | Sixth.....      | 21,006.79      |           | 21,006.79   |
| 7           | Seventh.....    | 91.30          |           | 91.30       |
|             | Total.....      | 21,098.09      |           | 21,098.09   |
| IOWA.       |                 |                |           |             |
| 3           | Third.....      | 150.94         |           | 150.94      |
| 4           | Fourth.....     | 1.56           |           | 1.56        |
|             | Total.....      | 152.50         |           | 152.50      |
| KENTUCKY.   |                 |                |           |             |
| 2           | Second.....     | 1.00           |           | 1.00        |
| 5           | Fifth.....      | 1,265.05       |           | 1,265.05    |
| 6           | Sixth.....      | 20.13          |           | 20.13       |
| 7           | Seventh.....    | 14.24          |           | 14.24       |
| 8           | Eighth.....     |                |           |             |
|             | Total.....      | 1,300.42       |           | 1,300.42    |
| MICHIGAN.   |                 |                |           |             |
| 1           | First.....      | 115.64         |           | 115.64      |
| 4           | Fourth.....     | 36,000.26      |           | 36,000.26   |
|             | Total.....      | 36,115.90      |           | 36,115.90   |
| MISSOURI.   |                 |                |           |             |
| 1           | First.....      | 151.76         |           | 151.76      |
| 6           | Sixth.....      | 35.76          |           | 35.76       |
|             | Total.....      | 187.52         |           | 187.52      |
| NEW JERSEY. |                 |                |           |             |
| 1           | First.....      | .32            |           | .32         |
| 5           | Fifth.....      | 289,745.27     |           | 289,745.27  |
|             | Total.....      | 289,745.59     |           | 289,745.59  |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| PENALTIES. |            |            | AGGREGATE RECEIPTS. |           |                |
|------------|------------|------------|---------------------|-----------|----------------|
| Total.     | Refunded.  | Net total. | Total.              | Refunded. | Net total.     |
| \$3,952.60 |            | \$3,952.60 | \$3,724,964.18      | \$375.27  | \$3,724,588.91 |
| 648.30     |            | 648.30     | 623,729.30          | 854.16    | 622,875.14     |
| 4,600.90   |            | 4,600.90   | 4,348,693.48        | 1,229.43  | 4,347,464.05   |
| 2,588.15   | \$2,242.83 | 345.32     | 14,748,449.65       | 3,030.20  | 14,745,419.45  |
| 321.80     |            | 321.80     | 21,922,965.69       | 220.50    | 21,922,745.19  |
| 1,118.26   |            | 1,118.26   | 9,598,215.48        | 209.90    | 9,598,005.58   |
| 682.85     |            | 682.85     | 1,089,893.05        |           | 1,089,893.05   |
| 4,711.06   | 2,242.83   | 2,468.23   | 47,859,523.87       | 3,460.60  | 47,856,063.27  |
| 571.75     |            | 571.75     | 4,878,267.71        |           | 4,878,267.71   |
| 2,004.64   |            | 2,004.64   | 12,334,803.26       | 27.00     | 12,334,776.26  |
| 2,576.39   |            | 2,576.39   | 17,213,070.97       | 27.00     | 17,213,043.97  |
| 1,090.76   | 156.00     | 934.76     | 1,000,461.02        | 156.00    | 1,000,305.02   |
| 3,187.68   |            | 3,187.68   | 1,002,795.24        | 146.00    | 1,002,649.24   |
| 4,278.44   | 156.00     | 4,122.44   | 2,003,256.26        | 302.00    | 2,002,954.26   |
| 878.24     |            | 878.24     | 1,833,133.71        | 262.20    | 1,832,871.51   |
| 1,399.96   | 15.00      | 1,384.96   | 12,635,497.18       | 15.00     | 12,635,482.18  |
| 773.55     |            | 773.55     | 3,072,438.41        |           | 3,072,438.41   |
| 1,586.75   |            | 1,586.75   | 2,357,022.18        |           | 2,357,022.18   |
| 1,059.85   |            | 1,059.85   | 2,316,542.75        |           | 2,316,542.75   |
| 5,608.35   | 15.00      | 5,683.35   | 22,215,224.23       | 277.20    | 22,214,947.03  |
| 726.10     |            | 726.10     | 3,936,209.50        | 20.79     | 3,936,188.71   |
| 1,518.43   | .83        | 1,517.60   | 707,565.99          | 14.83     | 707,551.16     |
| 2,244.53   | .83        | 2,243.70   | 4,643,795.49        | 35.62     | 4,643,759.87   |
| 2,035.54   | 33.23      | 2,002.31   | 14,380,593.84       | 33.33     | 14,380,560.51  |
| 1,350.40   | 49.50      | 1,300.90   | 1,988,481.50        | 124.60    | 1,988,356.90   |
| 3,385.94   | 82.83      | 3,303.11   | 16,389,075.34       | 157.93    | 16,388,917.41  |
| 89.50      |            | 89.50      | 474,372.34          |           | 474,372.34     |
| 12,092.60  |            | 12,092.60  | 7,599,838.84        | 1,152.00  | 7,598,686.84   |
| 12,782.10  |            | 12,782.10  | 8,074,261.18        | 1,152.00  | 8,073,109.18   |



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| DISTRICTS.      |                    | MISCELLANEOUS. |           |             |
|-----------------|--------------------|----------------|-----------|-------------|
|                 |                    | Total.         | Refunded. | Net total.  |
| NEW YORK.       |                    |                |           |             |
| 1               | First.....         | \$42,021.30    |           | \$42,021.30 |
| 2               | Second.....        | 116,813.83     |           | 116,813.83  |
| 3               | Third.....         | 57.10          |           | 57.10       |
| 14              | Fourteenth.....    | 8,807.08       |           | 8,807.08    |
| 21              | Twenty-first.....  | 17.96          |           | 17.96       |
| 28              | Twenty-eighth..... | 5,483.66       |           | 5,483.66    |
| Total.....      |                    | 173,200.93     |           | 173,200.93  |
| NORTH CAROLINA. |                    |                |           |             |
| 4               | Fourth.....        |                |           |             |
| 5               | Fifth.....         |                |           |             |
| Total.....      |                    |                |           |             |
| OHIO.           |                    |                |           |             |
| 1               | First.....         | 132,648.12     |           | 132,648.12  |
| 10              | Tenth.....         | 21,553.03      |           | 21,553.03   |
| 11              | Eleventh.....      | 181.08         |           | 181.08      |
| 18              | Eighteenth.....    | 6,132.97       |           | 6,132.97    |
| Total.....      |                    | 160,515.20     |           | 160,515.20  |
| PENNSYLVANIA.   |                    |                |           |             |
| 1               | First.....         | 126,691.97     |           | 126,691.97  |
| 9               | Ninth.....         | 16.44          |           | 16.44       |
| 12              | Twelfth.....       | .58            |           | .58         |
| 23              | Twenty-third.....  | 235.65         |           | 235.65      |
| Total.....      |                    | 126,944.64     |           | 126,944.64  |
| TENNESSEE.      |                    |                |           |             |
| 2               | Second.....        |                |           |             |
| 5               | Fifth.....         | 375.54         |           | 375.54      |
| Total.....      |                    | 375.54         |           | 375.54      |
| TEXAS.          |                    |                |           |             |
| 3               | Third.....         | 62.20          |           | 62.20       |
| 4               | Fourth.....        | 10.28          |           | 10.28       |
| Total.....      |                    | 72.48          |           | 72.48       |
| VIRGINIA.       |                    |                |           |             |
| 2               | Second.....        | .48            |           | .48         |
| 6               | Sixth.....         | 4.04           |           | 4.04        |
| Total.....      |                    | 4.52           |           | 4.52        |
| WISCONSIN.      |                    |                |           |             |
| 1               | First.....         | 19.60          |           | 19.60       |
| 2               | Second.....        |                |           |             |
| Total.....      |                    | 19.60          |           | 19.60       |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| PENALTIES. |           |            | AGGREGATE RECEIPTS. |           |                |    |
|------------|-----------|------------|---------------------|-----------|----------------|----|
| Total.     | Refunded. | Net total. | Total.              | Refunded. | Net total.     |    |
| \$4,745.33 | \$188.83  | \$4,557.00 | \$8,710,430.37      | \$206.33  | \$8,710,224.04 | 1  |
| 2,400.28   |           | 2,400.28   | 16,611,196.63       | 1,719.93  | 16,609,476.70  | 2  |
| 6,568.03   |           | 6,568.03   | 10,127,727.45       | 50.00     | 10,127,677.45  | 3  |
| 234.47     | 2.08      | 232.39     | 3,880,171.25        | 1,560.90  | 3,878,610.35   | 14 |
| 404.90     | 30.00     | 374.90     | 2,800,146.55        | 670.00    | 2,799,476.55   | 21 |
| 1,774.21   |           | 1,774.21   | 4,505,308.73        | 15.00     | 4,505,293.73   | 28 |
| 16,127.22  | 220.41    | 15,906.81  | 46,634,980.98       | 4,222.16  | 46,630,758.82  |    |
| 3,087.46   |           | 3,087.46   | 2,296,476.09        | 60.00     | 2,296,416.09   | 4  |
| 10,479.96  |           | 10,479.96  | 2,624,540.82        | 10.00     | 2,624,530.82   | 5  |
| 13,567.42  |           | 13,567.42  | 4,921,016.91        | 70.00     | 4,920,946.91   |    |
| 6,399.44   | 92.00     | 6,307.44   | 14,528,118.81       | 250.28    | 14,527,868.53  | 1  |
| 941.61     |           | 941.61     | 1,776,682.19        |           | 1,776,682.19   | 10 |
|            |           |            | 2,216,889.33        |           | 2,216,889.33   | 11 |
| 412.17     |           | 412.17     | 2,819,375.42        | 6.00      | 2,819,369.42   | 18 |
| 7,753.22   | 92.00     | 7,661.22   | 21,341,065.75       | 256.28    | 21,340,809.47  |    |
| 2,589.27   | 123.83    | 2,465.44   | 9,902,604.93        | 3,898.03  | 9,898,706.90   | 1  |
| 558.37     |           | 558.37     | 3,108,027.24        | 12.47     | 3,108,014.77   | 9  |
| 243.85     | 6.00      | 237.85     | 1,820,656.71        | 170.00    | 1,820,486.71   | 12 |
| 1,995.40   |           | 1,995.40   | 8,504,214.65        | 1,039.35  | 8,503,175.30   | 23 |
| 5,386.89   | 129.83    | 5,257.06   | 23,325,573.53       | 5,119.85  | 23,320,453.68  |    |
| 3,117.48   |           | 3,117.48   | 490,633.47          |           | 490,633.47     | 2  |
| 7,103.29   | 70.05     | 7,033.24   | 1,683,262.03        | 1,517.12  | 1,681,744.91   | 5  |
| 10,220.77  | 70.05     | 10,150.72  | 2,173,895.59        | 1,517.12  | 2,172,378.47   |    |
| 1,886.55   |           | 1,886.55   | 1,003,727.14        |           | 1,003,727.14   | 3  |
| 881.68     |           | 881.68     | 574,106.45          | 3.30      | 574,103.15     | 4  |
| 2,768.23   |           | 2,768.23   | 1,577,833.59        | 3.30      | 1,577,830.29   |    |
| 1,104.32   |           | 1,104.32   | 3,361,808.84        | 40.00     | 3,361,768.84   | 2  |
| 4,250.40   |           | 4,250.40   | 1,454,042.24        | 486.62    | 1,453,555.62   | 6  |
| 5,354.72   |           | 5,354.72   | 4,815,851.08        | 526.62    | 4,815,324.46   |    |
| 3,360.00   |           | 3,360.00   | 8,391,046.36        | 275.89    | 8,390,770.47   | 1  |
| 21,797.56  |           | 21,797.56  | 1,076,019.05        | 42.00     | 1,075,977.05   | 2  |
| 25,157.56  |           | 25,157.56  | 9,467,065.41        | 317.89    | 9,466,747.52   |    |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF

| STATES AND TERRITORIES.                              | 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. |
| 1 Alabama.....                                       | \$10,503.24  | \$125,991.95  | \$1,429.17   | \$400.00  |  |  |
| 2 Arkansas.....                                      | 16,400.83  | 57,442.22   | 312.50   |   |  |  |
| 3 California.....                                    | 475,442.00   | 428,133.87  | 10,457.92  | 7,000.00  |  |  |
| 4 Colorado.....                                      |  | 93,197.21   | 2,850.00   |   |  |  |
| 5 Connecticut.....                                   | 13,687.90  | 143,131.67  | 2,083.33   | 1,600.00  |  |  |
| 6 Florida.....                                       | 174.76   |   |  |   |  |  |
| 7 Georgia.....                                       | 25,973.05  | 209,030.07  | 1,550.00   | 600.00  |  |  |
| 8 Illinois.....                                      | 108,137.59   | 52,434,061.35   | 10,995.85  | 11,600.00   |  |  |
| 9 Indiana.....                                       | 1,145.30   | 14,150,092.37   | 2,116.67   | 1,000.00  |  |  |
| 10 Iowa.....   | 597.19   |   | 1,400.00   |   |  |  |
| 11 Kansas.....                                       | 3,054.15   | 2,349.46  | 100.00   | 41.67   |  |  |
| 12 Kentucky.....                                     | 93,771.98  | 16,147,624.20   | 5,716.67   | 7,583.33  |  |  |
| 13 Louisiana.....                                    | 479.51   | 798,011.83  | 1,858.33   | 2,116.67  |  |  |
| 14 Maryland.....                                     | 23,586.29  | 2,175,369.19  | 9,312.49   | 5,850.00  |  |  |
| 15 Massachusetts.....                                |  | 712,298.59  | 11,808.34  | 6,633.33  |  |  |
| 16 Michigan.....                                     |  |   | 383.33   | 800.00  |  |  |
| 17 Minnesota.....                                    |  | 5,278.46  | 3,233.34   | 1,600.00  |  |  |
| 18 Missouri.....                                     | 14,147.99  | 1,338,436.02  | 5,954.19   | 8,500.00  |  |  |
| 19 Montana.....                                      |  | 53.70   | 1,275.00   |   |  |  |
| 20 Nebraska.....                                     |  | 2,063,145.01  | 1,875.00   | 400.00  |  |  |
| 21 New Hampshire.....                                | 700.37   | 10,252.77   | 25.00  |   |  |  |
| 22 New Jersey.....                                   | 36,151.48  | 481,461.31  | 3,595.84   | 683.34  |  |  |
| 23 New Mexico.....                                   | 1,245.14   | 431.75  | 641.67   |   |  |  |
| 24 New York.....                                     | 343,277.54   | 2,707,200.75  | 27,637.56  | 17,483.34   |  |  |
| 25 North Carolina.....                               | 45,832.31  | 785,363.28  | 1,208.36   | 600.00  |  |  |
| 26 Ohio.....   | 46,764.97  | 9,140,589.80  | 6,466.67   | 13,083.34   |  |  |
| 27 Oregon.....                                       | 3,587.33   | 7,158.99  | 1,933.33   | 1,000.00  |  |  |
| 28 Pennsylvania.....                                 | 2,892.56   | 4,770,323.53  | 18,004.29  | 17,341.70   |  |  |
| 29 South Carolina.....                               | 553.88   | 123,769.43  |  |   |  |  |
| 30 Tennessee.....                                    | 107,746.55   | 729,739.31  | 1,708.34   | 1,600.00  |  |  |
| 31 Texas.....  | 2,132.79   | 20,925.10   | 1,616.15   | 800.00  |  |  |
| 32 Virginia.....                                     | 58,194.47  | 148,914.79  | 650.00   | 2,900.00  |  |  |
| 33 West Virginia.....                                | 628.33   | 191,930.48  | 816.68   | 400.00  |  |  |
| 34 Wisconsin.....                                    |  | 2,199,535.31  | 3,666.67   | 5,000.00  |  |  |
| Total.....   | 1,436,839.50   | 92,201,245.77   | 143,282.69   | 116,616.72  |  |  |
| Collections for fiscal year ended June 30, 1898..... | 1,552,592.94   | 89,188,639.91   | 129,408.57   | 91,816.67   |  |  |

## INTERNAL REVENUE BY STATES AND TERRITORIES.

|  | DISTILLED SPIRITS.  |   |   |   |  |   | Total collections on 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. |   |    |
|  |   | \$24,300.69                                 | \$5,337.51                                      |   |  |   | \$167,962.56                            | 1  |
|  |   | 14,750.45                                   | 2,170.86  |   |  |   | 91,076.86                               | 2  |
|  |   | 338,327.80                                  | 43,691.89                                       | \$66.66                                     | \$240.00   | \$67.80   | 1,303,427.94                            | 3  |
|  |   | 80,693.20                                   | 8,808.53  |   |  |   | 185,548.74                              | 4  |
|  |   | 119,739.19                                  | 9,325.00  | 41.67                                       | 40.00  |   | 290,248.76                              | 5  |
|  |   | 10,446.47                                   | 1,662.51  |   |  |   | 12,283.74                               | 6  |
|  |   | 31,837.71                                   | 4,548.68  | 52.08                                       | 60.00  |   | 273,651.59                              | 7  |
|  |   | 438,705.80                                  | 34,604.15                                       | 95.84                                       | 100.00   | 1,157.20  | 33,040,083.78                           | 8  |
|  |   | 172,088.34                                  | 7,379.13  |   |  | 45.00   | 14,333,902.81                           | 9  |
|  |   | 133,078.67                                  | 10,283.33                                       |   |  |   | 145,359.19                              | 10 |
|  |   | 69,049.80                                   | 2,204.17  |   |  |   | 76,799.25                               | 11 |
|  |   | 83,844.98                                   | 23,116.73                                       | 91.67                                       | 300.00   | 355.60  | 16,370,959.16                           | 12 |
|  |   | 105,351.12                                  | 13,904.18                                       | 33.33                                       |  | 22.30   | 921,777.27                              | 13 |
|  |   | 131,987.35                                  | 14,275.00                                       | 41.67                                       | 80.00  | 10.60   | 2,360,892.59                            | 14 |
|  |   | 113,765.42                                  | 21,483.38                                       | 62.50                                       | 20.00  | 733.90  | 806,805.46                              | 15 |
|  |   | 152,623.09                                  | 4,576.00  |   |  |   | 158,381.42                              | 16 |
|  |   | 134,611.73                                  | 7,391.70  |   |  |   | 152,115.23                              | 17 |
|  |   | 190,450.04                                  | 19,302.11                                       | 41.67                                       | 180.00   |   | 1,577,012.02                            | 18 |
|  |   | 62,647.42                                   | 5,808.34  |   |  |   | 69,784.46                               | 19 |
|  |   | 84,310.89                                   | 4,329.16  |   |  |   | 2,154,000.06                            | 20 |
|  |   | 77,618.87                                   | 2,383.33  |   |  |   | 90,980.24                               | 21 |
|  |   | 228,562.78                                  | 10,229.18                                       | 50.00                                       | 80.00  |   | 760,813.93                              | 22 |
|  |   | 30,070.27                                   | 3,185.00  |   |  |   | 44,573.83                               | 23 |
|  |   | 789,583.16                                  | 90,466.80                                       | 45.84                                       |  | 28.70   | 3,975,723.09                            | 24 |
|  |   | 29,232.64                                   | 3,262.60  | 91.67                                       | 260.00   |   | 865,850.86                              | 25 |
|  |   | 365,480.53                                  | 33,854.19                                       | 137.50                                      | 700.00   | 76.90   | 9,607,437.90                            | 26 |
|  |   | 68,944.92                                   | 7,970.83  | 100.00                                      | 160.00   |   | 90,855.40                               | 27 |
|  |   | 378,924.65                                  | 47,971.06                                       | 125.01                                      | 100.00   | 65.10   | 5,240,497.90                            | 28 |
|  |   | 6,907.47                                    | 150.00  |   |  |   | 131,410.78                              | 29 |
|  |   | 43,299.54                                   | 5,995.01  |   |  |   | 890,088.75                              | 30 |
|  |   | 67,617.06                                   | 5,525.02  |   |  |   | 98,616.12                               | 31 |
|  |   | 64,296.37                                   | 3,684.69  |   |  |   | 278,040.22                              | 32 |
|  |   | 29,064.34                                   | 1,804.20  |   |  |   | 224,644.03                              | 33 |
|  |   | 213,873.87                                  | 9,791.67  |   |  |   | 2,431,867.52                            | 34 |
|  |   | 4,895,086.63                                | 469,874.64                                      | 1,077.11                                    | 2,380.00   | 2,563.10  | 99,283,534.16                           |    |
|  |   | 4,152,572.53                                | 393,216.74                                      | 822.91                                      | 1,690.00   | 2,678.00  | 92,546,999.77                           |    |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| STATES AND TERRITORIES.                              |  | 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, \$1.50. | Cigarettes weighing more than 3 pounds per thousand, per thousand, \$1.60. | Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 12 cents. |
| 1 Alabama.....                                       |  |   | \$21,939.75  |   |  |  | \$12,307.34  |
| 2 Arkansas.....                                      |  |   | 5,864.05   |   |  |  |  |
| 3 California.....                                    |  |   | 205,937.04   | \$100.50  | \$24,600.54  | \$148.40   | 407.48   |
| 4 Colorado.....                                      |  |   | 64,787.93  |   | 9.00   |  |  |
| 5 Connecticut.....                                   |  | \$52.27   | 157,931.46   | 1,343.30  | 255.70   |  | 3.30   |
| 6 Florida.....                                       |  | 473.50  | 508,221.25   | 24.60   | 13,973.55  | 33.30  |  |
| 7 Georgia.....                                       |  |   | 13,197.74  | 47.45   | 46.80  |  |  |
| 8 Illinois.....                                      |  | 412.66  | 904,753.07   | 2,121.16  | 10,657.17  | 246.78   | 60,175.71  |
| 9 Indiana.....                                       |  | 4.86  | 268,373.32   |   | 88.97  |  | 171.03   |
| 10 Iowa.....   |  |   | 261,467.52   | 70.00   | 26.40  |  | 81.00  |
| 11 Kansas.....                                       |  | 2.25  | 88,234.00  |   |  |  |  |
| 12 Kentucky.....                                     |  | 12.62   | 169,488.01   | 112.33  |  |  | 15,974.71  |
| 13 Louisiana.....                                    |  | 4.12  | 164,187.94   |   | 65,612.27  |  | 4,035.09   |
| 14 Maryland.....                                     |  | 24.90   | 375,441.66   | 235,008.57  | 1,103.67   |  | 142,565.82   |
| 15 Massachusetts.....                                |  |   | 411,231.84   | 410.70  | 11,407.01  | 446.45   | 7,738.42   |
| 16 Michigan.....                                     |  | 25.10   | 527,858.46   | 98.00   | 6,481.06   |  | 5,846.04   |
| 17 Minnesota.....                                    |  |   | 188,899.18   | 14.75   | 260.90   |  | 3,202.95   |
| 18 Missouri.....                                     |  | 42.78   | 242,239.09   | 446.62  | 259,032.94   | 10.80  | 2,001.24   |
| 19 Montana.....                                      |  |   | 20,813.53  |   | 151.81   |  | 1.92   |
| 20 Nebraska.....                                     |  |   | 91,023.34  |   |  |  |  |
| 21 New Hampshire.....                                |  |   | 53,508.21  |   |  |  | 645,880.45   |
| 22 New Jersey.....                                   |  | 241.38  | 271,067.91   | 75.70   | 593.40   |  |  |
| 23 New Mexico.....                                   |  |   | 4,556.09   |   | 192.00   |  |  |
| 24 New York.....                                     |  | 375.86  | 3,605,761.68   | 208,235.42  | 2,495,183.07   | 8,124.16   | 9,461.15   |
| 25 North Carolina.....                               |  |   | 30,181.90  | 2.80  | 327,487.50   |  | 4,248.15   |
| 26 Ohio.....   |  | 69.42   | 1,802,207.79   | 25,138.90   | 106.02   |  | 465.65   |
| 27 Oregon.....                                       |  | 21.55   | 29,981.40  |   |  |  | 6.63   |
| 28 Pennsylvania.....                                 |  | 397.96  | 4,716,534.92   | 2,325.82  | 2,881.14   | 423.00   | 490,787.06   |
| 29 South Carolina.....                               |  |   | 3,546.00   |   | 22.35  |  |  |
| 30 Tennessee.....                                    |  |   | 20,742.85  |   |  | 28.50  | 261,375.90   |
| 31 Texas.....  |  |   | 48,392.28  | 63.47   | 71.19  |  |  |
| 32 Virginia.....                                     |  |   | 470,609.83   | 70,964.93   | 983,519.40   |  | 84,218.67  |
| 33 West Virginia.....                                |  |   | 256,241.06   | 63.50   |  |  | 1,412.11   |
| 34 Wisconsin.....                                    |  |   | 299,664.72   |   |  |  | 429.01   |
| Total.....   |  | 2,161.23  | 16,304,946.82  | 547,415.52  | 4,203,753.86   | 9,461.39   | 1,751,797.44   |
| Collections for fiscal year ended June 30, 1898..... |  |   | 13,626,049.71  | 405,676.88  | 3,593,011.69   | 6,693.47   | 931,869.04   |

a Includes \$3,455.27, at 6 cents per pound.

## OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.

| Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 12 cents. | Dealers in leaf tobacco, annual sales not exceeding 50,000 pounds (special tax), \$6. | Dealers in leaf tobacco, annual sales exceeding 50,000 and not exceeding 100,000 pounds (special tax), \$12. | Dealers in leaf tobacco, annual sales exceeding 100,000 pounds (special tax), \$24. | Dealers in manufactured tobacco, annual sales exceeding 50,000 pounds (special tax), \$12. | Manufacturers of tobacco, annual sales not exceeding 50,000 pounds (special tax), \$6. | Manufacturers of tobacco, annual sales exceeding 50,000 and not exceeding 100,000 pounds (special tax), \$12. | Manufacturers of tobacco, annual sales exceeding 100,000 pounds (special tax), \$24. |
|--|---|--|---|--|--|---|--|
| \$5,935.26   | \$9.00  |  |   | \$120.00   | \$14.00  | \$120.00  | \$39.00  |
| 227.28   |   |  |   | 336.00   | 32.50  |   |  |
| 44,668.38  | 65.00   | \$24.00  | \$168.00  | 474.00   | 107.00   |   | 24.00  |
| 4,662.44   | 34.50   | 108.00   |   | 120.00   | 483.82   |   |  |
| 2,614.70   | 641.50  | 315.00   | 780.00  | 563.00   | 379.00   |   |  |
| 2,168.02   | 466.50  | 144.00   | 264.00  | 90.00  | 91.00  |   |  |
| 683.93   | 32.00   | 12.00  | 48.00   | 700.00   | 50.00  |   |  |
| 1,140,228.72   | 453.50  | 200.00   | 826.00  | 1,100.00   | 2,384.00   | 64.50   | 319.00   |
| 31,941.12  | 161.00  | 155.00   | 188.00  | 876.00   | 574.50   |   |  |
| 34,440.34  | 70.00   |  | 162.00  | 1,082.00   | 687.50   | 6.00  | 48.00  |
| 4,170.64   | 9.00  |  |   | 528.00   | 297.00   | 71.00   |  |
| 4,190,775.09   | 3,223.75  | 2,309.50   | 11,050.00   | 470.00   | 728.00   | 97.50   | 668.00   |
| 176,350.65   | 82.50   | 24.00  | 48.00   | 208.50   | 327.00   |   | 86.00  |
| 1,394,441.41   | 542.00  | 204.00   | 1,776.00  | 690.00   | 212.00   | 48.00   | 266.00   |
| 2,851.17   | 263.00  | 193.00   | 600.00  | 1,155.00   | 185.50   | 14.00   |  |
| 1,485,861.94   | 54.00   | 48.00  | 144.00  | 424.00   | 516.50   |   | 160.00   |
| 13,060.88  | 13.50   | 24.00  | 96.00   | 360.00   | 507.25   | 12.00   |  |
| 7,580,258.76   | 192.00  | 231.00   | 620.00  | 1,221.50   | 359.50   | 36.00   | 564.00   |
| 4,191.80   |   | 24.00  |   | 42.00  | 159.50   | 72.00   |  |
| 4,754.27   | 11.00   | 12.00  | 24.00   | 348.00   | 301.00   |   | 15.00  |
| 201.09   | 26.25   | 6.00   |   | 427.00   | 60.00  |   |  |
| 1,402,157.02   | 188.00  | 24.00  |   | 482.00   | 322.00   | 33.00   | 300.00   |
| 1,121.00   |   |  |   | 12.00  | 33.00  |   |  |
| 1,799,990.54   | 2,548.50  | 1,125.00   | 4,802.00  | 2,581.00   | 3,926.00   | 264.00  | 842.00   |
| 3,476,199.10   | 1,777.75  | 520.00   | 4,657.00  | 84.00  | 682.00   | 254.00  | 1,716.00   |
| 1,866,623.80   | 1,698.50  | 1,239.50   | 5,090.00  | 1,707.00   | 1,514.50   | 276.00  | 428.00   |
| 2,007.57   | 24.00   |  | 15.00   | 270.00   | 137.25   | 21.00   | 24.00  |
| 356,718.69   | 2,096.50  | 1,028.00   | 4,494.00  | 2,578.00   | 2,574.75   | 36.00   | 264.00   |
| 761.91   | 150.75  | 59.00  | 608.00  | 108.00   | 72.00  |   |  |
| 183,027.60   | 398.75  | 438.00   | 2,866.00  | 690.00   | 347.00   | 204.00  | 314.00   |
| 6,667.03   | 293.25  | 336.00   |   | 378.00   | 150.00   |   |  |
| 2,209,532.20   | 687.72  | 638.44   | 6,773.05  | 528.00   | 367.50   | 161.00  | 1,964.00   |
| 445,187.61   | 312.75  | 45.00  | 144.00  | 497.00   | 151.50   | 32.00   | 24.00  |
| 562,007.75   | 448.50  | 309.00   | 994.00  | 1,152.00   | 445.25   | 24.00   | 96.00  |
| 28,469,989.26  | 16,824.97   | 9,705.44   | 47,127.05   | 22,462.00  | 19,149.12  | 1,829.00  | 8,161.00   |
| 17,667,221.58  |   |  |   |  |  |   |  |

b Includes \$1,935.92, at 6 cents per pound.



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| STATES AND TERRITORIES.                              | TOBACCO.  |  |  |  |                               |
|--|---|--|--|--|-------------------------------|
|  | Manufacturers of cigars, annual sales not exceeding 100,000 (special tax), \$6. | Manufacturers of cigars, annual sales exceeding 100,000 and not exceeding 200,000 (special tax), \$12. | Manufacturers of cigars, annual sales exceeding 200,000 (special tax), \$24. | Additional taxes on articles manufactured, imported, and removed from factory or custom-house. | Total collections on tobacco. |
| 1 Alabama.....                                       | \$325.00  | \$93.00  | \$216.00   | \$4,465.25   | \$45,583.60                   |
| 2 Arkansas.....                                      | 277.65  | 72.00  | .....  | 6,159.43   | 12,968.91                     |
| 3 California.....                                    | 2,347.23  | 941.00   | 1,480.00   | 314,104.47   | 314,104.47                    |
| 4 Colorado.....                                      | 1,337.70  | 204.00   | 288.00   | 72,035.19  | 72,035.19                     |
| 5 Connecticut.....                                   | 3,197.00  | 1,017.00   | 1,590.00   | 7,460.64   | 178,143.87                    |
| 6 Florida.....                                       | 2,038.50  | 438.00   | 3,444.00   | 3,778.48   | 535,588.70                    |
| 7 Georgia.....                                       | 450.50  | 84.00  | 48.00  | 20,612.88  | 36,013.35                     |
| 8 Illinois.....                                      | 16,338.21   | 6,359.00   | 8,390.00   | 52,089.37  | 2,207,118.85                  |
| 9 Indiana.....                                       | 4,442.00  | 1,555.00   | 1,986.00   | 17,878.75  | 328,195.55                    |
| 10 Iowa.....   | 3,560.50  | 1,901.00   | 2,156.00   | 37,173.01  | 352,911.27                    |
| 11 Kansas.....                                       | 1,776.00  | 564.00   | 504.00   | 14,789.58  | 110,945.47                    |
| 12 Kentucky.....                                     | 2,097.50  | 464.00   | 1,208.00   | 17,785.53  | 4,425,444.54                  |
| 13 Louisiana.....                                    | 769.50  | 173.00   | 488.00   | 17,888.65  | 430,032.82                    |
| 14 Maryland.....                                     | 5,640.50  | 1,167.00   | 2,796.00   | 18,900.65  | 2,180,828.18                  |
| 15 Massachusetts.....                                | 3,558.00  | 941.00   | 2,166.00   | 28,244.65  | 443,071.09                    |
| 16 Michigan.....                                     | 5,072.25  | 1,262.00   | 2,616.00   | 16,166.18  | 2,064,212.00                  |
| 17 Minnesota.....                                    | 2,948.50  | 977.00   | 1,392.00   | 44,199.63  | 227,935.09                    |
| 18 Missouri.....                                     | 5,667.50  | 1,697.00   | 2,050.00   | 17,942.89  | 8,140,860.36                  |
| 19 Montana.....                                      | 471.50  | 189.00   | 120.00   | 10,279.98  | 26,236.56                     |
| 20 Nebraska.....                                     | 1,721.50  | 636.00   | 672.00   | 4,633.87   | 117,461.00                    |
| 21 New Hampshire.....                                | 958.50  | 422.00   | 384.00   | 10,279.98  | 66,273.03                     |
| 22 New Jersey.....                                   | 6,283.50  | 1,374.00   | 1,684.00   | 4,633.87   | 2,335,340.24                  |
| 23 New Mexico.....                                   | 88.15   | 27.00  | 94.00  | 2,106.44   | 8,229.68                      |
| 24 New York.....                                     | 40,573.64   | 8,950.00   | 14,978.00  | 68,332.94  | 8,276,054.96                  |
| 25 North Carolina.....                               | 141.50  | 42.00  | 204.00   | 30,447.70  | 3,478,645.40                  |
| 26 Ohio.....   | 12,016.00   | 4,545.00   | 10,191.00  | 43,852.73  | 3,776,229.81                  |
| 27 Oregon.....                                       | 955.00  | 132.00   | 48.00  | 12,623.73  | 46,270.13                     |
| 28 Pennsylvania.....                                 | 31,058.25   | 15,231.00  | 39,698.00  | 85,766.44  | 5,754,893.53                  |
| 29 South Carolina.....                               | 44.00   | 12.00  | 24.00  | 3,737.34   | 9,145.35                      |
| 30 Tennessee.....                                    | 335.00  | 60.00  | 216.00   | 21,801.98  | 492,815.58                    |
| 31 Texas.....  | 845.75  | 123.00   | 568.00   | 40,972.91  | 98,770.88                     |
| 32 Virginia.....                                     | 889.18  | 392.00   | 926.00   | 65,792.29  | 3,898,024.21                  |
| 33 West Virginia.....                                | 419.50  | 210.00   | 1,656.00   | 8,826.24   | 715,202.27                    |
| 34 Wisconsin.....                                    | 4,977.00  | 1,853.00   | 2,300.00   | 13,011.47  | 887,621.70                    |
| Total.....   | 163,622.01  | 53,907.00  | 106,561.00   | 770,333.53   | 52,493,207.64                 |
| Collections for fiscal year ended June 30, 1896..... | .....   | .....  | .....  | .....  | 36,230,522.37                 |

## OF INTERNAL REVENUE, ETC.—Continued.

| FERMENTED LIQUORS.  |  |   |   |  |  |   |
|---|--|---|---|--|--|---|
| Fermented liquors, per barrel of not more than 31 gallons, \$2. | 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. | Additional tax on fermented liquors stored in warehouse. | Total collections on fermented liquors. |
| \$95,469.06   | .....  | \$483.34  | \$2,997.54  | \$1,291.66   | .....  | \$100,241.60                            |
| 15,250.18   | .....  | 291.67  | 726.67  | 2,597.98   | .....  | 19,465.67                               |
| 1,318,178.51  | \$2,658.35   | 9,475.01  | 4,334.05  | 9,839.64   | 8,861.41   | 1,353,346.97                            |
| 451,772.63  | 633.33   | 1,983.33  | 3,177.91  | 7,622.90   | .....  | 465,190.10                              |
| 1,245,604.01  | 100.00   | 2,059.60  | 2,842.55  | 8,949.99   | 209.50   | 1,259,856.05                            |
| 18,724.04   | 190.00   | 414.17  | 1,356.25  | 370.43   | .....  | 20,964.89                               |
| 217,354.10  | 8.33   | 600.00  | 2,930.04  | 1,808.38   | 1,561.45   | 224,262.25                              |
| 6,566,640.60  | 1,731.25   | 10,800.01   | 24,734.51   | 25,004.29  | 11,913.55  | 6,641,424.21                            |
| 1,418,760.10  | 337.50   | 4,125.00  | 12,311.08   | 19,057.43  | 7,225.77   | 1,461,836.88                            |
| 347,600.70  | 408.33   | 2,950.00  | 10,550.61   | 29,508.35  | 9,401.30   | 400,419.48                              |
| 14,452.20   | .....  | 9,723.98  | 6,950.63  | 2,812.47   | 34,139.48  | 44,139.48                               |
| 803,878.62  | 100.00   | 3,350.00  | 3,596.72  | 4,368.80   | 6,091.65   | 821,385.69                              |
| 358,437.88  | .....  | 1,125.00  | 789.99  | 3,881.27   | 5,486.79   | 369,720.93                              |
| 1,806,142.16  | 475.00   | 3,824.99  | 4,390.00  | 8,247.92   | 260.21   | 1,823,340.28                            |
| 3,263,287.48  | 650.00   | 4,725.01  | 5,721.77  | 21,064.56  | .....  | 3,295,448.82                            |
| 1,488,195.52  | 908.34   | 7,929.17  | 5,650.02  | 11,500.93  | 10,616.09  | 1,524,800.14                            |
| 1,073,241.84  | 1,370.84   | 10,016.67   | 11,306.69   | 17,656.29  | 9,133.72   | 1,124,726.05                            |
| 4,169,973.03  | 525.00   | 5,150.00  | 8,253.18  | 14,256.70  | 13,379.72  | 4,211,539.63                            |
| 304,637.15  | 1,279.17   | 2,799.99  | 1,704.66  | 4,635.12   | .....  | 314,458.39                              |
| 409,829.80  | 500.00   | 2,658.34  | 6,146.64  | 16,183.34  | 7,737.27   | 434,055.39                              |
| 558,372.77  | 952.52   | 200.00  | 12,539.37   | 6,581.35   | 2,697.63   | 581,343.65                              |
| 3,781,397.37  | 200.00   | 4,416.67  | 5,892.59  | 19,324.30  | 5,405.64   | 3,816,636.57                            |
| 7,469.70  | 304.17   | 100.00  | 373.29  | 3,229.16   | 1,307.61   | 12,784.03                               |
| 17,880,892.76   | 2,058.34   | 24,398.66   | 10,417.77   | 32,733.36  | 4,889.44   | 17,955,390.33                           |
| 138.88  | 75.00  | .....   | 965.02  | 1,222.92   | 600.67   | 3,152.49                                |
| *5,151,399.58   | 487.50   | 13,598.33   | 9,179.50  | 23,096.81  | 12,758.87  | 5,211,240.18                            |
| 479,195.98  | 1,987.49   | 2,291.68  | 1,789.17  | 2,712.51   | 3,693.63   | 482,670.46                              |
| 7,953,162.03  | 629.17   | 23,075.04   | 12,854.40   | 36,819.79  | 18,202.46  | 8,044,746.98                            |
| 32,991.65   | 50.00  | 100.00  | 705.02  | 560.42   | 527.75   | 14,934.84                               |
| 293,858.69  | .....  | 600.00  | 992.52  | 1,897.92   | 3,583.85   | 240,962.98                              |
| 534,743.06  | 329.17   | 854.00  | 40,772.92   | 17,610.50  | 14,415.41  | 628,725.06                              |
| 253,596.15  | .....  | 900.00  | 2,031.79  | 2,581.26   | 3,568.88   | 262,678.08                              |
| 260,365.44  | 112.51   | 533.34  | 1,758.49  | 4,729.18   | 69.00  | 267,567.96                              |
| 5,174,797.61  | 1,234.17   | 13,616.66   | 9,816.65  | 12,117.48  | 9,519.50   | 5,221,022.07                            |
| 67,676,301.81   | 20,225.49  | 159,131.91  | 232,399.56  | 582,409.24   | 177,090.84   | 68,644,558.45                           |
| 36,885,351.63   | 14,841.72  | 137,805.89  | 201,150.15  | 276,471.75   | .....  | 39,515,421.14                           |

\* Includes \$2,070.31, at \$1.



### A.--RECEIPTS FROM EACH SPECIFIC SOURCE

|   |                | OLEOMARGARINE.                               |  |  |  |  |                                     |
|---|----------------|--|--|--|--|--|-------------------------------------|
| STATES AND TERRITORIES.                         |                | Oleomargarine, domestic, per pound, 2 cents. | Oleomargarine, imported from foreign countries, per pound, 15 cents, | Manufacturers of oleomargarine (special tax), \$600. | Retail dealers in oleomargarine (special tax), \$48. | Wholesale dealers in oleomargarine (special tax), \$480. | Total collections on oleomargarine. |
| 1   | Alabama        |  |  |  | \$678.00   | \$1,440.00   | \$2,118.00                          |
| 2   | Arkansas       |  |  |  | 1,036.00   | 480.00   | 1,536.00                            |
| 3   | California     |  |  |  | 3,434.00   | 2,080.00   | 5,514.00                            |
| 4   | Colorado       |  |  |  | 13,172.00  | 1,680.00   | 130,460.74                          |
| 5   | Connecticut    | \$113,808.74                                 |  | \$1,800.00   | 3,316.00   | 3,060.00   | 6,376.00                            |
| 6   | Florida        |  |  |  | 2,334.00   | 3,760.00   | 6,094.00                            |
| 7   | Georgia        |  |  |  | 2,950.00   | 4,264.00   | 856,149.80                          |
| 8   | Illinois       | 773,709.80                                   |  | 2,950.00   | 75,226.00  | 4,264.00   | 856,149.80                          |
| 9   | Indiana        | 142,504.30                                   |  | 1,950.00   | 11,452.00  | 2,680.00   | 158,580.30                          |
| 10  | Iowa           |  |  |  | 120.00   |  | 120.00                              |
| 11  | Kansas         | 264,627.64                                   |  | 1,200.00   | 7,370.00   | 200.00   | 273,397.64                          |
| 12  | Kentucky       |  |  |  | 8,222.00   | 960.00   | 9,182.00                            |
| 13  | Louisiana      |  |  |  | 5,574.00   | 5,140.00   | 10,714.00                           |
| 14  | Maryland       | 21,201.28                                    |  | 600.00   | 6,186.00   | 5,280.00   | 33,267.28                           |
| 15  | Massachusetts  |  |  |  | 3,602.00   | 4,640.00   | 8,242.00                            |
| 16  | Michigan       |  |  |  | 5,936.00   | 1,920.00   | 7,856.00                            |
| 17  | Minnesota      |  |  |  | 779.00   | 3,600.00   | 4,379.00                            |
| 18  | Missouri       | 37,335.00                                    |  | 600.00   | 8,536.00   | 720.00   | 47,191.00                           |
| 19  | Montana        |  |  |  | 104.00   |  | 104.00                              |
| 20  | Nebraska       |  |  |  | 4,094.00   | 480.00   | 4,574.00                            |
| 21  | New Hampshire  |  |  |  | 1,048.00   | 3,720.00   | 4,768.00                            |
| 22  | New Jersey     | 10,283.64                                    |  | 600.00   | 12,762.00  | 3,360.00   | 27,005.64                           |
| 23  | New Mexico     |  |  |  | 674.00   | 480.00   | 1,154.00                            |
| 24  | New York       | 22.00  |  |  | 614.00   |  | 636.00                              |
| 25  | North Carolina |  |  |  | 430.00   |  | 430.00                              |
| 26  | Ohio           | 246,420.16                                   |  | 1,800.00   | 40,000.00  | 3,520.00   | 291,740.16                          |
| 27  | Oregon         |  |  |  | 516.00   | 240.00   | 756.00                              |
| 28  | Pennsylvania   |  |  |  | 25,012.00  | 6,940.00   | 31,952.00                           |
| 29  | South Carolina |  |  |  | 832.00   | 960.00   | 1,792.00                            |
| 30  | Tennessee      |  |  |  | 3,538.00   | 1,480.00   | 5,018.00                            |
| 31  | Texas          |  |  |  | 4,974.00   | 6,000.00   | 10,974.00                           |
| 32  | Virginia       |  |  |  | 4,970.00   | 480.00   | 5,450.00                            |
| 33  | West Virginia  |  |  |  | 6,138.00   | 1,440.00   | 7,578.00                            |
| 34  | Wisconsin      |  |  |  | 626.00   | 880.00   | 1,506.00                            |
| Total   |                | 1,609,912.56                                 |  | 11,500.00  | 263,322.00   | 71,884.00  | 1,956,618.56                        |
| Collections for fiscal year ended June 30, 1896 |                | 1,107,755.64                                 | 18.90  | 7,600.00   | 156,134.00   | 44,272.00  | 1,315,780.54                        |

OF INTERNAL REVENUE, ETC.—Continued.

| FILLED CHEESE.  |             |            |             |
|---|-------------|------------|-------------|
| Filled cheese, domestic, per pound,<br>1 cent.                              |             |            |             |
|   | \$16,886.41 |            |             |
| Filled cheese, imported from for-<br>eign countries, per pound, 8<br>cents. |             |            |             |
| Manufacturers of filled cheese<br>(special tax), \$400.                     |             | \$1,200.01 |             |
| Retail dealers in filled cheese<br>(special tax), \$12.                     |             |            | \$12.00     |
| Wholesale dealers in filled cheese<br>(special tax), \$250.                 |             |            |             |
| Total collections on filled cheese.   |             |            | \$18,086.42 |
|   | 16,886.41   | 1,200.01   | 12.00       |
| 14,129.23   |             | 2,233.32   | 156.00      |
|   |             |            | 18,098.42   |
|   |             |            | 16,518.55   |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| STATES AND TERRITORIES.                              | MIXED FLOUR.  |  |  |  |   |                                   |
|--|---|--|--|--|---|-----------------------------------|
|  | Mixed flour per barrel of 98 pounds, or more than 98 pounds, 4 cents. | Mixed flour per half barrel of 49 pounds, or more than 49 pounds, 2 cents. | Mixed flour per quarter barrel of 24½ pounds, or more than 24½ pounds, 1 cent. | Mixed flour per eighth barrel of 24½ pounds or less, ½ cent. | Manufacturers, packers, or re-packers of mixed flour (special tax), \$12. | Total collections on mixed flour. |
| 1 Alabama.....                                       |   |  |  |  |   |                                   |
| 2 Arkansas.....                                      | \$48.80   |  | \$27.11  | \$0.89   | \$16.00   | \$92.80                           |
| 3 California.....                                    |   | \$3.00   | 4.00   | 32.00  | 103.80  | 142.80                            |
| 4 Colorado.....                                      |   |  |  |  |   |                                   |
| 5 Connecticut.....                                   |   | 1.00   | 2.01   |  | 9.00  | 12.01                             |
| 6 Florida.....                                       |   |  |  |  |   |                                   |
| 7 Georgia.....                                       | 50.76   | 37.52  | 15.48  | 42.33  | 64.00   | 210.09                            |
| 8 Illinois.....                                      | .04   | 10.30  | 1.30   | 59.04  | 102.00  | 172.68                            |
| 9 Indiana.....                                       | 158.50  |  | 10.00  | 68.96  | 82.00   | 319.46                            |
| 10 Iowa.....   |   | 12.08  |  | .10  | 27.00   | 39.18                             |
| 11 Kansas.....                                       | 209.07  | 48.00  |  |  | 108.00  | 365.07                            |
| 12 Kentucky.....                                     | 2.52  |  | .55  | .93  | 11.00   | 15.00                             |
| 13 Louisiana.....                                    |   |  |  |  |   |                                   |
| 14 Maryland.....                                     |   |  |  |  |   |                                   |
| 15 Massachusetts.....                                | 3.60  | 118.11   | 30.40  | 19.35  | 21.00   | 192.46                            |
| 16 Michigan.....                                     |   |  |  | 3.50   | 20.00   | 23.50                             |
| 17 Minnesota.....                                    | .50   | 36.60  |  | 11.50  | 52.00   | 100.60                            |
| 18 Missouri.....                                     | 6.20  | 606.20   | 113.56   | 450.68   | 109.00  | 1,285.64                          |
| 19 Montana.....                                      |   |  | 3.00   | 5.00   | 33.00   | 41.00                             |
| 20 Nebraska.....                                     | 2.40  | .50  | .80  | 4.97   | 57.80   | 66.47                             |
| 21 New Hampshire.....                                |   |  |  | 16.21  | 40.50   | 56.71                             |
| 22 New Jersey.....                                   | 59.10   | 25.80  | 3.80   | 6.30   | 44.30   | 139.30                            |
| 23 New Mexico.....                                   |   |  |  |  |   |                                   |
| 24 New York.....                                     | 285.00  | 975.72   | 193.82   | 750.16   | 324.50  | 2,529.20                          |
| 25 North Carolina.....                               |   |  |  |  |   |                                   |
| 26 Ohio.....   | 3.04  | 37.70  | 35.57  | 132.82   | 176.50  | 390.63                            |
| 27 Oregon.....                                       | .40   | 2.00   | 7.26   | 26.26  | 91.00   | 126.92                            |
| 28 Pennsylvania.....                                 | 69.29   | 10.40  | 13.46  | 29.69  | 176.00  | 298.84                            |
| 29 South Carolina.....                               | 696.60  | 20.70  | 10.50  | 11.39  | 121.00  | 860.10                            |
| 30 Tennessee.....                                    | 186.28  | 15.60  | 53.77  | 16.89  | 55.00   | 327.54                            |
| 31 Texas.....  |   |  |  |  |   |                                   |
| 32 Virginia.....                                     |   |  |  |  |   |                                   |
| 33 West Virginia.....                                |   |  | 5.62   | 12.00  | 15.00   | 32.62                             |
| 34 Wisconsin.....                                    |   |  |  |  |   |                                   |
| Total.....   | 1,787.10  | 1,961.23   | 532.01   | 1,700.88   | 1,859.40  | 7,840.62                          |
| Collections for fiscal year ended June 30, 1898..... |   |  |  |  |   |                                   |

## OF INTERNAL REVENUE, ETC.—Continued.

| SPECIAL TAXES NOT ELSEWHERE ENUMERATED.        |  |                                      |                                     |                            |                              |                      |
|--|--|--------------------------------------|-------------------------------------|----------------------------|------------------------------|----------------------|
| Bankers, capital not exceeding \$25,000, \$50. | Bankers, capital exceeding \$25,000, for each additional \$1,000 in excess of \$25,000, \$2. | Billiard rooms, for each table, \$5. | Brokers, stocks, bonds, etc., \$50. | Brokers, commercial, \$20. | Brokers, custom-house, \$10. | Brokers, pawn, \$20. |
| \$1,766.69                                     | \$16,341.50  | \$1,398.57                           | \$1,112.50                          | \$2,822.48                 | \$40.00                      | \$251.68             |
| 3,397.34                                       | 13,330.00  | 1,188.76                             | 1,808.32                            | 1,540.02                   |                              | 298.33               |
| 14,698.17                                      | 133,520.00   | 11,300.08                            | 8,512.56                            | 7,753.54                   | 224.99                       | 2,650.00             |
| 22,871.43                                      | 8,001.22   | 3,386.84                             | 8,297.90                            | 6,952.51                   | 240.83                       | 795.02               |
| 2,749.67                                       | 132,308.51   | 18,124.32                            | 13,548.85                           | 2,520.86                   | 66.67                        | 1,557.52             |
| 1,412.50                                       | 5,186.00   | 1,271.67                             | 50.00                               | 1,277.51                   | 137.51                       | 227.50               |
| 6,536.26                                       | 39,089.44  | 2,034.81                             | 2,247.93                            | 3,372.53                   | 82.50                        | 1,075.00             |
| 42,264.99                                      | 166,272.25   | 38,528.08                            | 28,475.99                           | 16,648.42                  | 160.00                       | 3,799.18             |
| 13,001.09                                      | 66,563.37  | 17,598.64                            | 9,383.40                            | 4,155.85                   | 10.00                        | 2,096.67             |
| 79,900.69                                      | 98,970.80  | 14,687.79                            | 12,141.68                           | 2,300.05                   |                              | 1,316.66             |
| 39,313.68                                      | 13,660.00  | 6,371.60                             | 5,847.93                            | 1,727.50                   |                              | 1,156.66             |
| 3,615.29                                       | 74,953.62  | 1,690.58                             | 2,468.73                            | 2,223.32                   | 20.00                        | 295.00               |
| 4,782.41                                       | 37,641.35  | 3,541.39                             | 4,631.26                            | 7,350.02                   | 446.24                       | 385.00               |
| 3,641.62                                       | 139,924.00   | 9,059.23                             | 7,106.25                            | 5,244.17                   | 325.00                       | 458.34               |
| 5,599.37                                       | 310,335.13   | 20,368.49                            | 35,970.68                           | 9,305.10                   | 609.59                       | 4,410.00             |
| 15,292.22                                      | 69,638.37  | 8,171.27                             | 3,939.20                            | 1,685.85                   | 60.00                        | 645.01               |
| 19,966.67                                      | 54,319.00  | 6,521.96                             | 5,441.49                            | 5,265.01                   | 81.67                        | 1,235.00             |
| 32,046.93                                      | 92,774.14  | 9,744.57                             | 11,381.29                           | 7,424.22                   | 57.50                        | 2,011.66             |
| 2,494.55                                       | 22,320.35  | 3,691.29                             | 3,981.27                            | 564.18                     | 10.00                        | 503.33               |
| 33,834.81                                      | 46,545.00  | 8,728.53                             | 6,916.70                            | 2,073.36                   | 70.83                        | 958.33               |
| 543.75   | 71,069.07  | 6,752.63                             | 4,027.19                            | 1,385.95                   | 335.02                       | 840.07               |
| 7,464.67                                       | 58,075.94  | 23,251.85                            | 4,704.15                            | 830.85                     |                              | 695.00               |
| 3,312.51                                       | 3,976.85   | 1,830.84                             | 162.50                              | 205.00                     | 122.50                       | 117.50               |
| 21,816.17                                      | 774,341.00   | 55,084.00                            | 103,552.18                          | 35,076.26                  | 2,931.69                     | 8,513.39             |
| 5,329.86                                       | 9,060.00   | 570.44                               | 642.78                              | 2,195.66                   | 75.84                        | 53.33                |
| 18,022.93                                      | 162,507.01   | 29,466.48                            | 11,268.81                           | 7,226.68                   | 47.49                        | 3,146.66             |
| 4,778.34                                       | 30,667.50  | 5,904.82                             | 9,045.86                            | 1,495.00                   | 535.00                       | 1,169.99             |
| 14,845.54                                      | 463,195.26   | 21,785.30                            | 35,090.08                           | 26,127.12                  | 373.30                       | 6,218.37             |
| 1,956.26                                       | 13,714.00  | 269.41                               | 839.60                              | 2,470.86                   | 84.17                        | 213.34               |
| 4,229.17                                       | 33,963.30  | 2,133.94                             | 2,064.60                            | 2,436.69                   |                              | 963.34               |
| 9,295.67                                       | 60,604.31  | 5,955.00                             | 3,762.54                            | 4,891.74                   | 340.00                       | 1,235.84             |
| 3,050.00                                       | 31,478.24  | 3,172.63                             | 1,266.69                            | 2,785.02                   | 245.00                       | 650.01               |
| 1,318.75                                       | 19,234.00  | 1,051.65                             | 1,225.04                            | 812.54                     | 350.00                       | 150.00               |
| 3,552.08                                       | 28,504.38  | 12,437.10                            | 6,093.75                            | 1,674.15                   | 11.67                        | 430.00               |
| 448,702.08                                     | 3,302,134.91   | 367,074.65                           | 357,010.70                          | 181,919.42                 | 8,105.01                     | 50,522.73            |
| 2,500.00                                       | 44,473.00  |                                      |                                     |                            |                              |                      |



### A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| STATES AND TERRITORIES.                              |                     | SPECIAL TAXES NOT ELSEWHERE ENUMERATED. |                  |   |  |  |
|--|---------------------|---|------------------|---|--|--|
|  |                     | Bowling alleys, for each alley, \$5.    | Circuses, \$100. | Exhibitions not otherwise provided for, \$10. | Theaters, museums, and concert halls, \$100. | Total collections on special taxes not elsewhere enumerated. |
| 1  | Alabama.....        | \$24.99                                 | \$75.00          | \$754.17                                      | \$316.68                                     | \$24,904.26  |
| 2  | Arkansas.....       | 36.41                                   | 241.67           | 810.23  | 237.50                                       | 22,888.58  |
| 3  | California.....     | 534.16                                  | 150.00           | 1,616.77                                      | 2,956.85                                     | 183,917.12   |
| 4  | Colorado.....       | 3,890.41                                | 300.00           | 1,138.77                                      | 566.67                                       | 56,441.60  |
| 5  | Connecticut.....    | 30.00                                   | 216.68           | 2,849.96                                      | 1,591.67                                     | 175,564.71   |
| 6  | Florida.....        | 162.53                                  | 66.67            | 517.52  | .....  | 10,309.41  |
| 7  | Georgia.....        | 1.25                                    | 216.67           | 631.69  | 808.33                                       | 56,096.41  |
| 8  | Illinois.....       | 6,518.11                                | 1,300.04         | 5,222.61                                      | 3,858.36                                     | 313,048.03   |
| 9  | Indiana.....        | 724.76                                  | 858.34           | 3,783.70                                      | 1,200.00                                     | 119,375.82   |
| 10   | Iowa.....           | 164.37                                  | 900.00           | 3,329.99                                      | 916.67                                       | 214,628.70   |
| 11   | Kansas.....         | 126.65                                  | 1,483.33         | 2,325.86                                      | 175.00                                       | 72,188.21  |
| 12   | Kentucky.....       | 1,532.36                                | 466.69           | 1,939.41                                      | 464.58                                       | 89,669.58  |
| 13   | Louisiana.....      | 9.57                                    | 191.67           | 682.50  | 458.33                                       | 60,119.74  |
| 14   | Maryland.....       | .....                                   | 233.33           | 1,444.57                                      | 2,079.16                                     | 169,525.67   |
| 15   | Massachusetts.....  | 3,732.90                                | 308.34           | 2,400.88                                      | 6,029.22                                     | 399,069.70   |
| 16   | Michigan.....       | 2,728.14                                | 308.25           | 2,745.03                                      | 1,341.67                                     | 106,605.11   |
| 17   | Minnesota.....      | 4,946.25                                | 554.59           | 1,447.56                                      | 1,858.35                                     | 101,637.55   |
| 18   | Missouri.....       | 2,866.29                                | 816.68           | 2,491.05                                      | 2,562.51                                     | 164,176.84   |
| 19   | Montana.....        | 1,567.31                                | 391.67           | 1,296.99                                      | 158.33                                       | 36,979.27  |
| 20   | Nebraska.....       | 543.87                                  | 1,425.01         | 2,271.68                                      | 766.67                                       | 104,134.79   |
| 21   | New Hampshire.....  | 780.90                                  | 416.69           | 2,585.97                                      | 691.67                                       | 89,428.81  |
| 22   | New Jersey.....     | 2,721.80                                | 41.68            | 2,211.14                                      | 1,733.36                                     | 101,730.44   |
| 23   | New Mexico.....     | 86.88                                   | 133.34           | 526.35  | .....  | 10,474.27  |
| 24   | New York.....       | 11,562.75                               | 3,316.67         | 7,264.82                                      | 11,295.99                                    | 1,034,754.92   |
| 25   | North Carolina..... | 225.92                                  | 175.00           | 397.55  | .....  | 18,726.78  |
| 26   | Ohio.....           | 6,362.98                                | 836.69           | 5,626.63                                      | 2,933.33                                     | 257,445.69   |
| 27   | Oregon.....         | 1,596.49                                | 383.33           | 1,860.43                                      | 1,091.67                                     | 58,528.43  |
| 28   | Pennsylvania.....   | 3,717.23                                | 883.34           | 4,978.74                                      | 4,742.09                                     | 581,956.37   |
| 29   | South Carolina..... | 28.75                                   | 91.66            | 424.67  | 91.67  | 20,184.39  |
| 30   | Tennessee.....      | 207.21                                  | 183.34           | 611.58  | 708.36                                       | 47,501.53  |
| 31   | Texas.....          | 682.90                                  | 75.00            | 1,569.31                                      | 1,133.34                                     | 89,545.74  |
| 32   | Virginia.....       | 220.69                                  | 208.34           | 756.94  | 733.35                                       | 44,566.91  |
| 33   | West Virginia.....  | 754.39                                  | 491.70           | 1,293.98                                      | 200.02                                       | 26,982.07  |
| 34   | Wisconsin.....      | 2,260.00                                | 491.66           | 2,355.88                                      | 674.99                                       | 58,485.66  |
| Total.....   |                     | 61,349.22                               | 18,233.17        | 72,164.93                                     | 54,376.39                                    | 4,921,593.21   |
| Collections for fiscal year ended June 30, 1898..... |                     |   |                  |   |  | 46,973.00  |

## OF INTERNAL REVENUE, ETC.—Continued.

| LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY. |  |  |  |   |   | SCHEDULES A AND B. |              |                             |
|--|--|--|--|---|---|--------------------|--------------|-----------------------------|
| Legacies, linal issue or ancestor, brother or sister.  | Legacies, descendant of a brother or sister. | Legacies, brother or sister of the father or mother, or a descendant of a brother or sister of the same. | Legacies, brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the same. | Legacies, any other degree of collateral consanguinity than is hereinbefore stated, or stranger in blood. | Total collections on legacies and distributive shares of personal property. | Schedule A.        | Schedule B.  | Total of Schedules A and B. |
| \$5,532.93   | \$2,021.04                                   |  |  | \$806.90  | \$8,360.87  | \$145,849.74       | \$9,842.60   | \$155,692.34                |
| 132.22   |  |  |  |   | 132.22  | 105,906.43         | 13,826.68    | 119,733.11                  |
| 4,448.47   |  |  |  |   | 4,448.47  | 1,001,641.99       | 153,263.01   | 1,154,904.91                |
| 5,685.15   |  |  |  |   | 5,685.15  | 431,542.49         | 25,211.87    | 456,754.36                  |
| 21,395.99  | 14,542.84                                    | \$3,784.98   | \$80.00  | 17,245.45   | 56,999.26   | 738,287.09         | 85,503.89    | 823,790.98                  |
|  |  |  |  |   |   | 90,052.42          | 4,674.01     | 94,726.43                   |
| 1,262.40   | 326.90                                       |  |  | 103.91  | 1,693.21  | 286,541.03         | 51,598.40    | 338,139.43                  |
| 5,251.80   | 2,499.61                                     |  |  | 1,721.04  | 9,472.45  | 3,815,342.83       | 425,498.40   | 4,240,841.23                |
| 5,869.02   | 345.58                                       | 1,474.72   |  | 168.06  | 7,857.98  | 674,456.91         | 104,814.78   | 779,271.69                  |
| 2,932.24   | 4,194.84                                     |  |  |   | 7,127.08  | 801,824.83         | 70,395.72    | 878,220.55                  |
| 499.56   |  |  |  |   | 499.56  | 354,980.59         | 21,338.45    | 376,319.04                  |
| 2,393.41   | 305.80                                       |  |  |   | 2,699.21  | 406,197.11         | 82,683.17    | 488,880.28                  |
| 15,254.12  | 5,894.21                                     | 2.76   |  | 2,148.75  | 23,299.84   | 384,917.41         | 44,843.34    | 429,760.75                  |
| 10,972.38  | 8,474.04                                     | 454.00   | 70.18  | 1,397.78  | 21,368.36   | 1,338,381.34       | 198,437.68   | 1,536,819.02                |
| 116,071.46   | 91,147.49                                    | 10,458.45  | 714.00   | 234,342.78  | 464,734.12  | 2,271,347.26       | 388,044.01   | 2,659,391.27                |
| 8,114.48   | 1,627.05                                     |  |  | 2,280.38  | 12,021.91   | 584,793.36         | 136,741.62   | 721,534.98                  |
| 1,051.18   |  |  |  |   | 1,051.18  | 886,551.04         | 68,125.08    | 954,676.12                  |
| 3,319.47   | 9,203.08                                     |  |  | 1,373.00  | 13,895.55   | 1,918,924.00       | 200,616.84   | 2,209,540.84                |
|  |  |  |  |   |   | 214,520.48         | 13,068.19    | 227,588.67                  |
|  |  |  |  |   |   | 587,016.05         | 25,681.20    | 612,697.25                  |
| 14,657.46  | 17,872.29                                    | 283.50   | 5,681.29   | 12,505.13   | 50,999.61   | 337,500.10         | 116,774.67   | 454,274.77                  |
| 25,934.43  | 3,757.26                                     | 1,191.32   |  | 8,961.05  | 39,844.06   | 589,156.65         | 101,066.66   | 690,223.31                  |
|  |  |  |  |   |   | 48,220.69          | 7,003.46     | 55,224.15                   |
| 183,650.22   | 17,631.76                                    | 3,858.93   | 16.00  | 51,994.10   | 262,151.02  | 13,296,287.21      | 1,642,125.50 | 14,938,412.71               |
|  | 289.13                                       |  |  |   | 289.13  | 130,143.65         | 10,211.18    | 140,354.83                  |
| 21,033.85  | 20,272.79                                    | 6,763.74   | 42.00  | 28,614.50   | 76,726.88   | 1,555,759.78       | 395,826.30   | 1,951,586.08                |
|  |  |  |  |   |   | 366,255.78         | 29,162.32    | 395,418.10                  |
| 36,048.90  | 12,778.10                                    | 1,403.02   | 168.58   | 27,332.02   | 77,730.62   | 3,007,131.60       | 430,721.05   | 3,437,852.65                |
| 396.62   |  |  |  |   | 396.62  | 98,696.23          | 6,427.54     | 105,123.77                  |
| 5,941.17   | 5,601.27                                     |  |  | 3,491.50  | 15,034.94   | 377,214.31         | 94,664.10    | 471,878.41                  |
| 180.79   |  |  |  |   | 180.79  | 591,568.63         | 56,611.72    | 648,180.35                  |
| 5,337.37   | 1,500.00                                     |  |  | 128.78  | 6,966.15  | 296,401.61         | 18,364.81    | 314,766.27                  |
| 3,145.18   | 1,966.56                                     | 9,955.13   |  | 1,342.50  | 16,409.37   | 159,707.24         | 11,480.77    | 171,188.01                  |
| 40,734.18  | 316.50                                       |  |  | 310.00  | 47,360.68   | 714,963.56         | 79,028.44    | 793,992.00                  |
| 558,247.00   | 225,568.08                                   | 48,630.55  | 6,721.00   | 396,267.60  | 1,235,435.25  | 38,618,081.20      | 5,219,737.46 | 43,837,818.66               |
|  |  |  |  |   |   |                    |              |                             |
|  |  |  |  |   |   | 724,073.94         | 70,343.66    | 794,417.60                  |



## A.—RECEIPTS FROM EACH SPECIFIC SOURCE

| STATES AND TERRITORIES.                              | MISCELLANEOUS.   |                                   |   |  |                                  |
|--|--|-----------------------------------|---|--|----------------------------------|
|  | Opium, manufactured for smoking purposes, per pound, \$10. | Playing cards, per pack, 2 cents. | Excise tax on gross receipts, annual sales in excess of \$250,000, $\frac{1}{4}$ of 1 per cent. | Collections not otherwise herein provided for. | Total miscellaneous collections. |
| 1 Alabama.....                                       |  |                                   |   | \$67.27  | \$67.27                          |
| 2 Arkansas.....                                      |  | \$16.50                           |   |  | 16.50                            |
| 3 California.....                                    |  | 606.76                            | \$29,193.14   |  | 29,799.90                        |
| 4 Colorado.....                                      |  | 41.94                             | 36.37   | 213.23   | 291.54                           |
| 5 Connecticut.....                                   |  | 210.06                            |   | 382.76   | 592.82                           |
| 6 Florida.....                                       |  | 1.00                              |   | .03  | 1.03                             |
| 7 Georgia.....                                       |  |                                   |   | 150.00   | 150.00                           |
| 8 Illinois.....                                      |  | 27,603.36                         |   | 812.00   | 28,415.36                        |
| 9 Indiana.....                                       |  | 15,699.68                         | 5,312.93  | 85.48  | 21,098.09                        |
| 10 Iowa.....   |  | 2.50                              |   | 150.00   | 152.50                           |
| 11 Kansas.....                                       |  | 17.00                             |   |  | 17.00                            |
| 12 Kentucky.....                                     |  | 1.06                              |   | 1,299.36                                       | 1,300.42                         |
| 13 Louisiana.....                                    |  | 5.36                              | 7,906.07  | 95.29  | 8,006.72                         |
| 14 Maryland.....                                     |  | 33.00                             |   | 49.25  | 82.25                            |
| 15 Massachusetts.....                                |  | 208.56                            | 8,458.36  | 150.00   | 8,816.92                         |
| 16 Michigan.....                                     |  | 36,115.90                         |   |  | 36,115.90                        |
| 17 Minnesota.....                                    |  | 12.53                             |   | 90.00  | 102.88                           |
| 18 Missouri.....                                     |  | 41.64                             |   | 145.88   | 187.52                           |
| 19 Montana.....                                      |  | .10                               |   | .36  | .46                              |
| 20 Nebraska.....                                     |  | 6.78                              |   |  | 6.78                             |
| 21 New Hampshire.....                                |  |                                   |   |  |                                  |
| 22 New Jersey.....                                   |  | .92                               | 289,742.92  | 1.75   | 289,745.59                       |
| 23 New Mexico.....                                   |  | 1.72                              |   |  | 1.72                             |
| 24 New York.....                                     |  | 57,981.14                         | 115,170.98  | 48.81  | 173,200.93                       |
| 25 North Carolina.....                               |  |                                   |   |  |                                  |
| 26 Ohio.....   |  | 132,273.08                        | 27,677.06   | 565.06   | 160,515.20                       |
| 27 Oregon.....                                       |  | 37.98                             |   | 150.00   | 187.98                           |
| 28 Pennsylvania.....                                 |  | 141.82                            | 159,948.58  | 167.35   | 160,257.75                       |
| 29 South Carolina.....                               |  |                                   |   | .50  | .50                              |
| 30 Tennessee.....                                    |  |                                   |   | 48.00  | 48.00                            |
| 31 Texas.....  |  | 42.48                             |   | 30.00  | 72.48                            |
| 32 Virginia.....                                     |  | .48                               |   | 4.04   | 4.52                             |
| 33 West Virginia.....                                |  | 5.54                              |   | 10.56  | 16.09                            |
| 34 Wisconsin.....                                    |  | 19.60                             |   |  | 19.60                            |
| Total.....   |  | 271,123.84                        | 643,445.41  | 4,716.97                                       | 919,292.22                       |
| Collections for fiscal year ended June 30, 1898..... | \$114.90   | 261,080.66                        |   | 2,240.76                                       | 263,436.32                       |

## OF INTERNAL REVENUE, ETC.—Continued.

| STATES AND TERRITORIES.                              | PENALTIES.            |                                       |   |                                    |           |                                      |
|--|-----------------------|---------------------------------------|---|------------------------------------|-----------|--------------------------------------|
|  | Unassessed penalties. | Penalties upon unstamped instruments. | United States' share of penalties recovered by suits. | Penalties received on compromises. | Interest. | Total of penalties, etc., collected. |
| 1 Alabama.....                                       |                       |                                       | \$840.12  | \$2,222.40                         |           | \$3,062.52                           |
| 2 Arkansas.....                                      | \$23.00               |                                       | 605.00  | 1,083.43                           |           | 1,691.43                             |
| 3 California.....                                    |                       |                                       | 216.50  | 4,355.00                           |           | 4,571.50                             |
| 4 Colorado.....                                      | 14.54                 |                                       |   | 660.00                             |           | 674.54                               |
| 5 Connecticut.....                                   | 35.61                 |                                       |   | 823.00                             |           | 858.61                               |
| 6 Florida.....                                       | 59.04                 |                                       | 1,670.00  | 310.00                             | \$19.46   | 2,058.50                             |
| 7 Georgia.....                                       | 127.95                | \$28.14                               | 683.64  | 4,449.73                           | 80.16     | 5,339.58                             |
| 8 Illinois.....                                      | 354.00                |                                       | 585.83  | 2,209.25                           | 70.17     | 3,229.25                             |
| 9 Indiana.....                                       | 1,824.46              |                                       | 173.24  |                                    | 114.50    | 2,172.20                             |
| 10 Iowa.....   | 812.80                |                                       | 602.02  | 480.04                             | 45.62     | 1,940.48                             |
| 11 Kansas.....                                       | 9.80                  |                                       | 39.20   |                                    |           | 49.00                                |
| 12 Kentucky.....                                     | 994.23                | 10.91                                 | 128.95  | 3,503.11                           | 919.02    | 6,655.22                             |
| 13 Louisiana.....                                    | 125.23                |                                       | 30.00   | 495.00                             | 5.16      | 655.39                               |
| 14 Maryland.....                                     | 108.89                |                                       |   | 4,092.00                           | 72.87     | 4,273.76                             |
| 15 Massachusetts.....                                | 600.38                |                                       | 4,041.04  | 1,200.50                           | 1,657.26  | 7,899.18                             |
| 16 Michigan.....                                     | 1,175.56              | 5.00                                  | 210.00  | 349.05                             | 21.61     | 2,771.22                             |
| 17 Minnesota.....                                    | 7.07                  |                                       |   | 955.90                             | 4.56      | 967.53                               |
| 18 Missouri.....                                     | 33.82                 |                                       | 630.54  | 1,607.38                           | 28.06     | 2,270.76                             |
| 19 Montana.....                                      | 1,635.45              |                                       |   | 4,258.95                           |           | 5,894.40                             |
| 20 Nebraska.....                                     | 2.74                  | 60.00                                 | 100.00  | 415.00                             | 37.40     | 615.14                               |
| 21 New Hampshire.....                                | 108.79                |                                       | 175.00  | 2,361.66                           |           | 2,645.45                             |
| 22 New Jersey.....                                   | 71.03                 |                                       | 543.42  | 12,105.00                          | .09       | 12,720.54                            |
| 23 New Mexico.....                                   | .10                   |                                       |   | 365.50                             |           | 365.60                               |
| 24 New York.....                                     | 964.85                | 30.42                                 | 4,380.60  | 10,470.91                          | 136.54    | 15,952.92                            |
| 25 North Carolina.....                               | 285.77                |                                       | 10,458.11   | 6.60                               |           | 11,740.48                            |
| 26 Ohio.....   | 105.97                | 5.00                                  | 250.42  | 7,139.21                           | .13       | 7,540.73                             |
| 27 Oregon.....                                       | 15.43                 | 10.00                                 |   | 50.00                              | 10.60     | 75.03                                |
| 28 Pennsylvania.....                                 | 163.09                | 25.00                                 | 624.80  | 4,522.82                           | 31.68     | 5,347.39                             |
| 29 South Carolina.....                               | 7.09                  |                                       | 164.40  | 175.00                             | 4.49      | 346.98                               |
| 30 Tennessee.....                                    | 306.04                |                                       | 1,351.22  | 6,828.34                           |           | 8,535.60                             |
| 31 Texas.....  | 297.33                |                                       | 20.00   | 2,144.82                           | .98       | 2,663.13                             |
| 32 Virginia.....                                     |                       |                                       | 1,314.71  | 3,088.43                           | 26.99     | 4,429.13                             |
| 33 West Virginia.....                                | 21.20                 |                                       | 101.00  | 395.00                             | 1.57      | 517.77                               |
| 34 Wisconsin.....                                    | 21,040.21             |                                       | 120.30  | 3,975.90                           | 22.05     | 25,138.46                            |
| Total.....   | 31,282.72             | 174.47                                | 30,163.56   | 87,114.03                          | 9,311.22  | 145,530.25                           |
| Collections for fiscal year ended June 30, 1898..... | 7,097.21              | 15.94                                 | 27,330.06   | 85,345.82                          | 1,756.04  | 115,545.07                           |



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

| STATES AND TERRITORIES.                              | DISTILLED SPIRITS. |           |               |
|--|--------------------|-----------|---------------|
|  | Total.             | Refunded. | Net total.    |
| 1 Alabama.....                                       | \$167,962.56       |           | \$167,962.56  |
| 2 Arkansas.....                                      | 91,076.86          |           | 91,076.86     |
| 3 California.....                                    | 1,303,427.94       | \$158.73  | 1,303,269.21  |
| 4 Colorado.....                                      | 185,548.74         |           | 185,548.74    |
| 5 Connecticut.....                                   | 290,248.76         |           | 290,248.76    |
| 6 Florida.....                                       | 12,283.74          |           | 12,283.74     |
| 7 Georgia.....                                       | 273,651.59         | 262.02    | 273,389.57    |
| 8 Illinois.....                                      | 33,040,083.78      |           | 33,040,083.78 |
| 9 Indiana.....                                       | 14,333,902.81      |           | 14,333,902.81 |
| 10 Iowa.....   | 145,359.19         |           | 145,359.19    |
| 11 Kansas.....                                       | 76,799.25          |           | 76,799.25     |
| 12 Kentucky.....                                     | 16,370,959.16      | 260.20    | 16,370,698.96 |
| 13 Louisiana.....                                    | 921,777.27         |           | 921,777.27    |
| 14 Maryland.....                                     | 2,360,892.59       | 759.22    | 2,360,133.37  |
| 15 Massachusetts.....                                | 866,805.46         |           | 866,805.46    |
| 16 Michigan.....                                     | 158,381.42         |           | 158,381.42    |
| 17 Minnesota.....                                    | 152,115.23         |           | 152,115.23    |
| 18 Missouri.....                                     | 1,577,012.02       | 75.10     | 1,576,936.92  |
| 19 Montana.....                                      | 69,784.46          |           | 69,784.46     |
| 20 Nebraska.....                                     | 2,154,060.06       |           | 2,154,060.06  |
| 21 New Hampshire.....                                | 90,980.34          |           | 90,980.34     |
| 22 New Jersey.....                                   | 760,813.93         |           | 760,813.93    |
| 23 New Mexico.....                                   | 44,573.83          |           | 44,573.83     |
| 24 New York.....                                     | 3,975,723.69       |           | 3,975,723.69  |
| 25 North Carolina.....                               | 865,850.86         | 70.00     | 865,780.86    |
| 26 Ohio.....   | 9,607,437.90       |           | 9,607,437.90  |
| 27 Oregon.....                                       | 90,855.40          |           | 90,855.40     |
| 28 Pennsylvania.....                                 | 5,240,497.90       |           | 5,240,497.90  |
| 29 South Carolina.....                               | 131,410.78         |           | 131,410.78    |
| 30 Tennessee.....                                    | 890,088.75         | 1,344.05  | 888,744.70    |
| 31 Texas.....  | 98,616.12          | 3.30      | 98,612.82     |
| 32 Virginia.....                                     | 278,040.22         | 408.62    | 277,631.60    |
| 33 West Virginia.....                                | 224,644.03         | 51.15     | 224,592.88    |
| 34 Wisconsin.....                                    | 2,431,867.52       |           | 2,431,867.52  |
| Total.....   | 99,283,534.16      | 3,392.39  | 99,280,141.77 |
| Collections for fiscal year ended June 30, 1898..... | 92,546,999.77      | 11,588.11 | 92,535,411.66 |

## REVENUE, AND AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

| TOBACCO.      |           |               | FERMENTED LIQUORS. |           |               |
|---------------|-----------|---------------|--------------------|-----------|---------------|
| Total.        | Refunded. | Net total.    | Total.             | Refunded. | Net total.    |
| \$45,583.60   |           | \$45,583.60   | \$100,241.60       | a \$60.00 | \$100,181.60  |
| 12,968.91     |           | 12,968.91     | 19,495.67          |           | 19,495.67     |
| 314,104.47    | \$44.54   | 314,059.93    | 1,353,346.97       | b 832.30  | 1,352,514.67  |
| 72,035.19     |           | 72,035.19     | 465,190.10         |           | 465,190.10    |
| 178,143.87    |           | 178,143.87    | 1,259,856.05       |           | 1,259,856.05  |
| 535,588.70    |           | 535,588.70    | 20,964.89          |           | 20,964.89     |
| 36,013.35     |           | 36,013.35     | 224,262.25         |           | 224,262.25    |
| 2,207,118.85  |           | 2,207,118.85  | 6,641,424.21       |           | 6,641,424.21  |
| 328,195.55    |           | 328,195.55    | 1,461,886.88       |           | 1,461,886.88  |
| 352,911.27    |           | 352,911.27    | 400,419.35         |           | 400,419.35    |
| 110,945.47    |           | 110,945.47    | 34,139.48          |           | 34,139.48     |
| 4,425,444.54  |           | 4,425,444.54  | 821,385.69         |           | 821,385.69    |
| 430,032.82    |           | 430,032.82    | 369,720.93         |           | 369,720.93    |
| 2,180,828.18  |           | 2,180,828.18  | 1,823,340.28       |           | 1,823,340.28  |
| 443,071.09    |           | 443,071.09    | 3,295,448.82       |           | 3,295,448.82  |
| 2,064,212.00  | 10.00     | 2,064,202.00  | 1,524,800.14       |           | 1,524,800.14  |
| 227,935.09    |           | 227,935.09    | 1,124,726.05       |           | 1,124,726.05  |
| 8,140,860.36  |           | 8,140,860.36  | 4,211,539.63       |           | 4,211,539.63  |
| 26,236.56     |           | 26,236.56     | 314,458.39         |           | 314,458.39    |
| 117,461.00    |           | 117,461.00    | 434,055.39         |           | 434,055.39    |
| 66,273.03     |           | 66,273.03     | 581,343.63         |           | 581,343.63    |
| 2,335,340.24  |           | 2,335,340.24  | 3,816,636.57       |           | 3,816,636.57  |
| 8,229.68      |           | 8,229.68      | 12,784.63          |           | 12,784.63     |
| 8,276,044.96  | 10.00     | 8,276,044.96  | 17,955,390.33      | 50.00     | 17,955,340.33 |
| 3,878,645.40  |           | 3,878,645.40  | 3,152.49           |           | 3,152.49      |
| 3,776,229.81  | 17.28     | 3,776,212.53  | 5,211,240.18       | 75.00     | 5,211,165.18  |
| 46,270.13     |           | 46,270.13     | 482,670.46         |           | 482,670.46    |
| 5,754,893.53  |           | 5,754,893.53  | 8,044,746.98       |           | 8,044,746.98  |
| 9,145.35      |           | 9,145.35      | 14,934.84          |           | 14,934.84     |
| 492,815.58    | 64.92     | 492,750.66    | 240,962.98         | c 38.10   | 240,924.88    |
| 98,770.88     |           | 98,770.88     | 628,725.06         |           | 628,725.06    |
| 3,898,024.21  |           | 3,898,024.21  | 262,678.08         |           | 262,678.08    |
| 715,202.27    |           | 715,202.27    | 267,567.96         |           | 267,567.96    |
| 887,621.70    | .60       | 887,621.10    | 5,221,022.07       | 51.50     | 5,220,970.57  |
| 52,493,207.64 | 147.34    | 52,493,060.30 | 68,644,558.45      | 1,106.90  | 68,643,451.55 |
| 36,230,522.37 | 160.84    | 36,230,361.53 | 39,515,421.14      |           | 39,515,421.14 |

a Costs in compromise.

b Income of 1863.

c Court costs.



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| STATES AND TERRITORIES.                         |                 | OLEOMARGARINE. |              |                 |
|---|-----------------|----------------|--------------|-----------------|
|   |                 | Total.         | Refunded.    | Net total.      |
| 1 Alabama                                       | \$2, 118. 00    |                |              | \$2, 118. 00    |
| 2 Arkansas                                      | 1, 536. 00      |                |              | 1, 536. 00      |
| 3 California                                    |                 |                |              |                 |
| 4 Colorado                                      | 5, 514. 00      |                |              | 5, 514. 00      |
| 5 Connecticut                                   | 130, 460. 74    |                |              | 130, 460. 74    |
| 6 Florida                                       | 6, 376. 00      |                |              | 6, 376. 00      |
| 7 Georgia                                       | 6, 094. 00      |                |              | 6, 094. 00      |
| 8 Illinois                                      | 856, 149. 80    |                |              | 856, 149. 80    |
| 9 Indiana                                       | 158, 586. 30    |                |              | 158, 586. 30    |
| 10 Iowa   | 120. 00         |                |              | 120. 00         |
| 11 Kansas                                       | 273, 397. 64    |                |              | 273, 397. 64    |
| 12 Kentucky                                     | 9, 182. 00      |                |              | 9, 182. 00      |
| 13 Louisiana                                    | 10, 714. 00     |                |              | 10, 714. 00     |
| 14 Maryland                                     | 33, 267. 28     |                |              | 33, 267. 28     |
| 15 Massachusetts                                | 8, 242. 00      |                |              | 8, 242. 00      |
| 16 Michigan                                     | 7, 856. 00      |                |              | 7, 856. 00      |
| 17 Minnesota                                    | 4, 376. 00      |                |              | 4, 376. 00      |
| 18 Missouri                                     | 47, 191. 00     |                |              | 47, 191. 00     |
| 19 Montana                                      | 104. 00         |                |              | 104. 00         |
| 20 Nebraska                                     | 4, 574. 00      |                |              | 4, 574. 00      |
| 21 New Hampshire                                | 4, 768. 00      |                |              | 4, 768. 00      |
| 22 New Jersey                                   | 27, 005. 64     |                |              | 27, 005. 64     |
| 23 New Mexico                                   | 1, 154. 00      |                |              | 1, 154. 00      |
| 24 New York                                     | 636. 00         |                |              | 636. 00         |
| 25 North Carolina                               | 430. 00         |                |              | 430. 00         |
| 26 Ohio   | 291, 740. 16    |                |              | 291, 740. 16    |
| 27 Oregon                                       | 756. 00         |                |              | 756. 00         |
| 28 Pennsylvania                                 | 31, 952. 00     |                |              | 31, 952. 00     |
| 29 South Carolina                               | 1, 792. 00      |                |              | 1, 792. 00      |
| 30 Tennessee                                    | 5, 018. 00      |                |              | 5, 018. 00      |
| 31 Texas  | 10, 974. 00     |                |              | 10, 974. 00     |
| 32 Virginia                                     | 5, 450. 00      |                |              | 5, 450. 00      |
| 33 West Virginia                                | 7, 578. 00      |                | \$1, 104. 00 | 6, 474. 00      |
| 34 Wisconsin                                    | 1, 506. 00      |                |              | 1, 506. 00      |
| Total   | 1, 956, 618. 56 |                | 1, 104. 00   | 1, 955, 514. 56 |
| Collections for fiscal year ended June 30, 1898 | 1, 315, 780. 54 |                | 2. 00        | 1, 315, 778. 54 |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| FILLED CHEESE. |           |               | MIXED FLOUR. |           |            |
|----------------|-----------|---------------|--------------|-----------|------------|
| Total.         | Refunded. | Net total.    | Total.       | Refunded. | Net total. |
|                |           |               |              |           |            |
|                |           |               | \$92. 80     |           | \$92. 80   |
|                |           |               | 142. 80      |           | 142. 80    |
|                |           |               |              |           |            |
|                |           |               | 12. 01       |           | 12. 01     |
|                |           |               |              |           |            |
|                |           |               | 210. 09      |           | 210. 09    |
|                |           |               | 172. 68      |           | 172. 68    |
| \$18, 086. 42  |           | \$18, 086. 42 | 319. 46      |           | 319. 46    |
|                |           |               | 39. 18       |           | 39. 18     |
|                |           |               | 365. 07      |           | 365. 07    |
|                |           |               | 15. 00       |           | 15. 00     |
|                |           |               |              |           |            |
| 12. 00         |           | 12. 00        |              |           |            |
|                |           |               | 192. 46      |           | 192. 46    |
|                |           |               | 23. 50       |           | 23. 50     |
|                |           |               | 100. 60      |           | 100. 60    |
|                |           |               | 1, 285. 64   |           | 1, 285. 64 |
|                |           |               | 41. 00       |           | 41. 00     |
|                |           |               | 66. 47       |           | 66. 47     |
|                |           |               | 56. 71       |           | 56. 71     |
|                |           |               | 139. 30      |           | 139. 30    |
|                |           |               |              |           |            |
|                |           |               | 2, 529. 20   |           | 2, 529. 20 |
|                |           |               |              |           |            |
|                |           |               | 390. 63      |           | 390. 63    |
|                |           |               | 126. 92      |           | 126. 92    |
|                |           |               | 298. 84      |           | 298. 84    |
|                |           |               | 860. 10      |           | 860. 10    |
|                |           |               | 327. 54      |           | 327. 54    |
|                |           |               |              |           |            |
|                |           |               |              |           |            |
|                |           |               |              |           |            |
|                |           |               |              |           |            |
|                |           |               |              |           |            |
|                |           |               |              |           |            |
|                |           |               | 32. 62       |           | 32. 62     |
|                |           |               |              |           |            |
| 18, 098. 42    |           | 18, 098. 42   | 7, 840. 62   |           | 7, 840. 62 |
| 16, 518. 55    |           | 16, 518. 55   |              |           |            |



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

| STATES AND TERRITORIES.                              | SPECIAL TAXES NOT ELSEWHERE ENUMERATED. |           |              |
|--|---|-----------|--------------|
|  | Total.                                  | Refunded. | Net total.   |
| 1 Alabama.....                                       | \$24,904.25                             |           | \$24,904.26  |
| 2 Arkansas.....                                      | 22,888.58                               |           | 22,888.58    |
| 3 California.....                                    | 183,917.12                              |           | 183,745.12   |
| 4 Colorado.....                                      | 56,441.60                               | \$172.00  | 56,335.60    |
| 5 Connecticut.....                                   | 175,564.71                              | 106.00    | 174,546.38   |
| 6 Florida.....                                       | 10,309.41                               | 1,018.53  | 10,295.41    |
| 7 Georgia.....                                       | 56,096.41                               | 14.00     | 56,060.41    |
| 8 Illinois.....                                      | 313,048.03                              | 36.00     | 311,853.53   |
| 9 Indiana.....                                       | 119,375.82                              | 1,194.50  | 119,348.82   |
| 10 Iowa.....   | 214,628.70                              | 27.00     | 214,482.70   |
| 11 Kansas.....                                       | 72,188.21                               | 146.00    | 72,188.21    |
| 12 Kentucky.....                                     | 89,669.58                               |           | 89,667.58    |
| 13 Louisiana.....                                    | 60,119.74                               | 2.00      | 59,731.74    |
| 14 Maryland.....                                     | 169,525.67                              | 388.00    | 166,827.67   |
| 15 Massachusetts.....                                | 399,069.70                              | 2,698.00  | 395,286.94   |
| 16 Michigan.....                                     | 106,605.11                              | 3,782.76  | 101,273.55   |
| 17 Minnesota.....                                    | 101,637.55                              |           | 101,273.55   |
| 18 Missouri.....                                     | 164,176.84                              | 364.00    | 164,176.84   |
| 19 Montana.....                                      | 36,979.27                               |           | 36,889.01    |
| 20 Nebraska.....                                     | 104,134.79                              | 90.26     | 103,920.79   |
| 21 New Hampshire.....                                | 89,428.91                               | 214.00    | 88,296.13    |
| 22 New Jersey.....                                   | 101,730.44                              | 1,132.78  | 100,578.44   |
| 23 New Mexico.....                                   | 10,474.27                               | 1,152.00  | 10,474.27    |
| 24 New York.....                                     | 1,034,754.92                            | 3,348.57  | 1,031,406.35 |
| 25 North Carolina.....                               | 18,726.78                               |           | 18,726.78    |
| 26 Ohio.....   | 257,445.09                              | 72.00     | 257,373.69   |
| 27 Oregon.....                                       | 58,528.43                               | 281.62    | 58,246.81    |
| 28 Pennsylvania.....                                 | 581,956.37                              | 1,979.02  | 579,977.35   |
| 29 South Carolina.....                               | 20,184.39                               |           | 20,184.39    |
| 30 Tennessee.....                                    | 47,501.53                               |           | 47,501.53    |
| 31 Texas.....  | 89,545.74                               |           | 89,545.74    |
| 32 Virginia.....                                     | 44,566.91                               | 78.00     | 44,488.91    |
| 33 West Virginia.....                                | 26,982.07                               |           | 26,982.07    |
| 34 Wisconsin.....                                    | 58,485.66                               | 265.79    | 58,219.87    |
| Total.....   | 4,921,593.21                            | 18,562.63 | 4,903,030.58 |
| Collections for fiscal year ended June 30, 1898..... | 49,973.00                               |           | 46,973.00    |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

| LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY. |           |              | SCHEDULES A AND B. |           |               |
|--|-----------|--------------|--------------------|-----------|---------------|
| Total.   | Refunded. | Net total.   | Total.             | Refunded. | Net total.    |
| \$8,360.87   |           | \$8,360.87   | \$155,692.34       |           | \$155,692.34  |
| 132.22   |           | 132.22       | 119,733.11         |           | 119,733.11    |
| 4,448.47   |           | 4,448.47     | 1,154,904.91       | \$21.86   | 1,154,883.05  |
| 5,685.15   |           | 5,685.15     | 456,754.36         |           | 456,754.36    |
| 56,999.26  |           | 56,999.26    | 823,790.98         | 26.34     | 823,764.64    |
|  |           |              | 94,726.43          |           | 94,726.43     |
| 1,693.21   |           | 1,693.21     | 338,139.43         |           | 338,139.43    |
| 9,472.45   |           | 9,472.45     | 4,240,841.23       | 23.27     | 4,240,817.96  |
| 7,857.98   |           | 7,857.98     | 779,271.69         |           | 779,271.69    |
| 7,127.08   |           | 7,127.08     | 878,220.55         |           | 878,220.55    |
| 499.56   |           | 499.56       | 376,319.04         | 24.35     | 376,294.69    |
| 2,699.21   |           | 2,699.21     | 488,880.28         |           | 488,880.28    |
| 23,299.84  |           | 23,299.84    | 429,760.75         |           | 429,760.75    |
| 21,368.38  |           | 21,368.38    | 1,536,819.02       | 8.00      | 1,536,811.02  |
| 464,734.12   |           | 464,734.12   | 2,659,391.27       | 45.60     | 2,659,345.67  |
| 12,021.91  |           | 12,021.91    | 731,534.98         | 24.79     | 731,510.19    |
| 1,051.18   |           | 1,051.18     | 954,676.12         | 17.82     | 954,658.30    |
| 13,895.55  |           | 13,895.55    | 2,209,540.84       |           | 2,209,540.84  |
|  |           |              | 227,588.67         |           | 227,588.67    |
|  |           |              | 612,697.25         | 22.97     | 612,674.28    |
| 50,999.61  |           | 50,999.61    | 454,274.77         |           | 454,274.77    |
| 39,844.06  |           | 39,844.06    | 690,223.31         |           | 690,223.31    |
|  |           |              | 55,284.15          |           | 55,284.15     |
| 262,151.02   |           | 262,151.02   | 14,938,412.71      | 593.18    | 14,937,819.53 |
| 289.13   |           | 289.13       | 140,354.83         |           | 140,354.83    |
| 76,726.88  |           | 76,726.88    | 1,951,586.08       |           | 1,951,586.08  |
|  |           |              | 395,418.10         |           | 395,418.10    |
| 77,730.62  |           | 77,730.62    | 3,437,852.65       | 3,011.00  | 3,434,841.65  |
| 396.62   |           | 396.62       | 105,123.77         |           | 105,123.77    |
| 15,033.94  |           | 15,033.94    | 471,878.41         |           | 471,878.41    |
| 180.73   |           | 180.73       | 648,180.35         |           | 648,180.35    |
| 6,966.15   |           | 6,966.15     | 314,766.27         | 40.00     | 314,726.27    |
| 16,409.37  |           | 16,409.37    | 171,188.01         |           | 171,188.01    |
| 47,360.68  |           | 47,360.68    | 793,992.00         |           | 793,992.00    |
| 1,235,435.25   |           | 1,235,435.25 | 43,837,818.66      | 3,859.18  | 43,833,959.48 |
|  |           |              | 794,417.60         |           | 794,417.60    |



## A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

|    | STATES AND TERRITORIES.                         | MISCELLANEOUS. |           |            |
|----|---|----------------|-----------|------------|
|    |   | Total.         | Refunded. | Net total. |
| 1  | Alabama   |                |           |            |
| 2  | Arkansas  | \$67.27        |           | \$67.27    |
| 3  | California                                      | 16.50          |           | 16.50      |
| 4  | Colorado  | 29,799.90      |           | 29,799.90  |
| 5  | Connecticut                                     | 201.54         |           | 201.54     |
| 6  | Florida   | 592.82         |           | 592.82     |
| 7  | Georgia   | 1.03           |           | 1.03       |
| 8  | Illinois  | 150.00         |           | 150.00     |
| 9  | Indiana   | 28,415.36      |           | 28,415.36  |
| 10 | Iowa  | 21,098.09      |           | 21,098.09  |
| 11 | Kansas  | 152.50         |           | 152.50     |
| 12 | Kentucky  | 17.00          |           | 17.00      |
| 13 | Louisiana                                       | 1,300.42       |           | 1,300.42   |
| 14 | Maryland  | 8,006.72       |           | 8,006.72   |
| 15 | Massachusetts                                   | 82.25          |           | 82.25      |
| 16 | Michigan  | 8,816.92       |           | 8,816.92   |
| 17 | Minnesota                                       | 36,115.90      |           | 36,115.90  |
| 18 | Missouri  | 102.88         |           | 102.88     |
| 19 | Montana   | 187.52         |           | 187.52     |
| 20 | Nebraska  | 46             |           | 46         |
| 21 | New Hampshire                                   | 6.78           |           | 6.78       |
| 22 | New Jersey                                      |                |           |            |
| 23 | New Mexico                                      | 289,745.59     |           | 289,745.59 |
| 24 | New York  | 1.72           |           | 1.72       |
| 25 | North Carolina                                  | 173,200.93     |           | 173,200.93 |
| 26 | Ohio  |                |           |            |
| 27 | Oregon  | 160,515.20     |           | 160,515.20 |
| 28 | Pennsylvania                                    | 187.98         |           | 187.98     |
| 29 | South Carolina                                  | 160,257.75     |           | 160,257.75 |
| 30 | Tennessee                                       | 50             |           | 50         |
| 31 | Texas   | 48.00          |           | 48.00      |
| 32 | Virginia  | 72.48          |           | 72.48      |
| 33 | West Virginia                                   | 4.52           |           | 4.52       |
| 34 | Wisconsin                                       | 16.09          |           | 16.09      |
|    | Total   | 919,292.22     |           | 919,292.22 |
|    | Collections for fiscal year ended June 30, 1898 | 263,436.32     |           | 263,436.32 |

## SOURCE OF INTERNAL REVENUE, ETC.—Continued.

|  | PENALTIES. |           |            | AGGREGATE RECEIPTS. |           |                |
|--|------------|-----------|------------|---------------------|-----------|----------------|
|  | Total.     | Refunded. | Net total. | Total.              | Refunded. | Net total.     |
|  |            |           |            |                     |           |                |
|  | \$3,366.42 | \$20.00   | \$3,346.42 | \$508,296.92        | \$80.00   | \$508,216.92   |
|  | 1,955.65   | 40.00     | 1,955.65   | 269,936.30          | 40.00     | 269,896.30     |
|  | 4,600.90   |           | 4,600.90   | 4,348,693.48        | 1,229.43  | 4,347,464.05   |
|  | 674.54     |           | 674.54     | 1,248,135.22        | 106.00    | 1,248,029.22   |
|  | 1,089.83   |           | 1,089.83   | 2,916,759.03        | 1,044.67  | 2,915,714.36   |
|  | 2,172.30   |           | 2,172.30   | 682,422.50          | 14.00     | 682,408.50     |
|  | 5,415.97   |           | 5,415.97   | 941,726.30          | 298.02    | 941,428.28     |
|  | 4,711.06   | 2,242.83  | 2,468.23   | 47,359,523.87       | 3,460.60  | 47,356,063.27  |
|  | 2,576.39   |           | 2,576.39   | 17,213,070.97       | 27.00     | 17,213,043.97  |
|  | 4,278.44   | 156.00    | 4,122.44   | 2,003,256.26        | 302.00    | 2,002,954.26   |
|  | 154.65     | 11.46     | 143.19     | 944,825.37          | 35.81     | 944,789.56     |
|  | 5,698.35   | 15.00     | 5,683.35   | 22,215,234.23       | 277.20    | 22,214,957.03  |
|  | 741.67     | 59.92     | 681.75     | 2,254,173.74        | 447.92    | 2,253,725.82   |
|  | 4,273.76   |           | 4,273.76   | 8,130,409.41        | 3,465.22  | 8,126,944.19   |
|  | 7,848.52   |           | 7,848.52   | 8,153,620.36        | 3,828.36  | 8,149,792.00   |
|  | 2,244.53   | .83       | 2,243.70   | 4,643,795.49        | 35.62     | 4,643,759.87   |
|  | 967.53     |           | 967.53     | 2,567,688.23        | 381.82    | 2,567,306.41   |
|  | 3,385.94   | 82.83     | 3,303.11   | 16,369,075.34       | 157.93    | 16,368,917.41  |
|  | 5,904.40   |           | 5,904.40   | 681,097.21          | 90.26     | 681,006.95     |
|  | 1,023.64   | 12.50     | 1,011.14   | 3,423,079.38        | 249.47    | 3,422,829.91   |
|  | 2,911.07   | 5.00      | 2,906.07   | 1,341,036.09        | 1,137.78  | 1,339,898.31   |
|  | 12,782.10  |           | 12,782.10  | 8,074,261.18        | 1,152.00  | 8,073,109.18   |
|  | 365.60     |           | 365.60     | 152,867.28          |           | 152,867.28     |
|  | 16,127.22  | 220.41    | 15,906.81  | 46,634,980.98       | 4,225.16  | 46,630,755.82  |
|  | 13,567.42  |           | 13,567.42  | 4,921,016.91        | 70.00     | 4,920,946.91   |
|  | 7,753.22   | 92.00     | 7,661.22   | 21,311,065.75       | 256.28    | 21,340,809.47  |
|  | 108.39     |           | 108.39     | 1,074,921.81        | 281.62    | 1,074,640.19   |
|  | 5,386.89   | 129.83    | 5,257.06   | 23,335,573.53       | 5,119.85  | 23,330,453.68  |
|  | 429.80     |           | 429.80     | 284,278.15          |           | 284,278.15     |
|  | 10,220.77  | 70.05     | 10,150.72  | 2,173,895.50        | 1,517.12  | 2,172,378.38   |
|  | 2,708.23   |           | 2,708.23   | 1,577,833.59        | 3.30      | 1,577,830.29   |
|  | 5,354.72   |           | 5,354.72   | 4,815,851.08        | 526.62    | 4,815,324.46   |
|  | 518.77     |           | 518.77     | 1,430,106.57        | 1,155.15  | 1,428,951.42   |
|  | 25,157.56  |           | 25,157.56  | 9,467,005.41        | 317.89    | 9,466,747.52   |
|  | 166,576.25 | 3,158.66  | 163,417.59 | 273,484,573.44      | 31,331.10 | 273,453,242.34 |
|  | 136,750.07 | 718.41    | 136,031.66 | 170,866,819.36      | 12,469.36 | 170,854,350.00 |



B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS  
COLLECTORS OF INTERNAL REVENUE DURING

| Denomination.            | Number issued in— |           |           |           |           |           |
|--------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|
|                          | July.             | Aug.      | Sept.     | Oct.      | Nov.      | Dec.      |
| Hogshead .....           | 104,200           | 85,500    | 124,000   | 71,100    | 160,000   | 150,000   |
| Barrel .....             | 1,470,900         | 790,000   | 552,600   | 505,000   | 528,000   | 360,500   |
| One-half barrel .....    | 5,077,900         | 4,624,000 | 4,032,000 | 3,042,000 | 2,710,000 | 1,876,500 |
| One-third barrel .....   | 36,000            | 39,000    | 120,000   | 40        | 24,000    | 18,000    |
| One-quarter barrel ..... | 4,516,400         | 3,203,200 | 2,358,000 | 2,092,000 | 1,522,000 | 1,454,000 |
| One-sixth barrel .....   | 105,000           | 115,500   | 102,240   | 125,400   | 96,000    | 168,000   |
| One-eighth barrel .....  | 1,052,400         | 898,000   | 630,000   | 420,500   | 370,000   | 410,000   |
| Total .....              | 12,362,800        | 9,755,200 | 7,918,840 | 6,256,000 | 5,410,000 | 4,437,000 |
| Exportation .....        | 1,600             | 15,200    | 10,000    | 25,200    | 11,600    | 6,400     |
| Brewers' permits .....   |                   |           |           |           |           | 20,800    |

B.—STATEMENT OF THE KIND, NUMBER, AND VALUE OF SPECIAL-TAX STAMPS  
JUNE

| Kind.  | Value of each stamp. | Number issued in— |           |           |           |           |           |
|--|----------------------|-------------------|-----------|-----------|-----------|-----------|-----------|
|  |                      | July.             | Aug.      | Sept.     | Oct.      | Nov.      | Dec.      |
| Rectifiers of less than 500 barrels ..                       | \$100                | 70                | 60        | 20        | 20        | 10        | 30        |
| Rectifiers of 500 barrels or more ..                         | 200                  | 20                | 20        | 10        | 10        | 10        | 20        |
| Retail liquor dealers .....                                  | 25                   | 6,000             | 3,100     | 1,500     | 1,000     | 1,100     | 1,600     |
| Wholesale liquor dealers .....                               | 100                  | 230               | 10        | 40        | 30        | 30        | 30        |
| Brewers of less than 500 barrels ..                          | 50                   | 20                | 20        | 20        | 10        | 10        | 10        |
| Brewers of 500 barrels or more ..                            | 100                  | 40                | 30        | 20        | 10        | 10        | 10        |
| Wholesale dealers in malt liquors ..                         | 50                   | 540               | 440       | 110       | 100       | 30        | 140       |
| Retail dealers in malt liquors ..                            | 20                   | 310               | 330       | 770       | 410       | 330       | 160       |
| Manufacturers of stills .....                                | 50                   |                   |           | 20        | 10        | 10        | 10        |
| Dealers in leaf tobacco:                                     |                      |                   |           |           |           |           |           |
| Sales not exceeding 50,000 lbs. per annum ..                 | 6                    | 2,190             | 460       | 100       | 170       | 60        | 100       |
| Sales from 50,000 to 100,000 lbs. per annum ..               | 12                   | 1,740             | 180       | 10        | 10        |           |           |
| Sales exceeding 100,000 lbs. per annum ..                    | 24                   | 1,690             | 640       | 50        | 20        | 30        | 20        |
| Dealers in tobacco, sales exceeding 50,000 lbs. per annum .. | 12                   | 3,200             | 290       | 30        | 30        |           |           |
| Manufacturers of tobacco:                                    |                      |                   |           |           |           |           |           |
| Sales not exceeding 50,000 lbs. per annum ..                 | 6                    | 2,570             | 560       | 100       | 30        | 10        | 30        |
| Sales from 50,000 to 100,000 lbs. per annum ..               | 12                   | 1,030             | 740       | 10        |           |           |           |
| Sales exceeding 100,000 lbs. per annum ..                    | 24                   | 520               | 220       | 10        |           |           |           |
| Manufacturers of cigars:                                     |                      |                   |           |           |           |           |           |
| Sales not exceeding 100,000 per annum ..                     | 6                    | 18,190            | 5,110     | 190       | 190       | 40        | 80        |
| Sales from 100,000 to 200,000 per annum ..                   | 12                   | 4,240             | 1,010     | 50        |           |           | 40        |
| Sales exceeding 200,000 per annum ..                         | 24                   | 2,750             | 1,170     | 50        | 10        | 50        | 20        |
| Stills manufactured .....                                    | 20                   |                   |           | 10        | 30        |           | 10        |
| Worms manufactured .....                                     | 20                   |                   |           | 10        | 10        |           | 10        |
| Wholesale dealers in oleomargarine ..                        | 480                  | 10                | 10        | 10        | 10        | 20        | 10        |
| Retail dealers in oleomargarine ..                           | 48                   | 290               | 440       | 490       | 670       | 1,120     | 830       |
| Manufacturers of oleomargarine ..                            | 600                  |                   |           |           |           |           |           |
| Wholesale dealers in filled cheese ..                        | 250                  |                   |           |           |           |           |           |
| Retail dealers in filled cheese ..                           | 12                   | 20                |           |           |           |           |           |
| Manufacturers of filled cheese ..                            | 400                  |                   |           |           |           |           |           |
| Brokers .....  | 50                   | 8,140             | 1,070     | 50        | 120       | 40        | 80        |
| Pawnbrokers .....  | 20                   | 5,030             | 380       |           | 70        |           |           |
| Commercial brokers .....                                     | 20                   | 10,380            | 2,090     | 30        | 150       | 90        | 100       |
| Custom-house brokers .....                                   | 10                   | 840               | 100       | 10        | 40        | 40        | 50        |
| Proprietors of—  |                      |                   |           |           |           |           |           |
| Theaters, museums, and concert halls ..                      | 100                  | 1,500             | 120       | 20        |           |           |           |
| Circuses .....   | 100                  | 1,000             | 60        | 10        | 10        |           |           |
| Public exhibitions, etc. ....                                | 10                   | 4,300             | 560       | 1,320     | 1,120     | 1,000     | 720       |
| Bowling alleys and billiard rooms ..                         | 5                    | 48,160            | 15,580    | 1,920     | 1,960     | 3,540     | 1,410     |
| Manufacturers of mixed flour .....                           | 12                   | 470               | 270       | 130       | 20        | 20        |           |
| Aggregate number of stamps ..                                |                      | 125,490           | 35,050    | 7,100     | 6,210     | 7,580     | 5,490     |
| Aggregate value of stamps ..                                 |                      | \$1,883,460       | \$466,800 | \$130,860 | \$115,040 | \$138,680 | \$130,490 |

TAX-PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED TO  
THE FISCAL YEAR ENDED JUNE 30, 1899.

| Jan.      | Feb.      | Mar.      | Apr.      | May.      | June.      | Aggregate number of each denomination. | Aggregate value of each denomination. |
|-----------|-----------|-----------|-----------|-----------|------------|--|---------------------------------------|
|           |           |           |           |           |            |  |                                       |
| 72,000    | 130,500   | 81,000    | 88,100    | 227,500   | 128,000    | 1,421,900                              | \$5,687,600                           |
| 449,000   | 858,000   | 156,500   | 811,000   | 780,000   | 885,000    | 8,146,500                              | 16,293,000                            |
| 2,900,000 | 3,897,000 | 1,182,500 | 3,596,000 | 3,898,000 | 6,196,500  | 43,032,400                             | 43,032,400                            |
|           |           | 3,000     | 24,000    | 54,000    |            | 318,000                                | 212,000                               |
| 1,793,600 | 2,540,700 | 845,200   | 1,768,000 | 2,722,000 | 3,913,000  | 28,728,100                             | 14,364,050                            |
| 29,400    | 159,000   | 15,000    | 83,000    | 149,600   | 58,200     | 1,206,340                              | 402,113                               |
| 320,000   | 868,000   | 136,500   | 570,580   | 772,000   | 931,080    | 7,379,060                              | 1,844,765                             |
| 5,564,000 | 8,453,200 | 2,419,700 | 6,940,680 | 8,603,100 | 12,111,780 | 90,232,300                             | 81,835,928                            |
| 12,800    | 54,400    | 13,200    | 12,000    | 20,400    | 45,200     | 228,000                                |                                       |
| 1,200     |           | 2,000     | 3,200     |           | 20,400     | 47,600                                 |                                       |

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED  
30, 1899.

| Jan.      | Feb.      | Mar.      | Apr.      | May.        | June.     | Aggregate number of each kind. | Aggregate value of each kind. |
|-----------|-----------|-----------|-----------|-------------|-----------|--------------------------------|-------------------------------|
|           |           |           |           |             |           |                                |                               |
| 60        | 20        | 30        | 20        | 1,640       | 20        | 2,000                          | \$200,000                     |
|           |           | 20        | 10        | 850         | 10        | 970                            | 194,000                       |
| 4,900     | 2,600     | 2,200     | 2,100     | 187,800     | 1,200     | 215,100                        | 5,377,500                     |
| 100       | 100       | 50        | 50        | 4,670       | 90        | 5,400                          | 540,000                       |
|           |           |           |           | 760         | 30        | 840                            | 42,000                        |
| 10        | 10        | 50        |           | 1,970       | 20        | 2,150                          | 215,000                       |
| 50        | 160       | 100       | 220       | 6,460       | 160       | 8,510                          | 425,500                       |
| 220       | 40        | 250       | 390       | 14,720      | 260       | 18,200                         | 364,000                       |
| 10        |           | 10        |           | 140         |           | 200                            | 10,000                        |
| 200       | 180       | 220       | 90        | 3,160       | 130       | 7,160                          | 42,960                        |
| 40        |           | 10        |           | 1,730       | 10        | 3,730                          | 44,760                        |
| 20        | 40        | 50        | 30        | 2,260       | 10        | 4,860                          | 116,640                       |
|           |           |           |           | 1,940       | 50        | 5,540                          | 66,480                        |
| 10        |           | 30        | 30        | 2,600       | 60        | 6,030                          | 36,180                        |
|           |           |           |           | 820         | 10        | 2,610                          | 31,320                        |
|           |           | 30        | 10        | 630         | 10        | 1,430                          | 34,320                        |
| 250       | 40        | 150       | 90        | 21,110      | 50        | 45,490                         | 272,940                       |
| 20        | 10        | 20        | 60        | 4,350       | 50        | 9,850                          | 118,200                       |
| 40        | 30        | 20        | 20        | 3,310       | 310       | 7,780                          | 186,720                       |
| 20        |           | 20        | 20        | 150         |           | 250                            | 5,000                         |
|           |           | 10        | 10        | 420         | 10        | 580                            | 3,800                         |
| 310       | 220       | 230       | 230       | 4,340       | 20        | 9,190                          | 278,400                       |
|           |           |           |           | 80          | 10        | 90                             | 54,000                        |
|           |           |           |           | 10          |           | 10                             | 2,500                         |
|           |           |           |           | 10          |           | 40                             | 480                           |
| 100       | 200       | 330       | 140       | 5,960       | 170       | 16,390                         | 819,500                       |
| 30        |           | 20        | 10        | 2,540       | 10        | 8,000                          | 161,800                       |
| 100       | 90        | 110       | 80        | 7,160       | 20        | 20,400                         | 408,000                       |
| 20        |           | 20        | 20        | 850         |           | 1,990                          | 19,900                        |
|           |           | 20        |           | 980         |           | 2,640                          | 264,000                       |
|           |           | 10        |           | 690         | 20        | 1,800                          | 180,000                       |
| 850       | 490       | 430       | 210       | 6,970       | 70        | 18,040                         | 180,400                       |
| 1,450     | 1,050     | 1,400     | 1,250     | 61,510      | 1,300     | 140,530                        | 702,650                       |
|           |           |           | 10        | 370         | 20        | 1,310                          | 15,720                        |
| 8,910     | 5,300     | 5,900     | 5,110     | 353,130     | 4,130     | 569,400                        |                               |
| \$191,250 | \$132,030 | \$161,400 | \$117,630 | \$8,291,350 | \$100,800 |                                | \$11,850,790                  |



## B.—STATEMENT OF THE NUMBER OF CERTIFICATES OF REGISTRY ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

| Month.         | Manufacturers of playing cards. | Peddlers of tobacco. | Total. |
|----------------|---------------------------------|----------------------|--------|
| 1898.          |                                 |                      |        |
| July.....      |                                 | 590                  | 590    |
| August.....    | 20                              | 880                  | 900    |
| September..... | 10                              | 140                  | 150    |
| October.....   |                                 | 60                   | 60     |
| November.....  | 10                              | 20                   | 30     |
| December.....  | 20                              | 90                   | 110    |
| 1899.          |                                 |                      |        |
| March.....     |                                 | 20                   | 20     |
| April.....     | 20                              |                      | 20     |
| May.....       |                                 | 20                   | 20     |
| June.....      | 80                              | 2,190                | 2,270  |
| Total.....     | 160                             | 4,010                | 4,170  |

## B.—STATEMENT SHOWING THE NUMBER AND VALUE OF INTERNAL-REVENUE DOCUMENTARY STAMPS (OLD SERIES) ORDERED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

| Denomination.  | Aug. | Sept. | Apr. | Aggregate number. | Aggregate value. |
|----------------|------|-------|------|-------------------|------------------|
| 50 cents ..... | 1    | 1     | 1    | 3                 | \$1.50           |



B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS,  
ORS OF INTERNAL REVENUE DURING

| Denominations.                           | Number issued in— |         |         |         |         |         |
|--|-------------------|---------|---------|---------|---------|---------|
|  | July.             | Aug.    | Sept.   | Oct.    | Nov.    | Dec.    |
| <b>TAX-PAID STAMPS.</b>                  |                   |         |         |         |         |         |
| 10 gallons                               | 300               | 1,800   | 3,900   | 6,000   | 3,900   | 3,600   |
| 20 gallons                               | 1,650             | 2,100   | 4,200   | 4,050   | 2,250   | 7,800   |
| 30 gallons                               | 19,650            | 31,650  | 13,650  | 41,550  | 45,900  | 48,300  |
| 40 gallons                               | 52,350            | 24,900  | 47,700  | 52,950  | 66,300  | 71,550  |
| 50 gallons                               | 1,650             | 300     | 3,600   | 1,350   | 1,650   | 2,400   |
| 60 gallons                               | 450               | 300     | 300     |         | 1,300   | 3,150   |
| 70 gallons                               |                   | 300     | 450     |         |         | 150     |
| 80 gallons                               | 7,350             | 27,450  | 33,600  | 26,550  | 42,750  | 34,200  |
| 90 gallons                               | 150               | 9,150   | 1,800   | 3,750   | 17,550  | 18,600  |
| 100 gallons                              |                   | 750     |         |         |         |         |
| 110 gallons                              |                   |         |         |         |         |         |
| 120 gallons                              |                   |         |         |         |         |         |
| 130 gallons                              |                   |         |         |         |         |         |
| Total tax-paid stamps.                   | 82,550            | 98,700  | 108,200 | 136,500 | 181,800 | 189,750 |
| <b>OTHER THAN TAX-PAID STAMPS.</b>       |                   |         |         |         |         |         |
| <i>Case stamps.</i>                      |                   |         |         |         |         |         |
| <i>Tax paid:</i>                         |                   |         |         |         |         |         |
| 1/2 pint                                 |                   | 1,580   | 1,000   | 360     | 360     | 80      |
| 1 pint                                   |                   | 420     | 140     | 140     | 40      | 20      |
| 1 1/2 pint                               | 80                | 3,200   | 1,900   | 740     | 1,040   | 260     |
| 1 gallon                                 | 860               | 3,980   | 1,980   | 1,450   | 1,140   | 880     |
| 1 quart                                  | 240               | 10,380  | 1,280   | 5,020   | 3,020   | 740     |
| 1/2 gallon                               |                   | 10,000  | 2,880   | 1,760   | 1,300   | 800     |
| 1 gallon                                 |                   | 20      |         | 80      | 100     | 200     |
| <i>Exportation:</i>                      |                   |         |         |         |         |         |
| 1/2 pint                                 |                   |         |         | 60      |         |         |
| 1 pint                                   |                   |         | 120     | 60      |         |         |
| 1 1/2 pint                               |                   |         | 80      |         | 20      | 40      |
| 1 gallon                                 |                   |         | 80      | 20      |         | 60      |
| 1 quart                                  |                   | 980     | 380     | 340     | 760     | 880     |
| 1/2 gallon                               |                   |         | 280     |         | 140     | 200     |
| 1 gallon                                 |                   |         |         | 60      |         |         |
| Total case stamps.                       | 1,280             | 36,660  | 10,120  | 10,100  | 7,920   | 4,160   |
| <i>Stamps for rectified spirits.</i>     |                   |         |         |         |         |         |
| 5 gallons                                | 200               | 3,500   | 14,200  | 4,800   | 14,100  | 16,900  |
| 10 gallons                               | 1,200             | 11,500  | 27,000  | 14,500  | 41,700  | 24,600  |
| 20 gallons                               | 2,400             | 13,500  | 24,700  | 6,500   | 38,400  | 17,700  |
| 30 gallons                               | 1,700             | 200     | 600     | 2,600   | 2,300   | 1,600   |
| 40 gallons                               | 58,800            | 69,800  | 55,000  | 76,700  | 153,900 | 74,600  |
| 50 gallons                               | 5,600             | 8,300   | 12,800  | 8,500   | 18,700  | 9,000   |
| 60 gallons                               |                   |         |         |         | 100     |         |
| 70 gallons                               | 100               | 1,500   | 3,500   |         | 1,300   |         |
| 80 gallons                               | 2,000             | 2,500   | 100     |         | 5,200   | 100     |
| 90 gallons                               |                   | 8,000   | 500     |         | 2,600   | 600     |
| 100 gallons                              |                   |         |         |         |         |         |
| 110 gallons                              |                   |         |         | 100     |         |         |
| 120 gallons                              |                   |         |         |         |         | 100     |
| 130 gallons                              | 600               | 1,000   |         |         |         | 500     |
| Total stamps for rectified spirits.      | 72,100            | 114,800 | 165,400 | 113,700 | 299,300 | 145,700 |
| <i>Wholesale liquor-dealers' stamps.</i> |                   |         |         |         |         |         |
| 5 gallons                                | 2,400             | 11,100  | 6,600   | 5,100   | 9,600   | 7,500   |
| 10 gallons                               | 12,900            | 11,700  | 21,300  | 14,100  | 22,200  | 21,300  |
| 20 gallons                               | 1,500             | 4,200   | 15,300  | 4,200   | 9,900   | 7,500   |
| 30 gallons                               | 300               | 300     | 300     | 900     | 9,600   | 1,500   |
| 40 gallons                               | 6,000             | 32,400  | 36,300  | 13,500  | 41,100  | 39,000  |
| 50 gallons                               | 600               | 12,600  | 7,500   | 900     | 2,700   | 11,400  |
| 60 gallons                               |                   |         | 600     |         | 300     | 300     |
| 70 gallons                               |                   | 300     | 600     |         |         | 300     |
| 80 gallons                               |                   | 300     | 600     |         | 1,500   | 300     |
| 90 gallons                               |                   |         | 600     |         |         | 300     |
| 100 gallons                              |                   | 300     | 600     |         |         | 300     |
| 110 gallons                              |                   |         | 600     |         |         | 300     |
| 120 gallons                              |                   | 300     | 600     |         |         | 300     |
| 130 gallons                              |                   |         | 300     |         |         | 600     |
| Total wholesale liquor-dealers' stamps.  | 23,700            | 73,500  | 91,800  | 38,700  | 96,900  | 90,900  |

FORTIFIED SWEET WINE, AND FORTIFIED WINE FOR EXPORT ISSUED TO COLLECT  
THE FISCAL YEAR ENDING JUNE 30, 1899.

| Jan.    | Feb.    | Mar.   | Apr.    | May.    | June.   | Aggregate number of each denomination. | Aggregate value of each denomination. |
|---------|---------|--------|---------|---------|---------|--|---------------------------------------|
|         |         |        |         |         |         |  |                                       |
| 2,700   | 3,300   | 1,050  | 3,150   | 3,900   | 600     | 34,200                                 | \$740,638.00                          |
| 6,600   | 8,700   | 2,700  | 3,900   | 3,150   | 1,500   | 48,600                                 | 1,598,464.00                          |
| 50,250  | 48,300  | 45,150 | 11,700  | 27,150  | 26,850  | 413,400                                | 18,144,126.00                         |
| 79,350  | 90,000  | 8,400  | 54,000  | 21,150  | 41,850  | 610,500                                | 33,510,345.00                         |
| 2,100   | 3,750   | 2,700  | 2,550   | 450     | 5,250   | 27,750                                 | 1,828,447.50                          |
| 300     |         | 1,200  |         |         | 600     | 7,800                                  | 599,742.00                            |
| 3,150   |         | 750    |         |         |         | 4,800                                  | 421,872.00                            |
| 42,150  | 44,400  | 24,600 | 29,400  | 18,750  | 23,550  | 354,750                                | 25,081,227.50                         |
| 5,850   | 5,150   | 5,250  | 5,250   |         | 13,800  | 91,950                                 | 10,104,385.50                         |
| 150     |         |        |         |         |         | 900                                    | 108,801.00                            |
| 194,400 | 204,450 | 94,650 | 109,950 | 77,700  | 114,000 | 1,594,650                              | 102,146,038.50                        |
| 1,140   | 40      | 200    |         | 40      | 580     | 5,380                                  | 538.00                                |
| 700     | 100     | 20     |         |         | 140     | 1,720                                  | 172.00                                |
| 5,060   | 780     | 1,000  | 480     | 580     | 980     | 16,100                                 | 1,610.00                              |
| 6,180   | 1,160   | 900    | 900     | 820     | 1,380   | 21,640                                 | 2,164.00                              |
| 9,320   | 2,300   | 2,150  | 1,500   | 1,940   | 1,700   | 45,700                                 | 4,570.00                              |
| 8,980   | 2,700   | 3,700  | 3,380   | 1,700   | 4,080   | 41,280                                 | 4,128.00                              |
| 140     |         | 100    |         |         |         | 640                                    | 64.00                                 |
| 140     |         |        |         |         | 80      | 280                                    | 28.00                                 |
|         |         |        |         |         | 160     | 340                                    | 34.00                                 |
| 100     | 40      | 100    | 20      | 40      | 260     | 700                                    | 70.00                                 |
| 640     | 60      | 180    | 160     | 100     | 400     | 1,700                                  | 170.00                                |
| 2,160   | 400     | 500    | 480     | 1,620   | 720     | 9,320                                  | 922.00                                |
| 140     |         | 580    |         | 300     | 40      | 1,680                                  | 168.00                                |
|         |         |        |         |         |         | 60                                     | 6.00                                  |
| 34,760  | 7,580   | 9,440  | 6,920   | 7,140   | 10,520  | 146,440                                | 14,644.00                             |
| 6,500   | 2,660   | 1,400  | 11,300  | 13,600  | 4,200   | 93,300                                 |                                       |
| 6,300   | 30,900  | 10,200 | 34,900  | 28,800  | 12,300  | 243,900                                |                                       |
| 6,600   | 26,700  | 9,100  | 22,800  | 8,400   | 6,700   | 170,500                                |                                       |
| 2,800   | 200     | 200    | 2,900   |         | 200     | 16,300                                 |                                       |
| 109,500 | 73,800  | 72,800 | 100,600 | 60,500  | 129,300 | 1,094,800                              |                                       |
| 18,400  | 9,200   | 3,500  | 22,500  | 3,000   | 13,200  | 132,700                                |                                       |
| 600     | 300     |        | 1,000   |         |         | 2,000                                  |                                       |
| 2,400   |         | 300    | 500     |         | 2,200   | 11,800                                 |                                       |
| 5,100   | 4,000   | 1,300  | 5,000   | 500     | 5,100   | 30,900                                 |                                       |
| 1,500   |         |        | 2,100   |         | 2,000   | 12,300                                 |                                       |
|         |         | 100    | 600     |         | 1,000   | 1,800                                  |                                       |
|         |         |        |         |         | 100     | 200                                    |                                       |
|         |         |        |         |         | 1,000   | 1,000                                  |                                       |
|         |         |        |         |         | 500     | 2,700                                  |                                       |
| 159,760 | 147,700 | 98,900 | 204,300 | 114,800 | 177,800 | 1,814,200                              |                                       |
| 4,300   | 5,400   | 6,900  | 9,600   | 6,300   | 6,900   | 81,600                                 |                                       |
| 18,600  | 22,500  | 10,500 | 24,300  | 12,300  | 30,900  | 222,600                                |                                       |
| 18,600  | 18,600  | 3,000  | 12,000  |         | 9,800   | 113,400                                |                                       |
| 2,100   | 1,500   | 1,500  | 3,300   |         | 2,100   | 23,400                                 |                                       |
| 28,500  | 39,300  | 14,100 | 21,000  | 32,400  | 41,400  | 345,000                                |                                       |
| 12,000  | 11,100  | 3,000  | 9,600   | 3,900   | 14,100  | 89,400                                 |                                       |
|         |         |        |         |         |         | 1,200                                  |                                       |
|         | 300     |        | 300     |         |         | 1,800                                  |                                       |
|         | 300     |        | 300     |         |         | 3,300                                  |                                       |
|         | 600     |        | 600     |         |         | 2,100                                  |                                       |
|         |         |        |         | 300     |         | 1,500                                  |                                       |
|         |         |        |         |         |         | 900                                    |                                       |
|         |         |        |         |         |         | 1,200                                  |                                       |
|         |         |        |         |         |         | 900                                    |                                       |
| 84,000  | 99,600  | 39,000 | 81,000  | 67,500  | 101,700 | 888,300                                |                                       |



## B.—STATEMENT OF THE NUMBER AND VALUE OF

| Denominations.                                | Number issued in— |             |             |             |              |                 |
|---|-------------------|-------------|-------------|-------------|--------------|-----------------|
|   | July.             | Aug.        | Sept.       | Oct.        | Nov.         | Dec.            |
| OTHER THAN TAX-PAID STAMPS—continued.         |                   |             |             |             |              |                 |
| <i>Stamps for imported spirits.</i>           |                   |             |             |             |              |                 |
| 5 gallons                                     |                   |             |             |             |              |                 |
| 10 gallons                                    |                   |             |             |             |              |                 |
| 20 gallons                                    |                   |             |             |             |              |                 |
| 30 gallons                                    |                   |             |             |             |              |                 |
| 40 gallons                                    |                   |             |             |             | 300          |                 |
| 50 gallons                                    |                   |             |             |             |              |                 |
| 60 gallons                                    |                   |             |             |             |              |                 |
| 70 gallons                                    |                   |             |             |             |              |                 |
| 80 gallons                                    |                   |             |             |             |              |                 |
| 90 gallons                                    |                   |             |             |             |              |                 |
| 100 gallons                                   |                   |             |             |             |              |                 |
| 110 gallons                                   |                   |             |             |             |              |                 |
| 120 gallons                                   |                   |             |             |             |              |                 |
| 130 gallons                                   |                   |             |             |             |              |                 |
| Total stamps for imported spirits             |                   |             |             |             | 300          |                 |
| Distillery warehouse                          | 4,400             | 156,800     | 99,200      | 154,400     | 175,600      | 58,400          |
| Special warehouse                             | 10,000            |             |             |             | 12,000       |                 |
| Rewarehousing                                 | 4,000             |             |             |             |              |                 |
| General bonded warehouse                      | 2,000             | 2,000       | 3,000       | 400         | 400          |                 |
| General bonded warehouse retransfer           |                   |             |             |             |              |                 |
| Exportation                                   |                   |             | 400         | 12,000      | 6,400        | 4,000           |
| Transfer grape brandy                         | 6,000             |             |             |             | 5,000        | 300             |
| Fortified sweet wine                          | 2,000             |             |             |             |              |                 |
| Fortified wine for exportation                |                   |             |             |             |              |                 |
| Total other than tax-paid stamps              | 125,480           | 383,660     | 369,920     | 329,300     | 603,820      | 303,460         |
| Grand aggregate of stamps                     | 209,030           | 482,360     | 479,120     | 465,800     | 785,620      | 493,210         |
| Aggregate value of tax-paid stamps            | \$4,683,409.50    | \$6,744,243 | \$7,261,188 | \$8,134,335 | \$12,193,302 | \$12,222,127.50 |
| Aggregate value of other than tax-paid stamps | 128.00            | 3,656       | 1,052       | 2,210       | 1,432        | 816.00          |
| Grand aggregate value                         | 4,683,537.50      | 6,747,899   | 7,262,240   | 8,136,545   | 12,194,734   | 12,222,943.50   |

## B.—STATEMENT OF THE NUMBER AND VALUE OF OLEOMARGARINE STAMPS ISSUED TO

| Denominations.        | Number issued in— |           |           |           |           |           |           |
|-----------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                       | July.             | Aug.      | Sept.     | Oct.      | Nov.      | Dec.      | Jan.      |
| 10 pounds             | 20,000            | 34,000    | 51,000    | 50,200    | 70,000    | 51,000    | 82,000    |
| 20 pounds             | 200               |           | 33,400    | 12,400    | 28,000    | 3,000     | 26,000    |
| 30 pounds             | 32,000            |           | 34,400    | 24,200    | 52,000    | 18,000    | 38,000    |
| 40 pounds             | 28,200            | 9,000     | 40,200    | 48,200    | 26,000    | 60,000    | 10,000    |
| 50 pounds             | 14,000            | 27,000    | 32,200    | 10,200    | 50,000    | 17,000    | 38,000    |
| 60 pounds             | 11,000            | 50,000    | 14,200    | 89,400    | 28,000    | 67,000    | 46,000    |
| 70 pounds             |                   |           | 1,200     |           | 1,000     |           |           |
| 80 pounds             |                   | 2,200     | 2,000     | 4,200     |           | 9,200     | 200       |
| 90 pounds             | 1,000             |           | 2,000     | 1,000     |           |           |           |
| 100 pounds            |                   |           | 1,400     | 200       | 1,000     |           | 1,200     |
| Total tax paid stamps | 106,400           | 122,200   | 215,000   | 240,000   | 256,000   | 225,200   | 241,400   |
| Exportation stamps    |                   |           | 4,000     | 4,400     |           | 4,000     | 4,000     |
| Aggregate of stamps   | 106,400           | 122,200   | 219,000   | 244,400   | 256,000   | 229,200   | 245,400   |
| Aggregate value       | \$93,992          | \$126,516 | \$176,180 | \$237,680 | \$210,280 | \$222,856 | \$196,972 |

## 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            |             |             | 300                                    |                                       |
|  |                   |                 |                | 300            |             |             | 300                                    |                                       |
|  |                   |                 |                | 600            |             |             | 900                                    |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                | 1,200          |             |             | 1,500                                  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  | 198,400           | 321,600         | 186,400        | 81,600         | 282,800     | 110,800     | 1,830,400                              |                                       |
|  | 10,000            | 4,000           |                | 3,600          |             |             | 39,600                                 |                                       |
|  |                   | 4,000           |                | 400            |             |             | 8,400                                  |                                       |
|  |                   | 4,000           |                | 1,800          | 5,800       |             | 19,400                                 |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  | 6,000             |                 |                | 9,200          | 8,000       |             | 46,000                                 | \$4,300                               |
|  |                   |                 |                | 500            |             |             | 11,800                                 |                                       |
|  |                   |                 |                | 200            |             |             | 2,200                                  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  | 492,800           | 588,480         | 333,740        | 390,720        | 486,040     | 400,820     | 4,808,240                              |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  | 687,200           | 792,930         | 428,390        | 500,679        | 593,749     | 514,820     | 6,402,890                              |                                       |
|  |                   |                 |                |                |             |             |  |                                       |
|  | \$12,300,816      | \$12,717,160.50 | \$6,015,388.50 | \$7,327,105.50 | \$4,771,503 | \$7,775,460 |  | 102,146,038.50                        |
|  | 4,070             | 758.00          | 944.00         | 1,312.00       | 1,514       | 1,052       |  | 18,944.00                             |
|  |                   |                 |                |                |             |             |  |                                       |
|  | 12,304,886        | 12,717,918.50   | 6,016,332.50   | 7,328,417.50   | 4,773,017   | 7,776,512   |  | 102,164,982.50                        |

## COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

|  | Number issued in— |          |           |           |          | Aggregate number of each denomination. | Aggregate value of each denomination. |
|--|-------------------|----------|-----------|-----------|----------|--|---------------------------------------|
|  | Feb.              | Mar.     | Apr.      | May.      | June.    |  |                                       |
|  |                   |          |           |           |          |  |                                       |
|  | 43,200            | 22,000   | 40,000    | 26,200    | 24,400   | 517,000                                | \$196,460                             |
|  | 36,000            | 10,000   | 8,000     | 8,200     | 2,400    | 167,600                                | 97,208                                |
|  | 26,200            | 10,000   | 10,000    | 38,000    | 4,400    | 287,200                                | 231,816                               |
|  | 58,200            | 10,000   | 34,000    | 18,000    | 28,400   | 370,200                                | 362,796                               |
|  | 38,200            | 14,000   | 15,000    | 38,000    | 6,000    | 300,200                                | 254,236                               |
|  | 65,000            | 10,000   | 48,000    | 23,000    | 34,000   | 485,600                                | 670,128                               |
|  | 1,000             |          |           |           |          | 3,200                                  | 5,056                                 |
|  | 7,400             |          | 6,200     | 6,000     |          | 37,400                                 | 66,572                                |
|  | 1,000             |          |           |           |          | 5,000                                  | 8,900                                 |
|  | 1,000             |          | 1,000     |           |          | 5,800                                  | 12,644                                |
|  |                   |          |           |           |          |  |                                       |
|  | 277,200           | 76,000   | 162,200   | 157,400   | 100,200  | 2,179,200                              | 2,006,816                             |
|  | 4,000             |          | 14,000    | 2,400     | 4,000    | 40,800                                 |                                       |
|  |                   |          |           |           |          |  |                                       |
|  | 281,200           | 76,000   | 176,200   | 159,800   | 104,200  | 2,220,000                              |                                       |
|  |                   |          |           |           |          |  |                                       |
|  | \$276,256         | \$62,080 | \$158,116 | \$149,252 | \$96,636 |  | 2,006,816                             |



B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FILLED CHEESE  
ISSUED TO COLLECTORS OF INTERNAL REVENUE FOR THE FISCAL YEAR ENDING  
JUNE 30, 1899.

| Denominations.           | July. | Aug. | Sept. | Oct.   | Nov. | Dec. | Jan. |
|--------------------------|-------|------|-------|--------|------|------|------|
| 10 pounds .....          |       |      |       |        |      |      |      |
| 20 pounds .....          |       |      |       |        |      |      |      |
| 30 pounds .....          |       |      |       |        |      |      |      |
| 40 pounds .....          |       |      |       |        |      |      |      |
| 50 pounds .....          |       |      |       |        |      |      |      |
| 60 pounds .....          |       |      |       | 20,000 |      |      |      |
| 70 pounds .....          |       |      |       |        |      |      |      |
| 80 pounds .....          |       |      |       |        |      |      |      |
| 90 pounds .....          |       |      |       |        |      |      |      |
| 100 pounds .....         |       |      |       |        |      |      |      |
| Total tax-paid stamps .. |       |      |       | 20,000 |      |      |      |

  

| Denominations.           | Feb.   | Mar. | Apr. | May.   | June. | Aggre-<br>gate num-<br>ber of<br>each de-<br>nomina-<br>tion. | Aggre-<br>gate value<br>of each<br>denomi-<br>nation. |
|--------------------------|--------|------|------|--------|-------|---|---|
| 10 pounds .....          |        |      |      |        |       |   |   |
| 20 pounds .....          |        |      |      |        |       |   |   |
| 30 pounds .....          |        |      |      |        |       |   |   |
| 40 pounds .....          |        |      |      |        |       |   |   |
| 50 pounds .....          | 1,000  |      |      |        |       | 1,000   | \$500   |
| 60 pounds .....          | 6,000  |      |      | 6,000  |       | 32,000  | 22,080  |
| 70 pounds .....          | 4,000  |      |      | 6,000  |       | 10,000  | 7,900   |
| 80 pounds .....          |        |      |      |        |       |   |   |
| 90 pounds .....          |        |      |      |        |       |   |   |
| 100 pounds .....         |        |      |      |        |       |   |   |
| Total tax-paid stamps .. | 11,000 |      |      | 12,000 |       | 43,000  | 30,570  |

B.—STATEMENT OF THE NUMBER AND VALUE OF PLAYING-CARD STAMPS ISSUED  
TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1899.

| Months.         | Number.    | Value.  |
|-----------------|------------|---------|
| 1898.           |            |         |
| July .....      | 2,200      | \$44    |
| August .....    | 123,000    | 2,460   |
| September ..... | 2,600,400  | 40,008  |
| October .....   | 121,000    | 2,420   |
| November .....  | 1,713,600  | 34,272  |
| December .....  | 2,106,800  | 42,136  |
| 1899.           |            |         |
| January .....   | 1,104,000  | 22,080  |
| February .....  | 2,813,200  | 56,276  |
| March .....     | 503,200    | 10,064  |
| April .....     | 200,000    | 4,000   |
| May .....       | 701,200    | 14,024  |
| June .....      | 1,339,400  | 26,008  |
| Total .....     | 12,689,600 | 253,792 |



## STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, SNUFF, THE FISCAL YEAR

| Denomination.                | Number issued in— |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | July.             | Aug.              | Sept.             | Oct.              | Nov.              | Dec.              |
| <b>TOBACCO.</b>              |                   |                   |                   |                   |                   |                   |
| 1 ounce.....                 | 1,485,000         | 628,000           | 1,200,000         | 4,400,000         | 2,340,000         | 2,140,000         |
| 1½ ounces.....               | 28,180,400        | 35,964,000        | 40,782,000        | 39,932,000        | 38,872,000        | 36,969,000        |
| 2 ounces.....                | 6,392,000         | 6,381,000         | 6,893,800         | 8,526,000         | 5,035,000         | 5,842,000         |
| 3 ounces.....                | 7,076,000         | 5,514,000         | 7,966,000         | 5,382,000         | 5,814,000         | 5,692,000         |
| 4 ounces.....                | 565,500           | 960,000           | 1,007,505         | 618,000           | 1,065,000         | 608,205           |
| 16 ounces.....               | 499,500           | 703,500           | 447,000           | 465,000           | 733,500           | 529,500           |
| 1 pound.....                 | 31,630            | 80,400            | 48,200            | 53,400            | 26,400            | 30,000            |
| 1½ pound.....                | 22,680            | 27,600            | 17,604            | 35,400            | 42,000            | -----             |
| 2 pounds.....                | 21,480            | 36,600            | 8,160             | 22,200            | 36,000            | -----             |
| 3 pounds.....                | 15,480            | 1,500             | -----             | 3,000             | 25,008            | -----             |
| 4 pounds.....                | 16,080            | 24,300            | -----             | 27,000            | 12,600            | -----             |
| 5 pounds.....                | 90,400            | 172,000           | 158,400           | 100,000           | 124,000           | 176,800           |
| 10 pounds.....               | 302,800           | 466,800           | 667,200           | 405,200           | 482,800           | 397,600           |
| 20 pounds.....               | 97,200            | 194,400           | 138,000           | 220,000           | 194,000           | -----             |
| 30 pounds.....               | -----             | 76,800            | 32,400            | 24,000            | 16,000            | 16,000            |
| 40 pounds.....               | 11,600            | 10,400            | 4,400             | -----             | -----             | 800               |
| 50 pounds.....               | 400               | 9,600             | 12,400            | 800               | -----             | 800               |
| 60 pounds.....               | 1,600             | 1,200             | 800               | -----             | 400               | 400               |
| <b>Total.....</b>            | <b>44,809,800</b> | <b>51,252,100</b> | <b>59,364,869</b> | <b>60,214,600</b> | <b>54,827,108</b> | <b>52,597,105</b> |
| <b>FOIL WRAPPERS.</b>        |                   |                   |                   |                   |                   |                   |
| 1 ounce.....                 | 1,631,200         | 1,732,560         | 1,846,720         | 1,572,000         | 1,498,000         | 1,661,600         |
| 1½ ounces.....               | 72,000            | 93,600            | 93,600            | 108,720           | 86,400            | 93,600            |
| <b>Total.....</b>            | <b>1,703,200</b>  | <b>1,826,160</b>  | <b>1,940,320</b>  | <b>1,680,720</b>  | <b>1,584,400</b>  | <b>1,755,200</b>  |
| <b>EXPORT.</b>               |                   |                   |                   |                   |                   |                   |
| Tobacco.....                 | 2,000             | 2,000             | 6,400             | 400               | 19,200            | 2,000             |
| Cigars.....                  | 400               | -----             | 4,400             | -----             | 6,000             | -----             |
| <b>Total.....</b>            | <b>2,400</b>      | <b>2,000</b>      | <b>10,800</b>     | <b>400</b>        | <b>25,200</b>     | <b>2,000</b>      |
| <b>SNUFF.</b>                |                   |                   |                   |                   |                   |                   |
| 1 ounce.....                 | -----             | 19,600            | -----             | -----             | -----             | 196,000           |
| 1½ ounces.....               | 1,087,800         | 4,037,600         | 2,058,000         | 5,666,800         | 3,449,600         | 3,308,480         |
| 2 ounces.....                | 1,188,000         | 3,459,564         | 2,538,000         | 2,268,000         | 2,160,000         | 2,484,000         |
| 3 ounces.....                | 455,000           | 150,000           | 180,000           | 370,000           | 550,000           | -----             |
| 4 ounces.....                | 426,000           | 1,046,000         | 662,000           | 702,000           | 700,000           | 868,000           |
| 6 ounces.....                | 233,000           | 1,232,000         | 800,000           | 260,000           | 740,000           | 860,000           |
| 8 ounces.....                | 20,000            | 20,000            | 44,000            | 45,000            | 24,000            | 9,000             |
| 16 ounces.....               | 41,000            | 47,000            | 53,100            | 77,500            | 45,000            | 52,400            |
| 1 pound.....                 | 1,200             | 19,128            | 1,008             | -----             | 2,016             | 1,008             |
| 1½ pound.....                | 2,400             | 20,400            | 5,448             | 11,400            | 3,600             | 3,600             |
| 2 pounds.....                | 2,400             | 16,800            | 4,848             | 4,080             | 4,800             | -----             |
| 3 pounds.....                | 2,400             | 14,400            | 4,848             | 2,400             | 2,400             | 2,400             |
| 4 pounds.....                | 2,400             | -----             | -----             | -----             | 2,400             | -----             |
| 5 pounds.....                | 11,400            | 22,428            | 16,296            | 10,920            | 25,200            | 4,800             |
| 10 pounds.....               | 800               | 2,400             | 1,600             | 2,000             | 2,000             | 2,400             |
| 20 pounds.....               | 800               | 800               | 5,600             | 800               | 400               | 400               |
| <b>Total.....</b>            | <b>3,474,600</b>  | <b>10,108,120</b> | <b>6,375,348</b>  | <b>9,510,460</b>  | <b>7,712,016</b>  | <b>7,792,488</b>  |
| <b>CIGARS, \$3.60 PER M.</b> |                   |                   |                   |                   |                   |                   |
| 12's.....                    | 22,000            | 97,500            | 55,500            | 182,000           | 235,650           | 226,100           |
| 13's.....                    | 12,000            | 46,500            | 10,000            | 35,500            | 48,000            | 57,400            |
| 25's.....                    | 557,000           | 490,000           | 432,000           | 823,000           | 898,000           | 1,415,500         |
| 50's.....                    | 6,909,000         | 4,615,000         | 4,699,000         | 5,988,000         | 4,349,000         | 5,407,000         |
| 100's.....                   | 1,358,000         | 1,097,000         | 810,000           | 1,332,000         | 701,000           | 1,447,000         |
| 200's.....                   | 16,000            | 20,000            | 32,500            | -----             | -----             | 10,500            |
| 250's.....                   | 170,500           | 163,300           | 193,000           | 87,000            | 148,500           | -----             |
| 500's.....                   | 1,000             | 5,100             | -----             | 5,000             | 330               | 10,000            |
| <b>Total.....</b>            | <b>9,045,500</b>  | <b>6,540,400</b>  | <b>6,132,500</b>  | <b>8,578,500</b>  | <b>6,318,980</b>  | <b>8,722,000</b>  |
| <b>CIGARS, \$1 PER M.</b>    |                   |                   |                   |                   |                   |                   |
| 10's.....                    | 3,702,000         | 3,996,000         | 3,565,000         | 7,165,000         | 4,357,000         | 6,352,000         |
| 20's.....                    | 400               | -----             | -----             | 20,520            | 7,320             | 4,800             |
| 50's.....                    | 6,180             | 1,200             | -----             | 16,000            | 78,100            | 12,000            |
| 100's.....                   | 35,200            | 64,000            | 22,000            | -----             | -----             | -----             |
| <b>Total.....</b>            | <b>3,743,780</b>  | <b>4,061,200</b>  | <b>3,587,000</b>  | <b>7,201,520</b>  | <b>4,451,220</b>  | <b>6,368,800</b>  |

## CIGARS, AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING ENDED JUNE 30, 1899.

| Number issued in— |            |            |            |            |            | Total.      | Aggregate value of each denomination. |
|-------------------|------------|------------|------------|------------|------------|-------------|---------------------------------------|
| Jan.              | Feb.       | Mar.       | Apr.       | May.       | June.      |             |                                       |
| 1,220,000         | 700,000    | 3,300,000  | 580,500    | 3,440,000  | 330,000    | 21,763,500  | \$163,226.25                          |
| 32,040,000        | 44,571,800 | 38,720,000 | 29,011,000 | 47,017,200 | 41,726,000 | 453,765,400 | 5,672,067.50                          |
| 7,000,000         | 12,569,000 | 5,820,000  | 7,744,000  | 7,690,000  | 9,160,000  | 89,112,800  | 1,670,865.00                          |
| 7,040,000         | 9,284,000  | 5,140,000  | 8,965,000  | 9,375,000  | 5,518,000  | 82,766,000  | 2,069,150.00                          |
| 1,128,000         | 1,612,200  | 552,000    | 1,019,505  | 1,120,500  | 1,402,500  | 11,655,915  | 699,534.90                            |
| 525,000           | 1,017,000  | 795,000    | 821,505    | 829,500    | 931,500    | 8,268,105   | 995,772.00                            |
| 60,000            | 27,000     | 64,800     | 31,800     | 52,800     | 61,200     | 568,680     | 34,120.80                             |
| -----             | 42,000     | 25,200     | 82,400     | 32,040     | 9,000      | 286,024     | 34,310.88                             |
| 12,600            | 48,000     | 27,000     | 15,600     | 15,000     | 24,000     | 266,640     | 63,993.60                             |
| -----             | -----      | 25,200     | 13,200     | 3,000      | 1,200      | 87,588      | 31,531.68                             |
| 3,600             | 39,000     | 600        | 15,600     | 27,000     | -----      | 165,780     | 79,574.40                             |
| 66,000            | 202,000    | 144,800    | 278,000    | 92,001     | 236,000    | 1,840,400   | 1,987,632.00                          |
| 587,600           | 770,000    | 647,600    | 650,800    | 544,800    | 666,400    | 6,589,600   | 15,024,288.00                         |
| 122,400           | 233,200    | 225,200    | 92,800     | 196,800    | 96,800     | 2,013,200   | 7,003,936.00                          |
| 8,000             | 50,000     | 40,000     | 5,600      | 8,800      | 90,000     | 367,600     | 1,720,368.00                          |
| -----             | 400        | -----      | 2,000      | 800        | -----      | 30,800      | 181,104.00                            |
| 4,000             | -----      | 4,000      | 400        | -----      | 4,000      | 36,400      | 257,712.00                            |
| -----             | -----      | 400        | 2,400      | -----      | -----      | 7,200       | 59,616.00                             |
| 49,877,200        | 71,165,600 | 55,532,200 | 49,282,110 | 79,445,240 | 60,256,600 | 679,624,532 | 37,750,803.61                         |
| 1,577,200         | 1,703,200  | 1,767,600  | 1,902,800  | 1,753,600  | 1,638,240  | 20,284,720  | 152,135.40                            |
| 108,000           | 45,360     | 72,000     | 14,400     | 43,200     | 28,800     | 859,680     | 10,746.00                             |
| 1,685,200         | 1,748,560  | 1,839,600  | 1,917,260  | 1,796,800  | 1,667,040  | 21,144,400  | 162,881.40                            |
| 800               | 8,400      | 17,600     | 3,600      | -----      | 400        | 62,800      | -----                                 |
| 4,400             | -----      | 800        | -----      | -----      | 4,000      | 20,000      | -----                                 |
| 5,200             | 8,400      | 18,400     | 3,600      | -----      | 4,400      | 82,800      | -----                                 |
| 3,373,160         | 7,924,280  | 3,214,400  | 3,610,320  | 4,513,096  | 4,057,200  | 46,300,296  | 847,252.22                            |
| 2,934,900         | 7,344,000  | 4,860,000  | 3,478,680  | 4,754,376  | 2,700,000  | 40,169,520  | 502,119.00                            |
| 50,000            | 450,000    | 400,000    | 400,000    | 50,000     | 100,000    | 3,155,000   | 59,156.25                             |
| 240,000           | 1,600,000  | 1,882,200  | 384,000    | 840,200    | 490,000    | 9,930,400   | 248,260.00                            |
| 640,000           | 1,460,000  | 1,220,000  | 1,060,000  | 920,000    | 400,000    | 9,825,600   | 442,152.00                            |
| 20,000            | 20,000     | -----      | 40,000     | 24,500     | 20,000     | 286,500     | 17,190.00                             |
| 70,000            | 162,000    | 90,000     | 132,000    | 162,000    | 92,000     | 1,024,000   | 122,880.00                            |
| 3,408             | 13,008     | 3,600      | 600        | 600        | 2,016      | 48,192      | 2,891.52                              |
| 8,400             | 19,800     | 8,400      | 1,224      | 10,848     | 7,200      | 102,720     | 12,326.40                             |
| 2,400             | 6,600      | 3,780      | 1,224      | 9,708      | 7,200      | 63,840      | 15,321.60                             |
| -----             | 9,600      | 3,780      | -----      | 6,048      | 6,000      | 54,276      | 19,539.36                             |
| -----             | -----      | 1,200      | -----      | -----      | 1,200      | 7,200       | 3,456.00                              |
| 24,000            | 10,200     | 13,200     | 18,600     | 21,600     | 15,300     | 194,004     | 116,402.40                            |
| 1,600             | 3,600      | 2,000      | 3,200      | 2,800      | 2,000      | 26,400      | 31,680.00                             |
| 2,000             | 2,400      | 800        | 400        | 3,200      | 1,600      | 19,200      | 46,080.00                             |
| 7,369,868         | 19,025,488 | 11,703,360 | 9,149,848  | 11,318,976 | 7,901,776  | 111,442,348 | 1,987,588.75                          |
| 17,000            | 40,500     | 1,200      | 55,000     | 17,100     | 30,500     | 980,050     | 42,338.16                             |
| 1,000             | 1,000      | 5,000      | 16,000     | 1,500      | 10,000     | 243,900     | 11,414.52                             |
| 343,000           | 835,000    | 337,000    | 322,000    | 725,000    | 390,000    | 7,567,500   | 681,075.00                            |
| 3,335,000         | 5,770,000  | 2,896,000  | 4,661,000  | 6,006,000  | 7,221,000  | 61,856,000  | 11,134,080.00                         |
| 580,000           | 1,335,000  | 506,000    | 1,008,000  | 1,141,500  | 1,300,000  | 12,615,500  | 4,541,580.00                          |
| -----             | 26,000     | -----      | -----      | 11,000     | 10,000     | 152,000     | 109,440.00                            |
| 71,000            | 176,000    | 72,500     | 126,000    | 139,500    | 91,600     | 1,532,400   | 1,379,160.00                          |
| -----             | -----      | -----      | -----      | 5,520      | 5,700      | 32,650      | 58,770.00                             |
| 4,347,000         | 6,183,500  | 3,817,700  | 6,188,000  | 8,047,120  | 9,058,800  | 84,930,000  | 17,957,857.68                         |
| 1,010,000         | 4,421,600  | 1,010,000  | 7,200,000  | 6,475,000  | 5,830,600  | 55,084,200  | 550,842.00                            |
| 8,080             | 9,600      | 560        | 8,000      | -----      | 16,000     | 51,440      | 1,028.80                              |
| 36                | 14,400     | 1,200      | 13,200     | -----      | 960        | 69,816      | 3,490.80                              |
| 22,010            | 80,000     | 11,000     | 78,000     | 53,500     | 7,040      | 473,850     | 47,585.00                             |
| 1,040,126         | 4,525,600  | 1,022,760  | 7,294,200  | 6,528,500  | 5,854,600  | 55,679,306  | 602,746.60                            |



## B.—STATEMENT SHOWING THE NUMBER AND VALUE

| Denomination.             | Number issued in— |            |            |            |            |            |
|---------------------------|-------------------|------------|------------|------------|------------|------------|
|                           | July.             | Aug.       | Sept.      | Oct.       | Nov.       | Dec.       |
| CIGARETTES, \$3.60 PER M. |                   |            |            |            |            |            |
| 10's .....                | 10,150            | 7,000      |            | 26,950     | 2,100      |            |
| 20's .....                | 1,400             |            |            |            |            | 350        |
| 50's .....                | 1,200             |            |            |            | 600        |            |
| 100's .....               | 1,000             | 500        |            |            | 500        |            |
| Total.....                | 13,750            | 7,500      |            | 26,950     | 3,200      | 350        |
| CIGARETTES, \$1.50 PER M. |                   |            |            |            |            |            |
| 10's .....                | 12,090,000        | 23,070,000 | 21,280,000 | 22,770,000 | 19,860,000 | 17,788,000 |
| 20's .....                | 3,376,000         | 2,601,600  | 2,608,000  | 1,679,600  | 3,016,000  | 1,600,000  |
| 50's .....                | 7,200             | 22,008     |            | 1,200      | 12,120     | 3,600      |
| 100's .....               | 9,000             | 8,000      | 10,500     |            | 15,500     | 27,000     |
| Total.....                | 15,482,200        | 25,701,608 | 23,898,500 | 24,450,800 | 22,903,620 | 19,418,600 |

B.—STATEMENT OF THE NUMBER AND VALUE OF DOCUMENTARY STAMPS  
YEAR ENDED

| Denomination.  | Number issued in— |            |            |            |            |            |
|----------------|-------------------|------------|------------|------------|------------|------------|
|                | July.             | Aug.       | Sept.      | Oct.       | Nov.       | Dec.       |
| 1 cent .....   | 4,100,000         | 4,830,000  | 718,000    | 108,000    | 266,000    | 120,000    |
| 1 cent .....   | 94,464,000        | 14,868,000 | 21,898,000 | 25,596,000 | 31,485,240 | 27,648,000 |
| 2 cents .....  | 109,804,000       | 12,268,000 | 22,302,000 | 36,995,600 | 32,875,200 | 35,008,200 |
| 3 cents .....  | 4,300,000         | 360,000    |            | 110,000    | 89,000     | 100,000    |
| 4 cents .....  | 4,900,000         | 1,102,000  | 150,000    | 210,000    | 1,460,000  | 20,000     |
| 5 cents .....  | 15,510,000        | 420,000    | 148,000    | 360,000    | 120,000    | 442,000    |
| 10 cents ..... | 5,000,000         | 2,300,000  | 1,186,000  | 1,751,000  | 2,060,400  | 1,737,400  |
| 25 cents ..... | 4,900,000         | 575,000    | 595,400    | 330,400    | 350,400    | 571,000    |
| 40 cents ..... |                   |            |            | 1,305,720  | 137,160    | 177,984    |
| 50 cents ..... | 4,200,000         | 410,000    | 295,400    | 456,600    | 170,000    | 394,400    |
| 80 cents ..... |                   |            |            | 1,150,200  | 245,160    | 188,784    |
| \$1 .....      | 1,766,656         | 345,088    | 346,624    | 295,040    | 565,120    | 446,080    |
| \$3 .....      | 139,136           | 82,176     | 11,904     | 6,016      | 56,192     | 24,320     |
| \$5 .....      | 192,128           | 15,232     | 5,888      | 6,400      | 48,768     | 11,648     |
| \$10 .....     | 279,040           | 6,400      | 4,480      |            | 13,056     | 13,824     |
| \$30 .....     |                   |            |            |            |            |            |
| \$50 .....     | 2,816             | 4,992      | 1,408      | 1,920      | 3,200      | 5,120      |
| \$100 .....    |                   |            |            |            |            |            |
| \$500 .....    |                   |            |            |            |            |            |
| \$1,000 .....  |                   |            |            |            |            |            |
| Total.....     | 249,557,776       | 37,586,888 | 47,663,104 | 68,685,584 | 69,935,896 | 66,908,760 |

B.—STATEMENT OF THE NUMBER AND VALUE OF PROPRIETARY STAMPS  
YEAR ENDED

| Denomination. | Number issued in— |            |            |            |            |            |
|---------------|-------------------|------------|------------|------------|------------|------------|
|               | July              | Aug.       | Sept.      | Oct.       | Nov.       | Dec.       |
| 1 cent .....  | 40,264,000        | 14,752,800 | 14,482,800 | 14,236,560 | 7,545,960  | 10,391,760 |
| 1 cent .....  | 32,100,000        | 15,163,200 | 5,470,200  | 9,106,560  | 8,139,560  | 3,488,400  |
| 1 cent .....  | 35,900,000        | 960,000    | 4,000      | 115,000    | 405,000    | 500,000    |
| 1 cent .....  | 63,044,000        | 11,354,000 | 12,452,400 | 19,082,000 | 14,742,000 | 10,935,200 |
| 1 cent .....  | 21,200,000        | 2,500,000  | 600,000    | 1,650,000  | 1,400,000  | 750,000    |
| 1 cent .....  | 25,388,000        | 3,850,200  | 6,498,360  | 5,672,160  | 0,393,600  | 2,732,400  |
| 1 cent .....  |                   |            |            | 2,442,960  | 151,200    | 901,800    |
| 1 cent .....  | 14,200,000        | 2,450,000  | 800,000    | 2,255,000  | 3,601,000  | 816,400    |
| 2 cents ..... | 29,084,000        | 2,273,400  | 3,947,400  | 2,376,000  | 3,316,680  | 1,189,080  |
| 3 cents ..... |                   |            |            | 1,489,320  | 345,600    | 247,320    |
| 4 cents ..... | 7,250,000         | 970,000    | 365,000    | 940,000    | 500,000    | 10,000     |
| 5 cents ..... | 3,200,000         | 1,010,000  | 460,000    | 22,000     | 560,000    |            |
| Total.....    | 271,630,000       | 55,283,600 | 45,080,160 | 59,387,560 | 47,101,000 | 31,961,360 |

## OF STAMPS FOR TOBACCO, SNUFF, ETC.—Continued.

| Jan.       | Feb.       | Mar.       | Apr.       | May.       | June.      | Total.      | Aggregate value of each denomination. |
|------------|------------|------------|------------|------------|------------|-------------|---------------------------------------|
|            |            |            |            |            |            |             |                                       |
| 19,600     | 14,000     | 7,000      | 14,000     | 15,050     | 73,500     | 189,350     | \$6,816.60                            |
|            |            |            |            |            |            | 1,750       | 126.00                                |
|            |            |            |            |            |            | 1,800       | 324.00                                |
|            |            |            |            |            | 1,000      | 3,600       | 1,296.00                              |
| 19,600     | 14,600     | 7,000      | 14,000     | 15,050     | 74,500     | 196,500     | 8,562.60                              |
| 18,863,100 | 28,610,000 | 14,060,000 | 15,650,000 | 19,785,000 | 17,940,000 | 231,766,100 | 3,476,491.50                          |
| 1,681,600  | 1,920,000  | 2,592,000  | 1,340,000  | 813,600    | 2,208,000  | 25,436,400  | 763,092.00                            |
| 13,200     | 13,200     | 1,200      | 2,400      | 2,400      | 25,200     | 103,728     | 7,779.60                              |
| 7,000      | 11,000     | 10,000     | 2,000      | 4,000      | 10,500     | 114,500     | 17,175.00                             |
| 20,564,900 | 30,554,200 | 16,663,200 | 16,994,400 | 20,605,000 | 20,183,700 | 257,420,728 | 4,264,538.10                          |

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL  
JUNE 30, 1899.

| Jan.       | Feb.       | Mar.       | Apr.       | May.       | June.      | Total.      | Aggregate value of each denomination. |
|------------|------------|------------|------------|------------|------------|-------------|---------------------------------------|
|            |            |            |            |            |            |             |                                       |
| 208,000    | 360,000    | 163,000    | 194,000    | 530,000    | 455,000    | 12,052,000  | \$60,260.00                           |
| 21,278,160 | 30,285,360 | 13,850,160 | 28,188,000 | 30,024,000 | 27,982,800 | 367,567,720 | 3,675,677.20                          |
| 31,330,800 | 40,165,200 | 14,973,600 | 31,417,200 | 23,058,000 | 26,028,000 | 416,225,800 | 8,324,516.00                          |
| 310,000    | 400,000    | 14,600     | 290,000    |            | 138,800    | 6,103,400   | 183,102.00                            |
| 220,000    | 531,120    | 166,400    | 702,000    | 270,000    | 194,400    | 9,925,920   | 397,036.80                            |
| 2,429,456  | 328,000    | 306,800    | 620,000    | 610,000    | 85,000     | 19,489,800  | 974,490.00                            |
| 1,594,832  | 2,460,240  | 797,360    | 1,771,200  | 2,926,800  | 993,600    | 25,413,456  | 2,541,345.60                          |
| 40,392     | 1,149,120  | 194,320    | 1,085,400  | 756,000    | 356,400    | 12,458,272  | 3,114,568.00                          |
| 1,092,864  | 30,672     | 432        | 21,600     | 30,240     | 25,920     | 1,770,120   | 708,048.00                            |
| 470,400    | 940,320    | 196,200    | 357,696    | 768,960    | 239,760    | 8,899,736   | 4,449,868.00                          |
| 24,192     | 28,512     | 432        | 23,760     | 20,520     | 137,160    | 1,818,720   | 1,454,976.00                          |
| 1,092,864  | 787,584    | 431,232    | 704,640    | 645,632    | 796,800    | 8,223,360   | 8,223,360.00                          |
| 27,392     | 106,240    | 4,096      | 40,192     | 27,904     | 42,112     | 567,680     | 1,703,040.00                          |
| 9,856      | 121,856    | 11,392     | 26,752     | 90,496     | 18,176     | 558,592     | 2,792,960.00                          |
| 11,136     | 80,768     | 14,080     | 6,656      | 16,896     | 2,432      | 451,456     | 4,514,560.00                          |
|            | 384        | 1,280      | 2,176      |            | 256        | 4,096       | 122,880.00                            |
|            | 6,272      | 12,800     | 4,224      | 11,008     | 6,016      | 64,384      | 3,219,200.00                          |
|            |            |            |            |            | 80         | 80          | 8,000.00                              |
|            |            |            |            |            | 40         | 40          | 20,000.00                             |
|            |            |            |            |            | 20         | 20          | 20,000.00                             |
| 59,593,752 | 77,788,176 | 31,129,608 | 65,455,880 | 59,786,456 | 57,502,772 | 891,594,652 | 46,507,887.60                         |

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL  
JUNE 30, 1899.

| Jan.       | Feb.       | Mar.       | Apr.       | May.       | June.      | Total.      | Aggregate value of each denomination. |
|------------|------------|------------|------------|------------|------------|-------------|---------------------------------------|
|            |            |            |            |            |            |             |                                       |
| 4,808,160  | 15,328,000 | 3,891,400  | 6,544,800  | 7,473,600  | 4,104,000  | 143,823,840 | \$179,779.80                          |
| 3,954,960  | 10,483,128 | 2,172,960  | 6,420,600  | 5,637,600  | 4,158,000  | 106,295,568 | 265,738.92                            |
| 244,000    | 500,000    | 207,800    | 400,000    | 1,747,000  | 1,100,000  | 42,082,800  | 157,810.50                            |
| 13,759,200 | 21,008,160 | 11,718,560 | 16,232,400 | 8,931,600  | 9,860,400  | 213,119,920 | 1,331,999.50                          |
| 1,500,000  | 830,000    | 1,541,200  | 669,600    | 972,000    | 885,600    | 34,498,400  | 344,984.00                            |
| 6,631,200  | 9,892,800  | 2,916,000  | 7,365,600  | 2,764,800  | 3,412,800  | 83,517,920  | 1,043,974.00                          |
| 267,840    | 345,600    |            | 237,600    | 313,200    | 324,000    | 4,994,200   | 93,453.75                             |
| 648,000    | 2,440,800  | 2,221,600  | 1,387,800  | 1,004,400  | 1,954,800  | 33,778,800  | 675,576.00                            |
| 1,993,680  | 5,335,200  | 2,721,600  | 3,456,000  | 4,023,000  | 2,948,400  | 62,664,440  | 1,566,611.00                          |
| 138,456    | 118,800    |            | 216,000    | 25,920     | 108,000    | 2,689,416   | 100,853.10                            |
| 340,000    | 310,000    | 912,200    | 210,000    | 405,000    | 2,006,000  | 14,218,200  | 568,728.00                            |
| 129,600    | 280,800    | 254,000    | 86,400     | 10,800     | 216,000    | 6,229,600   | 311,480.00                            |
| 34,415,096 | 66,873,288 | 28,557,320 | 43,226,800 | 33,308,920 | 31,078,000 | 747,903,104 | 6,640,988.57                          |



B.—STATEMENT OF THE NUMBER AND VALUE OF PRIVATE-DIE PROPRIETARY STAMPS  
ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED  
JUNE 30, 1899.

| Denomina-<br>tion.      | Number issued in— |         |         |         |           |         |           | Aggregate<br>value of<br>each<br>denomina-<br>tion. |
|-------------------------|-------------------|---------|---------|---------|-----------|---------|-----------|---|
|                         | Jan.              | Feb.    | Mar.    | Apr.    | May.      | June.   | Total.    |   |
| $\frac{1}{2}$ cent..... |                   | 320,000 | 510,000 | 640,000 | 518,000   | 320,000 | 2,308,000 | \$14,425.00   |
| 1 cent.....             |                   | 200,000 | 5,000   | 200,000 | 859,000   | 400,000 | 1,664,000 | 20,300.00   |
| 1½ cents.....           |                   |         | 40,000  |         | 41,600    |         | 81,600    | 1,530.00  |
| 2½ cents.....           | 200,000           |         |         |         | 232,000   |         | 432,000   | 10,800.00   |
| 3½ cents.....           |                   |         | 64,000  |         | 72,000    |         | 136,000   | 4,250.00  |
| 4 cents.....            |                   |         | 50,000  |         |           |         | 50,000    | 2,000.00  |
| 4½ cents.....           |                   |         |         |         | 1,600     |         | 1,600     | 70.00   |
| 7½ cents.....           |                   |         |         |         | 2,200     |         | 2,200     | 165.00  |
| Total ..                | 200,000           | 520,000 | 669,000 | 840,000 | 1,726,400 | 720,000 | 4,675,400 | 54,040.00   |

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR MIXED FLOUR ISSUED  
TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE  
30, 1899—(ACT JUNE 13, 1898).

| Issued in—     | Stamps. | Value.   |
|----------------|---------|----------|
| 1898.          |         |          |
| August.....    | 358,400 | \$14,336 |
| September..... | 145,600 | 5,824    |
| October.....   | 75,200  | 3,008    |
| November.....  | 51,600  | 2,064    |
| December.....  | 20,000  | 800      |
| 1899.          |         |          |
| January.....   | 25,200  | 1,008    |
| February.....  | 18,000  | 720      |
| March.....     | 6,000   | 240      |
| April.....     | 4,400   | 176      |
| May.....       | 35,200  | 1,408    |
| June.....      | 4,000   | 160      |
| Total.....     | 743,600 | 29,744   |



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, 1899.

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

| STATES AND TERRITORIES.            | SPIRITS.                    |          |          |          |          |          |          |          |
|------------------------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|
|                                    | Fiscal years ended June 30— |          |          |          |          |          |          |          |
|                                    | 1864.                       | 1865.    | 1866.    | 1867.    | 1868.    | 1869.    | 1870.    | 1871.    |
| 1 Alabama.....                     |                             |          | 0.2098   | 0.7495   | 0.9487   | 0.2661   | 0.1870   | 0.1571   |
| 2 Arizona <i>a</i> .....           |                             |          |          | .0049    | .0228    | .0073    | .0090    | .0145    |
| 3 Arkansas.....                    |                             |          | .0477    | .1020    | .2254    | .0886    | .1274    | .1199    |
| 4 California <i>b</i> .....        | 0.9530                      | 2.3012   | 1.9756   | 6.0727   | 10.0055  | 2.5944   | 2.0600   | 2.4027   |
| 5 Colorado <i>c</i> .....          | .0218                       | .0582    | .0355    | .0881    | .1930    | .0276    | .0242    | .0279    |
| 6 Connecticut <i>d</i> .....       | .4498                       | 1.1256   | .7621    | .8995    | 1.3819   | .4935    | .5213    | .8272    |
| 7 Dakota <i>e</i> .....            |                             |          |          | .0017    | .0231    | .0090    | .0053    | .0065    |
| 8 Delaware <i>f</i> .....          | .0181                       | .2160    | .0487    | .0559    | .1215    | .0510    | .0359    | .0611    |
| 9 Dist. of Columbia <i>g</i> ..... | .1813                       | .2605    |          | .1146    | .2629    | .0808    | .0697    | .0792    |
| 10 Florida.....                    |                             |          | .0002    | .0343    | .0875    | .0290    | .0321    | .0393    |
| 11 Georgia.....                    |                             |          | .3988    | .6705    | .7666    | .2826    | .2168    | .2660    |
| 12 Idaho <i>h</i> .....            |                             |          | .0395    | .0368    | .0658    | .0477    | .0322    | .0492    |
| 13 Illinois.....                   | 24.3036                     | 16.1260  | 15.4797  | 12.1809  | 6.4373   | 14.9676  | 21.4777  | 23.0475  |
| 14 Indiana.....                    | 7.0616                      | 9.5156   | 4.0999   | 3.9073   | 2.6597   | 4.8364   | 6.2199   | 8.2922   |
| 15 Iowa.....                       | .9742                       | 4.0936   | 4.1886   | 2.5919   | 1.4359   | 1.1009   | .5872    | .8273    |
| 16 Kansas <i>i</i> .....           | .0282                       | .1414    | .0943    | .1225    | .2509    | .0809    | .1297    | .1430    |
| 17 Kentucky.....                   | 4.1005                      | 4.7749   | 3.4764   | 3.7950   | 6.0930   | 11.4389  | 12.5367  | 8.8140   |
| 18 Louisiana <i>k</i> .....        | .5244                       | .3257    | .6921    | 1.8219   | 1.5643   | .9163    | .9158    | .9504    |
| 19 Maine <i>l</i> .....            | .2595                       | .6327    | .0844    | .0569    | .0617    | .0427    | .1631    | .1589    |
| 20 Maryland <i>m</i> .....         | 2.0020                      | 1.6348   | 3.8156   | 3.5802   | 3.2271   | 3.6410   | 2.7215   | 1.9798   |
| 21 Massachusetts.....              | 2.9745                      | 3.5384   | 2.5499   | 2.3179   | 2.8065   | 2.9130   | 2.8417   | 3.9164   |
| 22 Michigan.....                   | .5723                       | .8632    | .4634    | .6284    | .8183    | .4439    | .4295    | .7618    |
| 23 Minnesota.....                  | .0499                       | .2658    | .2502    | .2854    | .3053    | .1745    | .1377    | .1350    |
| 24 Mississippi <i>n</i> .....      |                             |          | .0210    | .0348    | .1749    | .1012    | .1124    | .1189    |
| 25 Missouri.....                   | 1.6127                      | 1.4971   | 3.3894   | 4.0227   | 5.1865   | 3.6541   | 3.3773   | 3.3373   |
| 26 Montana <i>o</i> .....          |                             | .0333    | .0412    | .0537    | .2274    | .0486    | .0375    | .0770    |
| 27 Nebraska <i>p</i> .....         | .0194                       | .0462    | .0458    | .0523    | .1595    | .0910    | .0535    | .2605    |
| 28 Nevada <i>q</i> .....           | .0223                       | .0000    | .0376    | .0402    | .1163    | .0605    | .0486    | .0454    |
| 29 New Hampshire <i>r</i> .....    | .0568                       | .1112    | .0903    | .0890    | .1735    | .0644    | .0622    | .0859    |
| 30 New Jersey.....                 | 1.5647                      | 2.4490   | 1.2497   | 1.8304   | 1.2053   | .4914    | .7988    | .8333    |
| 31 New Mexico <i>s</i> .....       | .0186                       | .0407    | .0515    | .0683    | .1367    | .0385    | .0386    | .0354    |
| 32 New York.....                   | 21.0493                     | 18.4821  | 18.5678  | 18.6342  | 17.9049  | 14.8749  | 9.4561   | 8.8213   |
| 33 North Carolina.....             |                             | .2289    | .6945    | 1.5004   | .2763    | .3248    | .7366    |          |
| 34 Ohio.....                       | 21.9722                     | 16.9561  | 23.0217  | 18.0487  | 13.9454  | 20.5888  | 21.6965  | 21.4950  |
| 35 Oregon <i>t</i> .....           | .0561                       | .0615    | .0655    | .0799    | .2093    | .0509    | .0608    | .0517    |
| 36 Pennsylvania.....               | 7.8571                      | 11.3719  | 9.8227   | 9.7088   | 11.1815  | 10.1407  | 7.4058   | 6.3895   |
| 37 Rhode Island <i>u</i> .....     | .0483                       | .2149    | .3366    | .2848    | .4412    | .0769    | .1357    | .0939    |
| 38 South Carolina.....             |                             | .0760    | .1668    | .3446    | .1035    | .1059    | .1129    |          |
| 39 Tennessee.....                  | .0563                       | .6088    | 1.1518   | 1.6582   | 2.6027   | 1.1763   | 1.0949   | .9007    |
| 40 Texas.....                      |                             | .1544    | .2701    | .4607    | .1685    | .1530    | .2241    |          |
| 41 Utah <i>v</i> .....             | .0137                       | .0056    | .0416    | .0613    | .0575    | .0276    | .0162    | .0275    |
| 42 Vermont <i>w</i> .....          | .0308                       | .0648    | .0533    | .0439    | .0774    | .0314    | .0247    | .0439    |
| 43 Virginia.....                   | .0426                       | .0988    | .5086    | 1.8810   | 1.9788   | 1.5949   | 1.3746   | 1.2885   |
| 44 Washington <i>x</i> .....       | .0086                       | .0529    | .0167    | .0689    | .1701    | .0586    | .0449    | .0392    |
| 45 West Virginia.....              | .0462                       | .2321    | .1793    | .3418    | .6309    | .3270    | .5417    | .3227    |
| 46 Wisconsin.....                  | 1.0996                      | 1.7394   | 2.0231   | 1.7369   | 1.3495   | 1.4184   | 1.5417   | 1.5720   |
| 47 Wyoming <i>y</i> .....          |                             |          |          |          |          | .0019    | .0168    | .0099    |
| Total.....                         | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

\* See note on page 290.

*a* Part of the collection district of New Mexico since September 5, 1883.

*b* Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.

*c* Including Wyoming since August 15, 1883.

*d* Including Rhode Island since July 1, 1887.

*e* Part of the collection district of Nebraska since August 20, 1883.

*f* Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.

*g* Part of the collection district of Maryland since October 2, 1876.

*h* Part of the collection district of Montana since August 20, 1883.

*i* Including the Indian Territory since August 8, 1881.

*k* Including Mississippi since July 1, 1887.

*l* Part of the collection district of New Hampshire since July 1, 1887.

*m* Exclusive of nine counties annexed to Delaware, but including the District of Columbia, from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.

SEVERAL GENERAL SOURCES OF INTERNAL REVENUE NOW TAXABLE, INCLUDING AGGREGATE RECEIPTS FROM THE SAME SOURCES, BY FISCAL YEARS, FROM JULY 1,

tax are not given in Table C in reports since 1880, except those of banks and bankers. They are to 1883.]

|          | SPIRITS.                    |          |          |          |          |          |          |          |          |       |
|----------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|          | Fiscal years ended June 30— |          |          |          |          |          |          |          |          |       |
|          | 1872.                       | 1873.    | 1874.    | 1875.    | 1876.    | 1877.    | 1878.    | 1879.    | 1880.    | 1881. |
| 0.1477   | 0.1505                      | 0.1429   | 0.1116   | 0.0980   | 0.1096   | 0.1367   | 0.1273   | 0.1104   | 0.1035   | 1     |
| .0204    | .0166                       | .0122    | .0121    | .0123    | .0170    | .0256    | .0277    | .0270    | .0337    | 2     |
| .1128    | .1100                       | .0743    | .0666    | .0821    | .0998    | .1675    | .1445    | .1237    | .1203    | 3     |
| 2.0915   | 2.1665                      | 2.7844   | 3.0791   | 2.6027   | 1.8635   | .9497    | 1.0547   | 1.9768   | 2.9089   | 4     |
| .0295    | .0613                       | .0561    | .0520    | .0464    | .0508    | .0597    | .0863    | .1051    | .1195    | 5     |
| .7118    | .7563                       | .5618    | .5545    | .4743    | .5618    | .5361    | .4594    | .2727    | .3778    | 6     |
| .0073    | .0082                       | .0139    | .0100    | .0098    | .0226    | .0329    | .0339    | .0312    | .0322    | 7     |
| .0251    | .0769                       | .0291    | .0309    | .0551    | .0432    | .0505    | .0505    | .0608    | .0388    | 8     |
| .0776    | .0724                       | .0679    | .0634    | .0612    | .0043    |          |          |          |          | 9     |
| .0390    | .0481                       | .0333    | .0308    | .0229    | .0230    | .0283    | .0245    | .0191    | .0189    | 10    |
| .3217    | .2783                       | .3078    | .2908    | .2709    | .2258    | .4091    | .3526    | .3131    | .3481    | 11    |
| .0354    | .0291                       | .0307    | .0287    | .0235    | .0232    | .0315    | .0327    | .0279    | .0294    | 12    |
| 25.1264  | 26.3492                     | 25.1029  | 27.0947  | 35.1278  | 31.7051  | 31.8768  | 30.5348  | 32.0162  | 32.8074  | 13    |
| 9.4309   | 9.7798                      | 8.6110   | 7.5954   | 8.7781   | 9.4964   | 10.1711  | 10.0538  | 9.0472   | 9.7603   | 14    |
| .9809    | .9539                       | .6791    | .6043    | .8007    | .2701    | .6314    | .4664    | .3753    | .3690    | 15    |
| .1123    | .1372                       | .0973    | .0700    | .0808    | .0617    | .0758    | .0818    | .1434    | .0895    | 16    |
| 7.6181   | 7.0252                      | 10.3248  | 13.4511  | 9.6207   | 12.8341  | 9.6517   | 10.8330  | 11.2456  | 10.1113  | 17    |
| 1.3060   | 1.4082                      | 1.1812   | .4294    | .1841    | .2055    | .5909    | .2701    | .2347    | .2092    | 18    |
| .1572    | .1557                       | .0752    | .0394    | .0269    | .0173    | .0302    | .0409    | .0296    | .0374    | 19    |
| 2.7317   | 2.0814                      | 2.1749   | 2.5126   | 1.6853   | 1.9112   | 1.4542   | 1.4108   | 1.3485   | 1.0885   | 20    |
| 4.5278   | 3.2143                      | 3.3924   | 2.9624   | 2.6745   | 2.3704   | 2.0939   | 2.2348   | 2.1195   | 1.9603   | 21    |
| .5954    | .7554                       | .5402    | .5165    | .4316    | .3085    | .2569    | .2261    | .1903    | .1901    | 22    |
| .1258    | .1927                       | .1234    | .1153    | .1118    | .0959    | .1151    | .1173    | .1368    | .1099    | 23    |
| .1165    | .1331                       | .1155    | .0899    | .0772    | .0721    | .0854    | .0738    | .0701    | .0703    | 24    |
| 3.5495   | 3.6976                      | 3.9069   | 3.4068   | .6063    | 3.0860   | 4.5296   | 4.0825   | 3.5176   | 3.3437   | 25    |
| .0271    | .0278                       | .0370    | .0261    | .0218    | .0218    | .0330    | .0329    | .0297    | .0334    | 26    |
| .3049    | .3661                       | .4457    | .4246    | .7647    | .9231    | 1.2196   | 1.4902   | 1.3057   | 1.2549   | 27    |
| .0546    | .0565                       | .0577    | .0546    | .0570    | .0471    | .0561    | .0508    | .0440    | .0363    | 28    |
| .1693    | .1529                       | .1522    | .1677    | .1316    | .1161    | .1292    | .1078    | .1028    | .0920    | 29    |
| .8943    | 1.4841                      | .5930    | .8735    | .3999    | .7670    | .6680    | .6550    | .4699    | .7282    | 30    |
| .0284    | .0306                       | .0244    | .0312    | .0282    | .0224    | .0280    | .0276    | .0401    | .0598    | 31    |
| 9.0375   | 7.7907                      | 6.5929   | 6.2212   | 5.6222   | 5.1041   | 6.0754   | 6.2028   | 4.9211   | 4.3453   | 32    |
| .2160    | .5543                       | .4054    | .3869    | .3797    | .4041    | .5194    | .5415    | .8008    | .9191    | 33    |
| 20.4975  | 20.8976                     | 21.7276  | 19.1211  | 21.0766  | 18.8163  | 20.0853  | 21.4000  | 21.8912  | 21.3817  | 34    |
| 4.6317   | 4.2686                      | 4.1073   | 3.6425   | 2.7252   | 3.4286   | 3.1383   | 2.9012   | 3.0336   | 3.0851   | 35    |
| .1625    | .1446                       | .1252    | .0559    | .0599    | .0704    | .0775    | .0721    | .0639    | .0596    | 36    |
| .1417    | .1591                       | .0948    | .1059    | .0872    | .0913    | .1261    | .1126    | .1070    | .0950    | 37    |
| .9021    | .9100                       | 1.0018   | 1.2901   | .7806    | 1.2045   | 1.2689   | 1.3545   | 1.3421   | 1.4240   | 38    |
| .2817    | .3147                       | .2700    | .2145    | .1838    | .1675    | .2105    | .2045    | .1402    | .1324    | 39    |
| .0171    | .0338                       | .0460    | .0263    | .0205    | .0180    | .0443    | .0214    | .0183    | .0167    | 40    |
| .0462    | .0366                       | .0302    | .0245    | .0208    | .0204    | .0233    | .0250    | .0221    | .0190    | 41    |
| .7790    | 1.2260                      | 1.0027   | .9746    | .4807    | .6675    | .6001    | .5091    | .5634    | .4557    | 42    |
| .0188    | .0119                       | .0162    | .0137    | .0129    | .0120    | .0133    | .0139    | .0123    | .0145    | 43    |
| .2050    | .2511                       | .4445    | .3107    | .3135    | .0789    | .0842    | .0954    | .1054    | .1054    | 44    |
| 1.5928   | 1.6282                      | 2.3114   | 2.6302   | 2.8413   | 2.1639   | 1.5527   | 1.7619   | 1.3983   | 1.3206   | 45    |
| .0065    | .0119                       | .0132    | .0122    | .0153    | .0131    | .0148    | .0116    | .0108    | .0104    | 46    |
| 100.0000 | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 47    |

*n* Part of the collection district of Louisiana since July 1, 1887.

*o* Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

*p* Including Dakota (North Dakota and South Dakota from 1891) since August 20, 1883.

*q* Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.

*r* Including Maine and Vermont since July 1, 1887.

*s* Including Arizona since September 5, 1883.

*t* Including Alaska since December 27, 1872, and Washington Territory, now the State of Washington, since September 1, 1883.

*u* Part of the collection district of Connecticut since July 1, 1887.

*v* Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887; part of the collection district of Nevada from August 1, 1884, to June 30, 1887.

*w* Part of the collection district of New Hampshire since July 1, 1887.

*x* Part of the collection district of Oregon since September 1, 1883.

*y* Part of the collection district of Colorado since August 15, 1883.



C.—COMPARATIVE TABLE SHOWING THE

| STATES AND TERRITORIES. |                      | SPIRITS.                    |         |         |         |         |         |         |         |
|-------------------------|----------------------|-----------------------------|---------|---------|---------|---------|---------|---------|---------|
|                         |                      | Fiscal years ended June 30— |         |         |         |         |         |         |         |
|                         |                      | 1882.                       | 1883.   | 1884.   | 1885.   | 1886.   | 1887.   | 1888.   | 1889.   |
| 1                       | Alabama              | 0.0738                      | 0.0731  | 0.0755  | 0.0672  | 0.0629  | 0.0456  | 0.0388  | 0.0446  |
| 2                       | Arizona              | 0.0303                      | 0.0550  | 0.0028  |         |         |         |         |         |
| 3                       | Arkansas             | 0.0757                      | 0.0768  | 0.0768  | 0.0874  | 0.0906  |         | 0.1045  | 0.1100  |
| 4                       | California           | 3.2464                      | 2.9616  | 2.8932  | 2.5167  | 1.5117  | 1.4286  | 1.4627  | 1.1811  |
| 5                       | Colorado             | 1.3300                      | 0.9802  | 0.8865  | 0.9950  | 0.9913  | 1.1119  | 1.1102  | 0.9692  |
| 6                       | Connecticut          | 2.7419                      | 2.0683  | 2.2995  | 2.634   | 3.1449  | 2.9935  | 3.241   | 2.880   |
| 7                       | Dakota               | 0.0373                      | 0.0483  | 0.0339  |         |         |         |         |         |
| 8                       | Delaware             | 0.0615                      | 0.0277  | 0.0243  | 0.0660  | 0.0347  | 0.0473  |         |         |
| 9                       | District of Columbia |                             |         |         |         |         |         |         |         |
| 10                      | Florida              | 0.1666                      | 0.1445  | 0.1005  | 0.1411  | 0.1165  | 0.1154  | 0.1394  | 0.1028  |
| 11                      | Georgia              | 3.4009                      | 3.7788  | 4.164   | 3.8328  | 3.5573  | 3.947   | 4.580   | 4.989   |
| 12                      | Idaho                | 0.0226                      | 0.0350  | 0.0119  |         |         |         |         |         |
| 13                      | Illinois             | 34.2737                     | 29.8029 | 27.3028 | 30.4346 | 30.7068 | 32.8357 | 38.4340 | 36.9209 |
| 14                      | Indiana              | 8.0641                      | 6.5587  | 6.6239  | 5.1903  | 6.2907  | 5.4480  | 4.8989  | 6.7585  |
| 15                      | Iowa                 | 1.5255                      | 4.5050  | 2.9739  | 2.7219  | 3.0654  | 2.3574  | 2.040   | 0.9899  |
| 16                      | Kansas               | 0.0910                      | 0.0929  | 0.0841  | 0.0998  | 1.375   | 0.0872  | 0.0508  | 0.0432  |
| 17                      | Kentucky             | 11.9381                     | 17.8193 | 22.2241 | 19.7213 | 20.3207 | 16.1354 | 17.8102 | 20.3911 |
| 18                      | Louisiana            | 3.333                       | 1.973   | 1.9930  | 2.081   | 2.071   | 1.892   | 2.234   | 2.241   |
| 19                      | Maine                | 0.0361                      | 0.0362  | 0.0344  | 0.0356  | 0.0384  | 0.0276  |         |         |
| 20                      | Maryland             | 1.2773                      | 2.0844  | 2.4752  | 2.1535  | 1.5402  | 2.0768  | 2.1177  | 2.6692  |
| 21                      | Massachusetts        | 1.8302                      | 1.7356  | 1.5798  | 1.5892  | 1.3836  | 1.6105  | 1.7314  | 1.4458  |
| 22                      | Michigan             | 1.852                       | 1.966   | 2.063   | 2.232   | 2.440   | 2.581   | 2.161   | 2.079   |
| 23                      | Minnesota            | 1.241                       | 1.346   | 1.400   | 1.565   | 1.616   | 1.533   | 1.133   | 1.2470  |
| 24                      | Mississippi          | 0.5883                      | 0.0124  | 0.0414  | 0.0434  | 0.0371  | 0.0320  |         |         |
| 25                      | Missouri             | 3.5949                      | 4.0063  | 4.0219  | 3.9816  | 4.3696  | 4.8819  | 4.0563  | 3.0717  |
| 26                      | Montana              | 0.0513                      | 0.0561  | 0.0938  | 0.0780  | 0.0739  | 0.0808  | 0.0882  | 0.0879  |
| 27                      | Nebraska             | 1.3813                      | 1.5875  | 1.7747  | 2.6604  | 2.1235  | 3.2539  | 3.6342  | 2.6557  |
| 28                      | Nevada               | 0.0302                      | 0.0275  | 0.0017  | 0.0376  | 0.0350  | 0.0375  |         |         |
| 29                      | New Hampshire        | 0.0843                      | 0.0883  | 0.0850  | 0.0903  | 0.0729  | 0.0871  | 0.1077  | 0.1072  |
| 30                      | New Jersey           | 7.822                       | 7.3550  | 6.9079  | 9.9837  | 6.9883  | 1.1913  | 8.416   | 7.654   |
| 31                      | New Mexico           | 0.0582                      | 0.0549  | 0.0686  | 0.0760  | 0.0693  | 0.0692  | 0.0619  | 0.0567  |
| 32                      | New York             | 3.6129                      | 3.3728  | 3.4255  | 3.8456  | 3.6888  | 3.9435  | 3.7706  | 3.7739  |
| 33                      | North Carolina       | 7.476                       | 7.340   | 7.514   | 8.857   | 7.010   | 7.773   | 7.861   | 7.993   |
| 34                      | Ohio                 | 19.0571                     | 15.0115 | 13.1851 | 13.8825 | 13.5257 | 14.3611 | 11.5085 | 9.7187  |
| 35                      | Oregon               | 0.0454                      | 0.0526  | 0.0793  | 0.0791  | 0.0705  | 0.0881  | 0.0938  | 0.0884  |
| 36                      | Pennsylvania         | 3.3347                      | 3.7386  | 4.3209  | 4.1152  | 4.2533  | 3.9225  | 3.7114  | 3.8304  |
| 37                      | Rhode Island         | 0.0510                      | 0.0513  | 0.0492  | 0.0565  | 0.0536  | 0.0526  |         |         |
| 38                      | South Carolina       | 0.0742                      | 0.0907  | 0.0821  | 0.0917  | 0.0908  | 0.0934  | 0.0962  | 0.0686  |

NOTE.—The following example is given as an illustration of the use that can be made of Table C in connection with Table E in ascertaining the collections, approximately, for each State and Territory, on spirits, tobacco, fermented liquors, etc., for any year from 1864 to 1899, when such information is desired and a report for that year is not at hand. In the calculation of the percentages there is always a remainder. Hence, in reversing the process and multiplying the per cent (quotient) by the divisor the product will not equal the dividend exactly, but it will be so near to it as to answer most practical purposes.

The per cent of spirits for Illinois in 1885 was 30.4346. (See p. 246, Rep. 1890.) The total collections on spirits in the United States that year were \$67,511,208.63. (See p. 353, Rep. 1890.)  $\$67,511,208.63 \times 30.4346 = \$20,546,765.00$ . The actual collections were \$20,546,765.19 (see p. 27, Rep. 1885), showing a difference of only \$1.11 between the actual collections and the collections as obtained by calculation.

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

| SPIRES.                     |          |          |          |          |          |          |          |          |          |    |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----|
| Fiscal years ended June 30— |          |          |          |          |          |          |          |          |          |    |
| 1890.                       | 1891.    | 1892.    | 1893.    | 1894.    | 1895.    | 1896.    | 1897.    | 1898.    | 1899.    |    |
| 0.0519                      | 0.0345   | 0.0494   | 0.0437   | 0.0606   | 0.0491   | 0.1005   | 0.1166   | 0.1387   | 0.1692   | 1  |
| .0986                       | .0905    | .0904    | .0544    | .1094    | .0900    | .0906    | .0924    | .0959    | .0917    | 2  |
| 1.0338                      | 1.1366   | 1.2575   | 1.1541   | 1.1190   | 1.3882   | 1.9605   | 2.5675   | 1.4285   | 1.3128   | 3  |
| .0910                       | .0528    | .0818    | .0835    | .0862    | .0863    | .1558    | .1833    | .1306    | .1669    | 4  |
| .3095                       | .4595    | .3735    | .3834    | .4280    | .8937    | .3443    | .3436    | .2656    | .2924    | 5  |
|                             |          |          |          |          |          |          |          |          |          | 6  |
|                             |          |          |          |          |          |          |          |          |          | 7  |
|                             |          |          |          |          |          |          |          |          |          | 8  |
|                             |          |          |          |          |          |          |          |          |          | 9  |
| .0143                       | .0119    | .0141    | .0088    | .0145    | .0141    | .0137    | .0106    | .0116    | .0124    | 10 |
| .5811                       | .5935    | .4542    | .3805    | .3704    | .3603    | .4353    | .3827    | .3225    | .2756    | 11 |
|                             |          |          |          |          |          |          |          |          |          | 12 |
| 37.8314                     | 40.5274  | 34.9390  | 30.2535  | 29.8807  | 31.6590  | 32.8210  | 32.9551  | 36.2714  | 33.2785  | 13 |
| 6.7551                      | 6.9264   | 6.2247   | 5.8899   | 4.7807   | 8.4863   | 9.3920   | 9.5396   | 14.4579  | 14.4579  | 14 |
| .1336                       | .1205    | .1401    | .1587    | .1309    | .1141    | .1057    | .1241    | .0579    | .1464    | 15 |
| .6525                       | .0474    | .0993    | .0597    | .0783    | .0652    | .0660    | .0712    | .0674    | .0774    | 16 |
| 18.2969                     | 16.5880  | 21.8172  | 25.7985  | 26.2043  | 22.3228  | 14.6221  | 15.3702  | 16.2316  | 16.4891  | 17 |
| .1941                       | .1269    | .1596    | .1500    | .2975    | .7597    | 1.1377   | .9262    | .9332    | .9284    | 18 |
|                             |          |          |          |          |          |          |          |          |          | 19 |
| 1.6979                      | 1.4141   | 1.6737   | 1.8392   | 2.5090   | 2.5779   | 5.2865   | 4.4944   | 2.9293   | 2.3770   | 20 |
| 1.2951                      | 1.1683   | 1.0461   | 1.0669   | 1.0669   | 1.9119   | 3.1170   | 2.5778   | .8368    | .8731    | 21 |
| .2040                       | .1550    | .2382    | .1859    | .1945    | .1044    | .2063    | .1711    | .1248    | .1505    | 22 |
| 3.2023                      | 2.6794   | 1.9086   | 2.1589   | 1.9525   | 2.0215   | 1.9727   | 1.9441   | .4636    | .1532    | 23 |
|                             |          |          |          |          |          |          |          |          |          | 24 |
| 2.7058                      | 2.1198   | 3.2840   | 3.8867   | 2.7992   | 2.4925   | 1.5763   | 1.6436   | 1.6298   | 1.5884   | 25 |
| .0948                       | .0610    | .0968    | .0877    | .0690    | .0778    | .0806    | .0813    | .0672    | .0703    | 26 |
| 3.3145                      | 3.6530   | 5.0650   | 3.6815   | 2.2454   | 1.0496   | .4358    | 1.3125   | 2.3346   | 2.1696   | 27 |
|                             |          |          |          |          |          |          |          |          |          | 28 |
| .1001                       | .0658    | .0954    | .0909    | .1062    | .1089    | .0950    | .0955    | .0735    | .0016    | 29 |
| .6060                       | .5585    | .8137    | .8639    | .8639    | .9749    | .9011    | .9733    | .9733    | .7603    | 30 |
| .0526                       | .0304    | .0305    | .0371    | .0321    | .0354    | .0334    | .0351    | .0394    | .0419    | 31 |
| 3.3421                      | 2.9523   | 3.6715   | 5.1114   | 5.5609   | 6.0293   | 8.7771   | 5.7413   | 4.5120   | 4.0044   | 32 |
| .8939                       | .8771    | .7897    | .7828    | .8439    | .9690    | 1.0939   | 1.0639   | .8664    | .8721    | 33 |
| 10.2308                     | 10.8956  | 8.5867   | 8.6667   | 9.1212   | 9.2925   | 8.0463   | 9.2542   | 11.0863  | 9.6768   | 34 |
| .1141                       | .1112    | .1240    | .1197    | .1671    | .1619    | .1602    | .0854    | .0862    | .0915    | 35 |
| 4.1151                      | 3.9354   | 4.3044   | 4.9223   | 6.0067   | 4.5730   | 2.9805   | 4.6165   | 5.0515   | 5.2783   | 36 |
|                             |          |          |          |          |          |          |          |          |          | 37 |
| .0788                       | .0659    | .0674    | .0469    | .0666    | .0650    | .1087    | .0942    | .1150    | .1324    | 38 |
| 1.0655                      | 1.2126   | 1.1188   | 1.0034   | .8814    | .7818    | .7849    | .8180    | .8412    | .8905    | 39 |
| .1304                       | .1085    | .1348    | .1110    | .1402    | .1218    | .1213    | .1229    | .0912    | .0993    | 40 |
|                             |          |          |          |          |          |          |          |          |          | 41 |
|                             |          |          |          |          |          |          |          |          |          | 42 |
| .3205                       | .3249    | .3549    | .2636    | .3504    | .3005    | .5496    | .3483    | .3210    | .2801    | 43 |
|                             |          |          |          |          |          |          |          |          |          | 44 |
| .3176                       | .2095    | .2370    | .2810    | .4140    | .2205    | .1850    | .2172    | .2207    | .2265    | 45 |
| .8166                       | .7170    | .7923    | .7736    | 1.3854   | 1.8010   | 2.1756   | 1.8539   | 1.8365   | 2.4494   | 46 |
|                             |          |          |          |          |          |          |          |          |          | 47 |
| 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. |                      | TOBACCO.                    |          |          |          |          |          |          |          |
|-------------------------|----------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|
|                         |                      | Fiscal years ended June 30— |          |          |          |          |          |          |          |
|                         |                      | 1864.                       | 1865.    | 1866.    | 1867.    | 1868.    | 1869.    | 1870.    | 1871.    |
| 1                       | Alabama              |                             |          | 0.0128   | 0.2225   | 0.3472   | 0.1104   | 0.0675   | 0.0602   |
| 2                       | Arizona              |                             |          |          | .0005    | .0001    | .0019    | .0019    | .0027    |
| 3                       | Arkansas             |                             |          | .0002    | .0081    | .0038    | .0320    | .0500    | .0628    |
| 4                       | California           | 0.5109                      | 1.0504   | 4.0884   | 4.6071   | 4.6263   | 3.8890   | 3.1393   | 3.1928   |
| 5                       | Colorado             | .0002                       | .0001    | .0001    | .0316    | .0420    | .0199    | .0188    | .0097    |
| 6                       | Connecticut          | .5096                       | .6836    | .7895    | .7198    | .5939    | .6900    | .5682    | .3771    |
| 7                       | Dakota               |                             |          |          |          | .0003    | .0029    | .0019    | .0024    |
| 8                       | Delaware             | .8173                       | .6711    | 1.3358   | 1.0713   | .9828    | .4652    | .7911    | .8303    |
| 9                       | District of Columbia | .0449                       | .0703    | .0628    | .0538    | .0542    | .0896    | .0719    | .0774    |
| 10                      | Florida              |                             |          |          | .0008    | .0022    | .0361    | .1477    | .1781    |
| 11                      | Georgia              |                             |          | .0146    | .3031    | 1.1343   | .6428    | .8769    | .6953    |
| 12                      | Idaho                |                             |          | .0006    | .0001    |          | .0084    | .0182    | .0050    |
| 13                      | Illinois             | 3.7028                      | 3.5441   | 5.2410   | 5.8924   | 5.7042   | 6.2387   | 6.2186   | 6.8321   |
| 14                      | Indiana              | 1.6957                      | 1.3212   | 1.1753   | .7781    | .9173    | 1.2257   | .8565    | .8889    |
| 15                      | Iowa                 | .2342                       | .5899    | .2801    | .3628    | .4998    | .9719    | .7806    | .7128    |
| 16                      | Kansas               | .0089                       | .0457    | .0365    | .0583    | .0386    | .0771    | .0781    | .0996    |
| 17                      | Kentucky             | 18.3743                     | 8.8958   | 7.7879   | 7.0627   | 5.8296   | 4.6136   | 4.0269   | 4.4321   |
| 18                      | Louisiana            | .3321                       | .7060    | .8775    | 1.9817   | 1.4123   | 1.9054   | 3.2019   | 2.5712   |
| 19                      | Maine                | .1916                       | .1247    | .0976    | .3594    | .4370    | .1430    | .0960    | .0901    |
| 20                      | Maryland             | 5.2294                      | 5.0498   | 3.9395   | 4.7472   | 4.1902   | 4.2645   | 4.9643   | 4.5993   |
| 21                      | Massachusetts        | 1.9470                      | 1.7721   | 2.1918   | 2.8002   | 2.5457   | 2.2924   | 1.7308   | 1.6635   |
| 22                      | Michigan             | 4.0904                      | 4.4778   | 4.3478   | 4.2057   | 4.4359   | 4.5000   | 4.4012   | 4.1962   |
| 23                      | Minnesota            | .0087                       | .0162    | .0406    | .0404    | .0305    | .1029    | .1216    | .0860    |
| 24                      | Mississippi          |                             |          |          | .0001    |          | .0224    | .0523    | .0563    |
| 25                      | Missouri             | 15.9464                     | 11.7129  | 10.8390  | 8.8943   | 8.5094   | 6.9828   | 5.9777   | 6.2747   |
| 26                      | Montana              |                             |          |          | .0001    |          | .0072    | .0354    | .0122    |
| 27                      | Nebraska             |                             | .0031    | .0033    | .0029    | .0103    | .0326    | .0441    | .0408    |
| 28                      | Nevada               | .0035                       | .0036    | .0043    | .0019    | .0002    | .0191    | .0259    | .0104    |
| 29                      | New Hampshire        | .0705                       | .0871    | .0888    | .0702    | .0620    | .0827    | .0620    | .0688    |
| 30                      | New Jersey           | 1.3427                      | 2.1344   | 2.0771   | 1.9178   | 1.8497   | 1.9151   | 1.6248   | 1.6606   |
| 31                      | New Mexico           |                             |          |          |          | .0067    | .0122    | .0111    | .0101    |
| 32                      | New York             | 25.2422                     | 29.6279  | 31.0267  | 30.3183  | 30.1455  | 27.8634  | 25.2702  | 25.6257  |
| 33                      | North Carolina       |                             |          | .0162    | .1275    | 1.4088   | 1.4308   | 3.1384   | 2.5658   |
| 34                      | Ohio                 | 9.7261                      | 12.1760  | 10.5294  | 9.7320   | 9.9034   | 9.3570   | 7.5297   | 7.5762   |
| 35                      | Oregon               | .0087                       | .0116    | .0060    | .0894    | .1859    | .1813    | .0898    | .0513    |
| 36                      | Pennsylvania         | 7.8318                      | 12.9550  | 9.8709   | 9.7364   | 8.7326   | 10.1603  | 8.1595   | 8.3409   |
| 37                      | Rhode Island         | .2683                       | .3101    | .2481    | .2698    | .1862    | .2132    | .1626    | .1688    |
| 38                      | South Carolina       |                             |          | .0235    | .0183    | .0710    | .0916    | .0788    | .0696    |
| 39                      | Tennessee            | .0551                       | .1889    | .0519    | .2196    | .5613    | .3089    | .2625    | .2737    |
| 40                      | Texas                |                             |          | .0030    | .0245    | .1084    | .0719    | .1066    | .1061    |
| 41                      | Utah                 |                             |          | .0021    |          | .0146    | .0107    | .0136    | .0049    |
| 42                      | Vermont              | .0257                       | .0359    | .0220    | .0236    | .0143    | .0457    | .0367    | .0393    |
| 43                      | Virginia             | .0731                       | .1100    | 1.4513   | 1.5098   | 2.2688   | 6.5124   | 12.9765  | 12.9959  |
| 44                      | Washington           | .0003                       | .0012    | .0010    | .0014    | .0011    | .0043    | .0066    | .0046    |
| 45                      | West Virginia        | .6265                       | .4798    | .4597    | .3936    | .5438    | .6433    | .6365    | .6977    |
| 46                      | Wisconsin            | 1.0811                      | 1.1327   | .9553    | 1.3109   | 1.5898   | 1.6980   | 1.4682   | 1.5787   |
| 47                      | Wyoming              |                             |          |          |          |          | .0007    | .0057    | .0028    |
| Total                   |                      | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

| TOBACCO.                    |           |           |           |           |           |           |           |           |           |    |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----|
| Fiscal years ended June 30— |           |           |           |           |           |           |           |           |           |    |
| 1872.                       | 1873.     | 1874.     | 1875.     | 1876.     | 1877.     | 1878.     | 1879.     | 1880.     | 1881.     |    |
| 0. 2275                     | 0. 1394   | 0. 0818   | 0. 0769   | 0. 0799   | 0. 0699   | 0. 0790   | 0. 0794   | 0. 0919   | 0. 0963   | 1  |
| . 0041                      | . 0070    | . 0092    | . 0080    | . 0099    | . 0105    | . 0129    | . 0166    | . 0174    | . 0159    | 2  |
| . 0700                      | . 0751    | . 0800    | . 0970    | . 0469    | . 0499    | . 0665    | . 0860    | . 1074    | . 1043    | 3  |
| 2. 9850                     | 2. 0050   | 1. 7099   | 1. 8644   | 2. 0808   | 1. 8595   | 1. 9119   | 1. 8630   | 1. 9324   | 2. 0673   | 4  |
| . 0144                      | . 0255    | . 0326    | . 0310    | . 0321    | . 0390    | . 0443    | . 0539    | . 0739    | . 0794    | 5  |
| . 4653                      | . 4771    | . 4624    | . 4466    | . 4259    | . 3848    | . 3900    | . 3814    | . 4434    | . 4321    | 6  |
| . 0925                      | . 0043    | . 0064    | . 0050    | . 0057    | . 0101    | . 0140    | . 0182    | . 0279    | . 0293    | 7  |
| . 9549                      | 1. 0436   | . 9866    | . 8833    | . 9362    | 1. 0442   | 1. 0944   | . 8948    | . 6497    | . 6129    | 8  |
| . 0873                      | . 0955    | . 0973    | . 0903    | . 0887    | . 0174    |           |           |           |           | 9  |
| . 2151                      | . 3691    | . 3408    | . 4458    | . 3992    | . 3649    | . 4174    | . 4630    | . 4920    | . 5562    | 10 |
| . 6342                      | . 7124    | . 5210    | . 4512    | . 3846    | . 2332    | . 1546    | . 1720    | . 1908    | . 1771    | 11 |
| . 0040                      | . 0053    | . 0046    | . 0046    | . 0038    | . 0030    | . 0035    | . 0049    | . 0052    | . 0066    | 12 |
| 5. 9107                     | 5. 7066   | 6. 6596   | 7. 0311   | 7. 4279   | 6. 8598   | 7. 0583   | 6. 6178   | 6. 4142   | 6. 1881   | 13 |
| . 9434                      | . 9162    | . 9355    | . 9648    | . 8937    | . 7419    | . 7733    | . 7451    | . 8524    | . 8448    | 14 |
| . 8273                      | . 8767    | 1. 0835   | 1. 1965   | 1. 1615   | 1. 0113   | . 9087    | . 7887    | . 7675    | . 7273    | 15 |
| . 1147                      | . 1163    | . 1427    | . 1298    | . 1308    | . 1345    | . 1625    | . 1957    | . 2575    | . 2617    | 16 |
| 4. 4296                     | 4. 3641   | 4. 7347   | 4. 6285   | 4. 6543   | 4. 3553   | 4. 7119   | 4. 3415   | 3. 7012   | 3. 7012   | 17 |
| 1. 8661                     | 1. 3145   | . 9396    | . 7532    | . 8397    | 1. 0413   | . 9314    | . 9254    | 1. 0838   | 1. 2332   | 18 |
| . 0886                      | . 1291    | . 1378    | . 1218    | . 1114    | . 1093    | . 1156    | . 1178    | . 1338    | . 1197    | 19 |
| 4. 5953                     | 3. 2560   | 2. 9826   | 3. 1480   | 3. 4035   | 3. 1888   | 3. 2137   | 3. 0420   | 3. 1464   | 3. 2656   | 20 |
| 1. 6476                     | 1. 5632   | 1. 5892   | 1. 4804   | 1. 5970   | 1. 6826   | 1. 7308   | 1. 5558   | 1. 5682   | 1. 7555   | 21 |
| 4. 7161                     | 4. 0878   | 3. 7278   | 3. 7099   | 3. 7848   | 3. 2736   | 2. 9793   | 3. 0269   | 2. 8795   | 2. 9683   | 22 |
| . 0880                      | . 1114    | . 1201    | . 1432    | . 1537    | . 1506    | . 1918    | . 2152    | . 2787    | . 2988    | 23 |
| . 0514                      | . 0783    | . 0720    | . 0605    | . 0624    | . 0519    | . 0563    | . 0565    | . 0719    | . 0664    | 24 |
| 5. 8741                     | 4. 9526   | 5. 2722   | 5. 4065   | 4. 7689   | 4. 6540   | 4. 8758   | 5. 2817   | 6. 1510   | 7. 4068   | 25 |
| . 0065                      | . 0069    | . 0091    | . 0072    | . 0060    | . 0059    | . 0076    | . 0078    | . 0096    | . 0110    | 26 |
| . 0451                      | . 0631    | . 0716    | . 0820    | . 0892    | . 0895    | . 1041    | . 1262    | . 1516    | . 1317    | 27 |
| . 0192                      | . 0141    | . 0151    | . 0143    | . 0159    | . 0137    | . 0147    | . 0156    | . 0159    | . 0129    | 28 |
| . 0682                      | . 1163    | . 1020    | . 1035    | . 0767    | . 0772    | . 0762    | . 0701    | . 0815    | . 0791    | 29 |
| 1. 8519                     | 2. 0995   | 2. 2807   | 3. 5414   | 7. 3686   | 9. 6475   | 10. 4912  | 9. 3454   | 8. 3892   | 8. 6824   | 30 |
| . 0085                      | . 0118    | . 0117    | . 0099    | . 0085    | . 0073    | . 0667    | . 0979    | . 0133    | . 0136    | 31 |
| 26. 4837                    | 23. 9837  | 23. 4429  | 20. 4801  | 17. 6930  | 17. 3993  | 18. 6653  | 18. 7889  | 19. 9762  | 20. 0071  | 32 |
| 2. 7820                     | 3. 1370   | 3. 6554   | 3. 7349   | 3. 5820   | 3. 6060   | 3. 6284   | 5. 2261   | 4. 7325   | 4. 2969   | 33 |
| 8. 0332                     | 7. 9826   | 9. 1245   | 9. 3436   | 8. 9790   | 8. 7464   | 8. 6714   | 8. 5771   | 8. 3132   | 8. 1342   | 34 |
| . 1343                      | . 0838    | . 0311    | . 0192    | . 0208    | . 0224    | . 0270    | . 0319    | . 0379    | . 0359    | 35 |
| 8. 3614                     | 7. 6403   | 7. 4360   | 6. 8674   | 6. 8850   | 6. 5463   | 7. 0032   | 7. 3831   | 8. 5482   | 8. 7335   | 36 |
| . 1817                      | . 1883    | . 1838    | . 1699    | . 1476    | . 1399    | . 1578    | . 1524    | . 1577    | . 1499    | 37 |
| . 0829                      | . 1105    | . 1123    | . 1169    | . 0904    | . 0941    | . 1010    | . 0865    | . 0890    | . 1006    | 38 |
| . 3549                      | . 2737    | . 3520    | . 3716    | . 2770    | . 3985    | . 3743    | . 3602    | . 3331    | . 3201    | 39 |
| . 1457                      | . 1650    | . 1996    | . 1645    | . 1679    | . 1818    | . 1926    | . 2036    | . 2155    | . 2046    | 40 |
| . 0054                      | . 0120    | . 0783    | . 0150    | . 0149    | . 0139    | . 0150    | . 0160    | . 0155    | . 0142    | 41 |
| . 0539                      | . 0700    | . 0190    | . 0676    | . 0574    | . 0515    | . 0582    | . 0546    | . 0592    | . 0598    | 42 |
| 11. 7974                    | 19. 0978  | 17. 1568  | 18. 8712  | 17. 4672  | 18. 1625  | 15. 3284  | 15. 2284  | 13. 8056  | 13. 2198  | 43 |
| . 0089                      | . 0958    | . 0680    | . 0061    | . 0064    | . 0074    | . 0079    | . 0083    | . 0103    | . 0129    | 44 |
| . 8178                      | . 7857    | . 7324    | . 6089    | . 5048    | . 5594    | . 5822    | . 5635    | . 0434    | . 0438    | 45 |
| 2. 0012                     | 1. 7253   | 2. 2435   | 2. 2284   | 2. 6663   | 2. 5846   | 2. 7411   | 2. 4853   | 2. 4228   | 2. 4516   | 46 |
| . 0022                      | . 0037    | . 0043    | . 0041    | . 0055    | . 0045    | . 0045    | . 0044    | . 0045    | . 0046    | 47 |
| 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. |                      | TOBACCO.                    |          |          |          |          |          |          |          |
|-------------------------|----------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|
|                         |                      | Fiscal years ended June 30— |          |          |          |          |          |          |          |
|                         |                      | 1882.                       | 1883.    | 1884.    | 1885.    | 1886.    | 1887.    | 1888.    | 1889.    |
| 1                       | Alabama              | 0.0910                      | 0.0683   | 0.0922   | 0.0859   | 0.1059   | 0.1081   | 0.1153   | 0.1124   |
| 2                       | Arizona              | .0137                       | .0092    | .0010    |          |          |          |          |          |
| 3                       | Arkansas             | .1094                       | .0732    | .1055    | .0966    | .1073    | .1006    | .0997    | .1010    |
| 4                       | California           | 2.3062                      | 2.3482   | 2.3519   | 2.1184   | 1.8399   | 1.7786   | 1.7576   | 1.5789   |
| 5                       | Colorado             | .0783                       | .0594    | .0910    | .1086    | .1240    | .1615    | .1733    | .1692    |
| 6                       | Connecticut          | .4359                       | .4373    | .4352    | .4108    | .4194    | .4113    | .5296    | .4956    |
| 7                       | Dakota               | .0338                       | .0369    | .0057    |          |          |          |          |          |
| 8                       | Delaware             | .0032                       | .6013    | .6371    | .6823    | .7144    | .6748    |          |          |
| 9                       | District of Columbia |                             |          |          |          |          |          |          |          |
| 10                      | Florida              | .5494                       | .5412    | .6516    | .7889    | .8095    | 1.0353   | 1.1068   | 1.2045   |
| 11                      | Georgia              | .1520                       | .1200    | .1630    | .1476    | .1535    | .1981    | .1656    | .1397    |
| 12                      | Idaho                | .0085                       | .0067    | .0005    |          |          |          |          |          |
| 13                      | Illinois             | 6.0535                      | 6.0120   | 5.4142   | 4.9481   | 4.8066   | 4.4084   | 4.1589   | 3.9463   |
| 14                      | Indiana              | .8235                       | .7480    | .7230    | .6793    | .6343    | .6515    | .6729    | .6876    |
| 15                      | Iowa                 | .7429                       | .7195    | .7685    | .7870    | .7254    | .6803    | .6948    | .6612    |
| 16                      | Kansas               | .2654                       | .2540    | .2858    | .3099    | .3134    | .3407    | .3285    | .2856    |
| 17                      | Kentucky             | 3.8633                      | 4.2646   | 4.7911   | 4.8561   | 5.1872   | 5.0113   | 4.9817   | 4.8521   |
| 18                      | Louisiana            | 1.2274                      | 1.1911   | 1.1636   | 1.1643   | 1.0609   | .9937    | 1.0572   | 1.0211   |
| 19                      | Maine                | .1081                       | .0895    | .1051    | .1041    | .1011    | .0935    |          |          |
| 20                      | Maryland             | 3.2248                      | 3.4265   | 3.2874   | 3.4644   | 3.4007   | 3.3218   | 4.3141   | 4.3392   |
| 21                      | Massachusetts        | 1.3996                      | 1.3031   | 1.8805   | 1.3977   | 1.4437   | 1.3266   | 1.2299   | 1.1351   |
| 22                      | Michigan             | 3.0531                      | 3.0889   | 3.3224   | 3.7508   | 3.8497   | 3.7969   | 3.5685   | 4.0061   |
| 23                      | Minnesota            | .3366                       | .3586    | .4093    | .4299    | .4406    | .4235    | .4138    | .4497    |
| 24                      | Mississippi          | .0599                       | .0373    | .0555    | .0546    | .0559    | .0541    |          |          |
| 25                      | Missouri             | 7.8924                      | 8.1616   | 8.8198   | 9.5023   | 10.4226  | 10.9535  | 11.7842  | 12.1482  |
| 26                      | Montana              | .0154                       | .0153    | .0428    | .0273    | .0285    | .0298    | .0486    | .0591    |
| 27                      | Nebraska             | .1289                       | .1266    | .2093    | .2337    | .2563    | .2817    | .2050    | .3058    |
| 28                      | Nevada               | .0106                       | .0067    | .0005    | .0197    | .0163    | .0194    |          |          |
| 29                      | New Hampshire        | .0655                       | .0629    | .0745    | .0672    | .0650    | .0608    | .2018    | .1926    |
| 30                      | New Jersey           | 8.6639                      | 9.5198   | 7.9921   | 7.9305   | 8.8008   | 8.8327   | 7.3238   | 7.7247   |
| 31                      | New Mexico           | .0194                       | .0153    | .0240    | .0230    | .0209    | .0188    | .0193    | .0214    |
| 32                      | New York             | 20.5446                     | 21.0306  | 19.9776  | 19.4629  | 18.7459  | 17.6281  | 17.3143  | 16.5206  |
| 33                      | North Carolina       | 4.9088                      | 4.2043   | 4.5035   | 4.2211   | 4.4850   | 4.8320   | 5.3167   | 5.8530   |
| 34                      | Ohio                 | 7.0311                      | 6.6504   | 6.7177   | 7.3329   | 6.7929   | 8.3760   | 7.6810   | 7.2412   |
| 35                      | Oregon               | .0347                       | .0321    | .0615    | .0568    | .0579    | .0610    | .0838    | .1235    |
| 36                      | Pennsylvania         | 8.9584                      | 9.0294   | 9.9886   | 10.0636  | 10.3343  | 10.7450  | 11.0228  | 10.7386  |
| 37                      | Rhode Island         | .1354                       | .1237    | .1391    | .1342    | .1451    | .1302    |          |          |
| 38                      | South Carolina       | .0909                       | .0666    | .0761    | .0729    | .0758    | .0736    | .0690    | .0621    |
| 39                      | Tennessee            | .3551                       | .3182    | .3891    | .3864    | .3998    | .4267    | .5077    | .5720    |
| 40                      | Texas                | .1875                       | .1557    | .1985    | .1898    | .1826    | .1851    | .1805    | .1853    |
| 41                      | Utah                 | .0140                       | .0111    | .0010    |          |          |          |          |          |
| 42                      | Vermont              | .0577                       | .0578    | .0629    | .0607    | .0582    | .0541    |          |          |
| 43                      | Virginia             | 12.2370                     | 11.2586  | 11.0480  | 10.2655  | 9.4344   | 8.6327   | 9.6164   | 9.4346   |
| 44                      | Washington           | .0118                       | .0098    | .0015    |          |          |          |          |          |
| 45                      | West Virginia        | .6161                       | .6341    | .7157    | .7564    | .7271    | .7673    | .9095    | 1.2491   |
| 46                      | Wisconsin            | 2.4706                      | 2.6114   | 2.7649   | 2.8078   | 2.6537   | 2.3209   | 2.2574   | 2.2929   |
| 47                      | Wyoming              | .0047                       | .0052    | .0002    |          |          |          |          |          |
| Total                   |                      | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

| TORACCO.                     |          |          |          |          |          |          |          |          |          |
|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Fiscal years ended June 30-- |          |          |          |          |          |          |          |          |          |
| 1890.                        | 1891.    | 1892.    | 1893.    | 1894.    | 1895.    | 1896.    | 1897.    | 1898.    | 1899.    |
| 0.1104                       | 0.0656   | 0.0545   | 0.0533   | 0.0540   | 0.0554   | 0.0626   | 0.0695   | 0.0530   | 0.0868   |
| .1026                        | .0610    | .0286    | .0245    | .0178    | .0179    | .0191    | .0366    | .0282    | .0247    |
| 1.3181                       | 1.2216   | 1.1297   | 1.0080   | .8566    | .7984    | .7137    | .7022    | .6232    | .5984    |
| .1726                        | .1507    | .1471    | .1568    | .1177    | .1250    | .1313    | .1238    | .1134    | .1372    |
| .4567                        | .4155    | .4333    | .4330    | .4262    | .4033    | .4132    | .3900    | .3745    | .3394    |
| 1.3579                       | 1.4707   | 1.4358   | 1.4648   | 1.3857   | 1.5129   | 1.5969   | 1.4496   | 1.1860   | 1.0203   |
| .1289                        | .0566    | .0364    | .0439    | .0531    | .0538    | .0574    | .0683    | .0457    | .0686    |
| 4.0505                       | 4.4279   | 4.6028   | 4.9569   | 5.0475   | 4.9572   | 4.8423   | 4.8024   | 4.5807   | 4.2046   |
| .6790                        | .8491    | .6975    | .7208    | .6993    | .6843    | .6692    | .6489    | .6492    | .6252    |
| .6477                        | .6534    | .7007    | .7520    | .7755    | .7323    | .6763    | .6203    | .6184    | .6723    |
| .2683                        | .2038    | .2135    | .2107    | .2192    | .2067    | .1839    | .1932    | .2039    | .2114    |
| 5.2985                       | 5.1703   | 4.9979   | 5.7117   | 5.5967   | 5.8854   | 8.3335   | 8.7447   | 7.3530   | 8.4305   |
| 1.0173                       | .9805    | 1.0788   | 1.0562   | 1.1941   | 1.0959   | .9874    | .9644    | 1.0024   | .8192    |
| 3.9822                       | 3.6383   | 3.2721   | 3.3844   | 3.2086   | 3.0616   | 2.7850   | 2.9436   | 3.2219   | 4.1545   |
| 1.0970                       | 1.0833   | 1.0528   | 1.2031   | 1.1889   | 1.1461   | 1.1462   | 1.0898   | .9328    | .8441    |
| 4.3221                       | 4.5270   | 4.6354   | 4.5535   | 4.5672   | 4.4571   | 4.0960   | 4.5856   | 4.2442   | 3.9923   |
| .4561                        | .4568    | .4932    | .4900    | .4286    | .4293    | .4415    | .4471    | .4257    | .4342    |
| 11.9896                      | 12.1477  | 11.4591  | 11.1539  | 11.9822  | 12.7492  | 11.5767  | 12.7004  | 13.5066  | 15.5084  |
| .0693                        | .0523    | .0485    | .0433    | .0351    | .0391    | .0505    | .0561    | .0468    | .0500    |
| .2850                        | .2229    | .2276    | .2427    | .2390    | .1900    | .1861    | .1813    | .1997    | .2298    |
| .1877                        | .1393    | .1522    | .1634    | .1711    | .1668    | .1560    | .1474    | .1303    | .1262    |
| 6.7032                       | 6.4077   | 6.3136   | 5.8039   | 5.9659   | 5.1306   | 4.8173   | 4.6331   | 4.3109   | 4.4488   |
| .0192                        | .0044    | .0021    | .0025    | .0040    | .0046    | .0051    | .0066    | .0096    | .0157    |
| 16.1146                      | 16.6265  | 17.3377  | 17.3317  | 17.6448  | 16.9014  | 16.4233  | 15.5504  | 16.8395  | 15.7690  |
| 5.9371                       | 5.3210   | 5.3307   | 5.2459   | 5.7200   | 6.1208   | 5.9513   | 6.0217   | 6.8683   | 7.3589   |
| 8.1667                       | 8.2187   | 8.7500   | 7.7172   | 7.4548   | 8.1119   | 8.2887   | 8.2666   | 7.5578   | 7.1937   |
| .1695                        | .1336    | .1016    | .0886    | .0789    | .0779    | .0751    | .0698    | .0721    | .0881    |
| 11.0213                      | 12.3302  | 13.3987  | 13.7989  | 13.0594  | 13.0614  | 13.3260  | 12.9142  | 12.5242  | 10.9631  |
| .0580                        | .0208    | .0216    | .0136    | .0127    | .0168    | .0214    | .0205    | .0174    | .0174    |
| .6260                        | .5020    | .4745    | .5110    | .5026    | .6208    | .7087    | .9107    | .9783    | .9388    |
| .1922                        | .1138    | .0918    | .0821    | .0937    | .1120    | .1256    | .1225    | .1207    | .1882    |
| 9.4095                       | 8.7629   | 8.1319   | 8.0808   | 7.5587   | 7.6767   | 7.5894   | 7.3443   | 8.1324   | 7.4258   |
| 1.4385                       | 1.6021   | 1.4840   | 1.3779   | 1.3978   | 1.3234   | 1.2006   | 1.3164   | 1.2601   | 1.3625   |
| 2.1517                       | 2.1620   | 2.1495   | 2.1070   | 2.1528   | 2.0740   | 1.9027   | 1.8700   | 1.7715   | 1.6909   |
| 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. |                      | FERMENTED LIQUORS.          |          |          |          |          |          |          |          |
|-------------------------|----------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|
|                         |                      | Fiscal years ended June 30— |          |          |          |          |          |          |          |
|                         |                      | 1864.                       | 1865.    | 1866.    | 1867.    | 1868.    | 1869.    | 1870.    | 1871.    |
| 1                       | Alabama              |                             |          | 0.0097   | 0.0130   | 0.0152   | 0.0119   | 0.0151   | 0.0118   |
| 2                       | Arizona              |                             |          |          | .0027    | .0106    | .0066    | .0100    | .0058    |
| 3                       | Arkansas             |                             |          | .0108    | .0038    | .0099    | .0040    | .0042    | .0013    |
| 4                       | California           | 2.4532                      | 2.2458   | 1.8147   | 2.6254   | 2.9949   | 2.9072   | 3.2009   | 2.7638   |
| 5                       | Colorado             | .0478                       | .0478    | .0369    | .0497    | .0616    | .0500    | .0784    | .1137    |
| 6                       | Connecticut          | .5145                       | .6500    | .5167    | .6770    | .6441    | .6599    | .7229    | .7248    |
| 7                       | Dakota               |                             |          |          | .0003    | .0129    | .0182    | .0063    | .0156    |
| 8                       | Delaware             | .0303                       | .0358    | .0258    | .0417    | .0758    | .0868    | .0630    | .0503    |
| 9                       | District of Columbia | .4333                       | .5207    | .4049    | .3495    | .3212    | .2614    | .2115    | .1897    |
| 10                      | Florida              |                             |          |          |          |          |          |          | .0019    |
| 11                      | Georgia              |                             |          | .0409    | .0483    | .0527    | .0819    | .0814    | .0884    |
| 12                      | Idaho                |                             |          | .0453    | .0450    | .0557    | .0406    | .0323    | .0297    |
| 13                      | Illinois             | 7.0485                      | 7.4385   | 8.2349   | 8.4291   | 8.7149   | 7.8326   | 7.1245   | 6.5445   |
| 14                      | Indiana              | 2.1337                      | 2.8562   | 2.5099   | 2.3226   | 2.5290   | 2.2955   | 2.1478   | 2.1328   |
| 15                      | Iowa                 | .9303                       | 1.1672   | 1.4000   | 1.7042   | 1.9204   | 2.0362   | 1.8071   | 1.5994   |
| 16                      | Kansas               | .1795                       | .2430    | .2395    | .3134    | .3476    | .3390    | .3489    | .3691    |
| 17                      | Kentucky             | .1919                       | 1.7420   | 1.7786   | 1.5272   | 1.4174   | 1.1452   | 1.1156   | 1.2062   |
| 18                      | Louisiana            | 1.1315                      | .6698    | .6263    | .4867    | .7234    | .6482    | .7905    | .7492    |
| 19                      | Maine                | .0715                       | .0556    | .0896    | .0900    | .0526    | .1022    | .0670    | .1230    |
| 20                      | Maryland             | 2.9060                      | 2.6478   | 2.2459   | 2.2010   | 2.4255   | 2.2171   | 2.1249   | 2.1091   |
| 21                      | Massachusetts        | 4.2957                      | 4.0001   | 7.3731   | 4.5593   | 4.6912   | 4.8757   | 5.0223   | 7.1543   |
| 22                      | Michigan             | 1.7011                      | 2.5029   | 2.1438   | 2.3440   | 2.3903   | 2.4601   | 2.2327   | 2.0746   |
| 23                      | Minnesota            | .3588                       | .4217    | .5722    | .7393    | .8338    | .8306    | 1.0433   | .9375    |
| 24                      | Mississippi          |                             |          | .0005    | .0079    | .0075    | .0022    | .0075    | .0112    |
| 25                      | Missouri             | 5.0724                      | 5.9512   | 5.2305   | 4.5699   | 4.3061   | 4.0149   | 4.1088   | 4.4968   |
| 26                      | Montana              |                             | .0222    | .0440    | .0443    | .0640    | .0525    | .0819    | .0719    |
| 27                      | Nebraska             | .0578                       | .0692    | .0673    | .0926    | .1591    | .2155    | .2546    | .2150    |
| 28                      | Nevada               | .2241                       | .1754    | .0830    | .1170    | .1606    | .1448    | .1573    | .1590    |
| 29                      | New Hampshire        | .9787                       | .9617    | .8405    | 1.2067   | 1.0268   | 1.3159   | 1.2261   | 1.0223   |
| 30                      | New Jersey           | 5.8708                      | 5.8872   | 5.8727   | 6.4653   | 6.4367   | 6.8817   | 6.9512   | 7.0039   |
| 31                      | New Mexico           | .0101                       | .0130    | .0076    | .0132    | .0110    | .0236    | .0214    | .0141    |
| 32                      | New York             | 34.5749                     | 31.1096  | 30.2904  | 30.7275  | 29.6859  | 31.7290  | 32.1130  | 31.6556  |
| 33                      | North Carolina       |                             |          | .0011    | .0068    | .0031    | .0023    | .0035    | .0011    |
| 34                      | Ohio                 | 9.5626                      | 9.7297   | 10.1165  | 9.0690   | 10.0553  | 9.4274   | 9.4019   | 9.1980   |
| 35                      | Oregon               | .0821                       | .0601    | .1036    | .1022    | .1353    | .1283    | .1382    | .1076    |
| 36                      | Pennsylvania         | 13.7061                     | 14.3874  | 13.0480  | 14.2698  | 12.0797  | 12.7925  | 12.9541  | 12.8512  |
| 37                      | Rhode Island         | .2802                       | .2350    | .2124    | .1978    | .1879    | .1611    | .2071    | .1833    |
| 38                      | South Carolina       |                             |          | .0001    | .0136    | .0213    | .0166    | .0251    | .0215    |
| 39                      | Tennessee            | .1099                       | .6529    | .4261    | .2411    | .2235    | .1436    | .1544    | .1036    |
| 40                      | Texas                |                             |          | .1180    | .1693    | .1900    | .1243    | .1396    | .1458    |
| 41                      | Utah                 | .0075                       | .0148    | .0119    | .0208    | .0197    | .0401    | .0282    | .0241    |
| 42                      | Vermont              | .0493                       | .0562    | .0439    | .0524    | .0599    | .0449    | .0348    | .0258    |
| 43                      | Virginia             | .1087                       | .0934    | .0871    | .1188    | .1585    | .1614    | .1400    | .1116    |
| 44                      | Washington           | .0349                       | .0521    | .0311    | .0458    | .0392    | .0388    | .0433    | .0546    |
| 45                      | West Virginia        | .6600                       | .5111    | .4818    | .4132    | .2880    | .2625    | .2459    | .2369    |
| 46                      | Wisconsin            | 2.9263                      | 2.7639   | 2.7613   | 3.4682   | 3.7745   | 3.3487   | 3.2898   | 3.2177   |
| 47                      | Wyoming              |                             |          |          |          |          | .0044    | .0218    | .0129    |
|                         | Total                | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

PERCENTAGES OF RECEIPTS, ETC.—Continued.

| FERMENTED LIQUORS.           |           |           |           |           |           |           |           |           |           |    |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----|
| Fiscal years ended June 30-- |           |           |           |           |           |           |           |           |           |    |
| 1872.                        | 1873.     | 1874.     | 1875.     | 1876.     | 1877.     | 1878.     | 1879.     | 1880.     | 1881.     |    |
| 0. 0156                      | 0. 0124   | 0. 0133   | 0. 0082   | 0. 0130   | 0. 0074   | 0. 0042   | 0. 0041   | 0. 0052   | 0. 0054   | 1  |
| . 0150                       | . 0126    | . 0096    | . 0102    | . 0116    | . 0128    | . 0201    | . 0224    | . 0215    | . 0433    | 2  |
| . 0015                       | . 0068    | . 0034    | . 0036    | . 0059    | . 0093    | . 0093    | . 0055    | . 0050    | . 0047    | 3  |
| 2. 4613                      | 2. 4330   | 2. 8739   | 3. 5060   | 3. 7074   | 3. 9125   | 3. 6880   | 3. 5064   | 2. 9106   | 2. 9554   | 4  |
| . 1325                       | . 1867    | . 2825    | . 2802    | . 2640    | . 2401    | . 2509    | . 3367    | . 4545    | . 5260    | 5  |
| . 7201                       | . 6186    | . 6389    | . 6336    | . 7164    | . 7121    | . 6023    | . 5585    | . 5698    | . 5630    | 6  |
| . 0140                       | . 0163    | . 0233    | . 0046    | . 0360    | . 0445    | . 0634    | . 0616    | . 0596    | . 0742    | 7  |
| . 0510                       | . 0739    | . 0720    | . 0650    | . 0705    | . 0809    | . 0811    | . 0796    | . 0784    | . 0873    | 8  |
| . 1938                       | . 2257    | . 2973    | . 2550    | . 2975    | . 0914    |           |           |           |           | 9  |
| . 0015                       | . 0040    | . 0021    | . 0012    | . 0031    | . 0024    | . 0044    | . 0026    | . 0040    | . 0112    | 10 |
| . 0697                       | . 0820    | . 0717    | . 0737    | . 0708    | . 0914    | . 0724    | . 0970    | . 0992    | . 0604    | 11 |
| . 0199                       | . 0180    | . 0146    | . 0153    | . 0144    | . 0142    | . 0185    | . 0182    | . 0234    | . 0199    | 12 |
| 6. 2241                      | 5. 8131   | 6. 1604   | 6. 0784   | 6. 0186   | 5. 7155   | 5. 7520   | 5. 7638   | 5. 9784   | 6. 1795   | 13 |
| 2. 0549                      | 2. 0303   | 2. 0236   | 2. 1148   | 2. 0398   | 1. 8237   | 1. 8233   | 1. 8021   | 1. 9653   | 2. 0134   | 14 |
| 1. 5933                      | 1. 7010   | 1. 9950   | 2. 2002   | 2. 1418   | 1. 8588   | 1. 9422   | 1. 8075   | 1. 8505   | 1. 8588   | 15 |
| . 3320                       | . 3262    | . 3449    | . 3082    | . 2831    | . 2768    | . 2862    | . 2821    | . 2759    | . 1915    | 16 |
| 1. 2714                      | 1. 2762   | 1. 3456   | 1. 8164   | 1. 1847   | 1. 1279   | 1. 2395   | 1. 3541   | 1. 3501   | 1. 3474   | 17 |
| . 6009                       | . 5393    | . 4738    | . 3553    | . 3935    | . 4161    | . 4114    | . 4381    | . 4271    | . 3738    | 18 |
| . 0908                       | . 1109    | . 1540    | . 1507    | . 1313    | . 0847    | . 0214    | . 0231    | . 0141    | . 0185    | 19 |
| 2. 1579                      | 2. 2404   | 2. 2088   | 2. 1762   | 2. 0970   | 2. 3100   | 2. 3063   | 2. 1412   | 2. 0034   | 2. 0569   | 20 |
| 7. 0265                      | 6. 8523   | 5. 5764   | 5. 4839   | 5. 8135   | 5. 3784   | 5. 9354   | 5. 2906   | 5. 0621   | 5. 1504   | 21 |
| 2. 1519                      | 2. 4040   | 2. 3030   | 2. 2919   | 2. 3788   | 2. 2163   | 2. 1277   | 2. 1867   | 2. 2381   | 2. 1463   | 22 |
| . 9388                       | 1. 0207   | 1. 0796   | 1. 0829   | 1. 1055   | 1. 0797   | 1. 1691   | 1. 1395   | 1. 1945   | 1. 3200   | 23 |
| . 0115                       | . 0190    | . 0150    | . 0103    | . 0075    | . 0091    | . 0102    | . 0130    | . 0133    | . 0139    | 24 |
| 4. 5744                      | 4. 4362   | 4. 4913   | 4. 4409   | 4. 4570   | 4. 9398   | 5. 2093   | 5. 4034   | 5. 5469   | 5. 7505   | 25 |
| . 0453                       | . 0457    | . 0593    | . 0605    | . 0550    | . 0507    | . 0624    | . 0078    | . 0723    | . 0810    | 26 |
| . 2204                       | . 2435    | . 2805    | . 2756    | . 2971    | . 2837    | . 3216    | . 3131    | . 3439    | . 3396    | 27 |
| . 1606                       | . 1711    | . 1538    | . 1678    | . 1848    | . 1566    | . 1483    | . 1536    | . 1305    | . 1106    | 28 |
| 1. 2455                      | 1. 3387   | 1. 2208   | 1. 5561   | 1. 4724   | 1. 2907   | 1. 2046   | 1. 2068   | 1. 3820   | 1. 4249   | 29 |
| 6. 9438                      | 6. 4960   | 6. 0906   | 5. 5173   | 5. 5875   | 5. 3606   | 5. 0014   | 4. 8289   | 4. 7884   | 4. 6457   | 30 |
| . 0128                       | . 0156    | . 0140    | . 0207    | . 0166    | . 0143    | . 0112    | . 0081    | . 0076    | . 0096    | 31 |
| 31. 9670                     | 32. 0427  | 32. 1255  | 32. 5258  | 32. 6437  | 34. 3457  | 34. 3082  | 34. 9503  | 33. 9701  | 33. 4933  | 32 |
| . 0006                       | . 0034    | . 0032    | . 0073    | . 0058    | . 0054    | . 0049    | . 0049    | . 0064    | . 0063    | 33 |
| 9. 0471                      | 9. 3461   | 9. 4603   | 9. 4948   | 9. 4000   | 8. 9016   | 9. 4138   | 9. 2083   | 9. 2075   | 9. 0709   | 34 |
| . 1003                       | . 0959    | . 0987    | . 1057    | . 1189    | . 1323    | . 1582    | . 1726    | . 1861    | . 2010    | 35 |
| 12. 6137                     | 12. 4029  | 12. 0378  | 11. 0199  | 11. 1618  | 10. 7606  | 10. 0664  | 9. 8708   | 10. 1324  | 9. 8733   | 36 |
| . 2193                       | . 2221    | . 2864    | . 2647    | . 3143    | . 3433    | . 3707    | . 3933    | . 4183    | . 4141    | 37 |
| . 0243                       | . 0285    | . 0292    | . 0207    | . 0200    | . 0444    | . 0130    | . 0073    | . 0257    | . 0635    | 38 |
| . 0861                       | . 0907    | . 0640    | . 0395    | . 0275    | . 0246    | . 1224    | . 0803    | . 0787    | . 0737    | 39 |
| . 2234                       | . 2158    | . 2233    | . 2436    | . 2699    | . 2396    | . 1936    | . 1419    | . 1164    | . 0954    | 40 |
| . 0432                       | . 0921    | . 1629    | . 1942    | . 1031    | . 1034    | . 0906    | . 1248    | . 1105    | . 1266    | 41 |
| . 0411                       | . 0387    | . 6354    | . 0314    | . 0250    | . 0171    | . 0248    | . 0210    | . 0157    | . 0131    | 42 |
| . 1366                       | . 1336    | . 1278    | . 1777    | . 1923    | . 1756    | . 1526    | . 1475    | . 1408    | . 1455    | 43 |
| . 0652                       | . 0543    | . 0758    | . 0953    | . 0918    | . 0953    | . 0981    | . 0925    | . 0825    | . 1091    | 44 |
| . 2685                       | . 2732    | . 2793    | . 3092    | . 2864    | . 2502    | . 2424    | . 2285    | . 2584    | . 2621    | 45 |
| 3. 7945                      | 4. 1651   | 4. 7143   | 5. 0463   | 4. 9211   | 4. 9084   | 4. 8876   | 5. 5939   | 6. 3329   | 6. 6007   | 46 |
| . 0174                       | . 0241    | . 0268    | . 0393    | . 0423    | . 0549    | . 0488    | . 0460    | . 0444    | . 0491    | 47 |
| 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. |                      | FERMENTED LIQUORS.          |         |         |         |         |         |         |         |
|-------------------------|----------------------|-----------------------------|---------|---------|---------|---------|---------|---------|---------|
|                         |                      | Fiscal years ended June 30— |         |         |         |         |         |         |         |
|                         |                      | 1882.                       | 1883.   | 1884.   | 1885.   | 1886.   | 1887.   | 1888.   | 1889.   |
| 1                       | Alabama              | 0.0049                      | 0.0059  | 0.0056  | 0.0151  | 0.0410  | 0.0665  | 0.0609  | 0.0867  |
| 2                       | Arizona              | .0367                       | .0282   | .0024   |         |         |         |         |         |
| 3                       | Arkansas             | .0038                       | .0068   | .0045   | .0050   | .0050   | .0052   | .0036   | .0068   |
| 4                       | California           | 2.6171                      | 2.6488  | 2.6433  | 2.6705  | 2.5726  | 2.5801  | 2.7121  | 2.9911  |
| 5                       | Colorado             | .5409                       | .5557   | .5688   | .5535   | .5263   | .5621   | .6146   | .6857   |
| 6                       | Connecticut          | .6668                       | .7291   | .7402   | .6891   | .6448   | .6780   | 1.0870  | 1.0859  |
| 7                       | Dakota               | .1192                       | .1718   | .0286   |         |         |         |         |         |
| 8                       | Delaware             | .0870                       | .0913   | .0992   | .1067   | .1074   | .1286   |         |         |
| 9                       | District of Columbia |                             |         |         |         |         |         |         |         |
| 10                      | Florida              | .0135                       | .0083   | .0036   | .0040   | .0033   | .0026   | .0016   | .0025   |
| 11                      | Georgia              | .0383                       | .0741   | .0753   | .0637   | .0598   | .0180   | .0313   | .0727   |
| 12                      | Idaho                | .0286                       | .0300   | .0052   |         |         |         |         |         |
| 13                      | Illinois             | 6.1762                      | 6.0840  | 6.0844  | 6.2735  | 6.5466  | 7.2902  | 7.7298  | 7.9945  |
| 14                      | Indiana              | 1.9733                      | 1.8831  | 1.8562  | 1.8904  | 1.8811  | 1.9025  | 1.9430  | 1.9406  |
| 15                      | Iowa                 | 1.7562                      | 1.5631  | 1.3986  | .9404   | .9946   | .8595   | .6881   | .4393   |
| 16                      | Kansas               | .1609                       | .1587   | .1525   | .1142   | .1072   | .0833   | .0723   | .0469   |
| 17                      | Kentucky             | 1.3097                      | 1.2335  | 1.2706  | 1.3005  | 1.2778  | 1.2485  | 1.2256  | 1.1689  |
| 18                      | Louisiana            | .3316                       | .3467   | .4503   | .4792   | .5665   | .5361   | .5183   | .5919   |
| 19                      | Maine                | .0185                       | .0167   | .0129   | .0095   | .0117   | .0083   |         |         |
| 20                      | Maryland             | 2.0550                      | 2.0546  | 2.1332  | 2.2232  | 2.2754  | 2.3103  | 2.5586  | 2.6091  |
| 21                      | Massachusetts        | 4.9219                      | 4.8442  | 4.5236  | 4.6026  | 4.6577  | 4.3356  | 4.1156  | 3.9786  |
| 22                      | Michigan             | 2.0004                      | 1.9720  | 2.1525  | 2.0786  | 2.1531  | 2.1212  | 2.1564  | 2.1061  |
| 23                      | Minnesota            | 1.3072                      | 1.4299  | 1.5322  | 1.4916  | 1.5217  | 1.4794  | 1.2951  | 1.2950  |
| 24                      | Mississippi          | .0151                       | .0193   | .0214   | .0200   | .0222   | .0173   |         |         |
| 25                      | Missouri             | 5.9580                      | 5.8319  | 5.9455  | 5.8903  | 5.7343  | 6.0656  | 6.2673  | 6.5820  |
| 26                      | Montana              | .0941                       | .1020   | .2322   | .1658   | .1619   | .1573   | .2870   | .3125   |
| 27                      | Nebraska             | .3841                       | .3338   | .5293   | .6093   | .6845   | .7456   | .7192   | .7352   |
| 28                      | Nevada               | .0811                       | .0672   | .0132   | .1390   | .1626   | .1688   |         |         |
| 29                      | New Hampshire        | 1.4903                      | 1.5200  | 1.6875  | 1.6579  | 1.5770  | 1.3684  | 1.3927  | 1.3597  |
| 30                      | New Jersey           | 4.7568                      | 4.7707  | 4.7869  | 4.9372  | 5.0622  | 5.2131  | 5.3135  | 5.4033  |
| 31                      | New Mexico           | .0173                       | .0225   | .0504   | .0516   | .0557   | .0415   | .0393   | .0417   |
| 32                      | New York             | 32.8838                     | 32.9821 | 32.0246 | 33.1998 | 33.1246 | 32.2632 | 32.0051 | 31.9026 |
| 33                      | North Carolina       | .0084                       | .0114   | .0102   | .0093   | .0088   | .0073   | .0068   | .0053   |
| 34                      | Ohio                 | 9.1982                      | 9.9075  | 8.9679  | 8.7161  | 8.5060  | 8.6046  | 8.8427  | 8.3312  |
| 35                      | Oregon               | .1707                       | .1696   | .2811   | .2790   | .2995   | .3299   | .3590   | .4266   |
| 36                      | Pennsylvania         | 10.3213                     | 10.4161 | 10.5267 | 10.3758 | 10.2664 | 10.3008 | 10.0457 | 9.4263  |
| 37                      | Rhode Island         | .4222                       | .3937   | .3082   | .2906   | .2710   | .3081   |         |         |
| 38                      | South Carolina       | .0642                       | .0549   | .0520   | .0519   | .0747   | .0706   | .0526   | .0422   |
| 39                      | Tennessee            | .0634                       | .0381   | .0425   | .0588   | .1174   | .1449   | .1615   | .1940   |
| 40                      | Texas                | .0954                       | .0979   | .1181   | .1933   | .2483   | .2633   | .2844   | .3041   |
| 41                      | Utah                 | .1134                       | .1306   | .0200   |         |         |         |         |         |

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

[illegible]



## C.—COMPARATIVE STATEMENT SHOWING THE

| STATES AND TERRITORIES.     | OLEOMARGARINE.              |          |          |          |          |          |
|-----------------------------|-----------------------------|----------|----------|----------|----------|----------|
|                             | Fiscal years ended June 30— |          |          |          |          |          |
|                             | 1887.*                      | 1888.    | 1889.    | 1890.    | 1891.    | 1892.    |
| 1 Alabama.....              | 0.1847                      | 0.0701   | 0.2896   | 0.4487   | 0.2085   | 0.5009   |
| 2 Arizona.....              |                             |          |          |          |          |          |
| 3 Arkansas.....             | .7181                       | .2245    | .5191    | .1717    | .1032    | .2033    |
| 4 California.....           |                             |          | .0027    | .0789    | .1102    | .0809    |
| 5 Colorado.....             | 2.0193                      | .8276    | .4290    | .6152    | .5889    | .5442    |
| 6 Connecticut.....          | 1.8125                      | 17.6754  | 17.1792  | 14.9650  | 11.2793  | 8.3943   |
| 7 Dakota.....               |                             |          |          |          |          |          |
| 8 Delaware.....             | .0897                       |          |          |          |          |          |
| 9 District of Columbia..... |                             |          |          |          |          |          |
| 10 Florida.....             | .0594                       | .0371    | .1382    | .1028    | .2035    | .4768    |
| 11 Georgia.....             | .0956                       | .0764    | .0116    | .0087    | .0742    | .3260    |
| 12 Idaho.....               |                             |          |          |          |          |          |
| 13 Illinois.....            | 36.7508                     | 46.3817  | 45.3413  | 56.3192  | 59.3784  | 52.8833  |
| 14 Indiana.....             | 7.9317                      | 9.6151   | 9.5953   | .8594    | .2893    | .5451    |
| 15 Iowa.....                | .0365                       | .0435    | .0288    | .0051    | .0197    | .0965    |
| 16 Kansas.....              | 4.4992                      | 4.7030   | 5.4745   | 6.5555   | 7.5403   | 11.2894  |
| 17 Kentucky.....            | 1.0490                      | .7260    | .5632    | .6062    | .5171    | .5256    |
| 18 Louisiana.....           | .3013                       | .1991    | .3511    | .3424    | .2696    | .3206    |
| 19 Maine.....               | .0674                       |          |          |          |          |          |
| 20 Maryland.....            | .2320                       | .1183    | .1561    | .0987    | .0437    | .1444    |
| 21 Massachusetts.....       | 7.4158                      | 4.8980   | 4.5383   | 3.6821   | 1.7095   | 1.2059   |
| 22 Michigan.....            | 2.9298                      | 2.6878   | 2.6069   | 2.2429   | .7325    | 1.9003   |
| 23 Minnesota.....           | .1175                       |          |          |          | .1058    | .2936    |
| 24 Mississippi.....         | .0149                       |          |          |          |          |          |
| 25 Missouri.....            | 1.0464                      | 1.7018   | 1.3638   | 2.0835   | 3.2012   | 3.9247   |
| 26 Montana.....             | .6205                       | .2828    | .4807    | .3955    | .4117    | .5978    |
| 27 Nebraska.....            | .4052                       | .1016    | .8441    | .1582    | .2740    | 3.5940   |
| 28 Nevada.....              | .1376                       |          |          |          |          |          |
| 29 New Hampshire.....       | .1849                       | .2877    | .1548    | .1831    | .0571    | .0848    |
| 30 New Jersey.....          | .8646                       | .2386    | .6750    | .3174    | .3138    | .3813    |
| 31 New Mexico.....          | .4222                       | .1192    | .0139    | .0130    | .0030    | .0284    |
| 32 New York.....            | 6.9817                      | .2381    | .0747    | .0312    | .1988    | .1988    |
| 33 North Carolina.....      | .0061                       |          | .0022    | .0096    | .0597    |          |
| 34 Ohio.....                | 4.1053                      | 5.4496   | 6.4927   | 6.4499   | 5.8206   | 5.4504   |
| 35 Oregon.....              |                             | .1338    | .3221    | .2803    | .4084    | .8112    |
| 36 Pennsylvania.....        | 4.8789                      | 1.9387   | 1.4302   | 1.5924   | 5.1529   | 2.9991   |
| 37 Rhode Island.....        | 11.6411                     |          |          |          |          |          |
| 38 South Carolina.....      |                             |          | .0009    |          | .0126    | .0973    |
| 39 Tennessee.....           | .7050                       | .3263    | .2740    | .4123    | .3150    | .4274    |
| 40 Texas.....               | .6155                       | .3467    | .4531    | .3612    | .3388    | .5758    |
| 41 Utah.....                |                             |          |          |          |          |          |
| 42 Vermont.....             |                             |          |          |          |          |          |
| 43 Virginia.....            | .1007                       | .0285    | .0886    | .0132    | .0913    | .2778    |
| 44 Washington.....          |                             |          |          |          |          |          |
| 45 West Virginia.....       | .0431                       | .0106    | .0309    | .1539    | .1906    | .1798    |
| 46 Wisconsin.....           | .9180                       | .5124    | .5718    | .4227    | .1945    | .5773    |
| 47 Wyoming.....             |                             |          |          |          |          |          |
| Total.....                  | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

\* Last eight months of fiscal year 1887.

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

|            | OLEOMARGARINE.              |          |          |          |          |          | FILLED CHEESE. |          |          |
|------------|-----------------------------|----------|----------|----------|----------|----------|----------------|----------|----------|
|            | Fiscal years ended June 30— |          |          |          |          |          |                |          |          |
|            | 1893.                       | 1894.    | 1895.    | 1896.    | 1897.    | 1898.    | 1899.          | 1897.†   | 1898.    |
| 1          | 0.2641                      | 0.3255   | 0.0830   | 0.2119   | 0.1733   | 0.0745   | 0.1082         |          |          |
| 2          |                             |          |          |          |          |          |                |          |          |
| 3          | .1932                       | .1630    | .1695    | .1307    | .1323    | .1289    | .0785          |          |          |
| 4          | .2155                       | .4590    | .4705    | .0613    |          |          |                |          |          |
| 5          | .7818                       | .3804    | .4952    | .3123    | .2228    | .3282    | .2818          |          |          |
| 6          | 7.7131                      | 8.2675   | 10.8190  | 12.2400  | 11.5491  | 9.2657   | 6.6077         |          |          |
| 7          |                             |          |          |          |          |          |                |          |          |
| 8          |                             |          |          |          |          |          |                |          |          |
| 9          |                             |          |          |          |          |          |                |          |          |
| 10         | .3129                       | .3170    | .4896    | .4564    | .4847    | .2677    | .3259          |          |          |
| 11         | .3746                       | .2768    | .2687    | .2862    | .2839    | .2585    | .3115          |          |          |
| 12         |                             |          |          |          |          |          |                |          |          |
| 13         | 51.8119                     | 51.9491  | 49.6420  | 51.9737  | 52.0289  | 34.7674  | 43.7566        | 95.7273  | 99.1828  |
| 14         | 2.0268                      | 2.4715   | 1.4872   | 1.6649   | 3.1968   | 9.2941   | 8.1051         | .1053    |          |
| 15         | .6533                       | .4423    | .1395    | .2417    |          | .0052    | .0061          |          |          |
| 16         | 13.1349                     | 12.5929  | 10.2572  | 10.0508  | 11.0444  | 20.6390  | 13.9730        |          |          |
| 17         | .5083                       | .4302    | .4679    | .5585    | .4255    | .5159    | .4693          |          |          |
| 18         | .3754                       | .2264    | .3213    | .7925    | .5048    | .4662    | .5476          | 1.3536   | .6720    |
| 19         |                             |          |          |          |          |          |                |          |          |
| 20         | .3450                       | .6126    | .5724    | .5888    | .5427    | 1.1154   | 1.7002         | 2.2515   | .0726    |
| 21         | 1.0919                      | 1.2313   | 1.2536   | .2826    | .1071    | .2177    | .4212          |          | .0663    |
| 22         | 1.1839                      | 1.6138   | 1.7591   | 1.6162   | 1.0281   | .3791    | .4015          |          |          |
| 23         | .2352                       | .2930    | .3313    | .1358    | .0464    | .0301    | .2236          | .0526    |          |
| 24         |                             |          |          |          |          |          |                |          |          |
| 25         | 3.8826                      | 3.0534   | 2.8434   | 1.6376   | 1.0577   | 2.0076   | 2.4119         | .2093    |          |
| 26         | .6525                       | .4113    | .5972    | .0880    | .0046    | .0021    | .0053          |          |          |
| 27         | 4.4705                      | 4.2156   | 4.4978   | 2.7307   | .0921    | .1963    | .2338          |          |          |
| 28         |                             |          |          |          |          |          |                |          |          |
| 29         | .1242                       | .1504    | .1925    | .0704    | .0275    | .0310    | .2437          |          |          |
| 30         | .2456                       | .4941    | .6567    | .8737    | 1.4310   | 1.6404   | 1.3802         | .0474    | .0726    |
| 31         | .0923                       | .0585    | .0904    | .0792    | .0731    | .0611    | .0590          |          |          |
| 32         | .0991                       | .3742    | .4573    | .2424    | .1329    | .1774    | .0325          |          |          |
| 33         | .0795                       | .0305    | .0478    | .0197    | .0162    | .0161    | .0220          |          |          |
| 34         | 4.8370                      | 4.8672   | 6.5464   | 8.5671   | 11.8101  | 15.3173  | 14.9104        |          |          |
| 35         | .0235                       | .4796    | .2106    | .0444    | .0307    | .0200    | .0386          |          |          |
| 36         | 1.4939                      | 1.6279   | 2.6110   | 1.8168   | 1.4164   | 1.1733   | 1.6330         | .0526    |          |
| 37         |                             |          |          |          |          |          |                |          |          |
| 38         | .0876                       | .1195    | .1513    | .1948    | .0770    | .1163    | .0916          |          |          |
| 39         | .5675                       | .3861    | .1756    | .1863    | .1911    | .1283    | .2565          |          |          |
| 40         | .5902                       | .6566    | .5629    | .5486    | .7045    | .4543    | .5609          |          |          |
| 41         |                             |          |          |          |          |          |                |          |          |
| 42         | .1920                       | .2452    | .2284    | .3146    | .4062    | .2921    | .2785          | .0369    |          |
| 43         |                             |          |          |          |          |          |                |          |          |
| 44         | .2357                       | .2827    | .4281    | .7076    | .4436    | .3762    | .3873          | .0316    |          |
| 45         | .4046                       | .4937    | .5938    | .2729    | .8145    | .2367    | .0770          | .1319    |          |
| 46         |                             |          |          |          |          |          |                |          |          |
| 47         |                             |          |          |          |          |          |                |          |          |
| Total..... | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000       | 100.0000 | 100.0000 |

† Last ten months of fiscal year 1897.



## C.—COMPARATIVE STATEMENT SHOWING THE

| STATES AND TERRITORIES.   | MIXED<br>FLOUR.             | SPECIAL<br>TAXES NOT<br>ELSEWHERE<br>ENUMERA-<br>TED. | LEGACIES<br>AND DIS-<br>TRIBUTIVE<br>SHARES OF<br>PERSONAL<br>PROPERTY. |
|---------------------------|-----------------------------|---|---|
|                           | Fiscal years ended June 30— |   |   |
|                           | 1899.                       | 1899.   | 1899.   |
| Alabama.....              |                             | 0.5060  | 0.6768  |
| Arizona.....              |                             |   |   |
| Arkansas.....             | 1.1836                      | .4651   | .0107   |
| California.....           | 1.8213                      | 3.7369  | .3601   |
| Colorado.....             |                             | 1.1468  | .4602   |
| Connecticut.....          | .1532                       | 3.5672  | 4.6137  |
| Dakota.....               |                             |   |   |
| Delaware.....             |                             |   |   |
| District of Columbia..... |                             |   |   |
| Florida.....              |                             | .2095   |   |
| Georgia.....              | 2.6795                      | 1.1398  | .1371   |
| Idaho.....                |                             |   |   |
| Illinois.....             | 2.2024                      | 6.3007  | .7667   |
| Indiana.....              | 4.0744                      | 2.4256  | .6360   |
| Iowa.....                 | .4997                       | 4.3610  | .5769   |
| Kansas.....               | 4.6561                      | 1.4668  | .0404   |
| Kentucky.....             | .1913                       | 1.8220  | .2185   |
| Louisiana.....            |                             | 1.2216  | 1.8860  |
| Maine.....                |                             |   |   |
| Maryland.....             |                             | 3.4445  | 1.7290  |
| Massachusetts.....        | 2.4547                      | 8.1085  | 37.6170   |
| Michigan.....             | .2997                       | 2.1661  | .9731   |
| Minnesota.....            | 1.2831                      | 2.0651  | .0651   |
| Mississippi.....          |                             |   |   |
| Missouri.....             | 16.3972                     | 3.3358  | 1.1247  |
| Montana.....              | .5229                       | .7514   |   |
| Nebraska.....             | .8478                       | 2.1159  |   |
| Nevada.....               |                             |   |   |
| New Hampshire.....        | .7233                       | 1.8171  | 4.1281  |
| New Jersey.....           | 1.7766                      | 2.0670  | 3.2251  |
| New Mexico.....           |                             | .2128   |   |
| New York.....             | 32.2577                     | 21.0248   | 21.2193   |
| North Carolina.....       |                             | .3805   | .0234   |
| Ohio.....                 | 4.9821                      | 5.2309  | 6.2105  |
| Oregon.....               | 1.6187                      | 1.1892  |   |
| Pennsylvania.....         | 3.8114                      | 11.8246   | 6.2918  |
| Rhode Island.....         |                             |   |   |
| South Carolina.....       | 10.9698                     | .4101   | .0321   |
| Tennessee.....            | 4.1775                      | .9652   | 1.2169  |
| Texas.....                |                             | 1.8194  | .0146   |
| Utah.....                 |                             |   |   |
| Vermont.....              |                             |   |   |
| Virginia.....             |                             | .9055   | .5639   |
| Washington.....           |                             |   |   |
| West Virginia.....        |                             | .5482   | 1.3282  |
| Wisconsin.....            | .4160                       | 1.1884  | 3.8335  |
| Wyoming.....              |                             |   |   |
| Total.....                | 160.0000                    | 100.0000  | 100.0000  |

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

| SCHEDULES<br>A AND B.       | SCHEDULE<br>A. | SCHEDULE<br>B. | PLAYING CARDS. |          |          |          |          | EXCISE<br>TAX<br>ON GROSS<br>RECEIPTS. |
|-----------------------------|----------------|----------------|----------------|----------|----------|----------|----------|--|
| Fiscal years ended June 30— |                |                |                |          |          |          |          |  |
| 1898.*                      | 1899.          | 1899.          | 1895.†         | 1896.    | 1897.    | 1898.    | 1899.    | 1899.                                  |
|                             | 0.3777         | 0.1886         | 0.2284         | 0.0030   | 0.0016   |          |          |  |
| 0.1276                      | .2742          | .2649          | .8404          | .0088    | .0073    | 0.0062   | 0.0061   |  |
| 1.1567                      | 2.5937         | 2.9362         | 3.7934         | .6632    | .4097    | .3662    | .2238    | 4.5970                                 |
|                             | 1.1175         | .4830          | .8275          | .0331    | .0296    | .0271    | .0155    | .0047                                  |
|                             | 1.9118         | 1.6381         | 1.5907         | .1263    | .0031    | .1299    | .0775    |  |
|                             |                |                |                |          |          |          |          |  |
| 1.1951                      | .2332          | .0895          | .2178          | .0071    | .0020    |          | .0004    |  |
|                             | .7420          | .9885          | .7788          | .0204    | .0036    | .0120    |          |  |
|                             |                |                |                |          |          |          |          |  |
| 18.2138                     | 9.8797         | 6.1517         | 5.7078         | .1806    | .4658    | 1.8930   | 10.1809  |  |
| .6633                       | 1.7465         | 2.0630         | 6.1941         | 12.5411  | 7.5275   | 5.7124   | 5.7905   | .8257                                  |
|                             | 2.0763         | 1.4636         | 1.7810         | .0201    | .0045    | .0035    | .0009    |  |
| .6327                       | .9192          | .4088          | .8251          | .0117    | .0072    | .0022    | .0063    |  |
| .6773                       | 1.0518         | 1.5841         | .6459          | .0066    | .0039    | .0061    | .0061    |  |
| .6752                       | .9967          | .8591          | .9590          | .0077    | .0070    | .0066    | .0020    | 1.2287                                 |
|                             |                |                |                |          |          |          |          |  |
| 12.0088                     | 3.4657         | 3.8017         | 1.2159         | .0175    | .0206    | .0053    | .0122    |  |
|                             | 5.8816         | 7.4342         | 3.1700         | .1661    | .1257    | .0597    | .0769    | 1.3145                                 |
| 2.7109                      | 1.5402         | 2.6197         | 9.0495         | 12.4521  | 14.0150  | 14.6383  | 13.3206  |  |
| 1.9818                      | 2.2957         | 1.3051         | 1.8467         | .0389    | .0029    | .0015    | .0047    |  |
|                             |                |                |                |          |          |          |          |  |
| 8.3658                      | 4.9690         | 5.5977         | 3.0138         | .0870    | .0244    | .0071    | .0154    |  |
|                             | .5555          | .2504          | 1.3793         | .1348    | .0741    | .0192    |          |  |
| 2.3572                      | 1.5200         | .4920          | 1.1047         | .1923    | .0132    | .0015    | .0025    |  |
|                             |                |                |                |          |          |          |          |  |
| .1888                       | .8739          | 2.2372         | 1.0841         | .0516    | .0067    | .0013    |          |  |
| 1.7219                      | 1.5256         | 1.9362         | .5874          | .0068    | .0011    | .0006    | .0003    | 45.0299                                |
| .3475                       | .1249          | 1.353          | .5614          | .0144    | .0009    |          | .0006    |  |
| 26.3443                     | 34.4302        | 31.4599        | 22.5327        | 33.6349  | 30.0159  | 25.2221  | 21.3851  | 17.8991                                |
| .5950                       | .3370          | .1956          | .1494          | .0019    | .0019    |          |          |  |
| 4.2495                      | 4.0286         | 7.5853         | 20.1102        | 38.9526  | 47.1101  | 51.7783  | 48.7860  | 4.3014                                 |
|                             | .9484          | .5537          | 1.5899         | .0337    | .0040    | .0017    | .0140    |  |
| 13.4384                     | 7.7368         | 8.2518         | 3.5373         | .1767    | .0716    | .0576    | .0523    | 24.8581                                |
|                             |                |                |                |          |          |          |          |  |
| .2437                       | .2556          | .1231          | .1793          | .0282    | .0020    |          |          |  |
| .3797                       | .9768          | 1.8136         | .6083          | .0211    | .0029    |          |          |  |
|                             | 1.5318         | 1.0846         | 1.5065         | .0587    | .0156    | .0249    | .0157    |  |
|                             |                |                |                |          |          |          |          |  |
| .4379                       | .7675          | .3518          | .5901          | .1578    | .0016    | .0189    | .0002    |  |
|                             |                |                |                |          |          |          |          |  |
|                             | .4135          | .2200          | .3645          | .0077    | .0091    | .0005    | .0020    |  |
| 1.2871                      | 1.8514         | 1.5140         | 1.9231         | .1355    | .0079    | .0070    | .0072    |  |
|                             |                |                |                |          |          |          |          |  |
| 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 1895.



## C.—COMPARATIVE STATEMENT SHOWING THE

| STATES AND TERRITORIES.   | PENALTIES, ETC., COLLECTED. |          |          |          |          |          |          |          |          |
|---------------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
|                           | Fiscal years ended June 30— |          |          |          |          |          |          |          |          |
|                           | 1864.                       | 1865.    | 1866.    | 1867.    | 1868.    | 1869.    | 1870.    | 1871.    | 1872.    |
| Alabama.....              |                             |          | 0.0449   | 0.3231   | 0.1552   | 0.1159   | 0.1381   | 0.3384   | 1.8211   |
| Arizona.....              |                             |          |          | .0246    | .0001    | .0008    | .0112    | .0045    | .1761    |
| Arkansas.....             |                             |          | .0352    | .0413    | .1754    | .1210    | .2109    | .3178    | .4743    |
| California.....           | 3.9251                      | 7.4982   | 9.9154   | 5.4888   | 2.1762   | 1.5316   | 1.2008   | 2.0431   | .9976    |
| Colorado.....             | .3059                       | .0072    | .1381    | .1246    | .0886    | .0590    | .0581    | .2022    | .0192    |
| Connecticut.....          | .4248                       | .1587    | .0998    | .6659    | .2633    | .2197    | .7289    | .1689    | .6715    |
| Dakota.....               |                             |          |          | .0075    | .0042    | .1092    | .0205    | .0182    |          |
| Delaware.....             | .0836                       | .0183    | .0392    | .0160    | .0149    | .0100    | .0803    | .7252    | .3476    |
| District of Columbia..... | .4621                       | .9943    | .2229    | .0716    | .0759    | .4382    | .1723    | .2941    | .1726    |
| Florida.....              |                             |          |          | .0186    | .0700    | .0208    | .1326    | .0924    | .0732    |
| Georgia.....              |                             |          | .2089    | .7968    | .2943    | .3338    | .5362    | .3655    | .6501    |
| Idaho.....                |                             |          | .0054    | .0188    | .1590    | .1351    |          | .0324    | .0133    |
| Illinois.....             | 3.4423                      | 8.3394   | 13.4066  | 7.1979   | 9.8136   | 6.5688   | 14.6783  | 3.2970   | 6.1872   |
| Indiana.....              | 1.5256                      | 1.3213   | 1.0296   | .9073    | .5715    | 7.5391   | .7612    | 1.7649   | 3.5250   |
| Iowa.....                 | .9365                       | .4897    | .9646    | .6427    | .6366    | .6447    | .5381    | .1743    |          |
| Kansas.....               | .4797                       | .1122    | .1153    | .0760    | .0641    | .1489    | .1555    | .2672    | .1261    |
| Kentucky.....             | 1.8385                      | 1.9967   | 2.3253   | 3.7210   | 2.8131   | 3.9784   | 8.4805   | 5.3081   | 4.0655   |
| Louisiana.....            | 3.0558                      | 3.7546   | .2738    | 1.0924   | .9977    | .4165    | 1.0822   | .7480    | 1.1182   |
| Maine.....                | .4487                       | .3479    | .1706    | .1638    | .5269    | .1434    | .1426    | .1502    | .1149    |
| Maryland.....             | 2.0091                      | 9.7559   | 1.5851   | .6091    | 1.0387   | 1.5976   | 2.4456   | 4.8213   | 1.4924   |
| Massachusetts.....        | 10.9760                     | 9.7172   | 11.3451  | 8.9277   | 7.3360   | 4.0222   | 9.4554   | 4.7908   | 2.9877   |
| Michigan.....             | .8711                       | 1.0736   | .6496    | 2.9789   | 3.0980   | 2.5131   | 2.4328   | 1.7339   | .2524    |
| Minnesota.....            | .1368                       | .2485    | .0542    | .2298    | .1116    | .2081    | .3315    | .1026    | .1688    |
| Mississippi.....          |                             |          |          | .0026    | .0277    | .1426    | .0592    | .2779    | 1.6642   |
| Missouri.....             | 6.8003                      | 5.4134   | 2.7233   | 3.0183   | 5.7907   | 7.1265   | 3.8024   | 3.1486   | 2.8673   |
| Montana.....              |                             |          | .0087    | .0134    | .0010    |          | .0241    | .0359    | .0362    |
| Nebraska.....             | .0135                       | .0044    | .0573    | .0087    | .0134    | .0775    | .1054    | .0309    | .0154    |
| Nevada.....               | .1851                       | .5908    | .3428    | .1084    | .0570    | .3133    | .1121    | .3667    | .7462    |
| New Hampshire.....        | .7016                       | .4052    | .1318    | .2057    | .1703    | 2.7179   | .3399    | .9613    | 1.0998   |
| New Jersey.....           | 1.2796                      | 1.8691   | 1.8610   | 6.6623   | 3.5173   | 1.4542   | 5.4904   | 1.2035   | 1.1792   |
| New Mexico.....           | .0062                       | .0207    | .0216    | .0149    | .0350    | .0536    | .0390    | .0719    | .0495    |
| New York.....             | 38.8768                     | 28.1369  | 26.9055  | 31.9165  | 35.6102  | 25.6207  | 21.1786  | 19.1580  | 26.4656  |
| North Carolina.....       |                             |          | .0279    | .2194    | .6926    | 3.3159   | 2.0290   | 2.2681   | 1.5113   |
| Ohio.....                 | 4.3867                      | 5.8484   | 8.4662   | 5.5342   | 5.2151   | 6.9537   | 6.8686   | 17.9682  | 16.0392  |
| Oregon.....               | .0040                       | .0183    | .0379    | .0360    | .0186    | .0309    | .5850    | .0786    |          |
| Pennsylvania.....         | 13.8350                     | 9.0784   | 8.7662   | 13.4652  | 13.9711  | 14.7669  | 8.8931   | 14.7344  | 9.2800   |
| Rhode Island.....         | .5518                       | .4240    | .2517    | .6517    | .5946    | .8476    | .4141    | .3405    | .4927    |
| South Carolina.....       |                             |          | .0477    | .3168    | .3714    | .4188    | .7941    | 1.0030   | .9986    |
| Tennessee.....            |                             | 1.0657   | 6.3317   | 1.2217   | .5572    | 1.0909   | 1.2041   | 3.4309   | 1.4317   |
| Texas.....                |                             |          | .6479    | .1318    | .0697    | .5379    | .3396    | 1.0876   | .4141    |
| Utah.....                 |                             | .0455    | .0733    | .0295    | .0563    | .0901    | .0159    | .0151    |          |
| Vermont.....              | .4273                       | .0801    | .0580    | .0780    | .0693    | .0367    | .1393    | .8441    | .0466    |
| Virginia.....             | .0275                       | .1187    | .0917    | .8273    | 1.2722   | .9863    | 3.4928   | 3.8749   | 7.8748   |
| Washington.....           | .0072                       | .1096    | .0203    | .0232    | .0082    | .0539    | .0390    | .0133    | .0080    |
| West Virginia.....        | .4075                       | .1029    | .1117    | .0847    | .1533    | .1052    | .0602    | .0628    | .7578    |
| Wisconsin.....            | 1.5650                      | .8362    | .9857    | 1.2930   | 1.2594   | 1.2486   | .3855    | .8964    | 2.3435   |
| Wyoming.....              |                             |          |          |          |          |          | .0091    | .0093    |          |
| Total.....                | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

| STATES AND TERRITORIES.   | PENALTIES, ETC., COLLECTED. |          |          |          |          |          |          |          |          |
|---------------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
|                           | Fiscal years ended June 30— |          |          |          |          |          |          |          |          |
|                           | 1873.                       | 1874.    | 1875.    | 1876.    | 1877.    | 1878.    | 1879.    | 1880.    | 1881.    |
| Alabama.....              | 0.2864                      | 0.6922   | 1.5176   | 0.6076   | 0.4282   | 1.2220   | 0.6981   | 3.8446   | 1.1899   |
| Arizona.....              | .0443                       | .0138    | .0037    |          | .0274    | .0216    | .0137    | .0003    | .2575    |
| Arkansas.....             | .3759                       | .6732    | .1888    | .2719    | .6704    | .2126    | .2026    | 1.3447   | .9582    |
| California.....           | .4737                       | 2.0223   | 1.6473   | 1.3988   | .3195    | .6165    | 2.1445   | 2.0896   | 2.6737   |
| Colorado.....             | .0198                       | .0878    | .2574    | .3549    | .0247    | .0659    | .6482    | .4392    | .5839    |
| Connecticut.....          | .1511                       | .4443    | .8009    | .0809    | .1410    | .6097    | .4695    | 2.8172   | .7810    |
| Dakota.....               | .0122                       | .0225    | .0034    | .0011    | .0090    | .0048    | .0559    | .3450    | .3795    |
| Delaware.....             | .3124                       | .0444    | .2234    | .2484    | .2018    | .2265    | .4085    | .0420    | .6983    |
| District of Columbia..... | .3348                       | .0764    | .4740    | .1177    | .0257    |          |          |          |          |
| Florida.....              | .2117                       | .0767    | .1830    | .1775    |          | .0460    | .0332    | .0973    | .1413    |
| Georgia.....              | 6.7434                      | .9676    | 2.0498   | 1.1207   | .5708    | .8767    | 7.4423   | 1.4557   | 2.1494   |
| Idaho.....                | .0649                       | .0742    |          |          | .0075    | .0705    | .1161    | .0902    | .1050    |
| Illinois.....             | 4.5964                      | 7.5070   | 6.3385   | 6.0357   | 23.0563  | 5.0782   | 7.2420   | 5.3457   | 12.0301  |
| Indiana.....              | .6523                       | 1.5381   | 2.1107   | .9964    | 3.9568   | 1.2202   | .4335    | 2.0532   | 5.1638   |
| Iowa.....                 | .5066                       | 1.3220   | 6.7150   | 3.8915   | 2.0271   | 2.2006   | 4.3396   | 2.8718   | 6.1097   |
| Kansas.....               | .1901                       | .0538    | .4287    | .2835    | .0234    | .0532    | .2441    | .1582    | .3410    |
| Kentucky.....             | 4.4006                      | 2.8866   | 3.9759   | 5.0826   | 1.1014   | 2.9514   | 4.4085   | 2.6276   | 1.6239   |
| Louisiana.....            | .6638                       | 2.7406   | 1.4345   | .2342    | .2468    | 4.5585   | .4381    | 5.6725   | 1.8897   |
| Maine.....                | .5682                       | .1596    | .4924    | .1651    | .0448    | .6180    | .9720    | .5462    | .7575    |
| Maryland.....             | 4.4954                      | 1.3832   | 3.0736   | .9452    | .3450    | .6466    | .3013    | 8.3789   | .5840    |
| Massachusetts.....        | 2.5443                      | 1.5832   | 1.7226   | 1.6520   | 2.8686   | 3.7419   | 5.8181   | 2.7588   | 2.2569   |
| Michigan.....             | .1836                       | .1521    | .2934    | .4058    | 1.5419   | 1.0951   | 6.2612   | 1.9111   | 1.8151   |
| Minnesota.....            | .1117                       | .4044    | .2729    | .3687    | .7245    | .6010    | .5927    | .4400    | .7127    |
| Mississippi.....          | .9792                       | .5816    | 2.2790   | 1.6167   | .5632    | 2.6758   | 4.2598   | .5790    | 3.3424   |
| Missouri.....             | 2.9358                      | 1.5241   | 3.2678   | 10.8133  | 12.0153  | 33.4358  | 2.6386   | 2.3987   | 8.3152   |
| Montana.....              | .0174                       | .3798    | .3467    | .0419    | .0644    |          | .2238    |          |          |
| Nebraska.....             | .6837                       | .4312    | 2.1713   | .4060    | .8731    | .6399    | .1582    | .4394    | .3831    |
| Nevada.....               | .0251                       | .1114    | .0263    |          |          | .0014    | .0652    | .0675    | .0340    |
| New Hampshire.....        | .1024                       | .4221    | .1027    | .0028    | .0023    | .0638    | .0465    | .0451    | .0445    |
| New Jersey.....           | 1.6932                      | 1.1312   | .5115    | .4979    | .6316    | .4144    | .6256    | 1.4511   | 1.8677   |
| New Mexico.....           | .1030                       | .2847    | .0043    | .2735    | .0661    | .3453    | .0047    | .0028    |          |
| New York.....             | 29.6692                     | 8.8062   | 8.2055   | 8.1144   | 6.4482   | 6.5487   | 11.1295  | 22.1070  | 12.5998  |
| North Carolina.....       | 4.9177                      | 5.0491   | 4.3559   | 1.8019   | .2967    | 3.4236   | 3.5246   | 3.2129   | 4.2771   |
| Ohio.....                 | 8.1989                      | 13.1692  | 10.8873  | 1.9180   | 1.4801   | 6.8913   | 4.5298   | 6.8490   | 6.8490   |
| Oregon.....               | .0081                       | .0275    | .1234    | .1464    | .1475    | .1207    | .3918    | .1136    | .3611    |
| Pennsylvania.....         | 6.4878                      | 21.6067  | 13.4512  | 11.1419  | 21.8879  | 8.1663   | 3.4155   | 3.9484   | 13.1768  |
| Rhode Island.....         | .1004                       | .0734    | .3760    | .1011    | .2754    | .6405    | .1531    | .2398    | .3211    |
| South Carolina.....       | .9476                       | .8658    | 2.9204   | .6144    | .2221    | .5600    | .4920    | .7020    | 1.1965   |
| Tennessee.....            | 2.5081                      | 4.0299   | 6.5024   | 4.8426   | 2.6312   | 1.5645   | 4.1511   | 3.4483   | 5.0552   |
| Texas.....                | .4064                       | 4.3725   | 3.3867   | 1.6391   | 1.5366   | 4.1684   | 2.3553   | 1.4334   | 1.7499   |
| Utah.....                 | .1766                       | .1428    | .0185    | .1656    | .1096    | .5495    | .0301    | 3.0027   | .0456    |
| Vermont.....              | .3207                       | .0683    | .0106    | .0515    | .0081    | .1268    | .0814    | .4235    | .3042    |
| Virginia.....             | 11.1956                     | 11.2342  | 3.3474   | 3.7772   | .3982    | .6614    | .7032    | .7661    | 1.0644   |
| Washington.....           | .0265                       | .0268    | .1736    | .0298    | .0238    | .1422    | .1792    | .0260    | .0004    |
| West Virginia.....        | .4895                       | .0416    | .1018    | .2606    | .1785    | .2327    | .4818    | 1.2124   | .5626    |
| Wisconsin.....            | .6753                       | .3156    | 4.1412   | 27.5833  | 10.2845  | 1.3475   | 17.5458  | 2.0478   | .3139    |
| Wyoming.....              | .0511                       | .0778    |          | .0019    |          | .0023    |          | .0066    |          |
| Total.....                | 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. |                      | PENALTIES, ETC., COLLECTED. |          |          |          |          |          |          |          |
|-------------------------|----------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|
|                         |                      | Fiscal years ended June 30— |          |          |          |          |          |          |          |
|                         |                      | 1883.                       | 1884.    | 1885.    | 1886.    | 1887.    | 1888.    | 1889.    | 1890.    |
| 1                       | Alabama              | 0.0862                      | 0.7780   | 1.1173   | .....    | 0.0256   | 0.7717   | 0.6923   | 1.0983   |
| 2                       | Arizona              | .0484                       | .....    | .....    | .....    | .....    | .....    | .....    | .....    |
| 3                       | Arkansas             | .8150                       | .4537    | .6999    | 0.6720   | .6166    | .4844    | .4955    | .4589    |
| 4                       | California           | 1.1012                      | 29.7821  | 1.2899   | 13.5022  | 18.0398  | 9.0873   | 6.4375   | 10.6319  |
| 5                       | Colorado             | .2555                       | .1296    | .6746    | .1317    | .0178    | .0015    | .....    | .0019    |
| 6                       | Connecticut          | .2214                       | .6811    | .2824    | .2450    | 1.1885   | 3.7856   | 3.0156   | 2.8907   |
| 7                       | Dakota               | .1224                       | .....    | .....    | .....    | .....    | .....    | .....    | .....    |
| 8                       | Delaware             | .1049                       | .0003    | .....    | .....    | .0708    | .....    | .....    | .....    |
| 9                       | District of Columbia | .....                       | .....    | .....    | .....    | .....    | .....    | .....    | .....    |
| 10                      | Florida              | .1227                       | .0091    | .1344    | .0003    | .0190    | .....    | .2401    | .4525    |
| 11                      | Georgia              | 1.7428                      | 1.1547   | 2.4858   | 1.4829   | 4.3615   | 2.9068   | 4.1588   | .5074    |
| 12                      | Idaho                | .1247                       | .0246    | .....    | .....    | .....    | .....    | .....    | .....    |
| 13                      | Illinois             | 5.5626                      | 3.6298   | 35.2027  | 3.3937   | 4.1665   | 9.5828   | 13.0061  | 7.8793   |
| 14                      | Indiana              | 1.2134                      | .0779    | 1.4600   | .1729    | .6522    | .7857    | .6468    | .6955    |
| 15                      | Iowa                 | 2.6175                      | 5.5687   | 2.9438   | 5.4126   | 2.6256   | 2.3041   | 4.5837   | 2.6174   |
| 16                      | Kansas               | .2046                       | .1335    | .0809    | .3204    | .1546    | .2405    | .2305    | .5706    |
| 17                      | Kentucky             | 2.9365                      | 4.5020   | 4.0015   | 3.9756   | 1.5169   | 12.4496  | 3.9247   | 1.0698   |
| 18                      | Louisiana            | 2.3941                      | 8.4797   | 1.1320   | .7289    | .0409    | 1.3632   | 4.1491   | 1.2795   |
| 19                      | Maine                | .2796                       | .1404    | .2941    | .3745    | .7478    | .....    | .....    | .....    |
| 20                      | Maryland             | 15.7296                     | .0525    | .1738    | .5769    | .0774    | .6956    | .3239    | .1488    |
| 21                      | Massachusetts        | 10.0312                     | 1.3038   | 2.8667   | 8.9557   | 3.2695   | .4111    | 1.9811   | 3.2825   |
| 22                      | Michigan             | 1.6151                      | 1.3738   | .8720    | 2.7567   | 1.1691   | 1.6507   | 7.3163   | 1.3501   |
| 23                      | Minnesota            | .5738                       | .8781    | .7046    | .2386    | .2337    | 1.9574   | .6526    | .6568    |
| 24                      | Mississippi          | .1545                       | .1035    | .2553    | .7435    | .6138    | .....    | .....    | .....    |
| 25                      | Missouri             | 7.1951                      | .7327    | 2.2630   | 2.3849   | 4.4545   | 5.7757   | 3.5634   | 3.3148   |
| 26                      | Montana              | .....                       | .0346    | .2021    | .....    | .....    | .2741    | .....    | .....    |
| 27                      | Nebraska             | .3108                       | .2280    | 1.1060   | .3093    | .0549    | .2881    | .2138    | 1.8280   |
| 28                      | Nevada               | .....                       | .....    | .....    | .2369    | .0775    | .....    | .....    | .....    |
| 29                      | New Hampshire        | .....                       | .0509    | .2623    | .....    | .2793    | 1.3860   | 2.4777   | 1.3572   |
| 30                      | New Jersey           | 16.2989                     | .3183    | 1.3268   | 8.7631   | 1.5944   | 1.2238   | 1.5503   | 4.5855   |
| 31                      | New Mexico           | .1844                       | .3530    | .0804    | .2152    | .0988    | .0384    | .1411    | 1.1493   |
| 32                      | New York             | 12.0491                     | 5.5376   | 13.5430  | 24.7887  | 33.7618  | 17.2045  | 10.3617  | 6.3626   |
| 33                      | North Carolina       | 1.9037                      | 2.4986   | 2.8173   | 3.7349   | 4.0440   | 5.5174   | 7.8841   | 5.3193   |
| 34                      | Ohio                 | 2.4919                      | 2.4892   | 2.2963   | 3.4323   | 2.1716   | 3.2775   | 2.7910   | 2.6463   |
| 35                      | Oregon               | .2207                       | .1539    | .2021    | .1184    | 1.6486   | .3922    | .5448    | .0731    |
| 36                      | Pennsylvania         | 1.5056                      | 18.0749  | 5.3334   | 2.1785   | 2.5181   | 3.5038   | 3.7562   | 3.9581   |
| 37                      | Rhode Island         | .2162                       | .2011    | .3560    | .6405    | .2589    | .....    | .....    | .....    |
| 38                      | South Carolina       | 1.8637                      | .5268    | 1.7377   | .5874    | .3571    | 1.5167   | .4792    | .5451    |
| 39                      | Tennessee            | 3.9059                      | 2.9067   | 6.8237   | 3.5150   | 3.9608   | 5.7903   | 7.8432   | 3.0128   |
| 40                      | Texas                | 1.0397                      | 10.8434  | 2.1836   | 2.0023   | 1.3331   | 1.9894   | 1.8742   | 1.3639   |
| 41                      | Utah                 | .2237                       | .....    | .....    | .....    | .....    | .....    | .....    | .....    |
| 42                      | Vermont              | .1835                       | .1194    | .1596    | .8966    | .4032    | .....    | .....    | .....    |
| 43                      | Virginia             | .6050                       | .5210    | 2.0462   | 1.3189   | 2.2682   | 2.1006   | 2.2931   | 1.4195   |
| 44                      | Washington           | .0719                       | .0052    | .....    | .....    | .....    | .....    | .....    | .....    |
| 45                      | West Virginia        | .3367                       | .3260    | .5082    | .8110    | .1610    | .4005    | .0390    | 30.9851  |
| 46                      | Wisconsin            | .7358                       | .9038    | .6751    | .4023    | .6166    | 1.8421   | 2.3326   | .6645    |
| 47                      | Wyoming              | .....                       | .....    | .....    | .....    | .....    | .....    | .....    | .....    |
| Total                   |                      | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

PERCENTAGES OF RECEIPTS, ETC.—Continued.

[illegible]



## C.—COMPARATIVE STATEMENT SHOWING THE

| STATES AND TERRITORIES. |                           | AGGREGATE RECEIPTS.         |          |          |          |          |          |          |          |          |
|-------------------------|---------------------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
|                         |                           | Fiscal years ended June 30— |          |          |          |          |          |          |          |          |
|                         |                           | 1864.                       | 1865.    | 1866.    | 1867.    | 1868.    | 1869.    | 1870.    | 1871.    | 1872.    |
| 1                       | Alabama.....              |                             |          | 1.4253   | 1.6601   | 2.4419   | 0.3302   | 0.3555   | 0.2845   | 0.2066   |
| 2                       | Arizona.....              |                             |          |          | .0011    | .0079    | .0079    | .0093    | .0132    | .0135    |
| 3                       | Arkansas.....             |                             |          | .0884    | .7062    | .4818    | .1014    | .2204    | .1021    | .0833    |
| 4                       | California.....           | 1.5306                      | 2.0009   | 1.7000   | 2.7233   | 3.7388   | 3.1669   | 2.7467   | 2.8207   | 2.6483   |
| 5                       | Colorado.....             | .0376                       | .0672    | .0519    | .0611    | .0680    | .0427    | .0441    | .0547    | .0549    |
| 6                       | Connecticut.....          | 2.9879                      | 3.3862   | 3.3238   | 3.0561   | 2.5108   | 1.6364   | 1.5305   | 1.1159   | 1.0448   |
| 7                       | Dakota.....               |                             |          |          | .0008    | .0058    | .0076    | .0052    | .0056    | .0052    |
| 8                       | Delaware.....             | .3570                       | .4160    | .3496    | .3168    | .3357    | .2972    | .2698    | .3472    | .3470    |
| 9                       | District of Columbia..... | .3341                       | .3798    | .2645    | .2838    | .2769    | .3119    | .3070    | .2094    | .1882    |
| 10                      | Florida.....              |                             |          | .0339    | .2249    | .2298    | .0501    | .0635    | .0947    | .0803    |
| 11                      | Georgia.....              |                             |          | 1.4861   | 1.8085   | 3.5074   | .7064    | .6829    | .5763    | .5058    |
| 12                      | Idaho.....                |                             |          | .0274    | .0328    | .0544    | .0546    | .0390    | .0415    | .0208    |
| 13                      | Illinois.....             | 9.0370                      | 4.8316   | 5.3107   | 4.8818   | 4.3164   | 9.1334   | 10.9599  | 11.8239  | 13.7032  |
| 14                      | Indiana.....              | 3.1026                      | 2.4459   | 1.8685   | 1.6616   | 1.3365   | 2.7056   | 3.0109   | 3.7525   | 4.7198   |
| 15                      | Iowa.....                 | .5773                       | .8802    | .9365    | .8359    | .6746    | 1.0895   | .8224    | .8460    | .9261    |
| 16                      | Kansas.....               | .0597                       | .1092    | .1230    | .1481    | .1449    | .1711    | .2048    | .1852    | .1400    |
| 17                      | Kentucky.....             | 3.6029                      | 2.4641   | 2.0426   | 2.1824   | 2.3619   | 5.2768   | 5.9009   | 5.0942   | 5.0716   |
| 18                      | Louisiana.....            | 2.0787                      | .8698    | 2.1377   | 2.5095   | 2.1833   | 1.3299   | 1.7794   | 1.4358   | 1.4118   |
| 19                      | Maine.....                | 1.1815                      | 1.3286   | .9736    | .9376    | .9096    | .4684    | .4817    | .3223    | .2620    |
| 20                      | Maryland.....             | 2.7489                      | 2.7511   | 2.6760   | 2.4835   | 2.4427   | 3.1795   | 3.2457   | 2.8965   | 3.2882   |
| 21                      | Massachusetts.....        | 11.1144                     | 12.8101  | 12.0681  | 11.3201  | 10.1287  | 6.4830   | 6.3763   | 5.3186   | 5.4893   |
| 22                      | Michigan.....             | 1.0966                      | 1.3203   | 1.2006   | 1.2542   | 1.5736   | 1.8476   | 1.7421   | 2.0643   | 2.0815   |
| 23                      | Minnesota.....            | .0801                       | .1303    | .1317    | .1822    | .2102    | .2540    | .2792    | .1975    | .2159    |
| 24                      | Mississippi.....          |                             |          | .2695    | 1.8471   | 2.1408   | .1257    | .1700    | .1863    | .1159    |
| 25                      | Missouri.....             | 3.0198                      | 2.7803   | 2.5833   | 2.6173   | 2.8035   | 3.7026   | 3.5834   | 3.9845   | 4.0654   |
| 26                      | Montana.....              |                             | .0183    | .0391    | .0312    | .0618    | .0450    | .0618    | .0642    | .0251    |
| 27                      | Nebraska.....             | .0245                       | .0291    | .0348    | .0435    | .0729    | .1128    | .1841    | .1755    | .1697    |
| 28                      | Nevada.....               | .0728                       | .1461    | .0978    | .1169    | .1763    | .1605    | .1122    | .0810    | .0671    |
| 29                      | New Hampshire.....        | .9808                       | 1.2010   | 1.2004   | 1.1616   | 1.1078   | .4554    | .3774    | .3104    | .2639    |
| 30                      | New Jersey.....           | 2.8453                      | 3.8502   | 3.5153   | 3.1800   | 3.2496   | 2.6515   | 2.4322   | 1.9227   | 2.1608   |
| 31                      | New Mexico.....           | .0100                       | .0249    | .0246    | .0259    | .0328    | .0305    | .0280    | .0272    | .1206    |
| 32                      | New York.....             | 24.8485                     | 27.2475  | 24.8068  | 23.7079  | 22.4788  | 24.9716  | 21.7006  | 22.5774  | 20.3677  |
| 33                      | North Carolina.....       |                             |          | .1429    | .6645    | 1.1282   | .5247    | .8348    | 1.0653   | .9614    |
| 34                      | Ohio.....                 | 11.1612                     | 8.1289   | 8.8754   | 8.0212   | 6.9752   | 11.2681  | 11.6786  | 11.8473  | 12.9275  |
| 35                      | Oregon.....               | .0950                       | .0808    | .0964    | .1416    | .1999    | .1202    | .1965    | .1224    | .1009    |
| 36                      | Pennsylvania.....         | 12.8092                     | 15.3065  | 13.7762  | 11.1156  | 10.4244  | 10.8163  | 9.9956   | 9.3031   | 8.0027   |
| 37                      | Rhode Island.....         | 1.8123                      | 2.1880   | 2.1115   | 2.0353   | 1.6277   | .8994    | .7653    | .5250    | .5524    |
| 38                      | South Carolina.....       |                             |          | .3403    | .7323    | 1.5034   | .2474    | .2459    | .2023    | .1728    |
| 39                      | Tennessee.....            | .5503                       | .8144    | 1.1664   | 1.3499   | 2.1209   | .8780    | .8778    | .6837    | .6651    |
| 40                      | Texas.....                |                             |          | .5427    | 1.2945   | 1.0282   | .3378    | .2333    | .2742    | .2796    |
| 41                      | Utah.....                 | .0126                       | .0212    | .0214    | .0259    | .0280    | .0475    | .0276    | .0313    | .0342    |
| 42                      | Vermont.....              | .4228                       | .4554    | .4147    | .3975    | .3551    | .2328    | .2103    | .2185    | .1378    |
| 43                      | Virginia.....             | .1256                       | .1123    | .4054    | .7926    | 1.0175   | 1.9186   | 3.2802   | 4.1598   | 4.2837   |
| 44                      | Washington.....           | .0204                       | .0389    | .0166    | .0318    | .0400    | .0345    | .0497    | .0287    | .0207    |
| 45                      | West Virginia.....        | .3213                       | .3225    | .3520    | .3807    | .4520    | .3937    | .4518    | .4906    | .4038    |
| 46                      | Wisconsin.....            | .9427                       | .9364    | .9457    | 1.0128   | 1.0336   | 1.3697   | 1.4103   | 1.5466   | 1.7348   |
| 47                      | Wyoming.....              |                             |          |          |          |          | .9036    | .0154    | .0085    | .0058    |
| Total.....              |                           | 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |

## PERCENTAGES OF RECEIPTS, ETC.—Continued.

| AGGREGATE RECEIPTS.         |          |          |          |          |          |          |          |          |          |    |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----|
| Fiscal years ended June 30— |          |          |          |          |          |          |          |          |          |    |
| 1873.                       | 1874.    | 1875.    | 1876.    | 1877.    | 1878.    | 1879.    | 1880.    | 1881.    | 1882.    |    |
| 0.1435                      | 0.1409   | 0.1115   | 0.0988   | 0.0960   | 0.1318   | 0.1140   | 0.1163   | 0.1022   | 0.1011   | 1  |
| .0128                       | .0104    | .0099    | .0108    | .0139    | .0195    | .0228    | .0231    | .0297    | .0327    |    |
| .0836                       | .0715    | .0726    | .0616    | .0763    | .1105    | .1075    | .1079    | .1033    | .0755    | 3  |
| 2.2285                      | 2.5754   | 2.3794   | 2.7954   | 2.4431   | 2.0501   | 2.0683   | 2.3823   | 2.8262   | 2.9702   | 4  |
| .0713                       | .0673    | .0680    | .0656    | .0673    | .0787    | .1072    | .1440    | .1682    | .1789    | 5  |
| .8225                       | .6023    | .6049    | .5944    | .5877    | .5542    | .4881    | .3947    | .4534    | .4072    | 6  |
| .0072                       | .0124    | .0097    | .0110    | .0199    | .0286    | .0314    | .0356    | .0340    | .0485    | 7  |
| .4041                       | .3711    | .3472    | .3772    | .4178    | .4593    | .3532    | .2605    | .2403    | .2525    | 8  |
| .1250                       | .1199    | .1081    | .1035    | .0231    |          |          |          |          |          | 9  |
| .1488                       | .1387    | .1781    | .1574    | .1474    | .1755    | .1869    | .1751    | .1994    | .2017    | 10 |
| .4498                       | .3991    | .3741    | .3276    | .2478    | .3185    | .3010    | .2756    | .2848    | .2586    | 11 |
| .0181                       | .0195    | .0184    | .0153    | .0141    | .0189    | .0204    | .0194    | .0202    | .0230    | 12 |
| 15.5222                     | 16.0008  | 16.9936  | 21.4335  | 19.4325  | 18.7827  | 18.1609  | 19.7141  | 20.1677  | 20.3322  | 13 |
| 5.3438                      | 5.0053   | 4.4846   | 5.0390   | 5.3643   | 5.4536   | 5.4575   | 5.3177   | 5.6951   | 4.6673   | 14 |
| .9584                       | .9684    | 1.0924   | 1.0652   | .7201    | .9157    | .7830    | .7516    | .7225    | 1.3270   | 15 |
| .1520                       | .1554    | .1288    | .1360    | .1242    | .1464    | .1650    | .2103    | .1873    | .1900    | 16 |
| 5.1354                      | 7.2122   | 8.6975   | 6.9597   | 8.4717   | 6.5707   | 7.1568   | 7.6043   | 6.8198   | 7.5789   | 17 |
| 1.2607                      | 1.0195   | .5842    | .4785    | .5560    | .8123    | .5490    | .6094    | .5949    | .6613    | 18 |
| .2021                       | .1329    | .1036    | .0819    | .0707    | .0675    | .0705    | .0657    | .0645    | .0614    | 19 |
| 2.4976                      | 2.4397   | 2.6604   | 2.3281   | 2.4037   | 2.2162   | 2.1142   | 2.0483   | 1.9425   | 2.0311   | 20 |
| 3.5396                      | 2.8975   | 2.6096   | 2.4858   | 2.3713   | 2.3152   | 2.2718   | 2.2556   | 2.1116   | 2.1139   | 21 |
| 2.0759                      | 1.8555   | 1.8611   | 1.8661   | 1.6188   | 1.5306   | 1.5428   | 1.3794   | 1.3979   | 1.4416   | 22 |
| .2176                       | .2359    | .2201    | .2247    | .2129    | .2626    | .2851    | .3121    | .3482    | .3803    | 23 |
| .1205                       | .1117    | .0935    | .0769    | .0694    | .0829    | .0814    | .0781    | .0752    | .0677    | 24 |
| 4.0066                      | 4.4885   | 4.4279   | 2.6933   | 3.9544   | 4.8428   | 4.6887   | 4.6639   | 5.0608   | 5.4280   | 25 |
| .0226                       | .0301    | .0228    | .0190    | .0184    | .0259    | .0281    | .0288    | .0351    | .0489    | 26 |
| .2287                       | .2808    | .2819    | .4538    | .6350    | .6682    | .8174    | .7611    | .7525    | .7975    | 27 |
| .0080                       | .0545    | .0567    | .0613    | .0515    | .0564    | .0571    | .0517    | .0418    | .0353    | 28 |
| .8063                       | .2581    | .2885    | .2351    | .2088    | .2179    | .2079    | .2380    | .2423    | .2519    | 29 |
| 2.4163                      | 2.7907   | 2.2776   | 3.4140   | 4.4320   | 4.8668   | 4.3561   | 3.6011   | 3.8120   | 3.9233   | 30 |
| .0219                       | .0191    | .0213    | .9200    | .0157    | .0185    | .0176    | .0273    | .0371    | .0402    | 31 |
| 18.0880                     | 15.7545  | 14.6850  | 13.2017  | 12.8413  | 14.2780  | 14.4068  | 13.9068  | 13.4791  | 14.0011  | 32 |
| 1.3254                      | 1.5417   | 1.5712   | 1.5094   | 1.5779   | 1.7365   | 2.2510   | 2.0146   | 1.9370   | 2.0636   | 33 |
| 13.9770                     | 15.5501  | 14.1298  | 14.9821  | 13.7498  | 14.1051  | 14.8254  | 15.4209  | 15.0924  | 13.2125  | 34 |
| .0692                       | .0485    | .0462    | .0448    | .0472    | .0379    | .0639    | .0659    | .0665    | .0638    | 35 |
| 7.3655                      | 6.6139   | 5.9341   | 5.3965   | 5.5792   | 5.6509   | 5.5467   | 5.8794   | 5.9885   | 6.3151   | 36 |
| .3054                       | .2420    | .2235    | .2011    | .2072    | .2356    | .2151    | .1805    | .1635    | .1650    | 37 |
| .1574                       | .1127    | .1178    | .0956    | .0939    | .1139    | .0982    | .0958    | .1063    | .0857    | 38 |
| .6065                       | .6898    | .8303    | .5389    | .7972    | .8064    | .8478    | .8590    | .8969    | .7180    | 39 |
| .2563                       | .2829    | .2489    | .2219    | .2114    | .2540    | .2342    | .1995    | .1944    | .1860    | 40 |
| .0384                       | .0433    | .0307    | .0291    | .0253    | .0420    | .0442    | .0636    | .0337    | .0349    | 41 |
| .0714                       | .0584    | .0565    | .0426    | .0445    | .0423    | .0468    | .0433    | .0416    | .0406    | 42 |
| 6.9115                      | 6.5455   | 7.3825   | 6.6033   | 7.0481   | 6.2088   | 6.0143   | 4.9478   | 4.7423   | 4.4808   | 43 |
| .0147                       | .0187    | .0204    | .0184    | .0190    | .0220    | .0282    | .0231    | .0256    | .0289    | 44 |
| .4231                       | .5355    | .4904    | .3893    | .4096    | .3118    | .3012    | .3172    | .3540    | .3615    | 45 |
| 1.7710                      | 2.4588   | 2.6232   | 2.9885   | 2.5478   | 2.3218   | 2.4508   | 2.3094   | 2.2762   | 2.2980   | 46 |
| .0100                       | .0116    | .0115    | .0136    | .0135    | .0145    | .0132    | .0137    | .0145    | .0147    | 47 |
| 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. |                      | AGGREGATE RECEIPTS.         |         |         |         |         |         |         |
|-------------------------|----------------------|-----------------------------|---------|---------|---------|---------|---------|---------|
|                         |                      | Fiscal years ended June 30— |         |         |         |         |         |         |
|                         |                      | 1883.                       | 1884.   | 1885.   | 1886.   | 1887.   | 1888.   | 1889.   |
| 1                       | Alabama              | 0.0790                      | 0.0704  | 0.0652  | 0.0693  | 0.0661  | 0.0640  | 0.0709  |
| 2                       | Arizona              | .0291                       | .0022   |         |         |         |         |         |
| 3                       | Arkansas             | .0711                       | .0750   | .0776   | .0812   | .0822   | .0857   | .0922   |
| 4                       | California           | 2.9108                      | 2.7888  | 2.9245  | 1.7886  | 1.7514  | 1.7691  | 1.6021  |
| 5                       | Colorado             | .1572                       | .1615   | .1736   | .1724   | .2189   | .2253   | .2247   |
| 6                       | Connecticut          | .3087                       | .3530   | .3670   | .3952   | .4051   | .6473   | .6003   |
| 7                       | Dakota               | .0632                       | .0080   |         |         |         |         |         |
| 8                       | Delaware             | .2136                       | .1733   | .2173   | .2092   | .2216   |         |         |
| 9                       | District of Columbia |                             |         |         |         |         |         |         |
| 10                      | Florida              | .1771                       | .1471   | .1946   | .2021   | .2717   | .2810   | .3240   |
| 11                      | Georgia              | .2878                       | .3129   | .2815   | .2604   | .2833   | .3062   | .3332   |
| 12                      | Idaho                | .0255                       | .0022   |         |         |         |         |         |
| 13                      | Illinois             | 18.8927                     | 19.3794 | 20.5266 | 20.4049 | 20.8919 | 24.2354 | 23.6889 |
| 14                      | Indiana              | 4.0674                      | 4.6293  | 3.5864  | 4.1689  | 3.5842  | 3.3293  | 4.4221  |
| 15                      | Iowa                 | 2.9547                      | 2.2719  | 1.9766  | 2.1792  | 1.6419  | .4174   | .2999   |
| 16                      | Kansas               | .1744                       | .1379   | .1514   | .1747   | .1777   | .1559   | .1401   |
| 17                      | Kentucky             | 11.1906                     | 15.3113 | 13.2028 | 13.4710 | 10.4499 | 11.4076 | 12.9194 |
| 18                      | Louisiana            | .5372                       | .4616   | .4793   | .4723   | .4576   | .4857   | .4828   |
| 19                      | Maine                | .0530                       | .0466   | .0480   | .0495   | .0423   |         |         |
| 20                      | Maryland             | 2.4939                      | 2.5925  | 2.4679  | 2.1063  | 2.4199  | 2.7261  | 3.0459  |
| 21                      | Massachusetts        | 2.0347                      | 1.9746  | 2.0347  | 1.9614  | 2.0796  | 2.0752  | 1.8523  |
| 22                      | Michigan             | 1.3691                      | 1.1695  | 1.3593  | 1.4303  | 1.5164  | 1.4271  | 1.4992  |
| 23                      | Minnesota            | .3894                       | .4070   | .4383   | .4573   | .4663   | .4106   | 1.0526  |
| 24                      | Mississippi          | .0440                       | .0416   | .0426   | .0403   | .0358   |         |         |
| 25                      | Missouri             | 5.8558                      | 5.3340  | 5.5828  | 6.0402  | 6.0135  | 0.3623  | 5.9060  |
| 26                      | Montana              | .0549                       | .1033   | .0806   | .0777   | .0851   | .1173   | .1243   |
| 27                      | Nebraska             | .0904                       | 1.2489  | 1.7535  | 1.4321  | 2.0141  | 2.2347  | 1.7179  |
| 28                      | Nevada               | .0207                       | .0032   | .0498   | .0532   | .0593   |         |         |
| 29                      | New Hampshire        | .2567                       | .3214   | .3411   | .3241   | .3177   | .3756   | .3586   |
| 30                      | New Jersey           | 3.9451                      | 2.8650  | 3.2569  | 3.3806  | 3.8679  | 3.2755  | 3.3001  |
| 31                      | New Mexico           | .0393                       | .0570   | .0596   | .0557   | .0535   | .0475   | .0451   |
| 32                      | New York             | 13.0670                     | 11.3377 | 12.2965 | 12.2890 | 12.7083 | 12.4006 | 11.9532 |
| 33                      | North Carolina       | 1.7288                      | 1.4509  | 1.5005  | 1.4928  | 1.6416  | 1.7576  | 1.8848  |
| 34                      | Ohio                 | 11.4211                     | 11.1398 | 11.1773 | 11.0538 | 11.6959 | 10.0110 | 8.8367  |
| 35                      | Oregon               | .0738                       | .1057   | .1065   | .1061   | .1282   | .1418   | .1730   |
| 36                      | Pennsylvania         | 6.3299                      | 6.4998  | 6.5569  | 6.7131  | 6.8336  | 6.6899  | 6.5097  |
| 37                      | Rhode Island         | .2875                       | .1075   | .1135   | .1130   | .1904   |         |         |
| 38                      | South Carolina       | .0852                       | .0773   | .0841   | .0856   | .0843   | .0824   | .0624   |
| 39                      | Tennessee            | .8537                       | 1.0299  | .9404   | .8768   | .8521   | .8118   | .8147   |
| 40                      | Texas                | .1917                       | .1731   | .1617   | .1684   | .1762   | .1705   | .1743   |
| 41                      | Utah                 | .0392                       | .0037   |         |         |         |         |         |
| 42                      | Vermont              | .0235                       | .0255   | .0266   | .0278   | .0253   |         |         |
| 43                      | Virginia             | 3.6932                      | 2.6636  | 2.7154  | 2.5517  | 2.4602  | 2.6166  | 2.5239  |
| 44                      | Washington           | .0358                       | .0057   |         |         |         |         |         |
| 45                      | West Virginia        | .3974                       | .4617   | .4832   | .4158   | .4530   | .4547   | .5971   |
| 46                      | Wisconsin            | 2.3254                      | 2.4667  | 2.6979  | 2.6480  | 2.6760  | 2.4013  | 2.3656  |

PERCENTAGES OF RECEIPTS, ETC.—Continued.

| AGGREGATE RECEIPTS.         |          |          |          |          |          |          |          |          |          |    |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----|
| Fiscal years ended June 30— |          |          |          |          |          |          |          |          |          |    |
| 1890.                       | 1891.    | 1892.    | 1893.    | 1894.    | 1895.    | 1896.    | 1897.    | 1898.    | 1899.    |    |
| 0.0833                      | 0.0643   | 0.0694   | 0.0665   | 0.0766   | 0.0619   | 0.0928   | 0.1084   | 0.1178   | 0.1859   | 1  |
| 0835                        | 0690     | 0692     | 0637     | 0702     | 0593     | 0610     | 0618     | 0612     | 0987     | 2  |
| 1.4129                      | 1.4247   | 1.4825   | 1.3627   | 1.2964   | 1.4595   | 1.7395   | 2.0797   | 1.4137   | 1.5901   | 4  |
| 2239                        | 2024     | 2105     | 2299     | 2026     | 2096     | 2429     | 2670     | 2420     | 4564     | 5  |
| 5704                        | 6635     | 6050     | 6369     | 7101     | 7443     | 7423     | 7274     | 6948     | 1.0605   | 6  |
|                             |          |          |          |          |          |          |          |          |          | 7  |
|                             |          |          |          |          |          |          |          |          |          | 8  |
|                             |          |          |          |          |          |          |          |          |          | 9  |
| 3334                        | 3396     | 3026     | 2991     | 2829     | 3286     | 3473     | 3154     | 2734     | 2495     | 10 |
| 3893                        | 3903     | 3138     | 2793     | 2809     | 2740     | 3256     | 3054     | 2656     | 3443     | 11 |
|                             |          |          |          |          |          |          |          |          |          | 12 |
| 24.4613                     | 28.2706  | 23.9153  | 21.3146  | 21.0250  | 21.3647  | 21.7755  | 21.9040  | 23.2103  | 17.3171  | 13 |
| 4.3840                      | 4.4679   | 4.2074   | 4.0121   | 3.2436   | 4.7500   | 5.2395   | 5.8412   | 5.8656   | 6.2940   | 14 |
| 3020                        | 2974     | 2707     | 3424     | 3318     | 3247     | 2996     | 3085     | 2806     | 7325     | 15 |
| 1379                        | 1348     | 1888     | 2247     | 2465     | 1938     | 1694     | 1798     | 2531     | 3455     | 16 |
| 11.9639                     | 10.8595  | 14.1780  | 16.5329  | 16.5176  | 13.9256  | 10.1499  | 10.6794  | 10.6671  | 8.1230   | 17 |
| 4905                        | 4415     | 4776     | 4709     | 5631     | 8191     | 9981     | 8863     | 8769     | 8242     | 18 |
|                             |          |          |          |          |          |          |          |          |          | 19 |
| 2.3233                      | 2.0930   | 2.1376   | 2.2529   | 2.6108   | 2.6327   | 4.0652   | 3.7204   | 2.9295   | 2.9729   | 20 |
| 1.6180                      | 1.5850   | 1.6003   | 1.5925   | 1.6609   | 1.8759   | 2.9744   | 2.7407   | 1.7719   | 2.9814   | 21 |
| 1.5375                      | 1.5190   | 1.4844   | 1.4574   | 1.4457   | 1.5176   | 1.4644   | 1.5288   | 1.4990   | 1.6980   | 22 |
| 2.1714                      | 1.8819   | 1.4770   | 1.6212   | 1.4803   | 1.5144   | 1.4901   | 1.5171   | 7077     | 9389     | 23 |
|                             |          |          |          |          |          |          |          |          |          | 24 |
| 5.6543                      | 5.2687   | 5.5384   | 5.5744   | 5.1891   | 5.4668   | 4.7401   | 5.0230   | 5.2911   | 5.9854   | 25 |
| 1259                        | 1045     | 1272     | 1219     | 1021     | 1225     | 1324     | 1543     | 1505     | 2490     | 26 |
| 2.0828                      | 2.2201   | 3.1839   | 2.3710   | 1.5223   | 3.8007   | 4271     | 8961     | 1.4581   | 1.2535   | 27 |
|                             |          |          |          |          |          |          |          |          |          | 28 |
| 3633                        | 3174     | 3554     | 3310     | 3357     | 3497     | 3398     | 2754     | 2664     | 4904     | 29 |
| 2.9503                      | 2.8109   | 2.8501   | 2.7686   | 2.8747   | 2.8543   | 2.8093   | 2.8039   | 2.7624   | 2.9524   | 30 |
| 0417                        | 0244     | 0259     | 0304     | 0250     | 0288     | 0248     | 0259     | 0303     | 0438     | 31 |
| 11.3785                     | 11.3434  | 11.4853  | 12.2335  | 12.8574  | 13.3272  | 14.7248  | 12.5637  | 12.3246  | 17.0521  | 32 |
| 1.8353                      | 1.7036   | 1.5493   | 1.5067   | 1.6102   | 1.8579   | 1.8658   | 1.8830   | 1.9022   | 1.7994   | 33 |
| 9.4195                      | 9.8300   | 8.3992   | 8.3323   | 8.4930   | 8.7103   | 8.1371   | 8.0952   | 9.6197   | 7.8034   | 34 |
| 2261                        | 2462     | 2460     | 2253     | 2314     | 2317     | 2216     | 1880     | 2112     | 2930     | 35 |
| 6.8255                      | 7.0767   | 7.2531   | 7.7453   | 8.2567   | 7.6659   | 7.5907   | 7.8068   | 8.1039   | 8.5327   | 36 |
|                             |          |          |          |          |          |          |          |          |          | 37 |
| 0693                        | 0497     | 0467     | 0353     | 0502     | 0610     | 0737     | 0637     | 0768     | 1040     | 38 |
| 8138                        | 8739     | 8312     | 8148     | 6865     | 6264     | 6508     | 7288     | 7532     | 7949     | 39 |
| 1847                        | 1638     | 1991     | 1835     | 2562     | 2738     | 2874     | 3014     | 3066     | 5769     | 40 |
|                             |          |          |          |          |          |          |          |          |          | 41 |
| 2.4659                      | 2.1968   | 1.8949   | 1.8090   | 1.7314   | 1.8201   | 1.9561   | 1.8100   | 1.9921   | 1.7609   | 42 |
| 6344                        | 5770     | 5249     | 5308     | 5873     | 4810     | 4365     | 4821     | 4777     | 5229     | 43 |
| 2.8442                      | 2.4786   | 2.4664   | 2.6265   | 3.0698   | 3.2856   | 3.4135   | 3.1364   | 3.1430   | 3.4616   | 44 |
|                             |          |          |          |          |          |          |          |          |          | 45 |
|                             |          |          |          |          |          |          |          |          |          | 46 |
|                             |          |          |          |          |          |          |          |          |          | 47 |
| 100.0000                    | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 | 100.0000 |    |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL 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 |
| 2            | First (2) .....     |                             |                |                |                |                |                |
| 3            | Second (1) .....    |                             |                |                | 1,118,080.44   | 1,831,443.70   | 2,377,812.39   |
| 4            | Second (2) .....    |                             |                |                |                |                |                |
| 5            | Third (1) .....     |                             |                |                | 97,041.48      | 444,722.71     | 537,183.88     |
|              | 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) .....    |                             |                |                |                | 886,001.17     | 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   |
| 2            | First (8) .....     |                             |                |                |                |                |                |
| 3            | First (9) .....     |                             |                |                |                |                |                |
| 4            | Second (7) .....    | 43,405.01                   | 114,000.13     | 242,346.37     | 343,746.65     | 445,079.95     | 498,423.17     |
| 5            | Third (10) .....    | 53,378.00                   | 94,534.84      | 148,981.22     | 178,980.98     | 187,634.49     | 132,039.78     |
| 6            | Fourth (11) .....   | 141,738.31                  | 263,564.87     | 676,910.05     | 696,990.19     | 707,217.12     | 542,634.82     |
| 7            | Fourth (12) .....   |                             |                |                |                |                |                |
| 8            | Fourth (13) .....   |                             |                |                |                |                |                |
| 9            | 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   |
| 2            | First (19) .....    |                             |                |                |                |                |                |
| 3            | First (20) .....    |                             |                |                |                |                |                |
| 4            | Second (21) .....   | 399,342.34                  | 898,906.11     | 1,863,831.34   | 2,791,672.05   | 2,126,724.98   | 1,263,950.37   |
| 5            | Second (22) .....   |                             |                |                |                |                |                |
| 6            | Third (18) .....    | 324,349.24                  | 668,223.12     | 1,279,600.90   | 1,733,587.49   | 1,367,288.31   | 787,104.36     |
| 7            | Fourth (21) .....   | 256,484.37                  | 552,430.36     | 1,133,152.16   | 2,246,524.85   | 1,540,613.26   | 893,010.88     |
| 8            | 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     | 750,690.50     |
| 2            | Second (30) .....   |                             |                |                | 2,251,265.98   | 2,136,073.50   | 2,739,432.31   |
| 3            | Second (31) .....   |                             |                |                |                |                |                |
| 4            | Second (32) .....   |                             |                |                |                |                |                |
| 5            | Second (33) .....   |                             |                |                |                |                |                |
| 6            | Third (29) .....    |                             |                |                | 1,249,422.93   | 1,262,036.09   | 1,674,719.52   |
| 7            | Third (34) .....    |                             |                |                |                |                |                |
| 8            | Third (32) .....    |                             |                |                |                |                |                |
| 9            | Fourth (30) .....   |                             |                |                | 396,830.46     | 582,069.07     | 982,122.36     |
|              | Total .....         |                             |                |                | 4,308,577.00   | 4,457,440.90   | 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   | 9,998,315.33   |
| 2            | First (36) .....    |                             |                |                |                |                |                |
| 3            | Second (5) .....    | 72,702.98                   | 378,046.63     | 374,308.89     | 588,209.86     | 337,461.39     | 300,455.06     |
| 4            | Second (37) .....   |                             |                |                |                |                |                |
| 5            | Second (38) .....   |                             |                |                |                |                |                |
| 6            | Third (39) .....    | 78,742.48                   | 252,210.57     | 344,604.83     | 547,715.19     | 442,942.38     | 220,659.50     |
| 7            | Fourth (40) .....   | 207,290.33                  | 977,177.16     | 658,005.33     | 1,147,629.71   | 1,626,967.73   | 648,260.05     |
| 8            | Fourth (41) .....   |                             |                |                |                |                |                |
| 9            | Fourth (42) .....   |                             |                |                |                |                |                |
| 10           | Fifth (35) .....    | 166,620.42                  | 2,689,125.64   | 1,466,519.10   | 1,202,275.08   | 689,194.31     | 319,839.15     |
| 11           | Fifth (44) .....    |                             |                |                |                |                |                |
| 12           | Sixth (5) .....     | 62,907.40                   | 129,811.72     | 284,327.58     | 455,161.88     | 409,331.63     | 250,042.44     |
| 13           | Seventh (45) .....  | 102,825.99                  | 177,984.05     | 215,175.26     | 1,426,229.60   | 1,051,360.62   | 283,085.74     |
| 14           | Eighth (45) .....   | 98,608.04                   | 641,296.93     | 746,362.28     | 1,094,005.80   | 895,860.38     | 470,594.57     |
| 15           | Eighth (46) .....   |                             |                |                |                |                |                |
| 16           | Eighth (44) .....   |                             |                |                |                |                |                |

## REVENUE IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED SEPTEMBER 1, 1862, TO JUNE 30, 1899.

will be found on pages 368-371.]

| FISCAL YEARS ENDED JUNE 30-- |              |              |              |              |              |              |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1869.                        | 1870.        | 1871.        | 1872.        | 1873.        | 1874.        | 1875.        |
| \$257,988.05                 | \$233,676.68 | \$132,204.53 | \$130,333.60 | \$81,836.63  | \$51,749.47  | \$53,690.08  |
| 166,091.07                   | 296,734.19   | 121,128.60   | 78,755.20    | 40,369.94    | 59,450.27    | 41,992.84    |
| 48,237.13                    | 65,289.30    | 110,425.24   | 29,071.84    | 30,286.78    | 24,592.87    | 20,006.45    |
| 472,316.25                   | 595,700.17   | 363,758.37   | 238,160.14   | 152,493.35   | 135,792.61   | 115,689.37   |
| 22,951.51                    | 205,460.37   | 47,400.88    | 40,849.27    | 23,252.19    | 18,478.01    | 15,038.86    |
| 93,333.73                    | 131,520.65   | 56,547.31    | 34,786.02    | 37,482.57    | 26,402.93    | 21,160.69    |
| 28,699.83                    | 32,294.08    | 26,576.28    | 18,665.93    | 28,126.26    | 23,996.00    | 39,177.89    |
| 144,985.07                   | 369,284.10   | 130,524.47   | 94,301.22    | 88,861.02    | 68,876.94    | 75,377.44    |
| 3,364,162.38                 | 3,151,998.32 | 2,226,231.40 | 2,490,717.82 | 1,734,547.63 | 2,262,713.81 | 2,726,075.19 |
| 353,364.23                   | 359,043.24   | 232,053.85   | 146,822.59   | 256,055.20   |              | 326.13       |
| 166,578.86                   | 2,062,611.61 | 196,042.27   | 113,445.41   | 174,218.97   | 146,880.33   | 161,294.80   |
| 481,363.71                   | 568,890.25   | 304,952.44   | 285,832.25   |              |              |              |
| 164,078.26                   | 321,877.89   | 98,182.89    | 80,925.05    | 89,643.86    | 72,247.36    | 100,337.14   |
| 4,529,547.44                 | 4,602,439.31 | 3,606,921.58 | 3,053,517.39 | 2,967,911.07 | 2,481,841.50 | 2,988,033.26 |
| 936,528.89                   | 1,020,409.28 | 648,671.05   | 544,049.21   | 247,170.66   |              | *.02         |
|                              |              |              |              | 251,588.03   | 367,211.55   | 388,542.59   |
| 612,503.22                   | 760,691.38   | 376,938.54   | 345,751.21   | 194,806.04   | 49,980.54    | 27.00        |
| 313,154.48                   | 299,599.94   | 154,831.98   | 144,726.52   | 51,390.01    | 142,098.09   | 239,128.35   |
| 478,319.36                   | 483,776.54   | 246,429.34   | 170,087.70   | 129,030.25   | 21,079.93    | * 20.00      |
| 2,340,505.95                 | 2,564,477.14 | 1,426,870.91 | 1,204,614.64 | 873,984.99   | 580,379.11   | 627,717.96   |
| 240,190.72                   | 260,456.61   | 138,077.19   | 112,845.86   | 90,492.97    | 55,588.98    | 55,111.65    |
| 255,731.22                   | 330,115.95   | 155,277.11   | 99,355.47    | 57,361.33    | 66,910.66    | 63,643.12    |
| 255,782.51                   | 227,960.08   | 154,782.68   | 125,561.46   | 117,647.87   | 85,548.87    | 88,362.85    |
| 258,577.12                   | 325,708.74   | 288,807.04   | 245,397.39   | 212,457.73   | 176,574.04   | 181,109.22   |
| 1,010,281.57                 | 1,144,241.38 | 736,944.02   | 583,160.18   | 477,959.90   | 384,622.55   | 388,226.84   |
| 6,771,168.61                 | 8,395,131.87 | 7,269,582.79 | 6,155,659.12 | 6,798,288.11 | 6,606,125.82 | 7,839,298.64 |
| 351,458.21                   | 398,012.17   | 245,842.68   | 147,511.81   | 60,209.18    | 56,279.56    | 57,799.81    |
| 355,364.66                   | 576,926.96   | 757,663.64   | 751,763.04   | 550,937.78   | 319,475.35   | 617,937.87   |
| 1,185,292.87                 | 1,602,059.85 | 1,233,013.65 | 1,723,054.91 | 1,203,453.25 | 984,958.64   | 1,097,690.25 |
| 1,591,351.02                 | 3,663,260.07 | 2,553,970.87 | 4,108,333.42 | 4,766,975.11 | 4,716,712.55 | 4,851,139.18 |
| 396,465.53                   | 541,399.74   | 380,103.35   | 559,911.41   | 354,950.98   | 355,864.69   | 366,387.65   |
| 624,180.36                   | 746,513.53   | 789,495.36   | 230,067.95   | 170,921.89   | 70,228.53    | 79,010.14    |
| 788,314.06                   | 1,215,798.16 | 814,509.77   | 1,150,031.23 | 1,866,513.65 | 1,619,096.60 | 1,840,931.27 |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.   |               | FISCAL YEARS ENDED JUNE 30— |              |              |              |               |
|--------------|---------------|-----------------------------|--------------|--------------|--------------|---------------|
|              |               | 1876.                       | 1877.        | 1878.        | 1879.        | 1880.         |
| ALABAMA.     |               |                             |              |              |              |               |
| 1            | First (1)     | \$44,718.07                 | \$18,116.16  |              |              |               |
|              | First (2)     |                             | 28,116.30    | \$97,967.87  | \$50,084.72  | \$63,256.41   |
| 2            | Second (1)    | 46,978.18                   | 18,676.52    |              |              |               |
|              | Second (2)    |                             | 32,712.12    | 70,001.70    | 72,149.66    | 72,633.97     |
| 3            | Second (3)    |                             |              |              |              |               |
|              | Third (1)     | 17,644.72                   | 10,388.90    |              |              |               |
|              | Total         | 109,340.97                  | 108,010.00   | 137,969.57   | 122,234.38   | 135,890.38    |
| ARKANSAS.    |               |                             |              |              |              |               |
| 1            | First (5)     | 3,192.94                    |              |              |              |               |
| 2            | Second (5)    | 4,250.66                    |              |              |              |               |
| 3            | Third (a) (5) | 12,060.60                   |              |              |              |               |
|              | Third (6)     | 48,696.88                   | 85,850.09    | 115,735.77   | 115,219.57   | 126,089.12    |
|              | Total         | 68,201.08                   | 85,850.09    | 115,735.77   | 115,219.57   | 126,089.12    |
| CALIFORNIA.  |               |                             |              |              |              |               |
| 1            | First (7)     |                             |              |              |              |               |
|              | First (8)     |                             |              |              |              |               |
| 2            | First (9)     | 2,815,656.29                | 2,434,703.01 | 1,844,481.07 | 1,911,385.48 | 2,437,650.82  |
| 3            | Second (7)    |                             |              |              |              |               |
|              | Third (10)    |                             |              |              |              |               |
| 4            | Fourth (11)   | 45,718.40                   |              |              |              |               |
|              | Fourth (12)   | 206,570.34                  | 314,890.73   | 302,308.99   | 306,113.21   | 345,983.82    |
| 5            | Fourth (13)   |                             |              |              |              |               |
|              | Fifth (11)    | 27,094.87                   |              |              |              |               |
|              | Total         | 3,095,039.90                | 2,749,593.74 | 2,146,789.46 | 2,217,498.69 | 2,783,634.64  |
| CONNECTICUT. |               |                             |              |              |              |               |
| 1            | First (18)    |                             |              |              |              |               |
|              | First (19)    | 378,663.41                  | 336,998.04   | 299,882.69   | 251,313.21   | 212,856.33    |
|              | First (20)    |                             |              |              |              |               |
| 2            | Second (21)   |                             |              |              |              |               |
|              | Second (22)   | 279,451.10                  | 324,422.22   | 280,452.90   | 271,945.46   | 248,323.80    |
| 3            | Third (18)    |                             |              |              |              |               |
| 4            | Fourth (21)   |                             |              |              |              |               |
| 5            | Fifth (23)    |                             |              |              |              |               |
|              | Total         | 658,114.51                  | 661,420.26   | 580,335.59   | 523,258.67   | 461,180.13    |
| GEORGIA.     |               |                             |              |              |              |               |
| 1            | First (29)    | 47,202.52                   | 4,286.41     |              |              |               |
|              | Second (30)   | 56,727.60                   | 7,047.24     |              |              |               |
| 2            | Second (31)   |                             | 112,593.46   | 38,532.05    |              |               |
|              | Second (32)   |                             |              | 197,950.89   | 214,714.35   | 223,543.92    |
|              | Second (33)   |                             |              |              |              |               |
| 3            | Third (29)    | 80,509.41                   | 24,002.05    |              |              |               |
|              | Third (34)    |                             | 84,078.87    | 19,018.02    |              |               |
|              | Third (32)    |                             |              | 78,018.94    | 108,056.25   | 98,530.26     |
| 4            | Fourth (30)   | 178,286.91                  | 46,871.27    |              |              |               |
|              | Total         | 362,726.44                  | 278,879.30   | 333,519.90   | 322,770.60   | 322,074.18    |
| ILLINOIS.    |               |                             |              |              |              |               |
| 1            | First (35)    | 8,971,565.08                | 8,448,186.99 | 8,185,225.67 | 8,270,947.97 | 8,936,614.85  |
|              | First (36)    |                             |              |              |              |               |
| 2            | Second (5)    | 24,595.97                   |              |              |              |               |
|              | Second (37)   | 193,544.97                  | 217,090.03   | 220,756.51   | 236,270.45   | 233,160.93    |
|              | Second (38)   |                             |              |              |              |               |
| 3            | Third (39)    | 1,299,832.96                | 1,038,352.74 | 857,227.95   | 809,835.58   | 705,363.28    |
|              | Fourth (40)   | 792,141.53                  |              |              |              |               |
| 4            | Fourth (41)   | 472,885.50                  | 463,270.98   |              |              |               |
|              | Fourth (42)   |                             | 925,935.51   | 1,105,926.97 | 967,731.85   | 983,112.88    |
| 5            | Fifth (35)    | 8,009,048.41                | 7,598,502.78 | 6,594,669.22 | 6,930,169.57 | 10,324,576.75 |
| 6            | Fifth (44)    |                             |              |              |              |               |
|              | Sixth (5)     | 98,654.16                   |              |              |              |               |
| 7            | Seventh (45)  | 86,617.82                   | 79,937.18    | 52,428.08    | 50,273.78    | 57,203.42     |
|              | Eighth (45)   | 2,933,064.45                | 2,639,666.76 | 2,029,688.18 | 1,490,264.30 | 815,000.92    |
| 8            | Eighth (46)   |                             |              |              |              |               |
|              | Eighth (44)   |                             |              |              |              |               |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |               |               |               |               |               |               |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1881.                       | 1882.         | 1883.         | 1884.         | 1885.         | 1886.         | 1887.         |
|                             |               |               |               |               |               |               |
| \$55,430.37                 | \$73,504.25   | \$50,941.26   | \$1,481.70    |               |               |               |
| 75,221.02                   | 67,028.67     | 57,732.59     | 3,462.37      |               |               |               |
|                             |               |               | 80,454.26     | \$73,315.34   | \$81,038.08   | \$78,542.76   |
| 130,651.39                  | 140,532.92    | 108,673.85    | 85,398.33     | 73,315.34     | 81,038.08     | 78,542.76     |
|                             |               |               |               |               |               |               |
|                             |               |               |               |               |               |               |
| 132,086.94                  | 109,039.36    | 97,715.53     | 91,009.87     | 87,292.48     | 94,893.08     | 97,630.38     |
| 132,086.94                  | 109,039.36    | 97,715.53     | 91,009.87     | 87,292.48     | 94,893.08     | 97,630.38     |
|                             |               |               |               |               |               |               |
|                             |               |               |               |               |               |               |
| 3,277,931.88                | 3,814,692.86  | 3,675,820.34  | 3,008,043.62  | 2,342,080.55  | 1,783,232.13  | 1,790,636.94  |
| 335,458.98                  | 312,484.65    | 326,552.80    | 57,123.91     | 252,137.75    | 307,552.71    | 290,584.63    |
|                             |               |               | 229,598.42    | 18,941.83     |               |               |
| 3,613,390.86                | 4,127,177.51  | 4,002,373.14  | 3,384,765.95  | 2,613,160.13  | 2,090,784.84  | 2,081,221.57  |
|                             |               |               |               |               |               |               |
| 283,883.46                  | 263,811.83    | 220,524.34    | 30,429.36     |               |               |               |
|                             |               |               | 357,848.25    | 412,626.19    | 461,971.84    | 481,405.47    |
| 295,806.56                  | 301,989.45    | 286,466.50    | 40,093.32     |               |               |               |
|                             |               |               |               |               |               |               |
| 579,690.02                  | 565,801.28    | 506,990.84    | 428,370.93    | 412,626.19    | 461,971.84    | 481,405.47    |
|                             |               |               |               |               |               |               |
|                             |               |               |               |               |               |               |
| 266,405.74                  | 264,054.22    | 307,770.27    | 24,192.09     |               |               |               |
|                             |               |               | 352,285.69    | 316,441.40    | 304,384.29    | 336,705.86    |
| 97,727.74                   | 95,806.66     | 87,890.76     | 3,264.06      |               |               |               |
| 364,133.48                  | 359,860.88    | 395,661.03    | 379,741.84    | 316,441.40    | 304,384.29    | 336,705.86    |
|                             |               |               |               |               |               |               |
| 9,905,157.69                | 10,466,026.54 | 9,119,191.79  | 8,447,053.80  | 8,001,784.74  | 7,248,194.73  | 8,851,922.56  |
| 247,243.89                  | 261,351.75    | 254,223.33    | 16,986.35     |               |               |               |
| 560,405.64                  | 676,981.44    | 101,092.49    | 212,616.78    | 222,400.84    | 225,279.14    | 241,450.64    |
|                             |               |               | 2,929.11      |               |               |               |
| 1,203,221.51                | 1,247,764.75  | 772,891.95    | 428,070.12    | 301,319.27    | 335,071.91    | 357,801.42    |
| 11,425,131.77               | 13,267,988.65 | 13,963,625.50 | 13,036,354.77 | 13,299,687.18 | 13,913,381.95 | 13,657,928.09 |
|                             |               |               |               |               |               |               |
| 67,884.77                   | 75,595.53     | 54,731.27     | 4,525.49      |               |               |               |
| 1,407,226.90                | 1,429,153.26  | 1,116,936.93  | 126,645.85    |               |               |               |
|                             |               |               | 791,811.50    | 903,888.47    | 1,632,815.41  | 1,186,906.81  |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.   |               | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |               |
|--------------|---------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|
|              |               | 1888.                       | 1889.         | 1890.         | 1891.         | 1892.         | 1893.         |
| ALABAMA.     |               |                             |               |               |               |               |               |
| 1            | First (1)     |                             |               |               |               |               |               |
| 1            | First (2)     |                             |               |               |               |               |               |
| 2            | Second (1)    |                             |               |               |               |               |               |
| 2            | Second (2)    | \$79,617.65                 | \$92,762.36   | \$118,800.50  | \$93,835.50   | \$106,771.14  | \$107,147.14  |
| 3            | Third (1)     |                             |               |               |               |               |               |
|              | Total         | 79,617.65                   | 92,762.36     | 118,800.50    | 93,835.50     | 106,771.14    | 107,147.14    |
| ARKANSAS.    |               |                             |               |               |               |               |               |
| 1            | First (5)     |                             |               |               |               |               |               |
| 2            | Second (5)    |                             |               |               |               |               |               |
| 3            | Third (4) (5) |                             |               |               |               |               |               |
| 3            | Third (6)     | 106,541.78                  | 120,719.22    | 119,015.70    | 97,639.79     | 95,718.86     | 102,503.30    |
|              | Total         | 106,541.78                  | 120,719.22    | 119,015.70    | 97,639.79     | 95,718.86     | 102,503.30    |
| CALIFORNIA.  |               |                             |               |               |               |               |               |
| 1            | First (7)     |                             |               |               |               |               |               |
| 1            | First (8)     |                             |               |               |               |               |               |
| 2            | Second (7)    | 1,892,647.78                | 1,783,649.27  | 1,677,990.97  | 1,767,055.69  | 1,888,761.65  | 1,793,439.55  |
| 3            | Third (10)    |                             |               |               |               |               |               |
| 4            | Fourth (11)   |                             |               |               |               |               |               |
| 4            | Fourth (12)   | 806,767.33                  | 813,363.91    | 336,633.93    | 313,572.31    | 392,171.65    | 400,608.66    |
| 5            | Fourth (13)   |                             |               |               |               |               |               |
| 5            | Fifth (11)    |                             |               |               |               |               |               |
|              | Total         | 2,199,415.11                | 2,097,013.18  | 2,014,624.90  | 2,080,628.00  | 2,280,933.30  | 2,194,048.21  |
| CONNECTICUT. |               |                             |               |               |               |               |               |
| 1            | First (18)    |                             |               |               |               |               |               |
| 1            | First (19)    |                             |               |               |               |               |               |
| 1            | First (20)    |                             |               |               |               |               |               |
| 2            | Second (21)   |                             |               |               |               |               |               |
| 2            | Second (22)   |                             |               |               |               |               |               |
| 3            | Third (18)    |                             |               |               |               |               |               |
| 4            | Fourth (21)   | 804,708.30                  | 785,714.88    | 813,263.98    | 968,936.38    | 930,783.02    | 1,025,458.19  |
| 5            | Fifth (23)    |                             |               |               |               |               |               |
|              | Total         | 804,708.30                  | 785,714.88    | 813,263.98    | 968,936.38    | 930,783.02    | 1,025,458.19  |
| GEORGIA.     |               |                             |               |               |               |               |               |
| 1            | First (29)    |                             |               |               |               |               |               |
| 1            | Second (30)   |                             |               |               |               |               |               |
| 2            | Second (31)   |                             |               |               |               |               |               |
| 2            | Second (32)   |                             |               |               |               |               |               |
| 3            | Second (33)   | 380,673.22                  | 436,119.14    | 555,085.14    | 569,950.91    | 482,811.52    | 449,677.39    |
| 3            | Third (29)    |                             |               |               |               |               |               |
| 3            | Third (34)    |                             |               |               |               |               |               |
| 4            | Third (32)    |                             |               |               |               |               |               |
| 4            | Fourth (30)   |                             |               |               |               |               |               |
|              | Total         | 380,673.22                  | 436,119.14    | 555,085.14    | 569,950.91    | 482,811.52    | 449,677.39    |
| ILLINOIS.    |               |                             |               |               |               |               |               |
| 1            | First (35)    |                             |               |               |               |               |               |
| 1            | First (36)    | 9,403,818.28                | 9,134,585.96  | 10,371,325.12 | 13,964,833.21 | 10,883,986.71 | 10,194,716.90 |
| 2            | Second (5)    |                             |               |               |               |               |               |
| 2            | Second (37)   |                             |               |               |               |               |               |
| 3            | Second (38)   |                             |               |               |               |               |               |
| 3            | Third (39)    |                             |               |               |               |               |               |
| 4            | Fourth (40)   |                             |               |               |               |               |               |
| 4            | Fourth (41)   |                             |               |               |               |               |               |
| 4            | Fourth (42)   |                             |               |               |               |               |               |
| 5            | Fifth (35)    |                             |               |               |               |               |               |
| 5            | Fifth (44)    | 18,388,340.56               | 19,322,265.26 | 23,126,534.20 | 21,624,477.69 | 20,828,247.36 | 18,488,691.73 |
| 6            | Sixth (5)     |                             |               |               |               |               |               |
| 7            | Seventh (45)  |                             |               |               |               |               |               |
| 7            | Eighth (45)   |                             |               |               |               |               |               |
| 8            | Eighth (46)   |                             |               |               |               |               |               |
| 8            | Eighth (44)   | 1,993,203.64                | 2,918,206.60  | 934,476.51    | 2,299,150.83  | 1,575,182.59  | 5,106,826.48  |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |               |               |               |               |               | Total.         |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 1894.                       | 1895.         | 1896.         | 1897.         | 1898.         | 1899.         |                |
|                             |               |               |               |               |               | \$7,129,075.76 |
|                             |               |               |               |               |               | 390,782.88     |
|                             |               |               |               |               |               | 6,197,513.34   |
|                             |               |               |               |               |               | 450,942.10     |
| \$112,768.14                | \$88,719.83   | \$136,317.30  | \$158,999.06  | \$201,260.77  | \$508,296.92  | 2,118,646.75   |
|                             |               |               |               |               |               | 1,434,890.80   |
| 112,768.14                  | 88,719.83     | 136,317.30    | 158,999.06    | 201,260.77    | 508,296.92    | 17,721,851.69  |
|                             |               |               |               |               |               | 1,956,807.78   |
|                             |               |               |               |               |               | 1,523,426.48   |
|                             |               |               |               |               |               | 364,174.48     |
| 103,340.20                  | 84,952.64     | 89,642.14     | 90,674.57     | 104,576.57    | 269,936.30    | 2,586,520.14   |
| 103,340.20                  | 84,952.64     | 89,642.14     | 90,674.57     | 104,576.57    | 269,936.30    | 6,430,928.88   |
|                             |               |               |               |               |               | 26,794,552.90  |
| 1,474,702.05                | 1,751,483.24  | 2,228,471.82  | 2,746,573.85  | 2,096,867.37  | 3,724,964.18  | 4,823,943.86   |
|                             |               |               |               |               |               | 61,397,766.61  |
|                             |               |               |               |               |               | 2,631,788.73   |
|                             |               |               |               |               |               | 1,624,068.05   |
|                             |               |               |               |               |               | 5,198,206.51   |
|                             |               |               |               |               |               | 3,357,761.92   |
| 333,226.50                  | 339,237.01    | 325,659.44    | 302,685.70    | 318,703.95    | 623,729.30    | 4,554,899.94   |
|                             |               |               |               |               |               | 1,876,449.92   |
| 1,907,928.55                | 2,090,720.25  | 2,554,131.26  | 3,040,259.55  | 2,415,571.32  | 4,348,693.48  | 112,259,438.44 |
|                             |               |               |               |               |               | 14,291,215.47  |
|                             |               |               |               |               |               | 3,285,704.84   |
|                             |               |               |               |               |               | 1,713,851.75   |
|                             |               |               |               |               |               | 11,685,203.12  |
|                             |               |               |               |               |               | 2,710,177.75   |
|                             |               |               |               |               |               | 7,123,876.35   |
|                             |               |               |               |               |               | 8,150,939.00   |
| 1,044,999.17                | 1,066,176.44  | 1,089,924.22  | 1,066,470.96  | 1,187,195.64  | 2,916,759.03  | 13,700,390.21  |
| 1,044,999.17                | 1,066,176.44  | 1,089,924.22  | 1,066,470.96  | 1,187,195.64  | 2,916,759.03  | 62,661,358.49  |
|                             |               |               |               |               |               | 2,673,263.28   |
|                             |               |               |               |               |               | 8,218,941.49   |
|                             |               |               |               |               |               | 151,125.51     |
|                             |               |               |               |               |               | 1,498,631.48   |
| 413,442.43                  | 393,417.72    | 478,070.59    | 447,698.85    | 453,751.04    | 941,726.30    | 7,312,241.49   |
|                             |               |               |               |               |               | 5,346,336.32   |
|                             |               |               |               |               |               | 103,096.89     |
|                             |               |               |               |               |               | 568,794.67     |
|                             |               |               |               |               |               | 3,874,811.35   |
| 413,442.43                  | 393,417.72    | 478,070.59    | 447,698.85    | 453,751.04    | 941,726.30    | 29,747,242.48  |
|                             |               |               |               |               |               | 179,807,032.11 |
| 8,614,476.09                | 7,601,198.07  | 8,393,685.47  | 5,556,327.15  | 5,884,597.76  | 14,748,449.65 | 114,812,000.37 |
|                             |               |               |               |               |               | 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 |
| 13,834,904.32               | 13,407,198.38 | 12,507,489.92 | 15,859,716.29 | 22,537,553.93 | 21,922,965.69 | 222,148,345.33 |
|                             |               |               |               |               |               | 4,646,320.16   |
|                             |               |               |               |               |               | 6,496,276.36   |
|                             |               |               |               |               |               | 27,229,570.34  |
|                             |               |               |               |               |               | 4,465,421.69   |
| 7,966,532.70                | 9,067,430.19  | 10,401,678.40 | 10,037,884.89 | 10,234,979.03 | 9,598,215.48  | 74,239,767.95  |



D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.               |                       | FISCAL YEARS ENDED JUNE 30— |              |              |               |               |              |
|--------------------------|-----------------------|-----------------------------|--------------|--------------|---------------|---------------|--------------|
|                          |                       | 1863.                       | 1864.        | 1865.        | 1866.         | 1867.         | 1868.        |
| ILLINOIS—con-<br>tinued. |                       |                             |              |              |               |               |              |
| 9                        | Ninth (40) .....      | \$71,823.27                 | \$151,294.63 | \$319,054.18 | \$348,771.65  | \$199,545.01  | \$139,490.50 |
| 10                       | Tenth (5) .....       | 42,897.99                   | 118,772.67   | 304,361.99   | 334,338.97    | 297,129.06    | 286,259.63   |
|                          | Tenth (47) .....      |                             |              |              |               |               |              |
| 11                       | Eleventh (48) .....   | 15,771.22                   | 27,150.42    | 79,405.20    | 190,859.48    | 118,434.94    | 81,578.77    |
| 12                       | Twelfth (5) .....     | 139,231.56                  | 513,443.39   | 574,536.62   | 709,117.75    | 439,990.90    | 435,286.82   |
| 13                       | Thirteenth (48) ..... | 87,915.80                   | 102,178.80   | 203,334.37   | 267,895.44    | 186,780.62    | 131,018.95   |
|                          | Thirteenth (49) ..... |                             |              |              |               |               |              |
|                          | Thirteenth (43) ..... |                             |              |              |               |               |              |
|                          | Total .....           | 2,012,592.46                | 9,897,970.87 | 9,523,721.58 | 15,397,463.81 | 12,112,955.84 | 7,564,886.51 |
| INDIANA.                 |                       |                             |              |              |               |               |              |
| 1                        | First (50) .....      | 124,500.72                  | 239,191.09   | 424,812.51   | 738,232.54    | 740,105.68    | 416,297.17   |
|                          | First (51) .....      |                             |              |              |               |               |              |
| 2                        | Second (51) .....     | 89,204.67                   | 215,986.33   | 403,138.74   | 578,168.32    | 419,139.82    | 278,833.70   |
|                          | Second (52) .....     |                             |              |              |               |               |              |
| 3                        | Third (5) .....       | 13,949.37                   | 150,442.91   | 826,796.47   | 767,813.74    | 643,891.08    | 157,867.36   |
| 4                        | Fourth (50) .....     | 235,560.78                  | 1,321,298.05 | 835,475.90   | 772,233.75    | 384,210.86    | 128,732.05   |
|                          | Fourth (51) .....     |                             |              |              |               |               |              |
| 5                        | Fifth (53) .....      | 86,078.75                   | 299,060.13   | 320,319.28   | 340,463.66    | 221,274.95    | 152,617.58   |
|                          | Sixth (5) .....       | 125,633.06                  | 349,682.13   | 617,557.40   | 664,874.09    | 579,837.36    | 418,343.98   |
| 6                        | Sixth (54) .....      |                             |              |              |               |               |              |
|                          | Sixth (51) .....      |                             |              |              |               |               |              |
|                          | Sixth (55) .....      |                             |              |              |               |               |              |
|                          | Sixth (56) .....      |                             |              |              |               |               |              |
| 7                        | Seventh (50) .....    | 87,111.51                   | 218,496.70   | 497,368.24   | 367,348.12    | 231,803.13    | 200,522.44   |
|                          | Seventh (51) .....    |                             |              |              |               |               |              |
|                          | Seventh (57) .....    |                             |              |              |               |               |              |
| 8                        | Eighth (5) .....      | 69,944.35                   | 370,473.29   | 329,557.36   | 481,475.39    | 380,580.57    | 161,201.88   |
| 9                        | Ninth (5) .....       | 48,706.12                   | 100,733.85   | 221,351.84   | 276,277.05    | 226,199.06    | 209,908.30   |
| 10                       | Tenth (5) .....       | 19,303.44                   | 87,332.34    | 224,338.47   | 265,524.55    | 197,520.80    | 148,242.89   |
|                          | Tenth (58) .....      |                             |              |              |               |               |              |
|                          | Eleventh (53) .....   | 24,911.44                   | 45,523.15    | 120,527.27   | 164,925.29    | 92,299.77     | 69,760.03    |
| 11                       | Eleventh (59) .....   |                             |              |              |               |               |              |
|                          | Eleventh (60) .....   |                             |              |              |               |               |              |
|                          | Total .....           | 924,904.21                  | 3,398,219.97 | 4,821,243.48 | 5,417,336.50  | 4,122,863.08  | 2,342,327.38 |
| IOWA.                    |                       |                             |              |              |               |               |              |
| 1                        | First (50) .....      | 79,003.65                   | 154,187.62   | 447,809.06   | 597,437.55    | 753,355.08    | 376,213.73   |
|                          | Second (50) .....     | 75,232.31                   | 251,194.41   | 459,401.29   | 355,918.04    | 292,429.67    | 235,486.55   |
| 2                        | Second (61) .....     |                             |              |              |               |               |              |
|                          | Second (62) .....     |                             |              |              |               |               |              |
| 3                        | Third (64) .....      | 57,466.44                   | 107,993.86   | 530,825.29   | 1,374,031.25  | 641,136.32    | 267,158.45   |
|                          | Third (65) .....      |                             |              |              |               |               |              |
| 4                        | Fourth (50) .....     | 35,327.34                   | 53,622.04    | 157,762.44   | 192,131.31    | 200,301.56    | 116,252.55   |
|                          | Fourth (61) .....     |                             |              |              |               |               |              |
|                          | Fourth (62) .....     |                             |              |              |               |               |              |
| 5                        | Fourth (63) .....     | 27,090.74                   | 44,188.79    | 107,011.26   | 134,614.23    | 119,738.84    | 106,298.06   |
| 6                        | Fifth (24) .....      | 11,842.83                   | 21,150.02    | 43,948.91    | 61,198.13     | 67,090.88     | 80,820.88    |
|                          | Sixth (64) .....      |                             |              |              |               |               |              |
|                          | Total .....           | 285,962.71                  | 632,336.74   | 1,746,758.25 | 2,715,330.51  | 2,074,052.35  | 1,182,230.22 |
| KENTUCKY.                |                       |                             |              |              |               |               |              |
| 1                        | First (66) .....      | 31,485.72                   | 263,672.00   | 517,012.01   | 603,985.75    | 315,598.59    | 176,929.35   |
|                          | Second (66) .....     | 188.53                      | 119,548.47   | 320,464.31   | 428,025.14    | 159,566.89    | 146,433.25   |
| 2                        | Second (67) .....     |                             |              |              |               |               |              |
|                          | Second (68) .....     |                             |              |              |               |               |              |
| 3                        | Third (30) .....      | 820,238.76                  | 2,005,153.90 | 2,085,846.32 | 2,701,831.91  | 233,933.64    | 144,277.89   |
| 4                        | Fourth (69) .....     | 530,858.88                  | 1,557,718.62 | 1,355,471.16 | 1,296,505.65  | 258,962.83    | 194,777.28   |
|                          | Fifth (69) .....      |                             |              | 457,907.30   | 623,845.92    | 2,679,251.37  | 1,987,316.93 |
| 5                        | Fifth (70) .....      |                             |              |              |               |               |              |
|                          | Fifth (70½) .....     |                             |              |              |               |               |              |
| 6                        | Sixth .....           |                             |              | 120,432.84   | 267,898.11    | 1,065,258.59  | 762,367.23   |
| 7                        | Seventh (71) .....    |                             |              |              |               | 441,826.13    | 502,022.08   |
|                          | Seventh (72) .....    |                             |              |              |               |               |              |
| 8                        | Eighth (71) .....     |                             |              |              |               | 106,989.57    | 82,849.60    |
|                          | Eighth (72) .....     |                             |              |              |               |               |              |
|                          | Eighth (70½) .....    |                             |              |              |               |               |              |
| 9                        | Ninth (71) .....      |                             |              |              |               | 153,740.91    | 143,450.48   |
|                          | Total .....           | 1,382,771.89                | 3,946,092.90 | 4,857,133.94 | 5,922,122.48  | 5,415,134.02  | 4,130,414.09 |

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30--            |  |  |   |  |   |  |
|---|--|--|---|--|---|--|
| 1869.                                   | 1870.                                    | 1871.                                    | 1872.                                   | 1873.                                    | 1874.                                   | 1875.                                    |
| \$150,257.03<br>217,165.07              | \$153,147.88<br>183,049.44               | \$81,075.73<br>94,545.03                 | \$333,644.14<br>68,210.58               | \$125,419.32<br>53,687.14                | \$59,823.42<br>58,232.78                | \$100,632.86<br>66,072.60                |
| 75,230.06<br>444,976.26<br>112,033.13   | 79,971.85<br>715,549.64<br>93,545.40     | 32,514.75<br>776,101.74<br>71,186.66     | 27,270.46<br>493,622.99<br>50,586.24    | 29,236.40<br>457,274.96<br>45,301.57     | 22,689.83<br>520,512.42<br>36,720.70    | 27,069.36<br>641,301.71<br>49,855.37     |
| 13,063,256.87                           | 18,364,366.66                            | 15,119,609.02                            | 15,799,667.30                           | 16,493,169.34                            | 15,419,720.89                           | 17,634,626.71                            |
| 513,043.15<br>212,543.36                | 670,570.32<br>223,055.20                 | 735,565.72<br>119,087.95                 | 981,513.76<br>89,818.36                 | 952,792.93<br>96,651.70                  | 749,459.36<br>54,695.22                 | 509,331.26<br>78,072.36                  |
| 410,879.30<br>1,089,573.69              | 518,649.87<br>1,081,620.03               | 481,392.29<br>1,819,257.45               | 473,920.80<br>1,977,628.65              | 582,858.35<br>2,407,099.98               | 449,465.62<br>1,975,722.39              | 312,041.07<br>2,141,953.30               |
| 127,583.44<br>621,189.46                | 456,695.61<br>586,127.36                 | 158,877.09<br>379,533.70                 | 51,470.02<br>565,778.36                 | 36,512.93<br>467,826.35                  | 31,802.85<br>308,251.06                 | 46,026.35<br>547,374.79                  |
| 341,791.45                              | 336,242.18                               | 412,688.37                               | 501,381.86                              | 562,012.78                               | 690,664.25                              | 766,262.79                               |
| 221,981.83<br>151,188.86<br>119,742.07  | 254,817.46<br>176,813.95<br>104,383.53   | 419,349.40<br>137,824.69<br>92,585.43    | 477,419.52<br>173,689.61<br>78,263.55   | 352,993.97<br>122,838.20<br>66,820.97    | 394,307.54<br>79,309.23<br>63,742.10    | 54,917.04<br>86,759.51<br>72,978.37      |
| 60,235.69                               | 56,048.31                                | 42,307.41                                | 73,008.23                               | 29,654.30                                | 25,475.97                               | 38,072.31                                |
| 1,809,757.30                            | 5,045,023.82                             | 4,798,468.90                             | 5,441,802.72                            | 5,078,032.51                             | 4,823,496.59                            | 4,653,789.05                             |
| 498,636.55<br>368,210.07                | 337,231.81<br>251,125.05                 | 200,465.70<br>277,331.47                 | 184,678.53<br>302,932.49                | 175,697.96<br>262,438.55                 | 192,667.68<br>210,581.45                | 206,638.09<br>162,248.89                 |
| 396,258.10<br>112,695.11                | 312,279.36<br>149,102.75                 | 347,988.45<br>78,495.94                  | 441,965.31<br>49,992.93                 | 412,006.68<br>53,106.82                  | 345,026.91<br>57,928.94                 | 381,647.92<br>77,772.93                  |
| 117,237.09<br>65,228.03                 | 116,532.71<br>101,709.66                 | 92,135.44<br>85,424.24                   | 48,416.03<br>39,805.33                  | 55,485.34<br>54,261.94                   | 68,977.70<br>58,078.48                  | 93,033.17<br>58,876.69                   |
| 1,358,261.95                            | 1,377,981.34                             | 1,081,811.24                             | 1,067,790.62                            | 1,012,997.29                             | 933,261.16                              | 1,040,217.69                             |
| 131,052.98<br>118,026.31                | 187,208.02<br>256,903.29                 | 196,301.89<br>446,726.88                 | 194,026.87<br>332,812.01                | 191,598.40<br>253,464.40                 | 166,652.24<br>355,139.00<br>33,479.18   | 446.32<br>743,494.82                     |
| 79,167.99<br>332,888.09<br>2,548,700.52 | 115,900.12<br>784,431.77<br>2,555,685.48 | 137,004.91<br>454,742.04<br>2,065,384.67 | 32,446.29<br>350,249.05<br>1,966,874.47 | 118,641.50<br>329,211.58<br>1,832,197.50 | 23,717.25<br>579,440.38<br>2,064,996.70 | 112,302.58<br>878,862.40<br>2,329,957.55 |
| 2,197,684.56<br>1,723,877.05            | 2,734,708.27<br>2,765,326.14             | 1,757,711.10<br>1,199,741.76             | 1,845,856.24<br>971,644.09              | 1,615,782.40<br>872,323.96               | 2,003,126.31<br>1,423,130.54            | 2,702,109.45<br>1,702,515.41             |
| 97,949.66                               | 238,812.63                               | 126,467.50                               | 49,132.29                               | 141,330.52                               | 164,104.70                              | 256,887.64                               |
| 327,922.57                              | 248,648.01                               | 130,069.79                               | 104,428.13                              | 102,078.21                               | 137,493.22                              | 209,011.71                               |
| 7,547,269.73                            | 9,887,623.73                             | 6,514,140.54                             | 5,847,438.44                            | 5,456,628.47                             | 6,950,279.42                            | 9,025,587.88                             |



INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |               |               |   |               |               |               |
|-----------------------------|---------------|---------------|---|---------------|---------------|---------------|
| 1881.                       | 1882.         | 1883.         | 1884.                                   | 1885.         | 1886.         | 1887.         |
| \$962,409.34                | \$827,555.45  | \$594,802.13  | \$453,491.03                            | \$347,784.11  | \$497,500.46  | \$579,695.32  |
| 25,784,681.51               | 28,252,417.37 | 25,977,525.39 | 23,520,484.89                           | 23,075,864.61 | 23,852,252.60 | 24,825,704.34 |
| 261,752.57                  | 259,745.94    | 207,502.62    | 13,578.25                               |               |               |               |
| 3,309,731.14                | 3,459,301.35  | 2,765,256.46  | 224,104.38                              |               |               |               |
| 1,094,927.90                | 1,164,648.03  | 726,345.15    | 15,267.41<br>3,321,825.79               | 2,732,193.09  | 3,053,972.17  | 2,830,308.54  |
| 2,253,760.27                | 1,306,064.77  | 1,636,108.59  | 128,716.15<br>1,688,658.56              | 1,110,761.89  | 1,632,776.04  | 1,166,933.45  |
| 174,925.19                  | 196,885.66    | 166,635.46    | 19,932.05                               |               |               |               |
| 96,156.41                   | 104,111.19    | 90,871.57     | 3,942.63<br>211,547.00                  | 188,970.51    | 186,482.27    | 261,796.60    |
| 7,281,253.48                | 6,485,356.94  | 5,592,719.85  | 5,618,512.22                            | 4,031,806.00  | 4,873,220.48  | 4,259,038.68  |
| 235,330.50                  | 421,380.23    | 292,378.77    | 22,324.35<br>2,293,490.17               | 1,958,811.60  | 2,271,460.59  | 1,674,482.43  |
| 281,317.63                  | 321,618.32    | 299,913.07    | 220,578.23                              | 182,526.32    | 192,005.13    | 188,267.73    |
| 168,046.93                  | 184,738.87    | 147,513.08    | 13,239.74<br>79,605.60                  | 80,721.23     | 83,875.22     | 88,354.73     |
| 219,081.62                  | 916,107.32    | 3,322,913.70  | 128,188.44                              |               |               |               |
| 923,776.98                  | 1,848,904.74  | 4,062,720.07  | 2,757,416.53                            | 2,222,050.15  | 2,547,340.94  | 1,951,124.89  |
| 672,159.61                  | 955,021.75    | 1,535,657.15  | 2,086,085.51                            | 1,720,789.87  | 1,774,514.97  | 1,035,474.68  |
| 3,489,072.12                | 4,467,721.54  | 7,550,781.73  | 8,026,352.66                            | 7,076,453.08  | 6,946,473.84  | 5,251,319.79  |
| 3,185,221.03                | 3,435,658.55  | 3,835,345.17  | 4,263,344.24                            | 3,361,705.25  | 3,648,163.06  | 4,141,341.13  |
| 1,009,848.31                | 1,281,464.30  | 1,973,863.32  | 2,453,593.68                            | 1,931,601.40  | 2,435,332.58  | 1,295,634.19  |
| 216,681.51                  | 221,709.36    | 301,889.19    | 2,452,179.32<br>31,036.11<br>867,595.06 | 751,775.84    | 912,456.14    | 693,759.84    |
| 145,579.63                  | 199,660.64    | 189,541.07    | 12,970.98                               |               |               |               |
| 8,719,162.21                | 10,531,236.14 | 15,387,077.63 | 18,583,172.16                           | 14,842,475.44 | 15,746,940.59 | 12,417,529.63 |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.            | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |               |
|-----------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|
|                       | 1888.                       | 1889.         | 1890.         | 1891.         | 1892.         | 1893.         |
| ILLINOIS—cont'd.      |                             |               |               |               |               |               |
| 9 Ninth (40).....     |                             |               |               |               |               |               |
| 10 Tenth (5).....     |                             |               |               |               |               |               |
| 11 Tenth (47).....    |                             |               |               |               |               |               |
| 12 Eleventh (48)..... |                             |               |               |               |               |               |
| 13 Twelfth (5).....   |                             |               |               |               |               |               |
| Thirteenth (48).....  |                             |               |               |               |               |               |
| Thirteenth (49).....  |                             |               |               |               |               |               |
| Thirteenth (43).....  | \$585,622.83                | \$232,361.97  | \$446,305.30  | \$475,851.15  | \$507,921.58  | \$527,306.58  |
| Total.....            | 30,130,995.31               | 31,007,419.79 | 34,878,091.13 | 38,364,312.88 | 36,795,398.24 | 34,817,541.64 |
| INDIANA.              |                             |               |               |               |               |               |
| 1 First (50).....     |                             |               |               |               |               |               |
| 2 First (51).....     |                             |               |               |               |               |               |
| 3 Second (5).....     |                             |               |               |               |               |               |
| 4 Second (52).....    |                             |               |               |               |               |               |
| 5 Third (5).....      |                             |               |               |               |               |               |
| 6 Fourth (50).....    |                             |               |               |               |               |               |
| 7 Fourth (51).....    |                             |               |               |               |               |               |
| 8 Fifth (53).....     |                             |               |               |               |               |               |
| 9 Sixth (5).....      |                             |               |               |               |               |               |
| 10 Sixth (54).....    |                             |               |               |               |               |               |
| 11 Sixth (51).....    |                             |               |               |               |               |               |
| 12 Sixth (55).....    |                             |               |               |               |               |               |
| 13 Sixth (56).....    | 2,795,371.02                | 2,613,470.28  | 2,416,438.80  | 2,804,255.19  | 2,527,481.85  | 2,744,439.98  |
| 14 Seventh (50).....  |                             |               |               |               |               |               |
| 15 Seventh (51).....  |                             |               |               |               |               |               |
| 16 Seventh (57).....  | 1,433,788.30                | 3,174,766.06  | 3,834,542.20  | 3,720,467.19  | 3,945,957.04  | 3,715,282.25  |
| 17 Eighth (5).....    |                             |               |               |               |               |               |
| 18 Ninth (5).....     |                             |               |               |               |               |               |
| 19 Tenth (5).....     |                             |               |               |               |               |               |
| 20 Tenth (58).....    |                             |               |               |               |               |               |
| 21 Eleventh (53)..... |                             |               |               |               |               |               |
| Eleventh (59).....    |                             |               |               |               |               |               |
| Eleventh (60).....    |                             |               |               |               |               |               |
| Total.....            | 4,139,159.32                | 5,788,236.34  | 6,250,981.00  | 6,524,722.38  | 6,473,438.89  | 6,450,722.23  |
| IOWA.                 |                             |               |               |               |               |               |
| 1 First (50).....     |                             |               |               |               |               |               |
| 2 Second (50).....    |                             |               |               |               |               |               |
| 3 Second (61).....    |                             |               |               |               |               |               |
| 4 Second (62).....    |                             |               |               |               |               |               |
| 5 Third (64).....     |                             |               |               |               |               |               |
| 6 Third (65).....     | 165,581.44                  | 149,082.55    | 169,258.33    | 161,487.57    | 176,353.76    | 189,259.36    |
| 7 Fourth (50).....    |                             |               |               |               |               |               |
| 8 Fourth (61).....    |                             |               |               |               |               |               |
| 9 Fourth (62).....    |                             |               |               |               |               |               |
| 10 Fourth (63).....   | 353,329.73                  | 243,494.35    | 262,756.54    | 272,754.94    | 301,654.64    | 362,101.69    |
| 11 Fifth (24).....    |                             |               |               |               |               |               |
| 12 Sixth (64).....    |                             |               |               |               |               |               |
| Total.....            | 518,911.17                  | 392,576.90    | 432,014.87    | 434,242.51    | 478,008.40    | 551,361.05    |
| KENTUCKY.             |                             |               |               |               |               |               |
| 1 First (66).....     |                             |               |               |               |               |               |
| 2 Second (66).....    |                             |               |               |               |               |               |
| 3 Second (67).....    |                             |               |               |               |               |               |
| 4 Second (68).....    | 1,122,919.06                | 1,498,272.35  | 1,500,271.81  | 1,664,283.32  | 3,863,725.58  | 4,624,500.93  |
| 5 Third (30).....     |                             |               |               |               |               |               |
| 6 Fourth (69).....    |                             |               |               |               |               |               |
| 7 Fifth (69).....     |                             |               |               |               |               |               |
| 8 Fifth (70).....     | 6,683,997.22                | 8,866,882.01  | 5,076,076.46  | 8,216,429.68  | 10,250,593.08 | 11,825,815.54 |
| 9 Fifth (70).....     |                             |               |               |               |               |               |
| 10 Sixth.....         | 3,714,734.95                | 3,406,916.07  | 3,350,403.72  | 2,776,283.30  | 3,129,617.08  | 3,493,771.77  |
| 11 Seventh (71).....  |                             |               |               |               |               |               |
| 12 Seventh (72).....  | 1,675,739.41                | 2,019,061.86  | 1,961,908.72  | 1,938,785.78  | 2,738,842.30  | 3,488,405.63  |
| 13 Eighth (71).....   |                             |               |               |               |               |               |
| 14 Eighth (72).....   | 985,296.48                  | 1,119,742.47  | 508,020.55    | 1,262,925.46  | 2,551,133.57  | 3,180,826.49  |
| 15 Eighth (70).....   |                             |               |               |               |               |               |
| 16 Ninth (71).....    |                             |               |               |               |               |               |
| Total.....            | 14,182,687.12               | 16,910,814.76 | 17,059,042.10 | 15,858,707.54 | 21,813,851.61 | 26,618,820.36 |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|            | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |                | Total.         |    |
|------------|-----------------------------|---------------|---------------|---------------|---------------|----------------|----------------|----|
|            | 1894.                       | 1895.         | 1896.         | 1897.         | 1898.         | 1899.          |                |    |
| .....      |                             |               |               |               |               |                | \$2,441,451.06 | 9  |
| .....      |                             |               |               |               |               |                | 2,294,601.99   | 10 |
| .....      |                             |               |               |               |               |                | 385,600.46     | 11 |
| .....      |                             |               |               |               |               |                | 777,422.83     | 12 |
| .....      |                             |               |               |               |               |                | 7,129,373.09   | 13 |
| .....      |                             |               |               |               |               |                | 1,455,340.77   |    |
| .....      |                             |               |               |               |               |                | 63,417.77      |    |
| .....      | \$526,320.75                | \$528,332.96  | \$670,279.67  | \$661,678.74  | \$701,554.77  | \$1,089,893.65 | 13,870,998.39  |    |
| Total..... | 30,942,233.86               | 30,604,069.60 | 31,973,133.52 | 33,115,607.07 | 30,658,626.09 | 47,359,523.87  | 869,616,466.96 |    |
| .....      |                             |               |               |               |               |                | 7,932,533.78   | 1  |
| .....      |                             |               |               |               |               |                | 1,523,601.23   | 2  |
| .....      |                             |               |               |               |               |                | 2,884,087.19   | 3  |
| .....      |                             |               |               |               |               |                | 478,838.38     | 4  |
| .....      |                             |               |               |               |               |                | 6,074,727.42   | 5  |
| .....      |                             |               |               |               |               |                | 19,649,334.03  | 6  |
| .....      |                             |               |               |               |               |                | 21,332,712.54  | 7  |
| .....      |                             |               |               |               |               |                | 2,322,246.56   | 8  |
| .....      |                             |               |               |               |               |                | 6,727,904.81   | 9  |
| .....      |                             |               |               |               |               |                | 386,383.65     | 10 |
| .....      |                             |               |               |               |               |                | 5,610,702.95   | 11 |
| .....      |                             |               |               |               |               |                | 11,938,240.10  |    |
| .....      | 2,451,744.64                | 2,445,343.13  | 2,683,867.53  | 2,539,991.02  | 2,351,761.67  | 4,878,267.71   | 33,136,432.87  |    |
| .....      | 2,468,922.59                | 4,355,621.85  | 5,039,286.86  | 6,024,372.11  | 7,670,512.68  | 12,544,893.26  | 7,068,371.16   |    |
| .....      |                             |               |               |               |               |                | 60,805,842.74  |    |
| .....      |                             |               |               |               |               |                | 14,042,226.50  |    |
| .....      |                             |               |               |               |               |                | 3,298,065.66   |    |
| .....      |                             |               |               |               |               |                | 2,048,910.26   |    |
| .....      |                             |               |               |               |               |                | 1,566,613.15   |    |
| .....      |                             |               |               |               |               |                | 1,235,055.97   |    |
| .....      |                             |               |               |               |               |                | 852,893.00     |    |
| .....      |                             |               |               |               |               |                | 677,711.42     |    |
| .....      |                             |               |               |               |               |                | 848,796.47     |    |
| Total..... | 4,920,607.23                | 6,804,164.98  | 7,903,154.44  | 8,564,363.13  | 10,022,274.35 | 17,213,670.97  | 213,725,231.84 |    |
| .....      |                             |               |               |               |               |                | 4,538,716.12   | 1  |
| .....      |                             |               |               |               |               |                | 3,231,492.68   | 2  |
| .....      |                             |               |               |               |               |                | 1,896,066.71   | 3  |
| .....      |                             |               |               |               |               |                | 8,198,244.79   | 4  |
| .....      |                             |               |               |               |               |                | 5,997,702.01   | 5  |
| .....      | 175,815.11                  | 164,850.78    | 161,215.77    | 175,414.44    | 175,700.25    | 1,000,461.02   | 5,692,451.02   | 6  |
| .....      |                             |               |               |               |               |                | 1,670,394.23   | 7  |
| .....      |                             |               |               |               |               |                | 1,221,542.57   | 8  |
| .....      |                             |               |               |               |               |                | 332,556.78     | 9  |
| .....      | 312,478.02                  | 300,255.00    | 278,648.29    | 270,827.21    | 303,666.63    | 1,002,795.24   | 4,270,757.37   | 10 |
| .....      |                             |               |               |               |               |                | 6,380,175.52   | 11 |
| .....      |                             |               |               |               |               |                | 823,679.33     |    |
| Total..... | 488,288.13                  | 465,105.87    | 439,864.06    | 452,241.65    | 479,366.88    | 2,093,256.26   | 44,828,780.12  |    |
| .....      |                             |               |               |               |               |                | 2,965,623.62   | 1  |
| .....      |                             |               |               |               |               |                | 2,937,744.22   | 2  |
| .....      |                             |               |               |               |               |                | 1,376,034.43   | 3  |
| .....      | 4,399,947.04                | 2,981,583.95  | 3,236,896.41  | 1,371,370.87  | 1,590,483.93  | 1,833,133.71   | 40,597,568.57  | 4  |
| .....      |                             |               |               |               |               |                | 8,667,291.27   | 5  |
| .....      |                             |               |               |               |               |                | 9,118,060.41   | 6  |
| .....      |                             |               |               |               |               |                | 25,029,515.14  | 7  |
| .....      |                             |               |               |               |               |                | 79,291,544.43  | 8  |
| .....      | 10,762,528.27               | 10,167,993.31 | 8,201,479.63  | 8,793,111.45  | 9,863,958.33  | 12,635,497.18  | 94,564,066.15  | 9  |
| .....      | 2,897,069.58                | 3,309,319.61  | 2,396,262.14  | 2,308,018.41  | 2,524,937.38  | 3,072,438.41   | 89,509,750.72  | 10 |
| .....      | 2,934,054.96                | 1,628,541.55  | 1,101,181.54  | 1,503,466.24  | 2,029,089.23  | 2,357,622.18   | 21,439,740.65  | 11 |
| .....      |                             |               |               |               |               |                | 33,461,472.99  |    |
| .....      | 3,515,032.19                | 1,860,585.25  | 967,291.87    | 1,982,193.70  | 2,218,050.11  | 2,316,542.75   | 6,868,646.98   |    |
| .....      |                             |               |               |               |               |                | 19,998,721.95  |    |
| .....      |                             |               |               |               |               |                | 2,695,912.96   |    |
| Total..... | 24,308,630.94               | 19,947,823.67 | 14,903,110.99 | 15,658,057.67 | 18,226,518.98 | 22,215,234.23  | 441,561,684.98 |    |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.     |                    | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                |
|----------------|--------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|                |                    | 1863.                       | 1864.          | 1865.          | 1866.          | 1867.          | 1868.          |
| LOUISIANA.     |                    |                             |                |                |                |                |                |
| 1              | First (73) .....   | \$154,341.17                | \$2,274,542.70 | \$1,714,502.46 | \$5,501,783.24 | \$3,710,106.61 | \$2,914,854.79 |
| 2              | First (74) .....   |                             |                |                |                |                |                |
| 3              | Second (73) .....  |                             |                |                | 320,802.47     | 1,347,918.14   | 510,885.35     |
| 4              | Third (73) .....   |                             |                |                | 375,167.66     | 1,168,763.11   | 400,675.53     |
|                | Fourth (75) .....  |                             |                |                |                |                |                |
|                | Total .....        | 154,341.17                  | 2,274,542.70   | 1,714,502.46   | 6,197,813.37   | 5,226,787.86   | 3,826,415.67   |
| MAINE.         |                    |                             |                |                |                |                |                |
| 1              | First (56) .....   | 209,883.54                  | 645,390.31     | 1,238,522.99   | 1,296,933.12   | 1,027,197.87   | 771,817.36     |
| 2              | First (76) .....   |                             |                |                |                |                |                |
| 3              | First (77) .....   |                             |                |                |                |                |                |
| 4              | Second (5) .....   | 113,740.81                  | 281,232.03     | 656,611.01     | 665,673.32     | 565,197.37     | 404,972.50     |
| 5              | Second (78) .....  |                             |                |                |                |                |                |
| 6              | Third (5) .....    | 81,442.21                   | 160,427.05     | 312,375.96     | 397,031.01     | 333,297.95     | 211,693.39     |
| 7              | Fourth (5) .....   | 69,498.84                   | 127,900.96     | 207,092.35     | 263,848.13     | 234,152.39     | 130,884.56     |
| 8              | Fourth (79) .....  |                             |                |                |                |                |                |
| 9              | Fifth (5) .....    | 40,070.98                   | 79,143.62      | 204,229.92     | 199,377.12     | 166,534.42     | 75,792.54      |
|                | Total .....        | 514,636.38                  | 1,294,693.97   | 2,618,823.23   | 2,822,862.70   | 2,326,380.60   | 1,594,080.34   |
| MARYLAND.      |                    |                             |                |                |                |                |                |
| 1              | First (80) .....   | 31,673.59                   | 95,182.00      | 237,198.63     | 256,709.96     | 142,652.99     | 131,607.36     |
| 2              | First (81) .....   |                             |                |                |                |                |                |
| 3              | Second (80) .....  | 176,159.31                  | 488,990.26     | 826,825.84     | 1,158,287.22   | 1,165,710.96   | 633,842.67     |
| 4              | Third (5) .....    | 666,866.19                  | 1,851,504.94   | 3,399,810.64   | 5,325,065.41   | 4,177,138.87   | 2,892,485.65   |
| 5              | Third (82) .....   |                             |                |                |                |                |                |
| 6              | Third (81) .....   |                             |                |                |                |                |                |
| 7              | Third (83) .....   |                             |                |                |                |                |                |
| 8              | Fourth (39) .....  | 86,238.93                   | 267,926.77     | 465,278.97     | 451,191.06     | 274,670.09     | 270,277.68     |
| 9              | Fifth (5) .....    | 468.36                      | 307,209.96     | 493,649.85     | 567,477.92     | 462,004.94     | 340,840.49     |
| 10             | Sixth (84) .....   |                             |                |                |                |                |                |
|                | Total .....        | 961,406.38                  | 3,010,822.93   | 5,422,763.93   | 7,758,672.17   | 6,162,177.85   | 4,281,653.25   |
| MASSACHUSETTS. |                    |                             |                |                |                |                |                |
| 1              | First (85) .....   | 297,827.74                  | 668,462.66     | 1,447,742.30   | 1,960,261.56   | 1,430,959.37   | 998,442.91     |
| 2              | First (86) .....   |                             |                |                |                |                |                |
| 3              | Second (85) .....  | 447,521.04                  | 959,368.85     | 2,057,293.45   | 2,915,192.46   | 2,254,214.03   | 1,061,594.45   |
| 4              | Third (85) .....   | 974,879.28                  | 2,587,324.35   | 5,967,667.70   | 7,589,362.73   | 6,048,528.63   | 5,095,511.86   |
| 5              | Third (86) .....   |                             |                |                |                |                |                |
| 6              | Third (87) .....   |                             |                |                |                |                |                |
| 7              | Third (88) .....   |                             |                |                |                |                |                |
| 8              | Third (89) .....   |                             |                |                |                |                |                |
| 9              | Fourth (85) .....  | 380,037.92                  | 1,749,546.84   | 2,450,919.19   | 3,574,723.00   | 3,725,690.52   | 1,794,195.42   |
| 10             | Fifth (85) .....   | 413,436.44                  | 979,427.79     | 2,013,362.00   | 2,874,531.83   | 2,071,305.91   | 1,071,755.77   |
| 11             | Fifth (90) .....   |                             |                |                |                |                |                |
| 12             | Sixth (85) .....   | 510,654.08                  | 1,572,956.90   | 2,835,563.07   | 4,133,613.64   | 3,112,729.69   | 1,673,565.93   |
| 13             | Seventh (85) ..... | 380,048.91                  | 920,510.86     | 2,474,913.68   | 3,712,178.52   | 2,645,400.46   | 1,982,463.55   |
| 14             | Eighth (85) .....  | 591,260.45                  | 1,224,750.33   | 2,660,618.25   | 3,760,122.15   | 2,948,323.17   | 1,530,423.28   |
| 15             | Eighth (91) .....  |                             |                |                |                |                |                |
| 16             | Ninth (85) .....   | 275,000.99                  | 617,477.62     | 1,387,530.37   | 1,790,412.86   | 1,606,266.54   | 928,092.58     |
| 17             | Tenth (85) .....   | 553,774.01                  | 893,305.98     | 2,054,812.29   | 2,688,809.58   | 2,235,659.28   | 1,615,176.92   |
| 18             | Tenth (91) .....   |                             |                |                |                |                |                |
| 19             | Tenth (92) .....   |                             |                |                |                |                |                |
|                | Total .....        | 4,830,590.86                | 12,173,222.22  | 25,250,362.30  | 34,989,208.33  | 28,088,977.60  | 17,751,222.67  |
| MICHIGAN.      |                    |                             |                |                |                |                |                |
| 1              | First (1) .....    | 150,676.74                  | 690,363.40     | 1,550,541.09   | 2,013,559.92   | 1,896,527.30   | 1,655,815.30   |
| 2              | First (93) .....   |                             |                |                |                |                |                |
| 3              | First (72) .....   |                             |                |                |                |                |                |
| 4              | Second (94) .....  | 59,896.50                   | 197,127.73     | 214,384.00     | 319,716.64     | 229,166.55     | 291,098.32     |
| 5              | Third (94) .....   | 44,529.48                   | 110,331.59     | 270,864.89     | 331,823.59     | 324,850.24     | 255,157.47     |
| 6              | Third (95) .....   |                             |                |                |                |                |                |
| 7              | Fourth (71) .....  | 31,513.00                   | 64,856.59      | 136,597.63     | 216,088.29     | 190,662.18     | 197,188.60     |
| 8              | Fourth (72) .....  |                             |                |                |                |                |                |
| 9              | Fifth (1) .....    | 4,902.38                    | 47,111.11      | 178,613.46     | 190,880.23     | 153,545.05     | 112,936.58     |
| 10             | Sixth (71) .....   | 52,900.87                   | 91,246.29      | 251,436.72     | 408,763.27     | 317,319.15     | 245,619.86     |
|                | Total .....        | 344,418.97                  | 1,201,036.71   | 2,602,437.79   | 3,480,831.94   | 3,112,070.47   | 2,757,810.33   |

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30--

| 1869.          | 1870.          | 1871.          | 1872.          | 1873.          | 1874.        | 1875.        |    |
|----------------|----------------|----------------|----------------|----------------|--------------|--------------|----|
| \$1,735,638.89 | \$2,750,068.50 | \$1,733,746.44 | \$1,523,702.01 | \$1,261,368.61 | \$886,594.25 | \$552,211.65 | 1  |
| 69,643.38      | 154,823.83     | 100,834.42     | 53,906.54      | 42,947.66      | 50,094.06    | 34,216.96    | 2  |
| 96,833.61      | 76,631.69      | 78,174.39      | 50,173.71      | 35,291.03      | 45,776.37    | 19,835.77    | 3  |
| 1,902,115.88   | 2,981,524.02   | 1,912,755.25   | 1,627,782.26   | 1,339,607.30   | 982,464.68   | 606,264.38   | 4  |
| 285,965.81     | 409,050.60     | 210,176.20     | 168,552.86     | 124,363.19     | 65,908.59    | 45,352.77    | 1  |
| 119,172.78     | 101,384.15     | 55,976.57      | 39,083.87      | 27,868.53      | 20,341.71    | 20,138.33    | 2  |
| 120,236.40     | 123,470.67     | 56,699.25      | 33,379.52      | 19,108.03      | 12,367.78    | 16,434.89    | 3  |
| 82,484.77      | 96,978.97      | 56,232.22      | 36,663.80      | 25,864.49      | 14,044.04    | 12,528.38    | 4  |
| 62,046.64      | 76,339.97      | 33,012.24      | 24,443.00      | 17,492.02      | 15,427.33    | 13,018.78    | 5  |
| 669,906.40     | 807,224.36     | 412,096.48     | 302,123.05     | 214,696.26     | 128,089.45   | 107,473.15   | 6  |
| 104,097.28     | 98,943.73      | 98,254.57      | 28,304.67      |                |              |              | 1  |
| 528,468.01     | 578,837.11     | 287,454.92     | 351,979.16     | 740,755.74     | 748,169.57   | 909,543.05   | 2  |
| 3,420,205.02   | 4,029,144.17   | 2,717,607.00   | 2,528,555.19   | 1,570,819.21   | 1,398,788.98 | 1,582,313.14 | 3  |
| 188,147.38     | 252,606.16     | 162,686.44     | 97,535.70      | 92,965.49      | 76,327.83    | 103,135.61   | 4  |
| 306,675.07     | 478,941.74     | 431,852.77     | 572,335.94     | 249,261.39     | 127,820.95   | 165,280.21   | 5  |
| 4,547,592.76   | 5,438,472.91   | 3,703,854.80   | 3,791,269.61   | 2,653,801.83   | 2,351,107.33 | 2,760,736.57 | 6  |
| 365,706.18     | 419,702.61     | 490,712.74     | 161,728.89     | 132,328.98     | 35,028.30    | 17,481.16    | 1  |
| 467,953.34     | 458,914.22     | 127,148.39     | 224,242.17     | 51,984.18      | 22,332.88    | 35,253.72    | 2  |
| 3,198,190.73   | 4,149,390.39   | 2,547,123.63   | 2,320,688.88   | 1,488,143.20   | 1,104,074.57 | 801,983.62   | 3  |
|                |                |                |                |                |              | 373,711.15   | 4  |
| 1,966,398.99   | 2,031,140.45   | 1,264,757.41   | 1,477,469.33   | 552,823.65     | 355,482.77   | 230,746.14   | 5  |
| 593,707.97     | 652,729.13     | 406,531.27     | 395,971.62     | 319,630.49     | 312,272.40   | 213,657.22   | 6  |
| 848,248.63     | 930,927.99     | 614,680.84     | 727,880.21     | 631,677.91     | 545,558.62   | 378,302.03   | 7  |
| 601,037.63     | 593,228.42     | 283,906.10     | 250,964.19     | 89,167.25      | 45,392.80    | 20,034.84    | 8  |
| 509,020.06     | 471,928.58     | 222,285.70     | 220,308.61     | 55,309.99      | 54,258.51    | 25,618.98    | 9  |
| 295,955.39     | 312,124.48     | 160,769.56     | 120,217.12     | 62,882.94      | 33,052.86    | 11,621.63    | 10 |
| 426,217.09     | 663,998.92     | 623,159.04     | 429,589.65     | 377,065.10     | 284,849.00   | 219,953.41   |    |
| 9,272,435.41   | 10,684,090.10  | 6,801,074.68   | 6,329,060.67   | 3,761,004.95   | 2,792,302.71 | 2,708,014.29 |    |
| 1,588,146.49   | 2,015,966.88   | 1,975,597.95   | 1,913,632.97   | 1,673,968.46   | 1,215,696.78 | 1,380,972.88 |    |
| 195,060.36     | 174,377.31     | 126,252.53     | 53,966.19      | 57,741.26      | 52,055.05    | 53,764.97    | 1  |
| 227,276.62     | 218,703.88     | 121,670.83     | 114,092.60     | 103,442.62     | 241,830.96   | 221,931.11   | 2  |
| 180,738.11     | 166,505.69     | 116,810.48     | 114,785.34     | 94,569.34      | 90,644.87    | 97,651.76    | 3  |
| 105,254.53     | 96,746.57      | 71,956.70      | 44,792.13      | 48,489.90      | 41,586.53    | 35,844.11    | 4  |
| 346,038.01     | 246,686.97     | 227,372.79     | 158,703.12     | 227,509.14     | 146,265.33   | 139,129.57   | 5  |
| 2,642,514.12   | 2,918,987.30   | 2,639,670.28   | 2,390,972.35   | 2,205,720.72   | 1,788,080.12 | 1,931,284.80 | 6  |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.     |              | FISCAL YEARS ENDED JUNE 30— |              |              |              |              |
|----------------|--------------|-----------------------------|--------------|--------------|--------------|--------------|
|                |              | 1876.                       | 1877.        | 1878.        | 1879.        | 1880.        |
| LOUISIANA.     |              |                             |              |              |              |              |
| 1              | First (73)   | \$473,355.28                | \$495,938.37 |              |              |              |
| 2              | First (74)   |                             | 74,978.98    | \$850,641.46 | \$588,595.99 | \$712,049.65 |
| 3              | Second (73)  | 36,167.75                   | 40,368.07    |              |              |              |
| 4              | Third (73)   | 20,264.65                   | 15,154.83    |              |              |              |
|                | Fourth (73)  |                             |              |              |              |              |
|                | Total        | 529,787.68                  | 626,440.25   | 850,641.46   | 588,595.99   | 712,049.65   |
| MAINE.         |              |                             |              |              |              |              |
| 1              | First (50)   | 41,530.76                   | 8,388.43     |              |              |              |
| 2              | First (76)   |                             | 44,939.25    |              |              |              |
| 3              | First (77)   |                             |              | 70,695.78    | 75,531.22    | 76,767.87    |
| 4              | Second (5)   | 8,034.34                    |              |              |              |              |
| 5              | Second (78)  | 16,373.29                   | 6,083.66     |              |              |              |
| 6              | Third (5)    | 4,649.38                    |              |              |              |              |
| 7              | Fourth (5)   | 4,768.03                    |              |              |              |              |
| 8              | Fourth (79)  | 10,777.34                   | 20,209.55    |              |              |              |
| 9              | Fifth (5)    | 4,522.83                    |              |              |              |              |
|                | Total        | 90,655.97                   | 79,620.89    | 70,695.78    | 75,531.22    | 76,767.87    |
| MARYLAND.      |              |                             |              |              |              |              |
| 1              | First (80)   |                             |              |              |              |              |
| 2              | First (81)   | 580,189.57                  | 137,573.22   |              |              |              |
| 3              | Second (80)  |                             |              |              |              |              |
| 4              | Third (5)    | 872,570.74                  |              |              |              |              |
| 5              | Third (82)   | 988,529.32                  | 468,750.58   | 2,210,127.29 | 2,163,034.34 | 2,263,283.80 |
| 6              | Third (51)   |                             | 1,992,760.48 |              |              |              |
| 7              | Third (83)   |                             |              |              |              |              |
| 8              | Fourth (39)  | 98,125.93                   | 106,161.82   | 110,667.95   | 103,637.81   | 130,673.21   |
| 9              | Fifth (5)    | 38,163.56                   |              |              |              |              |
| 10             | Sixth (84)   |                             |              |              |              |              |
|                | Total        | 2,577,579.12                | 2,705,246.10 | 2,320,795.24 | 2,266,672.15 | 2,393,957.01 |
| MASSACHUSETTS. |              |                             |              |              |              |              |
| 1              | First (85)   |                             |              |              |              |              |
| 2              | First (86)   | 56,848.41                   | 5,274.81     |              |              |              |
| 3              | Second (85)  |                             |              |              |              |              |
| 4              | Third (85)   |                             |              |              |              |              |
| 5              | Third (86)   | 1,293,276.40                | 273,685.17   |              |              |              |
| 6              | Third (87)   | 1,078,507.42                | 1,078,507.42 | 1,249,066.42 | 1,190,589.39 | 1,398,983.00 |
| 7              | Third (88)   |                             |              |              |              |              |
| 8              | Third (89)   |                             |              |              |              |              |
| 9              | Fourth (85)  |                             |              |              |              |              |
| 10             | Fifth (85)   |                             |              |              |              |              |
| 11             | Fifth (90)   | 1,026,867.98                | 977,569.80   | 803,940.71   | 903,183.77   | 850,147.57   |
| 12             | Sixth (85)   |                             |              |              |              |              |
| 13             | Seventh (85) |                             |              |              |              |              |
| 14             | Eighth (85)  |                             |              |              |              |              |
| 15             | Eighth (91)  | 56,561.11                   | 15,980.91    |              |              |              |
| 16             | Ninth (85)   |                             |              |              |              |              |
| 17             | Tenth (85)   |                             |              |              |              |              |
| 18             | Tenth (91)   | 318,661.97                  | 142,108.55   |              |              |              |
| 19             | Tenth (92)   |                             | 174,005.90   | 311,356.64   | 341,895.50   | 386,521.93   |
|                | Total        | 2,752,215.87                | 2,608,726.56 | 2,424,363.77 | 2,435,608.66 | 2,635,633.10 |
| MICHIGAN.      |              |                             |              |              |              |              |
| 1              | First (1)    | 1,476,157.49                | 855,985.19   |              |              |              |
| 2              | First (93)   |                             | 455,909.53   | 1,181,405.38 | 1,219,698.67 | 1,099,764.17 |
| 3              | First (72)   |                             |              |              |              |              |
| 4              | Second (94)  | 68,625.88                   | 12,854.92    |              |              |              |
| 5              | Third (94)   | 246,199.01                  | 62,143.20    |              |              |              |
| 6              | Third (95)   |                             | 203,571.46   | 195,383.22   | 190,913.58   | 226,719.39   |
| 7              | Fourth (71)  | 108,977.90                  | 95,223.32    | 98,822.73    | 111,128.68   | 181,769.28   |
| 8              | Fourth (72)  |                             |              |              |              |              |
| 9              | Fifth (1)    | 37,857.13                   | 19,376.38    |              |              |              |
| 10             | Sixth (71)   | 128,346.39                  | 116,818.00   | 127,192.01   | 132,302.41   | 153,505.15   |
|                | Total        | 2,066,163.80                | 1,821,882.00 | 1,602,803.34 | 1,654,043.34 | 1,611,757.99 |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |              |              |              |              |              |              |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1881.                       | 1882.        | 1883.        | 1884.        | 1885.        | 1886.        | 1887.        |
| \$760,618.92                | \$918,899.19 | \$738,666.46 | \$560,184.89 | \$538,814.89 | \$552,115.30 | \$543,748.98 |
| 760,618.92                  | 918,899.19   | 738,666.46   | 560,184.89   | 538,814.89   | 552,115.30   | 543,748.98   |
| 82,457.05                   | 85,259.83    | 72,893.32    | 56,599.19    | 53,950.16    | 57,800.79    | 50,286.45    |
| 82,457.05                   | 85,259.83    | 72,893.32    | 56,599.19    | 53,950.16    | 57,800.79    | 50,286.45    |
| 2,334,864.22                | 2,662,009.47 | 3,289,962.73 | 212,697.56   |              |              |              |
| 148,599.19                  | 160,228.81   | 139,190.01   | 2,924,105.72 | 2,774,384.20 | 2,462,092.46 | 2,875,597.06 |
| 2,483,463.41                | 2,822,238.28 | 3,429,152.74 | 9,687.87     |              |              |              |
|                             |              |              | 3,146,491.15 | 2,774,384.20 | 2,462,092.46 | 2,875,597.06 |
| 1,454,636.28                | 1,601,844.13 | 1,508,116.79 | 118,393.43   |              |              |              |
|                             |              |              | 1,918,679.78 | 1,970,723.02 | 1,958,576.15 | 2,113,980.22 |
| 857,447.12                  | 933,919.13   | 861,000.58   | 65,722.22    |              |              |              |
| 387,597.80                  | 401,595.81   | 384,484.60   |              |              | 334,102.68   | 357,150.78   |
| 2,699,681.20                | 2,937,359.07 | 2,753,661.97 | 2,396,590.05 | 2,287,453.96 | 2,292,678.83 | 2,471,131.00 |
| 1,223,504.44                | 1,362,945.87 | 1,251,469.52 | 86,524.53    |              |              |              |
|                             |              |              | 1,120,987.45 | 1,350,464.20 | 1,479,883.16 | 1,590,882.20 |
| 249,175.12                  | 273,718.46   | 244,970.27   | 14,860.90    |              |              |              |
| 137,251.82                  | 164,576.96   | 169,912.55   | 15,186.00    |              |              |              |
|                             |              |              | 165,097.95   | 171,690.96   | 192,111.55   | 211,025.17   |
| 177,343.89                  | 201,949.76   | 216,159.35   | 16,724.14    |              |              |              |
| 1,787,275.27                | 2,003,191.05 | 1,882,451.69 | 1,419,380.97 | 1,328,155.16 | 1,671,994.45 | 1,801,907.37 |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.     |              | FISCAL YEARS ENDED JUNE 30— |              |              |              |              |              |
|----------------|--------------|-----------------------------|--------------|--------------|--------------|--------------|--------------|
|                |              | 1888.                       | 1889.        | 1890.        | 1891.        | 1892.        | 1893.        |
| LOUISIANA.     |              |                             |              |              |              |              |              |
| 1              | First (73)   |                             |              |              |              |              |              |
| 2              | Second (73)  |                             |              |              |              |              |              |
| 3              | Third (73)   |                             |              |              |              |              |              |
| 4              | Fourth (75)  | \$603,915.11                | \$632,009.26 | \$690,345.86 | \$644,809.35 | \$734,832.29 | \$758,158.78 |
|                | Total        | 603,915.11                  | 632,009.26   | 690,345.86   | 644,809.35   | 734,832.29   | 758,158.78   |
| MAINE.         |              |                             |              |              |              |              |              |
| 1              | First (50)   |                             |              |              |              |              |              |
| 2              | Second (5)   |                             |              |              |              |              |              |
| 3              | Third (5)    |                             |              |              |              |              |              |
| 4              | Fourth (79)  |                             |              |              |              |              |              |
| 5              | Fifth (5)    |                             |              |              |              |              |              |
|                | Total        |                             |              |              |              |              |              |
| MARYLAND.      |              |                             |              |              |              |              |              |
| 1              | First (80)   |                             |              |              |              |              |              |
| 2              | Second (80)  |                             |              |              |              |              |              |
| 3              | Third (82)   |                             |              |              |              |              |              |
| 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 | 3,627,345.56 |
|                | Total        | 3,389,377.19                | 3,986,928.18 | 3,312,718.73 | 3,056,528.82 | 3,288,873.77 | 3,627,345.56 |
| MASSACHUSETTS. |              |                             |              |              |              |              |              |
| 1              | First (85)   |                             |              |              |              |              |              |
| 2              | Second (85)  |                             |              |              |              |              |              |
| 3              | Third (87)   |                             |              |              |              |              |              |
| 4              | Fourth (85)  |                             |              |              |              |              |              |
| 5              | Fifth (90)   |                             |              |              |              |              |              |
| 6              | Sixth (85)   |                             |              |              |              |              |              |
| 7              | Seventh (85) |                             |              |              |              |              |              |
| 8              | Eighth (85)  |                             |              |              |              |              |              |
| 9              | Ninth (85)   |                             |              |              |              |              |              |
| 10             | Tenth (91)   |                             |              |              |              |              |              |
|                | Total        | 2,580,071.78                | 2,424,536.26 | 2,307,125.97 | 2,314,575.93 | 2,462,200.61 | 2,563,928.48 |
| MICHIGAN.      |              |                             |              |              |              |              |              |
| 1              | First (93)   |                             |              |              |              |              |              |
| 2              | Second (94)  | 1,566,807.79                | 1,752,041.15 | 1,979,729.15 | 2,009,485.18 | 2,093,231.18 | 2,151,789.58 |
| 3              | Third (94)   |                             |              |              |              |              |              |
| 4              | Fourth (71)  | 207,511.22                  | 210,356.44   | 212,561.36   | 208,806.42   | 190,678.26   | 194,628.19   |
| 5              | Fifth (71)   |                             |              |              |              |              |              |
| 6              | Sixth (71)   |                             |              |              |              |              |              |
|                | Total        | 1,774,319.01                | 1,962,397.59 | 2,192,290.51 | 2,218,291.60 | 2,283,909.44 | 2,346,427.77 |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|  |  | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                | Total.          |    |
|--|--|-----------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|----|
|  |  | 1894.                       | 1895.          | 1896.          | 1897.          | 1898.          | 1899.          |                 |    |
|  |  |                             |                |                |                |                |                | \$27,682,754.97 | 1  |
|  |  |                             |                |                |                |                |                | 6,839,314.71    | 2  |
|  |  |                             |                |                |                |                |                | 2,762,668.63    | 3  |
|  |  |                             |                |                |                |                |                | 2,382,742.85    | 4  |
|  |  | \$828,647.66                | \$1,173,368.80 | \$1,465,548.80 | \$1,299,526.39 | \$1,498,804.11 | \$2,254,173.74 | 12,692,640.15   |    |
|  |  | 828,647.66                  | 1,173,368.80   | 1,465,548.80   | 1,299,526.39   | 1,498,804.11   | 2,254,173.74   | 52,260,126.81   |    |
|  |  |                             |                |                |                |                |                |                 |    |
|  |  |                             |                |                |                |                |                | 6,549,034.40    | 1  |
|  |  |                             |                |                |                |                |                | 44,939.25       | 2  |
|  |  |                             |                |                |                |                |                | 682,241.66      | 3  |
|  |  |                             |                |                |                |                |                | 2,978,527.32    | 4  |
|  |  |                             |                |                |                |                |                | 22,456.95       | 5  |
|  |  |                             |                |                |                |                |                | 1,882,323.48    | 6  |
|  |  |                             |                |                |                |                |                | 1,362,941.93    | 7  |
|  |  |                             |                |                |                |                |                | 30,986.89       | 8  |
|  |  |                             |                |                |                |                |                | 1,011,352.41    | 9  |
|  |  |                             |                |                |                |                |                | 14,665,004.26   |    |
|  |  |                             |                |                |                |                |                |                 |    |
|  |  |                             |                |                |                |                |                | 1,224,624.78    | 1  |
|  |  |                             |                |                |                |                |                | 3,468,210.31    | 2  |
|  |  |                             |                |                |                |                |                | 6,057,907.91    | 3  |
|  |  |                             |                |                |                |                |                | 36,372,814.55   | 4  |
|  |  |                             |                |                |                |                |                | 1,467,279.90    | 5  |
|  |  |                             |                |                |                |                |                | 17,128,739.89   | 6  |
|  |  |                             |                |                |                |                |                | 11,036,179.44   | 7  |
|  |  |                             |                |                |                |                |                | 3,807,961.31    | 8  |
|  |  |                             |                |                |                |                |                | 4,547,983.15    | 9  |
|  |  | 3,842,242.59                | 3,771,282.40   | 5,068,895.08   | 5,454,795.82   | 5,065,602.71   | 8,130,409.41   | 52,885,000.26   | 10 |
|  |  | 3,842,242.59                | 3,771,282.40   | 5,068,895.08   | 5,454,795.82   | 5,065,602.71   | 8,130,409.41   | 137,936,491.50  |    |
|  |  |                             |                |                |                |                |                |                 |    |
|  |  |                             |                |                |                |                |                | 8,435,385.40    | 1  |
|  |  |                             |                |                |                |                |                | 97,376.94       | 2  |
|  |  |                             |                |                |                |                |                | 11,057,987.58   | 3  |
|  |  |                             |                |                |                |                |                | 43,872,869.63   | 4  |
|  |  |                             |                |                |                |                |                | 1,940,672.72    | 5  |
|  |  |                             |                |                |                |                |                | 9,601,137.46    | 6  |
|  |  |                             |                |                |                |                |                | 7,961,950.17    | 7  |
|  |  | 2,453,203.36                | 2,687,178.35   | 4,367,266.24   | 4,018,396.74   | 3,027,489.78   | 8,159,620.36   | 39,359,605.86   | 8  |
|  |  |                             |                |                |                |                |                | 21,553,931.83   | 9  |
|  |  |                             |                |                |                |                |                | 12,378,319.84   | 10 |
|  |  |                             |                |                |                |                |                | 7,580,444.74    | 1  |
|  |  |                             |                |                |                |                |                | 18,510,298.94   | 2  |
|  |  |                             |                |                |                |                |                | 14,065,247.21   | 3  |
|  |  |                             |                |                |                |                |                | 14,164,119.06   | 4  |
|  |  |                             |                |                |                |                |                | 104,050.07      | 5  |
|  |  |                             |                |                |                |                |                | 7,661,464.94    | 6  |
|  |  |                             |                |                |                |                |                | 13,066,460.27   | 7  |
|  |  |                             |                |                |                |                |                | 558,197.92      | 8  |
|  |  |                             |                |                |                |                |                | 3,689,837.20    | 9  |
|  |  | 2,453,203.36                | 2,687,178.35   | 4,367,266.24   | 4,018,396.74   | 3,027,489.78   | 8,159,620.36   | 235,545,866.78  | 10 |
|  |  |                             |                |                |                |                |                |                 |    |
|  |  |                             |                |                |                |                |                | 22,053,608.84   | 1  |
|  |  |                             |                |                |                |                |                | 7,881,162.11    | 2  |
|  |  | 1,949,653.39                | 1,965,438.01   | 1,932,038.86   | 2,048,950.90   | 2,329,736.93   | 8,936,809.50   | 31,261,838.07   | 3  |
|  |  |                             |                |                |                |                |                | 2,108,083.21    | 4  |
|  |  |                             |                |                |                |                |                | 2,894,907.09    | 5  |
|  |  |                             |                |                |                |                |                | 1,599,312.40    | 6  |
|  |  |                             |                |                |                |                |                | 2,731,461.32    | 7  |
|  |  | 178,593.89                  | 208,450.00     | 218,106.02     | 193,452.28     | 231,524.76     | 707,685.99     | 3,792,180.26    | 8  |
|  |  |                             |                |                |                |                |                | 1,189,892.79    | 9  |
|  |  |                             |                |                |                |                |                | 4,129,323.19    | 10 |
|  |  | 2,127,647.28                | 2,173,888.91   | 2,150,144.38   | 2,241,503.18   | 2,561,261.69   | 4,643,705.49   | 79,551,774.28   |    |



D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.     |                      | FISCAL YEARS ENDED JUNE 30— |              |              |               |              |              |
|----------------|----------------------|-----------------------------|--------------|--------------|---------------|--------------|--------------|
|                |                      | 1863.                       | 1864.        | 1865.        | 1866.         | 1867.        | 1868.        |
| MINNESOTA.     |                      |                             |              |              |               |              |              |
| 1              | First (71) .....     | \$21,997.94                 | \$33,703.85  | \$88,438.56  | \$119,585.30  | \$154,379.48 | \$112,102.89 |
| 2              | Second (71) .....    | 37,563.33                   | 53,996.67    | 168,286.22   | 262,325.77    | 297,724.94   | 256,287.83   |
|                | Second (96) .....    |                             |              |              |               |              |              |
|                | Total .....          | 59,561.27                   | 87,700.52    | 256,724.78   | 381,911.07    | 452,104.42   | 368,390.72   |
| MISSISSIPPI.   |                      |                             |              |              |               |              |              |
| 1              | First (97) .....     |                             |              |              | 116,626.84    | 853,240.75   | 576,107.12   |
|                | First (98) .....     |                             |              |              |               |              |              |
|                | First (99) .....     |                             |              |              |               |              |              |
| 2              | Second (97) .....    |                             |              |              | 538,677.26    | 2,046,222.42 | 2,008,250.08 |
|                | Second (98) .....    |                             |              |              |               |              |              |
| 3              | Third (97) .....     |                             |              |              | 125,956.93    | 1,683,719.60 | 1,167,515.22 |
|                | Third (98) .....     |                             |              |              |               |              |              |
|                | Total .....          |                             |              |              | 781,261.03    | 4,583,182.77 | 3,751,872.48 |
| MISSOURI.      |                      |                             |              |              |               |              |              |
| 1              | First (39) .....     | 912,216.50                  | 2,511,846.87 | 4,290,395.95 | 6,068,292.52  | 4,784,413.32 | 3,499,997.95 |
|                | First (100) .....    |                             |              |              |               |              |              |
|                | First (101) .....    |                             |              |              |               |              |              |
| 2              | Second (39) .....    | 29,641.69                   | 124,699.55   | 254,140.32   | 208,668.85    | 125,381.13   | 133,880.95   |
|                | Second (100) .....   |                             |              |              |               |              |              |
| 3              | Third (94) .....     | 242,467.71                  | 670,904.15   | 751,782.14   | 400,233.81    | 549,769.98   | 387,776.46   |
|                | Third (100) .....    |                             |              |              |               |              |              |
| 4              | Fourth (94) .....    |                             |              | 183,985.19   | 286,812.53    | 454,954.67   | 363,761.91   |
|                | Fourth (100) .....   |                             |              |              |               |              |              |
| 5              | Fifth (a) (71) ..... |                             |              |              | 130,630.74    | 128,700.18   | 151,791.27   |
|                | Fifth (b) (71) ..... |                             |              |              |               |              |              |
| 6              | Sixth (71) .....     |                             |              |              | 395,269.78    | 454,777.23   | 476,152.48   |
|                | Sixth (100) .....    |                             |              |              |               |              |              |
|                | Total .....          | 1,184,325.90                | 3,307,450.57 | 5,480,303.60 | 7,489,908.23  | 6,494,095.53 | 4,913,361.02 |
| NEW HAMPSHIRE. |                      |                             |              |              |               |              |              |
| 1              | First (109) .....    | 155,918.09                  | 364,036.54   | 718,286.70   | 1,094,540.83  | 938,976.93   | 598,859.67   |
|                | First (110) .....    |                             |              |              |               |              |              |
| 2              | Second (109) .....   | 223,007.17                  | 517,618.60   | 1,431,834.58 | 1,873,220.14  | 1,543,956.71 | 1,137,396.02 |
|                | Second (110) .....   |                             |              |              |               |              |              |
| 3              | Third (109) .....    | 104,766.83                  | 192,612.14   | 394,660.44   | 507,587.77    | 399,213.56   | 205,237.76   |
|                | Third (110) .....    |                             |              |              |               |              |              |
| 4              | Fourth (111) .....   |                             |              |              |               |              |              |
|                | Total .....          | 483,692.09                  | 1,074,267.28 | 2,544,781.72 | 3,480,348.74  | 2,882,147.20 | 1,941,493.45 |
| NEW JERSEY.    |                      |                             |              |              |               |              |              |
| 1              | First (112) .....    | 94,555.94                   | 242,785.19   | 626,288.54   | 773,408.30    | 549,897.25   | 341,048.46   |
|                | First (113) .....    |                             |              |              |               |              |              |
| 2              | Second (112) .....   | 121,345.07                  | 302,720.91   | 822,915.63   | 825,607.56    | 797,139.52   | 492,753.92   |
|                | Second (113) .....   |                             |              |              |               |              |              |
| 3              | Third (112) .....    | 171,637.12                  | 701,759.31   | 950,509.31   | 1,294,315.61  | 1,351,421.95 | 886,081.19   |
|                | Third (113) .....    |                             |              |              |               |              |              |
| 4              | Fourth (112) .....   | 148,107.66                  | 353,926.48   | 947,806.36   | 1,510,457.54  | 990,119.41   | 632,253.16   |
|                | Fourth (113) .....   |                             |              |              |               |              |              |
| 5              | Fifth (112) .....    | 681,798.31                  | 1,519,457.27 | 4,201,730.48 | 5,784,177.81  | 4,221,684.48 | 3,343,063.49 |
|                | Fifth (113) .....    |                             |              |              |               |              |              |
|                | Total .....          | 1,227,444.10                | 3,116,358.16 | 7,589,310.32 | 10,191,966.82 | 7,890,202.61 | 5,695,200.22 |
| NEW YORK.      |                      |                             |              |              |               |              |              |
| 1              | First (117) .....    | 129,577.34                  | 651,552.47   | 1,271,852.46 | 1,567,312.79  | 1,273,134.43 | 891,482.82   |
|                | First (118) .....    |                             |              |              |               |              |              |
| 2              | Second (117) .....   | 484,930.42                  | 1,346,914.61 | 2,115,298.86 | 3,084,574.53  | 2,659,707.68 | 2,695,527.53 |
|                | Second (118) .....   |                             |              |              |               |              |              |
| 3              | Third (117) .....    | 474,765.87                  | 2,006,217.25 | 3,124,929.82 | 4,613,454.39  | 3,305,285.56 | 2,622,661.23 |
|                | Third (118) .....    |                             |              |              |               |              |              |
| 4              | Fourth (117) .....   | 1,160,692.99                | 3,085,128.13 | 6,279,699.60 | 9,169,375.47  | 5,918,297.34 | 4,063,773.63 |
|                | Fourth (118) .....   |                             |              |              |               |              |              |
| 5              | Fifth (117) .....    | 329,100.10                  | 693,651.96   | 1,575,625.29 | 2,057,071.97  | 1,656,880.83 | 1,072,403.42 |
|                | Fifth (118) .....    |                             |              |              |               |              |              |
| 6              | Sixth (117) .....    | 468,422.41                  | 1,550,725.43 | 3,180,005.90 | 4,795,244.74  | 4,183,863.23 | 2,587,362.02 |
|                | Sixth (118) .....    |                             |              |              |               |              |              |
| 7              | Seventh (117) .....  | 315,515.43                  | 518,454.92   | 1,279,297.67 | 1,824,889.63  | 1,535,954.23 | 1,181,146.07 |
|                | Seventh (118) .....  |                             |              |              |               |              |              |
| 8              | Eighth (123) .....   | 548,538.14                  | 2,263,436.34 | 5,113,001.14 | 7,886,484.09  | 7,149,716.75 | 4,074,416.26 |
|                | Eighth (124) .....   |                             |              |              |               |              |              |
| 9              | Ninth (123) .....    | 249,385.95                  | 589,449.70   | 1,486,442.31 | 1,942,777.46  | 1,971,424.75 | 1,737,724.54 |
|                | Ninth (124) .....    |                             |              |              |               |              |              |
| 10             | Tenth (123) .....    | 163,683.16                  | 584,042.04   | 1,348,416.66 | 1,717,845.97  | 1,454,924.88 | 931,625.38   |
|                | Tenth (124) .....    |                             |              |              |               |              |              |
| 11             | Eleventh (123) ..... | 146,162.49                  | 324,686.22   | 777,390.56   | 953,283.17    | 813,694.30   | 302,717.79   |
|                | Eleventh (124) ..... |                             |              |              |               |              |              |

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|    |                      | FISCAL YEARS ENDED JUNE 30— |              |              |              |              |              |
|----|----------------------|-----------------------------|--------------|--------------|--------------|--------------|--------------|
|    |                      | 1869.                       | 1870.        | 1871.        | 1872.        | 1873.        | 1874.        |
|    |                      |                             |              |              |              |              |              |
| 1  | First (71) .....     | \$122,816.27                | \$145,641.44 | \$89,866.41  | \$69,923.80  | \$69,351.50  | \$75,429.17  |
| 2  | Second (71) .....    | 240,521.53                  | 322,237.71   | 162,716.87   | 179,055.63   | 162,053.44   | 151,926.88   |
|    | Second (96) .....    |                             |              |              |              |              |              |
|    | Total .....          | 363,337.80                  | 467,879.15   | 252,583.28   | 248,979.43   | 231,404.94   | 227,356.05   |
|    |                      |                             |              |              |              |              |              |
| 1  | First (97) .....     | 57,321.70                   | 96,216.68    | 56,804.33    | 16,499.01    | 32,102.34    | 17,189.47    |
|    | First (98) .....     |                             |              |              |              |              |              |
|    | First (99) .....     |                             |              |              |              |              |              |
| 2  | Second (97) .....    | 88,739.44                   | 120,384.40   | 129,938.54   | 64,306.84    | 49,865.07    | 62,967.50    |
|    | Second (98) .....    |                             |              |              |              |              |              |
| 3  | Third (97) .....     | 48,077.33                   | 68,191.41    | 51,514.56    | 52,809.59    | 46,111.99    | 28,056.14    |
|    | Third (98) .....     |                             |              |              |              |              |              |
|    | Total .....          | 194,129.47                  | 284,792.49   | 238,257.43   | 133,675.44   | 128,079.31   | 107,619.11   |
|    |                      |                             |              |              |              |              |              |
| 1  | First (39) .....     | 3,931,156.29                | 4,590,399.97 | 3,780,558.95 | 3,699,479.33 | 3,323,795.53 | 3,501,668.88 |
|    | First (100) .....    |                             |              |              |              |              |              |
|    | First (101) .....    |                             |              |              |              |              |              |
| 2  | Second (39) .....    | 77,907.91                   | 139,123.38   | 84,811.99    | 81,712.88    | 100,750.96   | 78,687.84    |
|    | Second (100) .....   |                             |              |              |              |              |              |
| 3  | Third (94) .....     | 312,892.22                  | 278,551.07   | 272,094.91   | 159,735.59   | 119,562.51   | 98,481.68    |
|    | Third (100) .....    |                             |              |              |              |              |              |
| 4  | Fourth (94) .....    | 280,512.50                  | 234,687.28   | 247,091.66   | 224,419.81   | 208,442.06   | 188,489.50   |
|    | Fourth (100) .....   |                             |              |              |              |              |              |
| 5  | Fifth (a) (71) ..... | 189,289.28                  | 155,322.05   | 200,565.75   | 146,888.22   | 112,209.33   | 116,103.57   |
|    | Fifth (b) (71) ..... |                             |              |              |              |              |              |
| 6  | Sixth (71) .....     | 510,047.03                  | 617,554.36   | 564,012.63   | 522,482.63   | 394,559.76   | 342,054.80   |
|    | Sixth (100) .....    |                             |              |              |              |              |              |
|    | Total .....          | 5,295,804.56                | 6,004,278.11 | 5,095,078.89 | 4,618,218.51 | 4,250,320.15 | 4,325,486.05 |
|    |                      |                             |              |              |              |              |              |
| 1  | First (109) .....    | 232,480.47                  | 223,750.85   | 160,358.80   | 175,337.75   | 200,387.70   | 171,892.66   |
|    | First (110) .....    |                             |              |              |              |              |              |
| 2  | Second (109) .....   | 316,744.99                  | 304,053.63   | 183,420.95   | 99,181.75    | 104,918.85   | 58,272.87    |
|    | Second (110) .....   |                             |              |              |              |              |              |
| 3  | Third (109) .....    | 102,122.56                  | 104,602.90   | 51,147.22    | 29,716.46    | 20,148.81    | 18,513.66    |
|    | Third (110) .....    |                             |              |              |              |              |              |
| 4  | Fourth (111) .....   |                             |              |              |              |              |              |
|    | Total .....          | 651,348.02                  | 632,407.38   | 394,926.97   | 304,235.96   | 325,455.95   | 248,679.19   |
|    |                      |                             |              |              |              |              |              |
| 1  | First (112) .....    | 944,489.36                  | 201,207.12   | 136,787.10   | 114,590.67   | 139,553.31   | 117,992.45   |
|    | First (113) .....    |                             |              |              |              |              |              |
| 2  | Second (112) .....   | 411,097.05                  | 460,752.72   | 401,652.91   | 191,543.24   | 273,948.36   | 118,159.04   |
|    | Second (113) .....   |                             |              |              |              |              |              |
| 3  | Third (112) .....    | 581,925.49                  | 750,817.28   | 449,773.44   | 561,899.84   | 526,359.72   | 279,787.19   |
|    | Third (113) .....    |                             |              |              |              |              |              |
| 4  | Fourth (112) .....   | 536,019.00                  | 509,700.62   | 302,565.46   | 292,529.05   | 341,587.24   | 195,426.46   |
|    | Fourth (113) .....   |                             |              |              |              |              |              |
| 5  | Fifth (112) .....    | 1,918,889.81                | 2,152,882.11 | 1,173,821.35 | 1,330,997.01 | 1,285,995.74 | 1,014,261.56 |
|    | Fifth (113) .....    |                             |              |              |              |              |              |
|    | Total .....          | 3,792,961.01                | 4,075,359.85 | 2,458,600.26 | 2,491,433.31 | 2,567,442.37 | 1,725,626.73 |
|    |                      |                             |              |              |              |              |              |
| 1  | First (117) .....    | 681,309.99                  | 576,877.68   | 489,528.51   |              |              | *.01         |
|    | First (118) .....    |                             |              |              |              |              |              |
| 2  | Second (117) .....   | 2,378,656.80                | 2,700,383.28 | 1,644,655.50 | 4,493,308.05 | 4,029,455.55 | 3,738,344.34 |
|    | Second (118) .....   |                             |              |              |              |              |              |
| 3  | Third (117) .....    | 1,908,556.50                | 2,160,008.07 | 1,351,283.15 | 3,084,597.69 | 2,423,782.46 | 1,921,752.54 |
|    | Third (118) .....    |                             |              |              |              |              |              |
| 4  | Fourth (117) .....   | 3,287,224.06                | 3,598,119.65 | 1,891,215.04 |              |              | *10.50       |
|    | Fourth (118) .....   |                             |              |              |              |              |              |
| 5  | Fifth (117) .....    | 803,044.20                  | 950,705.04   | 644,860.54   |              |              | 402,928.47   |
|    | Fifth (118) .....    |                             |              |              |              |              |              |
| 6  | Sixth (117) .....    | 1,314,028.09                | 1,832,584.74 | 1,073,427.36 |              |              | 1,292,629.36 |
|    | Sixth (118) .....    |                             |              |              |              |              |              |
| 7  | Seventh (117) .....  | 1,290,258.54                | 1,392,408.71 | 806,528.25   |              |              | *436.91      |
|    | Seventh (118) .....  |                             |              |              |              |              |              |
| 8  | Eighth (123) .....   | 4,336,059.06                | 3,462,624.00 | 3,618,437.70 | 2,207,632.27 | 802,156.96   | 178,522.76   |
|    | Eighth (124) .....   |                             |              |              |              |              |              |
| 9  | Ninth (123) .....    | 1,678,841.75                | 1,759,617.19 | 1,618,558.21 | 1,553,419.79 | 1,007,992.39 | 531,187.96   |
|    | Ninth (124) .....    |                             |              |              |              |              |              |
| 10 | Tenth (123) .....    | 686,193.25                  | 857,935.16   | 771,611.35   | 458,995.05   | 529,219.27   | 287,156.52   |
|    | Tenth (124) .....    |                             |              |              |              |              |              |
| 11 | Eleventh (123) ..... | 303,140.27                  | 298,071.62   | 205,795.54   | 196,768.02   | 156,037.68   | 76,293.88    |
|    | Eleventh (124) ..... |                             |              |              |              |              |              |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.     |                     | FISCAL YEARS ENDED JUNE 30-- |              |              |              |              |
|----------------|---------------------|------------------------------|--------------|--------------|--------------|--------------|
|                |                     | 1876.                        | 1877.        | 1878.        | 1879.        | 1880.        |
| MINNESOTA.     |                     |                              |              |              |              |              |
| 1              | First (71).....     | \$87,444.24                  | \$84,777.07  | \$99,569.05  | \$93,850.49  | \$107,389.53 |
| 2              | Second (71).....    | 161,331.94                   | 154,684.63   | 175,433.72   | 211,858.27   | 257,300.11   |
|                | Second (96).....    |                              |              |              |              |              |
|                | Total.....          | 248,776.18                   | 239,461.70   | 275,002.75   | 305,708.76   | 364,689.64   |
| MISSISSIPPI.   |                     |                              |              |              |              |              |
|                | First (97).....     |                              |              |              |              |              |
| 1              | First (93).....     | 47,162.94                    | 45,362.55    |              |              |              |
|                | First (99).....     |                              |              | 86,824.03    | 87,271.68    | 91,233.50    |
| 2              | Second (97).....    | 468.48                       |              |              |              |              |
|                | Second (98).....    | 37,455.16                    | 32,700.75    |              |              |              |
| 3              | Third (97).....     | 79.40                        |              |              |              |              |
|                | Total.....          | 85,165.44                    | 78,063.30    | 86,824.03    | 87,271.68    | 91,233.50    |
| MISSOURI.      |                     |                              |              |              |              |              |
| 1              | First (39).....     | 2,216,996.19                 | 3,746,597.46 | 4,338,756.96 | 4,374,813.80 | 4,680,260.14 |
|                | First (100).....    |                              |              |              |              |              |
|                | First (101).....    |                              |              |              |              |              |
| 2              | Second (39).....    | 64,199.71                    | 53,693.41    | 55,056.05    | 57,035.72    | 61,635.57    |
| 3              | Third (94).....     | 124,014.63                   | 31,273.37    |              |              |              |
| 4              | Fourth (94).....    | 200,027.09                   | 49,545.44    |              |              |              |
|                | Fourth (102).....   |                              | 244,184.17   | 314,274.08   | 280,062.47   | 352,996.58   |
| 5              | Fifth (a) (71)..... | 114,548.36                   | 115,516.86   | 113,138.12   | 105,566.04   | 118,826.24   |
| 6              | Sixth (71).....     | 202,355.53                   | 209,257.02   | 250,008.21   | 209,328.45   | 255,929.55   |
|                | Sixth (103).....    |                              |              |              |              |              |
|                | Total.....          | 2,981,941.51                 | 4,450,067.73 | 5,071,233.42 | 5,026,806.48 | 5,449,654.08 |
| NEW HAMPSHIRE. |                     |                              |              |              |              |              |
| 1              | First (109).....    | 93,697.18                    |              |              |              |              |
|                | First (110).....    | 148,223.80                   | 234,998.99   | 228,188.11   | 222,898.88   | 278,139.08   |
| 2              | Second (109).....   | 13,382.79                    |              |              |              |              |
| 3              | Third (109).....    | 4,957.51                     |              |              |              |              |
| 4              | Fourth (111).....   |                              |              |              |              |              |
|                | Total.....          | 260,261.28                   | 234,998.99   | 228,188.11   | 222,898.88   | 278,139.08   |
| NEW JERSEY.    |                     |                              |              |              |              |              |
| 1              | First (112).....    | 43,661.55                    |              |              |              |              |
|                | First (113).....    | 106,961.24                   | 275,913.95   | 223,500.29   | 224,171.23   | 214,500.00   |
| 2              | Second (112).....   | 62,796.61                    |              |              |              |              |
| 3              | Third (35).....     | 274,168.15                   | 530,142.80   | 358,587.75   | 320,093.82   | 266,338.62   |
| 4              | Fourth (5).....     | 99,777.06                    |              |              |              |              |
|                | Fifth (5).....      | 1,369,462.69                 |              |              |              |              |
| 5              | Fifth (114).....    | 1,823,152.58                 | 4,381,904.15 | 4,513,147.15 | 4,125,950.09 | 3,726,969.19 |
|                | Fifth (115).....    |                              |              |              |              |              |
|                | Total.....          | 3,779,949.88                 | 4,987,960.90 | 5,095,325.19 | 4,670,215.14 | 4,267,807.81 |
| NEW YORK.      |                     |                              |              |              |              |              |
| 1              | First (117).....    |                              |              |              |              |              |
|                | First (118).....    | 3,210,107.73                 | 3,355,097.12 | 3,692,507.68 | 3,513,417.90 | 3,264,352.96 |
|                | Second (117).....   |                              |              |              |              |              |
| 2              | Second (119).....   | 1,155,451.65                 | 1,262,394.10 |              |              |              |
|                | Second (120).....   |                              |              | 2,781,903.32 | 2,915,918.49 | 3,199,990.87 |
|                | Third (117).....    |                              |              |              |              |              |
| 3              | Third (121).....    | 2,266,062.61                 | 2,216,546.34 |              |              |              |
|                | Third (120).....    |                              |              | 3,895,193.88 | 4,282,873.07 | 5,064,296.32 |
|                | Fourth (117).....   |                              |              |              |              |              |
| 4              | Fourth (122).....   | 1,412,911.87                 | 1,567,463.73 |              |              |              |
| 5              | Fifth (117).....    |                              |              |              |              | </           |

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |              |              |              |              |              |              |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1881.                       | 1882.        | 1883.        | 1884.        | 1885.        | 1886.        | 1887.        |
| \$116,136.82                | \$125,071.40 | \$117,842.68 | \$8,803.22   |              |              |              |
| 329,013.61                  | 409,420.54   | 417,619.38   | 38,493.69    |              |              |              |
|                             |              |              | 446,685.14   | 3492,704.97  | 2694,632.31  | 2554,088.98  |
| 445,140.33                  | 528,491.94   | 535,461.96   | 493,982.95   | 492,794.07   | 534,532.31   | 554,088.98   |
|                             |              |              |              |              |              |              |
| 96,122.10                   | 94,698.96    | 90,479.64    | 50,449.53    | 47,951.13    | 47,062.35    | 42,608.16    |
|                             |              |              |              |              |              |              |
| 96,122.19                   | 94,698.90    | 90,479.64    | 50,449.53    | 47,951.13    | 47,062.35    | 42,608.16    |
|                             |              |              |              |              |              |              |
| 5,543,335.76                | 6,186,922.72 | 6,200,877.64 | 362,213.97   | 5,011,585.72 | 5,699,492.57 | 6,227,290.00 |
|                             |              |              | 4,635,213.56 |              |              |              |
| 66,451.65                   | 65,405.99    | 63,266.65    | 2,897.67     |              |              |              |
|                             |              |              |              |              |              |              |
| 388,170.56                  | 501,835.39   | 388,953.87   | 266,823.99   | 303,281.89   | 351,566.87   | 329,884.70   |
| 145,571.72                  | 153,736.46   | 131,482.26   | 7,883.19     |              |              |              |
| 326,822.36                  | 634,689.47   | 899,010.98   | 169,928.68   |              |              |              |
|                             |              |              | 1,091,246.14 | 961,298.24   | 1,072,598.85 | 1,261,674.57 |
| 6,470,349.20                | 7,542,487.94 | 7,680,411.49 | 6,479,806.51 | 6,276,165.85 | 7,060,691.99 | 7,858,786.27 |
|                             |              |              |              |              |              |              |
| 309,720.94                  | 349,942.64   | 352,968.68   | 390,136.72   | 383,478.83   | 378,787.72   | 377,562.37   |
|                             |              |              |              |              |              |              |
| 309,720.94                  | 349,942.64   | 352,968.68   | 390,136.72   | 383,478.83   | 378,787.72   | 377,562.37   |
|                             |              |              |              |              |              |              |
| 288,410.32                  | 305,940.48   | 275,723.41   | 131,132.39   | 231,046.66   | 191,739.69   | 208,162.23   |
| 320,683.57                  | 469,988.40   | 486,631.30   | 487,717.62   | 479,703.12   | 349,697.47   | 647,110.90   |
|                             |              |              |              |              |              |              |
| 4,268,182.42                | 4,686,694.72 | 4,662,103.07 | 2,858,372.71 | 2,960,608.96 | 3,419,238.59 | 3,790,883.73 |
|                             |              |              |              |              |              |              |
| 4,873,976.31                | 5,451,693.90 | 5,424,457.78 | 3,477,222.72 | 3,661,378.75 | 3,951,975.75 | 4,593,161.56 |
|                             |              |              |              |              |              |              |
| 2,950,673.22                | 2,984,694.80 | 2,802,941.66 | 2,635,803.96 | 2,840,465.10 | 3,046,409.05 | 3,208,195.07 |
|                             |              |              |              |              |              |              |
| 3,377,669.78                | 4,206,232.54 | 3,624,441.53 | 1,979,683.42 | 1,502,773.28 | 1,532,049.70 | 1,539,034.98 |
|                             |              |              |              |              |              |              |
| 5,787,541.95                | 6,762,211.15 | 6,736,929.37 | 4,955,927.46 | 5,037,715.43 | 5,366,748.85 | 5,572,258.80 |
|                             |              |              |              |              |              |              |
| 208,236.50                  | 180,625.31   | 169,790.96   | 19,573.85    |              |              |              |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.     |                      | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                |
|----------------|----------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|                |                      | 1888.                       | 1889.          | 1890.          | 1891.          | 1892.          | 1893.          |
| MINNESOTA.     |                      |                             |                |                |                |                |                |
| 1              | First (71) .....     |                             |                |                |                |                |                |
| 2              | Second (71) .....    |                             |                |                |                |                |                |
|                | Second (96) .....    | \$510,492.15                | \$1,377,796.84 | \$3,096,097.15 | \$2,748,260.21 | \$2,272,426.48 | \$2,610,225.83 |
|                | Total .....          | 510,492.15                  | 1,377,796.84   | 3,096,097.15   | 2,748,260.21   | 2,272,426.48   | 2,610,225.83   |
| MISSISSIPPI.   |                      |                             |                |                |                |                |                |
| 1              | First (97) .....     |                             |                |                |                |                |                |
|                | First (98) .....     |                             |                |                |                |                |                |
|                | First (99) .....     |                             |                |                |                |                |                |
| 2              | Second (97) .....    |                             |                |                |                |                |                |
|                | Second (98) .....    |                             |                |                |                |                |                |
| 3              | Third (97) .....     |                             |                |                |                |                |                |
|                | Total .....          |                             |                |                |                |                |                |
| MISSOURI.      |                      |                             |                |                |                |                |                |
| 1              | First (39) .....     |                             |                |                |                |                |                |
|                | First (100) .....    |                             |                |                |                |                |                |
|                | First (101) .....    | 6,583,171.14                | 6,449,977.94   | 7,263,214.25   | 7,232,265.26   | 8,048,329.02   | 8,474,026.08   |
| 2              | Second (39) .....    |                             |                |                |                |                |                |
| 3              | Third (94) .....     |                             |                |                |                |                |                |
| 4              | Fourth (94) .....    |                             |                |                |                |                |                |
| 5              | Fourth (102) .....   |                             |                |                |                |                |                |
| 6              | Fifth (a) (71) ..... |                             |                |                |                |                |                |
|                | Sixth (71) .....     |                             |                |                |                |                |                |
|                | Sixth (103) .....    | 1,326,912.43                | 1,289,630.26   | 799,080.04     | 461,537.61     | 472,887.58     | 501,084.58     |
|                | Total .....          | 7,910,083.57                | 7,739,608.20   | 8,062,294.29   | 7,694,102.87   | 8,521,216.60   | 8,975,110.66   |
| NEW HAMPSHIRE. |                      |                             |                |                |                |                |                |
| 1              | First (109) .....    |                             |                |                |                |                |                |
|                | First (110) .....    |                             |                |                |                |                |                |
| 2              | Second (109) .....   |                             |                |                |                |                |                |
| 3              | Third (109) .....    |                             |                |                |                |                |                |
| 4              | Fourth (111) .....   | 466,994.36                  | 469,351.54     | 517,992.05     | 463,509.99     | 546,770.58     | 532,912.58     |
|                | Total .....          | 466,994.36                  | 469,351.54     | 517,992.05     | 463,509.99     | 546,770.58     | 532,912.58     |
| NEW JERSEY.    |                      |                             |                |                |                |                |                |
| 1              | First (112) .....    |                             |                |                |                |                |                |
|                | First (113) .....    | 148,082.84                  | 137,414.01     | 123,355.56     | 99,467.61      | 198,690.02     | 171,174.46     |
| 2              | Second (112) .....   |                             |                |                |                |                |                |
| 3              | Third (35) .....     |                             |                |                |                |                |                |
| 4              | Fourth (5) .....     |                             |                |                |                |                |                |
| 5              | Fifth (5) .....      |                             |                |                |                |                |                |
|                | Fifth (114) .....    |                             |                |                |                |                |                |
|                | Fifth (115) .....    | 3,924,163.64                | 4,182,204.57   | 4,083,367.42   | 4,605,411.71   | 4,186,321.85   | 4,280,494.44   |
|                | Total .....          | 4,072,246.48                | 4,319,618.58   | 4,206,722.98   | 4,104,879.32   | 4,385,011.87   | 4,457,668.90   |
| NEW YORK.      |                      |                             |                |                |                |                |                |
| 1              | First (117) .....    |                             |                |                |                |                |                |
|                | First (118) .....    | 3,384,638.73                | 3,525,693.10   | 3,902,033.88   | 3,933,972.66   | 4,228,294.79   | 5,732,624.48   |
| 2              | Second (117) .....   |                             |                |                |                |                |                |
|                | Second (119) .....   |                             |                |                |                |                |                |
| 3              | Second (120) .....   | 1,569,587.68                | 1,590,296.47   | 1,748,411.00   | 1,845,196.65   | 1,989,631.87   | 1,852,176.90   |
|                | Third (117) .....    |                             |                |                |                |                |                |
|                | Third (121) .....    |                             |                |                |                |                |                |
| 4              | Third (120) .....    | 5,601,823.00                | 5,677,380.27   | 5,864,593.89   | 6,026,542.63   | 6,222,895.66   | 6,439,061.63   |
|                | Fourth (117) .....   |                             |                |                |                |                |                |
| 5              | Fourth (122) .....   |                             |                |                |                |                |                |
| 6              | Fifth (117) .....    |                             |                |                |                |                |                |
| 7              | Sixth (117) .....    |                             |                |                |                |                |                |
| 8              | Seventh (117) .....  |                             |                |                |                |                |                |
| 9              | Eighth (123) .....   |                             |                |                |                |                |                |
| 10             | Ninth (123) .....    |                             |                |                |                |                |                |
| 11             | Tenth (5) .....      |                             |                |                |                |                |                |
|                | Eleventh (5) .....   |                             |                |                |                |                |                |
|                | Eleventh (124) ..... |                             |                |                |                |                |                |

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

[illegible]



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.          |                         | FISCAL YEARS ENDED JUNE 30— |                 |                 |                 |                 |                 |
|---------------------|-------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                     |                         | 1863.                       | 1864.           | 1865.           | 1866.           | 1867.           | 1868.           |
| NEW YORK—continued. |                         |                             |                 |                 |                 |                 |                 |
| 12                  | Twelfth (5).....        | \$214, 111.87               | \$434, 449.14   | \$893, 370.77   | \$1,240, 445.27 | \$1,121, 742.06 | \$550, 492.68   |
| 13                  | Thirteenth (5).....     | 91, 460.05                  | 197, 588.06     | 454, 256.91     | 547, 477.95     | 433, 672.16     | 341, 510.67     |
| 14                  | Fourteenth (5).....     | 564, 674.22                 | 1, 428, 503.60  | 2, 515, 278.46  | 3, 274, 886.18  | 2, 990, 590.08  | 1, 346, 583.72  |
| 15                  | Fifteenth (5).....      | 262, 832.80                 | 571, 510.48     | 1, 299, 510.80  | 1, 640, 872.52  | 1, 341, 439.34  | 815, 903.67     |
| 16                  | Sixteenth (5).....      | 45, 898.12                  | 101, 540.46     | 331, 096.24     | 350, 622.43     | 294, 094.91     | 125, 179.59     |
| 17                  | Seventeenth (5).....    | 45, 425.09                  | 82, 979.67      | 178, 290.61     | 239, 060.08     | 189, 900.03     | 141, 425.23     |
| 18                  | Eighteenth (5).....     | 170, 099.73                 | 423, 370.21     | 965, 781.07     | 1, 000, 355.07  | 732, 275.54     | 407, 265.43     |
| 19                  | Nineteenth (5).....     | 66, 530.93                  | 128, 200.57     | 265, 577.27     | 366, 129.06     | 281, 070.64     | 198, 701.93     |
| 20                  | Twentieth (5).....      | 130, 699.46                 | 309, 675.81     | 512, 888.14     | 637, 049.08     | 527, 989.23     | 318, 897.06     |
| 21                  | Twenty-first (5).....   | 174, 797.78                 | 393, 305.86     | 721, 848.22     | 1, 223, 574.63  | 1, 187, 196.21  | 772, 243.44     |
| 22                  | Twenty-second (5).....  | 137, 200.35                 | 483, 753.73     | 525, 063.08     | 543, 657.99     | 500, 426.85     | 257, 379.42     |
| 23                  | Twenty-third (5).....   | 313, 926.56                 | 959, 832.96     | 1, 164, 444.28  | 1, 650, 566.98  | 1, 086, 564.00  | 451, 880.06     |
| 24                  | Twenty-fourth (5).....  | 154, 527.22                 | 850, 408.91     | 686, 933.96     | 704, 979.51     | 779, 125.81     | 522, 197.66     |
| 25                  | Twenty-fifth (5).....   | 60, 806.24                  | 388, 853.87     | 361, 898.69     | 412, 812.85     | 335, 063.91     | 223, 114.84     |
| 26                  | Twenty-sixth (5).....   | 87, 748.76                  | 190, 112.22     | 395, 873.07     | 549, 707.42     | 488, 136.15     | 317, 419.24     |
| 27                  | Twenty-seventh (5)..... | 94, 402.73                  | 186, 083.73     | 415, 818.51     | 513, 754.67     | 431, 288.10     | 325, 019.02     |
| 28                  | Twenty-eighth (5).....  | 174, 509.13                 | 582, 376.26     | 1, 101, 694.61  | 1, 460, 930.10  | 1, 069, 644.38  | 709, 028.60     |
| 29                  | Twenty-ninth (5).....   | 110, 212.25                 | 390, 266.72     | 400, 569.85     | 563, 324.98     | 524, 948.55     | 323, 746.40     |
| 30                  | Thirtieth (5).....      | 445, 650.13                 | 1, 876, 637.40  | 1, 971, 268.10  | 2, 891, 808.24  | 2, 276, 202.92  | 1, 168, 150.17  |
| 31                  | Thirty-first (5).....   | 50, 849.15                  | 120, 729.71     | 263, 009.79     | 461, 862.07     | 302, 289.51     | 248, 847.93     |
| 32                  | Thirty-second (5).....  | 1, 378, 961.89              | 3, 571, 282.18  | 10, 730, 410.95 | 12, 167, 237.82 | 9, 978, 614.40  | 7, 669, 852.59  |
|                     | Total.....              | 9, 241, 038.60              | 27, 215, 720.62 | 53, 708, 975.16 | 71, 922, 529.11 | 58, 825, 159.06 | 39, 395, 787.64 |
| NORTH CAROLINA.     |                         |                             |                 |                 |                 |                 |                 |
| 1                   | First (5).....          |                             |                 |                 | 69, 585.16      | 85, 092.18      | 97, 154.32      |
| 2                   | Second (5).....         |                             |                 |                 | 53, 476.16      | 719, 405.08     | 539, 589.65     |
| 3                   | Third (5).....          |                             |                 |                 | 291, 346.73     | 251, 000.25     | 405, 550.17     |
| 4                   | Fourth (5).....         |                             |                 |                 | 210, 680.29     | 303, 391.22     |                 |
| 5                   | Fifth (5).....          |                             |                 |                 |                 | 139, 561.11     | 333, 757.89     |
| 6                   | Sixth (5).....          |                             |                 |                 |                 | 200, 363.57     | 261, 898.82     |
| 7                   | Seventh (5).....        |                             |                 |                 |                 | 32, 749.87      | 35, 943.58      |
|                     | Total.....              |                             |                 |                 | 414, 407.05     | 1, 648, 752.35  | 1, 077, 285.65  |
| OHIO.               |                         |                             |                 |                 |                 |                 |                 |
| 1                   | First (7).....          | 838, 064.63                 | 1, 781, 204.66  | 3, 406, 204.43  | 8, 022, 216.20  | 6, 878, 016.03  | 3, 781, 726.35  |
| 2                   | Second (7).....         | 593, 195.06                 | 2, 357, 578.85  | 2, 213, 916.38  | 2, 806, 962.75  | 2, 374, 409.46  | 1, 183, 519.56  |
| 3                   | Third (7).....          | 260, 250.76                 | 1, 531, 136.00  | 1, 366, 816.24  | 1, 610, 853.82  | 1, 214, 737.95  | 718, 053.49     |
| 4                   | Fourth (7).....         | 1, 215.76                   | 587, 279.23     | 648, 728.77     | 1, 173, 253.96  | 654, 166.94     | 166, 220.65     |
| 5                   | Fifth (7).....          | 47, 837.75                  | 121, 605.16     | 186, 246.53     | 461, 917.48     | 244, 265.89     | 91, 802.04      |
| 6                   | Sixth (7).....          | 54, 075.72                  | 523, 635.17     | 295, 389.80     | 383, 881.09     | 363, 989.81     | 183, 994.63     |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|  |  | FISCAL YEARS ENDED JUNE 30— |                 |                 |                 |                 |                 |
|--|--|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|  |  | 1869.                       | 1870.           | 1871.           | 1872.           | 1873.           | 1874.           |
|  |  | \$416, 193.82               | \$411, 329.86   | \$236, 119.98   | \$355, 761.04   | \$260, 785.63   | \$192, 893.25   |
|  |  | 201, 350.35                 | 191, 179.79     | 235, 189.56     | 95, 042.48      | 119, 638.13     | 78, 544.63      |
|  |  | 1, 265, 066.98              | 1, 406, 228.34  | 1, 094, 893.94  | 911, 501.49     | 1, 242, 623.17  | 406, 426.13     |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 810, 843.25                 | 627, 537.54     | 377, 518.74     | 306, 567.33     | 226, 780.20     | 188, 170.63     |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 117, 266.77                 | 106, 005.52     | 54, 122.99      | 41, 786.77      | 30, 924.33      | 21, 458.58      |
|  |  | 93, 420.42                  | 103, 239.18     | 41, 512.83      | 31, 027.53      | 30, 515.32      | 22, 656.42      |
|  |  | 308, 285.38                 | 274, 455.58     | 125, 221.62     | 193, 025.71     | 119, 447.73     | 65, 522.35      |
|  |  | 106, 278.96                 | 110, 463.06     | 101, 340.63     | 40, 485.87      | 44, 244.36      | 27, 341.14      |
|  |  | 206, 433.67                 | 165, 134.77     | 119, 584.61     | 88, 365.23      | 54, 590.22      | 46, 562.54      |
|  |  | 557, 292.28                 | 611, 902.79     | 447, 576.95     | 403, 417.09     | 294, 446.82     | 296, 613.56     |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 175, 998.74                 | 599, 577.98     | 687, 758.11     | 404, 249.39     | 103, 207.28     | 36, 522.86      |
|  |  | 554, 227.04                 | 779, 029.19     | 430, 304.66     | 435, 425.22     | 412, 925.26     | 234, 265.79     |
|  |  | 455, 897.50                 | 566, 786.17     | 420, 488.72     | 448, 831.73     | 483, 653.08     | 573, 567.29     |
|  |  | 231, 041.03                 | 299, 128.52     | 110, 119.51     | 61, 118.87      | 114, 755.69     | 60, 331.93      |
|  |  | 263, 348.74                 | 272, 754.82     | 187, 985.46     | 177, 912.53     | 173, 785.96     | 185, 051.81     |
|  |  | 222, 254.81                 | 228, 276.55     | 170, 384.29     | 128, 330.46     |                 |                 |
|  |  | 759, 328.44                 | 560, 721.54     | 666, 584.63     | 487, 693.67     | 576, 558.71     | 435, 218.10     |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 238, 165.95                 | 270, 327.23     | 97, 300.95      | 68, 561.86      | 60, 609.08      | 52, 036.39      |
|  |  | 1, 789, 105.67              | 2, 315, 449.95  | 1, 926, 884.09  | 1, 753, 960.76  | 1, 541, 746.87  | 1, 340, 084.21  |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 103, 023.90                 | 100, 000.86     | 58, 410.18      | 38, 935.60      |                 |                 |
|  |  | 7, 674, 297.31              | 6, 865, 786.50  | 4, 483, 898.31  | 3, 393, 483.59  | 2, 230, 437.59  | 1, 643, 375.49  |
|  |  | 35, 716, 423.18             | 36, 361, 550.58 | 28, 870, 402.06 | 23, 483, 729.18 | 19, 219, 504.52 | 15, 182, 362.62 |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 30, 681.40                  | 60, 940.82      | 63, 716.60      | 20, 215.15      | 38, 892.73      | 21, 483.44      |
|  |  | 100, 473.58                 | 94, 791.47      | 88, 064.21      | 44, 273.39      | 57, 244.85      | 67, 773.05      |
|  |  | 49, 727.92                  | 27, 955.10      | 44, 829.70      | 53, 206.88      | 33, 868.86      | 29, 860.96      |
|  |  | 143, 264.93                 | 419, 990.86     | 410, 578.46     | 373, 235.68     | 449, 684.85     | 500, 054.31     |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 280, 856.83                 | 524, 232.66     | 502, 825.56     | 398, 603.81     | 543, 251.86     | 604, 157.20     |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 123, 665.87                 | 235, 321.50     | 225, 330.50     | 199, 044.47     | 252, 126.40     | 229, 633.90     |
|  |  | 21, 885.45                  | 35, 478.15      | 26, 923.10      | 19, 885.41      | 39, 252.17      | 32, 768.38      |
|  |  | 750, 535.98                 | 1, 398, 719.95  | 1, 362, 268.19  | 1, 108, 524.79  | 1, 408, 321.72  | 1, 485, 781.24  |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 4, 133, 733.74              | 2, 406, 377.88  | 1, 398, 809.17  | 6, 072, 487.83  | 7, 161, 277.20  | 7, 208, 837.51  |
|  |  |                             |                 |                 |                 |                 |                 |
|  |  | 2, 955, 585.06              | 4, 846, 979.34  | 3, 053, 069.39  | 1, 697, 785.31  | 1, 435, 458.80  | 1, 645, 558.53  |
|  |  | 1, 722, 965.72              | 2, 369, 580.82  | 2, 393, 850.26  | 712, 865.88     | 699, 670.56     | 699, 953.90     |
|  |  | 638, 683.78                 | 981, 033.19     | 760, 851.02     |                 |                 |                 |
|  |  | 181, 700.38                 | 265, 215.33     | 255, 182.80     | 254, 067.75     | 64, 737.83      | 154, 864.81     |
|  |  | 654, 646.98                 | 963, 994.86     | 720, 112.72     | 721, 460.39     | 625, 625.11     | 605, 040.77     |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.          |                           | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |
|---------------------|---------------------------|-----------------------------|---------------|---------------|---------------|---------------|
|                     |                           | 1876.                       | 1877.         | 1878.         | 1879.         | 1880.         |
| NEW YORK—continued. |                           |                             |               |               |               |               |
| 12                  | Twelfth (5).....          | \$90,462.76                 |               |               |               |               |
|                     | Twelfth (125).....        | 228,330.10                  | \$468,727.34  | \$469,527.12  | \$482,916.92  | \$519,719.66  |
| 13                  | Thirteenth (5).....       | 33,682.07                   |               |               |               |               |
|                     | Fourteenth (5).....       | 255,525.44                  |               |               |               |               |
| 14                  | Fourteenth (126).....     | 337,319.24                  | 591,488.79    | 631,918.26    | 571,915.15    | 571,102.97    |
|                     | Fourteenth (127).....     |                             |               |               |               |               |
|                     | Fourteenth (128).....     |                             |               |               |               |               |
|                     | Fifteenth (5).....        | 90,874.12                   |               |               |               |               |
| 15                  | Fifteenth (129).....      | 145,409.80                  | 229,805.43    | 211,125.88    | 214,694.26    | 259,026.63    |
|                     | Fifteenth (127).....      |                             |               |               |               |               |
| 16                  | Sixteenth (5).....        | 6,334.05                    |               |               |               |               |
| 17                  | Seventeenth (5).....      | 8,424.45                    |               |               |               |               |
| 18                  | Eighteenth (5).....       | 20,732.43                   |               |               |               |               |
| 19                  | Nineteenth (5).....       | 11,061.58                   |               |               |               |               |
| 20                  | Twentieth (5).....        | 13,871.83                   |               |               |               |               |
|                     | Twentieth (130).....      | 45,367.05                   | 9,652.33      |               |               |               |
|                     | Twenty-first (5).....     | 170,262.19                  |               |               |               |               |
| 21                  | Twenty-first (131).....   | 202,575.21                  | 74,408.78     |               |               |               |
|                     | Twenty-first (132).....   |                             | 263,792.83    | 330,589.76    | 327,467.09    | 509,413.51    |
|                     | Twenty-first (133).....   |                             |               |               |               |               |
| 22                  | Twenty-second (5).....    | 12,999.14                   |               |               |               |               |
| 23                  | Twenty-third (5).....     | 130,299.24                  |               |               |               |               |
| 24                  | Twenty-fourth (5).....    | 239,928.48                  |               |               |               |               |
|                     | Twenty-fourth (134).....  | 382,146.12                  | 645,672.58    | 629,363.12    | 706,144.85    | 422,403.27    |
| 25                  | Twenty-fifth (135).....   | 15,460.96                   |               |               |               |               |
| 26                  | Twenty-sixth (5).....     | 110,134.34                  |               |               |               |               |
|                     | Twenty-sixth (136).....   | 120,102.51                  | 216,372.66    | 221,368.64    | 240,257.07    | 273,432.82    |
| 27                  | Twenty-seventh (137)..... |                             |               |               |               |               |
|                     | Twenty-seventh (138)..... | 159,221.82                  | 39,166.70     |               |               |               |
|                     | Twenty-eighth (135).....  | 164,792.69                  | 144,906.53    |               |               |               |
| 28                  | Twenty-eighth (139).....  | 380,567.26                  | 547,279.29    | 827,852.19    | 813,978.97    | 946,711.55    |
|                     | Twenty-eighth (140).....  |                             |               |               |               |               |
|                     | Twenty-eighth (141).....  |                             |               |               |               |               |
| 29                  | Twenty-ninth (5).....     | 19,792.21                   |               |               |               |               |
|                     | Thirtieth (5).....        | 593,671.27                  |               |               |               |               |
| 30                  | Thirtieth (142).....      | 590,085.74                  | 261,261.52    |               |               |               |
|                     | Thirtieth (140).....      |                             | 771,281.86    | 1,126,667.60  | 1,197,999.40  | 1,287,401.64  |
| 31                  | Thirty-first (137).....   |                             |               |               |               |               |
| 32                  | Thirty-second (143).....  | 1,720,403.36                | 1,602,398.50  |               |               |               |
|                     | Total.....                | 14,616,723.99               | 14,452,178.57 | 14,951,519.56 | 15,445,801.99 | 16,249,877.84 |
| NORTH CAROLINA.     |                           |                             |               |               |               |               |
| 1                   | First (5).....            | 4,602.26                    |               |               |               |               |
| 2                   | Second (5).....           | 11,621.84                   |               |               |               |               |
|                     | Second (144).....         | 45,272.85                   | 109,994.76    | 65,782.90     | 77,272.14     | 58,695.72     |
| 3                   | Third (145).....          | 10,748.05                   |               |               |               |               |
|                     | Fourth (145).....         | 407,226.94                  |               |               |               |               |
| 4                   | Fourth (146).....         | 305,220.37                  | 838,733.88    | 800,760.70    | 935,394.78    | 925,483.18    |
|                     | Fourth (147).....         |                             |               |               |               |               |
|                     | Fourth (148).....         |                             |               |               |               |               |
|                     | Fourth (44).....          |                             |               |               |               |               |
| 5                   | Fifth (149).....          | 628,966.35                  | 568,073.11    | 698,041.92    | 1,064,463.12  | 911,908.83    |
|                     | Fifth (147).....          |                             |               |               |               |               |
|                     | Fifth (44).....           |                             |               |               |               |               |
| 6                   | Sixth (150).....          | 217,711.11                  | 108,669.27    |               |               |               |
|                     | Sixth (151).....          |                             | 131,934.30    | 253,874.40    | 336,238.73    | 457,918.98    |
|                     | Sixth (152).....          |                             |               |               |               |               |
| 7                   | Seventh (150).....        | 39,768.52                   | 18,442.67     |               |               |               |
|                     | Total.....                | 1,671,138.29                | 1,775,847.99  | 1,818,459.92  | 2,413,368.77  | 2,354,006.71  |
| OHIO.               |                           |                             |               |               |               |               |
|                     | First (7).....            |                             |               |               |               |               |
| 1                   | First (153).....          | 9,833,611.52                | 10,155,663.16 | 9,728,032.98  | 10,832,458.61 | 11,556,840.75 |
|                     | First (154).....          |                             |               |               |               |               |
| 2                   | Second (7).....           |                             |               |               |               |               |
| 3                   | Third (39).....           | 1,276,079.90                | 1,023,611.35  | 1,125,680.69  | 966,097.16    | 1,355,043.19  |
| 4                   | Fourth (5).....           | 248,461.98                  |               |               |               |               |
|                     | Fourth (155).....         | 268,642.01                  | 480,783.15    | 401,021.46    | 476,026.88    | 512,154.48    |
| 5                   | Fifth (5).....            | 21,705.65                   |               |               |               |               |
|                     | Sixth (39).....           | 623,050.06                  | 491,794.52    | 431,079.69    | 613,699.78    | 633,678.60    |
| 6                   | Sixth (156).....          |                             |               |               |               |               |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| 1881.         | 1882.         | 1883.         | 1884.         | 1885.         | 1886.         | 1887.         |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| \$545,007.54  | \$627,261.92  | \$590,564.03  | \$48,754.17   |               |               |               |
| 900,482.13    | 620,596.47    | 590,677.39    | 40,023.23     | \$679,724.30  | \$666,913.20  | \$684,242.16  |
| 294,733.58    | 340,397.30    | 330,832.04    | 24,527.69     | 829,864.09    | 872,791.41    | 938,399.82    |
|               |               |               | 752,985.81    |               |               |               |
| 326,846.08    | 333,264.94    | 325,317.02    | 17,715.85     | 855,039.34    | 918,930.93    | 1,010,372.11  |
|               |               |               | 805,065.04    |               |               |               |
| 494,109.45    | 469,837.05    | 556,703.59    | 41,821.31     |               |               |               |
| 316,088.22    | 386,550.60    | 409,330.71    | 14,831.94     |               |               |               |
| 974,838.32    | 1,134,541.13  | 1,079,296.23  | 69,640.19     | 2,058,072.55  | 1,964,365.82  | 2,148,709.10  |
|               |               |               | 1,945,001.69  |               |               |               |
| 1,377,990.99  | 1,403,396.85  | 1,342,391.27  | 115,059.65    |               |               |               |
| 17,233,267.76 | 19,455,040.99 | 17,967,187.00 | 13,760,384.10 | 13,823,644.60 | 14,365,208.96 | 15,101,203.03 |
|               |               |               |               |               |               |               |
| 74,492.35     | 62,163.24     | 65,319.36     | 1,192.10      |               |               |               |
| 850,967.45    | 1,022,309.00  | 805,952.10    | 24,916.26     | 398,003.45    | 512,854.59    | 578,161.58    |
|               |               |               | 494,852.80    | 254,643.50    |               |               |
| 1,651,585.47  | 1,274,767.96  | 988,991.35    | 43,819.12     | 477,098.72    | 841,881.97    | 945,134.70    |
|               |               |               | 711,299.02    |               |               |               |
| 499,455.08    | 568,174.32    | 456,864.16    | 484,887.44    | 337,707.21    | 390,222.73    | 427,405.43    |
|               |               |               |               | 219,376.07    |               |               |
| 2,476,440.35  | 2,867,414.52  | 2,377,126.97  | 1,760,966.74  | 1,686,828.95  | 1,744,959.29  | 1,950,701.71  |
|               |               |               |               |               |               |               |
| 12,538,346.58 | 11,928,253.84 | 10,577,527.72 | 9,826,123.39  | 8,737,148.51  | 8,501,549.10  | 7,966,784.95  |
| 1,806,871.17  | 1,621,593.77  | 1,555,836.26  | 68,501.48     |               |               |               |
| 513,582.86    | 475,943.53    | 181,759.25    | 7,644.88      |               |               |               |
| 352,210.02    | 390,275.33    | 443,683.26    | 12,298.11     | 1,284,728.86  | 1,893,894.64  | 2,991,061.28  |
|               |               |               | 1,065,946.16  |               |               |               |







## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.                | FISCAL YEARS ENDED JUNE 30— |                |                |                |               |               |
|---------------------------|-----------------------------|----------------|----------------|----------------|---------------|---------------|
|                           | 1863.                       | 1864.          | 1865.          | 1866.          | 1867.         | 1868.         |
| OHIO—continued.           |                             |                |                |                |               |               |
| Seventh (157) .....       | \$166,485.71                | \$1,195,306.87 | \$1,086,116.45 | \$1,246,198.88 | \$906,667.98  | \$504,092.67  |
| Seventh (158) .....       |                             |                |                |                |               |               |
| Seventh (159) .....       |                             |                |                |                |               |               |
| Eighth (157) .....        | 40,599.89                   | 119,787.95     | 135,775.80     | 215,006.70     | 160,524.84    | 116,610.84    |
| Ninth (5) .....           | 100,968.00                  | 611,049.52     | 477,423.87     | 939,624.34     | 330,452.50    | 288,654.47    |
| Tenth (5) .....           | 136,144.01                  | 346,180.92     | 744,465.66     | 1,148,313.48   | 1,059,746.24  | 863,337.98    |
| Tenth (160) .....         |                             |                |                |                |               |               |
| Tenth (161) .....         |                             |                |                |                |               |               |
| Eleventh (5) .....        | 104,933.15                  | 443,262.68     | 570,146.68     | 961,169.20     | 305,721.19    | 235,172.21    |
| Eleventh (162) .....      |                             |                |                |                |               |               |
| Eleventh (163) .....      |                             |                |                |                |               |               |
| Twelfth (5) .....         | 125,171.05                  | 713,325.75     | 519,516.69     | 525,663.41     | 275,891.05    | 279,894.71    |
| Thirteenth (5) .....      | 92,373.42                   | 296,793.84     | 419,145.71     | 518,949.43     | 444,591.80    | 362,943.15    |
| Thirteenth (164) .....    |                             |                |                |                |               |               |
| Fourteenth (5) .....      | 40,000.85                   | 106,084.04     | 236,442.43     | 276,029.51     | 214,048.73    | 108,222.30    |
| Fifteenth (5) .....       | 75,851.68                   | 132,830.15     | 286,963.80     | 424,797.09     | 282,827.48    | 214,260.79    |
| Fifteenth (165) .....     |                             |                |                |                |               |               |
| Sixteenth (5) .....       | 34,149.85                   | 70,006.65      | 194,886.40     | 262,456.15     | 155,562.35    | 138,542.83    |
| Seventeenth (5) .....     | 96,202.04                   | 171,345.33     | 480,790.29     | 654,626.22     | 483,680.80    | 279,702.68    |
| Eighteenth (5) .....      | 329,070.09                  | 975,255.04     | 2,303,282.85   | 3,501,697.83   | 3,710,339.75  | 2,597,206.77  |
| Eighteenth (166) .....    |                             |                |                |                |               |               |
| Eighteenth (167) .....    |                             |                |                |                |               |               |
| Nineteenth (5) .....      | 74,821.30                   | 135,825.92     | 450,865.94     | 598,937.05     | 382,947.79    | 201,579.43    |
| Total .....               | 3,217,480.72                | 12,224,459.73  | 16,022,924.78  | 25,732,509.59  | 19,902,527.06 | 12,224,617.55 |
| PENNSYLVANIA.             |                             |                |                |                |               |               |
| First (7) .....           | 951,791.33                  | 2,177,710.24   | 5,381,027.84   | 6,282,653.93   | 5,082,037.46  | 4,230,456.54  |
| 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  | 2,053,637.27  |
| Second (175) .....        |                             |                |                |                |               |               |
| Third (7) .....           | 403,398.59                  | 951,463.05     | 2,250,057.11   | 2,049,108.11   | 2,029,733.79  | 1,125,074.65  |
| Fourth (174) .....        | 383,688.02                  | 854,348.26     | 2,478,723.91   | 3,286,215.37   | 2,302,558.99  | 1,693,897.30  |
| Fifth (5) .....           | 134,912.23                  | 380,703.24     | 1,119,379.95   | 1,255,282.81   | 970,047.60    | 630,720.87    |
| Fifth (176) .....         |                             |                |                |                |               |               |
| Sixth (5) .....           | 149,720.17                  | 400,670.17     | 1,197,889.57   | 1,357,938.54   | 955,394.41    | 433,777.99    |
| Seventh (177) .....       | 190,408.08                  | 442,928.73     | 851,639.04     | 925,253.52     | 711,358.28    | 429,167.14    |
| Eighth (5) .....          | 179,714.67                  | 586,572.09     | 670,007.69     | 1,020,954.26   | 671,907.67    | 334,892.16    |
| Eighth (178) .....        |                             |                |                |                |               |               |
| Eighth (179) .....        |                             |                |                |                |               |               |
| Ninth (177) .....         | 82,888.09                   | 297,694.52     | 849,423.63     | 1,165,489.55   | 781,024.49    | 450,397.79    |
| Ninth (179) .....         |                             |                |                |                |               |               |
| Ninth (171) .....         |                             |                |                |                |               |               |
| Ninth (173) .....         |                             |                |                |                |               |               |
| Ninth (174) .....         |                             |                |                |                |               |               |
| Tenth (5) .....           | 154,525.82                  | 350,307.94     | 803,359.92     | 1,138,698.40   | 610,208.77    | 378,295.89    |
| Eleventh (50) .....       | 211,187.28                  | 749,226.69     | 969,799.55     | 1,234,206.76   | 680,409.01    | 431,367.88    |
| Twelfth (5) .....         | 190,244.75                  | 392,084.37     | 888,252.78     | 1,036,285.56   | 522,620.57    | 432,380.90    |
| Twelfth (180) .....       |                             |                |                |                |               |               |
| Twelfth (171) .....       |                             |                |                |                |               |               |
| Twelfth (172) .....       |                             |                |                |                |               |               |
| Thirteenth (5) .....      | 60,131.55                   | 181,186.10     | 320,889.18     | 483,944.38     | 242,930.28    | 120,412.14    |
| Fourteenth (50) .....     | 83,959.77                   | 258,031.17     | 566,153.54     | 777,188.76     | 439,639.03    | 332,331.98    |
| Fourteenth (181) .....    |                             |                |                |                |               |               |
| Fifteenth (50) .....      | 76,752.28                   | 268,200.55     | 753,104.99     | 748,269.08     | 469,983.68    | 348,963.39    |
| Sixteenth (182) .....     | 54,025.04                   | 140,784.25     | 211,579.69     | 311,253.83     | 204,817.63    | 207,531.73    |
| Sixteenth (183) .....     |                             |                |                |                |               |               |
| Seventeenth (182) .....   | 74,203.00                   | 139,150.93     | 423,960.61     | 543,002.85     | 294,329.14    | 161,959.45    |
| Eighteenth (50) .....     | 44,447.57                   | 118,026.76     | 345,254.64     | 392,186.89     | 217,282.98    | 247,787.76    |
| Nineteenth (50) .....     | 101,565.88                  | 225,415.01     | 341,881.69     | 607,553.22     | 597,910.56    | 450,963.27    |
| Nineteenth (51) .....     |                             |                |                |                |               |               |
| Nineteenth (184) .....    |                             |                |                |                |               |               |
| Twentieth (50) .....      | 135,862.43                  | 468,102.47     | 1,075,069.39   | 3,371,784.53   | 1,005,847.74  | 553,068.55    |
| Twentieth (51) .....      |                             |                |                |                |               |               |
| Twenty-first (50) .....   | 91,804.08                   | 510,369.71     | 507,024.50     | 417,858.94     | 282,349.95    | 205,286.63    |
| Twenty-second (5) .....   | 674,644.21                  | 1,901,742.02   | 3,475,446.66   | 4,866,797.46   | 3,655,008.72  | 1,986,255.39  |
| Twenty-second (185) ..... |                             |                |                |                |               |               |
| Twenty-second (171) ..... |                             |                |                |                |               |               |
| Twenty-second (173) ..... |                             |                |                |                |               |               |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| DISTRICTS.                | FISCAL YEARS ENDED JUNE 30— |                |               |               |               |               |               |
|---------------------------|-----------------------------|----------------|---------------|---------------|---------------|---------------|---------------|
|                           | 1869.                       | 1870.          | 1871.         | 1872.         | 1873.         | 1874.         | 1875.         |
| OHIO—continued.           |                             |                |               |               |               |               |               |
| Seventh (157) .....       | \$784,994.11                | \$1,018,315.24 | \$718,371.24  | \$702,177.06  | \$495,343.53  | \$744,598.17  | \$635,175.25  |
| Seventh (158) .....       |                             |                |               |               |               |               |               |
| Seventh (159) .....       |                             |                |               |               |               |               |               |
| Eighth (157) .....        | 88,486.39                   | 140,799.63     | 43,988.08     | 35,579.94     | 31,435.30     | 33,700.97     | 42,697.52     |
| Ninth (5) .....           | 611,467.14                  | 1,054,304.20   | 603,544.20    | 687,044.51    | 749,461.97    | 641,945.20    | 338,537.49    |
| Tenth (5) .....           | 883,516.02                  | 1,108,147.13   | 1,109,678.62  | 1,218,640.03  | 1,091,835.75  | 967,426.61    | 969,636.15    |
| Tenth (160) .....         |                             |                |               |               |               |               |               |
| Tenth (161) .....         |                             |                |               |               |               |               |               |
| Eleventh (5) .....        | 587,893.24                  | 925,182.89     | 414,292.05    | 612,730.40    | 575,448.58    | 556,025.06    | 805,018.30    |
| Eleventh (162) .....      |                             |                |               |               |               |               |               |
| Eleventh (163) .....      |                             |                |               |               |               |               |               |
| Twelfth (5) .....         | 728,003.13                  | 963,791.06     | 353,519.13    | 534,748.77    | 580,975.06    | 429,839.44    | 424,423.10    |
| Thirteenth (5) .....      | 260,003.27                  | 882,537.00     | 258,711.12    | 91,990.69     | 69,988.15     | 64,130.15     | 73,126.85     |
| Thirteenth (164) .....    |                             |                |               |               |               |               |               |
| Fourteenth (5) .....      | 101,268.88                  | 98,916.91      | 94,612.70     | 59,874.19     | 56,144.42     | 56,163.71     | 63,875.37     |
| Fifteenth (5) .....       | 112,186.19                  | 140,985.31     | 102,288.73    | 92,842.62     | 93,001.34     | 82,467.35     | 85,854.68     |
| Fifteenth (165) .....     |                             |                |               |               |               |               |               |
| Sixteenth (5) .....       | 130,110.17                  | 118,297.90     | 91,713.08     | 97,129.14     | 72,540.14     | 83,154.77     | 77,905.60     |
| Seventeenth (5) .....     | 242,442.62                  | 285,574.75     | 249,621.36    | 351,689.24    | 204,827.07    | 103,987.34    | 111,137.37    |
| Eighteenth (5) .....      | 1,161,617.24                | 1,339,397.63   | 918,707.11    | 890,914.79    | 729,189.71    | 791,989.06    | 808,633.78    |
| Eighteenth (166) .....    |                             |                |               |               |               |               |               |
| Eighteenth (167) .....    |                             |                |               |               |               |               |               |
| Nineteenth (5) .....      | 147,243.70                  | 159,322.13     | 89,983.83     | 72,201.37     | 63,949.93     | 65,937.80     | 70,430.92     |
| Total .....               | 16,116,547.77               | 19,568,743.80  | 15,149,489.11 | 14,905,229.21 | 14,851,309.45 | 14,985,411.15 | 14,692,720.17 |
| PENNSYLVANIA.             |                             |                |               |               |               |               |               |
| First (7) .....           | 4,134,723.26                | 3,284,120.72   | 1,811,829.02  | 289,975.89    | 1,936,178.61  | 1,383,568.05  | *16.00        |
| First (169) .....         |                             |                |               |               |               |               | 1,266,388.95  |
| First (170) .....         |                             |                |               |               |               |               |               |
| First (171) .....         |                             |                |               |               |               |               |               |
| First (172) .....         |                             |                |               |               |               |               |               |
| Second (174) .....        | 1,969,919.15                | 1,928,749.15   | 1,775,957.66  | 883,803.28    | 1,739,755.19  | 771,923.32    | *52.00        |
| Second (175) .....        |                             |                |               | 972,856.76    |               |               | 714,065.76    |
| Third (7) .....           | 632,539.62                  | 1,137,044.04   | 393,826.00    |               |               |               | *.58          |
| Fourth (174) .....        | 1,151,352.86                | 1,343,181.08   | 1,260,930.91  | 419,391.25    |               |               | *22.75        |
| Fifth (5) .....           | 596,121.50                  | 443,802.25     | 470,652.73    | 336,370.63    | 354,698.35    | 215,929.36    | 184,658.51    |
| Fifth (176) .....         |                             |                |               |               |               |               |               |
| Sixth (5) .....           | 396,942.24                  | 427,970.11     | 445,387.08    | 319,408.13    | 350,983.79    | 265,937.98    | 266,179.15    |
| Seventh (177) .....       | 130,765.80                  | 223,776.25     | 136,131.16    | 48,779.37     | 63,024.11     | 20,872.51     | 10,041.07     |
| Eighth (5) .....          | 302,891.30                  | 835,222.73     | 251,227.90    | 222,039.10    | 233,907.27    | 232,612.68    | 231,683.28    |
| Eighth (178) .....        |                             |                |               |               |               |               |               |
| Eighth (179) .....        |                             |                |               |               |               |               |               |
| Ninth (177) .....         | 462,582.81                  | 475,833.94     | 438,400.42    | 274,320.68    | 284,512.19    | 342,845.96    | 167,550.12    |
| Ninth (179) .....         |                             |                |               |               |               |               | 221,755.38    |
| Ninth (171) .....         |                             |                |               |               |               |               |               |
| Ninth (173) .....         |                             |                |               |               |               |               |               |
| Ninth (174) .....         |                             |                |               |               |               |               |               |
| Tenth (5) .....           | 161,088.32                  | 290,045.58     | 221,587.55    | 154,016.13    |               | 173,087.85    | 150,249.63    |
| Eleventh (50) .....       | 261,812.10                  | 244,459.57     | 239,809.53    | 140,072.81    | 146,672.30    | 129,823.15    | 100,329.31    |
| Twelfth (5) .....         | 265,596.82                  | 334,899.74     | 236,095.58    | 217,002.89    | 200,123.70    | 228,268.43    | 236,873.20    |
| Twelfth (180) .....       |                             |                |               |               |               |               |               |
| Twelfth (171) .....       |                             |                |               |               |               |               |               |
| Twelfth (172) .....       |                             |                |               |               |               |               |               |
| Thirteenth (5) .....      | 103,926.64                  | 117,155.16     | 101,224.62    | 47,387.45     | 96,156.95     | 26,622.42     | 31,829.72     |
| Fourteenth (50) .....     | 207,472.06                  | 260,966.84     | 170,258.99    | 130,404.87    | 108,950.93    | 105,478.78    | 106,556.29    |
| Fourteenth (181) .....    |                             |                |               |               |               |               |               |
| Fifteenth (50) .....      | 388,358.62                  | 438,822.54     | 290,417.21    | 347,684.62    | 290,961.51    | 315,128.08    | 351,793.99    |
| Sixteenth (182) .....     | 140,822.93                  | 156,746.00     | 152,134.92    | 148,196.00    | 117,956.97    | 137,173.63    | 129,705.51    |
| Sixteenth (183) .....     |                             |                |               |               |               |               |               |
| Seventeenth (182) .....   | 103,431.77                  | 102,271.46     | 88,777.22     | 48,689.48     | 55,409.31     | 59,232.24     | 47,532.25     |
| Eighteenth (50) .....     | 145,794.62                  | 144,047.67     | 118,246.48    | 77,308.75     | 63,572.77     | 73,698.20     | 72,645.19     |
| Nineteenth (50) .....     | 227,349.84                  | 261,129.49     | 169,411.21    | 154,338.61    | 114,462.95    | 84,568.05     | 92,543.42     |
| Nineteenth (51) .....     |                             |                |               |               |               |               |               |
| Nineteenth (184) .....    |                             |                |               |               |               |               |               |
| Twentieth (50) .....      | 181,135.56                  | 399,508.34     | 275,045.81    | 127,285.93    | 66,724.66     | 62,272.60     | 93,017.37     |
| Twentieth (51) .....      |                             |                |               |               |               |               |               |
| Twenty-first (50) .....   | 987,598.24                  | 1,234,873.51   | 771,009.52    | 483,625.54    | 542,166.26    | 409,336.17    | 422,954.63    |
| Twenty-second (5) .....   | 1,701,661.39                | 2,042,129.63   | 1,419,363.85  | 1,171,480.49  | 860,651.81    | 753,709.43    | 631,423.06    |
| Twenty-second (185) ..... |                             |                |               |               |               |               |               |
| Twenty-second (171) ..... |                             |                |               |               |               |               |               |
| Twenty-second (173) ..... |                             |                |               |               |               |               |               |



D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.               | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |
|--------------------------|-----------------------------|---------------|---------------|---------------|---------------|
|                          | 1876.                       | 1877.         | 1878.         | 1879.         | 1880.         |
| OHIO—continued.          |                             |               |               |               |               |
| Seventh (157).....       | \$492,562.19                |               |               |               |               |
| Seventh (158).....       | 308,225.82                  | \$78,973.03   |               |               |               |
| Seventh (159).....       |                             | 243,816.38    | \$288,253.45  | \$296,834.54  | \$475,976.33  |
| Eighth (157).....        | 25,664.07                   |               |               |               |               |
| Ninth (5).....           | 208,541.55                  |               |               |               |               |
| Tenth (5).....           | 425,057.07                  |               |               |               |               |
| Tenth (160).....         | 643,600.69                  | 1,065,547.84  | 991,631.47    | 985,137.32    | 1,092,852.40  |
| Tenth (161).....         |                             |               |               |               |               |
| Eleventh (5).....        | 402,146.96                  |               |               |               |               |
| Eleventh (162).....      | 486,183.09                  | 868,720.37    | 778,436.99    | 781,631.89    | 1,425,321.06  |
| Eleventh (163).....      |                             |               |               |               |               |
| Twelfth (5).....         | 210,946.41                  |               |               |               |               |
| Thirteenth (5).....      | 32,993.02                   |               |               |               |               |
| Thirteenth (164).....    | 77,297.09                   | 35,006.07     |               |               |               |
| Fourteenth (5).....      | 26,763.15                   |               |               |               |               |
| Fifteenth (5).....       | 43,650.30                   |               |               |               |               |
| Fifteenth (165).....     | 88,949.13                   | 169,219.71    | 170,201.23    | 169,956.83    | 210,324.75    |
| Sixteenth (5).....       | 38,249.78                   |               |               |               |               |
| Seventeenth (5).....     | 37,141.28                   |               |               |               |               |
| Eighteenth (5).....      | 297,500.76                  |               |               |               |               |
| Eighteenth (166).....    | 438,739.82                  | 202,865.34    |               |               |               |
| Eighteenth (167).....    |                             | 658,688.27    | 556,168.41    | 773,324.27    | 756,807.43    |
| Nineteenth (5).....      | 32,085.28                   |               |               |               |               |
| Total.....               | 16,587,908.61               | 15,474,689.79 | 14,770,566.37 | 15,894,567.08 | 18,018,998.99 |
| PENNSYLVANIA.            |                             |               |               |               |               |
| First (7).....           |                             |               |               |               |               |
| First (169).....         | 61,750.30                   |               |               |               |               |
| First (170).....         | 1,872,359.62                | 410,610.80    |               |               |               |
| First (171).....         |                             | 1,910,255.38  | 2,201,333.12  | 2,262,216.01  | 2,523,444.87  |
| First (172).....         |                             |               |               |               |               |
| Second (174).....        |                             |               |               |               |               |
| Second (175).....        | 71,445.33                   |               |               |               |               |
| Third (7).....           |                             |               |               |               |               |
| Fourth (174).....        |                             |               |               |               |               |
| Fifth (5).....           | 101,986.34                  |               |               |               |               |
| Fifth (176).....         | 249,688.13                  | 167,396.87    |               |               |               |
| Sixth (5).....           | 186,234.83                  |               |               |               |               |
| Seventh (177).....       |                             |               |               |               |               |
| Eighth (5).....          | 99,572.59                   |               |               |               |               |
| Eighth (178).....        | 192,761.48                  | 66,393.11     |               |               |               |
| Eighth (179).....        |                             | 353,208.01    | 422,611.95    | 447,771.52    | 553,173.93    |
| Ninth (177).....         |                             |               |               |               |               |
| Ninth (179).....         | 402,919.69                  | 90,983.93     |               |               |               |
| Ninth (179).....         |                             | 617,985.63    | 803,806.93    | 870,264.95    | 1,064,642.47  |
| Ninth (179).....         |                             |               |               |               |               |
| Tenth (5).....           | 67,211.24                   |               |               |               |               |
| Eleventh (50).....       | 113,863.98                  | 19,390.42     |               |               |               |
| Twelfth (5).....         | 98,841.35                   |               |               |               |               |
| Twelfth (180).....       | 145,527.07                  | 57,608.21     |               |               |               |
| Twelfth (171).....       |                             | 253,832.47    | 302,767.46    | 303,693.99    | 326,321.92    |
| Twelfth (172).....       |                             |               |               |               |               |
| Thirteenth (5).....      | 9,268.89                    |               |               |               |               |
| Fourteenth (50).....     | 127,598.13                  | 17,337.50     |               |               |               |
| Fourteenth (181).....    |                             | 134,995.86    | 174,891.66    | 162,113.64    | 190,145.19    |
| Fifteenth (50).....      | 367,703.90                  | 90,807.27     |               |               |               |
| Sixteenth (182).....     | 114,016.62                  | 19,513.01     |               |               |               |
| Sixteenth (183).....     |                             | 145,278.08    | 184,691.01    | 172,138.87    | 191,065.09    |
| Seventeenth (182).....   | 55,444.06                   | 6,446.78      |               |               |               |
| Eighteenth (50).....     | 68,135.01                   | 9,243.17      |               |               |               |
| Nineteenth (50).....     | 109,543.90                  | 19,217.84     |               |               |               |
| Nineteenth (51).....     |                             | 70,508.25     | 98,450.42     | 101,391.50    | 115,337.59    |
| Nineteenth (184).....    |                             |               |               |               |               |
| Twentieth (50).....      | 85,027.23                   | 15,626.73     |               |               |               |
| Twentieth (51).....      |                             | 95,444.06     | 104,861.81    | 88,298.56     | 88,939.28     |
| Twenty-first (50).....   | 262,891.14                  | 69,824.71     |               |               |               |
| Twenty-second (5).....   | 298,240.37                  |               |               |               |               |
| Twenty-second (185)..... | 376,820.72                  | 269,498.83    |               |               |               |
| Twenty-second (173)..... |                             | 852,202.88    | 1,156,118.15  | 1,092,727.66  | 1,184,418.98  |

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|                          | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |               |               |
|--------------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                          | 1881.                       | 1882.         | 1883.         | 1884.         | 1885.         | 1886.         | 1887.         |
| Seventh (157).....       |                             |               |               |               |               |               |               |
| Seventh (158).....       |                             |               |               |               |               |               |               |
| Seventh (159).....       | \$394,593.31                | \$700,260.02  | \$673,466.44  | \$24,159.86   |               |               |               |
| Eighth (157).....        |                             |               |               |               |               |               |               |
| Ninth (5).....           |                             |               |               |               |               |               |               |
| Tenth (5).....           |                             |               |               |               |               |               |               |
| Tenth (160).....         | 1,089,563.12                | 1,631,133.74  | 682,004.73    | 39,683.15     |               |               |               |
| Tenth (161).....         |                             |               |               | 603,600.69    | \$631,842.78  | \$693,806.68  | \$586,278.61  |
| Eleventh (5).....        |                             |               |               |               |               |               |               |
| Eleventh (162).....      | 1,398,257.02                | 1,216,251.21  | 519,029.73    | 18,228.48     |               |               |               |
| Eleventh (163).....      |                             |               |               | 1,104,766.73  | 1,058,486.49  | 1,165,356.49  | 1,531,024.64  |
| Twelfth (5).....         |                             |               |               |               |               |               |               |
| Thirteenth (5).....      |                             |               |               |               |               |               |               |
| Thirteenth (164).....    |                             |               |               |               |               |               |               |
| Fourteenth (5).....      |                             |               |               |               |               |               |               |
| Fifteenth (5).....       |                             |               |               |               |               |               |               |
| Fifteenth (165).....     | 195,871.89                  | 201,528.11    | 109,435.60    | 8,523.01      |               |               |               |
| Sixteenth (5).....       |                             |               |               |               |               |               |               |
| Seventeenth (5).....     |                             |               |               |               |               |               |               |
| Eighteenth (5).....      |                             |               |               |               |               |               |               |
| Eighteenth (166).....    | 800,538.82                  | 894,059.79    | 899,510.83    | 50,357.14     |               |               |               |
| Eighteenth (167).....    |                             |               |               | 728,906.40    | 793,650.98    | 764,712.19    | 823,077.98    |
| Nineteenth (5).....      |                             |               |               |               |               |               |               |
| Total.....               | 19,395,895.09               | 18,359,209.31 | 15,794,047.82 | 13,529,264.56 | 12,565,516.62 | 12,921,349.10 | 13,898,226.96 |
| First (7).....           |                             |               |               |               |               |               |               |
| First (169).....         |                             |               |               |               |               |               |               |
| First (170).....         |                             |               |               |               |               |               |               |
| First (171).....         | 2,078,845.83                | 3,011,318.33  | 2,824,875.99  | 286,591.66    |               |               |               |
| First (172).....         |                             |               |               | 2,668,593.29  | 2,886,621.64  | 2,937,392.02  | 3,123,111.88  |
| Second (174).....        |                             |               |               |               |               |               |               |
| Second (175).....        |                             |               |               |               |               |               |               |
| Third (7).....           |                             |               |               |               |               |               |               |
| Fourth (174).....        |                             |               |               |               |               |               |               |
| Fifth (5).....           |                             |               |               |               |               |               |               |
| Fifth (176).....         |                             |               |               |               |               |               |               |
| Sixth (5).....           |                             |               |               |               |               |               |               |
| Seventh (177).....       |                             |               |               |               |               |               |               |
| Eighth (5).....          |                             |               |               |               |               |               |               |
| Eighth (178).....        |                             |               |               |               |               |               |               |
| Eighth (179).....        | 639,694.45                  | 689,768.24    | 673,254.77    | 63,204.11     |               |               |               |
| Ninth (177).....         |                             |               |               |               |               |               |               |
| Ninth (179).....         | 1,278,890.81                | 1,450,729.01  | 1,340,739.84  | 113,498.27    |               |               |               |
| Ninth (179).....         |                             |               |               | 1,138,399.98  | 1,333,646.26  | 1,448,629.94  | 1,688,317.65  |
| Ninth (179).....         |                             |               |               |               |               |               |               |
| Tenth (5).....           |                             |               |               |               |               |               |               |
| Eleventh (50).....       |                             |               |               |               |               |               |               |
| Twelfth (5).....         |                             |               |               |               |               |               |               |
| Twelfth (180).....       |                             |               |               |               |               |               |               |
| Twelfth (171).....       | 370,258.14                  | 429,128.51    | 417,151.81    | 33,144.66     |               |               |               |
| Twelfth (172).....       |                             |               |               | 405,972.16    | 438,870.96    | 460,190.09    | 506,761.24    |
| Thirteenth (5).....      |                             |               |               |               |               |               |               |
| Fourteenth (50).....     |                             |               |               |               |               |               |               |
| Fourteenth (181).....    | 213,589.65                  | 249,351.75    | 252,987.47    | 24,981.01     |               |               |               |
| Fifteenth (50).....      |                             |               |               |               |               |               |               |
| Sixteenth (182).....     |                             |               |               |               |               |               |               |
| Sixteenth (183).....     | 211,588.05                  | 258,917.37    | 248,455.24    | 26,299.22     |               |               |               |
| Seventeenth (182).....   |                             |               |               |               |               |               |               |
| Eighteenth (50).....     |                             |               |               |               |               |               |               |
| Nineteenth (50).....     |                             |               |               |               |               |               |               |
| Nineteenth (51).....     | 197,259.54                  | 144,736.27    | 123,310.67    | 7,278.83      |               |               |               |
| Nineteenth (184).....    |                             |               |               | 192,237.53    | 129,984.98    | 144,626.91    | 154,167.24    |
| Twentieth (50).....      |                             |               |               |               |               |               |               |
| Twentieth (51).....      | 94,909.77                   | 101,605.53    | 82,713.35     | 3,459.78      |               |               |               |
| Twenty-first (50).....   |                             |               |               |               |               |               |               |
| Twenty-second (5).....   |                             |               |               |               |               |               |               |
| Twenty-second (185)..... | 1,408,472.82                | 1,685,425.78  | 1,854,074.01  | 247,429.54    |               |               |               |
| Twenty-second (173)..... |                             |               |               | 1,681,005.89  | 1,609,392.26  | 1,898,173.38  | 1,800,403.00  |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.          | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |               |
|---------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|
|                     | 1888.                       | 1889.         | 1890.         | 1891.         | 1892.         | 1893.         |
| OHIO—continued.     |                             |               |               |               |               |               |
| Seventh (157)       |                             |               |               |               |               |               |
| Seventh (158)       |                             |               |               |               |               |               |
| Seventh (159)       |                             |               |               |               |               |               |
| Eighth (157)        |                             |               |               |               |               |               |
| Ninth (5)           |                             |               |               |               |               |               |
| Tenth (5)           |                             |               |               |               |               |               |
| Tenth (160)         |                             |               |               |               |               |               |
| Tenth (161)         | \$603,636.47                | \$609,534.41  | \$659,226.38  | \$712,873.00  | \$715,417.81  | \$729,515.06  |
| Eleventh (5)        |                             |               |               |               |               |               |
| Eleventh (162)      |                             |               |               |               |               |               |
| Eleventh (163)      | 747,419.50                  | 857,573.36    | 872,721.97    | 1,015,470.13  | 1,151,470.74  | 1,233,881.87  |
| Twelfth (5)         |                             |               |               |               |               |               |
| Thirteenth (5)      |                             |               |               |               |               |               |
| Thirteenth (164)    |                             |               |               |               |               |               |
| Fourteenth (5)      |                             |               |               |               |               |               |
| Fifteenth (5)       |                             |               |               |               |               |               |
| Fifteenth (165)     |                             |               |               |               |               |               |
| Sixteenth (5)       |                             |               |               |               |               |               |
| Seventeenth (5)     |                             |               |               |               |               |               |
| Eighteenth (5)      |                             |               |               |               |               |               |
| Eighteenth (166)    |                             |               |               |               |               |               |
| Eighteenth (167)    |                             |               |               |               |               |               |
| Eighteenth (167)    | 892,532.07                  | 872,186.31    | 945,349.30    | 1,026,900.42  | 1,086,332.80  | 1,161,377.41  |
| Nineteenth (5)      |                             |               |               |               |               |               |
| Total               | 12,446,312.95               | 11,566,727.51 | 13,430,972.74 | 14,355,266.61 | 12,921,175.43 | 13,415,456.55 |
| PENNSYLVANIA        |                             |               |               |               |               |               |
| First (7)           |                             |               |               |               |               |               |
| First (169)         |                             |               |               |               |               |               |
| First (170)         |                             |               |               |               |               |               |
| First (171)         |                             |               |               |               |               |               |
| First (172)         | 3,044,303.82                | 3,037,942.52  | 3,336,039.70  | 3,519,825.08  | 3,783,180.19  | 4,138,327.26  |
| Second (174)        |                             |               |               |               |               |               |
| Second (175)        |                             |               |               |               |               |               |
| Third (7)           |                             |               |               |               |               |               |
| Fourth (174)        |                             |               |               |               |               |               |
| Fifth (5)           |                             |               |               |               |               |               |
| Fifth (176)         |                             |               |               |               |               |               |
| Sixth (5)           |                             |               |               |               |               |               |
| Seventh (177)       |                             |               |               |               |               |               |
| Eighth (5)          |                             |               |               |               |               |               |
| Eighth (178)        |                             |               |               |               |               |               |
| Eighth (171)        |                             |               |               |               |               |               |
| Ninth (177)         |                             |               |               |               |               |               |
| Ninth (179)         |                             |               |               |               |               |               |
| Ninth (171)         |                             |               |               |               |               |               |
| Ninth (173)         |                             |               |               |               |               |               |
| Ninth (144)         | 1,794,016.25                | 1,758,076.29  | 1,938,669.45  | 2,176,590.89  | 2,174,006.16  | 2,382,469.61  |
| Tenth (5)           |                             |               |               |               |               |               |
| Eleventh (50)       |                             |               |               |               |               |               |
| Twelfth (5)         |                             |               |               |               |               |               |
| Twelfth (180)       |                             |               |               |               |               |               |
| Twelfth (171)       |                             |               |               |               |               |               |
| Twelfth (172)       | 522,279.15                  | 538,130.53    | 584,473.03    | 575,735.14    | 628,255.98    | 687,176.09    |
| Thirteenth (5)      |                             |               |               |               |               |               |
| Fourteenth (50)     |                             |               |               |               |               |               |
| Fourteenth (181)    |                             |               |               |               |               |               |
| Fifteenth (50)      |                             |               |               |               |               |               |
| Sixteenth (182)     |                             |               |               |               |               |               |
| Sixteenth (183)     |                             |               |               |               |               |               |
| Seventeenth (182)   |                             |               |               |               |               |               |
| Eighteenth (50)     |                             |               |               |               |               |               |
| Nineteenth (50)     |                             |               |               |               |               |               |
| Nineteenth (51)     |                             |               |               |               |               |               |
| Nineteenth (184)    |                             |               |               |               |               |               |
| Twentieth (50)      |                             |               |               |               |               |               |
| Twentieth (51)      |                             |               |               |               |               |               |
| Twenty-first (50)   |                             |               |               |               |               |               |
| Twenty-second (5)   |                             |               |               |               |               |               |
| Twenty-second (185) |                             |               |               |               |               |               |
| Twenty-second (171) |                             |               |               |               |               |               |
| Twenty-second (173) |                             |               |               |               |               |               |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |               |               |               |               |                |                 |
|-----------------------------|---------------|---------------|---------------|---------------|----------------|-----------------|
| 1894.                       | 1895.         | 1896.         | 1897.         | 1898.         | 1899.          | Total.          |
|                             |               |               |               |               |                | \$10,696,405.35 |
|                             |               |               |               |               |                | 387,199.45      |
|                             |               |               |               |               |                | 3,297,360.13    |
|                             |               |               |               |               |                | 1,230,657.32    |
|                             |               |               |               |               |                | 7,703,018.99    |
|                             |               |               |               |               |                | 12,062,126.07   |
|                             |               |               |               |               |                | 7,625,459.43    |
| \$668,401.46                | \$704,057.89  | \$762,860.91  | \$717,021.31  | \$884,007.38  | \$1,776,682.10 | 12,023,453.03   |
|                             |               |               |               |               |                | 7,504,140.59    |
|                             |               |               |               |               |                | 7,492,354.74    |
| 984,024.07                  | 1,045,985.04  | 935,447.98    | 890,864.56    | 1,040,748.01  | 2,216,889.33   | 17,851,580.33   |
|                             |               |               |               |               |                | 6,665,509.34    |
|                             |               |               |               |               |                | 3,367,274.60    |
|                             |               |               |               |               |                | 112,303.16      |
|                             |               |               |               |               |                | 1,537,387.19    |
|                             |               |               |               |               |                | 2,170,807.41    |
|                             |               |               |               |               |                | 1,384,010.26    |
|                             |               |               |               |               |                | 1,554,638.81    |
|                             |               |               |               |               |                | 3,752,218.39    |
|                             |               |               |               |               |                | 19,653,832.41   |
|                             |               |               |               |               |                | 641,605.16      |
|                             |               |               |               |               |                | 5,701,454.96    |
| 1,032,979.79                | 1,053,217.52  | 1,183,507.24  | 1,143,153.14  | 1,398,027.42  | 2,819,375.42   | 17,725,046.51   |
|                             |               |               |               |               |                | 2,546,132.39    |
| 12,454,898.37               | 12,477,148.01 | 11,947,724.18 | 12,748,788.11 | 16,436,908.02 | 21,341,065.75  | 552,117,625.75  |
|                             |               |               |               |               |                | 33,336,366.94   |
|                             |               |               |               |               |                | 6,164,058.40    |
|                             |               |               |               |               |                | 2,288,970.42    |
|                             |               |               |               |               |                | 17,693,880.53   |
| 3,902,308.16                | 3,913,672.56  | 4,087,618.05  | 3,994,674.29  | 4,790,343.37  | 9,902,664.93   | 33,136,548.70   |
|                             |               |               |               |               |                | 21,763,040.15   |
|                             |               |               |               |               |                | 4,276,045.35    |
|                             |               |               |               |               |                | 10,992,245.63   |
|                             |               |               |               |               |                | 15,174,310.79   |
|                             |               |               |               |               |                | 7,195,221.25    |
|                             |               |               |               |               |                | 357,025.60      |
|                             |               |               |               |               |                | 7,112,434.16    |
|                             |               |               |               |               |                | 4,174,143.06    |
|                             |               |               |               |               |                | 5,392,365.29    |
|                             |               |               |               |               |                | 259,154.59      |
|                             |               |               |               |               |                | 3,826,616.08    |
|                             |               |               |               |               |                | 6,072,964.19    |
|                             |               |               |               |               |                | 715,659.60      |
|                             |               |               |               |               |                | 7,540,478.91    |
|                             |               |               |               |               |                | 5,608,986.84    |
| 1,962,176.63                | 2,035,979.82  | 1,974,734.54  | 1,980,608.34  | 2,278,734.70  | 3,108,037.24   | 25,563,529.92   |
|                             |               |               |               |               |                | 4,798,481.39    |
|                             |               |               |               |               |                | 5,609,490.34    |
|                             |               |               |               |               |                | 5,280,113.64    |
|                             |               |               |               |               |                | 203,135.28      |
|                             |               |               |               |               |                | 2,435,296.96    |
|                             |               |               |               |               |                | 11,082,057.09   |
| 708,615.74                  | 725,087.02    | 786,515.24    | 798,386.65    | 894,915.45    | 1,820,656.71   | 11,832,465.92   |
|                             |               |               |               |               |                | 3,698,304.64    |
|                             |               |               |               |               |                | 1,394,456.23    |
|                             |               |               |               |               |                | 5,436,764.71    |
|                             |               |               |               |               |                | 2,246,259.62    |
|                             |               |               |               |               |                | 1,438,431.59    |
|                             |               |               |               |               |                | 2,194,831.18    |
|                             |               |               |               |               |                | 2,138,278.40    |
|                             |               |               |               |               |                | 3,537,824.94    |
|                             |               |               |               |               |                | 798,263.12      |
|                             |               |               |               |               |                | 561,215.36      |
|                             |               |               |               |               |                | 7,973,172.50    |
|                             |               |               |               |               |                | 660,282.14      |
|                             |               |               |               |               |                | 7,291,268.53    |
|                             |               |               |               |               |                | 25,438,554.49   |
|                             |               |               |               |               |                | 640,319.55      |
|                             |               |               |               |               |                | 9,391,529.80    |
|                             |               |               |               |               |                | 6,989,517.13    |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.               | FISCAL YEARS ENDED JUNE 30— |               |                |                |                |               |
|--------------------------|-----------------------------|---------------|----------------|----------------|----------------|---------------|
|                          | 1863.                       | 1864.         | 1865.          | 1866.          | 1867.          | 1868.         |
| PENNSYLVANIA—cont'd.     |                             |               |                |                |                |               |
| Twenty-third (5) .....   | \$256,206.42                | \$657,304.66  | \$1,111,652.03 | \$1,592,697.21 | \$1,046,306.97 | \$784,610.38  |
| Twenty-third (185) ..... |                             |               |                |                |                |               |
| Twenty-third (171) ..... |                             |               |                |                |                |               |
| Twenty-third (173) ..... |                             |               |                |                |                |               |
| Twenty-third (144) ..... |                             |               |                |                |                |               |
| Twenty-fourth (5) .....  | 61,209.21                   | 147,918.83    | 362,871.63     | 549,028.21     | 373,347.61     | 246,267.55    |
| Total .....              | 5,226,486.25                | 14,020,528.56 | 30,289,241.48  | 30,941,599.32  | 27,580,633.30  | 18,269,445.60 |
| RHODE ISLAND.            |                             |               |                |                |                |               |
| First (186) .....        | 562,001.29                  | 1,428,619.82  | 3,118,177.26   | 4,660,247.06   | 3,838,601.42   | 2,203,079.25  |
| First (187) .....        |                             |               |                |                |                |               |
| Second (186) .....       | 204,949.13                  | 558,348.75    | 1,194,803.62   | 1,461,691.04   | 1,211,372.58   | 649,485.64    |
| Total .....              | 826,950.42                  | 1,984,968.57  | 4,312,980.88   | 6,121,938.10   | 5,049,974.00   | 2,852,574.89  |
| SOUTH CAROLINA.          |                             |               |                |                |                |               |
| First (188) .....        |                             |               |                | 91,897.72      | 518,367.36     | 619,663.01    |
| Second (30) .....        |                             |               |                | 744,776.33     | 553,364.59     | 630,652.79    |
| Third (188) .....        |                             |               |                | 149,811.66     | 745,132.26     | 1,384,485.08  |
| Third (189) .....        |                             |               |                |                |                |               |
| Third (190) .....        |                             |               |                |                |                |               |
| Total .....              |                             |               |                | 986,485.71     | 1,816,894.21   | 2,634,800.88  |
| TENNESSEE.               |                             |               |                |                |                |               |
| First (64) .....         |                             | 555,435.68    | 996,731.76     | 2,196,145.30   | 567,065.15     | 45,692.45     |
| Second (64) .....        |                             | 47,270.25     | 608,531.65     | 1,185,605.26   | 358,953.36     | 77,569.86     |
| Second (191) .....       |                             |               |                |                |                |               |
| Second (192) .....       |                             |               |                |                |                |               |
| Third (50) .....         |                             |               |                | 5,736.73       | 72,924.34      |               |
| Fourth (50) .....        |                             |               |                | 114,586.23     | 609,538.28     |               |
| Fifth (5) .....          |                             |               |                | 801,512.45     | 557,185.26     |               |
| Fifth (193) .....        |                             |               |                |                |                |               |
| Fifth (194) .....        |                             |               |                |                |                |               |
| Fifth (195) .....        |                             |               |                |                |                |               |
| Sixth (5) .....          |                             |               |                | 186,241.92     | 363,127.85     |               |
| Seventh (196) .....      |                             |               |                | 50,052.20      | 225,960.80     |               |
| Eighth (196) .....       |                             |               |                | 1,265,317.47   | 1,705,071.26   |               |
| Eighth (197) .....       |                             |               |                |                |                |               |
| Total .....              |                             | 602,705.93    | 1,605,263.41   | 3,381,840.56   | 3,349,459.51   | 3,717,019.04  |
| TEXAS.                   |                             |               |                |                |                |               |
| First (198) .....        |                             |               |                | 1,348,056.75   | 1,159,718.43   | 465,354.29    |
| First (199) .....        |                             |               |                |                |                |               |
| First (201) .....        |                             |               |                |                |                |               |
| Second (198) .....       |                             |               |                | 63,966.20      | 796,000.91     | 471,583.60    |
| Third (200) .....        |                             |               |                | 75,156.60      | 473,974.14     | 541,282.17    |
| Third (201) .....        |                             |               |                |                |                |               |
| Third (202) .....        |                             |               |                | 86,119.92      | 782,170.11     | 323,803.95    |
| Fourth (200) .....       |                             |               |                |                |                |               |
| Fourth (201) .....       |                             |               |                |                |                |               |
| Total .....              |                             |               |                | 1,573,290.53   | 3,211,863.59   | 1,802,628.41  |
| VERMONT.                 |                             |               |                |                |                |               |
| First (203) .....        | 65,394.89                   | 155,908.01    | 321,415.60     | 407,173.17     | 348,753.35     | 219,640.85    |
| Second (203) .....       | 82,613.76                   | 187,684.81    | 329,226.55     | 492,966.63     | 384,211.70     | 216,635.16    |
| Second (204) .....       |                             |               |                |                |                |               |
| Second (205) .....       |                             |               |                |                |                |               |
| Third (203) .....        | 54,327.79                   | 120,059.63    | 246,944.40     | 302,263.93     | 253,314.30     | 186,598.10    |
| Third (204) .....        |                             |               |                |                |                |               |
| Total .....              | 202,336.44                  | 463,652.50    | 897,586.55     | 1,202,493.73   | 986,279.35     | 622,274.11    |
| VIRGINIA.                |                             |               |                |                |                |               |
| First (206) .....        |                             |               | 18,870.95      | 501,372.71     | 48,945.10      | 33,078.85     |
| Second (206) .....       |                             |               |                | 222,951.79     | 624,458.44     | 625,768.26    |
| Second (207) .....       |                             |               |                |                |                |               |
| Second (208) .....       |                             |               |                |                |                |               |
| Third (172) .....        | 787.68                      | 67,413.69     | 66,077.62      | 102,183.26     | 642,279.76     | 481,087.30    |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|    | FISCAL YEARS ENDED JUNE 30— |               |               |              |              |              |              |
|----|-----------------------------|---------------|---------------|--------------|--------------|--------------|--------------|
|    | 1869.                       | 1870.         | 1871.         | 1872.        | 1873.        | 1874.        | 1875.        |
| 23 | \$493,187.87                | \$671,416.66  | \$552,478.24  | \$621,720.53 | \$460,096.94 | \$493,108.71 | \$492,543.79 |
| 24 | 382,934.70                  | 485,156.80    | 454,688.45    | 141,623.44   | 124,828.95   | 105,876.30   | 189,569.14   |
|    | 15,470,400.02               | 16,748,704.05 | 12,535,521.83 | 9,227,001.25 | 7,820,275.69 | 6,373,672.41 | 6,157,000.04 |
| 1  | 1,122,782.58                | 1,147,155.28  | 508,856.58    | 580,196.89   | 287,159.81   | 68,123.78    | * .09        |
| 2  | 163,612.16                  | 135,221.41    | 78,696.66     | 56,729.84    | 37,302.36    | 154,665.18   | 231,977.91   |
|    | 1,286,394.74                | 1,282,376.69  | 672,493.14    | 636,926.73   | 324,552.17   | 233,164.81   | 231,978.00   |
| 1  | 29,282.80                   | 67,326.77     | 35,701.47     | 33,078.95    | 32,196.76    | 16,158.90    | 12,968.25    |
| 2  | 178,914.91                  | 216,692.75    | 113,905.99    | 94,991.15    | 63,487.30    | 56,464.10    | 54,424.91    |
| 3  | 149,662.40                  | 128,660.67    | 109,112.53    | 70,512.09    | 71,569.46    | 35,957.91    | 54,884.76    |
|    | 358,860.11                  | 412,689.59    | 258,719.99    | 199,181.49   | 167,213.58   | 103,580.91   | 123,277.92   |
| 1  | 47,279.80                   | 29,516.86     | 35,812.22     | 14,214.30    | 28,073.27    | 17,676.16    | 56,191.72    |
| 2  | 67,193.09                   | 88,906.24     | 53,819.13     | 62,850.91    | 51,937.18    | 42,263.59    | 51,607.49    |
| 3  | 90,693.82                   | 61,611.67     | 50,802.84     | 28,287.92    | 54,482.65    | 11,700.05    | 48,245.89    |
| 4  | 127,412.14                  | 114,693.98    | 61,199.02     | 48,547.56    | 81,708.69    | 131,506.95   | 185,915.90   |
| 5  | 403,796.74                  | 556,718.24    | 331,521.62    | 322,961.29   | 259,234.25   | 296,865.00   | 410,086.40   |
| 6  | 67,429.50                   | 97,175.90     | 65,337.43     | 46,903.02    | 36,845.68    | 24,901.83    | 21,332.41    |
| 7  | 72,270.22                   | 74,648.89     | 58,412.74     | 77,419.68    | 28,416.28    | 63,219.73    | 51,042.16    |
| 8  | 370,895.95                  | 427,228.49    | 214,212.64    | 167,648.49   | 103,703.60   | 76,463.82    | 66,173.37    |
|    | 1,256,781.12                | 1,470,869.67  | 874,221.85    | 760,840.20   | 644,480.76   | 664,717.13   | 861,645.28   |
| 1  | 139,235.59                  | 123,492.66    | 80,307.34     | 112,050.88   | 63,072.53    | 93,808.02    | 29,953.86    |
| 2  | 41,248.67                   | 75,427.30     | 44,114.96     | 49,231.89    | 48,874.63    | 46,081.08    | 10,458.60    |
| 3  | 129,023.66                  | 87,850.85     | 103,065.74    | 63,169.84    | 65,481.21    | 77,319.61    | 63,404.96    |
| 4  | 182,704.92                  | 104,223.54    | 122,562.38    | 96,907.59    | 95,907.40    | 55,827.91    | 87,224.54    |
|    | 463,217.87                  | 390,954.69    | 350,080.42    | 322,359.20   | 272,325.77   | 272,638.13   | 358,297.29   |
| 1  | 97,167.82                   | 110,759.45    | 114,434.61    | 54,705.81    | 19,697.46    | 6,461.62     | *123.90      |
| 2  | 101,916.24                  | 110,326.72    | 82,756.58     | 47,546.56    | 24,410.80    | 11,696.40    | *.42         |
| 3  | 129,489.50                  | 125,230.48    | 82,000.19     | 56,551.76    | 22,412.34    | 13,068.44    | 22,994.59    |
|    | 818,672.66                  | 852,316.65    | 279,332.79    | 158,347.13   | 75,800.40    | 56,916.94    | 58,882.18    |
| 1  | 26,550.56                   | 41,619.68     | 28,271.00     | 15,905.22    | 19,439.26    | 19,414.91    | 6,599.86     |
| 2  | 526,062.91                  | 1,135,249.37  | 787,948.43    | 1,017,875.41 | 985,882.06   | 728,803.60   | 187,857.73   |
| 3  | 1,958,199.60                | 2,379,180.97  | 2,432,371.22  | 2,000,423.93 | 3,709,225.68 | 3,635,618.22 | 490,182.19   |
|    | 1,958,199.60                | 2,379,180.97  | 2,432,371.22  | 2,000,423.93 | 3,709,225.68 | 3,635,618.22 | 490,182.19   |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.              |                         | FISCAL YEARS ENDED JUNE 30— |              |              |              |              |
|-------------------------|-------------------------|-----------------------------|--------------|--------------|--------------|--------------|
|                         |                         | 1876.                       | 1877.        | 1878.        | 1879.        | 1880.        |
| PENNSYLVANIA—continued. |                         |                             |              |              |              |              |
| 23                      | Twenty-third (5).....   | \$165,075.60                |              |              |              |              |
|                         | Twenty-third (185)..... | 262,034.78                  | \$148,032.30 |              |              |              |
|                         | Twenty-third (171)..... |                             | 426,803.63   | \$467,889.27 | \$536,167.66 | \$632,391.33 |
|                         | Twenty-third (173)..... |                             |              |              |              |              |
| 24                      | Twenty-third (44).....  |                             |              |              |              |              |
|                         | Twenty-fourth (5).....  | 57,498.90                   |              |              |              |              |
| Total.....              |                         | 5,973,431.80                | 6,279,046.33 | 5,917,421.76 | 5,946,782.36 | 6,869,930.65 |
| RHODE ISLAND.           |                         |                             |              |              |              |              |
| 1                       | First (186).....        |                             |              |              |              |              |
| 2                       | First (187).....        | 222,672.63                  | 233,164.87   | 246,759.65   | 230,583.17   | 210,883.98   |
|                         | Second (186).....       |                             |              |              |              |              |
| Total.....              |                         | 222,672.63                  | 233,164.87   | 246,759.65   | 230,583.17   | 210,883.98   |
| SOUTH CAROLINA.         |                         |                             |              |              |              |              |
| 1                       | First (188).....        | 12,224.10                   |              |              |              |              |
| 2                       | Second (30).....        | 54,732.54                   | 8,819.40     |              |              |              |
|                         | Third (188).....        | 37,753.55                   |              |              |              |              |
| 3                       | Third (189).....        | 1,093.72                    | 7,400.53     |              |              |              |
|                         | Third (190).....        |                             | 89,352.63    | 119,241.69   | 105,233.91   | 111,960.78   |
| Total.....              |                         | 105,803.91                  | 105,632.56   | 119,241.69   | 105,233.91   | 111,960.78   |
| TENNESSEE.              |                         |                             |              |              |              |              |
| 1                       | First (64).....         | 37,238.31                   | 11,472.77    |              |              |              |
| 2                       | Second (64).....        | 41,670.83                   | 12,969.25    |              |              |              |
|                         | Second (191).....       |                             | 80,992.89    |              |              |              |
| 3                       | Second (192).....       |                             |              | 107,448.97   | 101,469.88   | 88,098.71    |
|                         | Third (50).....         | 34,043.13                   | 11,077.17    |              |              |              |
| 4                       | Fourth (50).....        | 139,146.55                  | 63,831.78    |              |              |              |
|                         | Fifth (5).....          | 125,318.05                  |              |              |              |              |
| 5                       | Fifth (193).....        | 117,797.52                  | 68,001.73    |              |              |              |
|                         | Fifth (194).....        |                             | 549,942.77   | 627,471.23   | 702,687.72   | 805,308.00   |
| 6                       | Fifth (195).....        |                             |              |              |              |              |
|                         | Sixth (5).....          | 5,215.28                    |              |              |              |              |
| 7                       | Seventh (196).....      | 15,095.70                   |              |              |              |              |
|                         | Eighth (196).....       | 20,434.42                   |              |              |              |              |
| 8                       | Eighth (197).....       | 60,753.88                   | 102,163.97   | 109,564.88   | 104,766.84   | 110,328.55   |
|                         | Total.....              | 596,713.67                  | 897,181.73   | 844,485.08   | 908,924.44   | 1,003,735.86 |
| TEXAS.                  |                         |                             |              |              |              |              |
| 1                       | First (198).....        |                             |              |              |              |              |
|                         | First (199).....        | 112,811.69                  | 105,741.55   | 118,335.32   | 104,650.46   | 99,255.52    |
| 2                       | First (201).....        |                             |              |              |              |              |
|                         | Second (198).....       | 72,963.85                   | 70,560.09    | 81,412.30    | 87,441.70    | 72,722.29    |
| 3                       | Third (200).....        |                             |              |              |              |              |
|                         | Third (201).....        | 59,933.20                   | 61,647.46    | 66,184.52    | 58,970.16    | 61,128.74    |
| 4                       | Third (202).....        |                             |              |              |              |              |
|                         | Fourth (200).....       |                             |              |              |              |              |
| Total.....              |                         | 245,708.74                  | 237,949.10   | 265,932.14   | 251,062.32   | 233,106.55   |
| VERMONT.                |                         |                             |              |              |              |              |
| 1                       | First (203).....        |                             |              |              |              |              |
| 2                       | Second (203).....       |                             |              |              |              |              |
|                         | Second (204).....       | 5,943.84                    |              |              |              |              |
| 3                       | Second (205).....       | 33,803.40                   | 50,093.11    | 44,339.49    | 50,159.59    | 50,545.74    |
|                         | Third (203).....        |                             |              |              |              |              |
| Total.....              |                         | 47,125.15                   | 50,093.11    | 44,339.49    | 50,159.59    | 50,545.74    |
| VIRGINIA.               |                         |                             |              |              |              |              |
| 1                       | First (206).....        |                             |              |              |              |              |
| 2                       | Second (206).....       |                             |              |              |              |              |
|                         | Second (207).....       | 921,713.38                  | 1,104,686.84 |              |              |              |
| 3                       | Second (208).....       |                             | 46,232.63    | 1,136,621.05 | 1,157,687.75 | 866,292.51   |
|                         | Second (172).....       |                             |              |              |              |              |
| 3                       | Third (16).....         | 3,507,609.33                | 3,278,982.98 | 2,350,996.05 | 2,144,170.65 | 2,054,557.71 |

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |                            |                 |                                |                 |                 |                 |
|-----------------------------|----------------------------|-----------------|--------------------------------|-----------------|-----------------|-----------------|
| 1881.                       | 1882.                      | 1883.           | 1884.                          | 1885.           | 1886.           | 1887.           |
| 8333, 886. 95               | \$767, 154. 44             | \$884, 116. 08  | \$904, 803. 01<br>953, 128. 69 | \$972, 753. 82  | \$958, 077. 51  | \$837, 521. 11  |
| 7, 509, 214. 01             | 8, 775, 108. 29            | 8, 703, 679. 23 | 7, 888, 709. 02                | 7, 371, 206. 62 | 7, 847, 230. 56 | 8, 120, 282. 73 |
| 209, 079. 27                | 229, 258. 48               | 395, 313. 43    | 130, 408. 11                   | 127, 587. 62    | 132, 081. 72    | 226, 231. 11    |
| 209, 079. 27                | 229, 258. 48               | 395, 313. 43    | 130, 408. 11                   | 127, 587. 62    | 132, 081. 72    | 226, 231. 11    |
| 135, 907. 16                | 119, 099. 79               | 117, 092. 80    | 93, 896. 95                    | 94, 518. 23     | 100, 014. 30    | 100, 146. 85    |
| 135, 907. 16                | 119, 099. 79               | 117, 092. 80    | 93, 896. 95                    | 94, 518. 23     | 100, 014. 30    | 100, 146. 85    |
| 110, 174. 68                | 118, 312. 99               | 119, 241. 32    | 12, 063. 53<br>98, 711. 42     | 98, 276. 73     | 107, 827. 35    | 111, 973. 12    |
| 922, 014. 14                | 777, 590. 72               | 979, 279. 85    | 63, 263. 52<br>1, 042, 312. 42 | 958, 918. 70    | 917, 085. 27    | 909, 542. 93    |
| 114, 574. 82                | 161, 824. 29               | 75, 380. 12     | 3, 624. 97                     |                 |                 |                 |
| 1, 146, 763. 64             | 967, 728. 00               | 1, 173, 890. 29 | 1, 249, 975. 96                | 1, 057, 189. 43 | 1, 024, 912. 62 | 1, 012, 516. 05 |
| 161, 043. 60                | 23, 707. 81<br>63, 727. 15 | 77, 010. 90     | 72, 654. 53                    | 38, 898. 41     | 37, 817. 13     | 36, 938. 64     |
| 80, 784. 41                 | 10, 301. 57<br>74, 011. 11 | 79, 510. 74     | 65, 412. 54                    | 74, 778. 88     | 84, 739. 41     | 93, 755. 75     |
| 66, 807. 60                 | 11, 552. 43<br>75, 072. 26 | 107, 128. 97    | 72, 081. 95                    | 68, 152. 32     | 74, 294. 05     | 78, 615. 53     |
| 248, 635. 61                | 258, 432. 93               | 263, 650. 61    | 210, 149. 02                   | 151, 629. 61    | 196, 850. 59    | 209, 343. 92    |
| 53, 145. 83                 | 56, 444. 58                | 46, 062. 27     | 30, 904. 88                    | 29, 889. 83     | 32, 503. 17     | 30, 119. 75     |
| 53, 145. 83                 | 56, 444. 58                | 46, 062. 27     | 30, 904. 88                    | 29, 889. 83     | 32, 503. 17     | 30, 119. 75     |
| 943, 416. 96                | 1, 010, 101. 04            | 768, 141. 62    | 40, 134. 98<br>1, 497, 936. 14 | 1, 518, 373. 88 | 1, 550, 216. 50 | 1, 576, 265. 80 |
| 2, 076, 473. 46             | 2, 144, 896. 37            | 1, 699, 897. 83 | 129, 641. 48                   |                 |                 |                 |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.           | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                |
|----------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|                      | 1888.                       | 1889.          | 1890.          | 1891.          | 1892.          | 1893.          |
| PENNSYLVANIA—cont'd. |                             |                |                |                |                |                |
| Twenty-third (5)     |                             |                |                |                |                |                |
| Twenty-third (185)   |                             |                |                |                |                |                |
| Twenty-third (171)   |                             |                |                |                |                |                |
| Twenty-third (173)   |                             |                |                |                |                |                |
| Twenty-third (44)    | \$2,956,760.52              | \$3,186,641.22 | \$3,873,635.07 | \$4,062,372.90 | \$4,573,934.88 | \$5,262,221.15 |
| Twenty-fourth (5)    |                             |                |                |                |                |                |
| Total                | 8,317,359.74                | 8,520,796.56   | 9,732,217.25   | 10,334,524.10  | 11,159,407.21  | 12,470,224.11  |
| RHODE ISLAND.        |                             |                |                |                |                |                |
| First (186)          |                             |                |                |                |                |                |
| First (187)          |                             |                |                |                |                |                |
| Second (186)         |                             |                |                |                |                |                |
| Total                |                             |                |                |                |                |                |
| SOUTH CAROLINA.      |                             |                |                |                |                |                |
| First (188)          |                             |                |                |                |                |                |
| Second (30)          |                             |                |                |                |                |                |
| Third (188)          |                             |                |                |                |                |                |
| Third (189)          |                             |                |                |                |                |                |
| Third (190)          | 102,456.19                  | 81,722.51      | 94,507.03      | 72,599.75      | 71,812.85      | 56,821.49      |
| Total                | 102,456.19                  | 81,722.51      | 94,507.03      | 72,599.75      | 71,812.85      | 56,821.49      |
| TENNESSEE.           |                             |                |                |                |                |                |
| First (64)           |                             |                |                |                |                |                |
| Second (64)          |                             |                |                |                |                |                |
| Second (191)         |                             |                |                |                |                |                |
| Second (192)         | 121,682.51                  | 139,979.81     | 176,918.62     | 161,048.67     | 151,700.37     | 163,211.47     |
| Third (50)           |                             |                |                |                |                |                |
| Fourth (50)          |                             |                |                |                |                |                |
| Fifth (5)            |                             |                |                |                |                |                |
| Fifth (193)          |                             |                |                |                |                |                |
| Fifth (194)          |                             |                |                |                |                |                |
| Fifth (195)          | 887,607.83                  | 926,355.96     | 983,468.90     | 1,115,074.42   | 1,127,161.66   | 1,148,682.47   |
| Sixth (5)            |                             |                |                |                |                |                |
| Seventh (196)        |                             |                |                |                |                |                |
| Eighth (196)         |                             |                |                |                |                |                |
| Eighth (197)         |                             |                |                |                |                |                |
| Total                | 1,009,290.34                | 1,066,335.77   | 1,160,387.52   | 1,276,123.09   | 1,278,862.03   | 1,311,893.94   |
| TEXAS.               |                             |                |                |                |                |                |
| First (198)          |                             |                |                |                |                |                |
| First (199)          |                             |                |                |                |                |                |
| First (201)          |                             |                |                |                |                |                |
| Second (198)         |                             |                |                |                |                |                |
| Third (200)          |                             |                |                |                |                |                |
| Third (201)          |                             |                |                |                |                |                |
| Third (202)          | 128,920.16                  | 143,424.09     | 165,682.68     | 151,652.06     | 198,766.61     | 194,091.71     |
| Fourth (200)         |                             |                |                |                |                |                |
| Fourth (201)         | 83,007.21                   | 84,693.43      | 97,701.42      | 87,495.35      | 107,609.32     | 101,334.95     |
| Total                | 211,927.37                  | 228,117.52     | 263,384.10     | 239,147.41     | 306,375.93     | 295,426.66     |
| VERMONT.             |                             |                |                |                |                |                |
| First (203)          |                             |                |                |                |                |                |
| Second (203)         |                             |                |                |                |                |                |
| Second (204)         |                             |                |                |                |                |                |
| Second (205)         |                             |                |                |                |                |                |
| Third (203)          |                             |                |                |                |                |                |
| Third (204)          |                             |                |                |                |                |                |
| Total                |                             |                |                |                |                |                |
| VIRGINIA.            |                             |                |                |                |                |                |
| First (206)          |                             |                |                |                |                |                |
| Second (206)         |                             |                |                |                |                |                |
| Second (207)         |                             |                |                |                |                |                |
| Second (208)         |                             |                |                |                |                |                |
| Second (172)         | 1,846,379.25                | 1,897,636.25   | 1,923,112.96   | 1,898,050.66   | 1,795,827.28   | 1,864,252.16   |
| Third (16)           |                             |                |                |                |                |                |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|  | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                | Total.         |
|--|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 1894.                       | 1895.          | 1896.          | 1897.          | 1898.          | 1899.          |                |
|  |                             |                |                |                |                |                | \$9,314,307.31 |
|  |                             |                |                |                |                |                | 410,067.08     |
|  |                             |                |                |                |                |                | 4,467,252.37   |
|  |                             |                |                |                |                |                | 3,721,480.92   |
|  | \$5,518,095.82              | \$4,306,346.72 | \$4,296,680.87 | \$4,672,648.21 | \$5,682,797.18 | \$8,504,214.65 | 57,096,349.28  |
|  |                             |                |                |                |                |                | 3,793,719.22   |
|  | 12,151,196.35               | 10,981,086.12  | 11,145,548.70  | 11,446,317.49  | 13,246,790.70  | 23,335,573.53  | 440,479,636.81 |
|  |                             |                |                |                |                |                | 19,615,001.11  |
|  |                             |                |                |                |                |                | 2,980,733.13   |
|  |                             |                |                |                |                |                | 5,815,428.94   |
|  |                             |                |                |                |                |                | 28,411,163.18  |
|  |                             |                |                |                |                |                | 1,469,435.39   |
|  |                             |                |                |                |                |                | 2,770,616.82   |
|  |                             |                |                |                |                |                | 2,933,531.77   |
|  |                             |                |                |                |                |                | 8,554.25       |
|  | 73,834.90                   | 87,419.32      | 108,204.16     | 93,350.47      | 131,293.67     | 284,278.15     | 2,444,855.58   |
|  | 73,834.90                   | 87,419.32      | 108,204.16     | 93,350.47      | 131,293.67     | 284,278.15     | 9,626,993.81   |
|  |                             |                |                |                |                |                | 4,608,945.75   |
|  |                             |                |                |                |                |                | 2,751,209.09   |
|  |                             |                |                |                |                |                | 743,503.07     |
|  | 146,035.22                  | 150,715.49     | 167,211.43     | 175,087.93     | 211,212.16     | 490,633.47     | 2,675,219.77   |
|  |                             |                |                |                |                |                | 501,606.05     |
|  |                             |                |                |                |                |                | 1,735,974.41   |
|  |                             |                |                |                |                |                | 4,065,733.24   |
|  |                             |                |                |                |                |                | 185,799.25     |
|  | 864,256.48                  | 743,587.39     | 788,289.01     | 893,533.34     | 1,075,673.39   | 1,683,262.03   | 5,448,538.55   |
|  |                             |                |                |                |                |                | 16,655,812.20  |
|  |                             |                |                |                |                |                | 915,181.74     |
|  |                             |                |                |                |                |                | 710,537.40     |
|  |                             |                |                |                |                |                | 4,417,180.77   |
|  |                             |                |                |                |                |                | 782,970.72     |
|  | 1,010,291.70                | 897,302.88     | 955,500.44     | 1,068,621.27   | 1,286,885.55   | 2,173,895.50   | 45,604,232.01  |
|  |                             |                |                |                |                |                | 3,608,399.93   |
|  |                             |                |                |                |                |                | 792,731.24     |
|  |                             |                |                |                |                |                | 327,046.76     |
|  |                             |                |                |                |                |                | 1,643,988.14   |
|  |                             |                |                |                |                |                | 2,156,670.03   |
|  | 247,856.65                  | 277,710.52     | 282,492.72     | 304,464.57     | 370,048.45     | 1,003,727.14   | 472,238.43     |
|  | 129,243.84                  | 114,418.55     | 139,541.22     | 137,383.81     | 153,751.17     | 374,166.45     | 3,468,807.36   |
|  |                             |                |                |                |                |                | 2,293,886.37   |
|  | 377,100.49                  | 392,129.07     | 422,033.94     | 441,848.38     | 523,799.62     | 1,377,833.59   | 2,285,636.40   |
|  |                             |                |                |                |                |                | 1,926,025.34   |
|  |                             |                |                |                |                |                | 2,079,937.11   |
|  |                             |                |                |                |                |                | 38,631.29      |
|  |                             |                |                |                |                |                | 508,011.64     |
|  |                             |                |                |                |                |                | 1,583,350.10   |
|  |                             |                |                |                |                |                | 59,239.15      |
|  |                             |                |                |                |                |                | 6,195,194.63   |
|  |                             |                |                |                |                |                | 761,076.80     |
|  |                             |                |                |                |                |                | 7,144,825.90   |
|  |                             |                |                |                |                |                | 2,516,532.41   |
|  |                             |                |                |                |                |                | 5,968,628.54   |
|  | 1,565,171.16                | 1,629,968.97   | 1,816,963.68   | 1,742,588.53   | 2,273,861.32   | 3,361,808.84   | 29,698,407.33  |
|  |                             |                |                |                |                |                | 39,452,080.75  |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.          |                    | FISCAL YEARS ENDED JUNE 30— |              |              |              |              |              |
|---------------------|--------------------|-----------------------------|--------------|--------------|--------------|--------------|--------------|
|                     |                    | 1863.                       | 1864.        | 1865.        | 1866.        | 1867.        | 1868.        |
| VIRGINIA—continued. |                    |                             |              |              |              |              |              |
| 4                   | Fourth (209) ..... |                             | \$70,100.03  | \$136,315.92 | \$348,939.74 | \$116,126.26 | \$112,734.24 |
|                     | Fourth (210) ..... |                             |              |              |              |              |              |
|                     | Fourth (173) ..... |                             |              |              |              |              |              |
| 5                   | Fifth (209) .....  |                             |              |              |              | 175,090.80   | 192,169.99   |
|                     | Fifth (211) .....  |                             |              |              |              |              |              |
|                     | Fifth (212) .....  |                             |              |              |              |              |              |
|                     | Sixth (50) .....   |                             |              |              |              | 157,636.44   | 152,599.39   |
| 6                   | Sixth (213) .....  |                             |              |              |              |              |              |
|                     | Sixth (173) .....  |                             |              |              |              |              |              |
|                     | Sixth (214) .....  |                             |              |              |              |              |              |
| 7                   | Seventh (50) ..... |                             |              |              |              | 120,010.48   | 150,445.28   |
| 8                   | Eighth (29) .....  |                             |              |              |              | 82,174.74    | 35,436.29    |
|                     | Total .....        | \$757.68                    | 137,513.72   | 221,273.39   | 1,175,447.50 | 1,966,722.02 | 1,783,319.60 |
| WEST VIRGINIA.      |                    |                             |              |              |              |              |              |
| 1                   | First (50) .....   | 90,358.47                   | 225,685.86   | 499,870.94   | 718,492.82   | 719,765.02   | 643,219.61   |
|                     | First (215) .....  |                             |              |              |              |              |              |
|                     | First (216) .....  |                             |              |              |              |              |              |
| 2                   | Second (39) .....  |                             | 126,271.10   | 135,887.60   | 88,201.67    | 83,888.78    | 78,077.44    |
| 3                   | Third (50) .....   |                             |              |              | 213,870.60   | 140,870.61   | 70,862.63    |
|                     | Total .....        | 90,358.47                   | 351,956.96   | 635,758.54   | 1,020,565.09 | 944,524.41   | 792,159.68   |
| WISCONSIN.          |                    |                             |              |              |              |              |              |
| 1                   | First (35) .....   | 218,645.23                  | 640,642.76   | 1,114,790.80 | 1,720,513.87 | 1,617,207.43 | 972,452.80   |
|                     | First (217) .....  |                             |              |              |              |              |              |
|                     | Second (218) ..... | 62,984.55                   | 119,868.51   | 286,062.22   | 360,633.95   | 288,495.57   | 238,564.71   |
| 2                   | Second (219) ..... |                             |              |              |              |              |              |
|                     | Second (220) ..... |                             |              |              |              |              |              |
| 3                   | Third (218) .....  | 29,049.14                   | 45,948.32    | 121,241.90   | 148,783.09   | 116,667.10   | 126,247.93   |
|                     | Third (221) .....  |                             |              |              |              |              |              |
| 4                   | Fourth (222) ..... | 50,519.31                   | 72,116.35    | 151,719.36   | 209,592.10   | 204,098.62   | 152,564.50   |
| 5                   | Fifth (222) .....  | 48,049.65                   | 73,760.12    | 157,419.66   | 202,712.69   | 145,119.20   | 205,974.66   |
| 6                   | Sixth (35) .....   | 59.00                       | 80,174.74    | 14,520.73    | 99,529.61    | 141,437.49   | 115,610.87   |
|                     | Total .....        | 409,306.88                  | 1,032,510.80 | 1,845,754.67 | 2,741,765.81 | 2,513,025.41 | 1,811,414.87 |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|   |  | FISCAL YEARS ENDED JUNE 30— |              |              |              |              |              |
|---|--|-----------------------------|--------------|--------------|--------------|--------------|--------------|
|   |  | 1869.                       | 1870.        | 1871.        | 1872.        | 1873.        | 1874.        |
|   |  | \$125,608.45                | \$90,395.10  | \$78,194.56  | \$35,165.05  | \$63,204.09  | \$69,910.57  |
| 4 |  | 359,883.21                  | 1,433,158.11 | 1,626,511.35 | 1,600,407.77 | 2,246,279.28 | 2,194,241.68 |
| 5 |  | 143,461.65                  | 187,616.28   | 188,376.36   | 147,271.66   | 177,117.49   | 159,029.49   |
| 6 |  | 188,345.01                  | 199,224.33   | 110,573.17   | 95,409.63    | 89,924.02    | 66,333.67    |
| 7 |  | 15,133.07                   | 41,907.35    | 46,026.60    | 26,569.26    | 42,719.61    | 35,257.82    |
| 8 |  | 2,744,144.45                | 5,496,351.39 | 5,319,272.69 | 4,939,027.93 | 7,343,799.29 | 6,308,664.96 |
|   |  | 355,202.16                  | 388,201.17   | 326,086.94   | 345,049.65   | 294,343.01   | 270,103.40   |
| 1 |  | 157,635.16                  | 325,809.99   | 262,740.06   | 97,581.95    | 127,321.51   | 226,742.30   |
| 2 |  | 50,206.10                   | 42,955.99    | 38,493.94    | 22,973.74    | 27,997.07    | 19,273.06    |
| 3 |  | 563,043.42                  | 756,967.15   | 627,320.94   | 465,605.34   | 449,661.59   | 516,118.76   |
|   |  | 1,356,909.23                | 1,796,214.81 | 1,453,133.68 | 1,601,413.76 | 1,476,800.80 | 1,927,241.09 |
|   |  | 184,632.76                  | 165,509.62   | 131,723.38   |              | 165,515.94   | 167,721.72   |
| 1 |  | 82,508.61                   | 81,184.38    | 63,954.31    |              |              |              |
| 2 |  | 123,384.86                  | 121,729.71   | 94,422.96    | 85,778.34    | 164,673.18   | 189,965.03   |
| 3 |  | 108,873.19                  | 109,048.23   | 104,061.66   | 40,503.69    |              |              |
| 4 |  | 193,332.00                  | 89,328.28    | 130,407.88   | 38,978.76    |              |              |
| 5 |  |                             |              |              | 61,685.99    | 74,830.99    | 84,636.16    |
| 6 |  | 1,959,040.65                | 2,363,015.03 | 1,977,703.87 | 2,000,226.55 | 1,881,820.91 | 2,369,564.00 |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.        | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                |
|-------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|                   | 1875.                       | 1876.          | 1877.          | 1878.          | 1879.          | 1880.          |
| VIRGINIA—cont'd.  |                             |                |                |                |                |                |
| Fourth (209)..... | \$30,843.20                 |                |                |                |                |                |
| Fourth (210)..... | 148,335.86                  | \$1,170,727.36 | \$1,313,799.65 | \$1,235,457.49 | \$1,378,594.91 | \$1,002,952.34 |
| Fourth (173)..... |                             |                |                |                |                |                |
| Fifth (209).....  | 2,212,926.10                |                |                |                |                |                |
| Fifth (211).....  | 233,014.91                  | 1,491,946.03   | 939,454.59     |                |                |                |
| Fifth (212).....  |                             |                | 998,814.22     | 1,569,350.83   | 1,566,900.17   | 1,602,624.13   |
| Sixth (50).....   | 175,295.03                  | 146,376.66     | 38,159.64      |                |                |                |
| Sixth (213).....  |                             |                | 185,462.37     | 215,304.87     | 201,193.40     | 254,982.89     |
| Sixth (173).....  |                             |                |                |                |                |                |
| Sixth (214).....  |                             |                |                |                |                |                |
| Seventh (50)..... | 64,452.84                   | 52,908.37      | 11,677.92      |                |                |                |
| Eighth (29).....  | 48,352.81                   | 23,112.51      | 14,949.94      |                |                |                |
| Total.....        | 7,660,921.20                | 7,314,393.64   | 7,832,220.78   | 6,501,739.29   | 6,448,546.88   | 5,781,409.58   |
| WEST VIRGINIA.    |                             |                |                |                |                |                |
| First (50).....   | 256,382.22                  | 239,693.57     | 56,427.59      |                |                |                |
| First (215).....  |                             |                | 224,691.39     | 286,622.62     | 276,753.41     | 308,824.72     |
| First (216).....  |                             |                |                |                |                |                |
| Second (39).....  | 228,433.98                  | 176,929.77     | 174,497.89     | 39,848.95      | 46,222.44      | 61,847.43      |
| Third (50).....   | 24,052.00                   | 14,354.76      | 5,413.72       |                |                |                |
| Total.....        | 508,868.20                  | 430,978.10     | 461,039.59     | 326,471.57     | 322,975.85     | 370,672.15     |
| WISCONSIN.        |                             |                |                |                |                |                |
| First (35).....   | 2,306,038.00                | 2,850,406.01   | 2,459,820.30   | 2,003,337.24   | 2,200,128.58   | 2,214,102.88   |
| First (217).....  |                             |                |                |                |                |                |
| Second (218)..... | * 36.31                     |                |                |                |                |                |
| Second (219)..... | 152,057.20                  | 155,278.72     | 138,837.37     | 142,657.44     | 145,468.47     | 155,505.99     |
| Second (220)..... |                             |                |                |                |                |                |
| Third (218).....  |                             |                |                |                |                |                |
| Third (221).....  | 180,973.52                  | 202,782.78     | 179,816.19     | 192,700.30     | 192,022.73     | 212,824.49     |
| Fourth (222)..... | * 65.85                     |                |                |                |                |                |
| Fifth (222).....  | * 13.23                     |                |                |                |                |                |
| Sixth (35).....   | 82,892.64                   | 91,302.80      | 88,965.83      | 92,606.25      | 89,982.42      | 116,083.43     |
| Total.....        | 2,722,078.75                | 3,308,770.31   | 2,867,439.09   | 2,431,301.23   | 2,627,602.20   | 2,698,516.79   |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |                |                |              |              |              |              |
|-----------------------------|----------------|----------------|--------------|--------------|--------------|--------------|
| 1881.                       | 1882.          | 1883.          | 1884.        | 1885.        | 1886.        | 1887.        |
|                             |                |                |              |              |              |              |
| \$1,053,200.58              | \$1,096,673.36 | \$1,109,739.37 | \$97,392.94  |              |              |              |
|                             | 632,703.09     | \$730,134.04   | \$657,490.26 | \$619,758.67 |              |              |
| 1,763,176.49                | 1,740,374.41   | 1,297,237.79   | 98,634.34    |              |              |              |
| 226,778.26                  | 234,273.12     | 203,239.74     | 21,686.43    |              |              |              |
|                             |                |                | 704,596.70   | 804,181.80   | 775,026.94   | 727,370.17   |
|                             |                |                |              |              |              |              |
| 6,063,105.75                | 6,226,308.30   | 5,078,196.35   | 3,232,726.10 | 3,052,639.72 | 2,982,727.70 | 2,923,394.64 |
|                             |                |                |              |              |              |              |
| 340,793.62                  | 366,323.15     | 335,407.57     | 20,945.74    |              |              |              |
| 111,802.71                  | 135,953.41     | 211,075.92     | 525,023.56   | 543,188.59   | 486,062.88   | 538,266.42   |
|                             |                |                | 14,358.98    |              |              |              |
| 452,596.33                  | 502,276.56     | 546,483.49     | 560,328.28   | 543,188.59   | 486,062.88   | 538,266.42   |
|                             |                |                |              |              |              |              |
| 2,373,693.87                | 2,560,688.30   | 2,535,264.81   | 2,400,035.32 | 2,465,958.58 | 2,508,601.80 | 2,536,600.62 |
| 169,982.52                  | 198,570.39     | 193,820.09     | 155,457.97   | 151,412.77   | 156,746.09   | 166,560.81   |
| 229,859.40                  | 258,903.53     | 278,364.03     | 251,749.72   | 241,745.40   | 247,272.61   | 269,695.18   |
| 136,559.22                  | 174,953.00     | 190,050.19     | 186,512.61   | 173,901.03   | 182,695.53   | 207,107.40   |
| 2,910,095.01                | 3,193,115.22   | 3,197,499.12   | 2,993,755.62 | 3,033,017.78 | 3,095,316.63 | 3,179,964.01 |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

| DISTRICTS.         | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                |
|--------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|
|                    | 1888.                       | 1889.          | 1890.          | 1891.          | 1892.          | 1893.          |
| VIRGINIA—cont'd.   |                             |                |                |                |                |                |
| Fourth (209) ..... |                             |                |                |                |                |                |
| Fourth (210) ..... |                             |                |                |                |                |                |
| Fourth (173) ..... |                             |                |                |                |                |                |
| Fifth (209) .....  |                             |                |                |                |                |                |
| Fifth (211) .....  |                             |                |                |                |                |                |
| Fifth (212) .....  |                             |                |                |                |                |                |
| Sixth (50) .....   |                             |                |                |                |                |                |
| Sixth (213) .....  |                             |                |                |                |                |                |
| Sixth (173) .....  |                             |                |                |                |                |                |
| Sixth (214) .....  | \$1,406,786.47              | \$1,465,990.23 | \$1,593,082.53 | \$1,310,015.68 | \$1,119,585.29 | \$1,048,296.12 |
| Seventh (50) ..... |                             |                |                |                |                |                |
| Eighth (29) .....  |                             |                |                |                |                |                |
| Total .....        | 3,253,165.72                | 3,303,626.48   | 3,516,195.49   | 3,208,066.34   | 2,915,412.52   | 2,912,548.28   |
| WEST VIRGINIA.     |                             |                |                |                |                |                |
| First (50) .....   |                             |                |                |                |                |                |
| First (215) .....  |                             |                |                |                |                |                |
| First (216) .....  | 565,278.66                  | 781,663.47     | 904,669.97     | 842,676.87     | 807,588.36     | 854,634.66     |
| Second (39) .....  |                             |                |                |                |                |                |
| Third (50) .....   |                             |                |                |                |                |                |
| Total .....        | 565,278.66                  | 781,663.47     | 904,669.97     | 842,676.87     | 807,588.36     | 854,634.66     |
| WISCONSIN.         |                             |                |                |                |                |                |
| First (35) .....   |                             |                |                |                |                |                |
| First (217) .....  | 2,617,480.46                | 2,695,300.41   | 2,939,871.10   | 3,219,448.31   | 3,310,401.40   | 3,671,037.70   |
| Second (218) ..... |                             |                |                |                |                |                |
| Second (219) ..... |                             |                |                |                |                |                |
| Second (220) ..... | 367,965.63                  | 401,195.51     | 402,782.27     | 400,228.91     | 484,297.98     | 557,702.05     |
| Third (218) .....  |                             |                |                |                |                |                |
| Third (221) .....  |                             |                |                |                |                |                |
| Fourth (222) ..... |                             |                |                |                |                |                |
| Fifth (222) .....  |                             |                |                |                |                |                |
| Sixth (35) .....   |                             |                |                |                |                |                |
| Total .....        | 2,985,446.09                | 3,096,495.92   | 3,342,653.37   | 3,619,677.22   | 3,794,699.38   | 4,228,740.35   |

## INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

|  | FISCAL YEARS ENDED JUNE 30— |              |                |              |                |                | Total.         |
|--|-----------------------------|--------------|----------------|--------------|----------------|----------------|----------------|
|  | 1894.                       | 1895.        | 1896.          | 1897.        | 1898.          | 1899.          |                |
|  |                             |              |                |              |                |                | \$1,277,537.21 |
|  |                             |              |                |              |                |                | 9,606,933.86   |
|  |                             |              |                |              |                |                | 2,640,086.06   |
|  |                             |              |                |              |                |                | 12,040,668.29  |
|  |                             |              |                |              |                |                | 2,664,415.53   |
|  |                             |              |                |              |                |                | 10,631,112.38  |
|  |                             |              |                |              |                |                | 1,672,940.09   |
|  |                             |              |                |              |                |                | 1,542,921.08   |
|  |                             |              |                |              |                |                | 3,011,125.61   |
|  | \$982,880.59                | \$977,212.93 | \$1,055,158.55 | \$911,158.00 | \$1,129,907.32 | \$1,454,042.24 | 14,454,115.95  |
|  |                             |              |                |              |                |                | 1,149,304.72   |
|  |                             |              |                |              |                |                | 411,640.00     |
|  | 2,548,051.75                | 2,607,181.90 | 2,872,122.23   | 2,653,746.53 | 3,403,768.64   | 4,815,851.08   | 146,644,352.51 |
|  |                             |              |                |              |                |                | 5,428,882.43   |
|  |                             |              |                |              |                |                | 2,160,362.22   |
|  | 864,380.96                  | 688,991.06   | 640,992.15     | 706,874.77   | 816,305.54     | 1,430,106.57   | 11,996,704.49  |
|  |                             |              |                |              |                |                | 2,911,129.04   |
|  |                             |              |                |              |                |                | 671,324.22     |
|  | 864,380.96                  | 688,991.06   | 640,992.15     | 706,874.77   | 816,305.54     | 1,430,106.57   | 23,168,402.40  |
|  |                             |              |                |              |                |                | 47,319,642.57  |
|  | 4,026,141.21                | 4,202,684.02 | 4,535,996.88   | 4,119,289.36 | 4,815,776.53   | 8,391,046.36   | 48,544,464.74  |
|  |                             |              |                |              |                |                | 1,837,911.58   |
|  |                             |              |                |              |                |                | 2,587,460.10   |
|  | 491,650.91                  | 503,757.06   | 476,080.94     | 479,272.88   | 554,601.09     | 1,076,019.05   | 6,195,555.42   |
|  |                             |              |                |              |                |                | 815,584.78     |
|  |                             |              |                |              |                |                | 3,379,126.43   |
|  |                             |              |                |              |                |                | 1,250,717.31   |
|  |                             |              |                |              |                |                | 1,194,010.45   |
|  |                             |              |                |              |                |                | 2,809,160.09   |
|  | 4,517,792.12                | 4,706,441.62 | 5,012,077.82   | 4,598,553.24 | 5,370,377.62   | 9,467,065.41   | 115,903,639.47 |



D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

| STATES AND TERRITORIES.   | FISCAL YEARS ENDED JUNE 30— |                |                |                |
|---|-----------------------------|----------------|----------------|----------------|
|   | 1863.                       | 1864.          | 1865.          | 1866.          |
| Alabama   |                             |                |                | \$4,132,311.05 |
| Arizona (4)   |                             |                |                |                |
| Arkansas  |                             |                |                | 256,147.11     |
| California (14)   | \$631,831.83                | \$1,076,388.37 | \$3,944,052.48 | 4,928,898.53   |
| 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   | 6,576,061.21   | 9,636,087.90   |
| Connecticut (28)  |                             |                |                |                |
| Dakota (24)   |                             |                |                |                |
| Delaware (25)   | 167,467.52                  | 391,024.61     | 819,902.34     | 1,013,723.31   |
| Delaware (26)   |                             |                |                |                |
| Delaware (27)   |                             |                |                |                |
| District of Columbia (28)   | 45,349.77                   | 365,983.74     | 748,031.94     | 766,825.55     |
| Florida   |                             |                |                | 98,215.22      |
| Georgia   |                             |                |                | 4,308,577.00   |
| Idaho (24)  |                             |                |                | 79,518.84      |
| Illinois  | 2,012,592.46                | 9,897,970.87   | 9,523,721.58   | 15,397,463.81  |
| Indiana   | 924,904.21                  | 3,398,219.97   | 4,821,243.48   | 5,417,336.50   |
| Iowa  | 285,962.71                  | 632,336.74     | 1,746,758.25   | 2,715,330.51   |
| Kansas (a)  | 38,906.46                   | 65,440.05      | 215,318.69     | 359,363.52     |
| Kentucky  | 1,382,771.89                | 3,946,092.09   | 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)  | 514,036.38                  | 1,294,093.97   | 2,618,823.23   | 2,823,862.70   |
| Maryland (35)   | 961,406.38                  | 3,010,822.93   | 5,422,763.93   | 7,758,072.17   |
| Maryland (84)   |                             |                |                |                |
| Massachusetts   | 4,830,500.86                | 12,173,222.22  | 25,250,362.30  | 34,989,208.33  |
| Michigan  | 244,418.97                  | 1,201,086.71   | 2,602,437.79   | 3,480,831.84   |
| Minnesota   | 59,561.27                   | 87,700.52      | 256,724.78     | 391,911.07     |
| Mississippi (35)  |                             |                |                | 781,261.03     |
| Missouri  | 1,184,325.00                | 3,307,450.57   | 5,480,303.00   | 7,489,908.23   |
| Montana (24)  |                             |                |                | 56,022.93      |
| Montana (104)   |                             |                |                | 113,280.00     |
| Montana (105)   |                             |                |                |                |
| Nebraska (24)   |                             |                |                |                |
| Nebraska (106)  | 12,338.45                   | 26,795.91      | 57,418.74      | 100,874.78     |
| Nevada (107)  |                             |                |                |                |
| Nevada (108)  | 22,904.60                   | 79,784.33      | 288,042.19     | 283,407.96     |
| New Hampshire (35)  | 483,692.09                  | 1,074,207.28   | 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                | 27,215,720.63  | 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  | 25,732,509.59  |
| Oregon (b) (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  |                             |                |                | 996,485.71     |
| Tennessee   |                             | 602,705.93     | 1,605,263.41   | 3,381,840.56   |
| Texas   |                             |                |                | 1,573,299.53   |
| Utah (24)   | 6,140.96                    | 13,748.14      | 41,728.03      | 62,008.22      |
| Vermont (35)  | 202,336.44                  | 463,052.50     | 897,586.55     | 1,262,403.73   |
| Virginia  | 757.08                      | 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   | 2,741,765.31   |
| Wyoming (16)  |                             |                |                |                |
| Total by States and Territories   | 36,158,792.93               | 109,526,788.21 | 197,112,398.08 | 289,931,115.20 |
| Adhesive stamps   | 4,130,175.29                | 5,894,945.14   | 11,162,392.14  | 15,044,373.18  |
| Salaries  | 696,181.71                  | 1,705,124.63   | 2,826,333.37   | 3,717,394.69   |
| 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       | 210,234.38     |
| 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 | 211,129,529.17 | 310,906,984.17 |
| Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps                        | 41,003,192.93               | 116,965,578.26 | 210,855,864.53 | 310,120,448.13 |

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   | \$363,758.37   | \$238,160.14   | 1     |
| 2,665.23       | 13,000.75                   | 11,315.21      | 15,015.43      | 16,889.07      | 15,578.56      | 2     |
| 1,752,157.18   | 844,389.99                  | 144,985.07     | 369,284.10     | 190,524.47     | 94,301.22      | 3     |
| 6,757,131.69   | 6,552,526.45                | 4,529,547.44   | 4,602,439.31   | 3,606,921.58   | 3,053,517.39   | 4     |
| 151,686.51     | 119,219.96                  | 60,999.26      | 73,910.34      | 69,993.45      | 63,272.34      | 5     |
| 7,682,970.57   | 4,400,398.37                | 2,340,505.95   | 2,564,477.14   | 1,426,870.91   | 1,204,614.64   | 6     |
| 1,900.02       | 10,210.05                   | 19,900.14      | 8,715.61       | 7,130.43       | 5,985.81       | 7     |
| 785,967.28     | 588,254.00                  | 425,106.47     | 451,985.70     | 444,018.11     | 400,101.26     | 8     |
| 704,202.28     | 485,365.87                  | 446,045.18     | 514,482.20     | 267,809.27     | 216,999.56     | 9     |
| 557,988.56     | 402,745.57                  | 71,639.13      | 106,218.42     | 121,030.56     | 99,455.64      | 10    |
| 4,467,440.90   | 6,146,964.69                | 1,010,281.57   | 1,144,241.38   | 736,944.02     | 583,160.18     | 11    |
| 81,236.90      | 95,413.89                   | 78,105.69      | 65,424.05      | 53,010.97      | 23,974.31      | 12    |
| 12,112,885.84  | 7,564,886.51                | 13,063,256.87  | 18,364,366.66  | 15,119,009.02  | 15,799,667.50  | 13    |
| 4,122,863.08   | 2,942,927.38                | 3,869,737.30   | 5,043,023.82   | 4,798,468.90   | 5,441,892.72   | 14    |
| 2,074,052.55   | 1,182,280.22                | 1,556,264.95   | 1,377,981.34   | 1,081,811.24   | 1,007,790.62   | 15    |
| 367,543.10     | 253,938.05                  | 244,763.89     | 343,231.15     | 236,766.04     | 161,371.91     | 16    |
| 5,415,134.02   | 4,139,414.09                | 7,547,269.73   | 9,887,623.73   | 6,514,140.54   | 5,847,468.44   | 17    |
| 6,226,787.86   | 3,826,415.67                | 1,902,115.88   | 2,981,524.02   | 1,912,755.25   | 1,027,782.20   | 18    |
| 2,326,380.00   | 1,594,080.34                | 669,906.40     | 807,224.36     | 412,096.48     | 302,123.05     | 19    |
| 6,162,177.85   | 4,547,592.76                | 4,547,592.76   | 5,438,472.91   | 3,791,269.61   | 3,791,269.61   | 20    |
| 28,088,677.00  | 17,751,222.67               | 9,272,435.41   | 16,681,090.19  | 6,801,074.68   | 6,329,069.67   | 21    |
| 3,112,070.47   | 2,757,816.33                | 2,642,514.12   | 2,918,987.30   | 2,639,670.28   | 2,399,972.35   | 22    |
| 452,104.42     | 308,390.72                  | 363,337.80     | 467,879.15     | 252,582.98     | 248,979.43     | 23    |
| 4,583,182.77   | 3,751,872.48                | 104,129.47     | 284,792.49     | 238,257.43     | 133,675.44     | 24    |
| 6,494,095.53   | 4,913,361.02                | 5,295,894.53   | 6,004,278.11   | 5,095,075.89   | 4,618,218.51   | 25    |
| 77,431.14      | 108,284.36                  | 61,336.33      | 103,555.55     | 82,104.98      | 28,955.04      | 26    |
| 107,975.34     | 127,735.11                  | 161,388.48     | 308,501.51     | 224,368.92     | 195,693.91     | 27    |
| 290,174.24     | 308,970.17                  | 229,577.13     | 188,027.45     | 103,634.63     | 77,359.23      | 28    |
| 2,882,147.20   | 1,941,493.45                | 651,348.02     | 632,407.38     | 396,926.97     | 304,235.96     | 29    |
| 7,800,262.61   | 5,695,200.22                | 3,792,361.61   | 4,075,359.85   | 2,458,000.26   | 2,491,433.81   | 30    |
| 64,365.39      | 57,435.04                   | 43,615.43      | 46,927.22      | 34,811.08      | 23,755.88      | 31    |
| 58,825,159.06  | 39,395,787.61               | 35,716,423.18  | 36,361,550.38  | 28,870,402.06  | 23,483,729.18  | 32    |
| 1,648,752.35   | 1,977,285.65                | 750,531.98     | 1,398,719.95   | 1,362,268.19   | 1,108,524.79   | 33    |
| 19,902,527.66  | 12,224,617.55               | 16,116,547.77  | 19,568,743.80  | 15,149,489.11  | 14,905,229.21  | 34    |
| 351,450.16     | 350,327.83                  | 171,898.09     | 329,212.01     | 156,547.64     | 125,541.86     | 35    |
| 27,580,633.30  | 18,269,445.60               | 15,470,400.02  | 16,748,704.05  | 12,535,521.68  | 9,227,091.25   | 36    |
| 5,049,974.00   | 2,852,574.89                | 1,286,394.74   | 1,282,376.69   | 672,493.14     | 636,926.73     | 37    |
| 1,816,894.21   | 2,634,800.88                | 353,860.11     | 412,639.59     | 258,719.99     | 199,181.49     | 38    |
| 3,349,459.51   | 3,717,010.04                | 1,255,781.12   | 1,470,859.57   | 874,221.65     | 766,810.20     | 39    |
| 3,211,863.59   | 1,802,023.41                | 483,217.87     | 390,954.33     | 350,680.42     | 322,359.20     | 40    |
| 64,296.34      | 48,985.36                   | 67,971.40      | 46,296.41      | 39,995.71      | 39,480.84      | 41    |
| 986,279.35     | 622,274.11                  | 318,672.56     | 352,316.65     | 279,332.70     | 158,847.13     | 42    |
| 1,966,722.62   | 1,783,319.60                | 2,744,144.45   | 5,496,351.39   | 5,319,272.69   | 4,939,027.93   | 43    |
| 78,911.80      | 70,101.27                   | 49,367.43      | 36,753.01      | 23,890.32      | 23,890.32      | 44    |
| 944,524.41     | 792,159.68                  | 563,043.42     | 756,967.15     | 627,320.94     | 465,605.34     | 45    |
| 2,513,025.41   | 1,811,414.87                | 1,959,040.65   | 2,363,015.03   | 1,977,703.87   | 2,000,226.55   | 46    |
|                |                             | 5,106.50       | 25,879.82      | 10,845.25      | 6,727.27       | 47    |
| 248,124,761.33 | 175,257,250.86              | 143,027,988.76 | 167,560,107.49 | 127,873,109.23 | 115,299,061.48 |       |
| 16,094,718.00  | 14,852,252.02               | 16,420,710.01  | 18,544,043.06  | 15,342,739.46  | 10,177,320.60  | 1     |
| 1,029,991.98   | 1,043,561.40                | 581,962.52     | 1,109,526.42   | 787,262.55     | 294,564.65     | 2     |
| 27,101.00      | 27,500.00                   | 28,683.00      | 22,191.00      | 8,065.00       |                | 3     |
| 579,640.19     |                             |                |                |                |                | 4     |
| 64,262.15      |                             |                |                |                |                | 5     |
|                |                             |                |                |                |                | 6     |
| 265,920,474.65 | 191,180,564.28              | 160,039,344.29 | 185,235,867.97 | 144,011,176.24 | 131,770,946.73 |       |
| 265,064,938.43 | 190,374,925.59              | 159,124,126.86 | 184,302,828.34 | 143,198,322.10 | 130,890,096.90 |       |



## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

| STATES AND TERRITORIES.  |  | FISCAL YEARS ENDED JUNE 30— |                |                |
|--|--|-----------------------------|----------------|----------------|
|  |  | 1873.                       | 1874.          | 1875.          |
| 1 Alabama  |  | \$152,493.85                | \$135,792.61   | \$115,689.37   |
| 2 Arizona (4)  |  | 13,562.73                   | 10,042.09      | 10,263.06      |
| 3 Arkansas   |  | 88,861.02                   | 68,876.94      | 75,377.44      |
| 4 California (14)  |  | 2,367,911.07                | 2,481,841.50   | 2,988,033.28   |
| 5 California (15)  |  |                             |                |                |
| 6 Colorado (16)  |  | 75,749.64                   | 64,855.38      | 70,531.82      |
| 7 Colorado (17)  |  |                             |                |                |
| 8 Connecticut (35)   |  | 873,984.99                  | 580,379.11     | 627,717.96     |
| 9 Connecticut (23)   |  |                             |                |                |
| 10 Dakota (24)   |  | 7,597.36                    | 11,944.28      | 10,040.18      |
| 11 Delaware (25)   |  | 429,392.84                  | 357,653.83     | 360,331.03     |
| 12 Delaware (26)   |  |                             |                |                |
| 13 Delaware (27)   |  |                             |                |                |
| 14 District of Columbia (28)   |  | 133,424.58                  | 115,573.57     | 112,226.69     |
| 15 Florida   |  | 158,142.21                  | 133,675.34     | 181,777.59     |
| 16 Georgia   |  | 477,959.90                  | 384,622.55     | 388,226.84     |
| 17 Idaho (24)  |  | 19,275.80                   | 18,832.25      | 19,136.00      |
| 18 Illinois  |  | 16,493,169.34               | 15,419,720.89  | 17,634,626.71  |
| 19 Indiana   |  | 5,678,052.51                | 4,823,495.59   | 4,653,789.05   |
| 20 Iowa  |  | 1,012,997.29                | 933,261.16     | 1,040,217.69   |
| 21 Kansas (a)  |  | 161,469.76                  | 149,757.65     | 133,685.86     |
| 22 Kentucky  |  | 5,456,628.47                | 6,950,279.42   | 9,025,587.88   |
| 23 Louisiana (35)  |  | 1,339,607.30                | 982,464.68     | 606,264.38     |
| 24 Louisiana (75)  |  |                             |                |                |
| 25 Maine (35)  |  | 214,696.26                  | 128,089.45     | 107,473.15     |
| 26 Maryland (35)   |  | 2,653,801.83                | 2,351,107.33   | 2,760,736.57   |
| 27 Maryland (84)   |  |                             |                |                |
| 28 Massachusetts   |  | 3,761,004.95                | 2,792,302.71   | 2,708,014.29   |
| 29 Michigan  |  | 2,205,720.72                | 1,788,080.12   | 1,931,284.80   |
| 30 Minnesota   |  | 231,404.94                  | 227,355.55     | 228,362.45     |
| 31 Mississippi (35)  |  | 128,079.31                  | 107,619.11     | 96,967.92      |
| 32 Missouri  |  | 4,259,320.15                | 4,325,486.05   | 4,504,875.31   |
| 33 Montana (24)  |  | 24,018.11                   | 29,027.76      | 23,666.10      |
| 34 Montana (104)   |  |                             |                |                |
| 35 Montana (105)   |  |                             |                |                |
| 36 Nebraska (24)   |  | 242,962.38                  | 276,386.52     | 292,472.30     |
| 37 Nebraska (106)  |  |                             |                |                |
| 38 Nevada (107)  |  | 72,805.82                   | 52,549.45      | 58,803.30      |
| 39 Nevada (108)  |  |                             |                |                |
| 40 New Hampshire (35)  |  | 325,455.36                  | 248,679.19     | 299,389.55     |
| 41 New Hampshire (111)   |  |                             |                |                |
| 42 New Jersey  |  | 2,567,442.37                | 1,725,626.73   | 2,383,469.41   |
| 43 New Mexico (4)  |  | 23,237.51                   | 18,417.78      | 22,066.19      |
| 44 New Mexico (116)  |  |                             |                |                |
| 45 New York  |  | 19,219,504.52               | 15,182,362.62  | 15,238,881.81  |
| 46 North Carolina  |  | 1,408,321.72                | 1,485,731.24   | 1,630,423.58   |
| 47 Ohio  |  | 14,851,309.45               | 14,985,411.15  | 14,662,720.17  |
| 48 Oregon (b) (45)   |  | 73,544.48                   | 46,773.16      | 47,939.64      |
| 49 Oregon (168)  |  |                             |                |                |
| 50 Pennsylvania  |  | 7,826,275.69                | 6,373,672.41   | 6,157,960.04   |
| 51 Rhode Island (35)   |  | 324,552.17                  | 253,164.81     | 231,978.00     |
| 52 South Carolina  |  | 167,213.58                  | 108,580.91     | 122,277.92     |
| 53 Tennessee   |  | 644,480.70                  | 664,717.18     | 861,645.28     |
| 54 Texas   |  | 272,325.77                  | 272,638.13     | 258,297.29     |
| 55 Utah (24)   |  | 40,786.23                   | 41,684.39      | 31,899.68      |
| 56 Vermont (35)  |  | 75,860.40                   | 56,316.94      | 58,582.18      |
| 57 Virginia  |  | 7,343,799.29                | 6,308,664.96   | 7,660,921.20   |
| 58 Washington (45)   |  | 15,698.64                   | 17,999.02      | 21,146.60      |
| 59 West Virginia   |  | 449,661.50                  | 516,118.76     | 508,868.20     |
| 60 Wisconsin   |  | 1,881,820.91                | 2,369,564.00   | 2,722,076.75   |
| 61 Wyoming (16)  |  | 10,652.94                   | 11,233.38      | 11,942.11      |
| Total by States and Territories.   |  | 106,255,537.51              | 96,368,430.25  | 103,771,664.60 |
| 1 Adhesive stamps  |  | 7,702,376.85                | 6,136,844.64   | 6,557,229.65   |
| 2 Salaries   |  | 117,541.72                  | 139,472.09     | 232.64         |
| 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.                    |  |                             |                | 216,027.34     |
| Aggregate receipts, including commissions allowed on sales of adhesive stamps.                             |  | 114,075,456.08              | 102,644,746.98 | 110,545,154.23 |
| Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.                          |  | 113,504,012.80              | 102,191,016.98 | 110,071,515.00 |

## OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

|     |                | FISCAL YEARS ENDED JUNE 30— |                |                |                |                |       |
|-----|----------------|-----------------------------|----------------|----------------|----------------|----------------|-------|
|     |                | 1876.                       | 1877.          | 1878.          | 1879.          | 1880.          | 1881. |
| 1   | \$109,340.97   | \$108,010.00                | \$137,969.57   | \$122,234.38   | \$135,890.38   | \$130,651.39   | 1     |
| 2   | 11,976.36      | 15,520.47                   | 20,371.01      | 24,470.87      | 26,981.10      | 38,008.21      | 2     |
| 3   | 68,201.08      | 85,850.09                   | 115,735.77     | 115,219.57     | 126,089.12     | 132,086.94     | 3     |
| 4   | 3,095,039.90   | 2,749,593.74                | 2,146,789.46   | 2,217,498.69   | 2,783,634.64   | 3,613,390.89   | 4     |
| 5   | 72,668.57      | 75,774.58                   | 83,507.90      | 114,936.39     | 168,259.54     | 215,051.06     | 5     |
| 6   | 658,114.51     | 661,420.26                  | 580,335.59     | 523,258.67     | 461,180.13     | 579,690.02     | 6     |
| 7   | 12,156.36      | 22,395.76                   | 29,954.20      | 33,692.79      | 41,653.29      | 48,603.66      | 7     |
| 8   | 417,592.83     | 98,582.04                   |                |                |                |                | 8     |
| 9   | 349,888.44     |                             |                |                |                |                | 9     |
| 10  | 21,704.83      | 480,937.00                  | 378,684.39     | 304,398.21     | 311,066.76     |                | 10    |
| 11  | 114,599.26     | 26,017.94                   |                |                |                |                | 11    |
| 12  | 174,257.70     | 165,890.81                  | 183,823.38     | 200,424.73     | 204,590.53     | 254,889.51     | 12    |
| 13  | 362,726.44     | 278,879.30                  | 333,519.90     | 322,770.60     | 322,074.18     | 364,133.48     | 13    |
| 14  | 16,993.82      | 16,561.60                   | 19,777.61      | 22,665.54      | 22,665.54      | 25,800.17      | 14    |
| 15  | 23,730,094.18  | 21,870,203.14               | 19,668,791.32  | 19,470,641.75  | 23,035,614.49  | 25,784,681.51  | 15    |
| 16  | 5,579,126.27   | 6,037,220.27                | 5,710,837.56   | 5,851,103.83   | 6,213,636.49   | 7,281,253.48   | 16    |
| 17  | 1,212,617.93   | 810,399.78                  | 958,851.13     | 839,445.39     | 854,859.78     | 923,776.98     | 17    |
| 18  | 150,604.43     | 139,763.33                  | 153,357.50     | 176,935.57     | 252,734.01     | 239,527.33     | 18    |
| 19  | 7,705,592.75   | 3,534,424.95                | 6,880,614.15   | 7,672,945.94   | 8,885,544.90   | 8,719,162.21   | 19    |
| 20  | 529,787.68     | 626,440.25                  | 850,641.46     | 588,595.99     | 712,049.65     | 760,618.92     | 20    |
| 21  | 90,655.97      | 79,620.89                   | 70,695.78      | 75,531.22      | 76,767.87      | 82,457.05      | 21    |
| 22  | 2,577,579.12   | 2,705,246.10                | 2,320,795.24   | 2,266,672.15   | 2,399,957.01   | 2,483,463.41   | 22    |
| 23  | 2,752,215.87   | 2,668,726.56                | 2,424,363.77   | 2,435,668.66   | 2,635,653.10   | 2,699,681.20   | 23    |
| 24  | 2,066,163.80   | 1,821,882.00                | 1,602,803.34   | 1,654,043.34   | 1,611,757.99   | 1,787,275.27   | 24    |
| 25  | 248,776.18     | 239,461.70                  | 275,002.75     | 305,708.76     | 364,689.64     | 445,140.33     | 25    |
| 26  | 85,165.44      | 78,063.30                   | 86,824.03      | 87,271.68      | 91,233.50      | 96,122.19      | 26    |
| 27  | 2,981,941.51   | 4,450,067.73                | 5,071,233.42   | 5,026,806.48   | 5,449,654.08   | 6,470,349.39   | 27    |
| 28  | 20,982.80      | 20,729.58                   | 27,103.88      | 30,084.53      | 33,714.17      | 44,881.67      | 28    |
| 29  |                |                             |                |                |                |                | 29    |
| 30  | 502,395.59     | 602,743.36                  | 699,821.37     | 876,309.81     | 912,734.86     | 962,064.86     | 30    |
| 31  | 67,923.13      | 58,312.43                   | 59,017.46      | 61,263.06      | 60,455.19      | 53,421.41      | 31    |
| 32  | 260,261.28     | 234,998.99                  | 223,188.11     | 222,898.88     | 278,139.08     | 309,720.94     | 32    |
| 33  | 3,779,949.88   | 4,987,960.90                | 5,095,325.19   | 4,670,215.14   | 4,207,807.81   | 4,873,676.31   | 33    |
| 34  | 22,161.60      | 17,710.76                   | 19,325.36      | 18,898.42      | 31,850.93      | 47,465.89      | 34    |
| 35  | 14,016,723.99  | 14,452,178.57               | 14,951,519.56  | 15,445,801.99  | 16,249,877.34  | 17,233,267.76  | 35    |
| 36  | 1,671,188.29   | 1,775,847.99                | 1,818,459.92   | 2,413,368.77   | 2,354,006.71   | 2,476,440.35   | 36    |
| 37  | 16,587,908.61  | 15,474,689.79               | 14,770,506.37  | 15,894,567.08  | 18,018,998.99  | 19,295,835.69  | 37    |
| 38  | 49,572.62      | 53,100.28                   | 60,682.89      | 68,471.12      | 76,981.70      | 85,004.14      | 38    |
| 39  | 5,973,431.80   | 6,279,046.33                | 5,917,421.76   | 5,946,782.36   | 6,869,930.65   | 7,669,214.01   | 39    |
| 40  | 222,672.63     | 233,164.87                  | 240,759.65     | 230,583.17     | 210,833.98     | 209,079.27     | 40    |
| 41  | 105,803.91     | 105,632.56                  | 119,241.69     | 105,233.91     | 111,960.78     | 135,907.16     | 41    |
| 42  | 596,713.67     | 597,181.73                  | 844,485.08     | 908,924.44     | 1,005,735.86   | 1,146,763.64   | 42    |
| 43  | 245,708.74     | 237,949.10                  | 265,932.14     | 251,062.32     | 233,106.55     | 248,635.61     | 43    |
| 44  | 33,331.86      | 28,438.13                   | 43,936.28      | 47,413.02      | 74,352.48      | 53,145.83      | 44    |
| 45  | 47,125.15      | 50,093.11                   | 44,339.49      | 50,159.59      | 50,545.74      | 6,063,105.75   | 45    |
| 46  | 7,314,393.64   | 7,932,220.78                | 6,501,730.29   | 6,448,546.88   | 5,781,409.58   | 4,552,596.33   | 46    |
| 47  | 20,411.13      | 21,373.46                   | 23,011.00      | 30,277.11      | 27,018.94      | 32,763.73      | 47    |
| 48  | 430,978.10     | 461,030.59                  | 326,471.57     | 322,975.85     | 370,672.15     | 452,596.33     | 48    |
| 49  | 3,308,770.31   | 2,867,439.69                | 2,431,301.23   | 2,627,602.20   | 2,698,516.79   | 2,910,095.01   | 49    |
| 50  | 15,063.37      | 15,204.45                   | 15,207.28      | 14,197.44      | 15,947.95      | 18,551.18      | 50    |
| 51  | 110,718,011.03 | 112,544,657.31              | 104,717,320.36 | 107,212,082.81 | 116,848,219.80 | 127,851,634.66 | 51    |
| 52  | 6,518,487.51   | 6,450,429.15                | 6,380,405.13   | 6,706,384.06   | 7,668,394.22   | 7,924,707.95   | 52    |
| 53  | 588.27         | 97.79                       |                |                |                | 3,021.92       | 53    |
| 54  |                |                             |                |                |                |                | 54    |
| 55  |                |                             |                |                |                |                | 55    |
| 56  |                |                             |                |                |                |                | 56    |
| 57  |                |                             |                |                |                |                | 57    |
| 58  |                |                             |                |                |                |                | 58    |
| 59  |                |                             |                |                |                |                | 59    |
| 60  |                |                             |                |                |                |                | 60    |
| 61  |                |                             |                |                |                |                | 61    |
| 62  |                |                             |                |                |                |                | 62    |
| 63  |                |                             |                |                |                |                | 63    |
| 64  |                |                             |                |                |                |                | 64    |
| 65  |                |                             |                |                |                |                | 65    |
| 66  |                |                             |                |                |                |                | 66    |
| 67  |                |                             |                |                |                |                | 67    |
| 68  |                |                             |                |                |                |                | 68    |
| 69  |                |                             |                |                |                |                | 69    |
| 70  |                |                             |                |                |                |                | 70    |
| 71  |                |                             |                |                |                |                | 71    |
| 72  |                |                             |                |                |                |                | 72    |
| 73  |                |                             |                |                |                |                | 73    |
| 74  |                |                             |                |                |                |                | 74    |
| 75  |                |                             |                |                |                |                | 75    |
| 76  |                |                             |                |                |                |                | 76    |
| 77  |                |                             |                |                |                |                | 77    |
| 78  |                |                             |                |                |                |                | 78    |
| 79  |                |                             |                |                |                |                | 79    |
| 80  |                |                             |                |                |                |                | 80    |
| 81  |                |                             |                |                |                |                | 81    |
| 82  |                |                             |                |                |                |                | 82    |
| 83  |                |                             |                |                |                |                | 83    |
| 84  |                |                             |                |                |                |                | 84    |
| 85  |                |                             |                |                |                |                | 85    |
| 86  |                |                             |                |                |                |                | 86    |
| 87  |                |                             |                |                |                |                | 87    |
| 88  |                |                             |                |                |                |                | 88    |
| 89  |                |                             |                |                |                |                | 89    |
| 90  |                |                             |                |                |                |                | 90    |
| 91  |                |                             |                |                |                |                | 91    |
| 92  |                |                             |                |                |                |                | 92    |
| 93  |                |                             |                |                |                |                | 93    |
| 94  |                |                             |                |                |                |                | 94    |
| 95  |                |                             |                |                |                |                | 95    |
| 96  |                |                             |                |                |                |                | 96    |
| 97  |                |                             |                |                |                |                | 97    |
| 98  |                |                             |                |                |                |                | 98    |
| 99  |                |                             |                |                |                |                | 99    |
| 100 |                |                             |                |                |                |                | 100   |







## D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

| STATES AND TERRITORIES.  |  | FISCAL YEARS ENDED JUNE 30— |                |                |                |
|--|--|-----------------------------|----------------|----------------|----------------|
|  |  | 1891.                       | 1892.          | 1893.          | 1894.          |
| 1 Alabama.....   |  | \$93,835.50                 | \$106,771.14   | \$107,147.14   | \$112,768.14   |
| 2 Arizona (4).....   |  |                             |                |                |                |
| 3 Arkansas.....  |  | 97,639.79                   | 95,718.86      | 102,503.50     | 103,340.20     |
| 4 California (14).....   |  |                             |                |                |                |
| 5 Colorado (16).....   |  | 2,080,628.00                | 2,280,933.30   | 2,194,048.21   | 1,907,928.55   |
| 6 Connecticut (35).....  |  | 295,622.23                  | 323,884.20     | 370,138.94     | 298,220.14     |
| 7 Delaware (25).....   |  |                             |                |                |                |
| 8 Delaware (26).....   |  |                             |                |                |                |
| 9 District of Columbia (28).....   |  |                             |                |                |                |
| 10 Florida.....  |  | 495,881.64                  | 465,629.67     | 481,618.53     | 416,332.82     |
| 11 Georgia.....  |  | 569,950.91                  | 482,811.52     | 449,677.89     | 413,442.43     |
| 12 Idaho (24).....   |  |                             |                |                |                |
| 13 Illinois.....   |  | 38,364,312.88               | 36,795,338.24  | 34,317,541.64  | 30,942,233.96  |
| 14 Indiana.....  |  | 6,524,722.38                | 6,473,438.89   | 6,459,722.23   | 4,920,667.22   |
| 15 Iowa.....   |  | 434,242.51                  | 478,008.40     | 551,361.05     | 438,288.13     |
| 16 Kansas (a).....   |  | 196,829.39                  | 290,501.40     | 361,761.12     | 362,739.97     |
| 17 Kentucky.....   |  | 15,858,707.54               | 21,813,851.61  | 26,618,820.36  | 24,308,630.94  |
| 18 Louisiana (35).....   |  |                             |                |                |                |
| 19 Louisiana (75).....   |  | 644,809.35                  | 734,832.29     | 758,158.78     | 828,647.66     |
| 20 Maine (35).....   |  |                             |                |                |                |
| 21 Maryland (35).....  |  |                             |                |                |                |
| 22 Massachusetts.....  |  | 3,056,528.82                | 3,288,873.77   | 3,627,345.50   | 3,842,243.59   |
| 23 Michigan.....   |  | 2,314,575.93                | 2,462,209.61   | 2,563,928.46   | 2,453,203.36   |
| 24 Minnesota.....  |  | 2,218,291.60                | 2,283,909.44   | 2,346,427.77   | 2,127,647.22   |
| 25 Mississippi (35).....   |  | 2,748,260.21                | 2,272,427.38   | 2,610,225.89   | 2,178,592.49   |
| 26 Missouri.....   |  |                             |                |                |                |
| 27 Montana (24).....   |  | 7,694,102.87                | 8,521,216.60   | 8,975,110.66   | 7,636,660.61   |
| 28 Montana (104).....  |  |                             |                |                |                |
| 29 Montana (105).....  |  | 152,605.48                  | 193,751.86     | 196,249.86     | 150,257.41     |
| 30 Nebraska (24).....  |  |                             |                |                |                |
| 31 Nebraska (106).....   |  | 3,255,331.93                | 4,898,588.64   | 3,817,479.94   | 2,240,292.66   |
| 32 Nevada (107).....   |  |                             |                |                |                |
| 33 Nevada (108).....   |  |                             |                |                |                |
| 34 New Hampshire (35).....   |  |                             |                |                |                |
| 35 New Hampshire (111).....  |  | 463,509.99                  | 546,770.58     | 532,912.58     | 494,012.32     |
| 36 New Jersey.....   |  | 4,104,879.32                | 4,385,011.87   | 4,457,608.90   | 4,290,610.86   |
| 37 New Mexico (4).....   |  |                             |                |                |                |
| 38 New Mexico (116).....   |  | 35,689.97                   | 39,778.14      | 48,886.68      | 36,720.56      |
| 39 New York.....   |  | 16,565,328.45               | 17,670,978.82  | 19,696,554.78  | 18,922,111.64  |
| 40 North Carolina.....   |  | 2,487,996.79                | 2,383,656.85   | 2,425,783.28   | 2,369,781.63   |
| 41 Ohio.....   |  | 14,355,266.61               | 12,921,175.43  | 13,415,456.55  | 12,454,898.37  |
| 42 Oregon (b) (45).....  |  |                             |                |                |                |
| 43 Oregon (168).....   |  | 363,882.76                  | 379,876.04     | 362,802.43     | 340,531.04     |
| 44 Pennsylvania.....   |  | 10,334,524.10               | 11,159,407.21  | 12,470,224.11  | 12,151,196.35  |
| 45 Rhode Island (35).....  |  |                             |                |                |                |
| 46 South Carolina.....   |  | 72,599.75                   | 71,812.85      | 56,821.49      | 73,834.90      |
| 47 Tennessee.....  |  | 1,276,123.09                | 1,278,862.03   | 1,311,893.94   | 1,010,291.70   |
| 48 Texas.....  |  | 239,147.41                  | 306,375.93     | 295,396.66     | 377,100.49     |
| 49 Utah (24).....  |  |                             |                |                |                |
| 50 Vermont (35).....   |  |                             |                |                |                |
| 51 Virginia.....   |  | 3,208,066.34                | 2,915,412.52   | 2,912,548.28   | 2,548,051.75   |
| 52 Washington (45).....  |  |                             |                |                |                |
| 53 West Virginia.....  |  | 842,676.87                  | 807,588.36     | 854,634.66     | 864,380.96     |
| 54 Wisconsin.....  |  | 3,619,677.22                | 3,794,699.18   | 4,228,740.35   | 4,517,792.12   |
| 55 Wyoming (16).....   |  |                             |                |                |                |
| Total, by States and Territories.....  |  | 146,035,184.01              | 153,856,885.85 | 161,004,989.67 | 147,168,449.70 |
| 1 Adhesive stamps.....   |  | 231.96                      | 658.50         |                |                |
| 2 Salaries.....  |  |                             |                |                |                |
| 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.....                             |  | 146,035,415.97              | 153,857,544.35 | 161,004,989.67 | 147,168,449.70 |
| Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.....                          |  | 146,035,415.97              | 153,857,544.35 | 161,004,989.67 | 147,168,449.70 |

## OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

|    |  | FISCAL YEARS ENDED JUNE 30— |                |                |                |                | Total.           |
|----|--|-----------------------------|----------------|----------------|----------------|----------------|------------------|
|    |  | 1895.                       | 1896.          | 1897.          | 1898.          | 1899.          |                  |
| 1  |  | \$88,719.83                 | \$136,317.80   | \$158,999.06   | \$201,260.77   | \$208,296.92   | \$17,721,851.63  |
| 2  |  |                             |                |                |                |                | 335,250.69       |
| 3  |  | 84,952.64                   | 89,642.14      | 90,674.57      | 104,576.57     | 269,936.30     | 6,430,928.82     |
| 4  |  |                             |                |                |                |                | 50,208,067.10    |
| 5  |  | 2,090,720.25                | 2,554,131.26   | 3,049,259.55   | 2,415,571.32   | 4,348,693.45   | 32,051,371.24    |
| 6  |  | 300,211.63                  | 856,719.15     | 391,995.84     | 419,551.93     | 1,218,130.22   | 2,309,845.28     |
| 7  |  | 1,066,176.44                | 1,089,924.22   | 1,066,470.96   | 1,187,195.64   | 2,916,759.03   | 5,723,766.84     |
| 8  |  |                             |                |                |                |                | 48,960,968.28    |
| 9  |  |                             |                |                |                |                | 13,700,390.21    |
| 10 |  |                             |                |                |                |                | 426,653.57       |
| 11 |  |                             |                |                |                |                | 7,151,103.17     |
| 12 |  |                             |                |                |                |                | 349,868.44       |
| 13 |  |                             |                |                |                |                | 8,103,619.77     |
| 14 |  |                             |                |                |                |                | 5,063,537.40     |
| 15 |  | 470,763.09                  | 509,994.42     | 462,397.29     | 467,046.46     | 682,422.50     | 10,300,159.47    |
| 16 |  | 393,417.72                  | 478,070.59     | 447,698.85     | 453,751.04     | 941,726.30     | 29,747,242.48    |
| 17 |  |                             |                |                |                |                | 737,233.58       |
| 18 |  | 30,604,069.60               | 31,973,138.52  | 32,115,607.07  | 39,658,686.00  | 47,359,523.87  | 509,616,166.36   |
| 19 |  | 6,804,164.98                | 7,693,154.44   | 8,564,363.19   | 10,022,274.35  | 17,213,070.97  | 213,725,281.64   |
| 20 |  | 465,105.87                  | 439,864.06     | 452,241.65     | 479,866.88     | 2,003,256.26   | 44,828,789.13    |
| 21 |  | 277,633.81                  | 248,729.01     | 250,398.32     | 432,480.19     | 944,825.37     | 6,040,847.41     |
| 22 |  | 19,947,823.67               | 14,903,110.90  | 15,658,057.07  | 18,226,518.98  | 22,215,234.23  | 441,501,664.08   |
| 23 |  |                             |                |                |                |                | 39,677,489.66    |
| 24 |  | 1,173,368.80                | 1,465,548.86   | 1,299,526.39   | 1,498,304.11   | 2,254,173.74   | 12,592,640.15    |
| 25 |  |                             |                |                |                |                | 1,665,004.20     |
| 26 |  |                             |                |                |                |                | 85,101,401.24    |
| 27 |  | 3,771,282.40                | 5,968,895.08   | 5,464,795.82   | 5,005,602.71   | 8,130,409.41   | 52,835,000.26    |
| 28 |  | 2,687,178.35                | 4,307,266.24   | 4,013,399.74   | 3,027,480.78   | 8,153,620.36   | 235,645,366.78   |
| 29 |  | 2,173,888.01                | 2,150,144.58   | 2,241,503.18   | 2,561,261.69   | 4,643,795.49   | 79,551,774.28    |
| 30 |  | 2,169,344.72                | 2,187,876.86   | 2,224,315.85   | 1,209,187.94   | 2,567,688.23   | 33,796,612.36    |
| 31 |  |                             |                |                |                |                | 11,167,167.80    |
| 32 |  | 7,830,900.70                | 6,959,915.32   | 7,364,682.86   | 9,040,790.31   | 16,369,075.34  | 239,500,310.30   |
| 33 |  |                             |                |                |                |                | 1,018,709.60     |
| 34 |  | 175,432.53                  | 194,447.94     | 226,221.25     | 257,081.18     | 681,097.21     | 2,848,742.35     |
| 35 |  |                             |                |                |                |                | 274,291.86       |
| 36 |  |                             |                |                |                |                | 9,273,363.77     |
| 37 |  | 1,146,947.88                | 627,092.71     | 1,313,881.81   | 2,492,190.10   | 3,428,079.38   | 38,617,285.35    |
| 38 |  |                             |                |                |                |                | 2,509,738.93     |
| 39 |  |                             |                |                |                |                | 188,506.62       |
| 40 |  |                             |                |                |                |                | 19,032,285.95    |
| 41 |  | 500,906.92                  | 498,924.12     | 403,719.62     | 455,098.43     | 1,341,036.09   | 6,501,228.61     |
| 42 |  | 4,088,606.53                | 4,111,712.39   | 4,111,098.27   | 4,719,981.98   | 8,074,261.18   | 164,244,701.50   |
| 43 |  |                             |                |                |                |                | 740,520.44       |
| 44 |  | 41,308.22                   | 36,404.43      | 38,019.29      | 51,733.83      | 132,867.28     | 899,860.61       |
| 45 |  | 19,090,722.70               | 21,620,470.63  | 18,420,766.74  | 21,058,569.65  | 46,634,980.98  | 868,774,185.27   |
| 46 |  | 2,632,779.96                | 2,739,552.75   | 2,760,821.08   | 3,250,213.06   | 4,921,016.91   | 71,465,656.05    |
| 47 |  | 12,477,148.01               | 11,947,724.18  | 12,748,788.11  | 16,436,908.02  | 21,341,065.75  | 552,117,625.75   |
| 48 |  |                             |                |                |                |                | 2,852,054.67     |
| 49 |  | 331,890.52                  | 325,368.77     | 275,577.44     | 360,905.01     | 1,074,921.81   | 5,054,393.94     |
| 50 |  | 10,981,086.12               | 11,145,548.70  | 11,446,317.49  | 13,846,790.79  | 23,335,573.53  | 440,479,076.81   |
| 51 |  |                             |                |                |                |                | 28,411,163.18    |
| 52 |  | 87,419.32                   | 103,204.16     | 93,350.47      | 131,293.67     | 284,278.15     | 9,626,993.81     |
| 53 |  | 897,202.88                  | 955,500.44     | 1,063,621.27   | 1,266,883.55   | 2,173,895.50   | 45,604,232.01    |
| 54 |  | 392,129.07                  | 422,033.24     | 441,848.38     | 523,799.62     | 1,577,833.59   | 17,919,404.76    |
| 55 |  |                             |                |                |                |                | 922,588.97       |
| 56 |  |                             |                |                |                |                | 6,193,194.64     |
| 57 |  | 2,607,181.90                | 2,872,122.23   | 2,653,746.56   | 3,403,768.64   | 4,815,851.08   | 146,614,852.51   |
| 58 |  |                             |                |                |                |                | 803,774.13       |
| 59 |  | 688,991.06                  | 640,992.15     | 706,874.77     | 816,905.54     | 1,430,106.57   | 23,168,402.40    |
| 60 |  | 4,795,441.62                | 5,012,077.82   | 4,598,553.24   | 5,370,577.62   | 9,467,065.41   | 115,903,639.47   |
| 61 |  |                             |                |                |                |                | 215,531.41       |
| 62 |  | 143,246,077.75              | 146,830,615.66 | 146,619,593.47 | 170,866,819.36 | 273,484,573.44 | 5,429,047,443.32 |
| 63 |  |                             |                |                |                |                | 209,725,654.54   |
| 64 |  |                             |                |                |                |                | 14,088,483.99    |
| 65 |  |                             |                |                |                |                | 187,532.29       |
| 66 |  |                             |                |                |                |                | 800,985.40       |
| 67 |  |                             |                |                |                |                | 2,038,869.87     |
| 68 |  |                             |                |                |                |                | 216,027.56       |
| 69 |  | 143,246,077.75              | 146,830,615.66 | 146,619,593.47 | 170,866,819.36 | 273,484,573.44 | 5,429,047,443.32 |
| 70 |  |                             |                |                |                |                | 209,725,654.54   |
| 71 |  |                             |                |                |                |                | 14,088,483.99    |
| 72 |  |                             |                |                |                |                | 187,532.29       |
| 73 |  |                             |                |                |                |                | 800,985.40       |
| 74 |  |                             |                |                |                |                | 2,038,869.87     |
| 75 |  |                             |                |                |                |                | 216,027.56       |



## 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.
- (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, 1887.
- (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, 1887.
- (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, 1869, 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, 1887.
- (99) The two districts of Mississippi, as constituted March 1, 1875, were abolished July 1, 1887, 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 3 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 23, 1883.



(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,

when the State was divided into two collection districts, numbered 2 and 3.

(204) As constituted February 1, 1874; abolished December 15, 1875.

(205) The two districts of Vermont as constituted February 1, 1874, were abolished December 15, 1875, when the State was constituted one collection district, entitled the second district of Vermont; title of district changed to district of Vermont May 7, 1881; abolished July 1, 1887.

(206) Abolished December 19, 1874.

(207) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.

(208) As constituted June 19, 1877; abolished August 15, 1883.

(209) Abolished April 1, 1875.

(210) As constituted April 1, 1875; abolished August 15, 1883.

(211) As constituted April 1, 1875; abolished December 1, 1876.

(212) Formed by the consolidation (December 1, 1876) of district numbered 5, April 1, 1875, and district numbered 8, April 23, 1866; abolished August 15, 1883.

(213) Formed by the consolidation (October 2,

1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.

(214) Formed by the consolidation (July 1, 1887) of districts numbered 4 and 6, August 15, 1883.

(215) Formed by the consolidation (October 2, 1876) of districts numbered 1 and 3, August 2, 1865; abolished August 1, 1883.

(216) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, respectively, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.

(217) Formed by the consolidation (July 1, 1887) of district numbered 1, August 26, 1862, and district numbered 3, March 1, 1872.

(218) Abolished July 1, 1871.

(219) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862; abolished July 1, 1887.

(220) Formed by the consolidation (July 1, 1887) of district numbered 2, July 1, 1871, and district numbered 6, August 26, 1862.

(221) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862; abolished July 1, 1887.

(222) Abolished March 1, 1872.

(a) By order of the Commissioner of Internal Revenue, dated January 25, 1870, so much of the Indian Territory as constitutes a part of the western judicial district of Arkansas was attached to the third collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the fifth district of Missouri June 12, 1872, and to the State of Kansas August 8, 1881.

(b) The Territory of Alaska was attached to Oregon December 27, 1872.

\* Balance of collections not reported prior to final settlement of the collector's account.



D.—APPENDIX No. 1, SHOWING THE DIFFERENCES BETWEEN THE INTERNAL-REVENUE COLLECTIONS IN THE DISTRICTS, STATES, TERRITORIES, AND YEARS BELOW NAMED, AS REPORTED BY COLLECTORS AND PUBLISHED IN THE SEVERAL ANNUAL REPORTS OF THE COMMISSIONER, AND THE TRUE COLLECTIONS.

[NOTE.—These differences were mostly discovered at the final settlement of the accounts of such collectors as have retired from office after the reports for the years in which they occurred had been printed. Hence their appearance in this form.]

To ascertain the exact amount collected in any one of the following-named districts, States, or Territories prior to July 1, 1898, 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 376-381 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 sub-tracted. |                             |                       | To be added. | To be sub-tracted. |                             |
| ALABAMA.              |              |                    |                             | ILLINOIS—cont'd.      |              |                    |                             |
| First                 | \$815.00     |                    | 1869                        | Fourth                |              | \$9.47             | 1876                        |
| First                 | 4,026.78     |                    | 1873                        |                       | \$43,514.04  |                    | 1863                        |
| Second                | 11,596.31    |                    | 1867                        | Fifth                 | 7,938.29     |                    | 1867                        |
| Second                | 17,132.10    |                    | 1868                        | Fifth                 |              | 16.40              | 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.             |              |                    |                             | Seventh               | 3.00         |                    | 1876                        |
| First                 | 25,386.51    |                    | 1867                        | Eighth                |              | 44.60              | 1863                        |
| First                 | 7,399.64     |                    | 1868                        | Eighth                |              | 1,000.00           | 1867                        |
| First                 |              | 1,554.64           | 1873                        | Eighth                | 15.25        |                    | 1869                        |
| First                 | 804.45       |                    | 1876                        | Ninth                 | 118,709.41   |                    | 1864                        |
| 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              | 1893                        |
| Third                 | 11,800.29    |                    | 1871                        | Tenth                 |              | 10.00              | 1873                        |
| Third                 |              | 65.99              | 1875                        | Eleventh              |              | 10.00              | 1863                        |
| CALIFORNIA.           |              |                    |                             | Eleventh              | .01          |                    | 1873                        |
| First                 |              | 2.00               | 1865                        | Twelfth               | 745.68       |                    | 1869                        |
| First                 | 11,958.34    |                    | 1869                        | Thirteenth            |              | 10.00              | 1863                        |
| First                 | 22,440.53    |                    | 1870                        | Thirteenth            |              | .20                | 1869                        |
| First                 | 44.69        |                    | 1881                        | Thirteenth            | 71.36        |                    | 1876                        |
| First                 | 3,370.20     |                    | 1892                        | INDIANA.              |              |                    |                             |
| First                 | 677.22       |                    | 1897                        | First                 | 299.42       |                    | 1863                        |
| Second                | 358.41       |                    | 1863                        | First                 |              | 1,292.28           | 1869                        |
| Second                |              | .88                | 1865                        | First                 |              | 2,226.67           | 1870                        |
| Second                |              | .93                | 1868                        | First                 | .61          |                    | 1877                        |
| Second                | .92          |                    | 1869                        | Second                | 322.05       |                    | 1865                        |
| Third                 |              | .01                | 1863                        | Second                | 4.80         |                    | 1871                        |
| Fourth                | 9.00         |                    | 1873                        | Third                 | 65,276.75    |                    | 1863                        |
| Fifth                 | .75          |                    | 1876                        | Third                 |              | 450.91             | 1865                        |
| CONNECTICUT.          |              |                    |                             | Fourth                |              | 61.73              | 1867                        |
| First                 | 8,863.30     |                    | 1863                        | Fifth                 | 11.02        |                    | 1876                        |
| First                 |              | .12                | 1873                        | Seventh               |              | 8.91               | 1867                        |
| Second                |              | 16,278.54          | 1868                        | Seventh               | 201.00       |                    | 1895                        |
| Third                 | 25,876.20    |                    | 1863                        | Eighth                |              | 10.00              | 1863                        |
| Third                 |              | 20.00              | 1869                        | Ninth                 | 1,924.25     |                    | 1867                        |
| GEORGIA.              |              |                    |                             | Tenth                 | 18,100.00    |                    | 1863                        |
| First                 | 4.50         |                    | 1869                        | Tenth                 |              | 734.77             | 1869                        |
| First                 | 5,603.81     |                    | 1871                        | Tenth                 | .02          |                    | 1876                        |
| Third                 | 538.02       |                    | 1869                        | Eleventh              |              | 1,929.58           | 1867                        |
| Fourth                | 31,646.38    |                    | 1872                        | IOWA.                 |              |                    |                             |
| Fourth                | 10,095.08    |                    | 1873                        | First                 |              | 418.20             | 1867                        |
| ILLINOIS.             |              |                    |                             | Second                |              | 75.02              | 1867                        |
| First                 | 318.70       |                    | 1863                        | Second                | 11,292.44    |                    | 1869                        |
| First                 |              | .01                | 1872                        | Third                 | 327.32       |                    | 1863                        |
| First                 | 2.04         |                    | 1875                        | Third                 |              | 3,876.43           | 1869                        |
| Second                | .01          |                    | 1863                        | Third                 | 4,037.62     |                    | 1869                        |
| Third                 | 2,223.14     |                    | 1867                        | Fourth                |              | 102.98             | 1867                        |
| Third                 | 4,762.21     |                    | 1873                        | Fourth                |              | 122.59             | 1872                        |
| Third                 |              | 4,762.21           | 1874                        | Fifth                 |              | 1,000.00           | 1863                        |
| Fourth                | 2,333.44     |                    | 1865                        | Fifth                 |              | 1,950.32           | 1865                        |
| Fourth                |              | 2,768.04           | 1869                        | Fifth                 |              | 441.29             | 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 sub-tracted. |                             |                          | To be added. | To be sub-tracted. |                             |
| KENTUCKY.             |              |                    |                             | MASSACHUSETTS—continued. |              |                    |                             |
| First                 | \$20,061.40  |                    | 1865                        | Sixth                    |              | \$0.07             | 1871                        |
| First                 |              | \$0.56             | 1866                        | Seventh                  |              | 21.30              | 1863                        |
| First                 | 14,752.99    |                    | 1869                        | Eighth                   |              | 117.42             | 1863                        |
| First                 | 337.37       |                    | 1874                        | Eighth                   |              | 476.96             | 1867                        |
| Second                |              | 46,904.78          | 1866                        | Ninth                    | \$2.00       |                    | 1869                        |
| Second                | 540.20       |                    | 1873                        |                          |              |                    |                             |
| Second                | 318.85       |                    | 1877                        | MICHIGAN.                |              |                    |                             |
| Third                 |              | 4,088.65           | 1866                        | First                    | 88,830.24    |                    | 1863                        |
| Third                 | 20,430.99    |                    | 1867                        | First                    | 1,977.26     |                    | 1869                        |
| Fourth                |              | 184,367.15         | 1863                        | First                    |              | 448.06             | 1873                        |
| Fourth                |              | 5,973.97           | 1867                        | First                    | 4.53         |                    | 1876                        |
| Fourth                |              | 397.52             | 1869                        | Second                   |              | 27.76              | 1863                        |
| Fourth                |              | 10.40              | 1874                        | Second                   |              | 4.22               | 1867                        |
| Fourth                |              | 49.75              | 1876                        | Second                   |              | 1,039.48           | 1869                        |
| Fifth                 | 88,812.67    |                    | 1866                        | Second                   | 4.60         |                    | 1874                        |
| Fifth                 |              | 375.48             | 1869                        | Third                    |              | .01                | 1865                        |
| Fifth                 |              | 27,204.07          | 1876                        | Third                    |              | 1,720.00           | 1867                        |
| Sixth                 |              | 11,104.92          | 1866                        | Third                    |              | .20                | 1873                        |
| Sixth                 | 66.50        |                    | 1869                        | Fourth                   |              | 10.00              | 1867                        |
| Seventh               |              | 400.29             | 1869                        | Fifth                    | 28,022.31    |                    | 1863                        |
| Seventh               | 119.92       |                    | 1877                        | Fifth                    | 17,949.41    |                    | 1866                        |
| Eighth                |              | 50.19              | 1893                        | Fifth                    |              | 1,328.01           | 1867                        |
| Ninth                 |              | 192.50             | 1867                        | Fifth                    | 2,993.91     |                    | 1869                        |
| Ninth                 | 52,234.93    |                    | 1869                        | Fifth                    |              | .11                | 1872                        |
| LOUISIANA.            |              |                    |                             | Sixth                    |              | 1.68               | 1863                        |
| 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.                |              |                    |                             | MISSISSIPPI.             |              |                    |                             |
| First                 | 12,446.01    |                    | 1869                        | First                    |              |                    |                             |
| First                 |              | .03                | 1867                        | First                    |              | 219.99             | 1873                        |
| Second                | .71          |                    | 1867                        | First                    |              | 99.96              | 1875                        |
| Second                |              | .66                | 1869                        | First                    | 326.31       |                    | 1877                        |
| Third                 | 50.56        |                    | 1873                        | First                    | 7.50         |                    | 1879                        |
| Fifth                 |              | 3.24               | 1867                        | Second                   | 212,160.95   |                    | 1867                        |
| MARYLAND.             |              |                    |                             | Second                   |              | 73.61              | 1874                        |
| First                 | 10,592.38    |                    | 1867                        | Second                   |              | .03                | 1875                        |
| First                 | 1,139.96     |                    | 1869                        | Second                   |              | .16                | 1877                        |
| First                 | 10.32        |                    | 1872                        | Third                    | 5,763.22     |                    | 1870                        |
| Second                | 62.30        |                    | 1864                        | Third                    |              | 834.63             | 1873                        |
| Second                |              | 384.00             | 1865                        | Third                    | 717.06       |                    | 1875                        |
| Second                |              | 92.34              | 1866                        | MISSOURI.                |              |                    |                             |
| Second                |              | 443.95             | 1869                        | First                    |              | 3.81               | 1863                        |
| Third                 |              | 593.78             | 1863                        | First                    |              | 3,513.74           | 1865                        |
| Third                 |              | 26,811.32          | 1866                        | First                    |              | .09                | 1867                        |
| Third                 | 100.00       |                    | 1869                        | First                    | 15,130.83    |                    | 1869                        |
| Third                 |              | 3.96               | 1873                        | First                    | 5,438.01     |                    | 1874                        |
| Fourth                | 6,135.10     |                    | 1867                        | First                    |              | 9,202.61           | 1883                        |
| Fourth                | 1.00         |                    | 1869                        | Second                   |              | 875.74             | 1864                        |
| Fifth                 | 50,590.86    |                    | 1863                        | Second                   |              | 337.46             | 1867                        |
| Fifth                 | 1,897.02     |                    | 1864                        | Second                   |              | 10.00              | 1873                        |
| Fifth                 | 2,399.00     |                    | 1865                        | Third                    |              | .07                | 1865                        |
| Fifth                 | 7,558.58     |                    | 1867                        | Third                    |              | 119.65             | 1867                        |
| Fifth                 | 23,805.63    |                    | 1872                        | Third                    |              | 11,118.01          | 1869                        |
| Fifth                 | 786.88       |                    | 1876                        | Third                    |              | 2.00               | 1877                        |
| MASSACHUSETTS.        |              |                    |                             | Fourth                   | 648.31       |                    | 1869                        |
| Second                |              | 401.03             | 1863                        | Fifth                    |              | .01                | 1867                        |
| Second                |              | 750.00             | 1866                        | Sixth                    |              | 2.62               | 1869                        |
| Third                 | 3,715.62     |                    | 1864                        | Sixth                    | 7,439.37     |                    | 1871                        |
| Third                 |              | .02                | 1866                        | Sixth                    | 944.70       |                    | 1873                        |
| Third                 | 2,382.25     |                    | 1869                        | Sixth                    | 12.30        |                    | 1876                        |
| Fourth                | 888.20       |                    | 1873                        | NEW HAMPSHIRE.           |              |                    |                             |
| Fifth                 |              | 541.73             | 1868                        | Second                   |              | 20.22              | 1868                        |
| Fifth                 |              | 59.32              | 1869                        | Third                    |              | 13.34              | 1876                        |
| Fifth                 | 399.98       |                    | 1875                        |                          |              |                    |                             |
| Sixth                 |              | 71.10              | 1867                        |                          |              |                    |                             |



## 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 sub-tracted. |                             |                       | To be added. | To be sub-tracted. |                             |
| NEW JERSEY.           |              |                    |                             | NORTH CAROLINA.       |              |                    |                             |
| 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       |                    | 1876                        |
| Fifth                 |              | 1,880.22           | 1870                        | Fourth                |              | .70                | 1897                        |
| NEW YORK.             |              |                    |                             | Fifth                 | 43,132.86    |                    | 1870                        |
| First                 | .99          |                    | 1871                        | Fifth                 | 220.40       |                    | 1885                        |
| Second                | 11,497.02    |                    | 1868                        | Fifth                 | 43.20        |                    | 1889                        |
| Third                 | 57.20        |                    | 1869                        | Fifth                 | .26          |                    | 1891                        |
| Third                 |              | 9,382.12           | 1870                        | Fifth                 | 160.04       |                    | 1893                        |
| Fourth                | 1,131.82     |                    | 1869                        | Sixth                 | 33.50        |                    | 1872                        |
| Fourth                |              | 10.50              | 1870                        | Sixth                 | 52.90        |                    | 1875                        |
| Fifth                 | 60.50        |                    | 1863                        | Seventh               | 11.29        |                    | 1869                        |
| Fifth                 |              | 657.14             | 1868                        | Seventh               | 856.38       |                    | 1877                        |
| Fifth                 | 41,092.76    |                    | 1871                        | OHIO.                 |              |                    |                             |
| Sixth                 |              | 436.91             | 1865                        | First                 |              | 333.90             | 1867                        |
| Sixth                 | 4,122.91     |                    | 1871                        | First                 | .03          |                    | 1873                        |
| Seventh               |              | 11,733.65          | 1867                        | First                 |              | .01                | 1886                        |
| Eighth                | 65,636.46    |                    | 1863                        | Second                |              | 5,823.16           | 1867                        |
| Eighth                |              | 3,408.31           | 1867                        | Second                | 1,157.95     |                    | 1869                        |
| Eighth                |              | 298.00             | 1869                        | Third                 |              | 8.10               | 1863                        |
| Eighth                | 111.50       |                    | 1870                        | Third                 |              | 8,192.70           | 1868                        |
| Ninth                 | .50          |                    | 1869                        | Fourth                | 71,451.46    |                    | 1863                        |
| Ninth                 |              | .12                | 1871                        | Fourth                | 192,200.20   |                    | 1866                        |
| Ninth                 | 100.00       |                    | 1873                        | Fourth                | 37,656.96    |                    | 1867                        |
| Tenth                 |              | 5.00               | 1863                        | Fourth                | 5,005.00     |                    | 1876                        |
| Tenth                 |              | .30                | 1864                        | Fifth                 | 1,221.41     |                    | 1869                        |
| Tenth                 | .10          |                    | 1873                        | Fifth                 | 2,165.41     |                    | 1881                        |
| Eleventh              | 1.50         |                    | 1870                        | Sixth                 | 383.88       |                    | 1867                        |
| Twelfth               |              | .40                | 1863                        | Sixth                 | 8.00         |                    | 1869                        |
| Twelfth               |              | .40                | 1866                        | Seventh               | .20          |                    | 1877                        |
| Twelfth               |              | 70.00              | 1870                        | Seventh               |              | 10.00              | 1863                        |
| Thirteenth            | 3,501.44     |                    | 1867                        | Eighth                |              | 15.00              | 1871                        |
| Thirteenth            | 15.58        |                    | 1872                        | Eighth                | 15.00        |                    | 1867                        |
| Fifteenth             | 230.00       |                    | 1885                        | Tenth                 |              | 37.27              | 1866                        |
| Sixteenth             | 1,300.00     |                    | 1868                        | Tenth                 | 24,923.87    |                    | 1869                        |
| Seventeenth           |              | 35.00              | 1863                        | Eleventh              |              | 764.40             | 1867                        |
| Seventeenth           | .01          |                    | 1876                        | Twelfth               | 95.88        |                    | 1876                        |
| Nineteenth            | .01          |                    | 1869                        | Thirteenth            |              | .05                | 1875                        |
| Twenty-first          | 3,047.95     |                    | 1867                        | Fourteenth            | 1.00         |                    | 1863                        |
| Twenty-first          | 10.00        |                    | 1890                        | Fifteenth             | 2,003.59     |                    | 1869                        |
| Twenty-second         | 103.51       |                    | 1870                        | Fifteenth             | 1,579.94     |                    | 1878                        |
| Twenty-third          | .60          |                    | 1863                        | Sixteenth             | 656.29       |                    | 1869                        |
| Twenty-third          | .01          |                    | 1867                        | Sixteenth             | 810.72       |                    | 1873                        |
| Twenty-fourth         | .02          |                    | 1863                        | Eighteenth            |              | 404.69             | 1870                        |
| Twenty-fourth         |              | 463.76             | 1869                        | Eighteenth            | 241.67       |                    | 1879                        |
| Twenty-fourth         |              | 1,000.09           | 1871                        | Nineteenth            |              | 99.56              | 1863                        |
| Twenty-fourth         |              | .70                | 1875                        | PENNSYLVANIA.         |              |                    |                             |
| Twenty-fifth          |              | 6,882.24           | 1865                        | First                 |              | 13,225.29          | 1866                        |
| Twenty-fifth          |              | 426.87             | 1867                        | First                 |              | .04                | 1863                        |
| Twenty-fifth          |              | 426.87             | 1875                        | First                 |              | 2.50               | 1869                        |
| Twenty-fifth          | 426.87       |                    | 1876                        | First                 | 4,877.85     |                    | 1870                        |
| Twenty-sixth          |              | 800.00             | 1869                        | First                 |              | 23.03              | 1892                        |
| Twenty-seventh        |              | 6,545.07           | 1868                        | Third                 |              | 10,500.93          | 1896                        |
| Twenty-seventh        |              | 6,042.83           | 1870                        | Third                 |              | 1,042.12           | 1871                        |
| Twenty-seventh        | 137.70       |                    | 1872                        | Fourth                | 219,154.79   |                    | 1865                        |
| Twenty-seventh        |              | 124.34             | 1874                        | Fourth                |              | .01                | 1867                        |
| Twenty-eighth         |              | 130.51             | 1863                        | Fourth                | 19,526.59    |                    | 1869                        |
| Twenty-eighth         |              | 1,926.87           | 1869                        | Fifth                 |              | 15,884.24          | 1866                        |
| Twenty-ninth          | 19,332.21    |                    | 1866                        | Fifth                 |              | 12.50              | 1867                        |
| Twenty-ninth          |              | 1.50               | 1869                        | Sixth                 |              | 12.00              | 1864                        |
| Twenty-ninth          |              | .50                | 1876                        | Sixth                 |              | 1.36               | 1869                        |
| Thirtieth             |              | 227,482.13         | 1867                        | Sixth                 | 1,555.95     |                    | 1873                        |
| Thirtieth             | 31.25        |                    | 1870                        | Seventh               |              | 943.20             | 1865                        |
| Thirtieth             | 1.40         |                    | 1875                        | Seventh               |              | 1,041.01           | 1867                        |
| Thirty-second         | 77.31        |                    | 1869                        | Seventh               | 600.00       |                    | 1875                        |
| Thirty-second         | 3,859.93     |                    | 1870                        | Ninth                 | 9,528.04     |                    | 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 sub-tracted. |                             |                       | To be added. | To be sub-tracted. |                             |
| PENNSYLVANIA—continued. |              |                    |                             |                       |              |                    |                             |
| Eleventh                |              | \$273.58           | 1866                        | First                 | \$1,610.28   |                    | 1869                        |
| Eleventh                |              | .41                | 1869                        | First                 | 4,235.59     |                    | 1873                        |
| Eleventh                |              | 1.00               | 1873                        | First                 | .03          |                    | 1892                        |
| Twelfth                 |              | .12                | 1869                        | Second                | 8,741.76     |                    | 1866                        |
| Twelfth                 |              | .06                | 1867                        | Second                | 529.83       |                    | 1874                        |
| Thirteenth              |              | 2.19               | 1870                        | Second                | 424.53       |                    | 1875                        |
| Fourteenth              |              | 93,416.45          | 1865                        | Third                 |              | \$244.03           | 1869                        |
| Fourteenth              | \$97,808.82  |                    | 1869                        | Third                 | 4,360.91     |                    | 1870                        |
| Fourteenth              | .10          |                    | 1877                        | Third                 | 984.02       |                    | 1873                        |
| Fifteenth               | .20          |                    | 1873                        | Third                 | 49.36        |                    | 1874                        |
| Sixteenth               | 150.00       |                    | 1872                        | Third                 | 478.00       |                    | 1876                        |
| Seventeenth             |              | 14.99              | 1867                        | Fourth                |              | 1,151.50           | 1868                        |
| Eighteenth              |              | 149.90             | 1865                        | Fourth                |              | 1,973.63           | 1869                        |
| Eighteenth              |              | 3,648.95           | 1866                        |                       |              |                    |                             |
| Eighteenth              | 43,333.43    |                    | 1867                        | VERMONT.              |              |                    |                             |
| Eighteenth              | 42,902.73    |                    | 1869                        |                       |              |                    |                             |
| Nineteenth              | 916.99       |                    | 1869                        |                       |              |                    |                             |
| Nineteenth              | .65          |                    | 1876                        |                       |              |                    |                             |
| Nineteenth              | .02          |                    | 1886                        | Second                | 15.90        |                    | 1876                        |
| Twentieth               |              | 4,944.08           | 1864                        | Third                 | 17,073.38    |                    | 1874                        |
| Twentieth               | .09          |                    | 1865                        | Third                 |              | 1.00               | 1876                        |
| Twentieth               | 773.09       |                    | 1870                        |                       |              |                    |                             |
| Twentieth               |              | 101.00             | 1875                        | VIRGINIA.             |              |                    |                             |
| Twenty-first            |              | .01                | 1872                        |                       |              |                    |                             |
| Twenty-second           |              | 211.74             | 1864                        | First                 |              | 64,207.52          | 1866                        |
| Twenty-second           |              | 55.00              | 1867                        | First                 |              | 10.00              | 1872                        |
| Twenty-second           |              | 100.00             | 1876                        | Second                | 1,613.64     |                    | 1866                        |
| Twenty-third            | 2,796.82     |                    | 1870                        | Second                | 43,561.26    |                    | 1869                        |
| Twenty-fourth           | 4,310.90     |                    | 1869                        | Second                | .48          |                    | 1878                        |
| RHODE ISLAND.           |              |                    |                             |                       |              |                    |                             |
| First                   |              | .40                | 1863                        | Second                | .95          |                    | 1875                        |
| First                   | .02          |                    | 1874                        | Third                 | 63,647.86    |                    | 1868                        |
| Second                  |              | 209.70             | 1863                        | Third                 | 4.00         |                    | 1869                        |
| Second                  |              | .02                | 1874                        | Third                 | 2,859.10     |                    | 1875                        |
| SOUTH CAROLINA.         |              |                    |                             |                       |              |                    |                             |
| First                   | 74.23        |                    | 1867                        | Third                 | 338.49       |                    | 1877                        |
| First                   |              | 9,433.62           | 1868                        | Fourth                | 19.03        |                    | 1869                        |
| First                   | 34.46        |                    | 1869                        | Fourth                | 2,304.56     |                    | 1871                        |
| First                   |              | 48.50              | 1872                        | Fourth                | .08          |                    | 1885                        |
| Second                  | 5,219.15     |                    | 1870                        | Fifth                 | 36,654.89    |                    | 1869                        |
| Third                   | 231.29       |                    | 1871                        | Sixth                 |              | 1,593.77           | 1870                        |
| TENNESSEE.              |              |                    |                             |                       |              |                    |                             |
| First                   |              | 94.95              | 1871                        | Sixth                 | .04          |                    | 1883                        |
| First                   |              | 39.67              | 1877                        | Sixth                 | .24          |                    | 1884                        |
| Second                  |              | 27,173.51          | 1866                        | Sixth                 | 141.60       |                    | 1897                        |
| Second                  | 12,864.11    |                    | 1869                        | Seventh               | .50          |                    | 1869                        |
| Third                   | 2,203.22     |                    | 1867                        | WEST VIRGINIA.        |              |                    |                             |
| Third                   | 2,930.67     |                    | 1875                        | First                 | 105.39       |                    | 1863                        |
| Fourth                  | 18,770.08    |                    | 1869                        | First                 |              | 1,154.23           | 1867                        |
| Fourth                  | 4,165.90     |                    | 1874                        | Second                | 2,521.91     |                    | 1867                        |
| Fourth                  | 184.32       |                    | 1877                        | Third                 | 7,440.03     |                    | 1867                        |
| Fifth                   | 1,577.82     |                    | 1869                        | Third                 |              | 169.29             | 1870                        |
| Fifth                   |              | 20.00              | 1874                        | Third                 | 1.00         |                    | 1871                        |
| Fifth                   | 106.05       |                    | 1878                        | WISCONSIN.            |              |                    |                             |
| Fifth                   |              | 621.45             | 1885                        |                       |              |                    |                             |
| Fifth                   | 42.48        |                    | 1869                        | First                 |              | 4,000.00           | 1866                        |
| Sixth                   | 12,249.97    |                    | 1867                        | First                 |              | 30,380.41          | 1870                        |
| Sixth                   | 5,004.79     |                    | 1869                        | Second                |              | .01                | 1867                        |
| Sixth                   | 229.72       |                    | 1870                        | Second                |              | 36.30              | 1871                        |
| Sixth                   | 5,240.44     |                    | 1871                        | Second                |              | 36.30              | 1873                        |
| Sixth                   | 5,027.52     |                    | 1873                        | Third                 |              | 100.00             | 1871                        |
| Seventh                 |              | 2,082.26           | 1867                        | Fourth                |              | 3,125.06           | 1863                        |
| Seventh                 | 1.50         |                    | 1873                        | Fourth                |              | 1,670.93           | 1867                        |
| Seventh                 |              | 554.65             | 1876                        | Fifth                 |              | 510.88             | 1869                        |
| Eighth                  |              | 136.20             | 1879                        | Sixth                 |              | 15.07              | 1871                        |
|                         |              |                    |                             | Sixth                 |              |                    | 1871                        |



| FISCAL YEARS ENDED JUNE 30— |              |              |             |              |              |               |
|-----------------------------|--------------|--------------|-------------|--------------|--------------|---------------|
| 1863.                       | 1860.        | 1870.        | 1871.       | 1872.        | 1873.        | 1874.         |
| + \$17,132.10               | + \$1,259.60 |              | — 20.01     |              | + \$4,929.78 | + \$11,895.60 |
| + 7,909.64                  |              | — \$1,410.44 | + 11,669.29 |              | + 12,563.92  |               |
| — .93                       | + 11,959.20  | + 22,440.53  |             |              | + 9.69       |               |
| — 16,278.54                 | 20.00        |              |             |              | — 12         |               |
|                             |              |              |             |              |              |               |
|                             | + 542.52     |              | + 5,603.81  | + 531,646.38 | + 16,855.08  |               |
|                             | + 1,141.55   |              |             | + 5,929.26   | + 4,792.22   | + 7,762.21    |
|                             | — 2,027.05   | — 3,226.67   | + 4.80      |              |              |               |
|                             | + 15,339.00  |              |             | — 122.59     | — 63.85      |               |
|                             | + 96,081.13  |              |             |              | + 549.26     | + 326.97      |
|                             | + 12,445.35  |              | + 2,000.60  |              | + 844.09     | + .90         |
|                             | 797.01       |              |             | + 22,815.95  | + 50.56      |               |
| — 541.73                    | + 2,324.93   |              | — .07       |              | — 3.96       |               |
|                             | + 3,921.69   |              | + 456.26    | + 11         | + 888.89     |               |
|                             |              | + .95        |             | + 9.29       | + 448.26     | + 4.69        |
|                             | + 4,658.51   | + 5,763.22   | + 7,439.97  |              | — 1,054.62   | — 73.61       |
|                             | — .02        |              |             | + 234.79     | + 5,438.01   |               |
|                             |              |              |             | — .07        |              |               |
|                             |              |              |             | — 6,007.92   |              |               |
| — 20.22                     |              |              |             |              |              |               |
|                             | + 2,225.60   | — 1,880.22   | + .02       |              |              | — 699.00      |
|                             |              | + 3,330.09   |             |              |              | — 124.34      |
| + 2,959.81                  | — 2,220.29   | — 11,397.76  | + 44,216.54 | + 122.12     | + 199.10     | + 771.53      |
|                             | + 3,028.29   | + 46,035.64  |             | + 23.59      | + 8,634.12   |               |
| — 8,192.70                  | + 29,971.11  | — 104.69     | + 2,180.41  |              | + 810.75     |               |
| — .04                       | + 165,470.64 | + 8,445.57   | + 1,642.12  | + 149.99     | + 1,532.10   |               |
| — 9,433.62                  | + 34.46      | + 5,219.15   | — 231.29    | — 48.50      |              |               |
|                             | + 38,216.89  | — 229.72     | + 5,145.43  |              | + 5,029.02   | + 4,145.99    |
| — 1,151.50                  | + 8,134.38   | + 4,560.91   |             |              | + 5,219.61   | + 570.19      |
|                             | — 1.87       |              |             |              |              |               |
| + 63,647.86                 | + 80,239.65  | — 1,598.77   | + 2,304.56  | — 10.00      |              | + 17,073.28   |
| — 298.80                    |              |              | + 4,466.05  |              | + .06        |               |
|                             |              | — 180.29     | + 1.60      |              |              |               |
|                             | + 510.88     | — 109,389.41 | + 78.77     |              | + 763.30     |               |
|                             |              |              |             |              |              |               |
| + 55,221.24                 | + 474,034.41 | — 20,762.49  | + 76,076.56 | + 61,525.47  | + 48,111.69  | + 34,576.22   |



## D.—DIFFERENCES BETWEEN REPORTED

| STATES AND TERRITORIES. |                           | FISCAL YEARS ENDED JUNE 30— |            |           |             |         |
|-------------------------|---------------------------|-----------------------------|------------|-----------|-------------|---------|
|                         |                           | 1875.                       | 1876.      | 1877.     | 1878.       | 1879.   |
| 1                       | Alabama.....              |                             |            |           |             |         |
| 2                       | Arizona.....              |                             |            |           |             |         |
| 3                       | Arkansas.....             | —\$65.99                    | +\$304.45  |           |             |         |
| 4                       | California.....           |                             | +.75       |           |             |         |
| 5                       | Colorado.....             |                             | +.39       |           |             |         |
| 6                       | Connecticut.....          |                             |            |           |             |         |
| 7                       | Dakota.....               |                             |            |           |             | +\$7.10 |
| 8                       | Delaware.....             |                             |            |           |             |         |
| 9                       | District of Columbia..... |                             |            |           |             |         |
| 10                      | Florida.....              |                             |            |           |             |         |
| 11                      | Georgia.....              |                             |            |           |             |         |
| 12                      | Idaho.....                |                             |            |           |             |         |
| 13                      | Illinois.....             | +2.04                       | +4,124.82  |           |             |         |
| 14                      | Indiana.....              |                             | +11.04     | +\$0.01   |             |         |
| 15                      | Iowa.....                 |                             |            |           |             |         |
| 16                      | Kansas.....               |                             |            |           |             |         |
| 17                      | Kentucky.....             |                             | —27,253.82 | +438.77   |             |         |
| 18                      | Louisiana.....            | —73.51                      |            |           |             |         |
| 19                      | Maine.....                |                             |            |           |             |         |
| 20                      | Maryland.....             |                             | +786.88    |           |             |         |
| 21                      | Massachusetts.....        | +399.98                     |            |           |             |         |
| 22                      | Michigan.....             |                             | +4.58      |           |             |         |
| 23                      | Minnesota.....            |                             |            |           |             |         |
| 24                      | Mississippi.....          | +617.13                     |            | +326.47   |             | +7.50   |
| 25                      | Missouri.....             |                             | +12.30     | —2.00     |             |         |
| 26                      | Montana.....              |                             |            |           |             |         |
| 27                      | Nebraska.....             |                             |            |           |             |         |
| 28                      | Nevada.....               |                             | +3.75      |           |             |         |
| 29                      | New Hampshire.....        |                             | +13.34     |           |             |         |
| 30                      | New Jersey.....           |                             |            |           |             |         |
| 31                      | New Mexico.....           |                             | —1,115.50  |           |             |         |
| 32                      | New York.....             | —426.17                     | +428.08    |           |             |         |
| 33                      | North Carolina.....       | +52.90                      | +509.88    | +856.38   |             |         |
| 34                      | Ohio.....                 | —05                         | +5,100.88  | +20       | +\$1,579.94 | +241.67 |
| 35                      | Oregon.....               |                             |            |           |             |         |
| 36                      | Pennsylvania.....         | +459.00                     | —99.33     | +10       |             |         |
| 37                      | Rhode Island.....         |                             |            |           |             |         |
| 38                      | South Carolina.....       |                             |            |           |             |         |
| 39                      | Tennessee.....            | +2,939.67                   | —670.85    | +94.85    | +166.95     |         |
| 40                      | Texas.....                | +424.54                     | +478.00    |           |             |         |
| 41                      | Utah.....                 |                             |            |           |             | +52.14  |
| 42                      | Vermont.....              |                             | —14.90     |           |             |         |
| 43                      | Virginia.....             | +2,860.05                   |            | +338.49   | +48         |         |
| 44                      | Washington.....           | +02                         |            |           |             |         |
| 45                      | West Virginia.....        |                             |            |           |             |         |
| 46                      | Wisconsin.....            |                             |            |           |             |         |
| 47                      | Wyoming.....              |                             |            |           |             |         |
|                         | Total.....                | +7,229.61                   | —17,345.45 | +2,053.27 | +1,747.37   | +308.41 |

## AND TRUE COLLECTIONS, ETC.—Continued

[illegible]



## D.—DIFFERENCES BETWEEN REPORTED

| STATES AND TERRITORIES.     |  | FISCAL YEARS ENDED JUNE 30— |           |          |              |
|-----------------------------|--|-----------------------------|-----------|----------|--------------|
|                             |  | 1889.                       | 1890.     | 1891.    | 1892.        |
| 1 Alabama.....              |  |                             |           |          |              |
| 2 Arizona.....              |  |                             |           |          |              |
| 3 Arkansas.....             |  |                             |           |          |              |
| 4 California.....           |  |                             |           |          | + \$3,370.20 |
| 5 Colorado.....             |  |                             |           |          |              |
| 6 Connecticut.....          |  |                             |           |          |              |
| 7 Dakota.....               |  |                             |           |          |              |
| 8 Delaware.....             |  |                             |           |          |              |
| 9 District of Columbia..... |  |                             |           |          |              |
| 10 Florida.....             |  |                             |           |          |              |
| 11 Georgia.....             |  |                             |           |          |              |
| 12 Idaho.....               |  |                             |           |          |              |
| 13 Illinois.....            |  |                             |           |          |              |
| 14 Indiana.....             |  |                             |           |          |              |
| 15 Iowa.....                |  |                             |           |          |              |
| 16 Kansas.....              |  |                             |           |          |              |
| 17 Kentucky.....            |  |                             |           |          |              |
| 18 Louisiana.....           |  |                             |           |          | +82.02       |
| 19 Maine.....               |  |                             |           |          |              |
| 20 Maryland.....            |  |                             |           |          |              |
| 21 Massachusetts.....       |  |                             |           |          |              |
| 22 Michigan.....            |  |                             |           |          |              |
| 23 Minnesota.....           |  |                             |           |          |              |
| 24 Mississippi.....         |  |                             |           |          |              |
| 25 Missouri.....            |  |                             |           |          |              |
| 26 Montana.....             |  |                             |           |          |              |
| 27 Nebraska.....            |  | + \$0.67                    |           |          | + .01        |
| 28 Nevada.....              |  |                             |           |          |              |
| 29 New Hampshire.....       |  |                             |           |          |              |
| 30 New Jersey.....          |  |                             |           |          |              |
| 31 New Mexico.....          |  |                             |           |          |              |
| 32 New York.....            |  |                             | + \$10.00 |          |              |
| 33 North Carolina.....      |  | +43.20                      |           | + \$0.26 |              |
| 34 Ohio.....                |  |                             |           |          |              |
| 35 Oregon.....              |  |                             |           |          |              |
| 36 Pennsylvania.....        |  |                             |           |          | + .02        |
| 37 Rhode Island.....        |  |                             |           |          |              |
| 38 South Carolina.....      |  |                             |           |          |              |
| 39 Tennessee.....           |  | +42.46                      |           |          |              |
| 40 Texas.....               |  |                             |           |          | + .02        |
| 41 Utah.....                |  |                             |           |          |              |
| 42 Vermont.....             |  |                             |           |          |              |
| 43 Virginia.....            |  |                             |           |          |              |
| 44 Washington.....          |  |                             |           |          |              |
| 45 West Virginia.....       |  |                             |           |          |              |
| 46 Wisconsin.....           |  |                             |           |          |              |
| 47 Wyoming.....             |  |                             |           |          |              |
| Total.....                  |  | +65.73                      | +10.00    | + .26    | +3,452.27    |

## AND TRUE COLLECTIONS, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |       |            |            |            |       | Total.        |    |
|-----------------------------|-------|------------|------------|------------|-------|---------------|----|
| 1893.                       | 1894. | 1895.      | 1896.      | 1897.      | 1898. |               |    |
| + \$18.12                   |       | + \$185.74 | + \$396.60 |            |       | + \$46,537.14 | 1  |
|                             |       |            |            |            |       | —20.01        | 2  |
|                             |       |            |            |            |       | +61,119.41    | 3  |
|                             |       |            |            | + \$677.22 |       | +38,656.24    | 4  |
|                             |       |            |            |            |       | + .80         | 5  |
|                             |       |            |            |            |       | +16,440.84    | 6  |
|                             |       |            |            |            |       | +7.10         | 7  |
|                             |       |            |            |            |       | — .21         | 8  |
|                             |       |            |            |            |       | +86,748.08    | 9  |
|                             |       |            |            |            |       | —180.97       | 10 |
|                             |       |            |            |            |       | +47,867.79    | 11 |
|                             |       |            |            |            |       |               | 12 |
|                             |       | —40.33     |            |            |       | +189,387.31   | 13 |
|                             |       | —201.00    |            |            |       | +79,022.47    | 14 |
|                             |       |            |            |            |       | +7,602.05     | 15 |
|                             |       |            |            |            |       | +156,680.69   | 16 |
| —50.10                      |       | —53,295.35 |            |            |       | —53.47        | 17 |
|                             |       |            |            |            |       | +7,061.83     | 18 |
|                             |       |            |            |            |       | +12,493.35    | 19 |
|                             |       |            |            |            |       | +77,249.68    | 20 |
|                             |       |            |            |            |       | +4,949.70     | 21 |
|                             |       |            |            |            |       | +135,662.62   | 22 |
|                             |       |            |            |            |       | —88.47        | 23 |
|                             |       |            |            |            |       | +217,747.04   | 24 |
|                             |       |            |            |            |       | +5,241.03     | 25 |
|                             |       |            |            |            |       | +12.77        | 26 |
| + .01                       |       | —6,508.40  |            |            |       | +31,480.25    | 27 |
|                             |       |            |            |            |       | —6.88         | 28 |
|                             |       |            |            |            |       | +4,644.74     | 29 |
|                             |       |            |            |            |       | +1,515.59     | 30 |
|                             |       |            |            |            |       | —132,582.32   | 31 |
|                             |       |            |            |            |       | +60,405.44    | 32 |
| +160.04                     |       |            |            | — .70      |       | +316,554.46   | 33 |
|                             |       |            |            |            |       | —2,197.63     | 34 |
|                             |       |            |            |            |       | +320,423.72   | 35 |
|                             |       |            |            |            |       | —210.10       | 36 |
|                             |       |            |            |            |       | —8,022.99     | 37 |
|                             |       |            |            |            |       | +33,916.98    | 38 |
|                             |       |            |            |            |       | +18,945.15    | 39 |
|                             |       |            |            |            |       | +50.27        | 40 |
|                             |       |            |            |            |       | +17,088.28    | 41 |
|                             |       |            |            | +141.60    |       | +85,350.40    | 42 |
|                             |       |            |            |            |       | +2,132.27     | 43 |
|                             |       |            |            |            |       | —8,744.81     | 44 |
|                             |       |            |            |            |       | —109,208.60   | 45 |
|                             |       |            |            |            |       |               | 46 |
|                             |       |            |            |            |       |               | 47 |
| +127.98                     |       | —56.19     | +396.00    | + \$18.12  |       | +1,794,868.67 |    |



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              | 3,573.57          |
| Third                 | 668.86            |                       |                   |
| Total                 | 34,789.22         | Total                 | 645,698.47        |
| ARKANSAS.             |                   | IOWA.                 |                   |
| First                 | 23.87             | First                 | 67,016.43         |
| Second                |                   | Second                | 39,711.62         |
| Third                 |                   | Third                 | 54,457.09         |
| Total                 | 23.87             | Fourth                | 15,825.95         |
| CALIFORNIA.           |                   | Fifth                 | 16,808.19         |
| First                 | 329,398.12        | Sixth                 | 1,374.49          |
| Second                | 469.16            | Total                 | 192,193.77        |
| Third                 | 1,230.06          | KENTUCKY.             |                   |
| Fourth                | 16,016.84         | First                 | 76,257.43         |
| Fifth                 | 3,583.75          | Second                | 25,465.28         |
| Total                 | 350,697.93        | Third                 | 456,082.76        |
| CONNECTICUT.          |                   | Fourth                | 234,038.22        |
| First                 | 755,531.32        | Fifth                 | 49,226.63         |
| Second                | 424,241.63        | Sixth                 | 9,449.68          |
| Third                 | 285,047.07        | Seventh               | 428.95            |
| Fourth                | 264,927.34        | Eighth                | 239.01            |
| Total                 | 1,729,747.36      | Ninth                 | 51.66             |
| GEORGIA.              |                   | Total                 | 851,230.02        |
| First                 | 4,483.11          | LOUISIANA.            |                   |
| Second                | 19,155.39         | First                 | 350,108.74        |
| Third                 | 4,380.13          | Second                |                   |
| Fourth                |                   | Third                 | 1,955.47          |
| Total                 | 28,018.63         | Total                 | 352,064.21        |
| ILLINOIS.             |                   | MAINE.                |                   |
| First                 | 880,271.48        | First                 | 249,396.46        |
| Second                | 18,586.07         | Second                | 66,712.06         |
| Third                 | 15,391.06         | Third                 | 117,591.58        |
| Fourth                | 18,018.84         | Fourth                | 70,122.32         |
| Fifth                 | 28,911.07         | Fifth                 | 48,307.34         |
| Sixth                 | 13,686.17         | Total                 | 552,129.76        |
| Seventh               | 9,137.52          | MARYLAND.             |                   |
| Eighth                | 53,414.34         | First                 | 28,850.22         |
| Ninth                 | 6,229.70          | Second                | 3,860.68          |
| Tenth                 | 28,981.55         | Third                 | 1,001,230.63      |
| Eleventh              | 2,459.11          | Fourth                | 197,896.38        |
| Twelfth               | 19,223.72         | Fifth                 | 11,043.41         |
| Thirteenth            | 9,788.69          | Total                 | 1,152,881.32      |
| Total                 | 1,104,079.32      | MASSACHUSETTS.        |                   |
| INDIANA.              |                   | First                 | 403,723.33        |
| First                 | 69,630.65         | Second                | 173,976.49        |
| Second                | 81,606.80         | Third                 | 2,888,547.96      |
| Third                 | 53,306.23         | Fourth                | 274,150.30        |
| Fourth                | 15,825.86         | Fifth                 | 302,379.39        |
| Fifth                 | 52,638.39         | Sixth                 | 174,378.50        |
| Sixth                 | 154,780.77        | Seventh               | 242,885.26        |
| Seventh               | 110,402.18        | Eighth                | 248,481.81        |
| Eighth                | 40,715.33         | Ninth                 | 189,346.10        |
| Ninth                 | 27,475.85         | Tenth                 | 278,327.18        |
|                       |                   | 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-first          | \$129,509.72      |
| Second                | 8,727.45          | Twenty-second         | 108,709.72        |
| Third                 | 15,553.75         | Twenty-third          | 151,990.41        |
| Fourth                | 7,516.63          | Twenty-fourth         | 129,273.91        |
| Fifth                 | 14,487.54         | Twenty-fifth          | 59,908.80         |
| Sixth                 | 10,463.41         | Twenty-sixth          | 81,192.77         |
| Total                 | 170,146.29        | Twenty-seventh        | 52,594.37         |
| MINNESOTA.            |                   | Twenty-eighth         | 212,753.26        |
| First                 | 6,654.87          | Twenty-ninth          | 49,001.03         |
| Second                | 27,589.02         | Thirtieth             | 355,482.41        |
| Total                 | 34,243.89         | Thirty-first          | 65,392.15         |
| MISSISSIPPI.          |                   | Thirty-second         | 6,800,693.00      |
| First                 |                   | Total                 | 12,973,250.23     |
| Second                |                   | NORTH CAROLINA.       |                   |
| Third                 |                   | First                 |                   |
| Total                 |                   | Second                | 80.39             |
| MISSOURI.             |                   | Third                 | 320.19            |
| First                 | 501,037.20        | Fourth                |                   |
| Second                | 27,134.42         | Fifth                 |                   |
| Third                 | 47,304.23         | Sixth                 |                   |
| Fourth                | 7,756.40          | Seventh               |                   |
| Fifth                 | 963.66            | Total                 | 466.58            |
| Sixth                 | 12,336.79         | OHIO.                 |                   |
| Total                 | 590,642.70        | First                 | 344,050.85        |
| NEW HAMPSHIRE.        |                   | Second                | 91,412.23         |
| First                 | 130,498.05        | Third                 | 110,538.67        |
| Second                | 175,013.00        | Fourth                | 85,136.06         |
| Third                 | 56,452.57         | Fifth                 | 5,953.25          |
| Total                 | 379,964.22        | Sixth                 | 15,917.39         |
| NEW JERSEY.           |                   | Seventh               | 147,630.08        |
| First                 | 79,796.86         | Eighth                | 33,606.83         |
| Second                | 162,183.87        | Ninth                 | 55,009.71         |
| Third                 | 223,506.09        | Tenth                 | 44,510.88         |
| Fourth                | 74,718.61         | Eleventh              | 36,081.21         |
| Fifth                 | 571,373.27        | Twelfth               | 54,701.00         |
| Total                 | 1,111,548.70      | Thirteenth            | 37,915.80         |
| NEW YORK.             |                   | Fourteenth            | 24,302.25         |
| First                 | 28,529.31         | Fifteenth             | 27,093.49         |
| Second                | 57,676.72         | Sixteenth             | 28,435.45         |
| Third                 | 414,276.45        | Seventeenth           | 62,533.63         |
| Fourth                | 1,196,200.95      | Eighteenth            | 683,579.03        |
| Fifth                 | 378,876.33        | Nineteenth            | 43,868.07         |
| Sixth                 | 408,007.69        | Total                 | 1,932,206.75      |
| Seventh               | 152,392.24        | PENNSYLVANIA.         |                   |
| Eighth                | 203,216.02        | First                 | 2,979,561.10      |
| Ninth                 | 48,731.90         | Second                | 198,140.02        |
| Tenth                 | 87,677.16         | Third                 | 75,386.04         |
| Eleventh              | 119,783.63        | Fourth                | 50,800.48         |
| Twelfth               | 234,613.09        | Fifth                 | 33,322.17         |
| Thirteenth            | 80,762.93         | Sixth                 | 91,707.11         |
| Fourteenth            | 681,574.66        | Seventh               | 85,197.69         |
| Fifteenth             | 255,611.31        | Eighth                | 56,072.55         |
| Sixteenth             | 24,986.10         | Ninth                 | 140,151.15        |
| Seventeenth           | 47,076.99         | Tenth                 | 191,397.05        |
| Eighteenth            | 108,786.55        | Eleventh              | 234,915.27        |
| Nineteenth            | 104,429.38        | Twelfth               | 82,492.42         |
| Twentieth             | 156,912.77        | Thirteenth            | 21,004.66         |
|                       |                   | Fourteenth            | 125,798.76        |
|                       |                   | Fifteenth             | 142,254.01        |
|                       |                   | Sixteenth             | 53,710.99         |
|                       |                   | Seventeenth           | 13,596.61         |
|                       |                   | Eighteenth            | 68,689.80         |
|                       |                   | Nineteenth            | 46,708.25         |
|                       |                   | Twentieth             | 160,514.00        |
|                       |                   | Twenty-first          | 15,209.65         |
|                       |                   | Twenty-second         | 874,286.37        |



## D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

| COLLECTION DISTRICTS.   | Amount collected. | COLLECTION DISTRICTS. | Amount collected. |
|-------------------------|-------------------|-----------------------|-------------------|
| PENNSYLVANIA—continued. |                   | VERMONT.              |                   |
| Twenty-third .....      | \$51,490.02       | First .....           | \$156,478.48      |
| Twenty-fourth .....     | 42,395.87         | Second .....          | 110,833.29        |
| Total .....             | 5,778,402.04      | Third .....           | 103,084.18        |
| RHODE ISLAND.           |                   | Total .....           | 370,395.95        |
| First .....             | 867,458.57        | VIRGINIA.             |                   |
| Second .....            | 75,963.84         | First .....           | 24,649.13         |
| Total .....             | 943,422.41        | Second .....          | 1,128.69          |
| SOUTH CAROLINA.         |                   | Third .....           | 3,668.04          |
| First .....             |                   | Fourth .....          | 1,222.87          |
| Second .....            | 255.48            | Fifth .....           | 456.02            |
| Third .....             |                   | Sixth .....           | 420.76            |
| Total .....             | 255.48            | Seventh .....         |                   |
| TENNESSEE.              |                   | Eighth .....          |                   |
| First .....             | 40,773.65         | Total .....           | 31,545.51         |
| Second .....            | 87,043.49         | WEST VIRGINIA.        |                   |
| Third .....             |                   | First .....           | 73,925.86         |
| Fourth .....            |                   | Second .....          | 18,678.07         |
| Fifth .....             |                   | Third .....           | 2,173.74          |
| Sixth .....             |                   | Total .....           | 94,777.67         |
| Seventh .....           |                   | WISCONSIN.            |                   |
| Eighth .....            |                   | First .....           | 110,608.37        |
| Total .....             | 127,817.14        | Second .....          | 36,788.93         |
| TEXAS.                  |                   | Third .....           | 7,369.76          |
| First .....             | 2,841.70          | Fourth .....          | 19,664.08         |
| Second .....            |                   | Fifth .....           | 8,561.17          |
| Third .....             | 181.34            | Sixth .....           | 13,718.39         |
| Fourth .....            |                   | Total .....           | 195,770.70        |
| Total .....             | 3,023.04          |                       |                   |

## D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

| STATES AND TERRITORIES.    | Amount collected. | STATES AND TERRITORIES. | Amount collected. |
|----------------------------|-------------------|-------------------------|-------------------|
| Alabama .....              | \$34,789.22       | Missouri .....          | \$596,042.70      |
| Arizona .....              |                   | Montana .....           | 382.16            |
| Arkansas .....             | 23.87             | Nebraska .....          | 3,861.80          |
| California .....           | 350,697.93        | Nevada .....            | 6,753.42          |
| Colorado .....             | 5,379.31          | New Hampshire .....     | 370,964.22        |
| Connecticut .....          | 1,729,747.36      | New Jersey .....        | 1,111,548.70      |
| Dakota .....               |                   | New Mexico .....        |                   |
| Delaware .....             | 133,716.98        | New York .....          | 12,973,250.23     |
| District of Columbia ..... | 105,782.56        | North Carolina .....    | 406.58            |
| Florida .....              |                   | Ohio .....              | 1,932,206.75      |
| Georgia .....              | 28,018.63         | Oregon .....            | 2,491.91          |
| Idaho .....                |                   | Pennsylvania .....      | 5,778,402.04      |
| Illinois .....             | 1,164,079.32      | Rhode Island .....      | 943,422.41        |
| Indiana .....              | 645,698.47        | South Carolina .....    | 255.48            |
| Iowa .....                 | 192,193.77        | Tennessee .....         | 127,817.14        |
| Kansas .....               | 19,384.73         | Texas .....             | 3,023.04          |
| Kentucky .....             | 851,230.62        | Utah .....              | 489.86            |
| Louisiana .....            | 352,664.21        | Vermont .....           | 370,395.95        |
| Maine .....                | 552,129.76        | Virginia .....          | 31,545.51         |
| Maryland .....             | 1,152,881.32      | Washington .....        |                   |
| Massachusetts .....        | 8,176,196.32      | 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 OCCUPATION.  | FISCAL YEARS ENDED JUNE 30— |                 |                |
|---|-----------------------------|-----------------|----------------|
|   | 1863.                       | 1864.           | 1865.          |
| ARTICLES AND OCCUPATIONS NOW TAXABLE,<br>INCLUDING PENALTIES.   |                             |                 |                |
| <i>Spirits.</i>   |                             |                 |                |
| 1 Spirits distilled from whatever material .....  | \$3,229,990.79              | \$28,431,797.83 | \$3,862,820.66 |
| 2 Spirits distilled from materials other than<br>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,<br>pears, pineapples, oranges, apricots, berries,<br>or prunes. ....                      |                             |                 | 1,453,418.86   |
| 5 Spirits distilled from materials other than<br>apples, peaches, grapes, pears, pineapples,<br>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<br>tax). ....  |                             |                 | 2,265,866.38   |
| 10 Retail liquor dealers (special tax) .....  | 1,477,753.54                | 1,612,736.25    | 409,092.91     |
| 11 Wholesale liquor dealers (special tax) .....   | 384,180.67                  | 176,764.76      |                |
| 12 Manufacturers of stills (special tax) (a) .....  |                             |                 |                |
| 13 Stills or vorns manufactured (special tax) (a) .....   |                             |                 |                |
| 14 Stamps for distilled spirits intended for export<br>for distilled spirits bottled in bond. ....  |                             |                 |                |
| 15 distillery warehouse. ....   |                             |                 |                |
| 16 for rectified spirits. ....  |                             |                 |                |
| 17 wholesale liquor dealers. ....   |                             |                 |                |
| 18 for stock on hand. ....  |                             |                 |                |
| 19 Gaugers' fees in excess of \$250 per month. ....   |                             |                 |                |
| 20 Stamps, special bonded warehouse. ....   |                             |                 |                |
| 21 special bonded warehouse (rewarehouse-<br>ing). ....   |                             |                 |                |
| 22 for imported spirits. ....   |                             |                 |                |
| 23 Interest on tax upon spirits. ....   |                             |                 |                |
| 24 Total. ....  | 5,176,530.50                | 30,320,149.53   | 18,731,422.45  |
| <i>Tobacco.</i>   |                             |                 |                |
| 25 Cigars and cheroots .....  | 476,589.29                  | 1,255,424.79    | 3,072,470.56   |
| 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<br>(special tax). (a) .....  |                             |                 |                |
| 33 leaf tobacco (special tax) (a) .....   |                             |                 |                |
| 34 retail, in leaf tobacco (special tax) (a) .....  |                             |                 |                |
| 35 in manufactured tobacco (special tax) .....  | 7,392.57                    | 9,053.21        | 13,579.94      |
| 36 Manufacturers of tobacco (special tax) (a) .....   |                             |                 |                |
| 37 Peddlers of tobacco (special tax) (a) .....  |                             |                 |                |
| 38 Collections relating to tobacco, not otherwise<br>herein provided for. ....  |                             |                 |                |
| Total. ....   | 3,097,620.47                | 8,592,093.98    | 11,401,373.10  |
| <i>Fermented liquors.</i>   |                             |                 |                |
| 39 Fermented liquors .....  | 1,558,083.41                | 2,223,719.79    | 3,657,181.66   |
| 40 Brewers (special tax). ....  | 70,850.41                   | 60,289.41       | 77,747.00      |
| 41 Retail dealers in malt liquors (special tax) (a) .....   |                             |                 |                |
| 42 Wholesale dealers in malt liquors (special tax) (a) .....  |                             |                 |                |
| 43 Additional tax on fermented liquors stored in<br>warehouse. ....   |                             |                 |                |
| Total. ....   | 1,628,933.82                | 2,290,009.14    | 3,734,928.66   |
| <i>Oleomargarine.</i>   |                             |                 |                |
| 44 Oleomargarine .....  |                             |                 |                |
| 45 Manufacturers of oleomargarine (special tax) .....   |                             |                 |                |
| 46 Retail dealers in oleomargarine (special tax) .....  |                             |                 |                |
| 47 Wholesale dealers in oleomargarine (special tax) .....   |                             |                 |                |
| Total. ....   |                             |                 |                |

NOTE.—Taxes under paragraphs opposite the marginal number, 7, 8, and 16 to 24 under spirits, and  
20 to 32, 34 and 37 under tobacco, have been repeated.

INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1899.  
lections appear in the early years named in this table, were taxed in those years, but were reported  
general heads.]

|    | FISCAL YEARS ENDED JUNE 30— |               |               |               |               |                |               |
|----|-----------------------------|---------------|---------------|---------------|---------------|----------------|---------------|
|    | 1866.                       | 1867.         | 1868.         | 1869.         | 1870.         | 1871.          | 1872.         |
| 1  |                             |               |               |               |               |                |               |
| 2  |                             |               |               |               |               |                |               |
| 3  | \$283,499.84                | \$868,145.03  | \$871,638.24  | \$510,111.57  | \$611,914.91  | \$1,238,005.67 | \$544,848.83  |
| 4  |                             |               |               |               |               |                |               |
| 5  | 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  | 14,561.64                   | 2,760.63      | 4,119.95      | 565.60        | 11.50         |                | 20.00         |
| 7  | 1,319,911.89                | 2,127,596.30  | 1,901,602.98  | 2,010,986.53  | 2,010,986.53  | 2,010,986.53   | 2,010,986.53  |
| 8  | 101,534.27                  | 231,777.86    | 196,057.37    | 4,030,683.33  | 6,493,974.15  | 5,683,077.31   | 6,489,786.91  |
| 9  | 61,390.91                   | 80,470.06     | 87,770.28     | 655,133.19    | 1,054,241.64  | 959,890.18     | 955,704.91    |
| 10 | 2,897,225.59                | 2,966,683.73  | 3,242,915.31  | 3,047,754.35  | 3,577,874.99  | 3,651,484.73   | 4,028,604.93  |
| 11 | 801,531.32                  | 1,096,850.10  | 834,637.01    | 1,076,690.86  | 2,253,030.25  | 2,151,281.06   | 2,065,563.63  |
| 12 |                             | 2,716.65      |               | 7,760.00      | 5,260.00      | 3,240.00       | 4,260.00      |
| 13 |                             |               |               |               |               |                |               |
| 14 |                             |               |               |               |               |                |               |
| 15 |                             |               |               |               |               |                |               |
| 16 |                             |               |               |               |               |                |               |
| 17 |                             |               |               |               |               |                |               |
| 18 |                             |               |               |               |               |                |               |
| 19 |                             |               |               |               |               |                |               |
| 20 |                             |               |               |               |               |                |               |
| 21 |                             |               |               |               |               |                |               |
| 22 |                             |               |               |               |               |                |               |
| 23 |                             |               |               |               |               |                |               |
| 24 |                             |               |               |               |               |                |               |
| 25 | 3,474,438.94                | 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 | 1,797.92                    |               |               | 3,273.00      | 21,426.17     | 28,605.22      | 31,082.25     |
| 27 |                             |               |               | 81,022.57     | 124,066.50    | 142,192.40     | 161,766.79    |
| 28 | 698,173.80                  | 798,364.69    | 745,308.24    | 525,583.87    | 373,784.52    | 427,017.96     | 497,092.49    |
| 29 | 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 |                             |               |               | 18,192.50     | 48,097.50     | 66,147.00      | 53,576.25     |
| 31 |                             |               |               |               |               |                |               |
| 32 |                             |               |               |               |               |                |               |
| 33 |                             |               |               | 115,596.53    | 200,205.54    | 221,661.08     | 260,487.62    |
| 34 |                             |               |               |               |               |                |               |
| 35 | 16,675.24                   | 59,321.52     | 86,004.29     | 851,799.94    | 929,892.64    | 970,017.96     | 1,102,357.89  |
| 36 |                             |               |               | 32,079.72     | 28,642.24     | 20,174.93      | 21,049.52     |
| 37 |                             |               |               |               |               |                |               |
| 38 |                             |               |               |               |               |                |               |
| 39 | 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 |
| 40 | 5,115,140.49                | 5,819,345.49  | 5,685,663.70  | 5,866,400.98  | 6,681,520.54  | 7,159,740.20   | 8,009,963.72  |
| 41 | 105,412.23                  | 238,155.14    | 270,205.22    | 233,478.56    | 237,666.36    | 229,761.02     | 248,528.74    |
| 42 |                             |               |               |               |               |                |               |
| 43 |                             |               |               |               |               |                |               |
| 44 |                             |               |               |               |               |                |               |
| 45 |                             |               |               |               |               |                |               |
| 46 |                             |               |               |               |               |                |               |
| 47 |                             |               |               |               |               |                |               |
| 48 | 5,220,552.72                | 6,057,500.63  | 5,955,868.92  | 6,099,879.54  | 6,310,126.90  | 7,389,501.82   | 8,258,498.46  |

b Cigarettes were taxed in 1867 and 1868 at the same rate as cigars and were returned with them.



| FISCAL YEARS ENDED JUNE 30-- |                   |                  |                  |                  |                   |                   |
|------------------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|
| 1876.                        | 1877.             | 1878.            | 1879.            | 1880.            | 1881.             | 1882.             |
|                              |                   |                  |                  |                  |                   |                   |
|                              |                   |                  |                  |                  |                   |                   |
| \$592, 166. 59               | \$1, 373, 255. 73 | \$592, 634. 58   | \$819, 009. 74   | \$905, 201. 75   | \$1, 531, 075. 83 | \$1, 095, 164. 60 |
|                              |                   |                  |                  |                  |                   |                   |
| 50, 798, 323. 84             | 51, 298, 095. 61  | 44, 693, 898. 48 | 46, 790, 364. 50 | 55, 013, 917. 43 | 60, 683, 051. 73  | 63, 683, 592. 37  |
|                              |                   |                  |                  |                  |                   |                   |
|                              |                   |                  |                  |                  |                   |                   |
| 252, 241. 96                 | 219, 291. 79      | 210, 068. 70     | 160, 123. 21     | 172, 004. 60     | 170, 145. 99      | 184, 483. 67      |
| 3, 991, 945. 06              | 3, 840, 469. 09   | 3, 875, 973. 26  | 3, 903, 638. 24  | 4, 172, 283. 85  | 4, 322, 298. 21   | 4, 455, 355. 55   |
| 504, 029. 93                 | 449, 729. 03      | 434, 708. 35     | 409, 115. 56     | 406, 526. 72     | 418, 813. 68      | 439, 018. 86      |
| 1, 183. 35                   | 1, 277. 18        | 1, 068. 77       | 1, 315. 86       | 1, 787. 53       | 2, 516. 67        | 1, 410. 03        |
| 2, 590. 00                   | 2, 299. 29        | 1, 980. 00       | 2, 210. 00       | 4, 360. 00       | 6, 880. 60        | 4, 785. 00        |
| 1, 805. 10                   | 4, 598. 69        | 6, 890. 50       | 17, 212. 26      | 19, 743. 60      | 18, 470. 80       | 9, 600. 10        |
|                              |                   |                  |                  |                  |                   |                   |
| 96, 411. 10                  | 106, 263. 40      | 101, 494. 90     | 126, 374. 50     | 149, 505. 06     | 676. 50           |                   |
| 131, 702. 80                 | 130, 993. 50      | 120, 469. 00     | 122, 503. 20     | 133, 193. 70     | 3. 40             |                   |
| 54, 634. 40                  | 43, 396. 50       | 41, 021. 90      | 43, 804. 90      | 47, 339. 10      | 9. 90             |                   |
|                              |                   |                  |                  |                  |                   |                   |
|                              |                   | 294. 10          | 225. 30          | 304. 90          |                   |                   |
|                              |                   |                  |                  | 1. 00            |                   |                   |
|                              |                   |                  |                  | 283. 26          | . 30              |                   |
|                              |                   | 313. 26          | 74, 899. 48      | 158, 994. 41     | 31. 87            |                   |
|                              |                   |                  |                  |                  |                   |                   |
| 54, 426, 365. 13             | 57, 469, 429. 72  | 50, 429, 815. 80 | 52, 570, 984. 69 | 61, 185, 508. 79 | 67, 153, 974. 88  | 69, 873, 406. 18  |
|                              |                   |                  |                  |                  |                   |                   |
| 10, 989, 787. 28             | 10, 799, 459. 26  | 11, 430, 144. 60 | 12, 115, 468. 29 | 14, 206, 819. 49 | 16, 095, 724. 78  | 18, 245, 852. 37  |
| 135, 485. 17                 | 201, 818. 95      | 280, 081. 79     | 416, 984. 43     | 715, 293. 39     | 992, 961. 22      | 972, 570. 10      |
| 153, 075. 26                 | 154, 621. 64      | 157, 736. 34     | 150, 946. 73     | 143, 710. 34     | 142, 279. 02      | 143, 859. 66      |
| 1, 061, 467. 64              | 1, 095, 695. 52   | 1, 063, 714. 22  | 902, 135. 35     | 634, 609. 34     | 639, 183. 03      | 778, 050. 87      |
| 25, 094, 312. 56             | 27, 053, 073. 38  | 25, 326, 158. 08 | 24, 705, 874. 90 | 21, 170, 154. 40 | 22, 833, 287. 60  | 25, 033, 741. 97  |
| 6, 694. 30                   | 8, 009. 60        | 7, 002. 60       | 7, 803. 90       | 6, 568. 30       | 6, 767. 30        | 6, 419. 80        |
|                              |                   |                  |                  | 54. 10           | 85. 10            | 134. 30           |
|                              |                   |                  |                  |                  | 4, 547. 44        | 6, 398. 97        |
|                              |                   |                  |                  |                  |                   |                   |
| 109, 650. 45                 | 95, 080. 15       | 95, 711. 73      | 87, 048. 35      | 88, 320. 10      | 76, 990. 76       | 76, 309. 15       |
| 3, 312. 51                   | 2, 333. 34        | 4, 931. 52       | 3, 224. 37       | 2, 080. 39       | 1, 645. 83        | 1, 997. 51        |
| 1, 616, 918. 85              | 1, 595, 275. 40   | 1, 679, 617. 60  | 1, 705, 720. 20  | 1, 864, 422. 41  | 1, 979, 071. 55   | 2, 094, 536. 21   |
| 10, 169. 39                  | 8, 749. 81        | 10, 756. 89      | 10, 488. 50      | 9, 432. 37       | 9, 169. 55        | 8, 762. 48        |
| 35, 066. 50                  | 32, 471. 83       | 32, 893. 30      | 31, 247. 63      | 28, 700. 45      | 26, 238. 13       | 22, 375. 22       |
|                              |                   |                  |                  |                  |                   |                   |
| 33, 795, 339. 91             | 41, 106, 546. 62  | 40, 091, 754. 67 | 49, 136, 002. 65 | 56, 879, 140. 08 | 42, 854, 991. 31  | 47, 391, 988. 91  |
|                              |                   |                  |                  |                  |                   |                   |
|                              |                   |                  |                  |                  |                   |                   |
| 9, 159, 675. 85              | 9, 074, 305. 93   | 9, 473, 360. 70  | 10, 270, 352. 83 | 12, 546, 077. 26 | 13, 337, 790. 03  | 15, 680, 678. 54  |
| 222, 533. 68                 | 210, 681. 10      | 212, 802. 77     | 202, 779. 61     | 201, 395. 97     | 195, 998. 52      | 195, 824. 31      |
| 154, 239. 21                 | 147, 891. 03      | 191, 595. 26     | 191, 765. 41     | 179, 043. 99     | 162, 739. 30      | 157, 013. 57      |
| 34, 814. 82                  | 42, 001. 11       | 59, 293. 05      | 64, 422. 23      | 103, 285. 62     | 104, 492. 76      | 120, 404. 00      |
|                              |                   |                  |                  |                  |                   |                   |
|                              |                   |                  |                  |                  |                   |                   |
| 9, 571, 280. 66              | 9, 480, 789. 17   | 9, 937, 651. 78  | 10, 729, 320. 68 | 12, 829, 802. 84 | 13, 700, 241. 21  | 16, 153, 929. 42  |
|                              |                   |                  |                  |                  |                   |                   |
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|                              |                   |                  |                  |                  |                   |                   |



## E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

| ARTICLES AND OCCUPATIONS.   |  | FISCAL YEARS ENDED JUNE 30— |                |               |
|---|--|-----------------------------|----------------|---------------|
|   |  | 1883.                       | 1884.          | 1885.         |
| ARTICLES AND OCCUPATIONS NOW TAXABLE,<br>INCLUDING PENALTIES—continued. |  |                             |                |               |
| <i>Spirits.</i>   |  |                             |                |               |
| 1   | Spirits distilled from whatever materials.....   |                             |                |               |
| 2   | Spirits distilled from materials other than<br>grapes. (a)   |                             |                |               |
| 3   | Spirits distilled from apples, peaches, or<br>grapes. (a)  | \$1,127,950.25              | \$1,023,350.85 | \$1,321,897.  |
| 4   | Spirits distilled from apples, peaches, grapes,<br>pears, pineapples, oranges, apricots, berries,<br>or prunes.                      |                             |                |               |
| 5   | Spirits distilled from materials other than apples,<br>peaches, grapes, pears, pineapples, oranges,<br>apricots, berries, or prunes. | 67,957,906.48               | 70,631,860.48  | 60,920,324.39 |
| 6   | Wine in imitation of champagne, etc.   |                             |                |               |
| 7   | Distilleries, per diem tax on  |                             |                |               |
| 8   | Distillers (special tax).  |                             |                |               |
| 9   | Rectifiers and compounders of liquors (special<br>tax).  | 189,800.12                  | 183,872.92     | 167,930.23    |
| 10  | Retail liquor dealers (special tax)  | 4,624,587.77                | 4,507,139.33   | 4,641,783.90  |
| 11  | Wholesale liquor dealers (special tax)   | 455,915.51                  | 448,840.51     | 415,503.49    |
| 12  | Manufacturers of stills (special tax) (a)  | 1,160.43                    | 1,241.67       | 1,194.20      |
| 13  | Stills or worms manufactured (special tax) (a)   | 4,620.00                    | 2,920.00       | 2,665.45      |
| 14  | Stamps for distilled spirits intended for export   | 7,434.00                    | 16,159.50      | 39,909.30     |
| 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 (rewarehouse-<br>ing).  |                             |                |               |
| 23  | for imported spirits   |                             |                |               |
| 24  | Interest on tax upon spirits   | .64                         |                |               |
| Total   |  | 74,368,779.20               | 76,905,385.26  | 67,511,208.03 |
| <i>Tobacco.</i>   |  |                             |                |               |
| 25  | Cigars and cheroots  | 16,895,215.15               | 10,368,805.27  | 10,077,287.50 |
| 26  | Cigarettes   | 929,974.73                  | 454,469.01     | 529,535.88    |
| 27  | Manufacturers of cigars (special tax) (a)  | 96,899.00                   | 97,962.19      | 105,139.81    |
| 28  | Snuff  | 736,022.82                  | 448,211.58     | 508,943.52    |
| 29  | Tobacco of all descriptions  | 22,136,402.53               | 13,488,047.41  | 13,953,410.31 |
| 30  | Stamps for tobacco or snuff intended for export  | 852.00                      |                |               |
| 31  | for cigars intended for export   | 21.00                       |                |               |
| 32  | Dealers in leaf tobacco, not over 25,000 pounds<br>(special tax), (a)  | 5,585.97                    | 5,091.58       | 5,235.56      |
| 33  | in leaf tobacco (special tax) (a)  | 48,032.48                   | 43,156.76      | 47,846.48     |
| 34  | retail, in leaf tobacco (special tax) (a)  | 916.67                      | 347.48         | 270.83        |
| 35  | in manufactured tobacco (special tax)  | 1,233,492.93                | 1,136,786.20   | 1,159,897.78  |
| 36  | Manufacturers of tobacco (special tax) (a)   | 5,697.88                    | 5,117.49       | 5,320.25      |
| 37  | Peddlers of tobacco (special tax) (a)  | 14,813.63                   | 14,465.01      | 14,200.56     |
| 38  | Collections relating to tobacco, not otherwise<br>herein provided for.   |                             |                |               |
| Total   |  | 42,104,249.79               | 26,062,399.98  | 26,407,088.48 |
| <i>Fermented liquors.</i>   |  |                             |                |               |
| 39  | Fermented liquors  | 16,426,050.11               | 17,573,722.88  | 17,747,006.11 |
| 40  | Brewers (special tax)  | 184,885.49                  | 187,988.82     | 183,561.67    |
| 41  | Retail dealers in malt liquors (special tax) (a)   | 156,496.23                  | 182,297.89     | 161,338.56    |
| 42  | Wholesale dealers in malt liquors (special tax) (a)  | 133,183.98                  | 146,944.52     | 138,875.69    |
| 43  | Additional tax on fermented liquors stored in<br>warehouse.  |                             |                |               |
| Total   |  | 16,900,615.81               | 18,084,954.11  | 18,230,782.03 |
| <i>Oleomargarine.</i>   |  |                             |                |               |
| 44  | Oleomargarine  |                             |                |               |
| 45  | Manufacturers of oleomargarine (special tax)   |                             |                |               |
| 46  | Retail dealers in oleomargarine (special tax)  |                             |                |               |
| 47  | Wholesale dealers in oleomargarine (special tax)   |                             |                |               |
| Total   |  |                             |                |               |

## GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30-- |                |               |                |                |                |
|------------------------------|----------------|---------------|----------------|----------------|----------------|
| 1886.                        | 1887.          | 1888.         | 1889.          | 1890.          | 1891.          |
| \$1,400,394.48               | \$1,000,379.07 | \$709,206.19  | \$1,165,371.91 | \$1,357,316.72 | \$1,007,492.35 |
| 62,365,825.13                | 50,551,972.59  | 63,609,641.18 | 68,281,803.03  | 75,181,085.90  | 78,528,601.16  |
| 178,650.17                   | 176,600.12     | 168,316.70    | 166,645.77     | 184,700.09     | 164,004.77     |
| 4,714,735.18                 | 4,587,268.21   | 4,331,040.90  | 4,296,780.04   | 4,534,174.81   | 3,234,154.72   |
| 418,406.24                   | 416,304.66     | 392,129.08    | 391,975.28     | 421,728.57     | 303,590.22     |
| 1,102.90                     | 860.86         | 1,143.77      | 1,216.70       | 1,006.70       | 1,008.32       |
| 3,000.00                     | 2,860.00       | 2,410.00      | 3,160.00       | 4,240.00       | 4,670.00       |
| 10,151.90                    | 3,076.20       | 2,188.50      | 5,252.70       | 2,512.30       | 2,442.10       |
| 69,092,266.00                | 65,829,321.71  | 69,306,166.41 | 74,312,206.33  | 81,687,375.09  | 83,335,963.64  |
| 10,532,804.05                | 11,364,916.33  | 11,534,179.95 | 11,602,156.92  | 12,263,669.95  | 13,424,678.30  |
| 655,569.55                   | 792,279.60     | 931,363.05    | 1,075,830.68   | 1,116,627.34   | 1,342,269.38   |
| 108,695.45                   | 113,340.00     | 116,398.09    | 120,195.53     | 122,866.49     | 9,529.73       |
| 493,283.80                   | 524,942.26     | 594,959.13    | 615,089.57     | 737,731.27     | 726,155.39     |
| 14,834,095.42                | 15,995,019.46  | 16,154,049.05 | 17,076,899.94  | 18,325,481.36  | 17,080,632.67  |
| 4,896.70                     | 4,685.29       | 4,343.04      | 4,601.95       | 4,692.58       | 1,874.68       |
| 48,916.43                    | 46,768.24      | 40,384.04     | 43,968.93      | 39,372.74      | 6,426.63       |
| 62.50                        | 437.51         | 218.75        | 270.84         | 427.08         | 848.75         |
| 1,208,529.17                 | 1,245,412.65   | 1,268,294.89  | 1,280,015.93   | 1,331,118.24   | 201,532.31     |
| 5,575.85                     | 5,563.75       | 5,125.00      | 5,128.25       | 5,197.50       | 598.75         |
| 14,933.61                    | 14,701.94      | 13,116.53     | 12,701.88      | 11,776.51      | 1,724.38       |
| 27,907,362.53                | 30,108,067.13  | 30,662,431.52 | 31,866,860.42  | 33,958,991.06  | 32,796,270.97  |
| 19,157,612.87                | 21,387,411.79  | 22,829,202.90 | 23,235,863.94  | 25,494,798.50  | 28,192,327.69  |
| 186,928.89                   | 187,352.24     | 175,164.66    | 178,593.95     | 172,908.47     | 119,158.02     |
| 169,502.56                   | 177,148.13     | 148,245.99    | 139,792.38     | 147,673.16     | 108,512.91     |
| 162,086.97                   | 170,275.33     | 171,554.93    | 169,584.99     | 193,154.61     | 145,131.30     |
| 19,676,731.29                | 21,922,187.40  | 23,324,218.48 | 23,723,835.26  | 26,008,534.74  | 28,565,129.92  |
|                              | 435,924.04     | 653,355.10    | 677,302.40     | 619,205.72     | 871,488.44     |
|                              | 31,700.00      | 17,150.00     | 12,400.00      | 11,700.00      | 6,950.00       |
|                              | 154,924.00     | 123,258.54    | 130,631.51     | 100,068.00     | 146,293.70     |
|                              | 101,400.00     | 70,376.24     | 73,914.00      | 55,318.00      | 53,192.00      |
|                              | 723,948.04     | 864,139.88    | 894,247.91     | 786,291.72     | 1,077,924.14   |



## E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

| ARTICLES AND OCCUPATIONS.  | FISCAL YEARS ENDED JUNE 30— |                |                |
|--|-----------------------------|----------------|----------------|
|  | 1892.                       | 1893.          | 1894.          |
| ARTICLES AND OCCUPATIONS NOW TAXABLE,<br>INCLUDING PENALTIES—continued.  |                             |                |                |
| <i>Spirits.</i>  |                             |                |                |
| 1 Spirits distilled from whatever materials.....   |                             |                |                |
| 2 Spirits distilled from materials other than<br>grapes. (a).....  |                             |                |                |
| 3 Spirits distilled from apples, peaches, or grapes (a).....   | \$1,764,956.15              | \$1,518,787.02 | \$1,287,497.30 |
| 4 Spirits distilled from apples, peaches, grapes,<br>pears, pineapples, oranges, apricots, berries, or<br>prunes.....                      |                             |                |                |
| 5 Spirits distilled from materials other than apples,<br>peaches, grapes, pears, pineapples, oranges,<br>apricots, berries, or prunes..... | 83,776,252.86               | 87,712,513.03  | 78,612,150.22  |
| 6 Wine, in imitation of champagne, etc.....  |                             |                |                |
| 7 Distilleries, per diem tax on.....   |                             |                |                |
| 8 Distillers (special tax).....  |                             |                |                |
| 9 Rectifiers and compounders of liquors (special<br>tax).....  | 208,316.32                  | 182,408.53     | 195,504.21     |
| 10 Retail liquor dealers (special tax).....  | 5,080,176.95                | 4,867,324.39   | 4,722,893.27   |
| 11 Wholesale liquor dealers (special tax).....   | 468,793.04                  | 425,339.27     | 423,711.50     |
| 12 Manufacturers of stills (special tax) (a).....  | 1,647.93                    | 1,325.01       | 908.35         |
| 13 Stills or worms manufactured (special tax) (a).....   | 4,810.00                    | 4,440.00       | 2,670.00       |
| 14 Stamps for distilled spirits intended for export.....   | 5,030.40                    | 8,123.30       | 13,917.40      |
| 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 (rewarehouse-<br>ing).....   |                             |                |                |
| 23 for imported spirits.....   |                             |                |                |
| 24 Interest on tax upon spirits.....   |                             |                |                |
| Total.....   | 91,309,983.65               | 94,720,260.55  | 85,259,252.25  |
| <i>Tobacco.</i>  |                             |                |                |
| 25 Cigars and cheroots.....  | 13,646,398.25               | 14,442,591.35  | 12,200,752.30  |
| 26 Cigarettes.....   | 1,446,491.42                | 1,588,361.85   | 1,592,412.49   |
| 27 Manufacturers of cigars (special tax) (a).....  |                             |                |                |
| 28 Snuff.....  | 669,861.08                  | 714,773.63     | 697,625.52     |
| 29 Tobacco of all descriptions.....  | 15,237,742.32               | 15,149,984.91  | 14,127,108.31  |
| 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<br>(special tax) (a).....   |                             |                |                |
| 33 in leaf tobacco (special tax) (a).....  |                             |                |                |
| 34 retail, in leaf tobacco (special tax) (a).....  |                             |                |                |
| 35 in manufactured tobacco (special tax).....  |                             |                |                |
| 36 Manufacturers of tobacco (special tax) (a).....   |                             |                |                |
| 37 Peddlers of tobacco (special tax) (a).....  |                             |                |                |
| 38 Collections relating to tobacco, not otherwise<br>herein provided for.....  |                             |                |                |
| Total.....   | 31,000,493.07               | 31,889,711.74  | 28,617,898.62  |
| <i>Fermented liquors.</i>  |                             |                |                |
| 39 Fermented liquors.....  | 29,431,498.06               | 31,962,743.15  | 30,834,674.01  |
| 40 Brewers (special tax).....  | 173,880.14                  | 168,666.78     | 157,471.14     |
| 41 Retail dealers in malt liquors (special tax) (a).....   | 184,160.62                  | 174,043.08     | 179,809.51     |
| 42 Wholesale dealers in malt liquors (special tax) (a).....  | 247,913.95                  | 243,530.06     | 242,833.38     |
| 43 Additional tax on fermented liquors stored in<br>warehouse.....   |                             |                |                |
| Total.....   | 30,037,452.77               | 32,548,983.07  | 31,414,788.04  |
| <i>Oleomargarine.</i>  |                             |                |                |
| 44 Oleomargarine.....  | 945,675.00                  | 1,301,317.50   | 1,328,558.00   |
| 45 Manufacturers of oleomargarine (special tax).....   | 10,400.00                   | 15,350.00      | 11,250.00      |
| 46 Retail dealers in oleomargarine (special tax).....  | 204,215.00                  | 238,332.00     | 276,277.90     |
| 47 Wholesale dealers in oleomargarine (special tax).....   | 106,036.00                  | 115,644.00     | 107,394.00     |
| Total.....   | 1,266,326.00                | 1,670,643.50   | 1,723,479.90   |

## GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |                |                |                |                | Total.           |
|-----------------------------|----------------|----------------|----------------|----------------|------------------|
| 1895.                       | 1896.          | 1897.          | 1898.          | 1899.          |                  |
|                             |                |                |                |                | \$35,524,609.28  |
|                             |                |                |                |                | 19,679,462.14    |
| \$1,006,015.44              | \$1,584,879.02 |                |                |                | 33,799,576.04    |
|                             |                | \$1,260,743.74 | \$1,552,592.94 | \$1,436,839.50 | 4,250,176.18     |
| 73,741,380.57               | 73,743,018.60  | 75,706,513.17  | 80,188,630.91  | 92,201,245.77  | 1,968,331,382.88 |
|                             |                |                |                |                | 34,157.30        |
|                             |                |                |                |                | 7,832,487.79     |
|                             |                |                |                |                | 25,128,819.10    |
| 177,966.68                  | 227,425.26     | 209,175.22     | 221,225.24     | 259,899.41     | 9,635,667.34     |
| 4,448,712.12                | 4,669,818.91   | 4,423,062.16   | 4,152,572.53   | 4,895,086.63   | 147,426,376.19   |
| 393,461.45                  | 439,704.80     | 403,999.05     | 393,216.74     | 469,874.64     | 24,052,549.35    |
| 1,103.75                    | 1,041.68       | 842.08         | 822.91         | 1,077.11       | 41,863.90        |
| 2,560.00                    | 2,470.00       | 1,550.00       | 1,690.00       | 2,380.00       | 106,627.74       |
| 1,427.40                    | 1,712.50       | 2,657.50       | 2,678.00       | 2,563.10       | 226,216.60       |
|                             |                |                | 33,570.50      | 14,568.00      | 48,138.50        |
|                             |                |                |                |                | 1,986,258.55     |
|                             |                |                |                |                | 2,390,398.55     |
|                             |                |                |                |                | 980,570.60       |
|                             |                |                |                |                | 65,341.00        |
|                             |                |                |                |                | 87,657.00        |
|                             |                |                |                |                | 884.30           |
|                             |                |                |                |                | 1.00             |
|                             |                |                |                |                | 285.50           |
|                             |                |                |                |                | 234,239.66       |
| 79,862,627.41               | 80,670,070.77  | 82,008,542.92  | 92,546,999.77  | 99,283,534.16  | 2,272,873,726.08 |
| 12,491,917.32               | 12,713,267.83  | 12,189,507.29  | 14,031,726.59  | 16,854,523.57  | 378,479,932.91   |
| 1,666,023.58                | 2,025,417.11   | 2,080,583.01   | 3,599,705.16   | 4,213,215.25   | 30,076,087.32    |
|                             |                |                |                | 324,090.01     | 3,223,946.12     |
| 649,888.42                  | 752,915.92     | 796,118.37     | 931,869.04     | 1,751,797.44   | 28,417,250.19    |
| 14,896,178.31               | 15,220,028.25  | 15,644,088.75  | 17,657,276.45  | 28,453,989.26  | 674,777,650.92   |
|                             |                |                |                |                | 255,592.25       |
|                             |                |                |                |                | 297.80           |
|                             |                |                |                |                | 51,893.46        |
|                             |                |                |                | 73,657.46      | 2,168,018.02     |
|                             |                |                |                |                | 47,602.36        |
|                             |                |                |                | 22,462.00      | 31,568,021.38    |
|                             |                |                |                | 29,139.12      | 275,201.73       |
|                             |                |                |                |                | 457,947.38       |
|                             |                |                | 9,945.13       | 770,333.53     | 825,279.54       |
| 29,704,907.63               | 30,711,629.11  | 30,710,297.42  | 36,230,522.37  | 52,493,207.64  | 1,148,624,631.78 |
| 31,044,304.84               | 33,139,141.10  | 31,841,362.40  | 38,885,151.63  | 67,673,301.31  | 643,810,488.58   |
| 157,261.08                  | 163,770.96     | 160,927.33     | 152,647.61     | 179,357.40     | 6,892,191.42     |
| 183,118.96                  | 202,777.36     | 191,071.12     | 201,150.15     | 232,399.56     | 4,498,676.40     |
| 255,932.66                  | 278,545.84     | 278,801.22     | 276,471.75     | 382,409.34     | 4,247,588.37     |
|                             |                |                |                | 177,090.84     | 177,090.84       |
| 31,640,617.54               | 33,784,235.26  | 32,472,162.07  | 39,515,421.14  | 68,644,558.45  | 659,626,035.61   |
| 1,065,293.40                | 952,475.46     | 850,691.18     | 1,107,774.54   | 1,608,912.56   | 12,418,973.34    |
| 8,950.00                    | 15,725.00      | 7,200.00       | 7,600.00       | 11,500.00      | 167,875.00       |
| 236,183.78                  | 178,968.00     | 130,338.42     | 156,134.00     | 263,322.00     | 2,338,946.85     |
| 98,784.00                   | 72,264.00      | 45,900.00      | 44,272.00      | 71,884.00      | 1,016,378.24     |
| 1,409,211.18                | 1,219,432.46   | 1,034,129.60   | 1,315,780.54   | 1,956,618.56   | 15,942,173.43    |















## E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

| ARTICLES AND OCCUPATIONS.   |  | FISCAL YEARS ENDED JUNE 30— |       |       |
|---|--|-----------------------------|-------|-------|
|   |  | 1891.                       | 1892. | 1893. |
| ARTICLES AND OCCUPATIONS NOW TAXABLE,<br>INCLUDING PENALTIES—continued.   |  |                             |       |       |
| <i>Filled cheese.</i>   |  |                             |       |       |
| 48 Filled cheese.....   |  |                             |       |       |
| 49 Manufacturers of filled cheese (special tax).....  |  |                             |       |       |
| 50 Retail dealers in filled cheese (special tax).....   |  |                             |       |       |
| 51 Wholesale dealers in filled cheese (special tax).....  |  |                             |       |       |
| Total.....  |  |                             |       |       |
| <i>Mixed flour.</i>   |  |                             |       |       |
| 52 Mixed flour, per barrel of 196 pounds, or more<br>than 98 pounds.....  |  |                             |       |       |
| 53 half barrel of 98 pounds, or more<br>than 49 pounds.....   |  |                             |       |       |
| 54 quarter barrel of 49 pounds, or<br>more than 24½ pounds.....   |  |                             |       |       |
| 55 eighth barrel of 24½ pounds or less,<br>manufacturers, packers, or repack-<br>ers (special tax).....                 |  |                             |       |       |
| 56 Total.....   |  |                             |       |       |
| <i>Special taxes not elsewhere enumerated.</i>  |  |                             |       |       |
| 57 Bankers, capital not exceeding \$25,000.....   |  |                             |       |       |
| 58 Bankers, capital exceeding \$25,000.....   |  |                             |       |       |
| 59 Billiard rooms.....  |  |                             |       |       |
| 60 Brokers, stocks, bonds, etc.....   |  |                             |       |       |
| 61 Brokers, commercial.....   |  |                             |       |       |
| 62 Brokers, custom-house.....   |  |                             |       |       |
| 63 Brokers, pawn.....   |  |                             |       |       |
| 64 Bowling alleys.....  |  |                             |       |       |
| 65 Circuses.....  |  |                             |       |       |
| 66 Exhibitions not otherwise provided for.....  |  |                             |       |       |
| 67 Theaters, museums, and concert halls.....  |  |                             |       |       |
| Total.....  |  |                             |       |       |
| <i>Legacies and distributive shares of personal<br/>property.</i>   |  |                             |       |       |
| 68 Legacies, lineal issue or ancestor, brother or<br>sister.....  |  |                             |       |       |
| 69 descendant of a brother or sister.....   |  |                             |       |       |
| 70 brother or sister of the father or<br>mother, or a descendant of the<br>brother or sister of the same.....           |  |                             |       |       |
| 71 brother or sister of the grandfather<br>or grandmother, or a descendant of<br>the brother or sister of the same..... |  |                             |       |       |
| 72 any other degree of collateral con-<br>sanguinity than is hereinbefore<br>stated, or stranger in blood.....          |  |                             |       |       |
| Total.....  |  |                             |       |       |
| <i>Schedules A and B.</i>   |  |                             |       |       |
| 73 Schedule A.....  |  |                             |       |       |
| 74 Schedule B.....  |  |                             |       |       |
| Total.....  |  |                             |       |       |

## GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |       |       |             |             |               | Total.        |
|-----------------------------|-------|-------|-------------|-------------|---------------|---------------|
| 1894.                       | 1895. | 1896. | 1897.       | 1898.       | 1899.         |               |
|                             |       |       | \$16,661.37 | \$14,129.23 | \$16,686.41   | \$47,677.01   |
|                             |       |       | 1,566.63    | 2,233.32    | 1,200.01      | 5,000.01      |
|                             |       |       | 556.00      | 156.00      | 12.00         | 724.00        |
|                             |       |       | 208.33      |             |               | 208.33        |
|                             |       |       | 18,992.33   | 16,518.55   | 18,098.42     | 53,609.30     |
|                             |       |       |             |             | 1,787.10      | 1,787.10      |
|                             |       |       |             |             | 1,961.23      | 1,961.23      |
|                             |       |       |             |             | 532.01        | 532.01        |
|                             |       |       |             |             | 1,700.88      | 1,700.88      |
|                             |       |       |             |             | 1,859.40      | 1,859.40      |
|                             |       |       |             |             | 7,840.62      | 7,840.62      |
|                             |       |       |             | 2,500.00    | 443,702.08    | 451,202.08    |
|                             |       |       |             | 44,473.00   | 3,302,134.91  | 3,346,607.91  |
|                             |       |       |             |             | 307,074.65    | 307,074.65    |
|                             |       |       |             |             | 357,010.70    | 357,010.70    |
|                             |       |       |             |             | 181,919.42    | 181,919.42    |
|                             |       |       |             |             | 8,105.01      | 8,105.01      |
|                             |       |       |             |             | 50,522.73     | 50,522.73     |
|                             |       |       |             |             | 61,349.22     | 61,349.22     |
|                             |       |       |             |             | 18,233.17     | 18,233.17     |
|                             |       |       |             |             | 72,164.93     | 72,164.93     |
|                             |       |       |             |             | 54,376.39     | 54,376.39     |
|                             |       |       |             | 46,973.00   | 4,921,593.21  | 4,968,566.21  |
|                             |       |       |             |             | 558,247.00    | 558,247.00    |
|                             |       |       |             |             | 225,568.08    | 225,568.08    |
|                             |       |       |             |             | 48,630.55     | 48,630.55     |
|                             |       |       |             |             | 6,721.90      | 6,721.90      |
|                             |       |       |             |             | 306,267.63    | 306,267.63    |
|                             |       |       |             |             | 1,235,435.25  | 1,235,435.25  |
|                             |       |       |             | 724,073.94  | 38,613,081.20 | 39,342,155.14 |
|                             |       |       |             | 70,343.66   | 5,219,737.46  | 5,290,081.12  |
|                             |       |       |             | 794,417.60  | 43,837,818.66 | 44,632,236.26 |



## E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

| ARTICLES AND OCCUPATIONS.  |               | FISCAL YEARS ENDED JUNE 30— |                |
|--|---------------|-----------------------------|----------------|
|  |               | 1863.                       | 1864.          |
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.                     |               |                             |                |
| <i>Bank circulation.</i>   |               |                             |                |
| 75 Bank circulation.....   |               |                             | \$2,056,996.30 |
| 76     "circulation over 90 per cent of capital.....                                     |               |                             |                |
| 77 Banks, on amount of notes of persons, etc., paid out.....                             |               |                             |                |
| Total .....  |               |                             | 2,056,996.30   |
| <i>Miscellaneous sources.</i>  |               |                             |                |
| 78 Opium manufactured for smoking purposes.....  |               |                             |                |
| 79 Playing cards.....  |               |                             |                |
| 80 Excise tax on gross receipts.....   |               |                             |                |
| Total .....  |               |                             |                |
| <i>Penalties, etc.</i>   |               |                             |                |
| 81 Unassessed penalties.....   | \$27,170.14   | 185,224.94                  |                |
| 82 Penalties upon unstamped instruments.....   |               |                             |                |
| 83 United States share of penalties recovered by suits.....                              |               |                             |                |
| 84 Penalties received on compromises.....  |               |                             |                |
| 85 Interest.....   |               |                             |                |
| 86 Costs.....  |               |                             | 8,375.54       |
| 87 Fines, penalties, etc., reported by United States officers other than collectors..... |               |                             |                |
| Total .....  | 27,170.14     | 193,600.48                  |                |
| Total receipts from articles and occupations now taxable, including penalties.....       | 9,930,254.93  | 43,461,854.43               |                |
| COLLECTIONS UNDER REPEALED LAWS. <i>a</i>  |               |                             |                |
| 88 Manufactures and products.....  | 16,524,989.24 | 36,222,716.67               |                |
| 89 Gross receipts.....   | 1,661,273.51  | 3,426,446.32                |                |
| 90 Sales.....  | 64,093.87     | 141,231.58                  |                |
| 91 Special taxes not elsewhere enumerated.....   | 4,799,195.73  | 5,205,508.94                |                |
| 92 Income.....   | 2,741,838.25  | 20,294,731.74               |                |
| 93 Legacies.....   | 56,592.61     | 311,161.02                  |                |
| 94 Successions.....  |               |                             |                |
| 95 Articles in Schedule A.....   | 365,630.93    | 696,878.43                  |                |
| 96 Bank capital and deposits.....  |               | 780,723.52                  |                |
| 97 Adhesive stamps.....  | 4,140,175.29  | 5,894,945.14                |                |
| 98 Miscellaneous collections.....  | 719,218.57    | 709,550.78                  |                |
| Total collections under repealed laws.....   | 31,072,938.00 | 73,683,894.09               |                |
| RECAPITULATION.  |               |                             |                |
| Total receipts from—   |               |                             |                |
| I Spirits.....   | 5,176,530.50  | 30,329,149.53               |                |
| II Tobacco.....  | 3,007,620.47  | 8,592,098.98                |                |
| III Fermented liquors.....   | 1,628,933.82  | 2,290,009.14                |                |
| IV Oleomargarine.....  |               |                             |                |
| V Filled cheese.....   |               |                             |                |
| VI Mixed flour.....  |               |                             |                |
| VII Special taxes not elsewhere enumerated.....  |               |                             |                |
| VIII Legacies.....   |               |                             |                |
| IX Schedules A and B.....  |               |                             |                |
| X Bank circulation.....  |               | 2,056,996.30                |                |
| XI Miscellaneous sources.....  |               |                             |                |
| XII Penalties, etc., collected.....  | 27,170.14     | 193,600.48                  |                |
| XIII Collections under repealed laws.....  | 31,072,938.00 | 73,683,894.09               |                |
| Aggregate receipts, including commissions allowed on sales of adhesive stamps.....       | 41,003,192.93 | 117,145,748.52              |                |
| Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.....    | 41,003,192.93 | 116,965,578.26              |                |

*a* Collections from specific sources of revenue now exempt from tax will be found in Table E, in reports for 1880 and years previous. Collections in detail from banks and bankers, however, are continued to 1883.

## GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                |      |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|------|
| 1865.                       | 1866.          | 1867.          | 1868.          | 1869.          | 1870.          |      |
| \$1,933,661.84              | \$990,278.11   | \$199,410.49   | \$23,661.78    | \$14,110.29    | \$13,615.43    | 75   |
| 8,863.58                    | 52.50          | 8,863.58       | 3,240.21       | 850.58         | 1,793.51       | 76   |
| 6,022.68                    |                | 6,022.68       | 1,767.89       | 1,604.18       | 11.00          | 77   |
| 1,933,661.84                | 990,278.11     | 214,298.75     | 28,669.88      | 16,565.05      | 15,419.94      |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
| 326,131.23                  | 308,512.04     | 255,975.77     | 219,848.14     | 237,938.49     | 225,992.24     | 78   |
| 75,020.98                   | 271,048.08     | 352,924.14     | 843,645.43     | 504,438.31     | 360,549.09     | 79   |
| 111,955.45                  | 241,557.91     | 260,053.99     | 187,017.82     | 123,691.20     | 213,203.74     | 80   |
| 5,120.05                    | 11,500.24      | 11,176.41      | 6,370.20       | 7,441.46       | 12,323.66      | 81   |
|                             |                |                |                | 3,639.33       | 15,896.99      | 82   |
| 2,735.29                    | 210,234.38     | 579,640.19     |                |                |                | 83   |
| 520,362.70                  | 1,142,853.20   | 1,459,179.80   | 1,256,881.59   | 877,088.79     | 827,904.72     | 84   |
| 36,381,748.15               | 57,152,863.68  | 61,039,070.31  | 44,627,146.61  | 75,495,471.81  | 94,119,253.59  | 85   |
|                             |                |                |                |                |                |      |
| 73,318,450.97               | 127,230,608.66 | 91,531,331.31  | 61,649,902.56  | 3,345,362.95   | 3,017,027.70   | 86   |
| 9,853,377.12                | 11,262,429.82  | 7,444,719.00   | 5,280,069.34   | 6,309,998.82   | 6,894,799.90   | 87   |
| 4,062,243.54                | 4,002,282.91   | 3,999,360.31   | 4,595,909.04   | 8,200,839.03   | 8,837,394.97   | 88   |
| 9,896,914.25                | 14,144,418.05  | 13,627,963.25  | 11,889,549.09  | 9,940,917.02   | 11,020,787.78  | 89   |
| 32,050,017.44               | 72,982,159.03  | 66,014,429.34  | 41,455,598.35  | 34,791,855.84  | 37,775,873.02  | 90   |
| 566,751.85                  | 924,823.97     | 1,228,744.96   | 1,518,387.64   | 1,244,837.01   | 1,672,582.93   | 91   |
| 39,551.32                   | 246,154.88     | 636,570.19     | 1,365,023.60   | 1,189,756.22   | 1,419,242.57   | 92   |
| 780,266.53                  | 1,693,123.73   | 2,116,674.37   | 1,134,339.98   | 893,653.46     | 907,442.09     | 93   |
| 2,947,269.06                | 2,473,709.94   | 1,832,263.71   | 1,838,075.67   | 2,179,489.12   | 3,004,603.67   | 94   |
| 11,162,392.14               | 15,044,373.18  | 15,094,718.00  | 14,852,252.02  | 16,420,710.01  | 15,544,043.06  | 95   |
| 20,326,267.40               | 9,756,037.32   | 354,689.96     | 34,310.37      | 29,453.00      | 22,756.00      | 96   |
| 174,747,781.02              | 253,754,120.49 | 204,881,404.34 | 146,553,417.67 | 84,543,872.48  | 91,116,014.38  | 97   |
|                             |                |                |                |                |                |      |
| 18,731,422.45               | 33,268,171.82  | 33,542,951.72  | 18,655,630.90  | 45,071,230.80  | 55,606,094.15  | I    |
| 11,401,378.10               | 16,531,007.83  | 19,765,148.41  | 18,730,095.32  | 23,430,707.57  | 31,359,707.88  | II   |
| 3,794,928.06                | 5,230,552.72   | 6,057,500.69   | 5,955,808.02   | 6,099,879.54   | 6,319,120.90   | III  |
|                             |                |                |                |                |                | IV   |
|                             |                |                |                |                |                | V    |
|                             |                |                |                |                |                | VI   |
|                             |                |                |                |                |                | VII  |
|                             |                |                |                |                |                | VIII |
|                             |                |                |                |                |                | IX   |
|                             |                |                |                |                |                | X    |
| 1,993,661.84                | 990,278.11     | 214,298.75     | 28,669.88      | 16,565.05      | 15,419.94      | XI   |
| 520,362.70                  | 1,142,853.20   | 1,459,179.80   | 1,256,881.59   | 877,088.79     | 827,904.72     | XII  |
| 174,747,781.02              | 253,754,120.49 | 204,881,404.34 | 146,553,417.67 | 84,543,872.48  | 91,116,014.38  | XIII |
| 211,129,529.17              | 316,906,984.17 | 265,920,474.65 | 191,180,564.28 | 160,639,344.29 | 183,235,867.97 |      |
| 210,855,864.53              | 316,120,448.13 | 265,664,938.42 | 190,374,325.50 | 159,194,126.86 | 184,992,625.24 |      |



## E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

| ARTICLES AND OCCUPATIONS.   |                | FISCAL YEARS ENDED JUNE 30— |       |
|---|----------------|-----------------------------|-------|
|   |                | 1871.                       | 1872. |
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.                      |                |                             |       |
| <i>Bank circulation.</i>  |                |                             |       |
| 75 Bank circulation.....  | \$18,800.83    | \$8,371.50                  |       |
| 76     "circulation over 90 per cent of capital.....                                      | 5,981.09       | 328.22                      |       |
| 77 Banks, on amount of notes of persons, etc., paid out.....                              |                | 155.10                      |       |
| Total .....   | 22,781.92      | 8,854.82                    |       |
| <i>Miscellaneous sources.</i>   |                |                             |       |
| 78 Opium manufactured for smoking purposes.....   |                |                             |       |
| 79 Playing cards.....   |                |                             |       |
| 80 Excise tax on gross receipts.....  |                |                             |       |
| Total .....   |                |                             |       |
| <i>Penalties, etc.</i>  |                |                             |       |
| 81 Unassessed penalties.....  | 187,897.27     | 101,640.03                  |       |
| 82 Penalties upon unstamped instruments.....  |                | 1,611.73                    |       |
| 83 United States share of penalties recovered by suits.....                               | 249,759.90     | 180,603.07                  |       |
| 84 Penalties received on compromises.....   | 173,661.19     | 134,555.68                  |       |
| 85 Interest.....  | 14,616.76      | 11,066.72                   |       |
| 86 Costs.....   | 11,045.23      | 12,727.80                   |       |
| 87 Fines, penalties, etc., reported by United States officers, other than collectors..... |                |                             |       |
| Total .....   | 636,980.35     | 442,205.12                  |       |
| Total receipts from articles and occupations now taxable, including penalties.....        | 87,910,019.37  | 91,921,255.28               |       |
| COLLECTIONS UNDER REPEALED LAWS, a  |                |                             |       |
| 88 Manufactures and products.....   | 3,631,516.10   | 4,616,144.75                |       |
| 89 Gross receipts.....  | 2,800,563.44   |                             |       |
| 90 Sales.....   | 3,649,642.08   |                             |       |
| 91 Special taxes not elsewhere enumerated.....  | 5,002,452.85   |                             |       |
| 92 Income.....  | 19,162,650.75  | 14,436,861.78               |       |
| 93 Legacies.....  | 1,430,087.34   |                             |       |
| 94 Successions.....   | 1,074,979.79   |                             |       |
| 95 Articles in Schedule A.....  | 376,860.45     |                             |       |
| 96 Bank capital and deposits.....   | 3,621,459.61   | 4,619,564.92                |       |
| 97 Adhesive stamps.....   | 15,342,739.46  | 16,177,320.60               |       |
| 98 Miscellaneous collections.....   | 8,205.00       |                             |       |
| Total collections under repealed laws.....  | 56,101,156.87  | 39,849,691.45               |       |
| RECAPITULATION.   |                |                             |       |
| Total receipts from—  |                |                             |       |
| I Spirits.....  | 40,281,348.10  | 49,475,516.36               |       |
| II Tobacco.....   | 33,578,907.18  | 33,736,170.52               |       |
| III Fermented liquors.....  | 7,380,501.82   | 8,258,498.46                |       |
| IV Oleomargarine.....   |                |                             |       |
| V Filled cheese.....  |                |                             |       |
| VI Mixed flour.....   |                |                             |       |
| VII Special taxes not elsewhere enumerated.....   |                |                             |       |
| VIII Legacies.....  |                |                             |       |
| IX Schedules A and B.....   |                |                             |       |
| X Bank circulation.....   | 22,781.92      | 8,854.82                    |       |
| XI Miscellaneous sources.....   | 636,980.35     | 442,205.12                  |       |
| XII Penalties, etc., collected.....   | 56,101,156.87  | 39,849,691.45               |       |
| XIII Collections under repealed laws.....   |                |                             |       |
| Aggregate receipts, including commissions allowed on sales of adhesive stamps.....        | 144,011,176.24 | 131,770,946.73              |       |
| Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.....     | 143,198,322.10 | 130,890,096.90              |       |

a See note a on p. 402.

## GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |                |                |                |                |                |      |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|------|
| 1873.                       | 1874.          | 1875.          | 1876.          | 1877.          | 1878.          |      |
| \$6,304.21                  | \$9,302.18     | \$10,849.18    | \$10,149.57    | \$2,188.62     | \$1,003.72     | 75   |
| 17,975.45                   | 129.31         | 269.17         | 115.95         | .09            |                | 76   |
| 498.96                      | 7,306.77       | 11,627.92      | 7,682.15       | 3,241.45       | 115.00         | 77   |
| 24,778.62                   | 16,738.26      | 22,746.27      | 17,947.67      | 5,430.16       | 1,118.72       |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
|                             |                |                |                |                |                |      |
| 121,537.00                  | 113,145.05     | 49,385.25      | 50,848.37      | 31,803.92      | 24,062.22      | 81   |
| 2,015.15                    | 3,214.91       | 459.00         | 3,394.05       | 223.00         | 543.52         | 82   |
| 142,802.31                  | 114,630.87     | 108,142.29     | 117,989.05     | 180,816.17     | 207,896.98     | 83   |
| 104,506.36                  | 81,480.32      | 92,221.92      | 202,952.20     | 161,412.17     | 78,750.12      | 84   |
| 74,764.78                   | 32,104.17      | 6,371.83       | 6,414.46       | 31,624.85      | 17,851.85      | 85   |
| 16,027.46                   | 19,641.02      | 24,527.32      | 27,686.35      | 14,119.30      | 16,902.86      | 86   |
|                             |                |                |                |                |                | 87   |
| 461,653.06                  | 364,216.34     | 281,107.61     | 409,284.48     | 419,999.41     | 346,007.55     |      |
| 96,297,044.39               | 92,372,599.79  | 98,833,311.29  | 106,220,217.85 | 108,482,195.38 | 100,796,748.52 |      |
|                             |                |                |                |                |                |      |
| 1,267,470.38                | b 625,408.05   | b 863,851.46   | b 509,042.82   | b 238,162.76   | b 429,658.71   | 88   |
|                             |                |                |                |                |                | 89   |
|                             |                |                |                |                |                | 90   |
| 5,062,311.62                | 139,472.09     | 232.64         | 588.27         | 97.79          |                | 91   |
|                             |                |                |                |                |                | 92   |
|                             |                |                |                |                |                | 93   |
|                             |                |                |                |                |                | 94   |
| 3,746,252.84                | 3,370,422.41   | 4,074,501.85   | 3,988,750.36   | 3,824,299.17   | 3,490,913.13   | 95   |
| 7,702,376.85                | 6,136,844.64   | 6,557,229.65   | 6,518,487.51   | 6,450,429.15   | 6,380,405.13   | 96   |
|                             |                | 216,027.34     |                |                |                | 97   |
| 17,778,411.69               | 10,272,147.19  | 11,711,842.94  | 11,016,868.96  | 10,512,988.87  | 10,300,976.97  | 98   |
|                             |                |                |                |                |                |      |
| 52,099,371.78               | 49,444,089.85  | 52,081,991.12  | 56,426,365.13  | 57,469,429.72  | 50,420,815.80  | I    |
| 34,386,303.09               | 33,242,875.62  | 37,303,461.88  | 39,795,339.91  | 41,106,516.92  | 40,091,754.67  | II   |
| 9,324,937.84                | 9,304,679.72   | 9,144,004.41   | 9,571,280.66   | 9,480,789.17   | 9,937,051.78   | III  |
|                             |                |                |                |                |                | IV   |
|                             |                |                |                |                |                | V    |
|                             |                |                |                |                |                | VI   |
|                             |                |                |                |                |                | VII  |
|                             |                |                |                |                |                | VIII |
|                             |                |                |                |                |                | IX   |
|                             |                |                |                |                |                | X    |
| 24,778.62                   | 16,738.26      | 22,746.27      | 17,947.67      | 5,430.16       | 1,118.72       | XI   |
| 461,653.06                  | 364,216.34     | 281,107.61     | 409,284.48     | 419,999.41     | 346,007.55     | XII  |
| 17,778,411.69               | 10,272,147.19  | 11,711,842.94  | 11,016,868.96  | 10,512,988.87  | 10,300,976.97  | XIII |
| 114,075,456.08              | 102,844,746.98 | 110,545,154.23 | 117,237,086.81 | 118,995,184.25 | 111,097,725.49 |      |
|                             |                |                |                |                |                |      |
| 113,504,012.80              | 102,191,016.98 | 110,071,515.00 | 116,768,096.22 | 118,549,230.25 | 110,654,163.37 |      |

b See note b on p. 408.



E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

| ARTICLES AND OCCUPATIONS.   |   | FISCAL YEARS ENDED JUNE 30— |                   |
|---|---|-----------------------------|-------------------|
|   |   | 1879.                       | 1880.             |
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.                  |   |                             |                   |
| <i>Bank circulation.</i>  |   |                             |                   |
| 75  | Bank circulation.....   | \$233. 89                   | \$236. 05         |
| 76  | circulation over 90 per cent of capital.....  | . 70                        |                   |
| 77  | Banks, on amount of notes of persons, etc., paid out.....                             | 13, 568. 70                 | 28, 537. 32       |
| Total .....   |   | 13, 903. 29                 | 28, 773. 37       |
| <i>Miscellaneous sources.</i>   |   |                             |                   |
| 78  | Opium, manufactured for smoking purposes.....   |                             |                   |
| 79  | Playing cards.....  |                             |                   |
| 80  | Excise tax on gross receipts .....  |                             |                   |
| Total .....   |   |                             |                   |
| <i>Penalties, etc.</i>  |   |                             |                   |
| 81  | Unassessed penalties .....  | 27, 004. 49                 | 32, 479. 77       |
| 82  | Penalties upon unstamped instruments .....  | 319. 20                     | 335. 23           |
| 83  | United States share of penalties recovered by suits .....                             | 131, 028. 11                | 78, 034. 10       |
| 84  | Penalties received on compromises .....   | 82, 034. 75                 | 224, 096. 73      |
| 85  | Interest .....  | 9, 416. 55                  | 5, 008. 02        |
| 86  | Costs .....   | 29, 094. 70                 | 43, 801. 23       |
| 87  | Fines, penalties, etc., reported by United States officers other than collectors..... |                             |                   |
| Total .....   |   | 279, 497. 80                | 383, 755. 08      |
| Total receipts from articles and occupations now taxable, including penalties.....    |   | 103, 728, 008. 51           | 113, 297, 980. 16 |
| COLLECTIONS UNDER REPEALED LAWS. a  |   |                             |                   |
| 88  | Manufactures and products .....   | b 299, 094. 00              | b 228, 027. 73    |
| 89  | Gross receipts .....  |                             |                   |
| 90  | Sales .....   |                             |                   |
| 91  | Special taxes not elsewhere enumerated .....  |                             |                   |
| 92  | Income .....  |                             |                   |
| 93  | Legacies .....  |                             |                   |
| 94  | Successions .....   |                             |                   |
| 95  | Articles in Schedule A .....  | 3, 184, 980. 30             | 3, 322, 211. 91   |
| 96  | Bank capital and deposits .....   | 6, 706, 384. 06             | 7, 668, 394. 22   |
| 97  | Adhesive stamps .....   |                             |                   |
| 98  | Miscellaneous collections .....   |                             |                   |
| Total collections under repealed laws .....   |   | 10, 190, 458. 36            | 11, 218, 633. 86  |
| RECAPITULATION.   |   |                             |                   |
| Total receipts from—  |   |                             |                   |
| I   | Spirits.....  | 52, 570, 284. 69            | 61, 185, 508. 79  |
| II  | Tobacco.....  | 40, 135, 002. 65            | 38, 870, 140. 08  |
| III   | Fermented liquors.....  | 10, 729, 320. 08            | 12, 820, 802. 84  |
| IV  | Oleomargarine.....  |                             |                   |
| V   | Filled cheese.....  |                             |                   |
| VI  | Mixed flour.....  |                             |                   |
| VII   | Special taxes not elsewhere enumerated.....   |                             |                   |
| VIII  | Legacies.....   |                             |                   |
| IX  | Schedules A and B .....   | 13, 903. 29                 | 28, 773. 37       |
| X   | Bank circulation .....  |                             |                   |
| XI  | Miscellaneous .....   | 279, 497. 80                | 383, 755. 08      |
| XII   | Penalties, etc., collected .....  | 10, 190, 458. 36            | 11, 218, 633. 86  |
| XIII  | Collections under repealed laws.....  |                             |                   |
| Aggregate receipts, including commissions allowed on sales of adhesive stamps.....    |   | 113, 918, 466. 87           | 124, 516, 614. 02 |
| Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps..... |   | 113, 449, 621. 38           | 123, 981, 916. 10 |

<sup>a</sup> See note <sup>a</sup> on p. 402.

<sup>b</sup> See note *b* on p. 408.

## GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

[illegible]

<sup>b</sup> See note *b* on p. 408.



<sup>b</sup> Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.



## E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

| ARTICLES AND OCCUPATIONS.  |                | FISCAL YEARS ENDED JUNE 30— |       |
|--|----------------|-----------------------------|-------|
|  |                | 1894.                       | 1895. |
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.                     |                |                             |       |
| <i>Bank circulation.</i>   |                |                             |       |
| 75 Bank circulation.....   | \$2.26         |                             |       |
| 76 circulation over 90 per cent of capital.....  |                |                             |       |
| 77 Banks, on amount of notes of persons, etc., paid out.....                             |                |                             |       |
| Total.....   | 2.26           |                             |       |
| <i>Miscellaneous sources.</i>  |                |                             |       |
| 78 Opium manufactured for smoking purposes.....  | 410.00         |                             |       |
| 79 Playing cards.....  |                | \$382,402.50                |       |
| 80 Excise tax on gross receipts.....   |                |                             |       |
| Total.....   | 410.00         | 382,402.50                  |       |
| <i>Penalties, etc.</i>   |                |                             |       |
| 81 Unassessed penalties.....   | 39,628.40      | 46,780.62                   |       |
| 82 Penalties upon unstamped instruments.....   | 349.47         | 373.29                      |       |
| 83 United States share of penalties recovered by suits.....                              | 38,476.44      | 42,896.51                   |       |
| 84 Penalties received on compromises.....  | 47,763.35      | 53,122.49                   |       |
| 85 Interest.....   | 5,564.16       | 3,434.54                    |       |
| 86 Costs.....  | 19,263.93      | 22,197.10                   |       |
| 87 Fines, penalties, etc., reported by United States officers other than collectors..... |                |                             |       |
| Total.....   | 151,045.79     | 168,804.55                  |       |
| Total receipts from articles and occupations now taxable, including penalties.....       | 147,166,876.86 | 143,245,701.71              |       |
| COLLECTIONS UNDER REPEALED LAWS, <i>a</i>  |                |                             |       |
| 88 Manufactures and products.....  | 61,572.84      | 6376.04                     |       |
| 89 Gross receipts.....   |                |                             |       |
| 90 Sales.....  |                |                             |       |
| 91 Special taxes not elsewhere enumerated.....   |                | 77,130.90                   |       |
| 92 Income.....   |                |                             |       |
| 93 Legacies.....   |                |                             |       |
| 94 Successions.....  |                |                             |       |
| 95 Articles in Schedule A.....   |                |                             |       |
| 96 Bank capital and deposits.....  |                |                             |       |
| 97 Adhesive stamps.....  |                |                             |       |
| 98 Miscellaneous collections.....  |                |                             |       |
| Total collections under repealed laws.....   | 1,572.84       | 77,506.94                   |       |
| RECAPITULATION.  |                |                             |       |
| Total receipts from—   |                |                             |       |
| I Spirits.....   | 85,259,252.25  | 79,862,627.41               |       |
| II Tobacco.....  | 28,617,898.62  | 29,704,907.63               |       |
| III Fermented liquors.....   | 31,414,788.04  | 31,640,617.54               |       |
| IV Oleomargarine.....  | 1,723,479.90   | 1,409,211.18                |       |
| V Filled cheese.....   |                |                             |       |
| VI Mixed flour.....  |                |                             |       |
| VII Special taxes not elsewhere enumerated.....  |                |                             |       |
| VIII Legacies.....   |                |                             |       |
| IX Schedules A and B.....  |                |                             |       |
| X Bank circulation.....  | 2.26           |                             |       |
| XI Miscellaneous sources.....  | 410.00         | 382,402.50                  |       |
| XII Penalties, etc., collected.....  | 151,045.79     | 168,804.55                  |       |
| XIII Collections under repealed laws.....  | 1,572.84       | 77,506.94                   |       |
| Aggregate receipts, including commissions allowed on sales of adhesive stamps.....       | 147,168,449.70 | 143,246,677.75              |       |
| Aggregate receipts, exclusive of commissions allowed on sale of adhesive stamps.....     | 147,168,449.70 | 143,246,677.75              |       |

*a* See note *a* on p. 402.*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— |                |                |                |                  |      |
|-----------------------------|----------------|----------------|----------------|------------------|------|
| 1896.                       | 1897.          | 1898.          | 1899.          | Total.           |      |
|                             |                |                |                |                  |      |
|                             |                |                |                | \$5,359,504.70   | 75   |
|                             |                |                |                | 39,002.96        | 76   |
| \$134.85                    | \$83.38        | \$1,180.00     |                | 130,788.17       | 77   |
| 134.85                      | 83.38          | 1,180.00       |                | 5,529,955.23     |      |
|                             |                |                |                |                  |      |
| 22.50                       |                | 114.90         |                | 1,372.40         | 78   |
| 259,853.76                  | 251,306.52     | 261,080.66     | \$271,128.84   | 1,425,772.28     | 79   |
|                             |                |                | 643,445.41     | 943,446.41       | 80   |
| 259,876.26                  | 251,306.52     | 261,195.56     | 914,575.25     | 2,070,591.09     |      |
|                             |                |                |                |                  |      |
| 30,359.82                   | 7,082.91       | 7,097.21       | 31,382.72      | 2,969,821.54     | 81   |
| 243.22                      | 283.98         | 15.94          | 174.47         | 16,235.92        | 82   |
| 48,786.06                   | 28,885.05      | 27,330.00      | 30,163.56      | 4,848,528.56     | 83   |
| 71,882.63                   | 58,846.17      | 85,345.82      | 87,114.09      | 4,275,691.97     | 84   |
| 1,254.20                    | 2,940.22       | 1,756.04       | 3,311.22       | 313,186.77       | 85   |
| 82,183.74                   | 17,606.84      | 15,205.00      | 14,530.25      | 732,953.44       | 86   |
|                             |                |                |                | 890,985.40       | 87   |
| 184,710.57                  | 114,958.17     | 196,750.07     | 160,570.25     | 13,957,313.60    |      |
| 146,830,089.28              | 146,610,474.46 | 170,865,738.60 | 273,479,856.47 | 4,169,599,245.41 |      |
|                             |                |                |                |                  |      |
| 6590.98                     | 9,119.01       | 1,000.75       | 4,716.97       | 425,998,273.27   | 88   |
|                             |                |                |                | 55,924,677.86    | 89   |
|                             |                |                |                | 37,558,907.33    | 90   |
|                             |                |                |                | 85,437,616.96    | 91   |
|                             |                |                |                | 347,044,519.02   | 92   |
|                             |                |                |                | 8,893,969.33     | 93   |
|                             |                |                |                | 5,011,678.57     | 94   |
|                             |                |                |                | 8,964,688.97     | 95   |
|                             |                |                |                | 85,056,538.26    | 96   |
|                             |                |                |                | 209,729,654.54   | 97   |
|                             |                |                |                | 36,064,455.63    | 98   |
| 526.38                      | 9,119.01       | 1,000.75       | 4,716.97       | 1,286,582,189.24 |      |
|                             |                |                |                |                  |      |
| 80,670,070.77               | 82,008,543.02  | 92,546,999.77  | 99,288,634.16  | 2,272,873,726.08 | I    |
| 30,711,629.11               | 30,710,297.42  | 36,230,522.37  | 52,493,207.04  | 1,148,624,631.78 | II   |
| 33,784,235.26               | 32,473,163.07  | 39,515,421.14  | 68,644,558.45  | 959,626,935.61   | III  |
| 1,034,129.60                | 1,034,129.60   | 1,315,780.54   | 1,956,618.56   | 15,942,173.43    | IV   |
|                             | 18,992.28      | 18,992.28      | 18,992.28      | 53,669.35        | V    |
|                             |                |                | 7,840.62       | 7,840.62         | VI   |
|                             |                |                | 4,921,593.21   | 4,908,566.21     | VII  |
|                             |                |                | 1,295,435.25   | 1,235,435.25     | VIII |
|                             |                | 794,417.60     | 43,837,818.06  | 44,632,236.20    | IX   |
| 134.85                      | 83.38          | 1,180.00       |                | 5,529,955.23     | X    |
| 259,876.26                  | 251,306.52     | 261,195.56     |                | 2,070,591.09     | XI   |
| 184,710.57                  | 114,958.17     | 196,750.07     |                | 13,937,313.60    | XII  |
| 526.38                      | 9,119.01       | 1,000.75       |                | 1,286,582,189.24 | XIII |
| 146,830,615.66              | 146,619,593.47 | 170,866,819.36 | 273,484,573.44 | 5,456,104,303.75 |      |
| 146,830,615.66              | 146,619,593.47 | 170,866,819.36 | 273,484,573.44 | 5,444,057,441.91 |      |

*b* Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.



F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE SAME, 1, 1863, TO JUNE 30, 1899.

| ARTICLES AND OCCUPATIONS.  | 1864.     | 1865.    | 1866.     |
|--|-----------|----------|-----------|
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.   |           |          |           |
| <i>Spirits.</i>  |           |          |           |
| Spirits distilled from—  |           |          |           |
| Whatever materials   |           | 1.829598 |           |
| Materials other than grapes  |           | 5.058251 |           |
| Apples, peaches, or grapes   |           | .005687  | 0.091184  |
| Apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes                      |           |          |           |
| Materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes |           | .688401  | 9.391420  |
| Wine in imitation of champagne, etc.   |           | .004015  | .004064   |
| Distilleries, per diem tax on  |           |          |           |
| Distillers (special tax)   | 0.041847  | .028370  | .032658   |
| Rectifiers and compounders of liquors (special tax)  | .050218   | .023105  | .019717   |
| Retail liquor dealers (special tax)  | 1.376692  | 1.044793 | .902915   |
| Wholesale liquor dealers (special tax)   | .150893   | .189785  | .257804   |
| Manufacturers of stills (special tax)  |           |          |           |
| Stills or worms manufactured (special tax)   |           |          |           |
| Stamps:  |           |          |           |
| For distilled spirits intended for export  |           |          |           |
| 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  | 25.890098 | 8.872005 | 10.700362 |
| <i>Tobacco.</i>  |           |          |           |
| Cigars and cheroots  | 1.071679  | 1.455256 | 1.117519  |
| Cigarettes   |           | .007079  | .000578   |
| Manufacturers of cigars (special tax)  |           |          |           |
| Snuff  | .205670   | .134268  | .224560   |
| Tobacco of all descriptions  | 6.049459  | 3.797203 | 3.969007  |
| Stamps:  |           |          |           |
| For tobacco or snuff intended for export   |           |          |           |
| Cigars intended for export   |           |          |           |
| Dealers:   |           |          |           |
| In leaf tobacco, not over 25,000 pounds (special tax)  |           |          |           |
| In leaf tobacco (special tax)  |           |          |           |
| Retail, in leaf tobacco (special tax)  |           |          |           |
| In manufactured tobacco (special tax)  | .007730   | .006431  | .005369   |
| Manufacturers of tobacco (special tax)   |           |          |           |
| Peddlers of tobacco (special tax)  |           |          |           |
| Collections relating to tobacco not otherwise herein provided for                                      |           |          |           |
| Total  | 7.334538  | 5.490179 | 5.317027  |
| <i>Fermented liquors.</i>  |           |          |           |
| Fermented liquors  | 1.898251  | 1.732197 | 1.645232  |
| Brewers (special tax)  | .056587   | .036825  | .035904   |
| Retail dealers in malt liquors (special tax)   |           |          |           |
| Wholesale dealers in malt liquors (special tax)  |           |          |           |
| Additional tax on fermented liquors stored in warehouse  |           |          |           |
| Total  | 1.954838  | 1.769022 | 1.679136  |

ERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE SAME, 1, 1863, TO JUNE 30, 1899.

| 1867.      | 1868.      | 1869.     | 1870.     | 1871.     | 1872.     | 1873.     | 1874.     | 1875.     |
|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 0.326468   | 0.455924   | 0.318741  | 0.330343  | 0.858271  | 0.413482  | 1.766064  | 0.522853  | 1.145140  |
| 10.640875  | 7.019068   | 20.760653 | 20.856211 | 20.777074 | 24.719364 | 36.043178 | 42.155566 | 41.261005 |
| .001038    | .002155    | .000353   | .000006   |           | .000015   | .003096   | .000147   | .000016   |
| .087160    | .102551    | .824742   | 1.148539  | 1.320455  | 1.526123  | .414182   | .077695   | .013865   |
| .030261    | .045909    | .409358   | .569135   | .666476   | .725277   | .402737   | .280410   | .225782   |
| 1.115628   | 1.696258   | 1.904378  | 1.931524  | 2.535557  | 3.057279  | 4.397892  | 4.210157  | 3.696583  |
| .412473    | .436256    | 1.047674  | 1.216304  | 1.498829  | 1.567541  | .820603   | .581185   | .483820   |
| .001698    | .001289    | .001338   | .001056   | .001056   | .001221   | .000921   | .001663   | .001663   |
| .004849    | .002840    | .002250   | .003233   | .003233   | .002875   | .002436   | .002014   | .002014   |
|            |            |           |           |           |           | .000208   | .012466   | .000708   |
|            |            | .120114   | .164930   | .173389   | .226279   | .130106   | .113897   | .092707   |
|            |            | .089406   | .202593   | .260204   | .278835   | .163138   | .152692   | .134139   |
|            |            | .093231   | .076351   | .093052   | .105944   | .064665   | .059747   | .055729   |
|            |            | .028011   | .013223   | .009508   | .003126   | .000457   |           |           |
| 12.613903  | 9.758121   | 28.162594 | 30.019074 | 32.137678 | 37.546005 | 45.670974 | 48.170112 | 47.113771 |
| a 1.377098 | a 1.543920 | 3.697788  | 3.075729  | 4.561846  | 5.718313  | 7.801620  | 9.050533  | 9.173069  |
|            |            | .002045   | .011567   | .019863   | .023588   | .035642   | .042570   | .059201   |
|            |            | .050627   | .067269   | .098737   | .122764   | .134318   | .145197   | .136355   |
| .300227    | .389845    | .328409   | .201789   | .296517   | .377240   | .948538   | 1.011689  | .965246   |
| 5.739096   | 7.818320   | 10.525837 | 12.916882 | 17.452480 | 18.269340 | 19.562321 | 20.361986 | 21.831555 |
|            |            | .011367   | .025966   | .045922   | .040659   | .004904   | .006562   | .006315   |
|            |            | .072230   | .108081   | .153920   | .197682   | .096879   | .103566   | .077418   |
| .022308    | .044986    | .532244   | .502005   | .673571   | .836571   | .007016   | .009438   | .006011   |
|            | .020045    | .015462   | .014010   | .015974   | .010403   | .011230   | .008888   | .008888   |
|            |            | .044440   | .043520   | .043520   | .043520   | .043520   | .043520   | .043520   |
|            |            | .039100   | .000936   |           |           |           | .000019   |           |
| 7.432729   | 9.797071   | 14.640592 | 16.924750 | 23.316876 | 25.602131 | 30.143472 | 32.386339 | 33.745000 |
| 2.188378   | 2.975976   | 3.665599  | 3.283123  | 4.071656  | 6.078767  | 7.811342  | 8.652066  | 7.909650  |
| .089559    | .141335    | .145888   | .128272   | .159544   | .188607   | .267060   | .238894   | .204824   |
|            |            |           |           |           |           | .075368   | .143500   | .128113   |
|            |            |           |           |           |           | .020590   | .030535   | .029142   |
| 2.277937   | 3.115311   | 3.811487  | 3.411395  | 5.131200  | 6.267314  | 8.174360  | 9.064935  | 8.271737  |

a Cigarettes were taxed in 1867 and 1868 at the same rates as cigars and were returned with them.



F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

| 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    | 184289    | 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    | 006202    |
| 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    | 220025    | 200205    |
| Manufacturers of cigars (special tax)  | 130569    | 129039    | 141983    |
| Snuff  | 903403    | 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    | 080151    |
| Retail, in leaf tobacco (special tax)  | 002825    | 001961    | 004439    |
| In manufactured tobacco (special tax)  | 1.378675  | 1.340580  | 1.511836  |
| Manufacturers of tobacco (special tax)   | 008674    | 007353    | 009082    |
| Peddlers of tobacco (special tax)  | 029911    | 027289    | 029613    |
| Collections relating to tobacco not otherwise herein provided for                                      |           |           |           |
| Total  | 33.944327 | 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    | 005296    | 053370    |
| Additional tax on fermented liquors stored in warehouse  |           |           |           |
| Total  | 8.164038  | 7.967372  | 8.944424  |

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| 1879.     | 1880.     | 1881.     | 1882.     | 1883.     | 1884.     | 1885.     | 1886.     | 1887.     |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 0.806805  | 0.726073  | 1.127620  | 0.744537  | 0.777045  | 0.841520  | 1.175844  | 1.197913  | 0.917539  |
| 41.073555 | 44.181990 | 44.692396 | 43.294688 | 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  | 3.628930  | 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    | 003502    | 005067    | 003252    | 002770    | 002401    | 002371    | 002566    | 002407    |
| 015109    | 015856    | 013604    | 006526    | 005121    | 013288    | 035500    | 008684    | 002588    |
| 110934    | 120068    | 090438    |           |           |           |           |           |           |
| 107536    | 106969    | 000093    |           |           |           |           |           |           |
| 038453    | 038018    | 000007    |           |           |           |           |           |           |
| 000198    | 000293    |           |           |           |           |           |           |           |
|           | 000229    |           |           |           |           |           |           |           |
| 065748    | 127689    | 000023    |           |           |           |           |           |           |
| 46.147290 | 49.138430 | 49.458160 | 47.502754 | 51.232659 | 63.240715 | 60.052068 | 59.102234 | 55.394404 |
| 10.635210 | 11.409577 | 11.854323 | 12.404265 | 11.639116 | 8.526460  | 8.963874  | 9.009877  | 9.563425  |
| 360038    | 574437    | 731320    | 691192    | 640660    | 373699    | 471029    | 560782    | 606893    |
| 132504    | 115115    | 104783    | 097802    | 066754    | 080556    | 093523    | 092979    | 095374    |
| 791913    | 509638    | 507576    | 529358    | 507046    | 368573    | 452712    | 421960    | 441732    |
| 21.685575 | 17.001871 | 16.816404 | 17.018945 | 15.240771 | 11.091469 | 12.411734 | 12.689248 | 13.459595 |
| 006903    | 005275    | 004984    | 004364    | 000586    |           |           |           |           |
|           | 000043    | 000063    | 000092    | 000017    |           |           |           |           |
|           |           | 000340    | 051878    | 003848    | 004187    | 004657    | 004189    | 003943    |
| 070413    | 070938    | 059707    | 094310    | 033090    | 035489    | 042560    | 041844    | 039355    |
| 002830    | 001671    | 001212    | 001317    | 000631    | 000286    | 000241    | 000053    | 000308    |
| 1.497317  | 1.497328  | 1.455345  | 1.423950  | 849974    | 934800    | 1.031744  | 1.033789  | 1.047998  |
| 009207    | 007567    | 096753    | 085957    | 093925    | 004208    | 004732    | 004770    | 004682    |
| 027430    | 023050    | 019338    | 015551    | 010205    | 011895    | 012632    | 012774    | 012371    |
| 35.231340 | 31.216830 | 31.562227 | 32.218981 | 29.005623 | 21.431592 | 23.489438 | 23.872265 | 25.335536 |
| 9.015529  | 9.915205  | 9.749420  | 10.600356 | 11.315908 | 14.451196 | 15.786185 | 16.387633 | 17.997221 |
| 178004    | 161742    | 143843    | 133120    | 127367    | 154587    | 162280    | 159901    | 157655    |
| 168336    | 143792    | 118856    | 106714    | 107810    | 149907    | 143513    | 144994    | 149068    |
| 056551    | 082949    | 076957    | 081856    | 091751    | 115901    | 123531    | 139104    | 143284    |
| 9.418420  | 10.303638 | 10.090076 | 10.962085 | 11.642836 | 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>Oleomargarine.</i>  |          |          |          |
| Oleomargarine.....   | 0.525516 | 0.517442 | 0.434242 |
| Manufacturers of oleomargarine (special tax).....  | .013794  | .009474  | .008205  |
| Retail dealers in oleomargarine (special tax).....   | .090141  | .099799  | .070177  |
| Wholesale dealers in oleomargarine (special tax).....  | .056696  | .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>Mixed flour.</i>  |          |          |          |
| Mixed flour, per barrel of 196 pounds, or more than 98 pounds ..   |          |          |          |
| half barrel of 98 pounds, or more than 49 pounds ..  |          |          |          |
| quarter barrel of 49 pounds, or more than 24½ pounds ..  |          |          |          |
| eighth barrel of 24½ pounds or less ..   |          |          |          |
| manufacturers, packers, or repackers (special tax) ..  |          |          |          |
| Total .....  |          |          |          |
| <i>Special taxes not elsewhere enumerated.</i>   |          |          |          |
| Bankers, capital not exceeding \$25,000 .....  |          |          |          |
| Bankers, capital exceeding \$25,000 .....  |          |          |          |
| Billiard rooms .....   |          |          |          |
| Brokers, stocks, bonds, etc .....  |          |          |          |
| Brokers, commercial .....  |          |          |          |
| Brokers, custom-house .....  |          |          |          |
| Brokers, pawn .....  |          |          |          |
| Bowling alleys .....   |          |          |          |
| Circuses .....   |          |          |          |
| Exhibitions not otherwise provided for .....   |          |          |          |
| Theaters, museums, and concert halls .....   |          |          |          |
| Total .....  |          |          |          |
| <i>Legacies and distributive shares of personal property.</i>  |          |          |          |
| Legacies, lineal issue or ancestor, brother or sister ..   |          |          |          |
| descendant of a brother or sister ..   |          |          |          |
| brother or sister of the father or mother, or a descendant of the brother or sister of the same ..           |          |          |          |
| brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the same .. |          |          |          |
| any other degree of collateral consanguinity than is hereinbefore stated, or stranger in blood ..            |          |          |          |
| Total .....  |          |          |          |
| <i>Schedules A and B:</i>  |          |          |          |
| Schedule A .....   |          |          |          |
| Schedule B .....   |          |          |          |
| Total .....  |          |          |          |

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| 1891.    | 1892.    | 1893.    | 1894.    | 1895.    | 1896.    | 1897.    | 1898.    | 1899.     |
|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| 0.596765 | 0.614643 | 0.808247 | 0.902746 | 0.743680 | 0.648690 | 0.580203 | 0.648326 | 0.588067  |
| .004759  | .006760  | .009534  | .007044  | .006248  | .010710  | .004911  | .004448  | .004205   |
| .100177  | .132730  | .148028  | .187729  | .164880  | .121887  | .088890  | .091378  | .096284   |
| .056424  | .068918  | .071826  | .072974  | .068961  | .049216  | .031305  | .025910  | .026284   |
| .738125  | .823051  | 1.037635 | 1.171093 | .983760  | .830503  | .705315  | .770062  | .715446   |
|          |          |          |          |          |          |          |          |           |
|          |          |          |          |          |          | .011364  | .008269  | .006175   |
|          |          |          |          |          |          | .001089  | .001307  | .000439   |
|          |          |          |          |          |          | .000379  | .000091  | .000004   |
|          |          |          |          |          |          | .000142  |          |           |
|          |          |          |          |          |          |          | .012954  | .009667   |
|          |          |          |          |          |          |          |          |           |
|          |          |          |          |          |          |          |          | .000653   |
|          |          |          |          |          |          |          |          | .000717   |
|          |          |          |          |          |          |          |          | .000195   |
|          |          |          |          |          |          |          |          | .000622   |
|          |          |          |          |          |          |          |          | .000680   |
|          |          |          |          |          |          |          |          |           |
|          |          |          |          |          |          |          |          | .002867   |
|          |          |          |          |          |          |          |          |           |
|          |          |          |          |          |          |          | .001463  | .164069   |
|          |          |          |          |          |          |          | .026028  | 1.207430  |
|          |          |          |          |          |          |          |          | .134221   |
|          |          |          |          |          |          |          |          | .130541   |
|          |          |          |          |          |          |          |          | .066519   |
|          |          |          |          |          |          |          |          | .002904   |
|          |          |          |          |          |          |          |          | .018474   |
|          |          |          |          |          |          |          |          | .022432   |
|          |          |          |          |          |          |          |          | .006667   |
|          |          |          |          |          |          |          |          | .026387   |
|          |          |          |          |          |          |          |          | .019883   |
|          |          |          |          |          |          |          | .027491  | 1.799587  |
|          |          |          |          |          |          |          |          |           |
|          |          |          |          |          |          |          |          | .204123   |
|          |          |          |          |          |          |          |          | .082479   |
|          |          |          |          |          |          |          |          | .017782   |
|          |          |          |          |          |          |          |          | .002458   |
|          |          |          |          |          |          |          |          | .144896   |
|          |          |          |          |          |          |          |          | .451738   |
|          |          |          |          |          |          |          |          |           |
|          |          |          |          |          |          |          | .423766  | 14.120753 |
|          |          |          |          |          |          |          | .041168  | 1.908604  |
|          |          |          |          |          |          |          |          |           |
|          |          |          |          |          |          |          | .464934  | 16.029357 |



F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

| ARTICLES AND OCCUPATIONS.   | 1864.      | 1865.      | 1866.      |
|---|------------|------------|------------|
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.                              |            |            |            |
| <i>Bank circulation.</i>  |            |            |            |
| Bank circulation.....   | 1,755,929  | 944,284    | 318,496    |
| circulation over 90 per cent of capital.....  |            |            | .000017    |
| Banks, on amount of notes of persons, etc., paid out.....   |            |            |            |
| Total.....  | 1,755,929  | 944,284    | 318,513    |
| <i>Miscellaneous sources.</i>   |            |            |            |
| Opium manufactured for smoking purposes.....  |            |            |            |
| Playing cards.....  |            |            |            |
| Excise tax on gross receipts.....   |            |            |            |
| Total.....  |            |            |            |
| <i>Penalties, etc.</i>  |            |            |            |
| Unassessed penalties.....   | 158,115    | 154,470    | 69,930     |
| Penalties upon unstamped instruments.....   |            |            |            |
| United States share of penalties recovered by suits.....  |            | 65,533     | 6,871      |
| Penalties received on compromises.....  |            | 65,742     | 10,985     |
| Interest.....   |            | 90,245     | 60,608     |
| Costs.....  |            |            |            |
| Fines, penalties, etc., reported by United States officers other than collectors.....             | 90,715     | 90,129     | 66,762     |
| Total.....  | 165,265    | 246,106    | 367,587    |
| Total percentages of receipts from articles and occupations now taxable, including penalties..... | 37.100668  | 17.231956  | 18.832625  |
| PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*  |            |            |            |
| Manufactures and products.....  | 30.921068  | 34.726762  | 40.922403  |
| Gross receipts.....   | 2.924943   | 4.669982   | 3.622444   |
| Sales.....  | 120,560    | 1,924,053  | 1,287,294  |
| Special taxes not elsewhere enumerated.....   | 4,443,618  | 4,644,975  | 4,549,404  |
| Income.....   | 17,324,343 | 15,180,263 | 23,473,953 |
| Legacies.....   | 2,656,919  | 2,490,919  | 2,974,460  |
| Successions.....  |            | 91,8923    | 97,9173    |
| Articles in Schedule A.....   | 59,1881    | 369,568    | 544,574    |
| Bank capital and deposits.....  | 66,6455    | 1,395,925  | 795,643    |
| Adhesive stamps.....  | 5,032,146  | 5,280,988  | 4,838,866  |
| Miscellaneous collections.....  | 605,699    | 14,313,586 | 1,206,161  |
| Total percentages of collections under repealed laws.....   | 62.899332  | 82.768044  | 81.617375  |
| RECAPITULATION.   |            |            |            |
| Percentages of—   |            |            |            |
| Receipts from spirits.....  | 25.890098  | 8.872005   | 10.760362  |
| Receipts from tobacco.....  | 7.334538   | 5.400179   | 5.317027   |
| Receipts from fermented liquors.....  | 1.954838   | 1.769022   | 1.679136   |
| Receipts from oleomargarine.....  |            |            |            |
| Receipts from filled cheese.....  |            |            |            |
| Receipts from mixed flour.....  |            |            |            |
| Receipts from special taxes not elsewhere enumerated.....   |            |            |            |
| Receipts from legacies.....   |            |            |            |
| Receipts from Schedules A and B.....  |            |            |            |
| Receipts from bank circulation.....   | 1.755929   | 944,284    | 318,513    |
| Receipts from miscellaneous sources.....  |            |            |            |
| Penalties, etc., collected.....   | 165,265    | 246,106    | 367,587    |
| Collections under repealed laws.....  | 62.899332  | 82.768044  | 81.617375  |
| Total.....  | 100.000000 | 100.000000 | 100.000000 |

\* See note a on page 402.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

[illegible]

<sup>a</sup> See note b on page 408.



F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

| ARTICLES AND OCCUPATIONS.  | 1876.      | 1877.      | 1878.      |
|--|------------|------------|------------|
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.                               |            |            |            |
| <i>Bank circulation.</i>   |            |            |            |
| Bank circulation .....   | 0.008657   | 0.001839   | 0.000903   |
| circulation over 90 per cent of capital .....  | .000593    |            |            |
| Banks, on amount of notes of persons, etc., paid out .....   | .006533    | .002724    | .000103    |
| Total .....  | .015309    | .004563    | .001006    |
| <i>Miscellaneous sources.</i>  |            |            |            |
| Opium manufactured for smoking purposes .....  |            |            |            |
| Playing cards .....  |            |            |            |
| Excise tax on gross receipts .....   |            |            |            |
| Total .....  |            |            |            |
| <i>Penalties, etc.</i>   |            |            |            |
| Unassessed penalties .....   | .043372    | .026727    | .021659    |
| Penalties upon unstamped instruments .....   | .002895    | .000187    | .000489    |
| United States share of penalties recovered by suits .....  | .10642     | .151953    | .187139    |
| Penalties received on compromises .....  | .173113    | .135646    | .070884    |
| Interest .....   | .005471    | .026577    | .016068    |
| Costs .....  | .023616    | .011865    | .015214    |
| Fines, penalties, etc., reported by United States officers other than collectors .....             |            |            |            |
| Total .....  | .349109    | .352955    | .311444    |
| Total percentages of receipts from articles and occupations now taxable, including penalties ..... | 90.602916  | 91.165198  | 90.728003  |
| PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*   |            |            |            |
| Manufactures and products .....  | a 0.434199 | a 0.260145 | a 0.386739 |
| Gross receipts .....   |            |            |            |
| Sales .....  |            |            |            |
| Special taxes not elsewhere enumerated .....   |            |            |            |
| Income .....   | .000502    | .000682    |            |
| Legacies .....   |            |            |            |
| Successions .....  |            |            |            |
| Articles in Schedule A .....   |            |            |            |
| Bank capital and deposits .....  | 3.402294   | 3.213827   | 3.142201   |
| Adhesive stamps .....  | 5.560989   | 5.420748   | 5.743037   |
| Miscellaneous collections .....  |            |            |            |
| Total percentages of collections under repealed laws .....   | 9.397084   | 8.834802   | 9.271997   |
| RECAPITULATION.  |            |            |            |
| Percentages of—  |            |            |            |
| Receipts from spirits .....  | 48.130133  | 48.295593  | 45.384202  |
| Receipts from tobacco .....  | 33.944327  | 34.544715  | 36.086927  |
| Receipts from fermented liquors .....  | 8.164038   | 7.967372   | 8.944324   |
| Receipts from oleomargarine .....  |            |            |            |
| Receipts from filled cheese .....  |            |            |            |
| Receipts from mixed flour .....  |            |            |            |
| Receipts from special taxes not elsewhere enumerated .....   |            |            |            |
| Receipts from legacies .....   |            |            |            |
| Receipts from Schedules A and B .....  |            |            |            |
| Receipts from bank circulation .....   | .015309    | .004563    | .001006    |
| Receipts from miscellaneous sources .....  |            |            |            |
| Penalties, etc., collected .....   | .649109    | .352955    | .311444    |
| Collections under repealed laws .....  | 9.397084   | 8.834802   | 9.271997   |
| Total .....  | 100.000000 | 100.000000 | 100.000000 |

\* See note a on p. 402.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| 1879.      | 1880.      | 1881.      | 1882.      | 1883.      | 1884.      | 1885.      | 1886.      | 1887.      |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 0.002293   | 0.000190   | 0.001389   | 0.000138   | 0.000051   | 0.000006   |            |            |            |
| .011911    | .022918    | .001775    | .002775    | .000488    | .000357    | 0.022238   |            | 0.003609   |
| .012205    | .023108    | .003164    | .002913    | .000539    | .000363    | .022238    |            | .003609    |
|            |            |            |            |            |            |            |            |            |
|            |            |            |            |            |            |            |            |            |
|            |            |            |            |            |            |            |            |            |
| .023705    | .026985    | .020636    | .012856    | .013403    | .017945    | .026720    | 0.020707   | .025911    |
| .000280    | .000269    | .000341    | .000248    | .000197    | .000156    | .000072    | .000210    | .000093    |
| .115019    | .062670    | .032702    | .038928    | .048470    | .029268    | .090897    | .044040    | .016800    |
| .072012    | .179973    | .083029    | .055057    | .121312    | .166993    | .050467    | .077566    | .115307    |
| .098266    | .004022    | .004186    | .002118    | .001806    | .001075    | .001870    | .001628    | .002280    |
| .026067    | .035177    | .029202    | .026046    | .025480    | .023220    | .025052    | .022160    | .024908    |
|            |            |            |            |            |            |            |            |            |
| .245349    | .308196    | .170186    | .135853    | .210668    | .237769    | .198078    | .106311    | .185299    |
| 91.054604  | 90.990252  | 91.263813  | 90.842586  | 92.092325  | 99.782639  | 99.978331  | 99.972552  | 99.975350  |
| 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 |
|            |            |            |            |            |            |            |            |            |
|            |            |            |            |            |            |            |            |            |
| 2.795642   | 2.668087   | 2.767661   | 3.568599   | 2.582144   | .001604    | .002076    |            |            |
| 5.857003   | 6.158531   | 5.839460   | 5.535368   | 5.276032   | .150604    | .001450    | .006747    | .006544    |
| 8.945396   | 9.009748   | 8.716187   | 9.157414   | 7.907675   | .217970    | .021669    | .027448    | .024641    |
|            |            |            |            |            |            |            |            |            |
| 46.147290  | 49.138430  | 49.458160  | 47.502754  | 51.232650  | 63.240715  | 60.052968  | 59.102284  | 55.394404  |
| 35.231340  | 31.216830  | 31.562227  | 32.218981  | 29.005623  | 21.431592  | 23.489438  | 23.872265  | 25.335536  |
| 9.418420   | 10.303688  | 10.090076  | 10.082085  | 11.642850  | 14.871591  | 16.216509  | 16.831692  | 18.447228  |
|            |            |            |            |            |            |            |            | .609193    |
|            |            |            |            |            |            |            |            |            |
|            |            |            |            |            |            |            |            |            |
|            |            |            |            |            |            |            |            |            |
| .012205    | .023108    | .003164    | .002913    | .000539    | .000363    | .022238    |            | .003609    |
| .245349    | .308196    | .170186    | .135853    | .210668    | .237769    | .198078    | .106311    | .185299    |
| 8.945396   | 9.009748   | 8.716187   | 9.157414   | 7.907675   | .217970    | .021669    | .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. 403.



F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

| ARTICLES AND OCCUPATIONS.   | 1888.      | 1889.      | 1890.      |
|---|------------|------------|------------|
| ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.                              |            |            |            |
| <i>Bank circulation.</i>  |            |            |            |
| Bank circulation.....   | 0.000161   |            |            |
| circulation over 90 per cent of capital.....  |            |            |            |
| Banks, on amount of notes of persons, etc., paid out.....   | .003219    | 0.004747   | 0.000049   |
| Total.....  | .003380    | .004747    | .000049    |
| <i>Miscellaneous sources.</i>   |            |            |            |
| Opium manufactured for smoking purposes.....  |            |            |            |
| Playing cards.....  |            |            |            |
| Excise tax on gross receipts.....   |            |            |            |
| 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    | .022943    | .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  |
| PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*  |            |            |            |
| Manufactures and products.....  | α0.007838  | α0.004633  | α0.006455  |
| 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  | 24.345469  | 25.815045  |
| Receipts from fermented liquors.....  | 18.760400  | 18.124403  | 18.299483  |
| Receipts from oleomargarine.....  | .699057    | .683183    | .551417    |
| Receipts from filled cheese.....  |            |            |            |
| Receipts from mixed flour.....  |            |            |            |
| Receipts from special taxes not elsewhere enumerated.....   |            |            |            |
| Receipts from legacies.....   |            |            |            |
| Receipts from Schedules A and B.....  |            |            |            |
| Receipts from bank circulation.....   | .003380    | .004747    | .000049    |
| Receipts from miscellaneous sources.....  |            |            |            |
| Penalties, etc., collected.....   | .125112    | .064932    | .095880    |
| Collections under repealed laws.....  | .007857    | .004644    | .011721    |
| Total.....  | 100.000000 | 100.000000 | 100.000000 |

\* See note a on page 402.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

| 1891.      | 1892.      | 1893.      | 1894.      | 1895.      | 1896.      | 1897.      | 1898.      | 1899.      |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|            |            |            |            |            |            |            |            |            |
|            |            |            | 0.000002   |            | 0.000002   |            |            |            |
|            |            |            |            |            |            | 0.000058   | 0.000691   |            |
|            |            |            | 0.000002   |            | 0.000002   | 0.000058   | 0.000691   |            |
|            |            |            |            |            |            |            |            |            |
|            | 0.000455   | 0.000078   | .000279    |            | .000015    |            | .000067    |            |
|            |            |            |            | 0.266955   | .176975    | .171400    | .152798    | 0.099139   |
|            |            |            |            |            |            |            |            | .235277    |
|            | .000455    | .000078    | .000279    | .266955    | .176990    | .171400    | .152865    | .334416    |
|            |            |            |            |            |            |            |            |            |
| 0.014265   | .018686    | .008834    | .026927    | .032657    | .020677    | .004831    | .004153    | .011439    |
| .000138    | .000183    | .000051    | .000237    | .000261    | .000166    | .000194    | .000009    | .000064    |
| .066129    | .069453    | .035699    | .026145    | .029946    | .033227    | .019719    | .015995    | .011029    |
| .075082    | .047940    | .041296    | .032455    | .037085    | .048956    | .040135    | .049949    | .031853    |
| .001029    | .002166    | .000875    | .003781    | .002397    | .000854    | .001528    | .001028    | .001211    |
| .018804    | .018286    | .017811    | .013090    | .015496    | .021919    | .012008    | .008899    | .005313    |
|            |            |            |            |            |            |            |            |            |
| .175447    | .155814    | .104566    | .102635    | .117842    | .125799    | .078406    | .080633    | .060909    |
| 99.997321  | 99.908143  | 99.995709  | 99.998931  | 99.999737  | 99.999642  | 99.993781  | 99.999379  | 99.998275  |
|            |            |            |            |            |            |            |            |            |
| α0.002520  | α0.001429  | α0.004291  | α0.001069  | α0.000263  | 0.000358   | 0.006219   | 0.000621   | 0.001725   |
|            |            |            |            |            |            |            |            |            |
|            |            |            |            | .053845    |            |            |            |            |
|            |            |            |            |            |            |            |            |            |
| .000159    | .000428    |            |            |            |            |            |            |            |
|            |            |            |            |            |            |            |            |            |
| .002679    | .001857    | .004291    | .001069    | .054108    | .000358    | .006219    | .000621    | .001725    |
|            |            |            |            |            |            |            |            |            |
| 57.065584  | 59.347095  | 58.830637  | 57.933104  | 55.752052  | 54.940900  | 55.932867  | 54.763237  | 36.303157  |
| 22.457752  | 20.148829  | 19.806660  | 19.445675  | 20.736978  | 20.916366  | 20.945562  | 21.203954  | 19.194211  |
| 19.560413  | 19.522899  | 20.216133  | 21.346143  | 22.088296  | 23.008066  | 22.147219  | 23.120445  | 25.099975  |
| .738125    | .823051    | 1.037635   | 1.171093   | .983769    | .830503    | .705315    | .770662    | .715440    |
|            |            |            |            |            |            | .012954    | .009667    | .006618    |
|            |            |            |            |            |            |            | .002867    | .002867    |
|            |            |            |            |            |            |            | .027491    | 1.799587   |
|            |            |            |            |            |            |            | .451738    | .451738    |
|            |            |            |            |            |            |            | .464934    | 16.029357  |
|            |            |            | .000002    |            | .000002    | .000058    | .000691    |            |
|            | .000455    | .000078    | .000279    | .266955    | .176990    | .171400    | .152865    | .334416    |
| .175447    | .155814    | .104566    | .102635    | .117842    | .125799    | .078406    | .080633    | .060909    |
| .002679    | .001857    | .004291    | .001069    | .054108    | .000358    | .006219    | .000621    | .001725    |
| 100.000000 | 100.000000 | 100.000000 | 100.000000 | 100.000000 | 100.000000 | 100.000000 | 100.000000 | 100.000000 |

α See note b on page 408.



## 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, 1899.

| Description of tobacco.   | Rates of tax per pound. | Dates of acts— |                | Length of time rates were in force. | Aggregate collections. | Aggregate quantities. | Remarks.  |
|---|-------------------------|----------------|----------------|-------------------------------------|------------------------|-----------------------|---|
|   |                         | Imposing tax.  | Repealing tax. |                                     |                        |                       |   |
| Smoking, made exclusively of stems.....   | Cents.                  | July 1, 1862   | Mar. 3, 1863   | Months.                             |                        | Pounds.               | 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: |
| Do.....   | 2                       | Mar. 3, 1863   | June 30, 1864  | 6                                   | \$58,430.09            | 2,921,505             |   |
| Smoking, prepared with all the stems in.....  | 5                       | Mar. 3, 1863   | June 30, 1864  | 16                                  | 85,158.90              | 1,703,177             |   |
| Cavendish, plug, twist, fine cut, valued at not over 30 cents per pound.....                                | 5                       | July 1, 1862   | do             | 22                                  | 1,695,128.41           | 33,902,568            |   |
| Cavendish, plug, twist, fine cut, valued at over 30 cents per pound.....                                    | 10                      | do             | Mar. 3, 1863   | 6                                   | 81,005.44              | 810,054               |   |
| Do.....   | 15                      | do             | do             | 6                                   | 1,297,900.83           | 8,652,675             |   |
| Cavendish, plug, twist, fine cut, and manufactured tobacco of all descriptions, except smoking tobacco..... | 15                      | Mar. 3, 1863   | June 30, 1864  | 16                                  | 8,251,536.81           | 55,010,245            |   |
| Snuff.....  | 20                      | July 1, 1862   | June 30, 1864  | 22                                  | 375,729.68             | 1,878,698             |   |
| Smoking, made exclusively of stems.....   | 15                      | June 30, 1864  | July 13, 1866  | 25                                  | 1,403,171.69           | 9,554,477             |   |
| Smoking, prepared with all the stems in, and fine cut shorts.....   | 25                      | do             | Mar. 3, 1865   | 9                                   | 1,519,332.16           | 6,077,328             |   |
| Cavendish, plug, twist, etc., and fine-cut chewing.....   | 35                      | do             | do             | 9                                   | 4,407,940.62           | 12,591,116            |   |
| Snuff.....  | 30                      | Mar. 3, 1865   | July 13, 1866  | 16                                  | 14,655.22              | 348,505               |   |
| Smoking, not sweetened, stemmed, or bottled.....  | 30                      | do             | do             | 16                                  | 964,637.18             | 2,756,106             |   |
| Smoking, sweetened, stemmed, or bottled.....  | 40                      | do             | do             | 16                                  | 10,244,892.08          | 23,010,153            |   |
| Chewing, etc., smoking, etc., part of the stems removed.....  | 30                      | July 13, 1866  | do             | 24                                  | 2,302,850.95           | 3,734,683             |   |
| Smoking, exclusively of stems, etc.....   | 40                      | do             | do             | 24                                  | 2,306,109.31           | 3,734,683             |   |
| Chewing, etc., smoking, etc., part of the stems removed.....  | 32                      | July 20, 1868  | June 6, 1872   | 24                                  | 1,432,680.26           | 3,581,726             |   |
| Snuff.....  | 32                      | do             | do             | 24                                  | 24,730,354.08          | 61,825,635            |   |
| All kinds, except snuff cigars, cheroots, and cigarettes.....   | 32                      | do             | do             | 47                                  | 71,496,577.00          | 223,426,181           |   |
| Do.....   | 24                      | Mar. 3, 1875   | Mar. 1, 1879   | 129                                 | 18,383,687.27          | 116,135,315           |   |
| Do.....   | 24                      | Mar. 3, 1875   | Mar. 1, 1879   | 52                                  | 8,940,710.33           | 27,930,740            |   |
| Do.....   | 8                       | Mar. 3, 1883   | Oct. 1, 1890   | 50                                  | 61,776,790.09          | 308,853,948           |   |
| Do.....   | 8                       | Oct. 1, 1890   | June 13, 1898  | 48                                  | 101,909,974.77         | 422,958,229           |   |
| Do.....   | 12                      | do             | do             | 92                                  | 128,456,304.79         | 1,005,707,809         |   |
| Do.....   | 12                      | do             | do             | 89                                  | 119,887,456.99         | 1,998,124,183         |   |
| Total.....  |                         |                |                | 123                                 | 30,972,396.85          | 258,103,307           |   |
|   |                         |                |                |                                     | 701,194,901.11         | 5,832,710,527         |   |

## 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, 1899.

| 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  | \$38,430.09                         | 2,921,505                          |   |  |   |
|                             | 5  | 270,368.85                          | 5,527,877                          |   |  |   |
|                             | 19   | 81,005.44                           | 810,054                            | \$2,613,438.51                              | 23,852,387                                 | 10.96                                     |
| 1864.....                   | 15   | 2,103,108.05                        | 14,421,120                         |   |  |   |
|                             | 20   | 34,496.18                           | 172,331                            |   |  |   |
|                             | 5  | 1,209,589.63                        | 24,191,792                         |   |  |   |
|                             | 15   | 5,877,065.11                        | 39,180,634                         | 7,927,618.56                                | 34,577,007                                 | 11.35                                     |
| 1865.....                   | 20   | 240,934.24                          | 1,204,671                          |   |  |   |
|                             | 5  | 294,328.83                          | 5,889,576                          |   |  |   |
|                             | 15   | 2,018,805.41                        | 13,458,702                         |   |  |   |
|                             | 20   | 100,339.26                          | 501,067                            |   |  |   |
|                             | 25   | 1,088,146.05                        | 4,552,680                          | 8,309,372.53                                | 37,041,822                                 | 22.03                                     |
| 1866.....                   | 30   | 7,802.77                            | 20,009                             |   |  |   |
|                             | 35   | 4,028,805.16                        | 11,511,042                         |   |  |   |
|                             | 40   | 782,084.46                          | 1,995,210                          |   |  |   |
|                             | 15   | 899,540.76                          | 5,956,938                          |   |  |   |
|                             | 25   | 421,185.50                          | 1,724,742                          |   |  |   |
| 1867.....                   | 30   | 6,252.45                            | 20,841                             | 13,098,095.73                               | 37,493,785                                 | 34.77                                     |
|                             | 35   | 1,455,731.38                        | 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                               | 47,831,494                                 | 33.68                                     |
|                             | 40   | 14,053,205.18                       | 35,133,013                         |   |  |   |
|                             | 15   | 1,750,292.87                        | 11,968,016                         |   |  |   |
| 1868.....                   | 30   | 288,721.31                          | 962,404                            | 15,692,415.77                               | 46,764,150                                 | 33.50                                     |
|                             | 40   | 13,659,492.09                       | 34,133,730                         |   |  |   |
| 1869.....                   | 16   | 3,200,544.83                        | 20,049,905                         |   |  |   |
|                             | 32   | 14,164,518.81                       | 44,264,121                         | 17,871,063.64                               | 64,303,026                                 | 27.61                                     |
| 1870.....                   | 16   | 4,501,702.81                        | 28,698,143                         |   |  |   |
|                             | 32   | 19,708,760.61                       | 61,889,939                         | 24,300,483.42                               | 90,288,082                                 | 26.91                                     |
| 1871.....                   | 16   | 4,602,821.83                        | 30,517,606                         |   |  |   |
|                             | 32   | 20,077,717.84                       | 64,017,808                         | 26,500,339.67                               | 96,136,504                                 | 26.87                                     |
| 1872.....                   | 16   | 5,800,206.33                        | 36,851,290                         |   |  |   |
|                             | 32   | 16,674,569.26                       | 58,858,029                         | 24,579,775.50                               | 95,309,319                                 | 25.81                                     |
| 1873.....                   | 16   | 4,411.47                            | 27,372                             |   |  |   |
|                             | 32   | 22,217,127.03                       | 111,085,640                        | 23,997,838.22                               | 114,780,208                                | 30.86                                     |
| 1874.....                   | 32   | 1,176,318.82                        | 3,675,000                          |   |  |   |
|                             | 20   | 20,900,509.67                       | 104,502,348                        |   |  |   |
|                             | 32   | 1,098,445.92                        | 3,245,143                          | 21,938,955.69                               | 107,747,601                                | 20.36                                     |
| 1875.....                   | 20   | 18,653,043.29                       | 93,265,210                         |   |  |   |
|                             | 24   | 8,480,683.10                        | 22,836,180                         | 25,200,759.61                               | 110,435,874                                | 21.10                                     |
|                             | 32   | 1,067,093.05                        | 3,334,478                          |   |  |   |
| 1876.....                   | 20   | 4,656.47                            | 23,282                             |   |  |   |
|                             | 24   | 25,683,056.09                       | 107,040,234                        | 26,758,780.30                               | 110,380,602                                | 24.24                                     |
|                             | 32   | 1,061,467.01                        | 3,317,036                          |   |  |   |
| 1877.....                   | 20   | 1,104.01                            | 5,520                              |   |  |   |
|                             | 24   | 27,051,968.37                       | 112,716,856                        | 28,148,767.90                               | 110,146,103                                | 24.24                                     |
|                             | 32   | 1,095,605.59                        | 3,424,048                          |   |  |   |
| 1878.....                   | 20   | 83.00                               | 405                                |   |  |   |
|                             | 24   | 25,320,065.08                       | 105,500,271                        | 26,389,872.50                               | 108,824,843                                | 24.24                                     |
|                             | 32   | 1,099,714.22                        | 3,324,107                          |   |  |   |
| 1879.....                   | 16   | 9,939,952.00                        | 49,539,327                         |   |  |   |
|                             | 20   | 11.46                               | 57                                 | 25,009,010.25                               | 120,598,458                                | 21.27                                     |
|                             | 24   | 17,969,810.99                       | 74,547,063                         |   |  |   |
|                             | 32   | 708,835.66                          | 2,215,111                          |   |  |   |
| 1880.....                   | 16   | 21,802,775.62                       | 136,207,347                        |   |  |   |
|                             | 20   | 244.32                              | 1,221                              | 21,804,763.74                               | 130,275,894                                | 16  |
|                             | 24   | 1,742.16                            | 7,206                              |   |  |   |
| 1881.....                   | 16   | 23,521,453.16                       | 147,009,382                        |   |  |   |
|                             | 24   | 1,977.47                            | 4,074                              | 23,522,470.63                               | 147,013,405                                | 16  |
| 1882.....                   | 16   | 25,811,025.09                       | 161,312,894                        |   |  |   |
|                             | 24   | 1,309.78                            | 5,707                              | 25,812,392.84                               | 161,324,601                                | 16  |
| 1883.....                   | 16   | 18,487,901.46                       | 115,543,789                        |   |  |   |
|                             | 8  | 4,385,429.30                        | 54,817,739                         | 22,872,425.35                               | 170,304,558                                | 13.42                                     |
| 1884.....                   | 16   | 1,147.89                            | 5,174                              |   |  |   |
|                             | 8  | 13,935,111.19                       | 174,188,690                        | 13,936,258.90                               | 174,198,064                                | 8   |
| 1885.....                   | 10   | 321.58                              | 2,010                              |   |  |   |
|                             | 8  | 14,492,032.25                       | 180,775,403                        | 14,492,353.83                               | 180,777,419                                | 8   |
| 1886.....                   | 8  | 13,327,379.22                       | 191,692,240                        |   |  |   |
| 1887.....                   | 8  | 16,519,951.72                       | 206,490,521                        | 16,519,951.72                               | 206,490,521                                | 8   |



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. |
|-----------------------------|--|-------------------------------------|------------------------------------|---|--|---|
|                             | <i>Cents.</i>                                |                                     | <i>Pounds.</i>                     |   | <i>Pounds.</i>                             | <i>Cents.</i>                             |
| 1888.....                   | 8  | \$16,749,008.18                     | 209,362,602                        | \$16,749,008.18                             | 209,362,602                                |   |
| 1889.....                   | 8  | 17,721,989.51                       | 221,524,869                        | 17,721,989.51                               | 221,524,869                                |   |
| 1890.....                   | 8  | 19,063,212.63                       | 238,290,158                        | 19,063,212.63                               | 238,290,158                                |   |
| 1891.....                   | 8  | 10,292,102.04                       | 128,651,275                        |   |  |   |
|                             | 6  | 7,514,686.02                        | 125,244,767                        | 17,806,788.06                               | 253,896,042                                | 7.01                                      |
| 1892.....                   | 8  | 84.16                               | 1,652                              |   |  |   |
|                             | 6  | 15,907,519.24                       | 265,125,320                        | 15,907,603.40                               | 265,126,972                                | 6   |
| 1893.....                   | 6  | 15,858,758.54                       | 264,312,643                        | 15,858,758.54                               | 264,312,643                                | 6   |
| 1894.....                   | 6  | 14,824,733.83                       | 247,078,897                        | 14,824,733.83                               | 247,078,897                                | 6   |
| 1895.....                   | 6  | 15,546,066.73                       | 259,101,112                        | 15,546,066.73                               | 259,101,112                                | 6   |
| 1896.....                   | 6  | 15,972,944.17                       | 266,215,736                        | 15,972,944.17                               | 266,215,736                                | 6   |
| 1897.....                   | 6  | 16,440,207.12                       | 274,003,452                        | 16,440,207.12                               | 274,003,452                                | 6   |
| 1898.....                   | 6  | 17,817,144.15                       | 290,952,403                        |   |  |   |
|                             | 12   | 772,001.34                          | 6,433,344                          | 18,589,145.49                               | 303,385,747                                | 6.13                                      |
| 1899.....                   | 6  | 5,391.19                            | 89,853                             |   |  |   |
|                             | 12   | 30,200,395.51                       | 251,669,963                        | 30,205,786.70                               | 251,759,516                                | 12  |
| Total.....                  |  | 701,194,901.11                      | 5,822,719,527                      | 701,194,901.11                              | 5,822,719,527                              | 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, 1899.

| Description.   | Rates of tax.                  | Dates of acts— |                | Length of time rates were in force. | Aggregate collections. | Aggregate number. |
|--|--------------------------------|----------------|----------------|-------------------------------------|------------------------|-------------------|
|  |                                | Imposing tax.  | Repealing tax. |                                     |                        |                   |
| Cigars valued at not over \$5 per M.....                                       | \$1.50 per M.....              | July 1, 1862   | June 30, 1864  | Months.                             | \$116,434.05           | 77,662,689        |
| Valued at over \$5 and not over \$10 per M.....                                | \$2 per M.....                 | do             | do             | 22                                  | 357,424.05             | 178,712,025       |
| Valued at over \$10 and not over \$20 per M.....                               | \$2.50 per M.....              | do             | do             | 22                                  | 667,084.83             | 296,893,832       |
| Valued at over \$20 per M.....   | \$3.50 per M.....              | do             | do             | 22                                  | 391,011.15             | 168,890,328       |
| Cigars of all descriptions†.....   | Average \$2.37½ per M.....     | do             | do             | 22                                  | 380,722.47             | 160,304,197       |
| Cigars valued at not over \$5 per M.....                                       | \$3 per M.....                 | June 30, 1864  | Mar. 3, 1865   | 9                                   | 50,317.20              | 16,772,430        |
| Valued at over \$5 and not over \$15 per M.....                                | \$4 per M.....                 | do             | do             | 9                                   | 1,038,461.09           | 446,153,696       |
| Valued at over \$15 and not over \$30 per M.....                               | \$5 per M.....                 | do             | do             | 9                                   | 1,108,743.78           | 438,292,972       |
| Valued at over \$30 and not over \$45 per M.....                               | \$6 per M.....                 | do             | do             | 9                                   | 386,978.42             | 25,798,561        |
| Valued at over \$45 per M.....   | \$10 per M.....                | do             | do             | 9                                   | 73,442.53              | 2,937,700         |
| Cigarettes valued at not over \$6 per 100 packages of 25 each.....             | \$1 per 100 packages.....      | do             | do             | 9                                   | 9,462.12               | 236,553           |
| Valued at over \$6 per 100 packages of 25 each.....                            | \$2 per 100 packages.....      | do             | do             | 9                                   | 5,328.77               | 13,321,925        |
| Cigars and cheroots made wholly of tobacco.....                                | \$3 per 100 packages.....      | do             | do             | 9                                   | 6,297.08               | 5,248,066         |
| Cigars and cheroots made wholly of tobacco or of any substitutes therefor..... | \$10 per M.....                | Mar. 3, 1865   | July 13, 1866  | 9                                   | 1,790.07               | 5,696,690         |
| Valued at over \$5 per 100 packages of 25 each.....                            | 5 cents per package.....       | do             | do             | 16                                  | 3,498,787.84           | 349,878,784       |
| Cigarettes made wholly of tobacco or of any substitutes therefor.....          | \$10 per M.....                | do             | do             | 16                                  | 1,516.99               | 758,405           |
| Cigars, cigarettes, or cheroots, valued at \$8 per M or less.....              | \$2 per M.....                 | July 13, 1866  | Mar. 2, 1867   | 16                                  | 1,056.27               | 75,293            |
| Valued at over \$8 and not over \$12 per M.....                                | \$4 per M.....                 | do             | do             | 7                                   | 211,416.22             | 105,768,110       |
| Cigars, cigarettes, and cheroots of all descriptions.....                      | \$4 and 20 per cent per M..... | do             | do             | 7                                   | 454,082.13             | 193,590,532       |
| Cigars and cheroots of all descriptions.....                                   | \$5 per M.....                 | Mar. 2, 1867   | July 20, 1868  | 17                                  | 2,575,490.40           | 130,373,666       |
| Cigars weighing not over 3 pounds per M.....                                   | \$10 per M.....                | July 20, 1868  | Mar. 3, 1875   | 70                                  | 3,372,670.90           | 474,844,590       |
| Weighting over 3 pounds per M.....   | \$1.50 per M.....              | do             | do             | 70                                  | 50,086,756.38          | 10,013,851,576    |
| Cigars and cheroots of all descriptions.....                                   | \$1 per M.....                 | Mar. 3, 1875   | Mar. 3, 1883   | 70                                  | 2,076.63               | 137,701,759       |
| Cigarettes weighing not over 3 pounds per M.....                               | \$1 per M.....                 | do             | do             | 08                                  | 111,317.18             | 4,126             |
| Cigars weighing over 3 pounds per M.....                                       | \$1.25 per M.....              | do             | do             | 08                                  | 18,552,956.425         | 18,552,956,425    |
| Cigars and cheroots of all descriptions.....                                   | \$3 per M.....                 | Mar. 3, 1883   | June 13, 1898  | 08                                  | 4,657,410.36           | 2,662,377,549     |
| Cigars of all descriptions weighing not more than 3 pounds per M.....          | \$1 per M.....                 | Mar. 3, 1883   | June 13, 1898  | 13½                                 | 3,071.90               | 3,071.90          |
| Weighting more than 3 pounds per M.....  | \$3.50 per M.....              | June 13, 1898  | do             | 23                                  | 184,286,800.39         | 61,428,833,529    |
|  |                                |                |                | 12½                                 | 353,092.40             | 353,092,400       |
|  |                                |                |                |                                     | 16,966,565.77          | 4,712,632,158     |

\* The act of July 1, 1862, went into operation September 1, 1862.

† The collections opposite this heading assessed under the act of July 1, 1862, at the several rates of \$1.50, \$2, \$2.50, and \$3.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1865.

‡ The act of March 3, 1865, so far as it relates to tobacco, took effect April 1, 1865.

§ The act of July 13, 1866, so far as it relates to tobacco, took effect August 1, 1866.

¶ The act of March 3, 1883, so far as it relates to tobacco, took effect May 1, 1883.

|| The act of June 13, 1898, took effect June 14, 1898.



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 col-<br>lections. | Aggregate<br>number. |
|---|---------------------|------------------|-------------------|------------------------------------|-----------------------------|----------------------|
|   |                     | Imposing<br>tax. | Repealing<br>tax. |                                    |                             |                      |
| Cigarettes weighing not more than 3 pounds per M..... | 50 cents per M..... | Mar. 3, 1863     | July 24, 1867     | Months<br>17½                      | \$17,558,092.54             | 35,116,185,080       |
| Weighting more than 3 pounds per M.....               | \$2 per M.....      | do               | June 13, 1868     | 18½                                | 19,971.27                   | 6,688,091            |
| Weighting not more than 3 pounds per M.....           | \$1 per M.....      | July 24, 1867    | do                | 19½                                | 3,278,415.97                | 3,278,415,970        |
| Weighting more than 3 pounds per M.....               | \$3.50 per M.....   | June 13, 1868    | do                | 12½                                | 9,822.22                    | 2,798,305            |
| Weighting not more than 3 pounds per M.....           | \$1.50 per M.....   | do               | do                | 12½                                | 4,320,844.32                | 2,880,502,880        |
| Total.....  |                     |                  |                   |                                    | 408,556,020.23              | 142,572,700,538      |

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, 1893.

| Fiscal<br>years<br>ended<br>June 30— | Articles.                     | Rates of tax<br>at which collec-<br>tions were<br>made. | Aggregate<br>collections at<br>each rate. | Aggregate<br>number<br>at each rate. | Aggregate<br>collections for<br>each fiscal<br>year. | Aggregate<br>number for<br>each fiscal<br>year. |
|--------------------------------------|-------------------------------|---|---|--------------------------------------|--|---|
| 1863.....                            | Cigars.....                   | \$1.50 per M.....                                       | \$52,210.01                               | 34,806,673                           |  |   |
|                                      | do.....                       | \$2 per M.....  | 101,211.05                                | 50,605,525                           |  |   |
|                                      | do.....                       | \$2.50 per M.....                                       | 188,495.18                                | 75,398,972                           | \$476,580.20   | 199,288,284                                     |
|                                      | do.....                       | \$3.50 per M.....                                       | 134,679.05                                | 38,478,914                           |  |   |
|                                      | do.....                       | \$1.50 per M.....                                       | 41,261.04                                 | 42,856,026                           |  |   |
| 1864.....                            | do.....                       | \$2 per M.....  | 256,213.00                                | 128,196,500                          |  |   |
|                                      | do.....                       | \$2.50 per M.....                                       | 476,589.65                                | 191,435,860                          | 1,255,424.79   | 492,780,700                                     |
|                                      | do.....                       | \$3.50 per M.....                                       | 456,338.10                                | 130,382,314                          |  |   |
|                                      | do.....                       | \$3 per M.....  | 1,088,778.35                              | 302,926,116                          |  |   |
|                                      | do.....                       | \$8 per M.....  | 1,108,743.78                              | 198,592,972                          |  |   |
|                                      | do.....                       | \$10 per M.....   | 24,348.90                                 | 2,434,890                            |  |   |
|                                      | do.....                       | \$15 per M.....   | 389,978.42                                | 25,798,561                           |  |   |
|                                      | do.....                       | \$25 per M.....   | 73,442.62                                 | 2,937,700                            |  |   |
|                                      | do.....                       | \$40 per M.....   | 9,462.12                                  | 236,553                              |  |   |
| 1865.....                            | do.....                       |   | 380,722.47                                | 160,304,107                          |  |   |
|                                      | Cigarettes.....               | \$1 per 100 pack-<br>ages of 25 each.                   | 5,328.77                                  | 13,321,925                           | 3,087,421.51   | 713,001,069                                     |
|                                      | do.....                       | \$3 per 100 pack-<br>ages of 25 each.                   | 6,297.08                                  | 5,248,066                            |  |   |
|                                      | do.....                       | \$3 per M.....  | 1,790.07                                  | 596,690                              |  |   |
|                                      | do.....                       | 5 cents per pack-<br>age of 25 each.                    | 1,166.27                                  | 583,135                              |  |   |
|                                      | do.....                       | 5 per cent.....   | 159.22                                    |                                      |  |   |
|                                      | do.....                       | \$10 per M.....   | 202.94                                    | 20,294                               |  |   |
|                                      | Cigars.....                   | do.....   | 3,474,438.94                              | 347,443,894                          |  |   |
|                                      | Cigarettes.....               | 5 cents per pack-<br>age of 25 each.                    | 350.72                                    | 175,369                              |  |   |
| 1866.....                            | do.....                       | 5 per cent.....   | 897.15                                    |                                      | 2,476,236.86   | 347,674,258                                     |
|                                      | do.....                       | \$10 per M.....   | 550.05                                    | 55,005                               |  |   |
|                                      | Cigars and<br>cigarettes..... | \$2 per M.....  | 211,416.22                                | 105,708,119                          |  |   |
| 1867.....                            | do.....                       | \$4 per M.....  | 454,082.13                                | 113,520,532                          | 3,601,084.39   | 483,806,456                                     |
|                                      | do.....                       | \$4 per M and 20<br>per cent.                           | 2,576,490.40                              | 84,199,128                           |  |   |
|                                      | do.....                       | \$5 per M.....  | 420,905.64                                | 180,378,686                          |  |   |
| 1868.....                            | do.....                       | do.....   | 2,951,675.26                              | 590,335,052                          | 2,951,675.26   | 590,335,052                                     |
|                                      | Cigars.....                   | do.....   | 4,957,679.47                              | 991,535,924                          |  |   |
| 1869.....                            | Cigarettes.....               | \$1.50 per M.....                                       | 2,350.49                                  | 1,666,393                            | 4,960,952.67   | 993,287,429                                     |
|                                      | do.....                       | \$22.51   | 184,502                                   |                                      |  |   |
|                                      | Cigars.....                   | do.....   | 5,697,355.87                              | 1,139,470,774                        |  |   |
| 1870.....                            | Cigarettes.....               | \$1.50 per M.....                                       | 20,568.25                                 | 13,708,832                           | 6,718,789.04   | 1,153,862,191                                   |
|                                      | do.....                       | \$5 per M.....  | 862.92                                    | 172,584                              |  |   |
|                                      | Cigars.....                   | do.....   | 6,569,568.92                              | 1,313,913,644                        |  |   |
| 1871.....                            | Cigarettes.....               | \$1.50 per M.....                                       | 28,366.52                                 | 18,871,013                           | 6,598,178.24   | 1,392,844,357                                   |
|                                      | do.....                       | \$5 per M.....  | 228.70                                    | 59,740                               |  |   |
|                                      | Cigars.....                   | do.....   | 7,636,074.61                              | 1,507,014,522                        |  |   |
| 1872.....                            | Cigarettes.....               | \$1.50 per M.....                                       | 31,917.00                                 | 20,978,009                           | 7,669,156.86   | 1,527,705,972                                   |
|                                      | do.....                       | \$5 per M.....  | 65.25                                     | 13,050                               |  |   |
|                                      | Cigars.....                   | do.....   | 8,890,722.98                              | 1,779,948,566                        |  |   |
| 1873.....                            | Cigarettes.....               | \$1.50 per M.....                                       | 49,020.75                                 | 27,080,500                           | 8,940,381.48   | 1,807,054,646                                   |
|                                      | do.....                       | \$5 per M.....  | 37.75                                     | 7,559                                |  |   |
|                                      | Cigars.....                   | do.....   | 9,269,896.49                              | 1,867,979,238                        |  |   |
| 1874.....                            | Cigarettes.....               | \$1.50 per M.....                                       | 42,812.25                                 | 28,541,500                           | 9,333,592.24   | 1,886,607,498                                   |
|                                      | do.....                       | \$5 per M.....  | 883.56                                    | 176,709                              |  |   |
|                                      | Cigars.....                   | do.....   | 7,097,932.44                              | 1,419,586,568                        |  |   |
|                                      | do.....                       | \$3 per M.....  | 3,942,451.27                              | 507,075,212                          |  |   |
| 1875.....                            | Cigarettes.....               | \$1.50 per M.....                                       | 40,067.25                                 | 27,311,500                           | 19,295,827.68  | 1,987,959,663                                   |
|                                      | do.....                       | \$1.75 per M.....                                       | 24,476.17                                 | 13,986,363                           |  |   |
|                                      | do.....                       | \$5 per M.....  |   |                                      |  |   |
|                                      | do.....                       | \$5 per M.....  |   |                                      |  |   |
|                                      | Cigars.....                   | \$5 per M.....  | 15,285.47                                 | 3,067,094                            |  |   |
| 1876.....                            | do.....                       | \$6 per M.....  | 10,954,691.81                             | 1,825,756,292                        | 11,195,272.45  | 1,906,227,982                                   |
|                                      | Cigarettes.....               | \$1.50 per M.....                                       | 5.13                                      | 3,420                                |  |   |
|                                      | do.....                       | \$1.75 per M.....                                       | 135,480.04                                | 77,417,169                           |  |   |
|                                      | Cigars.....                   | \$5 per M.....  | 2,981.68                                  | 596,333                              |  |   |
| 1877.....                            | do.....                       | \$6 per M.....  | 10,796,477.52                             | 1,799,412,920                        | 11,061,278.15  | 1,949,078,513                                   |
|                                      | Cigarettes.....               | \$1.75 per M.....                                       | 260,480.50                                | 148,846,257                          |  |   |
|                                      | do.....                       | \$6 per M.....  | 1,368.60                                  | 223,000                              |  |   |
|                                      | Cigars.....                   | \$5 per M.....  | 1,189.28                                  | 237,856                              |  |   |
| 1878.....                            | do.....                       | \$6 per M.....  | 11,428,955.32                             | 1,904,825,887                        |  |   |
|                                      | Cigarettes.....               | \$1.75 per M.....                                       | 289,081.79                                | 165,189,594                          | 11,710,226.39  | 2,070,253,837                                   |
|                                      | do.....                       | \$6 per M.....  |   |                                      |  |   |

\* 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. |
|-----------------------------|------------|--|-------------------------------------|--------------------------------|---|--|
| 1879                        | Cigars     | \$5 per M.                                   | \$61.47                             | 12,294                         |   |  |
|                             | do         | \$6 per M.                                   | 12,115,406.82                       | 2,019,234.470                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 410,984.43                          | 238,276.817                    | \$12,532,452.72                             | 2,257,523,581                          |
| 1880                        | do         | \$6 per M.                                   | 14,205,819.49                       | 2,367,863.248                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 715,227.39                          | 408,701.366                    | 14,922,088.88                               | 2,776,511,614                          |
| 1881                        | do         | \$6 per M.                                   | 16,095,724.78                       | 2,682,620.797                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 992,927.22                          | 567,386.983                    | 17,088,706.00                               | 3,250,016,780                          |
| 1882                        | do         | \$6 per M.                                   | 18,245,852.37                       | 3,040,975.395                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 969,580.30                          | 554,045.886                    | 19,218,422.47                               | 3,595,519,581                          |
| 1883                        | do         | \$6 per M.                                   | 14,423,096.35                       | 2,403,849.392                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 2,472,118.80                        | 824,039.600                    | 17,825,189.88                               | 3,867,910,645                          |
| 1884                        | do         | \$6 per M.                                   | 10,364,908.83                       | 3,451,969.610                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 453,972.57                          | 907,945.140                    | 10,823,214.28                               | 4,363,709,740                          |
| 1885                        | do         | \$6 per M.                                   | 10,076,548.30                       | 3,358,849.433                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 529,329.14                          | 1,058,658.280                  | 10,606,823.38                               | 4,417,721,871                          |
| 1886                        | do         | \$6 per M.                                   | 10,532,586.88                       | 3,510,862,293                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 655,462.90                          | 1,310,925,800                  | 11,188,373.60                               | 4,821,859,838                          |
| 1887                        | do         | \$6 per M.                                   | 11,364,916.33                       | 3,788,305,443                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 792,247.20                          | 1,584,494,400                  | 12,157,195.93                               | 5,372,810,643                          |
| 1888                        | do         | \$6 per M.                                   | 11,534,179.95                       | 3,844,726,650                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 931,363.05                          | 1,862,726,100                  | 12,465,543.00                               | 5,707,452,750                          |
| 1889                        | do         | \$6 per M.                                   | 11,662,156.92                       | 3,867,385,640                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 1,075,743.08                        | 2,151,486,160                  | 12,677,987.60                               | 6,018,901,000                          |
| 1890                        | do         | \$6 per M.                                   | 12,263,609.95                       | 4,087,889,983                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 1,116,627.34                        | 2,233,254,680                  | 13,380,297.29                               | 6,321,144,663                          |
| 1891                        | do         | \$6 per M.                                   | 13,424,678.30                       | 4,474,892,767                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 1,342,269.38                        | 2,684,538,760                  | 14,766,947.68                               | 7,159,431,527                          |
| 1892                        | do         | \$6 per M.                                   | 13,646,398.25                       | 4,548,799,417                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 1,446,491.42                        | 2,892,982,840                  | 15,092,889.67                               | 7,441,782,257                          |
| 1893                        | do         | \$6 per M.                                   | 14,442,591.35                       | 4,814,197,117                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 1,588,346.85                        | 3,176,693,700                  | 16,030,953.20                               | 7,990,895,817                          |
| 1894                        | do         | \$6 per M.                                   | 12,200,752.30                       | 4,066,917,433                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 1,591,787.38                        | 3,183,574,760                  | 13,793,164.79                               | 7,250,700,563                          |
| 1895                        | do         | \$6 per M.                                   | 12,491,917.32                       | 4,163,972,440                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 1,663,701.89                        | 3,327,403,780                  | 14,158,840.90                               | 7,492,450,117                          |
| 1896                        | do         | \$6 per M.                                   | 12,713,267.83                       | 4,237,755,943                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 2,021,195.82                        | 4,042,391,640                  | 14,738,684.94                               | 8,281,554,680                          |
| 1897                        | do         | \$6 per M.                                   | 12,189,507.29                       | 4,063,169,097                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 2,075,834.88                        | 4,151,669,760                  | 14,270,090.30                               | 8,216,421,567                          |
| 1898                        | do         | \$6 per M.                                   | 12,964,440.76                       | 4,321,480,253                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 405,676.88                          | 405,676,880                    | 17,631,431.75                               | 8,664,635,305                          |
| 1899                        | do         | \$6 per M.                                   | 16,304,946.82                       | 4,529,151,894                  |   |  |
|                             | Cigarettes | \$1.75 per M.                                | 9,461.39                            | 2,028,164                      | 4,213,215.25                                | 2,805,130,737                          |
| Total                       |            |  | 408,556,020.23                      | 142,572,700,538                | 408,556,020.23                              | 142,572,700,538                        |

## 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, 1899.

| Fiscal<br>years<br>ended<br>June 30— | Spirits: warehoused.        |                    |                |            |           |          |             |  |                     |             |   |            | Spirits not<br>warehoused. |  | Aggregate<br>production.<br><br>Gallons. |
|--------------------------------------|-----------------------------|--------------------|----------------|------------|-----------|----------|-------------|--|---------------------|-------------|---|------------|----------------------------|--|--|
|                                      | Fruit brandies,<br><i>b</i> | Bourbon<br>whisky. | Rye<br>whisky. | Alcohol.   | Rum.      | Gin.     | High wines. | Pure, neutral,<br>or cologne<br>spirits. | Miscella-<br>neous. | Total.      | Apple, peach,<br>grape, pear,<br>pineapple,<br>orange, apricot,<br>berry,<br>and prune<br>brandies. |            |                            |  |  |
| Gallons.                             | Gallons.                    | Gallons.           | Gallons.       | Gallons.   | Gallons.  | Gallons. | Gallons.    | Gallons.                                 | Gallons.            | Gallons.    | Gallons.  | Gallons.   | Gallons.                   |  |  |
| 1853.....                            | 178,544                     | 6,405,520          | 2,834,119      | 10,277,725 | 1,603,376 | 394,963  | 19,412,985  | 11,108,023                               | 4,696,342           | 36,281,597  | 37,196  | 16,973,971 | 885,285,338                |  |  |
| 1864.....                            | 469,340                     | 8,587,684          | 4,001,048      | 19,584,283 | 2,243,455 | 372,776  | 18,023,652  | 13,459,486                               | 5,600,840           | 56,912,598  | 16,973,971  | 218,654    | 24,982,705                 |  |  |
| 1865.....                            | 129,686                     | 15,414,148         | 6,341,991      | 21,631,009 | 2,453,361 | 394,668  | 18,210,389  | 20,457,975                               | 8,265,789           | 71,961,961  | 218,654   | 32,740,230 | 36,710,913                 |  |  |
| 1866.....                            | 240,134                     | 33,632,613         | 9,931,909      | 22,968,969 | 1,704,084 | 569,134  | 14,363,381  | 23,556,608                               | 10,586,666          | 117,968,274 | 440,697   | 575,292    | 54,276,712                 |  |  |
| 1867.....                            | 381,825                     | 29,575,067         | 9,234,777      | 15,201,671 | 1,801,969 | 545,768  | 10,962,379  | 27,871,293                               | 10,744,156          | 106,234,986 | 908,868   | 1,223,890  | 69,365,443                 |  |  |
| 1868.....                            | 223,977                     | 4,784,634          | 4,784,634      | 10,718,706 | 1,801,969 | 545,768  | 8,701,951   | 28,259,253                               | 10,502,771          | 74,235,285  | 1,223,890   | 2,472,011  | 71,262,556                 |  |  |
| 1869.....                            | 200,772                     | 8,896,882          | 5,089,958      | 12,385,229 | 1,711,135 | 641,724  | 6,745,688   | 28,538,680                               | 11,428,470          | 73,636,471  | 1,223,890   | 54,576,446 | 89,305,443                 |  |  |
| 1870.....                            | 312,197                     | 12,277,720         | 9,325,043      | 13,436,916 | 2,081,162 | 639,461  | 8,701,951   | 27,104,382                               | 10,811,157          | 75,227,560  | 2,472,011   | 1,089,698  | 71,262,556                 |  |  |
| 1871.....                            | 329,679                     | 19,318,819         | 7,842,840      | 11,247,877 | 1,799,952 | 656,607  | 2,856,248   | 26,538,581                               | 10,543,756          | 80,674,639  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1872.....                            | 864,704                     | 47,015,063         | 7,513,640      | 10,337,635 | 1,857,223 | 747,025  | 2,410,926   | 27,066,219                               | 18,563,209          | 71,553,209  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1873.....                            | 673,610                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1874.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1875.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1876.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1877.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1878.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1879.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1880.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1881.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1882.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1883.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1884.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1885.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1886.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1887.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |
| 1888.....                            | 864,704                     | 7,453,669          | 5,879,690      | 11,515,639 | 1,831,246 | 872,990  | 1,016,436   | 29,475,913                               | 12,603,883          | 84,544,678  | 2,472,011   | 1,089,698  | 69,365,443                 |  |  |



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, 1899—Continued.

| Fiscal years ended June 30 | Spirits warehoused. |                 |             |            |           |           |             |                                    |                |             | Spirits not warehoused.   | Aggregate production. |
|----------------------------|---------------------|-----------------|-------------|------------|-----------|-----------|-------------|------------------------------------|----------------|-------------|---|-----------------------|
|                            | Fruit brandies, &c. | 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 | 1,029,968 | 1,029,495   | 30,439,354                         | 13,738,952     | 90,310,868  | 822,682   | 91,133,550            |
| 1890.....                  | 1,137,649           | 32,474,784      | 13,355,577  | 11,354,448 | 1,657,808 | 1,202,940 | 555,572     | 34,022,619                         | 14,652,180     | 110,413,577 | 688,161   | 111,101,738           |
| 1891.....                  | 1,223,725           | 29,931,415      | 14,345,359  | 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           | 15,518,349      | 10,026,544  | 10,570,070 | 1,864,595 | 1,287,977 | 126,506     | 35,377,115                         | 11,434,336     | 90,535,781  | 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 | 1,340,547 | 1,267,579 | 174,124     | 20,613,205                         | 23,436,264     | 81,686,551  | 1,981,860   | 83,668,411            |
| 1899.....                  | 1,238,390           | 17,256,331      | 10,792,565  | 11,974,354 | 1,494,379 | 1,266,823 | 420,833     | 25,876,228                         | 27,983,052     | 98,302,955  | 1,859,379   | 100,162,334           |

<sup>b</sup> 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, 1899.

| 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. |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
|  |                              |                |                | Months.                             |                        | Gallons.              |  |                |                              |              |              |               |               |              |              |               |               |
| Spirits distilled from whatever materials....  | \$0.20                       | July 1, 1862   | Mar. 7, 1864   | 18                                  | \$15,568,415.08        | 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><tr><th>Dates of acts.</th><th>Dates when they took effect.</th></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> | Dates of acts. | Dates when they took effect. | Mar. 3, 1865 | Apr. 1, 1865 | July 13, 1866 | Sept. 1, 1866 | June 6, 1872 | Aug. 1, 1872 | Aug. 28, 1894 | Aug. 28, 1894 |
| Dates of acts.   | Dates when they took effect. |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| Mar. 3, 1865   | Apr. 1, 1865                 |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| July 13, 1866  | Sept. 1, 1866                |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| June 6, 1872   | Aug. 1, 1872                 |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| 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             | 427,538               |  |                |                              |              |              |               |               |              |              |               |               |
| Spirits distilled from apples or peaches.....  | 2.00                         | Mar. 2, 1867   | July 20, 1868  | 17                                  | 786,995.87             | 393,499               | <table><tr><th>Dates of acts.</th><th>Dates when they took effect.</th></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> | Dates of acts. | Dates when they took effect. | Mar. 3, 1865 | Apr. 1, 1865 | July 13, 1866 | Sept. 1, 1866 | June 6, 1872 | Aug. 1, 1872 | Aug. 28, 1894 | Aug. 28, 1894 |
| Dates of acts.   | Dates when they took effect. |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| Mar. 3, 1865   | Apr. 1, 1865                 |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| July 13, 1866  | Sept. 1, 1866                |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| June 6, 1872   | Aug. 1, 1872                 |                |                |                                     |                        |                       |  |                |                              |              |              |               |               |              |              |               |               |
| 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         | 278,090,810           |  |                |                              |              |              |               |               |              |              |               |               |
| 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 materials other than 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 materials other than 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             | 58                                  | 6,404,703.39           | 5,822,458             |  |                |                              |              |              |               |               |              |              |               |               |
| Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.                                 | 1.10                         | do             | do             | 58                                  | 364,825,298.54         | 331,659,362           |  |                |                              |              |              |               |               |              |              |               |               |
| Total.....   |                              |                |                |                                     | 2,652,585,206.02       | 2,388,543,404         |  |                |                              |              |              |               |               |              |              |               |               |



## 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, 1899.

| Fiscal years ended June 30— | Rates of tax at which collections were made. | Aggregate collections at each rate. | Aggregate quantities at each rate. | Aggregate collections for each fiscal year. | Aggregate quantities for each fiscal year. | Average rate of tax per gallon. |
|-----------------------------|--|-------------------------------------|------------------------------------|---|--|---------------------------------|
|                             |  |                                     | Gallons.                           |   | Gallons.                                   |                                 |
| 1863.....                   | \$0.20                                       | \$3,229,990.79                      | 16,149,954                         | \$3,229,990.79                              | 16,149,954                                 | \$0.20                          |
| 1864.....                   | .20  | 11,372,719.13                       | 56,863,595                         | 28,431,797.83                               | 85,295,393                                 | .33 $\frac{2}{3}$               |
|                             | .60  | 17,059,078.70                       | 28,431,798                         |   |  |                                 |
|                             | .20  | 965,705.16                          | 4,828,525                          |   |  |                                 |
|                             | .25  | 7,565.41                            | 30,262                             |   |  |                                 |
| 1865.....                   | .50  | 2,980.78                            | 5,961                              | 16,007,706.99                               | 16,973,974                                 | .94 $\frac{1}{2}$               |
|                             | .60  | 2,897,115.50                        | 4,828,525                          |   |  |                                 |
|                             | 1.50   | 7,281,187.14                        | 4,854,125                          |   |  |                                 |
|                             | 2.00   | 4,853,153.00                        | 2,426,576                          |   |  |                                 |
| 1866.....                   | .50  | 44,740.70                           | 89,481                             | 29,482,077.99                               | 14,847,943                                 | 1.98 $\frac{1}{3}$              |
|                             | 1.50   | 238,759.14                          | 159,173                            |   |  |                                 |
|                             | 2.00   | 29,198,578.15                       | 14,599,289                         |   |  |                                 |
|                             | 1.00   | 13,060.56                           | 13,070                             |   |  |                                 |
| 1867.....                   | 2.00   | 29,151,339.78                       | 14,575,670                         | 29,164,409.34                               | 14,588,740                                 | 1.99 $\frac{1}{3}$              |
|                             | 1.00   | 158,885.62                          | 158,886                            |   |  |                                 |
|                             | 2.00   | 14,131,845.36                       | 7,065,823                          |   |  |                                 |
|                             | .50  | 18,787,891.70                       | 37,575,783                         |   |  |                                 |
| 1868.....                   | *.60   | 12,630,370.69                       | 24,383,951                         | 33,735,323.68                               | 62,092,417                                 | .54 $\frac{2}{3}$               |
|                             | 2.00   | 265,366.11                          | 132,683                            |   |  |                                 |
|                             |  | 151,695.27                          |                                    |   |  |                                 |
|                             | .50  | 39,245,099.04                       | 78,490,198                         |   |  |                                 |
| 1870.....                   | .50  | 31,157,314.15                       | 62,314,628                         | 31,157,314.15                               | 62,314,628                                 | .50                             |
| 1871.....                   | .50  | 33,117,788.99                       | 66,235,578                         |   |  |                                 |
| 1872.....                   | .50  | 7,516,835.35                        | 15,033,671                         |   |  |                                 |
|                             | .70  | 35,614,229.43                       | 50,877,470                         |   |  |                                 |
| 1873.....                   | .70  | 43,807,093.70                       | 62,581,562                         | 43,807,093.70                               | 62,581,562                                 | .70                             |
| 1874.....                   | .70  | 38,808,838.76                       | 55,526,912                         |   |  |                                 |
| 1875.....                   | .90  | 8,009,099.34                        | 8,898,999                          |   |  |                                 |
|                             | .70  | 2,873,264.46                        | 4,104,664                          |   |  |                                 |
| 1876.....                   | .90  | 48,517,225.97                       | 53,908,029                         | 51,390,490.43                               | 58,012,693                                 | .88 $\frac{2}{3}$               |
|                             | .70  | 62,159.09                           | 88,798                             |   |  |                                 |
| 1877.....                   | .90  | 52,609,132.25                       | 58,454,591                         |   |  |                                 |
|                             | .70  | 25,328.53                           | 26,184                             |   |  |                                 |
| 1878.....                   | .90  | 45,601,204.53                       | 50,668,005                         | 45,026,533.06                               | 50,704,139                                 | .89 $\frac{1}{3}$               |
|                             | .50  | 15,502.27                           | 31,005                             |   |  |                                 |
|                             | .70  | 2,707.93                            | 3,953                              |   |  |                                 |
|                             | .90  | 47,601,194.94                       | 52,990,217                         |   |  |                                 |
| 1879.....                   | .70  | 190.84                              | 272                                | 55,919,119.18                               | 62,132,415                                 | .90                             |
|                             | .90  | 55,918,928.34                       | 62,132,143                         |   |  |                                 |
|                             | .70  | 1,251.58                            | 1,788                              |   |  |                                 |
|                             | .90  | 62,212,875.98                       | 69,125,418                         |   |  |                                 |
| 1880.....                   | .70  | 2.17                                | 3                                  | 64,778,756.97                               | 71,976,398                                 | .90                             |
|                             | .90  | 64,778,754.80                       | 71,976,395                         |   |  |                                 |
| 1881.....                   | .90  | 69,085,856.73                       | 76,762,063                         |   |  |                                 |
|                             | .90  | 71,655,211.33                       | 79,616,901                         |   |  |                                 |
| 1882.....                   | .70  | .70                                 | 1                                  | 62,242,221.97                               | 69,158,025                                 | .90                             |
|                             | .90  | 62,242,221.27                       | 69,158,024                         |   |  |                                 |
| 1883.....                   | .90  | 63,766,219.61                       | 70,851,355                         |   |  |                                 |
| 1884.....                   | .90  | 60,642,351.66                       | 67,380,391                         |   |  |                                 |
| 1885.....                   | .90  | 64,408,937.37                       | 71,565,486                         | 64,408,937.37                               | 71,565,486                                 | .90                             |
|                             | .90  | 69,447,175.84                       | 77,163,529                         |   |  |                                 |
| 1886.....                   | .90  | 76,539,002.62                       | 85,043,336                         |   |  |                                 |
| 1887.....                   | .90  | 79,626,093.51                       | 88,473,437                         |   |  |                                 |

\* A part of the first proviso of section 59, act of July 20, 1868, reads as follows: "A tax of \$4 on each barrel, containing 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. |
|-----------------------------|--|-------------------------------------|------------------------------------|---|--|---------------------------------|
|                             |  |                                     | Gallons.                           |   | Gallons.                                   |                                 |
| 1892.....                   | \$0.90                                       | \$85,541,209.01                     | 95,245,787                         | \$85,541,209.01                             | 95,245,787                                 | \$0.90                          |
| 1893.....                   | .90  | 89,231,300.05                       | 99,145,889                         |   |  |                                 |
| 1894.....                   | .90  | 79,899,647.52                       | 88,777,387                         |   |  |                                 |
|                             | .90  | 37,232,644.32                       | 41,369,604                         |   |  |                                 |
| 1895.....                   | 1.10   | 37,604,751.69                       | 34,186,138                         | 74,897,396.01                               | 75,555,742                                 | .95 $\frac{1}{10}$              |
|                             | .90  | 4,027.61                            | 4,475                              |   |  |                                 |
| 1896.....                   | 1.10   | 75,323,870.01                       | 68,476,245                         |   |  |                                 |
|                             | .90  | 45,185.80                           | 60,206                             |   |  |                                 |
| 1897.....                   | 1.10   | 56,922,071.11                       | 69,929,156                         | 76,967,256.91                               | 69,979,392                                 | 1.09 $\frac{2}{10}$             |
| 1898.....                   | 1.10   | 87,741,223.85                       | 79,764,749                         |   |  |                                 |
| 1899.....                   | 1.10   | 93,698,085.27                       | 85,125,592                         |   |  |                                 |
| Total.....                  |  | 2,052,565,206.02                    | 2,388,543,404                      | 2,052,565,206.02                            | 2,388,543,404                              | .83 $\frac{2}{10}$              |



## 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, 1899.

| 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.                           |   | Barrels.   | Gallons.       |
| 1863.....                   | 1.00   | \$885,271.88                        | 885,272                            | \$1,558,083.41                              | 2,006,625  | 62,205,375     |
|                             | .60  | 672,811.53                          | 1,121,353                          |   |  |                |
| 1864.....                   | .60  | 1,376,491.12                        | 2,294,152                          | 2,223,719.73                                | 3,141,381  | 97,382,811     |
|                             | 1.00   | 847,228.61                          | 847,229                            |   |  |                |
| 1865.....                   | 1.00   | 3,657,181.06                        | 3,657,181                          | 3,657,181.06                                | 3,657,181  | 113,372,611    |
| 1866.....                   | 1.00   | 5,115,140.49                        | 5,115,140                          | 5,115,140.49                                | 5,115,140  | 158,569,340    |
| 1867.....                   | 1.00   | 5,819,345.49                        | 6,207,402                          | 5,819,345.49                                | 6,207,402  | 192,429,462    |
| 1868.....                   | 1.00   | 5,685,663.70                        | 6,146,663                          | 5,685,663.70                                | 6,146,663  | 190,546,553    |
| 1869.....                   | 1.00   | 5,866,400.98                        | 6,342,055                          | 5,866,400.98                                | 6,342,055  | 196,603,705    |
| 1870.....                   | 1.00   | 6,081,520.54                        | 6,574,617                          | 6,081,520.54                                | 6,574,617  | 203,813,127    |
| 1871.....                   | 1.00   | 7,159,740.20                        | 7,740,260                          | 7,159,740.20                                | 7,740,260  | 239,948,060    |
| 1872.....                   | 1.00   | 8,009,969.72                        | 8,659,427                          | 8,009,969.72                                | 8,659,427  | 268,442,237    |
| 1873.....                   | 1.00   | 8,910,823.83                        | 9,633,323                          | 8,910,823.83                                | 9,633,323  | 298,633,013    |
| 1874.....                   | 1.00   | 8,880,829.68                        | 9,600,897                          | 8,880,829.68                                | 9,600,897  | 297,627,807    |
| 1875.....                   | 1.00   | 8,743,744.62                        | 9,452,697                          | 8,743,744.62                                | 9,452,697  | 293,033,607    |
| 1876.....                   | 1.00   | 9,159,675.95                        | 9,902,352                          | 9,159,675.95                                | 9,902,352  | 306,972,912    |
| 1877.....                   | 1.00   | 9,074,305.93                        | 9,810,060                          | 9,074,305.93                                | 9,810,060  | 304,111,860    |
| 1878.....                   | 1.00   | 9,473,360.70                        | 10,241,471                         | 9,473,360.70                                | 10,241,471   | 317,485,601    |
| 1879.....                   | 1.00   | 10,270,352.82                       | 11,103,084                         | 10,270,352.82                               | 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.....                   | 1.00   | 34,480,524.23                       | 35,112,426                         | 38,885,151.63                               | 37,493,306   | 1,162,292,486  |
|                             | 2.00   | 4,404,627.40                        | 2,380,880                          |   |  |                |
| 1899.....                   | 1.00   | 2,070.31                            | 2,070                              | 67,673,301.31                               | 36,581,114   | 1,134,014,534  |
|                             | 2.00   | 67,671,231.00                       | 36,579,044                         |   |  |                |
| Total .....                 |  | 643,810,488.58                      | 655,151,949                        | 643,810,488.58                              | 655,151,949  | 20,309,710,419 |

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  $\frac{7}{8}$  per cent was allowed to brewers using them. The act of July 24, 1897, repealed the  $\frac{7}{8}$  per cent discount. The act of June 13, 1898, increased the tax to \$2 per barrel and restored the  $\frac{7}{8}$  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, 1899.

| 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                                  | 2,049,392.65           | 3,415,504             |
| Do.....   | 1.00                     | July 1, 1862            |                             | 4104 $\frac{1}{2}$                  | 568,800,055.65         | 611,891,249           |
| Do.....   | 2.00                     | June 13, 1898           |                             | 12 $\frac{1}{2}$                    | 72,075,858.40          | 38,959,924            |
| Total .....   |                          |                         |                             |                                     | 643,810,488.58         | 655,151,949           |

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  
JULY 1, 1877, TO

| STATES AND TERRITORIES.             | FISCAL YEARS ENDED JUNE 30— |            |            |
|-------------------------------------|-----------------------------|------------|------------|
|                                     | 1878.                       | 1879.      | 1880.      |
|                                     | Gallons.                    | Gallons.   | Gallons.   |
| Alabama.....                        | 18,793                      | 19,944     | 11,669     |
| Arizona <i>a</i> .....              |                             |            |            |
| Arkansas.....                       | 47,648                      | 41,630     | 39,338     |
| California <i>b</i> .....           | 373,002                     | 327,112    | 1,148,590  |
| Colorado <i>c</i> .....             |                             | 3,998      | 175        |
| Connecticut <i>d</i> .....          | 180,658                     | 201,722    | 79,043     |
| Dakota <i>e</i> .....               |                             | 82         |            |
| Delaware <i>f</i> .....             | 8,829                       | 9,518      | 20,669     |
| District of Columbia <i>g</i> ..... |                             |            |            |
| Florida.....                        | 84                          |            |            |
| Georgia.....                        | 151,431                     | 122,029    | 138,447    |
| Idaho <i>h</i> .....                | 10,154                      | 10,178     | 9,274      |
| Illinois.....                       | 20,903,019                  | 29,400,626 | 33,933,798 |
| Indiana.....                        | 5,752,358                   | 7,184,284  | 7,945,901  |
| Iowa.....                           | 283,317                     | 296,636    | 999,449    |
| Kansas <i>i</i> .....               | 397                         | 4,842      | 42,779     |
| Kentucky.....                       | 6,531,455                   | 8,201,100  | 15,139,651 |
| Louisiana <i>k</i> .....            | 193,573                     | 27,550     | 11,494     |
| Maine <i>l</i> .....                |                             |            |            |
| Maryland <i>m</i> .....             | 764,021                     | 977,049    | 1,700,069  |
| Massachusetts.....                  | 1,644,866                   | 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 <i>o</i> .....              |                             |            |            |
| Nebraska <i>p</i> .....             | 640,184                     | 920,196    | 1,214,120  |
| Nevada <i>q</i> .....               |                             |            |            |
| New Hampshire <i>r</i> .....        | 50,135                      | 45,193     | 48,535     |
| New Jersey.....                     | 205,537                     | 226,363    | 127,359    |
| New Mexico <i>s</i> .....           | 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 <i>t</i> .....               | 1,407                       | 1,355      | 1,565      |
| Pennsylvania.....                   | 1,461,133                   | 2,114,416  | 3,203,343  |
| Rhode Island <i>u</i> .....         |                             |            |            |
| South Carolina.....                 | 31,857                      | 32,667     | 29,218     |
| Tennessee.....                      | 756,191                     | 886,055    | 879,761    |
| Texas.....                          | 15,920                      | 18,291     | 2,960      |
| Utah <i>v</i> .....                 |                             |            |            |
| Vermont <i>w</i> .....              | 1,431                       | 1,505      | 1,490      |
| Virginia.....                       | 290,345                     | 218,766    | 318,759    |
| Washington <i>x</i> .....           |                             |            |            |
| West Virginia.....                  | 23,016                      | 54,723     | 348,673    |
| Wisconsin.....                      | 669,749                     | 902,401    | 820,477    |
| Wyoming <i>y</i> .....              |                             |            |            |
| Total.....                          | 57,342,456                  | 72,888,373 | 91,378,417 |

[For notes to references in this table see pp. 288 and 289.]

## STATES AND TERRITORIES, FROM 1878 TO 1899.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM  
JUNE 30, 1899.

|                           | FISCAL YEARS ENDED JUNE 30— |             |            |            |            |            |            |            |
|---------------------------|-----------------------------|-------------|------------|------------|------------|------------|------------|------------|
|                           | 1881.                       | 1882.       | 1883.      | 1884.      | 1885.      | 1886.      | 1887.      | 1888.      |
|                           | Gallons.                    | Gallons.    | Gallons.   | Gallons.   | Gallons.   | Gallons.   | Gallons.   | Gallons.   |
| Alabama.....              | 15,466                      | 4,291       | 14,060     | 9,337      | 11,044     | 14,068     | 6,452      | 1,215      |
| Arizona.....              |                             |             |            |            |            |            |            |            |
| Arkansas.....             | 54,362                      | 18,239      | 41,623     | 60,489     | 50,329     | 42,671     | 41,987     | 51,377     |
| California.....           | 2,082,622                   | 2,497,627   | 2,274,888  | 1,941,963  | 1,361,020  | 660,204    | 1,062,314  | 1,305,247  |
| Colorado.....             |                             |             |            |            |            | 43         |            |            |
| Connecticut.....          | 248,201                     | 133,506     | 92,484     | 110,666    | 119,104    | 142,381    | 127,050    | 111,612    |
| Dakota.....               | 11,775                      | 29,669      | 4,638      | 10,330     | 30,380     | 7,687      | 14,473     |            |
| Delaware.....             |                             |             |            |            |            |            |            |            |
| District of Columbia..... |                             |             | 181        |            |            |            |            |            |
| Florida.....              | 200,570                     | 172,951     | 282,046    | 263,017    | 240,343    | 212,226    | 242,985    | 310,101    |
| Georgia.....              | 9,479                       | 8,791       |            |            |            |            |            |            |
| Idaho.....                | 36,021,205                  | 32,007,913  | 25,931,438 | 26,187,297 | 26,494,147 | 25,149,981 | 23,784,849 | 30,818,358 |
| Illinois.....             | 9,045,558                   | 6,384,278   | 5,154,643  | 6,156,018  | 4,163,185  | 4,750,540  | 3,679,799  | 4,238,935  |
| Indiana.....              | 2,137,454                   | 1,686,794   | 4,285,162  | 3,501,529  | 3,993,738  | 2,396,007  | 2,036,774  | 706        |
| Iowa.....                 | 65,086                      | 25,786      | 2,859      | 5,107      | 8,730      | 37,613     | 9,133      | 1,090      |
| Kansas.....               | 32,062,409                  | 39,488,064  | 10,051,307 | 10,592,473 | 13,601,528 | 20,738,278 | 19,488,335 | 8,714,081  |
| Kentucky.....             | 3,193                       | 105,936     | 442        |            |            | 1,058      | 623        | 964        |
| Louisiana.....            | 2,448,759                   | 1,740,415   | 1,224,871  | 1,656,539  | 1,757,709  | 2,119,260  | 1,701,295  | 1,451,705  |
| Maine.....                | 2,192,132                   | 1,769,463   | 1,856,551  | 1,762,929  | 1,976,763  | 1,674,516  | 1,816,550  | 1,859,741  |
| Maryland.....             | 9                           |             |            |            |            |            |            |            |
| Massachusetts.....        | 650                         |             | 1,658      | 647        | 2,019      | 972        | 518        |            |
| Michigan.....             | 2,381,719                   | 2,756,346   | 3,210,884  | 3,289,313  | 2,912,840  | 3,310,277  | 3,439,366  | 3,153,896  |
| Minnesota.....            |                             |             | 1,017      | 4,886      |            |            |            |            |
| Mississippi.....          | 1,817,091                   | 1,226,382   | 1,246,447  | 1,469,642  | 2,153,357  | 1,607,244  | 2,298,260  | 2,897,239  |
| Missouri.....             | 50,242                      | 46,923      | 39,460     | 39,478     | 33,609     | 25,758     | 22,742     | 31,380     |
| Montana.....              | 507,270                     | 441,901     | 412,505    | 443,389    | 439,368    | 399,635    | 674,692    | 535,765    |
| Nebraska.....             | 1,821                       | 1,203       | 531        | 20         | 1,141      | 1,612      | 2,580      | 1,852      |
| Nevada.....               | 2,428,421                   | 1,936,513   | 1,818,496  | 1,960,802  | 2,034,262  | 1,948,889  | 1,797,039  | 1,765,499  |
| New Hampshire.....        | 654,153                     | 425,396     | 580,192    | 626,716    | 481,978    | 480,078    | 525,691    | 589,036    |
| New Jersey.....           | 17,129,333                  | 15,746,269  | 12,265,127 | 10,821,968 | 9,719,473  | 10,336,981 | 10,780,248 | 8,783,782  |
| New Mexico.....           | 1,294                       | 1,747       | 3,684      | 10,062     | 11,297     | 8,325      | 9,007      | 781        |
| New York.....             | 4,745,887                   | 5,009,431   | 2,343,871  | 2,691,765  | 2,555,145  | 3,363,881  | 3,729,710  | 3,283,459  |
| North Carolina.....       |                             |             |            |            |            |            |            |            |
| Ohio.....                 | 37,262                      | 28,098      | 50,077     | 49,410     | 32,162     | 38,979     | 44,266     | 47,227     |
| Oregon.....               | 1,471,788                   | 1,099,114   | 1,030,818  | 1,317,804  | 873,436    | 809,574    | 805,054    | 857,957    |
| Pennsylvania.....         | 11,657                      | 4,139       | 7,039      | 9,010      | 10,925     | 16,152     | 5,418      | 9,463      |
| Rhode Island.....         |                             |             |            |            |            |            |            |            |
| South Carolina.....       | 2,335                       | 1,152       | 662        | 937        | 322        | 597        | 863        |            |
| Tennessee.....            | 282,788                     | 345,994     | 232,854    | 313,488    | 257,223    | 264,269    | 191,804    | 218,748    |
| Texas.....                | 532,149                     | 400,499     | 185,222    | 301,275    | 228,319    | 419,906    | 256,882    | 130,241    |
| Utah.....                 | 884,480                     | 738,385     | 646,173    | 912,867    | 852,178    | 869,593    | 836,687    | 516,731    |
| Vermont.....              |                             |             |            |            |            |            |            |            |
| Virginia.....             | 119,528,011                 | 107,283,215 | 75,291,510 | 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

| STATES AND TERRITORIES.             | FISCAL YEARS ENDED JUNE 30— |             |             |
|-------------------------------------|-----------------------------|-------------|-------------|
|                                     | 1889.                       | 1890.       | 1891.       |
|                                     | Gallons.                    | Gallons.    | Gallons.    |
| Alabama.....                        | 8,603                       | 13,940      | 10,867      |
| Arizona <i>a</i> .....              | 71,860                      | 90,028      | 52,610      |
| Arkansas.....                       | 1,133,911                   | 1,151,974   | 1,847,491   |
| California <i>b</i> .....           | 100,807                     | 227,302     | 216         |
| Colorado <i>c</i> .....             |                             |             | 541,261     |
| Connecticut <i>d</i> .....          |                             |             |             |
| Dakota <i>e</i> .....               |                             |             |             |
| Delaware <i>f</i> .....             |                             |             |             |
| District of Columbia <i>g</i> ..... |                             |             |             |
| Florida.....                        |                             |             |             |
| Georgia.....                        | 395,101                     | 443,485     | 527,313     |
| Idaho <i>h</i> .....                |                             |             |             |
| 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>i</i> .....               | 751                         | 880         | 417         |
| Kentucky.....                       | 25,288,097                  | 36,373,467  | 33,433,586  |
| Louisiana <i>k</i> .....            | 1,463                       | 1,500       | 168         |
| Maine <i>l</i> .....                |                             |             |             |
| Maryland <i>m</i> .....             | 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 <i>n</i> .....          |                             |             |             |
| Missouri.....                       | 2,459,855                   | 1,958,916   | 1,859,076   |
| Montana <i>o</i> .....              |                             | 417         | 294         |
| Nebraska <i>p</i> .....             | 2,174,137                   | 2,709,496   | 3,663,069   |
| Nevada <i>q</i> .....               |                             |             |             |
| New Hampshire <i>r</i> .....        | 20,880                      | 31,835      | 26,577      |
| New Jersey.....                     | 555,228                     | 382,890     | 498,154     |
| New Mexico <i>s</i> .....           | 2,279                       | 2,106       | 1,087       |
| New York.....                       | 1,850,715                   | 1,901,097   | 1,969,839   |
| North Carolina.....                 | 708,971                     | 634,002     | 748,225     |
| Ohio.....                           | 7,923,839                   | 9,253,655   | 9,571,061   |
| Oregon <i>t</i> .....               | 9,183                       | 1,585       | 1,830       |
| Pennsylvania.....                   | 4,196,575                   | 6,386,926   | 8,061,444   |
| Rhode Island <i>u</i> .....         |                             |             |             |
| 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 <i>v</i> .....                 |                             |             |             |
| Vermont <i>w</i> .....              |                             |             |             |
| Virginia.....                       | 268,525                     | 243,160     | *264,144    |
| Washington <i>x</i> .....           |                             |             |             |
| West Virginia.....                  | 278,537                     | 373,198     | 520,151     |
| Wisconsin.....                      | 539,803                     | 527,678     | 528,316     |
| Wyoming <i>y</i> .....              |                             |             |             |
| Total.....                          | 91,133,550                  | 111,101,738 | 117,767,101 |

[For notes to references in this table see pp. 288 and 289.]

SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, ETC.—Continued.

| FISCAL YEARS ENDED JUNE 30— |             |            |            |            |            |            |             |
|-----------------------------|-------------|------------|------------|------------|------------|------------|-------------|
| 1892.                       | 1893.       | 1894.      | 1895.      | 1896.      | 1897.      | 1898.      | 1899.       |
| Gallons.                    | Gallons.    | Gallons.   | Gallons.   | Gallons.   | Gallons.   | Gallons.   | Gallons.    |
| 9,904                       | 18,757      | 17,850     | 24,798     | 68,979     | 90,000     | 91,108     | 116,905     |
| 3,460                       | 1,876       | 3,460      | 3,460      | 3,460      | 3,460      | 3,460      | 3,460       |
| 96,095                      | 96,095      | 96,095     | 96,095     | 96,095     | 96,095     | 96,095     | 96,095      |
| 2,541,276                   | 2,541,276   | 2,541,276  | 2,541,276  | 2,541,276  | 2,541,276  | 2,541,276  | 2,541,276   |
| 584                         | 584         | 584        | 584        | 584        | 584        | 584        | 584         |
| 253,440                     | 152,933     | 178,426    | 134,937    | 136,189    | 170,709    | 127,467    | 118,763     |
|                             | 4,925       | 13,846     | 1,165      |            |            | 9,640      |             |
|                             |             |            |            |            | 235        | 337        | 182         |
| 431,858                     | 328,624     | 287,517    | 254,470    | 269,218    | 234,559    | 227,182    | 204,860     |
|                             | 285         | 196        | 337        |            |            |            |             |
| 38,145,689                  | 34,195,674  | 30,805,317 | 20,813,355 | 31,883,205 | 22,673,064 | 20,157,652 | 34,639,820  |
| 6,086,924                   | 6,490,470   | 4,846,595  | 6,976,123  | 9,134,179  | 8,661,915  | 7,835,931  | 13,253,091  |
| 386                         | 156         | 286        | 169        | 192        | 304        | 1,218      | 952         |
| 1,646                       | 585         | 1,700      | 2,910      | 1,655      | 2,756      | 3,589      | 6,480       |
| 33,756,913                  | 45,471,252  | 20,159,022 | 22,815,730 | 20,046,224 | 6,779,885  | 15,433,975 | 19,793,627  |
| 684                         | 244         | 163,955    | 516,233    | 791,464    | 823,028    | 734,135    | 768,990     |
| 2,775,686                   | 3,101,338   | 2,668,966  | 3,095,566  | 2,644,895  | 1,487,989  | 2,286,513  | 2,400,534   |
| 1,893,574                   | 1,963,641   | 1,831,477  | 1,579,331  | 1,452,617  | 1,319,482  | 1,308,392  | 1,369,460   |
| 2,007,793                   | 2,202,506   | 1,799,426  | 1,278,664  | 1,549,095  | 1,363,086  |            |             |
|                             | 335         | 96         |            |            |            |            |             |
| 3,279,148                   | 4,030,834   | 2,266,892  | 1,429,491  | 962,621    | 1,220,483  | 1,206,273  | 896,786     |
|                             |             |            |            | 178        |            |            | 1,698       |
| 4,951,553                   | 4,016,279   | 2,119,789  | 288,261    | 263,432    | 1,915,273  | 2,259,555  | 2,339,673   |
|                             |             |            |            |            |            |            |             |
| 34,309                      | 21,545      | 16,180     | 12,775     | 12,834     |            |            | 16,454      |
| 737,521                     | 639,491     | 614,443    | 563,384    | 614,518    | 539,120    | 498,562    | 503,567     |
| 1,404                       | 1,630       | 2,229      | 1,297      | 5,622      | 3,212      | 1,068      | 2,229       |
| 2,248,485                   | 3,995,468   | 4,256,857  | 3,489,216  | 3,299,212  | 3,790,176  | 2,591,166  | 2,381,620   |
| 851,219                     | 828,994     | 714,662    | 716,297    | 729,801    | 644,771    | 629,664    | 732,733     |
| 8,593,321                   | 9,395,873   | 8,712,704  | 6,892,438  | 6,072,630  | 7,515,413  | 9,342,815  | 8,888,146   |
| 69,064                      | 65,975      | 87,407     | 40,503     | 53,398     | 1,603      | 2,129      | 6,143       |
| 7,394,232                   | 9,566,397   | 5,499,448  | 6,595,884  | 4,819,817  | 1,242,046  | 4,844,297  | 5,684,651   |
|                             |             |            |            |            |            | 122        |             |
| 44,560                      | 54,734      | 46,733     | 46,719     | 54,619     | 54,871     | 86,991     | 109,980     |
| 967,009                     | 1,026,913   | 655,173    | 566,643    | 859,386    | 709,970    | 610,358    | 710,023     |
| 6,354                       | 19,455      | 34,401     | 12,274     | 28,083     | 18,139     | 11,538     | 18,432      |
|                             |             |            |            |            |            | 892        |             |
|                             | 47          | 36         | 79         |            |            |            |             |
| 341,855                     | 247,435     | 285,691    | 142,452    | 249,871    | 130,815    | 206,982    | 150,864     |
|                             | 923         | 545        | 237        |            |            | 502        |             |
| 385,275                     | 469,103     | 199,894    | 193,236    | 147,035    | 59,623     | 136,901    | 224,671     |
| 539,474                     | 669,410     | 1,230,578  | 1,352,223  | 1,477,096  | 1,239,283  | 1,498,688  | 1,904,401   |
|                             |             |            |            |            |            |            |             |
| 118,436,506                 | 131,010,330 | 92,153,651 | 81,909,771 | 89,992,555 | 64,279,075 | 83,668,411 | 100,162,334 |



## PRODUCTION OF FERMENTED LIQUORS, BY

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL  
JULY 1, 1877, TO

| STATES AND TERRITORIES.             | FISCAL YEARS ENDED JUNE 30— |                 |                 |
|-------------------------------------|-----------------------------|-----------------|-----------------|
|                                     | 1878.                       | 1879.           | 1880.           |
|                                     | <i>Barrels.</i>             | <i>Barrels.</i> | <i>Barrels.</i> |
| Alabama.....                        | 80                          |                 | 84              |
| Arizona <i>a</i> .....              | 1,114                       | 1,530           | 1,677           |
| Arkansas.....                       | 113                         | 81              | 21              |
| California <i>b</i> .....           | 374,453                     | 385,707         | 380,458         |
| Colorado <i>c</i> .....             | 22,902                      | 34,013          | 55,684          |
| Connecticut <i>d</i> .....          | 55,389                      | 54,709          | 68,489          |
| Dakota <i>e</i> .....               | 4,916                       | 5,163           | 6,515           |
| Delaware <i>f</i> .....             | 7,986                       | 8,604           | 9,928           |
| District of Columbia <i>g</i> ..... |                             |                 |                 |
| Florida.....                        |                             |                 |                 |
| Georgia.....                        | 6,152                       | 9,430           | 11,790          |
| Idaho <i>h</i> .....                | 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>i</i> .....               | 26,057                      | 26,681          | 32,270          |
| Kentucky.....                       | 125,939                     | 149,592         | 179,464         |
| Louisiana <i>k</i> .....            | 41,378                      | 49,070          | 57,212          |
| Maine <i>l</i> .....                | 8                           |                 |                 |
| Maryland <i>m</i> .....             | 236,370                     | 238,230         | 266,943         |
| Massachusetts.....                  | 618,484                     | 591,472         | 678,246         |
| Michigan.....                       | 200,655                     | 228,610         | 284,152         |
| Minnesota.....                      | 111,373                     | 118,989         | 151,920         |
| Mississippi <i>n</i> .....          |                             |                 |                 |
| Missouri.....                       | 549,149                     | 614,870         | 756,527         |
| Montana <i>o</i> .....              | 4,968                       | 5,871           | 7,684           |
| Nebraska <i>p</i> .....             | 30,705                      | 32,889          | 42,804          |
| Nevada <i>q</i> .....               | 12,976                      | 15,078          | 15,098          |
| New Hampshire <i>r</i> .....        | 122,962                     | 133,019         | 183,645         |
| New Jersey.....                     | 517,602                     | 539,957         | 641,344         |
| New Mexico <i>s</i> .....           | 916                         | 431             | 296             |
| New York.....                       | 3,551,889                   | 3,925,922       | 4,599,090       |
| North Carolina.....                 | 5                           | 40              | 98              |
| Ohio.....                           | 981,896                     | 1,039,389       | 1,245,158       |
| Oregon <i>t</i> .....               | 14,084                      | 16,591          | 21,691          |
| Pennsylvania.....                   | 1,034,660                   | 1,097,214       | 1,343,207       |
| Rhode Island <i>u</i> .....         | 35,146                      | 40,006          | 53,504          |
| South Carolina.....                 | 634                         | 360             | 2,609           |
| Tennessee.....                      | 11,111                      | 7,419           | 8,311           |
| Texas.....                          | 10,363                      | 8,097           | 4,966           |
| Utah <i>v</i> .....                 | 8,550                       | 12,670          | 13,746          |
| Vermont <i>w</i> .....              | 187                         | 55              |                 |
| Virginia.....                       | 15,462                      | 15,903          | 18,080          |
| Washington <i>x</i> .....           | 8,079                       | 8,083           | 9,107           |
| West Virginia.....                  | 23,954                      | 24,748          | 33,842          |
| Wisconsin.....                      | 500,983                     | 625,284         | 853,806         |
| Wyoming <i>y</i> .....              | 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. 288 and 289.]

STATES AND TERRITORIES, FROM 1878 TO 1899.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM  
JUNE 30, 1899.

| FISCAL YEARS ENDED JUNE 30— |                 |                 |                 |                 |                 |                 |                 |                 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1881.                       | 1882.           | 1883.           | 1884.           | 1885.           | 1886.           | 1887.           | 1888.           |                 |
| <i>Barrels.</i>             | <i>Barrels.</i> | <i>Barrels.</i> | <i>Barrels.</i> | <i>Barrels.</i> | <i>Barrels.</i> | <i>Barrels.</i> | <i>Barrels.</i> | <i>Barrels.</i> |
| 3,476                       | 4,047           | 2,729           | 503             | 2,110           | 7,590           | 14,140          | 14,760          |                 |
| 415,709                     | 432,670         | 459,290         | 492,510         | 504,916         | 512,477         | 503,219         | 656,272         |                 |
| 70,236                      | 87,450          | 95,256          | 105,391         | 103,056         | 104,774         | 125,891         | 147,835         |                 |
| 72,809                      | 100,167         | 123,763         | 134,700         | 126,449         | 126,710         | 143,768         | 260,345         |                 |
| 8,879                       | 17,622          | 28,390          | 5,426           |                 |                 |                 |                 |                 |
| 12,210                      | 14,248          | 15,914          | 18,404          | 20,044          | 21,835          | 29,640          |                 |                 |
|                             |                 |                 |                 |                 |                 |                 |                 |                 |
|                             |                 |                 |                 |                 |                 |                 |                 |                 |
| 7,486                       | 4,860           | 11,360          | 11,871          | 10,520          | 11,100          | 2,675           | 4,671           |                 |
| 2,034                       | 3,384           | 5,873           | 9,965           |                 |                 |                 |                 |                 |
| 891,825                     | 1,051,680       | 1,087,408       | 1,147,492       | 1,201,403       | 1,358,374       | 1,601,200       | 1,907,442       |                 |
| 287,725                     | 331,911         | 392,874         | 351,911         | 358,667         | 345,152         | 435,685         | 474,444         |                 |
| 253,002                     | 286,429         | 297,390         | 257,986         | 169,446         | 165,457         | 188,149         | 180,372         |                 |
| 25,872                      | 24,281          | 25,103          | 25,437          | 19,274          | 17,269          | 16,438          | 11,170          |                 |
| 191,218                     | 219,356         | 213,938         | 239,918         | 249,479         | 264,139         | 288,347         | 307,886         |                 |
| 63,256                      | 55,645          | 59,605          | 85,433          | 91,772          | 117,311         | 134,775         | 124,610         |                 |
|                             |                 |                 |                 |                 |                 |                 |                 |                 |
| 203,548                     | 318,076         | 365,389         | 406,447         | 426,684         | 472,475         | 539,728         | 694,160         |                 |
| 738,257                     | 830,829         | 861,972         | 861,468         | 889,920         | 966,639         | 1,000,050       | 1,017,019       |                 |
| 204,882                     | 329,377         | 340,043         | 400,198         | 389,688         | 436,361         | 477,880         | 522,012         |                 |
| 183,934                     | 215,113         | 218,150         | 283,663         | 278,341         | 304,265         | 331,480         | 366,478         |                 |
|                             |                 |                 |                 |                 |                 |                 |                 |                 |
| 838,764                     | 1,019,873       | 1,050,446       | 1,146,920       | 1,144,239       | 1,209,213       | 1,426,314       | 1,569,528       |                 |
| 9,707                       | 13,447          | 15,142          | 38,152          | 26,537          | 28,061          | 30,164          | 64,211          |                 |
| 46,105                      | 34,053          | 56,361          | 94,811          | 108,446         | 139,315         | 163,474         | 188,379         |                 |
| 18,460                      | 11,358          | 10,091          | 2,572           | 23,941          | 31,237          | 35,979          |                 |                 |
| 202,552                     | 252,706         | 270,628         | 323,449         | 329,115         | 329,130         | 317,645         | 343,636         |                 |
| 666,146                     | 810,156         | 852,203         | 905,214         | 953,454         | 1,056,757       | 1,213,550       | 1,316,052       |                 |
| 454                         | 1,780           | 2,591           | 5,667           | 6,198           | 7,457           | 6,253           | 6,056           |                 |
| 4,860,637                   | 5,643,627       | 5,931,303       | 6,299,691       | 6,428,627       | 6,942,390       | 7,545,150       | 7,978,539       |                 |
| 6                           | 23              | 36              | 22              | 318             |                 |                 |                 |                 |
| 1,313,256                   | 1,576,817       | 1,628,267       | 1,721,769       | 1,684,318       | 1,779,724       | 1,998,269       | 2,195,877       |                 |
| 24,843                      | 25,710          | 26,880          | 45,498          | 46,289          | 54,990          | 67,659          | 82,164          |                 |
| 1,407,287                   | 1,744,402       | 1,838,018       | 1,990,897       | 1,968,205       | 2,110,773       | 2,372,349       | 2,479,343       |                 |
| 57,780                      | 76,764          | 69,110          | 87,560          | 94,590          | 55,230          | 70,160          |                 |                 |
| 8,498                       | 9,999           | 8,881           | 8,954           | 14,714          | 15,585          | 15,585          | 12,540          |                 |
| 9,206                       | 9,484           | 5,317           | 6,925           | 6,933           | 21,937          | 32,985          | 38,778          |                 |
| 2,957                       | 3,065           | 2,043           | 3,394           | 18,646          | 21,841          | 40,658          | 50,945          |                 |
| 15,962                      | 18,075          | 22,270          | 3,706           |                 |                 |                 |                 |                 |
|                             |                 |                 |                 |                 |                 |                 |                 |                 |
| 20,530                      | 26,210          | 27,170          | 28,625          | 31,600          | 36,078          | 37,830          | 49,270          |                 |
| 12,320                      | 14,208          | 17,609          | 4,398           |                 |                 |                 |                 |                 |
| 36,942                      | 48,280          | 52,540          | 64,920          | 67,195          | 74,408          | 97,144          | 103,307         |                 |
| 952,200                     | 1,224,422       | 1,323,214       | 1,448,845       | 1,418,159       | 1,488,315       | 1,656,562       | 1,683,140       |                 |
| 6,030                       | 5,321           | 5,345           | 880             |                 |                 |                 |                 |                 |
|                             |                 |                 |                 |                 |                 |                 |                 |                 |
| 14,311,028                  | 16,052,085      | 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       | 2,665,193       |
| Indiana.....                        | 481,836                     | 518,213         | 562,008         |
| Iowa.....                           | 103,400                     | 92,195          | 107,879         |
| Kansas <i>i</i> .....               | 8,290                       | 2,310           | 1,900           |
| Kentucky.....                       | 291,970                     | 323,764         | 332,434         |
| 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         | 372,054         |
| 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         | 153,493         |
| Nevada <i>q</i> .....               |                             |                 |                 |
| New Hampshire <i>r</i> .....        | 338,944                     | 389,956         | 386,055         |
| New Jersey.....                     | 1,364,390                   | 1,526,590       | 1,640,876       |
| New Mexico <i>s</i> .....           | 6,284                       | 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. 288 and 289.]

SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, ETC.—Continued.

|  | FISCAL YEARS ENDED JUNE 30— |                     |                     |                     |                     |                     |                     |                     |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | 1892.                       | 1893.               | 1894.               | 1895.               | 1896.               | 1897.               | 1898.               | 1899.               |
|  | <i>Barrels.</i>             | <i>Barrels.</i>     | <i>Barrels.</i>     | <i>Barrels.</i>     | <i>Barrels.</i>     | <i>Barrels.</i>     | <i>Barrels.</i>     | <i>Barrels.</i>     |
|  | 36,948                      | 44,661              | 36,463              | 28,766              | 31,069              | 36,370              | 45,649              | 51,951              |
|  |                             |                     |                     |                     |                     |                     |                     | 8,243               |
|  | 793,646                     | 787,825             | 727,397             | 759,772             | 769,080             | 763,741             | 802,267             | 718,070             |
|  | 201,092                     | 234,735             | 188,164             | 193,159             | 210,227             | 208,853             | 227,239             | 244,201             |
|  | 360,216                     | 408,939             | 433,659             | 492,231             | 558,990             | 571,306             | 631,163             | 673,434             |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  |                             |                     |                     |                     |                     | 2,480               | 10,908              | 11,866              |
|  | 51,566                      | 69,267              | 78,407              | 84,405              | 104,744             | 109,300             | 123,378             | 119,664             |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | 2,930,149                   | 3,417,295           | 3,310,134           | 3,292,324           | 3,580,724           | 3,244,896           | 3,601,163           | 3,550,560           |
|  | 577,123                     | 638,204             | 616,067             | 592,282             | 627,176             | 634,208             | 752,441             | 797,321             |
|  | 115,212                     | 130,565             | 135,048             | 127,101             | 130,686             | 142,153             | 175,894             | 187,892             |
|  | 1,650                       | 2,680               | 5,867               | 6,013               | 6,039               | 6,255               | 7,189               | 7,812               |
|  | 340,410                     | 361,653             | 353,858             | 367,997             | 401,380             | 378,290             | 436,474             | 434,619             |
|  | 262,332                     | 292,285             | 270,150             | 252,082             | 248,393             | 251,943             | 247,617             | 194,812             |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | 792,506                     | 852,621             | 820,588             | 837,368             | 892,042             | 916,130             | 981,978             | 976,293             |
|  | 1,123,330                   | 1,241,780           | 1,248,347           | 1,337,747           | 1,586,330           | 1,670,556           | 1,805,508           | 1,763,989           |
|  | 650,823                     | 725,215             | 655,580             | 659,470             | 722,244             | 675,184             | 792,647             | 804,430             |
|  | 384,636                     | 416,570             | 390,303             | 420,378             | 463,293             | 492,814             | 558,672             | 581,212             |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | 2,047,696                   | 2,281,149           | 2,188,449           | 2,139,224           | 2,262,048           | 2,254,926           | 2,465,700           | 2,276,088           |
|  | 82,781                      | 85,847              | 73,137              | 87,044              | 110,462             | 132,610             | 159,295             | 164,347             |
|  | 151,429                     | 170,772             | 178,272             | 179,617             | 176,132             | 173,498             | 213,152             | 216,666             |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | 429,678                     | 403,155             | 364,292             | 368,525             | 384,144             | 285,554             | 313,739             | 301,823             |
|  | 1,793,649                   | 1,915,780           | 1,892,805           | 1,894,541           | 2,023,926           | 2,001,496           | 2,110,310           | 2,050,592           |
|  | 6,835                       | 7,114               | 4,593               | 4,978               | 4,706               | 3,891               | 4,218               | 4,038               |
|  | 9,558,744                   | 9,978,449           | 9,772,235           | 9,758,801           | 10,051,047          | 9,493,620           | 10,093,450          | 9,680,308           |
|  |                             |                     |                     |                     | 5                   |                     | 80                  | 107                 |
|  | 2,668,494                   | 2,834,807           | 2,621,012           | 2,633,067           | 2,879,668           | 2,631,669           | 2,886,830           | 2,786,460           |
|  | 234,117                     | 220,725             | 174,192             | 175,945             | 180,494             | 193,469             | 239,361             | 261,828             |
|  | 3,203,632                   | 3,584,333           | 3,447,940           | 3,591,338           | 4,047,084           | 3,902,301           | 4,245,972           | 4,299,116           |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | 6,221                       | 5,265               | 9,541               | 9,395               | 11,101              | 8,400               | 7,190               | 7,082               |
|  | 99,115                      | 97,425              | 82,108              | 82,090              | 93,760              | 111,590             | 130,226             | 127,442             |
|  | 115,393                     | 131,218             | 187,942             | 221,284             | 249,620             | 265,987             | 322,761             | 301,558             |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | 62,314                      | 79,480              | 76,060              | 76,617              | 87,525              | 102,254             | 138,144             | 137,099             |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | 134,106                     | 152,343             | 111,300             | 109,222             | 116,177             | 123,125             | 142,222             | 140,738             |
|  | 2,631,783                   | 3,019,022           | 2,908,461           | 2,807,001           | 2,854,334           | 2,673,943           | 2,886,502           | 2,846,233           |
|  |                             |                     |                     |                     |                     |                     |                     |                     |
|  | <i>b</i> 31,856,626         | <i>c</i> 34,591,179 | <i>d</i> 33,362,373 | <i>e</i> 33,589,784 | <i>f</i> 35,859,250 | <i>g</i> 34,462,822 | <i>h</i> 37,529,339 | <i>i</i> 36,607,634 |

*b* Including 38,799 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 28,374 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.  
*i* Including 116,520 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 worms manufactured. | Dealers in leaf tobacco. |
|--|-------------|------------------------|---------------------------|--------------------------|-------------------------------|--------------------------|
| Alabama.....                                 | \$1,829.17  | \$24,300.69            | \$5,337.51                | .....                    | .....                         | \$9.00                   |
| Arkansas.....                                | 312.50      | 14,750.45              | 2,170.86                  | .....                    | .....                         | .....                    |
| California.....                              | 17,457.92   | 338,327.80             | 43,691.89                 | \$66.66                  | \$240.00                      | 257.00                   |
| Colorado.....                                | 2,850.00    | 80,683.20              | 8,808.33                  | .....                    | .....                         | 142.50                   |
| Connecticut.....                             | 4,283.33    | 118,739.19             | 9,325.00                  | 41.67                    | 40.00                         | 1,736.50                 |
| Florida.....                                 | 2,150.00    | 10,446.47              | 1,662.51                  | .....                    | .....                         | 814.50                   |
| Georgia.....                                 | 31,837.71   | 4,543.68               | 52.08                     | 60.00                    | .....                         | 92.00                    |
| Illinois.....                                | 22,595.85   | 438,705.80             | 34,604.15                 | 95.84                    | 160.00                        | 1,479.50                 |
| Indiana.....                                 | 3,116.67    | 172,088.34             | 7,379.13                  | .....                    | .....                         | 504.00                   |
| Iowa.....                                    | 1,400.00    | 133,078.67             | 10,283.33                 | .....                    | .....                         | 232.00                   |
| Kansas.....                                  | 141.67      | 69,049.80              | 2,204.17                  | .....                    | .....                         | 9.00                     |
| Kentucky.....                                | 13,300.00   | 83,844.98              | 23,116.73                 | 91.67                    | 300.00                        | 16,563.25                |
| Louisiana.....                               | 3,975.00    | 105,351.12             | 13,904.18                 | 33.33                    | .....                         | 154.50                   |
| Maryland.....                                | 15,162.49   | 131,987.35             | 14,275.00                 | 41.67                    | 80.00                         | 2,522.00                 |
| Massachusetts.....                           | 18,441.67   | 113,765.42             | 21,483.38                 | 62.50                    | 20.00                         | 966.00                   |
| Michigan.....                                | 1,183.33    | 152,623.09             | 4,575.00                  | .....                    | .....                         | 246.00                   |
| Minnesota.....                               | 4,833.34    | 134,611.73             | 7,391.70                  | .....                    | .....                         | 133.50                   |
| Missouri.....                                | 14,454.19   | 190,450.64             | 19,302.11                 | 41.67                    | 180.00                        | 1,043.00                 |
| Montana.....                                 | 1,275.00    | 62,647.42              | 5,808.34                  | .....                    | .....                         | 24.00                    |
| Nebraska.....                                | 2,275.00    | 84,310.89              | 4,329.16                  | .....                    | .....                         | 47.00                    |
| New Hampshire.....                           | 25.00       | 77,618.87              | 2,383.33                  | .....                    | .....                         | 32.25                    |
| New Jersey.....                              | 4,279.18    | 228,562.78             | 10,229.18                 | 50.00                    | 80.00                         | 212.00                   |
| New Mexico.....                              | 641.67      | 39,079.27              | 3,185.00                  | .....                    | .....                         | .....                    |
| New York.....                                | 45,120.90   | 789,583.16             | 90,466.80                 | 45.84                    | .....                         | 8,475.50                 |
| North Carolina.....                          | 1,808.36    | 29,232.64              | 3,262.60                  | 91.67                    | 260.00                        | 6,954.75                 |
| Ohio.....                                    | 19,550.01   | 363,480.53             | 33,854.19                 | 137.50                   | 700.00                        | 8,028.00                 |
| Oregon.....                                  | 2,933.33    | 68,944.92              | 7,970.83                  | 100.00                   | 160.00                        | 39.00                    |
| Pennsylvania.....                            | 35,345.99   | 378,924.65             | 47,971.06                 | 125.01                   | 100.00                        | 7,618.50                 |
| South Carolina.....                          | .....       | 6,907.47               | 150.00                    | .....                    | .....                         | 817.75                   |
| Tennessee.....                               | 3,308.34    | 43,299.54              | 5,995.01                  | .....                    | .....                         | 3,702.75                 |
| Texas.....                                   | 2,416.15    | 67,617.06              | 5,525.02                  | .....                    | .....                         | 539.25                   |
| Virginia.....                                | 3,550.00    | 64,296.37              | 3,084.59                  | .....                    | .....                         | 8,099.21                 |
| West Virginia.....                           | 1,216.68    | 29,064.34              | 1,804.20                  | .....                    | .....                         | 501.75                   |
| Wisconsin.....                               | 8,666.67    | 213,873.87             | 9,791.67                  | .....                    | .....                         | 1,661.50                 |
| Total.....                                   | 259,899.41  | 4,895,086.63           | 469,874.64                | 1,077.11                 | 2,380.00                      | 73,657.46                |
| Total for 12 months ended June 30, 1898..... | 221,225.24  | 4,152,572.53           | 393,216.74                | 822.91                   | 1,690.00                      | .....                    |

## THE FISCAL YEAR ENDED JUNE 30, 1899.

## TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR JUNE 30, 1899.

| Dealers in manufactured tobacco. | Manufacturers of tobacco. | Manufacturers of cigars. | Brewers.   | Retail dealers in malt liquors. | Wholesale dealers in malt liquors. | Manufacturers of oleomargarine. | Retail dealers in oleomargarine. |
|----------------------------------|---------------------------|--------------------------|------------|---------------------------------|------------------------------------|---------------------------------|----------------------------------|
| \$120.00                         | \$173.00                  | \$634.00                 | \$483.34   | \$2,997.54                      | \$1,291.06                         | .....                           | \$678.00                         |
| 336.00                           | 32.50                     | 949.65                   | 291.67     | 726.67                          | 2,597.98                           | .....                           | 1,056.00                         |
| 474.00                           | 131.00                    | 4,708.23                 | 12,133.35  | 4,334.05                        | 9,839.64                           | .....                           | .....                            |
| 120.00                           | 483.62                    | 1,829.70                 | 2,616.66   | 3,177.91                        | 7,622.90                           | .....                           | 3,434.00                         |
| 563.00                           | 379.00                    | 5,804.00                 | 2,250.00   | 2,842.55                        | 8,949.99                           | \$1,800.00                      | 13,172.00                        |
| 90.00                            | 91.00                     | 5,920.50                 | 100.00     | 414.17                          | 1,356.25                           | .....                           | 3,316.00                         |
| 700.00                           | 50.00                     | 582.50                   | 608.33     | 2,930.04                        | 1,808.33                           | .....                           | 2,334.00                         |
| 1,100.00                         | 2,767.50                  | 31,087.21                | 12,531.26  | 24,734.51                       | 25,604.29                          | 2,950.00                        | 75,228.00                        |
| 876.00                           | 574.50                    | 7,783.00                 | 4,462.50   | 12,311.08                       | 19,057.43                          | 1,950.00                        | 11,452.00                        |
| 1,082.00                         | 741.50                    | 7,597.50                 | 3,358.33   | 10,550.61                       | 29,508.35                          | .....                           | 120.00                           |
| 528.00                           | 368.00                    | 2,844.00                 | 200.00     | 9,723.98                        | 6,950.83                           | 1,200.00                        | 7,370.00                         |
| 470.00                           | 1,493.50                  | 3,769.50                 | 3,450.00   | 3,596.72                        | 4,363.80                           | .....                           | 8,222.00                         |
| 208.50                           | 413.00                    | 1,430.50                 | 1,125.00   | 789.99                          | 3,881.27                           | .....                           | 5,574.00                         |
| 690.00                           | 526.00                    | 9,603.50                 | 4,299.99   | 4,390.00                        | 8,247.92                           | 600.00                          | 6,186.00                         |
| 1,155.00                         | 199.50                    | 6,665.00                 | 5,375.01   | 5,721.77                        | 21,064.56                          | .....                           | 3,602.00                         |
| 424.00                           | 676.50                    | 8,950.25                 | 8,837.51   | 5,650.02                        | 11,500.93                          | .....                           | 5,936.00                         |
| 360.00                           | 519.25                    | 5,317.59                 | 11,387.51  | 11,306.69                       | 17,656.29                          | .....                           | 776.00                           |
| 1,221.50                         | 959.50                    | 9,414.50                 | 5,675.00   | 8,255.18                        | 14,256.70                          | 600.00                          | 8,534.00                         |
| 42.00                            | 231.50                    | 780.50                   | 4,079.16   | 1,706.66                        | 4,635.42                           | .....                           | 104.00                           |
| 348.00                           | 316.00                    | 3,029.50                 | 3,158.34   | 6,146.64                        | 16,183.34                          | .....                           | 4,004.00                         |
| 427.00                           | 60.00                     | 1,764.50                 | 1,152.53   | 12,539.37                       | 6,581.35                           | .....                           | 1,048.00                         |
| 482.00                           | 655.00                    | 9,341.50                 | 4,616.67   | 5,892.59                        | 19,324.30                          | 600.00                          | 12,702.00                        |
| 12.00                            | 33.00                     | 209.15                   | 404.17     | 373.39                          | 3,229.16                           | .....                           | 674.00                           |
| 2,581.00                         | 5,632.00                  | 64,501.64                | 26,457.00  | 10,417.77                       | 32,733.86                          | .....                           | 614.00                           |
| 84.00                            | 2,652.00                  | 387.50                   | 75.00      | 965.02                          | 1,222.92                           | .....                           | 430.00                           |
| 1,767.00                         | 2,218.50                  | 26,752.00                | 13,985.83  | 9,179.59                        | 23,906.31                          | 1,800.00                        | 40,060.00                        |
| 270.00                           | 185.25                    | 1,135.00                 | 4,279.17   | 1,789.17                        | 2,712.51                           | .....                           | 516.00                           |
| 2,578.00                         | 2,874.75                  | 85,987.25                | 23,704.21  | 12,858.49                       | 30,819.79                          | .....                           | 25,012.00                        |
| 108.00                           | 72.00                     | 80.00                    | 150.00     | 705.02                          | 560.42                             | .....                           | 832.00                           |
| 630.00                           | 835.00                    | 611.00                   | 600.00     | 902.52                          | 1,897.92                           | .....                           | 3,538.00                         |
| 378.00                           | 156.00                    | 1,536.75                 | 1,183.17   | 40,772.92                       | 17,610.50                          | .....                           | 4,974.00                         |
| 528.00                           | 2,492.50                  | 2,207.18                 | 900.00     | 2,031.79                        | 2,581.26                           | .....                           | 4,970.00                         |
| 497.00                           | 187.50                    | 2,285.50                 | 645.85     | 1,758.49                        | 4,729.18                           | .....                           | 6,138.00                         |
| 1,152.00                         | 565.25                    | 9,130.00                 | 14,770.83  | 9,816.65                        | 12,117.48                          | .....                           | 626.00                           |
| 22,462.00                        | 20,139.12                 | 324,090.01               | 179,357.40 | 232,399.56                      | 382,409.34                         | 11,500.00                       | 263,322.00                       |
| .....                            | .....                     | .....                    | 152,647.61 | 201,150.15                      | 270,471.75                         | 7,600.00                        | 156,134.00                       |



[illegible]



I.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF  
ENDED JUNE 30,

| COLLECTION DISTRICTS.          | COLLECTIONS.  |              |              |                |
|--------------------------------|---------------|--------------|--------------|----------------|
|                                | Spirits.      | Tobacco.     | Beer.        | Oleomargarine. |
| Alabama.....                   | \$107,962.56  | \$45,583.60  | \$100,241.60 | \$2,118.00     |
| Arkansas.....                  | 91,076.86     | 12,968.91    | 19,495.67    | 1,536.00       |
| First California.....          | 1,105,509.34  | 292,576.61   | 1,102,654.27 |                |
| Fourth California.....         | 197,918.60    | 21,527.86    | 250,692.70   |                |
| Colorado.....                  | 185,548.74    | 72,035.19    | 465,190.10   | 5,514.00       |
| Connecticut.....               | 290,248.76    | 178,143.87   | 1,259,856.05 | 130,460.74     |
| Florida.....                   | 12,283.74     | 535,588.70   | 20,964.89    | 6,376.00       |
| Georgia.....                   | 273,651.59    | 36,013.35    | 224,262.25   | 6,094.00       |
| First Illinois.....            | 2,314,608.02  | 1,855,719.25 | 5,757,752.32 | 845,911.80     |
| Fifth Illinois.....            | 21,431,851.40 | 67,811.26    | 253,637.23   | 3,768.00       |
| Eight Illinois.....            | 8,729,934.20  | 233,567.55   | 284,997.99   | 3,598.00       |
| Thirteenth Illinois.....       | 563,690.16    | 50,020.79    | 345,036.67   | 2,872.00       |
| Sixth Indiana.....             | 2,942,008.34  | 221,415.44   | 845,901.62   | 155,686.30     |
| Seventh Indiana.....           | 11,391,894.47 | 106,780.11   | 616,585.26   | 2,900.00       |
| Third Iowa.....                | 84,422.34     | 131,653.95   | 209,303.56   | 32.00          |
| Fourth Iowa.....               | 60,936.85     | 221,257.32   | 191,115.79   | 83.00          |
| Kansas.....                    | 76,799.25     | 110,945.47   | 34,139.48    | 273,397.64     |
| Second Kentucky.....           | 1,527,726.46  | 190,806.55   | 21,614.46    | 370.00         |
| Fifth Kentucky.....            | 7,853,099.13  | 3,958,191.16 | 458,922.85   | 6,040.00       |
| Sixth Kentucky.....            | 2,527,276.80  | 238,090.72   | 264,710.50   | 2,108.00       |
| Seventh Kentucky.....          | 2,208,222.23  | 30,953.00    | 28,009.70    | 600.00         |
| Eighth Kentucky.....           | 2,254,634.54  | 7,403.11     | 17,208.69    | 64.00          |
| Louisiana.....                 | 921,777.27    | 430,032.82   | 369,720.93   | 10,714.00      |
| Maryland.....                  | 2,360,892.59  | 2,180,828.18 | 1,823,340.28 | 33,297.28      |
| Massachusetts.....             | 866,805.46    | 443,071.09   | 3,295,448.82 | 8,242.00       |
| First Michigan.....            | 116,919.10    | 1,939,192.16 | 1,265,313.17 | 5,026.00       |
| Fourth Michigan.....           | 41,462.32     | 125,019.84   | 259,486.97   | 2,830.00       |
| Minnesota.....                 | 152,115.23    | 227,935.09   | 1,124,726.05 | 4,276.00       |
| First Missouri.....            | 1,189,285.26  | 7,994,694.78 | 3,717,127.03 | 7,072.00       |
| Sixth Missouri.....            | 387,726.76    | 146,165.58   | 494,412.60   | 40,119.00      |
| Montana.....                   | 69,784.46     | 26,236.56    | 314,458.39   | 104.00         |
| Nebraska.....                  | 2,154,060.06  | 117,461.00   | 434,055.59   | 4,574.00       |
| New Hampshire.....             | 90,980.24     | 66,273.03    | 581,343.65   | 4,768.00       |
| First New Jersey.....          | 63,884.38     | 40,289.96    | 158,540.89   | 12,091.44      |
| Fifth New Jersey.....          | 696,929.35    | 2,295,050.28 | 3,658,085.71 | 14,314.20      |
| New Mexico.....                | 44,573.83     | 8,229.68     | 12,784.03    | 1,154.00       |
| First New York.....            | 1,918,614.72  | 864,770.46   | 4,788,534.21 | 380.00         |
| Second New York.....           | 3,690,951.02  | 3,021,449.05 | 726,382.63   | 48.00          |
| Third New York.....            | 160,938.71    | 2,557,780.63 | 6,904,212.37 | 208.00         |
| Fourteenth New York.....       | 204,477.18    | 559,603.20   | 2,432,159.56 |                |
| Twenty-first New York.....     | 853,773.45    | 543,718.84   | 905,981.16   |                |
| Twenty-eighth New York.....    | 476,968.61    | 998,672.10   | 2,193,120.40 |                |
| Fourth North Carolina.....     | 243,654.42    | 1,948,094.70 | 2,475.49     | 218.00         |
| Fifth North Carolina.....      | 622,196.44    | 1,932,550.70 | 677.00       | 212.00         |
| First Ohio.....                | 8,481,294.11  | 2,601,955.46 | 2,441,597.80 | 11,506.00      |
| Tenth Ohio.....                | 247,618.12    | 285,603.16   | 847,902.56   | 4,892.00       |
| Eleventh Ohio.....             | 690,206.10    | 375,764.95   | 648,908.12   | 213,276.22     |
| Eighteenth Ohio.....           | 183,324.57    | 512,906.24   | 1,273,532.20 | 61,965.94      |
| Oregon.....                    | 90,855.40     | 46,270.13    | 482,670.46   | 756.00         |
| First Pennsylvania.....        | 696,641.11    | 2,096,265.50 | 4,422,176.68 | 7,178.00       |
| Ninth Pennsylvania.....        | 373,614.60    | 2,173,034.85 | 826,226.97   | 360.00         |
| Twelfth Pennsylvania.....      | 174,081.76    | 215,496.08   | 1,135,022.77 | 1,802.00       |
| Twenty-third Pennsylvania..... | 3,996,160.43  | 1,270,097.10 | 2,163,320.56 | 22,612.00      |
| South Carolina.....            | 131,410.78    | 9,145.35     | 14,934.84    | 1,792.00       |
| Second Tennessee.....          | 133,596.28    | 74,200.71    | 95,428.90    | 732.00         |
| Fifth Tennessee.....           | 756,492.47    | 418,614.87   | 145,534.08   | 4,286.00       |
| Third Texas.....               | 45,863.92     | 56,315.08    | 482,549.86   | 8,216.00       |
| Fourth Texas.....              | 52,752.20     | 42,455.80    | 146,175.20   | 2,758.00       |
| Second Virginia.....           | 63,174.47     | 2,948,045.72 | 104,951.03   | 4,772.00       |
| Sixth Virginia.....            | 214,865.75    | 949,978.49   | 157,727.05   | 678.00         |
| West Virginia.....             | 224,644.03    | 715,202.27   | 267,567.96   | 7,578.00       |
| First Wisconsin.....           | 2,364,040.92  | 774,654.17   | 4,537,541.39 | 366.00         |
| Second Wisconsin.....          | 67,826.60     | 112,967.53   | 683,480.68   | 1,140.00       |

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 pages 15 and 16 of this report, but which can not be apportioned

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS  
1898 AND 1899.

| Filled<br>cheese. | Mixed flour. | Special taxes<br>not elsewhere<br>enumerated. | Legacies and<br>distributive<br>shares of per-<br>sonal prop-<br>erty. | COLLECTIONS. |               | Playing<br>cards. |
|-------------------|--------------|---|--|--------------|---------------|-------------------|
|                   |              |   |  | Schedule A.  | Schedule B.   |                   |
|                   |              | \$24,904.26                                   | \$8,360.87   | \$145,849.74 | \$9,842.60    | 1                 |
|                   |              | 22,888.58                                     | 132.22   | 105,906.43   | 13,826.68     | 2                 |
|                   |              | 115.89  | 4,448.47   | 898,396.79   | 142,349.06    | 3                 |
|                   |              | 27.00   | 38,755.62  | 103,245.11   | 10,913.95     | 4                 |
|                   |              |   | 5,685.15   | 431,542.49   | 25,211.87     | 5                 |
|                   |              | 12.01   | 56,441.60  | 738,287.09   | 85,503.89     | 6                 |
|                   |              |   | 10,309.41  | 90,052.42    | 4,674.01      | 7                 |
|                   |              | 210.09  | 56,096.41  | 1,693.21     | 51,598.40     | 8                 |
|                   | \$18,086.42  | 111.68  | 5,581.31   | 3,323,934.68 | 385,111.54    | 9                 |
|                   |              |   | 1,539.02   | 118,658.61   | 15,417.96     | 10                |
|                   |              | 60.00   | 2,274.12   | 264,605.25   | 18,380.53     | 11                |
|                   |              | 1.00  | 78.00  | 98,144.29    | 6,588.37      | 12                |
|                   |              | 267.00  | 3,866.66   | 530,544.61   | 67,864.28     | 13                |
|                   |              | 52.46   | 3,901.32   | 143,912.30   | 36,950.50     | 14                |
|                   |              | 20.09   | 149.92   | 420,254.62   | 22,209.67     | 15                |
|                   |              | 19.18   | 131,182.25   | 381,570.21   | 54,186.05     | 16                |
|                   |              | 365.07  | 85,446.45  | 354,980.59   | 21,338.45     | 17                |
|                   |              | 15.00   | 14,105.46  | 89,979.54    | 7,686.11      | 18                |
|                   |              |   | 40,667.96  | 218,719.35   | 66,868.29     | 19                |
|                   |              |   | 8,602.37   | 26,478.22    | 3,433.12      | 20                |
|                   |              |   | 20,918.05  | 62,733.14    | 3,392.90      | 21                |
|                   |              |   | 5,375.14   | 29,286.86    | 1,302.75      | 22                |
|                   |              |   | 60,119.74  | 384,917.41   | 44,843.34     | 23                |
|                   |              |   | 169,525.67   | 1,338,381.34 | 198,437.68    | 24                |
|                   | 12.00        |   | 399,069.70   | 2,271,347.26 | 388,044.01    | 25                |
|                   |              |   | 74,885.37  | 10,221.65    | 118,715.73    | 26                |
|                   |              | 12.50   | 31,719.74  | 1,800.26     | 23,025.89     | 27                |
|                   |              | 100.60  | 101,637.55   | 1,051.18     | 886,125.08    | 28                |
|                   |              | 210.26  | 97,445.84  | 773.53       | 1,115,389.52  | 29                |
|                   |              | 1,075.38                                      | 66,731.00  | 13,122.02    | 803,534.48    | 30                |
|                   |              | 41.00   | 36,979.27  |              | 214,520.48    | 31                |
|                   |              | 66.47   | 104,134.79   |              | 587,016.05    | 32                |
|                   |              | 56.71   | 89,428.91  | 50,999.61    | 337,500.10    | 33                |
|                   |              |   | 31,533.09  | 3,224.37     | 152,774.37    | 34                |
|                   |              | 139.30  | 70,196.75  | 36,619.69    | 436,382.28    | 35                |
|                   |              |   | 10,474.27  |              | 48,220.69     | 36                |
|                   |              |   | 91,403.46  | 77,216.58    | 700,478.89    | 37                |
|                   |              | 345.59  | 646,506.89   | 326.43       | 10,879,922.85 | 38                |
|                   |              | 1,371.71                                      | 58,637.76  | 46,789.06    | 506,263.54    | 39                |
|                   |              | 195.46  | 89,095.85  | 93,860.15    | 385,838.53    | 40                |
|                   |              | 7.60  | 75,407.38  | 19,056.42    | 322,664.29    | 41                |
|                   |              | 289.36  | 73,703.58  | 24,902.38    | 501,119.11    | 42                |
|                   |              |   | 11,074.91  |              | 83,702.37     | 43                |
|                   |              |   | 7,651.87   | 289.13       | 46,441.28     | 44                |
|                   |              |   | 53,673.59  | 66,168.01    | 598,616.34    | 45                |
|                   |              | 41.12   | 59,120.96  | 842.52       | 253,823.19    | 46                |
|                   |              |   | 43,942.00  | 2,200.55     | 186,677.85    | 47                |
|                   |              | 95.44   | 100,709.05   | 7,515.80     | 516,642.40    | 48                |
|                   |              | 126.92  | 58,528.43  |              | 366,255.78    | 49                |
|                   |              | 57.55   | 325,828.21   | 34,701.90    | 1,878,226.25  | 50                |
|                   |              | 19.00   | 46,624.31  | 1,633.52     | 167,173.23    | 51                |
|                   |              |   | 60,811.93  | 10,494.17    | 208,886.30    | 52                |
|                   |              |   | 148,691.92   | 30,901.03    | 752,845.82    | 53                |
|                   |              | 262.10  | 20,184.39  | 396.62       | 98,696.23     | 54                |
|                   |              |   | 15,730.85  | 3,786.27     | 109,411.77    | 55                |
|                   |              | 327.54  | 31,770.68  | 11,247.67    | 267,802.54    | 56                |
|                   |              |   | 47,206.25  | 180.73       | 337,719.14    | 57                |
|                   |              |   | 42,339.49  |              | 253,849.49    | 58                |
|                   |              |   | 27,983.48  | 6,392.70     | 194,913.79    | 59                |
|                   |              |   | 16,583.43  | 573.45       | 101,487.67    | 60                |
|                   |              |   | 26,982.07  | 16,409.37    | 159,707.24    | 61                |
|                   |              | 32.62   | 48,807.70  | 47,198.12    | 550,703.28    | 62                |
|                   |              |   | 9,677.96   | 162.56       | 164,260.28    | 63                |

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 statement among the several collection districts.



| COLLECTION DISTRICTS.             | COLLECTIONS. |                 |                          |                          |
|-----------------------------------|--------------|-----------------|--------------------------|--------------------------|
|                                   | Excise tax.  | Penalties, etc. | Total collections, 1899. | Total collections, 1898. |
| 1 Alabama.....                    |              | \$3,433.69      | \$508,296.92             | \$201,260.77             |
| 2 Arkansas.....                   |              | 1,995.65        | 269,936.30               | 104,576.57               |
| 3 First California.....           | \$29,193.14  | 3,952.60        | 3,724,964.18             | 2,096,867.37             |
| 4 Fourth California.....          |              | 648.30          | 623,729.30               | 313,703.95               |
| 5 Colorado.....                   | 36.37        | 887.77          | 1,248,135.22             | 413,551.93               |
| 6 Connecticut.....                |              | 1,472.59        | 2,916,759.03             | 1,187,195.64             |
| 7 Florida.....                    |              | 2,172.33        | 682,422.50               | 467,046.46               |
| 8 Georgia.....                    |              | 5,565.97        | 941,726.30               | 453,751.04               |
| 9 First Illinois.....             |              | 3,111.05        | 14,748,449.65            | 5,884,597.76             |
| 10 Fifth Illinois.....            |              | 321.80          | 21,922,965.69            | 22,837,553.93            |
| 11 Eighth Illinois.....           |              | 1,118.26        | 9,598,215.48             | 10,234,979.63            |
| 12 Thirteenth Illinois.....       |              | 971.95          | 1,069,893.05             | 701,554.77               |
| 13 Sixth Indiana.....             |              | 571.89          | 4,878,267.71             | 2,351,761.07             |
| 14 Seventh Indiana.....           |              | 2,089.98        | 12,334,803.26            | 7,070,512.63             |
| 15 Third Iowa.....                |              | 1,240.76        | 1,000,461.02             | 175,700.25               |
| 16 Fourth Iowa.....               |              | 3,187.68        | 1,002,795.24             | 303,666.63               |
| 17 Kansas.....                    |              | 154.65          | 944,825.37               | 432,480.19               |
| 18 Second Kentucky.....           |              | 878.24          | 1,833,133.71             | 1,500,483.93             |
| 19 Fifth Kentucky.....            |              | 2,664.95        | 12,635,497.18            | 9,863,958.33             |
| 20 Sixth Kentucky.....            |              | 793.68          | 3,072,438.41             | 2,524,937.38             |
| 21 Seventh Kentucky.....          |              | 1,600.99        | 2,357,622.18             | 2,029,089.23             |
| 22 Eighth Kentucky.....           |              | 1,059.85        | 2,316,542.75             | 2,218,050.11             |
| 23 Louisiana.....                 | 7,906.07     | 836.96          | 2,254,173.74             | 1,498,304.11             |
| 24 Maryland.....                  |              | 4,323.01        | 8,130,409.41             | 5,005,602.71             |
| 25 Massachusetts.....             | 8,458.26     | 7,998.52        | 8,153,620.36             | 3,027,489.78             |
| 26 First Michigan.....            |              | 726.10          | 3,936,209.50             | 2,329,736.93             |
| 27 Fourth Michigan.....           |              | 1,518.43        | 707,585.99               | 231,524.76               |
| 28 Minnesota.....                 |              | 1,057.53        | 2,567,688.23             | 1,209,187.94             |
| 29 First Missouri.....            |              | 2,167.54        | 14,380,593.84            | 8,394,140.84             |
| 30 Sixth Missouri.....            |              | 1,364.28        | 1,988,481.50             | 646,649.47               |
| 31 Montana.....                   |              | 5,004.76        | 681,097.21               | 257,081.16               |
| 32 Nebraska.....                  |              | 1,023.64        | 3,428,079.38             | 2,492,180.10             |
| 33 New Hampshire.....             |              | 2,911.07        | 1,341,036.09             | 455,098.43               |
| 34 First New Jersey.....          |              | 89.50           | 474,372.34               | 217,617.62               |
| 35 Fifth New Jersey.....          | 289,742.92   | 12,694.85       | 7,599,888.84             | 4,502,364.26             |
| 36 New Mexico.....                |              | 265.60          | 132,867.28               | 51,733.83                |
| 37 First New York.....            | 41,626.55    | 4,778.84        | 8,710,430.37             | 6,384,387.45             |
| 38 Second New York.....           | 59,262.47    | 2,400.28        | 16,611,196.63            | 3,000,031.89             |
| 39 Third New York.....            |              | 6,583.33        | 10,127,727.45            | 6,085,012.10             |
| 40 Fourteenth New York.....       | 8,802.40     | 234.47          | 3,880,171.25             | 2,018,425.42             |
| 41 Twenty-first New York.....     |              | 404.90          | 2,800,146.55             | 1,091,930.98             |
| 42 Twenty-eighth New York.....    | 5,479.56     | 1,774.21        | 4,505,308.73             | 2,477,881.90             |
| 43 Fourth North Carolina.....     |              | 3,087.46        | 2,296,476.09             | 1,424,375.95             |
| 44 Fifth North Carolina.....      |              | 10,479.96       | 2,624,540.82             | 1,825,837.11             |
| 45 First Ohio.....                |              | 6,779.56        | 14,528,118.81            | 13,113,525.21            |
| 46 Tenth Ohio.....                | 21,546.43    | 947.03          | 1,776,682.19             | 884,607.38               |
| 47 Eleventh Ohio.....             |              | 179.52          | 2,216,889.33             | 1,040,748.01             |
| 48 Eighteenth Ohio.....           | 6,130.63     | 412.17          | 2,819,375.42             | 1,398,027.42             |
| 49 Oregon.....                    |              | 258.39          | 1,074,921.81             | 360,905.01               |
| 50 First Pennsylvania.....        | 126,413.18   | 2,755.12        | 9,902,664.93             | 4,790,343.37             |
| 51 Ninth Pennsylvania.....        |              | 558.37          | 3,108,037.24             | 2,278,734.70             |
| 52 Twelfth Pennsylvania.....      |              | 243.85          | 1,820,556.71             | 894,915.45               |
| 53 Twenty-third Pennsylvania..... | 33,535.40    | 1,996.90        | 8,504,214.65             | 5,882,797.18             |
| 54 South Carolina.....            |              | 430.30          | 284,278.15               | 131,293.67               |
| 55 Second Tennessee.....          |              | 3,117.43        | 490,633.47               | 211,212.16               |
| 56 Fifth Tennessee.....           |              | 7,151.29        | 1,683,262.03             | 1,075,673.39             |
| 57 Third Texas.....               |              | 1,916.55        | 1,003,727.14             | 370,048.45               |
| 58 Fourth Texas.....              |              | 881.68          | 574,106.45               | 153,751.17               |
| 59 Second Virginia.....           |              | 1,104.32        | 3,361,808.84             | 2,273,861.32             |
| 60 Sixth Virginia.....            |              | 4,254.44        | 1,454,042.24             | 1,129,907.32             |
| 61 West Virginia.....             |              | 529.32          | 1,430,106.57             | 816,305.54               |
| 62 First Wisconsin.....           |              | 3,360.00        | 8,391,046.36             | 4,815,776.53             |
| 63 Second Wisconsin.....          |              | 21,797.56       | 1,076,019.05             | 554,601.09               |

a See note a on p. 12.

| EXPENSES.               |                      |                               |               |                                   |                       |                       |                         |                         |    |  |
|-------------------------|----------------------|-------------------------------|---------------|-----------------------------------|-----------------------|-----------------------|-------------------------|-------------------------|----|--|
| Salaries of collectors. | Deputies and clerks. | Office rent, stationery, etc. | Storekeepers. | Gaugers and store-keeper gaugers. | Total expenses, 1899. | Total expenses, 1898. | Per-centage cost, 1899. | Per-centage cost, 1898. |    |  |
| \$3,875.00              | \$20,280.89          | \$172.02                      | \$13,171.00   | \$3,939.68                        | \$41,438.59           | \$36,067.95           | 8.15                    | 18.37                   | 1  |  |
| 3,000.00                | 18,308.83            | 225.20                        | 9,679.00      | 2,874.40                          | 34,087.43             | 31,733.55             | 12.63                   | 30.34                   | 2  |  |
| 4,500.00                | 49,073.06            | 1,254.04                      | 13,985.00     | 25,149.29                         | 93,961.39             | 85,040.23             | 2.52                    | 4.06                    | 3  |  |
| 4,420.84                | 19,154.54            | 718.87                        | 6,692.00      | 9,236.31                          | 39,622.86             | 35,331.52             | 6.35                    | 11.09                   | 4  |  |
| 4,500.00                | 22,264.54            | 1,352.12                      | 1,366.00      | 805.65                            | 30,288.31             | 20,820.11             | 2.43                    | 5.03                    | 5  |  |
| 4,500.00                | 27,147.82            | 1,370.96                      | 5,959.00      | 5,200.82                          | 44,238.60             | 37,068.71             | 1.52                    | 3.20                    | 6  |  |
| 3,875.00                | 15,272.60            | 815.59                        | .....         | 43.70                             | 19,506.89             | 16,405.69             | 2.86                    | 3.51                    | 7  |  |
| 4,500.00                | 52,473.22            | 369.73                        | 24,573.00     | 5,084.35                          | 90,906.50             | 86,793.60             | 0.56                    | 19.13                   | 8  |  |
| 4,500.00                | 66,247.96            | 875.22                        | 6,605.00      | 29,453.78                         | 107,681.90            | 80,757.68             | .73                     | 1.37                    | 9  |  |
| 4,500.00                | 23,184.22            | 162.57                        | 37,600.00     | 41,804.79                         | 107,251.58            | 94,814.52             | .49                     | 4.42                    | 10 |  |
| 4,500.00                | 22,978.21            | 883.54                        | 17,469.50     | 23,311.31                         | 69,143.56             | 62,966.65             | .72                     | 6.12                    | 11 |  |
| 4,500.00                | 12,125.92            | 1,480.07                      | 2,900.00      | 2,880.34                          | 27,595.33             | 20,502.62             | 2.19                    | 2.92                    | 12 |  |
| 4,500.00                | 30,545.32            | 1,052.02                      | 18,013.00     | 12,177.31                         | 66,287.65             | 49,288.10             | 1.36                    | 2.10                    | 13 |  |
| 4,500.00                | 21,171.82            | 403.25                        | 18,315.25     | 25,898.40                         | 70,308.72             | 45,688.41             | .57                     | 6.10                    | 14 |  |
| 4,200.00                | 13,024.66            | 247.08                        | .....         | 1,402.62                          | 18,874.31             | 12,609.47             | 1.89                    | 7.18                    | 15 |  |
| 4,500.00                | 17,155.99            | 276.76                        | .....         | 1,249.27                          | 22,182.02             | 16,221.43             | 2.31                    | 5.34                    | 16 |  |
| 4,375.00                | 16,026.36            | 96.09                         | 1,685.00      | 1,065.71                          | 22,200.07             | 17,217.50             | 2.36                    | 3.98                    | 17 |  |
| 4,500.00                | 23,735.16            | 918.89                        | 33,184.50     | 16,907.50                         | 84,646.05             | 77,665.09             | 4.62                    | 4.90                    | 18 |  |
| 4,500.00                | 38,172.32            | 790.85                        | 139,452.00    | 56,562.75                         | 239,417.92            | 234,144.37            | 1.89                    | 2.37                    | 19 |  |
| 4,500.00                | 21,272.53            | 437.93                        | 39,979.00     | 20,686.30                         | 86,875.76             | 84,040.88             | 2.83                    | 3.33                    | 20 |  |
| 4,500.00                | 25,502.84            | 462.63                        | 66,228.00     | 23,570.35                         | 120,263.82            | 99,697.75             | 3.10                    | 4.91                    | 21 |  |
| 4,500.00                | 25,171.14            | 508.87                        | 62,768.00     | 18,476.44                         | 111,424.45            | 102,777.72            | 4.81                    | 4.63                    | 22 |  |
| 4,500.00                | 27,062.28            | 276.38                        | 3,760.00      | 4,817.58                          | 40,416.24             | 35,274.10             | 1.79                    | 2.35                    | 23 |  |
| 4,500.00                | 46,367.27            | 1,190.66                      | 45,750.00     | 34,884.75                         | 132,692.68            | 126,873.87            | *1.69                   | 2.53                    | 24 |  |
| 4,500.00                | 37,986.70            | 466.31                        | 14,680.00     | 20,226.97                         | 77,859.98             | 69,344.63             | .95                     | 2.29                    | 25 |  |
| 4,500.00                | 26,565.00            | 328.19                        | .....         | 1,521.97                          | 34,915.16             | 29,940.16             | .89                     | 1.29                    | 26 |  |
| 3,875.00                | 11,032.62            | 94.93                         | .....         | .....                             | 16,002.55             | 10,641.22             | 2.12                    | 4.60                    | 27 |  |
| 4,500.00                | 28,459.03            | 199.87                        | 624.00        | 5,781.64                          | 39,694.54             | 30,839.73             | 1.54                    | 2.55                    | 28 |  |
| 4,500.00                | 41,681.30            | 576.69                        | 11,508.00     | 18,287.22                         | 76,045.21             | 70,959.70             | .53                     | 8.85                    | 29 |  |
| 4,500.00                | 23,120.85            | 910.28                        | 15,245.00     | 5,349.59                          | 59,325.62             | 41,103.64             | 2.54                    | 6.36                    | 30 |  |
| 4,500.00                | 17,970.27            | 1,480.10                      | 442.00        | 1,407.65                          | 25,809.02             | 20,076.11             | 3.79                    | 7.79                    | 31 |  |
| 4,500.00                | 32,220.98            | 1,491.24                      | 6,672.00      | 10,709.35                         | 59,593.57             | 44,818.27             | 1.62                    | 1.89                    | 32 |  |
| 4,500.00                | 17,556.20            | 67.31                         | 914.00        | 666.34                            | 24,769.85             | 15,988.92             | 1.77                    | 3.51                    | 33 |  |
| 3,500.00                | 9,786.10             | 767.85                        | .....         | 1,471.01                          | 15,524.96             | 12,172.40             | 3.27                    | 5.59                    | 34 |  |
| 4,500.00                | 32,717.96            | 818.44                        | 3,816.00      | 3,490.35                          | 46,342.75             | 38,090.54             | .60                     | 8.85                    | 35 |  |
| 3,000.00                | 7,170.63             | 61.97                         | 28.00         | 1,093.05                          | 11,851.65             | 9,298.29              | 8.54                    | 17.97                   | 36 |  |
| 4,500.00                | 39,990.44            | 312.17                        | 8,254.60      | 8,985.40                          | 62,042.01             | 56,033.81             | .71                     | 8.88                    | 37 |  |
| 4,500.00                | 48,605.76            | 7,140.51                      | 1,252.00      | 26,359.96                         | 87,894.23             | 69,726.78             | .63                     | 2.32                    | 38 |  |
| 4,500.00                | 40,422.77            | 7,023.76                      | .....         | 6,892.38                          | 67,838.91             | 59,381.36             | .97                     | 9.98                    | 39 |  |
| 4,500.00                | 32,792.20            | 576.42                        | .....         | 4,822.09                          | 42,690.71             | 29,655.31             | 1.10                    | 1.44                    | 40 |  |
| 4,500.00                | 25,947.32            | 186.22                        | 2,516.00      | 4,894.62                          | 38,044.16             | 26,204.11             | 1.96                    | 2.40                    | 41 |  |
| 4,500.00                | 37,192.80            | 700.78                        | 3,443.00      | 9,975.83                          | 55,610.41             | 43,645.46             | 1.24                    | 1.76                    | 42 |  |
| 4,500.00                | 48,188.85            | 1,351.59                      | 61,804.00     | 9,302.15                          | 115,149.59            | 101,249.92            | 5.01                    | 7.11                    | 43 |  |
| 4,500.00                | 60,633.45            | 1,325.31                      | 120,913.00    | 20,152.67                         | 213,523.83            | 192,542.80            | 8.14                    | 10.55                   | 44 |  |
| 4,500.00                | 55,783.80            | 662.41                        | 37,283.00     | 62,237.73                         | 160,466.94            | 143,607.67            | 1.19                    | 1.10                    | 45 |  |
| 4,500.00                | 23,243.09            | 281.34                        | 4,171.33      | 34,386.76                         | 34,386.76             | 22,993.65             | 1.94                    | 2.60                    | 46 |  |
| 4,500.00                | 18,837.67            | 281.69                        | 7,133.00      | 3,446.73                          | 34,199.09             | 22,620.34             | 1.54                    | 2.17                    | 47 |  |
| 4,500.00                | 24,454.36            | 229.71                        | 8,517.50      | 3,692.23                          | 41,393.80             | 37,001.40             | 1.47                    | 2.65                    | 48 |  |
| 4,500.00                | 33,106.94            | 1,898.92                      | 898.00        | 2,805.88                          | 43,209.74             | 26,674.22             | 4.02                    | 7.36                    | 49 |  |
| 4,500.00                | 49,822.62            | 596.95                        | 12,763.00     | 31,025.18                         | 98,047.75             | 89,205.43             | 1.00                    | 1.80                    | 50 |  |
| 4,500.00                | 40,781.14            | 312.96                        | 21,566.00     | 3,711.03                          | 70,871.13             | 63,561.49             | 2.28                    | 2.79                    | 51 |  |
| 4,500.00                | 17,896.20            | 63.23                         | 8,603.00      | 4,519.42                          | 35,681.95             | 32,434.54             | 1.06                    | 3.62                    | 52 |  |
| 4,500.00                | 44,512.21            | 293.00                        | 62,051.50     | 29,651.38                         | 141,008.09            | 126,972.96            | 1.66                    | 2.18                    | 53 |  |
| 3,500.00                | 12,636.75            | 102.16                        | 13,114.50     | 1,841.90                          | 31,195.31             | 20,250.66             | 10.87                   | 23.28                   | 54 |  |
| 3,625.00                | 18,960.35            | 166.48                        | 10,609.00     | 2,981.48                          | 45,342.31             | 41,768.03             | 9.24                    | 19.78                   | 55 |  |
| 4,500.00                | 31,309.96            | 361.94                        | 22,449.50     | 9,651.94                          | 68,264.34             | 63,446.10             | 4.06                    | 5.90                    | 56 |  |
| 4,375.00                | 15,276.87            | 74.83                         | .....         | 2,772.50                          | 22,499.29             | 18,071.00             | 2.24                    | 4.88                    | 57 |  |
| 3,875.00                | 15,260.67            | 164.12                        | 2,317.00      | 2,511.46                          | 24,158.25             | 18,182.68             | 4.21                    | 11.83                   | 58 |  |
| 4,500.00                | 31,795.18            | 243.39                        | 626.00        | 4,652.51                          | 41,817.08             | 35,747.07             | 1.24                    | 1.57                    | 59 |  |
| 4,500.00                | 50,763.54            | 274.77                        | 24,769.50     | 10,849.28                         | 91,154.09             | 84,043.86             | 6.27                    | 8.32                    | 60 |  |
| 4,500.00                | 25,973.68            | 403.11                        | 4,942.00      | 4,016.77                          | 39,835.56             | 33,880.95             | 2.70                    | 4.15                    | 61 |  |
| 4,500.00                | 30,008.39            | 246.06                        | 10,587.00     | 13,180.97                         | 58,522.42             | 52,259.64             | .70                     | 1.09                    | 62 |  |
| 4,500.00                | 15,391.48            | 125.36                        | .....         | 1,841.42                          | 21,858.26             | 17,261.05             | 2.03                    | 3.11                    | 63 |  |



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| Number of, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899 (195,964 and 190,729, respectively)                         | 73, 75         |
| DEALERS, WHOLESALE LIQUOR:  |                |
| Distribution of, among the several collection districts   | 70, 71, 72, 73 |
| Distribution of, among the States and Territories   | 74, 75         |
| Number of, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899 (4,405 and 4,436, respectively)                             | 73, 75         |
| DISTILLATION OF SPIRITS, ILLICIT:   |                |
| Operations for suppression of, statistics relating to   | 28             |
| DISTILLERIES:   |                |
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| Decrease in number of, operated during the year (809)   | 103            |
| Decrease in number of, registered during the year (874)   | 103            |
| Operated during the year, number of (3,917)   | 96, 103        |
| Registered during the year, number of (4,404)   | 96, 103        |
| DISTILLERIES, FRUIT:  |                |
| Distribution of, among the several collection districts   | 97             |
| Distribution of, among the States and Territories   | 96             |
| Decrease in number of, registered during the year (860), in number operated (937)   | 103            |
| Operated during the year, number of (2,621)   | 96, 103        |
| Registered during the year, number of (2,718)   | 96, 103        |
| DISTILLERIES, GRAIN:  |                |
| Capacities of, registered and operated during the year, by collection districts   | 99, 100        |
| Same, by States and Territories   | 101            |
| Capacity and number of, in operation at the beginning of each month from July, 1898, to September, 1899   | 97             |
| Capacity and number of, in operation September 1 each year, from 1899 to 1899   | 98             |
| Decrease in number of, registered, and increase in number operated during the year; largest portion of changes occurs in small distilleries         | 102            |
| Decrease in number of small distilleries registered during the year (13) and increase (113) in number operated                                      | 102            |
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| Large distilleries registered that were operated during the fiscal years 1898 and 1899, proportion of 68+ per cent and 74+ per cent, respectively   | 102            |
| Operated during the year, number of (1,256)   | 96, 102        |
| Registered and operated during last two fiscal years, number of, compared, decrease (14) in number registered and increase (134) in number operated | 102            |
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| Spirit-producing capacity of, in operation at the beginning of each month from July, 1898, to September, 1899                                       | 97             |
| Spirit-producing capacity of, in operation September 1 each year from 1880 to 1899  | 98             |



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| Capacity and number of, in operation September 1 each year from 1880 to 1899   | 98             |
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| Registered during the year, number of (11)   | 96, 102        |
| Spirit-producing capacity of, in operation at the beginning of each month from July, 1898, to September, 1899  | 97             |
| Spirit-producing capacity of, in operation September 1 each year from 1880 to 1899   | 98             |
| <b>DISTILLERIES, OTHER THAN FRUIT:</b>   |                |
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| Capacity and number of, in operation September 1 each year from 1880 to 1899   | 98             |
| <b>DISTILLERY SURVEYORS:</b>   |                |
| Number of, during the year (10)  | 19             |
| <b>DRAWBACK:</b>   |                |
| Allowed from 1863 to 1899, aggregate of (\$7,564,323.14)   | 191            |
| Allowed on spirits, stills, tobacco, cigars, cigarettes, etc., during fiscal year 1899, amount of  | 190            |
| Allowed on spirits, tobacco, snuff, cigars, and cigarettes, fermented liquors, stills, miscellaneous, and proprietary articles each year, from 1877 to 1899, amount of         | 191            |
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| Distribution of dealers in, among collection districts   | 70, 71, 72, 73 |
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| Month of largest production of, during fiscal year 1899  | 200            |
| Percentages of collections on, from 1897 to 1899, by States and Territories  | 301            |
| Percentages of receipts from each source relating to, to aggregate receipts, from 1897 to 1899   | 423            |
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| Quantity of, produced monthly, from September 4, 1896, to June 30, 1899  | 210            |
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| Receipts from each source relating to, during first four months of fiscal years 1899 and 1900, compared  | 15             |
| Receipts from each source relating to, during fiscal year 1899, by collection districts  | 201, 219, 221  |
| Same, by States and Territories  | 257            |
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| Stamps for, issued during fiscal year 1899, number and value of  | 30, 280        |
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| Number of, during fiscal year 1899   | 201            |
| <b>FILLED CHEESE, MANUFACTURERS OF:</b>  |                |
| Distribution of, among the several collection districts  | 70, 71, 72, 73 |
| Distribution of, among the States and Territories  | 74, 75         |
| Number of, for fiscal year 1899 (5)  | 73, 75         |
| Percentage of receipts from special taxes of, to aggregate receipts during fiscal year 1899  | 423            |
| Receipts from special taxes of, during fiscal year 1899, by collection districts   | 201, 219, 221  |
| Same, by States and Territories  | 257            |
| <b>FILLED CHEESE, RETAIL DEALERS IN:</b>   |                |
| Distribution of, among the several collection districts  | 70, 71, 72, 73 |
| Distribution of, among the States and Territories  | 74, 75         |
| Number of, for fiscal year 1899 (1)  | 73, 75         |
| <b>GATGERS:</b>  |                |
| Fees of, not to exceed \$5 per day   | 19             |
| Number of (306)  | 19             |
| Storekeepers and gaugers may perform duties of   | 19             |
| <b>GIN:</b>  |                |
| Countries to which exported during the year ended June 30, 1899  | 139            |
| Decrease (756.1 gallons) from previous year in production of   | 128            |

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| Decrease (622.7 gallons) from previous year in quantity of, withdrawn for export   | 139           |
| Exported during fiscal years 1898 and 1899, quantities of (1,325.6 and 662.9 gallons, respectively)  | 138           |
| Increase (2,309.8 gallons) over previous year in quantity of, allowed for leakage  | 137           |
| Increase (111,716.6 gallons) over previous year in quantity of, withdrawn from warehouse, tax paid   | 132           |
| Lost by leakage or evaporation in warehouse during fiscal years 1898 and 1899, quantities of (5,718.5 and 8,028.3 gallons, respectively)   | 136, 147      |
| Lost by casualty during fiscal years 1898 and 1899 (1 and 0.9 gallons, respectively)   | 142, 147      |
| Produced during fiscal years 1898 and 1899, quantities of (1,267,579.5 and 1,306,823.4 gallons, respectively)  | 127, 147      |
| Remaining in warehouse at close of fiscal years 1897, 1898, and 1899, quantities of (394,286.7, 377,408, and 230,610.4 gallons, respectively)  | 125, 146, 147 |
| Withdrawn from warehouse, tax paid, during fiscal years 1898 and 1899, quantities of (1,257,404.6 and 1,309,121.2 gallons, respectively)   | 131, 147      |
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| <b>GROSS RECEIPTS:</b>   |               |
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| Increase (239,564.4 gallons) over previous year in quantity of, withdrawn from warehouse, tax paid   | 132           |
| Increase (1,382.6 gallons) over previous year in quantity of, allowed for leakage or evaporation in warehouse  | 137           |
| Increase (246,708.3 gallons) over previous year in production of   | 128           |
| Lost by leakage or evaporation in warehouse during fiscal years 1898 and 1899, quantities of (1,000.3 and 2,382.9 gallons, respectively)   | 136, 147      |
| Produced during fiscal years 1898 and 1899, quantities of (174,124.4 and 420,832.6 gallons, respectively)  | 127, 147      |
| Remaining in warehouse at close of fiscal years 1897, 1898, and 1899, quantities of (8,579.8, 9,384.5, and 15,386.8 gallons, respectively)   | 125, 146, 147 |
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| Aggregate receipts of, for fiscal year 1899 more than estimated  | 4             |
| Aggregate receipts of, for each year from 1863 to 1899, by collection districts  | 312-359       |
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| Amount of, collected and reported to Commissioner by the several collectors during the year  | 13, 247, 249  |
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| Cost of collecting, during the year, detailed statement of   | 15            |
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| Collections on, each year from 1863 to 1871  | 402-404       |
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| Percentages of collections on, to aggregate receipts for the fiscal year 1899  | 423           |
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| Allowing the purchasers of adhesive stamps a discount of not less than 2 per cent, when purchased in quantities of not less than \$100 of face value   | 90            |
| Amending section 3152, so that all revenue agents shall receive an allowance of \$3 per day in lieu of subsistence, when such allowance shall be made and approved by the Commissioner of Internal Revenue                               | 94            |
| Amending section 3163, Revised Statutes, so that collectors and internal-revenue agents shall have the right of examination of articles and objects subject to the internal-revenue tax, and books and papers relating to the same, etc. | 93            |
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| Amendments proposed relative to distilled spirits, act of March 3, 1897; tobacco, act of July 24, 1897; oleomargarine, act of October 1, 1890  | 91, 92, 93     |
| Amendment providing that estates in this country of persons residing abroad at time of their death, shall be taxed the same as estates of persons residing in this country   | 90             |
| Amendment of section 13, by adding to the first proviso, after the words "bonds, debentures, or certificates of stock or of indebtedness," the words "or any instrument, document, or paper of any kind or description whatsoever mentioned in Schedule A of this act" | 89             |
| Amendment of section 20, by adding, after the words "that no stamp tax shall be imposed upon any un compounded medicinal drug or chemical," the words "except such as are sold under a claim of patent, trade-mark, or proprietorship"                                 | 89             |
| Amendment of section 23, act of June 13, 1898, relative to stamp tax on parlor-car and sleeping-car tickets, by providing a penalty for failure to affix stamps  | 89             |
| Amendment of section 29, relative to tax on legacies   | 89, 90         |
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| Authorizing additional appropriation for the payment of storekeepers and gaugers, as will admit of granting a leave of absence, with pay, for two and a half days for each month of thirty days that they be actually assigned to duty, etc.                           | 93             |
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| Distribution of, among the several collection districts  | 70, 71, 72, 73 |
| Distribution of, among the States and Territories  | 74, 75         |
| Number of, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899, (195,964, and 199,729, respectively)  | 73, 75         |
| LIQUOR DEALERS, WHOLESALE:   |                |
| Distribution of, among the several collection districts  | 70, 71, 72, 73 |
| Distribution of, among the States and Territories  | 74, 75         |
| Number of, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899 (4,405 and 4,496, respectively)  | 73, 75         |
| MALT:  |                |
| Used in the production of distilled spirits during the year, aggregate quantity of (2,471,417 bushels)   | 105, 106       |
| MALT LIQUORS, DEALERS IN:  |                |
| Distribution of, among the several collection districts  | 70, 71, 72, 73 |
| Distribution of, among the States and Territories  | 74, 75         |
| Number of, retail, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899 (12,071 and 12,327, respectively)  | 73, 75         |
| Number of, wholesale, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899 (6,577 and 7,274, respectively)   | 73, 75         |
| Percentages of receipts for special taxes of, to aggregate receipts each year from 1873 to 1899  | 413-417        |
| Receipts from special taxes of, by collection districts  | 215, 217       |
| Same, by States and Territories  | 255            |
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| MANUFACTURERS OF TOBACCO:  |                |
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| All kinds of spirits withdrawn for transfer to, during fiscal years 1898 and 1899, quantities of (103,929.9 and 245,782.8 gallons, respectively)   | 141, 147       |
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| Percentages of collections on, during the fiscal year ended June 30, 1899, by States and Territories   | 302            |
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| Distribution of, among the several collection districts  | 70, 71, 72, 73 |
| Distribution of, among the States and Territories  | 74, 75         |
| Number of, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899 (4,238 and 6,232, respectively)  | 73, 75         |
| OLEOMARGARINE, WHOLESALE DEALERS IN:   |                |
| Distribution of, among the several collection districts  | 70, 71, 72, 73 |
| Distribution of, among the States and Territories  | 74, 75         |
| Number of, for fiscal year ended June 30, 1898, and for fiscal year ended June 30, 1899 (102 and 104, respectively)  | 73, 75         |



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| Statement of the receipts from special taxes in the several States and Territories of the United States for the twelve months ended June 30, 1899 | 452-455 |
|---|---------|

TABLE I.

|   |         |
|---|---------|
| Statement of collections, expenses, and percentage cost of collection for each collection district during the fiscal years ended June 30, 1898 and 1899 | 456-459 |
|---|---------|