

ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1902.

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*Internal Revenue.*

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REPORT  
OF  
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., November 1, 1902.*

SIR: I have the honor to submit this report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1902, together with a statement, as required by law, of the receipts from various sources of internal revenue during the months of July, August, and September of the current year.

By an act of the Congress approved March 2, 1901, and taking effect on the 1st day of July of same year, receipts from internal-revenue taxes were materially decreased. By the act approved April 12, 1902, taking effect July 1 of this year, a further and largely increased reduction of internal-revenue receipts will be produced. By the provisions of these two acts the war-revenue taxes provided for by act of June 13, 1898, have been abolished, reducing in this way internal-revenue taxes about \$100,000,000. There has, however, been increase of revenue from taxes laid on distilled spirits and other objects that were not affected by war-revenue legislation.

The receipts of this Bureau for the fiscal year ended June 30, 1901, were \$306,871,669.42; for the fiscal year ended June 30, 1902, \$271,867,990.25.

By the act of Congress approved May 9, 1902, taking effect July 1, 1902, a change was made in the rate of tax assessed and to be collected on oleomargarine. Under the act of August 2, 1886, a tax of 2 cents a pound was imposed upon this product. By the amendment of May 9 of this year a tax of 10 cents a pound was assessed, with the proviso that when oleomargarine is free from artificial coloration that causes it to look like butter of any shade of yellow said tax shall be one-fourth of 1 cent per pound. By this same amendment a tax of 10 cents per pound was placed upon adulterated butter and a tax of one-fourth of 1 cent per pound on renovated or process butter.

There has been material reduction of the taxes imposed on fermented liquors, snuff, and tobacco, and while the receipts from these sources through this reduction have been materially decreased the work of the Bureau in connection with these subjects of taxation is unchanged, or

increased. The same amount of labor and expense, both in this office and in collection districts, accrues whether the tax on beer is \$2 or \$1 per barrel and the tax on tobacco 12 or 6 cents a pound.

By an act of Congress of date June 27, 1902, provision was made for the refunding of taxes paid upon legacies and bequests for uses of a religious, charitable, or educational character, for the encouragement of art, etc., under the act of June 13, 1898. This office has already considered and passed refunding claims on this account amounting to some \$435,000, and others are now being considered, and it is believed that the total amount that will be refunded under this law will amount to some \$640,000.

Under the act of March 2, 1901, provision was made for the payment of a drawback or rebate on all original and unbroken factory packages of smoking and manufactured tobacco and snuff and cigars held by manufacturers or dealers on the 1st of July, 1901, and which rebate should represent the difference between the sum at which these goods had been tax paid and the rate of tax fixed by said act to be effective July 1, 1901. Under this law 49,364 claims have been received and considered by this office, and 49,201 allowed, the amount paid in rebates being \$3,108,511.51. The preparation and consideration of these claims in the various collectors' offices throughout the United States and by this office has largely increased the work of the Bureau.

Under the law authorizing the Commissioner to redeem or make allowance for internal-revenue stamps a large number of claims, aggregating 13,533, have been allowed. These include imprinted checks, drafts, and other instruments, and the weight of these instruments presented for redemption has amounted to fully 250 tons.

By reason of the laws above referred to, this office has considered during the past year some 63,000 claims for moneys due to claimants by the Government, and while every effort has been made to expedite consideration of these claims and to make prompt payment of the sums due, yet this creditor class has doubtless to some extent felt that delays have occurred in the consideration and final adjudication of their respective cases.

The various changes in the rates of taxation upon objects upon which internal-revenue taxes are imposed have also caused increased labor in the preparation and distribution of the stamps representing these changed rates.

In addition to the claims for refund or rebate presented, there have been filed during the fiscal year 1902, 4,743 claims for abatement of taxes assessed. These claims require the most careful examination, and their settlement involves the consideration of their legal status, as well as a careful scrutiny of the amounts presented and testimony submitted. Of the abatement claims pending on the 1st day of July, 1901, and filed during the fiscal year, 3,857 were allowed, amounting to \$1,187,681.29, and 440 claims, amounting to \$49,284.61, were rejected or returned for amendment.

The following partial comparison of the work done in this Bureau in 1896 and in 1902 is suggestive of the increase within six years: In 1896 there were 1,119,252,498 stamps issued to collectors from this office; in 1902, 1,847,753,740 stamps issued. The number of claims for the redemption of internal-revenue stamps received and examined

at this office has increased from 1,111 claims in 1896 to 13,533 claims in 1902. The total production of spirits in 1896, in round numbers, was 89,992,555 gallons; in 1902, 132,843,802. The tax-paid withdrawals of spirits in 1896 were 68,000,000 gallons; in 1902, 104,804,651. Cigars, 4,237,755,943 in 1896, as against 6,854,499,635 in 1902; fermented liquors in 1896, 35,826,098 barrels, as against 44,478,832 barrels in 1902. In 1896, 311 samples of oleomargarine, spirits, etc., were examined in the division of chemistry; in 1902, 805 samples. In 1896, 42,284 letters were sent out by this Bureau, and 41,103 received. In 1902, 96,962 were sent out and 70,740 received.

This partial comparison will be more interesting if we note the increase during the past fiscal year. During the fiscal year ended June 30, 1901, 73,338 letters were sent out. During the fiscal year 1902, 96,962 were mailed. In 1901 the total production of spirits was 128,568,201 gallons; in 1902, 132,843,802 gallons. In 1901, in round numbers, 100,000,000 gallons of tax-paid spirits were withdrawn; in 1902, 104,000,000. The same increase can be shown by an extension of this comparison.

To properly handle this great volume of business, constantly growing and touching so closely the interests of hundreds of thousands of our citizens and coming into nearness of contact with the great and small commercial and financial transactions of the nation, requires a force of efficient, industrious officials, who in number should be kept equal to the requirements of the service and also equal to the proper and legitimate demands of the public for convenience in the transaction of their business with the Government.

The percentage of cost of collection for the fiscal year 1902 is \$1.70. This is an increase of 15 cents on each \$100 in the percentage of cost of collection as compared with the preceding fiscal year, when the percentage of cost was \$1.55 per \$100, the lowest percentage of cost reached in the history of this Bureau in the administration of internal-revenue laws. This increased percentage is due largely to increased expenses attending changes in the revenue laws, the cost of handling rebate claims on tobacco, the redemption of stamps provided for by law, and the decrease in total revenue collected following the partial repeal of war-revenue taxes under the act of March 2, 1901.

I estimate that the receipts from all sources of internal revenue for the current fiscal year, 1903, will aggregate \$220,000,000.

While the statement of receipts for the months of July, August, and September, 1902, would appear to indicate that the receipts for the year will be largely in excess of the above estimate, there is to be taken into consideration the fact that the production of high-proof spirits, tax-paid within these three months, is regarded by this office as abnormal and not at all likely to be continued through the remaining nine months of the year.

I have therefore felt constrained to fix my estimate as above, believing it to be a conservative one, which will not mislead in any general estimate of the total revenues of the Government.

Following is the statement of collections for the three months ending September 30, 1902:

RECEIPTS FOR FIRST THREE MONTHS, CURRENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first three months of the fiscal years ending June 30, 1902 and 1903. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1902.	1903.		
<b>SPIRITS.</b>				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries.....	\$286,889.08	\$321,793.72	\$34,904.64	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries.....	24,327,104.51	27,925,956.51	3,598,852.00	
Rectifiers (special tax).....	139,650.82	142,037.60	2,386.78	
Retail liquor dealers (special tax).....	3,070,565.40	3,101,001.07	30,435.67	
Wholesale liquor dealers (special tax).....	300,600.65	316,451.73	15,851.08	
Manufacturers of stills (special tax).....	437.50	658.36	220.86	
Stills and worms, manufactured (special tax).....	700.00	900.00	200.00	
Stamps for distilled spirits intended for export.....	526.60	534.10	7.50	
Case stamps for distilled spirits, bottled, in bond.....	2,912.00	4,890.30	1,978.30	
<b>Total.....</b>	<b>28,129,386.56</b>	<b>31,814,223.39</b>	<b>3,684,836.83</b>	
<b>TOBACCO.</b>				
Cigars weighing more than 3 pounds per thousand.....	4,466,278.03	5,140,936.96	674,658.93	
Cigars weighing not more than 3 pounds per thousand.....	102,640.66	102,285.85		\$354.81
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound.....	714,214.09	706,163.21		8,050.88
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.....	62,625.09	77,646.57	15,021.48	
Cigarettes weighing more than 3 pounds per thousand.....	6,355.08	8,596.08	2,241.00	
Snuff.....	317,646.02	242,127.95		75,518.07
Tobacco, chewing and smoking.....	5,953,749.91	4,666,792.52		1,286,957.39
Miscellaneous collections relating to tobacco.....	193,643.88	176.90		193,466.98
<b>Total.....</b>	<b>11,817,152.76</b>	<b>10,944,726.04</b>		<b>872,426.72</b>
<b>FERMENTED LIQUORS.</b>				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	22,794,384.26	14,098,383.81		8,696,000.45
Brewers (special tax).....	100,775.04	94,979.17		5,795.87
Retail dealers in malt liquors (special tax).....	163,906.19	171,731.71	7,825.52	
Wholesale dealers in malt liquors (special tax).....	249,547.17	260,303.65	10,756.48	
Miscellaneous collections relating to fermented liquors.....	7,430.04	2,070.14		5,359.90
<b>Total.....</b>	<b>23,316,042.70</b>	<b>14,627,468.48</b>		<b>8,688,574.22</b>
<b>OLEOMARGARINE.</b>				
Oleomargarine, domestic, artificially colored in imitation of butter.....	6491,921.82	9,247.92		482,673.90
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow.....		33,718.71	33,718.71	
Oleomargarine imported from foreign countries.....	910.76	4.55		906.21

<sup>a</sup>Special taxes of dealers in leaf and manufactured tobacco, manufacturers of tobacco and cigars, etc., repealed July 1, 1902.

<sup>b</sup>Oleomargarine; no restriction as to color in the law in force prior to July 1, 1902.

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1902.	1903.		
<b>OLEOMARGARINE—continued.</b>				
Manufacturers of oleomargarine (special tax).....	\$11,800.00	\$11,050.00		\$750.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	266,563.30	59,741.00		206,822.30
Retail dealers in oleomargarine free from artificial coloration (special tax).....		46,990.15	\$46,990.15	
Wholesale dealers in oleomargarine, artificially colored in imitation of butter (special tax).....	56,300.00	20,760.00		35,540.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....		21,233.34	21,233.34	
<b>Total.....</b>	<b>827,495.83</b>	<b>202,745.67</b>		<b>624,750.21</b>
<b>ADULTERATED BUTTER AND PROCESS OR RENOVATED BUTTER.</b>				
Adulterated butter manufactured or sold, etc.....				
Process or renovated butter manufactured or sold, etc.....		25,949.26	25,949.26	
Manufacturers of process or renovated butter (special tax).....		2,462.51	2,462.51	
Manufacturers of adulterated butter (special tax).....				
Retail dealers in adulterated butter (special tax).....				
Wholesale dealers in adulterated butter (special tax).....				
<b>Total.....</b>		<b>28,411.77</b>	<b>28,411.77</b>	
<b>MISCELLANEOUS.</b>				
Filled cheese.....	24.00			24.00
Mixed flour.....	916.13	957.38	41.25	
Playing cards.....	72,062.36	76,777.56	4,715.20	
Penalties.....	51,824.43	38,378.49		13,445.94
Collections not otherwise herein provided for.....	8,900,633.09	2,091,381.64		6,809,251.45
<b>Total.....</b>	<b>9,025,460.01</b>	<b>2,207,495.07</b>		<b>6,817,964.94</b>
<b>Aggregate receipts.....</b>	<b>73,115,537.91</b>	<b>59,825,070.42</b>		<b>13,290,467.49</b>

<sup>a</sup>Oleomargarine; no restriction as to color in the law in force prior to July 1, 1902.

<sup>b</sup>Special taxes, Schedules A and B, excise tax on gross receipts, legacies, etc., repealed July 1, 1902.

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.....	\$1,700,064.92
For salaries and expenses of deputy collectors under act of June 13, 1898.....	310,235.57
For salaries and expenses of agents under act of June 13, 1898.....	58,145.54
For salaries of clerks, office of the Commissioner of Internal Revenue, under act of June 13, 1898.....	104,268.86
For salaries and expenses of revenue agents, gaugers, storekeepers and storekeeper-gaugers, and miscellaneous expenses.....	2,053,245.19
For paper for internal-revenue stamps.....	40,884.76
For expenses of detecting and punishing violations of internal-revenue laws.....	71,472.15
For salaries of officers, clerks, and employees in the office of Commissioner of Internal Revenue.....	264,306.24
For salaries and expenses under act approved April 22, 1902.....	1,264.59
<b>Total amount expended.....</b>	<b>4,603,887.82</b>

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1904, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and surveyors and clerks, and new districts, including the oleomargarine act approved May 9, 1902, and other expenses .....	\$1,950,000
For salaries of clerks and other employees in office Commissioner of Internal Revenue; salaries and expenses of 20 additional revenue agents, and for other purposes, made necessary by the acts repealing the act of June 13, 1898, rebates, redemption of stamps, and other expenses ..	250,000
For salaries and expenses of 20 revenue agents, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses ..	2,000,000
For paper for internal-revenue stamps .....	65,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection .....	100,000
For salaries, officers, clerks, and employees in the office of Commissioner of Internal Revenue .....	265,740
<b>Total .....</b>	<b>4,630,740</b>

In presenting the estimate of the expenses of this Bureau for the next fiscal year (1904), to wit, \$4,630,740, every effort has been made to provide for due and proper economy. Though this rule has been observed, it is believed that reduction of cost of collection may be extended to a point where it leads to detriment of the service, to loss of revenue, to public inconvenience, and ill temper.

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1904, the sum of \$265,740, as salaries for the following officers, clerks, and employees in this Bureau:

One Commissioner, at .....	\$6,000
Two deputy commissioners (one at \$4,000 and one at \$3,600) .....	7,600
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-two clerks, at .....	1,000
Thirty clerks, at .....	900
Two messengers, at .....	840
Fourteen assistant messengers, at .....	720
Thirteen laborers, at .....	660

An aggregate of 201 persons.

I also recommend the appropriation of the sum of \$3,400 as salaries for one stamp agent, at \$1,600, and two counters, at \$900 each, 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 follow-

ing scale, with the qualifications that if the actual collections should vary from the amounts estimated, the salaries will be readjusted at the end of the fiscal year:

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

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

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1902, in the various districts throughout the United States, as reorganized under the Executive order of May 21, 1887, was 65 collectors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
52 .....	\$4,500	3 .....	\$3,875	1 .....	\$3,500
1 .....	4,375	1 .....	3,750	1 .....	3,400
2 .....	4,000	1 .....	3,625	3 .....	3,000

There were also employed 867 deputy collectors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
28 .....	\$2,000	30 .....	\$1,300	4 .....	\$700
5 .....	1,900	190 .....	1,200	22 .....	600
37 .....	1,800	2 .....	1,150	4 .....	500
7 .....	1,700	107 .....	1,100	1 .....	450
21 .....	1,600	130 .....	1,000	10 .....	400
2 .....	1,550	61 .....	900	12 .....	300
32 .....	1,500	4 .....	850	5 .....	240
8 .....	1,450	14 .....	800	1 .....	200
123 .....	1,400	2 .....	750	1 .....	120
1 .....	1,350	2 .....	720	1 .....	60

There were also employed in the offices of the different collectors 137 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
2 .....	\$1,600	40 .....	\$1,200	12 .....	\$800
3 .....	1,500	6 .....	1,150	3 .....	750
5 .....	1,400	4 .....	1,100	2 .....	720
6 .....	1,300	25 .....	1,000	2 .....	700
1 .....	1,250	23 .....	900	3 .....	600

Also 16 messengers or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$800	3.....	\$180	4.....	\$300
6.....	600	1.....	400	1.....	240

At the close of the year ended June 30, 1902, 317 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$368,575.10.

The number of persons employed during the year ended June 30, 1902, under the act of June 13, 1898, was as follows:

In office of Commissioner of Internal Revenue, Washington, D. C., 115; in the several collection districts throughout the country, 269, including 18 revenue agents.

#### STOREKEEPERS, GAUGERS, ETC.

There were also employed 336 gaugers who received fees not to exceed \$5 per day, 164 storekeepers and 2,198 storekeeper-gaugers whose pay did not exceed \$4 per day, and 11 distillery surveyors.

All the last-mentioned officers are paid only when actually employed.

#### 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.....	\$1.50
Telegraphing on public business.....	581.20
Locks for use at distilleries.....	650.77
Hydrometers used in gauging spirits.....	4,552.35
Weighing beams for use in weighing spirits.....	883.51
Steel canceling dies.....	10.30
Stationery for internal-revenue officers.....	590.37
Laboratory supplies, saccharometers, and chemicals for testing sweet wine and oleomargarine.....	2,807.01
The Federal Reporter for the office of the Commissioner of Internal Revenue.....	35.00
Traveling expenses of clerks and chemist under special orders of the Department.....	254.79
<b>Total.....</b>	<b>10,367.80</b>

#### TABLES.

I now present certain tables showing receipts from the several objects of internal-revenue taxation during the last fiscal year, and in some cases, for purposes of comparison, setting out also the receipts from same sources for the fiscal year 1901, following these with other tables containing full information relative to the operations of the Bureau and full reports from the various divisions of the Bureau:

#### 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, 1901 AND 1902.

Objects of taxation.	Receipts during the fiscal years ended June 30—		Increase.	Decrease.
	1901.	1902.		
<b>SPIRITS.</b>				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	\$1,660,198.16	\$1,543,524.72	.....	\$116,673.44
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	109,194,505.24	113,741,591.18	\$4,547,085.94	.....
Rectifiers (special tax).....	268,251.11	288,771.84	20,520.73	.....
Retail liquor dealers (special tax).....	4,429,353.96	5,043,097.00	613,743.04	.....
Wholesale liquor dealers (special tax).....	449,435.81	496,482.88	47,047.07	.....
Manufacturers of stills (special tax).....	1,655.88	1,110.01	.....	545.87
Stills and worms manufactured (special tax).....	3,080.00	3,040.00	.....	40.00
Stamps for distilled spirits intended for export.....	3,001.40	3,233.49	232.00	.....
Case stamps for distilled spirits bottled in bond.....	18,498.00	17,162.10	.....	1,335.90
<b>Total.....</b>	<b>116,027,979.56</b>	<b>121,138,013.13</b>	<b>5,110,033.57</b>	.....
<b>TOBACCO.</b>				
Cigars, weighing more than 3 pounds per thousand.....	20,775,363.73	a18,311,142.25	.....	2,464,221.48
Cigars weighing not more than 3 pounds per thousand.....	684,504.05	410,903.48	.....	273,600.57
Cigarettes weighing not more than 3 pounds per thousand.....	3,407,433.94	b2,655,974.88	.....	751,459.06
Cigarettes weighing more than 3 pounds per thousand.....	19,609.89	31,164.67	11,554.78	.....
Snuff.....	2,003,021.32	1,696,429.02	.....	306,592.30
Tobacco, chewing and smoking.....	35,292,205.76	c28,612,644.15	.....	6,679,561.61
Dealers in leaf tobacco.....	59,365.35	50,641.59	.....	8,723.76
Dealers in manufactured tobacco.....	15,710.50	10,810.08	.....	4,900.42
Manufacturers of tobacco.....	16,604.27	12,425.56	.....	4,178.71
Manufacturers of cigars.....	206,213.74	144,825.94	.....	61,386.80
Miscellaneous collections relating to tobacco.....	1,874.58	962.57	.....	912.01
<b>Total.....</b>	<b>62,481,907.13</b>	<b>51,937,925.19</b>	.....	<b>10,543,981.94</b>
<b>FERMENTED LIQUORS.</b>				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	74,956,593.87	d71,166,711.65	.....	3,789,882.22
Brewers (special tax).....	146,320.56	167,826.36	21,505.80	.....
Retail dealers in malt liquors (special tax).....	215,041.59	241,456.87	26,415.28	.....
Wholesale dealers in malt liquors (special tax).....	346,848.40	404,993.94	58,145.54	.....
Miscellaneous collections relating to fermented liquors.....	5,108.23	7,913.57	2,805.34	.....
<b>Total.....</b>	<b>75,669,907.65</b>	<b>71,988,902.39</b>	.....	<b>3,681,005.26</b>

aIncludes \$2,642.73, at \$3.60 per thousand.

bIncludes \$198,424.02, at 54 cents per thousand.

cIncludes \$18, at 12 cents per pound.

dIncludes \$4,294.63, at \$2 per barrel, less discount.

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

Objects of taxation.	Receipts during the fiscal years ended June 30—		Increase.	Decrease.
	1901.	1902.		
<b>OLEOMARGARINE.</b>				
Oleomargarine, domestic and imported, Manufacturers of oleomargarine (special tax).....	\$2,032,926.67	<sup>a</sup> \$2,463,615.23	\$430,688.56	
Retail dealers in oleomargarine (special tax).....	16,225.00	19,500.00	3,275.00	
Wholesale dealers in oleomargarine (special tax).....	85,245.25	<sup>b</sup> 877,732.23		\$7,513.02
Total.....	83,704.52	<sup>c</sup> 83,645.00		59.52
Total.....	2,518,101.44	2,944,492.46	426,391.02	
<b>FILLED CHEESE.</b>				
Filled cheese, domestic and imported, Manufacturers of filled cheese (special tax).....	13,055.97			13,055.97
Retail dealers in filled cheese (special tax).....	1,566.67			1,566.67
Wholesale dealers in filled cheese (special tax).....	30.00	24.00		6.00
Total.....	14,652.64	24.00		14,628.64
<b>MIXED FLOUR.</b>				
Per barrel of 196 pounds, or more than 98 pounds.....	1,364.08	12.44		1,351.64
Half barrel of 98 pounds, or more than 49 pounds.....	2,849.99	1,244.86		1,605.13
Quarter barrel of 49 pounds, or more than 24½ pounds.....	292.56	145.02		147.54
Eighth barrel of 24½ pounds or less.....	1,077.23	310.53		766.70
Manufacturers, packers, or repackers of mixed flour (special tax).....	1,022.50	509.00		522.50
Total.....	6,606.36	2,212.85		4,393.51
<b>SPECIAL TAXES NOT ELSEWHERE ENUMERATED.</b>				
Bankers, capital not exceeding \$25,000.....	317,440.62	362,160.52	44,719.90	
Bankers, capital exceeding \$25,000, for each additional \$1,000 in excess of \$25,000.....	2,952,528.70	3,125,572.71	173,044.01	
Billiard rooms.....	322,603.94	286,880.60		35,723.34
Brokers, stocks, bonds, etc.....	259,149.34	230,172.34		28,977.00
Brokers, commercial.....	87,915.28			87,915.28
Brokers, custom-house.....	5,260.48	4,500.83		759.65
Brokers, pawn.....	34,791.93	25,912.55		8,879.38
Bowling alleys.....	41,420.36	44,065.66	2,645.30	
Circuses.....	10,071.00	11,018.45	947.45	
Exhibitions not otherwise provided for.....	73,816.06	67,847.50		5,968.56
Theaters, museums, and concert halls.....	47,508.17	52,586.45	5,078.28	
Dealers in grain, securities, etc.....	13,229.26	52,184.71	38,955.46	
Total.....	4,165,735.14	4,262,902.32	97,167.18	
<b>LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.</b>				
Legacies, lineal issue or ancestor, brother or sister.....	3,495,920.54	3,781,468.83	285,548.29	
Legacies, descendant of a brother or sister.....	912,343.69	639,940.42		272,403.27
Legacies, brother or sister of the father or mother, or a descendant of a brother or sister of the same.....	68,767.37	79,997.32	11,229.95	
Legacies, brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the same.....	4,840.75	4,082.84		757.91
Legacies, any other degree of collateral consanguinity than is hereinbefore stated, or stranger in blood.....	730,026.33	337,477.11		392,549.22
Total.....	5,211,898.68	4,842,966.52	368,932.16	

<sup>a</sup> Includes \$1,082.51, at 15 cents per pound.<sup>b</sup> Includes \$9,888, advance collections under act of May 9, 1902.<sup>c</sup> Includes \$3,880, advance collections under act of May 9, 1902.<sup>d</sup> Tax repealed on and after July 1, 1901 (act of Mar. 2, 1901).

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

Objects of taxation.	Receipts during the fiscal years ended June 30—		Increase.	Decrease.
	1901.	1902.		
<b>SCHEDULES A AND B.</b>				
Schedule A.....	\$34,998,836.30	\$12,913,856.90		\$22,084,979.40
Schedule B.....	4,242,200.02	528,935.79		3,713,264.23
Total.....	39,241,036.32	13,442,792.69		25,798,243.63
<b>BANKS, BANKERS, ETC.</b>				
Bank circulation.....		227.50	\$227.50	
Notes of persons, State banks, towns, cities, etc., paid out.....	1,918.00			1,918.00
Total.....	1,918.00	227.50		1,690.50
<b>MISCELLANEOUS.</b>				
Excise tax on gross receipts.....	1,027,294.99	730,376.50		296,918.49
Manufacturers of process or renovated butter (special tax).....		500.00	500.00	
Playing cards.....	317,269.74	304,677.72		12,592.02
Penalties.....	185,867.83	208,209.05		22,341.22
Collections not otherwise herein provided for.....	1,493.94	3,767.93	2,273.99	
Total.....	1,531,926.50	1,307,531.20		224,395.30
Aggregate receipts.....	306,571,609.42	271,867,990.25		33,003,679.17

<sup>a</sup> Advance collections under act of May 9, 1902.

## 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.
	1901.	1902.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....galls.	1,509,271	1,403,264		106,067
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....galls.	99,267,732	103,401,447	4,133,715	
Fermented liquors.....bbls.	40,517,078	<sup>a</sup> 44,478,832	3,961,754	
Cigars, weighing more than 3 pounds per thousand.....no.	5,770,934,369	56,103,567,265	332,632,896	
Cigars, weighing not more than 3 pounds per thousand.....no.	684,504,050	760,932,370	76,428,320	
Cigarettes, weighing not more than 3 pounds per thousand.....no.	2,271,622,626	<sup>c</sup> 2,642,961,944	371,339,318	
Cigarettes, weighing more than 3 pounds per thousand.....no.	5,447,192	8,656,353	3,209,661	
Snuff.....lbs.	16,691,844	17,671,136	979,292	
Tobacco, chewing and smoking.....do.	294,101,715	<sup>d</sup> 298,048,339	3,946,624	
Oleomargarine.....do.	101,646,333	<sup>e</sup> 123,133,853	21,487,520	
Filled cheese.....do.	1,305,597			1,305,597

<sup>a</sup> Includes 2,321 barrels at \$2 per barrel, less discount.<sup>b</sup> Includes 734,092 at \$3.60 per thousand.<sup>c</sup> Includes 367,451,889 at 54 cents per thousand.<sup>d</sup> Includes 150 pounds at 12 cents per pound.<sup>e</sup> Includes 7,217 pounds at 15 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, 1902.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Julian H. Bingham	\$402,515.47
District of Arkansas	Harmon L. Rimmel	154,093.73
First California	John C. Lynch	3,308,553.18
Fourth California	Henry C. Bell	477,373.56
District of Colorado	Frank W. Howbert	975,429.33
District of Connecticut	W. Frank Kinney	3,062,808.61
District of Florida	Joseph E. Lee	611,534.09
District of Georgia	Henry A. Rucker	601,806.54
District of Hawaii	Roy H. Chamberlain	70,235.22
First Illinois	Henry L. Hertz	11,181,671.02
Do	Aquilla J. Daugherty	1,564,141.28
Do	W. T. Murray (acting)	3,244,860.53
Do	Percival G. Rennick	26,258,105.95
Do	Isaac R. Mills	10,691,650.14
Do	William H. Powell	888,686.44
Do	Ambrose E. Nowlin	7,717,062.99
Do	David W. Henry	7,096,423.96
Do	John R. Bonnell	10,365,065.66
Do	John W. Patterson	600,841.14
Do	John M. Kemble	650,225.50
Do	Michael W. Sutton	471,119.02
Do	James Simpson	279,357.30
Do	Edward T. Franks	1,616,285.77
Do	Charles E. Sapp	4,412,151.21
Do	Richard L. Gwathney (acting)	7,235,533.65
Do	Joseph A. Craft	7,871,834.52
Do	David N. Comingore	1,719,404.55
Do	George W. Lieberth	1,657,309.81
Do	Samuel J. Roberts	2,325,083.88
Do	James Denton	2,131,418.91
Do	Louis J. Souer	2,453,925.47
Do	Benjamin F. Parlett	7,410,911.17
Do	James D. Gill	6,956,528.74
Do	Charles Wright	3,661,456.46
Do	Samuel M. Lemon	889,141.96
Do	Frederick von Baumbach	2,161,062.84
Do	Henry C. Grenner	7,680,818.25
Do	Ben Westhus	5,228,588.46
Do	Frank E. Kellogg	1,079,169.72
Do	Frank D. Roberts	123,747.94
Do	Charles M. Webster	60,669.53
Do	Edward H. Callister	731,987.70
Do	Elmer B. Stephenson	2,859,789.02
Do	James A. Wood	964,528.68
Do	Isaac Moffett	380,136.16
Do	H. C. H. Herold	7,658,810.19
Do	Alexander L. Morrison	76,720.16
Do	Edward B. Jordan	5,448,006.40
Do	Charles B. Treat	10,801,125.46
Do	Ferdinand Eldman	10,188,099.50
Do	John G. Ward	6,410,838.42
Do	Charles C. Cole	2,542,286.32
Do	Archie D. Sanders	5,351,474.37
Do	Edward C. Duncan	2,910,494.83
Do	Herschel S. Harkins	2,708,164.67
Do	Norman Eberman	157,927.87
Do	Bernhard Bettmann	15,854,774.90
Do	George P. Waldorf	1,751,092.72
Do	John C. Entekin	1,854,318.59
Do	Frank McCord	2,612,823.50
Do	David M. Dunne	1,022,016.89
Do	Ferrose A. McClain	5,599,652.10
Do	William McCoach	2,075,297.85
Do	Henry L. Hershey	2,166,257.91
Do	Thomas P. Penman	1,774,871.25
Do	James S. Pruitt	8,558,246.08
Do	Alfred M. Cavit (acting)	689,647.17
Do	Daniel B. Helmer	3,146,666.24
Do	Eugene A. Webster	35,560.37
Do	George H. Huggins (acting)	41,458.81
Do	George B. Koester	258,028.11
Do	Alonzo J. Tyler	424,929.99
Do	David A. Nixon	939,099.75
Do	John E. McCall	585,546.63
Do	Webster Plattagen	796,283.56
Do	Philemon B. Hunt	347,699.02
Do	Asa Rogers	2,719,241.97
Do	Park Accey	1,287,446.97
Do	Thomas E. Davis	1,469,375.66
Do	Henry Frank	8,948,801.75
Do	J. G. Monahan	1,081,141.47
Aggregate collections		271,867,990.25

<sup>a</sup> Includes \$378,378.56 receipts from tax on money orders for third and fourth quarters of the fiscal year ended June 30, 1901, 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, 1902.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	\$402,515.47	Montana <sup>a</sup>	\$792,657.23
Arkansas	154,093.73	Nebraska	2,859,789.02
California <sup>a</sup>	3,780,926.74	New Hampshire <sup>b</sup>	964,528.68
Colorado <sup>b</sup>	975,429.33	New Jersey	8,066,946.36
Connecticut <sup>c</sup>	3,062,808.61	New Mexico	70,781.18
Florida	611,534.09	New York	28,694,891.27
Georgia	601,806.54	North Carolina	5,618,659.50
Hawaii	70,235.22	North and South Dakota	157,927.87
Illinois	54,029,115.36	Ohio	22,073,569.51
Indiana	25,178,692.61	Oregon <sup>d</sup>	1,022,016.89
Iowa	1,251,166.64	Pennsylvania	22,841,669.22
Kansas <sup>e</sup>	760,476.32	South Carolina	458,075.29
Kentucky	21,969,013.30	Tennessee	1,940,477.37
Louisiana	2,453,925.47	Texas	1,143,982.58
Maryland <sup>f</sup>	7,410,911.17	Virginia	4,097,788.94
Massachusetts	5,956,528.74	West Virginia	1,401,376.66
Michigan	4,560,565.42	Wisconsin	10,029,946.22
Minnesota	2,161,062.84	Total	271,867,990.25
Missouri	14,212,323.87		

<sup>a</sup> Including the State of Nevada.  
<sup>b</sup> Including the State of Wyoming.  
<sup>c</sup> Including the State of Rhode Island.  
<sup>d</sup> Including the Indian Territory and the Territory of Oklahoma.  
<sup>e</sup> Including the State of Mississippi.  
<sup>f</sup> Including the State of Delaware, District of Columbia, and two counties of Virginia.  
<sup>g</sup> Including the States of Idaho and Utah.  
<sup>h</sup> Including the States of Maine and Vermont.  
<sup>i</sup> Including the Territory of Arizona.  
<sup>j</sup> 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, 1902.

States, Territories, etc.	Amount collected.	States, Territories, etc.	Amount collected.
Alaska	\$23,281.17	New Hampshire	\$710,482.80
Arizona	28,882.25	New Mexico	37,847.80
California	3,784,602.96	North Dakota	36,076.68
California, Fourth district of	446,049.78	Oklahoma Territory	81,714.74
Colorado	976,880.22	Oregon	421,927.60
Connecticut	1,746,020.30	Rhode Island	1,316,778.28
Delaware	228,284.45	South Dakota	121,851.19
District of Columbia	607,234.78	Utah	185,346.77
Idaho	51,790.82	Vermont	400,020.85
Indian Territory	17,067.44	Virginia	4,140,868.53
Kansas	694,074.14	Virginia—two counties of Accomack and Northampton, belonging to collection districts of	
Louisiana	2,413,315.52	Maryland	3,079.59
Maine	153,025.33	Washington	646,808.12
Maryland	6,692,312.35	Wyoming	38,849.11
Mississippi	40,609.36		
Montana	669,919.64		
Nevada	21,323.78		

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended	Amount
June 30, 1902	\$271,867,990.25
June 30, 1901	306,871,669.42
June 30, 1900	295,316,107.57
June 30, 1899	273,484,573.44
June 30, 1898	170,866,819.26
June 30, 1897	146,619,593.47
June 30, 1896	146,830,615.66
June 30, 1895	143,246,077.75
June 30, 1894	147,168,449.79
June 30, 1893	161,004,989.67

REVENUE AGENTS' DIVISION.

During the last fiscal year there were employed 40 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 17 in assisting agents in charge of divisions and on special duty.

EXPENSES FOR REVENUE AGENTS.

Salaries of revenue agents, regular force.....	\$41,349.00	
Expenses of revenue agents, regular force.....	22,903.37	
		\$64,252.37
Salaries of revenue agents under war-revenue act.....	\$35,934.00	
Expenses of revenue agents under war-revenue act.....	22,211.54	
		58,145.54
Total.....		122,397.91

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1901, TO JUNE 30, 1902, BY STATES.

States.	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.....	\$901.25		104	242	\$3,879.50	\$10,579.82
Arkansas.....	640.02		2	1	203.00	2,956.89
California.....	2,389.88	2		705	5,442.70	29,052.64
Colorado.....					1.60	12,204.40
Connecticut.....	327.34			156	234.00	4,987.67
Delaware.....	12.00			340	517.34	2,462.89
Florida.....	530.80		47	333	1,116.50	2,307.88
Georgia.....	6,490.62	11	583	7,945	45,115.00	51,404.20
Idaho.....						128.12
Illinois.....	4,692.33			262		386,839.47
Indiana.....	1,282.50					9,668.30
Iowa.....	208.28					47,967.25
Kansas.....	2,018.72					5,608.31
Kentucky.....	4,062.43		80	1,710	8,816.10	59,343.17
Louisiana.....	36.00		2	645	321.50	26,482.98
Maine.....	171.36					432.25
Massachusetts.....	1,389.91		2	9	929.40	26,549.68
Maryland.....	474.96			1,389	2,337.29	10,071.19
Michigan.....	996.39					114,414.19
Minnesota.....	960.77					19,208.48
Mississippi.....	97.00		5	44	270.00	3,686.72
Missouri.....	4,314.17			20	133.15	101,532.46
Montana.....				32	25.91	1,260.63
Nebraska.....						8,802.42
Nevada.....	138.20					138.46
New Hampshire.....	46.83					21,066.58
New Jersey.....	810.26		2	120	1,708.56	616,203.52
New York.....	8,779.17		9	1,985	6,088.70	12,071.56
North Carolina.....	8,602.56		83	23,949	34,057.54	605.50
North Dakota.....						41,094.02
Ohio.....	3,320.95					1,925.64
Oregon.....	441.45			66	65.00	418,785.29
Pennsylvania.....	3,065.14					1,199.03
Rhode Island.....	241.07					2,350.45
South Carolina.....	1,214.43		3	70	1,044	1,215.73
South Dakota.....						5,457.93
Tennessee.....	5,041.47		6	31	19,931	24,320.59
Texas.....						3,073.71
Utah.....				26	13.10	100.00
Vermont.....	12.76					56,004.74
Virginia.....	3,532.67		11	68	7,138	6,597.07

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1901, TO JUNE 30, 1902, BY STATES—Continued.

States.	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.
Washington.....	\$939.94				\$91.75	\$17,717.13
West Virginia.....	392.90				393.89	8,912.44
Wisconsin.....	279.73					37,079.85
Wyoming.....						
Alaska.....						
Arizona.....						907.65
District of Columbia.....	832.39			19	736.11	1,820.94
Hawaii.....					50.60	2,154.00
Indian Territory.....						
New Mexico.....						
Oklahoma.....	71.35					104.00
Porto Rico.....						
Total.....	69,790.00	116	1,282	68,117	153,894.36	2,212,320.78

ILICIT STILLS SEIZED, PERSONS ARRESTED, AND CASUALTIES TO OFFICERS AND EMPLOYEES.

District.	Still's seized.		Arrests.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama.....	83		456	1	
Arkansas.....	7		5		
Florida.....	45		8		
Georgia.....	389	26	459		
Hawaii.....		2	4		
Second Kentucky.....	5	1			
Fifth Kentucky.....	15	3	2		
Seventh Kentucky.....	9		8		
Eighth Kentucky.....	75				
Louisiana.....	7	2	5		
First New York.....		5	8		
Second New York.....		2	2		
Third New York.....	4	1	3		
Fourteenth New York.....	3		5		
Fourth North Carolina.....	119		1		
Fifth North Carolina.....	141	1	35		
Twenty-third Pennsylvania.....		1	1		
South Carolina.....	61	1	17		
Second Tennessee.....	17		13		
Fifth Tennessee.....	9				62
Second Virginia.....	1		1		
Sixth Virginia.....	57				
West Virginia.....	1	1	3		
Total.....	1,068	46	1,036	1	2

<sup>a</sup> Deputy Marshal Holsonback killed in raid in Marshall County, Ala., January 11, 1902.  
<sup>b</sup> Posseman Cord Mackie and Deputy Marshal Price wounded in raid in Putnam County, Tenn., the latter disabled for life, July 23, 1901.

STILLS SEIZED, CASUALTIES TO OFFICERS AND EMPLOYEES, AND PERSONS ARRESTED DURING THE LAST EIGHT YEARS.

	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	Total.
Still's seized.....	1,874	1,905	2,273	2,301	2,190	1,955	1,315	1,094	14,997
Officers and employees killed.....	1		1	2	1		2	1	8
Officers and employees wounded.....	2	3	3	5	3		4	2	22
Persons arrested.....	871	839	829	857	711	585	603	1,036	6,331

## EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF INTERNAL-REVENUE 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 .....	\$3,177.24	Trowbridge, G. W. ....	\$1,644.42
Chapman, W. H. ....	5,488.53	Thomas, B. M. ....	3,909.47
Gates, D. A. ....	8,658.32	Thrasher, L. A. ....	3,315.02
Ingram, C. H. ....	3,532.67	Wheelock, G. H. ....	36.00
Kincaid, J. C. P. ....	5,114.94	Yates, W. W. ....	714.67
McCoy, J. B. ....	3,962.17		
McGinnis, J. W. ....	5,302.75	Total expended by revenue agents	69,790.00
Patterson, A. C. ....	9,816.99	For rewards, expended through Department	1,682.15
Sewall, F. D. ....	2,189.27		
Seawell, C. W. ....	3,284.22	Total expenditure	71,472.15
Sinsel, J. W. ....	5,979.09		
Thompson, F. G. ....	3,664.23		

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.

## STATEMENT OF THE NUMBER AND VALUE OF INTERNAL REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1901, TO JUNE 30, 1902.

Class of stamps.	Number.	Value.
<b>Spirits:</b>		
Tax-paid	1,894,560	\$135,526,555.00
Exportation	44,400	4,440.00
Imported	8,000	
Distillery warehouse	2,258,400	
Special warehouse	56,800	
Rewarehousing	19,400	
General bonded warehouse	29,400	
Rectified	2,538,700	
Wholesale liquor dealers	1,142,100	
Transfer grape brandy	29,500	
Case stamps, distilled spirits bottled in bond	171,740	17,174.00
Tobacco, tax-paid	984,182,029	44,429,741.40
Snuff, tax-paid	124,748,700	2,251,871.49
Tobacco and snuff, exportation	94,000	
<b>Cigars:</b>		
Tax-paid	184,292,565	19,289,045.03
Exportation	800	
Cigarettes	249,145,780	4,847,254.73
Special tax	524,940	9,429,530.00
<b>Fermented liquors:</b>		
Tax-paid	106,711,400	77,196,853.00
Exportation	71,600	
Brewers' permits	30,490	
<b>Oleomargarine:</b>		
Tax-paid	3,178,400	3,137,536.50
Exportation	50,400	
Renovated butter	215,600	26,676.00
Adulterated butter	12,400	53,360.00
Playing cards	18,674,200	373,484.00
Documentary (old style)	17	19.00
Documentary (act June 13, 1898)	198,615,000	9,585,091.00
Imprinted documentary (act June 13, 1898)	11,717,941	117,301.49
Proprietary (act June 13, 1898)	27,115,629	459,074.00
Mixed flour	406,029	4,240.00
Certificates of registry	770	
Tin-foil wrappers for tobacco	20,525,680	124,579.68
<b>Total</b>	<b>1,847,759,740</b>	<b>297,117,835.82</b>

## INTERNAL-REVENUE STAMP PAPER.

In compliance with due advertisement for proposals to furnish distinctive paper upon which to print revenue stamps for the fiscal year ending June 30, 1903, a bid was presented by the New York and Pennsylvania Company, of New York, which was opened on the 14th day of May, 1902, in the office of the Commissioner of Internal Revenue by a committee appointed for that purpose by the honorable Secretary of the Treasury. After due consideration the committee recommended an award of the contract to the said New York and Pennsylvania Company, its proposal being the only one presented and conforming to the terms of the advertisement inviting such bids. The contract was accordingly awarded to said company at 5.1 cents per pound for acceptable paper delivered at the Treasury Department in the city of Washington.

## PRODUCTION OF STAMPS.

Revenue stamps issued by the Government are all engraved and printed by the Bureau of Engraving and Printing, with the exception of tobacco stamps imprinted on foil wrappers, which are printed by the John J. Crooke Company and the Conley Foil Company, both of New York. The printing of such stamps on tin foil is performed under contracts and without cost to the Government, the contractors receiving their remuneration from the users of the stamps and reimbursing the Government for the salaries of the agents and counters necessary to properly supervise the work.

## ISSUANCE, CHANGE, AND DISCONTINUANCE OF STAMPS UNDER ACTS OF CONGRESS.

Under the provisions of "An act to repeal war-revenue taxation and for other purposes," approved April 12, 1902, additional snuff stamps of the denominations of 2, 3, and 4 ounce were prepared and issued. Stamps of new series (1902) were issued to denote the payment of tax at the reduced rate on fermented liquors, tobacco, snuff, and large cigars. The issuance of all documentary and proprietary stamps and the following named special-tax stamps was discontinued as unnecessary under the provisions of said act:

Brokers, pawnbrokers, custom-house brokers, dealers in grain, securities, etc., theaters, museums and concert halls, circuses, public exhibitions, bowling alleys and billiard tables, dealers in tobacco, dealers in leaf tobacco, manufacturers of tobacco, and manufacturers of cigars.

In conformity with the act relative to the taxation of oleomargarine and certain kinds of butter, approved May 9, 1902, stamps were issued to denote the payment of internal-revenue tax on colored and uncolored oleomargarine, renovated and adulterated butter at the rates prescribed in said act. All such stamps were issued in denominations of 10, 20, 30, 40, 50, 60, 70, 80, 90, and 100 pounds, except stamps for renovated butter, in which case the denominations of 70, 80, and 90 pounds were omitted. An export stamp for adulterated butter and the following named special-tax stamps were also issued:

Wholesale dealer in oleomargarine free from artificial coloration, retail dealer in oleomargarine free from artificial coloration, manufacturer of adulterated butter, wholesale dealer in adulterated butter, retail dealer in adulterated butter, and manufacturer of process or renovated butter.

## RETURN AND REDEMPTION OF STAMPS.

During the fiscal year ended June 30, 1902, there were examined and allowed 13,533 claims for the redemption of revenue stamps, amounting to \$1,006,532.65. Claims for redemption to the number of 70 were rejected. Fifty-eight applications for restamping were received, examined, and disposed of. Stamps to the value of \$37,644,583.75 were returned by collectors and credited in their accounts.

## STATEMENT OF THE NUMBER OF CERTIFICATES AND DUPLICATE CERTIFICATES OF RESIDENCE ISSUED TO CHINESE BY UNITED STATES COURTS AND COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Certificate issued by order of court .....	1
Duplicate certificates issued by collectors .....	89
Total .....	90

## TOBACCO DIVISION.

The revenue derived from internal-revenue taxes imposed on manufactured tobacco products of both domestic and foreign manufacture during the fiscal year ended June 30, 1902, amounted to \$51,718,258.45, not including \$962.57 miscellaneous collection. The collections from each source during the year were as follows:

From smoking and chewing tobacco .....	\$28,612,644.15
From snuff .....	1,696,429.02
From cigars, tax paid at \$3 per thousand .....	18,311,142.25
From cigars, tax paid at 54 cents per thousand .....	410,903.48
From cigarettes, tax paid at \$1.06 per thousand .....	2,457,550.86
From cigarettes, tax paid at 54 cents per thousand .....	196,424.02
From cigarettes, tax paid at \$3.60 per thousand .....	31,164.67
Total .....	51,718,258.45

The total amount collected includes internal-revenue tax paid by manufacturers and importers on domestic and imported manufactured tobacco products and those manufactured in Porto Rico and brought to the United States after July 25, 1901, the date of the proclamation made by the President of the United States, as provided by section 3, act of April 12, 1900.

All manufactured tobacco and snuff and all cigars and cigarettes from foreign countries pay, in addition to the import duties imposed thereon, the tax imposed by law on like kinds of tobacco, snuff, cigars, and cigarettes manufactured in the United States, and all cigars and cigarettes must have the stamp affixed and canceled by the owner or importer of the goods while they are in the custody of the customs service, the stamps being purchased from a collector of internal revenue upon requisition made by the collector of customs, as provided by regulations No. 8 of this office.

The tax receipts from tobacco for the last fiscal year, not including miscellaneous collections, were \$10,463,880.24 less than those of the previous year and \$7,303,748.89 less than the fiscal year ended June 30, 1900, and an increase of \$444,732.93 over the next preceding year and \$15,497,681.21 more than was collected during the fiscal year ended June 30, 1898.

The decrease in collections from each source during the last fiscal year was as follows:

DECREASE IN RECEIPTS.	
Manufactured tobacco .....	\$6,679,561.61
Snuff .....	306,592.30
Large cigars .....	2,464,221.48
Small cigars .....	273,600.57
Small cigarettes .....	751,459.06
Total .....	10,475,435.02
Increase from large cigarettes .....	31,554.78
Total net decrease .....	10,463,880.24

The following tables will show, respectively and in detail, the receipts and productions for the last four fiscal years.

Table 1 will show, in detail, the receipts, while Table 2 will show, in detail, the production, which must necessarily include cigars imported from foreign countries and entered for consumption during the year mentioned.

TABLE 1.—RECEIPTS.

Articles taxed.	For fiscal year ended June 30—			
	1899.	1900.	1901.	1902.
Cigars, large .....	\$16,307,108.05	\$19,138,584.82	\$20,775,363.73	\$18,311,142.25
Cigars, small .....	547,415.32	646,896.82	684,504.05	410,903.48
Cigarettes, small .....	4,203,753.86	3,953,177.09	3,407,433.94	2,655,974.88
Cigarettes, large .....	9,461.39	16,014.21	19,609.89	31,164.67
Tobacco .....	28,453,989.26	33,477,244.26	35,292,205.76	28,612,644.15
Snuff .....	1,751,797.44	1,790,090.14	2,003,021.32	1,696,429.02
Total .....	51,273,525.52	59,022,007.34	62,182,138.69	51,718,258.45

TABLE 2.—CONSUMPTION.

Articles.	1899.	1900.	1901.	1902.
Cigars, large .....	4,529,872,304	5,316,273,561	5,770,934,369	6,103,567,265
Cigars, small .....	547,415,520	646,896,820	684,504,050	760,932,370
Cigarettes, small .....	2,802,502,573	2,635,451,392	2,271,622,626	2,642,961,944
Cigarettes, large .....	2,628,163	4,448,388	5,447,192	8,656,853
Tobacco .....	237,132,709	278,977,035	294,101,715	298,048,339
Snuff .....	14,627,395	14,917,418	16,691,845	17,671,136

<sup>a</sup> Includes 367,451,889 at 54 cents per thousand.

The act of March 2, 1901, indirectly reduced the tax of 12 cents per pound, imposed on manufactured tobacco and snuff, to 9.6 cents per pound, by reason of the discount of 20 per cent allowed to manufacturers on the sale of stamps, and reduced the tax on large cigars from \$3.60 to \$3 per thousand, and on small cigars from \$1 to 54 cents per thousand.

That act also made two classifications of small cigarettes, and the tax rate as to one class was reduced from \$1.50 to \$1.08 per thousand, while the rate of 54 cents per thousand was imposed on cigarettes according to their wholesale value or price, and which would not exceed \$2 per thousand; the tax rate of \$3.60 per thousand imposed on large cigarettes was not disturbed.

Therefore, during the last fiscal year the taxes on tobacco, snuff, cigars, and cigarettes were collected at the reduced rates.

The reductions in the rates of tax as above set forth will account for the decrease of \$10,463,880.24 in the collection as compared with the previous year, and an examination of the foregoing tables will show that there was a decided increase in the quantity of tobacco and snuff, and the number of cigars and cigarettes produced, as compared with the production of the previous year.

#### ANNUAL PRODUCTION, ESTIMATED FROM AMOUNT OF TAXES PAID, AND FROM EXPORTS AND IMPORTS.

The following tables show, approximately, the production of tobacco, snuff, cigars, and cigarettes, respectively, in the United States during

the fiscal year ended June 30, 1902, estimated from receipts from sale of stamps for the payment of tax on domestic and imported manufactures withdrawn for consumption and which, considered with tobacco products exported in bond, formed the basis for the computations:

## TOBACCO AND SNUFF PRODUCED.

	Pounds.
Tobacco withdrawn, tax-paid at 9.6 cents .....	298,048,339
Snuff withdrawn, tax-paid at 9.6 cents .....	17,671,136
Total tobacco and snuff taxed .....	315,719,475
Add tobacco and snuff exported .....	13,118,431
Total .....	328,837,906
Deduct imported tobacco and snuff .....	373,478
Total production in the United States for 1902 .....	328,464,428
Total production in the United States for 1901 .....	320,019,531
Increase production .....	8,444,897

The increase in the quantity of tobacco and snuff withdrawn for consumption was 4,925,915 pounds; the increase in tobacco and snuff exported was 3,594,301 pounds; the increase in tobacco and snuff imported was 75,319 pounds.

The foregoing and (so far as they relate to imports) succeeding tables include only manufactured tobacco, cigars, and cigarettes withdrawn from warehouse and tax-paid, and those tax-paid on arrival and entered for immediate consumption, and will include tax-paid tobacco products coming from Porto Rico on and after July 25, 1901.

## CIGARS (LARGE).

	Number.
Cigars, domestic and imported, withdrawn tax-paid at \$3 per thousand .....	6,103,567,265
Domestic cigars exported .....	980,829
Total taxed and exported .....	6,104,548,094
Deduct number imported, averaging 12 pounds per thousand .....	41,250,333
Total estimated production in the United States in 1902 .....	6,063,297,761
Total taxed in 1901 .....	5,770,934,369
Exported in 1901 .....	499,723
Total .....	5,771,434,092
Less imports for 1901 .....	34,963,500
Increase for 1902 .....	5,736,470,592

There was an increase of 332,632,896 in the number of cigars tax-paid and withdrawn for consumption, while there was an increase of 481,106 in the number exported and an increase of 5,286,833 in the number imported.

## CIGARS (SMALL).

	Number.
Cigars tax-paid at 54 cents per thousand .....	760,932,370
Add number exported .....	13,222,500
Total, including those taxed and those exported .....	774,154,870
Small cigars taxed and those exported in 1901 .....	685,969,250
Increase in 1902 .....	88,185,620

CIGARETTES.

	Number.
Cigarettes weighing not more than 3 pounds per thousand, of the wholesale value or price of not more than \$2 per thousand, tax-paid at 54 cents per thousand	367, 451, 889
Cigarettes withdrawn tax-paid at \$1.08 per thousand	2, 275, 510, 055
Add number exported	255, 992, 650
Total taxed and exported	2, 898, 954, 594
Deduct number imported, estimated	6, 557, 333
Total domestic cigarettes produced in 1902	2, 892, 397, 261
Cigarettes made in the United States last fiscal year, 1901	2, 528, 167, 950
Increase in production 1902	364, 229, 311

  

LARGE CIGARETTES.	
Cigarettes tax-paid at \$3.60 per thousand in 1902	8, 656, 853
Cigarettes (large) exported in 1902	6, 300
Total taxed and exported	8, 663, 153
Total taxed and exported in 1901	5, 450, 192
Increase in 1902	3, 212, 961

IMPORTS AND EXPORTS OF TOBACCO, UNMANUFACTURED, INTO AND FROM THE UNITED STATES DURING THE LAST TEN (CALENDAR) YEARS.

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>	
1892	6, 151, 136	\$5, 021, 073	20, 374, 723	\$8, 748, 241	26, 525, 919	\$13, 769, 314
1893	3, 698, 659	4, 222, 578	18, 394, 611	7, 301, 762	22, 093, 270	11, 524, 340
1894	6, 671, 384	8, 179, 009	18, 227, 791	6, 902, 262	24, 899, 175	15, 081, 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, 659, 351	16, 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, 927	5, 081, 359	6, 242, 833	3, 498, 803	11, 307, 830	8, 580, 162
1899	4, 158, 076	4, 293, 574	13, 119, 909	7, 435, 965	17, 277, 985	11, 789, 539
1900	6, 440, 102	5, 562, 842	16, 752, 003	9, 305, 055	23, 192, 105	14, 867, 897
1901	6, 259, 994	5, 831, 954	21, 797, 556	10, 358, 572	28, 017, 550	16, 190, 246

DOMESTIC EXPORTS.

Year.	Leaf.					
	Leaf.		Stems and trimmings.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
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, 575, 494	9, 833, 838	216, 056	281, 074, 422	22, 790, 150
1898	258, 207, 664	23, 518, 770	11, 759, 169	278, 099	269, 966, 833	23, 796, 869
1899	335, 804, 511	29, 649, 643	11, 019, 166	336, 099	346, 823, 677	29, 985, 742
1900	296, 876, 477	26, 091, 701	8, 156, 758	194, 671	305, 033, 235	26, 286, 372
1901	299, 144, 297	26, 646, 655	9, 599, 296	214, 477	308, 743, 593	26, 861, 132

IMPORTS AND EXPORTS OF TOBACCO, UNMANUFACTURED, INTO AND FROM THE UNITED STATES DURING THE LAST TEN (CALENDAR) YEARS—Continued.

FOREIGN EXPORTS.

Year.	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
1892	375, 131	\$243, 563	811, 135	\$306, 664	1, 186, 266	\$550, 227
1893	526, 856	379, 659	1, 085, 067	397, 561	1, 511, 863	687, 220
1894	987, 712	859, 314	788, 624	276, 324	1, 776, 336	1, 135, 638
1895	1, 968, 353	2, 023, 058	1, 092, 032	399, 290	3, 060, 385	2, 392, 348
1896	1, 224, 719	1, 332, 142	1, 542, 735	533, 963	2, 767, 454	1, 866, 106
1897	922, 566	859, 157	856, 537	283, 340	1, 779, 103	1, 142, 497
1898	888, 149	793, 250	1, 435, 367	736, 912	2, 323, 516	1, 530, 432
1899	740, 991	630, 882	1, 106, 646	492, 156	1, 847, 637	1, 063, 018
1900	648, 104	525, 495	1, 166, 223	470, 365	1, 814, 327	995, 860
1901	968, 999	842, 526	1, 106, 482	455, 060	2, 075, 481	1, 297, 586

IMPORTS OF TOBACCO, MANUFACTURES OF, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1902.

Tobacco, manufactures of.	Pounds.	Value.	Duty.
Cigars and cheroots of all kinds	407, 436, 691	\$2, 296, 964. 85	\$2, 407, 679. 66
From Porto Rico, to July 25, 1901	87, 574. 25	227, 542. 01	67, 645. 44
Cigarettes and paper cigars, including wrappers	17, 831. 68	64, 505. 61	96, 359. 00
From Porto Rico, to July 25, 1901	1, 841	1, 154. 00	1, 286. 32
Snuff and snuff flour, manufactured of tobacco ground dry, or damp and pickled, scented, or otherwise	16, 561	7, 996. 00	9, 108. 55
All other	356, 917. 119	87, 853. 34	196, 304. 49
From Porto Rico, to July 25, 1901	712	46. 00	58. 75
Total	798, 740. 49	2, 457, 319. 80	2, 709, 461. 70
Total from Porto Rico, to July 25, 1901	90, 127. 25	228, 752. 01	68, 990. 51

IMPORTS OF TOBACCO, UNMANUFACTURED, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1902.

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 products of two or more countries and dependencies, when mixed or packed together, unstemmed	<i>Pounds.</i> 5, 073, 473. 446	\$4, 978, 443. 39	\$9, 385, 925. 99
Unstemmed, from Porto Rico to July 25, 1901	1, 708. 25	819. 00	474. 10
Filler tobacco, not specially provided for, unstemmed	16, 558, 641. 894	8, 017, 786. 14	5, 795, 524. 54
Porto Rico, unstemmed, to July 25, 1901	369, 576. 68	102, 116. 68	19, 192. 94
Stemmed	1, 560, 450. 882	852, 631. 14	783, 225. 45
Porto Rico, stemmed, to July 25, 1901	8, 381	1, 767. 00	628. 58
All other, not specially provided for	148, 905. 219	25, 006. 23	81, 897. 88
Total	23, 347, 471. 441	13, 873, 866. 90	16, 046, 573. 86
Total from Porto Rico	375, 665. 93	104, 693. 68	20, 295. 62

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

## TOBACCO REBATE CLAIMS.

The tax rates imposed upon cigars and cigarettes by act approved June 13, 1898, were readjusted and reduced by act approved March 2, 1901, and this last act also provided for a discount to manufacturers on the sale of stamps for the payment of tax on tobacco and snuff.

The new tax rates and the discount allowed to manufacturers took effect on July 1, 1901, as provided by section 15 of said act.

Section 4 of said act anticipated and provided for an allowance of a drawback or rebate to manufacturers and dealers on all original and unbroken factory packages of tobacco, snuff, and cigars held by them at the time the discount and reduction in taxes took effect and upon which the taxes had been previously paid, and to the full amount of such discount or reduction in the taxes.

This section provided also that the rebate or drawback should not apply in any case where a claim was not presented within sixty days following the date of the reduction in the taxes, and that no claim should be allowed or drawback paid for a less amount than \$10; and it was made the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and furnish such blanks and forms as would be necessary to carry the rebate provision into effect.

In pursuance of this last provision, the office prescribed the regulations (No. 8, Supplement No. 1) and adopted and furnished the necessary blanks, forms, and records used in the presentation, examination, and certification of claims for the payment of the rebates.

A blank form of claim (Form 481) was placed in the hands of each dealer and manufacturer entitled to present a claim, and before July 1, 1901.

The regulations required that all tobacco products subject to rebate should be inventoried in the presence of two disinterested witnesses on that date.

The office received 49,362 claims from the 65 collection districts in the United States, and of this number 49,201 claims were allowed, involving the payment of \$3,108,511.41.

The act of March 2, 1901, did not carry with it any appropriation of money from which the claims could be paid.

The act approved February 14, 1902, however, appropriated the sum of \$3,150,000 for that purpose, and of this amount the sum of \$3,108,511.41 has been expended, leaving an unexpended appropriation at this time amounting to \$41,488.59.

A small number of claims (17) were received and have been returned to collectors for correction or amendment, and if allowed will involve the further payment of \$339.17.

Other claims that were presented to collectors within the limitation of time fixed by the statute and which were returned by them to claimants for correction are being received.

The appropriation, in my opinion, is sufficient to meet all allowable claims and leave a small balance to be covered into the Treasury.

The following statement will show the number of claims received from the several districts and the number allowed and the amount paid.

## STATEMENT OF CLAIMS PRESENTED FOR REBATE OF TAX ON TOBACCO UNDER ACT OF MARCH 2, 1901.

Districts.	Received from collectors.		Allowed.	
	Claims.	Amount.	Claims.	Amount.
Alabama	2,260	\$81,439.85	2,249	\$81,129.17
Arkansas	1,001	44,491.86	998	44,058.10
California:				
First	550	85,828.56	550	85,894.72
Fourth	239	15,377.09	239	15,684.65
Colorado	521	38,668.52	519	38,263.20
Connecticut	319	32,509.23	319	32,693.62
Florida	606	22,408.56	604	22,383.66
Georgia	3,067	114,367.51	3,064	114,136.20
Hawaii	35	5,610.35	35	5,549.68
Illinois:				
First	857	120,119.23	853	120,966.59
Fifth	231	19,187.85	231	19,182.39
Eighth	676	26,276.76	675	26,221.76
Thirteenth	165	7,167.39	162	6,517.13
Indiana:				
Sixth	898	63,695.00	898	63,760.40
Seventh	317	28,462.22	316	28,263.92
Iowa:				
Third	707	41,430.70	706	41,448.31
Fourth	732	48,633.37	731	48,599.15
Kansas	1,443	66,923.35	1,424	66,314.61
Kentucky:				
Second	113	8,733.31	113	8,730.78
Fifth	127	14,575.86	127	14,513.71
Sixth	27	1,100.54	27	1,098.85
Seventh	98	7,697.46	98	7,680.72
Eighth	58	1,956.36	58	1,950.01
Louisiana	2,473	110,272.73	2,459	110,772.57
Maryland	686	81,825.35	685	81,849.59
Massachusetts	623	74,000.67	623	74,672.24
Michigan:				
First	958	62,541.23	953	62,374.57
Fourth	803	39,256.21	800	39,466.62
Minnesota	1,386	78,408.24	1,382	78,234.12
Missouri:				
First	463	57,886.31	461	57,933.01
Sixth	477	47,881.87	477	47,874.46
Montana	466	29,462.17	465	29,675.52
Nebraska	600	31,913.12	598	31,749.54
New Hampshire	1,423	56,357.44	1,420	56,023.05
New Jersey:				
First	155	12,702.87	155	12,736.00
Fifth	232	36,167.87	232	36,118.39
New Mexico	161	11,742.67	161	11,744.65
New York:				
First	139	68,561.24	139	68,551.00
Second	273	67,917.19	273	67,930.75
Third	233	45,691.57	233	45,377.50
Fourteenth	687	47,674.08	683	47,569.87
Twenty-first	1,083	54,396.88	1,081	54,369.16
Twenty-eighth	910	61,263.20	909	61,221.48
North Carolina:				
Fourth	1,328	48,327.11	1,326	47,549.26
Fifth	594	27,891.17	593	27,803.23
North and South Dakota	652	24,775.05	651	24,756.75
Ohio:				
First	380	39,969.68	378	39,704.32
Tenth	912	50,514.64	910	50,475.15
Eleventh	770	38,802.74	767	38,773.85
Eighteenth	910	71,468.64	909	71,467.84
Oregon	689	57,247.01	686	57,280.98
Pennsylvania:				
First	628	104,476.35	627	104,345.01
Ninth	584	37,923.54	584	37,986.38
Twelfth	807	49,787.73	807	49,788.18
Twenty-third	1,681	92,167.07	1,673	92,351.14
South Carolina	1,349	44,782.84	1,348	45,208.07
Tennessee:				
Second	492	25,981.66	491	25,894.31
Fifth	727	52,225.67	722	51,620.66
Texas:				
Third	1,589	74,608.20	1,569	74,091.40
Fourth	2,343	114,049.96	2,341	114,861.40
Virginia:				
Second	463	39,976.68	462	40,088.12
Sixth	738	31,437.29	736	31,383.52
West Virginia	610	37,389.96	609	37,374.61
Wisconsin:				
First	851	41,755.69	847	41,259.70
Second	987	33,449.33	980	33,212.21
Total	49,362	3,111,511.80	49,201	3,108,511.41

## ANNUAL PRODUCTION OF LEAF TOBACCO.

The following table will show the annual production of leaf tobacco in the United States for three successive years from January 1, 1898, to December 31, 1900, inclusive. The production for 1901 can not be ascertained until returns have been received for 1902:

	1898.	1899.	1900.
Leaf used in manufacture of chewing and smoking tobacco and snuff .....	<i>Pounds.</i> 258,975,685	<i>Pounds.</i> 260,683,658	<i>Pounds.</i> 270,571,680
Leaf used in manufacture of cigars and cigarettes .....	108,163,625	118,479,226	127,467,966
Domestic leaf exported .....	346,823,677	305,033,235	308,743,593
Imported leaf exported .....	1,847,637	1,814,327	2,075,481
Total .....	715,810,624	686,010,446	708,858,720
Deduct imports for each calendar year .....	17,277,985	23,192,105	28,017,550
Total annual production .....	698,532,639	662,818,341	680,841,170

There was an increase of 18,876,762 pounds in the quantity of leaf tobacco used in the manufacture of taxable tobacco products, and an increase of 3,710,358 pounds and 4,825,445 pounds, respectively, in the quantity of domestic leaf exported and foreign leaf imported, and an increase of 18,022,829 pounds in the quantity of domestic leaf tobacco produced, as compared with the previous year.

The farmers and tobacco growers in the United States annually produce more than 680,000,000 pounds of raw leaf tobacco, and last year more than 308,000,000 pounds were exported.

The duties and taxes collected upon tobacco during the fiscal year ended June 30, 1902, amounted to \$70,563,580.14.

The duty collected upon imported unmanufactured leaf amounted to \$16,066,869.48, and that collected upon imported tobacco manufactures entered for consumption amounted to \$2,778,452.21, while the internal-revenue tax collected, as previously stated, amounted to \$51,718,258.45.

The foregoing statement does not include the special or occupation tax paid by dealers and manufacturers, repealed by act of April 12, 1902, to take effect July 1, 1902.

## TOBACCO PRODUCTS MANUFACTURED DURING CALENDAR YEAR 1901 (NOT INCLUDING CIGARS AND CIGARETTES).

	<i>Pounds.</i>
Quantity of plug and twist produced .....	172,498,786
Quantity of pipe-cut chewing tobacco produced .....	11,722,314
Quantity of smoking tobacco produced .....	112,156,974
Total quantity of tobacco produced .....	296,378,074
Quantity of snuff produced .....	17,513,317
Total production .....	313,891,391
Total production for 1900 .....	300,707,189
Increase in production .....	13,184,202

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

NOTE.—These tables are compiled from an annual abstract statement of manufacturers' accounts, prepared by collectors of internal revenue for their respective districts at the close of each calendar year, and they relate exclusively to tobacco, snuff, cigars, and cigarettes manufactured in the United States.

## TOBACCO AND SNUFF MANUFACTURED.

Year.	Manufactured tobacco.	Snuff.	Year.	Manufactured tobacco.	Snuff.
	<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>
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
1894 .....	257,050,444	11,582,838	1899 .....	279,911,822	14,733,392
1895 .....	263,404,444	10,887,709	1900 .....	286,901,878	13,805,311
1896 .....	248,708,581	12,708,919	1901 .....	296,378,074	17,513,317

## CIGARS AND CIGARETTES MANUFACTURED.

Calendar year.	Cigars.	Cigarettes.	Calendar year.	Cigars.	Cigarettes.
1892 .....	4,674,708,260	3,282,001,283	1897 .....	4,431,650,509	4,631,820,620
1893 .....	4,341,240,981	3,660,755,959	1898 .....	4,915,663,350	4,285,783,897
1894 .....	4,136,641,327	3,620,666,804	1899 .....	5,531,885,085	3,744,975,403
1895 .....	4,099,137,855	4,237,754,453	1900 .....	6,176,596,421	3,258,716,305
1896 .....	4,048,463,306	4,967,444,232	1901 .....	6,914,639,012	2,728,153,697

## QUANTITY OF LEAF TOBACCO USED IN MANUFACTURING 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.	Product.	Pounds.	Total.
1892	Cigars .....	90,876,830	339,012,619
	Cigarettes .....	9,907,222	
	Tobacco and snuff .....	238,229,567	
1893	Cigars .....	84,428,797	312,907,679
	Cigarettes .....	12,497,188	
	Tobacco and snuff .....	215,981,699	
1894	Cigars .....	77,359,405	317,640,403
	Cigarettes .....	12,614,409	
	Tobacco and snuff .....	227,666,589	
1895	Cigars .....	77,499,575	323,656,392
	Cigarettes .....	16,094,398	
	Tobacco and snuff .....	230,062,419	
1896	Cigars .....	75,938,866	308,398,583
	Cigarettes .....	19,114,190	
	Tobacco and snuff .....	213,345,527	
1897	Cigars (large) .....	77,493,711	357,171,033
	Cigars (small) .....	1,289,860	
	Cigarettes .....	17,477,402	
1898	Tobacco and snuff .....	260,937,500	349,877,737
	Cigars (large) .....	83,460,873	
	Cigars (small) .....	1,977,100	
1899	Cigarettes .....	17,081,349	367,139,310
	Tobacco and snuff .....	247,858,414	
	Cigars (large) .....	90,972,441	
1899	Cigars (small) .....	2,774,287	367,139,310
	Cigarettes .....	14,448,974	
	Tobacco and snuff .....	258,975,685	
1900	Cigars (large) .....	102,561,373	379,162,884
	Cigars (small) .....	2,864,513	
	Cigarettes .....	13,084,087	
1901	Tobacco and snuff .....	260,686,658	398,669,646
	Cigars (large) .....	112,886,951	
	Cigars (small) .....	3,498,511	
1901	Cigarettes .....	11,079,704	398,669,646
	Tobacco and snuff .....	270,371,680	

## MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1901.

The tables, numbered from 1 to 6, inclusive, closing this chapter, 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 kind of products manufactured. These tables are compiled for the calendar year ended December 31, 1901, instead of the fiscal year ended June 30, 1902, 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 1901 was 24,931, which includes 364 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 6,139,390,776, an increase of 573,721,075 when compared with the production of 1900.

The total number of cigars made weighing not more than 3 pounds per thousand was 775,248,236, an increase of 164,321,516 cigars as compared with the production for the previous year.

The total number of cigarettes made was 2,728,153,697, showing a decrease of 530,562,608 from the previous year.

The average quantity of unstemmed leaf tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 18.38 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.51 pounds.

Manufacturers used 5,174,530 pounds of unstemmed leaf, or its equivalent in stemmed leaf, scraps and cuttings, in making 2,722,979,167 cigarettes tax paid as weighing not more than 3 pounds per thousand, or an average use of 4 pounds per thousand, and used 41,225 pounds of tobacco material in making 5,174,530 large cigarettes, or an average of 8 pounds of material for each 1,000 cigarettes manufactured.

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

There was a decrease of 55 in the number of tobacco and snuff factories operated during last year, as compared with the previous year.

There was an increase of 9,254,689 pounds of unstemmed leaf and 43,445 pounds of stemmed leaf, scraps and cuttings, and 589,888 pounds of tobacco stems used in manufacturing, as compared with the previous year, and an increase in the quantity of other materials, except sugar, in which there was a decrease of 661,780 pounds. It is supposed that glucose or other saccharine matter was used in lieu of sugar for sweetening.

There was a decrease of 1,391,828 pounds in the quantity of plug and twist tobacco manufactured, and an increase of 259,517 pounds of fine-cut and an increase of 10,608,507 pounds in smoking tobacco and 3,708,006 pounds in the quantity of snuff manufactured, as compared with the previous year.

The States of Missouri, North Carolina, Kentucky, Virginia, Ohio, New Jersey, and New York, in the order named, were the largest producers of both chewing and smoking tobacco.

As compared with other districts, the first Missouri district produced the largest quantity; the returns showing the manufacture of 81,117,171 pounds during the year 1902, or 3,064,380 pounds more than the previous year. The next largest manufacturing district was the fifth Kentucky, producing 28,977,000 pounds, or a decrease over the last year amounting to 4,146,834 pounds. The greater portion of tobacco manufactured in this district is plug and twist tobacco, as only 170,480 pounds of smoking tobacco were reported manufactured in that district; while the first Missouri district reported the manufacture of 5,833,737 pounds of smoking tobacco. The total production, by States producing not less than 5,000,000 pounds each per annum, was as follows:

	Pounds.
Missouri.....	81,412,037
North Carolina.....	43,522,423
Kentucky.....	33,242,800
Virginia.....	28,036,531
Ohio.....	22,537,154
New Jersey.....	20,934,944
New York.....	14,912,884
Illinois.....	11,806,247
Maryland.....	10,246,600
Wisconsin.....	6,785,370

Snuff was manufactured in twenty-nine districts, the total production amounting to 17,513,317 pounds, an increase of 3,708,006 over the previous year.

New Jersey produced 4,666,948 pounds (all manufactured in the fifth district); Maryland, 2,540,879 pounds; Pennsylvania, 4,195,588 pounds (of which amount 3,137,544 pounds were produced in the first district, while 1,053,002 pounds were produced in the twenty-third district); the fifth Tennessee district produced 4,233,520 pounds, and Virginia, 815,365 pounds.

## OPIUM.

The tariff act of October 1, 1890, section 36 (26 Stat. L., 567), imposed an internal-revenue tax of \$10 per pound upon all opium manufactured in the United States for smoking purposes, and provides that no person shall engage in such manufacture who is not a citizen of the United States and who has not given the bond required by the Commissioner of Internal Revenue.

This act also imposed a duty of \$12 per pound on the imported article, but admitted the importation of crude or unmanufactured opium free of duty.

The tariff act of August 28, 1894, reduced the duty on the imported article to \$6 per pound, and this rate was reimposed by the tariff act of July 24, 1897, which imposes a duty of \$1 per pound on opium, crude or unmanufactured.

The reduction of the duty on the imported article and the imposition of a duty on crude or unmanufactured opium has discouraged its manufacture, and as a result there are no qualified manufacturers of smoking opium in the United States.

SUMMARY.

OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE CALENDAR YEAR 1901.

Number of registered manufacturers of tobacco .....	2,484
Number who registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings .....	139
Number who registered as manufacturers for the purpose of disposing of the old stock of manufactured tobacco .....	126
Number of persons who produced perique tobacco .....	7
Number who registered as tobacco manufacturers who also operated cigar factories .....	1,679
Number who registered for the express purpose of manufacturing plug, twist, fine-cut chewing, and smoking tobacco and snuff .....	533
<b>Total .....</b>	<b>2,484</b>

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Quantity of plug and twist tobacco produced .....	172,498,786
Quantity of fine-cut chewing tobacco produced .....	11,722,314
Quantity of smoking tobacco produced .....	112,156,974
Quantity of snuff produced .....	17,513,317
<b>Total quantity of tobacco and snuff produced .....</b>	<b>313,891,391</b>

CIGARS AND CIGARETTES MANUFACTURED.

Number of cigars weighing more than 3 pounds per 1,000 produced ..	6,139,390,776
Number of cigars weighing not more than 3 pounds per 1,000 produced ..	775,248,236
Number of cigarettes weighing not more than 3 pounds per 1,000 produced ..	2,722,979,167
Number of cigarettes weighing more than 3 pounds per 1,000 produced ..	5,174,530

CIGAR FACTORIES.

Number of cigar factories operated .....	24,567
Number making cigarettes exclusively .....	364
<b>Total .....</b>	<b>24,931</b>

LEAF TOBACCO.

	Pounds.
Unstemmed used in the production of large cigars .....	112,889,751
Unstemmed used in the production of small cigars .....	3,498,511
Unstemmed used in the production of cigarettes .....	11,079,704
Unstemmed and scrap used in the production of chewing and smoking tobacco and snuff .....	270,571,680
<b>Total leaf tobacco used .....</b>	<b>398,039,646</b>
Average quantity of leaf tobacco used per 1,000 large cigars .....	18.38
Average quantity of leaf tobacco used per 1,000 small cigars .....	4.51
Average quantity of leaf tobacco used per 1,000 large cigarettes .....	7.96
Average quantity of leaf tobacco used per 1,000 small cigarettes .....	4.05

TABLE No. 1.—CIGARS.

CONSOLIDATED STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF CIGAR FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS MADE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1901.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama .....		69	115,892		6,631,098	
Arkansas .....		32	36,386		1,748,550	
California .....	1	352	1,801,803	267	62,568,695	99,050
Do .....	4	83	131,100		6,101,233	
<b>Total .....</b>		<b>465</b>	<b>1,432,903</b>	<b>267</b>	<b>68,609,931</b>	<b>99,050</b>
Colorado .....		191	396,528		19,827,507	
Connecticut .....		395	1,131,586	5,288	59,818,869	1,409,250
Florida .....		331	3,207,298	604	170,437,485	121,230
Georgia .....		63	80,841	399	4,404,539	149,600
Hawaii .....		4	4,876		256,725	
Illinois .....	1	1,555	3,837,777	6,628	195,275,849	1,669,800
Do .....	5	146	421,868		24,046,422	
Do .....	8	412	1,102,448		58,487,663	
Do .....	13	165	278,807		14,524,599	
<b>Total .....</b>		<b>2,278</b>	<b>5,640,595</b>	<b>6,628</b>	<b>292,334,483</b>	<b>1,669,800</b>
Indiana .....	6	542	1,165,434		65,196,819	
Do .....	7	187	613,102		28,446,209	
<b>Total .....</b>		<b>729</b>	<b>1,781,536</b>		<b>93,643,028</b>	
Iowa .....	2	229	506,707		23,841,415	
Do .....	4	380	1,200,853	586	67,625,907	145,750
<b>Total .....</b>		<b>609</b>	<b>1,707,560</b>	<b>586</b>	<b>94,467,322</b>	<b>145,750</b>
Kansas .....		330	561,440		30,340,809	
Kentucky .....	2	27	95,087		2,057,066	
Do .....	5	117	923,855	4,096	44,489,302	1,697,200
Do .....	6	100	189,876		9,324,833	
Do .....	7	25	94,026		4,569,989	
Do .....	8	3	10,618		516,897	
<b>Total .....</b>		<b>272</b>	<b>1,263,492</b>	<b>4,096</b>	<b>60,958,092</b>	<b>1,697,200</b>
Louisiana .....		107	1,391,285	855	73,104,263	118,155
Maryland .....		704	3,500,934	1,337,669	183,374,729	300,198,110
Massachusetts .....		586	2,852,440	81	136,578,939	16,250
Michigan .....	1	601	2,962,738	34	154,662,591	11,650
Do .....	4	345	915,048	183	59,342,069	62,960
<b>Total .....</b>		<b>1,006</b>	<b>3,878,786</b>	<b>222</b>	<b>205,204,660</b>	<b>75,550</b>
Minnesota .....		453	1,319,660	1	69,592,356	200
Missouri .....	1	548	1,041,688	76,275	54,324,257	12,919,000
Do .....	6	239	374,921	107	19,283,372	32,325
<b>Total .....</b>		<b>787</b>	<b>1,416,609</b>	<b>76,382</b>	<b>73,613,629</b>	<b>13,251,325</b>
Montana .....		96	170,404		8,308,113	
Nebraska .....		226	408,281		22,526,173	
New Hampshire .....		171	403,092		20,134,632	
New Jersey .....	1	189	565,567		25,054,144	
Do .....	5	619	3,222,690	11,982	167,461,741	5,392,549
<b>Total .....</b>		<b>805</b>	<b>3,223,197</b>	<b>11,982</b>	<b>192,605,885</b>	<b>5,392,549</b>
New Mexico .....		18	50,232		2,474,032	

TABLE No. 1.—CIGARS—Continued.

CONSOLIDATED STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF CIGAR FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS MADE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1901—Continued.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
New York	1	1,409	1,592,251	87,632	74,472,174	21,067,100
Do	2	432	3,027,972	327,099	175,902,358	80,950,440
Do	3	1,778	11,837,938	346,757	649,674,324	77,046,951
Do	14	729	3,345,097	517	158,567,424	104,530
Do	21	594	3,193,124	.....	165,235,597	.....
Do	28	655	1,215,517	2,201	58,835,901	445,150
Total	.....	5,597	24,211,899	764,206	1,282,687,778	179,614,231
North Carolina	4	20	254,022	.....	15,478,235	.....
Do	5	10	17,006	.....	753,750	.....
Total	.....	30	271,028	.....	16,231,985	.....
North and South Dakota	.....	97	165,490	.....	8,776,844	.....
Ohio	1	640	5,623,405	49,828	352,432,449	10,936,910
Do	10	356	1,127,942	.....	64,745,328	.....
Do	11	218	1,930,367	420	105,618,372	95,800
Do	18	644	2,438,716	3,193	142,711,160	1,009,150
Total	.....	1,858	11,120,430	53,441	665,507,309	12,041,860
Oregon	.....	158	276,047	.....	14,077,971	.....
Pennsylvania	1	1,608	9,814,455	509	534,422,104	113,000
Do	9	2,043	13,711,785	540	748,492,359	176,100
Do	12	310	665,854	135	34,761,391	35,000
Do	23	725	8,007,519	989	513,031,584	236,930
Total	.....	4,686	32,199,613	2,173	1,830,707,438	581,030
South Carolina	.....	10	10,741	5	444,779	2,000
Tennessee	2	25	43,405	.....	2,416,595	.....
Do	5	39	119,875	.....	6,013,853	.....
Total	.....	64	163,280	.....	8,430,448	.....
Texas	3	80	202,313	25	9,796,174	5,000
Do	4	53	130,769	.....	6,690,411	.....
Total	.....	133	333,082	25	16,486,585	5,000
Virginia	2	110	3,853,148	824,404	196,866,508	181,123,690
Do	6	69	164,124	409,535	8,906,885	77,830,000
Total	.....	178	4,017,272	1,233,939	205,773,393	258,953,690
West Virginia	.....	126	1,589,720	62	95,213,400	12,600
Wisconsin	1	624	1,255,244	.....	66,650,839	.....
Do	2	275	670,109	.....	36,566,813	.....
Total	.....	899	1,925,353	.....	103,217,652	.....
Aggregate	.....	24,567	112,889,751	3,498,511	6,139,390,776	775,248,236

TABLE No. 2.—CIGARS.

CONSOLIDATED STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF CIGAR FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS MADE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1901.

States and Territories.	Number of factories each having one account.	Pounds of tobacco used in making cigars—		Cigars manufactured—		
		Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	
Alabama	69	115,862	.....	6,631,698	.....	
Alaska	4	6,309	.....	337,423	.....	
Arkansas	32	36,336	.....	1,748,559	.....	
Arizona	11	35,348	.....	1,665,539	.....	
California	161	1,428,604	267	68,474,196	99,030	
Colorado	181	380,294	.....	18,378,982	.....	
Connecticut	329	883,168	5,388	46,045,813	1,405,250	
Delaware	36	138,126	1,437	7,359,188	392,800	
District of Columbia	61	61,876	.....	3,270,075	.....	
Florida	351	3,207,293	604	170,437,485	13,230	
Georgia	63	80,541	399	4,404,539	149,030	
Hawaii	4	4,876	.....	236,725	.....	
Idaho	17	23,176	.....	1,096,165	.....	
Illinois	2,278	5,040,595	6,628	292,304,482	1,669,800	
Indiana	739	1,781,536	.....	93,643,628	.....	
Indian Territory	15	31,967	.....	594,809	.....	
Iowa	609	1,707,560	585	94,467,522	145,750	
Kansas	247	476,925	.....	25,987,497	.....	
Kentucky	272	1,263,492	4,096	60,958,092	1,097,200	
Louisiana	104	1,390,125	355	73,128,735	118,155	
Maine	76	155,493	.....	8,498,909	.....	
Maryland	506	3,300,992	1,386,232	172,774,406	299,845,310	
Massachusetts	589	2,852,440	81	136,578,939	10,250	
Michigan	1,006	3,878,780	222	205,204,630	75,550	
Minnesota	453	1,319,650	1	69,592,556	200	
Mississippi	4	1,163	.....	65,525	.....	
Missouri	787	1,416,609	76,382	73,613,129	12,951,300	
Montana	51	84,830	.....	4,123,050	.....	
Nebraska	246	408,281	.....	22,526,178	.....	
Nevada	3	4,299	.....	195,825	.....	
New Hampshire	67	194,474	.....	9,959,574	.....	
New Jersey	808	3,828,197	11,982	192,065,885	5,392,980	
New Mexico	7	14,881	.....	778,482	.....	
New York	5,597	24,211,899	704,206	1,282,687,778	179,614,231	
North Carolina	30	271,028	.....	16,231,985	.....	
North Dakota	42	46,756	.....	2,463,718	.....	
Ohio	1,858	11,120,430	53,441	665,507,309	12,041,860	
Oklahoma	68	73,848	.....	5,065,417	.....	
Oregon	57	101,697	.....	444,779	2,000	
Pennsylvania	4,686	32,199,613	2,173	1,830,707,438	581,030	
Rhode Island	66	248,429	.....	13,274,653	.....	
South Carolina	10	10,741	5	444,779	2,000	
South Dakota	50	118,734	.....	6,373,123	.....	
Tennessee	64	163,280	.....	8,430,448	.....	
Texas	133	333,082	25	16,486,585	5,000	
Utah	133	333,082	25	16,486,585	5,000	
Vermont	51	62,389	.....	3,688,898	.....	
Virginia	55	61,065	.....	3,795,249	.....	
Washington	178	4,017,272	1,233,939	205,773,393	258,953,690	
West Virginia	98	168,651	.....	8,655,129	.....	
Wisconsin	126	1,589,720	62	95,213,400	12,600	
Wyoming	899	1,925,353	.....	103,217,652	.....	
Total	.....	24,567	112,889,751	3,498,511	6,139,390,776	775,248,236
Calendar year 1900	.....	27,566	102,561,875	2,833,816	6,565,669,701	610,926,720
Increase calendar year 1901	.....	.....	10,327,876	664,695	573,721,075	164,321,516
Decrease calendar year 1901	.....	2,799	.....	.....	.....	.....

Average quantity of leaf tobacco used per 1,000 large cigars..... 18.38  
 Average quantity of leaf tobacco used per 1,000 small cigars..... 4.51

Pounds.

TABLE No. 3.—CIGARETTES.

CONSOLIDATED STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF CIGARETTE FACTORIES OPERATED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARETTES MADE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1901.

State.	District.	Number of factories each having one ac-count.	Pounds of tobacco used in making cigarettes.		Cigarettes manufac-tured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
California.....	1	8	15	68,384	1,000	31,680,950
Do.....	4	1		191		12,800
Colorado.....	2	2		202		68,060
Connecticut.....	6	6	11	10,255	500	2,961,700
Florida.....	17	17		4,902		1,074,100
Illinois.....	1	23	171	29,230	20,940	15,145,910
Indiana.....	6	1		43		10,000
Louisiana.....	12	7		437,490		94,704,710
Maryland.....	7	21	2,959	5,256		951,698
Massachusetts.....	21	1		37,431	118,530	12,440,575
Minnesota.....	1	1		31		11,800
Missouri.....	1	1		50		11,000
Montana.....	1	1		291		100,000
New Hampshire.....	1	1		27		5,500
New Jersey.....	5	8		3,295		1,080,300
New Mexico.....	1	6		1,209		460,440
New York.....	1	63	158	25,443	6,650	6,335,250
Do.....	2	105	24,456	4,603,911	3,801,385	1,185,088,019
Do.....	3	14	10,932	360,223	1,088,100	122,058,165
Do.....	14	3	469	1,901	18,775	387,230
North Carolina.....	28	9	301	1,581,099	21,300	364,505,940
Do.....	4	2		351,437		108,796,640
Pennsylvania.....	1	54	1,753	87,681	147,350	23,238,080
Do.....	23	2		3,619		1,018,630
Texas.....	3	3		217		51,120
Virginia.....	2	5		3,416,853		748,319,610
Do.....	6	1		7,707		2,426,920
Wisconsin.....	1	2		101		42,100
Total.....		364	41,225	11,038,479	5,174,530	2,722,979,167
Calendar year 1900.....		308	33,723	13,050,314	4,585,675	3,254,130,630
Increase, calendar year 1901.....		56	7,602		588,855	
Decrease, calendar year 1901.....				2,011,835		681,151,403

Average quantity of leaf tobacco used per 1,000 large cigarettes..... Pounds. 7.96  
 Average quantity of leaf tobacco used per 1,000 small cigarettes..... 4.05

TABLE No. 4.—TOBACCO-MATERIAL ACCOUNT.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AVERAGE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1901.

States and districts.	Facto-ries.	Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
Alabama.....	No. 1	202,148	45,053	14,071	745	4,475	11,384	43,245	305,864
Arkansas.....	2	715	490						1,205
California.....	16	175,688	21,176		5,873	4,475	11,384	37,471	256,025
First district.....	1		8						85
Fourth district.....									
Total.....	17	175,688	21,261		5,873	4,475	11,384	37,471	256,110
Colorado.....	22		66,337						66,337
Connecticut.....	43	4,481	29,643						34,124
Florida.....	10	1,923	20,140	200					22,263
Georgia.....	3	2,199	713	725			1,954	2,628	8,189
Illinois.....	208	7,786,086	1,625,800	453,012	491,083	1,100,105	785,261	691,320	12,945,667
First district.....	23	3,183	44,747	70	70	343	343	2,937	31,250
Fourth district.....	72	131,075	139,097	1,408	24,519	15,081	11,168	14,768	307,416
Fabricant district.....	17	44,584	11,605	128		76			26,333
Total.....	320	7,994,845	1,841,359	453,320	516,650	1,115,262	896,772	703,025	13,373,616
Indiana.....	51	48,367	118,580		284	950	1,101		169,276
Sixth district.....	21	362,721	25,238		1,874	3,068	2,269	67,708	492,738
Seventh district.....									
Total.....	72	407,082	143,838		2,158	3,958	3,340	67,708	622,074
Iowa.....	82	266,715	84,836	60,432	3,798	22,324	1,737	74,542	344,384
Third district.....	60		126,685	210	992	946	15	242	129,100
Fourth district.....									
Total.....	92	266,715	211,531	60,642	4,770	23,270	1,752	74,784	643,484
Kansas.....	42	1,965	58,423			150	425	4,607	65,630

Materials used in manufacturing tobacco.

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, 1901—Continued.

States and districts	Facto-ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scrap.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Kentucky:									
Second district	27	1,652,942	31,004		83,870	122,677	35,551	108,618	2,034,662
Fifth district	56	22,591,623	54,656	21,113	5,125,541	2,386,936	1,900,491	438,278	32,518,638
Sixth district	16	1,768,428	86,736		238,427	349,755	431,657	153,403	3,027,806
Seventh district	15	123,221	3,634		6,123	3,555	3,985	10,469	150,987
Eighth district	3	41,661			883	1,311		3,090	46,945
Total	115	26,177,875	176,030	21,113	5,444,844	2,864,234	2,371,084	713,858	37,779,038
Louisiana	53	2,012,747	27,429		44,709	37,385	79,510		2,221,780
Maryland	32	13,681,631	1,344,397	1,185,441	455,963	429,609	3,204,645	2,898,344	23,200,030
Massachusetts	25	85,147	36,702	30,400			19,544	82,710	254,503
Michigan:									
First district	74	4,443,524	1,362,087	21,576	772,929	822,860	545,020	399,064	8,367,060
Fourth district	45	430	60,312	54			3	2,164	62,963
Total	119	4,443,954	1,422,399	21,630	772,929	822,860	545,023	401,228	8,430,023
Minnesota	64	5,182	122,188				2,375	3,400	133,145
Missouri:									
First district	34	48,894,276	2,047,425	1,446,957	17,753,161	10,156,065	3,989,775	1,186,301	85,363,960
Sixth district	31	285,090	55,073	50	6,840	11,551	4,357	44,520	407,481
Total	65	49,179,366	2,102,498	1,447,007	17,760,001	10,167,616	3,994,132	1,230,821	85,771,441
Montana	23	519	16,770						17,289
Nebraska	35		57,564						57,564
New Hampshire	4		2,696						2,696
New Jersey:									
First district	12		5,873						5,873
Fifth district	35	16,908,383	2,441,887	2,005,589	2,938,747	2,808,324	3,648,317	4,619,051	35,376,298
Total	47	16,908,383	2,447,760	2,005,589	2,938,747	2,808,324	3,648,317	4,619,051	35,376,171
New Mexico	6	20,747	3,798						24,545

New York:									
First district	52	114,148	28,023	1,436	5,776	750	8,476	20	158,623
Second district	57	4,648,238	54,018	253,210	729,221	6,759	67,337	8,259	5,787,042
Third district	80	2,318,364	1,555,266	1,984	111,295	136,872	79,144	248,081	4,451,006
Fourteenth district	56	1,215,584	87,951	36,802	22,213	61,007	52,986	28,186	1,504,759
Twenty-first district	110	418,765	436,145	37,527	10,570	28,424	24,936	25,151	981,518
Twenty-eighth district	67	1,961,234	440,253	210,169	92,048	242,072	286,383	312,097	3,494,246
Total	402	10,676,323	2,601,686	541,128	971,123	475,884	469,262	621,794	16,357,200
North and South Dakota	11	3,165	13,000						16,165
North Carolina:									
Fourth district	37	27,505,907	42,777	4,467	256,920	428,832	447,919	1,024,988	29,711,810
Fifth district	95	22,123,255	45,581	21,927	1,611,155	1,126,193	803,699	726,983	26,458,793
Total	132	49,629,162	88,358	26,394	1,868,075	1,555,025	1,251,618	1,751,971	56,170,603
Ohio:									
First district	85	10,866,318	3,866,634	102,482	3,190,734	3,956,890	550,898	324,643	22,858,599
Tenth district	23	368,902	228,051	136,684	47,921	48,360	65,522	72,677	968,117
Eleventh district	12	268,980	303,278		26,030	219,042	48,839	13,334	879,506
Eighteenth district	58	239,923	247,987		17,378	41,433	10,124	51,873	608,719
Total	178	11,744,123	4,645,950	239,166	3,282,063	4,265,725	675,853	462,530	25,314,940
Oregon	19		12,596						12,596
Pennsylvania:									
First district	108	1,104,098	307,987	86	24,518	38,728	3,136,507	44,151	4,656,075
Ninth district	51	7,432	322,256	1,054	13,570	23,432	26,999	6,783	401,516
Twelfth district	33	1,220,206	29,695	60	40,680	1,875	5,513		1,298,028
Twenty-third district	36	2,167,354	81,925	600	60,355		791,108	72,790	3,174,132
Total	228	4,499,089	741,863	1,800	139,123	64,035	3,960,117	123,724	9,529,751
South Carolina	7	4,644	161				2	554	5,361
Tennessee:									
Second district	7	824,652	204,495		20,829	34,286	1,360	102,351	1,187,973
Fifth district	43	6,415,453	132,560	567,883	139,888	72,195	2,089,701	1,684,814	11,102,494
Total	50	7,240,105	337,055	567,883	160,717	106,481	2,091,061	1,787,165	12,290,467
Texas:									
Third district	11	10,816	31,083						41,899
Fourth district	8	3,791	8,035		132	84		3,503	15,545
Total	19	14,607	39,118		132	84		3,503	57,444

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, 1901.—Continued.

States and districts.	Facto-ries.	Materials used manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
Virginia:	No.	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Second district .....	42	19,947,433	307,161	90,235	1,401,349	1,317,032	1,261,005	1,682,324	26,006,540
Sixth district .....	69	9,192,579	265,186	11,001	610,809	311,042	911,403	1,258,575	12,560,595
Total .....	111	29,140,012	572,347	101,237	2,012,158	1,628,074	2,172,408	2,940,899	38,567,135
West Virginia .....	23	517,470	3,231,590	3,203	292,873	208,684	805,841	26,722	5,088,383
Wisconsin:	No.	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
First district .....	54	5,489,911	144,138	731,663	144,408	168,097	295,887	223,508	7,197,582
Second district .....	36		86,659						86,659
Total .....	90	5,489,911	230,797	731,663	144,408	168,097	295,887	223,508	7,284,241

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, 1901.

States and Territories.	Facto-ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
Alabama .....	No. 1	<i>Pounds.</i> 202,148	<i>Pounds.</i> 45,655	<i>Pounds.</i> 14,071	<i>Pounds.</i> 745	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i> 43,245	<i>Pounds.</i> 305,864
Arkansas .....	2	715	490						1,205
California .....	17	175,693	21,261		5,873	4,475	11,334	37,474	256,110
Colorado .....	22		66,357						66,357
Connecticut .....	43	4,481	29,643						34,124
Florida .....	10	1,923	20,140	200					22,263
Georgia .....	5	2,199	713	725			1,924	2,623	8,189
Illinois .....	320	7,984,848	1,841,339	455,320	516,050	1,115,262	806,772	709,025	13,378,616
Indiana .....	72	401,082	143,833		2,158	3,856	3,340	67,708	622,674
Iowa .....	92	265,715	211,531	60,642	4,790	23,270	1,752	74,784	643,434
Kansas .....	42	1,965	58,423			150	425	4,607	65,630
Kentucky .....	115	26,177,875	176,680	21,113	5,454,844	2,864,231	2,371,084	713,853	37,779,033
Louisiana .....	53	2,012,747	27,423		44,709	57,355	79,510		2,221,780
Maryland .....	32	13,681,631	1,344,337	1,185,441	455,965	429,609	3,204,645	2,838,344	23,260,030
Massachusetts .....	25	85,147	36,702	30,400			19,544	82,710	254,503
Michigan .....	119	4,445,954	1,422,389	21,630	772,929	822,860	545,023	401,228	8,430,023
Minnesota .....	64	5,182	122,188				2,375	3,430	133,145
Missouri .....	65	49,119,366	2,102,498	1,447,007	17,760,001	10,167,616	3,944,132	1,230,821	85,771,441
Montana .....	23	519	16,770						17,289
Nebraska .....	35		57,564						57,564
New Hampshire .....	4		2,696						2,696
New Jersey .....	47	16,908,383	2,447,760	2,005,589	2,938,747	2,808,324	3,648,317	4,619,051	35,376,171
New Mexico .....	6	20,747	3,798						24,545
New York .....	402	10,676,323	2,601,686	541,128	971,123	475,884	469,262	621,794	16,237,200
North and South Dakota .....	11	3,165	13,000						16,165
North Carolina .....	132	49,629,162	88,358	26,394	1,893,075	1,555,025	1,251,618	1,751,971	56,170,603
Ohio .....	178	11,744,123	4,645,950	239,165	3,282,033	4,265,725	675,383	462,530	25,314,940
Oregon .....	19		12,395						12,395
Pennsylvania .....	228	4,499,089	741,863	1,800	139,123	64,035	3,960,117	123,724	9,529,751
South Carolina .....	7	4,644	161				2	554	5,361
Tennessee .....	50	7,240,105	337,055	567,888	160,717	106,481	2,091,061	1,787,165	12,290,457
Texas .....	19	14,607	39,118		132	84		3,563	57,444
Virginia .....	111	29,140,012	572,347	101,237	2,012,158	1,628,074	2,172,408	2,940,899	38,567,135
West Virginia .....	23	517,470	3,231,590	3,203	292,873	208,684	805,841	26,722	5,088,383
Wisconsin .....	90	5,489,911	230,797	731,663	144,408	168,097	295,887	223,508	7,284,241
Total, calendar year 1901 .....	2,484	240,405,931	22,711,137	7,454,612	36,827,481	26,769,227	25,361,725	18,833,313	379,863,427
Total, calendar year 1900 .....	2,539	231,151,242	22,667,692	6,864,724	36,799,147	27,431,007	18,959,471	17,038,255	360,911,588
Difference .....	a 55	b 9,254,689	b 443,445	b 589,888	b 28,334	a 661,780	b 7,402,255	b 1,795,058	b 18,951,839

a Decrease.

b Increase.

TABLE No. 6.—TOBACCO-PRODUCTION ACCOUNT.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1901, 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.										Stamps required for sales.
	Plug.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama				186,937	186,937	37,605	224,542	37,605		186,937	\$20,586.26
Arkansas			1,205		1,205					1,205	127.44
California:											
First district	32,069		172,211		204,280	292	204,572	192	1,080	203,300	22,112.14
Fourth district			85		85		85			85	9.65
Total	32,069		172,296		204,365	292	204,657	192	1,080	203,385	22,121.79
Colorado			66,357		66,357		66,357			66,357	7,071.29
Connecticut			33,326		33,326	938	34,264	943		33,321	3,579.89
Florida			22,265		22,265		22,265			22,265	2,380.01
Georgia	2,600		3,963		6,563	4,404	10,967	3,080	105	7,782	856.30
Illinois:											
First district	511,033	2,169,896	8,739,655	374,918	11,795,002	45,624	11,840,626	43,797	696	11,796,133	1,302,033.04
Fifth district			45,084	5,906	50,990	11,586	62,576	8,960	441	53,175	5,704.72
Eighth district	138,753		179,074		317,827	26,143	344,000	33,248	2,630	308,122	33,213.76
Thirteenth district	10,874		12,348		23,222	30,097	53,319	23,457	72	29,790	3,146.86
Total	660,690	2,169,896	8,976,161	380,824	12,187,071	113,450	12,300,521	109,462	3,839	12,187,220	1,344,098.38
Indiana:											
Sixth district	15,751		141,726	578	158,055	18,763	176,818	22,905	209	153,704	16,529.50
Seventh district	259,447		43,479	267	303,193	36,056	339,249	43,800	13	296,376	30,644.21
Total	275,198		185,205	845	461,248	54,819	516,067	66,765	222	449,080	47,173.71
Iowa:											
Third district		22,750	410,112	130	432,992	19,274	452,266	21,018	30	431,218	46,790.62
Fourth district			129,349		129,349	1,016	130,365	1,492		128,873	13,812.74
Total		22,750	539,461	130	562,341	20,290	582,631	22,510	30	560,091	60,603.36
Kansas	1,746		62,162		63,908	10,037	73,945	9,846	30	64,069	6,888.65
Kentucky:											
Second district	1,365,556	524	123,968		1,493,048	903,809	2,396,857	1,001,119	2,011	1,393,727	152,889.46
Fifth district	28,806,520		170,480	117,573	29,094,573	3,221,308	32,315,881	2,974,636	30,545	23,310,700	3,173,106.43
Sixth district	993,961	152,566	1,488,057		2,634,584	193,261	2,827,845	231,115	288	2,596,442	283,062.89
Seventh district	98,456		6,475		104,931	47,658	152,589	36,158		116,431	12,610.15
Eighth district	33,237				33,237	37,475	70,712	37,741	1	32,970	3,609.50
Total	31,297,730	153,090	1,791,980	117,573	33,360,373	4,403,511	37,763,884	4,280,769	32,845	33,450,270	3,631,278.43
Louisiana			2,095,688	28,238	2,123,926	488,020	2,611,946	371,596	128,530	2,111,820	229,271.50
Maryland			10,216,600	2,540,879	12,757,479	551,971	13,309,450	580,488	212,287	12,596,675	1,385,457.70
Massachusetts			26,093	99,043	125,136	2,931	128,067	3,486		124,581	13,413.00
Michigan:											
First district	1,562,315	1,381,055	4,553,359	49,582	7,551,311	166,804	7,718,115	255,746	3,763	7,458,606	814,352.62
Fourth district			60,190	328	60,488	347	60,835	137		60,698	6,460.56
Total	1,562,315	1,381,055	4,613,549	49,910	7,611,799	167,151	7,778,950	255,883	3,763	7,519,304	820,813.18
Minnesota			116,213	24,083	140,296	18,649	158,945	18,362	2,184	138,399	14,803.92
Missouri:											
First district	75,233,256	50,178	5,833,737	13,933	81,131,104	4,256,580	85,387,684	3,432,377	103,928	81,851,379	8,882,222.98
Sixth district	188,043		106,823		294,866	123,024	417,890	104,796	6,132	306,962	33,388.16
Total	75,421,299	50,178	5,940,560	13,933	81,425,970	4,379,604	85,805,574	3,537,173	110,060	82,158,341	8,915,611.14
Montana			17,289		17,289	1,079	18,368	1,713		16,655	1,790.71
Nebraska			57,573		57,573	350	57,923	260		57,673	6,138.03
New Hampshire			2,696		2,696		2,696			2,696	291.12
New Jersey:											
First district			5,873		5,873		5,873			5,873	624.56
Fifth district	6,420,943	4,883,510	9,624,618	4,666,948	25,596,019	1,113,629	26,709,648	1,052,456	113,281	25,543,911	2,789,423.28
Total	6,420,943	4,883,510	9,630,491	4,666,948	25,601,892	1,113,629	26,715,521	1,052,456	113,281	25,549,784	2,790,047.84
New Mexico			22,384		22,384		22,384			22,384	2,489.52
New York:											
First district	1,373	5,373	139,078	1,230	147,034	7,660	154,694	6,492	500	147,702	15,366.72
Second district		485,445	5,314,167		5,799,612	11,385	5,810,997	9,954	2,880	5,798,163	635,523.14
Third district		964,500	2,469,805	85,678	3,520,570	27,180	3,547,650	44,354	1,397,349	2,105,967	232,352.43
Fourth district	1,970	178,088	1,234,178	3,296	1,417,532	25,396	1,442,928	21,617	3	1,421,308	154,393.36
Fourteenth district		39,610	896,896		936,505	16,322	952,827	4,806	12,490	935,531	101,274.92
Twenty-first district		614,221	2,560,614	13,266	3,200,101	40,654	3,240,755	58,435	468,771	2,713,549	299,208.08
Twenty-eighth district											
Total	10,930	2,287,217	12,614,737	108,470	15,021,354	128,497	15,149,851	145,638	1,881,993	13,122,220	1,438,113.65
North and South Dakota			15,577		15,577	100	15,677	100	280	15,297	1,603.46

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TABLE No. 6.—TOBACCO-PRODUCTION ACCOUNT—Continued.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1901, ETC.—Continued.

States and districts.	Tobacco manufactured.										Stamps required for sale.
	Plug.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
North Carolina:											
Fourth district	2,612,904		19,650,348	42,686	22,305,933	2,250,172	24,556,105	2,581,407	64,198	21,920,500	\$2,403,863.87
Fifth district	20,671,013		588,163		21,259,176	7,295,593	28,554,769	6,105,036	7,838	22,441,895	2,477,473.32
Total	23,283,917		20,238,506	42,686	43,565,109	9,555,765	53,120,874	8,686,443	72,036	44,362,395	4,881,327.19
Ohio:											
First district	9,470,187	9,095	10,880,027	483	20,359,792	1,107,852	21,467,644	893,564	2,907	20,571,173	2,223,227.45
Tenth district	11,047	12,590	905,799		929,436	17,859	947,295	22,429		924,866	100,540.56
Eleventh district	1,048		765,141		766,189	757	766,946	726		766,220	81,791.11
Eighteenth district	12,847	13,900	455,473		482,220	8,403	490,623	4,380		486,293	52,753.17
Total	9,495,129	35,585	13,006,440	483	22,537,637	1,134,871	23,672,508	921,049	2,907	22,748,552	2,458,315.29
Oregon			12,596		12,596	794	13,390		386	13,004	1,371.64
Pennsylvania:											
First district		92,089	1,263,274	3,137,544	4,492,857	65,774	4,558,631	525,495		4,033,136	443,636.98
Ninth district		2,720	375,907	5,042	383,669	2,115	385,784	1,654		384,130	41,585.74
Twelfth district		2,150	1,067,262		1,069,412	70,920	1,140,332	74,689	10	1,065,633	114,689.13
Twenty-third district			1,723,240	1,053,002	2,776,242	75,112	2,851,354	42,928	7,225	2,801,201	292,740.57
Total		96,909	4,429,683	4,195,588	8,722,180	213,921	8,936,101	644,766	7,235	8,284,100	892,652.37
South Carolina	200		3,968		4,168	22,984	27,152			5,342	589.29
Tennessee:											
Second district	324,262		577,688		901,950	566,916	1,468,866	543,180		924,955	100,386.89
Fifth district	1,525,664	26,185	155,007	4,233,520	5,941,376	1,274,400	7,215,776	1,119,252	731	6,086,777	665,378.69
Total	1,849,926	26,185	733,695	4,233,520	6,843,326	1,841,316	8,684,642	1,662,432	10,478	7,011,732	765,765.58
Texas:											
Third district			41,899		41,899	160	42,059			42,059	4,481.40
Fourth district	54		11,206		11,260	6,368	17,628			11,151	1,205.73
Total	54		53,105		53,159	6,528	59,687			53,210	5,687.13
Virginia:											
Second district	15,123,304	780	5,120,127	90,570	20,334,781	2,565,888	22,900,669	2,419,165	7,211,066	13,270,458	1,450,640.51
Sixth district	7,058,161	77,356	656,803	724,735	8,517,115	4,977,943	13,495,058	4,290,107	102,023	9,102,933	1,001,601.62
Total	22,181,465	78,136	5,776,930	815,365	28,851,896	7,543,836	36,395,727	6,709,272	7,313,089	22,373,391	2,452,242.26
West Virginia	50		4,393,708	3,772	4,402,530	135,996	4,538,526	75,139	200	4,463,187	488,818.76
Wisconsin:											
First district	2,525	588,303	6,157,883	4,090	6,702,801	115,266	6,818,067	53,308	28,769	6,785,990	732,329.46
Second district			88,659		86,659	2,643	89,302	3,566		85,436	9,099.83
Total	2,525	588,303	6,244,542	4,090	6,789,460	117,909	6,907,369	57,174	28,769	6,821,426	741,429.34

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, 1901, 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 TO BE REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States and Territories.	Tobacco manufactured.										Stamps required for sale.
	Plug.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama				186,957	186,957	57,605	224,542	57,605		186,957	\$20,586.26
Arkansas			1,205		1,205		1,205			1,205	127.44
California	32,029		172,296		204,365	292	204,657	192	1,080	203,385	23,121.79
Colorado			66,357		66,357		66,357			66,357	7,071.29
Connecticut			33,326		33,326	998	34,324	943		33,321	3,579.59
Florida			22,265		22,265		22,265			22,265	2,380.01
Georgia	2,600		3,963		6,563	4,404	10,967	3,080	105	7,782	853.50
Illinois	660,690	2,169,396	8,976,161	380,824	12,187,071	115,450	12,300,521	109,462	3,839	12,187,220	1,344,093.98
Indiana	275,198		155,205	845	461,248	54,819	516,067	66,765	222	449,080	47,173.71
Iowa		22,750	533,461	130	562,341	20,290	582,631	22,570	30	560,091	60,003.25
Kansas	1,745		62,162		63,908	10,037	73,945	9,846	30	64,063	6,883.55
Kentucky	31,297,730	158,090	1,791,980	117,573	33,360,373	4,403,511	37,763,884	4,280,769	32,845	33,450,270	3,631,278.43
Louisiana			2,095,638	28,238	2,123,926	488,020	2,611,946	371,596	125,530	2,111,820	229,271.50
Maryland			10,246,000	2,540,879	12,787,479	551,971	13,329,450	530,488	212,287	12,596,675	1,385,457.70
Massachusetts			25,093	99,043	125,136	2,931	128,067	3,483		124,551	13,413.00
Michigan	1,562,315	1,381,055	4,618,519	49,910	7,611,799	167,151	7,778,950	255,883	3,763	7,519,304	820,513.28
Minnesota			116,213	24,083	140,296	18,649	158,945	18,392	2,184	138,399	14,803.92
Missouri	75,421,299	50,178	5,940,560	13,953	81,425,970	4,379,604	85,805,574	3,537,173	110,000	82,158,341	8,915,611.14

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, 1901, ETC.—Continued.

States and Territories.	Tobacco manufactured.										Stamps re-quired for sale.
	Pkg.	Fine cut.	Smoking.	Snuff.	Total manu-factured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Montana			17,289		17,289	1,079	18,368	1,713		16,655	\$1,790.71
Nebraska			57,573		57,573	850	58,423	250		57,673	6,138.03
New Hampshire			2,696		2,696		2,696			2,696	2,790.24
New Jersey	6,420,943	4,883,510	9,630,491	4,666,948	23,601,892	1,113,629	26,715,521	1,632,456	113,281	25,543,784	2,790,947.21
New Mexico			22,384		22,384		22,384			22,384	2,133.22
North and South Dakota	10,830	2,287,217	12,614,797	108,470	15,021,354	128,497	15,149,851	145,638	1,881,963	13,122,220	1,433,103.63
Ohio	23,283,917	20,238,506	15,577	42,686	43,565,109	9,555,765	53,120,874	8,686,443	73,036	44,322,702	4,881,327.46
Oregon	9,495,129	35,585	13,006,440	483	22,537,637	1,134,871	23,672,508	921,049	2,907	22,748,552	2,457,815.49
Pennsylvania		96,309	4,429,683		12,396	13,396	8,936,101	644,766		13,041	1,672.64
South Carolina	200		3,968		4,168	213,621	8,936,101	21,512		8,284,512	892,582.37
Tennessee	1,849,926	26,185	733,695	4,233,520	6,843,326	22,984	8,084,642	1,662,432		7,011,732	765,750.53
Texas	54		53,105		53,130	1,841,316	6,328	5,510		53,210	5,629.13
Virginia	22,181,465	78,136	5,776,930	815,365	28,831,896	7,343,886	36,175,782	6,703,272	7,813,089	22,373,371	2,452,945.26
West Virginia	50		3,772		4,402,630	135,896	4,538,526	75,139		4,463,387	483,513.75
Wisconsin	2,525		6,244,542		6,750,460	117,909	6,907,369	57,174	28,769	6,821,426	741,423.34
Total, calendar year 1901.	172,493,786	11,722,314	112,156,974	17,513,317	313,891,391	32,071,247	345,962,638	29,232,298	9,926,210	306,804,130	33,449,739.77
Total, calendar year 1900.	173,890,611	11,462,797	101,548,467	13,806,311	300,707,139	25,214,392	326,021,781	19,786,195	9,306,014	296,893,572	33,631,053.61
Difference	α 1,396,828	β 259,517	β 10,038,507	β 3,708,006	β 13,184,202	β 6,756,655	β 19,940,857	β 9,417,103	β 620,196	β 9,873,558	α 2,181,863.91

α Decrease.

β Increase.

DIVISION OF LAW.

SEIZURES FOR VIOLATIONS OF INTERNAL-REVENUE LAWS.

Seizures of property for violations of internal-revenue laws were made during the year ended June 30, 1902, as follows:

Articles.	Quantity.	Value.
Distilled spirits.....	gallons..... 84,600	\$46,872.34
Tobacco.....	pounds..... 1,127	240.08
Cigars.....	number..... 509,941	2,562.49
Snuff factory.....	1	20,000.00
Grain distilleries.....	78	9,136.59
Fruit distilleries.....	68	5,051.15
Breweries.....	4	7,119.11
Oleomargarine factories.....	3	1,255.69
Miscellaneous property, which includes illicit distilleries, wagons and teams used for transportation of illicit spirits, and other personal property.....		109,483.91

Total value..... \$201,751.76  
 Total value of seizures made during year ended June 30, 1901..... 239,499.73  
 Total number of seizures during year ended June 30, 1902..... 2,270

Since May, 1865, there has been 70,237 seizures of property reported to this office, of the aggregate value of \$24,528,730.

ABSTRACT OF SEIZURES.

The following is an abstract of seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1902, according to States and Territories:

States and Territories.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Galls.	Value.	Lbs.	Value.	Number.	Value.		
Alabama.....	77	\$61.50					\$3,798.00	\$3,829.50
Arkansas.....							260.50	260.50
California (includes Nevada).....	713	881.00			42,600	\$213.00	6,302.00	7,396.00
Colorado.....	39	50.00						30.00
Connecticut (includes Rhode Island).....	196	128.18			1,765	15.50		143.68
Florida.....					620	19.83		1,033.89
Georgia.....					92	4.10	43,698.10	46,035.43
Hawaii.....	6,351	2,428.29	17	\$25.00	750	15.00	1,659.00	1,659.00
Illinois.....	873	496.00					1,000.00	2,051.00
Indiana.....	8,038	13,236.00			334,500	555.00	416.00	13,632.00
Iowa.....	683	959.00					1,605.00	2,569.00
Kansas (includes Indian Territory and Oklahoma).....					500	8.00		8.00
Kentucky.....	1,147	1,345.00	100	30.00			6,828.00	8,203.00
Louisiana (includes Mississippi).....	651	327.00	100	35.00			325.00	687.00
Maryland (includes District of Columbia and Delaware).....	1,313	1,906.00			52,114	503.00	552.00	2,941.00

States and Territories.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Galls.	Value.	Lbs.	Value.	Number.	Value.		
Massachusetts .....	235	\$310.00	124	\$47.00	58,265	\$891.00	\$56.35	\$1,304.35
Michigan .....							4,000.00	4,000.00
Missouri .....	1,170	802.00			3,028	17.00	790.65	1,609.65
Montana (includes Idaho and Utah) .....	36	50.00					40.00	90.00
New Jersey .....	261	235.00			3,800	57.00	1,702.00	2,054.00
New Mexico (includes Arizona) .....	158	69.00						69.00
New York .....	203	243.00	685	68.00	16,721	103.00	1,474.00	1,885.00
North Carolina .....	29,017	9,051.00	25	12.00			26,589.00	35,652.00
Ohio .....	549	908.00			20,680	108.00	6.00	1,082.00
Oregon (includes Alaska and Washington) .....	208	390.00			280	16.00	252.25	658.25
Pennsylvania .....	994	1,837.00			4,079	35.00	15,133.00	17,005.00
South Carolina .....	2,756	885.37					6,754.00	7,642.37
Tennessee .....	21,267	6,708.00					23,267.00	29,975.00
Virginia .....	7,016	3,206.00					4,489.00	7,695.00
West Virginia .....	187	327.00	76	23.08	200	2.00	140.00	492.08
Total .....	84,000	46,872.34	1,127	240.08	539,994	2,562.49	152,076.85	201,751.76

SALES UNDER SECTION 3460, REVISED STATUTES.

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

Gross sum .....	\$32,692.62
Expenses .....	25,255.43
Net .....	7,437.19

SUITS AND PROSECUTIONS.

The following is an abstract of reports of United States district attorneys for the fiscal year 1901-2 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1901-2 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, 1901 .....	3,725	494	59	4,278
Commenced during fiscal year 1901 .....	4,660	164	56	4,880
Total .....	8,385	658	115	9,158
Decided in favor of the United States .....	2,923	115	22	3,060
Settled by compromise .....	60	1	11	72
Decided against the United States .....	672	14	12	698
Dismissed, abandoned, consolidated, etc .....	971	30	11	1,012
Total suits disposed of .....	4,626	160	56	4,842
Pending July 1, 1902 .....	3,759	498	59	4,316
Criminal cases remaining on the dockets July 1, 1902, in which there has been a plea or verdict of guilty, and in which judgment has been suspended .....	419			419

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1901-2 OF INTERNAL-REVENUE SUITS AND PROSECUTIONS PENDING, ETC.—Continued.

RECOVERIES OF JUDGMENTS, COSTS TAXED, ETC.

	Criminal cases—fines.	Civil cases.		Total.
		Principal.	Costs.	
Amount of judgments recovered and costs:				
In criminal actions .....	\$213,339.59		\$92,417.41	\$305,757.00
In civil actions in personam .....		\$21,860.80	2,834.08	24,703.88
In civil actions in rem .....		5,144.63	514.55	5,659.18
Total of judgments recovered .....	213,339.59	27,014.43	95,766.04	336,120.06
Amount paid to collectors .....	44,023.55	579.31	20,883.99	65,486.85
Amount paid to collectors in compromise, in cases in suit and not in suit .....				113,797.29

<sup>a</sup> This includes amounts recovered and collected in suits on bonds.  
<sup>b</sup> This includes only proceeds of forfeitures in in rem cases.

A detailed statement, showing the proceedings in internal-revenue suits and prosecutions in each judicial district for the fiscal year is given on page 51.

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise received from July 1, 1901, to July 1, 1902, and the action taken thereon under section 3229 of the Revised Statutes, for the fiscal year ended June 30, 1902, with the amounts accepted in compromise as tax, assessed or assessable penalty, and specific penalty:

Months.	Offers received.	Offers accepted and sent to Secretary for approval.	Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.
1901.					
On hand July 1 .....	74				
July .....	67	83	\$1,866.48	\$160.83	\$8,334.07
August .....	96	59	273.48	62.50	3,950.00
September .....	43	18	7,667.00		7,820.00
October .....	72	76	816.29	31.25	11,633.75
November .....	70	51	500.00	25.00	5,612.87
December .....	76	46	2,331.00		7,845.37
1902.					
January .....	96	80	2,029.21	52.09	7,500.00
February .....	95	65	1,104.92	17.25	4,899.17
March .....	100	37	1,423.77	8.33	5,327.21
April .....	85	96	1,235.53	66.00	7,596.10
May .....	77	118	995.72	77.38	7,854.40
June .....	68	56	1,357.72	173.46	17,639.51
Offers rejected or withdrawn .....		188			
Cases settled otherwise than by compromise .....		8			
On hand July 1, 1902 .....		40			
Total .....	1,021	1,021	21,601.17	674.09	96,012.45

RECAPITULATION.

Tax .....	\$21,601.17
Assessed or assessable penalty .....	674.09
Specific penalty .....	96,012.45
Total .....	118,287.71

MONEYS PAID TO COLLECTORS.

The following is a statement of the amounts paid to collectors arising from fines and penalties, proceeds of in rem cases, costs, and in settlement of cases by compromise during the fiscal year ended June 30, 1902, as reported by clerks of courts (Form 158) and by collectors of internal revenue:

AMOUNTS PAID TO COLLECTORS ARISING FROM FINES, ETC., DURING THE FISCAL YEAR.

Collection district.	Fines, etc.	In rem cases, proceeds.	Costs.	Compromise cases.	Total.
Alabama	\$1,619.83		\$190.98	\$1,024.46	\$2,835.27
Arkansas	2,173.06		71.09	200.00	2,444.15
California:					
First district		\$123.32	102.55	7,057.00	7,282.87
Fourth district				3,022.05	3,022.05
Colorado				70.00	70.00
Connecticut				2,305.54	2,305.54
Florida	1,270.55		474.66	27.35	1,772.56
Georgia	2,615.89		426.32	7,921.25	10,963.46
Hawaii	160.00		69.95	170.00	389.95
Illinois:					
First district	1,525.00		206.59	3,822.23	5,553.82
Fifth district	925.00		364.50	939.52	2,229.02
Eighth district	1,090.23		562.37	225.00	1,877.60
Thirteenth district	820.53		168.53	80.00	1,069.06
Indiana:					
Sixth district	35.00		53.60	1,012.20	1,100.80
Seventh district	30.00		20.00	20.00	70.00
Iowa:					
Third district	50.00			755.25	805.25
Fourth district	145.00		131.19	510.00	786.19
Kansas	175.00		96.58	248.90	520.48
Kentucky:					
Second district				716.55	716.55
Fifth district	100.00			6,092.09	6,192.09
Sixth district	5.00		43.50	1,210.34	1,258.84
Seventh district				307.17	307.17
Eighth district			74.45	324.80	399.25
Louisiana	1,175.41		835.84	50.00	2,061.25
Maryland	170.00		61.85	2,874.40	3,106.25
Massachusetts	20.00		62.30	3,989.26	3,989.26
Michigan:					
First district				520.00	520.00
Fourth district	100.00			149.05	249.05
Minnesota				1,664.87	1,664.87
Missouri:					
First district			919.50	2,131.70	3,051.20
Sixth district	1,043.75		1,317.36	10.00	2,371.11
Montana				635.00	635.00
Nebraska	233.75			110.00	343.75
New Hampshire	920.00		775.50	448.50	2,144.00
New Jersey:					
First district				433.72	433.72
Fifth district				644.41	644.41
New Mexico				815.00	815.00
New York:					
First district	1.00		71.50	935.00	1,007.50
Second district				1,683.37	1,683.37
Third district	150.00			3,703.39	3,853.39
Fourteenth district	300.00			988.80	1,288.80
Twenty-first district	50.00			10.00	60.00
Twenty-eighth district	144.16			520.00	664.16
North Carolina:					
Fourth district	3,299.63	156.39	4,714.73	4,084.37	12,255.12
Fifth district	14,169.48	299.60	2,623.10	2,953.64	20,045.82
North and South Dakota	265.00		92.12	75.00	432.12
Ohio:					
First district				9,190.97	9,190.97
Tenth district				3,382.46	3,382.46
Eleventh district				258.90	258.90
Eighteenth district			153.47	715.00	988.47
Oregon	120.00		34.00	3,900.54	3,973.04
Pennsylvania:					
First district	1,127.79			2,920.00	4,047.79
Ninth district				1,205.00	1,205.00
Twelfth district				541.46	541.46
Twenty-third district			124.20	1,920.00	2,044.20
South Carolina	340.00			77.60	417.60

AMOUNTS PAID TO COLLECTORS ARISING FROM FINES, ETC., DURING THE FISCAL YEAR—Continued.

Collection district.	Fines, etc.	In rem cases, proceeds.	Costs.	Compromise cases.	Total.
Tennessee:					
Second district	\$123.20		\$4,200.89	\$5,300.00	\$10,624.09
Fifth district	880.65		1,797.95	4,362.40	7,041.00
Texas:					
Third district	200.00			106.21	306.21
Fourth district	1,700.15			293.43	1,993.58
Virginia:					
Second district					
Sixth district	1,507.34		118.37	1,635.00	3,260.61
West Virginia	513.75		27.25	6,720.44	7,261.44
Wisconsin:					
First district				315.00	315.00
Second district	2,700.00		17.20	1,944.00	4,661.20
Total	44,023.55	\$579.31	20,883.99	113,797.29	179,284.14
Total for fiscal year 1901	42,098.23	3,582.05	20,421.11	119,682.23	185,783.68

CLAIMS FOR REWARD.

Claims for reward for information of violation of internal-revenue laws, made under the provisions of circular No. 99, revised, and of the circular of March 10, 1875, have been presented and disposed of as follows:

Claims pending July 1, 1901	7
Claims presented during the fiscal year ended June 30, 1902	43
Total	50
Claims disposed of during the fiscal year ended June 30, 1902	48
Number pending July 1, 1902	2

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

The Commissioner of Internal Revenue has charge of all realty acquired under the internal-revenue laws, 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 provisions of the internal-revenue laws on the 30th day of June, 1902:

District.	Number of tracts or lots of land.	District.	Number of tracts or lots of land.
Alabama	15	North Carolina:	
Arkansas	2	Fourth district	1
Florida	1	Fifth district	35
Georgia	13	Tennessee:	
Illinois, eighth district	1	Second district	9
Kentucky:		Fifth district	11
Seventh district	1	Texas, fourth district	3
Eighth district	2		
Louisiana	5	Total	99

Seven sales of real estate were made during the fiscal year 1901-2, and quitclaim deeds were executed to the purchasers, in several instances, however, to but a portion of the property owned by the Government.

In 13 cases, after investigation, the property was found 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.

Five suits in ejectment were pending July 1, 1901—3 in Alabama, 1 in Kentucky, and 1 in Tennessee. Of the 3 suits pending in Alabama 1 was dismissed, an offer for a quitclaim deed having been tendered and accepted, and in each of the other 2 cases decree was rendered in favor of the United States and writ of possession ordered to issue.

In the case in Kentucky (*U. S. v. M. C. Howard et al.*) the court held that "the description of the land levied upon, as given by the special bailiff in his levy, was and is void because of the insufficiency of description." An effort is being made to collect the judgment from two of the judgment defendants, still living, by means of execution.

The suit in Tennessee is still pending.

Five suits in ejectment were instituted during the fiscal year ended June 30, 1902—2 in Alabama, 1 in Georgia, and 2 in North Carolina—all of which are pending.

Sales under distraint, to private purchasers, were made by collectors of internal revenue in 10 cases during the fiscal year ended June 30, 1902.

The United States acquired title to real estate in 5 cases during the fiscal year.

REFUNDING CLAIMS.

On the 1st of July, 1901, there were pending 1,821 claims for the refunding of taxes collected, amounting to \$524,215.64, and during the year 1,926 other claims, amounting to \$2,641,327.60, were presented. Of these, 1,046 claims, amounting to \$430,019.08, were allowed during the fiscal year, and 705 claims, amounting to \$2,119,508.54, were rejected or returned for amendment or referred to other divisions.

ABATEMENT CLAIMS.

On the 1st of July, 1901, there were pending 1,451 claims for abatement of assessed taxes, amounting to \$4,126,467.69, and during the year 4,743 claims, amounting to \$1,015,074.70, were presented. Of these, 3,857 claims, amounting to \$4,187,681.29, were allowed during the fiscal year, and 440 claims, amounting to \$449,284.61, were rejected or returned for amendment. This left 1,897 claims for abatement pending on the 30th of June, 1902, amounting to \$504,576.49.

On the 1st of July, 1902, all claims for the abatement or refunding of taxes were transferred from the law division to the division of claims.

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, 1902, SHOWING THE PROCEEDINGS IN THE UNITED STATES CIRCUIT AND DISTRICT COURTS IN EACH JUDICIAL DISTRICT.

Judicial districts.	Suits pending July 1, 1901.		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.	
	Crim-inal.	Civil.	Crim-inal.	Civil.	Crim-inal.	Civil.	Crim-inal.	Civil.	Crim-inal.	Civil.
Alabama:										
Northern district.....	238	7	202	11	12	11			54	
Middle district.....	109	2	134	2	57	2			32	
Southern district.....	4		21		14				4	
Alaska.....										
Arkansas:										
Eastern district.....	100		104	5	64	4			19	
Western district.....	49		121		38				8	
Arizona.....										
California:										
Northern district.....	6	9	1		1	1				
Southern district.....	4									
Colorado.....	2									
Connecticut.....										
Delaware.....										
District of Columbia.....	6	2	1							
Florida:										
Northern district.....	14		62		30				4	
Southern district.....	15		82	2	18	1			3	
Georgia:										
Northern district.....	864	4	821	5	436				6	
Southern district.....	86	11	50	4	29	2			3	
Hawaii.....										
Idaho.....										
Illinois:										
Northern district.....	8	4	53	8	51	1			1	1
Southern district.....	112		230	1	130				8	
Indiana.....	10		22		5					
Indian Territory:										
Northern district.....	2				1					
Central district.....										
Southern district.....	8		3						1	
Western district.....										
Iowa:										
Northern district.....	7		30		23					
Southern district.....	13		23		12					
Kentucky:										
Northern district.....	11		4		6					
Eastern district.....										
Western district.....	47	16	298	14	206	3			1	14
			63	2	41	1				

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, 1902, ETC.—Continued.

Judicial districts.	Suits pending July 1, 1901.			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.
Louisiana:															
Eastern district	4														
Western district	16			2			4								
Maine	1			15			12								
Maryland				6			6								
Massachusetts				6			2			2					
Michigan:															
Eastern district	16			8			2								
Western district	26			3											
Minnesota	3			4			1								
Mississippi:															
Northern district	403			218			115						76		
Southern district	644	1		318			96						5	1	
Missouri:															
Eastern district	8			44	1	1	41						1		
Western district	8	5		69	2		60						1	1	
Montana															
Nebraska	24		1	4			3								
Nevada															
New Hampshire	8			32			24								
New Jersey	14	14		5	7	6	3			2					
New Mexico	4			3											
New York:															
Northern district	6			5			3								
Southern district	38	4	2	21	7		14	1					2		
Eastern district	6	2	1	9			6						2		
Western district	4			3			3								
North Carolina:															
Eastern district	65	14	6	197	4		127	5	1	1			41		
Western district	210	355	20	367	73	25	226	69	17	5	1	7	84	8	1
North Dakota	28			48			26						2		
Ohio:															
Northern district	4			6			7								
Southern district	1	1		2				1		1					
Oklahoma	9			3						1					
Oregon				2			1								
Pennsylvania:															
Eastern district	26	7	1	8	2		1			11			2	3	1
Middle district	1			6			1								
Western district	2			5	2		4						1		

Rhode Island	3														
South Carolina	28	2		113	1	3	59		1	1			29		1
South Dakota				7			4			1					
Tennessee:															
Eastern district	40	10	3	200	3		179	7		3		1	12		2
Middle district	28	5	1	122	2	2	99	4		10		2	8		
Western district	27			57	2		39	1					15		
Texas:															
Eastern district	6			18			2			5			2		
Northern district	14			23			10			3			6		
Western district	2			11			7			1					
Utah															
Vermont	3									1					
Virginia:															
Eastern district	10			5			4			1			1		
Western district	120	17	4	203	3	10	140	2	1				33		7
Washington	1			7	1								1		
West Virginia:															
Northern district	54	2		94			28						8		
Southern district	90			362			122						26		
Wisconsin:															
Eastern district	1														
Western district	3			37			26						1		
Wyoming															
Total	3,725	494	59	4,600	164	56	2,923	115	22	60	1	11	672	14	12

Judicial districts.	Suits dismissed, abandoned, consolidated, etc.			Suits pending July 1, 1902.			Sentences suspended.	Amount of judgments recovered and costs taxed.							
	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.		Criminal.		Civil.		In rem.			
								Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.		
Alabama:															
Northern district	93			171	7			\$7,211.70	\$4,797.51	\$2,176.28	\$387.34				
Middle district	36			88	2		59	12,650.00	268.06	99.49					
Southern district	5			2				1,400.00	1,694.19						
Alaska				2											
Arkansas:															
Eastern district	39			82	1			5,300.00	2,434.00	544.83					
Western district	9			55			20	9,625.00							
Arizona				1											
California:															
Northern district	3			3	9									\$123.32	
Southern district	3			1											
Colorado	2			1											
Connecticut															
Delaware				1											
District of Columbia	3			4	2										

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, 1902, ETC.—Continued.

Judicial districts.	Suits dismissed, abandoned, consolidated, etc.			Suits pending July 1, 1902.			Sentences suspended.	Amount of judgments recovered and costs taxed.											
	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.		Criminal.		Civil.		In rem.							
								Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.						
Florida:																			
Northern district	6			16			3	\$550.00											
Southern district	10	1		16				2,457.85		\$100.00									
Georgia:																			
Northern district	133			710	9	25	34	18,900.00	\$15,976.00										
Southern district	35			58	13		7	1,500.00	3,237.26	147.18									
Hawaii								1,250.00	271.86					\$1,250.00				\$81.86	
Idaho	3																		
Illinois:																			
Northern district	4	2		7	8		8	4,790.00	1,443.18										
Southern district	46			198	1		8	15,060.22	12,329.37										
Indiana	16			11			2	60.00	318.46										
Indian Territory:																			
Northern district	1							25.00											
Central district																			
Southern district	2			6															
Western district				3															
Iowa:																			
Northern district	12			2															
Southern district	14			8				1,000.00											
Kansas				4				175.00	144.56										
Kentucky:																			
Eastern district				44	11		20	50.00											
Western district	41	12		13	5	1	4	4,055.00	5,715.06	44.55	\$35.00								
Louisiana:																			
Eastern district				4															
Western district	2			12				130.00	125.15										
Maine				4				735.00	285.50										
Maryland								1,020.00											
Massachusetts	2							1,025.00	185.59										
Michigan:																			
Eastern district	15			7				70.00	29.70										
Western district				28															
Minnesota	2			5															
Mississippi:																			
Northern district	44			386			1	9,950.00	3,199.43										
Southern district	90			771				8,675.00											
Missouri:																			
Eastern district	8			2	1	1		40.00	253.73										
Western district	4	3		12	3		5	878.63	4,611.54										
Montana																			
Nebraska	1			24		1		200.00	63.30										
Nevada																			
New Hampshire				16			1	480.00	455.00										
New Jersey				14	21	6													
New Mexico	1			6															
New York:																			
Northern district	3			3				250.00											
Southern district	10		1	34	10	1													
Eastern district	3	1		4	1	1	2												
Western district				4				87.50											
North Carolina:																			
Eastern district	18		2	75	13	3	55	15,472.00	7,474.88	527.49	253.15							24.37	
Western district	77	11	4	185	339	16	37	28,175.00	6,372.56	11,190.14	1,893.98	287.41						240.13	
North Dakota	11			37															
Ohio:																			
Northern district	3							120.00	202.77										
Southern district				2															
Oklahoma	2			9															
Oregon	1							100.00											
Pennsylvania:																			
Eastern district	5			15	6			1,300.00	1,266.29										
Middle district	2			9															
Western district				2	2		3	100.00											
Rhode Island				3															
South Carolina	18			31	3	1								233.90				152.89	
South Dakota	2							100.00	25.97										
Tennessee:																			
Eastern district	18			28	6		110	20,540.00	9,004.60	985.82	232.71	3,000.00	15.25						
Middle district	18		1	15	3			9,100.00	6,075.00	261.00	81.90								
Western district	13			17	1			1,400.00	1,483.90										
Texas:																			
Eastern district				15				100.00											
Northern district	5			13				2,050.00											
Western district	1			4				700.00											
Utah																			
Vermont	1			1															
Virginia:																			
Eastern district	3			6				350.00	100.00										
Western district	17		3	133	18	3	38	16,220.11	1,375.00	5,793.02		250.00							
Washington	4			3	1														
West Virginia:																			
Northern district	15			97	2			2,574.33	1,198.00										
Southern district	34			270				217.25											
Wisconsin:																			
Eastern district				1															
Western district	2			11				3,100.00											
Wyoming																			
Total	971	30	11	3,759	498	59	419	213,339.59	92,417.41	21,869.80	2,824.08	5,144.63	514.55						

VIOLATIONS OF LAW IN THE HAWAIIAN ISLANDS.

Violations of the internal-revenue laws in the Hawaiian Islands have been looked after closely. The courts there have shown a disposition to see that the Federal laws relating to internal revenue are properly enforced and to punish infractions.

Reports show that illicit distilling is rapidly decreasing in the islands.

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, 1902; 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 1902, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Recidfers.	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. <sup>a</sup>	Brokers, stocks, bonds, etc.	Brokers, commercial. <sup>b</sup>	Brokers, custom-house.	Brokers, pawn. <sup>b</sup>	Proprietors of circuses.	Proprietors of exhibitions not otherwise provided for.	Proprietors of theaters, museums, and concert halls.	Dealers in grain, securities, etc.	Total
Alabama	9	1,300	53	3	38	1	67	5	260	59	76	4	146	419	36	5	19	6	120	3	6	2,640							
Alaska		343	18	4	1		5	4	1	4			6	49					6	49								438	
Arizona	3	1,055	18		2	3	13	1	7	36			15	16					15	16		19	33	1	18			1,218	
Arkansas	2	953	33		20	2	40	1	55	63			167	330	74				167	330	74		12	3	189	1	53	2,055	
California:																													
First district	165	10,124	429	2	16	27	23	408	71	215	178		244	2,112	207				244	2,112	207		20	393	104	26	12	14,477	
Fourth district	16	3,733	56		5	2	80	44	58	58			104	601	11				104	601	11		7	1	73	1		4,845	
Colorado	13	3,022	88		12	24	202	21	142	127	1	145	154	1,536	259				154	1,536	259		40	1	105	11	22	5,938	
Connecticut	32	3,338	59		93	15	43	342	23	107	157		117	2,471	136				117	2,471	136		37	4	274	11	46	7,329	
Delaware	5	310	5		2	28	5	54	2	33	1		29	120	2				29	120	2		1	1	21	3	2	623	
District of Columbia	18	879	19		10	2	54	4	42	18	2		45	472	16				45	472	16		3	2	72	9		1,717	

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Florida	1	42	21		63	11		338	1	49	25		124	7				63	425	2		18	13	1	114	4	1	1,967	
Georgia	12	1,381	46	1	3	12	31	65	191	44			111	168				270	453			3	3	1	126			2,845	
Hawaii	4	395	56		1	4	12	2	12	22	16		2	4				9	43	18		6	1	7	1			1,807	
I Idaho	2	821	14					15	30	42			5					52	197	6		1		2	85			1,230	
Illinois:																													
First district	352	18,855	262	2	57	43	193	1,531	88	655	261	9	2,462	33				314	7,206	416		12	82	3	185	39		27,981	
Fifth district	12	1,275	42		11	24	162	4	112	61			168	4				149	633	29			18	1	76	1		2,766	
Eighth district	7	2,334	29		13	76	457	14	314	175			169	1				460	628	90			23	4	214	3		5,030	
Thirteenth district	7	2,070	20		6	16	186	15	231	142	1		126	4				176	790	11			8	1	63	2		3,333	
Indiana:																													
Sixth district	21	5,414	55		36	29	56	573	26	411	267	3	442	6				404	2,015	69		1	66	7	296	3	40	10,249	
Seventh district	10	2,658	29		22	18	24	197	17	231	112		143					189	832	10			33	3	156	3	14	4,718	
Indian Territory		56					24	272	3	82	8		63					112	193	5			3	1	28			537	
Iowa:																													
Third district	8	2,374	41		1	21	45	274	8	455	370	1	3					808	2,304	46			15	4	108	4	2	6,892	
Fourth district	13	2,044	33		7	29	65	395	16	210	155		212	3				597	1,343	65			23	3	254	9	13	5,266	
Kansas	2	2,650	20			39	44	272	3	280	134		212	3				576	1,603	39			45	2	181	2	11	6,143	
Kentucky:																													
Second district	15	857	34		745	6	22	29	2	91	17		21					127	165	11			2	2	111		7	2,264	
Fifth district	43	1,499	130	2	45	55	40	118	38	113	18		190	3				69	50	24			6	2	23	4		2,431	
Sixth district	7	645	40		201		14	105	4	21	6		75					36	166									1,340	
Seventh district	7	672	31		197	6	14	26	1	33	24		24					70	43	8			1	2	42	1		1,328	
Eighth district	1	525	29		50		3	1	7	22			3					118	69	1								785	
Louisiana	24	4,270	97		14	28	94	3	31	61			201	6				118	591	53			27	17	2	301	2	7	2,065
Maine	1	1,053	15		1	76	3	351	31	91			6					120	673	39			8	21	1	210	2	17	3,393
Maryland	108	5,041	149	1	103	20	22	529	46	164	97	3	182	11				268	1,204	60			10	16	7	210	20	17	8,233
Massachusetts	138	4,858	220	2	60	45	36	610	43	180	338		74	3				834	1,631	610			53	5	241	63	107	9,724	
Michigan:																													
First district	13	4,478	43		18	13	77	684	72	144	124		184	2				354	1,956	45			20	5	265	9	23	8,469	
Fourth district	4	3,376	32		3	12	50	367	25	315	173		120	5				187	1,443	39			15		99	3	6	6,274	
Minnesota	63	5,546	82		12	35	75	485	93	653	460		4					625	2,947	144			6	43	6	350	17	21	11,644
Mississippi	2	423	13		12	1	4		26	29			27	2				156	138	43			2	12	2	47			632
Missouri:																													
First district	56	5,062	87	1	31	29	558	38	221	207	1		429	6				286	1,829	110			2	36	2	237	3	45	9,314
Sixth district	26	3,371	95		18	40	33	237	20	294	144		116	2				463	1,378	39			1	54	2	122	11	53	6,598
Montana	3	1,840	57		7	18	55	23	88	67			2					72	659	24						224	2	7	3,056
Nebraska	12	2,275	43		3	19	39	237	18	187	367		49	3				374	2,071	87			2	28	41	228	5	45	6,230
Nevada		793	7				4	4	4	36			17	82					17	82						20			974
New Hampshire	2	1,348	14			1	77	51	326	70			3					73	620	20				7	2	188	3	13	2,780
New Jersey:																													
First district	13	1,644	20	3	2	8	13	190	7	46	120		113	5				90	1,248	27				5	1	119	3	4	3,678
Fifth district	42	7,528	96	3	16	20	31	609	54	240	197	2	600	7				113	3,738	78				26	2	82	17	9	13,511
New Mexico	1	524	17			4		3	11	39			19					30	261										

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1902, 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. <sup>a</sup>	Brokers, stocks, bonds, etc.	Brokers, commercial. <sup>b</sup>	Brokers, custom-house.	Brokers, pawn.	Proprietors of circuses.	Proprietors of exhibitions not otherwise provided for.	Proprietors of theaters, museums, and concert halls.	Dealers in grain, securities, etc.	Total.
New York—Continued.																													
Twenty-first district	23	4,426	66	66	29	109	588	39	79	121								188	2,213	91	3	59	2	360	12	58	8,526		
Twenty-eighth district	41	6,011	89	27	43	75	626	60	134	131								185	2,134	86	3	33	1	217	19	39	9,960		
North Carolina:																													
Fourth district	10	843	16	417	7	35	24		48	22		46	1					100	103	14	6			1	94			1,788	
Fifth district	34	302	41	4	65	14	80	10		27	10		14					43	33	4			2	2	28			713	
North and South Dakota:																													
Oklahoma		1,606	6	1	13	13	117	5	345	84		10						470	1,280	66	2	12	4	178		19	4,231		
Ohio:																													
First district	89	4,409	142	4	246	12	36	274	42	114	96	1	344	6			1	124	804	44			8	1	79	12	17	6,905	
Tenth district	17	3,723	42		32	15	26	366	32	150	130	1	298	5				266	1,262	25			23	1	233	4	10	6,667	
Eleventh district	10	2,537	38		65	30	11	240	18	101	128	1	693	1				185	1,332	16			26	1	108	4	5	5,550	
Eighteenth district	24	6,181	79	1	42	33	663	35	140	177	1	667	6					311	3,083	58	1	46	4	219	12	17	11,863		
Oklahoma	2	1,103	15		2	3	8	64	2	86	136		76					203	591	13			19	3	58		3	2,337	
Oregon	31	2,065	58		1	4	9	62	28	46	43		1					96	743	46		10	27	1	86	3	7	3,364	
Pennsylvania:																													
First district	140	5,583	181	4	93	15	95	1,623	85	104	263		23	2			3	297	411	178		23	108	2	130	24	31	9,418	
Ninth district	13	1,894	30		323	24	49	2,052	19	84	68		1					151	451	48			8	2	131	4	26	4,878	
Twelfth district	28	4,541	63		11	29	37	302	43	119	146		15	1				142	790	71			33		97	8	21	6,497	
Twenty-third district	92	4,597	215	2	27	40	36	705	91	307	291	1	288	9			1	456	2,215	186		2	32	4	172	14	87	9,870	
Rhode Island	17	1,848	43		4	11	2	70	9	23	46	5	343	5				72	1,006	47		3	15	2	66	9	11	3,660	
South Carolina	1	424	6		113	12	6	8	1	29	11		65	3				143	96	11		12	11	3	107	2	2	1,066	
Tennessee:																													
Second district	6	405	7		5	18	7	23	3	10	11		24					61	200	14			5	2	27	3		831	
Fifth district	18	1,425	42		205	28	44	40	2	60	29		77	3				144	377	22			30	3	93	7	18	2,667	
Texas:																													
Third district	12	1,953	26		1	28	12	80	9	1,838	291	2	109	13				327	585	100		22	29		106	14	2	5,561	
Fourth district	6	1,484	19		2	39	10	56	2	498	763		46	4				328	742	67			17	1	125	10	26	3,645	
Utah	6	703	14		9	3	29	9	41	32								88	287	83			13	2	57	2	2	1,380	
Vermont	1	249			3	8	3	39		310	15							70	391	16		12	3	1	134		2	1,257	
Virginia:																													
Second district	23	1,813	34		185	11	39	99	4	81	25		212	7				81	587	18		15	18		79	9	5	3,345	
Sixth district	8	982	16		216	8	69	67	3	33	22		82					127	339	7			1	2	69		3	2,054	
Accomac and Northampton counties (annexed to Maryland)		26						2		12								5	10										55
Washington	12	3,455	61		3	16	10	92	31	61	85							123	1,099	106		33	47	3	208	9	7	5,461	
West Virginia	13	1,674	17		67	27	19	113	8	111	100		467	11				165	441	46			7	6	227	2	12	3,553	
Wisconsin:																													
First district	52	5,948	79		26	19	58	645	90	362	157		14	1				165	2,117	67		1	11	3	169	9	12	10,005	
Second district	6	3,918	25		150	22	280	80	316	163			8	5				41	1,623					11	1	145	4	3	6,801
Wyoming		589	8				3	19	4	29	50		18					35	205	12				2	2	72			1,048
Total	2,145	220,636	5,089	38	4,630	1,537	2,427	25,058	1,807	13,754	8,579	40	10,822	203	2	50	15,363	87,642	6,423	563	1,989	165	9,850	619	1,232	420,663			
Total for fiscal year ended June 30, 1901	2,255	213,416	5,061	54	5,316	1,381	2,512	25,329	1,771	13,131	8,021	32	9,849	194	5	3	102	14,050	83,368	6,550	6,352	619	1,917	157	10,565	614	825	418,489	

<sup>a</sup>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.

<sup>b</sup>This tax was repealed by act of March 2, 1901, which took effect July 1, 1901.

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.

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, 1902; 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.	Manfrs. 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. <sup>a</sup>	Brokers, stocks, bonds, etc.	Brokers, commercial. <sup>b</sup>	Brokers, custom-house.	Brokers, pawn.	Proprietors of circuses.	Proprietors of exhibitions not otherwise provided for.	Proprietors of theaters, museums, and concert halls.	Dealers in grain, securities, etc.	Total.
Alabama	9	1,300	58	3	38	1	67	5	260	59	76	4	146	419	36	5	19	6	120	8	6	2,640							
Alaska	3	243	18	4	1	1	5	4	1	1	4	1	6	40	4	2	2	4	6	6	4	438							
Arizona	3	1,055	18	2	2	3	13	1	1	7	36	1	15	16	2	19	3	1	180	18	3	1,218							
Arkansas	2	953	33	2	26	2	40	1	55	63	65	1	167	330	74	12	3	1	177	23	53	2,655							
California	181	13,857	485	3	16	32	25	488	115	268	236	1	348	2,713	218	20	100	1	1,777	122	19,332								
Colorado	13	3,022	88	5	12	24	202	21	142	127	1	145	154	1,536	259	1	40	1	105	11	5,938								
Connecticut	32	3,338	59	93	15	43	23	107	157	23	23	1	117	2,471	136	1	37	1	274	11	7,329								
Delaware	5	310	5	1	12	12	28	5	54	5	2	33	29	120	2	1	1	1	1	21	4	623							
District of Columbia	18	879	19	10	2	2	54	4	42	18	2	41	45	472	16	3	2	2	72	5	1,717								
Florida	1	625	21	63	11	9	388	1	49	25	1	124	65	425	2	18	13	1	114	4	1,967								
Georgia	12	1,381	46	1	3	49	5	65	6	191	44	111	270	433	3	80	5	1	126	1	2,845								
Hawaii	4	395	56	1	12	1	3	3	3	22	16	2	9	45	18	6	1	1	5	5	607								
Idaho	2	821	14	8	3	18	23	30	22	30	22	3	52	197	6	1	1	1	35	1	1,230								
Illinois	178	19,534	339	4	66	70	369	2,316	121	1,312	639	10	1,090	9,357	540	12	138	9	538	44	39,660								
Indiana	31	8,092	84	58	47	80	77	43	642	379	3	593	2,847	79	1	96	7	1	452	11	14,967								
Indian Territory	1	56	1	1	6	1	24	1	82	8	8	1	112	146	5	1	1	1	28	1	537								
Iowa	21	4,418	74	8	50	110	667	24	665	505	1	1,405	3,647	109	53	7	1	362	13	15	12,153								
Kansas	2	2,650	20	30	44	272	3	280	134	3	212	3	576	1,603	59	45	2	181	2	11	6,143								
Kentucky	73	4,198	264	3,128	67	92	281	26	265	87	2	313	346	493	44	9	6	228	5	14	8,657								
Louisiana	24	4,270	97	14	28	8	94	8	31	61	1	201	119	591	53	27	17	2	104	6	4	5,765							
Maine	1	1,033	15	13	13	76	5	351	31	1	6	1	120	673	30	9	21	1	201	2	2	2,595							
Maryland	108	5,041	149	1	103	20	529	46	164	97	3	182	268	1,201	66	10	16	1	210	20	17	8,293							
Massachusetts	138	4,858	220	2	60	45	36	610	43	180	388	74	334	1,631	510	36	135	5	241	65	107	9,724							
Michigan	17	7,854	75	21	25	127	1,051	97	459	297	304	7	541	3,402	76	5	35	5	304	12	29	14,743							
Minnesota	53	5,546	82	12	35	75	485	93	653	460	4	625	2,946	144	6	43	6	330	17	27	11,644								
Mississippi	2	423	13	12	11	4	261	29	29	29	27	2	155	139	43	2	2	1	47	13	1	952							
Missouri	82	8,433	183	1	49	71	62	795	58	515	351	1	545	8	1	5	751	3,207	225	3	86	4	359	20	98	15,912			
Montana	3	1,840	37	7	18	55	23	85	23	85	67	2	72	655	24	14	2	140	2	7	3	7	3	3	3	3,656			
Nebraska	12	2,275	43	3	14	39	237	18	187	367	49	3	574	2,071	87	28	4	225	5	45	5	20	5	5	5	6,231			
Nevada	7	793	7	3	1	77	5	326	70	4	2	4	17	82	5	3	1	20	20	20	3	13	2	13	2	974			
New Hampshire	2	1,348	14	3	1	77	5	326	70	4	2	4	17	82	5	3	1	20	20	20	3	13	2	13	2	2,780			
New Jersey	55	9,172	116	6	18	28	44	799	61	286	317	2	713	12	19	1	203	4,986	109	1	31	3	3	3	3	17,189			
New Mexico	1	824	17	1	4	8	3	11	39	19	1	60	30	261	2	2	1	34	34	34	1	1	1	1	1	1,260			
New York	390	33,917	1,065	1	627	151	430	6,027	257	514	614	21	1,115	64,664	2,048	228	818	4	903	122	168	9	9	9	9	63,534			
North Carolina	44	1,145	57	5	482	21	115	34	75	32	1	60	143	136	18	6	2	122	122	122	1	1	1	1	1	2,301			
North Dakota	1	650	9	3	46	127	505	531	4	2,062	18	7	201	524	33	2	1	3	3	3	1	1	1	1	1	1,835			
Ohio	140	16,830	301	5	385	96	136	1,543	127	505	531	4	886	6,481	143	1	103	7	644	32	49	30	985	20	9	30,985			
Oklahoma	2	1,103	15	2	3	8	64	2	86	136	76	1	203	591	13	19	3	88	88	88	3	3	3	3	3	2,387			
Oregon	31	2,065	55	1	4	9	62	28	46	43	3	96	743	46	10	27	1	66	66	66	3	3	3	3	3	3,364			
Pennsylvania	273	16,115	489	6	454	108	217	4,682	238	614	768	1	1,046	3,867	489	25	151	8	530	50	165	30	663	10	10	3,660			
Rhode Island	17	1,848	43	4	11	2	70	9	23	46	5	343	72	1,006	47	3	18	2	66	66	66	2	2	2	2	1,666			
South Carolina	1	424	6	113	12	6	8	1	29	11	65	3	143	96	11	12	11	107	2	2	2	2	2	2	2	3,660			
South Dakota	1	356	6	1	7	10	71	5	105	66	3	269	756	35	8	3	1	90	90	90	1	1	1	1	1	1,666			
Tennessee	24	1,830	49	216	46	51	63	5	70	40	101	3	205	577	36	35	5	139	10	18	3	408	24	24	24	9,206			
Texas	18	3,439	45	3	67	22	136	11	2,336	454	2	158	653	1,327	167	22	46	1	291	24	28	28	28	28	28	1,390			
Utah	6	793	14	9	3	29	9	41	32	39	15	70	88	287	83	13	2	57	57	57	2	2	2	2	2	1,290			
Vermont	1	249	3	3	8	3	39	3	310	15	3	213	70	391	16	12	3	1	34	34	34	1	1	1	1	1,257			
Virginia	31	2,821	59	401	19	168	168	7	126	47	294	7	123	936	25	15	19	2	148	8	208	9	9	9	9	5,434			
Washington	12	3,455	61	5	16	10	92	31	61	85	1	165	123	1,099	106	33	47	3	208	9	9	9	9	9	9	5,461			
West Virginia	13	1,674	17	67	27	19	113	8	111	190	467	11	206	3,740	62	1	22	4	31	13	15	15	15	15	15	3,333			
Wisconsin	58	9,866	104	26	169	80	925	170	678	320	22	6	35	205	12	2	2	72	72	72	1	1	1	1	1	16,806			
Wyoming	1	589	8	3	19	4	29	50	50	50	18	1	26	205	12	2	2	1	1	1	1	1	1	1	1	1,948			
Total	2,145	220,636	5,089	38	4,630	1,537	2,427	25,058	1,807	13,754	8,579	40	10,822	203	2	2	50	15,363	87,642	6,423	563	1,989	165	9,850	619	1,232	420,663		
Total for fiscal year ended June 30, 1901	2,255	213,416	5,061	54	5,316	1,381	2,512	25,339	1,771	13,131	8,021	32	9,849	194	5	3	102	14,080	88,368	6,550	6,352	619	1,917	157	10,565	614	825	418,489	

<sup>a</sup>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.

<sup>b</sup>This tax was repealed by act of March 2, 1901, which took effect July 1, 1901.

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.

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1902, 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, 1901 and 1902, in each collection district and State, and the quantity of fermented liquors produced during the fiscal year ended June 30, 1902, 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, 1902:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	19	15			15	14	34	29
Arizona.....					1	1	1	1
Arkansas.....	32	13			15	15	47	28
California.....	1	1			213	209	214	210
Colorado.....	1	1			2	2	3	3
Connecticut.....	2	2			22	17	24	19
Delaware.....	1	1			14	14	15	15
Florida.....					40	40	94	89
Georgia.....	54	49			3	2	4	2
Idaho.....	1				10	9	26	19
Illinois.....	15	9	1	1	23	22	41	36
Indiana.....	18	14			1	1	1	1
Iowa.....					3	3	3	3
Kansas.....					1	1	120	126
Kentucky.....	273	212	1	1	11	11	13	13
Louisiana.....	1	1			11	11	40	34
Maryland.....	29	23			3	2	10	9
Massachusetts.....	1	1	6	6			1	1
Michigan.....			1	1			1	1
Mississippi.....					27	26	84	49
Missouri.....	67	23			1	1	2	2
Montana.....	1	1			1	1	2	2
Nebraska.....	1	1			1	1	2	2
New Hampshire.....			1	1			39	32
New Jersey.....	1				8	8	8	8
New Mexico.....					26	26	31	29
New York.....	498	453			503	503	1,001	961
North Carolina.....					35	32	68	56
Ohio.....	32	23						

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Oklahoma.....	9	1					9	1
Oregon.....	1	1			13	12	14	13
Pennsylvania.....	106	78			10	10	116	88
Rhode Island.....					3	3	3	3
South Carolina.....	28	26			2	2	30	28
Tennessee.....	61	51			63	61	124	112
Texas.....	8	2			17	17	25	19
Virginia.....	100	70			589	581	689	651
Washington.....	4	2			8	8	12	10
West Virginia.....	5	1			9	7	14	8
Wisconsin.....	5	5					5	5
Total.....	1,372	1,089	11	11	1,869	1,838	3,252	2,938

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama.....	15	14	New Jersey—Continued.		
Arkansas.....	15	15	Fifth district.....	18	18
California:			New Mexico.....	9	9
First district.....	123	120	New York:		
Fourth district.....	90	89	First district.....	2	2
Colorado.....	2	2	Fourteenth district.....	10	10
Connecticut.....	5	20	Twenty-first district.....	1	1
Florida.....	1	1	Twenty-eighth district.....	13	13
Georgia.....	40	40	North Carolina:		
Illinois:			Fourth district.....	132	132
Fifth district.....	1	1	Fifth district.....	371	371
Eighth district.....	3	2	Ohio:		
Thirteenth district.....	6	6	First district.....	2	2
Indiana:			Tenth district.....	21	20
Sixth district.....	5	4	Eleventh district.....	6	5
Seventh district.....	18	18	Eighteenth district.....	6	6
Iowa, fourth district.....	1	1	Oregon.....	21	20
Kansas.....	3	3	Pennsylvania:		
Kentucky:			First district.....	8	8
Second district.....	41	41	Twenty-third district.....	2	2
Fifth district.....	14	14	South Carolina.....	2	2
Sixth district.....	1	1	Tennessee:		
Seventh district.....	18	18	Second district.....	15	15
Eighth district.....	52	52	Fifth district.....	48	46
Louisiana.....	12	12	Texas:		
Maryland.....	25	25	Third district.....	1	1
Massachusetts, third district.....	3	2	Fourth district.....	16	16
Missouri:			Virginia:		
First district.....	17	16	Second district.....	117	117
Sixth district.....	10	10	Sixth district.....	472	464
Montana.....	4	3	West Virginia.....	9	7
Nebraska.....	1	1			
New Jersey:			Total.....	1,869	1,838
First district.....	21	20			



STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, 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 distilleries of different daily grain capacities.		
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.
New Hampshire	1	1			1	1												1	1
New Jersey, fifth district																	1	1	
New York:																			
First district																	1	1	
Fourteenth district																	1	1	
Twenty-first district																	1	1	
Twenty-eighth district							1	1									1	1	
North Carolina:																			
Fourth district	189	174	173	159	17	16	1	1	2	2							193	178	
Fifth district	290	275	299	240	34	30	4	3	6	5			1	1	1	1	305	280	
Ohio:																			
First district																	6	5	
Tenth district								2	1					2	2		6	5	
Eleventh district	2	2			3	3	1	1	3	3							1	1	
Eighteenth district	1				2	1			4	1	3	2						1	
Oregon	4	3	2	2	2	1					1								
Pennsylvania:																			
First district	6	3			6	3							1		3	3	3	3	13
Ninth district	2	1	1	1	3	1	5	4	8	4	2	2	4	1	2	2			25
Twelfth district	5	2	1	1	8	6	4	4	1	1	1	1	5	5	11	11			16
Twenty-third district									22	15	3	1	5	5	11	11	7	7	52
South Carolina	24	23	18	16	6	6	1	1	1	1	1	1					1	1	28
Tennessee:																			
Second district	31	28	26	20	6	5	2	2			2	2	1	1					37
Fifth district	4	4	1	1	4	4	4	3	9	9	3	1	2	2	2	2			24
Texas, fourth district	7	2	1	1	6	1			1										8
Virginia:																			
Second district	6	3	5	3															5
Sixth district	89	66	57	42	32	22	1		3	2			1	1	1				95
West Virginia	3		2		1		1										1	1	5
Wisconsin, first district									2	2	1	1					2	2	5

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, 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	14	11	10	8	4	3	2	2	1	1	1	1	1					
Arkansas	25	9	10	2	16	8	3	1	2	1	1	1						
California														1	1			
Colorado	1	1			1	1												
Connecticut														2	2			
Delaware																		
Georgia	37	31	25	21	15	14	6	6	7	7	1	1						
Idaho																		
Illinois	1				1				1									10
Indiana	4	3			1	1	2	2	3		2	1						8
Kentucky	114	77	76	56	37	19	5	3	17	12	3	3	19	12	61	56	55	52
Louisiana	1	1			1	1												
Maryland	2	1	1	1	1		4	1	5	4			3	3	7	7	8	7
Massachusetts																		
Missouri	50	17	11	5	35	14	4	1	3	1	1	1	2					1
Montana	1	1	1	1														
Nebraska																		
New Hampshire	1	1			1	1												
New Jersey																		
New York																		
North Carolina	479	449	432	399	51	46	1	1	8	7			1	1	1	1	4	2
Ohio	3				5	4	10	7	4	1	3	2			4	3	7	6
Oklahoma	1	1	2	1	6	1			1									
Oregon	1	1																
Pennsylvania	13	6	2	2	17	10	14	10	31	20	5	3	10	6	16	16	11	11
South Carolina	24	23	18	16	6	6	1	1	1	1	1	1						
Tennessee	35	27	26	20	10	9	6	5	9	9	5	3	3	3	2	2		
Texas	7	2	1	1	6	1			1	1								
Virginia	95	69	62	45	32	32	1		3	2			1	1	1			
Washington	3	2	1	1	2	1												
West Virginia	3		2		1		1										1	1
Wisconsin									2	2	1	1					2	2
Total	922	735	683	581	249	162	65	44	102	70	26	19	44	31	93	85	110	97

## COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1901 AND 1902.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1902, was 1,372, of which number 1,089 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1901, were 1,506 and 1,258, respectively, showing a decrease during the last fiscal year of 134 in the number registered and of 169 in the number operated, as appears in the table following.

## TOTAL GRAIN DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1901 AND 1902.

Distilleries.	1901.	1902.	Increase (+) or decrease (-)
Registered.....	1,506	1,372	-134
Operated.....	1,258	1,089	-169

There was a decrease of 142 in the number of distilleries registered of the class having the smaller capacities for the production of spirits and a decrease of 164 in the number of such distilleries operated.

In the class of larger distilleries there was an increase of 8 in the number registered and a decrease of 5 in the number operated.

During the fiscal year ended June 30, 1901, there were registered 1,267 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels each, and of this number 1,040, or 82+ 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, 239 were registered and 218, or 91+ per cent, were operated.

During the fiscal year ended June 30, 1902, of the smaller distilleries 1,125 were registered and 876, or nearly 78 per cent, were operated.

Of the larger distilleries, 247 were registered and 213, or 86+ per cent, were operated.

The various numbers above given are tabulated as follows:

## GRAIN DISTILLERIES OF SMALL CAPACITY AND OF LARGE CAPACITY REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1901 AND 1902.

Distilleries.	Small capacity.			Large capacity.		
	1901.	1902.	Increase (+) or decrease (-).	1901.	1902.	Increase (+) or decrease (-).
Registered.....	1,267	1,125	-142	239	247	+8
Operated.....	1,040	876	-164	218	213	-5

Of the distilleries having daily grain capacities exceeding 500 bushels, 10 were registered and 8 operated, having daily grain capacities varying from 5,017 bushels to 12,323 bushels, and daily spirit-producing capacities varying from 23,400 gallons to 58,532 gallons.

## MOLASSES DISTILLERIES.

There were 11 molasses distilleries registered and 11 operated, an increase of 2 in the number registered and operated during the previous year.

## DISTILLATION OF BEET-SUGAR MOLASSES.

The distillation of alcohol from beet-sugar molasses is a new industry in this country and was undertaken for the first time during the last fiscal year. One distillery of large spirit-producing capacity was established and operated for the use of that material only for the production of spirits.

## FRUIT DISTILLERIES.

There were 1,869 fruit distilleries registered and 1,838 operated during the fiscal year ended June 30, 1902, a decrease of 646 in the number registered and of 640 in the number operated from the numbers registered and operated in the preceding fiscal year.

## TOTAL DISTILLERIES REGISTERED AND OPERATED.

The total number of grain, molasses, and fruit distilleries registered during the fiscal year ended June 30, 1902, is 3,252, and the total number operated is 2,938, a decrease of 778 in the number of all kinds of distilleries registered and of 807 in the number operated during the preceding fiscal year.

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, 1902, BY COLLECTION DISTRICTS.

District.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>						
Alabama	5,236	27		2,502	32,164			1,210		39,929	1,210
Arkansas	712	617	13	861	4,796					6,999	
California, first district	4,384	6,864		12,747						23,995	
Colorado	6			6	66					78	
Connecticut	5,912			15,988	13,389					35,289	
Georgia	10,377			396	58,560					69,333	
Illinois:											
First district	785			1,352	5,588					7,725	
Fifth district	697,235			185,343	5,226,330	6,301		32		6,115,209	32
Eighth district	219,517			29,278	1,859,934					2,108,729	
Thirteenth district	7,940			5,393	59,520	402				73,255	
Indiana:											
Sixth district	118,090			66,906	1,066,565	2,974				1,254,625	
Seventh district	341,347			70,040	2,820,087	560				3,232,034	
Kansas	82			82	883					1,047	
Kentucky:											
Second district	47,902			49,981	289,055					386,938	
Fifth district	427,962	5,870		761,223	1,919,885	1,015				3,115,955	
Sixth district	86,688			214,655	431,683	4,520		175,473		737,876	175,473
Seventh district	111,775	2,345		204,967	518,468					867,550	
Eighth district	75,456	140	9	127,456	439,046					642,107	
Louisiana	39			60	347			1,396,220		446	1,396,220
Maryland	211,806	954		1,080,904	106,222	1,467				1,400,765	
Massachusetts, third district	1,330			6,592	6,180			2,504,421		14,102	2,504,421
Michigan, first district								8,382,189			8,382,189
Missouri:											
First district	552	233		1,556	5,114					7,455	
Sixth district	2,510	716		4,884	18,017					26,127	
Montana	26				151					177	
Nebraska	58,378			19,146	426,669					504,193	
New Hampshire	6			2	52			15,963		60	15,963
New York:											
Fourteenth district	126,153			324,302	399,148					759,603	
Twenty-first district	15,384			12,495	109,301					137,180	
Twenty-eighth district	192		158	1,226		17				1,593	
North Carolina:											
Fourth district	6,697	1,480		10,149	63,215		96			81,637	
Fifth district	16,743	639	101	17,496	139,859				57	174,891	

Ohio:											
First district	247,901			385,441	1,640,186	16,233				2,289,851	
Tenth district	9,274			25,351	45,682					84,307	
Eleventh district	1,354	77	6	5,249	8,723					15,419	
Eighteenth district	1,847	1,560		15,229	555					19,191	
Oregon	138	774		108	288					1,258	
Pennsylvania:								9,766			
First district	51,746	54	5	217,934	17,136					283,855	9,766
Ninth district	12,624	1,269		185,127	1,358					150,388	
Twelfth district	549	255		26,629	159					27,623	
Twenty-third district	297,328	3,522		1,325,161	109,785	286				1,736,082	
South Carolina	12,961			14,904	84,529					112,394	
Tennessee:											
Second district	6,956	157	683	5,231	53,081					66,110	
Fifth district	35,491			12,557	139,692		1,582			169,322	
Texas, fourth district	62			32	441					535	
Virginia:											
Second district	131	62		347	1,145					1,705	
Sixth district	5,114	473		16,395	26,164					48,056	
West Virginia	13,931			55,298	418					69,647	
Wisconsin, first district	62,485	1,273	1,567	114,938	351,298				292	551,753	
Total	3,361,107	29,391	2,542	5,591,659	18,473,850	53,775	1,678	12,485,276	349	27,487,351	12,485,276

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, 1902, BY STATES AND TERRITORIES.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>						
Alabama	5,236	27		2,502	32,164			1,210		39,929	1,210
Arkansas	712	617	13	861	4,796					6,999	
California	4,384	6,864		12,747						23,995	
Colorado	6			6	66					78	
Connecticut	5,912			15,988	13,389					35,289	
Delaware	448			1,401	1,493					3,342	
Georgia	10,377			396	58,560					69,333	
Illinois	925,477			221,366	7,151,372	6,703		32		8,304,918	32
Indiana	459,437			137,036	3,886,652	3,531				4,486,659	
Kentucky	749,783	8,355	9	1,358,612	3,628,157	5,535		175,473		5,750,431	175,473
Louisiana	39			60	347			1,396,220		446	1,396,220
Maryland	211,806	954		1,078,903	104,729	1,467				1,397,411	
Massachusetts	1,330			6,592	6,180			2,504,421		14,102	2,504,421
Michigan								8,382,189			8,382,189

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1902, BY STATES AND TERRITORIES—Continued.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.
Missouri.....	3,062	949		6,440	23,131					33,582
Montana.....	25			19,146	426,069					157
Nebraska.....	58,378				52			15,965		504,193
New Hampshire.....	6		158	338,023	448,449					928,376
New York.....	141,729	2,119	101	27,645	208,070	17	96			556,528
North Carolina.....	23,440	1,657	6	432,270	1,098,136	16,233				2,408,768
Ohio.....	260,466	82		82	883					1,017
Oklahoma.....					66					66
Oregon.....	362,248	5,090	5	1,704,851	128,438	286		9,766		2,200,928
Pennsylvania.....	12,961			14,804	84,529					112,394
South Carolina.....	22,449	167	680	17,788	192,773		1,582			235,432
Tennessee.....	62			32	441					535
Texas.....	5,245	535		16,652	27,809					49,761
Virginia.....	488	774		55,298	172					1,192
Washington.....	13,931			114,938	351,298					69,647
West Virginia.....	82,385	1,273	1,567							551,753
Wisconsin.....									292	
Total.....	3,361,107	29,391	2,542	5,884,659	18,473,850	33,775	1,678	12,485,276	349	27,487,351

The average yield per bushel of grain was  $\frac{123,847,304}{27,487,351} = 4.50 +$  gallons of spirits.\*

The average yield per gallon of molasses used for the production of spirits was  $\frac{2,574,051}{9,788,297} = 0.262 +$  of a gallon.

The average yield per gallon of molasses used for the production of rum was  $\frac{2,696,979}{8,816} = .816 +$  of a gallon.

\* For explanation of apparent reduction in yield, see page 73.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TWO 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.
1901.....	27,278,847	121,948,299	1,020,746	847,718	2,144,644	1,724,582
1902.....	27,487,351	123,847,304	9,788,297	2,574,051	2,696,979	2,202,047

The quantity of grain used for the production of spirits during the fiscal year ended June 30, 1902 (27,487,351 bushels), shows an increase of 208,504 bushels over the quantity used in the preceding fiscal year (27,278,847 bushels).

The number of gallons of spirits produced from grain during the year (123,847,304 gallons) shows an increase of 1,899,005 gallons over the product of the preceding fiscal year (121,948,299 gallons).

The yield of spirits for each bushel of grain used was 4.50+ gallons. The yield for the preceding year was 4.47+ gallons.

The quantity of molasses used for the production of spirits during the fiscal year ended June 30, 1902 (9,788,297 gallons), shows an increase of 8,767,551 gallons over the quantity used in the preceding fiscal year (1,020,746 gallons).

The quantity of spirits produced from molasses during the year (2,574,051 gallons) shows an increase of 1,726,333 gallons over the product of the preceding fiscal year (847,718 gallons).

The large increase in the quantity of molasses used for the production of spirits during the year, without a corresponding increase in the quantity of spirits produced therefrom, was due to the fact that a large quantity of beet-sugar molasses was used in a very dilute condition.

To this fact is also due the apparent reduction in the average yield per gallon, from 0.830+ of a gallon in 1901 to 0.216+ in 1902.

The quantity of molasses used for the production of rum during the fiscal year ended June 30, 1902 (2,696,979 gallons), shows an increase of 552,335 gallons over the quantity used in the preceding fiscal year (2,144,644 gallons).

The quantity of rum distilled from molasses during the year (2,202,047 gallons) shows an increase of 477,465 gallons over the product of the preceding fiscal year (1,724,582 gallons).

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, 1902, BY COLLECTION DISTRICTS.

District.	Apple.	Peach.	Grape.	Pear.	Apri-cot.	Ber-ry.	Prune.	Fig.	Cher-ry.	Total.
Alabama.....	3,100	75	357	26						3,558
Arkansas.....	43,639	1,678	15	68						45,400
First California.....	9,302	54,554	2,893,947	7,248	998		25,613	387		2,992,049
Fourth California.....	54	8,131	570,444				6,163		38	584,830
Colorado.....	47	136					188			371
Connecticut.....	3,812	283	1,303				725			6,128
Florida.....			38							38
Georgia.....	980	4,060	866							5,906
Idaho.....	170	10							158	337
Illinois.....	4,510	1,358							49	6,163
Indiana.....	52,481	11,298								63,867
Iowa.....										136
Kansas.....	611									3,390
Kentucky.....	119,947	11,838								202
Louisiana.....		1,060								63,565
Maryland.....	11,043	27,028								136
Massachusetts.....			873							594
Mississippi.....		46								1,484
Missouri.....	9,389	4,420				10				63,652
Montana.....	30									54,282
Nebraska.....	11									786
New Jersey.....	14,347	11								2,267
New Mexico.....	371	318								10,838
New York.....	10,073									1,106
North Carolina.....	40,600	2,137								39,189
Ohio.....	12,256	22,430								594
Oregon.....	1,082	174								6,675
Pennsylvania.....	3,292									9,947
Rhode Island.....										447
South Carolina.....	54	15								11
Tennessee.....	44,199	812								10,525
Texas.....		1,481								7,371
Virginia.....	61,281	416								2,484
Washington.....	454	10								3,900
West Virginia.....	1,429									6,752
Alabama.....										1,144
Arkansas.....										12,290
California.....						112	47			8,515
Colorado.....										2,137
Connecticut.....										34,306
Florida.....										14,976
Georgia.....										93,380
Idaho.....										1,696
Illinois.....										4,691
Indiana.....										4,174
Iowa.....										2,761
Kansas.....										462
Kentucky.....										186
Louisiana.....										2,877
Maryland.....										42,044
Massachusetts.....										350
Mississippi.....										1,501
Missouri.....										5,386
Montana.....										56,958
Nebraska.....										1,429
New Jersey.....										462
New Mexico.....										186
New York.....										2,877
North Carolina.....										42,044
Ohio.....										350
Oregon.....										1,501
Pennsylvania.....										5,386
Rhode Island.....										56,958
South Carolina.....										1,429
Tennessee.....										462
Texas.....										186
Virginia.....										2,877
Washington.....										42,044
West Virginia.....										350
Alabama.....										1,501
Arkansas.....										5,386
California.....										56,958
Colorado.....										1,429
Connecticut.....										462
Florida.....										186
Georgia.....										2,877
Idaho.....										42,044
Illinois.....										350
Indiana.....										1,501
Iowa.....										5,386
Kansas.....										56,958
Kentucky.....										1,429
Louisiana.....										462
Maryland.....										186
Massachusetts.....										2,877
Mississippi.....										42,044
Missouri.....										350
Montana.....										1,501
Nebraska.....										5,386
New Jersey.....										56,958
New Mexico.....										1,429
New York.....										462
North Carolina.....										186
Ohio.....										2,877
Oregon.....										42,044
Pennsylvania.....										350
Rhode Island.....										1,501
South Carolina.....										5,386
Tennessee.....										56,958
Texas.....										1,429
Virginia.....										462
Washington.....										186
West Virginia.....										2,877

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, BY STATES AND TERRITORIES.

States and Terri-tories.	Apple.	Peach.	Grape.	Pear.	Apri-cot.	Berry.	Prune.	Fig.	Cherry.	Total.
Alabama.....	Gallons. 3,100	Gallons. 75	Gallons. 357	Gallons. 26	Gallons. 998	Galls. 15	Gallons. 15	Galls. 68	Gallons. 38	Gallons. 3,558
Arizona.....	43,639	1,678	618							45,400
Arkansas.....	9,356	62,683	3,464,391	7,248	998		31,776	387	38	3,576,879
California.....	47	136					188			371
Colorado.....	3,812	283	87							4,187
Connecticut.....	751	243								994
Delaware.....										38
Florida.....										38
Georgia.....	980	4,060	866							5,906
Idaho.....	170	10								337
Illinois.....	4,510	1,358	233							6,163
Indiana.....	52,481	11,298	83							63,867
Iowa.....										136
Kansas.....	611									3,390
Kentucky.....	119,947	11,838	873							202
Louisiana.....		1,060								63,565
Maryland.....	11,043	27,028								136
Massachusetts.....			594							594
Mississippi.....		46								1,484
Missouri.....	9,389	4,420	2,520							63,652
Montana.....	30									54,282
Nebraska.....	11									786
New Jersey.....	14,347	11	2,378							2,267
New Mexico.....	371	318	980	104						10,838
New York.....	10,073		12,835	186						1,106
North Carolina.....	40,600	2,137								39,189
Ohio.....	12,256	22,430	79,259	597						594
Oregon.....	1,082	174	74	64						6,675
Pennsylvania.....	3,292									9,947
Rhode Island.....			1,216							447
South Carolina.....	54	15								11
Tennessee.....	44,199	812								10,525
Texas.....		1,481								7,371
Virginia.....	61,281	416								2,484
Washington.....	454	10								3,900
West Virginia.....	1,429									6,752
Total.....	449,729	152,494	3,570,197	8,662	998	508	36,528	1,236	48	4,226,400

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1902, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
Alabama.....	232,614.7	New Jersey:	
Arkansas.....	64,528.3	First district.....	313,972.3
California:		Fifth district.....	621,567
First district.....	3,287,066.7	New Mexico.....	36,577.1
Fourth district, and Nevada.....	173,196.5	New York:	
Colorado and Wyoming.....	132,586.4	First district.....	1,605,566.4
Connecticut and Rhode Island.....	670,568.4	Second district.....	8,132,021.4
Florida.....	7,953.7	Third district.....	2,942,190.1
Georgia.....	242,378.4	Fourteenth district.....	365,553.9
Hawaii.....	17,147.8	Twenty-first district.....	353,223
Illinois:		Twenty-eighth district.....	2,025,890.5
First district.....	5,762,126.6	North Carolina:	
Fifth district.....	2,742,935.7	Fourth district.....	62,218.7
Eighth district.....	234,284.6	Fifth district.....	427,090.5
Thirteenth district.....	86,013.7	North and South Dakota.....	
Indiana:		Ohio:	
Sixth district.....	240,224.8	First district.....	12,976,674.8
Seventh district.....	873,400	Tenth district.....	697,030.6
Iowa:		Eleventh district.....	87,793.3
Third district.....	56,082.7	Eighteenth district.....	1,171,708.8
Fourth district.....	50,441.4	Oregon and Washington.....	355,765
Kansas and Oklahoma.....	823	Pennsylvania:	
Kentucky:		First district.....	7,580,855.1
Second district.....	718,887.1	Ninth district.....	193,838.7
Fifth district.....	5,154,225.9	Twelfth district.....	335,051.9
Sixth district.....	2,190,037.5	Twenty-third district.....	2,281,311.1
Seventh district.....	180,353.8	South Carolina.....	170,344.1
Eighth district.....		Tennessee:	
Louisiana and Mississippi.....	1,053,898.6	Second district.....	277,759.2
Maryland, Delaware, and District of Columbia.....	6,838,663.3	Fifth district.....	920,742.2
Massachusetts, Third district.....	4,827,186	Texas:	
Michigan:		Third district.....	266,834.1
First district.....	280,021.3	Fourth district.....	147,189.2
Fourth district.....		Virginia:	
Minnesota.....	1,109,205.9	Second district.....	1,105,381.3
Missouri:		Sixth district.....	91,181.8
First district.....	2,959,917.4	West Virginia.....	192,538
Sixth district.....	1,159,640.8	Wisconsin:	
Montana, Utah, and Idaho.....	87,417.4	First district.....	1,717,573.6
Nebraska.....	530,882.9	Second district.....	100,002.4
New Hampshire, Maine, and Vermont.....	65,862.7	Total.....	89,614,964.5

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1902, BY STATES AND TERRITORIES.

States and Territories.	Gallons.	States and Territories.	Gallons.
Alabama.....	232,614.7	Nebraska.....	530,882.9
Alaska.....		Nevada.....	
Arizona.....	25,042.7	New Hampshire.....	65,862.7
Arkansas.....	64,528.3	New Jersey.....	925,539.2
California.....	2,450,233.2	New Mexico.....	11,523.4
Colorado.....	132,586.4	New York.....	15,404,445.3
Connecticut.....	495,057.3	North Carolina.....	489,219.2
Delaware.....	365,474.3	North Dakota.....	
District of Columbia.....	342,307.6	Ohio.....	14,993,207.5
Florida.....	7,953.7	Oklahoma.....	524.5
Georgia.....	242,378.4	Oregon.....	260,184.3
Hawaii.....	17,147.8	Pennsylvania.....	10,420,076.8
Illinois.....	8,825,900.6	Rhode Island.....	175,511.1
Indiana.....	1,113,633.8	South Carolina.....	170,344.1
Iowa.....	105,523.5	South Dakota.....	
Kansas.....	299.5	Tennessee.....	1,198,501.4
Kentucky.....	8,242,504.3	Texas.....	414,023.3
Louisiana.....	1,044,369.6	Utah.....	58,695.4
Maine.....		Vermont.....	
Maryland.....	6,210,881.4	Virginia.....	1,196,563.1
Massachusetts.....	4,827,186	Washington.....	95,580.7
Michigan.....	280,021.3	West Virginia.....	192,538
Minnesota.....	1,109,205.9	Wisconsin.....	1,817,576
Mississippi.....	3,590	Wyoming.....	
Missouri.....	4,119,353.2	Total.....	89,614,964.5
Montana.....	28,722		

QUANTITIES IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1901, BY COLLECTION DISTRICTS.

Collection district.	Distilled spirits other than fruit brandies.				Rectified.	Dumped for rectification.	Total gauged.
	Deposited in warehouse.	On payment of the tax.	For export.	With drawn from warehouse.			
Alabama.....	147,941	128,681		228,082	278,065	12,468	783,177
Alaska.....		50,714		51,476	51,595	51,595	274,439
Arizona.....	62,193	512,740	5,529	2,582,742	2,845,331	4,292,900	10,582,813
Arkansas.....	87,533			141,095	168,131	1,691,564	3,905,810
California:				81,651	98,884	457	2,988,688
First district.....	223	53,453		551,630	632,288	23,407	1,484,262
Fourth district, and Nevada.....	1,456	2,684		2,285	2,666	15,465	15,077
Colorado.....	280,312	214,985		208,657	282,269	15,983	886,886
Connecticut.....				10,253	11,525	27,731	10,578,820
Florida.....				4,672,479	5,322,034	98,810	61,744,408
Georgia.....	22,523	151,355		1,924,649	2,135,845	100	19,703,912
Hawaii.....	22,031,057	27,628,890	205,960	1,164,937	2,298,414	2,731	1,105,071
Illinois:	8,467,912	8,478,574		87,158	72,296	2,564	8,407,053
First district.....	4,062,405	4,065,878	607	1,900,901	215,136	564	8,407,053
Fifth district.....	14,770,158	14,866,783	2,215	6,888,913	657,165	22,301	30,550,617
Indiana.....				89,489	44,767	84,296	84,296
Iowa.....	91,292	8,994		39,428	42,033	321	32,005
Kansas.....	2,268,394	1,220,186		1,656	1,895	2,585	5,028,182
Kentucky.....	75,626,050	8,865		630,487	720,269	41,178	32,504,003
Louisiana.....	3,613,166	2,629,413		37,122	4,565,619	103,066	10,552,462
Maine.....	4,997,039	4,007		2,080,137	2,162,103	1,460	8,186,905
Massachusetts.....	4,377,613	2,936,114		2,138,161	1,586,617	5,385	6,842,111
Michigan.....	847,718	652,426		876,912	1,014,130	831	3,484,756
Minnesota.....	5,178,766	3,846		5,763,422	6,141,237	120,109	11,879,463
Mississippi.....	1,678,791	2,578,250		3,978,353	4,481,595	8,021	19,779,403
Missouri.....		697,715		265,857	372,642		588,499
Montana.....				737,287	877,523		1,685,978
New Hampshire.....		1,168		1,465,836	2,824,085	9,734	4,484,156
New Jersey.....	355,408	126,075		1,465,836	2,824,085	9,734	4,484,156
New Mexico.....	2,200,720	294,946		920,691	1,015,460	9,203	2,213,076
New York.....	1,350	1,350		67,732	73,444		144,929
North Carolina.....	2,187,741	1,594,538		482,973	487,869	18	3,062,499

SPIRITS GAUGED IN 1901--Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1901, BY COLLECTION DISTRICTS--Cont'd.

Collection district.	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.				
New Hampshire	12,896	13,558					49,107	52,435	127,996	
First New Jersey							83,476	316,340	486,308	
Fifth New Jersey		115,608					651,161	599,020	1,361,589	
New Mexico							33,591	38,990	75,421	
First New York	213,500	274,228	945	1,460			1,430,910	1,556,968	3,525,906	
Second New York							6,571,513	7,208,918	14,049,333	
Third New York							2,378,187	2,688,049	5,066,236	
Fourteenth New York	2,440,391	2,256,723		23,429			393,148	423,022	44,834	
Twenty-first New York	482,561	61,865		345			292,722	308,209	9,693	
Twenty-eighth New York		60,470		1,138			1,745,229	1,846,551	156,250	
Fourth North Carolina	238,775	236,121					61,179	81,510	27,128	
Fifth North Carolina	464,002	434,952					375,140	417,453	44,225	
First Ohio	8,266,574	7,254,340	3,375	3,843	24,691	5,549	10,480,973	12,679,932	4,542	
Tenth Ohio	370,345	117,371					579,702	628,124	119,715	
Eleventh Ohio	120,150	101,309					61,066	72,660	878	
Eighteenth Ohio	74,907	61,346					886,537	975,871	10,180	
Oregon	572	7,286					219,287	247,323	4,484	
First Pennsylvania	1,087,412	606,366	1,879	1,203	4,466		6,562,973	6,925,358	15,302	
Ninth Pennsylvania	491,041	355,554	1,251			1,503	144,573	165,739	1,189,651	
Twelfth Pennsylvania	67,412	43,451					270,158	302,325	683,346	
Twenty-third Pennsylvania	6,888,447	3,593,384	68,621	528	6,274	195,978	1,672,543	1,891,622	14,317,397	
South Carolina	141,547	136,990							460	
Second Tennessee	171,567	145,562					223,502	262,440	2,818	
Fifth Tennessee	671,535	531,693	75				778,274	942,644	59,572	
Third Texas							232,449	270,342	502,791	
Fourth Texas	6,734	16,457					156,288	170,904	3,648	
Second Virginia	4,099	5,629					336,088	1,078,684	10,027	
Sixth Virginia	186,293	145,895					84,768	37,445	49,151	
West Virginia	277,085	195,010	2,602		1,050		177,295	151,539	262	
First Wisconsin	2,426,613	2,465,752		2,681			1,386,039	1,601,972	7,885,057	
Second Wisconsin							86,136	98,498	184,634	
Total	124,520,599	98,670,478	1,930,753	1,315,012	346,058	521,243	72,184,600	81,929,714	7,537,314	388,955,771

SPIRITS GAUGED IN 1901--Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1901, 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	147,941	133,681					223,032	278,055	12,468	
Arizona									641	
Arkansas	62,193	50,714					51,476	55,546	51,508	
California	81,348	512,740	5,529	10,425	22,426		2,733,837	3,006,482	5,983,894	
Colorado	223	52,453					86,651	98,884	457	
Connecticut	128,977	117,647			95		551,630	642,288	22,656	
Delaware									16,976	
Florida	7,456	2,684					2,225	2,656	45	
Georgia	220,312	214,995					203,627	232,269	15,183	
Hawaii							10,233	11,526	21,781	
Idaho									207	
Illinois	39,354,439	36,539,517	275,920	1,194,573	189,430	21,526	6,826,214	7,728,582	102,100	
Indiana	18,862,363	18,462,631	3,079	49,733	47,645	6,909	829,844	872,301	22,859	
Iowa							78,867	87,700	821	
Kansas	21,292	8,994					1,656	1,835	1,789	
Kentucky	30,552,253	17,076,791	369,632	9,243	21,169	288,258	7,040,211	7,596,689	151,290	
Louisiana	847,718	652,429	90,541	2,135			876,912	1,014,130	710	
Maryland	5,156,766	2,578,289	417	3,846		640	5,763,422	6,141,233	103,130	
Massachusetts	1,678,791	637,715	1,077,877		22,086		3,978,383	4,481,595	3,021	
Michigan							265,857	312,642	578,499	
Mississippi									121	
Minnesota		1,168					757,287	877,523	1,635,978	
Missouri	156,128	364,621					2,398,507	3,629,555	39,940	
Montana		3,550					67,732	75,444	144,726	
Nebraska	2,137,741	1,994,518	28,990	10,360			432,973	487,869	18	
New Hampshire	12,896	13,558					49,107	52,435	127,996	
New Jersey		115,608					33,591	38,990	75,421	
New Mexico							33,591	38,990	75,421	
New York	3,136,452	2,456,286	945	26,372			12,811,709	14,031,747	327,571	
North Carolina	702,777	671,073					436,319	498,563	71,363	
Ohio	8,266,574	7,254,340	3,375	3,843	24,691	5,549	12,008,278	14,356,587	135,315	
Oklahoma									489	
Oregon	572	7,286					219,287	247,323	3,436	

SPIRITS GAUGED IN 1901—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1901, BY STATES AND TERRITORIES—Continued.

States and Territories.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.	
	Withdrawn from warehouse.						Dumped for rectification.			Rectified.
	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.				
Pennsylvania.....	8,534,312	4,628,755	71,751	1,731	10,740	198,171	8,650,247	9,285,044	15,302,951	81,396,053
Rhode Island.....									951	951
South Carolina.....	141,547	136,990							460	278,997
Tennessee.....	843,102	677,255	75				1,001,776	1,203,093	62,390	3,789,691
Texas.....	6,734	16,457					388,737	441,246	3,648	856,822
Utah.....										
Vermont.....										
Virginia.....	190,392	151,524					1,020,856	1,176,129	59,178	2,908,079
Washington.....									1,048	1,048
West Virginia.....	277,085	195,010	2,602		1,050		177,235	191,589	262	844,843
Wisconsin.....	2,426,613	2,465,732		2,681			1,472,175	1,700,470		8,067,691
Total.....	124,520,509	98,670,478	1,930,753	1,315,012	346,058	521,243	72,184,600	81,929,714	7,537,314	388,955,771

SPIRITS GAUGED IN 1902.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, 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.	
	Withdrawn from warehouse.						Dumped for rectification.			Rectified.
	Deposited in warehouse.	On payment of the tax.	For export.	For scientific purposes and use of United States.	For transfer to manufacturing warehouses.	Tax paid for transfer to bottling warehouses.				
Alabama.....	149,975	131,794.5					178,944.1	232,614.7	3,914.8	697,243.1
Arkansas.....	22,351.1	37,628.3					57,824.6	64,528.3	56,090.1	238,422.4
First California.....	83,620.1	490,212.2	4,381.2	10,944	15,004.4		3,123,569.1	3,287,066.7	5,380,854.6	12,395,652.3
Fourth California.....							149,168	173,196.5	944,416	1,265,780.5
Colorado.....	205.2	68,356.8					116,547.8	132,586.4	371	318,067.2
Connecticut.....	122,769.7	126,065.7					582,173.6	670,568.4	14,562.7	1,517,110.1
Florida.....		1,256.7					6,619.6	7,953.7	38	15,868
Georgia.....	196,431.9	185,280.6					207,234	242,378.4	5,906	837,230.9
Hawaii.....							14,778.6	17,147.8		31,926.4
First Illinois.....	33,470.3	151,483.6					5,034,337.8	5,762,126.6	100,221.1	11,081,639.4
Fifth Illinois.....	29,418,470.9	27,985,501.6	67,783.9	251,386.9	44,134.7	29,162.7	2,489,742.5	2,742,935.7	2,604	63,031,722.9
Eighth Illinois.....	9,931,197.3	9,082,890.8	43,140	261,845.6	43,815.2		182,614.5	234,284.6	169	19,779,957
Thirteenth Illinois.....	353,574.8	358,854.6					73,492.9	86,013.7	3,390	875,266
Sixth Indiana.....	5,675,591.8	5,511,430.3				5,753.6	216,283.8	240,224.8	302	11,649,586.3
Seventh Indiana.....	15,760,156.4	14,979,331.8	200,819.4	206,149.5	58,486.2		855,435.9	873,409	63,565	32,997,353.2
Third Iowa.....							49,466.4	56,082.1		105,548.5
Fourth Iowa.....							45,222.6	50,411.4		95,800
Kansas.....	3,200.3	7,757.4					756.2	823	3,992	16,528.9
Second Kentucky.....	1,657,614.6	1,171,677.2	4,867.3	548			33,698.8	658,586.4	718,887.1	4,328,127.2
Fifth Kentucky.....	14,158,377.3	7,754,580.6	401,813.9	162.8	4,220.9		4,681,744.6	5,154,225.9	125,259.2	32,398,909.1
Sixth Kentucky.....	3,388,431.4	2,504,664.3	39,706.8	75.1			15,227.7	2,190,037.5	786	10,206,239.8
Seventh Kentucky.....	3,855,982.2	1,905,298	105,272.3				101,364.3	180,353.8	2,267	6,313,465.7
Eighth Kentucky.....	2,826,935.4	1,837,876.4	19,898.2				36,405.7		10,838	4,731,893.7
Louisiana.....	1,276,300.7	1,095,524.5	21,679.7	2,233.5			918,487.1	1,053,898.6	1,106	4,372,230.1
Maryland.....	5,747,246.1	2,277,947.9	460.8	3,345.6			6,359,165.8	6,858,666.3	79,467.1	21,333,507
Third Massachusetts.....	2,087,061	706,159	1,088,708.1				4,257,032.9	4,827,186	594	12,985,174.7
First Michigan.....	1,297,940.7	685,547.5		191,783.3			242,077.6	280,021.3		2,697,370.4
Fourth Michigan.....										
Minnesota.....							1,003,747.5	1,109,208.9		2,112,956.4
First Missouri.....	21,850.5	64,038.6					2,571,349.9	2,959,917.4	13,161.9	5,630,318.3
Sixth Missouri.....	95,859.7	236,609.5					1,061,056.5	1,159,640.8	14,330	2,566,980.9
Montana.....	466	309.5					78,794.7	87,417.4	447	167,494.6
Nebraska.....	2,338,345.4	1,967,460	2,737.9	5,674.2			464,289.1	530,882.9	11	5,309,400.5
New Hampshire.....	13,433.1	12,564.9					55,823.1	65,862.7		147,683.8

SPIRITS GAUGED IN 1902—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, 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.
	Withdrawn from warehouse.									
	Deposited in warehouse.	On payment of the tax.	For export.	For scientific purposes and use of United States.	For transfer to manufacturing warehouses.	Tax paid for transfer to bottling warehouses.	Dumped for rectification.	Rectified.		
First New Jersey							399,156.8	313,972.3	11,048	724,177.1
Fifth New Jersey		80,849.6					705,644.5	621,567	8,774.6	1,416,835.7
New Mexico							31,014.2	36,577.1	3,101.8	70,693.1
First New York							1,459,566.6	1,605,566.4	3,900	3,069,033
Second New York							7,245,676.2	8,132,021.4	342,290.2	15,719,987.8
Third New York							2,593,754.2	2,942,190.1		5,535,944.3
Fourteenth New York	2,912,616.3	2,583,756.5		44,400.3	4,029.6		868,786.1	365,553.9	12,802.6	6,291,945.3
Twenty-first New York	662,008	669,111.3		352.1			313,644.8	333,223	1,144	1,979,483.2
Twenty-eighth New York	5,920.8	14,061.4					1,868,538.3	2,025,890.5	120,416	4,034,827
Fourth North Carolina	210,697.6	198,522.8					54,509.6	62,218.7	24,525.4	550,474.1
Fifth North Carolina	484,364.3	413,785.2					375,272.8	427,000.5	34,806	1,735,228.8
North and South Dakota										
First Ohio	9,984,367.7	8,948,177.5	7,357.2	5,062.6	9,939	6,710	10,748,076.6	12,976,674.8	17,708.6	42,704,074
Tenth Ohio	371,031.6	195,601.7					644,231.6	697,030.6	158,035	2,065,920.5
Eleventh Ohio	78,791.8	160,312.7					76,574.7	87,733.3	1,696	405,408.5
Eighteenth Ohio	69,301.9	60,438.4					1,057,056.1	1,171,768.8	4,691	2,968,256.2
Oregon	3,240	1,619.5					311,077.3	355,765	4,174	675,875.8
First Pennsylvania	1,191,619.2	601,572.4	1,565.2	1,551.8	1,071.6	283.7	7,112,450.8	7,589,855.1	2,761	16,502,730.8
Ninth Pennsylvania	604,434.2	351,098	1,931.5			458.4	162,075.5	193,858.7	1,313,856.3	1,313,856.3
Twelfth Pennsylvania	88,510.4	43,374.9					317,218.1	355,051.9		804,155.3
Twenty-third Pennsylvania	7,343,506.2	3,521,682.6	1,665	502.8	3,967	187,395.1	2,033,953.3	2,281,311.1	462	15,374,445.1
South Carolina	472,489.7	356,710.8					170,297.7	170,344.1	186	1,170,028.3
Second Tennessee	221,690.2	148,184.5					224,765.9	277,759.2	2,877	875,276.8
Third Tennessee	609,668.5	484,005.3	35.1				767,290.9	920,742.2	61,548.7	2,843,290.7
Fourth Tennessee							221,833.4	266,834.1	359	489,086.5
Fourth Texas	1,868.3	8,626.8					135,487.2	147,189.2	1,501	294,672.5
Second Virginia	4,924.7	4,281					950,311.4	1,105,381.3	5,386	2,070,284.4
Sixth Virginia	138,137.3	137,912.7		40.5			77,690.2	91,181.8	58,288.6	503,251.1
West Virginia	298,327.9	157,476.8			449.5		168,760.9	192,538	1,429	818,982.1
First Wisconsin	2,349,026.4	2,291,113.9		2,507			1,481,646.7	1,717,573.6		7,841,867.6
Second Wisconsin							86,358.5	100,002.4		186,360.9
Total	128,623,401.9	102,769,893.5	2,016,763.5	988,565.6	210,655.1	535,088	80,130,617.2	89,614,964.5	7,794,958.8	412,684,908.1

SPIRITS GAUGED IN 1902—Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, 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.
	Withdrawn from warehouse.									
	Deposited in warehouse.	On payment of the tax.	For export.	For scientific purposes and use of United States.	For transfer to manufacturing warehouses.	Tax paid for transfer to bottling warehouses.	Dumped for rectification.	Rectified.		
Alabama	149,975	131,794.5					178,944.1	232,614.7	3,914.8	697,243.1
Alaska										
Arizona							20,547	25,043.7	618	46,208.7
Arkansas	22,351.1	37,628.3					57,824.6	64,528.3	56,090.1	238,422.4
California	83,620.1	490,212.2	4,381.2	10,944	15,004.4		3,272,737.1	3,460,263.2	6,325,270.6	13,662,432.8
Colorado	205.2	68,356.8					116,547.8	132,586.4	371	318,067.2
Connecticut	122,769.7	126,035.7					433,353.8	495,057.3	12,621.7	1,189,838.2
Delaware							297,600.4	305,474.3	994	604,068.7
District of Columbia							306,416.9	342,307.6		648,724.5
Florida		1,256.7					6,619.6	7,953.7	38	15,868
Georgia	196,431.9	185,280.6					207,234	242,378.4	5,906	837,230.9
Hawaii							14,778.6	17,147.8		31,926.4
Idaho									397	397
Illinois	39,736,713.3	37,578,730.6	110,923.9	513,232.5	87,949.9	29,162.7	7,780,127.7	8,825,360.6	106,384.1	94,768,585.3
Indiana	21,435,748.2	20,490,762.1	200,819.4	206,149.5	58,486.2	5,753.6	1,071,719.7	1,113,683.8	63,867	44,646,939.5
Indian Territory										
Iowa							94,689	106,523.5	136	201,348.5
Kansas	3,200.3	7,757.4					288.1	298.5	3,992	15,536.3
Kentucky	25,887,340.9	15,174,096.5	571,498.5	785.9	4,220.9	305,220.4	7,570,570.1	8,243,504.3	221,398	57,978,635.5
Louisiana	1,276,300.7	1,095,524.5	24,679.7	2,233.5			909,099.1	1,044,358.6	1,060	4,353,256.1
Maine										
Maryland	5,747,246.1	2,277,947.9	460.8	3,345.6	7,103.3	104.1	5,755,148.5	6,210,884.4	78,473.1	20,080,713.8
Massachusetts	2,087,061	706,159	1,088,708.1		18,433.7		4,257,032.9	4,827,186	594	12,985,174.7
Michigan	1,297,940.7	685,547.5		191,783.3			242,077.6	280,021.3		2,697,370.4
Minnesota							1,003,747.5	1,109,208.9		2,112,956.4
Mississippi							9,388	9,540	46	18,974
Missouri	117,710.2	300,132.5					3,632,406.4	4,119,558.2	27,491.9	8,197,299.2
Montana	466	389.5					25,922.1	28,722	50	55,599.6
Nebraska	2,333,345.4	1,967,460	2,737.9	5,674.2			464,289.1	530,882.9	11	5,309,400.5
Nevada										
New Hampshire	13,433.1	12,564.9					55,823.1	65,862.7		147,683.8
New Jersey		80,849.6					1,104,801.3	935,539.3	19,822.6	2,141,012.8
New Mexico							10,467.2	11,533.4	2,483.8	24,484.4

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1902, BY STATES AND TERRITORIES—  
 Continued.

States and Territories.	Distilled spirits other than fruit brandies.						Total gauged.
	Withdrawn from warehouse.						
	Deposited in warehouse.	On payment of the tax.	For export.	Forscientific purposes and use of United States.	For transfer to manufacturing warehouses.	Tax paid for transfer to bottling warehouses.	
New York.....	3,580,545.1	3,206,929.2		44,752.4	4,029.6		480,552.8
North Carolina.....	695,061.9	612,308					59,331.4
North Dakota.....			7,357.2		9,939		182,130.6
Ohio.....	10,503,493	9,364,930.3		5,062.6			47,538,659.2
Oklahoma.....							2,704
Oregon.....	3,240	1,619.5					3,223
Pennsylvania.....	9,225,070	4,617,727.9	6,161.7	2,051.6	5,038.6	188,137.2	38,995,187.5
Rhode Island.....							1,941
South Carolina.....	472,488.7	366,710.8					1,170,028.3
South Dakota.....							64,425.7
Tennessee.....	831,368.7	632,180.8	35.1				1,860
Texas.....	1,865.3	8,626.8					1,860
Utah.....							58,695.4
Vermont.....	143,062	142,193.7		40.5			63,674.6
Virginia.....							1,470
Washington.....		157,476.8					181,923.7
West Virginia.....	288,327.9				449.5		1,429
Wisconsin.....	2,343,026.4	2,291,113.9		2,507			8,028,228.5
Wyoming.....							
Total.....	128,623,401.9	102,760,893.5	2,016,763.5	988,565.6	210,655.1	535,088	7,794,936.8

ANNUAL REPORT OF THE

FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1902.

Districts.	Barrels.	Districts.	Barrels.
Alabama.....	68,500	First New Jersey.....	109,522
Arkansas.....	11,122	Fifth New Jersey.....	2,353,656
First California.....	707,333	New Mexico.....	5,599
Fourth California.....	146,422	First New York.....	2,826,269
Colorado.....	330,258	Second New York.....	289,639
Connecticut.....	884,434	Third New York.....	3,979,567
Florida.....	10,305	Fourteenth New York.....	1,508,735
Georgia.....	130,798	Twenty-first New York.....	550,114
Hawaii.....	10,912	Twenty-eighth New York.....	1,313,460
First Illinois.....	3,553,283	Fourth North Carolina.....	
Fifth Illinois.....	165,487	Fifth North Carolina.....	
Eighth Illinois.....	191,429	North and South Dakota.....	29,409
Thirteenth Illinois.....	222,102	First Ohio.....	1,498,662
Sixth Indiana.....	561,629	Tenth Ohio.....	567,187
Seventh Indiana.....	133,374	Eleventh Ohio.....	483,248
Third Iowa.....	171,648	Eighteenth Ohio.....	939,953
Fourth Iowa.....	133,385	Oregon.....	466,694
Kansas.....	11,508	First Pennsylvania.....	2,692,810
Second Kentucky.....	19,346	Ninth Pennsylvania.....	214,698
Fifth Kentucky.....	295,586	Twelfth Pennsylvania.....	791,516
Sixth Kentucky.....	186,326	Twenty-third Pennsylvania.....	1,868,082
Seventh Kentucky.....	20,215	South Carolina.....	5,923
Eighth Kentucky.....	13,277	Second Tennessee.....	66,535
Louisiana.....	245,202	Fifth Tennessee.....	106,383
Maryland.....	1,161,573	Third Texas.....	327,527
Massachusetts.....	1,831,829	Fourth Texas.....	103,833
First Michigan.....	807,195	Second Virginia.....	59,426
Fourth Michigan.....	302,696	Sixth Virginia.....	87,469
Minnesota.....	869,210	West Virginia.....	212,504
First Missouri.....	2,660,115	First Wisconsin.....	3,191,827
Sixth Missouri.....	336,795	Second Wisconsin.....	453,739
Montana.....	256,222		
Nebraska.....	259,549	Total.....	44,478,832
New Hampshire.....	335,787		

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1902.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	68,500	Montana.....	256,222
Arkansas.....	11,122	Nebraska.....	259,549
California.....	853,755	New Hampshire.....	335,787
Colorado.....	330,258	New Jersey.....	2,463,178
Connecticut.....	884,434	New Mexico.....	5,599
Florida.....	10,305	New York.....	10,467,784
Georgia.....	130,798	North Carolina.....	
Hawaii.....	10,912	North and South Dakota.....	29,409
Illinois.....	4,132,301	Ohio.....	3,489,050
Indiana.....	995,003	Oregon.....	466,694
Iowa.....	305,033	Pennsylvania.....	5,567,100
Kansas.....	11,508	South Carolina.....	5,923
Kentucky.....	534,750	Tennessee.....	172,918
Louisiana.....	245,202	Texas.....	431,360
Maryland.....	1,161,573	Virginia.....	146,895
Massachusetts.....	1,831,829	West Virginia.....	212,504
Michigan.....	1,109,891	Wisconsin.....	3,675,666
Minnesota.....	869,210		
Missouri.....	2,996,910	Total.....	44,478,832

## 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.

## ASSESSMENTS.

## 1. BY STATES AND TERRITORIES, 1902.

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, 1902:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama.....	\$22,594.49	Montana, Idaho, and Utah.....	\$169,707.98
Arkansas.....	12,303.56	Nebraska.....	18,557.74
California and Nevada.....	177,182.27	New Hampshire, Maine, and Vermont.....	130,919.39
Colorado and Wyoming.....	15,078.66	New Jersey.....	376,210.38
Connecticut and Rhode Island.....	719,057.55	New Mexico and Arizona.....	3,010.72
Florida.....	6,350.56	New York.....	1,720,254.23
Georgia.....	71,950.38	North Carolina.....	103,340.79
Hawaii.....	4,508.54	North and South Dakota.....	7,863.93
Illinois.....	433,926.20	Ohio.....	161,764.33
Indiana.....	38,025.39	Oregon, Washington, and Alaska.....	29,717.31
Iowa.....	63,828.69	Pennsylvania.....	999,150.16
Kansas, Indian Territory, and Oklahoma.....	14,387.02	South Carolina.....	14,082.61
Kentucky.....	104,593.76	Tennessee.....	48,439.41
Louisiana and Mississippi.....	61,979.94	Texas.....	45,571.95
Maryland, Delaware, and District of Columbia.....	508,711.41	Virginia.....	92,764.98
Massachusetts.....	617,182.32	West Virginia.....	21,992.94
Michigan.....	297,096.42	Wisconsin.....	76,876.78
Minnesota.....	38,304.78	Total.....	7,385,236.90
Missouri.....	337,999.13		

## 2. BY ARTICLES AND OCCUPATIONS, 1901 AND 1902.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1901, and June 30, 1902, respectively, and the increase or decrease on each article or occupation:

Description of tax by articles or occupation.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1902.	
	June 30, 1901.	June 30, 1902.	Increase over 1901.	Decrease from 1901.
Tax on deficiencies in production of distilled spirits.....	\$57,888.49	\$28,828.87		\$29,059.62
Tax on excess of materials used in the production of distilled spirits.....	2,586.02	2,386.83		199.19
Tax on circulation of banks and others.....	115.00			115.00
Tax on distilled spirits fraudulently removed or seized; also taxes overdue.....	207,736.23	189,437.28		18,299.05
Tax on fermented liquors not paid by stamp.....	27,397.31	14,372.73		13,024.58
Tax on tobacco, snuff, and cigars removed from factory unstamped.....	24,457.14	26,802.06	\$2,344.92	
Tax on oleomargarine not paid by stamp.....	13,665.41	175.19		13,490.22
Assessed penalties.....	164,016.66	182,602.21	18,645.55	
Tax on documentary stamps, schedule A, etc.....	742,077.57	490,517.63		251,559.94
Special tax on capital of bankers.....	3,693,734.52	436,325.47		3,167,409.05
Tax on gross receipts.....	1,101,207.75	767,190.35		334,017.40
Tax on industrial insurance.....	176,987.80	9,121.64		167,866.66
Tax on legacies and distributive shares.....	9,464,733.86	4,833,128.93		4,631,604.93
Tax on mixed flour.....	.02	83.25		83.25
Tax on proprietary articles, Schedule B, etc.....	8,482.41	5,555.42		2,926.99
Tax on telephone messages.....	360,081.74	34,425.86		325,655.88
Tax on playing cards.....	1.20	62.64		61.44
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).....	229,682.65	251,498.51	21,815.86	
Special taxes (licenses).....	112,838.23	113,022.01	183.78	
Total.....	16,297,449.61	7,385,236.90	43,374.80	8,955,587.51

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, 1902, are as follows: Two hundred and eighteen claims received from grain distillers; amount of tax abated—

On excess of material used.....	\$4,738.73
On deficiencies in production of distilled spirits.....	50,426.63
Total.....	55,165.36
Nineteen claims received from fruit distillers, amount of tax abated on deficiencies in production of distilled spirits.....	2,967.88
Total grain and fruit.....	58,133.24

STATEMENT OF 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 assessed and accounted for during the fiscal year ended June 30, 1902, is as follows:

District.	Balance outstanding July 1, 1901.	Assessed during year.	Transfers from other districts with name of district.		Total.	Amount collected.	Abated during the year.	Transferred to other districts with name of district.		Balance outstanding June 30, 1902.
			Name.	Amount.				Name.	Amount.	
Alabama	\$525.97	\$3,120.46	First Missouri	\$17.50	\$3,666.93	\$1,569.91	\$200.48		\$1,896.54	
Arkansas	834.87	1,571.58			2,406.45	1,487.08	740.21		229.16	
First California	11,977.18	2,902.07			14,879.25	2,422.48	1,086.25		11,370.52	
Fourth California	289.86	3,157.35			3,447.21	2,870.93	261.80		314.98	
Colorado	679.16	1,299.74			1,978.90	1,004.99	474.74		499.17	
Connecticut	882.82	6,671.74			7,554.56	6,031.58	1,380.57		92.41	
Florida	288.42	2,491.86			2,780.28	2,620.53	134.75		25.00	
Georgia	4,143.76	9,930.98	South Carolina	117.15	14,191.89	6,596.34	1,555.56		6,039.99	
Hawaii	25.00				25.00		25.00			
First Illinois	3,008.48	11,044.40	First Missouri	100.00	14,152.88	8,938.70	3,988.77		1,225.41	
Fifth Illinois	582.09	638.49			1,220.58	841.01	334.99		544.58	
Eighth Illinois	33.33	434.59			467.92	47.92	395.00		25.00	
Thirteenth Illinois	711.26	1,536.35			2,247.51	1,623.43	419.17	Eighteenth Ohio	\$20.00	
Sixth Indiana	541.00	873.23			1,414.23	733.76	61.00	Fourth Michigan	22.92	
Seventh Indiana	79.16	515.34			594.50	319.92			274.88	
Third Iowa	759.18	1,771.42			2,530.60	949.75	1,423.77		157.08	
Fourth Iowa	500.63	694.75			1,195.38	682.25			513.13	
Kansas	115.00	840.74			955.74	476.91	315.50		163.33	
Second Kentucky	1,223.85	6,990.63			8,214.58	5,387.52	2,062.51		764.45	
Fifth Kentucky	618.33	1,991.05			2,609.38	2,222.80	386.58			
Sixth Kentucky	652.98	56.33			709.31	83.24	498.80		127.27	
Seventh Kentucky	1,375.21	1,690.30			3,065.51	820.92	1,901.59		343.00	
Eighth Kentucky	212.31	6,601.83			6,814.14	4,397.36	268.78		2,148.90	
Louisiana	1,737.99	7,116.31	Third Texas	20.00	8,874.30	4,893.81	3,268.91		711.58	
Maryland	2,441.79	2,590.43			5,032.22	2,706.05	1,481.00		845.17	
Third Massachusetts	1,449.75	5,681.37			7,131.12	5,186.61	1,079.83		864.68	
First Michigan	650.35	2,427.02	First Missouri	8.33	3,085.70	1,632.84			1,452.86	
Fourth Michigan	485.00	178.75	Sixth Indiana	22.92	686.67	673.34			5.00	
Minnesota	30.00	1,254.91			1,284.91	1,058.66	192.50	First Missouri	8.33	
								Third New York	6.67	
First Missouri	1,870.36	1,751.42	Fourth Michigan	8.33	3,630.11	1,372.55	1,786.31	First Illinois	100.00	
								Sixth Missouri	47.50	
Sixth Missouri	918.72	1,805.29	First Missouri	47.50	2,511.51	964.06	457.75	Alabama	17.50	
Montana	1,280.00	619.17	Oregon	240.00	1,899.17	1,140.42	108.75	First Michigan	8.33	
									297.92	
									1,089.70	
									650.00	

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

Nebraska	1,095.83	1,024.75			2,120.58	1,901.25	203.33		16.00	
New Hampshire	12.50	655.43			647.93	546.26	50.83		50.84	
First New Jersey		730.33	First Pennsylvania	240.00	979.33	239.33	20.00		720.00	
Fifth New Jersey	581.37	2,341.57			2,922.94	1,289.39	994.84		638.71	
New Mexico	120.84				120.84				120.84	
First New York	200.00	1,297.08			1,467.08	992.50	399.58	Second New York	75.00	
Second New York	15.00	2,507.50			2,643.33	1,294.16	1,070.00		279.17	
Third New York	330.84	725.84	First New York	75.00	1,063.35	755.34	143.34		164.67	
Fourteenth New York	1,198.49	5,939.52	Eleventh Ohio	45.83	7,138.01	5,091.95	1,625.59		420.47	
Twenty-first New York	65.00	1,132.51	Minnesota	6.67	1,197.51	941.68	192.08		63.75	
Twenty-eighth New York	24.60	3,154.14			3,178.74	2,385.84	507.08		285.82	
Fourth North Carolina	5,655.79	6,615.65			12,271.44	8,268.05	1,413.68		2,589.71	
Fifth North Carolina	6,640.89	23,498.99			30,139.88	20,534.40	1,077.49		8,527.99	
North and South Dakota		1,508.77			1,508.77	647.51	141.67		719.59	
First Ohio	66.07	1,86.00			252.67	227.67	25.00			
Tenth Ohio	543.33	1,275.16			1,818.49	834.34	533.32		450.83	
Eleventh Ohio	85.04	885.63			970.67	734.88	160.04	Second New York	45.83	
Eighteenth Ohio	360.23	1,539.15	Thirteenth Illinois	20.00	1,919.38	510.82	785.41		623.15	
Oregon	1,965.18	2,902.38			4,867.56	3,395.05	687.51	Sixth Missouri	240.00	
First Pennsylvania	1,153.01	6,014.93			7,167.94	5,691.01	724.93	First New Jersey	240.00	
Ninth Pennsylvania	40.00	62.92			102.92	62.92	40.00		512.00	
Twelfth Pennsylvania	166.67	2,885.91			3,052.58	1,604.99	1,099.59		348.00	
Twenty-third Pennsylvania	2,742.24	20,338.98			23,081.22	811.80	2,344.21		19,925.21	
South Carolina	895.03	3,084.36			3,979.39	1,859.23	544.85	Georgia	117.15	
Second Tennessee	1,745.44	295.91			2,041.35	220.53	918.63	Fifth Tennessee	39.58	
Fifth Tennessee	616.83	5,544.85	Second Tennessee	39.58	6,201.26	4,503.38	850.80		862.61	
Third Texas	560.83	372.49			933.32	310.83	408.33	Louisiana	20.00	
Fourth Texas	1,462.73	1,694.29			3,157.02	1,568.09	1,187.99		194.16	
Second Virginia	79.25	3,898.67			3,977.92	2,939.08	91.75		400.94	
Sixth Virginia	1,968.76	19,617.42			21,586.18	18,903.11	461.40		947.09	
West Virginia	4.17	108.41			112.58	100.08	12.50		2,221.67	
First Wisconsin		100.00	Second Wisconsin	50.00	150.00	150.00				
Second Wisconsin	829.83	241.67			1,071.50	851.67	639.83	First Wisconsin	50.00	
Total	72,103.20	211,890.11		1,058.81	285,052.12	160,904.81	45,625.97		1,058.81	77,462.53

H. Doc. 11-7

DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JULY 1, 1901.

QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JULY 1, 1901.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alabama								24,620.9	24,620.9
Arkansas	25,370.4	682.8						46,770.3	72,823.5
First California		27,324.4	561.5		1,190			1,154.6	30,230.5
Fourth California								31.3	31.3
Colorado		103.2						221.4	324.6
Connecticut					86,681.8				86,681.8
Florida	6,053.4							6,053.4	6,053.4
Georgia		910.4						51,732.8	52,643.2
First Illinois		6,581.8						333,144.4	339,726.2
Fifth Illinois		652,306.2	44,651.2		43,384.1	369.6	388,360.4	2,881,005.5	4,010,077
Eighth Illinois	9,034.9	1,032.1	13,505.3				203,554.7	961,248.2	1,188,375.2
Thirteenth Illinois	5,597	109.4	4,913.3					27,575.1	38,194.8
Sixth Indiana	53,855.3	68,605	862.9		74.5			1,949,061.3	2,072,459
Seventh Indiana	195,473.4	502.1	21,657.8		753.2	3,258	2,525.4	309,480.7	533,550.6
Kansas	24,825.1	696.6	152.4						25,674.1
Second Kentucky	6,565,261.5	51,874.1							6,617,135.6
Fifth Kentucky	35,416,007	5,885,744.1	816.5			8,092.2	532.7	252,811.1	41,564,038.6
Sixth Kentucky	5,607,344.2	2,027,669.9	667	31,913.8	883.9			3,061,077.8	10,729,556.6
Seventh Kentucky	13,498,281.7	2,807,225.6						44,667.1	16,350,174.4
Eighth Kentucky	15,027,753.4	749,822.2						81	15,777,656.6
Louisiana	48,370.7		25,196.8		4,531.1		30,288.8	8,828.5	117,215.9
Maryland	91	11,445,912.1	17,530		5,037.4		639.6	119,491.6	11,588,701.7
Third Massachusetts		13,782.3		618,326.6	34,466.6				666,575.5
First Missouri	59,969.6	9,849						51,460	121,278.6
Sixth Missouri	265,054	14,578.9							279,632.9
Montana							8,553		8,553
Nebraska	95,228.3	39,976.9	90,915.7		7,280.2		156,444.2	101,015.8	490,861.1
New Hampshire				25,438.3					25,438.3
Fifth New Jersey		209,273.7							209,273.7
Fourteenth New York	17,861.8	138,258.4	24,632.7		13,810.4				194,562.3
Twenty-first New York		116,307.9	14,481.9		293.8	787.4		320,106.8	451,977.3
Twenty-eighth New York	5,772.8	38,293							44,065.8
Fourth North Carolina		554.9						38,290.6	38,845.5
Fifth North Carolina								49,543.4	49,543.4
First Ohio	947,261.1	2,340,898.4	30,715.9		23,841.5	680.6		2,328,335.7	5,671,733.2
Tenth Ohio	810,028.7	117,577.4							927,606.1
Eleventh Ohio	25,544.6	32,408.9	592.8		1,383.1		26,213	206,390.1	292,532.5
Eighteenth Ohio	7,172.9	224,801.1						4,451.6	236,425.6
Oregon	333.2	344.5	162.3					1,557.8	2,402.9
First Pennsylvania	46.3	3,373,612						9,582.8	3,383,191.1
Ninth Pennsylvania		1,470,346.5			270.3			449.8	1,471,066.6
Twelfth Pennsylvania		169,421.9						3,436.7	172,858.6
Twenty-third Pennsylvania		21,458,039.2	1,763.4					334,684.3	21,794,486.9
South Carolina								10,985.1	10,985.1
Second Tennessee								125,322.1	125,322.1
Fifth Tennessee								1,268,372.9	1,268,372.9
Fourth Texas		1,082.7						14,353.7	15,436.4
Second Virginia		767.4						3,845.7	4,613.1
Sixth Virginia	761.6	271,311						22,733.3	294,805.9
West Virginia	13,614.7	893,413.7						69,630.4	976,858.8
First Wisconsin	237,349.8	182,270.5	12,294.4		36,046.6		4,738.1	77,184.9	550,084.4
Total	78,969,523.4	54,844,272.3	305,973.9	675,678.7	259,928.5	13,187.8	813,296.9	15,112,440.1	150,994,001.6
Remaining in warehouses July 1, 1900	71,961,926.1	48,488,567.5	414,308.8	812,875.5	284,609.4	2,521.2	853,866.8	13,253,214.2	136,071,879.5

DIFFERENT KINDS OF SPIRITS PRODUCED FROM MATERIALS OTHER THAN FRUIT DURING THE YEAR AND DEPOSITED IN DISTILLERY WAREHOUSES.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, PRODUCED FROM MATERIALS OTHER THAN FRUIT AND DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alabama								149,975	149,975
Arkansas	773.2	52.8						21,525.1	22,351.1
First California		22,233.7	24,252.6		1,114.1			36,019.7	83,620.1
Colorado								205.2	205.2
Connecticut					122,769.7				122,769.7
Georgia								196,431.9	196,431.9
First Illinois								33,470.3	33,470.3
Fifth Illinois		324,426.0	3,665,901.2		456,966	42,930.4	23,422,918	1,505,329.3	29,418,470.9
Eighth Illinois		1	1,902,068.6		45,412.7	27,152.6	4,649,003.8	3,307,559.5	9,931,197.3
Thirteenth Illinois		1,805.1	56,685				8,539.6	287,045.1	353,574.8
Sixth Indiana	7,593.4	36,531.5	207,162		9,362.2	20,461.3	1,378,024.6	4,016,456.8	5,675,591.8
Seventh Indiana	145,799.1	30,716.9	1,511,138.1		19,580.1	148,113.7	2,488,159.7	11,416,648.8	15,760,156.4
Kansas	3,200.3								3,200.3
Second Kentucky	1,570,508.2	87,106.4							1,657,614.6
Fifth Kentucky	10,427,956.5	2,683,767.1	17,017.5			101,199.9	538,460.2	389,976.1	14,158,377.3
Sixth Kentucky	1,617,789.3	865,916.9	1,203.9	148,720.8				754,800.5	3,388,431.4
Seventh Kentucky	3,233,192.2	615,360						7,430	3,855,982.2
Eighth Kentucky	2,546,814.6	279,366.2						754.6	2,826,935.4
Louisiana	81,000.2		512,655.8		52,174.7		615,458.9	15,011.1	1,276,300.7
Maryland		5,258,167.7	55,779.3		35,970.5	401.5	1,772.5	395,154.6	5,747,246.1
Third Massachusetts				2,039,284	47,777				2,087,061
First Michigan			690,391				617,549.7		1,297,940.7
First Missouri	13,251	8,599.5							21,850.5
Sixth Missouri	82,590.3	13,269.4							95,859.7
Montana								466	466
Nebraska	44,485.2	29,101.6	658,273.1		38,446.5		1,387,352.6	180,686.4	2,338,345.4
New Hampshire	90.8			13,342.3					13,433.1
Fourteenth New York	37,153.9	393,457.8	840,589.1		233,469.7	230.9	1,407,714.9		2,912,616.3
Twenty-first New York		52,713	144,314.7		1,565.1		12,715.8	450,699.4	662,008
Twenty-eighth New York	249.6	5,671.2							5,920.8
Fourth North Carolina		707.9						209,989.7	210,697.6
Fifth North Carolina								484,364.3	484,364.3
First Ohio	198,063.5	1,115,971.1	637,307.5		428,971.8	732.1	716,695.3	6,886,626.4	9,984,367.7
Tenth Ohio	275,621.6	95,410							371,031.6
Eleventh Ohio	4,712.2	20,898.6	6,399.5		2,425.5		33,072.4	11,283.6	78,791.8
Eighteenth Ohio		69,128.7						173.2	69,301.9

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Oregon		2,451						789	3,240
First Pennsylvania		1,190,873.4		760.2				45.6	1,191,619.2
Ninth Pennsylvania		604,434.2							604,434.2
Twelfth Pennsylvania		87,697.8						812.6	88,510.4
Twenty-third Pennsylvania		7,144,922.6						199,183.6	7,343,506.2
South Carolina		31,521.9						440,967.8	472,489.7
Second Tennessee								221,690.2	221,690.2
Fifth Tennessee								609,668.5	609,668.5
Fourth Texas								1,868.3	1,868.3
Second Virginia		76,389.3						4,924.7	4,924.7
Sixth Virginia	3,830.3	293,901.9						57,917.7	188,137.3
West Virginia	2,441.7	145,749.7						1,984.3	298,327.9
First Wisconsin	39,133.1		562,165.8		256,274.9		152,296.2	1,193,406.7	2,349,026.4
Total	20,336,250.2	21,587,221	11,483,304.7	2,202,047.3	1,752,280.5	341,222.4	37,429,734.2	33,491,341.6	128,623,401.9
Deposited during the year ended June 30, 1901.	26,209,803.6	18,263,709.5	10,775,116.9	1,724,582.2	1,636,299.4	451,626.7	30,228,803.9	35,227,657.6	124,520,599.8

COMMISSIONER OF INTERNAL REVENUE.

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (128,623,401.9 gallons) produced from materials other than fruit and deposited in distillery warehouses during the fiscal year ended June 30, 1902, is greater than the quantity so produced and deposited (124,520,599.8 gallons) during the fiscal year ended June 30, 1901, by 4,102,802.1 gallons.

The difference is distributed as follows:

Increase in the production and deposit of—	Gallons.
Rye .....	3,323,511.5
Alcohol .....	708,187.8
Rum .....	477,465.1
Gin .....	115,981.1
Pure, neutral, or cologne spirits.....	7,200,930.3
<b>Total increase.....</b>	<b>11,826,075.8</b>
Decrease in the production and deposit of—	
Bourbon whisky .....	5,873,553.4
High wines .....	113,404.3
Miscellaneous whisky .....	1,736,316.0
<b>Total decrease.....</b>	<b>7,723,273.7</b>
<b>Net increase .....</b>	<b>4,102,802.1</b>

DISTILLED SPIRITS DEPOSITED IN DISTILLERY AND SPECIAL BONDED WAREHOUSES DURING THE PAST TWENTY-FIVE YEARS.

Fiscal year ended June 30—	Special bonded warehouses.							Distillery warehouses.							Total.
	Fruit brandy. <sup>a</sup>	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure neutral or cologne spirits.	Miscellaneous.	Gallons.					
1875	178,544	6,463,920	2,884,119	10,271,725	1,038,376	584,963	19,412,985	11,106,023	4,096,342	56,281,367					
1876	66,340	8,887,081	4,001,048	19,564,288	1,248,455	872,776	18,053,652	18,459,486	5,600,840	71,061,961					
1877	124,688	15,414,148	6,841,991	21,651,069	2,453,901	394,668	15,210,889	20,657,975	8,263,789	90,484,356					
1878	210,124	35,632,615	9,851,609	22,988,969	2,118,506	549,596	14,863,381	28,556,608	10,586,096	117,668,274					
1879	381,825	29,575,867	9,224,777	15,201,671	1,704,084	563,131	10,802,379	27,871,293	10,744,186	106,234,686					
1880	228,977	8,462,245	4,784,454	10,718,766	1,801,969	565,768	8,701,951	28,245,433	10,502,771	74,237,285					
1881	206,762	8,864,832	5,069,958	12,488,229	2,081,165	694,721	6,745,658	28,538,680	11,426,470	75,086,471					
1882	312,197	12,277,780	5,325,043	13,456,916	2,081,165	694,721	3,255,869	27,104,882	10,811,797	75,227,650					
1883	329,679	19,318,819	7,812,510	11,247,877	1,709,952	656,607	2,896,248	26,588,381	10,543,386	80,674,089					
1884	673,610	17,075,091	7,213,610	13,337,085	1,857,229	747,025	2,410,923	27,046,219	11,084,500	78,505,209					
1885	884,704	7,464,609	6,879,690	11,075,689	1,891,286	872,980	4,016,480	30,453,484	13,788,952	90,810,868					
1886	952,388	21,960,784	8,749,768	10,938,165	1,471,054	1,029,495	585,572	34,622,319	14,652,186	110,443,577					
1887	1,137,649	22,474,784	13,355,577	11,358,448	1,657,808	1,302,940	635,460	35,856,126	19,988,352	117,186,114					
1888	1,235,726	28,931,415	14,415,889	12,260,821	1,783,312	1,265,874	685,460	37,690,555	16,201,570	116,813,694					
1889	2,044,893	28,017,297	18,495,827	14,480,987	1,956,318	1,388,617	499,209	37,577,652	17,365,773	129,802,054					
1890	1,250,576	40,848,873	16,702,290	12,280,380	2,106,765	1,424,490	499,209	37,577,652	17,365,773	129,802,054					
1891	1,350,298	15,378,549	10,622,544	10,570,070	1,864,585	1,254,900	1,067,070	35,856,126	16,201,570	116,813,694					
1892	913,677.3	18,717,152.7	12,321,512.8	8,819,923.6	1,777,085.3	1,176,609	1,255,006	35,856,126	16,201,570	116,813,694					
1893	1,201,188.3	16,935,862.4	9,133,066.6	9,960,301.1	1,490,227.6	1,048,376.7	209,699.3	21,062,215.6	15,865,308.8	90,855,272.6					
1894	620,780.2	6,113,726.2	4,269,250.2	9,503,353.2	1,291,186.9	1,159,514	136,298.6	25,864,738.3	22,187,832.7	87,689,871.3					
1895	918,246.7	15,639,453.9	8,818,240	11,672,794.4	1,380,186.5	1,267,879.5	174,124.4	30,613,245.3	23,041,833.3	63,066,428.6					
1896	1,237,681.2	17,956,330.8	10,792,825.1	11,974,554	1,484,579.5	1,269,829.4	420,832.6	24,876,258.1	23,436,264	81,601,461.1					
1897	1,488,208.9	19,411,829.1	14,286,868.1	10,785,771	1,614,835.6	1,867,081.2	249,743.1	24,178,671.3	27,944,781.4	64,801,253.3					
1898	1,685,457.4	26,209,803.6	18,269,709.5	11,753,116.9	1,724,852.2	1,686,299.4	30,228,503.9	30,228,503.9	35,227,657.6	126,174,057.2					
1899	2,073,141	20,836,350.2	21,887,221	11,455,364.7	2,202,047.3	1,752,280.3	341,622.4	37,422,731.2	33,431,341.6	130,636,542.9					

<sup>a</sup> This does not show brandy re-deposited, but shows brandy produced and deposited in special bonded warehouses.

<sup>b</sup> Includes 1,967.6 gallons seized, released, and restored to warehouse in the sixth district of Virginia.

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

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, 1902.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alabama								131,794.5	131,794.5
Arkansas	7,619.7	186.3						29,822.3	37,628.3
First California		28,748.8	19,935.2		1,758.4			34,724.1	85,166.5
Colorado		103.2						291.1	394.3
Connecticut					126,035.7				126,035.7
Florida	1,256.7								1,256.7
Georgia		109.8						185,170.8	185,280.6
First Illinois		5,147.1						146,336.5	151,483.6
Fifth Illinois		81,345	3,565,739.5		478,169.6	42,888.8	22,469,889.8	1,347,468.9	27,985,501.6
Eighth Illinois	2,132.4	537.4	1,749,811.3		45,412.7	26,991	3,859,113	3,398,893	9,082,890.8
Thirteenth Illinois	1,685.4		61,595.1				8,539.6	287,034.5	358,854.6
Sixth Indiana	12,304.4	19,839.4	199,964.2		9,361.2	20,322.2	1,365,083.6	3,884,555.3	5,511,430.3
Seventh Indiana	40,254.1	197.8	1,249,418.6		19,010	148,210.5	2,349,877.5	11,172,363.3	14,979,331.8
Kansas	7,616.8		140.6						7,757.4
Second Kentucky	1,045,411.2	6,306.8							1,052,718
Fifth Kentucky	5,761,482.3	789,762.3	16,066.7			106,189.9	509,290.5	278,350.7	7,461,142.4
Sixth Kentucky	1,322,366.4	337,580.5	1,853.5	109,865.2				732,998.7	2,504,664.3
Seventh Kentucky	1,689,128.9	209,958.6						6,210.5	1,905,298
Eighth Kentucky	1,693,004	144,573.2						299.2	1,837,876.4
Louisiana	33,930.1		491,127.3		51,415.8		504,045	15,006.3	1,095,524.5
Maryland		1,709,775.5	66,905.1		33,181.1	391.5	2,330	465,364.7	2,277,947.9
Third Massachusetts		618.5		667,726.4	37,814.1				706,159
First Michigan			411,521.9				274,025.6		685,547.5
First Missouri	28,005.8	1,715.4						34,317.4	64,038.6
Sixth Missouri	72,394.3	1,996							74,390.3
Montana								369.5	369.5
Nebraska	16,820.1	16,506.2	570,230.4		36,487.9		1,259,561.5	67,853.9	1,907,460
New Hampshire	90.8			12,474.1					12,564.9
Fifth New Jersey		80,849.6							80,849.6
Fourteenth New York	23,284.4	116,085.7	806,206.9		244,624.3	230.9	1,393,324.3		2,583,756.5
Twenty-first New York		1,507.9	143,417.1		971.8			523,214.5	669,111.3
Twenty-eighth New York	2,087.9	11,973.5							14,061.4
Fourth North Carolina		781.6						197,741.2	198,522.8
Fifth North Carolina								413,785.2	413,785.2
First Ohio	251,617.3	513,873.7	588,253.7		421,477.4	731.8	704,894.6	6,467,329	8,948,177.5
Tenth Ohio	172,645.7	22,956							195,601.7
Eleventh Ohio	7,205.3	11,437.3	6,376.4		2,456.7		58,797.7	74,039.3	160,312.7
Eighteenth Ohio	1,697.6	57,146.3						1,594.5	60,438.4
Oregon	96.8	135.7	130.8					1,256.2	1,619.5
First Pennsylvania		599,135.7		691.5				1,745.2	601,572.4
Ninth Pennsylvania		350,675.8			196			226.2	351,098
Twelfth Pennsylvania		40,766.1						2,608.8	43,374.9
Twenty-third Pennsylvania		3,398,442.3	1,442.3					68,029.6	3,467,914.2
South Carolina								356,710.8	356,710.8
Second Tennessee								148,184.5	148,184.5
Fifth Tennessee								484,005.3	484,005.3
Fourth Texas		965.4						7,661.4	8,626.8
Second Virginia								4,281	4,281
Sixth Virginia	4,268.3	79,738.9						53,905.5	137,912.7
West Virginia	4,408.9	150,491						2,576.9	157,476.8
First Wisconsin	97,333.8	85,827.4	540,584.9		246,697.6		152,304.7	1,168,365.5	2,291,113.9
Total	12,800,149.4	8,878,797.7	10,490,721.5	790,757.2	1,555,070.3	345,956.6	34,911,077.4	32,196,485.8	101,669,015.9
Tax paid during the year ended June 30, 1901	14,350,173.7	8,918,788	10,292,415	724,623.5	1,679,574.1	440,438.1	28,953,591.8	32,213,735.3	97,534,139.5

ANNUAL REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (101,669,015.9 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1902, is greater than the quantity (97,534,139.5 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1901, by 4,134,876.4 gallons, the increase being distributed among the different kinds as known to the trade as follows:

	Gallons.
Increase in withdrawals of—	
Alcohol.....	198,306.5
Rum.....	66,133.7
Gin.....	114,496.2
Pure, neutral, or cologne spirits.....	5,957,485.6
<b>Total increase.....</b>	<b>6,336,422</b>
Decrease in withdrawals of—	Gallons.
Bourbon whisky.....	2,050,024.3
Rye whisky.....	39,790.3
High wines.....	94,481.5
Miscellaneous whisky.....	17,249.5
<b>Total decrease.....</b>	<b>2,201,545.6</b>
<b>Net increase.....</b>	<b>4,134,876.4</b>

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, 1902, is 805,212 proof gallons.

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

SPIRITS UPON WHICH TAX WAS PAID WITHDRAWN DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

	Gallons.
Withdrawn, tax paid, from distillery warehouses.....	101,669,015.9
Withdrawn, tax paid, for bottling in bond.....	535,088
Withdrawn, tax paid, from general bonded warehouses.....	1,100,877.6
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimporation.....	805,212
<b>Total.....</b>	<b>104,110,193.5</b>

The quantity (104,110,193.5 gallons) of spirits upon which tax was paid withdrawn during the year ended June 30, 1902, is greater than the quantity (100,066,820.5 gallons) withdrawn upon which tax was paid for the same purposes during the fiscal year ended June 30, 1901, by 4,043,373 gallons.

The above statements are exclusive of fruit brandy, of which there were withdrawn tax paid from special bonded warehouses 1,096,718.1 gallons.

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, 1902.

District.	Bourbon whisky.	Rye whisky.	Micella-neous.	Aggregate.
Fifth Illinois.....		29,162.7		29,162.7
Sixth Indiana.....			5,753.6	5,753.6
Second Kentucky.....	33,698.8			33,698.8
Fifth Kentucky.....	107,082.3	11,441.6		118,523.9
Sixth Kentucky.....	8,541.1	3,082.3	3,604.3	15,227.7
Seventh Kentucky.....	90,977.4	10,386.9		101,364.3
Eighth Kentucky.....	35,908.2	497.5		36,405.7
Maryland.....		104.1		104.1
First Ohio.....	3,302.4	1,200.3	2,207.3	6,710
First Pennsylvania.....		283.7		283.7
Ninth Pennsylvania.....		458.4		458.4
Twenty-third Pennsylvania.....		187,395.1		187,395.1
<b>Total.....</b>	<b>279,510.2</b>	<b>244,012.6</b>	<b>11,565.2</b>	<b>535,088</b>
Withdrawn, tax paid, for bottling during the year ended June 30, 1901.....	247,919.9	257,606.7	15,716.8	521,243.4

WITHDRAWAL OF PRODUCTS, BY MONTHS.

The quantity of each month's production of spirits in distillery warehouses and general bonded warehouses July 1, 1901, which was withdrawn during the fiscal year ended June 30, 1902, is shown in the following statement:

[Quantities in taxable gallons.]

Year and month.	In warehouses July 1, 1901.	Withdrawn during the year ended June 30, 1902.	Remaining in warehouses June 30, 1902.
1893.			
April.....	1,284.2	1,284.2	
May.....	9,219.4	9,219.4	
June.....	151,585.8	151,585.8	
July.....	27,856.6	27,856.6	
August.....	11,692.9	11,692.9	
September.....	38,698.4	38,698.4	
October.....	64,612.8	64,612.8	
November.....	109,040.3	109,040.3	
December.....	239,670.1	239,670.1	
1894.			
January.....	437,008	437,008	
February.....	474,921	474,921	
March.....	643,061.1	643,061.1	
April.....	703,654.9	703,654.9	
May.....	859,719	841,214.7	18,504.3
June.....	366,893.7	278,620.9	88,272.9
July.....	49,177	30,115.2	19,061.8
August.....	29,241.5	11,662.2	17,579.3
September.....	41,359.5	11,192.7	30,166.8
October.....	88,416.7	51,017	37,399.7
November.....	193,802.7	111,583.6	82,219.1
December.....	679,802.5	329,184	350,678.6
1895.			
January.....	698,699.3	374,308.2	324,391.1
February.....	882,870.8	431,676.1	451,194.7
March.....	999,208.7	510,827.6	488,381.1
April.....	1,414,201.7	681,683.8	732,517.9
May.....	1,519,316.1	739,624.6	779,691.5
June.....	780,767	525,513.3	454,253.7
July.....	76,122.6	39,298	35,824.6
August.....	22,550	12,073.2	10,476.8
September.....	22,835.5	10,302	12,533.5
October.....	54,971.3	22,520.3	32,451
November.....	266,584.5	95,041.3	171,543.2
December.....	814,886.4	299,426	515,460.4

[Quantities in taxable gallons.]

Year and month.	In warehouses July 1, 1901.	Withdrawn during the year ending June 30, 1902.	Remaining in warehouses June 30, 1902.
1896.			
January .....	852,102.7	359,907.7	492,195
February .....	1,113,916.4	419,865.7	694,050.7
March .....	1,323,419.1	533,329.8	790,089.3
April .....	1,553,532.5	590,237.9	962,294.6
May .....	1,481,451.5	509,528.1	971,923.4
June .....	628,960.9	255,267	373,693.9
July .....	61,922.2	27,460.5	34,461.7
August .....	30,675.6	16,952.2	13,723.4
September .....	11,209.7	8,072	3,137.7
October .....	33,512.2	19,876	13,636.2
November .....	78,360.9	39,502.1	38,858.8
December .....	219,760.2	94,330.6	125,429.6
1897.			
January .....	291,400.1	121,153.7	170,246.4
February .....	402,939.4	168,962.2	233,977.2
March .....	648,894.5	296,597.5	352,297
April .....	1,026,434.4	483,322.5	593,111.9
May .....	1,211,478.2	497,264.4	714,213.8
June .....	610,946.1	158,852.1	452,094
July .....	118,617.3	27,287	91,330.3
August .....	51,915	26,624.9	25,290.1
September .....	105,266.2	65,234.3	40,031.9
October .....	331,482.4	181,842.6	149,639.8
November .....	545,065.4	289,483.3	255,582.1
December .....	838,162.2	390,091.8	448,070.4
1898.			
January .....	1,309,031.4	618,577	690,454.4
February .....	1,825,359.7	773,854.8	1,051,504.9
March .....	2,476,654.9	938,978.1	1,537,676.8
April .....	2,737,659.6	980,508.7	1,757,150.9
May .....	2,598,652.3	921,711.6	1,676,940.7
June .....	981,138.1	356,663.9	624,474.2
July .....	141,193.2	58,671.7	82,521.5
August .....	101,407.3	34,599.4	66,807.9
September .....	91,360.3	23,895.6	67,464.7
October .....	283,247.3	116,005.1	167,242.2
November .....	665,174.5	250,802.1	414,372.4
December .....	1,388,915.1	358,125.7	1,030,789.4
1899.			
January .....	2,109,691.5	525,589.8	1,584,101.7
February .....	2,562,133	632,707.2	1,929,425.8
March .....	4,411,194.5	1,001,516.5	3,409,678
April .....	4,836,848.3	1,142,697	3,694,151.3
May .....	5,451,261.7	1,076,743.4	4,374,518.3
June .....	3,307,608.8	723,968.1	2,583,635.7
July .....	824,640.1	256,876.8	567,763.3
August .....	298,200.7	117,488.2	180,712.5
September .....	355,784.2	72,871.9	282,912.3
October .....	1,074,684.8	224,601.2	850,083.6
November .....	2,233,300	485,577.9	1,747,722.1
December .....	3,491,315.9	649,208.6	2,842,107.3
1900.			
January .....	3,776,368.5	612,844.1	3,163,524.4
February .....	4,093,545.1	576,236.7	3,517,308.4
March .....	5,299,926.1	865,140	4,434,786.1
April .....	5,630,192.8	721,910.9	4,908,281.9
May .....	6,182,545.6	826,487.1	5,356,058.5
June .....	2,846,820.6	508,750.3	2,338,070.3
July .....	745,303	168,600.4	576,702.6
August .....	260,760.4	70,888.9	190,071.5
September .....	202,456.4	55,585.6	146,870.8
October .....	1,139,080.1	93,061.7	1,046,018.4
November .....	2,325,356.4	291,058.9	2,034,297.5
December .....	3,428,874.7	264,274.3	3,164,600.4
1901.			
January .....	4,701,966.7	459,314.7	4,242,652
February .....	6,450,077.1	566,827.7	5,883,249.4
March .....	8,736,333.1	573,459.6	8,162,873.5
April .....	9,502,507.9	591,782.3	8,910,725.6
May .....	9,775,107.9	861,278.1	8,913,829.8
June .....	5,735,446.2	1,227,927.5	4,507,524.7
Total .....	152,733,138	35,338,709.1	117,394,428.9

STATEMENT OF DISTILLED SPIRITS, BY YEARS OF PRODUCTION, PRODUCED FROM MATERIALS OTHER THAN FRUIT, REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEARS ENDED JUNE 30, 1900, JUNE 30, 1901, AND JUNE 30, 1902, RESPECTIVELY.

Number of months in warehouse.	Remaining in warehouses June 30—		
	1900.	1901.	1902.
Less than 12 months.....	c 41,793,374.3	b 53,003,269.9	a 51,348,001.6
More than 12 and less than 24.....	d 29,573,977.9	c 36,107,324.4	b 47,779,416.2
More than 24 and less than 36.....	e 19,395,267.3	d 25,350,030.5	c 30,189,330.7
More than 36 and less than 48.....	f 7,153,102.7	e 13,919,004.5	d 19,404,708.9
More than 48 and less than 60.....	g 13,352,546.2	f 4,627,333.5	e 8,348,146.5
More than 60 and less than 72.....	h 11,994,624.9	g 8,210,333.4	f 2,744,987.7
More than 72 and less than 84.....	i 6,299,984.9	h 7,376,923.6	g 5,063,526.4
More than 84 months.....	j 8,522,470	i 4,138,918.2	h 3,864,312.5
Total in warehouses.....	138,087,348.2	152,733,138	168,742,480.5

- a Production of the fiscal year ended June 30, 1902.
- b Production of the fiscal year ended June 30, 1901.
- c Production of the fiscal year ended June 30, 1900.
- d Production of the fiscal year ended June 30, 1899.
- e Production of the fiscal year ended June 30, 1898.
- f Production of the fiscal year ended June 30, 1897.
- g Production of the fiscal year ended June 30, 1896.
- h Production of the fiscal year ended June 30, 1895.
- i Production of the fiscal year ended June 30, 1894.
- j Production of the fiscal year ended June 30, 1893.

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN DISTILLERY WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alabama									
Arkansas	817.6	8.5						472.3	472.3
First California		845						2,499.1	3,325.2
Connecticut									845
Florida	107.7				2,465.6				2,465.6
Georgia		25.1							107.7
First Illinois		1,390.4						1,400.3	1,425.4
Fifth Illinois		20,141.6	2,595.4		149.7	271	101,531.4	15,090.7	16,481.1
Eighth Illinois	252.5		439.4				99,749.8	34,717.7	224,438.9
Sixth Illinois	238.5		3.2			161.6	24,852.2	1,477.4	60,446.1
Thirteenth Illinois	2,801	3,068.8	434				5,799.1	108,077.8	1,779.1
Sixth Indiana	4,713.5	17.8	563.2		1	139.1	12,990.6	63,576.6	120,320.8
Kansas	278.5		11.8		8.3				82,767.3
Second Kentucky	211,812.8	1,641.7							290.3
Fifth Kentucky	1,365,763.3	189,939.1	81.7						213,454.5
Sixth Kentucky	297,883.2	90,032.9	17.4	2,720.2		824.6	2,434.9	7,248.7	1,566,292.8
Seventh Kentucky	432,997.4	60,068.3						112,186.4	502,840.1
Eighth Kentucky	409,366.5	41,935.7						826.8	493,892.5
Louisiana	1,822.5		482				2,562	60.4	451,362.6
Maryland		412,966.9	666.9		219.1	10	82.1	690.6	5,557.1
Third Massachusetts		34.6		22,550.1	980.9			11,141.7	425,086.7
First Michigan			461.3				686.6		23,565.6
First Missouri	2,526.4	306.1							1,147.9
Sixth Missouri	10,888.7	436.6						6,447.4	9,279.9
Montana									11,325.3
Nebraska	3,782.7	2,446	966.5		35		7,554.9	15	15
New Hampshire				628				4,395.6	19,180.7
Fifth New Jersey		13,497.5							628
Fourteenth New York	1,167.5	5,239.8							13,497.5
Twenty-first New York		126.6	120.7		11.3		2,041.8		8,460.4
Twenty-eighth New York	355.7	1,736			4.2			6,985.6	7,237.1
Fourth North Carolina		36							2,091.7
Fifth North Carolina								970.6	1,006.6
First Ohio	43,523.1	82,997.6	751.9		46.7		4,173.7	107,930.6	692.6
Tenth Ohio	23,820.9	5,839.9							239,423.9
Eleventh Ohio	741.6	1,467.3	10.7		15.5				29,660.8
Eighteenth Ohio	231.9	8,910.8					398.5	6,844.5	9,478.1
								210.3	9,338
Oregon			31.6					266	297.6
First Pennsylvania		138,960		8.7				371.4	139,340.1
Ninth Pennsylvania		67,801.8			74.3			85.3	67,961.4
Twelfth Pennsylvania		6,437						330.4	6,767.4
Twenty-third Pennsylvania		861,673.5	321.1					10,783.1	872,777.8
South Carolina								667.7	667.7
Second Tennessee								2,868.8	2,868.8
Fifth Tennessee								45,538.7	45,538.7
Fourth Texas		70.3						631	701.3
Second Virginia								15.9	15.9
Sixth Virginia		9,492.6						754.6	10,247.2
West Virginia	452.9	38,011.1						398.6	38,862.6
First Wisconsin	17,428.1	7,280.2	817		578.9		475	5,251.3	31,830.5
Total	2,833,835	2,074,905.9	8,775.8	25,907	4,590.5	2,308.9	165,582.8	661,671.3	5,777,572.2
Lost by leakage during the year ended June 30, 1901	3,537,229.3	2,414,325.2	9,017.4	27,332.8	5,187.6	2,978.1	130,064.4	685,041.6	6,811,176.4

## DECREASE IN LEAKAGE ALLOWED.

The decrease of leakage allowed during the fiscal year ended June 30, 1902, as compared with the fiscal year ended June 30, 1901, is 1,033,604.2 gallons, and is distributed among the different kinds as known to the trade as follows:

	Gallons.
Decrease in leakage for—	
Bourbon whisky .....	703,394.3
Rye whisky .....	339,419.3
Alcohol .....	241.6
Rum .....	1,425.8
Gin .....	597.1
High wines .....	674.2
Miscellaneous whisky .....	23,370.3
 Total decrease .....	 1,068,448.4
Increase in leakage for pure neutral or cologne spirits .....	35,844.2
 Net decrease .....	 1,033,604.2

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

The quantity of spirits (5,777,572.2 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of actual leakage in warehouse from packages withdrawn from distillery warehouses during the fiscal year ended June 30, 1902, 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 distillery 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 withdrawn.	Leakage allowed.	Percentage of withdrawals.
	<i>Gallons.</i>	<i>Gallons.</i>	
1886.....	78,199,283	75,894	.096
1881.....	84,335,900	811,466	.962
1882.....	80,281,611	1,281,956	1.593
1883.....	88,291,190	2,291,013	2.750
1884.....	92,022,593	3,888,491	4.193
1885.....	<sup>a</sup> 90,925,782	4,424,514	4.866
1886.....	<sup>b</sup> 78,596,767	1,806,868	2.299
1887.....	70,799,951	1,833,681	2.591
1888.....	74,891,751	2,209,327	2.969
1889.....	81,879,458	3,145,111	3.841
1890.....	88,066,945	2,992,249	3.329
1891.....	92,761,985	2,420,256	2.609
1892.....	100,094,159	3,582,810	3.529
1893.....	108,353,427	5,072,164	4.681
1894.....	99,107,108	5,625,803	5.677
1895.....	<sup>c</sup> 82,681,445.2	3,533,171.1	4.273
1896.....	<sup>d</sup> 73,664,194	2,014,783.6	2.749
1897.....	<sup>e</sup> 74,662,498.8	3,501,579.2	4.689
1898.....	<sup>f</sup> 86,837,485.6	4,348,006.3	5.007
1899.....	<sup>g</sup> 93,331,063.8	4,911,532.1	5.262
1900.....	<sup>h</sup> 104,200,309.2	6,084,911.4	6.416
1901.....	<sup>i</sup> 109,598,177.7	6,811,176.4	6.214
1902.....	<sup>j</sup> 112,501,311.5	5,777,572.2	5.145

- <sup>a</sup> Includes 7,750,696 gallons stamped for export not actually withdrawn.  
<sup>b</sup> Includes 2,494,091 gallons stamped for export not actually withdrawn.  
<sup>c</sup> Includes 2,216,452.2 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.  
<sup>d</sup> Includes 7,408,518 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.  
<sup>e</sup> Includes 4,358,010 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.  
<sup>f</sup> Includes 765,697.5 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.  
<sup>g</sup> Includes 1,287,237.1 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.  
<sup>h</sup> Includes 1,317,466.7 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.  
<sup>i</sup> Includes 1,146,711.5 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.  
<sup>j</sup> Includes 1,287,168.8 gallons transferred to general bonded warehouses, and on which leakage will be allowed on final withdrawal.

EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS, WITHDRAWN FROM DISTILLERY WAREHOUSES IN 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
First California							960.2	960.2
Fifth Illinois			60,511.1		47	6,792.7	394	67,744.8
Eighth Illinois			14,340.5			28,799.5		43,140
Seventh Indiana			191,944.8			2,211	6,663.6	200,819.4
Second Kentucky	2,575							2,575
Fifth Kentucky	384,863.7	2,346						387,209.7
Sixth Kentucky	38,137.5	1,001.2		269.3			153.8	39,561.8
Seventh Kentucky	88,605.1	16,182.6						104,787.7
Eighth Kentucky	18,061.2	942.2						19,003.4
Louisiana	1,870		16,332.7			1,564.8	4,912.2	24,679.7
Maryland		460.8						460.8
Third Massachusetts				1,088,708.1				1,088,708.1
Nebraska			2,737.9					2,737.9
First Ohio		509	5,310.4				1,277.1	7,096.5
First Pennsylvania		1,565.2						1,565.2
Ninth Pennsylvania		1,931.5						1,931.5
Twenty-third Pennsylvania		584.1						584.1
Fifth Tennessee							35.1	35.1
Total	534,112.5	25,522.6	291,177.4	1,088,977.4	47	39,368	14,536	1,993,600.9
Withdrawn to be exported in bottles	8,509.1	1,375					406.7	10,289.8
Grand total	542,621.6	26,897.6	291,177.4	1,088,977.4	47	39,368	14,801.7	2,003,890.7
Withdrawn during the year ended June 30, 1901	313,052.3	133,357.2	351,639.7	1,078,156.1	56.7	28,724.2	19,966.2	1,924,842.4

2. BY FOREIGN COUNTRIES AND BY KINDS, FROM DISTILLERY WAREHOUSES, DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

Country to which exported.	Kinds.							Aggregate.
	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cognac spirits.	Miscellaneous.	
				736,945				736,945
Africa	72.8							72.8
Arabia	43	30.8						73.8
Argentine Republic		32.5				2,211	4,384.9	10,675.9
Austria	3,127.7	164	788.3	6,409.6				268,986.3
Bermuda	4,800		257,776.7			3,796		3,796
Canada								37.9
China		37.9						1,682.4
Costa Rica	145	1,537.4						117.2
Cuba	117.2			313,337.5				315,438.3
Denmark	1,231.7	929.1		66.4				174.4
England		108		9,806.7			903.9	526,768.4
France	497,122.4	18,935.4	15,453.5			1,564.8	3,847.1	23,765.5
Germany	2,900.1							516.4
Honduras	516.4							35.3
Hungary	35.3			22,412.2				22,520.4
Italy	73.6	34.6			47	2,996.7	1,472.7	26,911.8
Japan	18,791.4	3,182.2	421.8				1,712.3	10,373.5
Mexico	1,560.9	68.3	7,032			28,799.5	960.2	42,810.4
Nicaragua	11,245.7	1,805					145.8	145.8
Philippine Islands								32.4
Peru		32.4					1,374.8	9,355.4
Switzerland	514.9		7,465.7					2,239.4
United States of Colombia			2,239.4					323.5
Venezuela	323.5							
Tax paid								
Total	542,621.6	26,897.6	291,177.4	1,088,977.4	47	39,368	14,801.7	2,003,890.7

INCREASE IN THE EXPORTATION OF DISTILLED SPIRITS.

The quantity of spirits (2,003,890.7 gallons) withdrawn for exportation during the fiscal year ended June 30, 1902, is greater than the quantity (1,924,842.4 gallons) so withdrawn during the fiscal year ended June 30, 1901, by 79,048.3 gallons, the increase being distributed among the different kinds as known to the trade as follows:

	Gallons.
Increase in withdrawals of—	
Bourbon whisky .....	229,569.3
Rum .....	10,821.3
Pure, neutral, or cologne spirits.....	10,643.8
<b>Total increase .....</b>	<b>251,034.4</b>
Decrease in withdrawals of—	
Rye whisky.....	106,459.6
Alcohol.....	60,362.3
Gin.....	9.7
Miscellaneous whisky.....	5,154.5
<b>Total decrease.....</b>	<b>171,986.1</b>
<b>Net increase.....</b>	<b>79,048.3</b>

DIFFERENT KINDS OF SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

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, 1902.

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Fifth Illinois.....		39.1		39.1
Second Kentucky.....	2,292.3			2,292.3
Fifth Kentucky.....	4,958.4	194		5,152.4
Sixth Kentucky.....			145	145
Seventh Kentucky.....	423.6	61		484.6
Eighth Kentucky.....	834.8			834.8
First Ohio.....			260.7	260.7
Twenty-third Pennsylvania.....		1,080.9		1,080.9
<b>Total.....</b>	<b>8,509.1</b>	<b>1,375</b>	<b>405.7</b>	<b>10,289.8</b>
During the year ended June 30, 1901.....	14,689	5,691.9	923.2	21,304.1

Of the quantity of spirits withdrawn from distillery warehouses during the fiscal year ended June 30, 1902, 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.
Fifth Illinois.....		88.88		88.88
Second Kentucky.....	2,269.89			2,269.89
Fifth Kentucky.....	4,785.14	191.16		4,926.30
Sixth Kentucky.....			116.64	116.64
Seventh Kentucky.....	334.95	46.80		375.75
Eighth Kentucky.....	832.32			832.32
First Ohio.....			222.48	222.48
Twenty-third Pennsylvania.....		1,071.60		1,071.60
<b>Total.....</b>	<b>8,172.30</b>	<b>1,342.44</b>	<b>339.12</b>	<b>9,853.86</b>
Total during year 1901.....	14,385.63	4,815.84	871.56	20,075.03

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+	1888.....	1,514,205	2.15+
1874.....	4,060,160	5.90+	1889.....	2,590,235	2.89+
1875.....	587,413	.96+	1890.....	1,367,726	1.25+
1876.....	1,398,900	2.25+	1891.....	1,676,395	1.44+
1877.....	2,529,528	4.22+	1892.....	3,218,787	2.80+
1878.....	5,499,252	9.80+	1893.....	3,762,221	2.14+
1879.....	14,837,581	20.63+	1894.....	6,114,417	6.85+
1880.....	16,765,666	18.55+	1895.....	a 1,312,006.5	1.61+
1881.....	15,921,482	13.52+	1896.....	b 1,190,258.4	1.37+
1882.....	8,092,725	7.64+	1897.....	c 2,091,788.1	3.25+
1883.....	5,326,427	7.19+	1898.....	d 3,372,864.7	4.18+
1884.....	9,586,738	12.70+	1899.....	e 3,245,833.8	3.34+
1885.....	10,671,118	14.24+	1900.....	f 2,468,256.8	2.33+
1886.....	5,646,656	7.02+	1901.....	g 1,930,754	1.55+
1887.....	2,223,913	2.85+	1902.....	h 2,016,763.5	1.56+

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.  
 f 12,585.3 of this quantity withdrawn from general bonded warehouses.  
 g 5,911.6 of this quantity withdrawn from general bonded warehouses.  
 h 12,872.8 of this quantity withdrawn from general bonded warehouses.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California.....			4,496			4,496
Fifth Illinois.....			42,265.9	209,121		251,386.9
Eighth Illinois.....			45,081.6	216,764		261,845.6
Seventh Indiana.....			66,105.1		140,044.4	206,149.5
Second Kentucky.....						548
Sixth Kentucky.....	548					548
Louisiana.....						75.1
Maryland.....			2,042.8	190.7		2,233.5
First Michigan.....			3,345.6			3,345.6
Nebraska.....			46,517.7	146,265.6		191,783.3
Fourteenth New York.....			5,674.2			5,674.2
Twenty-first New York.....			44,400.3			44,400.3
First Ohio.....			352.1			352.1
First Pennsylvania.....			5,062.6			5,062.6
Twenty-third Pennsylvania.....		1,551.8				1,551.8
Sixth Virginia.....		502.8				502.8
First Wisconsin.....		40.5				40.5
<b>Total.....</b>			<b>2,507</b>			<b>2,507</b>
Withdrawn during the year ended June 30, 1901.....	623.1	2,095.1	266,850.9	572,341.3	140,044.4	981,954.8
	380.3	1,730.5	227,965.6	973,043	99,001.2	1,302,120.6

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

The preceding table shows a decrease of spirits withdrawn for scientific purposes and for use of the United States of 320,165.8 gallons, as compared with the quantity so withdrawn during the fiscal year ended June 30, 1901, as follows:

	Gallons.
Decrease in the withdrawals of pure, neutral, or cologne spirits.....	400, 701. 7
Total decrease.....	400, 701. 7
Increase in the withdrawals of—	
Bourbon whisky.....	242. 8
Rye whisky.....	364. 6
Alcohol.....	38, 885. 3
Miscellaneous whisky.....	41, 043. 2
Total increase.....	80, 535. 9
Net decrease.....	320, 165. 8

TRANSFER OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Fifth Illinois.....						33, 839. 5	10, 295. 2	44, 134. 7
Eighth Illinois.....						43, 815. 2		43, 815. 2
Seventh Indiana.....					110. 1	7, 142. 8	51, 233. 3	58, 486. 2
Fifth Kentucky.....	1, 197. 8							1, 197. 8
Maryland.....		7, 103. 3						7, 103. 2
Third Massachusetts.....			18, 433. 7					18, 433. 7
Fourteenth New York.....		4, 029. 6						4, 029. 6
First Ohio.....				441. 4				441. 4
First Pennsylvania.....		1, 071. 6					9, 497. 6	10, 569. 2
Twenty-third Pennsylvania.....								1, 071. 6
West Virginia.....		3, 766. 6						3, 766. 6
Total.....	1, 197. 8	16, 420. 6	18, 433. 7	441. 4	110. 1	84, 797. 5	71, 226. 5	192, 627. 6
Withdrawn during the year ended June 30, 1901.....	18, 475. 1	23, 623. 5	22, 086. 3	686. 5	543. 9	183, 950. 4	78, 634. 8	328, 000. 5

DECREASED WITHDRAWALS FOR TRANSFER TO MANUFACTURING WAREHOUSES.

As compared with the transfers in 1901, the above table shows a decrease of 135,372.9 gallons in the quantity transferred to manufacturing warehouses, distributed as follows:

	Gallons.
Decrease in the withdrawals of—	
Bourbon whisky.....	17, 277. 3
Rye whisky.....	7, 202. 9
Rum.....	3, 652. 6
Gin.....	245. 1
High wines.....	433. 8
Pure, neutral, or cologne spirits.....	99, 152. 9
Miscellaneous whisky.....	7, 408. 3
Total decrease.....	135, 372. 9

SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR.

QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alabama.....				1. 2	1. 2
Arkansas.....				1, 078. 3	1, 078. 3
Georgia.....				2, 285. 4	2, 285. 4
Fifth Illinois.....			140. 8		140. 8
Sixth Indiana.....		2. 5			2. 5
Second Kentucky.....	99. 4				99. 4
Fifth Kentucky.....	348. 9				348. 9
Sixth Kentucky.....	95. 3	46. 1			141. 4
Seventh Kentucky.....	1, 198. 1	432. 3		. 3	1, 630. 7
Eighth Kentucky.....	633. 1	3			633. 4
Maryland.....		3. 3			3. 3
Sixth Missouri.....	341. 5				341. 5
Fourth North Carolina.....				5, 267. 7	5, 267. 7
Fifth North Carolina.....				14, 214. 1	14, 214. 1
First Ohio.....	. 5	7. 1			7. 6
Eleventh Ohio.....	3. 6	8. 5			12. 1
First Pennsylvania.....		8, 825. 6			8, 825. 6
Ninth Pennsylvania.....		1			1
Twenty-third Pennsylvania.....		16, 654. 7		. 7	16, 655. 4
South Carolina.....				2, 075. 7	2, 075. 7
Second Tennessee.....				16. 5	16. 5
Fifth Tennessee.....				7. 2	7. 2
Fourth Texas.....				. 2	. 2
Sixth Virginia.....		201. 2			201. 2
West Virginia.....		2. 4			2. 4
Total.....	2, 720. 4	26, 185	140. 8	24, 947. 3	53, 993. 5
Lost by casualty during the year ended June 30, 1901.....	6, 940. 7	327. 8		22, 674. 9	29, 943. 4

a Includes 351.5 gallons of alcohol, 0.8 gallon of rum, and 0.3 gallon of gin.

CASUALTIES.

DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Fire.	Stolen.	Seized or distrained.	Error in gauge.	Leaked.	Other casualty.	Aggregate.
Alabama.....							1. 2
Arkansas.....	980. 8	48. 5			49		1, 078. 3
Georgia.....		425. 8	1, 813. 3		46. 3		2, 285. 4
Fifth Illinois.....	46. 2					94. 6	140. 8
Sixth Indiana.....				2. 5			2. 5
Second Kentucky.....				6. 6		92. 8	99. 4
Fifth Kentucky.....			295. 3	7. 3		46. 3	348. 9
Sixth Kentucky.....						141. 4	141. 4
Seventh Kentucky.....	1, 626. 2						1, 630. 7
Eighth Kentucky.....	102. 7	107. 3		4. 5	230. 7	190	633. 4
Maryland.....				3. 3			3. 3
Sixth Missouri.....		341. 5					341. 5
Fourth North Carolina.....		483. 9	4, 783. 8				5, 267. 7
Fifth North Carolina.....		931. 7	13, 132. 9	50. 4			14, 214. 1
First Ohio.....	99. 1			7. 6			7. 6
Eleventh Ohio.....				12. 1			12. 1
First Pennsylvania.....			8, 825. 4	. 2			8, 825. 6
Ninth Pennsylvania.....				1			1
Twenty-third Pennsylvania.....			16, 638. 8	16. 6			16, 655. 4
South Carolina.....					2, 075. 7		2, 075. 7
Second Tennessee.....		15. 4					16. 5
Fifth Tennessee.....				1. 1			7. 2
Fourth Texas.....				7. 2			7. 2
Sixth Virginia.....				. 2			. 2
West Virginia.....						201. 2	201. 2
Total.....	28, 319. 2	2, 354. 1	22, 101	121. 5	326	768. 7	53, 993. 5

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, 1902, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
First Illinois							4,401	4,401
Fifth Illinois					7,216.5		72,903.1	87,996.9
Eighth Illinois							37,696.3	37,696.3
Sixth Indiana			177.4				22,379.3	22,556.7
Seventh Indiana	33,262.4		434.2		744		81,027.1	115,467.7
Second Kentucky	94,947.2						94,947.2	94,947.2
Fifth Kentucky	247,557.7	14,243.6					47,485.2	309,286.5
Sixth Kentucky	36,000.4	477					40,665.9	77,143.3
Seventh Kentucky	119,227.9	15,617.5					184,845.4	184,845.4
Eighth Kentucky	148,290.1						148,290.1	148,290.1
Louisiana	4,527.3						4,527.3	4,527.3
Maryland		18,780.7					18,780.7	18,780.7
Third Massachusetts				10,419.5			10,419.5	10,419.5
First Michigan			41,955				41,955	41,955
Sixth Missouri	13,698.6	231.4					13,930	13,930
Nebraska	5,425	1,966.5	4,036.8		141.7		15,665.1	27,235.1
First Ohio		7,937.8	6,356.3		1,081.3	914.8	29,657	45,950.2
First Pennsylvania		5,541.4					5,541.4	5,541.4
Ninth Pennsylvania		2,871.7					2,871.7	2,871.7
Twenty-third Pennsylvania		57,236.2					57,236.2	57,236.2
Fifth Tennessee							20,682.3	20,682.3
First Wisconsin					5,498.3		5,498.3	5,498.3
Total	702,936.6	128,441	57,209.8	10,419.5	14,684.8	914.8	372,562.3	1,287,168.8
Withdrawn during year ended June 30, 1901	728,035	158,435.8	2,162.6	9,579.5	14,475.1		234,023.5	1,146,711.5

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1902.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
Alabama									42,327.9
Arkansas	17,706.3	540.8						34,835.7	53,142.8
First California		19,964.3	382.9		545.7			1,400	22,382.9
Fourth California								31.3	31.3
Colorado								135.5	135.5
Connecticut								133.5	133.5
Florida	4,689				80,950.2				80,950.2
Georgia		775.5						4,689	4,689
First Illinois		44.3						59,308.2	60,083.7
Fifth Illinois		842,506.6	35,190.4		14,767.3			200,786.5	200,830.8
Eighth Illinois		472.1	103,801.1			140.2		2,855,923.8	4,738,091.5
Thirteenth Illinois		1,414.5						679,214.6	1,589,738.5
Sixth Indiana		82,223.8	7,449.3		74.5			26,108.3	31,135.9
Seventh Indiana		81,003.4	24,230		571			1,944,752.1	2,087,985.9
Kansas		696.6						211,221.2	2,650,685.1
Second Kentucky	6,744,385	130,032						20,826.7	6,874,417
Fifth Kentucky	97,970,708.6	7,561,584.6	1,655.6	67,779.9	883.9	2,377.5	27,267.5	309,702.6	45,873,225.5
Sixth Kentucky	5,522,084.5	2,461,866.8						2,926,124.2	10,978,180.8
Seventh Kentucky	14,308,915.5	3,109,878.4						45,475	17,468,833.4
Eighth Kentucky	15,288,470.1	841,239.5						38,139.8	16,130,185.6
Louisiana	87,221	14,554,855.2						3,230.5	260,994.5
Maryland		13,129.2						196,571.9	14,668,135.4
Third Massachusetts		16,427						10,695.2	69,810.6
First Michigan	42,688.4	25,184.8						8,634.5	275,505.5
Sixth Missouri	250,321.2							193,757.6	8,634.5
Montana									8,634.5
Nebraska	113,685.7	48,159.8	165,543	25,678.5	9,062.1		276,680.4	193,757.6	8,634.5
New Hampshire		114,926.6							8,634.5
Fifth New Jersey		406,861.1	14,614.6		2,644.5				8,634.5
Fourth New York		167,386.4	14,906.7		852.9				8,634.5
Twenty-first New York		30,254.7							8,634.5
Twenty-eighth New York		445.2							8,634.5
Fourth North Carolina									8,634.5
Fifth North Carolina									8,634.5
First Ohio	846,881.3	2,850,344	62,288.5		29,763.5		6,712.2	2,596,802.8	6,383,472.9
Tenth Ohio	889,183.7	184,191.5							1,073,375.2
Eleventh Ohio	22,306.3	40,394.4	605.2		1,336.4		86.2	136,789.9	1,201,521.4
Eighteenth Ohio	5,243.4	227,872.7						2,820	235,936.1

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Oregon .....	241.4	2,659.8						824.6	3,725.8
First Pennsylvania .....	46.3	3,807,550.4						7,461.8	3,815,058.5
Ninth Pennsylvania .....		1,651,040.5						138.3	1,651,178.8
Twelfth Pennsylvania .....		209,916.6						1,310.1	211,226.7
Twenty-third Pennsylvania .....		24,075,025.5						454,854.1	24,529,879.6
South Carolina .....		31,521.9						92,498.7	124,020.6
Second Tennessee .....								195,942.5	195,942.5
Fifth Tennessee .....								1,317,772.8	1,317,772.8
Fourth Texas .....		47						7,929.4	7,976.4
Second Virginia .....		767.4						3,973.5	4,740.9
Sixth Virginia .....	323.6	258,227.1						25,990.9	284,541.6
West Virginia .....	11,194.6	998,361.6						68,339.2	1,077,895.4
First Wisconsin .....	161,921	234,912.7	30,551.3		39,546.7		4,254.6	96,974.8	568,161.1
Total .....	82,642,179.5	65,033,737.8	674,543.2	943,231.2	237,375	6,039.6	2,468,808.5	15,110,477.2	167,116,392
Remaining in warehouses June 30, 1901 .....	78,969,523.4	54,844,272.3	305,973.9	675,678.7	259,928.5	13,187.8	813,296.9	15,112,440.1	150,994,301.6

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DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1902.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DR.									
Remaining in warehouses July 1, 1901 .....	78,969,523.4	54,844,272.3	305,973.9	675,678.7	259,928.5	13,187.8	813,296.9	15,112,440.1	150,994,301.6
Produced and bonded during the year .....	20,336,250.2	21,587,221	11,483,304.7	2,202,047.3	1,752,280.5	341,222.4	37,429,734.2	33,491,341.6	128,625,401.9
Total .....	99,305,773.6	76,431,493.3	11,789,278.6	2,877,726	2,012,209	354,410.2	38,243,031.1	48,603,781.7	279,619,703.5
CR.									
Withdrawn on payment of tax during the year .....	12,300,149.4	8,878,737.7	10,490,721.5	790,757.2	1,755,070.3	345,956.6	34,911,077.4	32,196,485.8	101,669,015.9
Tax paid and bottled in bond .....	279,510.2	244,012.6						11,565.2	535,088
Lost by leakage or evaporation in warehouse .....	2,833,835	2,074,905.9	8,775.8	25,907	4,590.5	2,303.9	165,582.8	661,671.3	5,777,572.2
Withdrawn for scientific purposes and for use of the United States .....	623.1	2,095.1	266,850.9				572,341.3	140,044.4	981,954.8
Withdrawn for export during the year .....	534,112.5	25,522.6	291,177.4	1,088,977.4	47		39,368	14,596	1,993,600.9
Transferred to bottling warehouses for bottling in bond for export .....	8,509.1	1,375						405.7	10,289.8
Lost by casualty, etc., during the year .....	2,720.4	26,185					140.8	24,947.3	53,993.5
Withdrawn for transfer to manufacturing warehouses .....	1,197.8	16,420.6		18,433.7	441.4	110.1	84,797.5	71,226.5	192,627.6
Withdrawn for transfer to general bonded warehouses .....	702,936.6	128,441	57,209.8	10,419.5	14,684.8		914.8	372,562.3	1,287,168.8
Remaining in warehouses June 30, 1902 .....	82,642,179.5	65,033,737.8	674,543.2	943,231.2	237,375	6,039.6	2,468,808.5	15,110,477.2	167,116,392
Total .....	99,305,773.6	76,431,493.3	11,789,278.6	2,877,726	2,012,209	354,410.2	38,243,031.1	48,603,781.7	279,619,703.5

COMMISSIONER OF INTERNAL REVENUE. 115

DIFFERENT KINDS OF SPIRITS IN GENERAL BONDED WAREHOUSES  
JULY 1, 1901.

QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE REMAINING  
IN GENERAL BONDED WAREHOUSES JULY 1, 1901.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
First California .....	228,768.5	32,777.5	438.5	3,624	7,837.5	34,400.6	307,846.6
Colorado .....	37,962.4	2,556.1	.....	.....	192.7	18,040.7	58,751.9
Second Kentucky .....	246,602	555.2	.....	.....	147	4,127	251,431.2
Fifth Kentucky .....	818,045.4	86,896.2	.....	.....	.....	97,707.5	1,002,739.1
Sixth Missouri .....	42,903.4	7,967.7	.....	.....	.....	47,105.2	97,976.3
Twenty-third Pennsylvania .....	2,355.7	14,734.1	.....	.....	.....	3,001.5	20,091.3
Total .....	1,376,637.4	145,486.8	438.5	3,624	8,177.2	204,472.5	1,738,836.4

DIFFERENT KINDS OF SPIRITS DEPOSITED IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE DEPOSITED IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
First California.....	392,159.5	96,936.4	8,286.9	10,419.5	13,325.1	31,834.9	552,962.3
Colorado .....	59,647.3	2,408.5	.....	.....	141.7	40,401.6	102,599.1
Second Kentucky .....	59,882.9	.....	177.4	.....	.....	80,563.1	140,623.4
Fifth Kentucky .....	47,973.3	.....	6,790.5	.....	1,218	116,032	172,013.8
Sixth Missouri .....	95,720	27,170.1	.....	.....	.....	98,017.6	220,907.7
Twenty-third Pennsylvania .....	.....	2.5	41,955	.....	.....	3,319.6	45,277.1
Total .....	655,383	126,517.5	57,209.8	10,419.5	14,634.8	370,168.8	1,234,383.4

DIFFERENT KINDS OF SPIRITS WITHDRAWN, TAX PAID, FROM GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE WITHDRAWN, UPON PAYMENT OF THE TAX, FROM GENERAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
First California.....	304,713.3	49,116.4	0.7	7,281.7	12,565.5	31,368.1	405,045.7
Colorado .....	36,189.2	1,853	.....	.....	285.9	29,654.4	67,982.5
Second Kentucky .....	42,046	418.8	177.4	.....	135.7	76,181.3	118,959.2
Fifth Kentucky .....	213,999.8	8,759.6	4,024.8	.....	415.2	66,238.8	293,438.2
Sixth Missouri .....	64,747.5	17,364.5	.....	.....	.....	79,591.6	161,703.6
Twenty-third Pennsylvania .....	2,151	9,481.5	38,619.8	.....	.....	3,516.1	53,768.4
Total .....	663,826.8	86,993.8	42,822.7	7,281.7	13,402.3	286,550.3	1,100,877.6

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST BY LEAKAGE OR EVAPORATION IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
First California.....	69,071.2	12,820.5	28.8	160.7	55.9	4,321.1	86,458.2
Colorado .....	8,760.7	485.2	.....	.....	1.3	2,597.6	11,844.8
Second Kentucky .....	8,688.7	130.4	.....	.....	11.3	283.6	9,120
Fifth Kentucky .....	65,590.1	1,583.1	46.3	.....	5.9	2,745.5	69,970.9
Sixth Missouri .....	15,603.6	3,697.4	.....	.....	.....	9,010.2	28,311.2
Twenty-third Pennsylvania .....	186.7	1,987.6	.....	.....	.....	390.5	2,564.8
Total .....	167,901	20,710.2	75.1	100.7	74.4	19,348.5	208,269.9

QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES AND THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Alcohol.	Aggregate.
First California .....	232	6,216	6,448
Fifth Kentucky .....	162.8	.....	162.8
Total .....	394.8	6,216	6,610.8

QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Rum.	Miscellaneous.	Aggregate.
First California.....	2,061.2	1,067.1	91.4	201.3	3,421
Fifth Kentucky .....	9,451.8	.....	.....	.....	9,451.8
Total .....	11,513	1,067.1	91.4	201.3	12,872.8

2. BY FOREIGN COUNTRIES AND KINDS.

Country to which exported.	Bourbon whisky.	Rye whisky.	Rum.	Miscellaneous.	Aggregate.
China .....	213.9	.....	91.4	.....	305.3
Germany .....	9,075.3	.....	.....	.....	9,075.3
Guatemala .....	132.3	.....	.....	.....	132.3
Mexico .....	1,013	.....	.....	201.3	1,214.3
Philippine Islands .....	1,078.5	1,067.1	.....	.....	2,145.6
Total .....	11,513	1,067.1	91.4	201.3	12,872.8

QUANTITY OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Rum.	Gin.	Aggregate.
First California.....	6,744.7	7,714.5	310.8	234.4	15,004.4
Fifth Kentucky.....	3,023.1				3,023.1
Total.....	9,767.8	7,714.5	310.8	234.4	18,027.5

QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR TRANSFER TO OTHER GENERAL BONDED WAREHOUSES IN OTHER DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Miscellaneous whisky.	Aggregate.
Colorado.....		2,977.0	2,977.0
Second Kentucky.....	2,766.4		2,766.4
Fifth Kentucky.....	4,325.7		4,325.7
Total.....	7,092.1	2,977.0	10,069.1

DIFFERENT KINDS OF SPIRITS REMAINING IN GENERAL BONDED WAREHOUSES JUNE 30, 1902.

QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
First California.....	241,436.6	58,995.4	2,479.9	6,198.9	8,307.7	30,345	347,763.5
Colorado.....	55,090.9	2,626.4			47.2	23,213.3	80,977.8
Second Kentucky.....	252,983.8					8,225.2	261,209
Fifth Kentucky.....	570,291	76,554	2,719.4		796.9	144,845.5	795,206.8
Sixth Missouri.....	58,272.3	14,075.9				59,498	131,846.2
Twenty-third Pennsylvania.....	18	3,267.5	3,335.2			2,414.5	9,035.2
Total.....	1,178,092.6	155,519.2	8,534.5	6,198.9	9,151.8	268,541.5	1,626,038.5

LIST OF GENERAL BONDED WAREHOUSES, SHOWING ALSO THE QUANTITY OF DISTILLED SPIRITS REMAINING IN EACH JUNE 30, 1902.

Bonded warehouses.	Quantity in each warehouse.
First district of California:	Gallons.
No. 1, Bode & Haslett, San Francisco.....	347,763.5
District of Colorado:	
No. 1, Denver Transit and Warehouse Co., Denver.....	80,977.8
Second district of Kentucky:	
No. 1, The Daviess County Public Warehouse Co., Owensboro.....	261,209
Fifth district of Kentucky:	
No. 1, Louisville Public Warehouse Co., Louisville.....	725,920.2
No. 2, Herndon-Carter Co., Louisville.....	3,926.4
No. 3, Louisville Public Warehouse Co., Louisville.....	63,300.2
Sixth district of Missouri:	
No. 1, Western Storage and Warehouse Co., Kansas City.....	131,846.2
Twenty-third district of Pennsylvania:	
No. 1, Union Storage Co., Pittsburg.....	9,035.2
Total.....	1,626,038.5

DIFFERENT KINDS OF SPIRITS DEPOSITED, WITHDRAWN, AND REMAINING IN GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR ENDED JUNE 30, 1902.

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, 1902.

[Quantities in taxable gallons.]

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Miscellaneous.	Aggregate.
Dr.							
Remaining in general bonded warehouses July 1, 1901.....	1,376,637.4	145,486.8	438.5	3,624	8,177.2	204,472.5	1,738,836.4
Deposited in general bonded warehouses during the year from distillery warehouses.....	655,383	126,517.5	57,209.8	10,419.5	14,684.8	370,168.8	1,234,383.4
Deposited in general bonded warehouses during the year from other general bonded warehouses.....	6,608					2,977	9,585
Excess ascertained on re-gauge at general bonded warehouses.....	2.2	.5			.9	.3	3.9
Total.....	2,038,630.6	272,004.8	57,648.3	14,043.5	22,862.9	577,618.6	2,982,808.7
Cr.							
Withdrawn during the year upon payment of tax.....	663,826.8	86,993.8	42,822.7	7,281.7	13,402.3	286,550.3	1,100,877.6
Lost by leakage or evaporation in warehouse.....	167,901	20,710.2	75.1	160.7	74.4	19,348.5	208,269.9
Withdrawn for scientific purposes and for use of the United States.....	394.8		6,216				6,610.8
Withdrawn for export.....	11,513	1,067.1		91.4		201.3	12,872.8
Lost by casualty.....	42.5						42.5
Withdrawn for transfer to manufacturing warehouses.....	9,767.8	7,714.5		310.8	234.4		18,027.5
Withdrawn for transfer to general bonded warehouses.....	7,092.1					2,977	10,069.1
Remaining in general bonded warehouses June 30, 1902.....	1,178,092.6	155,519.2	8,534.5	6,198.9	9,151.8	268,541.5	1,626,038.5
Total.....	2,038,630.6	272,004.8	57,648.3	14,043.5	22,862.9	577,618.6	2,982,808.7

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 1897, 1898, 1899, 1900, 1901, and 1902.

Distilled spirits.	1897.	1898.	1899.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Actually in warehouses at beginning of fiscal year and in transit between warehouses	152,125,495.4	139,721,504.3	133,063,921.1
Produced during fiscal year	62,466,129.5	80,762,229	97,067,872.1
<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	83,694,436.7
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
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Actually in warehouses at beginning of fiscal year and in transit between warehouses	136,925,136	138,118,859.8	152,760,671.8
Produced during fiscal year	105,484,699.8	124,520,599.8	128,623,401.9
<b>Total</b>	<b>242,409,835.8</b>	<b>262,639,459.6</b>	<b>281,384,073.7</b>
Withdrawn, tax-paid, during fiscal year	93,391,827.8	99,168,721.5	103,304,981.5
Withdrawn for exportation during fiscal year	2,468,256.8	1,909,449.9	2,016,763.5
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	8,430,891.4	8,800,616.4	7,239,094.9
<b>Total</b>	<b>104,290,976</b>	<b>109,878,787.8</b>	<b>112,560,839.9</b>
Remaining in warehouses at end of fiscal year, including spirits in transit between warehouses	138,118,859.8	152,760,671.8	168,823,233.8

SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Distilled spirits.	Quantity.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>
Actually remaining in distillery warehouses July 1, 1901	150,994,301.6	
Actually remaining in general bonded warehouses July 1, 1901	1,738,836.4	152,733,138
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1901	417,378.6	
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1901	5,228.7	
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1901	93,837.5	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1901	40,819.4	
Transfers from distillery warehouses to general bonded warehouses and unaccounted for July 1, 1901	27,533.8	
		584,798
Deposited in distillery warehouses during the year ended June 30, 1902		128,623,401.9
Deposited in general bonded warehouses during the year ended June 30, 1902		1,243,968.4
Excess found on regauge at general bonded warehouses during the year ended June 30, 1902		3.9
<b>Aggregate</b>		<b>283,185,310.2</b>
Withdrawn from distillery warehouses, tax paid	101,669,015.9	
Withdrawn from general bonded warehouses, tax paid	1,100,877.6	
Withdrawn, tax paid, for bottling in bond	385,088	
Loss allowed on account of leakage or evaporation in distillery warehouses	5,777,572.2	
Loss allowed on account of leakage or evaporation in general bonded warehouses	208,269.9	
Withdrawn for scientific purposes and for use of the United States from distillery warehouses	981,954.8	
Withdrawn for scientific purposes and for use of the United States from general bonded warehouses	6,610.8	
Withdrawn for transfer to bottling warehouses for bottling in bond for export	10,289.8	
Tax paid on loss or leakage in transportation for export from distillery warehouses	2,136.5	
Loss allowed on account of leakage or evaporation in transportation for export from distillery warehouses	3,843.1	
Exported from distillery warehouses, proofs of landing received	1,714,184.3	
Exported from general bonded warehouses, proofs of landing received	4,861.9	
Tax paid on spirits lost by casualty, etc., from distillery warehouses	42,082.5	
Tax paid on spirits lost by casualty, etc., from general bonded warehouses	1.4	
Loss allowed on account of casualty, distillery warehouses	35,070	
Loss allowed on account of casualty, etc., general bonded warehouses	41.1	
Leakage allowed in transfers to manufacturing warehouses from distillery warehouses	322.9	
Tax paid on leakage in transfers to manufacturing warehouses from distillery warehouses	233.1	
Deposited in manufacturing warehouses from distillery warehouses	231,867.5	
Deposited in manufacturing warehouses from general bonded warehouses	17,829.4	
Deposited in general bonded warehouses from distillery warehouses	1,234,383.4	
Deposited in general bonded warehouses from general bonded warehouses in other districts	9,585	
		113,616,221.1
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1902	600,815.6	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1902	13,239.6	
Lost by casualty, etc., from distillery warehouses and unaccounted for June 30, 1902	70,678.5	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1902	923.5	
Withdrawn from general bonded warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1902	198.1	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1902	80,319.2	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1902	484.1	
		826,658.6
Remaining in distillery warehouses June 30, 1902	167,116,392	
Remaining in general bonded warehouses June 30, 1902	1,626,038.5	
		168,742,430.5
<b>Aggregate</b>		<b>283,185,310.2</b>

SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1902, ACCOUNTING FOR DISCREPANCIES BETWEEN THE VALUE OF TAX-PAID SPIRIT STAMPS SOLD DURING THE YEAR AND THE TAX ON SPIRITS WITHDRAWN DURING THE YEAR FROM BONDED WAREHOUSES.

Dr.

Value of tax-paid spirit stamps (less export stamps) sold as per Form 90 (Stamp Division).....	\$115,196,764.10
Excessive losses on spirits bonded for export, tax paid by receipt on Form 58.....	24,640.33
Tax paid in June, 1901, money deposited in June, 1901, spirits withdrawn in July, 1901; and tax paid in June, 1902, spirits withdrawn in June, 1902, money deposited in July, 1902.....	67,354.21
Total.....	115,288,758.64

Cr.

Tax on spirits reported regularly withdrawn tax paid from distillery warehouses and general bonded warehouses.....	113,635,479.65
Tax paid by stamp on spirits distilled from fruit.....	1,532,778.28
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., not reported in regular tax-paid withdrawals from distillery and general bonded warehouses.....	42,247.81
Tax paid by stamp on Porto Rican rum.....	34,294.04
Tax paid on spirits in June, 1902, money deposited in June, 1902, spirits withdrawn in July, 1902; and tax paid on spirits in June, 1901, spirits withdrawn in June, 1901, money deposited in July 1901.....	43,902.87
Coupons issued in excess of taxable quantities in packages to which stamps were affixed.....	55.99
Total.....	115,288,758.64

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	May, 1894.	June, 1894.	July, 1894.	Aug., 1894.	Sept., 1894.	Oct., 1894.	Nov., 1894.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.....							
Arkansas.....							
First California.....							
Fourth California.....							
Colorado.....							
Connecticut.....							
Florida.....							
Georgia.....						225.6	
First Illinois.....							
Fifth Illinois.....							
Eighth Illinois.....							
Thirteenth Illinois.....							321.1
Sixth Indiana.....							512.7
Seventh Indiana.....							
Kansas.....							
Second Kentucky.....					476.9		
Fifth Kentucky.....	17,889.4	28,547	13,372.6	322	6,927.4	1,392.5	18,573.9
Sixth Kentucky.....	425	1,489					478.9
Seventh Kentucky.....		14,377.7	1,098.1				9,549.2
Eighth Kentucky.....	97.6	21,857.1					4,368.1
Louisiana.....							
Maryland.....		2,023.9	369.1		1,976	5,316.9	4,121.2
Third Massachusetts.....							213.6
First Michigan.....							
First Missouri.....							
Sixth Missouri.....						373	
Montana.....							
Nebraska.....							
New Hampshire.....							
Fifth New Jersey.....		45.7	130.6		217.5	402.9	787.3
Fourteenth New York.....							
Twenty-first New York.....							
Twenty-eighth New York.....							
Fourth North Carolina.....							
Fifth North Carolina.....							
First Ohio.....		737.3			1,777.8	2,512.4	284
Tenth Ohio.....							
Eleventh Ohio.....							
Eighteenth Ohio.....		1,245.5	306		92.7		
Oregon.....							
First Pennsylvania.....					1,163.1	1,008	1,789.9
Ninth Pennsylvania.....					90.8	134.6	2,814.2
Twelfth Pennsylvania.....			87.8	16	82.9		90.7
Twenty-third Pennsylvania.....		4,161.1	2,457.1	17,143.1	17,688.8	24,699.8	34,419.6
South Carolina.....							
Second Tennessee.....							
Fifth Tennessee.....							
Fourth Texas.....							
Second Virginia.....							
Sixth Virginia.....						1,006.9	3,461.4
West Virginia.....							
First Wisconsin.....				134.2	465.9		
Total.....	18,412	84,682.7	18,721.2	17,579.2	30,466.8	37,399.7	81,797.9
<b>GENERAL BONDED WAREHOUSES.</b>							
First California.....		2,210.8					421.2
Colorado.....		479.4					
Second Kentucky.....							
Fifth Kentucky.....	92.3	969	340.6				
Sixth Missouri.....							
Twenty-third Pennsylvania.....					100		
Total.....	92.3	3,659.2	340.6		100		421.2
Grand total.....	18,504.3	88,342.9	19,061.8	17,579.2	30,166.8	37,399.7	82,219.1

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Dec., 1894.	Jan., 1895.	Feb., 1895.	Mar., 1895.	Apr., 1895.	May, 1895.	June, 1895.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.....							
Arkansas.....							
First California.....							
Fourth California.....	31.3						
Colorado.....							
Connecticut.....							
Florida.....							
Georgia.....							
First Illinois.....				95.7	821.1		
Fifth Illinois.....	625.3	896.3	733.1	251.8			
Eighth Illinois.....							
Thirteenth Illinois.....							
Sixth Indiana.....	91.6	1,327.3	4,107.2	457.5	234	5,801.5	9,327.2
Seventh Indiana.....						228.2	
Kansas.....							
Second Kentucky.....	4,960.9	5,779.3	9,579.8	17,124.1	23,226.6	28,102.1	4,669.6
Fifth Kentucky.....	119,809	129,836	213,750	143,295.4	253,463.8	231,085.6	60,708.7
Sixth Kentucky.....	9,152.2	11,281.6	36,938.4	37,954.9	48,914.2	70,723.7	34,804.3
Seventh Kentucky.....	68,748.1	23,354.6	57,145.9	91,789.1	122,180	156,141.3	124,223.9
Eighth Kentucky.....	47,122.7	83,674	59,809.9	96,245.1	147,551.4	172,008	114,196.5
Louisiana.....							
Maryland.....	8,066.9	11,489	7,968.5	13,724.1	21,764.9	15,690.6	22,283.5
Third Massachusetts.....	175.3	132.4		178.3		628.4	
First Michigan.....					95.2	47.7	
Sixth Missouri.....	327				288.3		47.5
Montana.....							
Nebraska.....							
New Hampshire.....							
Fifth New Jersey.....			219.9			397.6	
Fourteenth New York.....							
Twenty-first New York.....							
Twenty-eighth New York.....			757.8	1,371.8	45		
Fourth North Carolina.....							
Fifth North Carolina.....							
First Ohio.....	2,328.9	6,138.4	6,523	7,199.4	5,725.9	7,296.8	586.1
Tenth Ohio.....						5,956.2	
Eleventh Ohio.....						141.5	84.3
Eighteenth Ohio.....				179.4			46.7
Oregon.....							
First Pennsylvania.....	3,931.9	1,756.4	1,410	6,100.4	12,941.6	8,000.8	4,221.7
Ninth Pennsylvania.....	22,348.1	3,121.5	3,745.1	667.7	703	4,554.4	4,674.6
Twelfth Pennsylvania.....	91.8					94.3	44.9
Twenty-third Pennsylvania.....	57,649.4	42,453.6	42,256.3	42,851.8	53,822.5	41,661.1	58,033.2
South Carolina.....							
Second Tennessee.....							
Fifth Tennessee.....	139.4		47.4		143.6		
Fourth Texas.....							
Second Virginia.....		47					
Sixth Virginia.....				411.3	91.1		
West Virginia.....	3,528.5	1,573.6	463.1	2,890.2	1,508.6	2,972.5	
First Wisconsin.....			506.5	45.4		2,170.9	6,055.6
<b>Total.....</b>	<b>349,119.3</b>	<b>322,861</b>	<b>445,961.9</b>	<b>662,833.4</b>	<b>693,662.3</b>	<b>753,421.7</b>	<b>444,008.3</b>
<b>GENERAL BONDED WAREHOUSES.</b>							
First California.....		1,058.5	703.1	3,727.2	6,603.6	9,313.2	1,570.2
Colorado.....	472.5	237.1	328.6	2,865.8	897.7	93.1	238.5
Second Kentucky.....				133.1			
Fifth Kentucky.....	1,086.8	234.5	2,994.4	18,536.4	14,973.4	15,517.9	6,915.7
Sixth Missouri.....			1,266.7	285.2	6,380.9	1,345.6	1,521
Twenty-third Pennsylvania.....							
<b>Total.....</b>	<b>1,559.3</b>	<b>1,530.1</b>	<b>5,292.8</b>	<b>25,547.7</b>	<b>28,855.6</b>	<b>26,269.8</b>	<b>10,245.4</b>
<b>Grand total.....</b>	<b>350,678.6</b>	<b>324,391.1</b>	<b>451,194.7</b>	<b>688,381.1</b>	<b>722,517.9</b>	<b>779,691.5</b>	<b>454,253.7</b>

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	July, 1895.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.	Dec., 1895.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....						
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Florida.....						
Georgia.....						
First Illinois.....						
Fifth Illinois.....	243				1,406.4	804.9
Eighth Illinois.....						
Thirteenth Illinois.....						
Sixth Indiana.....			328.4	2,167.1	134	315
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....					8,820.3	16,007.7
Fifth Kentucky.....	21,042.9	414.6	1,923.8	4,966	50,936.8	178,270.5
Sixth Kentucky.....					234	11,639.4
Seventh Kentucky.....	458.5				42,387.3	91,089
Eighth Kentucky.....	1,420.6				4,606.1	44,589.9
Louisiana.....						
Maryland.....			3,311.2	9,756.2	7,315	25,587.3
Third Massachusetts.....						
First Michigan.....						
First Missouri.....			94.9	178.2		
Sixth Missouri.....					480.9	432.4
Montana.....						
Nebraska.....						
New Hampshire.....						
Fifth New Jersey.....		87.2	129.8			265.1
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	221.1	138.1			3,045	4,983.6
Tenth Ohio.....						2,350.2
Eleventh Ohio.....						386
Eighteenth Ohio.....						2,388.3
Oregon.....						
First Pennsylvania.....	1,772.4	3,293	5,089.6	7,375.1	16,331.4	25,846.3
Ninth Pennsylvania.....	474.4		911.9	2,458.9	5,940.9	5,396.3
Twelfth Pennsylvania.....	1,300.7	177.7	47.3		282.3	140.3
Twenty-third Pennsylvania.....	1,405.9	648.6	47	3,440.4	5,991.8	17,195.3
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....		1,017.9	186.4	469.9	756.7	93.7
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....	46.8					
West Virginia.....				1,639.2	1,458.7	1,892.7
First Wisconsin.....	7,438.3	4,789.7				46.1
<b>Total.....</b>	<b>35,824.6</b>	<b>10,476.8</b>	<b>12,079.3</b>	<b>32,451</b>	<b>150,127.6</b>	<b>429,729</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....			463.2		468.6	2,435.5
Colorado.....					384.2	
Second Kentucky.....						6,867.1
Fifth Kentucky.....					20,562.8	76,418.8
Sixth Missouri.....						
Twenty-third Pennsylvania.....						
<b>Total.....</b>			<b>463.2</b>		<b>21,415.6</b>	<b>85,721.4</b>
<b>Grand total.....</b>	<b>35,824.6</b>	<b>10,476.8</b>	<b>12,533.5</b>	<b>32,451</b>	<b>171,543.2</b>	<b>515,450.4</b>

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Jan., 1896.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....						
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Florida.....						
Georgia.....						
First Illinois.....		143.3	1,145	183.3		
Fifth Illinois.....	3,088		6,364	275.2	3,920.9	2,441
Eighth Illinois.....	238.6	1,299	233.8	94	6,734	410.8
Thirteenth Illinois.....					240.1	
Sixth Indiana.....	4,292.2	12,681.5	2,676	3,299.7	7,792.4	1,444.3
Seventh Indiana.....					44.7	
Kansas.....						
Second Kentucky.....	43,477.7	40,703	49,876.9	70,742	69,273.4	27,785.2
Fifth Kentucky.....	178,263.4	237,075.4	308,679.9	355,162.3	351,515.2	148,410.7
Sixth Kentucky.....	24,165.6	35,513.6	40,652.5	61,111.6	54,609.3	38,235
Seventh Kentucky.....	45,238.9	121,493.9	140,401.2	156,011.9	132,251	14,411.4
Eighth Kentucky.....	53,473.5	68,349.1	67,368.9	152,249.7	173,107.4	39,443.7
Louisiana.....		48				
Maryland.....	24,145.5	23,821.3	11,308.8	30,620	32,201	17,636.5
Third Massachusetts.....	1,481.8	274	133.4	180.7		
First Michigan.....						
Sixth Missouri.....	1,479.9	1,279.2	1,658	1,207.8	321.9	1,615.6
Nebraska.....						
Montana.....						
Nebraska.....						
New Hampshire.....						
Fifth New Jersey.....	264.7	574.9	1,546.7	1,267.7	1,384.7	1,341.3
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....	216.9	1,046.4	1,224.4	1,899.9		
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	1,226.3	2,099.1	10,137.2	16,347.9	4,176.1	2,624.9
Tenth Ohio.....						4,700.6
Eleventh Ohio.....		388.3	2,207.5	236.5	528.9	926.2
Eighteenth Ohio.....	790.7		682.8	455.6	94.5	
Oregon.....						
First Pennsylvania.....	12,763.2	11,270.3	11,802.4	18,229.5	10,216.3	4,684.4
Ninth Pennsylvania.....	7,831.9	8,792	6,734.6	5,303.9	7,716.4	7,086.1
Twelfth Pennsylvania.....						742.3
Twenty-third Pennsylvania.....	46,342.7	42,989.8	56,599.7	50,974.9	52,410.7	29,099.9
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....	1,505	800.7	3,111.1	46.6	641.5	254.4
Fourth Texas.....	371.5	310.6	567.5	310.1		
Second Virginia.....						
Sixth Virginia.....	185.1					47
West Virginia.....	2,155.1	2,519.2	2,909.3	1,488.9	3,443.7	1,565.7
First Wisconsin.....	93.3		322.6	1,596	2,799.9	9,281.3
Total.....	453,151.5	613,472.6	728,344.2	930,785.9	935,930.6	356,684.8
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	624.4	10,059.6	7,482.2	4,287.7	6,342.4	9,370.3
Colorado.....	515.4	139.3	701		755.1	700.4
Second Kentucky.....	5,324.6	12,727.8	2,489.3		6,080.9	
Fifth Kentucky.....	32,379.1	57,320.7	48,749	26,337.9	22,814.4	5,275.4
Sixth Missouri.....		330.7	2,323.6	1,933.1		1,663
Twenty-third Pennsylvania.....						
Total.....	39,043.5	80,578.1	61,745.1	32,508.7	35,992.8	17,609.1
Grand total.....	492,195	694,050.7	790,089.3	963,294.6	971,923.4	373,693.9

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	July, 1896.	Aug., 1896.	Sept., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.	Jan., 1897.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.....							
Arkansas.....							43.4
First California.....							
Fourth California.....							
Colorado.....							
Connecticut.....							
Florida.....							
Georgia.....	143		288.9				
First Illinois.....						88.6	89.4
Fifth Illinois.....	189.5					3,139.5	
Eighth Illinois.....						192.2	91.5
Thirteenth Illinois.....							
Sixth Indiana.....	2,073	3,666		470.7	3,989.5	778.1	10,074.6
Seventh Indiana.....		3,936.6					
Kansas.....							
Second Kentucky.....	3,763.7	236.1					7,188.9
Fifth Kentucky.....	6,843.9	841.3			274.5	18,357.7	48,439.8
Sixth Kentucky.....						139.5	189.4
Seventh Kentucky.....						1,071.9	240.7
Eighth Kentucky.....	96.2				7,880.8	39,882	29,175.8
Louisiana.....							
Maryland.....			639.8	1,892.4	2,461.7	17,476.2	20,324.2
Third Massachusetts.....						139.7	276.9
First Michigan.....							
Sixth Missouri.....	47.4		79.1		87.9	226.6	183.9
Nebraska.....						291.7	725.8
Montana.....							
Nebraska.....						1,141.8	331.2
New Hampshire.....							
Fifth New Jersey.....	301.1				304.9		
Fourteenth New York.....							
Twenty-first New York.....							
Twenty-eighth New York.....							
Fourth North Carolina.....							46.5
Fifth North Carolina.....							
First Ohio.....	853.1			377.7	46.2	3,588.8	5,084.9
Tenth Ohio.....							
Eleventh Ohio.....							
Eighteenth Ohio.....				277.4	141.4	138.7	
Oregon.....							
First Pennsylvania.....	2,820.8			5,861	19,232.1	27,556.3	31,639.6
Ninth Pennsylvania.....	1,306			1,190.7	769.9	409	4,044.8
Twelfth Pennsylvania.....	1,464.5	232.9	93.3		414.1	223.8	
Twenty-third Pennsylvania.....	6,122.6	3,565.5				695	2,998.3
South Carolina.....							
Second Tennessee.....							
Fifth Tennessee.....					88.2	46.8	47.9
Fourth Texas.....						192.8	52.6
Second Virginia.....							
Sixth Virginia.....		227.5		280.6	46.5	188.3	2,137.5
West Virginia.....			1,567.1	3,187.9	2,981.8	4,465.8	345
First Wisconsin.....	8,246			45.7		277.5	5,680.1
Total.....	34,220.8	12,705.9	2,948.8	13,436.2	38,760.9	122,658.6	168,414.1
<b>GENERAL BONDED WAREHOUSES.</b>							
First California.....	240.9					97.9	907.9
Colorado.....						1,919.2	
Second Kentucky.....							
Fifth Kentucky.....						238	924.4
Sixth Missouri.....		1,017.5	188.9				93.7
Twenty-third Pennsylvania.....							
Total.....	240.9	1,017.5	188.9			97.9	1,832.3
Grand total.....	34,461.7	13,723.4	3,137.7	13,436.2	38,858.8	125,429.6	170,246.4

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	July, 1897.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....	47.1	141.3	201	141.1	47.1	90.3
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....			48.6			
Florida.....						
Georgia.....				435.5	96.8	95.1
First Illinois.....	1,314.4	475.9	2,248.4		3,237	2,785.4
Fifth Illinois.....		865.5			89.4	688.8
Eighth Illinois.....						
Thirteenth Illinois.....						
Sixth Indiana.....	16,313.1	4,221.4	13,748.8	12,501.7	4,088.1	
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....	3,244.4	2,032.4	3,472.5	12,090.3	74,553	14,956.5
Fifth Kentucky.....	97,733.9	100,952.3	169,604.7	201,474.9	114,773.5	471.7
Sixth Kentucky.....	920.5	3,196.1	33,283.1	46,526.4	42,917.5	6,317
Seventh Kentucky.....	4,903.9	58,731.8	157,146.7	185,434.9	136,314.9	38,538.7
Eighth Kentucky.....	70,580.9	92,642.9	77,648.3	82,423	22,141.4	990.1
Louisiana.....		288.6		314.4	253.8	886.8
Maryland.....	14,004.4	13,232.3	31,944	14,433.3	13,980.3	
Third Massachusetts.....	1,165		8,133.4	2,423.2	689.4	278
First Michigan.....						
First Missouri.....		592	2,536.8	1,312.7		49.7
Sixth Missouri.....	2,795.6	3,128.1	4,153.3	3,279.2	1,647.6	
Montana.....						
Nebraska.....	1,753.8			4,560.2	750.1	
New Hampshire.....						
Fifth New Jersey.....	437.9	217.1				
Fourteenth New Jersey.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	6,137.7	21,945.2	13,594.9	25,840.8	6,611.9	631.7
Tenth Ohio.....						4,363.5
Eleventh Ohio.....			748.2	1,441.6		
Eighteenth Ohio.....		904.8	768.8	1,128.6	2,061.2	1,586
Oregon.....						
First Pennsylvania.....	23,024.3	9,105.3	11,843.5	8,113.9	10,928.6	6,648.8
Ninth Pennsylvania.....	12,964.5	12,816.4	9,963.2	6,933.1	1,740.7	1,297.3
Twelfth Pennsylvania.....	93.1	139.4		278.2		
Twenty-third Pennsylvania.....	4,758.3	3,892.3	5,321.8	7,700.6	6,826.1	1,084.6
South Carolina.....						
Second Tennessee.....				325.6		
Fifth Tennessee.....	381.1	1,690.5	1,971.9	382	163.6	321.3
Fourth Texas.....		47				
Second Virginia.....		91.8		47.7		
Sixth Virginia.....	945	546.1	228.3	88	178.6	232.3
West Virginia.....	216.7	571.9	303.3			
First Wisconsin.....	4,522.7	4,890.8	8,274.1	6,922.4	2,711	
Total.....	228,228.3	337,429.2	558,835.3	687,565.6	446,801.6	82,253.6
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	2,433.7	3,577.8	6,583.5	10,602.9	3,215.4	
Colorado.....		1,198.6	2,423.8	1,103.4		
Second Kentucky.....			2,958.8	137.6		
Fifth Kentucky.....	3,315.2	9,604.8	19,188.1	12,713.2	2,077	9,076.7
Sixth Missouri.....		186.6	3,122.4	2,091.1		
Twenty-third Pennsylvania.....						
Total.....	5,748.9	14,867.8	31,276.6	26,648.2	5,292.4	9,076.7
Grand total.....	233,977.2	352,297	593,111.9	714,213.8	452,094	91,330.3

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1897.	Sept., 1897.	Oct., 1897.	Nov., 1897.	Dec., 1897.	Jan., 1898.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....	45.3	45.7			94.1	90.1
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....			47.4			
Florida.....						
Georgia.....	96.7					
First Illinois.....	45.4	2,292.2			949	5,567
Fifth Illinois.....					234.1	1,898.3
Eighth Illinois.....						
Thirteenth Illinois.....						
Sixth Indiana.....			5,542.5	7,555.7	19,354.2	16,441.7
Seventh Indiana.....				45.4		
Kansas.....						91.2
Second Kentucky.....				10,097.2	13,518.3	30,006
Fifth Kentucky.....	3,308.3	754.9	25,034.4	21,250.5	78,020.8	235,884.8
Sixth Kentucky.....				11,633.1	31,703.9	37,333.9
Seventh Kentucky.....				3,533.4	25,998.8	88,914.4
Eighth Kentucky.....				46.7	10,879.1	68,157.4
Louisiana.....						
Maryland.....		451.9	22,626.2	60,966.5	90,827.5	28,657.2
Third Massachusetts.....		90.1	177.9			6,700.2
First Michigan.....						
First Missouri.....	197.9	1,431.9			835.4	2,937.4
Sixth Missouri.....					157.1	361.6
Montana.....						
Nebraska.....					4,158.1	2,657.6
New Hampshire.....						
Fifth New Jersey.....				217.5		
Fourteenth New Jersey.....						
Twenty-first New York.....						
Twenty-eighth New York.....						177.3
Fourth North Carolina.....					48.4	44
Fifth North Carolina.....						
First Ohio.....	3,390.2	92.8	1,762.8	2,042.1	7,919.8	16,385.7
Tenth Ohio.....						
Eleventh Ohio.....		46.7				2,168
Eighteenth Ohio.....	1,902.2	1,719.7	2,127	1,948.9	1,800.2	1,979.8
Oregon.....						
First Pennsylvania.....	8,646.8	10,597.5	15,472.5	23,249.3	33,380.8	24,830.1
Ninth Pennsylvania.....	866.4	635.7	5,806.9	3,984.5	5,944.3	5,874.8
Twelfth Pennsylvania.....	91.1			746.3	46.5	
Twenty-third Pennsylvania.....	808.1	20,723.9	54,343.7	96,660.4	104,296.1	109,726.1
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....	5,849.2	1,049.5	1,721.8	48		47.7
Fourth Texas.....						
Second Virginia.....						47.5
Sixth Virginia.....	47.5	99.4	240.3	145.8	1,579.8	499.5
West Virginia.....			3,785.7	7,677.6	7,410.3	927.8
First Wisconsin.....			950.7			194.1
Total.....	25,290.1	40,031.9	149,639.8	252,131.4	443,221.7	684,313.6
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....					3,206.7	3,823.5
Colorado.....						1,440.7
Second Kentucky.....						
Fifth Kentucky.....					244	1,837.7
Sixth Missouri.....						
Twenty-third Pennsylvania.....						
Total.....				3,450.7	4,848.7	6,140.8
Grand total.....	25,290.1	40,031.9	149,639.8	255,582.1	448,070.4	690,454.4

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1898.	Mar., 1898.	Apr., 1898.	May, 1898.	June, 1898.	July, 1898.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....	272.3	567.6	509.8	321.2	319.5	
Arkansas.....						
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Florida.....			289.4	45.6	47.5	429.4
Georgia.....						
First Illinois.....	1,872.6	13,292.2	8,499.8	9,576.6	16,156.4	3,019.3
Fifth Illinois.....	1,596.5		1,353.8	2,673.8	1,553.4	
Eighth Illinois.....						
Thirteenth Illinois.....		14,969.7	4,126	3,239.2	3,388.1	
Sixth Indiana.....	14,141.7					659.3
Seventh Indiana.....					61.5	
Kansas.....					121.7	
Second Kentucky.....	26,653.7	29,380.4	73,066.3	53,531.5	235,588.5	2,234.1
Fifth Kentucky.....	332,093.7	465,195.9	453,441.9	525,652.3	27,574.7	1,016.9
Sixth Kentucky.....	64,211.1	131,563.1	251,391.2	213,526.9	91,677.4	12,152
Seventh Kentucky.....	188,914	241,548.4	200,187.9	130,306	72,633.9	1,968.5
Eighth Kentucky.....	169,667.7	288,189.8	418,466.9	377,980		
Louisiana.....		14.6				
Maryland.....	49,606.8	73,131.2	74,438.1	84,165.1	9,050.7	4,621.5
Third Massachusetts.....	318.6	2,286		182.4		
First Michigan.....			5,050.2	7,189.1	2,317.5	
First Missouri.....	142.4	5,257.6	6,403.7	5,087.8		226
Sixth Missouri.....						
Montana.....	1,876.3			2,809.9		
Nebraska.....						
New Hampshire.....						1,569
Fifth New Jersey.....						
Fourteenth New York.....						976.8
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	17,534.7	14,966.1	25,623.8	26,349.7	26,318.8	4,292.8
Tenth Ohio.....						7,968.7
Eleventh Ohio.....	120.6	90.5		91.5	136.1	27.2
Eighteenth Ohio.....	2,348.2	2,692.2	29.1	1,418.8	2,301.7	
Oregon.....						
First Pennsylvania.....	19,808.2	28,345	36,807.7	39,446.6	33,435.9	3,776.9
Ninth Pennsylvania.....	7,066.5	5,070.5	7,623.7	2,893.2	110	
Twelfth Pennsylvania.....	42.9	1,731	358.4	915.4	1,243.7	2,857.2
Twenty-third Pennsylvania.....	137,338.2	172,497.9	156,542.8	151,517.5	78,402.7	30,500.2
South Carolina.....					21.4	
Second Tennessee.....	237.9	281.6	236	2,298.8	7,554.9	2,007.1
Fifth Tennessee.....	46.2	90	44.1	44.5		
Fourth Texas.....	184.4	88.4	137.5	137.5	46.9	
Second Virginia.....	1,415	1,017.7	1,309.2	1,012	188.1	46.8
Sixth Virginia.....	1,521.7	5,951.3	3,962.5	7,653		
West Virginia.....	2,926.2	9,367.9	9,705	2,373.8	1,299.8	1,827.2
First Wisconsin.....						
<b>Total.....</b>	<b>1,037,900.1</b>	<b>1,507,526.6</b>	<b>1,739,624.8</b>	<b>1,652,349.1</b>	<b>610,904.2</b>	<b>82,056.9</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	9,398.9	18,071.6	12,077.2	18,379.2	7,770.8	464.6
Colorado.....	2,729.8	8,329.5	145.2	289.4	442.2	
Second Kentucky.....						
Fifth Kentucky.....	727.5	1,913.8	3,925.2	3,206.3		
Sixth Missouri.....	688.6	1,835.3	1,378.5	2,716.7	5,357	
Twenty-third Pennsylvania.....						
<b>Total.....</b>	<b>13,544.8</b>	<b>30,150.2</b>	<b>17,526.1</b>	<b>24,591.6</b>	<b>13,570</b>	<b>464.6</b>
<b>Grand total.....</b>	<b>1,051,504.9</b>	<b>1,537,676.8</b>	<b>1,757,150.9</b>	<b>1,676,940.7</b>	<b>624,474.2</b>	<b>82,521.5</b>

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1898.	Sept., 1898.	Oct., 1898.	Nov., 1898.	Dec., 1898.	Jan., 1899.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....						
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Florida.....						
Georgia.....	97.3	484.9		131.8		
First Illinois.....						
Fifth Illinois.....	4,527.4	2,088.4	96.6	1,132.8	34,969.5	12,042.7
Eighth Illinois.....		182.7			242.1	86.7
Thirteenth Illinois.....						
Sixth Indiana.....			8,882.6	6,993.3	4,494.8	7,061.9
Seventh Indiana.....		206.8			694.7	3,291.4
Kansas.....		47.1	632.7	694.4	497	548.4
Second Kentucky.....					8,795.4	57,228.8
Fifth Kentucky.....	12,332.4	17,945.1	15,070.5	19,413	92,468.2	240,478.1
Sixth Kentucky.....			45.4	4,751	31,978.4	62,628.5
Seventh Kentucky.....				10,381.1	101,953.7	329,739.5
Eighth Kentucky.....				24,151	209,180.9	306,375.2
Louisiana.....						
Maryland.....	608.9	2,051.7	30,502.8	68,141.4	136,528.1	117,359.1
Third Massachusetts.....		541.5			1,820.2	2,698.4
First Michigan.....						86.9
First Missouri.....						138.8
Sixth Missouri.....	117.1		47.1	1,278.4	566.9	
Montana.....		92	163	160	102	
Nebraska.....						2,022.7
New Hampshire.....						
Fifth New Jersey.....	949.4	995.3	3,124.8	1,748.8	4,711	5,021.7
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	1,122.1	989.1	3,677.8	21,235.3	14,863.9	46,167.8
Tenth Ohio.....						
Eleventh Ohio.....			183.3	561.1	891.7	846.6
Eighteenth Ohio.....		1,849.9	2,169.5	3,245.4	3,431.5	3,379.2
Oregon.....			52.2	189.2		
First Pennsylvania.....			4,523.2	39,881	46,511.7	33,224.1
Ninth Pennsylvania.....			7,439.4	15,881.4	8,570.5	6,321.3
Twelfth Pennsylvania.....	404	2,235	2,630.1	3,189.9		383.2
Twenty-third Pennsylvania.....	35,985.3	33,011.4	84,047.2	177,428.7	279,594.9	307,322.1
South Carolina.....						
Second Tennessee.....		92.7			48.8	
Fifth Tennessee.....	8,475.2	3,688.7	288.1	1,791.6	11,679.5	3,380.5
Fourth Texas.....						
Second Virginia.....			35.9	181.9		72.4
Sixth Virginia.....	283.4	417.5	521.4	2,282.2	2,869.7	3,770.4
West Virginia.....			2,352.7	10,000	8,648.6	12,430.3
First Wisconsin.....	1,582.5					1,411.1
<b>Total.....</b>	<b>66,545</b>	<b>66,879.8</b>	<b>166,503.3</b>	<b>413,917</b>	<b>1,006,261</b>	<b>1,564,524.8</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	262.9	494.7		455.4	6,714.7	10,240.1
Colorado.....		90.2				3,458.5
Second Kentucky.....						
Fifth Kentucky.....					17,544.6	5,145.5
Sixth Missouri.....			738.9			
Twenty-third Pennsylvania.....					269.1	732.8
<b>Total.....</b>	<b>262.9</b>	<b>584.9</b>	<b>738.9</b>	<b>455.4</b>	<b>24,528.4</b>	<b>19,576.9</b>
<b>Grand total.....</b>	<b>66,807.9</b>	<b>67,464.7</b>	<b>167,242.2</b>	<b>414,372.4</b>	<b>1,030,789.4</b>	<b>1,584,101.7</b>

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1899.	Mar., 1899.	Apr., 1899.	May, 1899.	June, 1899.	July, 1899.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....						
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....				91.2		
Florida.....						
Georgia.....	183.1	541.9		269.7		
First Illinois.....				969.9	13,724.2	16,193
Fifth Illinois.....	20,681.2	25,019.9	31,286.2	13,705.6	17,567.5	1,240.3
Eighth Illinois.....			1,643.8	4,033.6	1,047.6	
Thirteenth Illinois.....	602.3			43.9	3,543.8	133.2
Sixth Indiana.....	6,376.3	6,751	23,982.2	36,128.8	17,312.2	6,908.8
Seventh Indiana.....		286.3		3,691	2,347.8	7,322.5
Kansas.....	338.8		136.4			
Second Kentucky.....	65,233.1	183,908.2	197,483.1	282,197.5	308,973.6	64,615.2
Fifth Kentucky.....	363,931.3	941,028	962,062	1,231,477.9	689,734.8	130,216.1
Sixth Kentucky.....	91,124.7	343,518.5	316,844.1	338,750.3	160,835.4	5,936.6
Seventh Kentucky.....	324,058	396,488.6	420,783.4	492,563.1	281,230.3	148,256.1
Eighth Kentucky.....	354,811.8	594,663.7	672,466.8	721,073.8	362,970.8	17,195
Louisiana.....						
Maryland.....	159,307.8	202,732.1	248,979.2	313,341.8	187,793.9	25,281.9
Third Massachusetts.....	371.2	2,970.8	4,320	3,142.6	4,598.3	720.9
First Michigan.....						
First Missouri.....						
Sixth Missouri.....	46.8	89.3	596.7	2,255.4	1,779.9	590.1
Montana.....				47		
Nebraska.....						
New Hampshire.....			104.5			
Fifth New Jersey.....	4,106.1	744.5	7,059.6	13,825.5	11,852.4	2,125.8
Fourteenth New York.....						
Twenty-first New York.....		2,644.9	2,105.9	1,050.6	3,862.3	7,503.5
Twenty-eighth New York.....				2,400.4		
Fourth North Carolina.....					44.7	46.7
Fifth North Carolina.....				46.6		93.2
First Ohio.....	69,027.1	74,151.8	89,248.3	93,903.5	77,470.1	17,114.7
Tenth Ohio.....					2,787.7	13,231.5
Eleventh Ohio.....	3,641	4,974.9	16,412.3	13,537.3	11,184.9	1,649.9
Eighteenth Ohio.....	3,036.1	3,243	3,997.1	2,217.6	2,159.2	
Oregon.....						
First Pennsylvania.....	43,570.9	56,368.1	55,170.3	71,765.8	55,631.2	30,268.7
Ninth Pennsylvania.....	2,416.1	35,848.8	33,974.4	39,478	1,587.5	6,067.7
Twelfth Pennsylvania.....	462.4	708	3,329.1	2,635	89.3	453.7
Twenty-third Pennsylvania.....	362,304	423,585.3	562,390	571,952.1	338,011	43,939.6
South Carolina.....				104.9		
Second Tennessee.....		1,638.4	2,979.9	3,179	2,863.9	864.2
Fifth Tennessee.....	3,057.1	4,850.3	16,687.3	18,232	8,474.9	13,437.5
Fourth Texas.....	132.2	112.1	129			
Second Virginia.....	73.1	45.7	115.4	238.7	216.8	
Sixth Virginia.....	1,421.7	3,077.8	1,508	1,828	1,877.9	2,399.5
West Virginia.....	18,551.8	28,271.5	41,976	43,060.4		
First Wisconsin.....	555.1	566.3		1,430.3	5,968.3	
Total.....	1,900,021.1	3,388,819.7	3,660,770.5	4,324,743.9	2,527,095.1	563,805.9
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	8,023.4	10,580.6	14,246.8	17,746.2	9,566.6	
Colorado.....	4,707.1	8,013.2	3,213.3	2,969.7	1,419.9	
Second Kentucky.....	9,244.7	2,633.2	4,745.3	3,468.9		
Fifth Kentucky.....	2,314.4	48,709.1	10,902.5	18,037.9	34,799.1	2,651
Sixth Missouri.....	5,113.1		182.1	6,716.9	9,789	1,366.4
Twenty-third Pennsylvania.....		922.2	90.6	804.8	366	
Total.....	29,404.7	70,858.3	31,380.8	49,774.4	55,940.6	3,957.4
Grand total.....	1,929,425.8	3,459,678	3,692,151.3	4,374,518.3	2,583,035.7	567,763.3

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1899.	Sept., 1899.	Oct., 1899.	Nov., 1899.	Dec., 1899.	Jan., 1900.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....						
First California.....			695.5			
Fourth California.....						
Colorado.....						
Connecticut.....						1,940
Florida.....						
Georgia.....	488.7				412	
First Illinois.....	19,380.9	46,324	35,171.3			
Fifth Illinois.....		375.1	1,790.9	18,913.9	30,880.4	69,832.6
Eighth Illinois.....				4,678.2	301.2	12,090.1
Thirteenth Illinois.....						
Sixth Indiana.....	12,981.6		10,180.1	10,172.2	18,780.3	46,094.6
Seventh Indiana.....		1,298.8	706.5	559.4	3,171.6	38,005.1
Kansas.....			232.5	628.9	788.9	1,226.1
Second Kentucky.....		13,918.6	87,602	105,351.7	149,372.1	108,540.4
Fifth Kentucky.....	3,341.8		71,741.9	419,586.2	713,635.2	790,106.5
Sixth Kentucky.....	9,636.3			41,851.2	102,190.6	114,561.1
Seventh Kentucky.....	20,187.3			34,173.2	324,193.3	524,233.4
Eighth Kentucky.....	13,326.4	12,908.7	9,874.9	6,341.4	69,678	137,702.3
Louisiana.....						86.7
Maryland.....	4,684.4	65,034.1	134,793.2	305,006.5	344,854	300,380.4
Third Massachusetts.....	1,715	836.8	603.2	300.1	11,389.0	7,477.9
First Michigan.....						
First Missouri.....			237.3			80.3
Sixth Missouri.....	1,249.3			179.5	624.7	1,548.3
Montana.....	1,455	1,679.5	1,775.5	1,081	1,340.5	1,127.4
Nebraska.....				7,407.1	29,221.8	3,494.9
New Hampshire.....				514.3	512.4	1,259.1
Fifth New Jersey.....	13,333.1	19,770.1	16,356.6	4,290.8		
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....			890.2			
Fifth North Carolina.....					4,781.4	1,008.5
First Ohio.....	13,551.2	13,662.1	7,757.2	44,574.5	121,140.7	90,300.4
Tenth Ohio.....				25,977.4	41,872.6	48,809
Eleventh Ohio.....				2,903.5	17,335.3	11,164.6
Eighteenth Ohio.....		465	3,978.8	3,625.2	3,351	4,979.5
Oregon.....						
First Pennsylvania.....	17,974.8	6,840.9	34,281.9	43,956	57,493	64,988.6
Ninth Pennsylvania.....	1,017.0	6,604.3	483	9,605.4	38,396.5	35,974.4
Twelfth Pennsylvania.....	372.2	9,797.7	2,553.2	3,293.5	5,045.8	3,719.5
Twenty-third Pennsylvania.....	28,639.8	67,107.7	369,382.7	580,146.2	630,418.9	677,926.6
South Carolina.....						
Second Tennessee.....	1,404.6	734.8	448.2	576.1	1,065.4	789.9
Fifth Tennessee.....	7,270.4	11,842.5	15,210.1	18,080.1	24,906.1	28,654
Fourth Texas.....			24.4	674.2	714.1	1,230.5
Second Virginia.....	60.6					40.3
Sixth Virginia.....	2,395.8	2,896	4,290.6	4,645.3	4,916.1	2,956.5
West Virginia.....		16,680	28,741.5	31,383.4	26,473	29,680.5
First Wisconsin.....	2,682.7			1,497.1		764.4
Total.....	178,639.5	271,974	829,796.9	1,733,743.7	2,793,029.1	3,124,537.7
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....						
Colorado.....			1,650.8	2,490.6	9,433.2	6,538.4
Second Kentucky.....				1,180.3	1,965.6	6,384.9
Fifth Kentucky.....			6,000	4,200.8	21,291	13,707.3
Sixth Missouri.....	939	10,938.3	8,644.5	3,692.2	12,459	7,541.2
Twenty-third Pennsylvania.....	1,134		3,901.4		4,283.4	2,709.0
Total.....	2,073	10,938.3	20,286.7	13,978.4	49,078.2	38,886.7
Grand total.....	180,712.3	282,912.3	850,083.6	1,747,722.1	2,842,107.3	3,163,424.4

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1900.	Mar., 1900.	Apr., 1900.	May, 1900.	June, 1900.	July, 1900.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....						
Arkansas.....		575.1	22.8		3,800.9	811
First California.....		93.2		471.4	1,043.7	2,333.5
Fourth California.....						
Colorado.....						
Connecticut.....		90.9	459.3		969.1	
Florida.....					569.2	949.2
Georgia.....		740.4	773.3	45.9	1,685.3	98.3
First Illinois.....						
Fifth Illinois.....	62,491.8	31,379.9	59,274.7	251,487.6	219,485.2	69,303.2
Eighth Illinois.....	26,505.4	13,552.2	2,372.9		604.4	3,468.6
Thirteenth Illinois.....						46.3
Sixth Indiana.....	45,349.1	34,043.9	31,472.4	30,572	58,791.7	18,904.6
Seventh Indiana.....	6,437.2	8,003.8	2,002.1	1,912.6	3,478.6	449.3
Kansas.....	1,279.3	1,457.1	1,294.5	1,377.2	800.3	
Second Kentucky.....	144,379.1	230,467.8	153,183.8	168,436.6	82,216.7	8,435.1
Fifth Kentucky.....	850,988.2	1,095,152.7	1,504,483.8	1,707,800.7	691,170.9	221,003.7
Sixth Kentucky.....	237,947.4	282,940.2	287,846.2	314,041.6	269,295	16,302.6
Seventh Kentucky.....	496,199.5	609,961.4	645,203.8	490,977.6	108,887.7	19,950.5
Eighth Kentucky.....	272,138.8	542,770.3	675,418.6	673,630.3	188,141.1	13,755.6
Louisiana.....						
Maryland.....	309,215.4	364,438.2	384,602.5	427,213.9	151,102.2	32,842.8
Third Massachusetts.....	4,556.8	4,939.2	21,824.6	511.3	2,447.3	1,222.7
First Michigan.....						
First Missouri.....	160.8		2,510.3	2,139.5	3,672	
Sixth Missouri.....	1,408.6	11,093.8	13,410	14,272.5	5,810	302.4
Montana.....						
Nebraska.....				665.8	736.2	
New Hampshire.....	1,119.5	1,926.7	827.3	1,185.1	743.9	
Fifth New Jersey.....						
Fourteenth New York.....					19,540.7	5,453.3
Twenty-first New York.....					243.3	
Twenty-eighth New York.....	2,461.3	5,018.1	3,412.2		1,101.1	
Fourth North Carolina.....	137.6	201.2	30.7			
Fifth North Carolina.....						
First Ohio.....	147,661.4	163,491.3	108,413.8	187,410.5	132,349.6	34,485.1
Tenth Ohio.....	42,672.4	1,805.8	45,889.9	50,035.5	31,587.9	
Eleventh Ohio.....	4,754.4	5,522.1	1,416.5	2,891.6	39.4	
Eighteenth Ohio.....	4,051.9	7,600.2	8,527.3	6,092.8	3,988.2	
Oregon.....						
First Pennsylvania.....	81,568.3	93,423.1	86,399.1	100,097.8	45,669	19,038.6
Ninth Pennsylvania.....	33,738	49,611	36,221.1	45,225.3	6,451.7	187.1
Twelfth Pennsylvania.....	1,457.7	1,291.2	4,183.1	3,985.4	1,154.4	649
Twenty-third Pennsylvania.....	642,558.6	756,712.5	717,752.5	726,319.8	224,555.9	83,512.4
South Carolina.....						
Second Tennessee.....	3,006.2	2,439.7	3,961.9	5,923.4	6,759.4	138.9
Fifth Tennessee.....	22,475.6	31,264.7	30,354.3	42,006.4	19,744.5	9,544.5
Fourth Texas.....	970.7	1,024.2				
Second Virginia.....	242.5	222.6	167			
Sixth Virginia.....	4,531.2	7,121.1	15,864.1	17,625.2	6,216.9	1,835
West Virginia.....	28,662.7	31,429.9	28,914.4	41,541.1		
First Wisconsin.....	1,233.7	9,603.3	5,025	7,406.7	29,788	8,885.6
Total.....	3,485,356.1	4,401,468.8	4,883,515.8	5,323,303.1	2,324,641.4	573,908.9
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	6,561.5	6,608.7	5,309.8	7,019.8	3,954.8	486
Colorado.....	481.6	3,956.3	3,409.6	505.5	1,561.1	
Second Kentucky.....	16,192.4	18,861.8	13,220.5	9,717.1	5,615	
Fifth Kentucky.....	237.1	2,228.2	2,728.5	9,311.9	2,298	2,307.7
Sixth Missouri.....	8,479.7	1,662.3	97.7	6,201.1		
Twenty-third Pennsylvania.....						
Total.....	31,952.3	33,317.3	24,766.1	32,755.4	13,428.9	2,793.7
Grand total.....	3,517,308.4	4,434,786.1	4,908,281.9	5,356,058.5	2,338,070.3	576,702.6

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1900.	Sept., 1900.	Oct., 1900.	Nov., 1900.	Dec., 1900.	Jan., 1901.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....					155.4	
Arkansas.....			23.3	317.7	126.4	44.9
First California.....	1,366.2	668				213.8
Fourth California.....						
Colorado.....						
Connecticut.....	677.2	1,102.7	815.1		1,291.6	892.1
Florida.....	229.8	372.5	329.3	50	1,027.5	1,121.5
Georgia.....		338.5	245.2	1,344.1	142.2	987.4
First Illinois.....				2,840.8	6,445.4	6,650.5
Fifth Illinois.....	84,575		1,743.5	52,913.1	136,324.1	10,812.9
Eighth Illinois.....	2,045.7	2,272	1,293.7	62,478	1,157.7	2,718.3
Thirteenth Illinois.....						179.7
Sixth Indiana.....			50,284.7	50,862.8	41,172.5	81,272.9
Seventh Indiana.....	6,677.7	8,274	7,672.7	686.4	1,065.2	1,308.7
Kansas.....					602.3	683.3
Second Kentucky.....				5,354.5	75,198.6	155,732.2
Fifth Kentucky.....			12,316.1	281,280.5	666,717.2	1,007,410.5
Sixth Kentucky.....		276.6	181.2	28,261	87,195.2	241,047.2
Seventh Kentucky.....		3,061.7	12,765.8	12,017.3	159,784.4	425,064.1
Eighth Kentucky.....	5,643.8		12,190.3	25,587.9	129,303.7	272,925.5
Louisiana.....		83.5				145.4
Maryland.....	10,855	46,150.6	245,965.8	381,208.3	455,637.7	571,382.3
Third Massachusetts.....	419.7	44.2		8,389.1	9,504.8	10,338.5
First Michigan.....						
First Missouri.....			403.1	1,168.2	1,053.1	1,628.4
Sixth Missouri.....		490.3	1,567.3	1,340.4	1,628.8	2,927.7
Montana.....						
Nebraska.....				5,027.5	9,706.2	9,840.6
New Hampshire.....					1,197.2	792.7
Fifth New Jersey.....						
Fourteenth New York.....				4,907.4	4,216.9	23,645.4
Twenty-first New York.....						10,781.2
Twenty-eighth New York.....						
Fourth North Carolina.....			91.8	70.1	29.4	347.9
Fifth North Carolina.....			94.1			177.9
First Ohio.....	14,663	11,068.2	2,117.5	85,971.6	193,848.8	300,753.6
Tenth Ohio.....				38,272.2	46,667.1	49,612.9
Eleventh Ohio.....				1,431.2	1,829.7	1,994.1
Eighteenth Ohio.....		1,293.2	2,421.1	5,251.9	5,494.3	7,180.1
Oregon.....						
First Pennsylvania.....		7,235.5	47,108	85,549.7	140,821.9	141,567.9
Ninth Pennsylvania.....	225.5	931.5	5,457.1	33,583.2	39,424	26,152.4
Twelfth Pennsylvania.....	698.4	694.6	4,505	3,969.1	8,295.3	10,231.4
Twenty-third Pennsylvania.....	48,808.7	32,650.2	537,888	792,447.8	829,137.9	804,849.8
South Carolina.....						
Second Tennessee.....	3,475.1	2,384.7	4,204.1	3,946.8	2,990	247.6
Fifth Tennessee.....	7,049.2	2,141.6	18,487.1	15,872.2	17,034.8	31,752
Fourth Texas.....				271.8		
Second Virginia.....					26.2	161.7
Sixth Virginia.....	693.3	818.6	2,001.8	4,349.9	6,036.6	5,658.9
West Virginia.....		14,608.9	32,416.1	31,201.8	31,215.3	32,442.2
First Wisconsin.....		6,831.9	848.5	2,415.6	3,518.1	4,303
Total.....	188,103.3	143,792.5	1,005,432.3	2,030,679.9	3,117,203.2	4,217,821.4
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....				476	1,121.3	2,051.8
Colorado.....				1,716.1	996.2	
Second Kentucky.....						
Fifth Kentucky.....	1,368.2	3,078.3	40,586.1	1,425.5	45,279.7	22,778.8
Sixth Missouri.....						
Twenty-third Pennsylvania.....						
Total.....	1,968.2	3,078.3	40,586.1	3,617.6	47,397.2	24,830.6
Grand total.....	190,071.5	146,870.8	1,046,018.4	2,034,297.5	3,164,600.4	4,242,652

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1901.	Mar., 1901.	Apr., 1901.	May, 1901.	June, 1901.	July, 1901.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....	187.3	53.4		160.9	1,618.8	
Arkansas.....	621.3	4,705.6	7,665.7	7,125.1	5,769.7	3,084.9
First California.....	575.3		2,332.6	1,225.5	1,573.1	1,209.7
Fourth California.....						
Colorado.....						
Connecticut.....		134.8	1,019	271	1,590.8	3,984.8
Florida.....						
Georgia.....	427.6	136.1	1,305.1	828.8	1,660.9	
First Illinois.....	6,114.8	6,614.8	3,528.9			
Fifth Illinois.....	35,187.2	205,451.6	219,837.7	301,662.5	159,331.9	136,682.9
Eighth Illinois.....	21,889.9	57,565.1	225,180.9	87,590	47,758.7	14,040.4
Thirteenth Illinois.....	135.9	482.6	774.9	4.116	1.673	
Sixth Indiana.....	33,568.3	80,205.4	88,080.4	102,985	76,785.6	63,707.4
Seventh Indiana.....	345.5	15,454.6	4,397.1	79,701.6	57,013	11,415.6
Kansas.....	799.4	1,342.4	938.9	707.3	420.5	
Second Kentucky.....	341,911.5	524,851.6	522,739.6	321,924	106,051.3	66,610
Fifth Kentucky.....	1,740,819.8	2,555,031.4	3,007,886.9	3,022,468.4	1,516,078.5	321,654.5
Sixth Kentucky.....	323,203.6	498,342.3	676,821.8	874,304	507,743.8	6,604
Seventh Kentucky.....	823,304.2	1,143,510.1	944,874.8	874,346.9	425,271	44,776.3
Eighth Kentucky.....	612,716.8	917,682.8	1,002,556.8	975,876.6	391,610.6	62,558.4
Louisiana.....		145.6	1,899.9	14,346	10,647	1,114.9
Maryland.....	485,678.6	540,794.5	599,464.7	609,394	237,975.4	82,214.9
Third Massachusetts.....	23,429.9	9,432	5,151.4	8,263.6	7,597.3	8,099.3
First Michigan.....						
First Missouri.....	1,744.7	1,543.4	734.4	4,292.2	3,244.9	135.8
Sixth Missouri.....	6,185.4	16,840.1	14,942.3	23,738.7	12,058.2	3,995.8
Montana.....						
Nebraska.....	11,143	6,969		70.6	12,415	
New Hampshire.....	1,122.1	1,092.4	1,270.9			
Fifth New Jersey.....						
Fourteenth New York.....	5,233.6	11,791.1	4,044.8	6,755.3	19,801.3	28,985.4
Twenty-first New York.....	32,308.3	31,740	85,058	91,152.7	25,023.9	6,460.8
Twenty-eighth New York.....						
Fourth North Carolina.....	48.4	296.9	47		288.1	
Fifth North Carolina.....	430.7	185.6	148.9	172.1		
First Ohio.....	276,756.4	308,841.1	221,136.6	239,321.3	200,289.7	58,433.8
Tenth Ohio.....	45,519.3	45,563.5	49,314.2	49,002.4	45,443.1	9,164.2
Eleventh Ohio.....	3,720.1	3,169.4	2,083.4	32,511.2	20,219.8	1,802.2
Eighteenth Ohio.....	6,991.8	7,603	9,833.6	9,134	3,647.8	716.6
Oregon.....		134.1	97.3	157.7		
First Pennsylvania.....	140,775	153,293.4	138,532.3	83,941.2	49,535.1	254.5
Ninth Pennsylvania.....	61,186.4	71,633.1	73,610.7	77,294.9	61,127.9	11,597.4
Twelfth Pennsylvania.....	9,778.6	7,641.2	10,424.3	5,217.3	954	1,243.9
Twenty-third Pennsylvania.....	726,212.3	793,736.4	827,665.3	835,672.7	447,341.8	132,570
South Carolina.....						
Second Tennessee.....	6,223.1	6,079.9	5,286.3	8,385.2	5,669.2	7,652.4
Fifth Tennessee.....	35,710.9	54,745.4	64,178.6	65,680.2	49,571.9	42,581.7
Fourth Texas.....					92.1	47.8
Second Virginia.....	49.3		99.5	176.3	243	
Sixth Virginia.....	15,620.3	20,537.6	20,292	14,893	3,659.9	3,915.4
West Virginia.....	28,739.5	31,588.3	32,258.9	36,886.2		
First Wisconsin.....	4,538.2	4,489.4	9,177.1	7,355.9	44,566	49,212.9
<b>Total.....</b>	<b>5,870,977.3</b>	<b>8,141,451</b>	<b>8,886,400.5</b>	<b>8,879,078.3</b>	<b>4,465,363.6</b>	<b>1,180,588.6</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	6,877.9	5,446.5	9,063.5	4,749.4	3,558.4	847.8
Colorado.....	701.7	2,060.8	822.5		588.5	
Second Kentucky.....	96.4	2,454.6	4,813.7	16,230.8	38,014.2	26,681.3
Fifth Kentucky.....						3,821.9
Sixth Missouri.....	4,596.1	11,460.6	9,625.4	13,711.3		3,333.6
Twenty-third Pennsylvania.....						
<b>Total.....</b>	<b>12,272.1</b>	<b>21,422.5</b>	<b>24,325.1</b>	<b>34,751.5</b>	<b>42,161.1</b>	<b>34,684.6</b>
<b>Grand total.....</b>	<b>5,883,249.4</b>	<b>8,162,873.5</b>	<b>8,910,725.6</b>	<b>8,913,829.8</b>	<b>4,507,524.7</b>	<b>1,215,273.2</b>

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1901.	Sept., 1901.	Oct., 1901.	Nov., 1901.	Dec., 1901.	Jan., 1902.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....			44.3	102.1	574.3	2,394.6
Arkansas.....	1,947.5	920.5	1,146.8	1,373.6	1,649.1	1,596.7
First California.....	1,413.4	736.8	1,201.8	1,277.1		
Fourth California.....						
Colorado.....						
Connecticut.....	1,957.3	4,900.1	5,077.2	3,708.9	6,917.6	6,814.9
Florida.....						
Georgia.....			1,586.8	2,947.5	1,959.8	5,381.8
First Illinois.....					3,559.2	7,201.0
Fifth Illinois.....	4,944.7	2,243.6	8,098.0	48,842.2	218,263.5	256,390.5
Eighth Illinois.....	322.1	751.3	9,355.1	19,301.2	68,528.0	59,194.2
Thirteenth Illinois.....						
Sixth Indiana.....	41,719.1	30,265.3	31,791.0	59,124.6	137,300.0	75,975.5
Seventh Indiana.....	4,130.2	1,691.6	318.0	3,964.1	611.1	45,424.3
Kansas.....					508.6	518.0
Second Kentucky.....	54,550.7	21,233.7	1,222.8	928.4	70,727.3	106,259.1
Fifth Kentucky.....	9,390.2	57,041.5	65,239.2	326,174.5	984,222.2	2,070,197.7
Sixth Kentucky.....	1,596.4	179.9	6,533.5	112,285.2	252,204.0	632,824.4
Seventh Kentucky.....				59,304.1	132,416.0	464,367.1
Eighth Kentucky.....	3,293.5	5,830.4	13,185.1	12,628.8	117,947.3	307,652.2
Louisiana.....				88.6	25,617.2	36,920.8
Maryland.....	23,718.9	38,899.2	390,555.5	592,195.5	609,758.8	618,707.3
Third Massachusetts.....	1,005.9	3,843.6	25,956.9	32,440.1	63,870.0	60,025.8
First Michigan.....						14,764.3
First Missouri.....	750.9	839.2	1,921.5	2,710.7	1,970.4	1,846.8
Sixth Missouri.....	139.5	227.5	89.0		3,372.4	5,084.4
Montana.....						
Nebraska.....		2,006.7		21,417.6	55,732.3	69,054.5
New Hampshire.....					653.1	3,928.7
New Hampshire.....						
Fifth New Jersey.....						
Fourteenth New York.....	23,533.1	4,796.3	8,851.5	10,728.7	23,413.0	32,266.0
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....		182.9	1,735.7	1,715.3	1,718.0	2,772.5
Fifth North Carolina.....	51.5	140.9	7,173.2	94.4	12,453.1	13,761.8
First Ohio.....	37,756.1	30,635.9	39,627.1	139,510.5	252,661.4	316,183.3
Tenth Ohio.....				31,498.9	49,303.5	57,800.8
Eleventh Ohio.....	292.4	144.5	1,216.3	2,926.9	2,208.3	2,548.0
Eighteenth Ohio.....		636.7	4,320.8	6,262.3	7,435.5	6,773.9
Oregon.....			186.1	682.3	499.6	429.6
First Pennsylvania.....		15,658.6	70,466.5	102,627.1	124,592.6	170,665.4
Ninth Pennsylvania.....	11,062.4	23,268.4	50,598.2	61,243.6	67,505.0	69,776.0
Twelfth Pennsylvania.....	706.1	4,461.1	8,581.2	12,392.6	9,534.2	5,444.4
Twenty-third Pennsylvania.....	62,651.1	93,894.1	610,298.7	786,791.1	885,047.9	839,366.5
South Carolina.....				6,239.4		16,294.4
Second Tennessee.....	7,592.8	2,077.5	4,923.6	4,711.5	4,638.6	9,056.6
Fifth Tennessee.....	42,521.8	35,910.5	39,313.3	41,557.8	39,732.9	47,420.1
Fourth Texas.....				44.3		135.9
Second Virginia.....			45.6			323.8
Sixth Virginia.....	1,057.9	2,864.5	5,582.1	5,460.2	5,822.1	7,434.2
West Virginia.....			32,491.8	48,090.0	47,874.3	31,949.6
First Wisconsin.....	13,941.9	92.4	2,318.2	7,083.8	4,171.1	18,539.8
<b>Total.....</b>	<b>351,027.4</b>	<b>386,229.2</b>	<b>1,474,097.6</b>	<b>2,586,575.9</b>	<b>4,294,215.7</b>	<b>6,449,417.2</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	153.1		170.3	718.4	255.7	5,811.1
Colorado.....			47.6			
Second Kentucky.....					624.9	
Fifth Kentucky.....						504.6
Sixth Missouri.....						
Twenty-third Pennsylvania.....						
<b>Total.....</b>	<b>153.1</b>		<b>217.9</b>	<b>718.4</b>	<b>890.6</b>	<b>6,315.7</b>
<b>Grand total.....</b>	<b>351,180.5</b>	<b>386,229.2</b>	<b>1,474,315.5</b>	<b>2,587,294.3</b>	<b>4,295,106.3</b>	<b>6,455,732.9</b>

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1902—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1902.	Mar., 1902.	Apr., 1902.	May, 1902.	June, 1902.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....	6,419.2	6,907.3	7,563.4	7,144.6	9,062.3	42,327.9
Arkansas.....	1,747.1	1,195.1	2,120.7	1,774.4		53,142.8
First California.....	92.3		1,073.6		2,802.4	22,382.9
Fourth California.....						31.3
Colorado.....				135.5		135.5
Connecticut.....	6,907.2	7,319.6	5,715.1	6,425.3	9,781.4	80,950.2
Florida.....						4.689
Georgia.....	4,149.8	4,828.1	6,166.2	9,866.1	7,454.3	60,083.7
First Illinois.....	6,313.3	6,421.9	6,707.2	3,467.7		200,830.8
Fifth Illinois.....	208,978.4	288,555.6	433,897.4	549,335.6	317,483.5	4,738,091.5
Eighth Illinois.....	72,461	16,199.5	83,801.9	396,813.6	261,062.4	1,589,738.5
Thirteenth Illinois.....		11,996.2	7,087			31,135.9
Sixth Indiana.....	93,368	48,585.5	76,535.4	62,068.7	61,465	2,087,986.9
Seventh Indiana.....	59,075.4	28,718.2	49,222.3	24,580.7	156,062.4	650,685.1
Kansas.....	424.8	532.2	547.9	516.4		20,826.7
Second Kentucky.....	169,389.9	238,093	315,093.5	312,132.5	216,310.6	6,874,417
Fifth Kentucky.....	2,137,256.1	2,517,616.4	2,259,287.3	1,792,865.6	454,598	48,873,226.5
Sixth Kentucky.....	561,787.3	623,777.8	596,620.7	544,988.2	46,388.6	10,978,189.3
Seventh Kentucky.....	685,727.8	797,706.4	960,187.5	594,000.1	110,083.8	17,463,853.4
Eighth Kentucky.....	382,533.4	552,414	566,469.1	528,667.4	256,590.1	16,110,185.6
Louisiana.....	33,136.8	27,813.8	29,529	19,224	50,944.9	260,994.5
Maryland.....	609,481.7	688,333.2	721,772.6	673,175.2	215,883.3	14,603,115.4
Third Massachusetts.....	67,143	110,604.2	92,889.2	103,123.4	149,351.6	906,350.6
First Michigan.....	19,386.2	13,654.1	9,771.3	102,002.4	217,928.7	377,507
First Missouri.....	903.1	909.6	1,563.1	4,647.3	4,046.9	69,810.6
Sixth Missouri.....	9,712.8	9,517.9	19,690.2	19,100.4	15,352.6	275,505.5
Montana.....						8,634.5
Nebraska.....	83,894	104,439.2	125,936.7	92,588.4	141,158.8	806,918.6
New Hampshire.....	3,094.4	3,026.6	2,207.6			26,678.5
Fifth New Jersey.....						114,926.6
Fourteenth New York.....	27,452.3	32,189.1	58,299.3	27,552.9	78,109.4	466,532.8
Twenty-first New York.....	33,206.8	43,350.4	1,051.4	19,586.1	39,178.4	437,285.3
Twenty-eighth New York.....			744	2,628	2,528.8	33,833.5
Fourth North Carolina.....	2,233.4	5,536.9	6,722.7	9,707.9	10,556.7	44,746
Fifth North Carolina.....	14,493.7	12,863.2	7,869.1	11,468.1	23,491.7	105,215.8
First Ohio.....	302,873.6	380,203.7	352,689.9	414,966	319,152	6,333,472.9
Tenth Ohio.....	52,578.5	57,459.6	50,125.4	49,009.2	11,091.5	1,073,375.2
Eleventh Ohio.....	2,710.7	3,210.7	3,222.8	2,853.2	1,169.7	201,621.4
Eighteenth Ohio.....	8,911.7	9,948.1	9,884.9	9,802	4,345.5	235,936.1
Oregon.....	404.9	368.5	468.9		55.4	3,725.8
First Pennsylvania.....	155,073.4	167,643.8	162,159	123,283.5	37,800.8	3,815,058.5
Ninth Pennsylvania.....	64,136.1	69,303	61,719.5	61,231.1	32,048.4	1,651,178.8
Twelfth Pennsylvania.....	5,320.5	8,060.3	12,388.8	8,968.3	9,583.3	211,226.7
Twenty-third Pennsylvania.....	791,197.8	870,160.6	885,552	895,188.3	431,528.6	24,529,879.6
South Carolina.....	17,280.8	1,434.8	20,042.7	47,479	16,234.6	124,020.6
Second Tennessee.....	11,729.8	10,458.4	12,849.3	12,729.8	16,605.2	195,942.5
Fifth Tennessee.....	44,601.7	50,079.3	54,824.5	65,013.9	60,985.4	1,317,772.8
Fourth Texas.....	81.8					7,976.4
Second Virginia.....	189	125.3	444.7	218.8	233.7	4,740.9
Sixth Virginia.....	8,814.9	9,064.2	9,674.3	11,127.8	8,034.6	284,541.6
West Virginia.....	28,472.4	31,129.6	38,760.6	39,420.4		1,077,895.4
First Wisconsin.....	9,250.5	25,131.8	39,323.3	55,659.5	70,696.3	568,161.1
<b>Total.....</b>	<b>6,864,397.3</b>	<b>7,896,960.7</b>	<b>8,166,408.5</b>	<b>7,709,800.4</b>	<b>3,877,181.6</b>	<b>167,116,392</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	1,179.2	120.8	1,802.4	3,278.2	330	347,763.5
Colorado.....		712.3		1,215.2		80,977.8
Second Kentucky.....			93.3	137.7	4,154.9	261,209
Fifth Kentucky.....	178.5		4,661.9	379.1	46,542.5	795,206.8
Sixth Missouri.....						131,846.2
Twenty-third Pennsylvania.....		3,335.2				9,035.2
<b>Total.....</b>	<b>1,357.7</b>	<b>4,168.3</b>	<b>6,557.6</b>	<b>5,010.2</b>	<b>51,027.4</b>	<b>1,626,038.5</b>
<b>Grand total.....</b>	<b>6,865,755</b>	<b>7,901,129</b>	<b>8,172,966.1</b>	<b>7,714,810.6</b>	<b>3,928,209</b>	<b>168,742,430.5</b>

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JULY 1, 1901.

By DISTRICTS AND KINDS.

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		4,461.2	148.6		4,549.8
First California.....	678,219.5	158.6	2,358.4	10,000.2	596,746.7
Fourth California.....	202,851.9	54.5	833	655	203,894.4
Connecticut.....		11,106.5	98.1		11,204.6
First Illinois.....	126,820.9			2,312.2	129,133.1
Kansas.....	3,677.6	441.1	52		4,170.7
Second Kentucky.....		20,491.3	286.4		20,777.7
Fifth Kentucky.....	4,795.7	37,753.8	8,377.8	990.1	51,917.4
Maryland.....	161	36,539.5	32,489.5		69,221
First Missouri.....	8,286.7	830.8	142.4		9,259.9
Sixth Missouri.....	1,359.4	3,080.9	45.5		4,485.8
Second New York.....	356,036.7	93,004.7	6,803.5	6,029.9	461,964.8
Twenty-eighth New York.....	19,517.9	29,949.2	26.6		49,493.7
Tenth Ohio.....	43,243	4,676.6	14,737.6	320.4	63,037.6
Fifth Tennessee.....		14,039.6	280.5		14,311.1
Sixth Virginia.....	946.5	1,152.9			2,099.4
<b>Total.....</b>	<b>1,345,419.8</b>	<b>266,762.2</b>	<b>66,839.9</b>	<b>26,907.8</b>	<b>1,705,269.7</b>

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

QUANTITY 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 THE END OF THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

Districts in which produced.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
<b>In transit July 1, 1901:</b>					
First California.....	81.1				81.1
Fourth California.....	195.2				195.2
Connecticut.....		1,012.1			1,012.1
<b>Total.....</b>	<b>276.3</b>	<b>1,012.1</b>			<b>1,288.4</b>
<b>Produced during the year:</b>					
Arkansas.....		39,721.3	1,507.1		41,228.4
First California.....	1,290,806.4	8,264.1	33,221.6	35,710.3	1,374,002.4
Fourth California.....	300,306.5		7,917.7	5,742.8	313,967
Connecticut.....		1,277.2	212.9		1,490.1
First Illinois.....					.3
Thirteenth Illinois.....		1,198.3	48.9		1,247.2
Seventh Indiana.....		47,199.8	8,808.2		55,968
Kansas.....	502	257			759
Second Kentucky.....		47,914.8	1,446.1		49,360.9
Fifth Kentucky.....		41,839.5	7,687.5		49,527
Sixth Kentucky.....		81	704.8		785.8
Maryland.....		5,346.3	26,624.2		31,970.5
First Missouri.....	1,904.2	550.3	269		2,723.5
Sixth Missouri.....	93	4,890.7	1,779.6	94.5	6,857.8
First New Jersey.....		849.9			849.9
Fifth New Jersey.....	630.2	1,187.3	34.2	475.1	2,327.8
First New York.....	957.3			882	1,839.3
Second New York.....	4.6				5.1
Fourteenth New York.....		658.2			658.2
Twenty-first New York.....		1,014.3			1,014.3
Twenty-eighth New York.....		3,621.9		159.7	12,499.4
First Ohio.....	8,717.8	10,458.1	2,887.3		15,345.4
Tenth Ohio.....	67,377.1	49.3	19,103		86,529.4
Eleventh Ohio.....		92.5	329.5		422
Eighteenth Ohio.....		474.3		408.5	882.8
Fifth Tennessee.....		20,804.5	140.5		20,945
Sixth Virginia.....	469.5	270.2			739.7
<b>Total produced.....</b>	<b>1,672,183.2</b>	<b>237,507</b>	<b>118,722.1</b>	<b>43,521.4</b>	<b>2,071,933.7</b>
<b>In transit July 1, 1901.....</b>	<b>276.3</b>	<b>1,012.1</b>			<b>1,288.4</b>
<b>Total to be accounted for.....</b>	<b>1,672,459.5</b>	<b>238,519.1</b>	<b>118,722.1</b>	<b>43,521.4</b>	<b>2,073,222.1</b>

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

QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, SHOWING THE DISTRICTS IN WHICH DEPOSITED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

[Quantities in taxable gallons.]

Districts in which produced,	Districts in which deposited in special bonded warehouses.					
	Arkansas.		First California.			
	Apple.	Peach.	Grape.	Apple.	Peach.	Other kinds.
Arkansas	27,808.1	1,507.1				
First California						
Fourth California			943,615.8	2,679.6	18,841.7	29,119.7
Connecticut			91,255.2		7,261.4	
First Illinois						
Thirteenth Illinois						
Seventh Indiana						
Kansas						
Second Kentucky						
Fifth Kentucky						
Sixth Kentucky						
Maryland						
First Missouri						
Sixth Missouri						
First New Jersey						
Fifth New Jersey						
First New York						
Second New York						
Fourteenth New York						
Twenty-first New York						
Twenty-eighth New York						
First Ohio						
Tenth Ohio						
Eleventh Ohio						
Eighteenth Ohio						
Fifth Tennessee						
Sixth Virginia						
Total	27,808.1	1,507.1	1,034,871.	2,679.6	26,103.1	29,119.7

Districts in which produced,	Districts in which deposited in special bonded warehouses.						
	Fourth California.			Connecticut.		First Illinois.	
	Grape.	Peach.	Other kinds.	Apple.	Peach.	Grape.	Other kinds.
Arkansas							
First California						72,037.6	1,619.3
Fourth California	4,615.9						
Connecticut	186,537.2	656.3	5,742.8	2,289.3	212.9		
First Illinois							
Thirteenth Illinois							
Seventh Indiana							
Kansas							
Second Kentucky							
Fifth Kentucky							
Sixth Kentucky							
Maryland							
First Missouri							
Sixth Missouri							
First New Jersey							
Fifth New Jersey							
First New York							
Second New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
First Ohio							
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio							
Fifth Tennessee							
Sixth Virginia							
Total	191,213.1	656.3	5,742.8	2,289.3	212.9	72,037.6	3,619.3

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

QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, SHOWING THE DISTRICTS IN WHICH DEPOSITED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

[Quantities in taxable gallons.]

Districts in which produced,	Districts in which deposited in special bonded warehouses.							
	Kansas.		Second Kentucky.		Fifth Kentucky.		Maryland.	
	Grape.	Apple.	Apple.	Peach.	Apple.	Peach.	Apple.	Peach.
Arkansas								
First California					11,823.2			
Fourth California	8,381				5,584.5	10,790.4		
Connecticut								
First Illinois								
Thirteenth Illinois					1,198.3	48.9		
Seventh Indiana					37,389.3	8,808.2		
Kansas	602	257	9,770.5					
Second Kentucky			13,473.3	1,070.1	34,441.5	376		
Fifth Kentucky			8,224.8	529.4	33,614.7	7,197.1		
Sixth Kentucky					81	704.8		
Maryland							5,346.3	26,624.2
First Missouri								
Sixth Missouri								
First New Jersey								
Fifth New Jersey								
First New York								
Second New York								
Fourteenth New York								
Twenty-first New York								
Twenty-eighth New York								
First Ohio					10,468.1	2,887.3		
Tenth Ohio								
Eleventh Ohio						22.5	329.5	
Eighteenth Ohio								
Fifth Tennessee								
Sixth Virginia								
Total	8,383	257	31,468.6	1,600.5	134,683.1	31,112.2	5,346.3	26,624.2

Districts in which produced,	Districts in which deposited in special bonded warehouses.						
	First Missouri.			Sixth Missouri.			
	Grape.	Apple.	Peach.	Grape.	Apple.	Peach.	Other kinds.
Arkansas							
First California							
Fourth California							
Connecticut							
First Illinois							
Thirteenth Illinois							
Seventh Indiana							
Kansas							
Second Kentucky							
Fifth Kentucky							
Sixth Kentucky							
Maryland							
First Missouri							
Sixth Missouri	1,304.2	550.3	269	93	4,890.7	1,779.6	94.5
First New Jersey							
Fifth New Jersey							
First New York							
Second New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
First Ohio							
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio							
Fifth Tennessee							
Sixth Virginia							
Total	3,796	550.3	269	93	4,890.7	1,779.6	94.5

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

QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, SHOWING THE DISTRICTS IN WHICH DEPOSITED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

[Quantities in taxable gallons.]

Districts in which produced.	Districts in which deposited in special bonded warehouses.						
	Second New York.				Twenty-eighth New York.		
	Grape.	Apple.	Peach.	Other kinds.	Grape.	Apple.	Other kinds.
Arkansas				4,971.3	76,933.6		
First California	188,330.7		9,989.5				
Fourth California	18,008.2				4,641.1		
Connecticut							
First Illinois							
Thirteenth Illinois							
Seventh Indiana							
Kansas							
Second Kentucky							
Fifth Kentucky							
Sixth Kentucky							
Maryland							
First Missouri							
Sixth Missouri							
First New Jersey		849.9					
Fifth New Jersey	630.2	1,187.3	34.2	475.1			
First New York	957.3			882			
Second New York	4.6	.5					
Fourteenth New York		658.2					
Twenty-first New York						1,014.3	
Twenty-eighth New York					8,717.8	3,621.9	159.7
First Ohio							
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio							
Fifth Tennessee							
Sixth Virginia							
Total produced	207,931	2,695.9	9,623.7	6,328.4	90,292.5	4,636.2	159.7

Districts in which produced.	Districts in which deposited in special bonded warehouses.								
	Tenth Ohio.				Fifth Tennessee.		Sixth Virginia.		
	Grape.	Apple.	Peach.	Other kinds.	Apple.	Peach.	Grape.	Apple.	Other kinds.
Arkansas									
First California									
Fourth California									
Connecticut									
First Illinois									
Thirteenth Illinois									
Seventh Indiana									
Kansas									
Second Kentucky									
Fifth Kentucky									
Sixth Kentucky									
Maryland									
First Missouri									
Sixth Missouri									
First New Jersey									
Fifth New Jersey									
First New York									
Second New York									
Fourteenth New York									
Twenty-first New York									
Twenty-eighth New York									
First Ohio									
Tenth Ohio	67,377.1	49.3	19,103						
Eleventh Ohio									
Eighteenth Ohio				408.5					
Fifth Tennessee					20,804.5	140.5			
Sixth Virginia							409.5	270.2	48.5
Total	67,381.4	49.3	19,103	408.5	20,804.5	140.5	409.5	270.2	48.5

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

QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, SHOWING THE DISTRICTS IN WHICH DEPOSITED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

[Quantities in taxable gallons.]

Districts in which produced.	Total by kinds.				
	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Produced during the year:					
Arkansas		39,721.3	1,507.1		41,228.4
First California	1,390,806.4	8,264.1	39,221.6	65,710.3	1,374,002.4
Fourth California	300,501.7		7,917.7	8,742.8	314,162.2
Connecticut		2,289.3	212.9		2,502.2
First Illinois	.3				.3
Thirteenth Illinois	1,198.3	48.9			1,247.2
Seventh Indiana	47,180.2	8,808.2			55,988.4
Kansas	502	257			759
Second Kentucky	47,914.8	1,446.1			49,360.9
Fifth Kentucky	41,839.5	7,087.5			48,927
Sixth Kentucky	81	704.8			785.8
Maryland	5,316.3	26,024.2			31,340.5
First Missouri	1,304.2	850.3	26,924.2		2,728.5
Sixth Missouri	93	4,890.7	1,770.0	94.5	6,857.8
First New Jersey		849.9			849.9
Fifth New Jersey	630.2	1,187.3	84.2	475.1	2,326.8
First New York	957.3			882.0	1,839.3
Second New York					6.1
Fourteenth New York	4.6	658.2			662.8
Twenty-first New York		1,014.3			1,014.3
Twenty-eighth New York	8,717.8	3,621.9		159.7	12,499.4
First Ohio		10,488.1	2,887.3		13,375.4
Tenth Ohio	67,377.1	49.2	19,103		86,529.4
Eleventh Ohio		92.5	329.5		422
Eighteenth Ohio	474.3			408.5	882.8
Fifth Tennessee		20,804.5	140.5		20,945
Sixth Virginia	409.5	270.2		48.5	728.2
Balance in transit June 30, 1902, First California	1,672,378.4	238,519.1	118,722.1	43,521.4	2,073,141
	81.1				81.1
Total	1,672,459.5	238,519.1	118,722.1	43,521.4	2,073,222.1

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

QUANTITY OF EACH KIND OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		10,053.2	364.8		10,418
First California	371,249.7	900.5	3,908.5	7,668.5	383,720.5
Fourth California	45,841.1		108.1	211.1	46,160.3
Connecticut		7,944.4	44.6		7,989
First Illinois	92,276.3		257.4	1,678.6	94,212.3
Kansas	2,419.9				2,419.9
Second Kentucky		16,720.5	882.4		17,602.9
Fifth Kentucky		55,739.3	8,755.6	160.2	64,645.1
Maryland	3,397.3				3,397.3
First Missouri		21,328	16,262.7		37,590.7
Sixth Missouri	3,924.9	237.6	89.5		4,252
First New York	819.6	2,644.3	609.9		4,073.8
Second New York					
Twenty-eighth New York	254,770.7	51,268	6,464.9	4,913.9	317,417.5
First Ohio	4,460.8	13,321.8	19.9		17,802.5
Tenth Ohio	2,606.4				2,606.4
Fifth Tennessee	69,952.3	277.7	3,177.2		73,407.2
Sixth Virginia		18,405.4	217.2		18,622.6
	214.1	978			1,192.1
Total	841,043.1	199,886.7	41,156	14,622.3	1,096,718.1
Total for year ended June 30, 1901	898,658.9	181,579	33,193.3	4,958.1	1,078,389.3

DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

QUANTITY OF EACH KIND OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		262	10.1		272.1
First California.....	20,237.3	38.8	144.1	253.9	20,674.1
Fourth California.....	3,242.2		1.1	8.2	3,251.5
Connecticut.....		438.2	7.5		445.7
First Illinois.....	5,909.3		6.9	92.6	6,008.8
Kansas.....	88.1				88.1
Second Kentucky.....		938.3	29.7		968
Fifth Kentucky.....	279.3	2,300.5	335	10	2,924.8
Maryland.....		1,763.2	914.2		2,677.4
First Missouri.....	355.5	13.1	5		373.6
Sixth Missouri.....	73.4	211.2	24.6		309.2
Second New York.....	17,839.7	3,402.9	363.5	164.5	21,826.6
Twenty-eighth New York.....	751.1	692.1	6.7		1,449.9
First Ohio.....	119.9				119.9
Tenth Ohio.....	1,708.3	37.9	154.4		1,900.6
Fifth Tennessee.....		870.8	11.3		882.1
Sixth Virginia.....	22.1	116.4			138.5
Total.....	50,680.2	11,105.4	2,016.1	531.2	64,332.9
Total for fiscal year ended June 30, 1901.....	54,161.4	9,740.6	922	125.5	64,949.5

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

District.	Grape.	Aggregate.
First California.....	140.8	140.8
Second New York.....	832.2	832.2
Total.....	973	973

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Aggregate.
First California.....	475.8	475.8
Second New York.....	2,077.5	2,077.5
Total.....	2,553.3	2,553.3

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1902—continued.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, ETC.—Continued.

2. BY FOREIGN COUNTRIES AND KINDS.

[Quantities in taxable gallons.]

Countries to which exported.	Grape.	Aggregate.
China.....	192	192
Germany.....	2,077.5	2,077.5
Guatemala.....	28.5	28.5
Mexico.....	104	104
Philippine Islands.....	101.3	101.3
Russia.....	50	50
Total.....	2,553.3	2,553.3

TRANSFER OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES, ETC., IN OTHER DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

QUANTITY OF BRANDY, BY KINDS, REMOVED FROM SPECIAL BONDED WAREHOUSES TO OTHER SPECIAL BONDED WAREHOUSES, ETC., IN OTHER DISTRICTS, SHOWING THE DISTRICT FROM WHICH AND THE DISTRICT TO WHICH REMOVED DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

Districts from which removed.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
First California.....	126,362.8	157.8	6,718.7	4,126.3	147,365.6
Fourth California.....	66,783	54.5	376.5		67,214
First Illinois.....	6,750.2				6,750.2
Second Kentucky.....		95.8			95.8
Fifth Kentucky.....		1,939.5			1,939.5
Maryland.....		233.7			233.7
Sixth Missouri.....	72.5	702.1	200.6		975.2
First New York.....		242			242
Twenty-eighth New York.....		1,173.5			1,173.5
Fifth Tennessee.....					
Total.....	209,968.5	2,425.7	9,469	4,126.3	225,989.5
In transit July 1, 1901:					
First California.....	1,555.7				1,555.7
Fourth California.....	937.6				937.6
First New York.....	1,338.9				1,338.9
Total to be accounted for.....	213,800.7	2,425.7	9,469	4,126.3	229,821.7

Districts from which removed.	Districts to which removed.							
	First California.			Fourth California.	First Illinois.			
	Grape.	Apple.	Peach.	Grape.	Grape.	Apple.	Peach.	Other kinds.
First California.....				140.3	28,493.4		212.1	105.7
Fourth California.....	11,515.2				6,584.3			
First Illinois.....	6,750.2							
Second Kentucky.....								
Fifth Kentucky.....								
Maryland.....			233.7					
Sixth Missouri.....					72.5	702.1	200.6	
First New York.....					1,338.9			
Twenty-eighth New York.....			242					
Fifth Tennessee.....								
Total.....	18,265.4	242	233.7	140.3	36,489.1	702.1	412.7	165.7

TRANSFER OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES, ETC.—continued.

QUANTITY OF BRANDY, BY KINDS, REMOVED FROM SPECIAL BONDED WAREHOUSES TO OTHER SPECIAL BONDED WAREHOUSES, ETC.—Continued.

[Quantities in taxable gallons.]

Districts from which removed.	Districts to which removed.						
	Kansas.		Second Kentucky.		Fifth Kentucky.		
	Grape.	Apple.	Peach.	Grape.	Apple.	Peach.	Other kinds.
First California.....	1,488.4			5,146.3	157.8	2,833.6	181.8
Fourth California.....							
First Illinois.....							
Second Kentucky.....					95.8		
Fifth Kentucky.....			1,939.5				
Maryland.....							
Sixth Missouri.....							
First New York.....							
Twenty-eighth New York.....							
Fifth Tennessee.....		1,173.5					
Total.....	1,488.4	1,173.5	1,939.5	5,146.3	253.6	2,833.6	181.8

Districts from which removed.	Districts to which removed.					
	Sixth Missouri.	Second New York.			Twenty-eighth New York.	First Ohio.
	Grape.	Grape.	Peach.	Other kinds.	Grape.	Grape.
First California.....	568.2	90,622.4	3,673	3,838.8	1,275.6	3,638.7
Fourth California.....		46,790.6				829.4
First Illinois.....						
Second Kentucky.....						
Fifth Kentucky.....						
Maryland.....						
Sixth Missouri.....						
First New York.....						
Twenty-eighth New York.....						
Fifth Tennessee.....						
Total.....	568.2	137,413	3,673	3,838.8	1,275.6	4,468.1

Districts from which removed.	Totals by kinds.				Aggregate.
	Grape.	Apple.	Peach.	Other kinds.	
First California.....	131,373.3	157.8	6,718.7	4,126.3	142,376.1
Fourth California.....	65,719.5				65,719.5
First Illinois.....	6,750.2				6,750.2
Second Kentucky.....		95.8			95.8
Fifth Kentucky.....			1,939.5		1,939.5
Maryland.....			233.7		233.7
Sixth Missouri.....		72.5	702.1	200.6	975.2
First New York.....		1,338.9			1,338.9
Twenty-eighth New York.....			242		242
Fifth Tennessee.....			1,173.5		1,173.5
Total.....	205,254.4	2,371.2	9,092.5	4,126.3	220,844.4
In transit June 30, 1902:					
First California.....	6,545.2				6,545.2
Fourth California.....	2,001.1	54.5	376.5		2,432.1
Total accounted for.....	213,800.7	2,425.7	9,469	4,126.3	229,821.7

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1902.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		21,984.1	1,280.8		23,264.9
First California.....	671,960.1	1,893.1	17,752.4	33,060.2	724,674.8
Fourth California.....	268,414		1,063.6	6,178.5	275,656.1
Connecticut.....		5,013.2	258.9		5,272.1
First Illinois.....	130,473	702.1	148.4	2,205.1	133,528.6
Kansas.....	6,541	698.1	52		7,291.1
Second Kentucky.....		44,353.9	2,804.3		47,258.2
Fifth Kentucky.....	6,265.4	114,650.7	31,293.5	1,001.7	153,211.3
Maryland.....	164	18,814.6	41,703.1		60,681.7
First Missouri.....	5,941	1,130.4	316.9		7,388.3
Sixth Missouri.....	1,055.1	4,414	990	94.5	6,553.6
Second New York.....	423,773.5	41,029.7	13,359.8	11,118.7	489,281.7
Twenty-eighth New York.....	19,217.3	20,269.5		159.7	39,646.5
First Ohio.....	1,735.5				1,735.5
Tenth Ohio.....	50,086.6	4,410.3	30,569	728.9	85,794.8
Fifth Tennessee.....		14,385.4	192.5		14,577.9
Sixth Virginia.....	1,119.8	328.7		48.5	1,497
Total.....	1,586,746.3	294,077.8	141,825.2	54,604.8	2,077,254.1

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, 1902:

Bonded warehouse.	Quantity in each warehouse.	
District of Arkansas:		
A. A. Armstrong, Bentonville, Benton County.....	23,264.9	23,264.9
First district of California:		
No. 1. Bode & Haslett, Battery street, San Francisco.....	111,709.2	
No. 2. S. M. Bernard, Los Angeles.....	22,206.3	
No. 3. Wm. B. West, Stockton, San Joaquin County.....	6,555.4	
No. 4. I. A. Cooper, San Gabriel Station, Los Angeles County.....	11,950.9	
No. 5. Snyder & Foss Warehouse Co., San Jose, Santa Clara County.....	12,148.4	
No. 6. Overland Freight and Transfer Co., San Francisco.....	392,011	
No. 7. Fresno Warehouse Co., Fresno, Fresno County.....	168,093.6	
Total, First district of California.....		724,674.8
Fourth district of California:		
No. 1. T. J. Clunie, Sacramento.....	91,137.6	
No. 2. L. W. Burris, Santa Rosa, Sonoma County.....	18,405.8	
No. 3. H. J. Lewelling, St. Helena, Sonoma County.....	15,432.4	
No. 4. Mary C. Tivnen, Sonoma County.....	6,882.1	
No. 5. H. B. Shackelford, Vina, Tehama County.....	103,892.3	
No. 6. A. E. Hatt, sr., Napa City, Napa County.....	39,845.9	
Total, Fourth district of California.....		275,596.1
District of Connecticut:		
No. 1. Wm. Hassett, Wallingford, New Haven County.....		5,272.1
First district of Illinois:		
No. 1. Hiram Sibley & Co., North Clark street, between Chicago River and North Water street, Chicago.....		133,528.6
District of Kansas:		
No. 1. Wm. D. Stewart, No. 311 Commercial street, Atchison.....		7,291.1
Second district of Kentucky:		
No. 2. Davless County Public Warehouse Co.....		47,258.2
Fifth district of Kentucky:		
No. 1. Louisville Public Warehouse Co., Louisville.....		153,211.3
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.....	58,970.6	
No. 2. W. J. Thoroughgood, Georgetown, Del.....	1,711.1	
Total, district of Maryland.....		60,681.7

Bonded warehouse.	Quantity in each warehouse.
First district of Missouri: No. 2, Stone Hill Transit and Warehouse Co., Hermann	7,388.3
Sixth district of Missouri: No. 1, Belt Line Storage and Warehouse Co., Nos. 2042 and 2044, Walnut street, Kansas City	6,597.7
No. 2, Mosley and Gardner, Olden	45.9
Total, sixth district of Missouri	6,553.6
Second district of New York: No. 2, F. C. Linde, Nos. 490-492, Greenwich street, New York City	489,281.7
Twenty-eighth district of New York: No. 1, Carting Co., Rochester	24,417.7
No. 2, W. S. Drew, Rheims, Steuben County	15,228.8
Total, twenty-eighth district of New York	39,646.5
First district of Ohio: No. 1, The Export Storage Co.	1,735.5
Tenth district of Ohio: No. 1, Sandusky Warehouse Co., Sandusky, Erie County	85,794.8
Fifth district of Tennessee: No. 1, J. E. Jones, McMinnville, Warren County	9,363
No. 2, J. W. Montgomery, Double Springs, Putnam County	4,936
No. 3, H. McCoy, Tullahoma, Coffee County	278.9
Total, fifth district of Tennessee	14,577.9
Sixth district of Virginia: No. 1, M. Kaufman, Charlottesville, Albemarle County	1,497
* Total, all districts	2,077,254.1

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Brandy.	Quantity.
Dr.	Gallons.
Withdrawn for export, proof of landing not received prior to July 1, 1901	14,441.1
Not actually in warehouses July 1, 1901, claimed to have been lost by casualty, etc.	17.7
Withdrawn for transfer to manufacturing warehouses and unaccounted for July 1, 1901	87
In transit July 1, 1901, from other districts, not yet received at second district	3,832.2
Withdrawn to fortify wines, still unused July 1, 1901	48,230.9
Actually remaining in warehouses July 1, 1901	1,705,269.7
Deposited in special bonded warehouses during the year:	
Brandy received from distillers in same district	1,437,503.9
Brandy received from distillers in other districts	635,637.1
Brandy received from special bonded warehouses in other districts	220,844.4
Error in transfers from distilleries in first California	2.4
Difference in original gauge and regauge of brandy withdrawn to fortify wine and returned to special bonded warehouse on original gauge	27.2
Total	4,065,892.6
CR.	
Withdrawn from special bonded warehouses, tax paid	1,096,718.1
Loss allowed on account of leakage or evaporation in special bonded warehouses	64,332.9
Withdrawn for use of the United States	973
Exported and accounted for	14,107
Tax paid on brandy heretofore reported lost by casualties, etc.	3.5
Deposited in manufacturing warehouses	1,712.2
Deposited in second special bonded warehouses in other districts	220,844.4
Withdrawn for export and unaccounted for June 30, 1902	2,887.4
Lost by casualty, etc., and unaccounted for June 30, 1902	38.3
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1902	8,977.3
Grape brandy used in the fortification of wine	377,339.5
Tax paid on brandy heretofore reported withdrawn to fortify wine	17.4
Brandy withdrawn to fortify wine and unaccounted for June 30, 1902	688.5
Remaining in special bonded warehouses June 30, 1902	2,077,254.1
Total	4,065,892.6

STATEMENT OF REMOVALS IN BOND FROM BRANDY DISTILLERIES FOR DEPOSIT IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Dr.					
Balance in transit to warehouses in other districts July 1, 1901	276.8				276.8
Balance in transit to warehouses in district of production July 1, 1901		1,012.1			1,012.1
Removals during the year for deposit in district of production	1,209,221.5	114,783.6	77,371.5	35,165.2	1,436,491.8
Removals during the year for deposit in other districts	462,961.7	122,773.4	41,350.6	8,356.2	635,441.9
Total	1,672,459.5	238,519.1	118,722.1	43,521.4	2,073,222.1
CR.					
Receipts in warehouses in district of production	1,209,221.5	115,745.7	77,371.5	35,165.2	1,437,503.9
Receipts in warehouses in other districts	463,156.9	122,773.4	41,350.6	8,356.2	635,637.1
Balance in transit to warehouses in other districts	81.1				81.1
Total	1,672,459.5	238,519.1	118,722.1	43,521.4	2,073,222.1

DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1902.

[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Dr.					
Balance in warehouses July 1, 1901	1,345,419.8	266,702.2	66,839.9	26,307.8	1,705,269.7
Received in warehouses from distilleries in same district	1,209,221.5	115,745.7	77,371.5	35,165.2	1,437,503.9
Received in warehouses from distilleries in other districts	463,156.9	122,773.4	41,350.6	8,356.2	635,637.1
Received from special bonded warehouses in other districts	205,254.4	2,371.2	9,092.5	4,126.3	220,844.4
Returned to special bonded warehouses, withdrawn to fortify wine and not used	1,787.8				1,787.8
Error in transfer from First California	2.4				2.4
Total	3,224,842.8	507,592.5	194,654.5	78,965.5	4,001,049.3
CR.					
Withdrawn from special bonded warehouses, tax paid	841,043.1	199,886.7	41,156	14,692.3	1,096,718.1
Leakage or evaporation in warehouse	30,580.2	11,105.4	2,916.1	561.2	64,332.9
Withdrawn for use of United States	973				973
Reported lost by casualties, etc.	2,633.3				2,633.3
Withdrawn for transfer to manufacturing warehouses	17.2	6.0			24.1
Withdrawn for transfer to special bonded warehouses in other districts	1,347	90.0	188.2		1,625.2
Withdrawn to fortify wine	209,968.5	2,425.7	9,469	4,126.3	225,989.5
Remaining in special bonded warehouses and in transit June 30, 1902	581,575.1				581,575.1
Total	1,586,746.3	294,077.8	141,829.2	64,694.8	2,077,254.1
Total	3,224,903.7	507,592.5	194,654.5	78,894.6	4,001,049.3

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, 1901, was 2,326,672.9 taxable gallons. The quantity of brandy used and of each kind of wine fortified, during the year ended June 30, 1902, in each district, is shown in the following table:

[Brandy in taxable gallons, and wine in wine gallons.]

Kind.	Alabama.		First California.		Fourth California.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Angelica			295,412.52	347,095.91	99,338.74	118,008.88
Muscadel	657.50	841.50	1,603,056.34	1,875,008.27	29,805.41	34,477.07
Port	448	502	2,064,629.41	2,414,106.68	389,397.92	440,370.46
Sherry			2,924,343.92	3,392,599.58	509,490.28	676,339.14
Tokay				2,343.41		2,749.21
Total	1,105.50	1,403.50	6,887,442.19	8,028,810.44	1,090,435.76	1,272,544.76
Kind.	First Missouri.		First New Jersey.		Fifth New Jersey.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Port	3,004.12	3,512.67	2,823	3,228	4,400	5,292
Sherry	1,502.06	1,753.69				
Sweet Catawba	1,502.06	1,759.62	941	1,043		
Total	6,008.24	7,025.98	3,764	4,271	4,400	5,292
Kind.	New Mexico.		Fourteenth New York.		Twenty-eighth New York.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Angelica	978.28	1,223.89				
Port	978.28	1,215.06	22,720.30	26,089.30	183,194.43	213,058.19
Sweet Catawba					126,387.85	147,022.14
Total	1,956.56	2,438.95	22,720.30	26,089.30	309,582.28	360,080.33
Kind.	Fourth North Carolina.		Aggregate.			
	Before fortification.	After fortification.	Before fortification.	After fortification.		
Angelica			395,729.54	466,328.68		
Muscadel			1,623,579.25	1,910,326.84		
Port	23,500	25,041	2,695,095.46	3,132,475.36		
Scuppernon	139,100	147,056		147,056		
Sherry			3,435,335.26	4,071,292.41		
Sweet Catawba			128,830.91	149,824.76		
Tokay			2,343.41	2,749.21		
Total			4,620,609.81	5,777,702.32		

GRAPE BRANDY USED.

District.	Taxable gallons.
Alabama	256.8
First California	1,982,567.9
Fourth California	310,154.2
First Missouri	1,851.3
First New Jersey	523
Fifth New Jersey	1,403.6
New Mexico	617.8
Fourteenth New York	6,050.6
Twenty-eighth New York	88,774.6
Fourth North Carolina	16,010.4
Total	2,408,310.2

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 fiscal year, also the quantity actually exported during the year and the quantity unaccounted for at the beginning and at the end of the fiscal year ended June 30, 1902, are shown in the subjoined statement:

District.	Quantity unaccounted for July 1, 1901.	Quantity removed for export during the year ended June 30, 1902.	Quantity actually exported during the fiscal year.	Tax paid.	Quantity unaccounted for June 30, 1902.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Fifth Kentucky	5,113	39,278	27,777		7,614
Louisiana	212	79,637	78,968	200	681
Maryland	9,645	216,334	210,532		15,445
First Michigan	1,725	1,275	2,704		296
First Missouri	12,652	108,517	97,361	192	23,616
Fifth New Jersey	11,218	755,734	659,379		107,573
First New York		470	470		
Second New York	2,801	54,071	50,617	600	5,745
Third New York	81,297	1,746,575	1,747,664		30,208
Twenty-eighth New York	21,734	522,618	507,282		37,070
Fourth North Carolina	11,100	55,480	62,855		8,729
First Ohio	1,012	917	1,929		
First Pennsylvania		12,580	12,380		
Twenty-third Pennsylvania	160	2,820	2,720		200
Fifth Tennessee	450	2,250	2,700	60	
Second Virginia	511,951	9,525,347	9,362,272	272	484,793
Sixth Virginia	5,736	137,392	93,112		30,336
West Virginia	200				
First Wisconsin		2,100	1,900		200
Second Wisconsin		5,405	5,405		
Total	627,116	13,260,102	13,118,431	1,324	767,463

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

The number of cigars and cigarettes removed from the place of manufacture in bond, free of tax, during the fiscal year, also the number actually exported during the fiscal year and the quantity unaccounted for at the beginning and at the end of the fiscal year ended June 30, 1902, are shown in the subjoined statement:

District from which removed.	Cigars weighing more than 3 pounds per M.	Cigars weighing less than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.	Cigarettes weighing less than 3 pounds per M.
DR.				
Unaccounted for July 1, 1901:				
Florida	5,250			
Louisiana	10,000			
Maryland	19,000	33,000		
First New York				50,000
Second New York			50,000	1,045,000
Twenty-eighth New York				6,489,000
Fourth North Carolina				50,000
First Ohio	3,001			
Twenty-third Pennsylvania	3,250			
Second Virginia	75,000	114,409		3,592,400
Sixth Virginia				1,160,000
Total	104,454	147,409	50,000	12,323,400

District from which removed.	Cigars weighing more than 3 pounds per M.	Cigars weighing less than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.	Cigarettes weighing less than 3 pounds per M.
Dr.				
Bonded for export:				
First California	7,000			110,000
Florida	15,000			
Eighth Illinois	1,044			
Louisiana	15,000	890,000		
Maryland	36,000	353,500		
Third Massachusetts				220,000
Second New York	325,760	3,266,500	7,800	103,896,250
Third New York	152,875	582,000		348,000
Twenty-eighth New York		1,500,000		77,052,000
Fourth North Carolina				1,000,000
First Ohio	5,000			
Eighteenth Ohio	20,000			
Second Virginia	453,000	6,356,600		74,560,500
Sixth Virginia		954,500		
Total	1,030,679	13,883,100	7,800	257,186,750
Grand total	1,135,133	14,030,500	57,800	269,510,150
CR.				
Exported during the year:				
First California	7,000			85,000
Florida	15,250			
Eighth Illinois	1,044			
Louisiana	15,000	870,000		
Maryland	10,000	358,500		
Third Massachusetts				220,000
First New York				50,000
Second New York	280,000	2,486,500	9,563,300	95,599,750
Third New York	152,875	582,000		348,000
Twenty-eighth New York		1,500,000		81,262,000
Fourth North Carolina				1,050,000
First Ohio	5,000			
Eighteenth Ohio	20,000			
Second Virginia	474,000	6,471,000		76,277,900
Sixth Virginia		954,500		1,100,000
Total	980,829	13,222,500	56,300	255,992,650
Tax paid:				
Louisiana	10,000	20,000		
Twenty-third Pennsylvania	3,200			
Total	13,200	20,000		
Returned to factory:				
Second Virginia				25,000
Unaccounted for June 30, 1902:				
First California				25,000
Florida	5,000			
Maryland	36,000	8,000		
Second New York	45,100	780,000	1,500	9,342,500
Twenty-eighth New York				2,275,000
First Ohio	3,004			
Second Virginia	82,000			1,850,000
Total	141,104	788,000	1,500	13,492,500
Grand total	1,135,133	14,030,500	57,800	269,510,150

<sup>a</sup> Includes 450,000 withdrawn in June, 1901, not heretofore reported.  
<sup>b</sup> Includes 50,000 exported in May, 1901, not heretofore reported.

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

	Pieces of Cards 2 cents per package.
Removed for export and unaccounted for June 30, 1901	361,366
Removed for export during the year ended June 30, 1902	2,721,591
Total	3,082,957
Removed for export and accounted for during the year	2,707,997
Removed for export and unaccounted for, tax paid	30,528
Removed for export and unaccounted for June 30, 1902	84,432
Total	3,082,957

EXPORTATION OF PROPRIETARY ARTICLES.

The following is a 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, 1902, and tax on such articles returned to manufactory and unaccounted for:

District.	Unaccounted for July 1, 1901.	Removed for export.	Actually exported.	Returned to manufactory.	Collected on deficiencies.	Unaccounted for June 30, 1902.
First California	\$320.82	\$659.79	\$948.41			\$82.20
Connecticut	60.99		1.26	\$15.45		44.28
Fourth Iowa	193.35		199.35			
Third Massachusetts	3,204.34					3,204.34
Minnesota	58.05					58.05
First Missouri	100.86		100.86			
Fifth New Jersey	304.80		304.80			
First New York	1,978.52		1,936.01		\$45.50	
Second New York	587.05		542.63	2.52	42.00	
Third New York	69.72		63.42		.30	
Fourth New York	46.20					46.20
Twenty-eighth New York	485.23		483.02		2.20	
First Ohio	169.45					169.45
Eleventh Ohio	15.75					15.75
First Pennsylvania	88.37		80.66		7.70	
Ninth Pennsylvania	18.00		18.00			
Twenty-third Pennsylvania	67.47		29.69		37.78	
Total	7,768.95	659.79	4,705.03	17.97	185.40	3,570.27

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1902, BY DISTRICTS.

District.	Gallons.
Alabama	1,594
First California	32,847
Fourth California	11,656
Connecticut	3,534
Florida	16
Sixth Indiana	1,488
Fifth Kentucky	10,313
Sixth Kentucky	18,259
Louisiana	12,617
First Missouri	601,525
Fifth New Jersey	7,062
First New York	138,836
Second New York	8,277
Third New York	14,158
Fourteenth New York	19,393
Twenty-eighth New York	1,845
First Ohio	1,845
Eleventh Ohio	31,284
Oregon	208,245
Third Texas	112,229
Sixth Virginia	248
First Wisconsin	913,896
Total	2,210,160

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1901, TO JUNE 30, 1902, UNDER ACT OF JUNE 18, 1890.

	Gallons.
Removed for export and unaccounted for June 30, 1901	351,088
Removed for direct exportation	397,616
Removed in original packages, to be bottled for export	475,628
Removed by pipe line, to be bottled for export	1,336,916
Excess reported by bottlers	3,977
Total	2,565,225
Exported in original packages, proofs received	363,098
Exported in bottles, proofs received	1,730,253
Removed for export, unaccounted for, tax paid	42,803
Excess reported by bottlers	26,882
Removed for export, unaccounted for June 30, 1902	402,189
Total	2,565,225

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Port.	Number of claims.	Proprietary articles.	Tobacco.	Cigars and cigarettes.	Snuff.	Stills.	Total.
Chicago	1	\$9.80					\$9.80
Laredo	1	53.46					53.46
New Orleans	1			\$905.25			905.25
New York	588	5,195.23	\$17,925.43	17,856.97	\$4,159.90	\$20.00	44,657.53
Philadelphia	14	558.58					558.58
Port Townsend	9		400.20	27.00			427.20
San Francisco	12	4.52	1,544.60	45.00			1,594.12
Seattle	19		555.64	235.81			791.45
Total	645	5,821.59	20,425.87	18,570.03	4,159.90	20.00	48,997.89

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE—continued.

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1902, INCLUSIVE.

Periods allowed.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
1863 to 1876, inclusive					
1877	751	\$43,235.85	\$5,819.32		
1878	562	33,820.54	2,367.98		
1879	744	43,184.71	12,113.86		\$250.20
1880	872	35,153.86	22,314.02		1,994.97
1881	749	28,483.87	8,566.60	\$26.08	1,232.43
1882	909	33,065.22	8,069.36		1,406.12
1883	1,130	33,000.89	5,604.60		5,195.37
1884	1,090	16,460.34	6,053.81	82.00	5,678.96
1885	705	46.66	2,515.80		901.75
1886	800	3,582.13		1.60	601.25
1887	877	5,270.54			968.62
1888	1,222	5,584.00			703.25
1889	1,280	3,437.64			1,416.55
1890	1,540	1,829.12			1,112.80
1891	1,744	7,421.70		.80	1,184.97
1892	249	2,941.73			1,023.10
1893	192	2,949.73			1,005.30
1894	208	2,951.08			1,426.98
1895	185	820.68			686.25
1896	227	1,880.64			1,599.92
1897	117	1,669.41			10,423.73
1898	116	1,461.64			6,397.25
1899	1,242	15,598.78	8,332.89		15,642.49
1900	2,171	26,865.70	20,788.38		14,792.69
1901	2,941	33,483.42	7,885.92	29.64	3,821.19
1902	645	5,821.59	20,425.87	4,159.90	18,570.03

Periods allowed.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
1863 to 1876, inclusive					\$6,673,845.00
1877	\$760.12			\$277.11	59,092.40
1878	46.25	\$718.90			37,123.67
1879	533.69	1,426.92			37,509.38
1880	2,205.42		\$80.00	\$888.00	61,736.27
1881	1,128.38	1,161.90	220.00		40,849.26
1882	3,313.18	1,366.50	60.00		46,110.38
1883	6,034.16	4,608.00	60.00	\$590.92	55,093.94
1884	14,996.30	8,352.00	480.00		52,098.41
1885	16,192.71	3,705.30			23,262.22
1886	23,878.21	6,642.00			34,705.19
1887	21,238.94	5,755.50	140.00		33,373.60
1888	26,166.54	28,411.30	160.00		61,025.09
1889	25,633.33	10,757.00	80.00		41,304.52
1890	31,657.93	12,410.00	100.00		47,109.55
1891	31,374.51	9,177.30			49,159.28
1892	378.09	17,019.00	40.00		20,501.92
1893		7,467.30	40.00		10,562.33
1894		38,332.10			42,710.11
1895		20,883.22	80.00		22,470.15
1896		11,269.68	60.00		14,810.24
1897		22,729.65	20.00		34,842.79
1898		1,620.45	40.00		9,819.34
1899		1,853.94	20.00		39,048.10
1900		675.20			63,031.97
1901		98.64			45,318.81
1902			20.00		48,997.89
Total					7,721,671.31

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

MISCELLANEOUS DIVISION.

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.

There was an increase in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1902, and a large increase in the production of the article as compared with previous years.

The act of May 9, 1902, which went into effect July 1, abolished the tax of 2 cents per pound on oleomargarine and established new rates of tax, namely, oleomargarine artificially colored is required to pay a tax of 10 cents per pound, and oleomargarine free from artificial coloration that causes it to look like butter of any shade of yellow is taxable at the rate of one-fourth of 1 cent per pound.

There was no restriction in the law, act August 2, 1886, as to the introduction of artificial color in oleomargarine prior to July 1, 1902.

The amendment to the former law concerning oleomargarine did not change the rate of special tax on manufactures of this product, nor on wholesale or retail dealers (in oleomargarine artificially colored), but provided that wholesale dealers who vend no other oleomargarine or butterine except that upon which a tax of one-fourth cent per pound is imposed shall pay \$200, and retail dealers in such product \$6.

New special taxes are also imposed, namely, on manufacturers of adulterated butter, \$600 per annum; wholesale dealers and retail dealers in adulterated butter, \$480 and \$48, respectively; and manufacturers of process or renovated butter, \$50 per annum. No special taxes are imposed on wholesale or retail dealers in renovated butter.

A tax of 10 cents per pound is imposed on adulterated butter, and one-fourth of 1 cent per pound on process or renovated butter.

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1902, and the quantity withdrawn therefrom during the year. There was no oleomargarine remaining in factories June 30, 1902.

SUMMARY OF OPERATIONS AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDING JUNE 30, 1902.

	Dr.	Pounds.
Stock on hand July 1, 1901.....		722, 237
Quantity removed for export and unaccounted for July 1, 1901.....		311, 344
Quantity produced during the year.....	126, 316, 427	
Overstatement of withdrawals.....		6, 353
Understatement of production.....		8, 480
Quantity imported during the year.....		35

127, 364, 876

SUMMARY OF OPERATIONS AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDING JUNE 30, 1902—Continued.

	Cr.	Pounds.
Oleomargarine withdrawn tax paid.....		123, 568, 163
Quantity withdrawn from manufactories for export and accounted for by clearance certificates filed.....		3, 636, 611
Withdrawn from manufactories for export and accounted for by payment of tax on account of certificates not being filed.....		2, 728
Understatement of withdrawals.....		11, 415
Imported and tax-paid oleomargarine disposed of.....		35
Overstatement of production.....		2, 920
Shortage in accounts of manufacturers accounted for by payment of tax.....		1, 800
Destroyed in factory and dumped.....		100
Removed for export and unaccounted for June 30, 1902.....		141, 104
Remaining in factories June 30, 1902.....		127, 364, 876

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 three fiscal years ended June 30, 1900, June 30, 1901, and June 30, 1902.

JULY 1, 1899, TO JUNE 30, 1900.

District.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Remaining in factory June 30, 1900.
Connecticut <sup>b</sup> .....	10, 448, 162	7, 796, 902	2, 653, 214	56, 292
First Illinois.....	46, 248, 416	45, 834, 089	475, 269	359, 526
Thirteenth Illinois.....	168, 732	165, 623		4, 109
Sixth Indiana.....	10, 778, 599	10, 737, 649	9, 300	121, 418
Kansas <sup>c</sup> .....	16, 686, 460	16, 392, 323	229, 781	156, 928
Fifth Kentucky.....	76, 125	72, 569		3, 590
Maryland.....	2, 207, 748	2, 202, 390		7, 447
Sixth Missouri.....	4, 107, 696	4, 118, 273		3, 210
First New Jersey.....	604, 279	595, 849	9, 300	8, 050
Fifth New Jersey.....	115, 300			
Eleventh Ohio.....	12, 464, 249	12, 459, 902		66, 376
Eighteenth Ohio.....	2, 734, 214	2, 733, 898		16, 386
Twenty-third Pennsylvania.....	301, 158	281, 485		14, 564
Third Texas.....	103, 890	103, 890		
Total.....	107, 045, 028	103, 616, 142	3, 376, 764	817, 806

JULY 1, 1900, TO JUNE 30, 1901.

District.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Remaining in factory June 30, 1901.
Connecticut <sup>b</sup> .....	10, 786, 496	8, 085, 968	2, 687, 810	49, 235
First Illinois.....	42, 273, 266	41, 571, 302	698, 259	359, 902
Thirteenth Illinois.....	58, 556	60, 549		
Sixth Indiana.....	9, 143, 286	9, 184, 200	13, 686	66, 650
Kansas <sup>c</sup> .....	16, 365, 738	16, 246, 090	135, 444	141, 808
Fifth Kentucky.....	165, 133	160, 630		8, 003
Maryland.....	2, 670, 218	2, 676, 404		
Sixth Missouri.....	4, 032, 442	4, 000, 807		
First New Jersey.....	144, 275	151, 425	900	
Fifth New Jersey.....	308, 591	307, 791	800	
First Ohio.....	1, 028, 503	1, 073, 364		25, 139
Eleventh Ohio.....	12, 739, 370	12, 775, 313		30, 435
Eighteenth Ohio.....	2, 606, 160	2, 606, 257		16, 229
Twenty-third Pennsylvania.....	2, 157, 052	2, 137, 787		33, 829
Third Texas.....	394, 830	394, 830		
Total.....	104, 943, 856	101, 432, 717	3, 507, 193	722, 237

<sup>a</sup> Clearance certificates covering the export items entering into this amount had not been received at this office June 30, 1902.

<sup>b</sup> Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

<sup>c</sup> Including the Indian Territory and the Territory of Oklahoma, but no oleomargarine was manufactured in either of these Territories.

JULY 1, 1901, TO JUNE 30, 1902. *a*

	Produced.	Withdrawn tax paid.	Withdrawn for export	Remaining in factory.
Colorado.....	38,039	38,039		
Connecticut <i>b</i> .....	12,886,762	10,586,773	2,349,224	
First Illinois.....	49,689,881	49,470,174	570,584	
Thirteenth Illinois.....	193,134	191,274		
Sixth Indiana.....	11,244,920	11,294,087	17,522	
Kansas.....	20,189,299	20,179,649	161,928	
Fifth Kentucky.....	304,894	312,887		
Maryland.....	6,159,376	6,159,376		
First Missouri.....	74,380	74,380		
Fifth New Jersey.....	1,287,349	912,212	375,137	
First Ohio.....	4,175,790	4,196,510	4,804	
Tenth Ohio.....	8,726	8,726		
Eleventh Ohio.....	14,570,824	14,601,257		
Eighteenth Ohio.....	2,406,394	2,422,623		
Twenty-third Pennsylvania.....	2,510,781	2,544,610		
Third Texas.....	575,878	575,586		
Total.....	126,316,427	123,568,163	3,469,199	

*a* For detailed balance sheet see summary of operations, pages 156 and 157.  
*b* Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.  
*c* Including the Indian Territory and the Territory of Oklahoma, but no oleomargarine was manufactured in either of these Territories.

The following table of production and total receipts from all oleomargarine sources for each fiscal year from November 1, 1886, the date the first oleomargarine law took effect, to June 30, 1902, after which date the new law (act of May 9, 1902) became effective, is interesting as showing the extent of operations in this country:

	Total production.	Amount received from all sources.
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.....	44,382,409	1,077,924.14
1892.....	48,361,185	1,260,326.00
1893.....	67,224,298	1,670,643.50
1894.....	69,622,346	1,723,479.90
1895.....	66,938,105	1,409,211.18
1896.....	50,853,234	1,219,432.46
1897.....	45,331,207	1,034,129.00
1898.....	37,316,136	1,315,708.51
1899.....	83,130,474	1,956,618.56
1900.....	107,045,028	2,543,785.18
1901.....	104,943,856	2,518,161.41
1902.....	126,316,427	2,944,492.46
Total.....	985,905,787	23,948,480.51

NUMBER OF MANUFACTURERS OF, AND WHOLESALE AND RETAIL DEALERS IN, OLEO-MARGARINE IN EACH STATE AND TERRITORY.

States and Territories.	For year ending June 30, 1902.			
	Manufacturers.	Wholesale dealers.	Retail dealers.	Total.
Alabama.....		5	74	79
Alaska.....			3	3
Arizona.....			4	4
Arkansas.....		1	61	62
California.....				
Colorado.....	1	6	165	172
Connecticut.....			19	19
Delaware.....		1	46	47
District of Columbia.....	2	4	49	55
Florida.....		7	126	133
Georgia.....		6	116	122
Hawaii.....		2		2
Idaho.....			3	3
Illinois.....	10	19	2,907	2,936
Indiana.....	3	6	589	598
Indian Territory.....			68	68
Iowa.....		2		2
Kansas.....	3	2	214	219
Kentucky.....	2	2	329	333
Louisiana.....		6	246	252
Maine.....			7	7
Maryland.....		6	90	96
Massachusetts.....		4	67	71
Michigan.....		3	301	304
Minnesota.....		1	4	5
Mississippi.....		1	16	17
Missouri.....		8	609	617
Montana.....			5	5
Nebraska.....		3	48	51
Nevada.....				0
New Hampshire.....		2	5	7
New Jersey.....	2	41	733	746
New Mexico.....		1	24	25
New York.....			20	20
North Carolina.....		1	75	76
North Dakota.....			8	8
Ohio.....	4	18	1,935	1,957
Oklahoma.....		1	71	72
Oregon.....		1	4	5
Pennsylvania.....	1	11	321	333
Rhode Island.....	5	6	330	341
South Carolina.....		3	68	71
South Dakota.....			3	3
Tennessee.....		3	98	101
Texas.....	2	16	159	177
Utah.....				
Vermont.....				
Virginia.....		7	293	300
Washington.....				
West Virginia.....		12	489	501
Wisconsin.....		6	22	28
Wyoming.....				
Total.....	35	192	10,821	11,048

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDING JUNE 30, 1902.

[For notes to the references in this table, see p. 13.]

Districts.	Collections on oleomargarine, at 2 cents per pound.	Collections on oleomargarine imported from foreign countries, at 15 cents per pound.	Special taxes of—			Total.
			Manufacturers.	Retail dealers.	wholesale dealers.	
Alabama.....				\$2,532.00	\$1,760.00	\$4,292.00
Arkansas.....				1,844.00	200.00	2,104.00
First California.....						
Fourth California.....						
Colorado <sup>b</sup> .....	\$760.90		\$600.00	5,561.00	2,840.00	9,761.90
Connecticut <sup>c</sup> .....	219,944.80		1,550.00	9,170.00	880.00	231,544.80
Florida.....				3,722.00	2,620.00	5,742.00
Georgia.....				4,078.00	2,840.00	6,918.00
Hawaii.....					960.00	960.00
First Illinois.....	983,407.82		3,800.00	86,515.23	4,840.00	1,078,563.05
Fifth Illinois.....				5,244.00	1,780.00	7,024.00
Eighth Illinois.....				5,108.00		5,108.00
Thirteenth Illinois.....	3,775.72		450.00	4,274.00	1,320.00	9,819.72
Sixth Indiana.....	223,849.92		3,000.00	16,566.00	2,760.00	246,175.92
Seventh Indiana.....				4,730.00		4,730.00
Third Iowa.....				600.00		636.00
Fourth Iowa.....						
Kansas <sup>d</sup> .....	395,873.32		1,800.00	10,532.00	880.00	408,085.32
Second Kentucky.....				704.00		704.00
Fifth Kentucky.....	6,235.06		1,200.00	8,054.00	960.00	16,449.06
Sixth Kentucky.....				2,742.00		2,742.00
Seventh Kentucky.....				866.00		866.00
Eighth Kentucky.....				120.00		120.00
Louisiana <sup>e</sup> .....				7,378.00	1,200.00	8,578.00
Maryland <sup>f</sup> .....	122,520.88	\$910.76	1,600.00	6,010.00	5,120.00	136,161.64
Massachusetts.....				2,965.00	1,600.00	4,565.00
First Michigan.....				6,298.00	1,200.00	7,498.00
Fourth Michigan.....				4,164.00	1,740.00	5,904.00
Minnesota.....				116.00		116.00
First Missouri.....	1,534.20		150.00	15,110.00	2,680.00	19,474.20
Sixth Missouri.....				3,562.00	1,160.00	4,722.00
Montana <sup>g</sup> .....				200.00		200.00
Nebraska.....				1,750.00	2,320.00	4,070.00
New Hampshire <sup>h</sup> .....				884.00	625.00	1,009.00
First New Jersey.....				3,400.00	1,600.00	5,000.00
Fifth New Jersey.....	18,237.42		850.00	21,770.00	3,080.00	48,937.42
New Mexico <sup>i</sup> .....				340.00	480.00	820.00
First New York.....				506.00		506.00
Second New York.....		3.75		48.00		51.75
Third New York.....				252.00		252.00
Fourteenth New York.....				90.00		90.00
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....				1,766.00	480.00	2,246.00
Fifth North Carolina.....				434.00		434.00
North and South Dakota.....				388.00		388.00
First Ohio.....	83,751.90	168.00	1,200.00	13,276.00	2,160.00	100,555.90
Tenth Ohio.....	173.74			10,228.00	3,080.00	13,481.74
Eleventh Ohio.....	292,942.12		600.00	27,082.00	360.00	320,384.12
Eighteenth Ohio.....	47,992.20		600.00	25,956.00	2,320.00	76,828.20
Oregon <sup>k</sup> .....	60.00			240.00	600.00	900.00
First Pennsylvania.....				1,092.00	480.00	1,572.00
Ninth Pennsylvania.....				52.00		52.00
Twelfth Pennsylvania.....				554.00	1,440.00	1,994.00
Twenty-third Pennsylvania.....	50,454.72		600.00	12,608.00	4,680.00	68,742.72
South Carolina.....				2,696.00	720.00	3,416.00
Second Tennessee.....				766.00		766.00
Fifth Tennessee.....				3,094.00	480.00	3,574.00
Third Texas.....	11,018.00		900.00	3,706.00	5,400.00	21,024.00
Fourth Texas.....				1,304.00	2,040.00	3,344.00
Second Virginia.....				7,184.00	3,340.00	10,524.00
Sixth Virginia.....				2,207.00		2,207.00
West Virginia.....				15,664.00	5,360.00	21,024.00
First Wisconsin.....				528.00	320.00	848.00
Second Wisconsin.....				166.00	2,760.00	2,926.00
Total.....	2,462,582.72	1,082.51	19,500.00	\$77,732.23	\$3,645.00	2,944,492.46

OLEOMARGARINE TAXED AT THE RATE OF ONE-FOURTH CENT PER POUND.<sup>a</sup>

Month.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Balance on hand Sept. 30, 1902.
1902.				
July.....	Pounds. 4,645,204	Pounds. 4,020,809	Pounds. 3,848	Pounds. ....
August.....	3,139,914	3,143,864	12,300	600,490
September.....	4,375,149	4,366,356	7,600	.....
Total.....	12,160,267	11,526,029	23,748	600,490

<sup>a</sup>These figures are taken from collectors' monthly statements of oleomargarine accounts on Form 516 for the three months ended September 30, 1902. They are subject to change by reason of any subsequent corrections in manufacturers' monthly reports.

OLEOMARGARINE TAXED AT THE RATE OF 10 CENTS PER POUND.

Month.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Balance on hand Sept. 30, 1902.
1902.				
July.....	Pounds. 283,825	Pounds. 2,859	Pounds. 216,331	Pounds. ....
August.....	261,077	6,626	256,960	69,401
September.....	432,577	51,202	374,198	.....
Total.....	977,479	60,687	847,489	69,401

<sup>a</sup>To this amount should be added 98 pounds understatement of production. These figures are taken from collectors' monthly statements of oleomargarine accounts on Form 517 for the three months ended September 30, 1902. They are subject to change by reason of any subsequent corrections in manufacturers' monthly reports.

STATEMENT SHOWING QUANTITY OF RENOVATED BUTTER ON HAND, IN POUNDS, JULY 1, 1902; AMOUNT PRODUCED; WITHDRAWN TAX PAID; LOST OR DESTROYED; AND AMOUNT REMAINING ON HAND SEPTEMBER 30, 1902.

Month.	On hand July 1, 1902.	Produced.	Withdrawn tax paid.	Lost or destroyed.	Balance on hand Sept. 30.
1902.					
July.....	Pounds. 32,593	Pounds. 741,605	Pounds. 593,778	Pounds. 4,949	Pounds. ....
August.....		2,106,798	1,921,335	438	353,991
September.....		3,031,430	3,037,319	245	.....
Total.....	32,593	5,879,833	5,552,432	5,632	353,991

<sup>a</sup>To this amount should be added 371 pounds either withdrawn tax paid or lost or destroyed. The figures shown above are taken from collectors' monthly statements of renovated butter accounts, on Form 515, for the three months ended September 30, 1902, and are subject to change by reason of any subsequent corrections in manufacturers' monthly reports. Reports from five collection districts are still outstanding.

COLLECTIONS FROM OLEOMARGARINE, 1902.

	July.	August.	September.	Total.
Oleomargarine, domestic, artificially colored in imitation of butter.....	\$2,419.42	\$1,055.20	\$5,773.30	\$9,247.92
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow.....	14,062.58	7,755.69	11,300.44	33,718.71
Oleomargarine imported from foreign countries.....	4.55			4.55
Manufacturers of oleomargarine (special tax).....	8,850.00	1,700.60	500.00	11,050.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	51,626.00	5,597.00	2,518.00	59,741.00
Retail dealers in oleomargarine free from artificial coloration (special tax).....	34,675.00	7,047.00	5,268.15	46,990.15
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	14,280.00	4,020.00	2,460.00	20,760.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....	17,783.33	2,266.60	1,183.34	21,233.34
Total.....	144,236.33	29,446.11	29,003.23	202,745.67

COLLECTIONS FROM PROCESS OR RENOVATED BUTTER, 1902.

	July.	August.	September.	Total.
Process or renovated butter, per pound, one-fourth of 1 cent.....	\$6,533.92	\$7,024.16	\$11,791.18	\$25,349.26
Manufacturers of process or renovated butter (special tax), \$50.....	1,550.00	541.67	370.84	2,462.51
Total.....	8,083.92	8,165.83	12,162.02	28,411.77

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 manufacturers monthly, from July 1, 1899, to June 30, 1902, is as follows:

Month.	Quantity produced.	Quantity withdrawn tax paid.	
		For domestic use.	For export.
1899.	Pounds.	Pounds.	Pounds.
July.....			
August.....			
September.....			
October.....	84,375		84,375
November.....	113,346		113,346
December.....	168,742	26,019	142,723
1900.			
January.....	218,508	3,613	214,895
February.....	221,673		221,673
March.....	235,818	3,628	232,190
April.....	319,846		319,846
May.....	212,671	15,222	197,449
June.....			
July.....			
August.....			
September.....	20,913		20,913
October.....	95,133		95,133
November.....	229,269		229,269
December.....	175,663		175,663
1901.			
January.....	257,509	3,967	253,542
February.....	250,540	4,163	246,386
March.....	125,009	3,423	122,646
April.....	112,906	5,190	109,716
May.....	37,448	37,448	

Month.	Quantity produced.	Quantity withdrawn tax paid.	
		For domestic use.	For export.
1901.	Pounds.	Pounds.	Pounds.
June.....			
July.....			
August.....			
September.....			
October.....			
November.....			
December.....			
1902.			
January.....			
February.....			
March.....			
April.....			
May.....			
June.....			
Total.....	2,880,438	100,683	2,779,755

It will be noted from the above table that the largest production month for the fiscal year ended June 30, 1900, was April, and the quantity produced that month was 319,846 pounds. The largest production month for the fiscal year ended June 30, 1901, was January, and the quantity produced that month was 257,509 pounds.

There were 1,574,979 pounds of filled cheese produced at manufacturers during the fiscal year ended June 30, 1900, and the entire quantity was tax paid. For the fiscal year ended June 30, 1901, 1,305,459 pounds were produced and tax paid, showing a decrease in production as compared with the previous year of 269,520 pounds.

It appears that the average monthly production for the eight production months of the fiscal year ended June 30, 1900, was 196,872 pounds, and for the nine production months of the fiscal year ended June 30, 1901, 145,051 pounds. There was no production in the months of July, August, and June of the fiscal year ended June 30, 1901.

There was no production reported during the months of July, 1901, to June 30, 1902, inclusive.

STATEMENT, BY DISTRICTS, SHOWING THE NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON THE BUSINESS OF MANUFACTURING AND DEALING IN FILLED CHEESE DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Districts.	Manufactories.	Retail establishments.	Total.
First Illinois.....		2	2
Maryland.....			
Louisiana.....			
Total for twelve months ended June 30, 1902.....	5	3	8
Total for twelve months ended June 30, 1901.....			

RECEIPTS UNDER THE FILLED-CHEESE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

District.	Collections on filled cheese, at 1 cent per pound.	Special taxes of—		Total.
		Manufacturers.	Retail dealers.	
Maryland.....			\$21.00	\$21.00
Total.....				21.00

\*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, amended by the act of March 2, 1901, 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 July 1, 1901, to June 30, 1902, is as follows:

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
QUANTITY PRODUCED.					
Balance July 1, 1901.....	536	2,369	317	2,385	359,335
1901.					
July.....	35	2,011	844	567	294,550
August.....	16	4,136	924	790	383,389
September.....	89	14,426	2,070	3,180	1,273,082
October.....	101	15,002	2,329	3,052	1,375,097
November.....	32	9,275	1,175	3,087	859,988
December.....	60	5,101	1,318	2,724	557,098
1902.					
January.....	49	5,743	1,068	2,612	573,779
February.....	68	5,030	1,253	2,438	518,332
March.....	28	3,456	1,019	2,127	387,592
April.....	30	2,127	938	1,007	257,721
May.....	61	1,825	1,017	947	238,085
June.....	28	3,046	1,344	797	362,892
Total.....	1,133	73,547	15,616	27,713	7,383,451
QUANTITY WITHDRAWN TAX PAID.					
1901.					
July.....	<sup>a</sup> 545	<sup>a</sup> 2,973	911	<sup>a</sup> 2,746	<sup>a</sup> 452,603
August.....	23	3,722	826	6727	6359,626
September.....	81	14,426	1,986	2,510	<sup>c</sup> 1,258,986
October.....	99	15,063	2,287	5,061	1,371,417
November.....	39	8,664	1,413	2,993	<sup>d</sup> 823,561
December.....	71	5,606	1,039	2,830	570,204
1902.					
January.....	49	6,166	1,133	2,617	615,480
February.....	66	5,330	1,256	2,796	554,841
March.....	38	3,072	1,037	1,986	351,842
April.....	31	2,256	936	1,119	269,111
May.....	61	2,819	1,346	1,018	346,930
June.....	30	2,997	1,298	958	357,481
Total.....	1,133	73,094	15,468	27,361	7,332,082
Balance June 30, 1902.....		453	148	352	51,369
Total.....	1,133	73,547	15,616	27,713	7,383,451

<sup>a</sup>This quantity contains 12 barrels, 388 half-barrels, 1,854 eighth-barrels, 72,144 pounds not taxable under act of June 13, 1898, as amended by act of March 2, 1901.

<sup>b</sup>This quantity contains 45 eighth-barrels, 270 pounds not taxable under act of June 13, 1898, as amended by act of March 2, 1901.

<sup>c</sup>This quantity contains 2,889 pounds destroyed in manufactories.

<sup>d</sup>This quantity contains 616 pounds destroyed in manufactories.

It will be noted from the above table that the largest production month of the fiscal year ended June 30, 1902, was October, 1901, and that the quantity produced that month was 1,375,097 pounds, packed in 101 barrels, 15,002 half barrels, 2,329 quarter barrels, and 5,052 eighth barrels. Also that the largest withdrawal month was October, 1901, and the quantity withdrawn was 1,371,417 pounds, packed in 99 barrels, 15,063 half barrels, 2,287 quarter barrels, and 5,061 eighth barrels.

No mixed flour was withdrawn for export during the fiscal year ended June 30, 1902. It appears that the average monthly production for the twelve months ended June 30, 1902, was 585,343 pounds, and the average monthly withdrawal, which included the quantities not taxable after June 30, 1901, under definition of mixed flour, as amended by act of March 2, 1901, and that lost or destroyed in manufactories for the same period, was 611,007 pounds.

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON DURING FISCAL YEAR ENDED JUNE 30, 1902, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR.

States and Territories.	Manufac-tories.	Packing establish-ments.	Repacking establish-ments.	Total.
Alabama.....				
Alaska.....				
Arizona.....				
Arkansas.....				
California.....	1			1
Colorado.....	1			1
Connecticut.....				
Delaware.....				
District of Columbia.....				
Florida.....				
Georgia.....				
Idaho.....				
Illinois.....	6			6
Indiana.....	1			1
Indian Territory.....				
Iowa.....	1			1
Kansas.....	11			11
Kentucky.....				
Louisiana.....				
Maine.....				
Maryland.....				
Massachusetts.....	2			2
Michigan.....				
Minnesota.....	1			1
Mississippi.....				
Missouri.....	2			2
Montana.....				
Nebraska.....	2			2
Nevada.....				
New Hampshire.....				
New Jersey.....	1			1
New Mexico.....				
New York.....	8			8
North Carolina.....				
North Dakota.....				
Ohio.....	3			3
Oklahoma.....				
Oregon.....				
Pennsylvania.....	2	3		5
Rhode Island.....				
South Carolina.....				
South Dakota.....				
Tennessee.....				
Texas.....				
Utah.....				
Vermont.....				
Virginia.....				
Washington.....				
West Virginia.....				
Wisconsin.....				
Wyoming.....				
Total.....	42	3		45
Fiscal year ended June 30, 1901.....	96	5		101

It will be noted from the above table that there was a decrease of 54 in manufactories and of 2 in packing establishments, making a net decrease of 56 in the total number of such special taxpayers.

RECEIPTS UNDER THE MIXED-FLOUR LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

[For notes to the references in this table, see page 13.]

Districts.	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.	Total collection on mixed flour.
Alabama.....						
Arkansas.....						
First California.....		\$2.00		\$0.50	\$12.00	\$14.50
Fourth California <sup>a</sup> .....						
Colorado <sup>b</sup> .....		6.00		10.00	10.00	26.00
Connecticut <sup>c</sup> .....						
Florida.....						
Georgia.....						
Hawaii.....						
First Illinois.....	\$1.00	5.00	\$4.00	24.00	36.00	70.00
Fifth Illinois.....						
Eighth Illinois.....	2.00	2.80		32	22.00	27.12
Thirteenth Illinois.....						
Sixth Indiana.....				1.00	10.00	11.00
Seventh Indiana.....						
Third Iowa.....						
Fourth Iowa.....		200.10				200.10
Kansas <sup>d</sup> .....	1.00	354.02	15.50	72.63	134.00	577.15
Second Kentucky.....						
Fifth Kentucky.....						
Sixth Kentucky.....						
Seventh Kentucky.....						
Eighth Kentucky.....						
Louisiana <sup>e</sup> .....						
Maryland <sup>f</sup> .....						
Massachusetts.....	8.12	374.00	99.91	9.68	25.00	516.71
First Michigan.....						
Fourth Michigan.....						
Minnesota.....	.32	22.44	.11	.40	12.00	45.27
First Missouri.....		61.00		11.50	12.00	84.50
Sixth Missouri.....		.50	.50	9.50	34.00	44.50
Montana <sup>g</sup> .....						
Nebraska.....		1.00		19.25	21.00	41.25
New Hampshire <sup>h</sup> .....					12.00	12.00
First New Jersey.....						
Fifth New Jersey.....		8.00			11.00	19.00
New Mexico <sup>i</sup> .....						
First New York.....				90.00	60.00	150.00
Second New York.....				22.50	12.00	239.50
Third New York.....		180.00	25.00			
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eight New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
North and South Dakota.....						
First Ohio.....		2.00		12.75	18.00	32.75
Tenth Ohio.....		16.00		8.00	22.00	46.00
Eleventh Ohio.....						
Eighteenth Ohio.....						
Oregon <sup>k</sup> .....						
First Pennsylvania.....				10.50	27.00	37.50
Ninth Pennsylvania.....						
Twelfth Pennsylvania.....						
Twenty-third Pennsylvania.....				8.00	10.00	18.00
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....						
Third Texas.....						
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....						
West Virginia.....						
First Wisconsin.....						
Second Wisconsin.....						
Total.....	32.44	1,294.86	145.02	310.53	500.00	2,212.85

DIVISION OF CHEMISTRY.

The samples examined in the laboratory at San Francisco, Cal., during the fiscal year ended June 30, 1902, were as follows:

Fortified sweet wines.....	1,852
Miscellaneous.....	37
Total.....	1,889
Increase over last fiscal year.....	631

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.....	270
Butter.....	50
Flour.....	28
Malt liquors.....	20
Fermented liquors, other than malt.....	60
Distilled liquors.....	130
Fortified wine.....	87
Medicinal articles.....	7
Ink.....	54
Mucilage.....	19
Typewriter ribbons.....	23
Sealing wax.....	11
Miscellaneous.....	46
Total.....	805
Increase over last fiscal year.....	17

The passage of the act of May 9, 1902, has greatly increased the work of this division since the close of the fiscal year.

The new law provides for two classes of oleomargarine and two taxable classes of butter, and large numbers of samples of both products have been submitted for analysis to determine the proper classification.

From July 1, 1902, to November 1, 1902, 478 samples were received, more than three times the number of samples that came in during the same period in 1901.

In consequence, the work of this division is from one to two months in arrears, and it will be necessary to provide for the increased volume of work either by the enlargement of the office laboratory or by the establishment of branch laboratories in other parts of the country, or both.

The repeal of the war-revenue act has brought about little diminution in the quantity of samples submitted, except in the one item of medicinal articles. The provisions of this act in regard to mixed flour were not repealed, and samples are still submitted, although they are few in number, apparently because few violations of the law occur.

No samples of filled cheese were received during the past fiscal year.

## CONCLUSION.

In concluding this report it is a matter of pleasure to commend the industry, energy, and care displayed, as a rule, by employes in the service, not alone in this office, but throughout the various collection districts.

An appendix to this report will appear in the bound volume (to be printed later), which will contain certain tables giving complete statistics of the work of this Bureau. These tables will be found interesting to students of internal-revenue conditions, and to those engaged in lines of business where the business itself or the products thereof become subject to internal-revenue taxation.

I have the honor to be, respectfully,

JOHN W. YERKES,  
*Commissioner.*

Hon. LESLIE M. SHAW,  
*Secretary of the Treasury*

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a For receipts from Alabama, Arkansas, Colorado, Connecticut, Florida, Georgia, Hawaii Territory, Kansas, Louisiana, Maryland, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, New Mexico, North and South Dakota, Oregon, South Carolina, and West Virginia, each of which consists of a single district, see pages 214-235.

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; South Dakota, of the district of North and South Dakota; 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.

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, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, 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, 25 cents.
CALIFORNIA.						
1 First	\$440,280.54	\$539,779.86	\$10,633.35	\$9,950.00		
4 Fourth	61,115.87		1,162.52	1,000.00		
Total	501,396.41	539,779.86	11,795.87	10,950.00		
ILLINOIS.						
1 First	105,242.53	165,022.66	11,508.48	11,700.00		
5 Fifth	176.00	30,818,954.01	800.00	766.67		
8 Eighth	329.89	9,991,298.54	950.00	400.00		
13 Thirteenth	1,963.17	394,783.44	483.33			
Total	107,711.59	41,370,053.65	13,741.81	12,866.67		
INDIANA.						
6 Sixth	390.39	6,053,673.83	1,691.67	750.00		
7 Seventh	10,002.08	16,477,536.75	500.00	1,100.00		
Total	10,392.47	22,531,210.58	2,191.67	1,850.00		
IOWA.						
3 Third			450.01			
4 Fourth	149.60		1,287.50			
Total	149.60		1,737.51			
KENTUCKY.						
2 Second	38,140.98	1,326,728.08	866.67	1,800.00		
5 Fifth	51,168.27	8,663,982.72	2,600.01	6,300.00		
6 Sixth		2,771,284.45	183.34	1,200.00		
7 Seventh	3,006.20	2,206,990.92	400.00	800.00		
8 Eighth	13,702.20	2,065,846.74	29.17	58.33		
Total	136,017.65	17,034,832.91	4,079.19	10,158.33		
MICHIGAN.						
1 First		737,377.30	508.34	833.34		
4 Fourth			316.67			
Total		737,377.30	825.01	833.34		
MISSOURI.						
1 First	8,870.18	70,695.37	2,437.50	5,600.00		
6 Sixth	7,599.35	260,204.10	1,524.99	2,000.00		
Total	16,469.53	330,899.77	3,962.49	7,600.00		
NEW JERSEY.						
1 First	13,199.90		1,091.67	200.00		
5 Fifth	6,710.06	89,045.55	2,875.01	1,800.00		
Total	19,909.96	89,045.55	3,966.68	2,000.00		

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, FOR THE FISCAL YEAR ENDED JUNE 30, 1902.

	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.
		\$234,814.19	\$44,960.55	\$137.50	\$360.00	\$53.30		\$1,280,969.29	1
		105,939.62	6,887.51					176,105.52	4
		340,753.81	51,848.06	137.50	360.00	53.30		1,457,074.81	
		332,317.12	27,570.89	37.50	40.00			653,439.48	1
		29,045.54	3,158.33	50.00	140.00	144.70	\$882.00	30,854,117.25	5
		53,836.08	3,712.30			86.90		10,060,608.91	8
		32,687.84	1,266.67					431,184.45	13
		447,836.58	35,708.39	87.50	180.00	231.60	882.00	41,989,350.09	
		123,451.24	5,000.02					6,185,149.15	6
		62,947.53	3,008.34			288.30	192.00	16,535,383.00	7
		186,398.77	8,008.36			288.30	192.00	22,740,532.15	
		51,296.09	2,558.33					54,304.43	3
		36,677.13	2,883.33					40,937.56	4
		87,973.22	5,441.66					95,301.99	
		17,778.33	2,883.34			12.70	1,272.00	1,389,482.19	2
		36,868.28	10,858.39	133.34	380.00	1,134.30	4,126.00	8,807,351.31	5
		15,694.07	3,525.04			382.00	2,792,303.60	2,792,303.60	6
		14,552.12	2,391.67	33.33	20.00	312.50	3,056.00	2,231,562.74	7
		10,400.02	1,787.52			40.50	1,022.00	2,092,886.48	8
		95,292.82	21,445.96	166.67	400.00	1,600.70	9,858.00	17,313,852.23	
		107,569.84	4,145.86					850,434.68	1
		73,733.88	2,808.35					76,542.23	4
		181,303.72	6,954.21					927,293.58	
		120,474.22	8,154.17	29.17	20.00			216,280.61	1
		75,062.54	8,487.51					354,878.79	6
		195,536.76	16,641.68	29.17	20.00			571,159.40	
		46,362.52	1,841.66	60.00				62,755.75	1
		180,357.74	9,083.34	37.50	80.00			289,989.29	5
		226,720.26	10,925.00	97.50	80.00			352,744.95	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	DISTILLED SPIRITS.					
	Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, 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.
<b>NEW YORK.</b>						
1 First	\$2,198.00	\$8,234.16	\$4,355.17	\$2,750.00		
2 Second	350,784.35	20,774.02	9,270.83	12,416.66		
3 Third		384.89	7,529.20	2,000.00		
14 Fourteenth	9,186.66	2,842,669.42	1,791.66	400.00		
21 Twenty-first	113.08	736,002.96	2,500.00	200.00		
25 Twenty-eighth	21,876.60	14,852.86	3,320.83	4,400.00		
Total	384,158.69	3,622,318.31	28,767.69	22,166.66		
<b>NORTH CAROLINA.</b>						
4 Fourth	9,534.78	233,290.15	616.68	200.00		
5 Fifth	35,291.31	490,124.63	1,979.20	1,200.00		
Total	44,826.09	723,414.78	2,595.88	1,400.00		
<b>OHIO.</b>						
1 First	77	9,854,935.68	2,825.01	12,200.00		
10 Tenth	71,987.08	214,370.86	1,545.84	1,200.00		
11 Eleventh	1,420.87	176,497.78	1,004.18	400.00		
18 Eighteenth	4,311.45	66,492.25	1,425.00	2,200.00		
Total	77,720.17	10,312,296.57	6,800.03	16,000.00		
<b>PENNSYLVANIA.</b>						
1 First	2,711.17	663,718.33	9,833.48	13,750.00		
9 Ninth		386,714.13	1,383.33	600.00		
12 Twelfth		47,735.84	2,591.67	800.00		
23 Twenty-third		4,086,834.87	6,587.51	5,600.00		
Total	2,711.17	5,185,003.17	20,395.99	20,750.00		
<b>TENNESSEE.</b>						
2 Second	3,448.97	164,278.57	200.00	1,000.00		
5 Fifth	57,524.74	537,364.10	983.34	2,200.00		
Total	60,973.71	701,642.67	1,183.34	3,200.00		
<b>TEXAS.</b>						
3 Third	86.13		1,100.00	800.00		
4 Fourth	1,909.40	9,765.48	275.00	600.00		
Total	1,995.53	9,765.48	1,375.00	1,400.00		
<b>VIRGINIA.</b>						
2 Second	6,110.80	4,089.76	1,412.50	2,100.00		
6 Sixth	67,979.08	155,608.55	474.67	200.00		
Total	74,089.88	160,598.31	1,887.17	2,300.00		
<b>WISCONSIN.</b>						
1 First		2,520,473.36	3,291.67	4,600.00		
2 Second			600.00	200.00		
Total		2,520,473.36	3,891.67	4,800.00		

OF INTERNAL REVENUE, ETC.—Continued.

	DISTILLED SPIRITS.							
	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms, for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Total collections on distilled spirits.
	\$176,396.91	\$11,458.34						\$205,392.58
	53,739.05	41,391.68						488,376.59
	122,050.90	15,987.58						147,952.57
	177,449.32	8,754.18						3,039,651.24
	105,025.00	6,716.66						850,557.70
	144,182.43	12,572.92						201,205.64
	778,843.61	96,881.36						4,933,136.32
	18,534.40	962.51	\$45.83	\$160.00				263,344.35
	8,400.70	3,208.36	70.83	240.00				540,515.03
	26,935.10	4,170.87	116.66	400.00				803,859.38
	100,028.40	22,008.33	208.34	1,180.00	\$31.90	\$192.10		9,998,610.58
	82,495.66	4,854.18			.50			376,454.12
	60,236.31	3,641.67						243,200.81
	148,764.07	8,266.67	20.83	40.00				231,520.27
	391,524.44	38,770.85	229.17	1,220.00	32.40	192.10		10,844,785.73
	120,779.40	18,625.14	79.17	100.00	6.10	16.00		829,618.79
	30,947.30	2,850.00			4.50	18.00		422,517.26
	119,873.71	6,933.33						168,934.55
	107,970.95	21,412.52	75.00	100.00	15.30	5,998.00		4,234,594.15
	370,571.36	49,820.99	154.17	200.00	25.90	6,032.00		5,655,664.75
	9,418.85	791.67						170,138.06
	37,602.28	4,408.34			.10			639,482.90
	46,421.13	5,200.01			.10			818,620.96
	48,497.71	4,058.34						54,542.18
	29,400.05	1,975.00						43,924.93
	77,897.76	6,033.34						98,467.11
	41,639.91	3,150.00						59,402.97
	22,186.46	1,357.04						247,805.80
	63,826.37	4,507.04						307,208.77
	162,501.73	8,545.84						2,699,412.60
	90,952.11	2,525.00						94,277.11
	253,453.84	11,070.84						2,793,689.71

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		TOBACCO.					
		Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of more than \$2 per thousand, 36 cents per pound, per thousand, \$1.08.	Cigarettes weighing not more than 3 pounds per thousand and of a wholesale value or price of not more than \$2 per thousand, 18 cents per pound, per thousand, 54 cents.	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. Discount 20 per cent allowed, .09 1/2 cents.
CALIFORNIA.							
1	First	\$194,852.91	\$70.47	\$44,454.73	\$175.23	\$55.45	\$472.03
4	Fourth	20,114.90		54.00	10.80		
	Total	214,967.81	70.47	44,508.73	186.03	55.45	472.03
ILLINOIS.							
1	First	634,266.02	845.46	21,740.40	395.64	164.16	33,960.63
5	Fifth	75,335.23					540.77
8	Eighth	179,186.90					
13	Thirteenth	45,567.20					
	Total	934,355.41	845.46	21,740.40	395.64	164.16	34,501.40
INDIANA.							
6	Sixth	201,702.14		14.04			171.84
7	Seventh	80,803.07					33.60
	Total	282,505.21		14.04			205.44
IOWA.							
3	Third	82,142.21					35.04
4	Fourth	208,893.13	94.50				
	Total	291,035.34	94.50				35.04
KENTUCKY.							
2	Second	6,053.23					
5	Fifth	126,771.68					8,127.32
6	Sixth	28,291.08					
7	Seventh	13,882.02					
8	Eighth	1,606.38					
	Total	176,604.39					8,127.32
MICHIGAN.							
1	First	476,591.39	7.56			18.00	6,536.08
4	Fourth	166,815.13	39.26				64.32
	Total	643,406.52	46.82			18.00	6,600.40
MISSOURI.							
1	First	164,889.58	540.00	76.14		2.88	1,196.36
6	Sixth	56,302.53	22.51				
	Total	221,192.11	562.51	76.14		2.88	1,196.36
NEW JERSEY.							
1	First	84,996.48	2.16				
5	Fifth	580,281.95	3,603.53	1,213.70	52.38		483,257.29
	Total	665,278.43	3,605.69	1,213.70	52.38		483,257.29

OF INTERNAL REVENUE, ETC.—Continued.

		TOBACCO.							
		Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 12 cents. Discount 20 per cent allowed, .09 1/2 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 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.
		\$40,576.38	\$50.50	\$12.00	\$120.00	\$336.00	\$98.25	\$12.00	\$24.00
		80.04				78.30	9.00		
		40,606.42	50.50	12.00	120.00	414.30	107.25	12.00	24.00
		1,130,007.83	105.00	27.00	90.00	195.00	602.25	12.00	23.00
		4,933.28	7.50			36.00	76.50		
		23,810.03	6.00	12.00		7.50	37.50		24.00
		2,771.35	22.00			24.00	36.00		
		1,171,522.49	140.50	39.00	312.00	274.50	795.00	12.00	47.00
		17,841.73	62.75	73.00	112.00	300.00	300.50		
		56,767.61	40.50	6.00	202.00	156.00	74.50		56.00
		74,000.34	103.25	79.00	314.00	456.00	375.00		56.00
		43,980.01				90.00	121.00		
		14,800.88	12.00	12.00	24.00	204.00	271.50		
		58,780.89	12.00	12.00	24.00	294.00	392.50		
		150,543.89	1,285.50	889.50	7,329.00	72.00	78.00	48.00	112.00
		2,978,098.56	406.75	206.50	1,362.00	42.00	211.50		120.00
		239,384.26	309.00	370.50	1,605.00		36.00		48.00
		16,921.66	264.75	395.00	1,914.00	72.00	83.50		40.00
		2,960.76	117.50	32.00	142.00	65.28	6.00	12.00	
		3,387,909.07	2,383.50	1,893.50	12,352.00	251.28	415.00	60.00	320.00
		783,269.16	50.50	12.00	108.00	108.00	371.00		72.00
		6,765.46	12.00	12.00		144.00	281.50		
		790,034.62	62.50	24.00	108.00	252.00	652.50		72.00
		7,813,095.82	45.00	42.00	164.00	108.00	53.00		90.00
		37,620.92	17.50	12.00	96.00	202.50	99.00		24.00
		7,850,716.74	62.50	54.00	260.00	310.50	152.00		114.00
		593.09	6.00	11.00		27.00	35.00		
		1,992,925.80	36.50	12.00	48.00	94.00	62.00	12.00	24.00
		1,993,518.89	42.50	23.00	48.00	121.00	97.00	12.00	24.00

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.		TOBACCO.					
		Cigars weighing more than 3 pounds per thousand, per thousand, \$8.	Cigars weighing not more than 3 pounds per thousand, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of more than \$2 per thousand, 36 cents per pound, per thousand, \$1.06.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of not more than \$2 per thousand, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$5.60.	Snuff, however prepared, manufactured and sold, or removed for consumption on sale, per pound, 12 cents. Discount 20 per cent allowed. .008 cents.
NEW YORK.							
1	First.....	\$244,265.09	\$9,782.37	\$1,698.03	\$3,996.27	\$5.04	\$251.08
2	Second.....	747,062.34	52,463.97	1,235,980.69	12,044.70	21,265.56	1,033.60
3	Third.....	2,137,801.76	32,586.76	148,678.39	3,333.96	7,842.96	7,519.20
14	Fourteenth.....	480,392.74	35.64	383.40	44.28	67.32	57.32
21	Twenty-first.....	485,602.71					
28	Twenty-eighth.....	178,852.30	144.45	273,428.19	6,614.22	72.18	2,073.80
	Total.....	4,273,976.94	95,013.19	1,660,168.70	26,033.43	29,253.66	10,935.00
NORTH CAROLINA.							
4	Fourth.....	28,803.72		114,195.03	3,677.94		4,535.52
5	Fifth.....	2,211.33					
	Total.....	31,015.05		114,195.03	3,677.94		4,535.52
OHIO.							
1	First.....	312,477.05	4,403.16	20.25			209.16
10	Tenth.....	209,089.29					1.34
11	Eleventh.....	324,427.40	43.20			31.68	
18	Eighteenth.....	437,662.85	355.86		5.94		1.92
	Total.....	1,883,656.59	4,802.22	20.25	5.94	31.68	212.42
PENNSYLVANIA.							
1	First.....	1,602,953.60	292.68	38,740.14	628.83	720.00	352,120.80
9	Ninth.....	2,192,926.02	69.39				490.47
12	Twelfth.....	101,659.25	24.30				
23	Twenty-third.....	1,064,942.66	106.65	711.72	45.90	108.00	78,660.48
	Total.....	4,962,481.53	493.02	39,451.86	674.73	828.00	431,271.75
TENNESSEE.							
2	Second.....	7,044.34					9.66
5	Fifth.....	18,286.03					402,861.14
	Total.....	25,330.37					402,870.80
TEXAS.							
3	Third.....	28,620.95	6.86	64.59			
4	Fourth.....	20,351.46					
	Total.....	48,972.41	6.86	64.59			
VIRGINIA.							
2	Second.....	418,204.15	112,344.57	549,033.93	85,247.10		6,322.34
6	Sixth.....	35,286.60	36,720.00				38,781.36
	Total.....	453,490.75	149,064.57	549,033.93	85,247.10		45,103.70
WISCONSIN.							
1	First.....	206,383.73		85.96			1,333.42
2	Second.....	113,025.76					
	Total.....	319,409.49		85.96			1,333.42

		TOBACCO.							
		Tobacco, however prepared, manufactured, and sold, or removed for consumption on sale, per pound, 32 cents. Discount 20 per cent allowed. .008 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 exceeding 50,000 pounds (special tax), \$6.	Manufacturers of tobacco, annual sales exceeding 100,000 and not exceeding 500,000 pounds (special tax), \$12.	Manufacturers of tobacco, annual sales exceeding 500,000 pounds (special tax), \$24.
		\$23,001.28	\$121.00	\$12.00	\$24.00	\$12.00	\$45.00	\$12.00	
1		624,915.76	700.50	384.60	1,636.00	260.00	967.81	12.00	\$48.00
2		91,425.24	349.00	171.00	180.00	23.00	292.00	24.00	24.00
3		137,887.04	73.50	36.00	24.00	96.00	230.50	18.00	12.00
14		95,100.42	217.00	89.00	96.00	157.00	394.50		
21		322,591.00	100.00	24.00	158.00	414.00	276.00	12.00	72.00
28									
	Total.....	1,294,920.74	1,561.00	716.60	2,118.60	962.00	2,205.81	78.00	168.00
4		2,437,576.06	1,027.00	239.00	3,840.75	275.00	110.00	48.00	80.00
5		2,124,255.95	138.50	46.00	494.00	180.00	487.75	48.00	240.00
	Total.....	4,661,832.01	1,165.50	285.00	4,334.75	455.00	597.75	96.00	320.00
1		2,037,183.75	475.25	354.00	2,514.00	207.00	181.00		60.00
10		105,556.32	109.25	21.00	132.00	39.00	64.50		48.00
11		132,128.80	191.00	121.00	252.00	198.00	36.00		
18		41,457.80	78.50	68.00	360.00	318.00	247.50	12.00	24.00
	Total.....	2,306,326.67	854.00	594.00	3,258.00	762.00	499.00	12.00	132.00
1		130,421.12	193.50	106.00	456.00	120.00	204.00		48.00
9		36,895.23	626.00	201.50	892.00	205.00	127.00	7.00	
12		98,265.66	22.50		24.00	82.00	76.00	12.00	72.00
23		120,329.15	62.00	102.50	134.00	130.00	113.50	1.00	
	Total.....	385,832.19	994.00	408.00	1,506.00	537.00	520.50	20.00	120.00
2		101,444.91	9.50	10.40	28.00	222.00	21.00	12.00	24.00
5		189,012.01	178.25	235.50	2,006.00	297.00	123.50	36.00	224.00
	Total.....	290,456.92	187.75	245.90	2,034.00	519.00	144.50	48.00	248.00
3		4,971.88	6.00	45.00		207.00	63.00		
4		1,235.26	11.50			295.50	38.50		
	Total.....	6,207.14	17.50	45.00		502.50	101.50		
2		1,250,752.11	103.50	215.00	2,049.00	130.00	70.00	24.00	268.00
6		840,692.31	206.84	222.00	2,230.60	83.00	131.00	46.00	358.00
	Total.....	2,091,444.42	310.34	437.00	4,279.60	213.00	201.00	70.00	626.00
1		673,781.71	50.00	18.00	192.00	212.00	287.50		96.00
2		9,339.96	273.25	171.00	1,044.00	84.00	106.50		
	Total.....	683,121.67	323.25	189.00	1,236.00	296.00	394.00		96.00

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	TOBACCO.					
	Manufacturers of cigars, annual sales not exceeding 100,000 (special tax), \$.	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.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.	
<b>CALIFORNIA.</b>						
1 4	First.....	\$1,540.00	\$624.00	\$1,872.00	\$7.92	\$285,353.87
	Fourth.....	341.00	48.00	96.00		20,782.04
	Total.....	1,881.00	672.00	1,968.00	7.92	306,135.91
<b>ILLINOIS.</b>						
1 5 8 13	First.....	4,851.50	1,504.00	2,034.00		1,830,883.89
	Fifth.....	421.25	222.00	216.00		81,788.53
	Eighth.....	733.50	525.00	848.00		215,388.43
	Thirteenth.....	556.50	309.00	216.00		49,580.86
	Total.....	6,562.75	2,620.00	3,314.00		2,177,641.71
<b>INDIANA.</b>						
6 7	Sixth.....	2,148.75	897.00	1,428.00		225,051.75
	Seventh.....	619.00	276.00	382.00	18.80	139,435.08
	Total.....	2,767.75	1,173.00	1,810.00	18.80	364,486.83
<b>IOWA.</b>						
3 4	Third.....	691.00	374.00	510.00		127,943.26
	Fourth.....	1,113.50	653.00	1,122.00		227,200.51
	Total.....	1,804.50	1,027.00	1,632.00		355,143.77
<b>KENTUCKY.</b>						
2 5 6 7 8	Second.....	108.50	36.00	96.00		166,651.62
	Fifth.....	286.50	142.00	296.00		3,116,170.81
	Sixth.....	184.00	54.00	96.00		270,377.84
	Seventh.....	93.50	12.00	202.00		33,880.37
	Eighth.....	12.00		24.00		4,977.92
	Total.....	684.50	244.00	814.00		3,592,058.56
<b>MICHIGAN.</b>						
1 4	First.....	2,535.50	794.00	2,230.00		1,278,703.19
	Fourth.....	1,390.00	732.00	936.00	41.07	177,232.74
	Total.....	3,925.50	1,526.00	3,166.00	41.07	1,455,935.93
<b>MISSOURI.</b>						
1 6	First.....	1,601.75	387.00	508.00		7,982,799.52
	Sixth.....	695.50	196.00	328.00		95,616.46
	Total.....	2,297.25	583.00	836.00		8,078,415.99
<b>NEW JERSEY.</b>						
1 5	First.....	374.50	39.00	72.00	40.86	86,196.59
	Fifth.....	1,962.50	472.00	742.00	68.50	3,064,868.15
	Total.....	2,337.00	511.00	814.00	108.86	3,151,064.74

OF INTERNAL REVENUE, ETC.—Continued.

	FERMENTED LIQUORS.						
	Fermented liquors, per barrel of not more than 31 gallons, \$1.60.	Brewers, annual manufacture less than 500 barrels (special tax), \$36.	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), \$30.	Miscellaneous collections relating to fermented liquors.	Total collections on fermented liquors.
1 4	\$1,131,887.20	\$795.84	\$5,929.17	\$4,145.56	\$8,892.29	\$4,184.00	\$1,155,834.06
	234,275.17	962.51	3,283.34	1,170.03	4,477.18		244,168.23
	1,366,162.37	1,758.35	9,212.51	5,315.59	13,369.47	4,184.00	1,400,602.29
1 5 8 13	5,685,253.20	500.00	9,241.67	13,297.28	14,089.98		5,722,382.13
	264,780.00		300.00	1,800.87	2,300.07		269,180.94
	306,386.80	100.00	2,150.00	5,085.91	7,512.36		321,135.27
	355,362.40	50.00	1,033.33	2,992.51	4,991.65		364,429.89
	6,611,682.40	650.00	12,725.00	23,176.57	28,894.26		6,677,128.23
6 7	888,749.46	150.00	3,266.67	7,480.82	13,421.66		922,068.55
	693,398.40	104.17	1,250.00	4,173.36	5,166.64		704,092.57
	1,582,147.86	254.17	3,516.67	11,654.18	18,588.30		1,626,161.12
3 4	274,636.80	50.00	600.00	7,399.17	16,941.69		299,627.66
	215,416.00		1,133.33	2,955.00	4,993.76		222,498.09
	488,052.80	50.00	1,733.33	10,354.17	21,935.45		522,125.75
2 5 6 7 8	30,956.50		200.00	1,432.99	941.68		33,523.17
	472,937.01	50.00	2,233.33	1,976.69	1,233.34		478,430.37
	298,124.90		360.00	338.34	150.00		298,912.54
	32,344.00		100.00	482.50	1,463.31		34,391.81
	21,244.00		100.00	126.66	983.33		22,453.99
	856,692.71	50.00	2,933.33	4,337.18	4,776.66		867,719.88
1 4	1,291,511.85	316.66	6,733.33	2,806.69	5,964.66	1,325.90	1,308,656.03
	484,314.40	156.00	2,141.67	5,761.69	7,879.16		500,246.92
	1,775,826.25	466.66	8,875.00	8,568.38	13,843.76	1,325.90	1,808,903.95
1 6	4,256,184.66	100.00	3,768.34	3,859.19	9,329.87		4,273,173.00
	538,871.50	412.50	1,366.67	4,862.49	6,950.00		552,463.46
	4,795,056.40	512.50	5,075.01	8,721.68	16,279.87		4,825,636.46
1 5	175,235.00	100.00	900.00	833.33	5,425.01		181,793.34
	3,765,849.79	154.17	3,633.33	4,460.01	9,089.59		3,782,223.89
	3,941,084.79	254.17	3,883.33	5,283.34	14,514.60		3,965,920.23

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.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.
<b>NEW YORK.</b>						
1	First.....	\$1,833.00	\$138.00	\$252.00	.....	\$285,448.16
2	Second.....	1,583.50	394.00	2,306.00	.....	2,703,058.43
3	Third.....	6,008.00	1,159.00	3,102.00	.....	2,440,520.27
14	Fourteenth.....	2,294.25	882.00	1,272.00	.....	623,805.99
21	Twenty-first.....	1,757.00	636.00	1,236.00	.....	585,285.63
28	Twenty-eighth.....	2,400.00	960.00	1,140.00	\$146.13	789,538.27
	Total.....	15,935.75	4,169.00	9,808.00	146.13	7,427,656.75
<b>NORTH CAROLINA.</b>						
4	Fourth.....	52.00	36.00	95.12	.....	2,594,591.14
5	Fifth.....	37.50	.....	36.00	.....	2,128,175.03
	Total.....	89.50	36.00	131.12	.....	4,722,766.17
<b>OHIO.</b>						
1	First.....	1,072.50	317.00	830.00	.....	2,960,304.12
10	Tenth.....	696.00	291.00	222.00	.....	316,269.70
11	Eleventh.....	594.50	306.00	1,224.00	37.47	449,591.65
18	Eighteenth.....	2,327.00	873.00	1,530.00	.....	485,322.37
	Total.....	4,690.00	1,787.00	3,806.00	37.47	4,211,487.24
<b>PENNSYLVANIA.</b>						
1	First.....	2,148.00	1,038.00	1,558.00	95.48	2,181,844.15
9	Ninth.....	3,229.00	1,397.00	5,084.00	.....	2,242,120.61
12	Twelfth.....	558.50	207.00	216.00	.....	201,219.21
23	Twenty-third.....	1,651.50	774.00	3,518.00	.....	1,271,409.09
	Total.....	7,587.00	3,416.00	10,376.00	95.48	5,846,593.06
<b>TENNESSEE.</b>						
2	Second.....	103.50	48.00	48.00	.....	109,025.31
5	Fifth.....	138.50	24.00	192.00	.....	613,608.93
	Total.....	237.00	72.00	240.00	.....	722,634.24
<b>TEXAS.</b>						
3	Third.....	281.50	108.00	192.00	.....	34,566.78
4	Fourth.....	180.50	136.00	144.00	34.65	22,447.37
	Total.....	462.00	244.00	336.00	34.65	57,014.15
<b>VIRGINIA.</b>						
2	Second.....	320.50	159.00	256.00	.....	2,425,499.29
6	Sixth.....	205.50	38.00	144.00	104.53	955,269.74
	Total.....	526.00	217.00	400.00	104.53	3,380,768.94
<b>WISCONSIN.</b>						
1	First.....	2,360.75	1,103.00	1,400.00	.....	887,304.07
2	Second.....	834.00	510.00	764.00	.....	126,149.47
	Total.....	3,194.75	1,613.00	2,164.00	.....	1,013,453.54

OF INTERNAL REVENUE, ETC.—Continued.

FERMENTED LIQUORS.						
Fermented liquors, per barrel of not more than 31 gallons, \$1.60	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.	Miscellaneous collections relating to fermented liquors.	Total collections on fermented liquors.
\$4,522,031.43	\$312.50	\$5,258.34	\$1,589.16	\$3,643.76	.....	\$4,532,835.19
463,422.20	50.00	433.33	153.33	1,054.16	.....	465,113.02
6,267,306.60	300.00	2,400.00	992.51	2,200.01	.....	6,373,199.12
2,413,975.24	350.00	4,600.00	2,535.00	10,558.31	.....	2,432,018.55
880,182.60	75.00	4,158.33	1,576.65	6,210.41	.....	892,202.99
2,101,536.60	274.99	5,225.00	3,052.92	7,389.47	.....	2,117,478.98
16,748,454.67	1,362.49	22,075.00	9,809.57	31,056.12	.....	16,812,847.85
.....	.....	.....	695.84	1,312.53	.....	2,008.37
.....	.....	.....	416.67	531.25	.....	947.92
.....	.....	.....	1,112.51	1,843.78	.....	2,956.29
2,397,860.00	1,000.01	3,864.98	1,819.18	2,920.84	.....	2,408,065.01
907,499.29	150.00	3,558.34	2,865.80	6,400.02	.....	920,473.36
773,299.00	.....	1,658.33	1,740.83	6,083.34	.....	782,691.50
1,503,924.79	108.33	2,725.00	2,753.37	8,758.39	.....	1,518,269.88
5,582,492.99	1,858.34	11,806.65	9,179.18	24,162.59	.....	5,629,499.75
4,308,528.00	4.17	8,491.71	2,420.92	14,520.98	.....	4,333,965.78
343,516.80	.....	2,016.66	1,776.67	3,385.42	.....	350,695.55
1,266,416.61	54.17	2,850.00	2,546.67	8,712.50	.....	1,280,579.95
2,988,931.55	445.84	9,666.67	6,240.00	14,900.00	\$1,854.30	3,022,038.36
8,907,392.95	504.18	23,025.04	12,984.26	41,518.90	1,854.30	8,987,279.64
106,456.00	.....	225.00	145.00	466.67	.....	107,292.67
170,212.50	.....	200.00	1,074.19	1,535.42	.....	173,022.11
276,668.50	.....	425.00	1,219.19	2,002.09	.....	280,314.78
524,014.15	306.25	741.67	34,430.62	14,245.84	.....	573,868.53
166,132.00	.....	233.33	7,603.34	6,538.34	.....	180,502.01
690,176.15	306.25	975.00	42,033.96	20,879.18	.....	754,370.54
95,081.60	29.17	300.00	1,747.47	1,168.75	.....	98,326.99
139,949.65	.....	333.34	686.55	1,310.43	.....	142,279.97
235,031.25	29.17	633.34	2,434.02	2,479.18	.....	240,606.96
5,106,922.40	891.66	8,366.67	6,657.49	8,102.07	494.37	5,131,434.66
773,983.20	216.67	6,408.33	5,663.34	7,734.99	.....	795,066.53
5,880,905.60	1,108.33	14,775.00	12,220.83	15,857.06	494.37	5,925,341.19





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.	
CALIFORNIA.							
1	First		\$2.00		\$0.50	\$12.00	\$14.50
4	Fourth						
	Total		2.00		.50	12.00	14.50
ILLINOIS.							
1	First	\$1.00	5.00	\$4.00	24.00	36.00	70.00
5	Fifth						
8	Eighth	2.00	2.80		.32	22.00	27.12
13	Thirteenth						
	Total	3.00	7.80	4.00	24.32	58.00	97.12
INDIANA.							
6	Sixth				1.00	10.00	11.00
7	Seventh						
	Total				1.00	10.00	11.00
IOWA.							
3	Third						
4	Fourth		200.10				200.10
	Total		200.10				200.10
KENTUCKY.							
2	Second						
5	Fifth						
6	Sixth						
7	Seventh						
8	Eighth						
	Total						
MICHIGAN.							
1	First						
4	Fourth						
	Total						
MISSOURI.							
1	First		61.00		11.50	12.00	84.50
6	Sixth		.50	.50	9.50	34.00	44.50
	Total		61.50	.50	21.00	46.00	129.00
NEW JERSEY.							
1	First						
5	Fifth		8.00			11.00	19.00
	Total		8.00			11.00	19.00

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, custom-house, \$10.	Brokers, pawn, \$20.
\$11,915.68	\$86,929.45	\$9,371.18	\$10,007.18	\$192.50	\$1,822.53
1,327.84	11,745.25	2,066.80	637.51		120.00
13,243.02	98,674.70	11,437.98	10,644.69	192.50	1,942.53
8,506.26	113,971.93	23,772.13	14,941.49	70.00	612.49
2,196.09	13,620.00	1,681.61	820.84		298.33
11,426.93	30,531.00	3,186.52	3,018.81		510.01
4,347.91	12,223.33	2,503.31	425.00		143.33
26,487.19	170,346.26	31,143.57	19,206.14	70.00	1,564.16
7,564.51	42,676.42	11,387.09	2,864.58	10.00	963.34
3,314.22	18,090.00	2,588.85	475.00	129.16	534.98
10,878.73	60,766.42	13,975.94	3,339.58	139.16	1,498.32
27,728.07	20,923.32	5,911.58	1,306.26		212.49
15,502.63	48,013.33	3,868.49	2,012.50		663.32
43,230.70	68,936.65	9,780.07	3,318.76		875.81
3,727.17	11,110.50	657.15	387.50		35.00
1,297.93	29,740.00	331.81	1,079.17		60.00
595.84	6,264.00	341.78			
758.33	12,459.01	452.92	277.09		20.00
943.34	5,144.00	173.98	60.00		
7,322.61	64,717.51	1,957.64	1,793.76		115.00
9,033.35	40,959.00	7,029.66	2,362.57	20.00	535.85
5,745.83	25,289.67	5,784.76	1,466.24		295.00
14,779.18	66,248.67	12,814.42	3,818.81	20.00	830.85
9,051.59	95,427.50	6,114.16	4,175.00	20.00	475.00
11,412.51	30,019.50	4,126.69	3,668.75	10.00	689.17
20,464.10	125,447.00	10,240.85	7,843.75	30.00	1,164.17
279.67	7,992.25	2,503.80	604.16		20.00
470.83	48,441.34	10,145.84	2,064.57		116.66
750.50	56,433.59	12,649.64	2,668.73		136.66

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.	
<b>NEW YORK.</b>							
1	First						
2	Second				\$90.00	\$150.00	
3	Third	\$180.00	\$25.00	22.50	12.00	239.50	
14	Fourteenth						
21	Twenty-first						
28	Twenty-eighth						
	Total	180.00	25.00	112.50	72.00	389.50	
<b>NORTH CAROLINA.</b>							
4	Fourth						
5	Fifth						
	Total						
<b>OHIO.</b>							
10	First		2.00	12.75	18.00	32.75	
11	Tenth		16.00	8.00	22.00	46.00	
18	Eighteenth						
	Total	18.00		20.75	40.00	78.75	
<b>PENNSYLVANIA.</b>							
1	First			10.50	27.00	37.50	
9	Ninth						
12	Twelfth						
23	Twenty-third			8.00	10.00	18.00	
	Total			18.50	37.00	55.50	
<b>TENNESSEE.</b>							
2	Second						
5	Fifth						
	Total						
<b>TEXAS.</b>							
3	Third						
4	Fourth						
	Total						
<b>VIRGINIA.</b>							
2	Second						
6	Sixth						
	Total						
<b>WISCONSIN.</b>							
1	First						
2	Second						
	Total						

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, custom-house, \$10.	Brokers, pawn, \$20.
\$1,167.01	\$26,387.50	\$7,232.65	\$1,081.25	\$9.17	\$213.33
6,143.80	592,173.36	2,138.55	44,727.09	1,622.49	508.53
1,443.75	32,182.41	6,251.60	4,020.88		990.85
1,396.33	53,013.09	8,551.45	3,566.66	10.00	448.33
2,169.75	40,821.67	7,112.74	3,585.42	10.00	766.67
2,568.74	12,796.00	8,878.74	3,293.34	38.34	549.99
14,889.38	787,374.03	40,165.73	60,224.64	1,690.00	3,477.50
4,535.84	4,524.00	215.22	522.92	49.16	
1,345.75	5,490.00	68.33	199.99	33.33	55.00
5,881.59	10,014.00	283.55	722.91	82.49	55.00
2,066.51	34,324.00	1,423.16	1,883.35		130.00
5,260.18	29,072.68	3,999.09	1,087.50		178.34
2,180.67	19,928.42	3,476.98	662.49		484.16
5,291.68	89,175.00	7,945.57	1,525.02	10.00	678.34
14,799.04	172,500.10	16,844.80	5,158.36	10.00	1,420.84
1,608.34	194,012.21	2,966.83	4,139.72	97.50	425.83
770.84	38,678.53	1,082.11	1,320.84		50.00
49,572.00	4,444.34	1,972.67	2,395.84		261.66
3,702.93	152,748.49	6,781.96	5,508.35	10.00	334.17
55,654.11	389,883.57	12,803.57	13,364.75	107.50	1,071.66
1,269.00	8,807.35	810.70	633.33		100.00
3,487.75	22,092.00	1,277.48	1,121.60		540.00
4,756.75	30,899.35	2,088.18	1,754.93		640.00
5,336.26	35,429.66	2,283.27	3,612.51	138.34	471.66
6,213.82	35,385.34	2,487.94	3,129.59		198.34
11,550.08	70,815.00	4,771.21	6,742.10	138.34	670.00
1,429.17	20,636.67	2,464.38	693.75	150.00	355.84
2,491.68	13,139.25	909.33	179.18		
3,920.85	33,775.92	3,373.71	872.93	150.00	355.84
3,814.59	24,478.54	7,493.43	1,964.59		173.33
8,146.67	15,465.00	6,223.57	1,883.33		203.33
11,961.26	39,943.54	13,717.00	3,847.92		876.66

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.	Dealers in grain, securities, etc., \$50.	Total collections on special taxes not elsewhere enumerated.
<b>CALIFORNIA.</b>						
1 First .....	\$470.44		\$923.77	\$2,552.94	\$595.85	\$124,781.52
4 Fourth .....	60.00	\$183.34	496.87	75.00		16,712.11
Total .....	530.44	183.34	1,420.64	2,627.94	595.85	141,493.63
<b>ILLINOIS.</b>						
1 First .....	4,258.19	283.34	1,348.54	3,154.17	1,645.81	172,564.35
5 Fifth .....	191.69	100.00	608.01	83.33	62.50	19,602.40
8 Eighth .....	398.65	300.01	1,714.03	183.33	3,909.64	55,188.93
13 Thirteenth .....	5.00	91.66	471.78	125.00	195.84	20,532.16
Total .....	4,853.53	775.01	4,142.36	3,545.83	5,813.79	267,947.84
<b>INDIANA.</b>						
6 Sixth .....	447.73	691.66	2,132.08	708.34	2,079.17	71,524.92
7 Seventh .....	248.37		1,185.99	258.34	500.00	27,324.91
Total .....	696.10	691.66	3,318.07	966.68	2,579.17	98,849.83
<b>IOWA.</b>						
3 Third .....	1,389.04	241.67	852.51	387.50	79.17	58,981.61
4 Fourth .....	972.97	275.00	1,825.43	974.99	408.32	74,516.98
Total .....	2,362.01	516.67	2,677.94	1,362.49	487.49	133,498.59
<b>KENTUCKY.</b>						
2 Second .....	82.52	91.67	765.40		302.09	17,159.00
5 Fifth .....	188.46	204.17	331.00	400.02	137.50	33,770.06
6 Sixth .....	47.52		215.87			7,465.01
7 Seventh .....	78.75	108.33	400.41	91.67	177.50	14,824.01
8 Eighth .....	101.26		231.75		66.66	6,710.99
Total .....	498.51	404.17	1,944.43	491.69	683.75	79,929.07
<b>MICHIGAN.</b>						
1 First .....	1,316.25	208.34	1,386.52	758.35	1,277.11	64,887.00
4 Fourth .....	543.96		725.00	258.33	287.50	40,386.29
Total .....	1,860.21	208.34	2,111.52	1,016.68	1,564.61	105,273.29
<b>MISSOURI.</b>						
1 First .....	900.02	112.50	1,416.75	750.00	1,760.42	120,202.94
6 Sixth .....	380.44	175.00	838.31	1,016.66	1,979.19	54,316.22
Total .....	1,280.46	287.50	2,255.06	1,766.66	3,739.61	174,519.16
<b>NEW JERSEY.</b>						
1 First .....	20.64	16.67	829.60	475.00	116.67	12,858.46
5 Fifth .....	2,267.77	100.00	599.57	1,425.01	300.00	65,931.59
Total .....	2,288.41	116.67	1,429.17	1,900.01	416.67	78,790.05

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.	
\$35,119.15	\$12,017.55			\$8,481.42	\$55,618.12	\$307,725.50	\$64,788.13	\$362,513.63	
5,630.14	249.13				5,879.27	6,719.68	4,741.52	11,461.20	
40,749.29	12,266.68			8,481.42	61,497.39	314,445.18	59,529.65	373,974.83	
283,328.71	6,188.43	\$623.61		7,170.11	297,310.86	1,296,494.64	44,183.53	1,340,678.17	
16,007.60					16,007.60	16,401.37	829.17	17,230.54	
11,893.83				602.55	12,496.38	28,553.38	694.19	29,247.57	
150.00					150.00	10,924.79	877.57	11,802.36	
311,380.14	6,188.43	623.61		7,772.66	325,964.84	1,352,374.18	46,584.46	1,398,958.64	
7,952.69					7,952.69	50,391.22	4,046.35	54,437.57	
10,639.41				602.14	11,241.55	17,333.76	957.76	18,291.52	
18,592.10				602.14	19,194.24	67,724.98	5,004.11	72,729.09	
5,505.75				536.15	6,041.90	51,315.93	970.36	62,286.29	
36,915.39	1,317.21				38,232.60	44,192.47	1,665.96	45,858.43	
42,421.14	1,317.21			536.15	44,274.50	95,508.40	2,636.32	98,144.72	
1,541.26					1,541.26	6,056.14	31.50	6,087.64	
9,999.37	592.20				10,591.57	47,158.58	3,431.61	50,590.19	
955.61					955.61	1,647.30	476.15	2,123.45	
104.31					104.31	7,399.36	119.54	7,518.90	
177.42					177.42	3,502.05		3,502.05	
12,757.97	592.20				13,350.17	65,763.43	4,058.80	69,822.23	
37,921.95	3,030.80			8,667.18	49,619.93	98,714.66	2,078.10	100,792.76	
18,160.73					18,160.73	22,151.66	854.18	23,005.84	
56,082.68	3,030.80			8,667.18	67,780.66	120,866.32	2,932.28	123,798.60	
80,465.05	1,533.71				81,998.76	285,417.76	26,827.52	312,245.28	
2,819.11	6,193.85				9,012.96	124,959.85	4,282.87	129,242.72	
83,284.16	7,727.56				91,011.72	410,377.61	31,110.39	441,488.00	
16,850.87	1,179.10				18,029.97	11,136.45	1,395.43	12,531.88	
38,566.64	3,782.22	3,878.97			61,831.40	54,185.24	5,291.44	59,476.68	
55,417.51	4,961.32	3,878.97			79,861.37	65,321.69	6,686.87	72,008.56	

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.	Dealers in grain, securities, etc., \$50.	Total collections on special taxes not elsewhere enumerated.
NEW YORK.							
1	First	\$2,703.77		\$847.10	\$1,750.00		\$41,841.78
2	Second	95.00		93.75	491.67	\$947.92	648,541.96
3	Third	1,340.61		378.46	3,950.07	152.10	50,710.73
14	Fourteenth	3,236.08	\$91.67	1,243.35	1,066.66	1,697.94	74,321.54
21	Twenty-first	717.10	116.67	1,305.85	858.34	2,343.74	59,807.95
28	Twenty-eighth	234.22	91.67	1,675.04	1,483.34	2,125.06	63,734.48
	Total	8,326.78	300.01	5,543.53	9,600.08	6,866.76	938,458.44
NORTH CAROLINA.							
4	Fourth	165.62	75.00	626.71			10,714.47
5	Fifth	127.76	150.00	193.44			7,663.00
	Total	293.38	225.00	820.15			18,378.07
OHIO.							
1	First	2,077.50	118.34	658.76	1,008.33	1,002.03	44,691.98
10	Tenth	784.73	100.00	1,296.42	458.35	693.75	42,931.04
11	Eleventh	746.16	25.00	791.21	366.67	325.00	28,935.76
18	Eighteenth	1,179.27	383.33	1,594.05	1,008.33	704.16	109,494.75
	Total	4,786.66	626.67	4,340.44	2,841.68	2,724.94	226,053.53
PENNSYLVANIA.							
1	First	245.22	25.00	926.71	2,166.66	556.27	207,170.29
9	Ninth	55.00	75.00	920.45	350.01	1,062.50	44,365.28
12	Twelfth	178.74		784.20	525.00	912.43	61,046.94
23	Twenty-third	692.92	200.00	1,382.10	1,150.01	3,216.68	175,727.61
	Total	1,171.88	300.00	4,013.46	4,191.68	5,747.94	488,810.12
TENNESSEE.							
2	Second	116.26	141.67	146.69	166.67		12,191.67
5	Fifth	145.89	241.67	471.34	616.67	806.27	30,800.67
	Total	262.15	383.34	618.03	783.34	806.27	42,992.34
TEXAS.							
3	Third	25.83		670.88	1,133.33	122.50	49,224.24
4	Fourth	120.84	125.00	926.61	733.32	1,235.43	50,556.23
	Total	146.67	125.00	1,597.49	1,866.65	1,357.93	99,780.47
VIRGINIA.							
2	Second	140.85		622.96	841.66	250.00	27,585.28
6	Sixth	371.41	158.83	480.88		226.04	17,956.10
	Total	512.26	158.83	1,103.84	841.66	476.04	45,541.38
WISCONSIN.							
1	First	1,393.45	283.33	1,225.75	874.99	920.82	42,622.82
2	Second		83.34	1,112.09	400.00	162.50	33,679.83
	Total	1,393.45	366.67	2,337.84	1,274.99	1,083.32	76,302.65

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.	
\$152,021.09	\$19,382.88	\$9,068.32		\$34,489.22	\$208,961.51	\$55,189.87	\$9,304.92	\$64,494.79	
577.06				807.50	1,384.56	6,211,233.75	139,748.89	6,350,982.64	
832,003.77	118,035.12	7,555.87		53,486.20	1,011,080.96	69,519.38	40,167.40	109,686.78	
82,850.90	36,706.75	13,230.42		54,372.16	137,160.23	50,082.18	2,427.10	52,509.28	
85,623.13	27,719.00	1,188.94		3,782.44	118,313.51	33,814.41	2,192.45	36,006.86	
69,498.91	9,577.41	226.42		2,640.32	81,943.06	72,197.37	19,618.42	91,815.79	
1,222,574.86	211,421.16	25,269.97		149,577.84	1,608,843.83	6,492,036.91	213,459.18	6,705,496.09	
1,547.44	715.56				2,263.00	15,596.69	3,059.33	18,656.01	
309.52	642.68				952.10	2,694.11	163.25	2,857.36	
1,856.96	1,358.14				3,215.10	18,290.80	3,222.57	21,513.37	
30,826.68					30,826.68	103,716.64	15,402.59	119,119.23	
14,355.87	1.32				14,357.19	35,580.14	11,064.14	46,644.28	
4,423.16	252.70				4,675.86	22,905.49	1,210.00	23,515.49	
19,461.97					19,461.97	157,805.28	3,862.01	161,667.29	
69,067.68	254.02				69,321.70	319,407.55	31,538.74	350,946.29	
210,120.44	262,705.40				462,825.84	575,708.57	17,426.44	593,130.31	
14,998.22	596.94			604.58	16,199.74	28,320.40	595.65	28,916.05	
36,571.46	888.81			2,586.54	40,043.81	19,881.93	531.31	20,413.24	
124,750.19	1,988.79	1,758.94		13,186.63	141,684.65	322,418.84	5,480.38	327,899.22	
386,440.31	266,176.94	1,758.94		16,377.75	600,753.94	946,325.04	24,033.78	970,358.82	
381.30					381.30	6,011.28	168.01	6,179.29	
7,001.88					7,001.88	39,170.24	905.09	40,075.33	
7,383.18					7,383.18	45,181.52	1,073.10	46,254.62	
5,703.44				1,250.00	6,953.44	54,396.41	1,842.90	55,739.31	
321.46	381.00	10,987.42			11,689.88	30,019.46	932.86	30,952.32	
6,024.90	381.00	10,987.42		1,250.00	18,643.32	84,416.87	2,275.76	86,691.63	
12,836.76	197.25				13,034.01	74,616.23	1,085.09	75,701.32	
					2,757.18	14,119.85	941.75	15,061.60	
12,836.76	197.25				13,034.01	88,736.08	2,026.84	90,762.92	
41,205.57	660.40			7,848.24	49,714.21	123,599.20	13,451.22	137,050.42	
11,086.12				1,375.74	12,461.86	12,313.27	800.20	13,113.47	
52,291.69	660.40				52,952.09	135,912.47	14,251.42	150,163.89	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	BANKS AND BANKERS.				MISCELLANEOUS.		
	Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{2}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Manufacturers of process or run-ovated butter (special tax), \$50.	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.
<b>CALIFORNIA.</b>							
1 First.....					\$1,382.14	\$33,296.68	
4 Fourth.....					.24		
Total.....					1,382.38	33,296.68	
<b>ILLINOIS.</b>							
1 First.....				\$300.00	36,674.00	42,294.70	
5 Fifth.....					.20		
8 Eighth.....					3.74		
13 Thirteenth.....							
Total.....				300.00	36,677.94	42,294.70	
<b>INDIANA.</b>							
6 Sixth.....						3,586.58	
7 Seventh.....					1.00		
Total.....					1.00	3,586.58	
<b>IOWA.</b>							
3 Third.....				50.00			
4 Fourth.....							
Total.....				50.00			
<b>KENTUCKY.</b>							
2 Second.....							
5 Fifth.....							
6 Sixth.....							
7 Seventh.....							
8 Eighth.....							
Total.....							
<b>MICHIGAN.</b>							
1 First.....					272.58		
4 Fourth.....					47,021.92		
Total.....					47,294.50		
<b>MISSOURI.</b>							
1 First.....					5.96		
6 Sixth.....					.10		
Total.....					6.06		
<b>NEW JERSEY.</b>							
1 First.....							
5 Fifth.....					28.00	285,642.18	
Total.....					28.00	285,642.18	

OF INTERNAL REVENUE, ETC.—Continued.

	MISCELLANEOUS.			PENALTIES.					Total of penalties, etc., collected.
	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instruments.	United States shares of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	
		\$34,679.06		10.00	123.32	10,813.50		107.50	11,054.32
	\$108.00	79,376.70	\$68.57	30.00	2,439.74	3,490.00	\$42.84	325.24	6,402.39
	1.87	2.07	8.03		925.00	500.00	2.55	058.85	2,094.43
		3.74	30.17		597.00	225.00	1.02	1,592.00	2,445.79
	.11	.11	215.31		443.90	80.00	56.40	397.28	1,186.89
	109.98	79,382.62	322.08	30.00	4,405.64	4,201.00	96.81	2,973.97	12,120.50
	8.99	3,594.91	1.48			1,012.20		82.85	1,096.53
	4.98	5.08	981.12				4.19		985.31
	13.01	3,600.59	982.60			1,012.20	4.19	82.85	2,081.84
		50.00	64.84		150.00	755.15			969.99
	12.02	12.02		10.00		510.00	13.02	276.19	809.21
	12.02	62.02	64.84	10.00	150.00	1,265.15	13.02	276.19	1,779.20
	123.02	123.02	120.95		156.06	514.50	88.57	129.48	1,008.96
			75.07		86.09	5,667.20	37.65	100.00	5,966.01
	2.76	2.76	522.71			1,130.00		123.84	1,776.55
			48.38		1,621.81	257.37	5.18		1,932.74
			363.13			140.00	12.48	74.45	500.06
	125.78	125.78	1,129.64		1,863.95	7,709.07	143.85	427.77	11,274.32
	54.84	327.42	11.45			520.00			531.45
		47,021.92	149.05			168.95	6.62		324.62
	54.84	47,349.34	160.50			688.95	6.62		856.07
		5.96	20.83	70.00		2,131.70		919.50	3,142.03
	20.00	20.10	86.91		652.48	10.00	42.10	1,808.36	2,599.85
	20.00	26.06	107.74	70.00	652.48	2,141.70	42.10	2,727.86	5,741.88
	32.14	32.14	394.26	10.00		397.63	28.00	108.14	938.03
	1.05	285,071.23	44.79	130.00	95.88	540.00	13.24	34.72	858.03
	33.19	285,703.37	439.05	140.00	95.88	937.63	41.24	142.86	1,796.66

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	BANKS AND BANKERS.				MISCELLANEOUS.	
	Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{2}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.
<b>NEW YORK.</b>						
1	First					\$107,713.96
2	Second				\$9,578.76	51,722.42
3	Third				229.62	
14	Fourteenth					
21	Twenty-first				6.22	
28	Twenty-eighth				18.50	8,025.08
	Total				89,833.10	167,461.46
<b>NORTH CAROLINA.</b>						
4	Fourth					
5	Fifth					
	Total					
<b>OHIO.</b>						
1	First				188,343.38	
10	Tenth					17,580.82
11	Eleventh				1.00	504.24
18	Eighteenth					9,249.25
	Total				188,344.38	27,334.31
<b>PENNSYLVANIA.</b>						
1	First				11.78	108,528.91
9	Ninth				.96	
12	Twelfth					
23	Twenty-third				.72	39,032.75
	Total				13.46	147,561.66
<b>TENNESSEE.</b>						
2	Second					
5	Fifth					
	Total					
<b>TEXAS.</b>						
3	Third				38.02	
4	Fourth				13.30	1,067.79
	Total				51.32	1,067.79
<b>VIRGINIA.</b>						
2	Second					
6	Sixth					
	Total					
<b>WISCONSIN.</b>						
1	First					44.08
2	Second					
	Total					44.08

OF INTERNAL REVENUE, ETC.—Continued.

	MISCELLANEOUS.				PENALTIES.				
	Collections not otherwise herein provided for.	Total miscellaneous collections.	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.
	\$9.12	\$107,723.68	\$24.13	\$130.00	\$205.45	\$935.00	\$8.73		\$1,303.31
	204.95	141,506.13	63.01	200.00		1,670.00		\$28.37	1,961.38
	112.70	342.32	257.24	70.62	461.67	2,900.00	286.65	38.87	4,115.05
	46.10	46.10	539.45	50.00		125.00	1.72	519.37	1,235.54
	1.26	7.48	2.47			10.00	.61		104.20
		8,043.58	69.73			520.00	5.68		714.57
	374.13	257,668.69	956.03	450.62	877.40	6,150.00	408.39	586.61	9,434.05
	51.25	51.25	138.24			11,651.69	160.84	4,669.47	16,620.24
			165.94		10,923.36	12,853.62		2,606.71	23,619.63
	51.25	51.25	304.18		10,923.36	24,505.31	160.84	7,276.18	43,239.87
	1.95	188,345.33	29.27		434.10	8,760.00			9,223.37
	30.00	17,610.82	7.06			3,322.46	4.95		3,334.47
		505.24				120.00	22.16	76.40	218.56
	2.00	9,251.25	7.50	5.00	156.85	715.00	6.55	116.62	1,007.92
	33.95	215,712.64	43.83	5.00	590.95	12,917.46	33.66	193.02	13,783.92
	8.64	108,549.33	44.51	135.00	1,144.06	2,920.00	23.89		4,266.96
		.96	.75	20.00	64.61	1,305.00	.10		1,390.46
			12.86	95.00		388.90	.25	142.56	630.57
	13.95	39,049.52	56.86	106.00		6,510.00	1.81	124.20	6,738.87
	21.69	147,596.81	114.98	356.00	1,208.67	11,123.90	25.55	266.76	13,095.86
	30.18	30.18	4.14		1.17	4,650.00	16.74	5,244.46	9,916.51
			98.14		1,058.95	4,320.00		2,513.47	7,990.56
	30.18	30.18	102.28		1,060.12	8,970.00	16.74	7,757.93	17,907.07
	2.50	40.52	8.80	10.00	200.00	106.21	.05		324.56
	1,124.70	2,205.79	110.18	20.00	1,450.00	393.43	2.88	100.00	2,076.49
	1,127.20	2,246.31	118.48	30.00	1,650.00	499.64	2.93	100.00	2,401.05
			39.48		102.83	25.00	20.78	80.11	268.20
				25.00	1,976.82	1,720.00	18.80	368.96	4,109.58
			39.48	25.00	2,079.65	1,745.00	39.58	449.07	4,377.78
		44.08	25.89	30.00		315.00			370.89
					2,700.00	1,910.00		17.20	4,627.20
		44.08	25.89	30.00	2,700.00	2,225.00		17.20	4,998.09

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

DISTRICTS.		DISTILLED SPIRITS.		
		Total.	Refunded.	Net total.
CALIFORNIA.				
1	First.....	\$1,280,969.29	\$244.52	\$1,280,724.77
4	Fourth.....	176,105.52	56.18	176,049.34
	Total.....	1,457,074.81	300.70	1,456,774.11
ILLINOIS.				
1	First.....	653,439.48	72.71	653,366.77
5	Fifth.....	30,854,117.25	57.00	30,854,060.25
8	Eighth.....	10,050,608.91	25.00	10,050,583.91
13	Thirteenth.....	431,184.45		431,184.45
	Total.....	41,989,350.09	154.71	41,989,195.38
INDIANA.				
6	Sixth.....	6,185,149.15		6,185,149.15
7	Seventh.....	16,555,383.00	97.79	16,555,285.21
	Total.....	22,740,532.15	97.79	22,740,434.36
IOWA.				
3	Third.....	54,304.43	6.00	54,298.43
4	Fourth.....	40,997.56	100.00	40,897.56
	Total.....	95,301.99	106.00	95,195.99
KENTUCKY.				
2	Second.....	1,389,482.10	153.74	1,389,328.36
5	Fifth.....	8,807,551.31	664.95	8,806,886.36
6	Sixth.....	2,792,369.60	69.08	2,792,300.52
7	Seventh.....	2,231,562.74	51.59	2,231,511.15
8	Eighth.....	2,092,886.48	101.87	2,092,784.61
	Total.....	17,313,852.23	1,041.23	17,312,811.00
MICHIGAN.				
1	First.....	850,434.68		850,434.68
4	Fourth.....	76,858.90		76,858.90
	Total.....	927,293.58		927,293.58
MISSOURI.				
1	First.....	216,280.61	50.00	216,230.61
6	Sixth.....	354,878.79	87.61	354,791.18
	Total.....	571,159.40	137.61	571,021.79
NEW JERSEY.				
1	First.....	62,755.75		62,755.75
5	Fifth.....	289,989.20	10.00	289,979.20
	Total.....	352,744.95	10.00	352,734.95

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

TOBACCO.			FERMENTED LIQUORS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$285,353.87		\$285,353.87	\$1,155,834.06	\$20.00	\$1,155,814.06
20,782.04		20,782.04	244,168.23		244,168.23
306,135.91		306,135.91	1,400,002.29	20.00	1,399,982.29
1,830,883.89		1,830,883.89	5,722,382.13	40.00	5,722,342.13
81,788.53		81,788.53	269,180.94		269,180.94
215,388.43		215,388.43	321,135.27		321,135.27
49,580.86		49,580.86	364,429.89		364,429.89
2,177,641.71		2,177,641.71	6,677,128.23	40.00	6,677,088.23
225,051.75	\$87.21	224,964.54	922,068.55		922,068.55
139,435.08		139,435.08	704,092.57	30.00	704,062.57
364,486.83	87.21	364,399.62	1,626,161.12	30.00	1,626,131.12
127,943.26		127,943.26	299,627.66	42.25	299,585.41
227,200.51		227,200.51	222,498.09		222,498.09
355,143.77		355,143.77	522,125.75	42.25	522,083.50
166,651.62	2.00	166,649.62	33,528.17		33,528.17
3,116,170.81		3,116,170.81	478,430.37		478,430.37
270,377.84		270,377.84	298,912.54		298,912.54
33,880.37	24.00	33,856.37	34,394.81		34,394.81
4,977.92		4,977.92	22,453.99		22,453.99
3,592,058.56	26.00	3,592,032.56	867,719.88		867,719.88
1,278,703.19		1,278,703.19	1,308,659.03	42.75	1,308,616.28
177,232.74		177,232.74	500,246.92	170.63	500,076.29
1,455,935.93		1,455,935.93	1,808,905.95	213.38	1,808,692.57
7,982,799.53		7,982,799.53	4,273,173.00	1,175.50	4,271,997.50
95,616.46	16.66	95,599.80	552,463.46		552,463.46
8,078,415.99	16.66	8,078,399.33	4,825,636.46	1,175.50	4,824,460.96
86,196.59		86,196.59	181,793.34	50.00	181,743.34
3,064,868.15		3,064,868.15	3,783,226.89		3,783,226.89
3,151,064.74		3,151,064.74	3,965,020.23	50.00	3,964,970.23

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.		DISTILLED SPIRITS.		
		Total.	Refunded.	Net total.
NEW YORK.				
1	First.....	\$205,392.58	\$12.50	\$205,380.08
2	Second.....	488,376.59		488,376.59
3	Third.....	147,952.57		147,952.57
14	Fourteenth.....	3,039,651.24		3,039,651.24
21	Twenty-first.....	850,557.70		850,557.70
28	Twenty-eighth.....	201,205.64	50.00	201,155.64
	Total.....	4,933,136.32	62.50	4,933,073.82
NORTH CAROLINA.				
4	Fourth.....	263,344.35	598.31	262,746.04
5	Fifth.....	540,515.03	543.70	539,971.33
	Total.....	803,859.38	1,142.01	802,717.37
OHIO.				
1	First.....	9,993,610.53	10.40	9,993,600.13
10	Tenth.....	376,454.12		376,454.12
11	Eleventh.....	243,200.81		243,200.81
18	Eighteenth.....	231,520.27		231,520.27
	Total.....	10,844,785.73	10.40	10,844,775.33
PENNSYLVANIA.				
1	First.....	829,618.79		829,618.79
9	Ninth.....	422,517.26	12.54	422,504.72
12	Twelfth.....	168,934.55	8.69	168,925.86
23	Twenty-third.....	4,234,594.15	1,607.30	4,232,986.85
	Total.....	5,655,664.75	1,628.53	5,654,036.22
TENNESSEE.				
2	Second.....	179,138.06	279.68	178,858.38
5	Fifth.....	639,482.90	40.71	639,442.19
	Total.....	818,620.96	320.39	818,300.57
TEXAS.				
3	Third.....	54,542.18		54,542.18
4	Fourth.....	43,924.93		43,924.93
	Total.....	98,467.11		98,467.11
VIRGINIA..				
2	Second.....	59,402.97	50.00	59,352.97
6	Sixth.....	247,805.80	115.42	247,690.38
	Total.....	307,208.77	165.42	307,043.35
WISCONSIN.				
1	First.....	2,699,412.60	9.00	2,699,403.60
2	Second.....	94,277.11		94,277.11
	Total.....	2,793,689.71	9.00	2,793,680.71

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.			FERMENTED LIQUORS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$285,448.16		\$285,448.16	\$4,532,835.19		\$4,532,835.19
2,703,058.43		2,703,058.43	465,113.02	\$2.10	465,110.92
2,440,520.27	\$28.75	2,440,491.52	6,373,199.12	16.00	6,373,183.12
623,805.99		623,805.99	2,432,018.55	2,760.00	2,429,258.55
585,285.63		585,285.63	892,202.99	25.00	892,177.99
789,538.27		789,538.27	2,117,478.98		2,117,478.98
7,427,656.75	28.75	7,427,628.00	16,312,347.85	2,803.10	16,310,544.75
2,594,591.14	10.00	2,594,581.14	2,008.37		2,008.37
2,128,175.03	5.00	2,128,170.03	947.92		947.92
4,722,766.17	15.00	4,722,751.17	2,956.29		2,956.29
2,960,304.12		2,960,304.12	2,408,065.01	527.63	2,407,537.38
316,269.70	1.15	316,268.55	920,473.36		920,473.36
449,591.05		449,591.05	782,691.50		782,691.50
485,322.37		485,322.37	1,518,269.88		1,518,269.88
4,211,487.24	1.15	4,211,486.09	5,629,499.75	527.63	5,628,972.12
2,131,844.15	8.50	2,131,835.65	4,333,965.78	200.75	4,333,765.03
2,242,120.61		2,242,120.61	350,695.55		350,695.55
201,219.21		201,219.21	1,280,579.95		1,280,579.95
1,271,409.09		1,271,409.09	3,022,038.30	434.28	3,021,604.02
5,846,593.06	8.50	5,846,584.56	8,987,279.64	635.03	8,986,644.61
109,025.31	30.72	108,994.59	107,292.67		107,292.67
613,608.93	11.70	613,597.23	173,022.11		173,022.11
722,634.24	42.42	722,591.82	280,314.78		280,314.78
34,566.78		34,566.78	573,868.53	8.33	573,860.20
22,447.37		22,447.37	180,502.01		180,502.01
57,014.15		57,014.15	754,370.54	8.33	754,362.21
2,425,499.20		2,425,499.20	98,326.99		98,326.99
955,269.74	4.50	955,265.24	142,279.97		142,279.97
3,380,768.94	4.50	3,380,764.44	240,606.96		240,606.96
887,304.07		887,304.07	5,131,434.66	437.81	5,130,996.85
126,149.47	146.08	126,003.39	793,906.68	53.75	793,852.93
1,013,453.54		1,013,307.46	5,925,341.19	496.56	5,924,844.63





A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED.			LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
<b>CALIFORNIA.</b>						
1 First	\$124,781.52	\$128.00	\$124,653.52	\$55,618.12	\$3,805.44	\$51,812.68
4 Fourth	16,712.11	50.00	16,662.11	5,879.27	.....	5,879.27
Total	141,493.63	178.00	141,315.63	61,497.39	3,805.44	57,691.95
<b>ILLINOIS.</b>						
1 First	172,564.35	85.00	172,479.35	297,310.86	290.64	297,020.22
5 Fifth	19,662.40	16.00	19,646.40	16,007.60	.....	16,007.60
8 Eighth	55,188.93	268.67	54,920.26	12,496.38	.....	12,496.38
13 Thirteenth	20,532.16	10.97	20,521.19	150.00	.....	150.00
Total	267,947.84	380.64	267,567.20	325,964.84	440.64	325,524.20
<b>INDIANA.</b>						
6 Sixth	71,524.92	.....	71,524.92	7,952.69	651.21	7,301.48
7 Seventh	27,324.91	40.00	27,284.91	11,241.55	459.13	10,782.42
Total	98,849.83	40.00	98,809.83	19,194.24	1,110.34	18,083.90
<b>IOWA.</b>						
3 Third	58,981.61	10.42	58,971.19	6,041.90	15.00	6,026.90
4 Fourth	74,516.98	34.00	74,482.98	38,232.60	108.54	38,124.06
Total	133,498.59	44.42	133,454.17	44,274.50	123.54	44,150.96
<b>KENTUCKY.</b>						
2 Second	17,159.00	5.00	17,154.00	1,541.26	.....	1,541.26
5 Fifth	33,770.06	.....	33,770.06	10,591.57	1,239.86	9,351.71
6 Sixth	7,465.01	.....	7,465.01	935.61	.....	935.61
7 Seventh	14,824.01	704.00	14,120.01	104.31	104.31	.....
8 Eighth	6,710.99	.....	6,710.99	177.42	111.57	65.85
Total	79,929.07	709.00	79,220.07	13,350.17	1,455.74	11,894.43
<b>MICHIGAN.</b>						
1 First	64,887.00	.....	64,887.00	49,619.93	2,268.76	47,351.17
4 Fourth	40,386.29	94.00	40,292.29	18,160.73	1,379.24	16,781.49
Total	105,273.29	94.00	105,179.29	67,780.66	3,648.00	64,132.66
<b>MISSOURI.</b>						
1 First	120,202.94	177.00	120,025.94	81,998.76	2,218.55	79,780.21
6 Sixth	54,316.22	.....	54,316.22	9,012.96	39.84	8,979.12
Total	174,519.16	177.00	174,342.16	91,011.72	2,258.39	88,759.33
<b>NEW JERSEY.</b>						
1 First	12,858.46	.....	12,858.46	18,029.97	631.48	17,398.49
5 Fifth	65,931.59	.....	65,931.59	61,831.40	3,049.34	58,782.06
Total	78,790.05	.....	78,790.05	79,861.37	3,680.82	76,180.55

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

SCHEDULE A.			SCHEDULE B.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$307,725.50	\$1,785.78	\$305,939.72	\$54,783.13	.....	\$54,783.13
6,719.63	376.16	6,343.52	4,741.52	.....	4,741.52
314,445.18	2,161.94	312,283.24	59,524.65	.....	59,524.65
1,296,494.64	7,960.45	1,288,534.19	44,183.68	\$1,172.42	43,011.11
16,401.37	13.88	16,387.49	829.17	.....	829.17
28,553.33	14.35	28,538.98	694.19	.....	694.19
10,924.79	12.50	10,912.29	877.57	.....	877.57
1,352,374.18	8,001.18	1,344,373.00	46,584.46	1,202.96	45,381.50
50,391.22	9,002.07	41,389.15	4,046.35	.....	4,046.35
17,333.76	.....	17,333.76	957.76	.....	957.76
67,724.98	9,002.07	58,722.91	5,004.11	.....	5,004.11
51,815.93	28.42	51,787.51	970.36	177.81	792.55
44,192.47	272.29	43,920.18	1,665.96	.....	1,665.96
95,508.40	300.71	95,207.69	2,636.32	177.81	2,458.51
6,056.14	.....	6,056.14	31.50	.....	31.50
47,158.58	2.97	47,155.61	3,431.61	.....	3,431.61
1,647.30	.....	1,647.30	476.15	.....	476.15
7,399.36	3,868.93	3,530.43	119.54	.....	119.54
3,502.05	.....	3,502.05	.....	.....	.....
65,763.43	3,871.90	61,891.53	4,058.80	.....	4,058.80
98,714.66	145.17	98,569.49	2,078.10	.....	2,078.10
22,151.66	18.42	22,133.24	854.18	.....	854.18
120,866.32	163.59	120,702.73	2,932.28	.....	2,932.28
285,417.76	177.80	285,239.96	26,827.52	.....	26,827.52
124,959.85	50.04	124,909.81	4,282.87	.....	4,282.87
410,377.61	227.84	410,149.77	31,110.39	.....	31,110.39
11,136.45	.....	11,136.45	1,395.43	.....	1,395.43
54,185.24	106.80	54,078.44	5,291.44	3,105.95	2,185.49
65,321.69	106.80	65,214.89	6,686.87	3,105.95	3,580.92

Legacies.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED.			LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
<b>NEW YORK.</b>						
1 First	\$41,341.78		\$41,341.78	\$208,961.51	\$2,666.50	\$206,295.01
2 Second	648,541.96		648,541.96	1,384.56		1,384.56
3 Third	50,710.73	\$150.00	50,560.73	1,011,080.96	8,358.99	1,002,721.97
14 Fourteenth	74,321.54	248.00	74,073.54	187,160.23	1,128.37	186,031.86
21 Twenty-first	59,807.95	56.25	59,751.70	118,313.51	1,236.37	117,077.14
28 Twenty-eighth	63,734.48		63,734.48	81,943.06	1,297.01	80,646.05
Total	938,458.44	449.25	938,009.19	1,608,843.83	14,687.24	1,594,156.59
<b>NORTH CAROLINA.</b>						
4 Fourth	10,714.47		10,714.47	2,263.00	228.94	2,034.06
5 Fifth	7,683.60	20.00	7,643.60	952.10		952.10
Total	18,378.07	20.00	18,358.07	3,215.10	228.94	2,986.16
<b>OHIO.</b>						
10 First	44,691.98	78.00	44,613.98	30,826.68	131.44	30,695.24
11 Tenth	42,931.04	12.00	42,919.04	14,357.19	477.10	13,880.09
18 Eleventh	28,935.76		28,935.76	4,675.86	9.79	4,666.07
18 Eighteenth	109,494.75	4.17	109,490.58	19,461.97	2,660.43	16,801.54
Total	226,053.53	94.17	225,959.36	69,321.70	3,278.76	66,042.94
<b>PENNSYLVANIA.</b>						
1 First	207,170.29	96.00	207,074.29	462,825.84	189,738.27	273,087.57
9 Ninth	44,365.28		44,365.28	16,199.74	3,443.49	12,756.25
12 Twelfth	61,046.94	108.00	60,938.94	40,043.81	530.80	39,513.01
23 Twenty-third	175,727.61	250.27	175,477.34	141,684.55	729.50	140,955.05
Total	488,310.12	454.27	487,855.85	660,753.94	194,442.06	466,311.88
<b>TENNESSEE.</b>						
2 Second	12,191.67	10.00	12,181.67	381.30		381.30
5 Fifth	30,800.67	73.66	30,727.01	7,001.88		7,001.88
Total	42,992.34	83.66	42,908.68	7,383.18		7,383.18
<b>TEXAS.</b>						
3 Third	49,224.24	253.50	48,970.74	6,953.44	75.00	6,878.44
4 Fourth	50,556.23	129.73	50,426.50	11,689.88	315.66	11,374.22
Total	99,780.47	383.23	99,397.24	18,643.32	390.66	18,252.66
<b>VIRGINIA.</b>						
2 Second	27,585.28	15.00	27,570.28	13,034.01	3,998.31	9,035.70
6 Sixth	17,956.10		17,956.10	2,757.18	113.58	2,643.60
Total	45,541.38	15.00	45,526.38	15,791.19	4,111.89	11,679.30
<b>WISCONSIN.</b>						
1 First	42,622.82	10.00	42,612.82	49,714.21	418.11	49,296.10
2 Second	33,679.83	60.00	33,619.83	12,461.86	121.26	12,340.60
Total	76,302.65	70.00	76,232.65	62,176.07	539.37	61,636.70

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

SCHEDULE A.			SCHEDULE B.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
855,189.87	\$103.45	855,086.42	\$9,304.92		9,304.92
6,211,335.75	25,329.17	6,185,904.58	139,748.89	\$278.49	139,470.40
69,519.38	3,318.98	66,200.40	40,167.40		40,167.40
50,082.13	625.68	49,456.45	2,427.10		2,427.10
23,814.41		23,814.41	2,192.45		2,192.45
72,197.57	49.50	72,147.87	19,618.42	20.74	19,597.68
6,492,036.91	29,436.78	6,462,610.13	213,459.18	299.23	213,159.95
15,596.69		15,596.69	3,059.32		3,059.32
2,694.11		2,694.11	163.25		163.25
18,290.80		18,290.80	3,222.57		3,222.57
103,716.64	2,465.61	101,251.03	15,402.59		15,402.59
35,580.14	80.30	35,499.84	11,064.14		11,064.14
22,305.49	16.50	22,288.99	1,210.00		1,210.00
157,865.28	59.97	157,745.31	3,862.01	750.93	3,111.08
319,407.55	2,622.38	316,785.17	31,538.74	750.93	30,787.81
575,703.87	3,545.46	572,158.41	17,426.44	1,285.84	16,140.60
28,320.40	990.00	27,330.40	595.65		595.65
13,881.93	386.62	13,495.31	531.31		531.31
322,418.84	2,337.54	320,081.30	5,480.38		5,480.38
946,325.04	7,259.62	939,065.42	24,033.78	1,285.84	22,747.94
6,011.28	85.04	5,926.24	168.01		168.01
39,170.24	1,007.32	38,162.92	905.09	53.12	851.97
45,181.52	1,092.36	44,089.16	1,073.10	53.12	1,019.98
54,396.41	610.52	53,785.89	1,342.90		1,342.90
30,019.46	28.05	29,991.41	932.86		932.86
84,415.87	638.57	83,777.30	2,275.76		2,275.76
74,616.23	1,505.00	73,111.23	1,085.09		1,085.09
14,119.85	98.00	14,021.85	941.75		941.75
88,736.08	1,603.00	87,133.08	2,026.84		2,026.84
123,599.20	117.66	123,481.54	13,451.22		13,451.22
12,313.27	49.08	12,264.19	800.20		800.20
135,912.47	166.74	135,745.73	14,251.42		14,251.42

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
<b>CALIFORNIA.</b>						
1 First						
4 Fourth				\$34,678.82		\$34,678.82
				.24		.24
Total				34,679.06		34,679.06
<b>ILLINOIS.</b>						
1 First						
5 Fifth				79,376.70		79,376.70
8 Eighth				2.07		2.07
13 Thirteenth				3.74		3.74
				.11		.11
Total				79,382.62		79,382.62
<b>INDIANA.</b>						
6 Sixth						
7 Seventh				3,594.91		3,594.91
				5.68		5.68
Total				3,600.59		3,600.59
<b>IOWA.</b>						
3 Third						
4 Fourth				50.00		50.00
				12.02		12.02
Total				62.02		62.02
<b>KENTUCKY.</b>						
2 Second						
5 Fifth				123.02		123.02
6 Sixth						
7 Seventh				2.76		2.76
8 Eighth						
Total				125.78		125.78
<b>MICHIGAN.</b>						
1 First						
4 Fourth				327.42		327.42
				47,021.92		47,021.92
Total				47,349.34		47,349.34
<b>MISSOURI.</b>						
1 First						
6 Sixth				5.96		5.96
				20.10		20.10
Total				26.06		26.06
<b>NEW JERSEY.</b>						
1 First						
5 Fifth				32.14		32.14
				285,671.23		285,671.23
Total				285,703.37		285,703.37

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES.			AGGREGATE RECEIPTS.			
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
\$6,789.37	\$110.16	\$6,679.21	\$3,308,553.18	\$6,093.90	\$3,302,459.28	1
2,264.95	26.11	2,238.84	477,373.56	508.45	476,865.11	4
11,054.32	136.27	10,918.05	3,785,926.74	6,602.35	3,779,324.39	
6,402.39	166.93	6,235.46	11,181,671.02	9,788.15	11,171,882.87	1
2,094.43	33.94	2,060.49	31,267,107.76	158.82	31,266,948.94	5
2,445.79	3.13	2,442.66	10,691,650.14	311.15	10,691,338.99	8
1,186.89	12.50	1,174.39	888,686.44	216.51	888,469.93	13
12,129.50	216.50	11,913.00	54,029,115.36	10,454.63	54,018,660.73	
1,096.53	34.00	1,062.53	7,717,062.99	9,774.49	7,707,288.50	6
985.31	10.00	975.31	17,461,489.62	636.92	17,460,852.70	7
2,681.84	44.00	2,637.84	25,178,552.61	10,411.41	25,168,141.20	
969.99	51.08	918.91	600,841.14	410.98	600,430.16	3
809.21	37.50	771.71	650,325.50	552.33	649,773.17	4
1,779.20	88.58	1,690.62	1,251,166.64	963.31	1,250,203.33	
1,008.96	18.83	990.13	1,616,285.77	179.57	1,616,106.20	2
5,966.01		5,966.01	12,519,519.33	1,907.78	12,517,611.55	5
1,776.55		1,776.55	3,376,705.36	69.08	3,376,636.28	6
1,932.74	159.87	1,772.87	2,325,083.53	4,912.70	2,320,170.83	7
590.06	12.05	578.01	2,131,418.91	225.49	2,131,193.42	8
11,274.32	190.75	11,083.57	21,969,013.30	7,294.62	21,961,718.68	
531.45		531.45	3,061,453.46	2,456.68	3,058,996.78	1
324.62	47.92	276.70	889,141.96	1,710.21	887,431.75	4
856.07	47.92	808.15	4,650,585.42	4,166.89	4,646,418.53	
3,142.03	186.47	2,955.56	13,009,406.81	3,985.32	13,005,421.49	1
2,599.55	12.50	2,587.05	1,202,917.06	200.65	1,202,716.41	6
5,741.58	198.97	5,542.61	14,212,923.87	4,185.97	14,208,737.90	
328.03	25.00	303.03	380,136.16	706.48	379,429.68	1
858.63	2.50	856.13	7,655,810.19	6,274.59	7,649,535.60	5
1,796.66	27.50	1,769.16	8,035,946.35	6,981.07	8,028,965.28	

Includes \$147.87 legacies.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
<b>NEW YORK.</b>						
1 First						
2 Second				\$107,723.08		\$107,723.08
3 Third				141,506.13		141,506.13
14 Fourteenth				342.32		342.32
21 Twenty-first				46.10		46.10
28 Twenty-eighth				7.48		7.48
Total				8,043.58		8,043.58
<b>NORTH CAROLINA.</b>						
4 Fourth						
5 Fifth				51.25		51.25
Total				51.25		51.25
<b>OHIO.</b>						
1 First						
10 Tenth				188,345.33		188,345.33
11 Eleventh				17,610.82		17,610.82
18 Eighteenth				505.24		505.24
Total				9,251.25		9,251.25
<b>PENNSYLVANIA.</b>						
1 First						
9 Ninth				108,549.33	\$4,373.03	104,176.30
12 Twelfth				.96		.96
23 Twenty-third				639.57		639.57
Total				39,046.52		39,046.52
<b>TENNESSEE.</b>						
2 Second						
5 Fifth				30.18		30.18
Total				30.18		30.18
<b>TEXAS.</b>						
3 Third						
4 Fourth				40.52		40.52
Total				2,205.79		2,205.79
<b>VIRGINIA.</b>						
2 Second						
6 Sixth						
Total						
<b>WISCONSIN.</b>						
1 First						
2 Second				44.08		44.08
Total				44.08		44.08

<sup>a</sup> Penalties.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$1,203.31	\$6.25	\$1,297.06	\$5,448,006.40	\$2,788.70	\$5,445,217.70
1,961.28		1,961.28	10,801,126.46	25,609.76	10,775,516.70
4,115.05	62.90	4,053.05	10,138,099.30	11,934.72	10,126,164.58
1,235.54	16.25	1,219.29	6,410,828.42	4,773.30	6,406,065.12
104.20	72.50	31.70	2,542,286.32	1,690.12	2,540,896.20
714.57	37.50	677.07	3,334,474.37	1,454.75	3,333,019.62
9,434.05	194.50	9,239.55	38,694,831.27	47,951.35	38,646,879.92
16,620.24	76.70	16,543.54	2,910,494.83	913.95	2,909,580.88
26,619.63	12.50	26,607.13	2,708,164.67	581.20	2,707,583.47
43,239.87	89.20	43,150.67	5,618,659.50	1,495.15	5,617,164.35
9,223.37	56.82	9,166.48	15,854,774.90	3,269.97	15,851,504.93
3,334.47	11.46	3,323.01	1,751,602.72	582.01	1,751,020.71
218.56		218.56	1,854,318.39	26.29	1,854,292.10
1,007.52		1,007.52	2,612,863.50	3,475.50	2,609,388.00
13,783.92	68.35	13,715.57	22,073,559.51	7,353.77	22,066,205.74
4,266.96	4,266.96		8,672,980.95	203,514.81	8,469,466.14
1,390.46	3.33	1,387.13	3,106,257.91	4,449.36	3,101,808.55
639.57		639.57	1,774,871.27	1,034.11	1,773,837.16
6,798.87	116.87	6,682.00	9,287,559.09	5,511.76	9,282,047.33
13,095.86	4,387.16	8,708.70	22,841,669.22	214,510.04	22,627,159.18
9,916.51		9,916.51	424,920.99	405.44	424,515.55
7,990.56		7,990.56	1,515,556.38	1,186.51	1,514,369.87
17,907.07		17,907.07	1,940,477.37	1,591.95	1,938,885.42
324.56	201.67	122.89	796,283.56	1,469.02	794,814.54
2,076.49	239.44	1,837.05	347,609.02	712.88	346,896.14
2,401.05	441.11	1,959.94	1,143,982.58	2,181.90	1,141,800.68
268.20	26.05	242.15	2,710,341.97	5,594.36	2,704,747.61
4,109.58	26.33	4,083.25	1,387,446.97	357.83	1,387,089.14
4,377.78	52.38	4,325.40	4,097,788.94	5,952.19	4,091,836.75
370.89	8.50	362.39	8,948,801.75	1,001.08	8,947,800.67
4,627.20	72.08	4,555.12	1,081,141.47	507.25	1,080,634.22
4,998.09	80.58	4,917.51	10,029,943.22	1,508.33	10,028,434.89

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL

STATES AND TERRITORIES.	DISTILLED SPIRITS.					
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, 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.....	\$4,003.39	\$149,141.75	\$491.67	\$500.00		
2 Arkansas.....	16,257.60	43,609.95	150.00	200.00		
3 California.....	501,396.41	539,779.86	11,795.87	10,950.00		
4 Colorado.....		75,552.62	1,000.61	400.00		
5 Connecticut.....	15,788.70	138,916.47	2,808.37	1,400.00		
6 Florida.....		1,642.41	100.00			
7 Georgia.....	8,095.96	208,640.53	1,425.00	400.00		
8 Hawaii.....			341.67			
9 Illinois.....	107,711.89	41,370,053.65	13,741.81	12,886.67		
10 Indiana.....	10,392.47	22,531,210.58	2,191.67	1,850.00		
11 Iowa.....	149.60		1,737.51			
12 Kansas.....	3,259.08	8,657.66	258.33			
13 Kentucky.....	136,017.65	17,034,882.91	4,079.19	10,158.33		
14 Louisiana.....	1,468.34	1,205,118.26	1,616.66	2,600.00		
15 Maryland.....	45,923.09	2,506,708.70	6,974.95	6,266.66		
16 Massachusetts.....		785,335.10	8,350.00	8,633.33		
17 Michigan.....		737,377.30	825.01	833.34		
18 Minnesota.....			3,824.99	3,200.00		
19 Missouri.....	16,469.53	330,899.77	3,962.49	7,600.00		
20 Montana.....	496.65	406.45	1,120.06	400.00		
21 Nebraska.....		2,164,219.63	1,079.17	600.00		
22 New Hampshire.....		13,910.82	258.33	200.00		
23 New Jersey.....	19,909.96	89,045.55	3,966.68	2,000.00		
24 New Mexico.....	2,749.95		316.67			
25 New York.....	384,158.69	3,622,318.31	28,767.69	22,166.66		
26 North Carolina.....	44,826.09	723,414.78	2,595.88	1,400.00		
27 North and S. Dakota.....						
28 Ohio.....	77,720.17	10,312,296.57	6,800.03	16,000.00		
29 Oregon.....	5,518.85	2,441.45	2,695.85	1,200.00		
30 Pennsylvania.....	2,711.17	5,185,003.17	20,396.99	20,750.00		
31 South Carolina.....	206.82	395,342.78		116.67		
32 Tennessee.....	60,973.71	701,642.67	1,183.34	3,200.00		
33 Texas.....	1,995.53	9,765.48	1,375.00	1,400.00		
34 Virginia.....	74,089.88	160,598.31	1,857.17	2,300.00		
35 West Virginia.....	1,233.54	173,234.33	1,370.82	1,000.00		
36 Wisconsin.....		2,520,473.36	3,891.67	4,800.00		
Total.....	1,543,524.72	113,741,591.18	143,380.18	145,391.66		
Collections for fiscal year ended June 30, 1901.....	1,660,198.16	109,194,505.24	140,763.56	127,487.56		

REVENUE, BY STATES AND TERRITORIES.

And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	DISTILLED SPIRITS.						
	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Total collections on distilled spirits.
.....	\$29,041.31	\$5,000.00					\$188,178.12
.....	19,963.57	3,479.17					83,660.29
.....	340,753.81	51,848.06	\$137.50	\$360.00	\$53.30		1,457,074.81
.....	95,193.76	9,737.49					181,934.47
.....	119,968.22	8,475.03					287,356.79
.....	14,449.08	1,800.00					17,991.49
.....	31,145.95	5,604.16					255,311.60
.....	10,167.73	5,804.17					16,313.57
.....	447,886.58	35,708.39	57.50	180.00	231.60	\$882.00	41,989,350.09
.....	186,398.77	8,008.36			288.30	192.00	22,740,532.15
.....	87,973.22	5,441.66					95,301.99
.....	78,797.64	3,141.67					94,114.38
.....	95,292.82	21,445.96	166.67	400.00	1,600.70	9,858.00	17,313,852.23
.....	108,625.10	10,800.01			38.60		1,330,266.97
.....	127,682.68	12,862.49		50.00	49.40	6.00	2,706,644.00
.....	116,795.58	20,750.02		41.67	60.00		940,877.40
.....	181,303.72	6,954.21					927,293.58
.....	129,780.33	7,879.17					144,684.49
.....	195,536.76	16,641.68	29.17	20.00			571,159.40
.....	68,760.53	6,062.49					77,246.18
.....	52,825.59	4,233.35					2,222,967.74
.....	62,474.78	2,795.83					79,639.76
.....	226,720.26	10,925.00	97.50	80.00			352,744.95
.....	31,204.53	1,616.69					85,887.84
.....	778,843.61	96,881.36					4,933,136.32
.....	26,935.10	4,170.87	116.66	400.00			803,859.38
.....	30,678.19	466.66					31,144.85
.....	391,524.44	38,770.85	229.17	1,220.00	32.40	192.10	10,844,785.75
.....	99,208.93	10,062.54					121,127.62
.....	370,571.36	49,820.99	154.17	200.00	25.90	6,032.00	5,655,664.75
.....	9,018.93	875.00					405,260.20
.....	46,421.13	5,200.01			10		\$18,620.96
.....	77,897.76	6,033.34					98,467.11
.....	63,826.37	4,507.04					307,208.77
.....	35,975.03	1,858.32			1.40		214,673.44
.....	253,463.84	11,070.84					2,793,689.71
.....	5,043,097.00	496,482.88	1,110.01	3,040.00	3,233.40	17,162.10	121,138,013.13
.....	4,429,353.96	449,435.81	1,655.88	3,080.00	3,001.40	18,498.00	116,027,979.56

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	TOBACCO.					
	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of more than \$2 per thousand, 36 cents per pound, per thousand, \$1.08.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of not more than \$2 per thousand, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$5.60.	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 12 cents. Discount 20 per cent allowed, .09 2/3 cents.
1 Alabama.....	\$20,096.52					\$10,925.02
2 Arkansas.....	6,233.72					
3 California.....	214,967.81	\$70.47	\$44,508.73	\$186.03	\$56.45	472.03
4 Colorado.....	62,952.59	2.16	51.84	19.17		
5 Connecticut.....	184,337.58	672.03	3,885.84	360.56		
6 Florida.....	539,948.75	144.97	2,024.53		20.16	
7 Georgia.....	15,194.52	26.03				
8 Hawaii.....	1,692.34		50.30	4.54		
9 Illinois.....	934,355.41	845.46	21,740.40	395.64	164.16	34,501.40
10 Indiana.....	282,505.21		14.04			205.44
11 Iowa.....	291,035.34	94.50				35.04
12 Kansas.....	88,212.06					
13 Kentucky.....	176,604.39					8,127.32
14 Louisiana.....	202,583.96	18.24	465.30	81,223.29		2,653.36
15 Maryland.....	564,259.76	153,385.81	212.46	517.05	239,599.40	9,743.57
16 Massachusetts.....	443,034.55	41.91	19,688.10		726.48	6,600.40
17 Michigan.....	643,406.52	46.82			18.00	2,070.53
18 Minnesota.....	216,295.22	81	12.96	8.10	64.80	1,196.36
19 Missouri.....	221,192.11	562.51	76.14		2.88	
20 Montana.....	26,594.48		70.20			
21 Nebraska.....	69,555.06					
22 New Hampshire.....	66,184.17					
23 New Jersey.....	665,278.43	3,605.69	1,213.70	52.38		483,257.29
24 New Mexico.....	8,715.13		486.00			
25 New York.....	4,273,976.94	95,013.19	1,660,168.70	26,033.43	29,253.06	10,935.00
26 North Carolina.....	31,015.05		114,195.03	3,677.94		4,535.52
27 North and S. Dakota.....	28,570.40					
28 Ohio.....	1,883,656.59	4,802.22	20.25	5.94	31.68	212.42
29 Oregon.....	48,085.81					23.60
30 Pennsylvania.....	4,902,481.53	493.02	39,451.86	674.73	828.00	431,271.75
31 South Carolina.....	1,611.24			18.12		
32 Tennessee.....	25,330.37					402,870.80
33 Texas.....	48,972.41	6.86	64.59			
34 Virginia.....	453,490.75	149,064.57	549,038.93	85,247.10		45,103.70
35 West Virginia.....	289,306.04	6.21				755.65
36 Wisconsin.....	319,409.49		85.96			1,833.42
Total.....	18,311,142.25	110,903.48	2,457,550.86	198,424.02	31,164.67	1,696,429.02
Collections for fiscal year ended June 30, 1901.....	\$20,775,363.73	\$684,504.05	\$3,407,433.94		19,609.89	\$2,003,021.32

<sup>a</sup>At \$3.60 per M    <sup>b</sup>At \$1 per M.    <sup>c</sup>At \$1.50 per M.    <sup>d</sup>At 12 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. Discount 20 per cent allowed, .09 2/3 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.
	\$24.00			\$537.00			\$24.00
1				352.50			
2	\$133.92			414.30	\$107.25	\$12.00	24.00
3	40,606.42	50.50	\$12.00	120.00			
4	8,871.75	18.00		24.00	72.00		
5	3,296.12	224.50		274.00	89.00		
6	2,007.81	213.00		36.00	126.00		
7	744.78	9.50			456.00		
8	2,903.56	7.50			144.00		
9	1,171,522.49	140.50	39.00	312.00	274.50	795.00	12.00
10	74,609.34	103.25	79.00	314.00	456.00	375.00	56.00
11	58,780.89	12.00	12.00		294.00	392.50	
12	6,222.83	15.00			232.50	223.00	
13	3,387,909.07	2,383.50	1,823.50	12,352.00	251.28	415.00	60.00
14	197,346.78	23.00	12.00	114.00	238.00	41.50	48.00
15	919,894.96	295.25	201.00	532.00	234.00	102.50	
16	3,962.25	184.25	54.00	200.00	370.00	145.50	12.00
17	796,054.62	62.50	24.00	108.00	252.00	652.50	72.00
18	12,205.47	33.00	12.00	120.00	279.00	327.00	
19	7,850,716.74	62.50	54.00	260.00	310.50	182.00	114.00
20	1,742.56	10.00			138.00	136.00	
21	6,456.40	10.00	24.00	72.00	30.00	173.50	
22	212.75	18.00			210.00	46.00	
23	1,903,518.89	42.50	23.00	48.00	121.00	97.00	24.00
24	1,720.08				2.50		
25	1,294,920.74	1,561.00	716.00	2,118.00	962.00	2,205.81	78.00
26	4,561,832.01	1,165.50	285.00	4,334.75	455.00	597.75	96.00
27	1,569.32	50			72.00	71.50	
28	2,306,326.67	854.00	594.00	3,258.00	762.00	499.00	132.00
29	3,611.50	45.00	22.00		174.00	106.50	60.00
30	385,882.19	904.00	408.00	1,606.00	557.00	520.50	20.00
31	360.96	189.50	104.00	1,481.00	270.00	34.00	120.00
32	200,456.92	187.75	245.90	2,034.00	519.00	144.50	48.00
33	6,227.14	17.50	45.00		502.50	101.50	
34	2,091,444.42	310.34	437.00	4,279.60	213.00	201.00	70.00
35	448,479.10	289.25	56.00	48.00	99.50	12.00	24.00
36	683,112.67	329.25	189.00	1,236.00	296.00	894.00	96.00
Total.....	28,612,644.15	9,799.84	5,665.40	35,185.35	10,810.09	9,439.56	504.00
Collections for fiscal year ended June 30, 1901.....	\$35,292,205.76	12,591.05	7,256.30	39,518.00	15,710.50	11,664.09	620.00

<sup>e</sup>At 12 cents per pound.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	TOBACCO.				
	Manufacturers of cigars, annual sales not exceeding 100,000 (special tax), \$5.	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.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.
1 Alabama .....	\$275.00	\$144.00	\$144.00		\$32,169.54
2 Arkansas .....	95.00	12.00	22.00		6,839.14
3 California .....	1,881.00	672.00	1,968.00	\$7.92	306,135.91
4 Colorado .....	870.50	246.00	252.00		70,510.76
5 Connecticut .....	981.00	353.00	456.00		195,140.79
6 Florida .....	1,085.00	178.00	1,594.00	267.09	547,671.65
7 Georgia .....	241.00	60.00	54.00		16,797.83
8 Hawaii .....	6.00	22.00			4,830.24
9 Illinois .....	6,562.75	2,620.00	3,314.00		2,177,641.71
10 Indiana .....	2,767.75	1,173.00	1,810.00	18.80	364,486.83
11 Iowa .....	1,804.50	1,027.00	1,632.00		355,143.77
12 Kansas .....	1,345.00	363.00	456.00		97,069.39
13 Kentucky .....	684.50	244.00	814.00		3,592,658.56
14 Louisiana .....	413.25	77.00	280.00		485,540.68
15 Maryland .....	2,060.00	429.00	1,272.00	28.66	1,885,053.85
16 Massachusetts .....	2,258.50	926.00	1,730.00		483,078.14
17 Michigan .....	3,925.50	1,526.00	3,166.00	41.07	1,455,935.93
18 Minnesota .....	1,352.00	657.00	1,080.00		234,517.89
19 Missouri .....	2,297.25	583.00	836.00		8,078,415.99
20 Montana .....	372.57	132.00	252.00		29,447.81
21 Nebraska .....	626.50	336.00	420.00		77,703.46
22 New Hampshire .....	672.75	384.00	334.00	3.46	68,060.13
23 New Jersey .....	2,337.00	511.00	814.00	108.86	3,151,064.74
24 New Mexico .....	14.00	32.00			10,969.71
25 New York .....	15,935.75	4,169.00	9,308.00	146.13	7,427,656.75
26 North Carolina .....	89.50	36.00	131.12		4,722,766.17
27 North and S. Dakota .....	439.50	216.00	156.00	14.83	31,110.05
28 Ohio .....	4,690.00	1,787.00	3,806.00	37.47	4,211,487.24
29 Oregon .....	677.00	334.00	300.00		53,470.41
30 Pennsylvania .....	7,587.00	3,416.00	10,376.00	95.48	5,846,593.06
31 South Carolina .....	32.50	32.00	24.00	53.62	4,210.94
32 Tennessee .....	237.00	72.00	240.00		722,634.24
33 Texas .....	462.00	244.00	336.00	34.65	276,668.50
34 Virginia .....	526.00	217.00	400.00	104.53	690,176.15
35 West Virginia .....	205.50	246.00	792.00		235,031.25
36 Wisconsin .....	3,194.75	1,613.00	2,164.00		340,067.09
Total .....	69,004.82	25,089.00	50,733.12	962.57	51,937,925.19
Collections for fiscal year ended June 30, 1901 .....	93,944.74	35,651.00	76,618.00	1,874.58	62,481,967.13

OF INTERNAL REVENUE, ETC.—Continued.

Fermented liquors, per barrel of not more than 31 gallons, \$1.60.	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), \$60.	Miscellaneous collections relating to fermented liquors.	Total collections on fermented liquors.
\$109,600.00		\$493.34	\$1,242.53	\$2,802.09		\$117,077.96
17,796.00		113.33	1,158.33	2,556.25		21,623.91
1,366,162.37	\$1,758.35	9,212.51	5,315.59	13,369.47	\$4,184.00	1,400,002.29
528,412.40	212.50	1,883.33	3,460.83	9,650.00		343,619.06
1,415,094.27	262.50	1,700.00	2,217.54	8,833.37		1,428,107.63
16,488.00		100.00	794.15	1,716.69	20.00	19,088.83
209,276.13		654.17	3,919.99	2,989.60		216,839.89
17,459.29	75.00	100.00	390.63	1,125.00		19,139.32
6,611,682.46	650.00	12,725.00	23,176.57	28,894.26		6,677,128.23
1,592,147.80	254.17	3,516.67	11,654.18	18,588.30		11,654.18
488,052.80	50.00	1,733.33	10,354.17	21,935.45		322,125.75
18,412.80	54.17	233.33	7,302.71	9,835.01		35,828.02
855,602.71	50.00	2,333.33	4,367.18	4,776.66		867,719.88
392,324.00		900.00	1,577.51	4,992.91		399,794.42
1,858,516.80	166.67	4,025.01	2,914.95	4,337.48		1,869,960.91
2,930,925.68	200.00	4,025.00	3,370.01	16,972.98		2,955,493.67
1,775,825.25	466.66	8,875.09	8,568.38	13,843.76	1,325.00	1,808,905.95
1,390,735.50	666.67	8,416.67	11,948.38	22,552.13		1,434,319.30
4,795,056.40	512.50	5,075.01	8,721.68	16,270.87		4,825,636.46
410,101.55	950.00	2,916.66	2,627.51	5,376.42		421,972.14
415,278.00	229.17	1,445.84	3,046.71	17,108.35		437,108.67
537,347.95	108.34	700.00	14,848.54	5,141.69		538,146.52
3,941,084.79	254.17	3,883.33	5,283.34	14,514.00		3,965,020.23
8,958.40	100.00	100.00	157.50	1,956.25		11,272.15
16,748,454.67	1,362.49	22,075.00	9,809.57	31,056.12		16,812,847.85
			1,112.51	1,843.78		2,956.29
47,033.69	50.00	375.00	4,710.13	3,456.25	35.00	55,679.98
5,882,492.99	1,858.34	11,806.65	9,179.18	24,162.59		5,629,499.75
746,710.64	1,087.50	3,888.34	1,719.15	5,935.45		759,811.08
8,907,392.96	504.18	23,025.04	12,984.26	41,518.90	1,854.30	8,987,579.64
3,476.00		100.00	533.33	658.33		10,787.66
276,668.50		425.00	1,219.19	2,002.09		280,314.78
690,176.15	306.25	975.00	42,033.96	20,879.18		754,370.54
235,031.25	29.17	633.34	2,434.02	2,479.18		240,606.96
340,067.09	50.00	700.00	2,022.48	5,035.43		347,814.91
5,880,905.60	1,168.33	14,775.00	12,220.83	15,837.06	494.37	5,925,941.19
71,166,711.65	13,377.13	154,449.23	241,456.87	404,993.91	7,913.57	71,988,902.39
74,956,593.87	11,578.76	134,741.80	215,041.59	346,848.40	5,103.23	75,669,907.65

a At \$2 per barrel.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	OLEOMARGARINE.					
	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine (special tax), \$48.	Wholesale dealers in oleomargarine (special tax), \$480.	Total collections on oleomargarine.
1 Alabama.....				\$2,532.00	\$1,760.00	\$4,292.00
2 Arkansas.....				1,844.00	260.00	2,104.00
3 California.....						
4 Colorado.....	\$760.90		\$600.00	5,561.00	2,840.00	9,761.90
5 Connecticut.....	219,944.80		1,550.00	9,170.00	880.00	231,544.80
6 Florida.....				3,722.00	2,020.00	5,742.00
7 Georgia.....				4,078.00	2,840.00	6,918.00
8 Hawaii.....					960.00	960.00
9 Illinois.....	987,183.54		4,250.00	101,141.23	7,940.00	1,100,514.77
10 Indiana.....	223,849.92		3,000.00	21,296.00	2,760.00	250,905.92
11 Iowa.....			600.00	36.00		636.00
12 Kansas.....	395,873.32		1,800.00	10,532.00	880.00	409,085.32
13 Kentucky.....	6,235.06		1,200.00	12,486.00	960.00	20,881.06
14 Louisiana.....				7,378.00	1,200.00	8,578.00
15 Maryland.....	122,520.88	\$910.76	1,600.00	6,010.00	5,120.00	136,161.64
16 Massachusetts.....				2,965.00	1,600.00	4,565.00
17 Michigan.....				10,462.00	2,940.00	13,402.00
18 Minnesota.....				116.00		116.00
19 Missouri.....	1,534.20		150.00	18,672.00	3,840.00	24,196.20
20 Montana.....				200.00	720.00	920.00
21 Nebraska.....				1,750.00	2,320.00	4,070.00
22 New Hampshire.....				384.00	625.00	1,009.00
23 New Jersey.....	18,237.42		850.00	25,170.00	4,680.00	48,937.42
24 New Mexico.....				340.00	480.00	820.00
25 New York.....		3.75		896.00		899.75
26 North Carolina.....				2,200.00	480.00	2,680.00
27 North and S. Dakota.....				388.00		388.00
28 Ohio.....	424,859.96	168.00	2,400.00	76,542.00	7,920.00	511,889.96
29 Oregon.....	60.00			240.00	600.00	900.00
30 Pennsylvania.....	50,454.72		600.00	14,806.00	6,000.00	71,960.72
31 South Carolina.....				2,696.00	720.00	3,416.00
32 Tennessee.....				3,860.00	480.00	4,340.00
33 Texas.....	11,018.00		900.00	5,010.00	7,440.00	24,368.00
34 Virginia.....				9,391.00	3,340.00	12,731.00
35 West Virginia.....				15,664.00	5,360.00	21,024.00
36 Wisconsin.....				694.00	3,080.00	3,774.00
Total.....	2,462,532.72	1,082.51	19,500.00	377,732.23	83,645.00	2,944,492.46
Collections for fiscal year ended June 30, 1901.....	2,032,926.67		16,225.00	385,245.25	83,704.52	2,518,101.44

<sup>a</sup> Includes \$9,888, advance collections, act of May 9, 1902.  
<sup>b</sup> Includes \$3,880, advance collections, act of May 9, 1902.

OF INTERNAL REVENUE, ETC.—Continued.

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.	Total collections on filled cheese.
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15				\$24.00	\$24.00
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
Total.....				24.00	24.00
Collections for fiscal year ended June 30, 1901.....	\$13,055.97		\$1,566.67	30.00	14,652.64

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	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.	
1 Alabama .....						
2 Arkansas .....						
3 California .....		\$2.00		\$0.50	\$12.00	\$14.50
4 Colorado .....		6.00		10.00	10.00	26.00
5 Connecticut .....						
6 Florida .....						
7 Georgia .....						
8 Hawaii .....						
9 Illinois .....	\$3.00	7.80	\$4.00	24.32	58.00	97.12
10 Indiana .....				1.00	10.00	11.00
11 Iowa .....		200.10				200.10
12 Kansas .....	1.00	354.02	15.50	72.63	134.00	577.15
13 Kentucky .....						
14 Louisiana .....						
15 Maryland .....						
16 Massachusetts .....	8.12	374.00	99.91	9.68	25.00	516.71
17 Michigan .....						
18 Minnesota .....	.32	32.44	.11	.40	12.00	45.27
19 Missouri .....		61.50	.50	21.00	46.00	129.00
20 Montana .....						
21 Nebraska .....						
22 New Hampshire .....		1.00		19.25	21.00	41.25
23 New Jersey .....					12.00	12.00
24 New Mexico .....		8.00			11.00	19.00
25 New York .....						
26 North Carolina .....		180.00	25.00	112.50	72.00	389.50
27 North and S. Dakota .....						
28 Ohio .....		18.00		20.75	40.00	78.75
29 Oregon .....						
30 Pennsylvania .....				18.50	37.00	55.50
31 South Carolina .....						
32 Tennessee .....						
33 Texas .....						
34 Virginia .....						
35 West Virginia .....						
36 Wisconsin .....						
Total .....	12.44	1,244.86	145.02	310.53	500.00	2,212.85
Collections for fiscal year ended June 30, 1901 .....	1,364.08	2,849.99	291.56	1,075.23	1,022.50	6,606.36

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, custom-house, \$10.	Brokers, pawn, \$20.
\$5,018.76	\$19,067.33	\$1,749.18	\$1,629.16	\$50.00	\$340.01
3,708.85	8,251.18	1,083.74	3,174.97		146.67
13,243.02	98,674.70	11,437.98	10,644.69	192.50	1,942.53
3,787.18	15,705.29	6,335.70	11,077.07		666.48
1,402.08	126,747.92	8,079.12	5,414.66	15.84	378.36
791.67	3,271.00	1,451.94	109.00	156.00	223.32
3,262.49	15,921.01	1,636.28	1,425.00		581.67
100.00	5,993.57	879.17	222.91	60.00	
26,487.19	170,346.26	31,143.57	19,206.14	70.00	1,564.16
10,878.73	60,766.42	13,975.94	3,339.58	139.16	1,498.32
43,230.70	68,936.65	9,780.07	3,318.76		475.81
25,942.63	32,393.00	7,018.18	3,879.16		1,060.82
7,322.61	64,717.51	1,957.64	1,793.76		115.00
4,138.57	55,883.00	2,718.34	3,492.09	179.16	315.00
4,704.33	118,571.92	4,111.88	2,712.51	89.16	187.49
1,462.50	280,569.33	17,941.36	20,577.11	255.84	2,107.50
14,779.18	66,248.67	12,814.42	3,818.81	20.00	330.65
14,803.81	35,356.51	8,870.78	5,627.08	17.50	611.67
20,464.10	125,447.00	10,240.85	7,843.75	30.00	1,164.17
2,503.34	20,205.82	5,569.40	4,241.60		474.17
10,506.08	19,324.00	5,358.11	3,527.11	18.34	420.00
1,256.25	73,188.17	6,619.69	2,810.43	154.17	582.50
750.50	56,433.59	12,649.64	2,668.73		136.66
742.75	1,800.00	62.50	773.99	67.08	
14,889.38	787,374.03	40,165.73	60,224.64	1,690.00	3,477.50
5,881.59	10,014.00	283.55	722.91	82.49	55.00
9,033.38	6,030.84	1,517.60	3,544.52	19.17	158.33
14,799.04	172,500.10	16,844.80	5,158.26	10.00	1,420.84
5,879.36	23,808.34	6,283.03	8,046.69	613.33	1,149.18
55,654.11	389,883.57	12,803.57	13,364.75	107.50	1,071.66
2,168.74	15,890.67	360.65	400.01	176.25	294.17
4,756.75	30,899.35	2,088.18	1,754.93		640.00
11,550.08	70,815.00	4,771.21	6,742.10	138.34	670.00
3,320.85	33,775.92	3,373.71	872.93	150.00	355.84
2,379.16	20,907.50	1,130.86	2,268.74		80.00
11,961.23	39,943.54	13,717.00	3,847.92		376.66
282,150.52	3,125,572.71	236,880.60	230,172.34	4,500.83	25,912.56
317,440.62	2,952,528.70	322,603.94	259,149.34	5,260.48	34,791.93

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.	Dealers in grain, securities, etc., \$50.	Total collections on special taxes not elsewhere enumerated.
1 Alabama.....	\$93.54	\$33.35	\$780.01	\$679.17	\$302.08	\$2,142.59
2 Arkansas.....	7.50	233.33	1,111.44	91.67	1,302.09	19,110.94
3 California.....	530.44	183.34	1,420.64	2,627.94	595.85	141,493.62
4 Colorado.....	453.34	125.00	1,248.74	887.49	820.84	41,102.33
5 Connecticut.....	551.69	325.00	2,187.20	1,525.02	1,935.46	148,562.35
6 Florida.....	75.03	66.67	674.22	358.33	62.50	7,229.63
7 Georgia.....	85.00	366.66	1,042.08	1,141.67	37.50	8,031.08
8 Hawaii.....	7.08	75.00	54.18	729.17	.....	1,051.56
9 Illinois.....	4,553.53	775.01	4,142.36	3,545.83	5,813.79	267,947.84
10 Indiana.....	636.10	691.66	3,318.07	2,579.17	8,489.83	38,849.83
11 Iowa.....	2,312.01	516.67	2,677.94	1,362.49	487.49	133,498.59
12 Kansas.....	912.51	533.35	1,900.37	83.33	762.51	74,485.86
13 Kentucky.....	492.51	404.17	1,944.43	491.09	683.75	79,429.07
14 Louisiana.....	132.49	300.00	923.33	500.00	933.34	49,475.32
15 Maryland.....	1,000.65	225.00	1,305.54	1,724.99	687.49	135,320.96
16 Massachusetts.....	2,404.04	199.99	1,836.39	5,337.47	4,663.74	337,555.27
17 Michigan.....	1,800.21	308.34	2,111.52	1,016.68	1,564.61	105,273.29
18 Minnesota.....	1,071.74	308.33	2,220.41	1,291.66	1,227.99	71,406.58
19 Missouri.....	1,280.46	287.50	2,255.00	1,766.66	3,739.61	174,519.16
20 Montana.....	.....	233.33	1,691.24	425.00	570.83	35,914.73
21 Nebraska.....	905.97	220.85	1,805.45	1,000.00	1,612.52	44,158.44
22 New Hampshire.....	1,237.15	400.01	3,780.91	433.33	970.84	91,433.45
23 New Jersey.....	2,288.41	116.67	1,429.17	1,900.01	416.67	78,790.05
24 New Mexico.....	.....	166.67	365.01	.....	416.67	91,433.45
25 New York.....	8,326.78	390.01	5,543.53	9,000.08	6,866.76	938,458.44
26 North Carolina.....	293.38	225.00	820.15	.....	.....	18,378.07
27 North and South Dakota.....	3,296.26	116.68	1,119.82	.....	710.08	25,546.68
28 Ohio.....	4,786.66	626.67	4,340.44	2,841.68	2,724.94	226,053.53
29 Oregon.....	1,351.30	420.84	1,979.23	1,441.76	287.49	50,240.55
30 Pennsylvania.....	1,171.88	300.00	4,013.46	4,191.68	5,747.94	488,310.12
31 South Carolina.....	51.25	233.34	711.28	91.66	95.83	20,473.85
32 Tennessee.....	262.15	393.34	618.03	783.34	806.27	42,992.34
33 Texas.....	146.67	125.00	1,397.49	1,806.65	1,357.93	99,780.47
34 Virginia.....	512.26	158.33	1,103.84	841.66	476.04	45,541.38
35 West Virginia.....	171.22	366.67	1,436.68	166.67	258.33	29,165.83
36 Wisconsin.....	1,393.45	366.67	2,397.84	1,274.99	1,083.32	76,302.65
Total.....	44,065.66	11,018.45	67,847.50	52,586.45	52,184.71	4,262,902.32
Collections for fiscal year ended June 30, 1901.....	41,420.36	10,071.00	73,816.06	47,608.17	13,229.26	4,165,735.14

4 Includes \$87,915.28, special tax imposed on commercial brokers, which was repealed by act of March 2, 1901, and took effect July 1, 1901.

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.	
\$2,935.90	.....	.....	.....	.....	\$2,935.90	\$25,164.17	\$530.19	\$25,694.36	1
2,062.21	.....	.....	.....	.....	2,062.21	15,209.88	466.81	15,676.69	2
40,749.29	\$12,260.68	.....	.....	7,481.42	61,497.39	314,445.18	59,529.65	373,974.83	3
5,738.68	1,980.65	.....	.....	.....	7,719.33	113,930.76	5,053.72	118,984.48	4
545,677.61	56,926.24	\$0,091.56	\$2,975.85	20,424.84	641,096.10	124,480.37	5,987.45	130,467.82	5
17,798.65	1,792.43	.....	.....	5,221.82	24,812.96	10,405.82	1,785.78	12,191.63	6
1,051.56	.....	.....	.....	.....	1,051.56	41,390.72	1,833.42	43,224.14	7
311,980.14	6,188.43	623.61	7,772.66	895,964.84	1,352,574.18	46,534.46	1,398,958.64	9	8
18,592.10	.....	.....	.....	602.14	19,194.24	67,724.38	5,004.11	72,728.09	10
42,421.14	1,317.21	.....	.....	536.15	44,274.50	5,508.40	2,617.98	38,743.96	11
107.20	.....	.....	.....	.....	107.20	38,125.98	1,073.30	39,243.48	12
12,757.97	592.20	.....	.....	.....	13,350.17	65,768.43	4,058.80	69,827.23	13
19,851.69	226.00	.....	.....	.....	20,077.69	139,968.41	6,605.06	146,573.50	14
41,608.13	1,291.72	333.07	16,184.15	59,417.05	684,725.55	10,395.70	575,121.25	15	
427,296.28	48,737.98	28,081.80	1,106.99	54,073.69	639,802.43	24,598.46	659,400.89	16	
66,082.68	3,030.80	.....	8,667.18	67,780.66	139,866.32	2,652.28	139,798.60	17	
17,706.09	1,280.64	.....	4,160.87	23,147.10	24,437.65	6,162.65	251,339.11	18	
83,284.16	7,727.56	.....	939.20	91,011.72	410,377.61	31,110.39	441,488.00	19	
161,460.24	314.75	.....	.....	.....	162,774.99	61,374.59	2,361.91	63,736.50	20
10,547.10	.....	.....	.....	.....	10,547.10	61,013.55	1,534.83	62,567.38	21
89,371.47	21,118.96	1,691.28	1,931.07	114,113.15	49,739.90	6,267.65	60,097.55	22	
55,417.51	4,961.32	3,878.97	15,603.57	79,801.37	65,321.69	6,686.87	72,008.56	23	
1,222,574.86	211,421.16	25,269.97	149,577.84	1,608,843.82	6,492,036.91	213,459.18	6,705,496.09	24	
1,856.96	1,358.14	.....	.....	.....	3,215.10	18,290.80	5,232.57	23,523.37	25
83.93	.....	.....	.....	.....	83.93	13,269.45	112.25	13,381.70	26
69,067.68	254.02	.....	.....	.....	69,321.70	319,467.55	31,528.74	350,946.29	27
6,641.72	.....	.....	.....	.....	6,641.72	91,215.38	5,405.26	96,620.64	28
390,440.34	286,176.94	1,758.94	16,377.75	600,753.94	946,925.04	24,033.78	970,358.82	29	
5,198.28	605.18	.....	990.49	6,793.95	6,502.81	57.00	6,559.81	30	
7,893.18	.....	.....	.....	.....	7,893.18	45,181.52	1,073.10	46,254.62	31
6,034.90	381.00	10,987.43	1,250.00	18,063.32	34,415.87	2,275.76	86,691.63	32	
42,836.76	197.25	.....	2,757.18	15,791.19	88,736.08	2,026.84	90,762.92	33	
7,150.76	376.06	.....	3,637.82	10,564.64	29,589.72	802.15	30,391.87	34	
52,291.69	660.40	.....	9,223.98	62,176.07	135,912.47	14,251.42	150,163.89	35	
3,781,408.83	639,940.42	79,997.32	4,082.84	337,477.11	4,842,966.52	12,918,856.90	598,935.79	13,442,792.69	36
3,495,920.54	912,343.69	68,767.37	4,840.76	730,026.33	5,211,868.08	34,098,836.30	4,242,200.02	39,241,036.32	37

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	BANKS AND BANKERS.				MISCELLANEOUS.		
	Circulation issued by any bank, etc., or person, per month, $\frac{1}{4}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, $\frac{1}{4}$ of 1 per cent.	Banks, bankers, and other parties liable in amount of notes of any person, State bank, or State bank-ers' association, on or any town, city, or village (except a corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Manufacturers of process or reno-vated butter (special tax), \$50.	Excise tax on gross receipts, an-nual sales in excess of \$250,000, $\frac{1}{4}$ of 1 per cent.	
1 Alabama					\$12.40		
2 Arkansas					1,382.38	\$33,296.68	
3 California					61.54	285.70	
4 Colorado					166.40		
5 Connecticut					8.78		
6 Florida							
7 Georgia							
8 Hawaii					624.82		
9 Illinois				\$300.00	36,677.94	42,294.70	
10 Indiana					1.00	3,586.58	
11 Iowa				50.00			
12 Kansas					26		
13 Kentucky							
14 Louisiana					15.64	10,511.65	
15 Maryland					4.00		
16 Massachusetts					36.16	11,383.79	
17 Michigan					47,294.50		
18 Minnesota					.10		
19 Missouri					6.06		
20 Montana							
21 Nebraska				150.00	.10		
22 New Hampshire							
23 New Jersey					28.00	285,642.18	
24 New Mexico					1.50		
25 New York					89,833.10	167,461.46	
26 North Carolina							
27 North and S. Dakota							
28 Ohio					188,344.38	27,334.31	
29 Oregon	\$227.50			\$227.50	69.10		
30 Pennsylvania					13.46	147,561.66	
31 South Carolina							
32 Tennessee							
33 Texas					51.32	1,067.79	
34 Virginia							
35 West Virginia					.70		
36 Wisconsin					44.08		
Total	227.50			227.50	4500.00	364,677.72	730,376.50
Collections for fiscal year ended June 30, 1901			\$1,918.00	1,918.00		317,269.74	1,027,294.99

"Advance collections, act of May 9, 1902.

OF INTERNAL REVENUE, ETC.—Continued.

	MISCELLANEOUS.		PENALTIES.						
	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instru-ments.	United States' share of penalties recovered by suits.	Penalties received on compro-mises.	Interest.	Costs.	Total of penalties, etc., collected.
	\$420.61	\$433.01		\$30.00	\$2,438.59	\$1,024.42		\$581.99	\$4,025.00
	326.82	34,679.06		10.00	1,755.00			827.54	2,582.54
	5.03	624.06	\$54.22		123.32	10,813.50		107.50	11,054.32
	10.00	166.40	48.50	10.00	70.00	2,305.54	\$3.72	1.75	127.94
	12.22	33.81	7.04		1,150.00		1.91	496.04	2,365.88
	109.98	79,382.62	322.08	30.00	4,743.41	7,929.45	87.17	426.32	13,392.76
	13.01	3,600.59	982.60		219.95	170.00			389.95
	12.02	62.02	64.84	10.00	4,405.64	4,301.00	96.81	2,973.97	12,129.50
	12.50	12.76	16.86	40.00	1,012.20	1,012.20	4.19	82.85	2,081.84
	125.78	125.78	1,129.64		150.00	1,265.15	13.02	276.19	1,779.20
	312.42	10,839.71	540.83		75.00	175.00		145.42	452.28
	64.00	4.00	45.15	50.00	1,863.96	7,709.07	143.88	427.77	11,274.32
	54.84	47,349.34	160.50		1,347.27	50.00	6.24	885.84	2,780.18
	106.32	106.42	17.87		121.61	2,924.40	.50	61.85	3,203.51
	20.00	26.06	107.74	70.00	3,675.50		25.95	312.76	4,270.74
	10.68	10.68		30.00		688.95	6.62		856.07
		150.10		100.00		1,271.17	1.94	79.70	1,350.68
			24.14	70.00	1,095.00	165.61	.10	750.27	2,105.12
	33.19	285,703.37	439.05	140.00	95.88	937.63	41.24	142.86	1,796.66
		1.50		30.00	175.12	776.60		24.96	1,006.68
	374.13	257,668.69	956.03	450.62	877.40	6,160.00	403.39	586.61	9,434.05
	51.25	51.25	304.18		10,993.36	24,505.31	160.84	7,276.18	43,239.87
	140.56	140.56		20.00	265.00	75.00		92.12	452.12
	33.95	215,712.64	43.83	5.00	590.95	12,917.46	33.66	193.02	13,783.92
	302.78	371.88	80.58	130.00	34.00	2,845.39	15.50	.12	3,105.59
	21.69	147,596.81	114.98	356.00	1,208.67	11,123.90	25.55	266.76	13,095.86
	30.18	30.18	102.28		449.97	30.00	5.53	47.60	549.69
	1,127.20	2,246.31	118.48	30.00	1,060.12	8,970.00	16.74	7,757.93	17,907.07
			39.48	25.00	2,079.65	1,745.00	39.58	449.07	4,377.78
	13.68	14.28			513.75	6,720.44		27.25	7,261.44
		44.08	25.89	30.00	2,700.00	2,225.00		17.20	4,986.09
	3,767.93	1,099,322.15	6,106.41	1,796.02	46,510.60	124,323.53	1,189.61	28,282.28	208,209.05
	1,493.94	1,346,058.67	5,424.26	2,747.12	25,289.25	123,222.96	1,441.26	27,742.98	185,867.83

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

	STATES AND TERRITORIES.	DISTILLED SPIRITS.		
		Total.	Refunded.	Net total.
1	Alabama	\$188,178.12	\$267.32	\$187,910.80
2	Arkansas	83,060.29	28.20	83,032.09
3	California	1,457,074.81	300.70	1,456,774.11
4	Colorado	181,934.47	80.00	181,854.47
5	Connecticut	287,356.79	.....	287,356.79
6	Florida	17,991.49	.....	17,991.49
7	Georgia	255,811.60	368.32	254,943.28
8	Hawaii	16,313.57	.....	16,313.57
9	Illinois	41,989,350.09	154.71	41,989,195.38
10	Indiana	22,740,532.15	97.79	22,740,434.36
11	Iowa	95,301.99	106.00	95,195.99
12	Kansas	94,114.98	62.41	94,051.97
13	Kentucky	17,313,852.23	1,041.23	17,312,811.00
14	Louisiana	1,330,266.97	81.25	1,330,185.72
15	Maryland	2,706,644.00	304.71	2,706,339.29
16	Massachusetts	940,877.40	.....	940,877.40
17	Michigan	927,293.58	.....	927,293.58
18	Minnesota	144,684.49	37.50	144,646.99
19	Missouri	571,159.40	137.61	571,021.79
20	Montana	77,246.18	.....	77,246.18
21	Nebraska	2,222,937.74	20.75	2,222,936.99
22	New Hampshire	79,639.76	20.00	79,619.76
23	New Jersey	352,744.95	10.00	352,734.95
24	New Mexico	35,887.84	.....	35,887.84
25	New York	4,933,136.32	62.50	4,933,073.82
26	North Carolina	803,859.38	1,142.01	802,717.37
27	North and South Dakota	31,144.85	.....	31,144.85
28	Ohio	10,844,785.73	10.40	10,844,775.33
29	Oregon	121,127.62	97.00	121,030.62
30	Pennsylvania	5,655,664.75	1,628.53	5,654,036.22
31	South Carolina	405,260.20	9.24	405,250.96
32	Tennessee	818,620.96	320.89	818,300.57
33	Texas	98,407.11	.....	98,407.11
34	Virginia	307,208.77	165.42	307,043.35
35	West Virginia	214,673.44	107.37	214,566.07
36	Wisconsin	2,793,689.71	9.00	2,793,680.71
	Total	121,138,013.13	6,670.36	121,131,342.77
	Collections for fiscal year ended June 30, 1901	116,027,979.56	25,719.53	116,002,260.03

REVENUE, AND AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

	TOBACCO.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
	\$32,169.54	.....	\$32,169.54	\$117,077.96	.....	\$117,077.96
	6,849.14	.....	6,849.14	21,623.91	\$56.00	21,567.91
	306,135.91	.....	306,135.91	1,400,002.29	20.00	1,399,982.29
	70,510.76	.....	70,510.76	543,619.06	.....	543,619.06
	195,140.79	.....	195,140.79	1,428,107.63	7.00	1,428,100.63
	547,671.65	\$20.09	547,651.56	19,088.83	.....	19,088.83
	16,797.83	.....	16,797.83	216,839.89	20.00	216,819.89
	4,830.24	.....	4,830.24	19,139.32	.....	19,139.32
	2,177,641.71	.....	2,177,641.71	6,677,128.23	40.00	6,677,088.23
	364,486.83	87.21	364,399.62	1,626,161.12	30.00	1,626,131.12
	355,143.77	.....	355,143.77	522,125.75	42.25	522,083.50
	97,069.39	.....	97,069.39	35,828.02	.....	35,828.02
	3,592,058.56	26.00	3,592,032.56	867,719.88	.....	867,719.88
	485,540.68	.....	485,540.68	399,794.42	.....	399,794.42
	1,885,053.85	5.20	1,885,048.65	1,869,960.91	.....	1,869,960.91
	483,078.14	.....	483,078.14	2,955,493.67	2,882.91	2,952,610.76
	1,455,935.93	.....	1,455,935.93	1,808,905.95	243.38	1,808,662.57
	234,517.89	.....	234,517.89	1,434,319.30	.....	1,434,319.30
	8,078,415.99	16.66	8,078,399.33	4,825,636.46	1,175.50	4,824,460.96
	29,447.81	57.67	29,390.14	421,972.14	.....	421,972.14
	77,703.46	.....	77,703.46	437,103.07	120.00	436,983.07
	68,060.13	6.00	68,054.13	558,146.52	.....	558,146.52
	3,151,064.74	.....	3,151,064.74	3,965,020.23	50.00	3,964,970.23
	10,969.71	.....	10,969.71	11,272.15	.....	11,272.15
	7,427,656.75	28.75	7,427,628.00	16,812,847.85	2,803.10	16,810,044.75
	4,722,706.17	15.00	4,722,691.17	2,956.29	.....	2,956.29
	31,110.05	.....	31,110.05	55,679.98	.....	55,679.98
	4,211,487.24	1.15	4,211,486.09	5,629,499.75	527.63	5,628,972.12
	53,470.41	.....	53,470.41	759,311.08	50.00	759,261.08
	5,846,593.06	8.50	5,846,584.56	8,987,279.64	635.03	8,986,644.61
	4,210.94	2.00	4,208.94	10,787.66	.....	10,787.66
	722,634.24	42.42	722,591.82	280,314.78	.....	280,314.78
	57,014.15	.....	57,014.15	754,370.54	8.33	754,362.21
	3,880,768.94	4.50	3,880,764.44	240,606.96	.....	240,606.96
	740,465.25	.....	740,465.25	347,814.91	.....	347,814.91
	1,013,453.54	146.08	1,013,307.46	5,925,341.19	496.56	5,924,844.63
	51,937,925.19	467.23	51,937,457.96	71,988,902.39	9,177.69	71,979,724.70
	62,481,907.13	11,477.66	62,470,429.47	75,669,907.65	83,539.58	75,586,368.07



A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

STATES AND TERRITORIES.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED.			LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$28,142.59		\$28,142.59	\$2,935.90		\$2,935.90
2 Arkansas.....	19,110.94	\$54.00	19,056.94	2,062.21		2,062.21
3 California.....	141,493.63	178.00	141,315.63	61,497.39	\$3,805.44	57,691.95
4 Colorado.....	41,102.33		41,102.33	7,748.33	701.40	7,046.93
5 Connecticut.....	148,462.35	98.00	148,464.35	641,096.10	1,714.30	639,381.80
6 Florida.....	7,229.69	3,022.47	4,207.22			
7 Georgia.....	25,449.36	10.00	25,439.36	24,812.96	659.28	24,153.68
8 Hawaii.....	8,031.08		8,031.08	1,051.56		1,051.56
9 Illinois.....	267,947.84	380.64	267,567.20	325,964.84	440.64	325,524.20
10 Indiana.....	98,849.83	40.00	98,809.83	19,194.24	1,110.34	18,083.90
11 Iowa.....	133,498.59	44.42	133,454.17	44,274.50	123.54	44,150.96
12 Kansas.....	74,485.86	635.41	73,850.45	107.20		107.20
13 Kentucky.....	79,929.07	709.00	79,220.07	13,350.17	1,455.74	11,894.43
14 Louisiana.....	49,475.32	608.65	48,866.67	20,076.69	6,558.22	13,518.47
15 Maryland.....	135,320.96	6,398.13	128,922.83	99,417.05	2,377.61	97,039.44
16 Massachusetts.....	337,555.27	1,044.00	336,511.27	559,296.97	43,491.87	515,805.10
17 Michigan.....	105,273.29	94.00	105,179.29	67,780.66	3,648.00	64,132.66
18 Minnesota.....	71,406.58	50.00	71,356.58	23,147.10	1,448.03	21,699.07
19 Missouri.....	174,519.16	177.00	174,342.16	91,011.72	2,252.39	88,759.33
20 Montana.....	35,914.73		35,914.73	162,744.19		162,744.19
21 Nebraska.....	44,158.44	17.50	44,140.94	10,547.10		10,547.10
22 New Hampshire.....	91,433.45	78.75	91,354.70	114,115.15	4,517.26	109,597.89
23 New Jersey.....	78,790.05		78,790.05	79,861.27	3,680.82	76,180.45
24 New Mexico.....	3,978.00		3,978.00	660.55		660.55
25 New York.....	938,458.44	449.25	938,009.19	1,608,843.83	14,687.24	1,594,156.59
26 North Carolina.....	18,378.07	20.00	18,358.07	3,216.10	228.94	2,986.16
27 North and South Dakota.....	25,546.68	50.00	25,496.68	83.93		83.93
28 Ohio.....	226,053.53	94.17	225,959.36	69,321.70	3,278.76	66,042.94
29 Oregon.....	50,240.55	232.00	49,998.55	6,641.72		6,641.72
30 Pennsylvania.....	488,510.12	454.27	487,995.85	660,753.94	194,442.06	466,311.88
31 South Carolina.....	20,473.85	40.00	20,433.85	6,793.95	245.07	6,548.88
32 Tennessee.....	42,992.34	83.66	42,908.68	7,383.18		7,383.18
33 Texas.....	99,780.47	383.23	99,397.24	18,643.32	390.66	18,252.66
34 Virginia.....	45,541.38	15.00	45,526.38	15,791.19	4,111.89	11,679.30
35 West Virginia.....	29,165.83	26.00	29,139.83	10,564.64	295.16	10,269.48
36 Wisconsin.....	76,302.65	70.00	76,232.65	62,176.07	539.37	61,636.70
Total.....	4,262,902.32	15,557.55	4,247,344.77	4,842,966.52	296,311.23	4,546,655.29
Collections for fiscal year ended June 30, 1901.....	4,165,735.14	63,159.66	4,102,575.48	5,211,898.68	1,072,390.74	4,139,507.94

<sup>a</sup> Legacies.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

SCHEDULE A.			SCHEDULE B.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$25,164.17	\$2.50	\$25,161.67	\$530.19		\$530.19
15,200.88		15,200.88	466.81		466.81
314,445.18	2,161.94	312,283.24	59,529.65		59,529.65
113,920.76	352.57	113,568.19	6,053.72		6,053.72
124,480.37	1,855.59	122,624.78	3,987.45		3,987.45
10,405.85	43.00	10,362.85	1,735.78		1,735.78
41,390.72	142.46	41,248.26	883.42		883.42
17,048.66		17,048.66	1,833.80		1,833.80
1,352,374.18	8,001.18	1,344,373.00	46,584.46	\$1,202.96	45,381.50
67,724.98	9,002.07	58,722.91	5,004.11		5,004.11
95,508.40	300.71	95,207.69	2,636.32	177.81	2,458.51
38,125.98	128.19	37,997.79	617.98		617.98
65,763.43	3,871.90	61,891.53	4,058.80		4,058.80
139,968.44	106.50	139,861.94	6,605.06		6,605.06
564,725.65	799.20	563,926.35	10,395.70		10,395.70
634,802.43	1,259.60	633,542.83	24,598.46		24,598.46
120,866.32	163.59	120,702.73	2,932.28		2,932.28
244,876.46	734.68	244,141.78	6,462.65		6,462.65
410,377.61	227.84	410,149.77	31,110.39		31,110.39
61,374.59	267.30	61,107.29	2,361.91		2,361.91
61,012.55	107.61	60,904.94	1,554.83	74.08	1,480.75
49,739.90	563.28	49,176.62	267.65		267.65
65,321.69	106.80	65,214.89	6,686.87	3,105.95	3,580.92
8,354.30	456.00	7,898.30	3,779.45		3,779.45
6,492,036.91	29,426.78	6,462,610.13	213,459.18	299.23	213,159.95
18,290.80		18,290.80	3,222.57		3,222.57
13,269.45		13,269.45	112.25		112.25
319,407.55	2,622.38	316,785.17	31,538.74	750.93	30,787.81
91,215.28	509.49	90,705.79	5,405.26	638.61	4,766.65
946,325.04	7,259.62	939,065.42	24,033.78	1,285.84	22,747.94
6,502.81	9.90	6,492.91	57.00		57.00
45,181.52	1,092.36	44,089.16	1,073.10	53.12	1,019.98
84,415.87	638.57	83,777.30	2,275.76		2,275.76
88,736.08	1,603.00	87,133.08	2,026.84		2,026.84
29,589.72	12.92	29,576.80	802.15		802.15
135,912.47	166.74	135,745.73	14,251.42		14,251.42
12,913,856.90	73,996.27	12,839,860.63	528,935.79	7,588.53	521,347.26
34,998,896.30	90,354.47	34,908,541.83	4,242,200.02	22,001.54	4,220,198.48

<sup>b</sup> Includes \$30.51 legacies.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

STATES AND TERRITORIES.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....						
2 Arkansas.....				\$433.01		\$433.01
3 California.....				34,679.06		34,679.06
4 Colorado.....				624.06		624.06
5 Connecticut.....				166.40		166.40
6 Florida.....				13.81		13.81
7 Georgia.....				10.00		10.00
8 Hawaii.....				637.04		637.04
9 Illinois.....				79,382.62		79,382.62
10 Indiana.....				3,600.59		3,600.59
11 Iowa.....				62.02		62.02
12 Kansas.....				12.76		12.76
13 Kentucky.....				123.36		123.36
14 Louisiana.....				10,839.71		10,839.71
15 Maryland.....				4.00		4.00
16 Massachusetts.....				11,483.95		11,483.95
17 Michigan.....				47,349.34		47,349.34
18 Minnesota.....				106.42		106.42
19 Missouri.....				26.06		26.06
20 Montana.....				10.68		10.68
21 Nebraska.....				150.10		150.10
22 New Hampshire.....				485.48		485.48
23 New Jersey.....				285,703.37		285,703.37
24 New Mexico.....				1.50		1.50
25 New York.....				257,668.69		257,668.69
26 North Carolina.....				51.25		51.25
27 North and S. Dakota.....				140.56		140.56
28 Ohio.....				215,712.64		215,712.64
29 Oregon.....	\$227.50		\$227.50	71.88		71.88
30 Pennsylvania.....				147,596.81	\$4,373.03	143,223.78
31 South Carolina.....				23.19		23.19
32 Tennessee.....				30.18		30.18
33 Texas.....				2,246.31		2,246.31
34 Virginia.....				14.28		14.28
35 West Virginia.....				44.08		44.08
36 Wisconsin.....						
Total.....	227.50		227.50	1,099,322.15	4,373.03	1,094,949.12
Collections for fiscal year ended June 30, 1901.....	1,918.00		1,918.00	1,346,058.67		1,346,058.67

<sup>a</sup> Penalties.

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.
BEER, \$1.60 PER BARREL.						
Hogshead.....	118,000	336,700	101,000	110,000	126,500	28,200
Barrel.....	2,168,500	1,398,300	853,000	493,900	855,000	393,000
One-half barrel.....	7,001,000	5,701,000	4,660,500	3,321,500	4,310,000	1,930,500
One-third barrel.....	66,000	57,000		6,000	42,000	
One-quarter barrel.....	5,284,000	2,462,000	2,029,000	1,176,000	1,448,000	1,082,000
One-sixth barrel.....	167,400	159,000	65,100	3,000	123,000	2,400
One-eighth barrel.....	2,149,000	529,000	546,000	500,000	670,000	360,000
BEER, \$1 PER BARREL.						
Hogshead.....						
Barrel.....						
One-half barrel.....						
One-third barrel.....						
One-quarter barrel.....						
One-sixth barrel.....						
One eighth barrel.....						
Total.....	16,953,900	10,643,000	8,254,600	5,616,400	7,574,500	3,706,100
Exportation.....	4,400	5,600	5,600		4,000	20,000
Brewers permits.....	20,000	1,200		2,000		

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	PENALTIES.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$4,025.00	\$76.66	\$3,948.34	\$402,515.47	\$346.48	\$402,168.99
2 Arkansas.....	2,582.54	93.04	2,489.50	154,093.73	231.24	153,862.49
3 California.....	11,054.32	136.27	10,918.05	3,785,926.74	6,602.35	3,779,324.39
4 Colorado.....	127.94	32.50	95.44	975,429.33	1,166.47	974,262.86
5 Connecticut.....	2,365.88		2,365.88	3,062,808.61	3,944.69	3,058,863.92
6 Florida.....	1,654.99	66.00	1,588.99	611,534.00	3,271.56	608,262.53
7 Georgia.....	13,392.76	74.00	13,318.76	601,806.54	1,274.06	600,532.48
8 Hawaii.....	389.95		389.95	70,235.22		70,235.22
9 Illinois.....	12,129.50	216.50	11,913.00	54,029,115.36	10,454.63	54,018,660.73
10 Indiana.....	2,081.84	44.00	2,037.84	25,178,582.61	10,411.41	25,168,171.20
11 Iowa.....	1,779.20	88.58	1,690.62	1,251,166.64	963.31	1,250,203.33
12 Kansas.....	452.28	328.92	123.36	750,476.32	1,056.57	749,419.75
13 Kentucky.....	11,274.32	113.31	11,161.01	21,960,013.30	7,294.62	21,952,718.68
14 Louisiana.....	2,780.18	113.31	2,666.87	2,453,925.47	7,467.93	2,446,457.54
15 Maryland.....	3,203.51	6.83	3,196.68	7,410,911.17	9,801.68	7,401,109.49
16 Massachusetts.....	4,270.74	497.50	3,773.24	5,956,538.74	49,175.88	5,907,362.86
17 Michigan.....	856.07	47.92	808.15	4,550,595.42	4,166.89	4,546,428.53
18 Minnesota.....	1,380.68	18.75	1,361.93	2,161,062.84	2,288.96	2,158,773.88
19 Missouri.....	5,741.88	198.97	5,542.91	14,212,323.87	4,185.97	14,208,137.90
20 Montana.....	665.00	20.00	645.00	792,657.23	344.97	792,312.26
21 Nebraska.....	485.48	316.75	168.73	2,859,789.02	1,136.69	2,858,652.33
22 New Hampshire.....	2,105.12	10.00	2,095.12	964,528.68	5,195.29	959,333.39
23 New Jersey.....	1,796.66	27.50	1,769.16	8,035,946.35	6,981.07	8,028,965.28
24 New Mexico.....	1,006.68		1,006.68	76,730.18	76,274.18	456.00
25 New York.....	9,434.05	194.50	9,239.55	38,694,831.27	47,951.35	38,646,879.92
26 North Carolina.....	43,239.87	89.20	43,150.67	5,618,689.50	1,495.15	5,617,194.35
27 North and S. Dakota.....	452.12	65.00	387.12	157,927.87	115.00	157,812.87
28 Ohio.....	13,783.92	68.35	13,715.57	22,073,559.51	7,353.77	22,066,205.74
29 Oregon.....	3,105.69	223.71	2,881.98	1,002,016.89	1,755.81	1,000,261.08
30 Pennsylvania.....	13,095.86	4,837.16	8,258.70	22,841,669.22	214,510.04	22,627,159.18
31 South Carolina.....	549.69	22.50	527.19	458,075.29	328.71	457,746.58
32 Tennessee.....	17,907.07		17,907.07	1,940,477.37	1,591.95	1,938,885.42
33 Texas.....	2,401.05	441.11	1,959.94	1,143,982.58	2,181.90	1,141,800.68
34 Virginia.....	4,377.78	4,325.40	52.38	4,097,788.94	5,952.19	4,091,836.75
35 West Virginia.....	7,261.44	50.00	7,211.44	1,491,375.66	491.45	1,490,884.21
36 Wisconsin.....	4,998.09	80.58	4,917.51	10,029,943.22	1,508.33	10,028,434.89
Total.....	208,209.05	8,078.68	200,130.37	271,867,990.25	423,544.37	271,444,445.88
185,867.83	8,954.17	176,913.66	306,871,669.42	1,380,926.55	305,490,742.87	

<sup>b</sup> Includes \$147.87 legacies.

(TAX-PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED TO THE FISCAL YEAR ENDED JUNE 30, 1902.

STATES AND TERRITORIES.	NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
1 Alabama.....	173,000	87,500	85,500	112,500	57,000	8,000	1,343,900	\$4,300,480.00
2 Arkansas.....	879,000	400,000	680,600	669,500	580,800	437,480	9,824,980	15,719,968.00
3 California.....	3,655,500	2,730,000	4,305,500	3,964,500	2,932,000	2,624,500	47,136,500	37,709,200.00
4 Colorado.....	18,000	6,000	60,000	66,000			321,000	171,200.00
5 Connecticut.....	944,000	878,000	2,092,000	1,450,000	754,000	479,000	20,078,000	8,031,200.00
6 Florida.....	115,200	4,200	120,000	60,000	18,000	30,500	867,900	231,440.00
7 Georgia.....	538,200	390,000	930,000	187,000	972,000	151,000	7,922,300	1,584,460.00
8 Hawaii.....							498,500	997,000.00
9 Illinois.....							2,617,400	2,617,400.00
10 Indiana.....							8,380,300	4,190,150.00
11 Iowa.....							101,000	33,686.67
12 Kansas.....							5,150,500	5,150,500.00
13 Kentucky.....							321,860	321,860.00
14 Louisiana.....							2,147,200	268,400.00
15 Maryland.....								
16 Massachusetts.....								
17 Michigan.....								
18 Minnesota.....								
19 Missouri.....								
20 Montana.....								
21 Nebraska.....								
22 New Hampshire.....								
23 New Jersey.....								
24 New Mexico.....								
25 New York.....								
26 North Carolina.....								
27 North and S. Dakota.....								
28 Ohio.....								
29 Oregon.....								
30 Pennsylvania.....								
31 South Carolina.....								
32 Tennessee.....								
33 Texas.....								
34 Virginia.....								
35 West Virginia.....								
36 Wisconsin.....								
Total.....	6,323,900	4,495,700	8,273,600	6,509,500	5,322,800	22,947,400	106,711,400	77,195,853.00
Exportation.....		4,000	2,800	400	4,000	20,800	71,600	
Brewers permits.....		4,800		1,200		1,200	30,400	

B.—STATEMENT OF THE KIND, NUMBER, AND VALUE OF SPECIAL-TAX STAMPS ISSUED TO

KIND.	Value of each stamp.	NUMBER ISSUED IN—					
		July.	Aug.	Sept.	Oct.	Nov.	Dec.
Rectifiers of less than 500 barrels	\$100	80	20	10	20	30	40
Rectifiers of 500 barrels or more	200	60		10	10	40	10
Retail liquor dealers	25	7,800	3,300	3,200	1,100	1,300	4,200
Wholesale liquor dealers	100	150	150	80	40	40	40
Brewers of less than 500 barrels	50	20	10			10	
Brewers of 500 barrels or more	100	30	30	10	10	30	
Wholesale dealers in malt liquors	50	590	390	180	170	20	60
Retail dealers in malt liquors	20	450	410	430	210	130	200
Manufacturers of stills	50			10			
Stills manufactured	20			10	10	10	
Worms manufactured	20			10		10	
Dealers in leaf tobacco:				10		10	
Sales not exceeding 50,000 pounds per annum	6	70	60	70	30	10	160
Sales from 50,000 to 100,000 pounds per annum	12	80			20		
Sales exceeding 100,000 pounds per annum	24	180	100	10	80	80	100
Manufacturers of tobacco:							
Sales not exceeding 50,000 pounds per annum	6	120	100	20	20	40	10
Sales from 50,000 to 100,000 pounds per annum	12	10					
Sales exceeding 100,000 pounds per annum	24	30				10	
Manufacturers of cigars:							
Sales not exceeding 100,000 per annum	6	180	30	10	90	60	40
Sales from 100,000 to 200,000 per annum	12	330	80	20		10	10
Sales exceeding 200,000 per annum	24	460	110	30		20	20
Wholesale dealers in oleomargarine	480	10	10	10	10	20	
Retail dealers in oleomargarine	48	1,010	600	270	310	730	280
Manufacturers of oleomargarine	600	10			10		
Wholesale dealers in oleomargarine without artificial coloration	200						
Retail dealers in oleomargarine without artificial coloration	6						
Wholesale dealers in adulterated butter	480						
Retail dealers in adulterated butter	48						
Manufacturers of adulterated butter	600						
Manufacturers of process or renovated butter	50						
Wholesale dealers in filled cheese	250						
Retail dealers in filled cheese	12						
Manufacturers of filled cheese	400						
Brokers	50	270	110	50	50	130	170
Pawnbrokers	20	160	50	30	30	40	
Dealers in grain, securities, etc	50	30	50	40	30	30	20
Custom-house brokers	10	10	60	30		10	
Proprietors of—							
Theaters, museums, and concert halls	100	10		40	50	40	10
Circuses	100			20	10	10	
Public exhibitions	10	170	300	800	1,190	660	400
Bowling alleys and billiard rooms	5	4,440	2,080	1,040	2,880	2,910	1,990
Manufacturers of mixed flour	12	10		10			10
Aggregate number of stamps		16,870	8,120	6,480	6,420	6,460	7,790
Aggregate value of stamps		\$399,640	\$195,280	\$155,140	\$115,460	\$138,470	\$164,510

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

	NUMBER ISSUED IN—						Aggregate number of each kind.	Aggregate value of each kind.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
	50	10	40	10	1,560	290	2,160	\$216,000
	20	20	10		900	180	1,260	252,000
	3,000	3,600	2,800	3,400	167,000	30,600	231,300	5,782,500
	80	70	90	70	4,530	780	6,120	612,000
	10	20	10		520	150	750	37,500
	10	10	50	30	1,630	310	2,140	214,000
	180	100	170	140	6,400	1,790	10,190	509,500
	170	170	370	210	10,550	2,660	15,990	319,800
	10	30			160	50	260	13,000
	10	50	10		130	40	270	5,400
	10	40	10		120	50	250	5,000
	20	110	180	40	20	20	790	4,740
	100		30				230	2,760
	10	100	60	20			740	17,760
	20	10	10				330	3,960
	10	20	40	10			330	2,340
	20	10					40	480
	20	20	10				90	2,160
	230	30	140	220	120	40	1,190	7,140
	30				10		490	5,880
	20	10	10		10		60	16,560
	10	20	10			450	550	264,000
	310	150	310	570	290	4,390	9,220	442,560
			10			140	170	102,000
						320	320	64,000
					4,540		4,540	27,240
						180	180	86,400
						460	460	22,080
						90	90	54,000
						280	280	14,000
						10	10	2,500
						20	20	940
						10	10	4,000
	170	200	150	70	40	20	1,430	71,500
	20	40	10	20			410	8,200
	60	20	40	10	30	20	380	19,000
	10	30					150	1,500
	30	30	20			10	240	24,000
	10	10	10		10		80	8,000
	320	250	460	160	100	90	1,380	49,000
	2,630	1,400	2,090	1,580	1,850	700	25,590	127,950
	10	20		10	10	160	210	2,880
	7,600	6,000	7,160	6,590	196,990	48,860	324,940	
	\$163,250	\$162,660	\$165,290	\$159,280	\$5,726,990	\$1,888,500		\$9,425,530

B.—STATEMENT OF THE NUMBER OF CERTIFICATES OF REGISTRY ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Months.	Manufacturers of playing cards.	Peddlers of tobacco.
1901.		
July .....	10	510
August.....		60
October.....	10	60
1902.		
February .....		70
March.....		10
April.....		10
May .....		30
Total.....	20	750

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 DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Denominations.	July.	Oct.	Dec.	Feb.	Mar.	Apr.	May.	June.	Aggregate number.	Aggregate value.
50 cents .....		3	2	3	1	1	2		12	\$6
1 dollar .....		1							1	1
2 dollars .....	1							1	2	4
3 dollars .....						1			1	3
5 dollars .....		1							1	5
Total.....	1	5	2	3	1	2	2	1	17	19





B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR OLEOMARGARINE, RENO DURING THE FISCAL YEAR

DENOMINATION.	NUMBER ISSUED IN—						
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
<b>OLEOMARGARINE STAMPS.</b>							
10 pounds.....	36,000	40,000	46,000	62,000	24,000	61,000	41,000
20 pounds.....	20,600	14,400	10,000	44,000	6,400	4,000	22,400
30 pounds.....	14,200	56,800	16,000	69,000	29,600	60,000	28,600
40 pounds.....	38,000	39,400	40,000	54,000	65,000	24,000	35,800
50 pounds.....	40,400	22,000	32,000	38,000	50,000	27,400	28,000
60 pounds.....	54,000	56,000	48,000	107,000	72,800	56,400	62,800
70 pounds.....		2,000	200			1,000	
80 pounds.....	4,000	200	200	3,400	400	4,000	1,000
90 pounds.....					4,000	4,000	
100 pounds.....	2,000			600			
Total tax paid.....	209,200	230,800	192,400	378,000	252,200	241,800	219,600
Exportation.....	4,000	6,000	4,000		400	4,000	
Total oleomargarine stamps.....	213,200	236,800	196,400	378,000	252,600	245,800	219,600
<b>RENOVATED BUTTER STAMPS.</b>							
10 pounds.....							
20 pounds.....							
30 pounds.....							
40 pounds.....							
50 pounds.....							
60 pounds.....							
100 pounds.....							
Total for renovated butter.....							
<b>ADULTERATED BUTTER STAMPS.</b>							
10 pounds.....							
20 pounds.....							
30 pounds.....							
40 pounds.....							
50 pounds.....							
60 pounds.....							
70 pounds.....							
80 pounds.....							
90 pounds.....							
100 pounds.....							
Total for adulterated butter.....							
Aggregate of stamps.....	213,200	236,800	196,400	378,000	252,600	245,800	219,600
Total value oleomargarine stamps.....	\$207,616	\$213,224	\$179,632	\$355,680	\$267,716	\$222,604	\$207,448
Total value renovated butter stamps.....							
Total value adulterated butter stamps.....							
Grand aggregate value.....	207,616	213,224	179,632	355,680	267,716	222,604	207,448

a Of the total number stamps for oleomargarine issued during June, 147,400 were at the rate of 4 cent per pound; 40,000 were at the rate of 10 cents per pound.

VATED AND ADULTERATED BUTTER, ISSUED TO COLLECTORS OF INTERNAL REVENUE ENDED JUNE 30, 1902.

	NUMBER ISSUED IN—					Aggregate number of each denomination.	Aggregate value of each denomination.
	Feb.	Mar.	Apr.	May.	June.		
	44,000	20,200	65,000	53,000	54,800	547,000	\$206,843.50
	4,000	4,200	31,000	16,000	37,600	214,600	121,104.00
	25,000	40,200	74,000	23,600	61,800	504,800	397,332.00
	59,000	39,800	47,200	44,000	68,400	549,600	530,196.00
	22,400	46,200	27,000	38,000	62,800	434,200	528,138.50
	48,000	74,400	111,200	60,200	114,200	866,000	1,207,810.50
	1,000	1,000		1,000	3,000	9,200	18,091.00
	6,200	200	2,400	5,400	4,600	32,000	62,567.00
	1,000				3,600	12,600	30,294.00
	2,400		1,200	200	3,000	9,400	26,160.00
	213,000	226,200	359,000	247,400	408,800	3,178,400	3,137,536.50
	10,000	2,000	800	5,200		36,400	
	223,000	228,200	359,800	252,600	408,800	3,214,800	
					20,000	20,000	950.00
					24,000	24,000	1,740.00
					39,800	39,800	3,880.50
					40,000	40,000	4,900.00
					42,800	42,800	6,313.00
					44,600	44,600	7,693.50
					4,400	4,400	1,199.00
					215,600	215,600	26,676.00
					2,200	2,200	4,180.00
					2,200	2,200	6,380.00
					2,200	2,200	8,580.00
					2,200	2,200	10,780.00
					1,400	1,400	8,260.00
					1,400	1,400	9,660.00
					200	200	1,580.00
					200	200	1,780.00
					200	200	1,980.00
					200	200	2,180.00
					12,400	12,400	65,360.00
	223,000	228,200	359,800	252,600	636,800	3,442,800	
	\$208,860	\$239,596	\$338,860	\$235,172	\$461,128.50		3,137,536.50
					26,676.00		26,676.00
					55,360.00		55,360.00
	208,860	239,596	338,860	235,172	643,164.50		3,219,572.50

## B.—STATEMENT OF THE NUMBER AND VALUE OF INTERNAL REVENUE PLAYING-CARD STAMPS ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1902.

Months.	Number.	Value.
1901.		
July.....	521,200	\$10,424.00
August.....	1,162,000	23,240.00
September.....	1,713,000	34,260.00
October.....	1,300,400	26,008.00
November.....	1,520,000	30,400.00
December.....	2,302,000	46,040.00
1902.		
January.....	1,200,000	24,000.00
February.....	2,210,000	44,200.00
March.....	805,000	16,100.00
April.....	3,000,000	60,000.00
May.....	420,600	8,412.00
June.....	2,520,000	50,400.00
Total.....	18,674,200	\$73,484.00

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, SNUFF, FISCAL YEAR ENDED

CIGARS, AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE JUNE 30, 1902.

DENOMINATION.	TAX, 12 CENTS PER POUND.						
	NUMBER ISSUED IN—						
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
<b>TOBACCO.</b>							
1 ounce	6,101,000	9,364,000	5,320,000	5,760,000	7,367,000	12,320,400	260,000
1 1/2 ounces	32,200,000	36,710,000	32,832,000	46,580,000	41,996,000	38,757,600	22,860,000
2 ounces	2,079,000	473,000	278,000	345,000	420,000	376,000	101,000
2 1/2 ounces	10,464,000	9,115,000	13,530,000	16,170,000	12,104,000	14,950,000	10,760,000
3 ounces	351,000	404,000	210,000	22,000	540,000	500,000	201,000
3 1/2 ounces	5,330,000	5,167,000	8,628,000	10,759,000	5,696,000	7,647,000	7,321,000
4 ounces	998,000	99,000	49,000	210,000	504,000	4,000	61,200
8 ounces	538,500	886,500	1,921,500	868,500	1,849,500	678,000	912,000
16 ounces	405,000	903,000	1,251,600	1,114,500	1,562,500	1,020,000	562,500
1 pound	61,824	96,000	184,200	34,800	74,400	75,600	48,000
2 pounds	3,000	14,400	30,600	36,000	6,000	1,200	12,000
3 pounds	3,000	7,800	4,800	3,600	3,000	2,400	12,000
4 pounds	3,000	2,400	39,000	1,200	44,400	6,840	1,200
1-ounce plug				5,000			
5 pounds	276,800	128,800	378,000	160,800	298,000	210,400	252,800
10 pounds	146,800	1,003,200	657,200	978,400	352,400	776,400	479,600
20 pounds	18,800	6,800	406,800	10,400	173,200	53,200	218,000
30 pounds	8,800	5,200	14,000	20,800	6,000	20,000	13,200
40 pounds	2,000	400			800	800	800
50 pounds	800	2,000	16,400	2,400			8,400
60 pounds	400				400		
Total	58,991,724	64,404,100	65,778,700	83,082,400	73,026,800	77,399,240	44,100,300
<b>FOIL WRAPPERS.</b>							
1 ounce	1,319,840	1,537,760	1,884,640	1,812,880	1,124,640	2,032,800	2,180,080
1 1/2 ounces	21,600	36,000	28,800	28,800	28,800	43,200	43,200
Total	1,341,440	1,573,760	1,913,440	1,841,680	1,153,440	2,076,000	2,223,280
<b>EXPORT.</b>							
Tobacco		400		200	400	28,400	4,000
Cigars		400				400	
<b>SNUFF.</b>							
1/4 ounce	19,600		39,200				3,136
1 ounce	2,277,520	4,116,000	4,174,800	5,881,960	3,214,400	6,526,800	2,397,080
1 1/2 ounces	1,198,800	1,296,000	4,320,000	5,181,000	3,705,480	3,780,000	3,240,000
2 ounces							
2 1/2 ounces	420,000	200,000	800,000	400,000	1,300,000	800,000	402,000
3 ounces							
3 1/2 ounces	254,000	500,000	400,000	864,000	41,000	850,000	
4 ounces							
6 ounces	380,000	720,000	600,000	1,660,000	1,140,000	900,000	660,000
8 ounces	62,000	1,900	40,000	20,000	4,000		60,000
16 ounces	186,000	5,000	100,000	80,000	60,000	66,000	220,000
1/4 pound	2,016	3,600		1,200	2,400		12,000
1 pound	14,940	5,400	13,820	16,800	3,600	12,000	24,000
2 pounds	1,440			4,800	2,400	1,200	12,120
3 pounds			1,200	1,200	2,400		12,000
4 pounds				1,200	1,200		
5 pounds	14,604	13,668	7,200	26,400	18,600	7,980	31,300
10 pounds	4,000	800	4,000	2,000	5,600	1,600	2,800
20 pounds	800		1,200	400	3,200	1,600	800
Total	4,835,720	6,861,468	10,560,920	14,143,960	9,504,280	12,947,180	7,077,136

DENOMINATION.	TAX, 12 CENTS PER POUND.						TAX, 6 CENTS PER POUND, ACT APRIL 12, 1902.	Total.	Aggregate value of each denomination.
	NUMBER ISSUED IN—								
	Feb.	Mar.	Apr.	May.	June.	June.			
<b>TOBACCO.</b>									
11,285,000	9,860,000	3,000,000	4,660,000	7,680,000	7,623,640	96,601,040	\$630,919.15		
43,422,000	39,120,000	63,079,000	35,300,000	42,370,000	42,589,200	507,815,200	6,081,507.50		
13,385,000	307,000	443,500	160,000	290,000	2,470,900	8,128,400	103,394.25		
13,602,000	16,276,000	14,740,000	11,890,000	12,201,000	13,306,600	169,108,600	3,046,036.87		
100,000	800,000	420,000	300,000	3,080,000	3,769,000	10,697,000	198,281.25		
6,441,000	9,022,000	9,716,000	6,022,000	7,180,000	6,761,100	96,290,100	3,322,738.75		
66,000	260,500	150,000	100,000		1,737,100	4,238,800	101,107.50		
1,633,500	1,374,000	1,579,500	865,500	924,000	2,633,355	16,664,355	920,860.65		
1,239,600	1,330,500	1,104,000	1,172,100	468,990	2,190,750	14,315,040	1,586,359.80		
123,300	64,800	24,000	37,200		185,688	1,153,812	63,658.08		
31,500		6,000	24,000	12,000	102,408	277,908	27,204.48		
24,000	48,000	7,200			111,348	291,348	56,561.76		
5,400	4,800	6,000		1,200	70,848	124,848	32,192.64		
26,400	27,600	7,200	36,000		84,948	287,388	117,558.72		
	2,000			400	6,000	13,400	1,248.00		
307,200	240,800	442,400	212,800	422,800	377,600	3,707,200	3,799,872.00		
566,800	768,800	622,000	740,400	718,000	647,600	8,457,600	18,545,064.00		
59,200	179,200	184,000	6,000	181,600	188,800	1,686,000	5,538,768.00		
20,000	9,200	4,000	20,400	12,000	41,200	194,800	815,256.00		
800	400				24,000	18,000	88,200.00		
				4,000	12,800	47,200	288,864.00		
400					6,800	8,000	38,088.00		
79,339,100	79,695,600	85,534,800	62,253,200	75,590,390	84,935,685	934,132,039	44,423,741.40		
<b>CIGARS.</b>									
1,633,320	1,789,840	1,811,000	1,157,700	1,884,780		20,169,280	121,015.68		
28,800	28,800	14,400	28,800	25,200		356,400	3,564.00		
1,662,120	1,818,640	1,825,400	1,186,500	1,909,980		20,525,680	124,579.68		
<b>CIGARETTES.</b>									
23,200	2,000	4,400	20,000	2,000		94,000			
						800			
<b>EXPORT.</b>									
19,600	3,920	3,920		9,800	64,680	163,856	493.18		
1,205,400	435,120	4,527,600	2,998,800	2,953,720	6,350,792	47,059,992	329,134.47		
2,274,480	6,804,000	3,456,000	4,870,800	1,620,000	5,690,520	47,440,080	557,435.25		
						14,040	105.30		
300,000	1,100,000	630,000	600,000	400,000	851,200	8,203,200	145,830.00		
					14,200	14,200	159.75		
618,000	542,000	540,000	316,000	80,000	1,070,600	6,073,600	138,507.50		
					6,000	6,000	90.00		
840,000	1,500,000	800,000	800,000	1,300,000	1,318,000	12,678,000	540,855.00		
22,000	5,000	40,000		192,000	155,000	541,000	26,910.00		
10,000	160,000	310,000	100,000	240,000	129,500	1,666,500	192,210.00		
	12,000	2,400	2,400	36,000	39,840	113,856	5,636.16		
	2,400	25,488	3,600	36,000	39,360	191,508	20,979.36		
		432	2,400	37,128	31,212	83,132	17,896.32		
		288		30,000	36,084	83,172	23,446.80		
					17,064	19,752	5,385.00		
13,200	14,160	24,432	2,400	54,000	93,768	321,612	164,836.80		
800	4,000	800	1,200	800	12,000	41,280.00			
400	2,000	800	1,600	800	9,200	22,800	43,680.00		
5,305,080	10,584,600	10,362,448	9,758,600	6,894,332	15,972,976	124,748,700	2,254,871.49		

B.—STATEMENT SHOWING THE NUMBER AND VALUE

DENOMINATION.	TAX, 12 CENTS PER POUND.						
	NUMBER ISSUED IN—						
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
<b>CIGARS.</b>							
<b>\$3 per M:</b>							
12s .....	73,500	102,500	144,600	237,500	546,000	307,850	40,000
13s .....	59,900	10,500	13,600	37,200	131,000	25,550	1,200
25s .....	1,128,050	824,000	553,000	892,500	1,419,000	2,197,500	363,200
50s .....	6,331,000	6,797,000	6,220,000	7,190,000	6,246,000	6,470,000	5,005,000
100s .....	1,492,450	1,783,000	1,196,500	1,607,000	1,518,500	1,047,000	1,174,000
200s .....	53,120	12,500	6,500	4,200	30,600	10,000	5,000
250s .....	316,200	131,000	198,000	271,000	237,000	165,000	189,000
500s .....	12,100	21,000	1,500	8,005	1,000	10,200	5,000
Total .....	9,466,320	9,681,500	8,333,700	10,247,405	10,129,100	10,233,100	6,782,400
<b>SMALL CIGARS.</b>							
<b>54 cents per M:</b>							
10s .....	4,375,000	7,172,000	5,325,000	10,502,000	7,350,000	7,010,000	4,780,000
20s .....	26,800	12,000	.....	1,800	2,400	.....	.....
50s .....	26,700	960	.....	.....	.....	.....	.....
100s .....	22,900	12,000	10,000	.....	500	1,000	2,500
Total .....	4,451,400	7,196,960	5,335,000	10,503,800	7,352,900	7,011,000	4,782,500
<b>CIGARETTES.</b>							
<b>54 cents per M:</b>							
10s .....	3,161,500	1,005,000	324,000	20,000	30,000	122,100	.....
20s .....	5,940,800	1,600,000	1,368,000	1,368,000	80,000	1,288,000	1,274,000
50s .....	25,680	3,600	.....	.....	.....	.....	.....
100s .....	23,250	1,000	200	3,000	.....	1,000	.....
<b>\$1.08 per M:</b>							
10s .....	25,633,500	18,422,000	12,607,000	23,316,000	10,341,000	20,000,000	17,870,000
20s .....	2,274,480	409,200	962,000	674,000	248,000	1,362,000	1,372,000
50s .....	26,880	1,200	3,000	18,000	13,200	12,000	13,200
100s .....	19,130	101,000	3,500	35,000	12,200	.....	4,200
<b>\$3.60 per M:</b>							
10s .....	7,700	700	84,000	154,000	2,100	70,000	70,000
20s .....	700	.....	.....	.....	.....	.....	.....
50s .....	1,740	.....	.....	.....	.....	.....	1,200
100s .....	1,500	1,000	2,000	2,000	.....	180	.....
<b>\$3 per M:</b>							
10s .....	.....	.....	.....	.....	.....	.....	.....
20s .....	.....	.....	.....	.....	.....	.....	.....
50s .....	.....	.....	.....	.....	.....	.....	.....
100s .....	.....	.....	.....	.....	.....	.....	.....
Total .....	37,116,860	21,544,700	15,353,700	25,590,000	10,726,500	22,855,280	20,604,600

OF STAMPS FOR TOBACCO, SNUFF, ETC.—Continued.

DENOMINATION.	TAX, 12 CENTS PER POUND.						TAX, 6 CENTS PER POUND, ACT APRIL 12, 1902.	Total.	Aggregate value of each denomination.
	NUMBER ISSUED IN—								
	Feb.	Mar.	Apr.	May.	June.	June.			
<b>CIGARS.</b>									
<b>\$3 per M:</b>									
12s .....	216,800	65,000	151,500	72,000	155,000	.....	2,112,250	\$76,041.00	
13s .....	200	.....	11,000	10,000	550	.....	300,700	11,727.30	
25s .....	384,500	580,200	412,000	959,800	522,000	.....	10,235,750	767,681.25	
50s .....	5,482,500	5,645,000	6,225,000	6,862,500	7,327,000	.....	75,801,000	11,370,150.00	
100s .....	1,302,500	1,232,000	1,503,000	1,513,500	1,661,000	.....	17,030,450	5,109,135.00	
200s .....	.....	5,750	5,000	.....	.....	.....	132,670	79,602.00	
250s .....	165,600	96,050	255,600	45,300	36,000	.....	2,105,750	1,579,312.50	
500s .....	5,000	5,000	5,000	5,000	5,500	.....	84,305	126,457.50	
Total .....	7,537,100	7,623,250	8,568,850	9,473,100	9,707,050	.....	107,802,875	19,120,106.55	
<b>SMALL CIGARS.</b>									
<b>54 cents per M:</b>									
10s .....	8,300,000	3,644,000	6,520,000	3,000,000	8,320,000	.....	76,298,000	412,009.20	
20s .....	.....	4,000	.....	.....	.....	.....	42,800	462.24	
50s .....	12,000	1,200	.....	13,200	.....	.....	58,260	1,573.02	
100s .....	21,000	6,000	3,000	1,200	10,500	.....	90,630	4,894.02	
Total .....	8,333,000	3,655,200	6,523,000	3,014,400	8,330,500	.....	76,489,690	418,938.48	
<b>CIGARETTES.</b>									
<b>54 cents per M:</b>									
10s .....	14,000	.....	19,000	10,000	136,400	.....	4,842,000	46,146.80	
20s .....	1,680,000	1,440,000	1,604,000	584,000	2,424,240	.....	20,651,040	223,031.23	
50s .....	.....	.....	.....	.....	600	.....	29,880	806.76	
100s .....	3,000	.....	.....	.....	1,000	.....	32,450	1,752.30	
<b>\$1.08 per M:</b>									
10s .....	12,780,000	14,000,000	13,600,000	20,401,000	23,808,000	.....	212,778,500	2,298,007.80	
20s .....	165,200	184,000	240,000	728,000	1,040,000	.....	9,658,880	208,631.80	
50s .....	18,360	1,200	12,000	19,200	12,600	.....	150,840	8,145.36	
100s .....	15,000	5,400	.....	10,000	6,030	.....	211,460	22,837.68	
<b>\$3.60 per M:</b>									
10s .....	7,000	7,000	350	105,000	70,000	.....	577,850	20,802.60	
20s .....	.....	.....	.....	.....	.....	.....	700	50.40	
50s .....	.....	1,200	.....	.....	.....	.....	4,140	745.20	
100s .....	.....	1,200	1,100	300	.....	.....	9,280	3,340.80	
<b>\$3 per M:</b>									
10s .....	.....	.....	.....	.....	109,900	.....	109,900	3,297.00	
20s .....	.....	.....	.....	.....	61,600	.....	61,600	3,696.00	
50s .....	.....	.....	.....	.....	14,760	.....	14,760	2,214.00	
100s .....	.....	.....	.....	.....	12,500	.....	12,500	3,750.00	
Total .....	14,682,560	15,610,000	15,476,450	21,857,500	27,697,630	.....	249,145,780	4,847,255.73	

B.—STATEMENT OF THE NUMBER AND VALUE OF DOCUMENTARY STAMPS  
YEAR ENDED

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1 cent .....	11,600,000	18,250,000	9,490,000	15,750,000	18,080,000	15,480,000
2 cents .....	1,000,000		1,020,000			
5 cents .....	14,000	163,000	110,000	130,000	170,000	152,000
10 cents .....	185,000	1,120,000	122,000	220,000	270,000	765,000
25 cents .....	10,000	264,000	120,000	43,000	118,000	327,000
50 cents .....	120,000	420,000	140,000	123,000	150,000	281,000
\$1 .....	32,900	3,456	18,816	238,080	46,080	165,248
\$2 .....	176,512	36,864	197,248	138,496	8,448	272,640
\$5 .....	5,504	4,352	768	7,168	22,144	20,480
\$10 .....	13,184	2,176	512	768	1,792	11,008
\$50 .....	256	256	768		128	256
\$100 .....	560	400	80	80	80	560
\$500 .....	160	160				
\$1,000 .....	100	140		20		120
Total .....	13,157,116	20,264,804	11,220,192	16,650,612	18,866,672	17,475,312

B.—STATEMENT OF THE NUMBER AND VALUE OF PROPRIETARY STAMPS  
YEAR ENDED

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1 cent .....	1,920,000	512,000	121,000	1,455,000	1,600,000	252,000
2 cents .....	1,950,000	2,930,000	1,432,000	1,510,000	2,880,000	1,710,000
Total .....	3,870,000	3,442,000	1,553,000	2,965,000	4,480,000	1,962,000

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL  
JUNE 30, 1902.

DENOMINATION.	NUMBER ISSUED IN—						Total.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
11,520,000	11,440,000	13,610,000	9,215,000	8,695,000	1,180,000	144,210,000	\$1,442,100.00	
220,000	5,000	10,000	20,000			2,275,000	45,800.00	
220,000	5,000	185,000	240,000			4,499,000	74,950.00	
456,000	218,000	400,000	138,000	599,000	10,000	4,442,000	444,200.00	
136,000	137,000	110,000	48,000	107,000		1,414,000	353,500.00	
129,000	142,000	309,000	81,000	101,000	100,000	2,087,000	1,043,500.00	
86,784	49,152	173,696	150,490	97,024	38,184	1,073,920	1,073,920.00	
202,624	14,592	137,600	128,556	128,512		4,448,072	2,886,144.00	
20,224	4,352	16,000	18,184	1,604		115,840	579,200.00	
14,720	512	2,688	256	1,182		48,768	487,680.00	
640	256		512	128		3,328	166,400.00	
720	240	320		160	80	3,280	328,600.00	
		40				200	160,000.00	
		160				600	560,000.00	
12,900,732	12,016,194	14,835,504	10,030,888	9,874,640	1,803,392	168,615,968	9,585,094.00	

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL  
JUNE 30, 1902.

DENOMINATION.	NUMBER ISSUED IN—						Total.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
1,310,000	610,000	533,000	10,000			8,333,000	\$83,236.00	
2,455,000	2,040,000	1,612,000	479,000	560,000	3,000	18,792,000	575,840.00	
3,795,000	2,650,000	1,546,000	489,000	560,000	3,000	27,115,000	459,076.00	

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, 1902.

Issued in—	Stamps.	Value.
July .....		
August .....	6,000	\$240
September .....	24,800	992
October .....	46,800	1,872
November .....	8,000	320
December .....		
January .....	4,000	160
February .....	4,000	160
March .....	4,000	160
April .....	4,400	176
May .....	4,000	160
June .....		
Total .....	106,000	4,240

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1901 AND 1902.

States and Territories.	1901.	1902.
	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	160,409	153,533
Alaska.....		
Arizona <i>a</i> .....		
Arkansas.....	97,492	67,751
California <i>b</i> .....	3,338,979	3,660,499
Colorado <i>c</i> .....	680	576
Connecticut <i>d</i> .....	149,079	128,898
Dakota <i>e</i> .....		
Delaware <i>f</i> .....		
District of Columbia <i>g</i> .....		
Florida.....	7,502	38
Georgia.....	235,495	202,338
Hawaii.....		
Idaho <i>h</i> .....		
Illinois.....	39,357,780	39,742,876
Indiana.....	18,885,398	21,499,615
Iowa.....	321	136
Kansas <i>i</i> .....	22,468	4,684
Kentucky.....	30,615,684	26,019,166
Louisiana <i>k</i> .....	848,549	1,277,407
Maine <i>l</i> .....		
Maryland <i>m</i> .....	5,236,946	5,786,435
Massachusetts.....	1,681,812	2,087,655
Michigan.....		1,297,941
Minnesota.....		
Mississippi <i>n</i> .....		
Missouri.....	166,097	134,332
Montana <i>o</i> .....	203	913
Nebraska <i>p</i> .....	2,137,759	2,338,356
Nevada <i>q</i> .....		
New Hampshire <i>r</i> .....	12,896	13,433
New Jersey.....	140,602	17,896
New Mexico <i>s</i> .....	2,200	2,484
New York.....	3,240,021	3,604,640
North Carolina.....	760,437	738,383
North and South Dakota.....		
Ohio.....	8,919,840	10,618,236
Oklahoma.....		
Oregon <i>t</i> .....	5,056	7,414
Pennsylvania.....	8,549,614	9,231,293
Rhode Island <i>u</i> .....		
South Carolina.....	142,007	472,676
Tennessee.....	890,054	876,280
Texas.....	10,382	3,728
Utah <i>v</i> .....		
Vermont <i>w</i> .....		
Virginia.....	248,479	205,406
Washington <i>x</i> .....		
West Virginia.....	277,347	299,757
Wisconsin.....	2,426,613	2,349,027
Wyoming <i>y</i> .....		
Total.....	128,568,201	132,843,802

*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. The States of North Dakota and South Dakota were detached from the district of Nebraska July 1, 1901, and constituted a collection district, to be known as the district of North and South Dakota, on and after that date.  
*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.  
*o* Part of the collection district of Louisiana since July 1, 1887.  
*p* Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

Continuation of notes will be found on next page.

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1901 AND 1902.

States and Territories.	1901.	1902.
	<i>Barrels.</i>	<i>Barrels.</i>
Alabama.....	63,638	68,551
Alaska.....		
Arizona.....		
Arkansas.....	9,773	11,122
California.....	781,845	855,191
Colorado.....	296,929	330,258
Connecticut.....	787,411	884,548
Dakota.....		
Delaware.....		
District of Columbia.....		
Florida.....	10,166	10,806
Georgia.....	137,010	130,798
Hawaii.....	1,051	10,912
Idaho.....		
Illinois.....	3,680,323	4,132,301
Indiana.....	892,277	995,051
Iowa.....	259,336	305,033
Kansas.....	9,022	11,508
Kentucky.....	522,592	535,672
Louisiana.....	220,604	245,609
Maine.....		
Maryland.....	1,107,554	1,161,573
Massachusetts.....	1,827,915	1,831,829
Michigan.....	969,731	1,109,891
Minnesota.....	738,325	869,210
Mississippi.....		
Missouri.....	2,699,778	3,018,249
Montana.....	231,927	256,232
Nebraska.....	355,792	259,549
Nevada.....		
New Hampshire.....	298,051	335,787
New Jersey.....	2,220,115	2,463,405
New Mexico.....	4,418	5,599
New York.....	9,963,806	10,473,640
North Carolina.....		
North and South Dakota.....		29,409
Ohio.....	3,203,802	3,490,119
Oklahoma.....		
Oregon.....	391,755	473,411
Pennsylvania.....	4,917,413	5,567,100
Rhode Island.....		
South Carolina.....	6,615	5,923
Tennessee.....	161,777	172,918
Texas.....	385,443	434,980
Utah.....		
Vermont.....		
Virginia.....	146,635	146,903
Washington.....		
West Virginia.....	180,535	212,504
Wisconsin.....	3,240,714	3,705,046
Wyoming.....		
Total.....	a 40,614,258	b 44,550,127

*a* Including 97,180 barrels removed from breweries for export free of tax.  
*b* Including 71,295 barrels removed from breweries for export free of tax.

*p* Including Dakota (North Dakota and South Dakota from 1891) since August 20, 1883. The States of North Dakota and South Dakota were detached from the district of Nebraska July 1, 1901, and constituted a collection district, to be known as the district of North and South Dakota, on and after that date.  
*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.

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	\$991.67	\$29,041.31	\$5,000.00			\$24.00
Arkansas	350.00	19,963.57	3,479.17			
California	22,745.87	340,753.81	61,848.06	\$137.50	\$300.00	182.50
Colorado	1,400.61	95,193.75	9,787.49			42.00
Connecticut	4,208.37	119,968.22	8,475.03			586.50
Florida	100.00	14,449.08	1,800.00			265.00
Georgia	1,825.00	31,145.95	5,604.16			9.50
Hawaii	341.67	10,167.73	5,804.17			7.50
Illinois	26,608.48	447,886.58	35,708.39	87.50	180.00	491.50
Indiana	4,041.67	186,398.77	8,008.36			496.25
Iowa	1,737.51	87,973.22	5,441.66			48.00
Kansas	258.93	78,797.64	3,141.67			15.00
Kentucky	14,237.52	95,292.82	21,445.96	166.67	400.00	16,629.00
Louisiana	4,216.66	108,625.10	10,800.01			149.00
Maryland	13,241.64	127,682.68	12,862.49	50.00	120.00	1,028.25
Massachusetts	16,983.33	116,795.58	20,750.02	41.67	60.00	438.25
Michigan	1,658.35	181,303.72	6,954.21			194.50
Minnesota	7,024.99	129,780.33	7,879.17			165.00
Missouri	11,562.49	195,536.76	16,641.68	29.17	20.00	376.50
Montana	1,520.06	68,760.53	6,062.49			10.00
Nebraska	1,679.17	52,825.59	4,233.35			106.00
New Hampshire	458.33	62,474.78	2,795.83			13.00
New Jersey	5,966.68	226,720.26	10,325.00	97.50	80.00	113.50
New Mexico	316.67	31,204.53	1,616.69			
New York	50,934.35	778,843.61	96,881.36			4,385.00
North Carolina	3,995.88	26,935.10	4,170.87	116.66	400.00	5,785.25
North and South Dakota		39,678.19	466.66			.50
Ohio	22,800.03	391,524.44	38,770.85	229.17	1,220.00	4,706.00
Oregon	3,895.85	99,208.93	10,062.54			67.00
Pennsylvania	41,145.99	370,571.36	49,820.99	154.17	200.00	2,818.00
South Carolina	116.67	9,018.93	575.00			1,774.50
Tennessee	4,383.34	46,421.13	5,200.01			2,467.65
Texas	2,775.00	77,897.76	6,033.34			62.50
Virginia	4,187.17	63,826.37	4,507.04			5,036.94
West Virginia	2,370.82	35,975.03	1,868.32			399.25
Wisconsin	8,691.67	253,453.84	11,070.84			1,794.25
Total	288,771.84	5,043,097.00	496,482.88	1,110.01	3,040.00	50,644.59
Total for 12 months ended June 30, 1901	268,251.11	4,429,353.96	449,435.81	1,655.88	3,080.00	59,365.35

THE FISCAL YEAR ENDED JUNE 30, 1902.

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR JUNE 30, 1902.

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.
\$637.00	\$24.00	\$563.00	\$493.34	\$4,242.53	\$2,802.00		\$2,532.00	\$1,760.00
352.50		129.00	113.33	1,158.33	2,556.25		1,844.00	260.00
414.30	143.25	4,321.00	10,970.86	5,315.59	13,369.47			2,840.00
72.00	130.75	1,368.50	2,095.83	3,460.83	9,650.00		5,561.00	880.00
89.00	103.00	1,790.00	1,962.50	2,217.54	8,835.37	1,550.00	9,170.00	880.00
126.00	30.50	2,857.00	100.00	764.15	1,716.68		3,722.00	2,020.00
456.00	12.00	355.00	654.17	3,919.99	2,989.60		4,078.00	2,840.00
144.00		28.00	175.00	380.03	1,125.00			960.00
274.56	854.00	12,496.75	13,375.00	23,176.57	28,894.35	4,250.00	101,141.23	7,940.00
456.00	431.00	5,750.75	5,770.84	11,654.18	18,588.30	3,000.00	21,296.00	2,760.00
294.00	332.50	4,463.50	1,783.33	10,354.17	21,935.45		36.00	
232.50	223.00	2,164.00	287.50	7,302.71	9,825.01	1,800.00	10,532.00	880.00
251.28	795.00	1,742.50	2,983.33	4,357.18	4,776.66	1,200.00	12,486.00	960.00
238.00	92.50	770.25	900.00	1,577.51	4,992.91		7,378.00	1,200.00
234.00	102.50	3,761.00	4,191.68	2,914.95	4,337.48	1,600.00	6,010.00	5,120.00
370.00	158.50	4,914.50	4,225.00	3,370.61	16,972.98		2,995.00	1,600.00
252.00	724.50	8,617.50	9,341.66	8,568.38	13,843.76		10,462.00	2,940.00
279.00	327.00	3,089.00	9,083.94	11,948.33	22,552.13		116.00	
310.50	266.00	3,716.25	5,587.51	8,721.68	16,270.87	150.00	18,672.00	3,840.00
138.00	136.00	756.57	3,866.66	2,627.51	3,376.42		200.00	720.00
30.00	173.50	1,382.50	1,675.61	3,046.71	17,108.35		1,750.00	2,320.00
210.00	46.00	1,390.75	808.34	14,848.54	5,141.69		384.00	625.00
121.00	133.00	3,662.00	4,137.50	5,283.34	14,514.60	850.00	25,170.00	4,680.00
	2.50	46.00	200.00	157.50	1,956.25		340.00	480.00
962.00	2,439.81	29,412.75	23,437.49	9,899.57	31,056.12		896.00	
455.00	1,013.75	256.62		1,112.51	1,843.78		2,260.00	480.00
72.00	71.50	811.50	425.00	4,710.13	3,456.25		398.00	
762.00	643.00	10,283.00	13,664.99	9,179.18	24,162.59	2,400.00	76,542.00	7,920.00
174.00	197.50	1,311.00	4,945.84	1,719.15	5,935.45		240.00	600.00
557.00	660.50	21,379.00	23,529.22	12,984.26	41,518.90	600.00	14,306.00	6,600.00
270.00	34.00	88.50	100.00	553.33	658.33		2,696.00	720.00
519.00	440.50	549.00	425.00	1,219.19	2,002.09		3,860.00	480.00
502.50	101.50	1,042.00	1,281.25	42,033.96	20,879.18	900.00	5,010.00	7,410.00
213.00	897.00	1,143.00	662.51	2,434.02	2,479.18		9,391.00	3,340.00
146.00	135.50	1,243.50	750.00	2,022.48	5,035.42		15,664.00	5,360.00
296.00	490.00	6,971.75	15,883.33	12,220.83	15,837.00		694.00	3,080.00
10,810.08	12,425.56	144,826.94	167,826.36	241,456.87	404,993.94	19,500.00	9377,732.23	683,645.00
15,710.50	16,604.27	206,213.74	146,920.50	215,041.59	346,848.40	16,225.00	385,245.25	88,704.52

<sup>a</sup> Includes \$9,888, advance collections, act of May 9, 1902.  
<sup>b</sup> Includes \$3,880, advance collections, act of May 9, 1902.

RECEIPTS FROM SPECIAL TAXES FOR

H.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM SPECIAL ENDED

States and Territories.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Packers or re-packers of mixed flour.	Manufacturers of process or renovated butter. <sup>a</sup>	Bankers.	Billiard tables and bowling alleys.	Brokers, stocks, bonds, etc.
Alabama						\$22,086.09	\$1,842.72	\$1,629.16
Arkansas						11,959.53	1,091.24	3,174.97
California				\$12.00		111,917.72	11,968.42	10,644.69
Colorado				10.00		19,492.47	6,794.04	11,077.07
Connecticut						128,150.00	8,630.81	5,414.66
Florida						4,062.67	1,526.97	100.00
Georgia						19,183.50	1,721.28	1,425.00
Hawaii						6,003.57	229.99	879.17
Illinois				58.00	\$900.00	196,838.45	35,997.10	19,206.14
Indiana				10.00		71,645.15	14,672.04	3,339.58
Iowa					50.00	112,167.35	12,092.08	3,318.76
Kansas				134.00		58,335.63	7,930.69	3,879.16
Kentucky						72,040.12	2,456.15	1,793.76
Louisiana						40,021.57	2,850.83	3,452.09
Maryland		\$24.00				123,276.25	5,112.53	2,712.51
Massachusetts				25.00		282,031.83	20,345.40	20,577.11
Michigan						81,027.85	14,674.63	3,818.81
Minnesota				12.00		50,160.32	9,942.52	5,627.08
Missouri				46.00		145,911.10	11,521.31	7,843.75
Montana						22,709.16	5,569.40	4,241.60
Nebraska				21.00	150.00	29,830.08	6,324.08	3,527.11
New Hampshire						74,444.42	7,856.84	2,810.43
New Jersey				12.00		57,184.09	14,938.05	2,668.73
New Mexico				11.00		2,512.75	773.99	62.50
New York						802,263.41	48,492.51	60,224.64
North Carolina				72.00		15,895.59	576.93	722.91
North and South Dakota						15,064.22	4,813.86	3,544.52
Ohio				40.00		187,299.14	21,631.46	5,158.36
Oregon						29,687.70	6,614.33	8,046.69
Pennsylvania				37.00		445,537.68	13,974.45	13,364.75
South Carolina						18,059.41	411.90	400.01
Tennessee						35,656.10	2,350.33	1,754.93
Texas						82,365.08	4,917.88	6,742.10
Virginia						37,696.77	3,885.97	872.93
West Virginia						23,286.66	1,302.08	2,268.74
Wisconsin						51,904.80	15,110.45	3,847.92
Total		24.00		500.00	500.00	3,487,733.23	330,946.26	230,172.34
Total for 12 months ended June 30, 1901	\$1,566.67	30.00		1,022.50		3,269,969.32	364,024.30	259,149.34

<sup>a</sup> Advance collections, act of May 9, 1902.

THE FISCAL YEAR ENDED JUNE 30, 1902.

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR JUNE 30, 1902—Continued.

Brokers, commercial. <sup>b</sup>	Brokers, custom-house.	Brokers, pawn.	Circuses.	Exhibitions not otherwise provided for.	Theaters, museums, and concert halls.	Dealers in grain, securities, etc.	Total.
	\$50.00	\$340.01	\$433.35	\$780.01	\$679.17	\$302.08	\$76,093.53
	146.67	233.33	1,111.44	91.67	1,302.09	49,317.09	146,670.00
	192.50	1,942.53	183.34	1,420.64	2,627.94	595.85	592,267.84
	656.68	1,248.74	887.49	820.84	887.49	820.84	173,315.09
	15.84	378.36	325.00	2,187.20	1,525.02	1,935.46	308,395.88
	155.00	223.33	66.67	674.22	358.33	62.50	35,180.10
	531.67	396.66	1,042.08	1,141.67	37.50	79,338.73	27,164.18
	60.00	75.00	54.18	729.17			146.67
	70.00	1,564.16	775.01	4,142.36	3,545.83	5,813.79	971,670.60
	139.16	1,498.32	691.66	3,318.07	966.68	2,579.17	365,811.95
	875.81	516.67	2,677.94	1,362.49	487.49	268,607.93	1,060,820.00
	1,060.82	533.35	1,900.37	83.33	762.51	190,079.22	115.00
	404.17	1,944.43	491.69	689.75	257,652.90		300.00
	179.16	315.00	923.33	933.34	190,415.26		89.16
	187.49	225.00	1,305.51	1,724.99	318,601.63		255.84
	2,107.50	1,999.99	1,836.39	5,537.47	4,663.49	527,225.11	20.00
	830.85	208.34	2,111.52	1,016.68	1,564.61	350,133.87	17.50
	611.67	308.33	2,220.41	1,291.66	1,291.66	263,662.87	30.00
	1,164.17	287.50	2,255.06	1,766.66	3,739.61	456,266.57	18.34
	474.17	233.33	1,691.24	425.00	570.83	126,088.97	154.17
	420.00	220.85	1,805.45	400.00	1,612.53	130,659.62	
	154.17	582.50	3,780.91	433.23	970.84	180,641.71	67.08
	136.66	116.67	1,429.17	1,900.01	416.67	381,255.43	1,690.00
	166.67	365.01	365.01	9,600.08	6,866.76	1,967,688.50	82.49
	225.00	820.15	225.00		67,143.49		19.17
	158.33	116.68	1,119.82		710.08	66,626.41	10.00
	1,420.84	626.67	4,340.44	2,841.68	2,724.94	830,900.78	613.33
	1,149.18	420.84	1,979.23	1,441.76	287.49	178,997.81	107.50
	1,071.66	300.00	4,013.46	4,191.68	5,747.94	1,073,192.51	176.25
	294.17	233.34	711.28	91.66	37,079.11		640.00
	670.00	383.34	618.03	783.34	806.27	110,959.25	128.34
	670.00	1,597.49	1,866.65	1,357.93	265,739.46		150.00
	255.84	158.33	1,103.84	841.66	476.04	143,648.61	80.00
	365.67	1,436.68	166.67	258.33	190,120.16		376.66
	376.66	396.67	2,337.84	1,274.99	1,083.32	406,746.22	
Total	4,500.83	25,912.55	11,918.45	67,847.50	52,586.45	52,184.71	11,610,286.62
Total for 12 months ended June 30, 1901	\$87,915.28	5,260.48	34,791.93	10,071.00	73,816.06	47,508.17	13,229.26

<sup>b</sup> This tax was repealed by act of March 2, 1901, which took effect July 1, 1901.

I.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF ENDED JUNE 30,

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1901 AND 1902.

COLLECTION DISTRICTS.	COLLECTIONS.			
	Spirits.	Tobacco.	Beer.	Oleomargarine.
1 Alabama.....	\$188,178.12	\$32,169.54	\$117,077.96	\$4,292.00
2 Arkansas.....	83,660.29	6,849.14	21,623.91	2,104.00
3 First California.....	1,286,969.29	285,953.87	1,155,834.06	
4 Fourth California.....	176,103.52	20,782.04	244,168.23	
5 Colorado.....	287,356.47	70,510.76	543,619.06	9,761.90
6 Connecticut.....	181,934.47	195,140.79	1,428,107.68	231,544.80
7 Florida.....	17,991.49	547,071.65	19,088.83	5,742.00
8 Georgia.....	255,311.60	16,797.83	216,839.89	6,918.00
9 Hawaii.....	16,315.57	4,830.24	19,139.32	960.00
10 First Illinois.....	653,439.48	1,830,883.89	5,722,382.13	1,078,563.05
11 Fifth Illinois.....	30,834,117.25	81,788.53	269,180.94	7,024.00
12 Eighth Illinois.....	10,050,608.91	215,388.43	321,135.27	5,108.00
13 Thirteenth Illinois.....	431,184.45	49,580.86	364,429.89	9,819.72
14 Sixth Indiana.....	6,185,149.15	225,051.75	922,068.55	246,175.92
15 Seventh Indiana.....	16,556,383.00	139,435.08	704,092.57	4,730.00
16 Third Iowa.....	54,304.43	127,943.26	299,627.66	636.00
17 Fourth Iowa.....	40,997.56	227,200.51	222,498.09	
18 Kansas.....	94,114.38	97,069.39	35,828.02	409,085.32
19 Second Kentucky.....	1,389,482.10	166,651.62	33,528.17	704.00
20 Fifth Kentucky.....	8,807,551.31	3,116,170.81	478,430.37	16,449.06
21 Sixth Kentucky.....	2,792,369.60	270,377.84	298,912.54	2,742.00
22 Seventh Kentucky.....	2,231,562.74	39,880.37	34,394.81	866.00
23 Eighth Kentucky.....	2,092,886.48	4,977.92	22,453.99	120.00
24 Louisiana.....	1,330,266.97	485,540.68	399,794.42	8,578.00
25 Maryland.....	2,706,644.00	1,885,053.85	1,869,960.91	136,161.64
26 Massachusetts.....	940,877.40	483,078.14	2,953,493.67	4,565.00
27 First Michigan.....	850,434.68	1,278,703.19	1,308,659.03	7,498.00
28 Fourth Michigan.....	76,858.90	177,292.74	500,246.92	5,904.00
29 Minnesota.....	144,684.49	234,517.89	1,434,319.30	116.00
30 First Missouri.....	216,280.61	7,982,799.53	4,273,173.00	19,474.20
31 Sixth Missouri.....	354,878.79	95,616.46	552,463.46	4,722.00
32 Montana.....	77,246.18	29,447.81	421,972.14	920.00
33 Nebraska.....	2,222,957.74	77,703.46	437,108.07	4,070.00
34 New Hampshire.....	79,639.76	68,060.13	558,146.52	1,009.00
35 First New Jersey.....	62,755.75	86,196.59	181,793.34	5,000.00
36 Fifth New Jersey.....	289,989.20	3,064,868.15	3,783,226.89	43,937.42
37 New Mexico.....	35,887.84	10,969.71	11,272.15	820.00
38 First New York.....	205,392.58	285,448.16	4,532,855.19	506.00
39 Second New York.....	488,376.59	2,703,058.43	465,113.02	51.75
40 Third New York.....	147,952.57	2,440,520.27	6,373,199.12	252.00
41 Fourteenth New York.....	3,039,651.24	623,805.99	2,432,018.55	90.00
42 Twenty-first New York.....	850,557.70	585,285.63	892,202.99	
43 Twenty-eighth New York.....	201,205.64	789,588.27	2,117,478.98	2,246.00
44 Fourth North Carolina.....	263,344.35	2,594,591.14	947.92	434.00
45 Fifth North Carolina.....	540,515.03	2,128,175.03	2,008.37	388.00
46 North and South Dakota.....	31,144.85	31,110.05	55,679.98	388.00
47 First Ohio.....	9,993,610.53	2,960,304.12	2,408,065.01	100,555.90
48 Tenth Ohio.....	376,454.12	316,269.70	920,473.36	13,481.74
49 Eleventh Ohio.....	243,200.81	449,591.05	782,691.50	320,984.12
50 Eighteenth Ohio.....	231,520.27	485,322.37	1,518,269.58	76,868.20
51 Oregon.....	121,127.62	53,470.41	739,311.08	
52 First Pennsylvania.....	829,618.79	2,131,844.15	4,333,965.78	1,572.00
53 Ninth Pennsylvania.....	422,517.26	2,242,120.61	350,695.55	52.00
54 Twelfth Pennsylvania.....	168,934.55	201,219.21	1,280,579.95	1,994.00
55 Twenty-third Pennsylvania.....	4,234,594.15	1,271,409.09	3,022,038.36	68,342.72
56 South Carolina.....	405,260.20	4,210.94	10,787.66	3,416.00
57 Second Tennessee.....	179,138.06	169,025.31	107,292.67	766.00
58 Fifth Tennessee.....	639,482.90	613,608.93	173,022.11	3,574.00
59 Third Texas.....	54,542.18	34,566.78	573,868.53	21,024.00
60 Fourth Texas.....	43,924.93	22,447.37	50,502.01	3,344.00
61 Second Virginia.....	59,402.97	2,425,499.20	98,326.99	10,524.00
62 Sixth Virginia.....	247,805.80	955,269.74	142,279.97	2,297.00
63 West Virginia.....	214,673.44	740,465.25	347,814.91	21,024.00
64 First Wisconsin.....	2,699,412.60	887,304.07	5,131,434.66	848.00
65 Second Wisconsin.....	94,277.11	126,149.47	793,906.53	2,926.00

COLLECTION DISTRICTS.	COLLECTIONS.						
	Filled cheese.	Mixed flour.	Special taxes not elsewhere enumerated.	Legacies and distributive shares of personal property.	Schedule A.	Schedule B.	Playing cards.
1			\$28,142.59	\$2,935.90	\$25,164.17	\$530.19	
2			19,110.94	2,062.21	15,200.88	466.81	\$12.40
3		\$14.50	124,781.52	55,618.12	307,725.50	54,788.13	1,382.14
4			16,712.11	5,879.27	6,719.68	4,741.52	24.40
5		26.00	41,102.33	7,748.33	113,920.76	6,053.72	61.54
6			148,562.35	641,096.10	124,480.37	3,987.45	166.40
7			7,229.69		10,405.85	1,735.78	8.78
8			25,449.36	24,812.96	41,390.72	883.42	
9			8,031.08	1,051.56	17,048.66	1,833.80	624.82
10		70.00	172,564.35	297,310.86	1,296,494.64	44,183.53	36,674.00
11			19,662.40	16,007.60	16,401.37	829.17	20.11
12		27.12	55,188.93	12,496.88	28,533.38	694.19	3.74
13			20,532.16	150.00	10,924.79	877.57	
14		11.00	71,524.92	7,952.69	30,391.22	4,046.35	
15			27,324.91	11,241.55	17,333.76	957.76	1.00
16			58,981.61	6,041.90	51,315.93	970.36	
17		200.10	74,516.98	38,232.60	44,192.47	1,665.96	
18		577.15	74,485.86	107.20	38,125.98	617.98	26.18
19			17,159.60	1,541.26	1,541.26	31.50	
20			33,770.06	10,591.67	47,158.58	3,431.61	
21			7,465.01	935.61	1,647.30	476.15	
22			14,824.01	104.31	7,399.36	119.54	
23			16,710.99	3,502.05	177.42	3,502.05	
24			49,475.32	20,076.69	139,968.44	6,605.06	15.64
25	\$24.00	516.71	135,320.96	99,417.05	564,725.53	10,395.70	4.00
26			337,555.27	559,296.97	634,802.43	24,598.46	36.16
27			64,887.00	49,619.93	98,714.66	2,078.10	272.58
28			40,386.29	18,160.73	22,151.66	854.18	47,021.92
29		45.27	71,406.58	23,147.10	244,876.46	6,402.65	10.29
30		84.50	120,202.94	81,998.76	285,417.76	26,827.52	5.96
31		44.50	54,316.22	9,012.96	124,959.85	4,282.87	1.10
32			35,914.73	162,744.19	61,374.59	2,361.91	
33		41.25	44,158.44	10,547.10	61,012.55	1,554.83	10.33
34		12.00	91,433.45	134,115.15	49,739.90	267.65	
35		19.00	12,858.46	18,029.97	11,136.45	1,395.43	
36			65,931.59	61,831.40	54,185.24	5,291.44	28.00
37			3,978.00	690.55	3,779.45	3,779.45	1.50
38			41,341.78	208,861.51	55,189.87	9,304.92	
39		150.00	648,541.96	1,384.56	6,211,233.75	139,748.89	89,578.76
40		239.50	50,710.73	1,011,080.96	69,519.38	40,167.40	229.62
41			74,321.54	187,160.23	50,082.13	2,427.10	
42			59,807.95	118,313.41	33,814.41	2,192.45	6.22
43			63,734.48	81,943.06	72,197.37	19,618.42	18.50
44			10,714.47	2,263.00	15,596.69	3,059.32	
45			7,663.60	952.10	2,694.11	163.25	
46			25,546.68	83.93	13,269.45	112.25	
47		32.75	44,691.98	30,826.68	103,716.64	15,402.59	188,343.38
48		46.00	42,931.04	14,357.19	35,580.14	11,064.14	
49			28,935.76	4,675.86	22,305.49	1,210.00	
50			109,494.75	19,461.97	157,805.28	3,862.01	
51			50,240.55	6,641.72	91,215.28	5,405.26	69.10
52		37.50	207,170.29	462,825.84	575,703.87	17,426.44	11.78
53			44,365.28	16,199.74	28,320.49	595.65	
54			61,046.94	40,043.81	19,881.93	531.31	
55		18.00	175,727.61	141,684.53	322,418.84	5,480.38	72.54
56			20,473.85	6,793.95	6,502.81	57.00	
57			12,191.67	881.30	6,011.28	168.01	
58			30,800.67	7,001.88	39,170.24	905.09	
59			49,224.24	6,853.44	54,396.41	1,342.90	38.02
60			50,556.25	11,689.88	30,019.46	932.86	13.30
61			27,585.28	13,034.01	74,616.23	941.75	
62			17,956.10	2,757.18	14,119.85	1,085.09	
63			29,165.83	10,564.64	29,589.72	802.15	.70
64			42,622.82	49,714.21	123,599.20	13,451.22	44.08
65			33,679.83	12,461.86	12,313.27	800.20	

I.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF ENDED JUNE 30, 1901

COLLECTION DISTRICTS.	COLLECTIONS.			
	Excise tax.	Penalties, etc.	Total collections, 1902.	Total collections, 1901.
1 Alabama.....		\$4,025.00	\$402,515.47	\$573,254.71
2 Arkansas.....		3,003.15	154,093.73	265,999.63
3 First California.....	\$33,296.68		3,308,553.18	4,025,161.62
4 Fourth California.....		2,264.85	477,373.56	553,317.03
5 Colorado.....	235.70		975,429.33	1,240,528.21
6 Connecticut.....		2,365.88	3,062,808.61	3,099,988.95
7 Florida.....		1,660.02	611,534.09	844,708.08
8 Georgia.....		13,402.76	601,866.54	924,379.17
9 Hawaii.....		402.17	70,235.22	132,183.63
10 First Illinois.....	42,294.70		6,810.39	11,181,671.02
11 Fifth Illinois.....			2,036.30	31,267,107.76
12 Eighth Illinois.....			2,445.79	10,691,650.14
13 Thirteenth Illinois.....			1,107.00	888,686.44
14 Sixth Indiana.....	3,586.88		1,104.86	7,717,062.99
15 Seventh Indiana.....			1,989.99	17,461,489.62
16 Third Iowa.....			1,019.99	600,811.14
17 Fourth Iowa.....			821.23	650,325.50
18 Kansas.....			461.78	750,476.32
19 Second Kentucky.....			1,131.98	1,616,285.77
20 Fifth Kentucky.....			5,966.01	12,519,519.38
21 Sixth Kentucky.....			1,779.31	3,376,705.36
22 Seventh Kentucky.....			1,322.74	2,325,083.88
23 Eighth Kentucky.....			590.06	2,131,418.91
24 Louisiana.....	10,511.65		3,092.60	2,453,925.47
25 Maryland.....			3,203.51	7,410,911.17
26 Massachusetts.....	11,388.79		4,334.74	5,956,538.74
27 First Michigan.....			286.29	3,661,453.46
28 Fourth Michigan.....			324.62	889,141.96
29 Minnesota.....			1,487.00	2,161,062.84
30 First Missouri.....			3,142.08	19,009,406.81
31 Sixth Missouri.....			2,619.59	1,202,917.06
32 Montana.....			675.68	792,657.23
33 Nebraska.....			655.48	2,859,789.02
34 New Hampshire.....			2,105.12	964,528.68
35 First New Jersey.....			970.17	280,136.16
36 Fifth New Jersey.....	289,642.18		859.65	7,655,810.19
37 New Mexico.....			1,006.68	76,730.18
38 First New York.....	107,719.96		1,312.43	5,448,006.40
39 Second New York.....	51,722.42		2,166.33	10,801,126.46
40 Third New York.....			4,227.75	10,138,099.30
41 Fourteenth New York.....			1,281.64	6,410,838.42
42 Twenty-first New York.....			105.46	2,542,286.32
43 Twenty-eighth New York.....	8,025.08		714.57	3,234,474.37
44 Fourth North Carolina.....			16,671.49	2,910,494.83
45 Fifth North Carolina.....			26,619.62	2,708,164.67
46 North and South Dakota.....			592.68	157,327.87
47 First Ohio.....			9,225.32	15,854,774.90
48 Tenth Ohio.....	17,580.82		3,864.47	1,751,602.72
49 Eleventh Ohio.....	504.24		218.56	1,894,318.29
50 Eighteenth Ohio.....	9,249.25		1,009.52	2,612,863.50
51 Oregon.....			3,625.87	1,092,016.89
52 First Pennsylvania.....	103,528.91		4,275.60	8,672,980.95
53 Ninth Pennsylvania.....			1,300.46	3,106,257.91
54 Twelfth Pennsylvania.....			639.57	1,774,871.27
55 Twenty-third Pennsylvania.....	39,632.75		6,811.92	9,287,559.09
56 South Carolina.....			572.88	458,075.29
57 Second Tennessee.....			9,946.69	424,920.99
58 First Tennessee.....			7,990.56	1,515,556.38
59 Third Texas.....			327.06	796,283.56
60 Fourth Texas.....	1,067.79		3,201.19	347,699.02
61 Second Virginia.....			268.20	2,710,341.97
62 Sixth Virginia.....			4,109.58	1,387,446.97
63 West Virginia.....			7,275.02	1,401,375.66
64 First Wisconsin.....			370.89	8,948,801.75
65 Second Wisconsin.....			4,627.20	1,081,141.47

a See note a on p. 12.

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS AND 1902—Continued.

COLLECTION DISTRICTS.	EXPENSES.								Total expenses, 1902.	Total expenses, 1901.	Percentage cost, 1902.	Percentage cost, 1901.
	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.	Store-keepers.	Gaugers and storekeepers.	Expenses, 1902.	Expenses, 1901.	Percentage cost, 1902.				
1 Alabama.....	\$3,750.00	\$19,020.82	\$98.00	\$8,790.06	\$3,097.54	\$34,756.42	\$38,656.91	8.68	6.74	1		
2 Arkansas.....	2,400.00	16,715.22	113.08	8,093.11	1,718.52	30,911.93	36,599.21	19.47	13.86	2		
3 First California.....	4,900.00	38,214.19	1,101.22	14,497.03	39,390.25	88,392.71	94,043.39	2.68	2.34	3		
4 Fourth California.....	4,900.00	14,585.31	351.27	6,944.00	6,291.62	31,792.20	35,071.42	6.66	6.42	4		
5 Colorado.....	4,900.00	19,309.96	191.18	1,814.03	1,828.56	27,144.73	29,978.75	2.78	2.42	5		
6 Connecticut.....	4,900.00	26,425.89	611.77	5,081.48	1,040.02	42,099.78	44,174.40	1.39	1.42	6		
7 Florida.....	4,900.00	13,473.63	217.66	1,387.51	1,387.51	20,067.16	24,220.90	3.27	3.01	7		
8 Georgia.....	4,900.00	43,673.63	247.32	19,828.49	5,296.46	78,416.54	85,444.71	12.30	9.65	8		
9 Hawaii.....	4,900.00	2,292.10	6,750.07	247.32	.....	10,239.49	32,445.24	14.66	31.75	9		
10 First Illinois.....	4,900.00	52,094.74	629.97	3,875.00	30,406.44	91,202.25	94,988.02	.....	.....	10		
11 Fifth Illinois.....	4,900.00	22,641.81	1,042.23	18,514.62	22,465.60	69,484.15	70,959.04	.....	.....	11		
12 Eighth Illinois.....	4,900.00	11,035.77	1,473.16	2,283.47	3,182.05	22,471.45	23,843.66	.....	.....	12		
13 Thirteenth Illinois.....	4,900.00	22,641.81	1,042.23	18,514.62	22,465.60	69,484.15	70,959.04	.....	.....	13		
14 Sixth Indiana.....	4,900.00	26,641.81	1,215.55	20,281.45	22,699.34	77,023.39	73,692.56	.....	.....	14		
15 Seventh Indiana.....	4,900.00	20,678.08	622.20	22,161.75	40,685.43	88,547.46	80,870.16	.....	.....	15		
16 Third Iowa.....	4,900.00	12,174.15	67.02	.....	1,423.61	17,414.38	18,347.88	.....	.....	16		
17 Fourth Iowa.....	4,900.00	15,744.25	130.64	.....	1,845.60	21,595.49	23,164.34	.....	.....	17		
18 Kansas.....	4,900.00	15,125.05	407.95	2,250.00	1,199.14	21,982.14	23,869.43	.....	.....	18		
19 Second Kentucky.....	4,900.00	24,015.75	159.63	40,555.02	18,182.27	87,112.67	89,234.38	.....	.....	19		
20 Fifth Kentucky.....	4,900.00	39,826.17	375.02	169,869.24	75,148.22	277,918.65	278,801.64	.....	.....	20		
21 Sixth Kentucky.....	4,900.00	19,415.97	213.81	45,847.20	34,717.83	105,194.84	98,646.86	.....	.....	21		
22 Seventh Kentucky.....	4,900.00	22,074.71	453.28	83,804.23	21,876.75	132,407.97	131,687.45	.....	.....	22		
23 Eighth Kentucky.....	4,900.00	25,747.45	706.08	83,821.52	20,106.39	114,881.44	112,076.10	.....	.....	23		
24 Louisiana.....	4,900.00	22,895.82	184.15	3,912.75	6,148.20	37,693.92	40,156.65	.....	.....	24		
25 Maryland.....	4,900.00	47,378.72	1,117.14	59,690.85	49,782.45	136,379.16	149,164.34	.....	.....	25		
26 Massachusetts.....	4,900.00	36,097.74	242.48	14,606.00	25,042.65	80,488.87	78,172.19	.....	.....	26		
27 First Michigan.....	4,900.00	24,338.05	229.70	750.21	1,883.68	31,701.59	30,868.49	.....	.....	27		
28 Fourth Michigan.....	4,900.00	12,354.15	71.88	.....	.....	16,676.08	17,867.98	.....	.....	28		
29 Minnesota.....	4,900.00	26,092.23	379.63	.....	6,166.98	37,048.74	38,657.21	.....	.....	29		
30 First Missouri.....	4,900.00	40,378.54	440.96	8,798.48	13,618.62	63,726.41	70,427.81	.....	.....	30		
31 Sixth Missouri.....	4,900.00	25,264.06	301.18	15,761.37	4,690.16	48,507.17	53,681.27	.....	.....	31		
32 Montana.....	4,900.00	19,941.20	1,685.78	736.00	2,189.42	28,092.40	27,037.11	.....	.....	32		
33 Nebraska.....	4,900.00	23,134.28	1,508.00	5,708.00	8,158.22	41,678.86	52,312.62	.....	.....	33		
34 New Hampshire.....	4,900.00	18,042.98	115.71	966.00	1,280.78	24,895.07	24,986.86	.....	.....	34		
35 First New Jersey.....	4,900.00	10,480.00	18.15	.....	2,761.78	16,877.93	17,927.88	.....	.....	35		
36 Fifth New Jersey.....	4,900.00	28,121.87	672.86	1,252.00	3,924.56	38,449.99	42,829.14	.....	.....	36		
37 New Mexico.....	2,875.00	7,248.05	63.91	.....	1,655.17	11,822.13	12,484.11	.....	.....	37		
38 First New York.....	4,900.00	35,019.63	360.61	2,126.00	9,714.31	61,670.38	59,901.01	.....	.....	38		
39 Second New York.....	4,900.00	49,347.11	7,091.84	1,884.00	28,466.30	81,789.25	83,721.21	.....	.....	39		
40 Third New York.....	4,900.00	41,242.07	6,641.68	.....	8,440.60	62,824.21	66,852.88	.....	.....	40		
41 Fourteenth New York.....	4,900.00	26,353.35	793.08	6,870.98	7,180.11	45,197.72	47,094.23	.....	.....	41		
42 Twenty-first New York.....	4,900.00	21,124.82	3,236.26	3,180.00	4,629.67	36,670.45	36,248.04	.....	.....	42		
43 Twenty-eighth New York.....	4,900.00	30,823.02	464.26	2,541.00	10,086.12	48,114.50	49,674.70	.....	.....	43		
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45 Fifth North Carolina.....	4,900.00	51,857.46	4,040.84	68,712.56	24,640.33	168,651.69	189,077.68	.....	.....	45		
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117,327.14  
 1,854,570.97  
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 1,972,297.91