

ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1903.

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REPORT
OF
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 1, 1903.

SIR: I have the honor to submit the following report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1903, with a statement, as required by law, of the receipts from the several sources of internal revenue for the months of July, August, and September of the current fiscal year.

The receipts of this Bureau for the fiscal year which ended June 30, 1903, were \$230,740,925.22. The total collections of the Internal Revenue Bureau from 1863, the date of its creation, to the close of the present fiscal year amount to \$6,560,900,996.21, with an average percentage of cost of collection during this period of 2.86 per cent. The percentage of cost of collection for the fiscal year 1903 is 2.07 per cent.

There are sixty-six collection districts in the territory of the United States subject to internal-revenue laws. No internal-revenue taxes coming into the National Treasury are collected directly in Porto Rico or the Philippine Islands and the Federal Government has no internal-revenue officials in these islands. The Territory of Hawaii constitutes an internal-revenue district, with the collector located at Honolulu.

The Fifth (Peoria) district of Illinois is the banner collection district. Its total receipts for the fiscal year which ended June 30, 1903, amount to \$32,413,033.13. The district of Hawaii collected the lowest amount, \$40,090.52. The leading States in the payment of internal-revenue taxes for the past fiscal year are, Illinois, \$50,562,455.25; Indiana, \$28,183,610.08; New York, \$26,749,648.18; Kentucky, \$21,115,626.21; Ohio, \$20,979,333.19; Pennsylvania, \$18,890,389.88. Among the States paying small amounts are North and South Dakota, Maine, Vermont, Arkansas, and Idaho.

Collectors of internal revenue, in addition to the forces directly under their control, are assisted by internal revenue agents operating immediately under the control and direction of this Office. These revenue agents, in my judgment, are paid less for their services in proportion to salaries and allowances to officials performing somewhat similar work in other Bureaus of the Treasury Department, in the Post-Office, and other departments than any other employés of the Government.

The receipts of the Bureau for the past fiscal year are some forty-one millions of dollars less than the receipts for the year ending June 30, 1902. This decrease is not due to diminution in the business movements and commercial transactions of the country, but entirely to reduction of internal-revenue taxes under acts of the Congress approved March 2, 1901, and April 12, 1902. Under these laws taxes now imposed are virtually the same as those imposed prior to the Spanish war legislation of June, 1898. The receipts for the first three months of this current fiscal year show a gratifying increase, and this condition can be properly accredited to the prosperous trade conditions which exist throughout the country.

I estimate that the receipts from all sources of internal revenue for the fiscal year ending June 30, 1904, will aggregate \$230,000,000. This estimate is predicated upon receipts for the first four months of this fiscal year, and also upon existing trade conditions. Should the present Congress reduce taxation on any objects which are large producers of income under internal-revenue laws, then this estimate naturally will be inaccurate and must be scaled according to the rate of decrease. At the present time there is strong feeling among producers of distilled spirits that the rate of tax should be reduced from \$1.10 per proof gallon to 90 or 70 cents per gallon. There is also an outspoken sentiment favoring the withdrawal of alcohol for use in the arts and manufactures without payment of tax. Should the Congress by legislation reduce the present tax rate on distilled spirits or provide for the withdrawal of alcohol without payment of tax for use in the arts and manufactures, there would be some decrease of internal-revenue receipts and a change of estimate made necessary.

By acts of Congress large sums have been refunded for taxes paid under certain provisions for Spanish war legislation. By act of June 27, 1902, the Congress provided for the refund of taxes collected upon bequests or legacies for uses of a religious, literary, charitable, or educational character, and \$557,232.53 have been refunded to institutions of this character by reason of this enactment. Various other refunds have been made under remedial statutes, such as taxes paid on contingent beneficial interests, on export bills of lading, and tax on dividends and interests collected under the acts of 1862 and 1864.

Under acts of March 2, 1901, and April 12, 1902, provision was made for payment of a drawback or rebate on all original or unbroken factory packages of smoking and manufactured tobacco, snuff, and cigars held by manufacturers or dealers at the time the decrease in the rate of taxation on these articles became effective. The total number of claims allowed under the act of March 2, 1901, was 49,253, and the amount paid in rebate to November 1, 1903, was \$3,110,009.80. Under the act of April 12, 1902, making provision for the payment of similar rebate claims on tobacco and snuff held by manufacturers or dealers on the 1st of July, 1902, on which date the act reducing the rate of tax from 9.6 to 6 cents per pound became effective, 57,969 claims have been received and considered by this Office and 57,801 allowed, the amount paid in rebate being \$4,045,638.32. 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.

There were received in this Office during the fiscal year 2,583 claims for the refunding of taxes assessed and the redemption of internal-rev-

enue stamps, other than unused documentary and proprietary stamps, amounting to \$2,550,820.13, and of the number on hand during the year ended June 30, 1902, and those received during the fiscal year, 1,549 claims amounting to \$905,995.70 were allowed, and 902 claims amounting to \$745,875.98 were rejected or returned for amendment.

In addition to claims for redemption of stamps, refunding of taxes assessed, or rebate of tax paid on tobacco, presented, there have been filed during the fiscal year ended June 30, 1903, 1,493 claims for abatement of taxes assessed, 1,797 claims for credit to collectors for taxes assessed and found to be uncollectible, and 65 claims for credit to collectors on account of duplicate charges aggregating 3,355 claims amounting to \$627,283.04. 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 these claims pending on the 1st of July, 1902, and filed during the fiscal year, 2,714 claims were allowed, amounting to \$292,709.17, and 1,196 claims amounting to \$452,252.30 were rejected or returned for amendment.

During the past fiscal year questions connected with the tax on oleomargarine, adulterated butter, and renovated or process butter have occupied a large portion of the time of this Office and of subordinate officials throughout the country. 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 original act of 1886 a tax of 2 cents a pound was imposed upon oleomargarine. By the act of May, 1902, a tax of 10 cents a pound was assessed, with the provision 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. Under the same enactment 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.

In construing the amendment of May it immediately became necessary for this Office to determine what constituted artificial coloration, the question being submitted in concrete form as to the right of the manufacturer to use artificially colored butter as a component part of oleomargarine, and through artificial coloration in the butter secure a shade of yellow in the finished oleomargarine product. This shade of yellow was also secured by the admixture with cotton-seed oil and other legitimate ingredients of oleomargarine a very small, almost infinitesimal portion of palm oil. It was held by this Office that where by the use of artificially colored butter in the production of oleomargarine, or the use of a very small quantity of palm oil, the finished product looked like butter of any shade of yellow, then the tax of 10 cents a pound must be paid.

Suits have been brought under the assessments made to test the legality of this construction of the law and these cases are now pending in the Federal courts. One will soon be argued and submitted in the Supreme Court of the United States. In many cases assessments were made by this office, reaching in some instances large sums, against manufacturers of oleomargarine, some of which have been paid either in full, or in part by compromise, by reason of facts disclosed showing the propriety of a reduction of the amount assessed. While this

Office believes that its construction of the law is correct, yet a decision by the highest court will be welcomed so that all question of doubt may be solved and the true meaning of the law declared by the final authority.

The work of this Bureau is constantly increasing. During the fiscal year ending June 30, 1902, 96,962 letters were sent out. During the past fiscal year 99,469 were mailed. In 1902 the total production of spirits was 132,843,802 gallons; in 1903, 148,206,875 gallons. In 1902, in round numbers, 104,000,000 gallons of tax-paid spirits were withdrawn; in 1903, 114,000,000. There has been a large increase in the amount of tobacco manufactured and the amount of beer produced. This means an increase of work in the collection districts and in this Office. Appropriations to the Bureau for the payment of the field and local forces have not been enlarged in proportion to the work done, and it is a question with me as to whether economy has not been carried to unwise length in restriction of the number of officials in the service and the compensation paid them.

The objects of internal-revenue taxation producing the largest amount of revenue are distilled spirits, spirits distilled from grain, apples, peaches, etc., fermented liquors, including beer, ale, porter, and other similar fermented liquors, tobacco, including cigars, cigarettes, snuff, and chewing and smoking tobacco. During the past fiscal year there was collected from the tax on distilled spirits \$125,862,518.08; on fermented liquors, \$46,652,577.14; on tobacco, \$43,513,616.85.

The willingness of men to evade payment of taxes and the skill employed by some to accomplish this end are kept constantly before this Bureau through frauds committed and attempted to be committed by certain classes of taxpayers and by willful violation of the revenue statutes. Every effort is made to secure arrest and conviction of these violators of law for the twofold purpose of protecting the revenue, and also to protect honest taxpayers whose tax-paid goods are forced into competition in the markets with nontax-paid goods produced and offered by the dishonest.

The great majority of distillers, brewers, tobacco and cigar manufacturers, producers of oleomargarine, and indeed those engaged in all pursuits subject to internal-revenue inspection and control, are honest and cooperate most heartily with this Department in securing observance of law by proper regulations, by thorough inspection, and by prosecution of the guilty. Notwithstanding increase in population and love of unlawful gain prevalent at all times and among all people, I am of opinion that the amount of fraud against and violations of internal-revenue laws are diminishing and that observance of and obedience to these laws are being more thoroughly recognized than heretofore.

In the prosecution of those charged with offenses, and in civil suits to recover amounts due the Government under internal-revenue laws, the Department of Justice, through its district attorneys and other officials, renders constant and most capable service, and I desire to express my appreciation of these services and testify to the competency and fidelity shown by the large majority of the officials of this Office, and also those engaged in field work. Passing now to a detailed statement of the Bureau's work I call attention first to

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, 1903 and 1904. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first 3 months of fiscal year—		Increase.	Decrease.
	1903.	1904.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries.....	\$321,793.72	\$652,573.26	\$330,779.54	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries.....	27,925,956.51	28,741,505.07	815,548.56	.....
Rectifiers (special tax).....	142,037.60	139,316.72	.....	\$2,720.88
Retail liquor dealers (special tax).....	3,101,091.07	3,064,814.65	.....	36,276.42
Wholesale liquor dealers (special tax).....	316,451.73	313,884.13	.....	2,567.60
Manufacturers of stills (special tax).....	658.36	700.00	41.64	.....
Stills and worms manufactured (special tax).....	900.00	860.00	.....	40.00
Stamps for distilled spirits intended for export.....	534.10	662.30	128.20	.....
Case stamps for distilled spirits, bottled in bond.....	4,890.30	11,218.00	6,327.70	.....
Total.....	31,814,223.39	32,625,564.13	811,340.74	.....
TOBACCO.				
Cigars weighing more than 3 pounds per thousand.....	6,140,936.96	5,412,295.63	271,358.67	.....
Cigars weighing not more than 3 pounds per thousand.....	102,285.85	67,037.49	.....	35,248.36
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound.....	706,163.21	793,787.84	87,624.63	.....
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.....	77,646.57	73,915.47	.....	3,731.10
Cigarettes weighing more than 3 pounds per thousand.....	8,596.08	6,141.39	.....	2,454.78
Snuff.....	242,127.95	295,107.35	52,979.40	.....
Tobacco, chewing and smoking.....	4,666,792.52	4,811,297.23	144,504.71	.....
Miscellaneous collections relating to tobacco.....	176.90	279.17	102.27	.....
Total.....	10,944,726.04	11,459,861.48	515,135.44	.....
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	14,038,383.81	14,679,345.42	580,961.61	.....
Brewers (special tax).....	94,979.17	89,160.46	.....	5,818.71
Retail dealers in malt liquors (special tax).....	171,731.71	152,953.62	.....	18,778.09
Wholesale dealers in malt liquors (special tax).....	260,303.65	264,600.38	4,296.73	.....
Miscellaneous collections relating to fermented liquors.....	2,070.14	25.84	.....	2,044.30
Total.....	14,627,468.48	15,186,085.72	558,617.24	.....
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	9,247.92	36,362.39	27,114.47	.....
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow.....	33,718.71	25,477.19	.....	8,241.52
Oleomargarine imported from foreign countries.....	4.55	2,708.65	2,704.10	.....
Manufacturers of oleomargarine (special tax).....	11,050.00	11,625.00	575.00	.....
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	59,741.00	12,643.25	.....	47,097.75
Retail dealers in oleomargarine free from artificial coloration (special tax).....	46,990.15	49,473.55	2,483.40	.....

Objects of taxation.	Amount of tax paid during first 3 months of fiscal year—		Increase.	Decrease.
	1903.	1904.		
OLEOMARGARINE—continued.				
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	\$20,760.00	\$6,060.00	.....	\$14,700.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax)....	21,233.34	36,111.18	\$14,877.84	.....
Total.....	202,745.67	180,461.21	.....	22,284.46
ADULTERATED BUTTER AND PROCESS OR RENOVATED BUTTER.				
Adulterated butter manufactured or sold, etc.....				
Process or renovated butter manufactured or sold, etc.....	25,949.26	26,011.79	62.53	.....
Manufacturers of process or renovated butter (special tax).....	2,462.51	2,656.26	193.75	.....
Manufacturers of adulterated butter (special tax).....				
Retail dealers in adulterated butter (special tax).....				
Wholesale dealers in adulterated butter (special tax).....				
Total.....	28,411.77	28,668.05	256.28	.....
MISCELLANEOUS.				
Filled cheese.....				285.33
Mixed flour.....	957.88	672.05	.....	1,193.98
Playing cards.....	76,777.66	75,583.58	.....	14,113.01
Penalties.....	38,378.49	52,491.50	.....	.....
Collections not otherwise herein provided for.....	2,091,080.97	991,878.55	.....	1,099,202.42
Total.....	2,207,194.40	1,120,625.68	.....	1,086,568.72
Aggregate receipts.....	59,824,769.75	60,601,236.27	776,466.52	.....

*Includes \$956,676.09 from legacies on which the tax had accrued prior to the repeal of the act.

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.....	\$1,625,668.07
For salaries and expenses of deputy collectors under act of June 13, 1898.....	364,079.15
For salaries and expenses of agents under act of June 13, 1898.....	52,778.05
For salaries of clerks, office of the Commissioner of Internal Revenue, under act of June 13, 1898.....	108,575.34
For salaries and expenses of revenue agents, gaugers, storekeepers, and storekeeper-gaugers, and miscellaneous expenses.....	2,204,659.16
For paper for internal-revenue stamps.....	75,505.69
For expenses of detecting and punishing violations of internal-revenue laws.....	76,139.96
For salaries of officers, clerks, and employees in the office of Commissioner of Internal Revenue.....	263,783.08
Total amount expended.....	4,771,188.50
For salaries and expenses under act approved April 22, 1902.....	8,111.93

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1905, 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.....	\$1,900,000
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.....	2,200,000
For paper for internal-revenue stamps.....	70,000
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.....	264,340
Total.....	4,784,340

In presenting the estimate of the expenses of this Bureau for the next fiscal year (1905), to wit, \$4,784,340, 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, 1905, the sum of \$264,340 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-three 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 200 persons.

I also recommend the appropriation of the sum of \$3,400 as salaries for two stamp agents—one at \$1,600, one at \$900, and one counter at \$900—the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the 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, 1903, in the various districts throughout the United States, as reorganized under the Executive order of May 21, 1887, was 66 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
44	\$4,500	3	\$4,000	4	\$3,500
2	4,375	1	3,975	1	3,375
1	4,225	3	3,750	4	3,000
1	4,125	2	3,625		

There were also employed 804 deputy collectors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
28	\$2,600	35	\$1,300	4	\$700
5	1,900	164	1,200	20	600
38	1,800	4	1,150	9	500
8	1,700	104	1,100	2	480
21	1,600	108	1,000	8	400
1	1,550	55	900	11	300
30	1,500	3	850	1	60
5	1,450	13	800	1	50
116	1,400	3	750		
5	1,350	2	720		

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	4	\$1,150	3	\$750
3	1,500	11	1,100	1	720
8	1,400	27	1,000	1	700
5	1,300	21	900	3	600
36	1,200	12	800		

Also 12 messengers or janitors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$800	3	\$480	1	\$360
4	600	1	400	2	300

At the close of the year ended June 30, 1903, 285 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$372,358.42.

The number of persons employed during the year ended June 30, 1903, under the act of June 13, 1898, was as follows:

In office of Commissioner of Internal Revenue, Washington, D. C., 84; in the several collection districts throughout the country, 324, including 16 revenue agents.

STOREKEEPERS, GAUGERS, ETC.

There were also employed 289 gaugers who received fees not to exceed \$5 per day; 143 storekeepers whose pay did not exceed \$4 per day; 2,214 storekeeper-gaugers whose pay ranged from \$2 to \$5 per day, and 10 distillery surveyors.

All of the employees above enumerated 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	\$1.05
Telegraphing on public business	455.94
Locks for use at distilleries	2,223.10
Hydrometers used in gauging spirits	6,035.35
Weighing beams for use in weighing spirits	544.29
Steel canceling dies	10.50
Stationery for internal-revenue officers	479.66
Laboratory supplies, saccharometers, and chemicals for testing sweet wine and oleomargarine; also books and periodicals for same	1,894.85
The Federal Reporter for the Office of the Commissioner of Internal Revenue and books for law library of internal revenue	264.50
Traveling expenses of clerks and chemist under special orders of the Department	203.79
Total	12,113.03

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 some sources for the fiscal year 1902, 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, 1902 AND 1903.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1902.	1903.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	\$1,543,524.72	\$1,666,579.34	\$123,054.62	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	113,741,591.18	124,195,938.74	10,454,347.56	
Rectifiers (special tax)	288,771.84	298,221.44	9,449.60	
Retail liquor dealers (special tax)	5,043,007.00	5,220,656.82	177,559.82	
Wholesale liquor dealers (special tax)	496,482.88	540,535.70	44,052.82	
Manufacturers of stills (special tax)	1,110.01	1,042.75		\$67.26
Stills and worms manufactured (special tax)	3,040.00	2,721.00		319.00
Stamps for distilled spirits intended for export	3,233.40	1,840.20		1,393.20
Case stamps for distilled spirits bottled in bond	17,162.10	25,936.40	8,774.30	
Total	121,138,013.13	131,953,472.39	10,815,459.26	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	18,311,142.25	20,359,171.60	2,048,029.35	
Cigars weighing not more than 3 pounds per thousand	410,903.48	345,869.93		65,033.55
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound	2,457,550.86	2,743,594.89	286,044.03	
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound	198,424.02	265,425.17	67,001.15	
Cigarettes weighing more than 3 pounds per thousand	31,164.67	a 29,041.06		2,123.61
Snuff	1,696,429.02	b 1,130,455.00		565,974.02
Tobacco, chewing and smoking	28,612,644.15	c 18,640,059.20		9,972,584.95
Miscellaneous collections relating to tobacco	d 219,666.74	1,193.39		218,473.35
Total	51,937,925.19	43,514,816.24	8,423,114.95	
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	71,166,711.65	e 46,652,577.14		24,514,134.51
Brewers (special tax)	167,826.36	163,933.48		3,892.88
Retail dealers in malt liquors (special tax)	241,456.87	270,452.18	28,995.31	
Wholesale dealers in malt liquors (special tax)	404,993.94	458,647.31	53,653.37	
Miscellaneous collections relating to fermented liquors	7,913.57	2,245.97		5,667.60
Total	71,988,902.39	47,547,856.08	24,441,046.31	

a Includes \$7.50, at \$3.00 per thousand.

b Includes \$27.12, at 9% cents per pound.

c Includes \$2,082.34, at 9% cents per pound.

d Special taxes of dealers in leaf and manufactured tobacco, manufacturers of tobacco and cigars, etc., repealed July 1, 1902.

e Includes \$4,924.85, at \$1.60 per barrel.

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

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1902.	1903.		
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter	a \$2,462,532.72	b \$272,044.48		\$2,190,488.24
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow		171,227.48	\$171,227.48	
Oleomargarine imported from foreign countries	1,082.51	3,286.86	2,204.35	
Manufacturers of oleomargarine (special tax)	19,500.00	19,900.00	400.00	
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax)	c 377,732.23	73,638.25		304,093.98
Retail dealers in oleomargarine free from artificial coloration (special tax)		107,159.36	107,159.36	
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax)	d 83,645.00	30,538.16		53,106.84
Wholesale dealers in oleomargarine free from artificial coloration (special tax)		58,988.72	58,988.72	
Total	2,944,492.46	736,783.31		2,207,709.15
FILLED CHEESE.				
Filled cheese, domestic and imported. Manufacturers of filled cheese (special tax)		5,711.98	5,711.98	
Retail dealers in filled cheese (special tax)	24.00	733.33	733.33	
Wholesale dealers in filled cheese (special tax)				24.00
Total	24.00	6,445.26	6,421.26	
MIXED FLOUR.				
Per barrel of 96 pounds, or more than 98 pounds	12.44	21.06	8.62	
Half barrel of 98 pounds, or more than 49 pounds	1,244.86	1,088.81		156.05
Quarter barrel of 49 pounds, or more than 24½ pounds	145.02	51.61		93.41
Eighth barrel of 24½ pounds or less	316.53	205.46		105.07
Manufacturers, packers, or repackers of mixed flour (special tax)	500.00	428.56		71.44
Total	2,212.85	1,795.50		417.35
ADULTERATED BUTTER AND PROCESS OR RENOVATED BUTTER.				
Adulterated butter manufactured or sold, etc.		e 124.60	124.60	
Process or renovated butter manufactured or sold, etc.		147,929.56	147,929.56	
Manufacturers of process or renovated butter (special tax)	f 500.00	2,468.81	2,968.81	
Manufacturers of adulterated butter (special tax)				
Retail dealers in adulterated butter (special tax)		36.00	36.00	
Wholesale dealers in adulterated butter (special tax)				
Total	500.00	151,558.97	151,058.97	

a Oleomargarine; no restrictions as to color in the law in force prior to July 1, 1902.

b Includes \$102.24 at 2 cents, and \$271,942.24 at 10 cents per pound.

c Includes \$367,844.23 under repealed law, and \$9,888 advance collections under present law.

d Includes \$79,765 under repealed law, and \$3,880 advance collections under present law.

e Collections from adulterated butter seized and disposed of under section 2460.

f Advance collections under act of May 9, 1902.

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

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1902.	1903.		
BANKS, BANKERS, ETC.				
Bank circulation.....	\$227.50			\$227.50
Notes of persons, State banks, towns, cities, etc., paid out.....		\$899.50	\$899.50	
Total.....	227.50	899.50	672.00	
MISCELLANEOUS.				
Playing cards.....	364,677.72	422,580.32	57,902.60	
Penalties.....	208,209.05	148,414.07		59,794.98
Collections not otherwise herein provided for.....	a 23,282,805.96	b 6,256,309.58		17,026,496.38
Total.....	23,855,692.73	6,827,303.97	17,028,388.76	
Aggregate receipts.....	271,867,990.25	230,740,925.22	41,127,065.03	

a Special taxes, legacies, Schedules A and B, excise tax, etc., repealed July 1, 1902.
 b Includes \$5,356,774.90 from legacies on which the tax had accrued prior to the repeal of the act.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

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

Articles taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1902.	1903.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... gallons.....	1,403,204	1,515,072	111,868	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... gallons.....	103,401,447	112,905,399	9,503,952	
Fermented liquors..... barrels.....	44,478,832	a 46,650,730	2,171,898	
Cigars, weighing more than 3 pounds per thousand..... number.....	6,103,567,265	6,786,390,533	682,823,268	
Cigars, weighing not more than 3 pounds per thousand..... number.....	760,932,370	640,499,870		120,432,500
Cigarettes, weighing not more than 3 pounds per thousand..... number.....	2,642,961,944	b 3,031,893,732	388,931,788	
Cigarettes, weighing more than 3 pounds per thousand..... number.....	8,656,853	c 9,679,936	1,023,083	
Snuff..... pounds.....	17,671,137	d 18,840,747	1,169,611	
Tobacco, chewing and smoking..... do.....	298,048,339	e 310,654,639	12,606,300	
Oleomargarine..... do.....	123,133,853	f 71,237,438		51,896,415
Filled cheese..... do.....		571,193	571,193	
Adulterated butter..... do.....		g 1,246	1,246	
Process or renovated butter..... do.....		59,171,824	59,171,824	

a Includes 3,078 barrels, at \$1.60 per barrel.
 b Includes 491,528,093, at 54 cents per thousand.
 c Includes 2,083, at \$3.60 per thousand.
 d Includes 282 pounds, at 9 1/2 cents per pound.
 e Includes 21,691 pounds, at 9 1/2 cents per pound.
 f Includes 5,112, at 2 cents; 2,719,422, at 10 cents; 68,490,392, at one-fourth of 1 cent, and 21,912, at 15 cents per pound.
 g Adulterated butter seized and disposed of under section 3460.

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, 1903.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama.....	Julian H. Bingham.....	\$158,947.48
Do.....	Joseph O. Thompson.....	164,188.14
District of Arkansas.....	Harmon L. Rimmel.....	9,255.74
Do.....	Frank W. Tucker.....	109,666.58
First California.....	John C. Lynch.....	2,688,237.47
Fourth California.....	Henry C. Bell.....	381,752.84
District of Colorado.....	Frank W. Howbert.....	568,713.37
District of Connecticut.....	W. Frank Kinney.....	1,865,559.10
District of Florida.....	Joseph E. Lee.....	719,400.39
District of Georgia.....	Henry A. Rucker.....	425,591.16
District of Hawaii.....	Roy H. Chamberlain.....	40,090.52
First Illinois.....	Henry L. Hertz.....	6,641,445.06
Fifth Illinois.....	Percival G. Rennick.....	32,413,033.13
Eighth Illinois.....	Isaac R. Mills.....	10,967,282.83
Thirteenth Illinois.....	William H. Powell.....	540,694.23
Sixth Indiana.....	Ambrose E. Nowlin.....	9,405,386.18
Seventh Indiana.....	John R. Bonnell.....	18,778,223.90
Third Iowa.....	John W. Patterson.....	79,996.54
Do.....	James U. Sammis.....	299,743.06
Fourth Iowa.....	John M. Kemble.....	80,446.98
Do.....	Harry O. Weaver.....	379,392.22
District of Kansas.....	James M. Simpson.....	311,403.23
Second Kentucky.....	Edward T. Franks.....	1,596,508.32
Fifth Kentucky.....	Joseph A. Craft.....	11,459,663.57
Sixth Kentucky.....	George W. Lieberth.....	3,172,682.01
Seventh Kentucky.....	Samuel J. Roberts.....	2,671,132.38
Eighth Kentucky.....	James Denton.....	2,276,249.93
District of Louisiana.....	Louis J. Souter.....	259,566.52
Do.....	William E. Howell.....	2,631,081.65
District of Maryland.....	Phillips Lee Goldsborough.....	5,612,791.16
District of Massachusetts.....	James D. Gill.....	3,567,075.54
First Michigan.....	Charles Wright.....	2,650,264.76
Do.....	David Meginnity.....	716,591.01
Fourth Michigan.....	Samuel M. Lemon.....	688,462.17
District of Minnesota.....	Frederick von Baumbach.....	1,465,570.62
First Missouri.....	Ben. Westhus.....	7,970,570.80
Sixth Missouri.....	Frank D. Roberts.....	977,976.33
District of Montana.....	Edward H. Callister.....	496,378.92
District of Nebraska.....	Elmer B. Stephenson.....	2,343,931.26
District of New Hampshire.....	James A. Wood.....	591,025.13
First New Jersey.....	Isaac Moffett.....	378,493.21
Fifth New Jersey.....	H. C. H. Herold.....	5,619,665.77
District of New Mexico.....	Alexander L. Morrison.....	78,971.41
First New York.....	Edward B. Jordan.....	4,238,649.74
Second New York.....	Charles H. Treat.....	3,683,679.26
Third New York.....	Ferdinand Eidman.....	8,388,561.72
Fourteenth New York.....	John G. Ward.....	6,252,826.40
Twenty-first New York.....	Charles C. Cole.....	1,474,770.85
Do.....	Peter E. Garlick.....	529,043.07
Twenty-eighth New York.....	Archie D. Sanders.....	2,182,117.13
Fourth North Carolina.....	Edward C. Duncan.....	2,035,423.03
Fifth North Carolina.....	Herschel S. Harkins.....	2,212,918.04
District of North and South Dakota.....	Herman Ellerman.....	127,450.42
First Ohio.....	Bernhard Bettmann.....	16,497,736.76
Tenth Ohio.....	George P. Waldorf.....	1,419,727.78
Eleventh Ohio.....	John C. Entrekin.....	1,202,326.16
District of Oregon.....	Frank McCord.....	1,859,542.49
First Pennsylvania.....	David M. Dunne.....	392,796.42
Ninth Pennsylvania.....	William McCoach.....	6,187,469.96
Twelfth Pennsylvania.....	Henry L. Hershey.....	3,059,263.18
Twenty-third Pennsylvania.....	Thomas F. Penman.....	1,180,715.66
District of South Carolina.....	Daniel B. Heiner.....	8,462,950.08
Do.....	George R. Koester.....	557.45
Do.....	George H. Huggins (acting).....	25,538.31
Second Tennessee.....	Micah J. Jenkins.....	590,704.57
Fifth Tennessee.....	Alonzo J. Tyler.....	409,400.70
Third Texas.....	John E. McCall.....	1,251,899.45
Fourth Texas.....	Webster Flatagan.....	477,511.28
Second Virginia.....	Philemon B. Hunt.....	190,158.94
Sixth Virginia.....	Asa Rogers.....	2,335,342.68
District of Washington.....	Park Agnew.....	1,097,906.83
District of West Virginia.....	Benjamin D. Crocker.....	419,970.33
First Wisconsin.....	Thomas E. Davis.....	1,114,230.78
Second Wisconsin.....	Henry Fink.....	6,552,985.85
Do.....	James G. Monahan.....	779,066.16
Aggregate collections.....		230,740,925.22

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, 1903.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.....	\$323,135.62	Nebraska.....	\$2,343,931.26
Arkansas.....	109,322.32	New Hampshire ^a	591,025.13
California ^a	3,069,990.31	New Jersey.....	5,998,058.98
Colorado ^b	568,713.37	New Mexico ^c	78,971.41
Connecticut ^c	1,865,550.10	New York.....	26,749,648.18
Florida.....	719,400.39	North Carolina.....	4,248,341.07
Georgia.....	425,591.16	North and South Dakota.....	127,450.42
Hawaii.....	40,090.52	Ohio.....	20,979,333.19
Illinois.....	50,562,455.25	Oregon.....	392,796.42
Indiana.....	28,183,610.08	Pennsylvania.....	18,890,389.88
Iowa.....	835,487.90	South Carolina.....	616,800.33
Kansas ^d	311,403.23	Tennessee.....	1,661,300.15
Kentucky.....	21,115,626.21	Texas.....	667,670.22
Louisiana ^e	2,890,648.17	Virginia.....	3,433,249.51
Maryland ^f	5,612,791.16	Washington ^g	419,970.33
Massachusetts.....	2,567,075.54	West Virginia.....	1,114,230.78
Michigan.....	4,044,317.94	Wisconsin.....	7,332,052.01
Minnesota.....	1,465,570.62	Total.....	230,740,925.22
Missouri.....	8,948,547.13		
Montana ^h	436,378.93		

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

NOTE.—The State of Washington and the Territory of Alaska formed a part of the district of Oregon until September 1, 1902, at which time they were detached therefrom and constituted a collection district to be known as the district of Washington.

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, 1903.

States, Territories, etc.	Amount collected.	States, Territories, etc.	Amount collected.
Alaska.....	\$17,494.58	New Hampshire.....	\$482,361.71
Arizona.....	45,052.56	New Mexico.....	33,918.85
California.....	3,041,537.33	North Dakota.....	33,029.29
California, Fourth district of.....	353,299.86	Oklahoma Territory.....	59,128.34
Colorado.....	543,748.11	Oregon.....	203,238.57
Connecticut.....	1,079,713.01	Rhode Island.....	785,837.09
Delaware.....	160,144.90	South Dakota.....	94,421.13
District of Columbia.....	279,711.55	Utah.....	117,797.41
Idaho.....	42,675.42	Vermont.....	29,865.82
Indian Territory.....	7,036.41	Virginia.....	3,430,529.41
Kansas.....	245,238.48	Virginia—two counties of Acco- mac and Northampton, belong- ing to collection district of	2,720.10
Louisiana.....	2,872,444.78	Maryland.....	592,033.60
Maine.....	78,737.60	Washington.....	24,965.26
Maryland.....	5,170,214.61	Wyoming.....	
Mississippi.....	18,203.39		
Montana.....	275,906.10		
Nevada.....	28,452.98		

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1903.....	\$230,740,925.22
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.....	170,866,819.36
June 30, 1897.....	146,619,593.47
June 30, 1896.....	146,830,615.66
June 30, 1895.....	143,246,077.75
June 30, 1894.....	147,168,449.70

REVENUE AGENTS' DIVISION.

During the fiscal year there were employed 37 revenue agents—20 under the provisions of the act of July 7, 1884, and 17 under the provisions of the act of June 13, 1898, and were assigned to duty as follows: One as chief of agents at this Office, 16 in charge of Territorial divisions, 5 in examination of the offices and accounts of collectors, and 15 in assisting agents in charge of divisions and on special duty.

EXPENSES FOR REVENUE AGENTS.

Salaries of revenue agents, regular force.....	\$43,813.00
Expenses of revenue agents, regular force.....	24,978.08
	\$68,791.08
Salaries of revenue agents under war-revenue act.....	33,270.00
Expenses of revenue agents under war-revenue act.....	19,508.05
	52,778.05
Total.....	121,569.13

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1902, TO JUNE 30, 1903, BY STATES.

States and Territories.	Expenditures from fraud fund.	Registered distilleries reported for seizure.	Illicit distilleries seized and destroyed.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Alabama.....	\$1,197.50	1	112	87	\$6,398.50	\$28,165.92
Arkansas.....	122.00	1	14	93	807.75	443.98
California.....	2,521.40	2	.....	986	4,589.22	83,569.72
Colorado.....	137.00	.....	.....	625	318.90	10,285.63
Connecticut.....	196.50	.....	.....	.....	445.68	20,560.87
Delaware.....	41.89	.....	.....	141	212.28	1,116.54
Florida.....	935.68	.....	16	18	394.00	2,365.36
Georgia.....	7,128.37	5	603	4,729	47,305.66	18,077.34
Idaho.....	.....	.....	.....	.....	.....	.....
Illinois.....	5,290.27	.....	.....	70	35.00	189,914.36
Indiana.....	1,918.31	.....	1	465	100.00	42,249.60
Iowa.....	228.37	.....	.....	.....	.....	9,595.68
Kansas.....	1,707.53	.....	.....	.....	6,004.12	.....
Kentucky.....	3,706.87	.....	79	36	5,857.75	154,352.82
Louisiana.....	.....	.....	.....	52	83.00	10,483.06
Maine.....	956.03	.....	.....	.....	.....	2,572.87
Massachusetts.....	2,151.63	.....	.....	366	734.13	124,230.28
Maryland.....	1,140.10	1	.....	312	699.21	11,549.53
Michigan.....	1,016.42	.....	.....	.....	.....	4,334.16
Minnesota.....	1,460.74	.....	.....	.....	.....	15,321.57
Mississippi.....	188.00	.....	13	.....	695.00	2,393.71
Missouri.....	3,647.03	.....	.....	2,417	1,459.97	150,554.63
Montana.....	.....	.....	.....	984	492.07	699.16
Nebraska.....	.....	.....	.....	981	399.35	2,237.62
Nevada.....	50	.....	.....	53	60.00	25.00
New Hampshire.....	61.24	.....	.....	.....	.....	635.14
New Jersey.....	871.25	1	2	270	1,612.65	13,215.86
New York.....	9,078.32	1	17	4,388	21,804.75	2,029,432.49
North Carolina.....	8,205.76	59	277	18,814	24,399.42	9,448.02
North Dakota.....	.....	.....	.....	.....	.....	30.00
Ohio.....	4,075.71	.....	.....	25,127	77.70	58,671.28
Oregon.....	419.25	.....	.....	34	35.00	1,386.39
Pennsylvania.....	2,432.17	.....	.....	381	.....	138,195.44
Rhode Island.....	404.37	.....	.....	.....	36.00	1,714.50
South Carolina.....	1,280.57	1	90	1,590	5,741.20	16.80

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1902, TO JUNE 30, 1903, BY STATES—Continued.

States and Territories.	Expenditures from fraud fund.	Registered distilleries reported for seizure.	Illicit distilleries seized and destroyed.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
South Dakota				135	\$67.50	\$442.50
Tennessee	\$4,328.55	2	46	519	10,045.00	20,728.95
Texas						9,929.46
Utah						165.63
Vermont	145.89					293.12
Virginia	3,867.27	7	53	2,609	4,831.80	25,749.74
Washington	835.70					4,006.43
West Virginia	227.46			222	359.59	2,815.72
Wisconsin	2,074.61					65,113.58
Wyoming						150.00
Alaska						290.63
Arizona						936.12
District of Columbia	559.20					588.72
Hawaii						
Indian Territory						
New Mexico						218.71
Oklahoma	155.55					80.00
Porto Rico						
Total	74,805.01	81	1,323	66,444	139,628.08	3,275,908.76

ILLICIT DISTILLERIES SEIZED AND REMOVED, PERSONS ARRESTED, AND CASUALTIES TO OFFICERS AND EMPLOYEES.

Districts.	Illicit distilleries.		Arrests.	Casualties.	
	Seized and destroyed.	Seized and removed.		Killed.	Wounded.
Alabama	112		155		
Arkansas	14		23		
First California			3		
Fourth California			2		
Colorado			2		
Connecticut		1			
Florida	16		1		
Georgia	603	18	971		
Hawaii	4	4	12		
First Illinois			20		
Seventh Indiana	1		1		
Second Kentucky	2				
Fifth Kentucky	7				
Seventh Kentucky	8		6		
Eighth Kentucky	62	1	17		
Louisiana	19		3		
Maryland			3		
Third Massachusetts	1				
First Missouri			3		
Sixth Missouri		3	6		
First New Jersey		1	3		
Fifth New Jersey	2		5		
First New York	3		10		
Second New York		5	5		
Third New York			15		
Fourteenth New York	10	4	2		
Fourth North Carolina	4		3		
Fifth North Carolina	176		16		
First Pennsylvania	112		28		
South Carolina		1	1		
Second Tennessee	90		18		
Fifth Tennessee	33		24		
Fourth Texas	13		8		
Second Virginia	1		1		
Sixth Virginia	52		21		
West Virginia		1	5		
Total	1,346	42	1,936		

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

	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	Total.
Stills seized	1,905	2,273	2,391	2,190	1,955	1,315	1,094	1,388	14,511
Officers and employees killed		1	2	1		2	1		7
Officers and employees wounded	3	3	5	3		4	2		20
Persons arrested	839	829	857	711	585	603	1,036	1,396	6,856

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS 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.	\$2,432.84	Thompson, F. G.	\$4,500.89
Bowen, W. H. H.	4,112.60	Trowbridge, G. W.	2,328.65
Chapman, W. H.	4,606.10	Wheelock, G. H.	137.00
Gates, D. A.	9,449.55		
Ingram, C. H.	4,013.42	Total expended by revenue agents	74,805.01
Kingid, J. C. P.	3,719.81		
McGinnis, J. W.	6,425.64	Amount expended by collectors:	
McCoy, J. B.	4,197.39	Chamberlain, Roy	\$162.50
Patterson, A. C.	9,405.08	Hunt, P. B.	18.00
Sewall, F. D.	1,345.17		
Stusel, J. W.	5,982.05	Rewards under Circular 99	180.50
Seawell, C. W.	4,885.07		
Thrasher, L. A.	3,486.85	Total expenditure	1,154.45
Thomas, B. M.	3,776.35		
			76,139.96

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, 1902, TO JUNE 30, 1903.

Class of stamps.	Number.	Value.
Spirits:		
Tax paid.....	2,164,800	\$143,592,372.00
Exportation.....	18,000	1,800.00
Imported.....	3,000	.....
Distillery warehouse.....	2,445,000	.....
Special warehouse.....	58,400	.....
Rewhousing.....	10,400	.....
General bonded warehouse.....	25,200	.....
General bonded warehouse, retransfer.....	200	.....
Rectified.....	2,510,000	.....
Wholesale liquor dealers.....	1,182,300	.....
Transfer grape brandy.....	24,100	.....
Case stamps, distilled spirits bottled in bond.....	275,740	27,574.00
Wine, fortified sweet.....	600	.....
Tobacco, tax paid.....	973,005,496	24,160,691.37
Snuff, tax paid.....	136,200,394	1,215,170.12
Tobacco and snuff, exportation.....	50,000	.....
Cigars:		
Tax paid.....	178,580,730	20,939,534.70
Exportation.....	4,400	.....
Cigarettes.....	268,532,904	3,018,782.80
Special tax.....	322,780	9,070,260.00
Fermented liquors:		
Tax paid.....	97,108,800	47,718,950.00
Exportation.....	60,000	.....
Brewers' permits.....	55,000	.....
Oleomargarine:		
Tax paid, colored.....	101,800	560,020.00
Tax paid, uncolored.....	1,981,200	236,672.00
Exportation.....	43,600	.....
Renovated butter.....	1,830,600	209,268.50
Adulterated butter:		
Tax paid.....	2,000	12,800.00
Exportation.....	400	.....
Playing cards.....	21,243,000	424,860.00
Documentary.....	57,862	53,164.97
Mixed flour.....	70,800	2,832.00
Filled cheese.....	8,000	5,920.00
Tin-foil wrappers for tobacco.....	20,024,000	75,632.25
Total.....	1,705,003,796	251,325,621.71

MANUFACTURE OF DISTINCTIVE REVENUE PAPER.

After due advertisement for proposals to furnish distinctive paper upon which to print internal-revenue stamps for the fiscal year ending June 30, 1904, a bid was presented by the New York and Pennsylvania Company, of New York, which was opened on the 14th day of May, 1903, 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 in all respects to the advertisement inviting bids, the contract was accordingly awarded to said company at 4.7 cents per pound for

acceptable paper delivered at the Treasury Department, in the city of Washington, that being four-tenths of a cent per pound less than the contract price for the previous year.

THE PRODUCTION OF STAMPS.

All revenue stamps issued by the Government are 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 City. The printing of stamps on the tin-foil wrappers is performed under contract 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.

REDEMPTION OF AND ALLOWANCE FOR STAMPS.

In the fiscal year ended June 30, 1903, there were examined and allowed 13,661 claims for the redemption of internal-revenue stamps, aggregating in value the sum of \$1,031,975.26. All of these stamps and accompanying stamped instruments, weighing about 300 tons, were after their redemption destroyed or returned as requested by the owners thereof, under the provisions of an act of Congress approved February 26, 1902. Eighty-two claims were rejected. Eighty-four applications for restamping under the provisions of section 3315, Revised Statutes, were considered and disposed of. Stamps of various kinds and denominations to the value of \$37,522,144.81 were returned by collectors and credited in their accounts.

REGISTRATION OF CHINESE.

There were issued to Chinese persons on their application therefor, during the fiscal year, 133 duplicate certificates of residence in lieu of others lost or destroyed. Two original certificates were issued by orders of courts, under authority vested by the Chinese-exclusion acts. On July 1, 1903, under the provisions of the act of Congress entitled "An act to establish the Department of Commerce and Labor," approved February 14, 1903, all records, duplicate certificates, letters, papers, and data of every kind in the files of the Bureau of Internal Revenue and the offices of the collectors of internal revenue throughout the United States, were transmitted to the Commissioner-General of Immigration, as all power and jurisdiction formerly exercised by the honorable Secretary of the Treasury, by virtue of any law in relation to the exclusion from and residence within the United States of Chinese persons, were by said act conferred upon the Secretary of Commerce and Labor.

TOBACCO DIVISION.

The total revenue derived from taxes imposed and collected on domestic and imported tobacco manufactures, paid by stamps, during the last fiscal year ended June 30, 1903, amounted to \$43,513,616.85, not including \$1,193.39, miscellaneous collections.

The net increase in collections from cigars and cigarettes was \$2,333,917.37, as compared with the collections for the previous fiscal year, and a decrease of \$10,538,558.97 in the amount collected from tobacco and snuff. The total net decrease in collections for the last fiscal year, as compared with the previous year, was \$8,204,641.60.

The total collections of revenue from each source during the fiscal year ended June 30, 1903, were as follows:

From manufactured tobacco	\$18,640,059.20
From snuff	1,130,455.00
From cigars, taxed at \$3 per thousand.....	20,359,171.60
From cigars, taxed at 54 cents per thousand.....	345,869.93
From cigarettes, taxed at \$1.08 per thousand.....	2,743,594.89
From cigarettes, taxed at 54 cents per thousand.....	265,425.17
From cigarettes, taxed at \$3 per thousand.....	29,041.06
Total collections	43,513,616.85

There was a decrease in the amounts collected from the following sources, as compared with the previous year:

Tobacco	\$9,972,584.95
Snuff	565,974.02
Small cigars, taxed at 54 cents per thousand.....	65,033.55
Cigarettes, taxed at \$3 per thousand	2,123.61
Total	10,605,716.13

There was an increase in collections from the following sources:

Cigars, taxed at \$3 per thousand.....	\$2,048,029.35
Cigarettes, taxed at \$1.08 per thousand.....	286,044.03
Cigarettes, taxed at 54 cents per thousand.....	67,001.15
Total increase from these sources	2,401,074.53

The total net decrease in collections from all sources for the last fiscal year, as compared with the previous year, amounted to \$8,204,641.60, as first above stated.

The following tables, Nos. 1 and 2, will show, respectively, receipts and the number of cigars removed from factory or custom-house each year for the last four fiscal years for consumption or sale in the United States:

TABLE 1.—RECEIPTS.

Articles taxed.	For fiscal year ended June 30—			
	1900.	1901.	1902.	1903.
Cigars:				
Large	\$19,138,584.82	\$20,775,363.73	\$18,311,142.25	\$20,359,171.60
Small	646,896.82	684,504.05	410,903.48	345,869.93
Cigarettes:				
Small	3,953,177.09	3,407,433.94	2,655,974.88	3,009,020.06
Large	16,014.21	19,609.89	31,164.67	29,041.06
Tobacco	33,477,244.26	\$5,292,205.76	28,612,644.15	18,640,059.20
Snuff	1,793,090.14	2,003,021.32	1,696,429.02	1,130,455.00
Total	59,022,007.34	62,182,138.69	51,718,258.45	43,513,616.85

TABLE 2.—PRODUCTION.

Articles.	1900.	1901.	1902.	1903.
Cigars:				
Large.....number.....	5,316,273,561	5,770,934,369	6,103,567,265	6,786,390,533
Small.....do.....	646,896,820	684,504,050	760,932,370	640,499,870
Cigarettes:				
Small.....do.....	2,635,451,392	2,271,622,626	2,642,961,944	3,031,893,732
Large.....do.....	4,448,388	5,447,192	8,656,853	9,679,936
Tobacco.....pounds.....	278,977,035	294,101,715	293,048,339	310,654,639
Snuff.....do.....	14,917,418	16,691,845	17,671,136	18,840,747

^a Includes 367,451,889 at 54 cents per thousand.

^b Includes 491,528,093 at 54 cents per thousand.

The act approved March 2, 1901, allowed a discount of 20 per cent to manufacturers on the sale of tobacco and snuff stamps on and after July 1, 1901, and which was in effect a reduction of the tax rate from 12 cents to 9.6 cents per pound on these products.

Section 3 of the act approved April 12, 1902, made a further reduction in the tax rate to 6 cents per pound on tobacco and snuff, to take effect on July 1, 1902.

These reductions in the rates of tax resulted in a corresponding decrease in the amount of revenue derived from tobacco and snuff as compared with previous years, but upon examination of Table 2 relating to production and the tables following, showing the annual production estimated from amount of taxes collected on tobacco manufactures and embracing exports and imports, it will be discovered that there has been a decided increase in production during the last two years in all kinds of manufactured tobacco products except small cigars.

STATEMENT OF QUANTITY OF TOBACCO AND SNUFF AND NUMBER OF CIGARS AND CIGARETTES PRODUCED DURING FISCAL YEAR ENDED JUNE 30, 1903.

The following tables will show, approximately, and as estimated from the amount of tax collected, and embracing exports and imports, the quantity of tobacco and snuff, and the number of cigars and cigarettes of each class produced in the United States during the fiscal year ended June 30, 1903, estimated from receipts from the sale of stamps for the payment of tax on both domestic and imported manufactures withdrawn for consumption and sale, and including tobacco products exported from factory in bond.

Such tables will also include Porto Rican manufactures brought to the United States for sale or consumption, and upon which is imposed an internal-revenue tax at the same rates imposed on like kinds of domestic manufactures.

TOBACCO AND SNUFF PRODUCED.

	Pounds.
Tobacco withdrawn, tax-paid at 6 cents	310,654,639
Snuff withdrawn, tax-paid at 6 cents	18,840,747
Total tobacco and snuff taxed	329,495,386
Add tobacco and snuff exported	8,345,217
Total	337,840,603
Deduct imported tobacco and snuff	415,964
Total production in the United States for 1903	337,424,639
Total production in the United States for 1902	328,464,428
Increase production	8,960,211

The increase in the quantity of tobacco and snuff withdrawn for consumption was 13,775,911 pounds; the decrease in tobacco and snuff exported was 4,773,214 pounds; the increase in tobacco and snuff imported was 42,486 pounds.

CIGARS (LARGE).

	Number.
Cigars, domestic and imported, withdrawn tax-paid at \$3 per thousand	6,786,390,533
Domestic cigars exported	1,063,575
Total taxed and exported	6,787,454,108
Deduct number imported, averaging 12 pounds per thousand	44,719,166
Total estimated production in the United States in 1903	6,742,734,942
Total taxed in 1902	6,103,567,265
Exported in 1902	980,829
Total	6,104,548,094
Less imports for 1902	41,250,333
	6,063,297,761
Increase for 1903	679,437,181

There was an increase of 682,823,268 in the number of cigars tax-paid and withdrawn for consumption, while there was an increase of 82,746 in the number exported, and an increase of 3,468,833 in the number imported.

CIGARS (SMALL).

	Number.
Cigars, tax-paid at 54 cents per thousand	640,499,870
Add number exported	5,672,000
Total, including those taxed and those exported	646,171,870
Small cigars taxed and those exported in 1902	774,154,870
Decrease in 1903	127,983,000

CIGARETTES (TWO CLASSES).

	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	491,528,092
Cigarettes withdrawn, tax-paid at \$1.08 per thousand	2,540,365,638
Add number exported	222,989,600
Total taxed and exported	3,254,883,330
Deduct number imported, estimated	5,272,666
Total domestic cigarettes produced in 1903	3,249,610,664
Cigarettes made in the United States last fiscal year, 1902	2,892,397,261
Increase in production, 1903	357,213,403

LARGE CIGARETTES.

	Number.
Cigarettes, tax-paid at \$3 per thousand in 1903	9,679,936
Cigarettes (large) exported in 1903	6,650
Total taxed and exported	9,686,586
Total taxed and exported in 1902	8,663,153
Increase in 1903	1,023,433

NOTE.—The exports refer only to manufactures exported from factory in bond under act approved August 4, 1886.

The total exports of domestic tobacco manufactures from the United States during the last fiscal year were as follows: Cigarettes, 1,456,452,000; cigars, 1,966,000; plug tobacco, 7,336,640 pounds, and of all other kinds of manufactured tobacco, 1,182,150 pounds.

These exports included tobacco manufactures exported in bond from factory and those exported from bonded manufacturing warehouses under section 15, act approved July 24, 1897, and tax-paid manufactures exported with benefit of drawback under section 3386 of the Revised Statutes.

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

Calendar years.	Leaf tobacco.					
	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
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	5,064,997	5,081,359	6,242,833	3,498,803	11,307,830	8,580,162
1899	4,158,076	4,293,574	18,119,909	7,495,965	17,277,985	11,789,539
1899	6,440,102	5,562,842	16,752,003	9,305,055	23,192,105	14,867,897
1900	6,259,994	5,831,954	21,757,556	10,358,572	28,017,550	16,190,526
1901	5,648,498	4,672,936	26,548,714	11,548,480	32,192,212	16,221,416
1902						

DOMESTIC EXPORTS.

Years.	Leaf.		Stems and trimmings.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
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	304,597,808	25,772,701
1895	286,751,222	24,558,811	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	271,240,884	22,573,494	9,833,838	216,656	281,074,422	22,790,150
1898	258,207,064	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	26,691,701	8,156,758	194,671	305,033,255	26,886,372
1901	259,144,297	26,646,655	9,599,296	214,477	308,743,593	26,861,132
1902	353,317,385	34,393,294	10,751,955	247,221	364,069,340	34,640,515

FOREIGN EXPORTS.

Years.	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
1893	526,856	\$379,659	1,085,007	\$307,561	1,611,863	\$687,220
1894	987,712	859,314	788,924	726,324	1,776,636	1,125,638
1895	1,968,353	2,023,058	1,092,032	369,290	3,060,385	2,392,348
1896	1,224,719	1,332,143	1,542,735	583,963	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	786,912	2,323,516	1,530,432
1899	740,991	630,882	1,106,646	432,136	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
1902	1,076,679	788,328	2,042,286	791,810	3,118,965	1,580,138

IMPORTS OF TOBACCO, MANUFACTURES OF, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1903.

Tobacco, manufactures of.	Pounds.	Value.	Duty.
Cigars and cheroots of all kinds.....	556,630	\$3,113,499	\$3,193,211
Cigarettes and paper cigars, including wrappers.....	15,818	57,669	85,600
Snuff and snuff flour, manufactured of tobacco ground, dry, or damp, and pickled, scented, or otherwise.....	18,279	9,078	10,054
All other.....	397,685	101,148	218,727
Total.....	968,412	3,281,394	3,507,592

IMPORTS OF TOBACCO, UNMANUFACTURED, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1903.

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> 5,542,401	\$4,947,825	\$10,253,442
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.....	20,085,500	8,997,083	7,029,925
Stemmed.....	2,034,842	1,041,149	1,017,421
All other, not specially provided for.....	94,039	18,043	51,721
Total.....	27,756,782	15,004,100	18,352,509

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

IMPORTS FOR CONSUMPTION FROM PHILIPPINE ISLANDS FOR YEAR ENDED JUNE 30, 1903.

Tobacco, manufactures of.	Pounds.	Value.	Duty.	Export duty.
Cigars and cheroots of all kinds.....	2,714	\$2,615	\$9,633	\$16
Cigarettes and paper cigars, including wrappers.....	19	16	67	
All other.....	98	19	41	
Total.....	3,102	2,920	11,028	16
Tobacco, unmanufactured.	Pounds.	Value.	Duty.	Export duty.
Wrapper and filler tobacco, when mixed or packed with more than 15 per cent of wrapper tobacco, and all leaf tobacco, the product of two or more countries and dependencies, when mixed or packed together, unstemmed.....	988	\$219	\$1,368	\$2
Wrapper and filler tobacco, when mixed or packed with more than 15 per cent of wrapper tobacco, and all leaf tobacco, the product of two or more countries and dependencies, when mixed or packed together, unstemmed.....	77,317	10,200	19,908	387
Stemmed.....	1,563	315	582	4
Total.....	79,978	10,776	21,897	393

^a From other countries (regular rate). These amounts are included in the general totals.

TOBACCO REBATE CLAIMS.

The act approved March 2, 1901, section 3, reduced the taxes imposed by act of June 13, 1898, on cigars and cigarettes and provided, in section 4, that there should be allowed to manufacturers of tobacco and snuff a discount of 20 per centum on sales of stamps, to take effect on July 1, 1901; and provided further, that on all original

and unbroken factory packages of smoking and manufactured tobacco and snuff and cigars, held by manufacturers or dealers at the time such discount or reduction of tax should go into effect, to wit, July 1, 1901, there should be allowed a drawback or rebate of the full amount of such discount or reduction of tax.

This Office has received and allowed under the aforesaid act 49,253 claims, which involved the payment of \$3,110,009.80.

The act approved April 12, 1902, reduced the tax on tobacco and snuff to 6 cents per pound and provided, in section 4, that a drawback or rebate of tax would be made to manufacturers or dealers on all original and unbroken factory packages of smoking and manufactured tobacco and snuff held by them on the 1st day of July, 1902, and upon which there had been paid a higher tax than 6 cents per pound, and that the amount of drawback or rebate to be allowed should equal the full amount of the difference between such higher tax and the tax of 6 cents per pound, after making proper allowance for discounts and rebates authorized under act approved March 2, 1901.

The act approved June 28, 1902, appropriated \$2,700,000 for payment of the aforesaid claims; that amount not being sufficient, an additional appropriation of \$1,370,000 was provided under act of March 3, 1903.

The Office has received 57,969 claims under act of April 12, 1902, and of that number 57,801 claims have been allowed, involving the payment of \$4,045,638.32, which amount, deducted from the appropriations of \$4,070,000, leaves an unexpended balance of \$24,361.68.

The following statement shows, by districts, the number of claims received, the number allowed, and the amount paid on allowed claims:

STATEMENT OF CLAIMS PRESENTED FOR REBATE OF TAX ON TOBACCO UNDER ACT OF APRIL 12, 1902.

Districts.	Received from collectors.		Allowed.	
	Claims.	Amount.	Claims.	Amount.
Alabama.....	2,785	\$125,400.45	2,778	\$124,213.56
Arkansas.....	1,621	77,214.01	1,611	76,899.88
California:				
First.....	556	99,602.40	555	98,820.99
Fourth.....	397	23,039.58	397	23,151.94
Colorado.....	473	42,807.95	478	42,487.08
Connecticut.....	286	39,688.14	286	38,685.14
Florida.....	984	84,861.06	978	84,674.16
Georgia.....	4,107	178,425.26	4,089	173,449.10
Hawaii.....	44	9,877.48	44	9,578.20
Illinois:				
First.....	710	147,612.49	700	147,650.49
Fifth.....	263	27,424.47	263	27,490.90
Eighth.....	596	39,682.19	596	38,681.28
Thirteenth.....	221	11,192.06	220	11,021.58
Indiana:				
Sixth.....	583	72,810.80	580	72,180.63
Seventh.....	239	33,328.58	239	33,726.66
Iowa:				
Third.....	878	66,841.01	877	66,829.17
Fourth.....	1,462	70,911.10	1,462	70,878.92
Kansas.....	1,332	73,006.91	1,325	72,833.33
Kentucky:				
Second.....	227	14,242.61	227	14,242.73
Fifth.....	102	18,890.87	108	18,853.17
Sixth.....	15	948.02	15	946.63
Seventh.....	167	12,270.82	167	12,276.16
Eighth.....	462	4,913.09	460	4,895.33
Louisiana.....	2,956	142,294.82	2,919	141,928.81
Maryland.....	774	94,818.74	774	94,729.57
Massachusetts.....	654	87,926.77	654	87,764.65
Michigan:				
First.....	1,078	93,430.96	1,074	93,359.45
Fourth.....	983	63,448.72	982	63,477.59

STATEMENT OF CLAIMS PRESENTED FOR REBATE OF TAX ON TOBACCO UNDER ACT OF APRIL 12, 1902—Continued.

Districts.	Received from collectors.		Allowed.	
	Claims.	Amount.	Claims.	Amount.
Minnesota.....	1,686	\$111,003.11	1,685	\$111,895.73
Missouri:				
First.....	619	85,346.64	616	85,191.61
Sixth.....	578	60,902.83	576	60,926.62
Montana.....	556	40,655.60	556	40,539.15
Nebraska.....	801	46,208.18	800	46,205.58
New Hampshire.....	1,792	75,166.28	1,792	75,128.03
New Jersey:				
First.....	130	15,696.67	130	15,706.50
Fifth.....	131	49,487.53	131	49,487.32
New Mexico.....	199	16,118.82	199	16,123.14
New York:				
First.....	76	92,337.03	76	92,372.53
Second.....	88	45,839.27	88	45,841.53
Third.....	83	19,111.43	83	18,064.91
Fourteenth.....	716	57,887.22	716	57,811.98
Twenty-first.....	1,288	75,765.94	1,286	75,685.66
Twenty-eighth.....	1,104	99,529.69	1,102	99,160.41
North Carolina:				
Fourth.....	1,987	82,927.21	1,986	82,929.11
Fifth.....	1,112	41,278.54	1,110	41,270.19
North and South Dakota.....	859	42,855.10	857	42,804.16
Ohio:				
First.....	266	43,602.75	265	43,508.52
Tenth.....	898	63,447.87	897	63,000.05
Eleventh.....	850	47,917.71	849	47,887.43
Eighteenth.....	817	86,772.56	817	86,768.74
Oregon.....	880	66,531.01	876	66,544.65
Pennsylvania:				
First.....	396	120,551.81	394	120,498.82
Ninth.....	468	44,846.72	468	44,852.64
Twelfth.....	958	63,736.49	956	63,679.14
Twenty-third.....	1,382	112,439.52	1,378	122,448.49
South Carolina.....	1,532	59,982.26	1,532	60,295.91
Tennessee:				
Second.....	939	41,410.23	937	41,472.93
Fifth.....	1,359	83,406.20	1,358	83,249.47
Texas:				
Third.....	1,828	101,549.76	1,828	101,239.71
Fourth.....	2,303	112,712.05	2,303	112,735.72
Virginia:				
Second.....	624	41,419.10	624	41,402.05
Sixth.....	1,227	47,237.69	1,226	47,239.10
West Virginia.....	957	51,731.98	956	51,802.33
Wisconsin:				
First.....	923	59,388.09	922	59,394.01
Second.....	1,264	54,959.82	1,262	54,960.02
Total.....	57,969	4,057,044.06	57,801	4,045,638.32

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, 1899, to December 31, 1901, inclusive. The production for 1902 can not be ascertained until returns have been received for 1903:

	1899.	1900.	1901.
Leaf used in manufacture of chewing and smoking tobacco and snuff.....	<i>Pounds.</i> 260,683,658	<i>Pounds.</i> 270,571,689	<i>Pounds.</i> 298,348,638
Leaf used in manufacture of cigars and cigarettes.....	118,479,228	127,467,966	123,181,526
Domestic leaf exported.....	305,033,235	308,743,583	364,066,340
Imported leaf exported.....	1,814,327	2,075,481	3,118,965
Total.....	684,010,446	708,858,729	794,718,469
Deduct imports for each calendar year.....	23,192,105	28,017,580	32,192,212
Total annual production.....	662,818,341	680,841,149	762,526,257

There was an increase of 29,490,518 pounds in the quantity of leaf tobacco used in the manufacture of taxable tobacco products and an increase of 55,325,747 pounds and 4,174,662 pounds, respectively, in the quantity of domestic leaf exported and foreign leaf imported, and an increase of 81,685,087 pounds in the quantity of domestic leaf tobacco produced as compared with the previous year.

The duties and taxes collected from tobacco during the fiscal year ended June 30, 1903, amounted to \$65,373,717.85.

The duty collected upon imported leaf, unmanufactured, amounted to \$18,352,509 and that collected upon imported tobacco manufactures entered for re-shipment amounted to \$3,507,592, while the internal-revenue tax collected, as previously stated, amounted to \$43,513,616.85.

The above statement of receipts does not include duties collected on tobacco products under act approved March 8, 1902, entitled "An act temporarily to provide revenue for the Philippine Islands, and for other purposes."

Section 4 of that act provides—

That all the duties and taxes collected in the United States upon articles coming from the Philippine Archipelago * * * shall not be covered into the general fund of the Treasury of the United States, but shall be held as a separate fund and paid into the treasury of the Philippine Islands, to be used and expended for the government and benefit of said islands.

TOBACCO PRODUCTS MANUFACTURED DURING CALENDAR YEAR 1902 (NOT INCLUDING CIGARS AND CIGARETTES).

	Pounds.
Quantity of plug and twist produced.....	185,736,781
Quantity of fine-cut chewing tobacco produced.....	12,065,617
Quantity of smoking tobacco produced.....	131,190,733
Total quantity of tobacco produced.....	328,993,131
Quantity of snuff produced.....	18,682,341
Total production.....	347,675,472
Total production for 1901.....	313,891,391
Increase in production.....	33,784,081

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.
1899.....	<i>Pounds.</i> 228,587,702	<i>Pounds.</i> 11,952,736	1899.....	<i>Pounds.</i> 261,532,298	<i>Pounds.</i> 13,507,631
1894.....	257,956,444	41,582,838	1899.....	273,911,822	14,723,352
1895.....	263,404,840	49,857,709	1900.....	280,301,878	13,805,311
1896.....	248,708,821	12,708,919	1901.....	296,378,074	17,513,317
1897.....	223,220,855	13,768,455	1902.....	328,993,131	18,682,341

CIGARS AND CIGARETTES MANUFACTURED.

Calendar year.	Cigars.	Cigarettes.	Calendar year.	Cigars.	Cigarettes.
1893.....	4,341,240,981	3,660,755,959	1898.....	4,915,663,350	4,385,783,897
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	3,258,716,306
1896.....	4,048,463,306	4,967,444,232	1901.....	6,914,639,012	2,728,153,697
1897.....	4,431,050,509	4,631,820,620	1902.....	6,907,830,563	2,971,360,447

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.
1893	Cigars.....	84,428,797	312,907,679
	Cigarettes.....	12,497,183	
	Tobacco and snuff.....	216,981,699	
1894	Cigars.....	77,259,405	317,640,403
	Cigarettes.....	12,614,409	
	Tobacco and snuff.....	227,666,589	
1895	Cigars.....	77,499,875	323,656,362
	Cigarettes.....	16,094,328	
	Tobacco and snuff.....	230,062,159	
1896	Cigars.....	75,928,866	306,298,583
	Cigarettes.....	19,114,190	
	Tobacco and snuff.....	211,245,527	
1897	Cigars (large).....	77,452,711	357,371,033
	Cigars (small).....	1,282,366	
	Cigarettes.....	17,477,402	
1898	Tobacco and snuff.....	229,957,569	349,877,737
	Cigars (large).....	88,460,874	
	Cigars (small).....	1,977,100	
1899	Cigarettes.....	17,081,349	367,139,310
	Tobacco and snuff.....	247,358,434	
	Cigars (large).....	90,972,441	
1899	Cigars (small).....	2,774,237	379,162,884
	Cigarettes.....	14,416,974	
	Tobacco and snuff.....	258,975,685	
1900	Cigars (large).....	102,561,373	398,039,646
	Cigars (small).....	2,833,816	
	Cigarettes.....	13,684,637	
1901	Tobacco and snuff.....	239,683,658	427,553,964
	Cigars (large).....	112,889,751	
	Cigars (small).....	3,438,511	
1902	Cigarettes.....	11,679,704	427,553,964
	Tobacco and snuff.....	379,571,680	
	Cigars (large).....	114,955,128	
1902	Cigars (small).....	2,434,029	427,553,964
	Cigarettes.....	11,816,159	
	Tobacco and snuff.....	298,348,628	

MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1902.

The tables, numbered from 1 to 7, 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 kinds of products manufactured. These tables are compiled for the calendar year ended December 31, 1902, instead of the fiscal year ended June 30, 1903, 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 1902 was 26,940, which includes 517 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 6,231,714,558, an increase of 92,323,782 when compared with the production of 1901.

The total number of cigars made, weighing not more than 3 pounds per thousand, was 676,115,995, a decrease of 99,132,241 cigars, as compared with the production for the previous year.

The total number of cigarettes made was 2,971,360,447, showing an increase of 243,206,750 over the previous year.

The average quantity of unstemmed leaf tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 18.44 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 3.57 pounds.

Manufacturers used 11,734,296 pounds of unstemmed leaf, or its equivalent in stemmed leaf, scraps, and cuttings in making 2,961,329,132 cigarettes, tax-paid, as weighing not more than 3 pounds per thousand, or an average use of 3.96 pounds per thousand, and used 81,863 pounds of tobacco material in making 10,131,315 large cigarettes, or an average of 8.68 pounds of material for each 1,000 cigarettes manufactured.

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

There was an increase of 96 in the number of tobacco and snuff factories operated during last year, as compared with the previous year.

There was an increase of 22,969,624 pounds of unstemmed leaf, 4,156,878 pounds of stemmed leaf, scraps, and cuttings, and 650,456 pounds of tobacco stems, used in manufacturing, as compared with the previous year, and an increase of 5,465,872 pounds in other materials, except sugar, in which there was an increase of 2,574,816 pounds. There was a total increase of 35,817,646 pounds in the quantity of materials of all kinds used in the manufacture of tobacco and snuff, as compared with the previous year.

There was an increase of 13,237,995 pounds in the quantity of plug and twist tobacco manufactured, an increase of 343,303 pounds of fine-cut chewing tobacco, and an increase of 18,979,759 pounds in smoking tobacco, and 1,169,024 pounds in the quantity of snuff manufactured, as compared with the previous year.

The States of Missouri, North Carolina, Kentucky, Virginia, Ohio, New Jersey, New York, and Illinois, 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 83,813,352 pounds during the year 1902, or 2,696,181 pounds more than the previous year. The next largest manufacturing district was the fifth Kentucky, producing 35,063,391 pounds, or an increase over the last year amounting to 6,091,391 pounds. The greater portion of tobacco manufactured in this district is plug and twist tobacco, but 5,178,742 pounds of smoking tobacco were reported manufactured, which is an increase of 5,008,262 pounds of smoking tobacco over last year, while the first Missouri district reported the manufacture of 5,186,767 pounds of smoking tobacco. The total production, by States

producing not less than 7,000,000 pounds each per annum, was as follows:

	Pounds.
Missouri.....	84,332,641
North Carolina.....	52,209,593
Kentucky.....	39,406,680
Virginia.....	31,602,779
Ohio.....	25,437,840
New Jersey.....	21,229,084
New York.....	15,607,579
Illinois.....	15,493,697
Maryland.....	9,863,427
Michigan.....	9,337,714
Wisconsin.....	7,522,262

Snuff was manufactured in 28 districts, the total production amounting to 18,682,341 pounds, an increase of 1,169,024 pounds over the previous year.

New Jersey produced 5,583,323 pounds (all manufactured in the fifth district); Maryland, 2,858,028 pounds; Pennsylvania, 4,526,614 pounds (of which amount 3,735,034 pounds were produced in the first district, while 786,562 pounds were produced in the twenty-third district); the fifth Tennessee district produced 4,646,954 pounds, and Virginia produced 156,499 pounds, a decrease in production as compared with the last fiscal year of 658,866 pounds.

OPIUM.

The tariff act of October 1, 1890, section 36 (26 Stat. L., 567), imposes 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 the manufacture of smoking opium in the United States.

SUMMARY.

OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE CALENDAR YEAR 1902.

Number of registered manufacturers of tobacco.....	2,580
Number who registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings.....	135
Number who registered as manufacturers for the purpose of disposing of the old stock of manufactured tobacco.....	120
Number of persons who produced perique tobacco.....	5
Number who registered as tobacco manufacturers who also operated cigar factories.....	1,770
Number who registered for the express purpose of manufacturing plug, twist, fine-cut chewing, and smoking tobacco and snuff.....	550
Total.....	2,580

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Quantity of plug and twist tobacco produced.....	135,736,781
Quantity of fine-cut chewing tobacco produced.....	12,065,617
Quantity of smoking tobacco produced.....	131,130,733
Quantity of snuff produced.....	18,682,341
Total quantity of tobacco and snuff produced.....	347,615,472

CIGARS AND CIGARETTES MANUFACTURED.

Number of cigars weighing more than 3 pounds per 1,000 produced..	6,231,714,558
Number of cigars weighing not more than 3 pounds per 1,000 produced.....	676,115,995
Number of cigarettes weighing not more than 3 pounds per 1,000 produced.....	2,961,229,132
Number of cigarettes weighing more than 3 pounds per 1,000 produced.....	10,131,315

CIGAR FACTORIES.

Number of cigar factories operated.....	26,423
Number making cigarettes exclusively.....	517
Total.....	26,940

LEAF TOBACCO.

	Pounds.
Unstemmed used in the production of large cigars.....	114,955,138
Unstemmed used in the production of small cigars.....	2,434,029
Unstemmed used in the production of cigarettes.....	11,816,159
Unstemmed and scrap used in the production of chewing and smoking tobacco and snuff.....	298,348,638
Total leaf tobacco used.....	427,553,964
Average quantity of leaf tobacco used per 1,000 large cigars.....	18.44
Average quantity of leaf tobacco used per 1,000 small cigars.....	3.57
Average quantity of leaf tobacco used per 1,000 large cigarettes.....	8.08
Average quantity of leaf tobacco used per 1,000 small cigarettes.....	3.96

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, 1902.

States and Territories.	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.....	97	107,429	.....	6,323,584	.....
Arkansas.....	40	43,498	.....	2,079,220	.....
California.....	1	414	1,312,329	.....	58,778,810	.....
Do.....	4	88	152,376	.....	7,250,802	.....
Total.....	502	1,464,705	.....	66,029,612	.....
Colorado.....	243	434,654	.....	21,300,019	.....
Connecticut.....	435	1,145,139	4,752	59,044,380	1,003,000
Florida.....	421	4,064,257	941	212,071,515	188,350
Georgia.....	67	93,706	.....	5,162,473	.....
Hawaii.....	1	2,233	.....	102,250	.....
Illinois.....	1	1,441	3,983,019	4,517	201,781,196	1,279,000
Do.....	5	157	463,531	.....	25,641,287	.....
Do.....	8	471	1,105,547	.....	60,402,062	.....
Do.....	13	183	324,238	.....	16,452,019	.....
Total.....	2,252	5,876,335	4,517	304,276,564	1,279,000
Indiana.....	611	1,299,624	.....	66,921,280	.....
Do.....	215	611,214	.....	28,204,321	.....
Total.....	826	1,910,838	.....	95,125,601	.....
Iowa.....	272	540,049	.....	27,940,107	.....
Do.....	412	1,304,202	1,014	71,119,181	202,600
Total.....	684	1,844,251	1,014	99,059,288	202,600
Kansas.....	385	523,321	.....	28,388,127	.....
Kentucky.....	28	34,446	.....	1,940,500	.....
Do.....	116	838,131	2,065	42,034,157	838,800
Do.....	109	192,722	.....	10,771,158	.....
Do.....	28	88,949	.....	4,518,562	.....
Do.....	3	9,602	.....	483,084	.....
Total.....	284	1,163,850	2,065	59,747,461	838,800
Louisiana.....	107	1,009,147	24	52,386,538	10,620
Maryland.....	703	3,907,950	1,022,324	186,704,203	256,188,140
Massachusetts.....	654	2,798,133	208	146,924,392	41,700
Michigan.....	715	3,202,879	54	168,626,621	18,600
Do.....	411	1,059,074	153	57,550,193	51,850
Total.....	1,126	4,261,953	207	226,176,814	70,450
Minnesota.....	509	1,422,211	14	75,317,247	4,000
Missouri.....	564	1,058,681	.....	56,029,300	.....
Do.....	233	300,890	.....	18,724,625	.....
Total.....	797	1,419,571	.....	74,753,925	.....
Montana.....	123	204,300	.....	9,752,396	.....
Nebraska.....	256	424,422	.....	22,969,221	.....
New Hampshire.....	191	412,237	.....	22,043,772	.....
New Jersey.....	209	732,905	.....	36,236,932	.....
Do.....	625	4,790,811	21,242	233,613,184	4,393,200
Total.....	834	5,523,716	21,242	289,850,116	4,393,200
New Mexico.....	25	67,666	.....	2,995,651	.....

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, 1902—Continued.

States and Territories.	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	1,452	1,615,718	14,489	75,493,055	7,122,350
Do.....	2	552	3,339,109	507,746	186,839,911	123,621,150
Do.....	3	1,985	13,168,137	128,128	735,919,802	29,733,835
Do.....	14	779	3,506,028	.....	166,818,898	.....
Do.....	21	611	2,975,192	.....	160,135,075	.....
Do.....	28	692	1,244,119	967	69,169,066	297,700
Total.....	6,071	25,848,302	651,220	1,885,365,807	157,085,035
North Carolina.....	25	173,256	.....	8,766,911	.....
Do.....	14	12,938	.....	656,125	.....
Total.....	39	186,254	.....	9,423,036	.....
North and South Dakota.....	130	191,253	.....	9,885,373	.....
Ohio.....	629	5,346,334	12,287	282,248,547	2,481,390
Do.....	383	1,387,405	.....	74,133,480	.....
Do.....	266	1,893,896	107	112,277,672	21,400
Do.....	711	2,651,592	933	153,460,516	331,000
Total.....	1,989	11,279,727	13,327	622,060,221	2,833,790
Oregon.....	81	142,175	.....	7,161,945	.....
Pennsylvania.....	1,609	10,677,627	453	534,408,810	89,200
Do.....	2,208	13,464,159	275	735,425,878	98,100
Do.....	324	578,077	44	30,315,915	11,000
Do.....	717	5,304,040	407	373,615,119	141,000
Total.....	4,913	29,423,903	1,179	1,675,765,722	338,300
South Carolina.....	13	9,799	.....	415,437	.....
Tennessee.....	27	38,529	.....	2,057,876	.....
Do.....	42	113,798	.....	6,072,000	.....
Total.....	69	152,327	.....	8,129,876	.....
Texas.....	92	179,346	17	9,488,834	5,800
Do.....	72	142,095	.....	6,328,295	.....
Total.....	164	321,441	17	15,817,009	5,800
Virginia.....	111	2,736,692	573,877	170,607,893	186,628,910
Do.....	66	648,997	137,036	89,062,351	64,403,800
Total.....	177	3,385,689	710,913	259,670,244	251,032,710
Washington.....	112	206,793	.....	10,460,904	.....
West Virginia.....	133	1,587,959	5	100,783,667	1,100
Wisconsin.....	648	1,372,003	.....	69,779,347	.....
Do.....	322	721,931	.....	38,408,612	.....
Total.....	970	2,093,934	.....	108,187,859	.....
Aggregate.....	26,423	114,955,138	2,434,029	6,231,714,558	676,115,995

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, 1902.

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	97	167,429		6,323,584	
Alaska	6	7,522		431,450	
Arkansas	40	43,498		2,079,220	
Arizona	18	48,600		2,136,450	
California	496	1,454,476		65,476,112	
Colorado	222	413,240		20,196,485	
Connecticut	363	959,855	4,752	49,253,899	1,003,000
Delaware	35	204,259	1,373	9,683,771	343,250
District of Columbia	56	65,787		3,414,355	
Florida	421	4,064,257	941	212,071,515	188,350
Georgia	67	93,706		5,162,473	
Hawaii	1	2,233		102,250	
Idaho	27	37,115		1,824,450	
Illinois	2,252	5,876,335	4,517	304,276,564	1,279,000
Indiana	826	1,910,838		95,125,601	
Indian Territory	21	16,668		853,700	
Iowa	684	1,844,251	1,014	99,059,288	202,600
Kansas	288	434,630		24,012,819	
Kentucky	284	1,163,850	2,065	59,747,461	838,800
Louisiana	102	1,006,513	24	52,240,588	10,620
Maine	74	167,802		8,989,239	
Maryland	612	3,637,904	1,020,951	173,666,077	255,844,890
Massachusetts	654	2,798,133	208	146,924,392	41,700
Michigan	1,126	4,261,953	297	226,176,814	70,450
Minnesota	609	1,422,211	14	75,317,247	4,600
Mississippi	5	2,634		145,950	
Missouri	797	1,419,571		74,753,925	
Montana	64	95,404		4,430,173	
Nebraska	256	424,422		22,969,221	
Nevada	6	10,229		553,500	
New Hampshire	77	192,378		10,251,126	
New Jersey	834	5,523,716	21,242	289,850,116	4,393,200
New Mexico	7	19,066		859,201	
New York	6,071	25,848,302	651,220	1,385,365,807	157,685,035
North Carolina	39	186,234		9,423,036	
North Dakota	52	49,585		2,467,722	
Ohio	1,989	11,279,727	13,387	622,060,221	2,833,790
Oklahoma	76	72,023		3,521,608	
Oregon	81	142,175		7,104,945	
Pennsylvania	4,913	29,428,903	1,179	1,675,765,722	338,300
Rhode Island	72	185,284		9,790,481	
South Carolina	13	9,799		415,437	
South Dakota	78	141,668		7,417,651	
Tennessee	69	152,327		8,129,875	
Texas	164	321,441	17	15,817,069	5,800
Utah	32	71,841		3,497,773	
Vermont	40	52,057		2,803,407	
Virginia	177	3,385,689	710,913	209,670,244	251,032,110
Washington	106	199,271		10,029,454	
West Virginia	133	1,587,959	5	100,783,097	1,100
Wisconsin	970	2,093,934		108,187,859	
Wyoming	21	21,414		1,103,534	
Total	26,423	114,955,138	2,434,029	6,231,714,558	676,115,965
Calendar year 1901	24,567	112,889,751	3,498,511	6,139,390,776	775,248,236
Increase calendar year 1902	1,856	2,065,387		92,323,782	
Decrease calendar year 1902			1,064,482		99,132,241

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigars 18.44
 Average quantity of leaf tobacco used per 1,000 small cigars 3.57

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, 1902.

States and Territories.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigarettes.		Cigarettes 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.
California	1	9	30	113,880	2,000	49,351,305
Colorado		3		423		167,740
Connecticut		13	15	16,237	600	4,943,000
Florida		20		11,684		2,367,095
Georgia		3		356		113,580
Illinois	1	28	290	49,232	61,150	23,513,790
Louisiana		6		579,999		179,611,390
Maryland		9		404		2,373,100
Massachusetts		46	1,530	43,886	61,370	14,830,332
Minnesota		2	15	216	1,300	94,200
Missouri	1	6	40	1,024	3,800	327,450
Do	6	2		108		40,200
New Hampshire		4		258		63,365
New Jersey	5	8		3,567		1,267,525
New Mexico		1		453		672,800
New York	1	43		106,048		21,874,550
Do	2	91	30,405	4,960,387	4,893,540	1,256,391,220
Do	3	135	48,730	690,817	4,875,700	226,347,425
Do	14	5		128		524,800
Do	28	7	225	1,328,454	9,200	289,813,800
North Carolina	4	2		387,332		113,409,300
Ohio	1	2		165		18,750
Do	18	1		10		3,400
Pennsylvania	1	60	435	193,254	217,550	46,311,175
Do	23	6		1,613		744,680
Texas	3	1		75		25,000
Virginia	2	2		3,241,500		725,947,680
Wisconsin	1	2		231		73,300
Total		517	81,863	11,734,296	10,131,315	2,961,229,132
Calendar year 1901		364	41,225	11,038,479	5,174,530	2,722,979,167
Increase calendar year 1902		153	40,638	695,817	4,956,785	238,249,965

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigarettes 8.08
 Average quantity of leaf tobacco used per 1,000 small cigarettes 3.96

TABLE No. 4.—TOBACCO-MATERIAL ACCOUNT

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1902.

States and districts.	Facto-ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Alabama	1	81,800		2,300	105			37,605	71,810
Arkansas	2		1,380						1,380
California:									
First district	20	186,564	20,934		7,346	5,302	20,345	29,358	269,849
Fourth district	2		599						599
Total	22	186,564	21,533		7,346	5,302	20,345	29,358	270,448
Colorado	23		65,000						65,000
Connecticut	44	6,296	30,103						36,399
Florida	10	19,504							19,504
Georgia	5	3,509	2,450				1,708	344	8,011
Illinois:									
First district	231	9,259,223	1,543,187	668,265	829,273	1,583,475	673,347	581,045	15,137,815
Fifth district	27	4,534	55,384	970	5		194	11,674	72,761
Eighth district	54	184,279	191,128	9,918	31,914	21,691	11,511	14,504	464,945
Thirteenth district	19	30,085	13,846					8,164	52,095
Total	361	9,478,121	1,803,545	679,153	861,192	1,605,166	685,052	615,387	15,727,616
Indiana:									
Sixth district	62	91,504	133,572		5,728	16,040	7,423	234	254,201
Seventh district	23	811,236	36,555	55	1,958	2,189	29	71,621	923,643
Total	85	902,740	170,127	55	7,686	18,229	7,452	71,855	1,177,844
Iowa:									
Third district	34	293,943	79,548	58,757	4,985	27,983	4,062	56,999	526,277
Fourth district	69	1,801	158,395		1,608	1,391	200		163,395
Total	103	295,744	237,943	58,757	6,593	29,374	4,262	56,999	689,672
Kansas	53	2,439	60,261		7	312	507		63,526
Kentucky:									
Second district	23	1,827,119	21,660	1,100	112,463	86,166	31,863	136,491	2,216,862
Fifth district	47	21,744,423	115,949	1,823	6,362,218	3,902,580	2,596,162	198,786	37,921,941
Sixth district	13	1,723,567	25,532		176,967	233,630	384,784	105,850	2,650,330
Seventh district	12	260,359	14,713		28,553	20,894	9,103	24,791	368,413
Eighth district	1	32,556	1,479	531	1,221	1,000		4,524	41,371
Total	96	28,588,024	179,333	3,454	6,681,422	4,244,380	3,021,912	470,442	43,188,917
Louisiana	42	2,338,883	42,125		27,568	56,912	86,786	6,123	2,558,132
Maryland	29	16,444,912	1,546,028	1,618,696	262,483	427,859	1,548,122	5,443,201	27,291,303
Massachusetts	33	97,531	17,779	13,666			53,453	91,220	273,649
Michigan:									
First district	75	5,483,735	1,180,009	137,584	992,957	1,148,457	625,474	251,173	9,819,339
Fourth district	49	181	70,065	24			6	2,583	72,859
Total	124	5,483,916	1,250,074	137,608	992,957	1,148,457	625,480	253,756	9,892,248
Minnesota	85	8,050	140,723	53		211	7,500	2,700	159,237
Missouri:									
First district	34	49,370,660	1,123,604	1,241,174	16,976,636	9,639,520	3,825,529	3,513,541	85,690,664
Sixth district	27	550,701	47,382		23,697	19,443	3,633	22,262	667,118
Total	61	49,921,361	1,170,986	1,241,174	17,000,333	9,658,963	3,829,162	3,535,803	86,357,782
Montana	22	652	15,634						16,286
Nebraska	43		79,832						75,832
New Hampshire	7		3,572						3,572
New Jersey:									
First district	10	325	5,178						5,503
Fifth district	36	16,726,082	2,562,967	1,925,140	3,070,499	2,456,777	4,307,731	4,266,206	35,315,402
Total	46	16,726,407	2,568,145	1,925,140	3,070,499	2,456,777	4,307,731	4,266,206	35,320,905
New Mexico	7	25,449	5,143	2,352					32,944
New York:									
First district	34	211,928	34,190	1,315	13,153	1,761	10,563	2,953	275,803
Second district	70	6,305,422	47,350	2,400	731,455	68,460	97,445	10,425	7,292,957
Third district	83	339,715	1,288,348	1,660	7,380	4,959	9,685	164,054	1,755,801
Fourth district	56	1,245,278	130,069	22,893	25,546	86,124	52,191	57,443	1,617,554
Twenty-first district	112	455,995	457,190	13,893	9,734	34,412	25,234	33,299	1,029,757
Twenty-eighth district	62	2,664,037	532,539	424,445	114,061	243,389	448,187	248,643	4,695,321
Total	417	11,222,395	2,509,686	466,606	899,329	439,115	643,245	456,817	16,637,193
North and South Dakota	13	1,413	11,781						13,194

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, 1902—Continued.

States and districts.	Facto-ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
North Carolina:									
Fourth district	26	36,630,519	5,200	6,752	384,188	138,584	982,563	960,740	39,108,546
Fifth district	67	25,324,327	48,919	17,663	2,032,125	1,549,985	704,613	786,934	30,464,566
Total	93	61,954,846	54,119	24,415	2,416,313	1,688,569	1,687,176	1,747,674	69,573,112
Ohio:									
First district	88	8,105,803	7,756,816	74,615	3,307,268	4,491,866	804,834	140,163	24,681,365
Tenth district	24	495,169	356,142	89,825	66,418	85,785	138,829	52,890	1,285,058
Eleventh district	12	342,469	557,758	.....	61,043	387,762	28,073	9,920	1,387,025
Eighteenth district	69	38,778	288,299	.....	130	1,350	1,700	16,375	346,632
Total	193	8,982,219	8,959,015	164,440	3,434,859	4,966,763	973,436	219,348	27,700,080
Oregon	10	.....	12,209	.....	.....	.....	.....	.....	12,209
Pennsylvania:									
First district	119	1,011,824	371,112	163	24,258	39,641	3,827,513	33,013	5,307,524
Ninth district	53	8,594	385,369	.....	14,079	25,009	15,478	6,850	458,379
Twelfth district	38	1,151,139	33,597	.....	34,493	874	5,362	1,726	1,227,191
Twenty-third district	38	1,643,382	85,976	36,084	28,661	.....	373,130	348,349	2,517,582
Total	248	3,814,939	876,054	36,247	101,491	65,524	4,226,483	389,938	9,510,676
South Carolina	5	3,150	.....	.....	.....	.....	.....	427	3,577
Tennessee:									
Second district	8	1,011,003	17,229	136,056	18,500	14,010	1,091	63,669	1,261,558
Fifth district	40	8,160,810	213,936	814,432	176,002	85,073	1,609,143	1,754,325	12,812,721
Total	48	9,171,813	231,165	950,488	193,502	99,083	1,610,234	1,817,994	14,074,279
Texas:									
Third district	13	19,263	40,270	.....	.....	.....	.....	.....	59,533
Fourth district	8	5,776	15,405	.....	310	.....	88	3,326	24,905
Total	21	25,039	55,675	.....	310	.....	88	3,326	84,438
Virginia:									
Second district	36	21,457,659	321,085	2,511	1,417,009	1,563,955	1,437,978	1,745,451	27,945,648
Sixth district	56	9,581,328	420,234	17,009	851,338	457,265	720,142	766,580	12,813,896
Total	92	31,038,987	741,319	19,520	2,268,347	2,021,220	2,158,120	2,512,031	40,759,544
Washington	11	.....	4,060	.....	.....	.....	.....	55	4,115
West Virginia	30	380,198	3,737,791	7,576	311,544	220,908	859,148	13,956	5,581,121
Wisconsin:									
First district	62	6,227,865	150,373	753,300	155,217	190,969	234,166	155,639	7,867,529
Second district	33	10,273	97,548	68	.....	.....	100	.....	107,989
Total	95	6,238,138	247,921	753,368	155,217	190,969	234,266	155,639	7,975,518

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, 1902.

States and Territories.	Facto-ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	Number.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama	1	31,800	.....	2,300	105	.....	.....	37,605	71,810
Arkansas	2	.....	1,380	.....	.....	.....	.....	.....	1,380
California	22	186,564	21,533	.....	7,346	5,302	20,345	29,358	270,448
Colorado	23	.....	65,000	.....	.....	.....	.....	.....	65,000
Connecticut	44	6,296	80,103	.....	.....	.....	.....	.....	86,399
Florida	10	.....	19,504	.....	.....	.....	.....	.....	19,504
Georgia	5	3,509	2,450	.....	.....	.....	1,708	344	8,011
Illinois	351	9,478,121	1,803,545	679,158	861,192	1,605,166	685,052	615,387	15,727,616
Indiana	85	902,740	170,127	55	7,686	18,229	7,152	71,555	1,177,844
Iowa	103	295,744	237,943	58,757	6,593	29,374	4,262	56,999	689,672
Kansas	53	2,439	60,261	.....	7	312	507	.....	63,525
Kentucky	96	28,588,024	179,333	3,454	6,681,422	4,244,330	3,021,912	470,442	43,188,917
Louisiana	42	2,338,883	42,125	.....	27,303	56,912	86,786	6,122	2,558,132
Maryland	29	16,444,912	1,546,028	1,618,696	262,485	427,859	1,548,122	5,448,201	27,291,303
Massachusetts	33	97,551	17,779	13,666	.....	.....	53,433	91,220	273,649
Michigan	124	5,483,316	1,250,674	187,608	992,957	1,148,457	625,480	253,756	9,892,248
Minnesota	85	8,050	.....	53	.....	211	7,500	.....	159,237
Missouri	61	49,921,361	1,170,386	1,241,174	17,000,333	9,658,963	3,829,162	3,535,803	86,357,782
Montana	22	652	15,634	.....	.....	.....	.....	.....	16,286
Nebraska	43	.....	75,832	.....	.....	.....	.....	.....	75,832
New Hampshire	7	.....	3,572	.....	.....	.....	.....	.....	3,572

TABLE No. 5.—TOBACCO-MATERIAL ACCOUNT—Continued.

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, 1902—Continued.

States and Territories.	Facto-ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	Number.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
New Jersey.....	46	16,728,407	2,568,145	1,925,140	3,070,499	2,456,777	4,307,731	4,266,206	35,320,905
New Mexico.....	7	25,449	6,143	2,352					32,944
New York.....	417	11,222,395	2,509,686	466,606	899,329	439,115	643,245	456,817	16,637,193
North and South Dakota.....	13	1,413	11,781						13,194
North Carolina.....	93	61,954,846	54,119	24,415	2,416,313	1,688,569	1,687,176	1,747,674	69,573,112
Ohio.....	193	8,982,219	8,959,015	164,440	3,434,859	4,966,763	973,436	219,348	27,700,080
Oregon.....	10		12,209						12,209
Pennsylvania.....	248	3,814,939	876,054	36,247	101,491	65,524	4,226,483	389,938	9,540,676
South Carolina.....	5	3,150							3,150
Tennessee.....		9,171,813	231,165	950,488	193,502	99,083	1,610,234	1,817,994	14,074,279
Texas.....	21	25,039	55,675		310		83		83
Virginia.....	92	31,038,987	741,319	19,520	2,268,347	2,021,220	2,158,120	2,512,031	40,759,541
Washington.....	11		4,060						4,060
West Virginia.....	30	880,198	3,737,791	7,376	311,544	220,908	859,148	13,356	5,531,121
Wisconsin.....	95	6,238,138	247,921	753,368	155,217	190,969	234,266	155,639	7,975,318
Total, calendar year 1902.....	2,580	263,375,555	26,868,015	8,105,068	38,698,840	29,344,043	26,591,348	22,198,204	415,181,073
Total, calendar year 1901.....	2,484	240,405,931	22,711,137	7,454,612	36,827,481	26,769,227	26,361,726	18,833,313	379,363,427
Increase, calendar year 1902.....	96	22,969,624	4,156,878	650,456	1,871,359	2,574,816	229,622	3,364,891	35,817,646

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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, 1902, 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.										Starts required for sales.
	Plug.	Fine cut.	Smoking.	Snuff.	Total manufac-tured.	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.....					36,878		36,878			36,878	83,546.29
Arkansas.....			1,380		1,380		1,380			1,380	197.28
California:					222,700	193	222,893	322		222,571	17,755.27
First district.....	30,484	700	191,516		684		584			584	45.32
Fourth district.....			884								
Total.....	30,484	700	192,400		223,284	193	223,477	322		223,155	17,800.79
Colorado.....			64,896		64,896		64,896	691	23	64,182	5,045.74
Connecticut.....			34,463		34,463	352	34,755	228		34,527	2,652.60
Florida.....			19,564		19,564		19,564			19,564	1,484.96
Georgia.....			7,355		7,355	1,435	8,810	283		8,525	681.61
Illinois:					15,324,747	36,429	15,361,167	154,448	27,941	15,178,778	1,176,735.06
First district.....	619,098	3,983,626	10,375,770	346,233	15,324,747	1,941	64,602			64,602	4,833.92
Fifth district.....			58,782	4,779	63,561						
Eighth district.....	199,939		214,013		414,006	16,826	430,862	13,343		417,519	32,080.83
Thirteenth district.....	26,486		13,929		42,415	4,150	46,565	18,814		27,751	2,101.02
Total.....	845,577	3,983,626	10,664,494	351,032	15,844,729	58,507	15,903,236	186,655	27,941	15,688,690	1,215,786.82
Indiana:					235,054	13,984	247,038	29,856	10	226,172	17,389.45
Sixth district.....	48,465	5,001	178,298	1,290	235,054	28,798	681,727	70,081	1,423	616,153	59,950.59
Seventh district.....	579,713		73,166	110	652,929						
Total.....	628,178	5,001	251,464	1,400	885,383	42,782	928,765	90,937	1,503	835,325	68,339.98
Iowa:					479,977	11,790	485,767	5,648		486,119	37,735.08
Third district.....		30,574	433,368	35	473,977	708	483,906			483,906	12,833.99
Fourth district.....			133,198		133,198						
Total.....		30,574	406,566	35	607,175	12,538	649,733	5,648		644,085	56,629.07

COMMISSIONER OF INTERNAL REVENUE.

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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, 1902, ETC.—Continued.

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.	
Kansas	2,398		60,143		62,451	4,293	66,744	2,957		63,787	\$4,993.64
Kentucky:											
Second district	1,654,888		56,160		1,710,548	616,503	2,327,051	753,568		1,572,504	129,249.91
Fifth district	29,827,289		5,178,742		35,006,031	1,223,881	36,229,272	1,098,434	53,610	35,140,227	2,711,158.13
Sixth district	672,850	159,739	1,564,811	62,360	2,399,460	123,220	2,516,680	101,706		2,414,913	192,837.17
Seventh district	224,423		37,766		262,189	14,309	276,498	46,601		227,198	17,959.69
Eighth district	34,512				34,512	19,474	53,986	21,570		32,381	2,507.40
Total	32,413,462	155,739	6,837,479	62,360	39,469,040	1,997,397	41,466,437	2,023,988	55,376	39,387,173	3,058,662.21
Louisiana		10,040	2,324,538	19,604	2,354,182	118,792	2,472,914	60,984	121,241	2,290,689	177,779.14
Maryland			9,863,427	2,558,028	12,721,455	259,024	12,980,479	348,792	367,267	12,264,420	984,660.28
Massachusetts			33,427		104,908		188,335			188,506	10,738.77
Michigan:											
First district	2,119,564	1,566,924	5,581,161	81,352	9,349,001	183,336	9,532,337	174,491		9,351,772	785,263.28
Fourth district			70,065	659	70,724	28	70,752	20	0,074	70,732	5,598.19
Total	2,119,564	1,566,924	5,651,226	82,011	9,419,725	183,364	9,603,089	174,511	6,074	9,422,504	740,771.47
Minnesota			142,318	11,356	153,674	3,628	157,302			149,916	11,462.11
Missouri:											
First district	78,018,491	8,094	5,186,767	10,841	83,224,193	1,507,575	85,331,768	2,338,597	108,862	82,836,309	6,487,887.24
Sixth district	339,342		179,947		519,289	47,210	566,508	66,812	39	499,697	83,700.92
Total	78,357,833	8,094	5,366,714	10,841	84,343,482	1,554,784	85,898,276	2,405,409	106,901	83,336,006	6,526,588.16
Montana			16,286		16,286		16,286			16,286	1,320.36
Nebraska			75,832		75,832		75,832			75,832	5,800.52
New Hampshire			3,572		3,572		3,572			3,572	190.32
New Jersey:											
First district			5,503		5,503		5,503			5,503	432.27
Fifth district	7,116,012	3,200,197	10,907,372	5,583,323	26,806,904	525,202	27,332,106	776,938	238,850	26,296,318	2,087,720.41
Total	7,116,012	3,200,197	10,912,875	5,583,323	26,812,407	525,202	27,337,609	776,938	238,850	26,301,821	2,088,152.68
New Mexico			24,767		24,767		24,767			24,767	1,844.58
New York:											
First district	664	5,948	252,644	1,403	260,659	3,045	263,704	2,079	1,214	260,411	20,709.98
Second district		1,405,895	5,791,967		7,287,862	532	7,288,394	5,072	684	7,282,638	571,451.41
Third district	1,924	66,987	1,369,094	82,343	1,520,348	17,901	1,538,249	7,770	1,148,688	381,731	29,377.63
Fourteenth district	209	308,209	1,253,286	44,392	1,506,096	3,070	1,509,166	8,255		1,500,911	117,454.49
Twenty-first district		77,700	907,201		984,901	13,000	997,901	16,726	30	981,205	78,040.00
Twenty-eighth district	4,885	577,091	3,568,875	22,312	4,198,163	29,992	4,228,065	40,197	594,492	3,593,576	297,171.11
Total	7,682	2,431,830	13,168,067	150,450	15,758,029	67,510	15,825,539	80,099	1,745,108	14,000,332	1,114,204.62
North and South Dakota			13,003		13,003	56	13,059	60		12,999	1,007.46
North Carolina:											
Fourth district	2,618,031		25,218,993	44,470	27,881,494	2,032,884	29,914,378	2,479,538	56,670	27,378,170	2,218,627.15
Fifth district	23,966,638		405,931		24,372,569	3,152,023	27,524,592	2,539,477	230,703	24,754,412	1,970,572.72
Total	26,584,669		25,624,924	44,470	52,254,063	5,184,907	57,438,970	5,019,015	287,373	52,132,582	4,189,199.87
Ohio:											
First district	9,231,786	2,463	13,332,253	470	22,566,966	494,013	23,060,979	616,204	338	22,444,497	1,741,428.92
Tenth district	2,942	5,674	1,227,567		1,236,183	6,059	1,242,242	2,883		1,239,359	97,940.17
Eleventh district			1,289,979		1,289,979	299	1,290,278	158		1,290,120	107,579.77
Eighteenth district	4,692	4,380	336,140		345,182	4,830	349,512			349,512	28,286.89
Total	9,239,384	12,517	16,189,939	470	25,438,310	504,701	25,943,011	619,245	338	25,323,428	1,975,235.75
Oregon			12,209		12,209	218	12,427			12,427	984.61
Pennsylvania:											
First district	11,228	89,900	1,228,123	3,735,034	5,064,285	463,897	5,528,182	381,016	1,350	5,145,816	429,424.76
Ninth district			432,526	5,018	437,544	902	438,446	1,690		436,756	33,285.38
Twelfth district			1,008,802		1,008,802	26,622	1,035,424	33,960	3,176	998,288	77,500.06
Twenty-third district			1,311,316	786,562	2,097,878	43,082	2,140,960	62,139	8,449	2,083,372	182,581.84
Total	11,228	89,900	3,980,767	4,526,614	8,608,509	534,509	9,143,012	468,805	7,975	8,666,232	722,792.04
South Carolina			2,715		2,715	8,817	11,532	6,295	1,464	3,773	282.54
Tennessee:											
Second district	194,172	1,000	768,238		963,410	300,405	1,263,815	190,621	51	1,073,243	87,175.47
Fifth district	2,076,044	22,730	167,390	4,646,964	6,913,178	554,800	7,467,978	555,805	108,598	6,803,575	530,522.30
Total	2,270,216	23,730	935,628	4,646,964	7,876,588	855,205	8,731,793	746,326	108,649	7,876,818	617,697.77
Texas:											
Third district			59,483		59,483		59,483			59,483	4,497.82
Fourth district	18		17,120		17,138	2,171	19,309	2,163		17,146	1,329.37
Total	18		76,603		76,621	2,171	78,792	2,163		76,629	5,827.19

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, 1902, ETC.—Continued.

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.	
Virginia:	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	
Second district	16,802,223	.....	5,275,678	15,627	22,093,528	1,309,868	23,403,396	1,480,302	8,010,007	13,913,087	\$1,107,824.33
Sixth district	8,704,998	22,603	797,277	140,872	9,665,760	2,635,171	12,300,921	2,161,695	138,599	10,000,627	784,900.28
Total	25,507,221	22,603	6,072,955	156,499	31,759,278	3,945,039	35,704,317	3,641,997	8,148,606	23,913,714	1,892,433.61
Washington .....	.....	.....	4,060	55	4,115	.....	4,115	.....	.....	4,115	246.90
West Virginia	90	.....	4,903,832	17,301	4,921,223	64,583	4,985,806	22,269	.....	4,963,537	388,602.82
Wisconsin:											
First district	1,485	524,082	6,891,847	17,752	7,435,166	54,897	7,490,063	169,047	2,613	7,318,403	576,284.40
Second district	1,370	.....	103,478	.....	104,848	2,170	107,018	1,904	162	104,952	8,423.78
Total	2,855	524,082	6,995,325	17,752	7,540,014	57,067	7,597,081	170,951	2,775	7,423,355	587,408.18

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, 1902, 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 sales.
	Plug.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
Alabama	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	
Arkansas .....	.....	.....	1,380	.....	1,380	.....	1,380	.....	.....	1,380	\$3,540.29
California	30,484	700	192,100	.....	223,284	193	223,477	322	.....	223,155	17,600.79
Colorado .....	.....	.....	64,896	.....	64,896	.....	64,896	691	23	64,182	5,045.74
Connecticut .....	.....	.....	34,903	.....	34,403	352	34,755	225	.....	34,527	2,652.60
Florida .....	.....	.....	19,504	.....	19,504	.....	19,504	.....	.....	19,504	1,484.95
Georgia .....	.....	.....	7,355	.....	7,355	1,455	8,810	285	.....	8,525	681.61
Illinois	845,577	3,983,626	10,664,494	351,032	15,844,729	58,507	15,903,236	186,605	27,941	15,688,690	1,215,780.58
Indiana	628,178	5,001	251,404	1,400	885,983	42,782	928,765	90,937	1,503	836,325	66,339.98
Iowa .....	.....	30,574	696,366	35	697,175	12,558	649,733	5,648	.....	644,085	60,629.07
Kansas	2,308	.....	60,143	.....	62,451	4,293	66,744	.....	.....	62,787	4,503.64
Kentucky	32,413,462	155,739	6,839,479	62,360	39,469,040	1,997,397	41,466,437	2,023,888	55,376	39,387,173	3,033,602.21
Louisiana .....	.....	10,040	2,324,538	19,604	2,354,182	118,732	2,472,914	60,984	121,241	2,290,689	177,779.14
Maryland .....	.....	.....	9,863,427	2,838,028	12,721,455	259,024	12,980,479	348,732	267,267	12,264,426	984,660.26
Massachusetts .....	.....	.....	33,427	104,908	138,335	2,194	140,529	2,023	.....	138,506	10,738.77
Michigan	2,119,564	1,566,924	5,651,226	82,011	9,419,725	183,364	9,603,089	174,511	5,074	9,422,504	740,771.47
Minnesota .....	.....	.....	142,318	11,356	153,674	3,628	157,302	7,384	2	149,916	11,402.11
Missouri	78,967,833	8,094	5,366,714	10,841	84,343,482	1,554,794	85,898,276	2,455,409	106,907	83,335,966	6,029,888.16
Montana .....	.....	.....	16,286	.....	16,286	.....	16,286	.....	.....	16,286	1,320.56
Nebraska .....	.....	.....	75,832	.....	75,832	.....	75,832	.....	.....	75,832	5,300.82
New Hampshire .....	.....	.....	3,572	.....	3,572	.....	3,572	850	.....	2,722	190.32
New Jersey	7,116,012	3,200,197	10,912,875	5,583,323	26,812,407	525,202	27,337,609	776,968	258,850	26,301,821	2,088,132.68
New Mexico .....	.....	.....	24,767	.....	24,767	.....	24,767	.....	.....	24,767	1,844.58
New York	7,682	2,431,830	13,168,067	150,450	15,758,029	67,510	15,825,539	80,009	1,745,108	14,000,332	1,114,204.62
North and South Dakota .....	.....	.....	13,003	.....	13,003	66	13,069	60	.....	12,989	1,007.46
North Carolina	26,584,669	.....	25,624,924	44,470	52,254,063	5,184,967	57,439,070	5,019,015	287,373	52,132,582	4,189,199.87
Ohio	9,239,384	12,517	16,185,939	470	25,498,310	504,701	25,943,011	619,245	338	25,323,428	1,976,230.76
Oregon .....	.....	.....	12,209	.....	12,209	218	12,427	.....	.....	12,427	984.61
Pennsylvania	11,228	89,900	3,980,767	4,326,614	8,608,509	584,503	9,143,012	468,806	7,975	8,666,252	732,792.04
South Carolina .....	.....	.....	2,715	.....	2,715	8,817	11,532	6,296	1,464	3,773	232.34
Tennessee	2,270,216	23,730	935,628	4,646,954	7,876,588	855,265	8,731,793	746,326	108,649	7,878,818	617,897.77
Texas	18	.....	76,636	.....	76,621	2,171	78,792	2,163	.....	76,629	5,827.19
Virginia	25,507,221	22,603	6,072,955	156,499	31,759,278	3,945,039	35,704,317	3,641,997	8,148,606	23,913,714	1,892,433.61
Washington .....	.....	.....	4,060	55	4,115	.....	4,115	.....	.....	4,115	246.90
West Virginia	90	.....	4,903,832	17,301	4,921,223	64,583	4,985,806	22,269	.....	4,963,537	388,602.82
Wisconsin	2,855	524,082	6,995,325	17,752	7,540,014	57,067	7,597,081	170,951	2,775	7,423,355	587,408.18
Total, calendar year 1902	185,735,781	12,065,617	131,130,733	18,682,341	347,615,472	15,989,252	363,604,724	16,935,671	11,247,466	335,441,581	23,469,350.85
Total, calendar year 1901	172,498,786	31,722,314	112,156,974	17,513,317	313,891,391	32,071,247	345,962,638	29,232,238	9,925,210	305,804,139	21,449,719.73
Difference	13,237,995	10,343,303	18,973,759	1,169,024	33,724,081	16,988,965	17,642,086	17,642,086	1,321,256	29,637,442	2,019,631.12

* Increase.

† Decrease.

DIVISION OF LAW.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1903, as follows:

Articles.	Quantity.	Value.
Distilled spirits.....gallons..	983,419	\$232,427.99
Tobacco.....pounds.....	20,733	1,126.18
Oleomargarine.....do.....	33,326	4,623.00
Cigars.....number.....	839,154	5,287.15
Cigar factories.....do.....	4	268.00
Tobacco factories.....do.....	4	2,000.00
Snuff factories.....do.....	1	125.00
Oleomargarine factories.....do.....	2	5,500.00
Breweries.....do.....	1	1,898.00
Grain distilleries (registered).....do.....	50	21,585.00
Fruit distilleries (registered).....do.....	26	4,650.00
Miscellaneous property, which includes illicit distilleries, wagons and teams used for the transportation of illicit spirits, and other personal property.....		97,801.11

Total value.....	\$377,291.43
Total value of seizures made during the fiscal year ended June 30, 1902.....	\$201,751.76
Total number of seizures made during year ended June 30, 1903.....	2,427

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, 1903, according to States and Territories:

States and Territories.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Gal-lons.	Value.	Lbs.	Value.	Number.	Value.		
Alabama.....	396	\$364.30					\$5,967.00	\$6,331.30
Arkansas.....	35	31.50			1,700	\$59.00	742.25	832.75
California (includes Nevada).....	1,905	2,009.99			70,114	1,019.75	3,745.71	6,775.45
Colorado.....	282	528.00	6	\$2.50	5,000	40.00	226.80	797.30
Connecticut (includes Rhode Island).....					29,750	37.50	6,388.33	6,425.83
Florida.....			35	7.10	5,350	19.50	207.00	213.60
Georgia.....	5,246	2,244.10			130	8.50	47,689.80	49,937.40
Hawaii.....	20	5.00				210.00		215.00
Illinois.....	1,500	452.32			471,570	2,145.00	158.00	2,755.32
Indiana.....	399	495.50	365	36.50	163	3.50	1,256.55	1,792.05
Iowa.....	50	99.00						99.00
Kentucky.....	921,296	186,937.50					19,002.96	205,940.46
Louisiana (includes Mississippi).....	235	248.00			6,545	49.00	228.00	525.00
Maryland (includes District of Columbia and Delaware).....	326	401.00			19,445	205.00	713.30	1,319.30
Massachusetts.....	183	200.00			56,200	235.00		789.00
Michigan.....	10	25.00					75.00	100.00
Minnesota.....	290	300.00			550	7.90		307.90
Missouri.....	754	1,065.00					1,820.16	2,885.16

States and Territories.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Gal-lons.	Value.	Lbs.	Value.	Number.	Value.		
Montana (includes Idaho and Utah).....	354	\$1,035.00						\$1,035.00
Nebraska.....	1,198	1,958.00			988	\$26.00	\$1,983.45	3,967.45
New Jersey.....	728	573.00	63	\$21.00	3,453	40.00	1,102.00	1,736.00
New Mexico (includes Arizona).....	214	267.00					57.20	324.20
New York.....	2,866	2,478.00	16,483	990.00	80,746	806.00	5,290.00	9,564.00
North Carolina.....	25,678	13,999.17					21,438.00	35,437.17
North and South Dakota.....	152	153.00					2.50	155.50
Ohio.....	5,446	8,780.00			4,950	50.00	518.00	9,354.00
Oregon (includes Alaska).....	105	265.00					6.10	271.10
Pennsylvania.....	906	1,066.01	3,642	27.38	78,845	504.00	670.00	2,267.39
South Carolina.....	3,212	1,071.00					5,540.60	6,612.20
Tennessee.....	4,952	3,192.00					8,631.00	11,823.00
Texas.....	44	81.00			450	2.50	180.00	263.50
Virginia.....	3,277	842.00					4,203.00	5,105.00
Washington.....	209	325.00	136	41.70	2,825	29.00	15.00	510.70
West Virginia.....	370	480.00					412.40	892.40
Wisconsin.....	191	350.00				400	5.00	411.00
Total.....	983,419	232,427.99	20,733	1,126.18	839,154	5,287.15	138,450.11	377,291.43

SALES UNDER SECTION 3460, REVISED STATUTES.

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

Gross sum.....	\$38,882.88
Expenses (including tax).....	32,017.30
Net.....	6,865.58

SUITS AND PROSECUTIONS.

The following is an abstract of reports of district attorneys for the fiscal year 1902-3 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1902-3.

SUITS AND PROSECUTIONS.

	Criminal actions.	Civil actions in personam.	Civil actions in rem.	Total.
Pending July 1, 1902.....	3,764	492	62	4,318
Commenced during fiscal year 1902.....	4,000	124	43	4,227
Total.....	7,824	616	105	8,545
Decided in favor of the United States.....	2,595	159	23	2,777
Settled by compromise.....	38	5	11	54
Decided against the United States.....	570	35	8	613
Dismissed, abandoned, consolidated, etc.....	487	35	16	1,038
Total suits disposed of.....	4,190	234	58	4,482
Pending July 1, 1903.....	3,634	382	47	4,063
Criminal cases remaining on the dockets July 1, 1903, in which there has been a plea or verdict of guilty, and in which judgment has been suspended.....	482			482

RECOVERIES OF JUDGMENTS, COSTS TAXED, ETC.

	Criminal cases, fines.	Civil cases.		Total.
		Principal.	Costs.	
Amount of judgments recovered and costs:				
In criminal actions.....	\$230,347.62		\$92,198.45	\$322,546.07
In civil actions in personam.....		\$38,376.61	5,658.90	44,035.51
In civil actions in rem.....		2,427.19	2,299.62	4,726.81
Total of judgments recovered.....	230,347.62	40,803.80	100,156.97	371,308.39
Amount paid to collectors.....	a 32,897.87	b 1,395.55	13,651.08	47,444.50
Amount paid to collectors in compromise in cases in suit and not in suit.....				90,186.88

a This includes amounts recovered and collected in suits on bonds.
 b 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 52.

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise received from July 1, 1902, to July 1, 1903, and the action taken thereon, under section 3229, Revised Statutes, for the fiscal year ended June 30, 1903, with the amounts of tax, assessed penalty, and specific penalty accepted.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Offers received.	Offers accepted and sent to Secretary for approval.			
1902.					
On hand July 1.....	40				
July.....	76	67	\$691.66		\$7,005.00
August.....	46	32	3,035.50		2,840.00
September.....	69	63	98.00	\$98.58	4,870.00
October.....	83	37	506.00		1,005.00
November.....	73	27	1,080.00	23.00	2,655.00
December.....	102	61	2,253.51	37.50	2,801.00
1903.					
January.....	84	113	6,112.15	62.50	8,497.50
February.....	75	48	600.00	75.00	4,876.49
March.....	80	76	1,819.35	33.00	5,855.00
April.....	96	101	4,068.06	147.92	21,224.05
May.....	98	71	40.56	12.50	5,882.34
June.....	84	84	4,433.96	12.50	7,501.15
Total.....	1,006	780	24,739.05	442.50	75,012.53
Offers rejected or withdrawn.....		160			
Cases settled otherwise than by compromise.....		4			
Total disposed of.....		944			
On hand July 1, 1903.....		62			
Total.....		1,006	24,739.05	442.50	75,012.53

RECAPITULATION OF AMOUNTS RECEIVED.

As tax.....	\$24,739.05
As assessed or assessable penalty.....	442.50
As specific penalty.....	75,012.53
Total.....	100,194.08
Number of cases briefed.....	729
Number of opinions prepared.....	947

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, 1903, 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 districts.	Fines, etc.	In rem cases, proceeds.	Costs.	Compromise cases.	Total.
Alabama.....	\$2,202.93		\$205.25		\$2,408.18
Arkansas.....	2,663.17		104.85	\$64.31	2,832.33
California:					
First district.....	777.04		127.25	3,425.70	4,330.99
Fourth district.....				400.00	400.00
Colorado.....				305.74	305.74
Connecticut.....				3,523.01	3,523.01
Florida.....	525.00		154.71		679.71
Georgia.....	895.09		509.95	3,895.06	5,300.11
Hawaii.....	100.00			855.47	955.47
Illinois:					
First district.....	250.00		71.49	7,950.43	8,271.92
Fifth district.....	125.00		113.96	1,164.99	1,403.95
Eighth district.....	1,640.11		167.44	2,613.93	4,421.48
Thirteenth district.....	2,276.78		228.00	150.00	2,654.78
Indiana:					
Sixth district.....	80.00		95.37	10,242.64	10,418.01
Seventh district.....	340.00		125.65	30.00	495.65
Iowa:					
Third district.....				293.68	293.68
Fourth district.....	50.00		117.41	330.00	497.41
Kansas.....					
Kentucky:					
Second district.....				214.21	214.21
Fifth district.....	200.00		82.40	1,485.20	1,767.60
Sixth district.....					
Seventh district.....	141.85		127.10	775.95	1,044.90
Eighth district.....	441.64		32.78	93.75	568.17
Louisiana.....	654.40		235.17		889.57
Maryland.....	150.00	113.15		1,694.13	1,957.28
Massachusetts.....	1.00			3,393.04	3,394.04
Michigan:					
First district.....	50.00		65.00	100.00	215.00
Fourth district.....	175.00			20.00	195.00
Minnesota.....				432.33	432.33
Missouri:					
First district.....	121.28		80.20	1,947.38	2,157.86
Sixth district.....	526.50		2,256.71	75.00	2,858.21
Montana.....					
Nebraska.....				170.00	216.40
New Hampshire.....	840.00		886.00	409.50	2,135.50
New Jersey:					
First district.....				535.10	535.10
Fifth district.....			12.90	958.79	971.69
New Mexico.....				213.76	213.76
New York:					
First district.....	9.57		107.92	2,291.78	2,409.27
Second district.....	2,000.00			6,933.40	8,933.40
Third district.....				4,038.06	4,038.06
Fourteenth district.....	49.23		40.65	320.00	409.88
Twenty-first district.....	25.00			790.00	815.00
Twenty-eighth district.....				150.00	150.00
North Carolina:					
Fourth district.....	3,779.26		2,416.74	5,394.44	11,590.44
Fifth district.....	6,075.37	773.47	1,281.33	1,270.50	9,400.67
North and South Dakota.....	230.00				230.00
Ohio:					
First district.....				5,537.00	5,537.00
Tenth district.....				1,440.00	1,440.00
Eleventh district.....				165.00	165.00
Eighteenth district.....	122.96		59.00	930.00	1,111.96
Oregon.....				1,091.00	1,091.00
Pennsylvania:					
First district.....	135.00		216.15	3,638.17	3,989.32
Ninth district.....				280.00	280.00
Twelfth district.....				15.00	15.00
Twenty-third district.....				1,350.00	1,350.00
South Carolina.....	100.00	306.75	309.21		715.96

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

Collection districts.	Fines, etc.	In rem cases, proceeds.	Costs.	Compromise cases.	Total.
Tennessee:					
Second district.....	\$805.92		\$1,947.89	\$153.67	\$2,907.48
Fifth district.....	367.72		726.99	298.10	1,392.81
Texas:					
Third district.....				308.91	308.91
Fourth district.....	808.70			247.90	1,056.60
Virginia:					
Second district.....				306.89	306.89
Sixth district.....	1,044.48	\$202.18	636.20	860.00	2,736.86
West Virginia.....	917.87			1,350.00	2,267.87
Wisconsin:					
First district.....				1,690.00	1,690.00
Second district.....	700.00			1,578.00	2,278.00
Total.....	32,397.87	1,395.55	13,651.08	90,186.83	137,631.33
Total for fiscal year 1902.....	44,023.55	579.31	20,883.99	113,797.29	179,284.14

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, 1902.....	2
Claims presented during the fiscal year ended June 30, 1903.....	26
Total.....	28
Claims disposed of during the fiscal year ended June 30, 1903.....	26
Number of claims pending July 1, 1903.....	2

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

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

1. By purchase on sales under distraint proceedings by collectors.
2. By purchase on sales by United States marshals under execution.
3. By judgment of forfeiture.

The Commissioner of Internal Revenue has charge of all realty acquired under the provisions of 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, 1903, aggregating about 5,000 acres, to wit:

Districts.	Number of tracts or lots of land.	Districts.	Number of tracts or lots of land.
Alabama.....	10	Tennessee:	
Arkansas.....	2	Second district.....	7
Florida.....	1	Fifth district.....	7
Georgia.....	10	Texas, fourth district.....	3
Illinois, eighth district.....	2	Total.....	76
Louisiana.....	5		
North Carolina:			
Fourth district.....	1		
Fifth district.....	29		

Eighteen sales of real estate were made during the fiscal year 1902-3, and quitclaim deeds were executed to the purchasers, in several cases, however, to but a portion of the property owned by the Government.

In eight cases, after investigation, the property was found to be valueless to the United States by reason of defective title, etc., and the real-estate records were amended to show that the cases were finally disposed of.

Six suits in ejectment were pending July 1, 1902—2 in Alabama, 1 in Georgia, 2 in North Carolina, and 1 in Tennessee. Of the 2 suits pending in Alabama, 1 was dismissed, an offer for a quitclaim deed having been tendered and accepted, and 1 suit is still pending.

In the case in Georgia the suit was decided adversely to the United States, the court holding that the party from whom the Government acquired its title never had any title to the property.

The 2 suits in North Carolina are still pending, but in one case an offer for a quitclaim deed has been received, accepted, and sale of the realty ordered.

In the Tennessee case decree was rendered in favor of the defendants. Three suits in ejectment were instituted during the fiscal year ended June 30, 1903—2 in Alabama and 1 in Tennessee—and are now pending.

Sales under distraint to private purchasers were made by collectors of internal revenue in 9 cases during the fiscal year ended June 30, 1903.

The United States acquired title to real estate in one case during the last fiscal year.

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, 1903, SHOWING THE PROCEEDINGS IN THE UNITED STATES CIRCUIT AND DISTRICT COURTS IN EACH JUDICIAL DISTRICT.

Judicial districts.	Suits pending July 1, 1902.			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.	In rem.	Crim-inal.	Civil.	In rem.	Crim-inal.	Civil.	In rem.	Crim-inal.	Civil.	In rem.	Crim-inal.	Civil.	In rem.
Alabama:															
Northern district.....	171	7		87	1		86	1					25		
Middle district.....	89	2		121	1		75						31		
Southern district.....	2			36			16						11		
Alaska:															
Division No. 1.....					1			1							
Division No. 2.....	2	1													
Division No. 3.....															
Arkansas:															
Eastern district.....	84	1		109			70			1			14		
Western district.....	55			102			80						2		
Arizona.....	1												1		
California:															
Northern district.....	3	10		6	2	1	2	1	1	1			1		
Southern district.....	1														
Colorado.....	1			2											
Connecticut.....				3			1			2					
Delaware.....	1	1		2										1	
District of Columbia.....	4	2													
Florida:															
Northern district.....	16			40			26						6		
Southern district.....	16			19			8						2		
Georgia:															
Northern district.....	710	9	25	576	7	2	394	8	3				94	1	5
Southern district.....	58	13		33	1		7	7		1	1		2		
Hawaii.....				15			10								
Idaho.....															
Illinois:															
Northern district.....	7	8		38	2		37						1		
Southern district.....	138	1		153			121	1					5		
Indiana.....	11			15	1		13								
Indian Territory:															
Northern district.....															
Western district.....	3						2								
Central district.....															
Southern district.....	6												1		
Iowa:															
Northern district.....	2			24			14								
Southern district.....	8			16			9								

Kansas.....	4			11			7								
Kentucky:															
Eastern district.....	44	11		284	1	1	211	1		2			44		
Western district.....	13	5	1	78	2	1	55	5		1			11		
Louisiana:															
Eastern district.....	4			1											
Western district.....	12			23			12								
Maine.....	4			13			8			1					
Maryland.....				10		1	1								
Massachusetts.....				1											
Michigan:															
Eastern district.....	7			1	1		2								
Western district.....	28			1			2								
Minnesota.....	5			4											
Mississippi:															
Northern district.....	384			165			85						68		
Southern district.....	771			339			145						3		
Missouri:															
Eastern district.....	2	1	1	30	1	1	23	1	1						
Western district.....	12	3		83	2		77	1							
Montana.....				3						1					
Nebraska.....	24			1											
Nevada.....	16			35			29								
New Hampshire.....	16			5			3								
New Jersey.....	14	14	6	5						2			1		
New Mexico.....	6			1											
New York:															
Northern district.....	3			3	1		2								
Southern district.....	34	10	1	19	8	3	9						1	2	
Eastern district.....	4	1	1	19	3	2	11	1		2			2		
Western district.....	4			1	1										
North Carolina:															
Eastern district.....	75	13	3	241	2	6	159	6	3	2			55		
Western district.....	185	339	19	329	43	9	184	103	5	1	2	5	68	25	
North Dakota.....	37			7			4								
Ohio:															
Northern district.....				7	1		5			1					
Southern district.....	2			8	1		5	1							
Oklahoma.....	9			18			4								
Oregon.....															
Pennsylvania:															
Eastern district.....	15	6		13	4		5	2		7			6	2	
Middle district.....	3														
Western district.....	2	2			1										
Rhode Island.....	3														
South Carolina.....	34	3	1	63		1	49	1	1				11	2	1
South Dakota.....				6			5								
Tennessee:															
Eastern district.....	28	4		169	8		124	3					7		
Middle district.....	15	3		35	5		36	2		1					
Western district.....	17	1		58		1	32	1				1	22		

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, 1903, ETC.—Continued.

Judicial districts.	Suits pending July 1, 1902.			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.	In rem.	Crim-inal.	Civil.	In rem.	Crim-inal.	Civil.	In rem.	Crim-inal.	Civil.	In rem.	Crim-inal.	Civil.	In rem.
Texas:															
Northern district.....	13			5			6			3			2		
Southern district.....	1			18			8						1		
Eastern district.....	15			54			8								
Western district.....	4			8			1			2					
Utah.....															
Vermont.....	1			8						2					
Virginia:															
Eastern district.....	6			3			1			1					
Western district.....	133	18	8	196	20	14	129	12	8		2	1	31	1	
Washington.....	3	1		7						5					
West Virginia:															
Northern district.....	97	2		101	3		56						7	1	
Southern district.....	270			179			112						35		
Wisconsin:															
Eastern district.....	1														
Western district.....	11			5			7								
Wyoming.....															
Total.....	3,764	492	62	4,060	124	43	2,595	159	23	38	5	11	570	35	8

Judicial districts.	Suits dismissed, abandoned, consolidated, etc.			Suits pending July 1, 1903.			Sentences suspended.	Amount of judgments recovered and costs taxed.							
	Crim-inal.	Civil.	In rem.	Crim-inal.	Civil.	In rem.		Criminal.		Civil.		In rem.			
								Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.		
Alabama:															
Northern district.....	62			85	7		67	\$7,669.50	\$5,908.35	\$74.75	\$28.30				
Middle district.....	30			74	3		73	17,704.50							
Southern district.....	3			8				3,300.00	2,416.32						
Alaska:															
Division No. 1.....															
Division No. 2.....				2	1					2,000.00					
Division No. 3.....															
Arkansas:															
Eastern district.....	51			57	1		1								
Western district.....	13			62			10	8,310.00							

Arizona.....															
California:															
Northern district.....		1		5	10			25.00	85.85	38.19	31.40				
Southern district.....				1											
Colorado.....	1			2											
Connecticut.....								225.00	129.90						
Delaware.....				3											
District of Columbia.....	1			3	2										
Florida:															
Northern district.....	6			18				125.00							
Southern district.....	17			8				675.00							
Georgia:															
Northern district.....	93	2	6	705	5	13	56	17,400.00	14,300.00	1,190.67	248.81	\$355.00	\$87.05		
Southern district.....	33			48	6		2	600.00	291.12	814.37	298.56				
Hawaii.....	5							7,000.00	870.74						
Idaho.....															
Illinois:															
Northern district.....	5			2	10		2	1,460.00	681.53						
Southern district.....	40			125			6	12,025.00	9,158.73						
Indiana.....	8			5	1			510.00	491.54						
Indian Territory:															
Northern district.....															
Western district.....	1							20.00	37.00						
Central district.....															
Southern district.....	3			2											
Iowa:															
Northern district.....	5			7											
Southern district.....	4			11				1,550.00							
Kansas.....	3			5				1,210.00							
Kentucky:															
Eastern district.....	27	11		44		1	19	26,900.00		31.82	109.93				
Western district.....	9			15	2	1		5,700.00	3,424.85	820.85					117.15
Louisiana:															
Eastern district.....				5											
Western district.....	2			31				104.40	84.60						
Maine.....								640.00	58.07						
Maryland.....	1			1				1,575.00						113.75	
Massachusetts.....								1.00							
Michigan:															
Eastern district.....				6	1		1	50.00	15.00						
Western district.....	20			7				175.00							
Minnesota.....	3			6											
Mississippi:															
Northern district.....	98			298			39	8,695.00							
Southern district.....	126			896				13,850.00							
Missouri:															
Eastern district.....	7			2	1	1		930.00	63.73	121.28	52.00				
Western district.....	5			18	4		2	930.00	4,746.42	1,030.00	19.40				
Montana.....															
Nebraska.....	19			7		1		40.50							
Nevada.....															
New Hampshire.....	5			17			1	395.00	509.10						

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, 1903, ETC.—Continued.

Judicial districts.	Suits dismissed, abandoned, consolidated, etc.			Suits pending July 1, 1903.			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.
New Jersey.....	1		1	13	14	4							
New Mexico.....				7									
New York:													
Northern district.....	2			2	1			25.00					
Southern district.....	11	1	1	32	15	3	2						
Eastern district.....	1		1	7	3		5	175.00	16,320.00	8.29	112.02	750.00	13.70
Western district.....	3			2	1								
North Carolina:													
Eastern district.....	14	2	1	86	7	5	59	29,998.00	10,092.64	2,440.90	368.64	697.56	758.07
Western district.....	55	6		296	246	16	41	14,875.00	4,802.77	19,735.48	3,100.97	510.88	88.79
North Dakota.....				40				100.00					
Ohio:													
Northern district.....				1	1			141.71	71.90				
Southern district.....	1			4				392.00	156.29	50.00			
Oklahoma.....	6			17				400.00					
Oregon.....													
Pennsylvania:													
Eastern district.....	1			9	6			800.00	605.65				
Middle district.....				3									
Western district.....				2	3								
Rhode Island.....				3									
South Carolina.....	18			19			12	2,300.00		500.00	39.65		228.95
South Dakota.....	1							30.00					
Tennessee:													
Eastern district.....	19	1		47	8		47	17,125.00	6,943.85	11,426.44	57.61		
Middle district.....	5	2		8	4			4,659.00	2,305.00	298.69	69.91		
Western district.....	1			20				1,950.00	1,713.86				117.20
Texas:													
Northern district.....	4			3				621.00					
Southern district.....	1			4				800.00					
Eastern district.....	3			58			1						
Western district.....	3			6				100.00					
Utah.....													
Vermont.....	1			6				97.44	92.56				
Virginia:													
Eastern district.....	2			5				100.00					
Western district.....	30	6	6	139	17	2		14,625.00	4,142.45	6,564.85	1,135.70		888.71
Washington.....		1		5					7.52				

West Virginia:													
Northern district.....	49	2		86	2			329.95	1,461.05				
Southern district.....	17			255			26	811.62					
Wisconsin:													
Eastern district.....	1												
Western district.....	1			8				790.00					
Wyoming.....													
Total.....	987	35	16	3,634	282	47	482	239,347.62	92,198.45	28,376.61	5,658.90	2,427.19	2,299.62

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DIVISION OF CLAIMS.

The division of claims was constituted July 1, 1902, and to it was assigned the examination and disposition of claims, as follows:

Claims for abatement and refunding of taxes erroneously or illegally assessed or collected, and penalties collected without authority arising under section 3220, Revised Statutes.

Claims for refunding taxes paid on distilled spirits lost by casualty arising under section 3221, Revised Statutes.

Claims for redemption of stamps other than documentary and proprietary arising under section 3426, Revised Statutes, or the act of May 12, 1900, as amended.

Claims for the redemption of or allowance for documentary or proprietary stamps used in error or excess.

Claims for credit to collectors for taxes found to be uncollectible.

Claims for credit to collectors on account of duplicate charges.

All matters relating to documentary and proprietary stamps other than the redemption of unused documentary and proprietary stamps.

Owing to various causes the work now assigned to this division had accumulated, but is now in a fair condition to be disposed of.

The following statement shows the condition of the work for the fiscal year ended June 30, 1903, and the three months ended September 30, 1903:

ABATEMENT CLAIMS.

	Number of claims.	Amount.
On hand July 1, 1902.....	1,677	\$451,531.83
Received during the year.....	1,493	520,422.48
Allowed during the year.....	894	162,709.69
Rejected or returned for amendment.....	1,118	448,420.05
On hand June 30, 1903.....	1,158	369,824.57
Received to September 30, 1903.....	222	239,292.05
Allowed to September 30, 1903.....	209	98,634.34
Rejected or returned for amendment.....	141	177,540.74
On hand October 1, 1903.....	970	384,451.54

CLAIMS FOR REFUNDING OF TAXES AND REDEMPTION OF STAMPS OTHER THAN UNUSED DOCUMENTARY AND PROPRIETARY.

	Number of claims.	Amount.
On hand July 1, 1902.....	1,996	\$616,015.62
Received from other divisions.....	514	49,816.80
Received during the year.....	2,583	2,550,829.13
Allowed during the year.....	1,549	905,995.70
Rejected or returned for amendment.....	962	745,575.98
On hand June 30, 1903.....	2,642	1,564,789.87
Received to Sept. 30, 1903.....	562	643,657.77
Allowed to Sept. 30, 1903.....	268	64,714.06
Rejected or returned for amendment.....	217	954,280.87
On hand Oct. 1, 1903.....	2,659	1,449,442.71

CLAIMS FOR CREDIT TO COLLECTORS FOR TAXES FOUND TO BE UNCOLLECTIBLE.

	Number of claims.	Amount.
On hand July 1, 1902.....	220	\$53,044.66
Received during the year.....	1,797	97,514.18
Allowed during the year.....	1,772	121,452.24
Rejected or returned for amendment.....	65	3,158.52
On hand June 30, 1903.....	180	25,948.08
Received to Sept. 30, 1903.....	231	15,448.80
Allowed to Sept. 30, 1903.....	262	15,692.09
Rejected or returned for amendment.....	42	3,850.95
On hand Oct. 1, 1903.....	107	24,853.84

CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number of claims.	Amount.
On hand July 1, 1902.....	65	\$3,346.98
Received during the year.....	48	3,547.24
Allowed during the year.....	13	673.75
Rejected or returned for amendment.....	4	125.41
On hand June 30, 1903.....	14	401.74
Received to Sept. 30, 1903.....	5	206.83
Allowed to Sept. 30, 1903.....	4	100.22
Rejected or returned for amendment.....	9	220.10
On hand Oct. 1, 1903.....		

Of the abatement claims on hand 17, amounting to \$45,311.91, are on account of taxes paid on legacies, in most of which cases the questions involved are now before the courts.

Of the refunding claims pending October 1, 1903, 137, amounting to \$598,589.34, are for taxes paid on legacies, 105 of which amount to \$561,869.59. The questions as to the legality of the assessment and collection are now before the courts. And 365 claims, amounting to \$120,552.62, are on account of amounts paid for stamps affixed to export bills of lading, which tax has been declared by the United States Supreme Court to be unconstitutional, and the refunding thereof authorized by the act of June 27, 1902, section 2. The claims are generally in an unfinished state. Two hundred and sixty other claims, amounting to \$43,421.09, are on account of additional tax paid on the business of banking, the question involved being now before the courts.

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1903, 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, 1902 and 1903, in each collection district and State, and the quantity of fermented liquors produced during the fiscal year ended June 30, 1903, 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, 1903.

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	17	17			7	7	24	24
Arizona					1	1	1	1
Arkansas	26	18			23	22	49	40
California	1	1	2	2	230	223	233	226
Colorado	3	3					3	3
Connecticut	2	2			26	24	28	26
Delaware	1	1			24	24	25	25
Florida					1	1	1	1
Georgia	36	33			24	24	60	57
Idaho					1	1	1	1
Illinois	13	10			6	5	19	15
Indiana	20	16			19	18	39	34
Iowa					1	1	1	1
Kansas					2	2	2	2
Kentucky	267	230	1	1	34	31	302	262
Louisiana	1	1	1	1	7	7	9	9
Maryland	30	27			10	10	40	37
Massachusetts	1		6	6	2	2	9	8
Michigan			1	1			1	1
Missouri	58	47			20	19	78	66
Montana	1				1	1	2	1
Nebraska	1	1			1	1	2	2
New Hampshire	1		1				2	
New Jersey					39	38	40	38
New Mexico					6	5	6	5
New York	6	4	1	1	37	36	44	41
North Carolina	425	392			444	442	869	834
Ohio	32	21			32	29	63	50
Oklahoma	8	4			3	3	11	7
Oregon	1	1			9	6	10	7
Pennsylvania	95	86			7	7	102	93
Rhode Island					2	2	2	2
South Carolina	26	22			1	1	27	23
Tennessee	70	64			35	24	105	88
Texas	5	2			12	12	17	14
Virginia	115	92			300	289	415	381
Washington	3				7	5	10	5
West Virginia	5	3			4	3	9	6
Wisconsin	5	5					5	5
Total	1,275	1,163	13	12	1,378	1,326	2,666	2,441

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1903, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama	7	7	New Mexico	7	6
Arkansas	23	23	New York:		
California:			First district	9	2
First district	131	130	Fourteenth district	18	18
Fourth district	99	93	Twenty-first district	1	1
Connecticut	28	26	Twenty-eighth district	16	15
Florida	1	1	North Carolina:		
Georgia	24	24	Fourth district	141	141
Illinois:			Fifth district	303	301
First district	1	1	Ohio:		
Fifth district	1	1	First district	2	2
Eighth district	3	2	Tenth district	18	16
Thirteenth district	1	1	Eleventh district	4	4
Indiana:			Eighteenth district	8	7
Sixth district	3	3	Oregon	9	6
Seventh district	16	15	Pennsylvania:		
Iowa	1	1	First district	7	7
Kansas	5	5	South Carolina	1	1
Kentucky:			Tennessee:		
Second district	9	8	Second district	4	2
Fifth district	15	13	Fifth district	31	22
Seventh district	3	3	Texas:		
Eighth district	7	7	Third district	1	1
Louisiana	7	7	Fourth district	11	11
Maryland	34	34	Virginia:		
Massachusetts	2	2	Second district	70	70
Missouri:			Sixth district	230	219
First district	11	10	Washington	7	5
Sixth district	9	9	West Virginia	4	3
Montana	2	2	Total	1,378	1,326
Nebraska	1	1			
New Jersey:					
First district	21	20			
Fifth district	18	18			

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1903, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
1902.							
July	310	8	46,286	207,226	53,383	17,773	224,999
August	289	7	43,131	193,904	16,382	13,924	207,828
September	279	5	51,603	235,750	14,918	10,912	246,662
October	337	6	61,427	279,425	14,743	12,378	291,803
November	405	8	75,829	346,796	92,569	25,275	372,071
December	533	11	104,237	468,236	99,695	30,647	498,883
1903.							
January	651	10	121,543	543,999	95,274	28,861	570,854
February	712	11	136,890	597,891	64,552	27,292	625,183
March	736	3	142,144	635,348	24,300	19,251	654,599
April	752	8	144,249	637,285	35,517	30,445	667,730
May	694	3	127,355	562,631	37,426	31,238	593,889
June	525	7	97,713	435,688	26,027	21,260	456,948
July	239	7	59,521	271,568	26,146	21,065	292,623
August	184	7	50,990	233,346	29,916	24,645	257,991
September	172	9	59,388	231,065	39,590	32,283	263,348

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1903, BY COLLECTION DISTRICTS.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Total.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama	9	9	9	9	2	2	3	3	1	1	1	1	1	1					17	17
Arkansas	20	18	8	6	13	9	3	2	2	1									26	18
California, first district																			1	1
Colorado	3	3	1	1	2	2							1	1					3	3
Connecticut																				2
Georgia	20	19	11	10	14	13	4	4	5	4	2	2	2	2					36	32
Illinois:																				
First district	1	1			1	1					1	1							3	2
Fifth district																		1	5	3
Eighth district																		2	4	4
Thirteenth district																		1	2	1
Indiana:																				
Sixth district	1	1	1	1			1	1	3	2					1			4	4	16
Seventh district	2	2	2	2			2	2	1	1	1							4	3	10
Kansas	7	3			7	3			1	1									8	4
Kentucky:																				
Second district	37	29	20	18	17	11	2	2	3	1	1	1	3	7	6	4	4	4	57	43
Fifth district	11	8	4	3	7	5	1		1	1	4	4	7	7	31	31	25	25	80	76
Sixth district									6	6					4	4	8	8	18	15
Seventh district	15	11	12	10	2				2	2					11	11	12	12	39	33
Eighth district	46	36	40	31	6	4			3	3	1	1	3	1	15	15	5	5	73	60
Louisiana	1	1			1	1													1	1
Maryland	2	1	1	1	3	1	2	1	5	5			3	3	9	9	8	8	31	23
Massachusetts, third district																			1	1
Missouri:																				
First district	20	18	6	5	14	13	1	1	1		1	1						1		24
Sixth district	30	20	6	6	20	15	2	1	3	2	1	1	2	2					34	27
Montana	1		1																1	1
Nebraska																			1	1
New Hampshire	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							2	2
Twenty-eighth district																			1	1
North Carolina:																				
Fourth district	145	135	129	119	16	16	2	2	1	1									148	138
Fifth district	267	246	227	208	41	38	3	3	4	3			1	1	1	1			277	254
Ohio:																				
First district															1	1	6	6	7	7
Tenth district															2	2			3	2
Eleventh district	1	1			2	2	4	3			1	1							8	6
Eighteenth district	1	1			2	1	4	4	4		2		1	1					13	6
Oregon	1	1	1	1															1	1
Pennsylvania:																				
First district	1				1	1	1	1	1	1					3	3	2	2	8	8
Ninth district	1	1			2	2	5	3	8	6	4	4	3	3	2	2	1	1	25	21
Twelfth district	1	1			5	3	6	5	1	1					1	1			13	10
Twenty-third district							6	6	18	17	3	3	4	4	8	7	10	10	49	47
South Carolina	23	19	17	14	6	5			1	1			1	1					1	1
Tennessee:																				
Second district	34	32	29	28	8	8	2	2	1	1	2	2	2	2					44	43
Fifth district	6	6	2	2	4	4	3	1	13	10	1	1	1	1	2	2			26	21
Texas, fourth district	4	2	1	1	3	1			1											5
Virginia:																				
Second district	9	8	9	8																9
Sixth district	99	80	67	57	32	22			3	2	2	2	1	1	1				106	84
Washington	3		1		2														3	3
West Virginia	3	1	2	1	1		1	1											1	1
Wisconsin, first district									2	2	1	1							2	2
Total	826	713	607	542	235	183	59	48	97	75	31	27	37	31	100	96	109	101	1,275	1,103

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

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.	
	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.
Alabama	9	9	9	2	3	3	1	1	1	1	1	1	1	1	1	1	1	1
Arkansas	20	18	8	13	3	2	2	2	2	2	2	2	2	2	2	2	2	2
California	3	3	1	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Colorado	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Connecticut	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Delaware	20	19	11	14	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Georgia	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Illinois	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Indiana	109	84	76	62	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Kentucky	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Louisiana	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Maryland	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Massachusetts	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Missouri	50	38	12	11	34	28	3	2	1	2	2	2	2	2	2	2	2	2
Montana	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Nebraska	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
New Hampshire	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
New Jersey	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
New York	412	381	336	327	54	54	5	5	4	4	1	1	1	1	1	1	1	1
North Carolina	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Ohio	7	7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Oklahoma	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Oregon	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Pennsylvania	3	3	17	14	6	6	18	15	28	25	7	7	7	7	7	7	7	7
South Carolina	23	19	31	30	12	12	5	3	14	11	3	3	3	3	3	3	3	3
Tennessee	40	38	31	30	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Texas	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Virginia	108	88	76	65	32	22	1	1	3	2	2	2	2	2	2	2	2	2
Washington	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
West Virginia	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Wisconsin	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	826	715	667	542	235	183	59	48	97	75	31	27	37	31	100	96	109	101

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1902 AND 1903.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1903, was 1,275, of which number 1,103 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1902, were 1,372 and 1,089, respectively, showing a decrease during the last fiscal year of 97 in the number registered and an increase of 14 in the number operated.

There was a decrease of 96 in the number of distilleries registered of the class having the smaller capacities for the production of spirits and a decrease of 1 in the number of such distilleries operated.

In the class of larger distilleries there was a decrease of 1 in the number registered and an increase of 15 in the number operated.

During the fiscal year ended June 30, 1902, there were registered 1,125 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 876, or 77+ 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, 247 were registered and 213, or 86+ per cent, were operated.

During the fiscal year ended June 30, 1903, of the smaller distilleries 1,029 were registered and 875, or 85+ per cent, were operated.

Of the larger distilleries, 246 were registered and 228, or 92+ per cent, were operated.

Of the distilleries having daily grain capacities exceeding 500 bushels, 9 were registered and 7 operated, having daily grain capacities varying from 5,017 bushels to 12,323 bushels and daily spirit-producing capacities varying from 23,830 gallons to 58,532 gallons.

MOLASSES DISTILLERIES.

There were 13 molasses distilleries registered and 12 operated, an increase of 2 in the number registered and of 1 in the number operated during the previous year.

FRUIT DISTILLERIES.

There were 1,378 fruit distilleries registered and 1,326 operated during the fiscal year ended June 30, 1903, a decrease of 491 in the number registered and of 512 in the number operated during the preceding year.

TOTAL DISTILLERIES REGISTERED AND OPERATED.

The total number of grain, molasses, and fruit distilleries registered during the fiscal year ended June 30, 1903, was 2,666, and the total number operated was 2,441, a decrease of 586 in the number of all kinds of distilleries registered and of 497 in the number operated.

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, 1903, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials	Total.	
	<i>Bushels.</i>	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama	6,190		25	3,113	34,606					43,934	
Arkansas	1,319	53	92	1,841	10,954		6			14,268	
California, first district	4,492	5,808		13,627	682		117	182,694	90	24,816	182,694
Colorado	39			12	487					538	
Connecticut	5,410			12,533	11,153					29,096	
Georgia	9,780	126		728	54,454					65,088	
Illinois:											
First district	863			1,420	6,290				178	8,751	
Fifth district	732,668	15,970		219,126	5,238,077	1,623				6,207,404	
Eighth district	219,083			30,103	1,856,624					2,105,810	
Thirteenth district	3,429			4,332	23,419					31,200	
Indiana:											
Sixth district	172,370			83,940	1,524,791	3,077				1,784,178	
Seventh district	373,145	60	85	64,996	3,130,555					3,570,841	
Kansas	512			588	5,141					6,241	
Kentucky:											
Second district	76,024			78,582	484,604					639,210	
Fifth district	478,731	80		842,798	2,120,057	192				3,441,858	
Sixth district	106,689	300		194,830	617,831	8,202		273,249		927,852	273,249
Seventh district	154,115	1,716		284,981	721,790					1,162,602	
Eighth district	113,669	152	78	179,420	685,874					981,193	
Louisiana	30			83	215			2,396,935		328	2,396,935
Maryland	221,017			997,064	71,022	1,365				1,290,458	
Massachusetts, third district								2,433,329			2,433,329
Michigan, first district								8,294,951			8,294,951
Missouri:											
First district	941	384		1,425	10,063					12,793	
Sixth district	4,472	686		8,235	31,572					44,965	
Nebraska	53,649			20,376	350,665					424,690	
New York:											
First district	6,239			6,239				1,955,042		12,478	1,955,042
Fourteenth district	125,102			342,379	347,319					814,800	
Twenty-first district	17,209			17,513	101,434					136,216	
Twenty-eighth district	453		200	3,200						3,853	
North Carolina:											
Fourth district	7,730	919		13,390	66,173		247			88,459	
Fifth district	19,099	70	123	19,181	155,691		4		87	194,255	

Ohio:											
First district	297,644	640		435,390	2,060,742	16,238				2,780,654	
Tenth district	8,480	960		12,379	64,007	18				86,184	
Eleventh district	389			4,525	2,905					8,019	
Eighteenth district	1,323	1,493		15,033	493					19,697	
Oregon				36						36	
Pennsylvania:								8,160		317,317	8,160
First district	53,114	36	9	252,182	9,970					149,642	
Ninth district	12,999	543		129,621	6,480					32,873	
Twelfth district	595	204		31,516	498					1,778,983	
Twenty-third district	313,436	1,676		1,365,197	118,134	320				160,430	
South Carolina	18,674		73	19,840	121,843						
Tennessee:											
Second district	9,313	93	1,102	4,974	59,357		654			74,293	
Fifth district	13,194		33	13,318	126,434		239			153,148	
Texas, fourth district	71			212	273					536	
Virginia:											
Second district	265	150		495	2,314					3,224	
Sixth district	6,922	138		20,779	36,431					64,282	
West Virginia	13,866			35,223	1,499					70,388	
Wisconsin, first district	82,136		1,338	115,778	324,323		857		2,563	527,237	
Total	3,734,035	32,197	3,378	5,873,226	20,397,394	31,235	1,924	15,544,360	2,910	30,296,549	15,544,360

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STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1903, etc.—Continued.

Districts.	Apple.	Peach.	Grape.	Pear.	Or-ange.	Apri-cot.	Ber-ry.	Prune.	Cher-ry.	Total.
Third Massachusetts	1,986									1,986
First Missouri	1,384	95	3,810					21		5,310
Sixth Missouri	2,087	94								2,181
Montana	210									210
Nebraska	18									18
First New Jersey	53,073	119	313					960		54,465
Fifth New Jersey	55,021		3,289					352	54	58,716
New Mexico	1,740	290	814					21		2,865
First New York	951		2,115					835		3,901
Fourteenth New York	39,438									39,438
Twenty-first New York	20,426									20,426
Twenty-eighth New York	35,441		15,189							50,630
Fourth North Carolina	8,944	10	1,513				288			10,775
Fifth North Carolina	26,117						10			26,127
First Ohio	852									852
Tenth Ohio	3,306	7,305	91,694					1,121		103,426
Eleventh Ohio	451									451
Eighteenth Ohio	52		717	74						843
Oregon	142		65	20						539
First Pennsylvania	9,928		119					179		10,107
South Carolina										119
Second Tennessee	544									544
Fifth Tennessee	14,676									14,676
Third Texas			113							113
Fourth Texas	3	882								885
Second Virginia	6,707									6,707
Sixth Virginia	20,934	43	476				37			21,490
Washington	540	32	74	38				481	11	1,176
West Virginia	367									367

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1903, BY STATES AND TERRITORIES.

States and Territories.	Apple.	Peach.	Grape.	Pear.	Orange.	Apri-cot.	Berry.	Prune.	Cherry.	Total.
Alabama	1,695		489							2,184
Arizona			139							139
Arkansas	27,429	956	234							28,619
California	1,462	68,187	5,614,215	25,032	51	3,561		58,861	41	5,771,400
Connecticut	24,246	79	122							24,447
Delaware	17,696	550	52							18,298
Florida			20	32			54			106
Georgia	1,615	1,358	231	3			60			3,267
Idaho	177									177
Illinois	165		555							720
Indiana	56,038	38	10	10						56,096
Iowa			42							42
Kansas	419		139							588
Kentucky	69,461									69,461
Louisiana		393								393
Maryland	1,700	12,372								14,072
Massachusetts	1,986									1,986
Missouri	3,471	189	3,810					21		7,491
Montana	33									33
Nebraska	18									18
New Jersey	108,094	119	3,602					1,312	54	113,181
New Mexico	1,740	290	675					21		2,726
New York	96,256		17,304					835		114,395
North Carolina	35,061	10	1,513	20			298			36,902
Ohio	4,661	7,305	92,411	74				1,121		105,572
Oklahoma		482								482
Oregon	142		65	20				312		539
Pennsylvania	9,928		419					179		10,107
Rhode Island			119					736		1,155
South Carolina										119
Tennessee	15,220									15,220
Texas	3	882	113							998
Virginia	27,641	43	476				37			28,197
Washington	540	32	74	38				481	11	1,176
West Virginia	367									367
Total	507,294	93,285	5,736,829	25,229	51	3,561	449	63,869	106	6,430,672

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1903, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
Alabama	276,829.5	New Jersey:	
Arkansas	95,105.1	First district	445,045.1
California:		Fifth district	789,762.2
First district	3,623,916.2	New Mexico	23,084.4
Fourth district and Nevada	198,649.1	New York:	
Colorado and Wyoming	160,929.1	First district	1,719,305.7
Connecticut and Rhode Island	739,093.4	Second district	9,684,754.4
Florida	11,508.4	Third district	2,779,830.6
Georgia	357,866.1	Fourteenth district	400,134.6
Hawaii	16,034.5	Twenty-first district	347,846.8
Illinois:		Twenty-eighth district	2,239,152.5
First district	6,289,272.6	North Carolina:	
Fifth district	3,714,053.7	Fourth district	117,995.3
Eighth district	250,339.2	Fifth district	577,478.7
Thirteenth district	111,553	North and South Dakota	
Indiana:		Ohio:	
Sixth district	309,627.8	First district	13,442,439.6
Seventh district	1,497,781	Tenth district	854,933.2
Iowa:		Eleventh district	175,827.4
Third district	66,931.4	Eighteenth district	1,377,910
Fourth district	64,489.4	Oregon ^a	289,340.1
Kansas and Oklahoma	597	Pennsylvania:	
Kentucky:		First district	8,070,569.4
Second district	713,667.9	Ninth district	220,076.2
Fifth district	6,354,224.1	Twelfth district	379,966.6
Sixth district	2,284,839.1	Twenty-third district	2,676,654.3
Seventh district	256,904.6	South Carolina	430,380.8
Eighth district		Tennessee:	
Louisiana and Mississippi	1,142,186.8	Second district	368,846.2
Maryland, Delaware, and District of Columbia	7,579,820.2	Fifth district	1,023,828.7
Massachusetts, Third district	5,243,311.8	Texas:	
Michigan:		Third district	256,406.9
First district	322,403.5	Fourth district	137,441.1
Fourth district		Virginia:	
Minnesota	1,362,195.6	Second district	1,185,029.9
Missouri:		Sixth district	98,869.1
First district	3,105,417.3	Washington ^a	105,362.1
Sixth district	1,232,915.8	West Virginia	219,657.2
Montana, Utah, and Idaho	100,098.1	Wisconsin:	
Nebraska	503,541	First district	1,774,069
New Hampshire, Maine, and Vermont	63,884	Second district	108,722
		Total	100,366,462.4

^aDistrict of Washington constituted Sept. 1, 1902, previous to which date it formed part of the district of Oregon.

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1903, BY STATES AND TERRITORIES.

States and Territories.	Gallons.	States and Territories.	Gallons.
Alabama	276,829.5	Nebraska	503,541
Alaska		Nevada	
Arizona	11,671.8	New Hampshire	63,884
Arkansas	95,105.1	New Jersey	1,234,807.3
California	3,822,565.3	New Mexico	11,412.6
Colorado	160,929.1	New York	17,171,024.6
Connecticut	547,418	North Carolina	695,474
Delaware	364,487.9	North Dakota	
District of Columbia	423,211	Ohio	15,850,810.2
Florida	11,508.4	Oklahoma	
Georgia	357,866.1	Oregon	270,365.6
Hawaii	16,034.5	Pennsylvania	11,347,266.5
Illinois	10,365,278.5	Rhode Island	191,651.4
Indiana	1,807,408.8	South Carolina	430,380.8
Iowa	131,420.8	South Dakota	
Kansas	597	Tennessee	1,392,674.9
Kentucky	9,609,655.7	Texas	368,848
Louisiana	1,140,966.3	Utah	50,590.1
Maine		Vermont	
Maryland	6,792,121.3	Virginia	1,283,899
Massachusetts	5,243,311.8	Washington	120,336.6
Michigan	322,403.5	West Virginia	219,657.2
Minnesota	1,362,195.6	Wisconsin	1,882,791
Mississippi	1,220.5	Wyoming	
Missouri	4,338,333.1	Total	100,366,462.4
Montana	49,598		

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.	
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.			Rectified.
		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	1,266,780.5
Colorado.....	205.2	68,356.8					116,547.8	132,586.4	371	318,067.2
Connecticut.....	122,769.7	126,035.7					583,173.6	670,568.4	14,562.7	1,517,110.1
Florida.....		1,256.7					6,619.6	7,953.7	38	15,968
Georgia.....	196,431.9	185,280.6					207,284	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	231,284.6	169	19,779,957
Thirteenth Illinois.....	353,374.8	358,854.6					73,432.9	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	50,441.4		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	82,247.8	4,328,127.2
Fifth Kentucky.....	14,158,377.3	7,754,580.6	401,813.9	162.8	4,220.9	118,523.9	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	2,067,311	2,190,037.5	786	10,206,239.8
Seventh Kentucky.....	3,855,982.2	1,905,298	105,272.3			101,364.3	162,928.1	180,353.8	2,267	6,313,465.7
Eighth Kentucky.....	2,826,935.4	1,837,876.4	19,838.2			36,405.7			10,838	4,731,893.7
Louisiana.....	1,276,300.7	1,095,524.5	24,679.7	2,233.5			918,487.1	1,053,898.6	1,166	4,372,230.1
Maryland.....	5,747,246.1	2,277,947.9	460.8	3,345.6	7,103.3	104.1	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		18,433.7		4,237,032.9	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.....							1,008,747.5	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	236,093.9					1,061,056.5	1,159,640.8	14,330	2,566,980.9
Montana.....	466	369.5					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					56,823.1	65,862.7		147,683.8

First New Jersey.....							399,156.8	313,922.3	11,048	724,177.1
Fifth New Jersey.....		80,849.6					705,644.5	621,567	8,774.6	1,416,825.7
New Mexico.....							31,014.2	36,377.1	3,101.8	79,692.1
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		368,786.1	365,533.9	12,802.6	6,291,945.3
Twenty-first New York.....	662,008	669,117.3		352.1			313,644.8	333,223	1,144	1,474,453.2
Twenty-eighth New York.....	5,920.8	14,061.4					1,868,538.3	2,025,830.5	320,416	4,184,827
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	12,970,674.8	17,708.6	42,704,074
Tenth Ohio.....	371,031.6	195,001.7					644,231.6	697,030.6	158,039	2,065,920.5
Eleventh Ohio.....	78,791.8	160,312.7					76,874.7	87,733.3	1,686	405,406.5
Eighteenth Ohio.....	69,301.9	60,438.4					1,057,056.1	1,171,768.8	4,691	2,383,256.2
Oregon.....	3,240	1,619.5					311,077.3	355,765	4,174	673,873.8
First Pennsylvania.....	1,191,619.2	601,572.4	1,565.2	1,551.8	1,071.6	283.7	7,112,450.8	7,589,853.1	2,761	16,562,730.8
Ninth Pennsylvania.....	604,434.2	351,098	1,931.5			458.4	162,073.5	193,858.7		1,313,833.3
Twelfth Pennsylvania.....	88,710.4	43,374.9					317,218.1	355,051.9		804,153.3
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	256,710.8					170,297.7	170,344.1	188	1,170,628.3
Second Tennessee.....	221,690.2	148,184.5					224,765.9	277,753.2	2,877	855,276.8
Fifth Tennessee.....	609,668.5	484,005.3	35.1				767,290.9	920,742.2	61,548.7	2,843,290.7
Third Texas.....							221,893.4	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			77,630.2	91,181.8	58,288.6	543,251.1
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.....	128,023,401.9	102,769,893.5	2,016,763.5	988,565.6	210,653.1	835,088	80,130,617.2	89,614,964.5	7,794,958.8	412,634,908.1

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.
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.	Rectified.		
		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
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	15,568
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	8,825,860.6	106,384.1	94,768,885.3
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	1,113,633.8	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	15,174,036.5	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	280,021.8		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	369.5					25,992.1	28,722	50	55,599.6
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
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
New York.....	3,580,545.1	3,266,929.2		44,752.4	4,029.6		13,849,966.2	15,404,445.3	480,552.8	36,631,220.6
North Carolina.....	695,061.9	612,308					429,782.4	489,219.2	59,331.4	2,285,702.9
North Dakota.....										
Ohio.....	10,503,493	9,364,530.3	7,357.2	5,062.6	9,939	6,710	12,526,229	14,933,207.5	182,130.6	47,538,650.2
Oklahoma.....							468.1	524.5		992.6
Oregon.....	3,240	1,619.5					226,604.3	260,184.3	2,704	491,352.1
Pennsylvania.....	9,228,070	4,517,727.9	5,161.7	2,054.6	5,638.6	188,137.2	9,623,697.7	10,420,076.8	3,223	33,995,187.5
Rhode Island.....							149,819.8	173,611.1	1,941	327,271.9
South Carolina.....	472,489.7	356,710.8					170,297.7	170,344.1	186	1,179,028.3
South Dakota.....										
Tennessee.....	321,353.7	632,187.8	33.1				992,056.8	1,198,501.4	64,425.7	3,718,567.5
Texas.....	1,868.3	8,626.8					357,380.6	414,023.3	1,860	783,759
Utah.....							32,302.6	33,695.4		117,488
Vermont.....										
Virginia.....	143,062	142,193.7		40.5			1,028,001.6	1,196,563.1	63,674.6	2,873,835.5
Washington.....							84,473	95,591.7	1,470	181,523.7
West Virginia.....	298,327.9	157,476.8			449.5		168,700.9	192,538	1,429	815,982.1
Wisconsin.....	2,349,026.4	2,291,113.9		2,507			1,568,005.2	1,817,576		8,628,228.5
Wyoming.....										
Total.....	128,623,401.9	102,769,893.5	2,018,769.5	988,565.6	210,655.1	535,089	80,130,617.2	89,614,964.5	7,794,968.8	412,634,908.1

SPIRITS GAUGED IN 1903.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1903, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than fruit brandies.								Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	Tax paid for transfer to bottling warehouses.				
Alabama.....	160,365.1	146,649.9					208,334.1	276,829.5	2,184	794,362.6
Arkansas.....	36,659	35,475.3					89,592.8	95,105.1	36,347.8	233,180
First California.....	186,129.1	574,126.4	11,040.4	12,670.1	16,065.6		3,461,877.9	3,623,916.2	8,633,333.8	16,519,159.5
Fourth California.....		26.8					170,075.2	198,649.1	1,626,095.8	1,994,846.9
Colorado.....	1,130.6	57,390.6					141,930.5	160,929.1		361,380.8
Connecticut.....	100,162.8	126,220.3					648,388.1	739,069.4	30,007.1	1,643,847.7
Florida.....		1,302.4					9,784.8	11,508.4	106	22,701.6
Georgia.....	178,376.4	162,098.8					316,332.6	357,866.1	3,267	1,017,940.9
Hawaii.....		1,364.1					13,725.4	16,034.5		31,124
First Illinois.....	35,460.3	75,669.3					5,534,890.1	6,289,272.6	102,953	12,038,245.3
Fifth Illinois.....	29,358,009.9	29,188,914.2	7,232.3	55,465.5	49,219.2	38,858.1	3,365,001.2	3,714,053.7	248	65,722,002.1
Eighth Illinois.....	9,770,988.5	9,493,151.4	44,743.4	236,087.8	5,583		185,064.2	256,399.2	338	19,986,355.5
Thirteenth Illinois.....	132,260.4	124,037.8					95,898.7	111,553	46	463,795.9
Sixth Indiana.....	8,066,614.6	7,584,571.8		263.3			264,574.7	309,627.8	380	16,231,696.9
Saventh Indiana.....	16,717,295.4	16,411,401	76,155.8	46,628.3	66,216.7		1,466,510.2	1,497,781	55,716	36,337,704.4
Third Iowa.....							58,974	66,931.4		125,905.4
Fourth Iowa.....							56,948.1	64,489.4	42	121,479.5
Kansas.....	19,791	8,963.2					559.7	597	3,933.4	33,844.3
Second Kentucky.....	2,759,374	1,205,497.1	1,304.2	457.3	174.6	32,091.8	644,830.2	713,667.9	85,569	5,393,266.1
Fifth Kentucky.....	15,590,909.7	7,572,154.9	33,368.8	509.2	827.1	189,421	5,725,056	6,354,224.1	173,719.7	35,640,190.5
Sixth Kentucky.....	4,295,762	2,504,111.1	2,377	39		20,539.1	2,179,128.4	2,284,859.1		11,286,815.7
Seventh Kentucky.....	5,185,151.2	2,229,469.5	31,096.2			130,014.2	239,428.3	256,904.6	224	8,072,288
Eighth Kentucky.....	4,349,849	1,987,842	24,038.6			46,463.6			815	6,409,008.2
Louisiana.....	2,018,701.9	1,839,601.5	10,524.3	6,287.4			1,000,523.1	1,142,186.8	393	6,018,218
Maryland.....	5,132,725	2,422,621.2	1,786.4	1,489.4			7,001,033.9	7,579,820.2	63,953.1	22,218,074.2
Third Massachusetts.....	1,994,409.3	667,466	1,079,478.4		14,336.4	288.6	4,667,768.7	5,243,311.8	1,986	13,668,467.3
First Michigan.....	1,319,446	915,336.2	276.6	529,471.3			279,409	322,403.5		3,366,342.6
Fourth Michigan.....										
Minnesota.....							1,211,422	1,362,195.6		2,573,617.6
First Missouri.....	38,518.9	34,450.6					2,726,458.6	3,105,417.3	10,887.8	5,915,733.2
Sixth Missouri.....	149,661.1	273,184.3					1,123,412.4	1,232,915.8	6,586.1	2,785,759.7
Montana.....		992					90,759	100,098.1	210	192,059.1
Nebraska.....	1,959,111.7	1,732,250.2	227	5,816.7			445,332.3	503,541	18	4,646,296.9
New Hampshire.....		12,834.3					56,820.2	63,884		123,538.5
First New Jersey.....							552,774.5	445,045.1	55,214	1,053,033.6
Fifth New Jersey.....		54,142.7					1,072,367.6	789,732.2	60,446	1,976,718.5
New Mexico.....							19,930.7	23,084.4	3,003.9	46,019
First New York.....	1,470,763.3	472,716.8	201,802.6	550,800.5	794.2		1,528,234.6	1,719,305.7	3,901	5,948,258.7
Second New York.....							8,758,032.7	9,684,754.4	332,238.1	18,775,025.2
Third New York.....							2,403,700.6	2,779,830.6		5,183,531.2
Fourteenth New York.....	3,012,385.6	2,791,073.6		11,491.5			369,043.4	400,134.6	39,488	6,223,566.7
Twenty-first New York.....	615,890.1	581,382.2		612.8			327,293	347,846.8	20,426	1,894,050.9
Twenty-eighth New York.....	15,973.8	9,828					2,068,014.4	2,239,152.5	189,740.8	4,522,709.5
Fourth North Carolina.....	290,293.6	203,730.3					108,091.8	117,995.3	48,240	708,297
Fifth North Carolina.....	542,987.2	540,058					477,527.3	577,478.7	26,127	2,164,178.2
North and South Dakota.....										
First Ohio.....	12,157,605.9	11,005,629.3	12,107.9	6,127.9	14,572.9	16,364.1	11,025,828.8	13,442,439.6	2,373.6	47,683,050
Tenth Ohio.....	393,773.8	278,126.4					755,261.4	854,933.2	178,668	2,460,762.8
Eleventh Ohio.....	27,565	79,721					159,116.5	175,527.4	451	442,370.9
Eighteenth Ohio.....	71,296	58,613.4					1,239,807.9	1,377,910	843	2,748,470.3
Oregon ^a	150.9	398					250,554.6	285,340.1	539	535,982.6
First Pennsylvania.....	1,294,240.8	692,912.7	349.9	1,644	1,486.1	115.1	7,629,114.7	8,070,569.4	14,877	17,704,809.7
Ninth Pennsylvania.....	595,775.9	358,365.1	667.5		274.2	487.8	192,293.3	220,076.2		1,367,940
Twelfth Pennsylvania.....	113,229	44,379.7					340,149.7	379,966.6		877,725
Twenty-third Pennsylvania.....	7,502,878.3	3,885,172.3	3,553.9	507.9	6,938.1	238,132.6	2,381,474.9	2,676,654.3		16,645,312.3
South Carolina.....	653,532.8	525,584.9					421,190	430,380.8	119	2,030,807.5
Second Tennessee.....	242,751.6	217,071.3					314,072.5	368,846.2	544	1,143,285.6
Fifth Tennessee.....	574,963.8	544,409	120.5				850,814	1,023,828.7	24,615	3,018,751
Third Texas.....							219,541.9	256,406.9	113	476,061.8
Fourth Texas.....	1,249.3	4,339					120,912.7	137,441.1	885	264,887.1
Second Virginia.....	9,016.3	7,901.9					1,008,041.2	1,185,029.9	6,707	2,216,696.3
Sixth Virginia.....	185,483	145,147.4		78.6			81,091.9	98,869.1	22,569.9	536,239.9
Washington ^a		135.1					91,082.1	105,262.1	1,176	197,755.2
West Virginia.....	296,255.6	180,108.8				690.6	197,075.2	219,657.2	367	894,154.4
First Wisconsin.....	2,216,341.6	2,098,946.2		3,716.4			1,473,912.8	1,774,069		7,566,986
Second Wisconsin.....							95,444	108,722		204,166
Total.....	141,776,202.1	112,069,727.3	1,542,251.7	1,470,164.9	191,165.8	718,440.7	90,014,655.1	109,366,462.4	11,822,781.9	459,971,851.9

^a District of Washington constituted September 1, 1902, previous to which date it formed part of the district of Oregon.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1903, 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.	Tax paid for transfer to bottling warehouses.				
Alabama.....	160,365.1	146,649.9					208,334.1	276,829.5	2,184	794,362.6
Alaska.....										
Arizona.....							9,413.7	11,671.8	139	21,224.5
Arkansas.....	36,659	35,475.3					89,592.8	95,105.1	36,347.8	293,180
California.....	186,129.1	574,153.2	11,040.4	12,670.1	16,065.6		3,631,953.1	3,822,565.3	10,259,429.6	18,514,006.4
Colorado.....	1,130.6	57,390.6					141,930.5	160,929.1		361,380.8
Connecticut.....	100,162.8	126,220.3					483,948.8	547,418	28,852.1	1,286,602
Delaware.....							358,515.9	364,487.9	18,298	741,301.8
District of Columbia.....							373,658.9	423,211		796,869.9
Florida.....		1,302.4					9,784.8	11,508.4	106	22,701.6
Georgia.....	178,376.4	162,098.8					316,332.6	357,866.1	3,267	1,017,940.9
Hawaii.....		1,364.1					13,725.4	16,034.5		31,124
Idaho.....									177	177
Illinois.....	39,291,719.1	38,831,772.7	51,975.7	291,553.3	54,802.2	38,858.1	9,180,854.2	10,365,278.5	103,585	98,210,398.8
Indiana.....	24,783,910	23,995,972.8	76,155.8	46,891.6	66,216.7	5,664.7	1,731,084.9	1,807,408.8	66,096	52,569,401.3
Indian Territory.....										
Iowa.....							115,922.1	131,420.8	42	247,384.9
Kansas.....	19,791	8,963.2					559.7	697	3,451.4	33,362.3
Kentucky.....	32,181,045.9	15,499,074.6	92,184.8	1,005.5	1,001.7	418,529.7	8,788,442.9	9,609,655.7	210,627.7	66,801,568.5
Louisiana.....	2,018,701.9	1,839,601.5	10,524.3	6,287.4			999,269.6	1,140,966.3	393	6,015,744
Maine.....										
Maryland.....	5,132,725	2,422,621.2	1,786.4	4,489.4	14,336.4	288.6	6,268,879.1	6,792,121.3	45,656.1	20,679,902.5
Massachusetts.....	1,994,409.3	667,466	1,079,478.4		14,047.1		4,667,768.7	5,243,311.8	1,986	13,668,467.3
Michigan.....	1,319,446	915,336.2	276.6	529,471.3			279,409	322,403.5		3,366,342.6
Minnesota.....							1,211,422	1,362,195.6		2,573,617.6
Mississippi.....							1,253.5	1,220.5		2,474
Missouri.....	188,180	307,634.9					3,849,871	4,338,333.1	17,473.9	8,701,492.9
Montana.....		992					46,219.6	49,508	33	96,752.6
Nebraska.....	1,959,111.7	1,732,250.2	227	5,816.7			445,332.3	503,541	18	4,646,296.9
Nevada.....										
New Hampshire.....		12,834.3					56,820.2	63,884		133,538.5
New Jersey.....		54,142.7					1,625,142.1	1,234,807.3	115,660	3,029,752.1
New Mexico.....							10,517	11,412.6	2,864.9	24,794.5
New York.....	5,115,012.8	3,855,600.6	201,802.6	562,904.8	734.2		15,454,318.7	17,171,024.6	585,743.9	42,947,142.2
North Carolina.....	773,226.8	743,788.3					585,619.1	695,474	74,367	2,872,475.2
North Dakota.....										
Ohio.....	12,650,230.7	11,422,090.1	12,107.9	6,127.9	14,572.9	16,364.1	13,180,014.6	15,850,810.2	182,335.6	53,334,654
Oklahoma.....									482	482
Oregon.....	150.9	398					234,629.7	270,365.6	539	506,083.2
Pennsylvania.....	9,506,124	4,930,829.8	4,571.3	2,151.9	8,698.4	238,735.5	10,543,032.6	11,347,266.5	14,377	36,595,787
Rhode Island.....							164,439.3	191,651.4	1,155	357,245.7
South Carolina.....	653,532.8	525,584.9					421,190	430,380.8	119	2,030,807.5
South Dakota.....										
Tennessee.....	817,715.4	761,480.3	120.5				1,164,886.5	1,392,674.9	25,159	4,162,036.6
Texas.....	1,249.3	4,399					340,454.6	393,848	998	740,948.9
Utah.....							44,539.4	50,590.1		95,129.5
Vermont.....										
Virginia.....	194,499.3	153,049.3		78.6			1,092,133.1	1,283,899	29,276.9	2,732,936.2
Washington.....		135.1					107,007	120,336.6	1,176	228,654.7
West Virginia.....	296,255.6	180,108.8				690.6	197,075.2	219,657.2	367	894,154.4
Wisconsin.....	2,216,341.6	2,098,946.2		3,716.4			1,569,356.8	1,882,791		7,771,152
Wyoming.....										
Total.....	141,776,302.1	112,069,727.3	1,542,251.7	1,470,164.9	191,165.8	718,440.7	90,014,655.1	100,366,462.4	11,822,781.9	459,971,851.9

FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

Districts.	Barrels.	Districts.	Barrels.
Alabama.....	80,462	First New Jersey.....	119,841
Arkansas.....	9,365	Fifth New Jersey.....	2,497,533
First California.....	800,560	New Mexico.....	5,615
Fourth California.....	167,355	First New York.....	2,914,688
Colorado.....	316,405	Second New York.....	230,159
Connecticut.....	904,568	Third New York.....	3,321,745
Florida.....	13,115	Fourteenth New York.....	1,582,103
Georgia.....	146,868	Twenty-first New York.....	573,735
Hawaii.....	11,110	Twenty-eighth New York.....	1,354,405
First Illinois.....	3,835,594	Fourth North Carolina.....	.....
Fifth Illinois.....	176,034	Fifth North Carolina.....	.....
Eighth Illinois.....	217,535	North and South Dakota.....	35,817
Thirteenth Illinois.....	259,510	First Ohio.....	1,559,143
Sixth Indiana.....	588,093	Tenth Ohio.....	574,318
Seventh Indiana.....	491,494	Eleventh Ohio.....	515,773
Third Iowa.....	173,440	Eighteenth Ohio.....	1,055,606
Fourth Iowa.....	140,514	Oregon.....	217,491
Kansas.....	13,682	First Pennsylvania.....	2,756,055
Second Kentucky.....	19,888	Ninth Pennsylvania.....	236,066
Fifth Kentucky.....	315,151	Twelfth Pennsylvania.....	733,325
Sixth Kentucky.....	199,287	Twenty-third Pennsylvania.....	2,233,465
Seventh Kentucky.....	20,980	South Carolina.....	5,087
Eighth Kentucky.....	16,430	Second Tennessee.....	80,370
Louisiana.....	283,979	Fifth Tennessee.....	107,756
Maryland.....	1,206,025	Third Texas.....	309,183
Massachusetts.....	1,765,061	Fourth Texas.....	94,611
First Michigan.....	866,593	Second Virginia.....	55,560
Fourth Michigan.....	310,824	Sixth Virginia.....	107,505
Minnesota.....	926,371	Washington.....	360,725
First Missouri.....	2,722,554	West Virginia.....	241,407
Sixth Missouri.....	387,650	First Wisconsin.....	3,355,615
Montana.....	269,782	Second Wisconsin.....	517,836
Nebraska.....	265,063	Total.....	46,650,730
New Hampshire.....	366,830		

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	80,462	Nebraska.....	265,063
Arkansas.....	9,365	New Hampshire.....	366,830
California.....	967,915	New Jersey.....	2,617,394
Colorado.....	316,405	New Mexico.....	5,615
Connecticut.....	904,568	New York.....	10,566,885
Florida.....	13,115	North Carolina.....	.....
Georgia.....	146,868	North and South Dakota.....	35,817
Hawaii.....	11,110	Ohio.....	3,684,840
Illinois.....	4,488,673	Oregon.....	217,491
Indiana.....	1,079,587	Pennsylvania.....	6,018,911
Iowa.....	313,954	South Carolina.....	5,087
Kansas.....	13,682	Tennessee.....	188,126
Kentucky.....	571,736	Texas.....	403,794
Louisiana.....	283,979	Virginia.....	163,065
Maryland.....	1,206,025	Washington.....	360,725
Massachusetts.....	1,765,061	West Virginia.....	241,407
Michigan.....	1,177,417	Wisconsin.....	3,853,451
Minnesota.....	926,371	Total.....	46,650,730
Missouri.....	3,110,204		
Montana.....	269,782		

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 warehouses, and the names of the proprietors thereof; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars, and cigarettes, and playing cards in bond; to the exportation of distilled spirits, tobacco, cigars, 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, 1903.

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, 1903:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama.....	\$17,402.98	Montana, Idaho, and Utah.....	\$8,017.19
Arkansas.....	9,196.40	Nebraska.....	3,672.65
California and Nevada.....	116,920.27	New Hampshire, Maine, and Vermont.....	57,774.35
Colorado and Wyoming.....	8,019.57	New Jersey.....	304,482.06
Connecticut and Rhode Island.....	410,068.25	New Mexico and Arizona.....	3,229.78
Florida.....	3,780.87	New York.....	2,833,852.50
Georgia.....	25,123.91	North Carolina.....	79,625.20
Hawaii.....	6,275.14	North and South Dakota.....	3,972.98
Illinois.....	423,214.29	Ohio.....	142,422.15
Indiana.....	56,853.68	Oregon, Washington, and Alaska.....	14,486.47
Iowa.....	20,760.46	Pennsylvania.....	490,253.62
Kansas, Indian Territory, and Oklahoma.....	7,444.38	South Carolina.....	8,318.15
Kentucky.....	73,111.12	Tennessee.....	34,915.92
Louisiana and Mississippi.....	38,080.14	Texas.....	40,377.36
Maryland, Delaware, and District of Columbia.....	83,358.06	Virginia.....	56,410.79
Massachusetts.....	409,119.62	Washington and Alaska.....	5,498.18
Michigan.....	42,736.41	West Virginia.....	7,930.76
Minnesota.....	73,561.97	Wisconsin.....	110,579.37
Missouri.....	235,886.68	Total.....	6,266,733.68

^aNew district commencing September 1, 1902.

2. BY ARTICLES AND OCCUPATIONS, 1902 AND 1903.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1902, and June 30, 1903, respectively, and the increase or decrease on each article or occupation:

STATEMENT OF STAMP TAXES ASSESSED—continued.

Districts.	Balance outstanding July 1, 1902.	Assessed during the year.	Transferred 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, 1903.
			Name.	Amount.				Name.	Amount.	
Montana.....	\$650.00	\$212.09			\$892.09	\$152.09	\$140.00		\$690.00	
Nebraska.....	16.00	546.66			362.66	264.74	47.92		50.00	
New Hampshire.....	50.84	1,321.66			1,572.50	1,357.92	86.67		127.91	
First New Jersey.....	720.00	681.88			1,401.88	231.88	720.00		450.00	
Fifth New Jersey.....	638.71	1,774.24			2,412.95	1,338.28	1,049.67		25.00	
New Mexico.....	120.84	779.20			900.04	770.87	79.17		50.00	
First New York.....		580.00	Maryland.....	\$100.00	680.00	100.00	580.00			
Second New York.....	279.17	479.17			758.34	283.34	329.17		145.83	
Third New York.....	164.67	922.65			1,087.32	483.48	487.17		116.07	
Fourteenth New York.....	420.47	3,969.99			4,390.46	3,000.64	1,096.68		293.14	
Twenty-first New York.....	63.75	606.68			670.43	391.27	264.58		14.68	
Twenty-eighth New York.....	283.82	982.08			1,267.90	893.25	64.24		310.41	
Fourth North Carolina.....	2,589.71	5,938.09			8,547.80	6,044.73	480.15		2,022.92	
Fifth North Carolina.....	8,527.99	14,416.45	Sixth Virginia.....	50.00	22,994.44	16,748.31	3,254.47		2,991.66	
North and South Dakota.....	719.59	668.73			1,388.34	795.44	25.00		567.90	
First Ohio.....		10.42			10.42					
Tenth Ohio.....	450.83	443.75			894.58	525.00	369.58			
Eleventh Ohio.....	29.92	563.16			593.08	494.25	100.83			
Eighteenth Ohio.....	623.15	641.08			1,264.23	904.00	326.90		33.83	
Oregon.....	545.00	875.00			1,420.00	981.24	54.17	Washington.....	\$232.50	
First Pennsylvania.....	512.00	6,775.06	Ninth Pennsylvania.....	25.00	7,312.06	6,170.90	1,023.25		202.09	
Ninth Pennsylvania.....		978.74			930.82			First Pennsylvania.....	25.00	
Twelfth Pennsylvania.....	348.00	728.50			1,076.59	669.01	407.58		117.91	
Twenty-third Pennsylvania.....	19,925.21	22,665.51			42,590.72	21,885.69	18,999.81		22.92	
South Carolina.....	1,458.16	559.89			2,018.05	1,473.37	175.66		1,705.22	
Second Tennessee.....	862.61	1,637.51			2,500.12	407.34	1,121.16		269.02	
Fifth Tennessee.....	867.08	2,214.64			3,111.72	2,017.36	782.07		971.62	
Third Texas.....	194.16	1,813.52	Louisiana.....	360.00	2,367.68	1,367.60	839.16		312.29	
Fourth Texas.....	400.94	2,762.22			3,163.16	1,809.75	64.17	Kansas.....	20.00	
Second Virginia.....	947.09	1,009.33			1,956.42	1,013.51	547.92		1,269.24	
Sixth Virginia.....	2,221.67	11,679.85			13,901.52	10,597.20	1,251.29	Fifth North Carolina.....	50.00	
West Virginia.....		243.75			243.75				394.99	
Second Wisconsin.....		27.09			27.09				2,603.03	
Washington.....		776.39	Oregon.....		282.50	1,008.89	592.64		10.42	
Total.....	77,462.53	176,804.93		1,685.41	275,952.87	133,636.98	83,388.67		1,685.41	37,241.81

ANNUAL REPORT OF THE

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1902.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, JULY 1, 1902.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure neutral or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama.....								42,327.9	42,327.9
Arkansas.....	17,706.3	540.8						84,895.7	53,142.8
First California.....		19,964.3	382.9		545.7			1,490	22,382.9
Fourth California.....								31.3	31.3
Colorado.....								135.5	135.5
Connecticut.....					80,950.2				80,950.2
Florida.....	4,689								4,689
Georgia.....		775.5						59,308.2	60,083.7
First Illinois.....		44.3						200,786.5	200,830.8
Fifth Illinois.....		842,506.6	35,190.4		14,767.3	140.2	989,963.2	2,855,523.8	4,788,091.5
Eighth Illinois.....	6,650	472.1	105,901.1				679,214.6	797,500.7	1,589,738.5
Thirteenth Illinois.....	3,613.1	1,414.5						26,108.3	31,135.9
Sixth Indiana.....	46,343.3	82,225.8	7,449.3		74.5		7,141.9	1,944,752.1	2,087,986.9
Seventh Indiana.....	263,042.5	31,003.4	24,230		571	2,153.8	118,463.2	211,221.2	650,685.1
Kansas.....	20,130.1	696.6							20,826.7
Second Kentucky.....	6,744.385	130,662							6,874,417
Fifth Kentucky.....	37,970,706.6	7,561,584.6	1,653.6			2,277.6	27,267.5	309,702.6	45,873,226.5
Sixth Kentucky.....	5,522,094.5	2,467,366.8		67,779.9	883.9			2,926,124.2	10,978,189.2
Seventh Kentucky.....	14,308,915.5	3,109,878.4						45,059.5	17,463,852.4
Eighth Kentucky.....	15,268,470.1	841,239.5						476	16,110,185.6
Louisiana.....	87,221		27,867.8		5,290		137,385.2	3,250.5	269,991.5
Maryland.....	91	14,554,885.2	2,391.7		67,007.7			38,133.8	14,603,115.4
Third Massachusetts.....		13,129.2		849,772.8	43,448.6				906,550.6
First Michigan.....			180,933.1				196,571.9		377,505
First Missouri.....	42,688.4	16,427						10,695.2	69,810.6
Sixth Missouri.....	250,321.2	23,184.3							273,505.5
Montana.....								8,634.5	8,634.5
Nebraska.....	113,685.7	45,159.8	165,543		9,062.1		276,680.4	193,787.6	806,915.6
New Hampshire.....				25,678.5					25,678.5
Fifth New Jersey.....		114,926.6							114,926.6
Fourteenth New York.....	30,562.8	406,361.1	14,614.6		2,644.5		12,348.8		499,532.8
Twenty-first New York.....		167,386.4	14,906.7		882.9	787.4	12,715.8	240,606.1	437,285.3
Twenty-eighth New York.....	3,578.8	30,254.7							33,833.5
Fourth North Carolina.....		445.2							445.2
Fifth North Carolina.....								44,300.8	44,300.8
First Ohio.....	846,881.3	2,850,344	62,288.5		29,763.5	680.6	6,712.2	165,215.8	3,895,472.9
Tenth Ohio.....	889,133.7	184,191.5						2,596,802.8	3,569,422.0
Eleventh Ohio.....	22,306.3	40,394.4	605.2		1,336.4		80.2	136,789.9	201,521.4

COMMISSIONER OF INTERNAL REVENUE.

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1902—continued.
 QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, ETC—Continued.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES—continued.									
Eighteenth Ohio	5,243.4	227,872.7						2,820	235,996.1
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	254,541.6
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
GENERAL BONDED WAREHOUSES.									
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	292,983.8							8,225.2	291,209
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
Grand total	83,820,272.1	65,189,257	683,077.7	949,430.1	246,526.8	6,039.6	2,468,808.5	15,379,018.7	168,742,430.5

ANNUAL REPORT OF THE

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, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alabama								160,365.1	160,365.1
Arkansas	1,420.6	2,110.9					33,127.5	36,659	38,582.5
First California		29,439.8	26,079.4		1,446.2		110,610.1	186,122.1	1,180.6
Colorado						100,162.8		177,329.6	100,162.8
Connecticut		1,046.8						39,265.9	39,265.9
Georgia			194.4					1,643,452.7	29,258,909.9
First Illinois	69,057.7	478,437.4	3,672,538.3		596,211	16,882.1	22,936,430.7	8,770,988.5	9,770,988.5
Fifth Illinois	1,886.7		1,490,680.8		53,421.9	341.7	7,386,239.6	828,357.8	132,267.4
Eighth Illinois	6,130.5	844.6	21,409				2,081.9	101,794.4	8,066,614.6
Thirteenth Illinois	3,274.7	76,767	420,102.3			28,895.8	2,609,697.9	4,791,258.4	16,717,295.4
Sixth Indiana	36,204	7,568.3	1,371,041.6			42,168.9	107,708.3	12,822,242.1	19,791
Seventh Indiana	19,791							45,236.2	63,653.8
Kansas	2,550,473.9	208,900.1						1,606,816.5	4,295,762
Second Kentucky	12,431,297.7	3,044,596.3	925.7	253,497.5				29,242.5	5,185,151.2
Fifth Kentucky	1,616,186.4	816,430.8	800.8						4,349,849
Sixth Kentucky	4,228,612.3	927,286.4							2,018,701.9
Seventh Kentucky	3,933,319.6	416,520.4							5,132,725
Eighth Kentucky	159,474.3		885,919.8		40,237.5	23,710	893,829.3	13,631	1,994,409.3
Louisiana		4,879,076.6	27,436.9		51,560.3			174,591.2	1,319,446
Maryland				1,994,409.3				242,542.6	38,518.9
Third Massachusetts			1,076,903.4						149,661.1
First Michigan	33,638.3	5,480.6							1,966,111.7
First Missouri	133,383.3	16,277.8				26,856.2	1,198,505.6	73,908.1	1,470,763.3
Sixth Missouri	92,303.6	59,047.2	506,436			3,039.7	667,950.8	307	3,012,385.6
Nebraska			799,465.8						615,890.1
First New York	21,124.3	350,829.6	431,831.1						15,973.8
Fourteenth New York	14,244.1	85,451.8	82,179.1						229,590.3
Twenty-first New York		15,973.8							542,987.2
Twenty-eighth New York		1,649.3							32,157,805.9
Fourth North Carolina			758,962.3						393,773.8
Fifth North Carolina	283,217.7	902,800			482,244.7	153.6	3,390,859.2	6,369,338.4	27,555
First Ohio	367,561.7	25,695.2			496.9				
Tenth Ohio	6,839	20,716							
Eleventh Ohio									

COMMISSIONER OF INTERNAL REVENUE.

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

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, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Eighthenth Ohio	116.1	71,173.9							71,296
Oregon		190.9							190.9
First Pennsylvania		1,294,240.8							1,294,240.8
North Pennsylvania		995,775.9							995,775.9
Twelfth Pennsylvania		112,816.1						912.9	113,229
Twenty-third Pennsylvania		7,298,221.6						209,656.7	7,502,878.3
South Carolina		32,126.8						621,405	653,552.8
Second Tennessee								242,731.6	242,731.6
Third Tennessee								574,963.8	574,963.8
Fourth Tennessee								466	1,240.3
Fourth Virginia		788.3						9,016.8	9,805.1
Second Virginia		116,596.5						67,159.9	183,756.4
South Virginia		282,482.3						5,500.9	287,983.2
West Virginia		235,213.6						1,240.3	236,453.9
First Wisconsin			461,040.2		236,800.7		66,717.7	1,163,291.5	2,216,841.6
Total	26,068,854.9	22,407,058.4	12,034,136.9	2,247,906.8	1,013,404.3	286,482.6	51,620,890.6	22,198,323.6	141,776,202.1
Deposited during the year ended June 30, 1902.	20,336,250.2	21,587,221	11,453,304.7	2,202,047.3	1,752,250.3	341,222.4	37,423,734.2	33,491,341.6	123,623,401.9

ANNUAL REPORT OF THE

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (141,776,202.1 gallons) produced from materials other than fruit and deposited in distillery warehouses during the fiscal year ended June 30, 1903, is greater than the quantity so produced and deposited (128,623,401.9 gallons) during the fiscal year ended June 30, 1902, by 13,152,800.2 gallons.

The difference is distributed as follows:

Increase in the production of—	Gallons.
Bourbon whisky	5,732,304.7
Rye whisky	309,332.4
Alcohol	550,322.2
Rum	45,559.5
Gin	161,123.8
High proof, pure, neutral, or cologne spirits	17,190,665.4
Total increase	24,500,608
Decrease in the production of—	
High wines	54,780.8
Miscellaneous spirits	11,293,013
Total decrease	11,347,807.8
Net increase	13,152,800.2

The large increase in "High proof, pure, neutral, or cologne spirits" is due to the fact that during previous fiscal years a considerable portion of high-proof spirits was warehoused under the trade name of "Miscellaneous spirits," which practice was prohibited in instructions to collectors of internal revenue dated May 7, 1902, and which instructions required all spirits except "Alcohol" which have a strength of 188 per cent or greater of proof spirit to be entered in the column heretofore devoted exclusively to "Pure, neutral, or cologne spirits" and the caption to be so modified as to read "High proof, pure, neutral, or cologne spirits."

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

Fiscal Year ended June 30—	Special bonded warehouses.	Distillery warehouses.									Total.
	Fruit brandy. ^a	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.		
1878	Gallons. 178,544	Gallons. 6,405,520	Gallons. 2,834,119	Gallons. 10,277,725	Gallons. 1,603,376	Gallons. 364,963	Gallons. 19,412,985	Gallons. 11,108,023	Gallons. 4,036,342	Gallons. 56,281,597	
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,961	
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301	394,668	15,210,389	20,657,975	8,265,789	90,484,356	
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506	549,596	14,363,581	23,556,608	10,586,666	117,968,274	
1882	881,825	29,575,667	9,224,777	15,201,671	1,704,084	569,134	10,962,379	27,871,293	10,744,156	106,234,986	
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960	545,768	8,701,951	28,295,253	11,426,471	74,237,285	
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158	641,724	6,745,688	28,538,680	11,426,471	75,636,471	
1885	312,137	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,104,382	10,811,757	75,227,560	
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,674,059	
1887	673,610	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	78,505,209	
1888	864,704	7,463,609	5,579,690	11,075,639	1,891,246	872,925	1,016,436	29,475,913	12,603,883	71,144,110	
1889	1,137,649	21,960,784	8,749,768	10,939,135	1,471,054	1,023,968	1,029,495	30,489,354	13,738,952	90,310,868	
1890	1,223,725	32,474,784	13,355,577	11,354,448	1,657,808	1,202,940	555,572	34,022,619	14,632,180	110,413,577	
1891	2,044,893	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114	
1892	1,250,276	40,835,873	13,436,827	14,490,987	1,956,318	1,338,617	633,590	37,690,353	16,204,570	116,813,934	
1893	1,330,239	15,518,349	16,702,240	12,250,880	2,106,765	1,424,490	449,209	37,577,052	17,305,773	129,902,058	
1894	915,677.3	18,717,152.7	12,321,542.8	8,819,923.6	1,864,595	1,287,977	126,506	35,377,115	14,434,536	90,535,781	
1895	1,301,188.3	16,935,862.4	9,153,066.6	9,960,301.1	1,490,227.6	1,098,375.7	209,699.3	21,062,215.6	15,865,308.8	80,865,272.6	
1896	620,780.8	6,113,726.2	4,269,220.2	9,503,353.2	1,294,156.9	1,159,314	198,298.6	25,564,738.3	22,187,832.7	87,889,891.3	
1897	918,246.7	13,439,458.9	8,818,240	11,072,794.8	1,340,546.5	1,207,573.5	206,738.4	16,877,305.6	23,041,833.3	63,086,428.6	
1898	1,237,681.2	17,256,330.8	10,792,825.1	11,974,354	1,494,379.3	1,266,823.4	174,124.4	20,613,205.3	23,436,264	81,680,460.1	
1899	1,498,208.9	19,411,829.1	14,296,568.1	10,735,771	1,614,513.6	1,597,081.2	420,832.6	25,876,228.1	27,984,781.4	695,304,235.9	
1900	1,653,457.1	26,209,803.6	18,263,709.5	10,775,116.9	1,724,582.2	1,636,299.4	249,743.1	24,173,671.3	33,405,522.4	106,982,908.7	
1901	2,073,141	20,336,250.2	21,587,221	11,483,304.7	2,202,047.3	1,752,280.5	454,626.7	30,228,803.9	35,227,657.6	126,174,057.2	
1902	2,513,832.2	26,068,554.9	22,407,053.4	12,034,126.9	2,247,906.8	1,913,404.3	341,222.4	37,429,734.2	33,491,341.6	130,696,542.9	
1903							286,432.6	54,620,399.6	22,198,323.6	144,200,034.3	

^aThis does not show brandy redeposited, but shows brandy produced and deposited in special bonded warehouses.
^bIncludes 1,967.6 gallons seized, released, and restored to warehouse in the sixth district of Virginia.

DIFFERENT KINDS OF TAX-PAYD SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSE, TAX PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								146,649.9	146,649.9
Arkansas	5,523.6	940.1						29,011.6	35,475.3
First California		29,265.5	18,763.6		1,466.4		40,311.1	12,044.9	101,851.5
Fourth California								26.8	26.8
Colorado								970.1	970.1
Connecticut					126,220.3				126,220.3
Florida	1,302.4								1,302.4
Georgia		191.9						161,906.9	162,098.8
First Illinois		36.8	118.4					75,514.1	75,669.3
Fifth Illinois		146,513.2	3,591,819.3		531,968.6	16,443.1	23,405,637.4	1,446,532.6	29,138,914.2
Eighth Illinois	2,872.8	86.4	1,329,856.7		53,421.9	339.7	7,094,572	1,012,001.9	9,493,151.4
Thirteenth Illinois	1,312.5	1,252.9	19,296.3				2,081.9	100,094.2	124,037.8
Sixth Indiana	10,521.2	24,365.8	426,951.9		27,776.1	127,794.9	2,586,513.5	4,380,648.4	7,584,571.8
Seventh Indiana	56,287.2	210.5	1,260,255.5		40,062.2	108,587.1	12,621,794.4	2,324,204.1	16,411,401
Kansas	8,963.2								8,963.2
Second Kentucky	1,097,306.3	28,259.2							1,125,565.5
Fifth Kentucky	5,891,883.6	976,216.2	477.9				32,860.7	84,623.3	6,966,067.7
Sixth Kentucky	1,208,812.9	319,609.5	830.8	192,374.4	883.9			781,599.6	2,504,111.1
Seventh Kentucky	2,017,061.9	200,169.4						12,238.2	2,229,469.5
Eighth Kentucky	1,857,417.9	130,002.2						421.9	1,987,842
Louisiana	62,666.3		761,141.5		52,947.4	23,533.7	932,661.9	6,630.7	1,839,601.5
Maryland		2,200,480.5	25,766.9		48,972.9			147,400.9	2,422,621.2
Third Massachusetts		709.5		632,193.6	34,562.9				667,466
First Michigan			687,475.5				227,860.7		915,336.2
First Missouri	27,012.9	3,145.5						4,292.2	34,450.6
Sixth Missouri	87,679.3	9,935.5							97,614.8
Montana								992	992
Nebraska	19,358.3	15,529.4	546,478.1		27,327.1		1,076,715.8	46,841.5	1,732,260.2
New Hampshire					12,834.3				12,834.3
Fifth New Jersey		54,142.7							54,142.7
First New York			365,738.5		2,073.8		104,818.7	88.8	472,716.8
Fourteenth New York	24,510.9	124,783.9	428,674.8		291,945.4	1,018.4	1,920,140.2		2,791,073.6
Twenty-first New York		11,564.3	96,454		4,941.8	42	369,719.3	99,260.8	581,982.2

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE YEAR—continued.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES—continued.									
Twenty-eighth New York.....	840.3	8,987.7							9,828
Fourth North Carolina.....		1,640.2						202,090.1	203,730.3
Fifth North Carolina.....								540,058	540,058
First Ohio.....	228,195.3	515,114.6	756,704.6		478,986.6	834.2	3,244,573.2	5,781,220.8	11,065,629.3
Tenth Ohio.....	243,677.6	34,428.1			20.7				278,126.4
Eleventh Ohio.....	4,408.5	14,491	577.7		1,030.5		87.7	59,125.6	79,721
Eighteenth Ohio.....	1,357.6	56,751.5						504.3	58,613.4
Oregon.....		305.6						92.4	398
First Pennsylvania.....	32.8	689,873.5						3,006.4	692,912.7
Ninth Pennsylvania.....		358,267.3						97.8	358,365.1
Twelfth Pennsylvania.....		43,374.3						1,005.4	44,379.7
Twenty-third Pennsylvania.....		3,737,059.6						84,608.6	3,821,668.2
South Carolina.....		9,271.7						516,313.2	525,584.9
Second Tennessee.....								217,071.3	217,071.3
Fifth Tennessee.....								544,409	544,409
Fourth Texas.....		723.2						3,675.8	4,399
Second Virginia.....								7,901.9	7,901.9
Sixth Virginia.....	2,104	91,360.6						51,682.5	145,147.4
Washington.....		135.1							135.1
West Virginia.....	4,050.2	167,804						8,254.6	180,108.8
First Wisconsin.....	69,634.2	98,529.9	470,830.1		238,692.8		70,581.2	1,150,678	2,098,946.2
Total.....	12,934,793.7	10,105,528.8	10,788,212.1	837,402.3	1,963,301.3	278,613.1	53,730,929.7	20,045,794.4	110,684,575.4
GENERAL BONDED WAREHOUSES.									
First California.....	349,412.3	75,058.9	3.3	7,447.4	14,087.2			26,265.8	472,274.9
Colorado.....	36,072.4	1,345.1			283.2			18,719.8	56,420.5
Hawaii.....	1,324.4	39.7							1,364.1
Second Kentucky.....	36,873.4							43,058.2	79,931.6
Fifth Kentucky.....	261,478.6	20,113.6	14,442.4		1,882.1		30,579.1	258,141.4	586,087.2
Sixth Missouri.....	70,178.5	23,865.7						81,525.3	175,569.5
Twenty-third Pennsylvania.....	2,083.9	1,981.6	3,335.2					6,103.4	13,504.1
Total.....	757,423.5	122,404.6	17,780.9	7,447.4	15,702.5		30,579.1	433,813.9	1,385,151.9
Tax paid at distillery warehouses for bottling in bond.....	360,307.7	337,388						20,745	718,440.7
Total tax paid withdrawals.....	14,052,524.9	10,565,321.4	10,805,993	844,849.7	1,979,003.8	278,613.1	53,761,508.8	20,500,353.3	112,788,168
Tax paid during the year ended June 30, 1902.....	13,243,486.4	9,209,804.1	10,583,544.2	798,038.9	1,768,472.6	345,956.6	34,911,077.4	32,494,601.3	103,304,981.5

INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (112,788,168 gallons) withdrawn from distillery and general bonded warehouses, including spirits tax paid for bottling in bond, during the fiscal year ended June 30, 1903, is greater than the quantity (103,304,981.5 gallons) withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1902, by 9,483,186.5 gallons, the increase being distributed among the different kinds as known to the trade as follows:

	Gallons.
Increase in withdrawals of—	
Bourbon whisky	809,038.5
Rye whisky	1,355,517.3
Alcohol	272,448.8
Rum	46,810.8
Gin	210,531.2
High proof, pure, neutral or cologne spirits	118,850,431.4
Total increase	21,544,778.
Decrease in withdrawals of—	
High wines	67,343.5
Miscellaneous spirits	11,994,248
Total decrease	12,061,591.5
Net increase	9,483,186.5

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, 1903, is 810,377 proof gallons.

SPIRITS UPON WHICH TAX WAS PAID BY STAMP DURING THE FISCAL YEARS ENDED JUNE 30, 1902, AND JUNE 30, 1903.

	Fiscal year ended June 30—	
	1902.	1903.
	<i>Gallons.</i>	<i>Gallons.</i>
Withdrawn, tax paid, from distillery warehouses	101,669,015.9	110,684,575.4
Withdrawn, tax paid, from general bonded warehouses	1,100,877.6	1,385,151.9
Withdrawn, tax paid, for bottling in bond	535,088	718,440.7
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	805,212	810,377
Tax paid by stamp on rum from Porto Rico	31,176.4	36,727.8
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	38,458	31,647.8
Tax paid on fruit brandy withdrawn from special bonded warehouses	1,096,718.1	1,214,068.4
Tax paid on fruit brandy at fruit brandy distilleries	296,716.7	280,018.8
Total quantity of spirits, tax paid	105,573,262.7	115,161,007.8
Increase		9,587,745.1

^a See note on p. 95.

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, 1903.

Districts.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Fifth Illinois		38,858.1		38,858.1
Sixth Indiana			5,664.7	5,664.7
Second Kentucky	32,028.4	63.4		32,091.8
Fifth Kentucky	171,226.1	18,194.9		189,421
Sixth Kentucky	4,216.2	2,680	13,642.9	20,539.1
Seventh Kentucky	108,646	21,368.2		130,014.2
Eighth Kentucky	43,260.8	3,202.8		46,463.6
Maryland		288.6		288.6
First Ohio	930.2	13,996.5	1,437.4	16,364.1
First Pennsylvania		115.1		115.1
Ninth Pennsylvania		487.8		487.8
Twenty-third Pennsylvania		238,132.6		238,132.6
Total	360,307.7	337,388	20,745	718,440.7
Withdrawn, tax paid, for bottling during the year ended June 30, 1902	279,510.2	244,012.6	11,565.2	535,088

WITHDRAWAL OF PRODUCTS, BY MONTHS OF PRODUCTION.

The quantity of each month's production of spirits in distillery warehouses and general bonded warehouses July 1, 1902, which was withdrawn during the fiscal year ended June 30, 1903, is shown in the following statement:

[Quantities in taxable gallons.]

Year and month.	In warehouses July 1, 1902.	Withdrawn during the year ended June 30, 1903.	Remaining in warehouses June 30, 1903.
1894.			
May	18,504.3	18,504.3	
June	88,272.9	88,272.9	
July	19,061.8	19,061.8	
August	17,579.3	17,579.3	
September	30,166.8	30,166.8	
October	37,399.7	37,399.7	
November	82,219.1	82,219.1	
December	350,678.6	350,678.6	
1895.			
January	324,391.1	324,391.1	
February	451,194.7	451,194.7	
March	488,381.1	488,381.1	
April	722,517.9	722,517.9	
May	779,601.5	779,601.5	2,181.9
June	454,253.7	371,763.6	82,490.1
July	35,824.6	23,453.3	12,371.3
August	10,476.8	5,571	4,905.8
September	12,533.5	7,183.8	5,349.7
October	32,451	18,423.8	14,027.2
November	171,543.2	94,784	76,759.2
December	515,450.4	275,929.4	239,521
1896.			
January	492,195	287,647.3	204,547.7
February	694,030.7	363,994.4	330,036.3
March	790,089.3	355,552.1	434,537.2
April	903,294.6	455,244.9	508,049.7
May	971,923.4	423,063.6	548,859.8
June	373,693.9	208,260.1	165,433.8
July	34,461.7	15,947.5	18,514.2
August	13,723.4	5,779.7	7,943.7
September	3,137.7	1,578.8	1,558.9
October	13,436.2	7,309.7	6,036.5
November	38,858.8	15,269.6	23,589.2
December	125,429.6	55,451.3	69,978.3

[Quantities in taxable gallons.]

Year and month.	In warehouses July 1, 1902.	Withdrawn during the year ended June 30, 1903.	Remaining in warehouses June 30, 1903.
1897.			
January	170,246.4	76,966.1	93,280.3
February	233,977.2	100,591	133,386.2
March	352,297	160,666.3	191,630.7
April	593,111.9	227,144.8	365,967.1
May	714,213.8	323,876.4	390,337.4
June	452,094	242,080.4	210,013.6
July	91,330.3	41,729.6	49,600.7
August	25,290.1	12,130.1	13,160
September	40,031.9	24,158.4	15,873.5
October	149,639.8	90,253.6	59,386.2
November	255,582.1	140,978.4	114,603.7
December	448,070.4	217,653.3	230,417.1
1898.			
January	690,454.4	331,311.6	359,142.8
February	1,051,504.9	485,906.1	565,598.8
March	1,537,676.8	664,256.2	873,420.6
April	1,757,150.9	724,680.6	1,032,470.3
May	1,676,940.7	756,738.3	920,202.4
June	624,474.2	271,917.1	352,557.1
July	82,521.5	50,534.2	31,987.3
August	66,807.9	32,512.4	34,295.5
September	67,464.7	16,536.7	50,928
October	167,242.2	91,603.6	75,638.6
November	414,372.4	219,502	194,870.4
December	1,030,789.4	453,067.7	577,721.7
1899.			
January	1,584,101.7	624,659.4	959,442.3
February	1,929,425.8	689,510.1	1,239,915.7
March	3,409,678	1,238,248.4	2,171,429.6
April	3,694,151.3	1,279,683.8	2,414,467.5
May	4,374,518.3	1,414,282.4	2,960,235.9
June	2,583,635.7	771,588.8	1,812,046.9
July	567,763.3	240,063.1	327,700.2
August	180,712.5	76,451.5	104,261
September	282,912.3	125,873.7	157,038.6
October	850,083.6	338,756.4	511,327.2
November	1,747,722.1	688,997.4	1,058,724.7
December	2,842,107.3	922,174.5	1,919,932.8
1900.			
January	3,163,524.4	1,034,923.6	2,128,600.8
February	3,517,308.4	943,281.1	2,574,027.3
March	4,434,786.1	1,041,588.6	3,393,197.5
April	4,908,281.9	1,161,491.3	3,746,790.6
May	5,356,058.5	1,110,600.9	4,245,457.6
June	2,338,070.3	649,208.3	1,688,862
July	576,702.6	173,614.3	403,088.3
August	190,071.5	79,655.7	110,415.8
September	146,870.8	32,299.4	114,571.4
October	1,046,018.4	144,094.1	901,924.3
November	2,034,297.5	407,125.9	1,627,171.6
December	3,164,600.4	524,660.9	2,639,939.5
1901.			
January	4,242,652	569,372.1	3,673,279.9
February	5,883,249.4	612,968	5,270,281.4
March	8,162,873.5	891,214.7	7,271,658.8
April	8,910,725.6	973,455.5	7,937,270.1
May	8,913,829.8	806,157.5	8,107,672.3
June	4,507,524.7	457,666.3	4,049,858.4
July	1,215,273.2	262,636	952,637.2
August	351,180.5	92,801.3	258,379.2
September	386,229.2	54,834.9	331,394.3
October	1,474,315.5	140,519.7	1,333,795.8
November	2,587,294.3	284,866.9	2,302,427.4
December	4,295,106.3	461,383	3,833,723.3
1902.			
January	6,455,732.9	820,036.9	5,635,696
February	6,865,755	701,565.6	6,164,189.4
March	7,901,129	741,584.3	7,159,544.7
April	8,172,966.1	932,537	7,240,429.1
May	7,714,810.6	1,291,700.5	6,423,110.1
June	3,928,209	1,711,873.6	2,216,335.4
Total	168,742,430.5	39,677,067.1	129,065,363.4

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, 1901, JUNE 30, 1902, AND JUNE 30, 1903, RESPECTIVELY.

Number of months in warehouse.	Taxable gallons remaining in warehouses June 30--		
	1901.	1902.	1903.
Less than 12 months.....	c 53,003,269.9	b 51,348,001.6	a 59,285,414.7
More than 12 and less than 24.....	d 36,107,324.4	e 47,779,416.2	b 43,861,661.9
More than 24 and less than 36.....	e 25,350,030.5	d 30,189,330.7	c 42,107,131.8
More than 36 and less than 48.....	f 13,919,004.5	e 19,404,708.9	d 21,855,930.3
More than 48 and less than 60.....	g 4,627,333.5	f 8,348,146.5	e 12,522,979.4
More than 60 and less than 72.....	h 8,210,333.4	g 2,744,987.7	f 4,586,433.2
More than 72 and less than 84.....	i 7,376,923.6	h 5,063,526.4	g 1,512,136.1
More than 84 months.....	j 4,138,918.2	i 3,864,312.5	h 2,629,090.7
Total.....	152,733,138.0	168,742,430.5	188,350,778.1

a Production of the fiscal year ended June 30, 1903.
 b Production of the fiscal year ended June 30, 1902.
 c Production of the fiscal year ended June 30, 1901.
 d Production of the fiscal year ended June 30, 1900.
 e Production of the fiscal year ended June 30, 1899.
 f Production of the fiscal year ended June 30, 1898.
 g Production of the fiscal year ended June 30, 1897.
 h Production of the fiscal year ended June 30, 1896.
 i Production of the fiscal year ended June 30, 1895.
 j Production of the fiscal year ended June 30, 1894.

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

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								1,050.8	1,050.8
Arkansas	773.5	36.8						1,901.7	2,712
First California		946.1	2.8				179.1	14.2	1,142.2
Fourth California								4.5	4.5
Connecticut					2,297.3				2,297.3
Florida	209.7								209.7
Georgia								1,585.8	1,585.8
First Illinois		7.5	1.1					10,227.8	10,236.4
Fifth Illinois		31,283.1	1,524.1		941.8	128	114,590.6	121,358.5	269,826.1
Eighth Illinois	339.6	7.7	1,781.2			2	50,012	24,628.3	76,770.8
Thirteenth Illinois	194	61.1						1,882.2	2,137.3
Sixth Indiana	2,406.6	3,226.4	248.5		19.2	798.6	15,726.9	108,315.6	130,741.8
Seventh Indiana	5,434.6	27.7	537.1		59.9	526.8	68,416	21,049.9	96,092
Kansas	446.8								446.8
Second Kentucky	223,167.9	2,617.8							225,785.7
Fifth Kentucky	1,207,547	225,161.1	46.1					11,085.4	1,443,839.6
Sixth Kentucky	239,695.7	70,601.7		3,791.3				129,223.4	439,312.1
Seventh Kentucky	478,174.3	58,284.9						2,896.5	538,459.7
Eighth Kentucky	444,638.7	34,651.3						54.1	479,290.1
Louisiana	4,777.1		202			104.8	6,769.4	508.4	12,961.7
Maryland		492,945.7	140.4		134.1			3,899.4	497,119.6
Third Massachusetts		85.2			1,254.9				25,718.2
First Michigan			619.8	24,378.1				1,294.1	1,913.9
First Missouri	2,641.8	540.5						1,033.7	4,219
Sixth Missouri	13,162.7	1,556.3							14,719
Montana									25.5
Nebraska	4,134.6	2,183.1	1,485.7			45.2	8,884.1	3,851.7	20,584.4
New Hampshire				663					663
Fifth New Jersey		9,275							9,275
First New York			1.2				150.6		151.8
Fourteenth New York	1,729.9	9,838.2	.3		2.3		3,133.6		14,704.3
Twenty-first New York		1,285.7	.7				1,313.9	4,899	7,493.4
Twenty-eighth New York	302.1	1,833.9							2,136
Fourth North Carolina		24			79		34,660.6	1,554.2	1,578.2
Fifth North Carolina			251.7					3,306.1	3,306.1
First Ohio	36,306.9	86,130.7						256,402.2	499,841.2
Tenth Ohio	42,299.4	7,214.5			31.2		1.5	49,504.2	10,857.1
Eleventh Ohio	682.1	1,574.1	27.6					9,268	9,268
Eighteenth Ohio	215	3,638.3						164,123.5	164,123.5
First Pennsylvania	13.5	163,414.7						72,868.5	186,281.7
Ninth Pennsylvania		72,823						80.2	72,903.2
Twelfth Pennsylvania		6,241						13,941.1	20,182.1
Twenty-third Pennsylvania		886,181.3						4,906.8	5,393.4
South Carolina		497						8,066.2	8,066.2
Second Tennessee								50,735.3	50,735.3
Fifth Tennessee								447.5	447.5
Fourth Texas								86.1	86.1
Second Virginia		10,333.8						614.6	10,948.4
Sixth Virginia	650.2	40,808.6			452.2			1,569.3	43,837.1
West Virginia	12,219	7,357.9	952.5				122.8	1,669.3	27,482.9
First Wisconsin				25,832.4	5,311.1	1,564.3	238,635.2	660,704.3	5,952,738.2
Total	2,722,171.7	2,237,737.5	7,862.7	25,832.4	5,311.1	1,564.3	238,635.2	660,704.3	5,952,738.2
GENERAL BONDED WAREHOUSES.									
First California	76,870	16,949.8	50.3	206.9	201.7			4,259.8	88,558
Colorado	8,451.8	238.4			.2			1,964.7	10,730.1
Hawaii	359.2	10						103.7	462.9
Second Kentucky	8,270.6		91		10		216.1	4,504.1	82,635.6
Fifth Kentucky	75,850.3	2,474						8,437.5	28,736.6
Sixth Missouri	15,630.1	4,459						389.2	1,584.7
Twenty-third Pennsylvania	273.5	322							
Total	135,035.5	24,725.2	141.3	206.9	211.9		216.1	20,254.5	239,791.4
Grand total	2,907,216.2	2,262,462.7	7,944	26,039.3	5,523	1,564.3	238,851.3	680,957.8	6,182,529.6
Lost by leakage during the fiscal year ended June 30, 1902	3,631,735	2,055,516.1	8,850.9	26,067.7	4,661.3	2,323.9	165,562.8	681,019.6	5,965,842.1

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INCREASE IN LEAKAGE ALLOWED.

The increase of leakage allowed during the fiscal year ended June 30, 1903, as compared with the fiscal year ended June 30, 1902, on withdrawals from distillery and general bonded warehouses, is 197,710.5 gallons, and is distributed among the different kinds as known to trade as follows:

Increase in leakage allowed on—	Gallons.
Rye whisky.....	166,846.6
Rum.....	2,971.6
Gin.....	858.1
High-proof, pure, neutral or cologne spirits.....	123,268.5
Total increase.....	293,944.8
Decrease in leakage allowed on—	
Boubon whisky.....	94,525.8
Alcohol.....	906.9
High wines.....	739.6
Miscellaneous spirits.....	62
Total decrease.....	96,234.3
Net increase.....	197,710.5

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN DISTILLERY AND GENERAL BONDED WAREHOUSES.

The quantity of spirits (6,183,552.6 gallons) reported in the preceding table as lost by leakage or evaporation in distillery and general bonded warehouses is that portion of actual leakage in warehouses from packages withdrawn during the fiscal year ended June 30, 1903, 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, section 1 of the act of March 3, 1899, and section 1 of the act of January 13, 1903.

The following statement shows the quantity of distilled spirits as per original gauge, withdrawn from distillery and general bonded warehouses (except spirits withdrawn for transfer to general bonded warehouses and spirits reported lost by casualty), during the past ten fiscal years, and the quantity and percentage of leakage allowed thereon under the provisions of the acts named above:

Fiscal year ended June 30—	Quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
1894.....	99,259,871	8,026,803	5.668+
1895.....	79,503,963.5	3,537,762.6	4.449+
1896.....	71,037,411.8	2,721,813.1	3.831+
1897.....	74,737,084.8	3,652,027.7	4.886+
1898.....	86,305,383.3	4,477,002	5.170+
1899.....	96,090,869.1	5,074,348	5.280+
1900.....	104,210,531.9	6,911,044.2	6.631+
1901.....	109,848,895.2	7,065,348.7	6.431+
1902.....	112,306,807.2	5,985,842.1	5.320+
1903.....	122,173,303	6,183,552.6	5.061+

EXPORTATION OF DISTILLED SPIRITS.
 BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

(Quantities in taxable gallons.)

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.								
First California.....	76,192.6	48.8	44,745.4	1,079,478.4	49.0	276.6	229.6	7,074.6
Fifth Illinois.....	2,413.9	815.0	63,784.9	403	177.4	177.4	229.6	7,292.3
Eighth Illinois.....	3,130.9	84	63,784.9	403	177.4	177.4	229.6	44,743.4
Seventh Indiana.....	31,944.2	81	63,784.9	403	177.4	177.4	229.6	76,156.8
Second Kentucky.....	19,760.4	11,101.8	4,384.7	1,079,478.4	222	276.6	635.7	720.4
Sixth Kentucky.....	25,296.4	999.4	4,384.7	1,079,478.4	222	276.6	635.7	82,759.7
Seventh Kentucky.....	999.4	1,786.4	4,384.7	1,079,478.4	222	276.6	635.7	2,377
Virginia.....	31,944.2	81	63,784.9	403	177.4	177.4	229.6	90,331.7
North Carolina.....	594.5	84	63,784.9	403	177.4	177.4	229.6	29,236.4
South Carolina.....	19,760.4	11,101.8	4,384.7	1,079,478.4	222	276.6	635.7	10,624.3
Georgia.....	25,296.4	999.4	4,384.7	1,079,478.4	222	276.6	635.7	1,765.4
Florida.....	999.4	1,786.4	4,384.7	1,079,478.4	222	276.6	635.7	1,079,478.4
Alabama.....	31,944.2	81	63,784.9	403	177.4	177.4	229.6	201,802.6
Mississippi.....	594.5	84	63,784.9	403	177.4	177.4	229.6	12,073.2
Louisiana.....	19,760.4	11,101.8	4,384.7	1,079,478.4	222	276.6	635.7	3,549.9
Arkansas.....	25,296.4	999.4	4,384.7	1,079,478.4	222	276.6	635.7	667.6
Missouri.....	999.4	1,786.4	4,384.7	1,079,478.4	222	276.6	635.7	3,120.9
Illinois.....	31,944.2	81	63,784.9	403	177.4	177.4	229.6	740.3
Ohio.....	594.5	84	63,784.9	403	177.4	177.4	229.6	3,503.9
West Virginia.....	19,760.4	11,101.8	4,384.7	1,079,478.4	222	276.6	635.7	1,290.9
West Virginia.....	25,296.4	999.4	4,384.7	1,079,478.4	222	276.6	635.7	3,503.9
West Virginia.....	999.4	1,786.4	4,384.7	1,079,478.4	222	276.6	635.7	1,290.9
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West Virginia.....	594.5	84	63,784.9	403	177.4	177.4	229.6	3,503.9
West Virginia.....	19,760.4	11,101.8	4,384.7	1,079,478.4	222	276.6	635.7	1,290.9
West Virginia.....	25,296.4	999.4	4,384.7	1,079,478.4	222	276.6	635.7	3,503.9
West Virginia.....	999.4	1,786.4	4,384.7	1,079,478.4	222	276.6	635.7	1,290.9
West Virginia.....	31,944.2	81	63,784.9	403	1			

EXPORTATION OF DISTILLED SPIRITS—continued.

2. BY FOREIGN COUNTRIES AND KINDS.

[Quantities in taxable gallons.]

Country to which exported.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Africa.....				594,455.3		177.4		594,455.3
Apia, Samoa Island.....		73.9						177.4
Austria.....		490.6	91.9			4,411.9		73.9
Bahama Islands.....	2,378.9		522.5	6,127.7		302.2		5,431.3
Bermuda.....	43		812,153.4	30.6		3,837.6		321,021.5
Canada.....		84						4,053.2
China.....		667.5						65
Costa Rica.....	204.6							172.1
Cuba.....	164.4							164.4
Denmark.....	1,672.2	1,182.5		427,182.5		7,233.3		437,278.5
England.....	55,219.5	13,871		27,514.6	222	1,754.2	3,216.2	68,639.3
France.....	1,671.9		1,768.3			7,198.2		8,638.4
Germany.....	16,292	1,638.1	2,616.4	23,191.5	49.6	2,636.6	1,989.9	30,621.6
Greece.....	3,294.9	474.5	1,743.7		234.2		2,400.7	5,713.3
Honduras.....	76.5							76.5
Hawaii.....		31.6						31.6
India.....		39.7						39.7
Japan.....		85.1	6,282.6			528.5		1,370.8
Mexico.....	239.4			1,879.8				2,119.2
Nicaragua.....	183.7							183.7
Philippine Islands.....								698.4
Portugal.....								
Sweden.....								
Switzerland.....								
Turkey.....								
United States of Colombia.....								
Tax paid.....								
Total.....	81,807.1	19,292.9	325,180.8	1,079,972	505.8	28,088.2	7,434.9	1,542,251.7

DIFFERENT KINDS OF SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Second Kentucky.....	583.8			583.8
Fifth Kentucky.....	570.0	39.1		609.1
Seventh Kentucky.....	174.5			174.5
Eighth Kentucky.....	1,802.2			1,802.2
First Ohio.....		34.7		34.7
Total.....	3,130.5	73.8		3,204.3
During the year ended June 30, 1902.....	8,509.1	1,375.0	405.7	10,289.8

Of the quantity of spirits withdrawn from distillery warehouses during the fiscal year ended June 30, 1903, the following were exported in bottles under the act of March 3, 1897, viz:

[Quantities in proof gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Second Kentucky.....	575.28			575.28
Fifth Kentucky.....	560.16	37.80		597.96
Seventh Kentucky.....	118.80			118.80
Eighth Kentucky.....	1,801.20			1,801.20
First Ohio.....		34.57		34.57
Total.....	3,055.44	72.37		3,127.81
Total during year 1902.....	8,172.30	1,342.44	339.12	9,853.86

DECREASE IN THE EXPORTATION OF DISTILLED SPIRITS.

The quantity of spirits (1,542,251.7 gallons) withdrawn from distillery and general bonded warehouses for exportation during the fiscal year ended June 30, 1903, is less than the quantity (2,016,763.5 gallons) so withdrawn during the fiscal year ended June 30, 1902, by 474,511.8 gallons, the decrease being distributed among the different kinds as known to the trade, as follows:

Decrease in withdrawals—	Gallons.
Bourbon whisky.....	472,327.5
Rye whisky.....	8,671.8
Rum.....	9,096.8
High proof, pure, neutral, or cologne spirits.....	11,309.8
Miscellaneous spirits.....	7,568.1
Total decrease.....	508,974
Increase in withdrawals of—	
Alcohol.....	34,003.4
Gin.....	458.8
Total increase.....	34,462.2
Net decrease.....	474,511.8

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:

Years.	Taxable (proof) gallons exported.	Percentage of production.	Years.	Taxable (proof) gallons exported.	Percentage of production.
1873.....	2,358,630	3.45+	1889.....	2,590,235	2.89+
1874.....	4,000,160	5.90+	1890.....	1,367,726	1.25+
1875.....	587,413	.96+	1891.....	1,676,395	1.44+
1876.....	1,308,900	2.25+	1892.....	3,218,787	2.80+
1877.....	2,529,528	4.22+	1893.....	3,762,231	2.14+
1878.....	5,499,252	9.80+	1894.....	6,114,417	6.85+
1879.....	14,837,581	20.63+	1895.....	11,312,006.5	1.64+
1880.....	16,765,666	18.55+	1896.....	11,190,258.4	1.37+
1881.....	13,921,482	13.52+	1897.....	2,091,788.1	3.25+
1882.....	8,092,725	7.64+	1898.....	3,372,864.7	4.18+
1883.....	5,326,427	7.19+	1899.....	3,245,833.8	3.34+
1884.....	9,586,738	12.70+	1900.....	2,468,256.8	2.33+
1885.....	10,671,118	14.24+	1901.....	1,930,754	1.55+
1886.....	5,646,656	7.02+	1902.....	2,016,763.5	1.56+
1887.....	2,223,913	2.85+	1903.....	1,542,251.7	1.08+
1888.....	1,514,205	2.15+			

^a1,181.2 of this quantity withdrawn from general bonded warehouses.
^b71,326.9 of this quantity withdrawn from general bonded warehouses.
^c49,381.6 of this quantity withdrawn from general bonded warehouses.
^d1,919.8 of this quantity withdrawn from general bonded warehouses.
^e11,883.1 of this quantity withdrawn from general bonded warehouses.
^f12,585.3 of this quantity withdrawn from general bonded warehouses.
^g5,911.6 of this quantity withdrawn from general bonded warehouses.
^h12,872.8 of this quantity withdrawn from general bonded warehouses.
ⁱ3,965.8 of this quantity withdrawn from general bonded warehouses.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	High proof, pure, neutral, or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
First California.....					
Fifth Illinois.....			5,657.6		5,657.6
Eighth Illinois.....			55,192.4	273.1	55,465.5
Sixth Indiana.....			49,166.8	186,921	236,087.8
Seventh Indiana.....			263.3		263.3
Second Kentucky.....			45,609	929.3	46,538.3
Fifth Kentucky.....	457.3				457.3
Sixth Kentucky.....		509.2			509.2
Louisiana.....	39				39
Maryland.....			6,287.4		6,287.4
First Michigan.....			1,489.4		1,489.4
Nebraska.....			323,777.3	205,694	529,471.3
First New York.....			5,816.7		5,816.7
Fourteenth New York.....			38,621.6	512,178.9	550,800.5
Twenty-first New York.....			11,491.5		11,491.5
First Ohio.....			612.8		612.8
First Pennsylvania.....			6,127.9		6,127.9
Twenty-third Pennsylvania.....		1,644			1,644
Sixth Virginia.....		507.9			507.9
First Wisconsin.....		78.6			78.6
Total.....	496.3	2,739.7	553,920.1	905,996.3	1,463,152.4
GENERAL BONDED WAREHOUSES.					
First California.....	388.4		6,674.1		7,012.5
Aggregate.....	834.7	2,739.7	560,594.2	905,996.3	1,470,164.9
Withdrawn during the year ended June 30, 1902.....	1,017.9	2,095.1	273,066.9	^a 712,385.7	988,565.6

^aIncludes 140,044.4 gallons of miscellaneous whisky.

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

The preceding table shows an increase of spirits withdrawn for scientific purposes and for use of the United States of 481,599.3 gallons, as compared with the quantity so withdrawn during the fiscal year ended June 30, 1902, as follows:

	Gallons.
Increase in the withdrawals of—	
Rye whisky.....	644.6
Alcohol.....	287,527.3
High proof, pure, neutral, or cologne spirits.....	333,655
Total increase.....	621,826.9
Decrease in the withdrawals of—	
Bourbon whisky.....	183.2
Miscellaneous whisky.....	140,044.4
Total decrease.....	140,227.6
Net increase.....	481,599.3

WITHDRAWAL OF SPIRITS FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES.

QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Rum.	Gin.	High wines.	High proof, pure, neutral or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.								
First California.....						4,234.8	2,904	7,138.8
Fifth Illinois.....						14,481.5	4,737.7	49,219.2
Eighth Illinois.....						5,583		5,583
Seventh Indiana.....					475.5	60,977.7	4,763.5	66,216.7
Second Kentucky.....	174.6							174.6
Fifth Kentucky.....	188.4	542.6					96.1	827.1
Maryland.....		14,336.4						14,336.4
Third Massachusetts.....			14,047.1					14,047.1
First New York.....						734.2		734.2
First Ohio.....				463.4			14,109.5	14,572.9
First Pennsylvania.....		1,486.1						1,486.1
Ninth Pennsylvania.....		274.2						274.2
Twenty-third Pennsylvania.....		6,938.1						6,938.1
West Virginia.....		519.2						690.6
Total.....	363	24,096.6	14,047.1	463.4	475.5	116,011.2	26,782.2	182,239
GENERAL BONDED WAREHOUSES.								
First California.....	6,183.2	2,063.4	266.6	15.2			398.4	8,626.8
Total.....	6,546.2	26,160	14,313.7	478.6	475.5	116,011.2	27,180.6	191,165.8
Withdrawn during year ended June 30, 1902.....	10,965.6	24,135.1	18,744.5	675.8	110.1	84,797.5	71,226.5	210,655.1

DECREASED WITHDRAWALS FOR TRANSFER TO MANUFACTURING WAREHOUSES.

As compared with the transfers in 1902, the above table shows a decrease of 19,489.3 gallons in the quantity transferred to manufacturing warehouses, distributed as follows:

	Gallons.
Decrease in the withdrawals of—	
Bourbon whisky	4,419.4
Rum	4,430.8
Gin	197.2
Miscellaneous whisky	44,045.9
Total decrease	53,093.3
Increase in the withdrawals of—	
Rye whisky	2,024.9
High wines	365.4
High proof, pure, neutral, or cologne spirits	31,213.7
Total increase	33,604
Net decrease	19,489.3

SPIRITS LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.				
Alabama			3.3	3.3
Arkansas	5		107.8	107.8
Georgia			2,511.9	2,511.9
Fifth Illinois			92.4	92.4
Thirteenth Illinois .....			.2	.2
Sixth Indiana			6.3	6.3
Second Kentucky	51.3			51.3
Fifth Kentucky	18,533			18,533
Sixth Kentucky	97.7		7.2	104.9
Seventh Kentucky	19.4			19.4
Eighth Kentucky	79.2			80.1
Maryland		146.5		146.5
First Missouri .....			.5	.5
Sixth Missouri	279.2			279.2
Twenty-first New York			2	2
Fourth North Carolina			5,326	5,326
Fifth North Carolina			8,673.4	8,673.4
First Ohio			1.3	1.3
Eleventh Ohio		2.3	2	4.3
First Pennsylvania		89		89
Twenty-third Pennsylvania		2.8		2.8
South Carolina			336.6	336.6
Second Tennessee			144.3	144.3
Fifth Tennessee			555.4	555.4
Fourth Texas		50.5		50.5
Sixth Virginia		188.2	577.7	765.9
West Virginia .....		.6		.6
Total	19,064.8	480.8	18,343.3	37,888.9
GENERAL BONDED WAREHOUSES.				
Fifth Kentucky	1.9			1.9
Twenty-third Pennsylvania		9.5		9.5
Total	1.9	9.5		11.4
Grand total	19,066.7	490.3	18,343.3	37,900.3
Total for year ended June 30, 1902	2,762.9	26,185	25,088.1	54,036

^aIncludes 140.8 gallons of pure, neutral, or cologne spirits.

CASUALTIES.

DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Fire.	Stolen.	Seized or distrained.	Error in gauge.	Leaked.	Other casualty.	Aggregate.
Alabama				3.3			3.3
Arkansas		101.8		6			107.8
Georgia			2,511.9			46.1	2,511.9
Fifth Illinois		46.3					92.4
Thirteenth Illinois .....				.2			.2
Sixth Indiana				6.3			6.3
Second Kentucky				2.1		49.2	51.3
Fifth Kentucky				4.8		18,530.1	18,534.9
Sixth Kentucky				8.4		96.5	104.9
Seventh Kentucky				10.1		9.3	19.4
Eighth Kentucky					68.4	11.7	80.1
Maryland	143.2			3.3			146.5
First Missouri		279		.5			279.2
Sixth Missouri				2			2
Twenty-first New York			4,560.9				5,326
Fourth North Carolina	324.5	440.6	6,421.1	62.5			8,673.4
Fifth North Carolina	2,045	144.8		1.3			1.3
First Ohio				4.3			4.3
Eleventh Ohio		89					89
First Pennsylvania				2.8		9.5	12.3
Twenty-third Pennsylvania		133.6	200.8	2.2			336.6
South Carolina			139.2	5.1			144.3
Second Tennessee				4.5	47.1	503.8	555.4
Fifth Tennessee							50.5
Fourth Texas	50.5		390.9	7			765.9
Sixth Virginia	97.7	270.3		.6			.6
West Virginia							
Total	2,660.9	1,505.4	14,224.8	137.5	115.5	19,256.2	37,900.3

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, 1903, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Fifth Illinois		7,976.2	5,534.7		9,136.2		45,364.5	68,011.6
Eighth Illinois							16,352.7	16,352.7
Thirteenth Illinois							19,985.5	19,985.5
Sixth Indiana					190	22,500.4	35,202.1	35,202.1
Seventh Indiana	4,001.1	1,478.1					66,012.1	92,703.6
Second Kentucky	138,245.1	3,575.7					1,181.7	139,723.2
Fifth Kentucky	358,667.2	1,697					34,064.5	363,424.6
Sixth Kentucky	54,863.1	12,415.2					90,624.5	146,638.2
Seventh Kentucky	134,223							144,328.4
Eighth Kentucky	144,328.4							27,237.2
Maryland		27,237.2		7,743.9				7,743.9
Third Massachusetts		476.1					13,806.4	14,519.5
Nebraska	237	15,930.1	12,421.8		715.6	7,380	141,960.4	179,980.3
First Ohio	1,572.4							
Twenty-third Pennsylvania		56,744					3,042.5	59,786.5
First Wisconsin					7,278.5			7,278.5
Total	836,137.3	127,529.6	17,956.5	7,743.9	17,320.3	29,880.4	376,972.4	1,413,540.4
Withdrawn during year ended June 30, 1902	702,936.6	128,441	57,209.8	10,419.5	14,684.8	914.8	372,562.3	1,287,168.8

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES JUNE 30, 1903.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSE JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama.....								54,989	54,989
Arkansas.....	12,824.8	1,674.8						37,007.1	51,506.7
First California.....		19,143.7	2,038.3		525.5		58,859.3	5,080.5	85,647.3
Colorado.....								296	296
Connecticut.....									52,595.4
Florida.....	3,176.9								3,176.9
Georgia.....		1,630.4						70,633.2	72,263.6
First Illinois.....			74.9					150,310.5	150,385.4
Fifth Illinois.....	69,057.7	1,096,313.4	53,658.2		8,931.7	451.2	354,408.6	2,880,661.2	4,463,482
Eighth Illinois.....	5,324.3	378	171,033.8				738,426.2	572,875.6	1,488,037.9
Thirteenth Illinois.....	8,237.1	945.1	2,112.7					5,940.6	17,235.5
Sixth Indiana.....	36,690.2	131,400.6	87.9		1,175	8,025	14,599.4	2,206,173.4	2,398,151.5
Seventh Indiana.....	233,523.6	38,333.5	24,995.5		2,427.8	272.7	154,351.9	124,918.1	578,823.1
Kansas.....	30,511.1	696.6							31,207.7
Second Kentucky.....	7,802,123.8	306,513.6						281,263.9	8,108,637.4
Fifth Kentucky.....	42,721,446.8	9,381,426.6	2,087.3			2,277.6	39,643	3,578,907.4	52,428,145.2
Sixth Kentucky.....	5,630,102	2,883,125.4		124,708.7				39,677.3	12,216,843.5
Seventh Kentucky.....	15,779,468.3	3,733,775.8							19,513,244.1
Eighth Kentucky.....	16,688,026.1	1,089,911.7							17,777,937.8
Louisiana.....	174,301.5		141,772		1,580.1	51.5	87,029	6,187.4	410,921.5
Maryland.....	91	16,696,740.5	2,491.9		10,061			61,430.7	16,770,815.1
Third Massachusetts.....		12,334.5		1,086,341	7,630.8				1,106,306.3
First Michigan.....			245,965.9				3,989.1		249,955
First Missouri.....	46,072	18,221.6						5,366.8	69,660.4
Sixth Missouri.....	282,583.3	30,170.3							312,753.6
Montana.....								7,617	7,617
Nebraska.....	182,259.4	89,018.4	118,258.5		8,496.4		389,408.7	205,191.1	992,632.5
New Hampshire.....				12,181.2					12,181.2
Fifth New Jersey.....		51,508.9							51,508.9
First New York.....			193,387.8		965.9		49,952.5	221.2	244,527.4
Fourteenth New York.....	25,447.3	622,568.6	6,279.1		6,200.5		1,153.5		661,649
Twenty-first New York.....	14,244.1	239,988.2	18.3		1,299.1			206,794	463,085
Twenty-eighth New York.....	2,436.4	35,406.9							37,843.3
Fourth North Carolina.....		430.3						63,920.8	64,351.1
Fifth North Carolina.....								96,165.5	96,165.5
First Ohio.....	862,937.5	3,121,534.7	35,203.3		31,547.6		97,607.6	2,912,062.2	7,068,892.9
Tenth Ohio.....	970,788.4	168,243.8			476.2				1,139,508.4
Eleventh Ohio.....	24,054.7	45,043			274.7			69,121.6	138,494
Eighteenth Ohio.....	3,786.9	233,362.3						2,201.5	239,350.7
First Pennsylvania.....		4,244,818.9						3,760.1	4,248,579
Ninth Pennsylvania.....		1,814,296.6							1,814,296.6
Twelfth Pennsylvania.....		272,617.4						1,137.4	273,754.8
Twenty-third Pennsylvania.....		26,439,126.9						562,918.6	27,002,045.5
South Carolina.....		53,970						192,348.1	246,318.1
Second Tennessee.....								213,412.3	213,412.3
Fifth Tennessee.....								1,296,916.4	1,296,916.4
Fourth Texas.....		56.6						4,272.1	4,328.7
Second Virginia.....		767.4						5,001.8	5,769.2
Sixth Virginia.....	246.6	272,532.4						40,275.3	313,054.3
Washington.....	241.4	2,370						732.2	3,343.6
West Virginia.....	14,758	1,071,711.5						63,844.4	1,150,313.9
First Wisconsin.....	133,345.4	364,237.5	16,132.5		29,923.9		268.3	103,171.1	647,078.7
Total.....	91,758,106.6	74,586,346.4	1,015,597.9	1,223,230.9	164,111.6	11,819.3	1,989,697.1	16,152,803.1	186,901,713.2
GENERAL BONDED WAREHOUSES.									
First California.....	316,588.7	63,468	1,286.9	5,931.3	6,470.5			32,478.8	426,224.2
Colorado.....	34,517.5	1,678.4						12,560.9	48,756.8
Hawaii.....	3,264.8	196			1,176.1				4,636.9
Second Kentucky.....	217,270.8							3,872.1	221,143.2
Fifth Kentucky.....	501,199.7	53,947.1	607.8		360.4			99,359.5	655,474.5
Sixth Missouri.....	41,702.1	9,843.2						33,097.5	84,642.8
Twenty-third Pennsylvania.....	1,184.6	6,048.5						953.4	8,186.5
Total.....	1,115,728.2	135,181.2	1,894.7	5,931.3	8,007			182,322.5	1,449,064.9
Grand total.....	92,873,834.8	74,721,527.6	1,017,492.6	1,229,162.2	172,118.6	11,819.3	1,989,697.1	16,335,125.9	188,350,778.1
Remaining in warehouses June 30, 1902.....	83,820,272.1	65,189,297	683,077.7	949,430.1	246,526.8	6,039.6	2,468,808.5	15,379,018.7	168,742,430.5

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Run.	Gin.	High wines.	High proof, pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
DR.									
Remaining in warehouses July 1, 1902	82,642,179.5	65,033,737.8	674,543.2	943,231.2	237,375	6,089.6	2,468,808.5	15,110,477.2	167,116,392
Produced and bonded during the year.....	26,068,554.9	22,407,053.4	12,034,126.9	2,247,906.8	1,913,404.3	286,432.6	54,020,399.6	22,198,323.6	141,776,202.1
Total	108,710,734.4	87,440,791.2	12,708,670.1	3,191,138	2,150,779.3	292,472.2	57,089,208.1	37,308,800.8	308,892,594.1
CR.									
Withdrawn on payment of tax during the year.....	12,934,793.7	10,105,528.8	10,788,212.1	837,402.3	1,963,301.3	278,613.1	53,730,929.7	20,045,794.4	110,684,575.4
Tax paid and bottled in bond.....	360,307.7	337,388	.....	.....	.....	.....	.....	20,745	718,440.7
Lost by leakage or evaporation in warehouses.....	2,722,171.7	2,237,737.5	7,802.7	28,832.4	5,311.1	1,564.3	288,635.2	660,703.3	5,952,758.2
Withdrawn for scientific purposes and for use of the United States.....	496.3	2,739.7	553,920.1	.....	.....	.....	905,996.3	.....	1,463,152.4
Withdrawn for export	76,162.8	18,870	325,180.8	1,079,881.4	271.6	.....	28,058.2	6,656.8	1,535,081.6
Transferred to bottling warehouses for bottling in bond for export	3,130.5	73.8	.....	.....	.....	.....	.....	.....	3,204.3
Lost by casualty, etc., during the year.....	19,064.8	480.8	.....	.....	.....	.....	.....	18,343.3	37,888.9
Withdrawn for transfer to manufacturing warehouses.....	363	24,096.6	.....	14,047.1	463.4	475.5	116,011.2	26,782.2	182,239
Withdrawn for transfer to general bonded warehouses.....	836,137.3	127,529.6	17,956.5	7,743.9	17,320.3	.....	29,880.4	376,972.4	1,413,540.4
Remaining in warehouses June 30, 1903.....	91,758,106.6	74,586,346.4	1,015,597.9	1,223,230.9	164,111.6	11,819.3	1,989,697.1	16,152,803.4	186,901,713.2
Total	108,710,734.4	87,440,791.2	12,708,670.1	3,191,138	2,150,779.3	292,472.2	57,089,208.1	37,308,800.8	308,892,594.1
GENERAL BONDED WAREHOUSES.									
DR.									
Remaining in warehouses July 1, 1902	1,178,092.6	155,519.2	8,534.5	6,198.9	9,151.8	.....	.....	268,541.5	1,626,038.5
Deposited during the year from distillery warehouses.....	888,636	129,213.8	17,956.5	7,743.9	15,019	.....	30,795.2	369,014.8	1,458,379.2
Deposited during the year from other general bonded warehouses.....	7,176.6	245.7	.....	.....	.....	.....	.....	.....	7,422.3

Excess ascertained on regauge at general bonded warehouses.....	14.8	.....	.....	.....	.....	.....	11.1	.....	25.9
Total	2,073,920	284,978.7	26,491	13,942.8	24,170.8	.....	30,795.2	637,567.4	3,091,865.9
CR.									
Withdrawn on payment of tax during the year.....	757,423.5	122,404.6	17,780.9	7,447.4	15,702.5	.....	30,579.1	433,813.9	1,385,151.9
Lost by leakage or evaporation in general bonded warehouses.....	185,038.5	24,725.2	141.3	206.9	211.9	.....	216.1	20,254.5	230,794.4
Withdrawn for scientific purposes and for use of the United States.....	338.4	.....	6,674.1	.....	.....	.....	.....	778.1	7,012.5
Withdrawn for export.....	2,513.8	349.1	.....	90.6	234.2	.....	.....	.....	3,965.8
Lost by casualty, etc.....	1.9	9.5	.....	.....	.....	.....	.....	.....	11.4
Withdrawn for transfer to manufacturing warehouses.....	6,183.2	2,063.4	.....	266.6	15.2	.....	.....	398.4	8,926.8
Withdrawn for transfer to other general bonded warehouses.....	6,692.5	245.7	.....	.....	.....	.....	.....	.....	6,938.2
Remaining in general bonded warehouses June 30, 1903.....	1,115,728.2	185,181.2	1,894.7	5,931.3	8,007	.....	.....	182,322.5	1,449,064.9
Total	2,073,920	284,978.7	26,491	13,942.8	24,170.8	.....	30,795.2	637,567.4	3,091,865.9

SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Distilled spirits.	Quantity.	Total.
Actually remaining in distillery warehouses July 1, 1902	Gallons. 167,116,392	Gallons.
Actually remaining in general bonded warehouses July 1, 1902	1,626,088.5	168,742,480.5
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1902	660,815.6	
Withdrawn from general bonded warehouses and unaccounted for July 1, 1902	13,239.6	
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1902	70,678.5	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1902	923.5	
Withdrawn from general bonded warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1902	198.1	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1902	80,319.2	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for July 1, 1902	484.1	
Deposited in distillery warehouses during the year ended June 30, 1903	141,776,202.1	826,658.6
Deposited in general bonded warehouses during the year ended June 30, 1903	1,465,801.5	
Excess found on regauge at general bonded warehouses during the year ended June 30, 1903	25.9	
Aggregate	143,242,029.5	312,811,118.6
Withdrawn from distillery warehouses, tax paid	110,684,575.4	
Withdrawn from general bonded warehouses, tax paid	1,385,151.9	
Loss allowed on account of leakage or evaporation in distillery warehouses	718,440.7	
Loss allowed on account of leakage or evaporation in general bonded warehouses	5,952,758.2	
Withdrawn for scientific purposes and for use of the United States from distillery warehouses	230,794.4	
Withdrawn for scientific purposes and for use of the United States from general bonded warehouses	1,463,152.4	
Withdrawn for transfer to bottling warehouses for bottling in bond for export	7,012.5	
Tax paid on loss or leakage in transportation for export from distillery warehouses	3,204.3	
Loss allowed on account of leakage or evaporation in transportation for export from distillery warehouses	1,851.1	
Loss allowed on account of leakage or evaporation in transportation for export from general bonded warehouses	383.2	
Exported from distillery warehouses, proofs of landing received	66.8	
Tax paid on general bonded warehouses, proofs of landing received	2,086,315	
Tax paid on spirits lost by casualty, etc., from distillery warehouses	16,499.5	
Loss allowed on account of casualty, etc., from general bonded warehouses	29,075.6	
Loss allowed on account of casualty, etc., distillery warehouses	9	
Leakage allowed in transfers to manufacturing warehouses from distillery warehouses	34,511.2	
Tax paid on leakage in transfers to manufacturing warehouses from distillery warehouses	1.9	
Deposited in manufacturing warehouses from distillery warehouses	83.8	
Deposited in manufacturing warehouses from general bonded warehouses	.5	
Deposited in general bonded warehouses from distillery warehouses	167,642.5	
Deposited in general bonded warehouses from general bonded warehouses in other districts	9,124.9	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses	1,458,379.2	
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1903	7,422.3	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1903	97.5	124,256,553.8
Lost by casualty, etc., from distillery warehouses and unaccounted for June 30, 1903	107,347.9	
Lost by casualty, etc., from general bonded warehouses and unaccounted for June 30, 1903	639.1	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1903	44,980.6	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1903	.5	
Remaining in distillery warehouses June 30, 1903	15,435.7	
Remaining in general bonded warehouses June 30, 1903	35,382.9	203,786.7
Aggregate	186,901,713.2	312,811,118.6

SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1903, 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)	\$125,802,765.77
Excessive losses on spirits bonded for export, tax paid by receipt on Form 58	6,815.82
Tax on spirits withdrawn during the fiscal year ended June 30, 1903, but included in receipts for the fiscal year ended June 30, 1902	13,780.36
Tax on spirits withdrawn during the fiscal year ended June 30, 1903, but included in receipts for the fiscal year ending June 30, 1904	39,669.03
Total	125,863,031.03

Cr.	
Tax on spirits reported regularly withdrawn, tax paid, from distillery and general bonded warehouses	124,066,984.80
Tax paid by stamp on spirits distilled from fruit	1,643,495.92
Tax paid by stamp on Porto Rican rum	40,400.58
Tax paid by stamp on spirits seized and forfeited, illicit spirits, coupons issued in excess, spirits withdrawn for export and tax paid at port of exportation, etc., not reported in regular tax-paid withdrawals from distillery and general bonded warehouses	34,812.58
Tax paid on spirits during the fiscal year ended June 30, 1903, and included in the receipts for that year, but spirits withdrawn during the fiscal year ended June 30, 1902	58,223.99
Tax paid on spirits during the fiscal year ended June 30, 1903, and included in the receipts for that year, but spirits withdrawn during the fiscal year ending June 30, 1904	19,113.16
Total	125,863,031.03

PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION, BALANCES IN WAREHOUSES, AND INCREASES AND DECREASES OF PRODUCTION OVER WITHDRAWALS, FOR THE LAST TEN FISCAL YEARS, OF DISTILLED SPIRITS OTHER THAN FRUIT BRANDIES.

[Quantities in taxable gallons.]

Years.	PRODUCTION.			
	Bourbon.	Rye.	Other.	Total.
1894	15,518,340	10,026,544	63,660,599	89,205,492
1895	18,717,152.7	12,321,542.8	48,910,899.8	79,949,595.3
1896	16,935,862.4	9,153,066.6	60,499,774	86,588,703
1897	6,113,726.2	4,269,220.2	52,082,701.4	62,465,647.8
1898	13,439,458.9	8,818,240	58,504,514.5	80,762,213.4
1899	17,256,330.8	10,792,825.1	69,017,398.8	97,066,554.7
1900	19,411,829.1	14,296,568.1	71,776,302.6	105,484,699.8
1901	26,209,808.6	18,263,709.5	80,047,086.7	124,520,599.8
1902	20,836,250.2	21,587,221	86,699,930.7	128,623,401.9
1903	26,068,554.9	22,407,053.4	93,300,593.8	141,776,202.1

WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES UPON PAYMENT OF TAX.

1894	20,782,978	9,512,038	56,792,602	87,087,618
1895	16,103,922.8	6,480,524.9	51,954,121.3	74,540,569
1896	8,508,433.7	4,446,236.4	53,928,316.7	66,877,986.8
1897	10,520,970	5,505,621.3	52,634,447.2	68,661,038.5
1898	12,885,918.2	7,236,756.3	58,123,358.3	78,246,032.9
1899	13,602,107.2	8,137,711.6	61,954,519.3	83,694,338.1
1900	14,587,933.9	8,314,614.4	69,989,279.5	93,891,827.8
1901	15,426,100.4	9,250,388.2	74,515,032.9	99,191,721.5
1902	13,243,486.4	9,209,804.1	80,851,691	103,804,981.5
1903	14,052,524.9	10,565,321.4	88,170,321.7	112,788,168

PRODUCTION, TAX-PAID WITHDRAWALS LEAKAGE ALLOWED, EXPORTATION, BALANCES IN WAREHOUSES, AND INCREASES AND DECREASES OF PRODUCTION OVER WITHDRAWALS, ETC.—Continued.

[Quantities in taxable gallons.]

WITHDRAWN FOR EXPORT.

Years.	Bourbon.	Rye.	Other.	Total.
1894	3,734,265	1,178,832	1,201,320	6,114,417
1895	77,987.4	21,576.2	1,212,442.9	1,312,006.5
1896	54,433	12,610.7	1,123,214.7	1,190,258.4
1897	536,550	13,966.9	1,541,271.2	2,091,788.1
1898	188,764.2	19,517.9	3,164,582.6	3,372,864.7
1899	112,340.6	39,744.3	3,093,748.9	3,245,833.8
1900	492,158.8	162,213.2	1,813,884.8	2,468,256.8
1901	317,284.8	134,735.3	1,478,733.9	1,930,754
1902	545,625.5	26,589.7	1,434,258.5	2,006,473.7
1903	81,807.1	19,292.9	1,441,151.7	1,542,251.7

LEAKAGE IN WAREHOUSES ALLOWED.

Years.	Bourbon.	Rye.	Other.	Total.
1894	3,128,088	1,692,974	805,741	5,626,803
1895	1,795,497.9	954,968.7	787,296	3,537,762.6
1896	1,249,114	791,127.2	681,571.9	2,721,813.1
1897	1,834,929.1	1,080,540.7	736,557.9	3,652,027.7
1898	2,238,795.3	1,456,119.3	782,087.4	4,477,002
1899	2,613,891.3	1,768,921	791,535.7	5,074,348
1900	3,611,902.1	2,352,790.4	946,351.7	6,911,044.2
1901	3,752,523.8	2,434,948.8	877,876.1	7,065,348.7
1902	3,001,736	2,095,616.1	888,490	5,985,842.1
1903	2,907,206.4	2,262,462.7	1,013,883.5	6,183,552.6

BALANCES IN WAREHOUSES AT END OF FISCAL YEARS.

Years.	Bourbon.	Rye.	Other.	Total.
1894	75,023,750	38,436,009	24,533,319	137,993,078
1895	75,150,915.3	43,678,763.8	18,999,573.9	137,829,253
1896	80,959,830.9	47,390,954.8	23,619,167.5	151,969,953.2
1897	74,159,410	45,031,072.5	20,510,448.7	139,700,931.2
1898	71,991,136.6	44,814,277.9	16,180,852.2	132,986,266.7
1899	72,957,703.8	45,631,714.4	18,251,960.7	136,841,378.9
1900	73,680,188.7	48,573,322	15,833,837.5	138,087,348.2
1901	80,346,160.8	54,989,759.1	17,397,218.1	152,733,138
1902	83,820,272.1	65,189,257	19,732,901.4	168,742,430.5
1903	92,875,388.5	74,721,625.7	20,753,763.9	188,350,778.1

EXCESS (+) OR DEFICIENCY (-) OF PRODUCTION COMPARED WITH TOTAL WITHDRAWALS, INCLUDING LEAKAGES.

Years.	Bourbon.	Rye.	Other.	Total.
1894	-12,150,340	-2,430,722	+4,679,446	-9,901,616
1895	+127,165.3	+5,242,754.8	-5,533,745.1	-163,825
1896	+5,808,915.6	+3,712,191	+4,619,593.6	+14,140,700.2
1897	-6,800,420.9	-2,359,882.3	-3,108,718.8	-12,269,022
1898	-2,168,273.4	-216,794.6	-4,329,596.5	-6,714,664.5
1899	+966,567.2	+817,436.5	+2,071,108.5	+3,855,112.2
1900	+722,484.9	+2,941,607.6	-2,418,123.2	+1,245,969.3
1901	+6,665,972.1	+6,416,437.1	+1,563,380.6	+14,645,789.8
1902	+3,474,111.3	+10,199,497.9	+2,335,683.3	+16,009,292.5
1903	+9,055,116.4	+9,532,368.7	+1,020,862.5	+19,608,347.6

QUANTITY OF SPIRITS, AS STATED BY THE CHIEF OF THE BUREAU OF STATISTICS, UPON WHICH A CUSTOMS DUTY EQUAL TO THE INTERNAL-REVENUE TAX WAS PAID DURING THE PAST TEN FISCAL YEARS.

Years.	Proof gallons.
1894	699,937
1895	1,602,401
1896	703,120.3
1897	956,760
1898	913,557
1899	920,314
1900	764,195.4
1901	875,099
1902	805,212
1903	810,377

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Prior to June, 1895.	June, 1895.	July, 1895.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois			243				609.9
Fifth Illinois							
Eighth Illinois							
Thirteenth Illinois						596.3	134
Sixth Indiana							
Seventh Indiana							
Kansas		1,468.5					327
Second Kentucky	761	14,736.6	3,017.5		1,133.1	4,818	23,587.2
Fifth Kentucky		14,679.2					25,886.3
Sixth Kentucky	562.6	23,299.7	458.5				1,696.7
Seventh Kentucky		16,061.6	610.3				
Eighth Kentucky							
Louisiana		416.7			1,747.6	3,439.3	3,378.2
Maryland							
Third Massachusetts							
First Michigan							
First Missouri							
Sixth Missouri							
Montana							
Nebraska							
New Hampshire							
Fifth New Jersey							
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina		113.8		138.1			1,174.5
First Ohio							
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio		138.2	458.5	1,385.2	1,709.8	1,351.1	6,105.3
First Pennsylvania		3,037.6	254.4		552.8	2,232.2	3,739.4
Ninth Pennsylvania			629.2				
Twelfth Pennsylvania						1,320.7	3,569.5
Twenty-third Pennsylvania		7,025.1	23.1				
South Carolina							
Second Tennessee					91.8	186.4	190.7
Fifth Tennessee							
Fourth Texas							
Second Virginia	47						
Sixth Virginia							
Washington							269.6
West Virginia			4,676.8	3,290.7			
First Wisconsin							
Total	1,370.6	80,977	12,371.3	4,905.8	5,349.7	14,027.2	70,398.7
GENERAL BONDED WAREHOUSES.							
First California	482.3						288
Colorado							
Hawaii							
Second Kentucky	329	1,513.1					6,072.5
Fifth Kentucky							
Sixth Missouri							
Twenty-third Pennsylvania							6,360.5
Total	811.3	1,513.1					
Grand total	2,181.9	82,490.1	12,371.3	4,905.8	5,349.7	14,027.2	76,759.2

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Dec., 1895.	Jan., 1896.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois					136.3		
Fifth Illinois	707.1	193.4					
Eighth Illinois			1,204.8			4,093.5	228.9
Thirteenth Illinois					47		
Sixth Indiana	405.6	1,683.5	3,899.2	1,646.1	1,780.6	364.2	717
Seventh Indiana							
Kansas							
Second Kentucky	1,943.3	15,788.1	14,965.5	14,832.8	23,171.3	39,143.4	11,622.8
Fifth Kentucky	85,747.1	90,859	125,027.7	205,242.4	224,062.3	211,043	72,307.7
Sixth Kentucky	5,878.7	9,304.4	17,880.8	15,542.6	28,831.4	27,020.3	19,914.6
Seventh Kentucky	62,114.8	10,325.7	51,219.8	79,583.7	79,136.2	93,986.9	9,733.8
Eighth Kentucky	17,511	22,523.8	33,368.7	26,422.9	64,895.9	100,908	15,606
Louisiana							
Maryland	8,096.6	9,242.9	12,189.2	3,591.2	8,752.6	8,911.8	6,939.5
Third Massachusetts		800.9	138	43.6			
First Michigan							
First Missouri							1,146.1
Sixth Missouri		236.3	424.3			46.2	92.1
Montana				896.8			
Nebraska							
New Hampshire							
Fifth New Jersey	177	87	176.6	1,325.5	612.6	477.7	561.5
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York		216.9	257.7	788	1,638.1		
Fourth North Carolina							
Fifth North Carolina							
First Ohio	3,269.9	1,002.9	141.1	6,040.9	7,557.2	1,728.9	1,082.4
Tenth Ohio	2,359.2						
Eleventh Ohio		190.9	246.3	915.4		379.9	691.8
Eighteenth Ohio	656.4	751.2					
First Pennsylvania	14,702.7	6,936.4	8,493.6	9,803.3	12,646.6	6,630.2	1,662.6
Ninth Pennsylvania	5,044.5	2,942.3	3,710.9	3,651	3,178.2	4,524.6	1,314.6
Twelfth Pennsylvania							139.6
Twenty-third Pennsylvania	4,742.5	12,861	15,828.2	24,496.3	22,854.7	26,963.8	12,933.2
South Carolina							
Second Tennessee							
Fifth Tennessee		519.1	564.3	3,065.8			232.6
Fourth Texas		371.5	810.6	567.5	259		
Second Virginia							
Sixth Virginia		46.2					
Washington							
West Virginia	555	556.6	677	1,813.8	510.4	1,654.4	522.8
First Wisconsin		93.3		808.9	885.9	885.7	5,094.4
Total	213,911.4	187,533.3	290,224.3	400,317.2	480,879.3	528,762.5	162,544
GENERAL BONDED WAREHOUSES.							
First California	620.4	138.9	2,561.7	6,878.9	5,533.1	4,953.8	1,520.5
Colorado	233.6	274.2		679		91.2	374.3
Hawaii							
Second Kentucky	1,245.1	1,059.5	3,680.4	511	5,806.2		
Fifth Kentucky	23,510.5	14,830.1	33,589.9	26,151.1	12,410.5	13,441.9	986
Sixth Missouri		711.7			3,420.6	1,610.4	
Twenty-third Pennsylvania							
Total	25,609.6	17,014.4	39,832	34,220	27,170.4	20,097.3	2,889.8
Grand total	239,521	204,547.7	330,056.3	434,537.2	508,049.7	548,859.8	165,433.8

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	July, 1896.	Aug., 1896.	Sept., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.	Jan., 1897.
DISTILLERY WAREHOUSES.							
Alabama							47.1
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois						44	
Fifth Illinois	95					705.5	
Eighth Illinois							91.5
Thirteenth Illinois							
Sixth Indiana	227	2,732		470.7	1,781	273	6,588.2
Seventh Indiana		3,710.6					
Kansas							
Second Kentucky	2,194.4	47				5,268.5	2,160
Fifth Kentucky	4,639.4	48.3				9,804.9	29,035.1
Sixth Kentucky							94.7
Seventh Kentucky							96.5
Eighth Kentucky	47.7				4,369.8	21,735.4	17,429.2
Louisiana							
Maryland			138.4	136.2		5,675.6	8,507.7
Third Massachusetts						46.5	182.7
First Michigan							
First Missouri							
Sixth Missouri						96.9	97.2
Montana							
Nebraska						94	
New Hampshire							
Fifth New Jersey	129.1				301.9		
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							177.3
Fourth North Carolina							46.5
Fifth North Carolina							
First Ohio	599.2			377.7		2,357.4	4,524.5
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio				277.4		138.7	
First Pennsylvania	1,342.3			2,847.8	15,450.3	19,800.5	17,390.9
Ninth Pennsylvania	314.9			549.6	360.9	224.1	1,262.8
Twelfth Pennsylvania	698.6	92.8			45.2		
Twenty-third Pennsylvania	1,044.7	892		359	455.1	1,011.1	1,927.9
South Carolina							
Second Tennessee							
Fifth Tennessee						47.9	
Fourth Texas						192.8	52.6
Second Virginia							
Sixth Virginia		138.7	186.1			832.5	444.1
Washington							
West Virginia			1,045.2	1,018.1	695.8	688.1	845
First Wisconsin	6,701.1					277.5	2,550.3
Total	18,273.3	7,661.4	1,370	6,036.5	23,489.2	69,884.6	93,052
GENERAL BONDED WAREHOUSES.							
First California	240.9						
Colorado							
Hawaii							
Second Kentucky							
Fifth Kentucky							228.3
Sixth Missouri		282.3	188.9			93.7	
Twenty-third Pennsylvania							
Total	240.9	282.3	188.9			93.7	228.3
Grand total	18,514.2	7,943.7	1,558.9	6,036.5	23,489.2	69,978.3	93,280.3

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	July, 1897.
DISTILLERY WAREHOUSES.						
Alabama						
Arkansas	103.5					
First California						
Colorado						
Connecticut						
Florida						
Georgia				145.2	96.8	95.1
First Illinois						
Fifth Illinois	525.3	499.7	2,190.5		3,014.8	1,571.8
Eighth Illinois		726.6			89.4	228.6
Thirteenth Illinois						
Sixth Indiana	6,838.6	1,274.1	7,427.9	6,028.6	3,074.4	
Seventh Indiana						
Kansas						
Second Kentucky	1,912.3	2,192.7	8,567.8	32,888.5	3,297.4	
Fifth Kentucky	30,973.9	53,414.8	87,422.8	118,758.3	59,322.9	242.9
Sixth Kentucky	651.3	1,870.1	13,194.8	12,724.7	28,229.2	3,233.9
Seventh Kentucky	2,325.8	32,284	126,700.9	114,689.7	80,507.6	32,870.7
Eighth Kentucky	37,811.7	47,692.9	47,586.9	50,535.8	4,752.9	422.6
Louisiana		144.3		144.4	188.5	
Maryland	3,752.9	5,284.6	15,880.2	7,748.9	5,752.3	
Third Massachusetts	512.2		8,133.4	1,888.3	270.8	231.5
First Michigan						
First Missouri		592	1,607.6	1,312.7		49.7
Sixth Missouri	1,152.8	585.4	2,574.2	3,038.2	962.8	
Montana						
Nebraska	638.3			2,916.5	750.1	
New Hampshire						
Fifth New Jersey						
First New York						
Fourteenth New York						
Twenty-first New York						
Twenty-eighth New York						
Fourth North Carolina						
Fifth North Carolina						
First Ohio	4,973.8	14,658.5	7,966.2	3,870.2	3,321.1	451.2
Tenth Ohio						
Eleventh Ohio			373.3	918		
Eighteenth Ohio		428.2	240.2	139.2	1,448.6	933.3
First Pennsylvania	17,212.6	6,958.5	6,134.8	2,849.8	3,251	1,846.2
Ninth Pennsylvania	6,225.8	8,510.4	6,685.4	4,386.3	1,041.4	468.2
Twelfth Pennsylvania						
Twenty-third Pennsylvania	3,143.6	2,449.1	1,845.5	2,308.6	2,906.2	363.9
South Carolina						
Second Tennessee				46.8		
Fifth Tennessee		433.6	1,443.6	334.5	68.1	236
Fourth Texas		47				
Second Virginia		91.8	47.7			
Sixth Virginia	44.3	222.1	92.8	88	178.6	90.5
Washington						
West Virginia	216.7	371.9	303.3			
First Wisconsin	3,744.3	1,802	4,118.9	6,677.6	1,921.2	
Total	122,759.7	192,734.3	350,523.7	374,437.8	204,446.1	43,336.1
GENERAL BONDED WAREHOUSES.						
First California	1,183.5	1,250.1	4,659.7	2,272	4,357.3	
Colorado		578.1		815.3		
Hawaii						
Second Kentucky			2,958.8	45.6		
Fifth Kentucky	9,443	7,022.2	5,197.9	10,722.4	1,210.2	6,264.6
Sixth Missouri		46	2,627	2,044.3		
Twenty-third Pennsylvania						
Total	10,626.5	8,896.4	15,443.4	15,899.6	5,567.5	6,264.6
Grand total	133,386.2	191,630.7	365,967.1	390,337.4	210,013.6	49,600.7

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Aug., 1897.	Sept., 1897.	Oct., 1897.	Nov., 1897.	Dec., 1897.	Jan., 1898.
DISTILLERY WAREHOUSES.						
Alabama					47.3	90.1
Arkansas						
First California						
Colorado						
Connecticut						
Florida						
Georgia	96.7					
First Illinois						
Fifth Illinois	44.9				368.5	2,001.6
Eighth Illinois				187.3	383.2	
Thirteenth Illinois						
Sixth Indiana			790.5	3,284.5	6,374	9,304.2
Seventh Indiana						
Kansas						45.4
Second Kentucky				5,320.6	6,853.5	15,812.2
Fifth Kentucky	2,155.4	639.2	18,776.6	13,848.8	43,915.7	136,994.8
Sixth Kentucky				6,948.8	18,097.5	19,793.2
Seventh Kentucky				1,907.7	18,036.1	45,640.3
Eighth Kentucky					10,879.1	38,692.7
Louisiana						
Maryland			14,587.2	27,866.7	48,754	12,018.3
Third Massachusetts		90.1	177.9			6,700.2
First Michigan						
First Missouri	148.8	642.5				2,704.4
Sixth Missouri						
Montana						
Nebraska					2,137.6	859.8
New Hampshire						
Fifth New Jersey				217.5		
First New York						
Fourteenth New York						
Twenty-first New York						
Twenty-eighth New York						
Fourth North Carolina						
Fifth North Carolina						
First Ohio	1,999.3		443.2	1,491.5	4,847.7	8,645.9
Tenth Ohio						1,300.9
Eleventh Ohio						1,814.4
Eighteenth Ohio	1,902.2	1,338.9	2,127	1,948.9		1,436.2
First Pennsylvania	2,544.4	4,928.7	3,214.7	9,291.6	15,989	9,483.8
Ninth Pennsylvania	820.8	220	3,996.2	3,322	3,379.4	671.8
Twelfth Pennsylvania				226.7		
Twenty-third Pennsylvania	179.7	6,941	13,693.2	36,202	39,812.4	40,944.6
South Carolina						
Second Tennessee					48	47.7
Fifth Tennessee	3,267.8	1,044.1	1,242.5			478.6
Fourth Texas				238.4		47.5
Second Virginia						1,043.1
Sixth Virginia						145.6
Washington						
West Virginia			46.8	1,436	4,611.5	234.1
First Wisconsin			380.4			
Total	13,160	15,873.5	59,386.2	113,887	229,623.8	350,253.9
GENERAL BONDED WAREHOUSES.						
First California				716.7	564.7	6,480.4
Colorado						479.2
Hawaii						
Second Kentucky						1,206.5
Fifth Kentucky						493.4
Sixth Missouri					228.6	229.4
Twenty-third Pennsylvania						
Total				716.7	793.3	8,888.9
Grand total	13,160	15,873.5	59,386.2	114,603.7	230,417.1	359,142.8

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Feb., 1898.	Mar., 1898.	Apr., 1898.	May, 1898.	June, 1898.	July, 1898.
DISTILLERY WAREHOUSES.						
Alabama.....	272.3	521.9	464			
Arkansas.....						
First California.....						
Colorado.....						
Connecticut.....						
Florida.....			289.4		47.5	429.4
Georgia.....						
First Illinois.....		186.3	2,894.6	1,377.4	2,415.5	2,339.1
Fifth Illinois.....	919.5		137.9	96.2	231.9	
Eighth Illinois.....					872.2	
Thirteenth Illinois.....					278.3	
Sixth Indiana.....	5,642.7	7,028.3	1,281.5	908.4		
Seventh Indiana.....						469.9
Kansas.....					61.5	
Second Kentucky.....	9,703.1	7,440.7	24,029.9	13,749.4		
Fifth Kentucky.....	164,930.5	266,059.1	248,071.2	346,655.2	135,018.3	371.3
Sixth Kentucky.....	33,978	53,409.9	127,640.5	78,179	15,492.9	231.6
Seventh Kentucky.....	126,998.6	190,070.7	158,508.3	71,525.4	52,106.4	6,084.1
Eighth Kentucky.....	133,592.8	215,808.6	518,763.6	255,833.5	56,768.9	1,918.5
Louisiana.....		14.6			86.7	
Maryland.....	19,164.4	25,820.3	34,305.7	28,201.1	2,843.8	
Third Massachusetts.....	273.7	1,232.8		94.1		
First Michigan.....				2,492.5	3,897.4	777.5
First Missouri.....		2,201.2		2,425.9	713.5	
Sixth Missouri.....						
Montana.....						
Nebraska.....			1,117			
New Hampshire.....						
Fifth New Jersey.....						129.1
First New York.....						
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	7,289.3	4,893.6	12,440.6	13,083.1	11,914.5	1,690.7
Tenth Ohio.....						
Eleventh Ohio.....				113.9	43.6	
Eighteenth Ohio.....	2,063.9	2,050.8		10,784.7	16,785.7	9,198.6
First Pennsylvania.....	6,155.7	10,784.8	15,753.9	16,785.7	9,198.6	1,551.3
Ninth Pennsylvania.....	2,227.6	3,105.8	2,829.1	2,947.1		
Twelfth Pennsylvania.....		1,402.9	178.4	505.7	922	2,078.5
Twenty-third Pennsylvania.....	36,528.4	64,245.6	58,974	62,416.9	54,861.8	12,970.5
South Carolina.....						
Second Tennessee.....	192.2	283.6	140.9	1,057.2	3,220.5	1,728.3
Fifth Tennessee.....	46.2	44.5	44.1	44.5		
Fourth Texas.....	184.4	45.2	90.7	46.9		
Second Virginia.....	662.5	46.6	375.1	322.8	183.4	
Sixth Virginia.....						
Washington.....		2,588.8	218.3	2,560.2		
West Virginia.....	785.2	6,426	4,792.5	1,866.2	650.3	
First Wisconsin.....						
Total.....	552,110.6	865,710.9	1,018,610.2	901,380.8	347,952.1	51,987.3
GENERAL BONDED WAREHOUSES.						
First California.....	9,935.6	3,352.2	10,355.6	14,470.1	2,187.8	
Colorado.....	1,912.7	2,435.7	289.9	1,201.5		
Hawaii.....						
Second Kentucky.....		1,192.8	2,295.4	1,817.3		
Fifth Kentucky.....	688.1	729	919.2	1,332.7	2,437.2	
Sixth Missouri.....	945.8					
Twenty-third Pennsylvania.....						
Total.....	13,488.2	7,769.7	13,860.1	18,821.6	4,605	
Grand total.....	565,598.8	873,480.6	1,032,470.3	920,202.4	352,557.1	51,987.3

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Aug., 1898.	Sept., 1898.	Oct., 1898.	Nov., 1898.	Dec., 1898.	Jan., 1899.
DISTILLERY WAREHOUSES.						
Alabama.....						
Arkansas.....						
First California.....						
Colorado.....						
Connecticut.....						
Florida.....						
Georgia.....	97.3	484.9		49.9		
First Illinois.....						
Fifth Illinois.....	2,292	764.3		563.6	4,214.6	4,706.1
Eighth Illinois.....		182.7				86.7
Thirteenth Illinois.....						
Sixth Indiana.....			2,272.9	739.9	1,480	3,046.1
Seventh Indiana.....						
Kansas.....		47.1	632.7	694.4	497	548.4
Second Kentucky.....			537.4	6,478.2	40,931.4	
Fifth Kentucky.....	4,885.2	15,169.5	10,452.3	14,316.5	44,718.5	158,962.1
Sixth Kentucky.....			45.4	4,564.5	18,321.8	34,499.9
Seventh Kentucky.....				8,212.6	78,030.2	225,064.2
Eighth Kentucky.....				6,983.3	179,930.6	260,207.2
Louisiana.....						
Maryland.....		1,589.7	14,087	34,726.7	70,265.3	46,147
Third Massachusetts.....		317.1			1,222.3	1,026
First Michigan.....						
First Missouri.....	25				576.3	
Sixth Missouri.....		72	71	188	102	
Montana.....						
Nebraska.....						
New Hampshire.....						
Fifth New Jersey.....	431.2	647.8	870	566.9	2,133.3	2,840.3
First New York.....						
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....					48.4	
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	632.3	270.4	2,130.1	14,267.7	5,969.5	13,363
Tenth Ohio.....						
Eleventh Ohio.....				93.3	564.4	799.9
Eighteenth Ohio.....				316.6	2,196.6	2,330.1
First Pennsylvania.....				192.6	819.7	15,820.1
Ninth Pennsylvania.....					341	16,426
Twelfth Pennsylvania.....					341	12,126.1
Twenty-third Pennsylvania.....					341	2,163.4
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....						
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....						
Washington.....						
West Virginia.....						
First Wisconsin.....						
Total.....	34,251.7	50,794.7	75,688.6	194,870.4	557,211.7	936,730.3
GENERAL BONDED WAREHOUSES.						
First California.....	43.8				8,876	16,428
Colorado.....					1,347.1	3,262.2
Hawaii.....					196	
Second Kentucky.....						
Fifth Kentucky.....		133.3			10,040.9	2,679.9
Sixth Missouri.....						
Twenty-third Pennsylvania.....						321.9
Total.....	43.8	133.3			20,510	22,692
Grand total.....	34,295.5	50,928	75,688.6	194,870.4	577,721.7	959,422.3

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Feb., 1899.	Mar., 1899.	Apr., 1899.	May, 1899.	June, 1899.	July, 1899.
DISTILLERY WAREHOUSES.						
Alabama						
Arkansas						
First California						
Colorado						
Connecticut						
Florida						
Georgia	183.1	44.7		225.7		
First Illinois					5,145	2,679.1
Fifth Illinois	10,179.2	20,543.7	31,286.2	6,822.5	8,330.8	172.8
Eighth Illinois			1,280.5	4,033.6		
Thirteenth Illinois						
Sixth Indiana	1,269.4	2,584	14,432.3	14,897.7	11,193.1	3,641.4
Seventh Indiana				2,042.8	1,586.6	5,767.2
Kansas	338.8		136.4			
Second Kentucky	51,935.3	90,437.6	115,267.1	198,632.4	234,722.4	28,293.8
Fifth Kentucky	220,974.7	586,661.3	577,556.3	845,882.6	535,194.2	81,560
Sixth Kentucky	50,136.4	178,922.8	172,343.8	140,993.3	92,206.3	11,609.4
Seventh Kentucky	261,132.8	318,733.1	297,151.3	363,786.8	207,793	105,291.7
Eighth Kentucky	324,761.7	527,665.7	615,017.5	642,633.1	336,303.6	12,726.7
Louisiana						
Maryland	50,903	68,447.2	106,102.9	152,694.7	52,867.4	9,283.3
Third Massachusetts	140	2,007.7	557.9	451.9	2,314.6	315.2
First Michigan						
First Missouri						
Sixth Missouri			275.4	1,887.4	998.8	409.3
Montana				427	47	
Nebraska						
New Hampshire						
Fifth New Jersey	1,007.6	44	3,546.6	6,930.6	7,140	798.2
First New York						
Fourteenth New York			687			865.1
Twenty-first New York						
Twenty-eighth New York				1,478.8		
Fourth North Carolina						
Fifth North Carolina						
First Ohio	26,149.8	28,877	52,617.7	55,860.6	41,843.2	5,828.2
Tenth Ohio						4,331.1
Eleventh Ohio	1,890.3	3,189.9	6,737.7	8,173.1	5,059.9	473.1
Eighteenth Ohio	2,849	2,774.6	2,338	1,152.6	1,063	
First Pennsylvania	20,042.6	25,852.6	26,519.8	36,801.3	20,464.4	11,525.5
Ninth Pennsylvania	1,015.4	28,406.7	23,613.9	26,035.1	689.9	1,222.8
Twelfth Pennsylvania	49.8	277.9	2,206.6	2,635		
Twenty-third Pennsylvania	191,881	197,811.5	283,220.1	319,101.1	202,981.6	20,908.3
South Carolina					104.9	
Second Tennessee					416.9	
Fifth Tennessee	533.5	621.8	5,214	12,772.6	6,674.1	9,389.8
Fourth Texas	132.2	112.1	129			
Second Virginia	73.1		115.4	288.7	216.8	
Sixth Virginia	232.1	1,633.9	1,227	663.4	993.8	1,119.7
Washington						
West Virginia	5,314.9	16,462.5	24,470.4	26,578.9		
First Wisconsin		475.3		322.3	1,986.2	
Total	1,223,185.7	2,102,587.6	2,364,050.8	2,873,655.6	1,778,661.6	318,211.7
GENERAL BONDED WAREHOUSES.						
First California	6,368.7	20,699.4	19,386	39,455.2	6,199.4	2,791.8
Colorado	1,702.1	4,770	1,431.2	6,212.9	861.4	
Hawaii					458.7	
Second Kentucky	7,680.2	2,435.1	4,652.7	3,468.9		
Fifth Kentucky	550.9	34,342.1	24,225.5	33,219	23,092.8	4,479.5
Sixth Missouri	428.1	5,673.2	630.7	3,749.7	2,727.7	2,227.2
Twenty-third Pennsylvania		922.2	90.6	474.6	45.3	
Total	16,730	68,842	50,416.7	86,580.3	33,385.3	9,498.5
Grand total	1,239,915.7	2,171,429.6	2,414,467.5	2,960,235.9	1,812,046.9	327,710.2

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Aug., 1899.	Sept., 1899.	Oct., 1899.	Nov., 1899.	Dec., 1899.	Jan., 1900.
DISTILLERY WAREHOUSES.						
Alabama						
Arkansas						
First California			815.4			
Colorado						1,230.3
Connecticut						
Florida					412	
Georgia	488.7					
First Illinois	7,027.1	29,045.2	13,563.2			
Fifth Illinois		44.2	494.2	8,907.9	5,327	15,348.9
Eighth Illinois				4,215.4	164.4	8,339.4
Thirteenth Illinois						
Sixth Indiana	7,097.6		5,544.8	4,344.8	18,342	20,163
Seventh Indiana			275.6	231.4	667.8	15,005.9
Kansas			138	70.5	356.6	843.9
Second Kentucky			43,630.2	70,620.9	105,307.1	85,507
Fifth Kentucky	3,044.7		45,452.3	276,243.6	502,467.3	514,994.2
Sixth Kentucky				12,744.7	50,433.1	61,533.4
Seventh Kentucky	18,914.3			37,406.3	285,909.5	413,042.9
Eighth Kentucky	13,326.4	12,908.7	9,180.6	3,276.7	61,411.9	146,001.8
Louisiana						
Maryland	923.9	32,989.8	78,822.8	164,732.5	220,066.8	183,180.8
Third Massachusetts	1,535.5	278.3	466.7	271.1	3,903.4	1,701.7
First Michigan						
First Missouri						
Sixth Missouri	542			167.5	416.8	282.4
Montana	1,455	1,679.5	1,775.5	703	1,147	
Nebraska					9,404.8	1,529.1
New Hampshire				140		
Fifth New Jersey	7,964.7	2,411.4	8,861.5	1,116.3		
First New York						
Fourteenth New York						
Twenty-first New York					3,543.8	235.1
Twenty-eighth New York					44	
Fourth North Carolina						
Fifth North Carolina						
First Ohio	9,035.1	9,849.9	3,657.3	20,114.7	71,901.1	48,703.6
Tenth Ohio						
Eleventh Ohio				2,665.6	12,446.5	5,399.8
Eighteenth Ohio			2,359.5	3,324.1	2,734.2	3,233.4
First Pennsylvania	7,762.5	3,424.1	23,258.8	32,393.4	40,704.1	40,949.9
Ninth Pennsylvania	1,377.9	594.3	69.9	6,121.8	15,698.5	17,468
Twelfth Pennsylvania		3,017.2	1,344	2,473.7	4,593.8	3,453.2
Twenty-third Pennsylvania	14,304.6	36,630.1	213,872.1	356,487.2	402,218.1	473,280.9
South Carolina						
Second Tennessee						
Fifth Tennessee	1,995.5	1,194.4	11,731.4	17,547.2	23,370.1	10,324.5
Fourth Texas				24.4	231.5	287.8
Second Virginia	60.6				40.3	242.5
Sixth Virginia	1,819	2,134	1,590.2	1,778.7	3,299.7	2,402.3
Washington						
West Virginia		10,215.7	16,634.9	10,909.9	19,880	23,127.7
First Wisconsin	387.6			224		93.9
Total	102,002.7	146,416.8	484,918.9	1,039,257.3	1,806,503.2	2,067,897.3
GENERAL BONDED WAREHOUSES.						
First California			1,458.5	6,479.3	17,757.3	2,735.3
Colorado				569	516.8	4,294.5
Hawaii						691.3
Second Kentucky			4,232.5	2,302.3	15,800.1	12,188
Fifth Kentucky	2,132.6	16,621.8	19,441.9	9,921.7	14,279.1	6,867.8
Sixth Missouri	43.7		1,273.4	91.5	1,517.1	8,662.9
Twenty-third Pennsylvania				43.6	3,499.2	296.7
Total	2,198.3	10,621.8	26,408.3	19,467.4	53,429.6	80,703.5
Grand total	104,261	157,038.6	511,327.2	1,058,724.7	1,919,932.8	2,128,600.8

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Feb., 1900.	Mar., 1900.	Apr., 1900.	May, 1900.	June, 1900.	July, 1900.
DISTILLERY WAREHOUSES.						
Alabama					144.6	133.9
Arkansas					317.7	1,374.6
First California		47.8		471.4		
Colorado						
Connecticut			135.4			
Florida						97.1
Georgia		276.4			1,596.8	98.3
First Illinois						
Fifth Illinois	36,127.7	8,414.3	16,008.9	120,350	152,497.6	33,680.3
Eighth Illinois	4,155.6	8,232.5	1,324.4			45.1
Thirteenth Illinois						46.3
Sixth Indiana	20,833.5	12,752.6	6,292.6	12,292.9	21,946	12,242
Seventh Indiana	2,308.4	5,131	494.8	997	1,176.7	
Kansas	47.4		89.3	148,855.4	69,072.3	7,275.9
Second Kentucky	120,590.7	174,822.2	120,632.8	1,486,350.1	573,542.4	175,453.7
Fifth Kentucky	627,063.9	861,753.9	1,212,791.7	201,241.6	172,186.4	10,436.8
Sixth Kentucky	162,431.5	184,218.6	208,501.8	449,968.2	94,577.8	18,300.8
Seventh Kentucky	404,435.6	497,864.9	532,363.4	536,207.9	144,907.2	12,592.7
Eighth Kentucky	286,542	461,310.1	513,593.7			
Louisiana						
Maryland	188,621.2	208,863.7	294,960.2	328,203.3	118,580.7	15,530.2
Third Massachusetts	511.9	2,399.2	983.6			861.2
First Michigan				2,277.6	2,509.9	
First Missouri			2,422.1	11,042.9	2,566.1	48.5
Sixth Missouri	658.7	5,530.6				
Montana						
Nebraska						
New Hampshire		1,038	827.3	1,185.1	743.9	
Fifth New Jersey						
First New York					11,532.1	2,595.2
Fourteenth New York					243.3	
Twenty-first New York					1,101.1	
Twenty-eighth New York	2,092.7	2,888.2	1,734.8			
Fourth North Carolina						
Fifth North Carolina						
First Ohio	99,869.9	94,764.7	66,111.7	119,236.9	54,264.4	19,902.2
Tenth Ohio		62.5	50.3	39,983.8	29,208.1	
Eleventh Ohio	3,835.7	4,454.2	1,231.2	1,779.2		
Eighteenth Ohio	3,066.5	4,277	5,029	4,348.4	3,781.1	
First Pennsylvania	51,643.6	73,460.3	64,759.8	77,800.7	36,336.9	14,941
Ninth Pennsylvania	15,365.2	28,789.6	21,458.2	12,750.1	211.4	187.1
Twelfth Pennsylvania	851.8	713.8	2,758	1,937.1	280.1	
Twenty-third Pennsylvania	477,933.5	567,308.5	565,683.3	562,260.3	157,008.3	60,384.6
South Carolina						
Second Tennessee		2,304.3	2,942.7	4,070.5	4,589.5	
Fifth Tennessee	12,724.1	25,357.7	24,333.8	32,139.1	6,649.2	5,795.9
Fourth Texas	46	248.3				
Second Virginia	222.6	167.0				
Sixth Virginia	3,046.5	4,088.2	4,790.7	14,236.4	3,075.8	1,559.4
Washington						
West Virginia	26,515.3	27,456.1	23,991.2	35,750.9	2,782.6	
First Wisconsin	468.8	7,443	3,753.8		13,672.7	4,005.5
Total	2,552,015.3	3,336,459.2	3,702,323.1	4,207,723.3	1,679,628.9	403,088.3
GENERAL BONDED WAREHOUSES.						
First California	4,732.4	29,649.2	25,850.8	16,740	3,525.9	
Colorado	890.8	3,362.4	4,385.5	277.2	92.2	
Hawaii		1,694				
Second Kentucky	16,044.4	18,861.8	12,337.1	9,071	5,615	
Fifth Kentucky		96.5		5,960		
Sixth Missouri	344.4	3,074.4	1,894.1	4,501.5		
Twenty-third Pennsylvania				1,184.6		
Total	22,012	56,738.3	44,467.5	37,734.3	9,233.1	
Grand total	2,574,027.3	3,393,197.5	3,746,790.6	4,245,457.6	1,688,862	403,088.3

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Aug., 1900.	Sept., 1900.	Oct., 1900.	Nov., 1900.	Dec., 1900.	Jan., 1901.
DISTILLERY WAREHOUSES.						
Alabama						53.8
Arkansas						
First California	1,366.2	668				
Colorado						
Connecticut	181.8	1,102.7	316.7		278.7	145.8
Florida	229.8	372.5	238.5	90	1,027.5	1,121.5
Georgia		338.5	245.2	1,344.1		464.9
First Illinois				762.6		1,601.7
Fifth Illinois	53,484.1		1,657.3	5,997.9	38,544.3	5,557.2
Eighth Illinois	434.2	2,272	1,199.6	45,100.8	466	776.5
Thirteenth Illinois						134.7
Sixth Indiana			39,206.8	28,356.9	27,066.8	40,905.5
Seventh Indiana	2,496.3	5,220.5	4,372.7	192.8	352.5	520.6
Kansas						602.3
Second Kentucky				4,459.7	71,054.5	145,837.1
Fifth Kentucky			11,206.3	181,997.1	572,399.9	903,219.2
Sixth Kentucky				14,360.8	49,389.1	166,177.1
Seventh Kentucky		1,244.6	11,038.8	11,193.5	149,788.5	385,201.5
Eighth Kentucky	5,352.4		10,425.8	18,351.9	127,461.9	261,715
Louisiana		83.5				49.7
Maryland	7,684.4	40,112.9	214,447.4	335,198.2	420,191.3	471,242.3
Third Massachusetts	5,233.3			5,632.5	5,770.3	4,967.6
First Michigan						
First Missouri			403.1	281.4	670.9	268.3
Sixth Missouri			545.6	95.4	144.1	1,529.2
Montana						
Nebraska				4,652.2	9,373.3	6,254.4
New Hampshire					1,197.2	792.7
Fifth New Jersey						
First New York						
Fourteenth New York				3,362	1,107.8	17,519.2
Twenty-first New York						6,366.8
Twenty-eighth New York						
Fourth North Carolina				21.3		27.8
Fifth North Carolina						177.9
First Ohio	9,825.9	7,495.6	1,799.1	48,897	125,086.8	212,994.8
Tenth Ohio				38,272.2	11,185.9	22,443.6
Eleventh Ohio						915.1
Eighteenth Ohio				1,293.2	2,395.4	3,377.8
First Pennsylvania				6,776.6	43,303.8	82,128.5
Ninth Pennsylvania	179.7		487.8	1,701.8	28,644.3	35,534.2
Twelfth Pennsylvania				2,839.2	2,581	4,487.2
Twenty-third Pennsylvania	23,385.3	28,671.4	486,052.4	716,303.8	774,822.8	760,087.4
South Carolina						
Second Tennessee				3,833.8	3,946.8	2,990
Fifth Tennessee	5,416.2	1,728.8		6,891	5,656.8	5,070.9
Fourth Texas					136.2	
Second Virginia						113.9
Sixth Virginia	146.2	404.4	2,001.8	4,187.7	4,727.1	12,872.4
Washington						
West Virginia				12,038.6	28,156.9	29,951.7
First Wisconsin				2,753	29,816.8	30,246.8
Total	110,415.8	113,064.6	874,279	1,625,534.9	2,609,814.6	3,644,372.6
GENERAL BONDED WAREHOUSES.						
First California				1,189.4	3,350	6,980.3
Colorado				447.3	181.2	96.6
Hawaii						
Second Kentucky						
Fifth Kentucky		1,506.8	27,645.3		26,593.7	21,830.4
Sixth Missouri						
Twenty-third Pennsylvania						
Total		1,506.8	27,645.3	1,636.7	30,124.9	28,907.3
Grand total	110,415.8	114,571.4	901,924.3	1,627,171.6	2,639,939.5	3,673,279.9

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Feb., 1901.	Mar., 1901.	Apr., 1901.	May, 1901.	June, 1901.	July, 1901.
DISTILLERY WAREHOUSES.						
Alabama.....				160.9	572.2	
Arkansas.....	354.5	3,082.4	4,340.9	4,252.1	3,701.6	2,598.3
First California.....						
Colorado.....						
Connecticut.....		134.8				1,578.4
Florida.....						
Georgia.....			880.7	558.4	1,660.9	
First Illinois.....	6,065.9	6,614.8	3,528.9			
Fifth Illinois.....	7,789.9	130,019.5	109,848	246,221.5	141,583.4	111,952.2
Eighth Illinois.....	10,001.7	20,067	114,653.9	77,620.6	47,758.7	13,952.9
Thirteenth Illinois.....	135.9	482.6	629	2,434.9	193.3	
Sixth Indiana.....	19,642.6	49,371.7	50,804	55,017.4	57,898.9	32,589.1
Seventh Indiana.....	158	9,066.8	142.9	62,919.7	55,702.2	3,595.5
Kansas.....	1,395.3	2,200.2	1,119.9	76.1	24.7	
Second Kentucky.....	323,778.9	508,194.5	482,329	311,709.2	98,142.5	31,979.9
Fifth Kentucky.....	1,580,798.9	2,288,268.9	2,741,768.3	2,771,458.7	1,353,611.3	269,846.2
Sixth Kentucky.....	267,416.9	402,146.1	564,532.4	763,320.6	482,255.9	6,244.8
Seventh Kentucky.....	762,280.1	1,067,304.5	886,784.3	816,548.4	403,994.2	43,740.4
Eighth Kentucky.....	574,913.7	840,915	948,471.6	947,829.1	270,111	54,841
Louisiana.....		96.6	45.5	8,776.6	793	227.9
Maryland.....	450,320.1	509,795.4	554,400.8	578,254.5	220,775	70,917
Third Massachusetts.....	15,811.2	7,889.1	2,842.2	3,984	3,736.5	239.5
First Michigan.....		252.2		3,163.5	2,130	
Sixth Missouri.....	3,798.3	10,046.5	12,016.1	17,442.3	4,344.2	680.9
Montana.....					5,516.5	
Nebraska.....	9,453.6	3,781.3				
New Hampshire.....	1,122.1	1,092.4	1,087.9			
Fifth New Jersey.....						
First New York.....						
Fourteenth New York.....	4,747.2	8,941.1	3,206.6	2,309.2	15,862.8	25,462.8
Twenty-first New York.....	23,881	22,665	60,489.1	88,804	25,023.9	6,460.8
Twenty-eighth New York.....						
Fourth North Carolina.....		99.2		135.1		
Fifth North Carolina.....	147.3	185.6	51.3	51		
First Ohio.....	195,896.8	230,090.5	169,002.3	169,371.6	150,141.5	44,437.1
Tenth Ohio.....	45,519.3	45,088.4	47,158.8	49,002.4	44,526.2	8,715.4
Eleventh Ohio.....	2,319.9	1,498.8	1,452.4	7,213.7	16,195.9	368.2
Eighteenth Ohio.....	5,011.2	4,506.8	5,421.9	5,070.2	2,783.1	514.8
First Pennsylvania.....	127,408.2	146,349.6	133,011.4	94,315.6	48,941	185.1
Ninth Pennsylvania.....	58,780.4	59,555.9	60,315.4	67,406.1	56,443.2	9,373
Twelfth Pennsylvania.....	7,243.9	3,638.2	8,016.1	4,456.8	186.9	798.3
Twenty-third Pennsylvania.....	691,336.2	771,717.2	810,602	800,653	418,751.9	116,842.2
South Carolina.....						
Second Tennessee.....	3,293.1	4,063	4,786.7	5,970.7	3,935.2	4,306.7
Fifth Tennessee.....	18,848.6	37,669	47,454.1	38,766.5	23,572.3	17,105.9
Fourth Texas.....					92.1	47.8
Second Virginia.....					121.2	
Sixth Virginia.....	16,688.8	17,825.3	13,877	4,615.8	2,778.5	3,503.7
Washington.....		134.1	48.3	107.4		
West Virginia.....	27,896.8	31,212.3	31,883.4	35,389.2		
First Wisconsin.....	1,688.9	1,534.4	4,946.5	5,995.1	30,101.9	30,812.1
Total.....	5,260,996.5	7,247,596.7	7,881,899.6	8,051,425.3	3,993,463.6	913,917.9
GENERAL BONDED WAREHOUSES.						
First California.....	9,142.5	7,611.2	20,527.2	16,749.6	7,867.8	3,937.9
Colorado.....		344.5	626.4	186.8		
Hawaii.....						
Second Kentucky.....	48	2,355.8	11,074.8	15,195.2	35,451.8	26,196
Fifth Kentucky.....		13,750.6	15,404.5	15,567.8	13,075.2	8,585.4
Sixth Missouri.....	94.4		7,738.1	8,547.6		
Twenty-third Pennsylvania.....						
Total.....	9,284.9	24,062.1	55,370.5	56,247	56,394.8	38,719.3
Grand total.....	5,270,281.4	7,271,658.8	7,937,270.1	8,107,672.3	4,049,858.4	952,637.2

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Aug., 1901.	Sept., 1901.	Oct., 1901.	Nov., 1901.	Dec., 1901.	Jan., 1902.
DISTILLERY WAREHOUSES.						
Alabama.....				102.1	50.1	
Arkansas.....	913.6	869.9	410.3	50.2	1,670.9	1,195.9
First California.....						
Colorado.....					45.2	1,187.7
Connecticut.....						
Florida.....						
Georgia.....			565.8	1,990.6		470.7
First Illinois.....						3,359.2
Fifth Illinois.....	14	1,125.6	51.3	7,876.4	129,881.7	15,622.2
Eighth Illinois.....	86.8	284.6	9,355.1	18,213	19,212.9	
Thirteenth Illinois.....						
Sixth Indiana.....	29,422.2	30,265.8	44,386.8	32,484	95,117.8	57,593.5
Seventh Indiana.....	4,130.2	137.2	97.2	3,911.6	45	44,633.1
Kansas.....						385.5
Second Kentucky.....	41,170.3	11,538.2	1,036.8		65,463.7	164,162.2
Fifth Kentucky.....	7,792.1	61,176.9	45,500.6	307,152	950,098.5	1,938,552.9
Sixth Kentucky.....	821	88.2		55,305.5	230,935.3	490,883.6
Seventh Kentucky.....			2,749.7	58,807.1	128,983.3	453,643.7
Eighth Kentucky.....	2,590.9	5,483.8	12,621.8	12,148.2	116,780.7	300,420.3
Louisiana.....			83.6	4,748.4	89.2	1,663.3
Maryland.....	20,209.2	38,632.6	385,135.3	585,082.9	599,173.3	614,491.4
Third Massachusetts.....		1,028.7	4,922	9,894.1	25,334	18,511.4
First Michigan.....						
First Missouri.....				40.4	687.3	584.5
Sixth Missouri.....		509.2	1,287.9	754.3	1,243.3	1,495.7
Montana.....						
Nebraska.....		1,307.5		9,799.1	20,259.2	26,335.5
New Hampshire.....						653.1
Fifth New Jersey.....						
First New York.....						
Fourteenth New York.....	7,549	2,914.3	1,825.6	12,713.4	17,850.1	25,815.5
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						96.7
Fifth North Carolina.....						325
First Ohio.....	31,164	27,342.9	27,621.1	112,663.2	224,054.6	244,610.5
Tenth Ohio.....				34,498.9	49,021.6	57,800.8
Eleventh Ohio.....				1,961.3	1,334.7	1,480.4
Eighteenth Ohio.....				4,845.5	5,626	5,106.6
First Pennsylvania.....		15,658.6	70,401.4	102,486.5	114,890.3	167,899
Ninth Pennsylvania.....	10,171	23,128.6	48,028.8	59,296.5	65,990.3	68,241.3
Twelfth Pennsylvania.....	756.1	4,407.8	8,027.5	11,110.4	9,081.8	4,977.2
Twenty-third Pennsylvania.....	60,512.1	98,215.9	603,940.3	776,048.6	879,036.3	832,348.1
South Carolina.....						
Second Tennessee.....	5,231.5	143.1	4,118.1	3,410.1	4,445.9	8,676.4
Fifth Tennessee.....	23,441.7	19,452.9	14,723.7	13,308.9	18,424.3	23,267.8
Fourth Texas.....					44.3	89.8
Second Virginia.....						
Sixth Virginia.....			5,173	5,183.9	4,013.3	5,269.5
Washington.....	926.5	2,612.5	186.1	635.8	454.9	429.6
West Virginia.....			31,318.5	47,617.4	47,874.3	31,949.6
First Wisconsin.....	10,982.7		1,018.9	7,083.8	1,514.9	3,830.1
Total.....	257,884.9	331,894.3	1,333,653.5	2,302,038.5	3,832,428.1	5,623,223.7
GENERAL BONDED WAREHOUSES.						
First California.....	494.3		142.3	199.3		4,082.6
Colorado.....				194.6	191.6	
Hawaii.....						420.8
Second Kentucky.....						
Fifth Kentucky.....						
Sixth Missouri.....					1,103.6	7,968.9
Twenty-third Pennsylvania.....						
Total.....	493.3		142.3	393.9	1,295.2	12,472.3
Grand total.....	258,379.2	331,894.3	1,333,795.8	2,302,427.4	3,833,723.3	5,635,696

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Feb., 1902.	Mar., 1902.	Apr., 1902.	May, 1902.	June, 1902.	July, 1902.
DISTILLERY WAREHOUSES.						
Alabama.....	1,220.5		3,017	5,890.4	4,084	
Arkansas.....	689.4	240.9		717.5		
First California.....			380.3			
Colorado.....			24.4			
Connecticut.....	933.6	741.7	465.5	179.2	2,297.9	2,076
Florida.....						
Georgia.....	467.8	2,139.9	2,337.5	1,915.8	187.8	281.3
First Illinois.....	6,313.3	6,421.9	6,707.2	3,467.7		
Fifth Illinois.....	52,331	106,615.9	119,395.5	290,374.1	85,362.7	75,653.9
Eighth Illinois.....		12,730.6		22,473	170.9	914.4
Thirteenth Illinois.....			515.8			
Sixth Indiana.....	78,556.5	44,464.9	71,878.2	50,492.6	38,190.6	24,606.6
Seventh Indiana.....	52,249.7	644.2	1,737.8	673.2	34,127.8	7,147.1
Kansas.....	424.8	532.2	547.9	516.4		
Second Kentucky.....	163,945.8	210,811.1	300,009.4	296,062.3	183,692.4	57,171.3
Fifth Kentucky.....	2,104,338.7	2,419,254.8	2,180,286.5	1,746,941.2	320,745.9	9,799.2
Sixth Kentucky.....	517,476.4	609,635.3	586,558.3	515,619.3	28,101.3	228.1
Seventh Kentucky.....	676,988.8	793,563	937,052.5	585,833.7	108,241.8	37,229.4
Eighth Kentucky.....	881,018.8	546,786.2	561,459.2	525,578.5	255,000.7	53,281.3
Louisiana.....	1,373.8	148.5	87.8	1,876.5	6,817.6	11,685.9
Maryland.....	607,612.2	684,334.9	719,755.7	673,711	210,310.5	23,338.3
Third Massachusetts.....	33,076	49,705.4	23,457.7	51,661.8	62,650	11,941.1
First Michigan.....						
First Missouri.....	565.3	607.3	665.1	3,893.6	3,625	322.3
Sixth Missouri.....	9,018.7	9,068.7	19,711.3	19,034.9	14,548.2	
Montana.....						
Nebraska.....	43,670.6	42,429.8	41,248.3	9,076.5	143.2	
New Hampshire.....		416.5	1,935			
Fifth New Jersey.....						
First New York.....						
Fourteenth New York.....	22,420.7	20,287.8	46,189	19,875.6	34,536.7	32,700.4
Twenty-first New York.....	25,367.6	43,350.4		8,924.5	10,666.9	
Twenty-eighth New York.....			651.7	2,561.8	2,518.7	2,636.9
Fourth North Carolina.....	65.5	46.8	136.4	341.4	139.8	398.7
Fifth North Carolina.....	379.9	40				150.8
First Ohio.....	236,357.9	251,462.5	276,715.1	285,805.9	190,846.5	46,629.3
Tenth Ohio.....	52,578.5	57,091.9	50,125.4	49,009.2	11,091.5	
Eleventh Ohio.....	2,378	2,513.2	2,888.2	2,237.2	1,169.7	
Eighteenth Ohio.....	8,857.8	8,267.7	9,884.9	9,675.8	4,223.7	267
First Pennsylvania.....	154,230.7	166,520.3	161,973.3	122,305.5	37,755.9	
Ninth Pennsylvania.....	63,408.3	68,504.8	60,125.4	56,281.6	28,817.8	13,901.1
Twelfth Pennsylvania.....	5,275.6	7,716.5	10,939.8	8,235.1	8,715.1	8,288.4
Twenty-third Pennsylvania.....	781,627.2	861,344.1	880,422.2	881,585.3	428,054.9	137,472.7
South Carolina.....				9,336.7	12,506.5	
Second Tennessee.....	4,114.6	7,589.3	4,614.7	8,683.8	2,659	7,726.2
Fifth Tennessee.....	32,495.6	42,580.3	45,618.2	54,054.8	50,379.6	44,620.9
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....	6,209.4	5,936.6	5,282.6	6,096.7	3,262.9	1,136.3
Washington.....	404.9	232.2	468.9			
West Virginia.....	28,472.4	31,129.6	38,760.6	39,420.4		
First Wisconsin.....	5,856.6	12,710.1	26,697.4	19,334.8	5,462.7	36,223.9
Total.....	6,162,772.9	7,128,989.6	7,200,737.7	6,389,755.3	2,190,946.2	647,828.8
GENERAL BONDED WAREHOUSES.						
First California.....		5,573.1	3,627.2	6,114.8	3,140.9	1,807.7
Colorado.....		486.4	91.2	181.1	467.5	221.9
Hawaii.....						
Second Kentucky.....			93.3			
Fifth Kentucky.....	728.4	18,662.6	32,919.4	26,149.1	21,780.8	114.8
Sixth Missouri.....	688.1	5,833	2,960.3			
Twenty-third Pennsylvania.....				909.8		
Total.....	1,416.5	30,555.1	39,691.4	33,354.8	25,389.2	2,144.4
Grand total.....	6,164,189.4	7,159,544.7	7,240,429.1	6,423,110.1	2,216,335.4	649,973.2

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Aug., 1902.	Sept., 1902.	Oct., 1902.	Nov., 1902.	Dec., 1902.	Jan., 1903.
DISTILLERY WAREHOUSES.						
Alabama.....			1,634.6	488	202.3	4,616.9
Arkansas.....			187.2	560.1	727.3	1,395.6
First California.....	709.7	5,739.4	3,903.9	23,851.4	28,969.5	7,476.7
Colorado.....			59		162	
Connecticut.....	3,952.0	2,426.8	1,244.6	92.8	2,563.3	2,182.7
Florida.....						
Georgia.....	287.5	379.8	141	90.9	1,641.7	3,639.1
First Illinois.....						
Fifth Illinois.....	43,516.1	24,084.1	43,968.3	54,283	335,670.5	161,778.4
Eighth Illinois.....	169.2	348.1	27,985	11,712.5	29,956.2	173,233.6
Thirteenth Illinois.....						
Sixth Indiana.....	20,798.7	21,920	24,882.9	51,402	92,166.4	131,610.5
Seventh Indiana.....		87.9	184.5	1,862.6	1,930.8	665.2
Kansas.....			275	850.6	626.9	625.6
Second Kentucky.....				33,624	155,110.7	376,312.3
Fifth Kentucky.....	84.5		147,599.9	366,222.4	1,338,353.7	2,388,374.5
Sixth Kentucky.....	685.3	740.4	1,928.4	40,890.1	262,275.2	431,835
Seventh Kentucky.....				31,030.2	225,794.1	589,693.5
Eighth Kentucky.....		21	186.7	8,408.4	164,698.6	732,330.8
Louisiana.....	12,949.4	2,224.1	51.5	697.2	7,031.6	14,979.7
Maryland.....	11,615.2	22,636.9	261,593.1	488,266.4	611,298.6	669,144.2
Third Massachusetts.....	10,440.7	21,962.6	74,374.2	33,867.6	77,573.9	48,603.5
First Michigan.....					40,499	78,029.3
First Missouri.....				874.2	1,452	3,789.2
Sixth Missouri.....		633.7	2,296.3	3,765.7	12,309.1	14,344.6
Montana.....						
Nebraska.....				48.7	19,640.6	32,259.3
New Hampshire.....						
Fifth New Jersey.....						175.3
First New York.....						
Fourteenth New York.....	65,511.9	15,580.5	31,501.7	256.8	4,464.3	22,697.2
Twenty-first New York.....				665.1	9,926.7	85,080.9
Twenty-eighth New York.....	909	927.9	956.1	2,117.3	2,835.1	2,783.7
Fourth North Carolina.....			896.8	2,022.6	2,264.2	1,659.9
Fifth North Carolina.....	122.1	139.5	231.7	169.5	1,541.2	3,453
First Ohio.....	32,417.7		36,789.3	98,807.9	297,459.9	303,871.7
Tenth Ohio.....				48,192.9	58,993.3	60,739.3
Eleventh Ohio.....				517.4	2,394.6	6,536.9
Eighteenth Ohio.....		923.6	1,308.2	5,998.1	11,066.1	11,633.5
First Pennsylvania.....				72,906.8	144,665.7	186,787.2
Ninth Pennsylvania.....	3,587.2	18,417.9	49,382.9	52,510.8	51,157.6	56,451.6
Twelfth Pennsylvania.....	9,739	10,332.5	6,837.5	8,176.8	13,044.3	12,497.7
Twenty-third Pennsylvania.....	55,087.4	129,657.6	502,596.4	684,184.5	831,811.5	862,582.8
South Carolina.....						48,096
Second Tennessee.....	3,656.8	688.2	442.7	5,765.4	6,465.1	10,219.5
Fifth Tennessee.....	27,324.9	23,185.2	30,679.2	36,529.5	37,203.9	51,857.6
Fourth Texas.....					9.6	
Second Virginia.....					182.4	95.6
Sixth Virginia.....	2,710.3	2,445.1	6,574	9,536.4	11,838.6	9,360.4
Washington.....						
West Virginia.....	44.4		26,197.9	29,905.4	32,404.4	32,885.1
First Wisconsin.....	18,273.6	3,588.7	2,488.3	26,407.4	39,525.3	22,306
Total.....	324,593.2	310,175.5	1,364,805.5	2,280,910.7	4,971,122.7	7,669,824.9
GENERAL BONDED WAREHOUSES.						
First California.....	1,249.1		435.2	879.3		3,597
Colorado.....	902.4	462.3				
Hawaii.....						
Second Kentucky.....						
Fifth Kentucky.....			403.2	133	49.8	1,025.2
Sixth Missouri.....						
Twenty-third Pennsylvania.....						
Total.....	2,151.5	462.3	838.4	1,012.3	49.8	4,622.2
Grand total.....	326,744.7	310,637.8	1,365,643.9	2,281,923	4,971,172.5	7,674,447.1

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1903—Continued.

[Quantities in taxable gallons.]

Districts.	Feb., 1903.	Mar., 1903.	Apr., 1903.	May, 1903.	June, 1903.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama.....	6,169.1	2,940.8	7,022.9	9,263	7,500.4	54,989
Arkansas.....	3,161.5	3,725.6	2,793.6	5,130.2	5,789.6	51,506.7
First California.....	1,068.6	822.1	1,245.5	2,331.4	4,587.7	85,647.3
Colorado.....				50.6		296
Connecticut.....	1,806.1	4,452.8	4,479.1	6,648.5	9,724.7	52,595.4
Florida.....						3,176.9
Georgia.....	6,412.6	7,472.7	9,561	11,077.2	9,759.1	72,263.6
First Illinois.....	6,183.1	6,313	6,416.3	6,471.5	1,644.1	150,385.4
Fifth Illinois.....	174,060.9	269,651.9	244,857.4	165,136	711,784.6	4,463,482
Eighth Illinois.....	90,363	2,293.7	32,278	154,886	510,445.1	1,488,037.9
Thirteenth Illinois.....			1,200.6	1,665.4	8,553	17,235.5
Sixth Indiana.....	113,822.5	172,684.4	175,856.1	157,638.4	158,761.9	2,398,151.5
Seventh Indiana.....	2,169.5	5,929.7	8,294.2	16,963.8	206,534.6	578,823.1
Kansas.....	2,662.6	3,722.4	4,066.3	4,068.9	144.1	31,207.7
Second Kentucky.....	407,129.2	466,643	483,772.8	455,437.5	278,926.4	8,108,637.4
Fifth Kentucky.....	2,572,079.1	2,827,507.1	2,492,290	2,178,867.4	1,149,627.5	52,428,145.2
Sixth Kentucky.....	629,035	812,395.7	864,011.8	839,460.3	261,926.7	12,216,843.5
Seventh Kentucky.....	895,522.5	1,275,539.4	1,194,866.1	708,264	214,985.1	19,572,921.4
Eighth Kentucky.....	876,156.7	909,607.9	761,992.8	698,743.7	180,925.8	17,777,937.8
Louisiana.....	11,199.1	77,650.2	43,932.2	109,430.2	91,550.4	410,921.5
Maryland.....	639,298.7	664,137.1	688,093	557,401.3	286,444	16,770,815.1
Third Massachusetts.....	75,437.6	80,292.8	74,233	95,268.5	128,112.9	1,106,306.3
First Michigan.....	118,900	12,526.7		7,349.2	5,650	249,955
First Missouri.....	3,041.2	2,022	5,890.5	7,349.2	5,650	69,660.4
Sixth Missouri.....	13,952	19,452.7	27,151.7	27,393.1	20,744.3	312,753.6
Montana.....						7,617
Nebraska.....	83,073.6	102,737.9	123,678.4	202,000.8	176,945	992,632.5
New Hampshire.....						12,181.2
Fifth New Jersey.....			3,740.8	30,930.9	209,593.3	51,508.9
Fourteenth New York.....	27,185.4	19,326.5	28,025.8	33,378.5	72,895.8	244,527.4
Twenty-first New York.....	5,063.6		25,572.1	4,596.3	4,784.9	661,649
Twenty-eighth New York.....	2,452.6	345				463,085
Fourth North Carolina.....	5,972	8,988.7	9,092.1	11,511.5	13,460.3	64,351.1
First North Carolina.....	4,032.9	16,921.3	17,470.2	20,424.8	22,317	96,165.5
Tenth Ohio.....	281,952.4	329,152.4	412,824.5	471,617.9	477,096.3	7,060,892.9
Eleventh Ohio.....	54,752.5	49,736.7	49,144.8	49,144.8	9,961.7	1,139,508.4
Eighth Ohio.....	4,830.5	3,807.6	2,923.3	3,619.7	1,210.4	138,494
First Pennsylvania.....	10,676.8	11,984.5	13,496.1	2,924.8	783.1	239,350.7
Ninth Pennsylvania.....	171,387	199,827	148,705.1	192,555.7	26,630.3	4,248,579
Twelfth Pennsylvania.....	52,332.8	66,768.1	93,290.6	76,485.3	46,795.8	1,814,296.6
Twenty-third Pennsylvania.....	9,076.2	6,900	7,746.9	11,669.7	8,266.6	273,754.8
South Carolina.....	795,528.1	905,895.5	940,336.7	927,861.6	656,987.4	27,062,045.5
Second Tennessee.....	15,084.7	44,264.8	71,281.6	41,995.6	3,647.3	246,318.1
Fifth Tennessee.....	10,741.3	13,733.8	14,397	15,035.1	19,308.1	213,412.3
Fourth Texas.....	43,937.3	49,289.1	52,134.5	47,144.1	45,349	1,296,916.4
Second Virginia.....	145.3	579.4	748.8	569	896.8	4,328.7
Sixth Virginia.....	9,910.2	19,161.1	20,943.9	13,996.1	13,411.2	5,769.2
Washington.....						313,054.3
West Virginia.....	40,550.3	47,131.2	46,774.1	39,132	50.8	3,343.6
First Wisconsin.....	81,235.2	57,593.9	33,557.7	28,896.8	78,621	1,150,313.9
Total.....	8,313,258.4	9,590,561.7	9,250,781.8	8,374,437.1	6,143,134.1	186,901,713.2
GENERAL BONDED WAREHOUSES.						
First California.....		2,333.4		1,286.9		426,224.2
Colorado.....						48,756.8
Hawaii.....		1,176.1				4,636.9
Second Kentucky.....				613.1		221,143.2
Fifth Kentucky.....	295.6		913.4	5,630.7	20,450.2	655,474.5
Sixth Missouri.....						84,642.8
Twenty-third Pennsylvania.....						8,186.5
Total.....	295.6	3,509.5	913.4	7,530.7	20,450.2	1,449,064.9
Grand total.....	8,313,554	9,594,071.2	9,251,695.2	8,381,967.8	6,163,584.3	188,350,778.1

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JULY 1, 1902.

BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

Districts.	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	33,069.2	724,674.8
Fourth California.....	288,414		1,003.6	6,178.5	275,596.1
Connecticut.....		5,613.2	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	2,904.3		47,258.2
Fifth Kentucky.....	6,265.4	114,650.7	31,293.5	1,061.7	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
First 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

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

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, 1903.

[Quantities in taxable gallons.]

Districts in which produced.	Grape.	Apple.	Peach.	Other.	Aggregate.
Produced during the year:					
Arkansas.....		25,337			25,337
First California.....	1,552,236.8	937.5	61,024.9	76,246.9	1,690,446.1
Fourth California.....	410,392		8,946	11,438.2	430,776.2
Connecticut.....		6,723.8			6,723.8
Seventh Indiana.....		47,870.5			47,870.5
Kansas.....		444.9			444.9
Second Kentucky.....		20,985.2			20,985.2
Fifth Kentucky.....		52,898.9			52,898.9
Maryland.....		5,970.2	11,986.1		17,956.3
First Missouri.....	3,527.3	139.7			3,667
Sixth Missouri.....		288.7			288.7
First New Jersey.....		16,912.4			16,912.4
Fifth New Jersey.....	666.5	24,232.4		31	24,929.9
First New York.....	999.1			459.6	1,458.7
Second New York.....	1.8				1.8
Fourteenth New York.....		17,435.1			17,435.1
Twenty-first New York.....		17,698.8			17,698.8
Twenty-eighth New York.....	7,391.8	30,385.1		36.3	37,811.2
Tenth Ohio.....	89,631.1	3,305.4	5,950.7	401.5	99,288.7
First Pennsylvania.....		2,370.4		88.9	2,459.3
Fifth Tennessee.....		5,707.5			5,707.5
Sixth Virginia.....	406	565		26.5	1,057.5
Total produced.....	2,065,312.4	278,206.5	87,907.7	88,728.9	2,520,155.5
In transit July 1, 1902:					
First California.....	81.1				81.1
Total to be accounted for.....	2,065,393.5	278,206.5	87,907.7	88,728.9	2,520,236.6

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.	Grape.	Apple.	Peach.	Other.
Produced during the year:					
Arkansas	16,520.2				
First California		1,193,210.1	937.5	46,408.4	65,848.5
Fourth California		143,565.3		6,552.8	574.1
Connecticut					
Seventh Indiana					
Kansas					
Second Kentucky					
Fifth 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					
Tenth Ohio					
First Pennsylvania					
Fifth Tennessee					
Sixth Virginia					
Total produced	16,520.2	1,336,775.4	937.5	52,961.2	66,422.6

Districts in which produced.	Districts in which deposited in special bonded warehouses.						
	Fourth California.			Connecticut.	First Illinois.	Kansas.	
	Grape.	Peach.	Other.	Apple.	Grape.	Grape.	Apple.
Produced during the year:							
Arkansas					69,757.1	3,380.1	
First California							
Fourth California	222,564.9	1,311.9	8,536.9	6,723.8			
Connecticut							
Seventh Indiana							444.9
Kansas							
Second Kentucky							
Fifth 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							
Tenth Ohio							
First Pennsylvania							
Fifth Tennessee							
Sixth Virginia							
Total	222,564.9	1,311.9	8,536.9	6,723.8	69,757.1	3,380.1	444.9

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 Kentucky.	Fifth Kentucky.		Maryland.		First Missouri.		
	Apple.	Grape.	Apple.	Peach.	Apple.	Peach.	Grape.	Apple.
Produced during the year:								
Arkansas			8,816.8					
First California		3,434.4		6,040.9				
Fourth California								
Connecticut								
Seventh Indiana	8,092.2		39,778.3					
Kansas								
Second Kentucky	19,390		1,595.2					
Fifth Kentucky	3,789.6		49,109.3					
Maryland					5,970.2	11,986.1		
First Missouri							3,527.3	139.7
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								
Tenth Ohio								
First Pennsylvania					2,113.4			
Fifth Tennessee								
Sixth Virginia								
Total produced	31,271.8	3,434.4	99,299.6	6,040.9	8,083.6	11,986.1	3,527.3	139.7

Districts in which produced.	Districts in which deposited in special bonded warehouses.				
	Sixth Missouri.	Second New York.			
	Apple.	Grape.	Apple.	Peach.	Other.
Produced during the year:					
Arkansas					
First California		194,914.8		8,575.6	10,398.4
Fourth California		38,663.1		1,081.3	2,327.2
Connecticut					
Seventh Indiana					
Kansas					
Second Kentucky					
Fifth Kentucky					
Maryland					
First Missouri					
Sixth Missouri	288.7				
First New Jersey			7,545.8		
Fifth New Jersey		666.5	15,924.7		31
First New York		999.1			459.6
Second New York		1.8			
Fourteenth New York			17,002.3		
Twenty-first New York				505.3	
Twenty-eighth New York					
Tenth Ohio					
First Pennsylvania					
Fifth Tennessee					
Sixth Virginia					
Total produced	288.7	235,245.3	40,978.1	9,656.9	13,216.2

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 warehouse.						
	Twenty-eighth New York.			Tenth Ohio.			
	Grape.	Apple.	Other.	Grape.	Apple.	Peach.	Other.
Produced during the year:							
Arkansas.....							
First California.....	87,540.3						
Fourth California.....							
Connecticut.....							
Seventh Indiana.....							
Kansas.....							
Second Kentucky.....							
Fifth 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.....		17,407					
Twenty-eighth New York.....	7,391.8	29,877.8	36.3				
Tenth Ohio.....				89,631.1	3,305.4	5,950.7	401.5
First Pennsylvania.....							
Fifth Tennessee.....							
Sixth Virginia.....							
Total produced.....	94,932.1	47,284.8	36.3	89,631.1	3,305.4	5,950.7	401.5

Districts in which produced.	Districts in which deposited in special bonded warehouse.					
	First Pennsylvania.		Fifth Tennessee.	Sixth Virginia.		
	Apple.	Other.	Apple.	Grape.	Apple.	Other.
Produced during the year:						
Arkansas.....						
First California.....						
Fourth California.....						
Connecticut.....						
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....						
Fifth Kentucky.....						
Maryland.....						
First Missouri.....						
Sixth Missouri.....						
First New Jersey.....	9,366.6					
Fifth New Jersey.....	8,307.7					
First New York.....						
Second New York.....						
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Tenth Ohio.....						
First Pennsylvania.....	257	88.9				
Fifth Tennessee.....			3,707.5			
Sixth Virginia.....				466	565	26.5
Total produced.....	17,931.3	88.9	3,707.5	466	565	26.5

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.....		25,337			25,337
First California.....	1,552,236.8	937.5	61,024.9	76,246.9	1,680,446.1
Fourth California.....	404,793.3		8,946	11,438.2	425,177.5
Connecticut.....		6,723.8			6,723.8
Seventh Indiana.....		47,870.5			47,870.5
Kansas.....		444.9			444.9
Second Kentucky.....		20,985.2			20,985.2
Fifth Kentucky.....		52,898.9			52,898.9
Maryland.....		5,970.2	11,986.1		17,956.3
First Missouri.....	3,527.3	139.7			3,667
Sixth Missouri.....		288.7			288.7
First New Jersey.....		16,912.4			16,912.4
Fifth New Jersey.....	666.5	24,232.4		31	24,929.9
First New York.....	999.1			459.6	1,458.7
Second New York.....	1.8				1.8
Fourteenth New York.....		17,002.3			17,002.3
Twenty-first New York.....		17,407			17,407
Twenty-eighth New York.....	7,391.8	30,383.1		86.3	37,811.2
Tenth Ohio.....	89,631.1	3,305.4	5,950.7	401.5	99,288.7
First Pennsylvania.....		2,370.4		88.9	2,459.3
Fifth Tennessee.....		3,707.5			3,707.5
Sixth Virginia.....	466	565		26.5	1,057.5
Total produced.....	2,059,713.7	277,481.9	87,907.7	88,728.9	2,513,832.2
In transit June 30, 1903:					
Fourth California.....	5,598.7				5,598.7
Fourteenth New York.....		432.8			432.8
Twenty-first New York.....		291.8			291.8
Tax paid:					
First California.....	81.1				81.1
Total.....	2,065,393.5	278,206.5	87,907.7	88,728.9	2,520,236.6

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, 1903.

[Quantities in taxable gallons.]

Districts.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		7,298.6	430.2		7,728.8
First California.....	391,529.2	1,242.6	6,254.7	11,554.6	410,581.1
Fourth California.....	56,715.1		285.5	1,134.2	58,134.8
Connecticut.....		4,405.1			4,405.1
First Illinois.....	101,524	59		1,282	102,865
Kansas.....	2,818.9	44.5			2,863.4
Second Kentucky.....		19,937.5	826.5		20,764
Fifth Kentucky.....		100,616.4	13,198	157.7	120,402.7
Maryland.....		12,579.6	19,003.5		31,583.1
First Missouri.....	3,926.7	251.6	67.7		4,246
Sixth Missouri.....	1,277.8	2,441	595.8	89.5	4,405.1
Second New York.....	284,147	31,564.1	7,687.2	8,611.9	322,010.2
Twenty-eighth New York.....	5,238	16,788.6			22,026.6
First Ohio.....	1,521.6				1,521.6
Tenth Ohio.....	67,528.5	2,116	5,597.5		75,242
First Pennsylvania.....		4,270			4,270
Fifth Tennessee.....		9,895.5	43.5		9,939
Sixth Virginia.....	666.2	368.3		45.4	1,079.9
Total.....	923,419.6	213,872.4	53,901.1	22,875.3	1,214,068.4
Total for year ended June 30, 1902.....	841,043.1	199,886.7	41,156	14,632.3	1,086,718.1

DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

QUANTITY OF EACH KIND OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Districts.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		569.5	27.6		597.1
First California	19,299.6	47.3	215.6	426.6	19,989.1
Fourth California	3,989		20.8	12.2	3,972
Connecticut		281.6			281.6
First Illinois	5,928.5	5.3		92.9	6,026.7
Kansas	206.9	3.5			210.4
Second Kentucky		1,404.4	52.6		1,457
Fifth Kentucky	415.3	4,835.6	803	16.7	6,070.6
Maryland		1,177.7	1,270.7		2,448.4
First Missouri	351.4	41.1	5.3		397.8
Sixth Missouri	84.7	203.2	43.7	5	336.6
Second New York	19,337	2,187.4	424.5	323.2	22,272.1
Twenty-eighth New York	610.2	931.4			1,541.6
First Ohio	113.5				113.5
Tenth Ohio	1,727.5	57.5	352.9		2,137.9
First Pennsylvania		58.3			58.3
Fifth Tennessee		680.5	5.5		686
Sixth Virginia	48.6	53.9		3.1	105.6
Total	52,062.2	12,538.2	3,222.2	879.7	68,702.3
Total for fiscal year ended June 30, 1902	50,680.2	11,105.4	2,016.1	531.2	64,332.9

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

Districts.	Grape.	Total.
First California	6,122.9	6,122.9
Fourth California	46.5	46.5
Second New York	227.9	227.9
Total	6,397.3	6,397.3

2. BY FOREIGN COUNTRIES AND KINDS.

Countries to which exported.	Grape.	Total.
Canada	45.1	45.1
Costa Rica	47.4	47.4
England	344.8	344.8
Germany	5,402.6	5,402.6
Mexico	425.1	425.1
Norway	27.5	27.5
Philippine Islands	104.8	104.8
Total	6,397.3	6,397.3

TRANSFER OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

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, 1903.

[Quantities in taxable gallons.]

Districts from which removed.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
First California	118,933.1		19,128.7	5,741.1	143,802.9
Fourth California	71,139.3			2,273.1	73,432.4
Second New York	3,842				3,842
Twenty-eighth New York	578.1				578.1
Total	194,512.5		19,128.7	8,014.2	221,655.4
In transit July 1, 1902:					
First California	6,545.2				6,545.2
Fourth California	2,001.1	54.5	376.5		2,432.1
Total to be accounted for	203,058.8	54.5	19,505.2	8,014.2	230,632.7

Districts to which removed.

Districts from which removed.	First California.			First Illinois.		Fifth Kentucky.
	Grape.	Apple.	Peach.	Grape.	Other kinds.	Grape.
First California				34,561.5	642.1	4,480.1
Fourth California	6,222.9	54.5	376.5	6,720.9	958.9	279.6
Second New York				3,842		
Twenty-eighth New York						
Total	6,222.9	54.5	376.5	45,124.4	1,601	4,759.6

Districts to which removed.

Districts from which removed.	First Missouri.	Sixth Missouri.	Second New York.			Twenty-eighth New York.
	Grape.	Grape.	Grape.	Peach.	Other kinds.	Grape.
First California	1,480.4	2,408.7	61,110.2	18,630.1	4,044.5	7,596.2
Fourth California			54,914.4		1,314.2	
Second New York						
Twenty-eighth New York			578.1			
Total	1,480.4	2,408.7	116,602.7	18,630.1	5,358.7	7,596.2

Total by kinds.

Districts from which removed.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
First California	111,637.1		18,630.1	4,686.6	134,953.8
Fourth California	68,137.7	54.5	376.5	2,273.1	70,841.8
Second New York	3,842				3,842
Twenty-eighth New York	578.1				578.1
Total	184,194.9	54.5	19,006.6	6,959.7	210,215.7
In transit June 30, 1903:					
First California	13,841.2		498.6	1,054.5	15,394.3
Fourth California	5,022.7				5,022.7
Total accounted for	203,058.8	54.5	19,505.2	8,014.2	230,632.7

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1903.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

Districts.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas		80,636.2	823		81,459.2
First California	1,040,046.2	1,595.2	45,491.1	81,769.5	1,168,902
Fourth California	354,606.1		2,009.2	11,295.9	367,911.2
Connecticut		7,050.3	258.9		7,309.2
First Illinois	187,902	637.8	148.4	2,431.2	141,119.4
Kansas	6,895.3	1,095	52		8,042.3
Second Kentucky		54,283.8	2,025.2		56,309
Fifth Kentucky	7,517.5	108,504.3	23,423.4	827.3	140,272.5
Maryland	164	13,140.9	33,415		46,719.9
First Missouri	5,289.3	977.4	243.9		6,510.6
Sixth Missouri	2,101.3	2,058.5	349.5		4,509.3
Second New York	465,440.9	48,235.5	35,535.1	20,758.5	567,990
Twenty-eighth New York	29,772.6	49,834.3		196	79,802.9
First Ohio	100.4				100.4
Tenth Ohio	70,461.7	5,542.2	30,569.3	1,130.4	107,703.6
First Pennsylvania		13,603		88.9	13,691.9
Fifth Tennessee		7,516.9	143.5		7,660.4
Sixth Virginia	871	471.5		26.5	1,369
Total	2,121,168.3	345,202.8	172,487.5	118,524.2	2,757,382.8

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, 1903:

Bonded warehouse.	Quantity in each warehouse.
District of Arkansas: R. G. Macon, Bentonville, Benton County	81,459.2
First district of California: No. 1, Bode & Haslett, Battery street, San Francisco	243,774.1
No. 2, S. M. Bernard, Los Angeles	29,360.2
No. 3, H. R. West, Stockton, San Joaquin County	5,536.9
No. 4, I. A. Cooper, near Shorb Station, Los Angeles County	17,087.3
No. 5, Snyder & Foss Warehouse Co., San Jose, Santa Clara County	32,103
No. 6, Overland Freight Transfer Co., San Francisco	577,966.9
No. 7, Fresno Warehouse Co., Calawn, Fresno County	268,073.6
Total	1,168,902
Fourth district of California: No. 1, T. J. Clunie, Sacramento	108,586.6
No. 2, L. W. Burris, Santa Rosa, Sonoma County	50,256.5
No. 3, H. J. Lewelling, St. Helena, Sonoma County	19,007.6
No. 4, Mary C. Tivnen, Sonoma, Sonoma County	13,738.4
No. 5, H. B. Shakelford, Vina, Tehama County	121,894
No. 6, A. E. Hatt, sr., Napa City, Napa County	54,368.1
Total	367,911.2
District of Connecticut: No. 1, Wm. Hassett, Wallingford, New Haven County	7,309.2
First district of Illinois: No. 1, Sibley Warehouse and Storage Co., North Clark street, between Chicago River and North Water street, Chicago	141,119.4
District of Kansas: No. 1, Wm. D. Stewart, No. 311 Commercial street, Atchison	8,042.3
Second district of Kentucky: No. 2, the Daviess County Public Warehouse Co., Owensboro	56,309
Fifth district of Kentucky: No. 1, Louisville Public Warehouse Co., Louisville	140,272.5
District of Maryland: No. 1, Baltimore and Ohio R. R. Co., No. 4, Belt's wharf, Fell street, between South Ann and South Wolfe streets, Baltimore	42,194.2
No. 2, W. J. Thoroughgood, Georgetown, Del	4,525.7
Total	46,719.9

Bonded warehouse.	Quantity in each warehouse.
First district of Missouri: No. 2, Stone Hill Transit and Warehouse Co., Hermann	6,310.6
Sixth district of Missouri: No. 1, Belt Line Storage and Warehouse Co., Nos. 2042 and 2044 Walnut street, Kansas City	4,509.3
Second district of New York: No. 1, F. C. Linde Co., Nos. 490-492 Greenwich street, New York City	667,990
Twenty-eighth district of New York: No. 1, Rochester Carting Co., Rochester	60,454.4
No. 2, W. S. Drew, Rheims, Steuben County	19,348.5
Total	79,802.9
First district of Ohio: No. 1, The Export Storage Co., Cincinnati	100.4
Tenth district of Ohio: No. 1, The Sandusky Warehouse Co., Sandusky, Erie County	197,703.6
First district of Pennsylvania: No. 1, Philip Godley, No. 23 Queen street, Philadelphia	13,691.9
Fifth district of Tennessee: No. 1, J. R. Jones, McMinnville, Warren County	4,298
No. 2, J. W. Montgomery, Double Springs, Putnam County	3,315
No. 3, H. McCoy, Tullahoma, Coffee County	47.4
Total	7,660.4
Sixth district of Virginia: No. 1, S. Kaufman, Charlottesville, Albemarle County	1,369
Total, all districts	2,757,382.8

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Brandy.	Quantity.
Dr.	Taxable gallons.
Withdrawn for export, proof of landing not received prior to July 1, 1902	2,887.4
Not actually in warehouse July 1, 1902, claimed to have been lost by casualty, etc.	38.3
In transit July 1, 1902, from other districts, not yet received at second district	8,977.3
Withdrawn to fortify wines, still unused July 1, 1902	688.5
Actually remaining in warehouses July 1, 1902	2,077,254.1
Deposited in special bonded warehouses during the year:	
Brandy received from distillers in same district	1,794,625.7
Brandy received from distillers in other districts	719,206.5
Brandy received from special bonded warehouses in other districts	210,215.7
Total	4,813,893.5
Cr.	
Withdrawn from special bonded warehouses, tax paid	1,214,068.4
Loss allowed on account of leakage or evaporation in special bonded warehouses	68,702.3
Withdrawn for use of the United States	289.1
Expensed and accounted for	3,245.5
Tax paid on brandy heretofore reported lost by casualties	11.7
Deposited in manufacturing warehouses	988.8
Deposited in second special bonded warehouses in other districts	210,215.7
Withdrawn for export and unaccounted for June 30, 1903	6,039.2
Lost by casualties, etc., and unaccounted for June 30, 1903	34.6
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1903	20,417
Grape brandy used in the fortification of wine	332,098.1
Tax paid on brandy heretofore reported withdrawn to fortify wine	215.5
Brandy withdrawn to fortify wine and unaccounted for June 30, 1903	184.8
Remaining in special bonded warehouses June 30, 1903	2,757,382.8
Total	4,813,893.5

STATEMENT OF REMOVALS IN BOND FROM BRANDY DISTILLERIES FOR DEPOSIT IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Dr.					
Balance in transit to warehouses in other districts July 1, 1902.....	81.1				81.1
Removals during the year for deposit in district of production.....	1,516,793	137,237	65,657.1	74,938.6	1,794,625.7
Removals during the year for deposit in other districts.....	548,519.4	140,969.5	22,250.6	13,790.3	725,529.8
Total.....	2,065,393.5	278,206.5	87,907.7	88,728.9	2,520,236.6
Cr.					
Receipts in warehouse in district of production.....	1,516,793	137,237	65,657.1	74,938.6	1,794,625.7
Receipts in warehouse in other districts.....	542,920.7	140,244.9	22,250.6	13,790.3	719,206.5
Balance in transit to warehouses in other districts.....	5,598.7	724.6			6,323.3
Tax paid on brandy lost in transit to warehouses in other districts.....	81.1				81.1
Total.....	2,065,393.5	278,206.5	87,907.7	88,728.9	2,520,236.6

DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Dr.					
Balance in warehouse July 1, 1902.....	1,586,746.3	294,077.8	141,825.2	54,604.8	2,077,254.1
Received in warehouses from distilleries in same district.....	1,516,793	137,237	65,657.1	74,938.6	1,794,625.7
Received in warehouses from distilleries in other districts.....	542,920.7	140,244.9	22,250.6	13,790.3	719,206.5
Received from special bonded warehouses in other districts.....	184,194.9	54.5	19,006.6	6,959.7	210,215.7
Returned to special bonded warehouses, withdrawn to fortify wine.....	373				373
Total.....	3,881,027.9	571,614.2	248,739.5	150,293.4	4,801,675
Cr.					
Withdrawn from special bonded warehouse, tax paid.....	923,419.6	213,872.4	53,901.1	22,875.3	1,214,068.4
Leakage or evaporation in warehouse.....	52,062.2	12,538.2	3,222.2	879.7	68,702.3
Withdrawn for use of the United States.....	289.1				289.1
Withdrawn for export.....	6,397.3				6,397.3
Reported lost by casualties, etc.....	7.2	.8			8
Withdrawn for transfer to manufacturing warehouses.....	988.8				988.8
Withdrawn for transfer to special bonded warehouses in other districts.....	194,512.5		19,128.7	8,014.2	221,655.4
Withdrawn to fortify wine.....	532,182.9				532,182.9
Remaining in special bonded warehouses and in transit June 30, 1903.....	2,121,168.3	345,202.8	172,487.5	118,524.2	2,757,382.8
Total.....	3,881,027.9	571,614.2	248,739.5	150,293.4	4,801,675

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, 1902, was 2,408,310.2 taxable gallons. The quantity of brandy used and of each kind of wine fortified during the year ended June 30, 1903, in each district, is shown in the following table:

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

Kind.	First California.		Fourth California.		First Missouri.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Angelica.....	652,680.76	708,945.24	99,232.58	118,293.58		
Muscatel.....	1,450,994.90	1,701,780.57	33,523.09	40,171.97		
Port.....	3,516,639.67	4,100,464.46	910,943.41	1,070,639.31	3,404.12	3,973.92
Sherry.....	6,119,769.98	7,117,613.54	957,426.96	1,116,257.98	1,013.60	1,192.44
Tokay.....	21,651.91	25,580.42				
Total.....	11,761,737.22	13,714,384.23	2,001,126.04	2,345,362.84	4,417.72	5,166.36
Kind.	First New Jersey.		Fifth New Jersey.		New Mexico.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Port.....	3,640	4,151	5,605	6,678.50	474.37	591.41
Sweet Catawba.....	1,680	1,918				
Total.....	5,320	6,069	5,605	6,678.50	474.37	591.41
Kind.	Twenty-eighth New York.		Fourth North Carolina.		Aggregate.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Angelica.....					751,913.344	887,238.82
Muscatel.....					1,484,517.99	1,741,952.54
Port.....	202,078.39	232,788.06			4,642,784.96	5,419,287.55
Scuppernon.....			339,500.00	361,100.00	339,500.00	361,100.00
Sherry.....					7,078,210.54	8,235,063.96
Sweet Catawba.....	183,560.33	213,807.13			185,240.33	215,725.18
Tokay.....	35,974.66	41,911.62			57,626.57	67,492.04
Total.....	421,613.43	488,507.75	339,500.00	361,100.00	14,539,793.78	16,927,860.09

GRAPE BRANDY USED.

District.	Taxable gallons.
First California.....	3,430,838.9
Fourth California.....	581,027.5
First Missouri.....	1,331.8
First New Jersey.....	749
Fifth New Jersey.....	1,730
New Mexico.....	138.9
Twenty-eighth New York.....	117,084.2
Fourth North Carolina.....	37,465
Total.....	4,170,365.3

EXPORT OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The quantity of manufactured tobacco removed in bond for export, free of tax, at the rates imposed by the act of March 2, 1901, remaining unaccounted for at the close of the fiscal year ended June 30, 1902,

and the quantity actually exported and tax paid or returned to factory during the fiscal year ended June 30, 1903, are shown in the subjoined statement:

Districts.	Quantity unaccounted for July 1, 1902.	Quantity actually exported during the year.	Tax paid.	Quantity unaccounted for June 30, 1903.
	Pounds.	Pounds.	Pounds.	Pounds.
Fifth Kentucky.....	7,614	7,614		
Louisiana.....	681	681		
Maryland.....	15,445	15,445		
First Michigan.....	296	200	96	
First Missouri.....	23,616	23,616		
Fifth New Jersey.....	107,573½	107,573½		
Second New York.....	5,745	5,745		
Third New York.....	30,208	30,208		
Twenty-eighth New York.....	37,070	37,070		
Fourth North Carolina.....	3,725	3,725		
Twenty-third Pennsylvania.....	200	100	100	
Second Virginia.....	484,753½	467,249½	17,504	
Sixth Virginia.....	50,336	43,296	7,040	
First Wisconsin.....	200	200		
Total.....	767,463	742,723	24,740	

α Returned to factory.

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

The number of cigars and cigarettes removed in bond for export, free of tax, at the rates imposed by the act of March 2, 1901, remaining unaccounted for at the close of the fiscal year ended June 30, 1902, and the number actually exported and tax paid during the year, and the number unaccounted for June 30, 1903, are shown in the subjoined statement:

Districts.	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 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.....	52,000			1,850,000
Total.....	141,104	788,000	1,500	13,492,500
CR.				
Exported during the year:				
First California.....				25,000
Maryland.....	36,000	8,000		
Second New York.....	45,100	780,000	1,500	9,342,500
Twenty-eighth New York.....				2,275,000
Second Virginia.....	52,000			1,850,000
Total.....	133,100	788,000	1,500	13,492,500
Tax paid during the year:				
First Ohio.....	3,004			
Unaccounted for June 30, 1903:				
Florida.....	5,000			
Grand total.....	141,104	788,000	1,500	13,492,500

EXPORT OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The quantity of manufactured tobacco removed from the place of manufacture in bond, free of tax, subject to the rates imposed by the act of April 12, 1902, to take effect July 1, 1902, during the fiscal year, also the quantity actually exported during the year, and the quantity unaccounted for at the close of the fiscal year ended June 30, 1903, are shown in the subjoined statement.

Districts.	Quantity removed for export during the year ended June 30, 1903.	Quantity actually exported during the year ended June 30, 1903.	Tax paid.	Quantity unaccounted for June 30, 1903.
	Pounds.	Pounds.	Pounds.	Pounds.
Eighth Illinois.....	1,088	1,088		
Fifth Kentucky.....	14,571	12,195		2,376
Louisiana.....	42,915½	41,908½		1,007
Maryland.....	443,313½	427,363½		15,950
Third Massachusetts.....	190	180		60
First Michigan.....	1,486	1,990		96
First Missouri.....	99,306½	73,170½		26,136
Fifth New Jersey.....	326,540½	319,428½		7,111½
First New York.....	5,286	5,286		
Second New York.....	69,762	64,742		5,020
Third New York.....	1,420,863	1,357,699		63,164
Twenty-eighth New York.....	569,415	551,465		17,950
Fourth North Carolina.....	69,745	53,220		16,525
First Ohio.....	1,466	896		570
Twenty-third Pennsylvania.....	3,065	2,625	60	380
Second Virginia.....	4,888,386½	4,671,907½	112	216,367½
Sixth Virginia.....	16,280	14,580		1,700
First Wisconsin.....	3,400	3,400		
Total.....	7,977,079½	7,602,494½	172	374,413½

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

The number of cigars and cigarettes removed from the place of manufacture in bond free of tax subject to the rates imposed by the act of April 12, 1902, to take effect July 1, 1902, during the fiscal year, also the quantity actually exported during the year, and the quantity unaccounted for June 30, 1903, are shown in the subjoined statement:

Districts.	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.....	21,000			575,000
Louisiana.....	31,000			808,000
Maryland.....	200,200	41,000		
Third Massachusetts.....				25,000
Second New York.....	27,200	3,900,000	1,800	57,250,310
Third New York.....	60,025	50,000	3,350	1,375,550
Twenty-eighth New York.....				89,997,700
First Pennsylvania.....	100,000			
Second Virginia.....	560,550	858,000		74,447,040
Sixth Virginia.....		40,000		
Total.....	999,975	4,889,000	5,150	224,478,600

Districts.	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.
Cr.				
Exported during the year:				
First California	21,000			575,000
Louisiana	31,000			808,000
Maryland	200,200	41,000		
Third Massachusetts				25,000
Second New York		3,900,000	1,800	53,961,810
Third New York	60,025	50,000	3,350	1,375,550
Twenty-eighth New York				80,577,700
First Pennsylvania	100,000			
Second Virginia	518,250	858,000		72,174,040
Sixth Virginia		35,000		
Total	930,475	4,884,000	5,150	209,497,100
Unaccounted for June 30, 1903:				
Second New York	27,200			3,288,500
Twenty-eighth New York				9,420,000
Second Virginia	42,300			2,278,000
Sixth Virginia		5,000		
Total	69,500	5,000		14,981,500
Grand total	999,975	4,889,000	5,150	224,478,600

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

	Playing cards 2 cents per package.
Removed for export and unaccounted for June 30, 1902	338,334
Removed for export during the year ended June 30, 1903	2,388,332
Total	2,726,666
Removed for export and accounted for during the year	2,312,798
Removed for export and unaccounted for, tax paid	18,178
Removed for export and unaccounted for June 30, 1903	395,690
Total	2,726,666

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, free of tax, under the provisions of section 22 of the act above named, prior to its repeal, and disposed of during the fiscal year ended June 30, 1903, and tax on such articles unaccounted for:

Districts.	Unaccounted for July 1, 1902.	Actually exported.	Tax paid.	Unaccounted for June 30, 1903.
First California	\$32.20	\$32.20		
Connecticut	44.28	44.28		
Third Massachusetts	3,204.34	1,588.49	\$11.10	\$1,604.75
Minnesota	58.05	54.00	4.05	
Fourteenth New York	46.20	46.20		
First Ohio	169.45	169.45		
Eleventh Ohio	15.75		15.75	
Total	3,570.27	1,934.62	30.90	1,604.75

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1903, BY DISTRICTS.

Districts.	Gallons.
Alabama	186
First California	5,046
Fourth California	1,681
Connecticut	9,052
First Illinois	4,092
Fifth Kentucky	5,022
Sixth Kentucky	16,492
Louisiana	7,087
First Missouri	600,625
Sixth Missouri	1,426
Fifth New Jersey	22,351
First New York	51,367
Second New York	10,602
Third New York	23,405
Fourteenth New York	21,204
Twenty-eighth New York	1,922
First Ohio	2,046
Eleventh Ohio	44,733
Oregon	51,212
Third Texas	90,055
Sixth Virginia	124
Washington	158,844
First Wisconsin	1,024,395
Total	2,152,919

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1902, TO JUNE 30, 1903, UNDER ACT OF JUNE 18, 1890.

	Gallons.
Removed for export and unaccounted for June 30, 1902	402,189
Removed for direct exportation	349,429
Removed in original packages, to be bottled for export	329,443
Removed by pipe line, to be bottled for export	1,474,047
Excess reported by bottlers	6,185
Total	2,561,293
Exported in original packages, proofs received	348,829
Exported in bottles, proofs received	1,784,034
Removed for export, unaccounted for, tax paid	4,401
Excess reported by bottlers	25,820
Removed for export, unaccounted for June 30, 1903	398,209
Total	2,561,293

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Port.	Number of claims.	Proprietary articles.	Tobacco.	Cigars and Cigarettes.	Snuff.	Distilled spirits.	Total.
Charleston	1			\$2,298.15			\$2,298.15
New York	32		\$2,147.52	9,997.53	\$1,761.17	\$236.97	14,143.19
Philadelphia	1			10.80			10.80
Port Townsend	7		416.60				416.60
San Francisco	4		53.72	15.00			68.72
Seattle	3			114.60			114.60
St. Louis	1		28.80				28.80
Total	49		2,646.64	12,436.08	1,761.17	236.97	17,080.86

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1903, INCLUSIVE.

Periods allowed.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
1863 to 1876, inclusive.					
1877	751	\$48,235.85	\$5,819.32		
1878	562	33,820.34	2,537.98		
1879	744	43,184.71	12,113.86		\$250.20
1880	872	35,153.86	22,314.02		1,094.97
1881	749	28,483.87	8,596.60	\$26.08	1,232.43
1882	909	33,695.22	5,069.36		1,406.12
1883	1,130	33,000.89	5,694.60		5,195.37
1884	1,090	16,400.34	6,053.81	82.00	5,673.96
1885	706	46.66	2,515.80		901.75
1886	800		3,582.13	1.00	601.25
1887	877		5,270.54		968.62
1888	1,222		5,584.00		703.25
1889	1,280		3,437.64		1,416.55
1890	1,540		1,829.12		1,112.50
1891	1,744		7,421.70	.80	1,184.97
1892	240		2,041.73		1,023.10
1893	192		2,049.73		1,005.30
1894	208		2,951.08		1,426.93
1895	185		820.68		686.25
1896	227		1,880.64		1,599.92
1897	117		1,669.41		10,423.73
1898	116		1,461.64		6,697.25
1899	1,242	15,598.78	5,532.89		15,642.49
1900	2,171	26,865.70	20,788.38		14,702.69
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
1903	49		2,646.64	1,761.17	12,436.08

MISCELLANEOUS DIVISION.

OLEOMARGARINE—ADULTERATED BUTTER—PROCESS OR RENOVATED BUTTER—FILLED CHEESE AND MIXED FLOUR.

The subjoined statements show operations under the act of August 2, 1886, as amended by act of May 9, 1902, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, adulterated butter, and process or renovated butter.

There was a large increase in the total number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1903, and a decrease in the total production of the two classes of this product, as defined by the act of May 9, 1902, compared with the production of previous years.

The amendatory act of May 9, 1902, which became effective July 1, 1902, abolished the tax of 2 cents per pound on oleomargarine and established two new rates of tax, namely: Oleomargarine artificially colored taxable at the rate of 10 cents per pound, and oleomargarine free from artificial coloration that causes it to look like butter of any shade of yellow at the rate of one-fourth of a cent per pound. Prior to July 1, 1902, there was no restriction as to the introduction of artificial color in oleomargarine.

The amendment to the former law concerning oleomargarine did not change the rate of special tax on manufacturers 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.

Special taxes are 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 tables show the quantity of oleomargarine taxed at the rate of 10 cents per pound and at the rate of one-fourth of a cent per pound; the quantity of process or renovated butter, in pounds, produced at the manufactories during the fiscal year ended June 30, 1903, and the quantity withdrawn therefrom during the year, also the quantity remaining in factories June 30, 1903.

No manufacturers or dealers in adulterated butter qualified as such during the fiscal year ended June 30, 1903. However, there was found on the market and seized a small quantity of this product, which was sold under section 3460 Revised Statutes, and stamps affixed. Tax was also assessed against a dealer who was engaged in the sale of a

Periods allowed.	Fermented liquors.	Distilled spirits.	Stillis.	Miscellaneous.	Total.
1863 to 1876, inclusive.					\$6,673,845.00
1877	\$760.12			\$277.11	55,092.40
1878	46.25	\$718.90			37,123.67
1879	538.69	1,426.92			57,509.38
1880	2,205.42		\$80.00	\$888.00	61,736.27
1881	1,128.38	1,161.90	220.00		40,849.26
1882	3,913.18	1,966.50	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			23,362.22
1886	28,878.21	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	10,737.00	80.00		41,304.52
1890	31,657.93	12,410.00	100.00		47,109.55
1891	31,374.51	9,177.30			49,159.28
1892	378.09	17,019.00	40.00		20,591.92
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		48,997.39
1903		236.97			17,080.86
Total					7,738,752.17

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

product held to be adulterated butter, which accounts for the collections on adulterated butter shown in one of the following tables.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT 10 CENTS PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Dr.	Pounds.
Stock on hand July 1, 1902.....	
Quantity produced during the year.....	5,710,407
Quantity withdrawn for export and returned to stock.....	1,850
	<hr/>
	5,712,257
Cr.	
Quantity withdrawn tax paid during the year.....	2,312,493
Quantity withdrawn from manufactories for export and accounted for by clearance certificates filed.....	3,122,563
Quantity withdrawn from manufactories for export and accounted for by payment of tax on account of clearance certificates not being filed.....	1,352
Quantity withdrawn from manufactories for export and accounted for by return to stock.....	1,850
Lost or destroyed in manufactories.....	1,053
Removed for export and unaccounted for June 30, 1903.....	209,204
Stock remaining in manufactories June 30, 1903.....	63,742
	<hr/>
	5,712,257

The following statements, by districts, show the quantity, in pounds, of oleomargarine taxed at the rate of 10 cents per pound, produced at manufactories, the quantity withdrawn therefrom, tax paid, for export, and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1903; also stock remaining in manufactories June 30, 1903.

JULY 1, 1902, TO JUNE 30, 1903. ^a

Districts.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories, June 30, 1903.
Colorado.....	2,700	2,700			
Connecticut ^b	2,226,697	83,107	2,164,263	21	24,306
First Illinois.....	1,268,841	1,228,690	36,254		3,897
Sixth Indiana.....	118,513	81,941	55,892		680
Kansas ^c	344,619	227,309	114,118	1,032	2,160
Fifth Kentucky.....					
Maryland ^d	19,238	19,238			
First Missouri.....	120,426	117,754			2,672
Fifth New Jersey ^e	988,762	4,230	961,982		24,400
First Ohio.....	124,624	121,894			2,730
Eleventh Ohio.....	370,007	369,277			730
Eighteenth Ohio.....	12,148	12,148			
Twenty-third Pennsylvania.....	62,355	61,095			1,260
Third Texas.....	26,610	26,610			
Fourth Texas.....	24,867	1,500	22,460		907
Total.....	{ 5,710,407 1,850 }	2,312,493	3,334,969	1,053	63,742
Grand total.....	5,712,257	2,312,493	3,334,969	1,053	63,742

^a For detailed balance sheet, see summary of operations, p. 154.
^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.
^d Including the State of Delaware and the District of Columbia. No oleomargarine was manufactured in either Maryland or Delaware.
^e There were 1,850 pounds of oleomargarine reported produced and withdrawn for export free of tax in fifth district of New Jersey, which were afterward returned to stock.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT THE RATE OF ONE-FOURTH OF A CENT PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Dr.	Pounds.
Stock on hand July 1, 1902.....	
Quantity produced during the year.....	67,573,689
Understatement of production.....	1,540
Overstatement of withdrawals.....	500
	<hr/>
	67,575,729
Cr.	
Quantity withdrawn tax paid during the year.....	66,785,796
Quantity withdrawn from manufactories for export and accounted for by clearance certificates filed.....	141,853
Understatements of withdrawals.....	1,540
Overstatements of production.....	500
Lost or destroyed in manufactories.....	46,768
Removed for export and unaccounted for by clearance certificates, June 30, 1903.....	9,840
Stock remaining in manufactories, June 30, 1903.....	589,432
	<hr/>
	67,575,729

The following statements, by districts, show the quantity in pounds, of oleomargarine taxed at the rate of one-fourth of a cent per pound, produced at manufactories, the quantity withdrawn therefrom, tax paid, for export, and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1903, also the stock remaining in manufactories June 30, 1903:

JULY 1, 1902, TO JUNE 30, 1903. ^a

Districts.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1903.
Colorado.....	58,334	58,334			
Connecticut ^b	6,760,607	6,629,208	102,750	1,368	27,281
First Illinois.....	23,155,339	23,909,478	3,440		246,421
Sixth Indiana.....	6,601,940	6,535,601		1,520	65,419
Kansas ^c	13,336,920	13,181,397	78	33,271	142,174
Fifth Kentucky.....	100,330	100,330			
Maryland ^d	292,109	292,109			
First Missouri.....	187,120	185,298			3,822
Fifth New Jersey.....	585,692		46,426		6,250
First Ohio.....	2,237,556	2,225,110			11,446
Eleventh Ohio.....	6,624,292	6,374,305			47,487
Eighteenth Ohio.....	439,788	439,788			
Twenty-third Pennsylvania.....	1,429,422	1,325,243		10,609	29,470
Third Texas.....	162,830	162,830			
Fourth Texas.....	275,419	257,767			15,662
Total.....	67,573,689	66,785,796	151,633	46,768	589,432

^a For detailed balance sheet see summary of operations, p. 155.
^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.
^d Including the State of Delaware and the District of Columbia. No oleomargarine was manufactured in either Maryland or Delaware.

RECEIPTS FROM OLEOMARGARINE.

Months.	Miscellaneous collections on product at rate of 2 cents by assessments or otherwise.	Collections at rate of 10 cents per pound.	Collections at rate of 1/2 of 1 cent per pound.	Collections on oleomargarine imported.
1902.				
July.....	\$6.82	\$2,412.60	\$14,662.58	.....
August.....	.....	1,055.20	7,755.69	\$4.55
September.....	47.00	5,726.30	11,300.44	.....
October.....	38.02	12,308.30	16,902.53	107.40
November.....	4.40	27,396.30	16,514.82	.....
December.....	6.00	43,998.20	20,920.99	.....
1903.				
January.....	.....	42,213.04	20,403.99	3.75
February.....	.....	28,517.20	16,348.80	.....
March.....	.....	31,081.60	16,960.03	.....
April.....	.....	26,763.20	14,956.23	.....
May.....	.....	10,491.30	9,070.27	.....
June.....	.....	39,979.00	5,431.11	3,171.16
Total.....	102.24	271,942.24	171,227.48	3,286.86

Months.	Special taxes.					Totals from all sources.
	Retail dealers in artificially colored product.	Wholesale dealers in artificially colored product.	Retail dealers in product not artificially colored.	Wholesale dealers in product not artificially colored.	Manufacturers.	
1902.						
July.....	\$51,626.00	\$14,280.00	\$34,675.00	\$17,763.33	\$8,850.00	\$144,296.33
August.....	5,597.00	4,020.00	7,047.00	2,266.67	1,700.00	29,446.11
September.....	2,518.00	2,460.00	5,208.15	1,183.34	500.00	29,603.23
October.....	1,420.75	952.50	9,917.75	2,116.67	.....	43,763.92
November.....	2,556.50	1,006.66	10,766.00	3,866.67	1,075.00	63,186.35
December.....	3,276.00	1,780.00	12,409.25	3,850.02	1,250.00	87,490.46
1903.						
January.....	1,020.00	855.00	6,382.00	3,691.68	.....	75,169.46
February.....	524.00	840.00	3,407.40	3,276.31	1,000.00	53,913.71
March.....	776.00	2,034.00	2,798.00	3,458.68	800.00	57,908.31
April.....	940.00	240.00	1,510.50	1,493.32	.....	45,903.25
May.....	360.00	1,070.00	485.25	799.51	525.00	22,801.33
June.....	2,424.00	1,000.00	12,493.06	15,202.52	4,200.00	83,900.85
Total.....	73,638.25	30,538.16	107,159.36	58,988.72	19,900.00	736,783.31

NUMBER OF MANUFACTURERS OF AND WHOLESALE AND RETAIL DEALERS IN OLEOMARGARINE IN EACH STATE AND TERRITORY.

States and Territories.	Manufacturers.	Wholesale dealers.	Retail dealers.	Total.
Alabama.....	.....	6	290	296
Alaska.....	.....	.....	.....	.....
Arizona.....	.....	.....	.....	.....
Arkansas.....	5	116	121	.....
California.....	1	38	39	.....
Colorado.....	1	18	711	730
Connecticut.....	.....	1	62	63
Delaware.....	.....	1	44	45
District of Columbia.....	1	6	115	122
Florida.....	.....	10	272	282
Georgia.....	.....	8	244	252
Hawaii.....	.....	2	1	3
Idaho.....	.....	.....	7	7
Illinois.....	8	28	4,897	4,933
Indiana.....	3	12	1,367	1,382
Indian Territory.....	.....	.....	258	258
Iowa.....	.....	2	215	217
Kansas.....	3	7	887	897
Kentucky.....	1	7	807	815
Louisiana.....	.....	14	353	367
Maine.....	.....	3	102	105
Maryland.....	.....	17	350	367
Massachusetts.....	.....	20	621	641
Michigan.....	.....	13	1,868	1,881
Minnesota.....	.....	23	311	334
Mississippi.....	.....	2	70	72
Missouri.....	1	22	1,761	1,784
Montana.....	.....	6	57	63
Nebraska.....	.....	4	97	101
Nevada.....	.....	.....	.....	.....
New Hampshire.....	.....	2	88	90
New Jersey.....	2	12	1,122	1,136
New Mexico.....	.....	3	72	75
New York.....	.....	.....	27	27
North Carolina.....	.....	3	137	140
North Dakota.....	.....	.....	25	25
Ohio.....	3	28	3,778	3,809
Oklahoma.....	.....	2	183	185
Oregon.....	.....	.....	3	3
Pennsylvania.....	1	21	679	701
Rhode Island.....	5	4	696	715
South Carolina.....	.....	3	123	126
South Dakota.....	.....	1	11	12
Tennessee.....	.....	7	260	267
Texas.....	2	24	377	403
Utah.....	.....	.....	1	1
Vermont.....	.....	.....	.....	.....
Virginia.....	.....	17	715	732
Washington.....	.....	2	1	3
West Virginia.....	.....	23	1,311	1,334
Wisconsin.....	.....	7	758	765
Wyoming.....	.....	1	71	72
Total.....	31	308	36,157	26,586

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[For notes to the references in this table, see p. 14.]

Districts.	Collections on oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Collections on oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, 1 of 1 cent.	Collections on oleomargarine imported from foreign countries, per pound, 15 cents.	Special taxes of—				Total.	
				Manufacturers.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from artificial coloration.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.		Wholesale dealers in oleomargarine free from artificial coloration.
Alabama					\$622.00	\$1,010.00	\$1,440.00	\$916.66	\$3,988.66
Arkansas					432.00	951.85		907.83	2,291.68
First California						54.75		116.67	171.42
Fourth California ^a						8.50			8.50
Colorado ^b	\$391.70	\$147.80		\$400.00	2,202.50	2,371.50	914.00	8,149.98	9,577.48
Connecticut ^c	5,249.14	17,433.93		2,650.00	1,366.00	2,300.75	480.00	800.01	30,279.83
Florida					288.00	1,114.00		1,900.00	3,302.00
Georgia			\$107.40		1,144.75	705.75	480.00	550.00	2,957.90
Hawaii						1.50	960.00		961.50
First Illinois	153,480.92	72,345.51	3,171.16	1,875.00	5,288.00	16,597.50	1,492.50	1,633.34	255,883.93
Fifth Illinois					262.00	1,944.50	420.00	950.00	3,576.50
Eighth Illinois					576.00	1,948.75		716.67	3,241.42
Thirteenth Illinois	36.00				708.00	1,063.25		608.33	2,415.58
Sixth Indiana	10,327.00	17,312.68		600.00	2,144.00	4,217.50	1,680.00	1,150.01	37,431.19
Seventh Indiana					716.00	1,413.50		283.33	2,412.83
Third Iowa		93.50			72.00	95.00			260.50
Fourth Iowa						444.75		316.67	761.42
Kansas ^d	24,821.32	34,490.45		1,800.00	102.00	5,769.00	160.00	1,166.67	68,309.44
Second Kentucky						185.00			185.00
Fifth Kentucky		253.23		600.00	354.00	2,925.00	480.00	1,300.02	5,912.25
Sixth Kentucky					528.00	496.25			1,024.25
Seventh Kentucky					34.00	334.00			388.00
Eighth Kentucky						84.75			84.75
Louisiana ^e					3,334.00	1,698.25	480.00	2,283.34	7,795.59
Maryland ^f	2,144.40	509.03		2,725.00	4,866.00	1,692.00	2,920.00	2,916.99	17,773.42
Massachusetts					1,338.00	2,450.21	2,140.00	1,983.34	7,911.55
First Michigan					664.00	3,830.75		783.34	5,278.09
Fourth Michigan					96.00	3,567.00	490.00	883.35	4,836.35
Minnesota					1,219.50			5,036.25	6,255.75
First Missouri	12,410.10	487.55		1,500.00	5,186.00	3,700.75	1,080.00	1,833.34	26,197.74
Sixth Missouri					164.00	2,890.25		633.35	3,687.60
Montana ^g						316.00		616.66	932.66
Nebraska					72.00	454.00		733.33	1,259.33
New Hampshire ^h					248.00	566.50	480.00	333.34	1,627.84
First New Jersey					1,648.00	864.50	480.00	249.99	3,242.49
Fifth New Jersey	527.00	1,336.33	4.55	2,280.00	13,556.00	2,645.50	1,920.00	750.00	22,989.40
New Mexico ⁱ					126.00	293.00	480.00	100.01	1,009.01
First New York						44.00			44.00
Second New York			3.75		48.00	30.00			77.75
Third New York					48.00	17.00			65.00
Fourteenth New York					48.00	22.00			70.00
Twenty-first New York									
Twenty-eighth New York					66.00	474.75		650.00	1,190.75
Fourth North Carolina					8.00	87.00			95.00
Fifth North Carolina					54.00	158.75		133.33	346.08
North and South Dakota					1,739.00	2,718.00	746.66	1,500.00	25,550.35
First Ohio	12,601.40	5,645.29		600.00	1,782.00	2,121.25	960.00	1,566.68	6,429.93
Tenth Ohio					5,420.00			516.67	62,818.10
Eleventh Ohio	36,970.76	15,090.73		600.00	4,220.00			2,152.51	15,135.28
Eighteenth Ohio	1,214.80	1,099.47		600.00	2,356.00	6,872.50	840.00	200.00	290.50
Oregon						30.50			457.99
First Pennsylvania					1,284.00	84.00	1,640.00	1,349.99	4,457.99
Ninth Pennsylvania					72.00	34.50			106.50
Twelfth Pennsylvania					658.00	176.50		216.67	1,051.17
Twenty-third Pennsylvania	6,213.70	3,550.96		1,200.00	6,728.00	1,775.25	2,680.00	850.01	22,997.92
South Carolina					394.00	501.75		850.00	1,885.75
Second Tennessee					170.00	341.50		66.67	778.17
Fifth Tennessee					542.00	886.00		1,166.68	2,594.68
Third Texas	4,786.40	577.50		1,650.00	954.00	967.25	2,220.00	3,566.66	14,701.81
Fourth Texas	405.00	853.50		250.00	312.00	640.25		1,400.00	3,860.75
Second Virginia					2,272.00	1,681.50	480.00	1,216.69	5,650.19
Sixth Virginia	464.90			600.00	536.00	1,179.05	1,140.00	1,183.34	5,103.29
Washington ^k						93.50		200.00	293.50
West Virginia					900.00	5,543.75	855.00	3,000.00	10,960.75
First Wisconsin						1,751.50		283.33	2,034.83
Second Wisconsin						1,083.75		916.67	2,000.42
Total	\$272,044.48	171,227.48	3,286.86	19,900.00	73,038.25	107,159.36	30,533.16	58,988.72	736,783.51

^a Includes \$102.24 at 2 cents per pound.

OLEOMARGARINE TAXED AT THE RATE OF 10 CENTS PER POUND. ^a

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Balance on hand Sept. 30, 1903.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1903.....	63,742				
1903.					
July.....	284,828	80,333	218,717	420	
August.....	285,581	64,940	220,846	320	
September.....	281,053	78,911	204,899		45,818
Total.....	915,204	224,184	644,462	740	45,818

^aThese figures are taken from the collectors' monthly statements of oleomargarine accounts on Form 517, for the three months ending September 30, 1903. They are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

OLEOMARGARINE TAXED AT THE RATE OF ONE-FOURTH CENT PER POUND. ^a

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Balance on hand Sept. 30, 1903.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1903.....	589,432				
1903.					
July.....	3,268,805	3,229,888	1,672	1,273	
August.....	3,502,618	3,569,085	9,600	321	
September.....	4,268,993	4,046,082	20,350	1,002	750,575
Total.....	11,039,416	10,845,055	31,622	2,596	750,575

^aThese figures are taken from the collectors' monthly statements of oleomargarine accounts on Form 516 for the three months ending September 30, 1903. They are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

COLLECTIONS FROM OLEOMARGARINE, 1903.

	July.	August.	September.	Total.
Oleomargarine, domestic, artificially colored in imitation of butter.....	\$6,899.50	\$7,334.89	\$22,128.00	\$36,362.39
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow.....	8,194.98	5,937.39	11,344.82	25,477.19
Oleomargarine imported from foreign countries.....		2,708.65		2,708.65
Manufacturers of oleomargarine (special tax).....	11,400.00		225.00	11,625.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	7,952.00	2,036.75	2,654.50	12,643.25
Retail dealers in oleomargarine free from artificial coloration (special tax).....	39,642.05	5,005.00	4,826.50	49,473.55
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	4,320.00	840.00	900.00	6,060.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....	29,100.50	4,460.64	2,550.04	36,111.18
Total.....	107,509.03	28,323.32	44,628.86	180,461.21

ADULTERATED BUTTER.

RECEIPTS FROM ADULTERATED BUTTER.

Months.	Tax paid at 10 cents a pound.	Special taxes.			Totals from all sources.
		Manufacturers.	Wholesale dealers.	Retail dealers.	
1902.					
July.....					
August.....					
September.....					
October.....					
November.....					
December.....					
1903.					
January.....					
February.....					
March.....					
April.....					
May.....			\$36.00		\$36.00
June.....	\$124.60				124.60
Total.....	124.60		36.00		160.60

RECEIPTS FROM ADULTERATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Districts.	Collections on adulterated butter manufactured or sold, etc., per pound, 10 cents.	Special taxes of—			Total.
		Manufacturers of adulterated butter, \$600.	Retail dealers in adulterated butter, \$48.	Wholesale dealers in adulterated butter, \$480.	
Colorado ^a			\$36.00		\$36.00
First Illinois.....	\$124.60				124.60
Total.....	124.60		36.00		160.60

^aIncluding Wyoming.

PROCESS OR RENOVATED BUTTER.

SUMMARY OF OPERATIONS AT RENOVATED BUTTER FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1902.....	37,861	
Quantity produced during the year.....	54,658,790	
CONTRA.		
Quantity withdrawn, tax paid.....		54,223,234
Lost or destroyed at manufactories.....		27,646
Remaining in factories June 30, 1903.....		445,774
Total.....	54,696,651	54,696,651

STATEMENT, BY DISTRICTS, SHOWING THE QUANTITY IN POUNDS OF RENOVATED BUTTER PRODUCED AT MANUFACTORIES, THE QUANTITY WITHDRAWN THEREFROM TAX PAID, AND THE QUANTITY LOST OR DESTROYED AT MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Districts.	Stock on hand July 1, 1902.	Produced.	Withdrawn.	Lost or destroyed.	Balance on hand June 30, 1903.
Colorado		451,808	451,808		
First Illinois	371	19,482,239	19,866,957		115,653
Sixth Indiana		692,140	692,140		
Third Iowa	2,178	3,268,320	3,261,034		9,464
Fourth Iowa	5,020	6,131,254	6,037,911	5,437	92,926
Kansas		2,740,173	2,708,134	7,160	24,879
Maryland		810,255	809,651		604
Third Massachusetts	16,428	698,580	700,818		14,190
First Michigan	3,090	2,339,561	2,322,279	1,376	18,996
Minnesota		3,403,462	3,366,507	850	36,105
Sixth Missouri		71,548	68,453	2,075	1,020
Nebraska		5,742,415	5,696,112	8,121	38,182
Twenty-first New York		24,400	23,729	671	
North and South Dakota		600,498	600,498		
First Ohio		136,002	136,002		
Tenth Ohio	10,774	3,329,790	3,329,603	986	9,975
Eleventh Ohio		185,147	182,221		2,926
Eighteenth Ohio		833,404	827,676		5,728
First Pennsylvania		531,990	531,990		
Twenty-third Pennsylvania		9,802	9,802		
Third Texas		1,320	1,320		
Second Wisconsin		3,174,682	3,098,589	967	75,126
Total	37,861	54,658,790	54,223,234	27,643	445,774

RECEIPTS FROM RENOVATED BUTTER.

Months.	Tax paid at 1/4 cent per pound.	Special taxes of manufacturers.	Totals from all sources.
1902.			
July	\$6,533.92	\$1,550.00	\$8,083.92
August	7,624.16	541.67	8,165.83
September	11,791.18	370.84	12,162.02
October	12,115.46	258.33	12,373.79
November	14,417.85	100.01	14,517.86
December	16,564.69	145.85	16,710.54
1903.			
January	14,625.04	50.00	14,675.04
February	11,796.10	41.68	11,837.78
March	19,204.13	33.34	19,237.47
April	16,356.53	25.00	16,381.53
May	7,794.62	47.92	7,842.54
June	9,165.88	304.17	9,470.05
Total	147,929.56	3,468.81	151,398.37

NUMBER OF MANUFACTURERS OF PROCESS OR RENOVATED BUTTER.

States and Territories.	Manufacturers.	States and Territories.	Manufacturers.
Alabama		Montana	
Alaska		Nebraska	8
Arizona		Nevada	
Arkansas		New Hampshire	
California		New Jersey	
Colorado	4	New Mexico	
Connecticut		New York	1
Delaware		North Carolina	
District of Columbia	1	North Dakota	
Florida		Ohio	12
Georgia		Oklahoma	
Hawaii		Oregon	
Idaho		Pennsylvania	2
Illinois	11	Rhode Island	
Indiana	1	South Carolina	
Indian Territory		South Dakota	1
Iowa	17	Tennessee	
Kansas	6	Texas	1
Kentucky		Utah	
Louisiana		Vermont	
Maine		Virginia	
Maryland	2	Washington	
Massachusetts	1	West Virginia	
Michigan	5	Wisconsin	2
Minnesota	7	Wyoming	
Mississippi		Total	85
Missouri	3		

RECEIPTS FROM PROCESS OR RENOVATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[For notes to the references in this table, see p. 14.]

Districts.	Collections on process or renovated butter manufactured or sold, etc., per pound of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total.
Alabama			
Arkansas			
First California			
Fourth California ^a			
Colorado ^b	\$1,181.15	\$183.34	\$1,364.49
Connecticut ^c			
Florida			
Georgia			
Hawaii			
First Illinois	51,197.79	187.51	51,385.30
Fifth Illinois			
Eighth Illinois			
Thirteenth Illinois			
Sixth Indiana	1,940.84	50.00	1,990.84
Seventh Indiana			
Third Iowa	8,820.68	183.34	9,004.02
Fourth Iowa	16,879.89	495.85	17,375.74
Kansas ^d	7,872.18	291.66	8,163.84
Second Kentucky			
Fifth Kentucky			
Sixth Kentucky			
Seventh Kentucky			
Eighth Kentucky			
Louisiana ^e			
Maryland ^f	2,662.22	116.66	2,778.88
Massachusetts	1,865.83	50.00	1,915.83
First Michigan	6,746.73	275.00	7,021.73
Fourth Michigan			
Minnesota	8,887.88	354.17	9,242.05
First Missouri			
Sixth Missouri	187.68	95.84	283.52
Montana ^g			
Nebraska			
New Hampshire ^h	16,432.55	277.09	16,709.64
First New Jersey			
Fifth New Jersey			

RECEIPTS FROM PROCESS OR RENOVATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1903—Continued.

[For notes to the references in this table, see p. 14.]

Districts.	Collections on process or renovated butter manufactured or sold, etc., per pound of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total.
New Mexico			
First New York			
Second New York			
Third New York			
Fourteenth New York			
Twenty-first New York	\$60.84	\$20.84	\$81.68
Twenty-eighth New York			
Fourth North Carolina			
Fifth North Carolina	1,896.75	50.00	1,946.75
North and South Dakota	340.01	45.83	385.84
First Ohio	9,114.17	375.01	9,489.18
Tenth Ohio	499.66	91.67	591.33
Eleventh Ohio	2,103.24	100.00	2,203.24
Eighteenth Ohio			
Oregon	1,662.38	33.33	1,695.71
First Pennsylvania			
Ninth Pennsylvania			
Twelfth Pennsylvania	31.22	16.67	47.89
Twenty-third Pennsylvania			
South Carolina			
Second Tennessee		50.00	50.00
Fifth Tennessee	4.95	45.83	50.78
Third Texas			
Fourth Texas			
Second Virginia			
Sixth Virginia			
Washington &c			
West Virginia			
First Wisconsin	8,140.92	79.17	8,220.09
Second Wisconsin			
Total	147,929.56	3,468.81	151,398.37

PROCESS OR RENOVATED BUTTER. ^a

Months.	Produced.	Withdrawn, tax paid.	Lost or destroyed.	Balance on hand Sept. 30, 1903.
	Pounds.	Pounds.	Pounds.	Pounds.
Stock on hand July 1, 1903.	445,774			
1903.				
July	2,710,966	2,620,682	2,604	
August	2,693,892	2,830,884		
September	3,971,313	3,849,992	402	517,381
Total	9,821,945	9,301,558	3,006	517,381

^aThe figures shown above are taken from the collectors' monthly statements of renovated butter accounts on Form 315 for the three months ending Sept. 30, 1903, and are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

COLLECTIONS FROM PROCESS OR RENOVATED BUTTER, 1903.

	July.	August.	September.	Total.
Process or renovated butter, per pound, one-fourth of 1 cent.	\$7,519.10	\$7,353.68	\$11,139.01	\$26,011.79
Manufacturers of process or renovated butter (special tax), \$50.	2,650.00	231.25	375.01	2,656.26
Total	9,569.10	7,584.93	11,514.02	28,668.05

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.

Special taxes are imposed as follows: Manufacturers to pay \$400 per annum for each and every factory; wholesale dealers to pay \$250 per annum, and retail dealers to pay \$12 per annum.

A tax of 1 cent per pound is imposed on 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, 1903, is as follows:

Month.	Quantity produced.	Quantity withdrawn tax paid—	
		For domestic use.	For export.
	Pounds.	Pounds.	Pounds.
1899.			
July			
August			
September			
October	84,373		84,375
November	113,340		113,346
December	168,742	26,019	142,728
1900.			
January	218,508	3,613	214,895
February	221,672		221,673
March	255,818	3,668	252,150
April	319,846		319,846
May	212,671	19,222	197,449
June			
July			
August			
September	30,913		30,913
October	95,133		95,133
November	229,369		229,369
December	175,663		175,663
1901.			
January	257,509	3,967	253,542
February	254,549	4,163	250,386
March	126,069	3,423	122,646
April	112,966	3,190	109,776
May	67,448	37,448	
June			
July			
August			
September			
October			
November			
December			
1902.			
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November	21,107		21,107
December	55,574		55,574
1903.			
January	75,702		75,702
February	123,146		123,146
March	129,981		129,981
April	86,789		86,789
May	77,584		77,584
June			
Total	3,451,621	100,683	3,350,938

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 manufactories 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.

There were 571,183 pounds of filled cheese produced at manufactories during the fiscal year ended June 30, 1903, and the entire quantity was tax paid and removed for export. The average monthly production for the seven production months was 81,597 pounds, the production during November, 1902, being the least, while that for February, 1903, was the greatest. There was no production in the months of July, August, September, October, and June of the fiscal year ended June 30, 1903.

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, 1903.

District.	Manufac-tories.	Retail establish-ments.	Total.
First Illinois	3	.....	3
Total for twelve months ended June 30, 1903	3	.....	3
Total for twelve months ended June 30, 1902 .....	.....	2	2

RECEIPTS UNDER THE FILLED-CHEESE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

District.	Collections on filled cheese at 1 cent per pound.	Special taxes of—			Total.
		Manufac-turers.	Retail dealers.	Wholesale dealers.	
First Illinois.....	\$5,711.93	\$733.33	.....	.....	\$6,445.26
Total	5,711.93	733.33	.....	.....	6,445.26

MIXED FLOUR.

The following statements show the operations under the act of June 13, 1898, amended by the acts of March 2, 1901, and April 12, 1902, defining mixed flour, imposing a tax upon and regulating the manufacture, sale, importation, and exportation of that article.

Manufacturers, packers, and repackers of mixed flour pay a special tax of \$12 per annum. A stamp tax is imposed upon mixed flour manufactured, as follows: Four cents per barrel or other package

containing 196 pounds or more than 98 pounds; 2 cents on every half barrel or other package containing 98 pounds or more than 49 pounds; 1 cent on every quarter barrel or other package containing 49 pounds or more than 24½ pounds, and one-half cent on every eighth barrel or other package containing 24½ pounds or less.

The law neither defines nor imposes a tax upon dealers in this product.

The quantity of mixed flour produced, withdrawn tax paid, withdrawn for export, and destroyed at manufactories, monthly, from July 1, 1902, to June 30, 1903, is as follows:

MIXED FLOUR PRODUCED.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1902 .....	.....	463	148	352	81,369
1902.					
July	19	445	120	352	45,541
August	16	4,635	27	707	304,101
September	97	15,599	1,706	4,696	1,373,594
October	72	15,088	1,216	3,912	1,313,824
November	47	5,679	118	2,662	517,148
December	38	3,795	203	2,290	355,784
1903.					
January	42	4,865	115	1,595	425,361
February	51	5,474	301	1,418	525,103
March	8	1,143	197	642	109,646
April	4	749	61	409	70,870
May	9	225	.....	182	23,663
June	12	648	61	446	65,394
Total	403	56,778	4,223	19,026	5,981,868

MIXED FLOUR WITHDRAWN TAX PAID.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1902.					
July	10	656	213	478	72,652
August	13	4,158	60	655	4,385,140
September	67	13,950	1,092	2,928	5,118,799
October	71	14,690	1,115	4,629	5,379,429
November	51	5,980	487	2,449	4,024,554
December	34	4,295	319	2,628	4,022,493
1903.					
January	44	5,247	624	1,904	743,940
February	44	5,236	278	1,285	930,125
March	12	1,656	139	797	192,525
April	15	753	67	471	73,821
May	9	485	50	291	47,564
June	13	661	48	225	64,092
Total	403	56,888	4,292	18,701	5,966,471
Stock on hand June 30, 1903 .....	.....	190	21	325	20,897
Total	403	56,778	4,223	19,026	5,981,868

a This quantity contains 2,963 pounds destroyed in manufactories.
 b This quantity contains 2,755 pounds destroyed in manufactories.
 c This quantity contains 3,705 pounds destroyed in manufactories.
 d This quantity contains 1,642 pounds destroyed in manufactories.
 e This quantity contains 2,775 pounds destroyed in manufactories.
 f This quantity contains 5,565 pounds destroyed in manufactories.
 g This quantity contains 2,146 pounds destroyed in manufactories.

It will be noted from the above table that the largest production month of the fiscal year ended June 30, 1903, was September, 1902, and that the quantity produced that month was 1,373,594 pounds, packed in 97 barrels, 15,590 half barrels, 1,706 quarter barrels, and

4,096 eighth barrels. Also that the largest withdrawal month was October, 1902, and the quantity withdrawn was 1,279,429 pounds, packed in 71 barrels, 14,600 half barrels, 1,115 quarter barrels, and 4,629 eighth barrels.

No mixed flour was withdrawn for export during the fiscal year ended June 30, 1903. It appears that the average monthly production for the twelve months ended June 30, 1903, was 419,166 pounds, and the average monthly withdrawal, which included the quantities destroyed in manufactories, was 421,606 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, 1903, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR.

States and Territories.	Manufac-tories.	Packing establish-ments.	Repacking establish-ments.	Total.
Alabama				
Alaska				
Arkansas				
Arizona				
California				
Colorado	1			1
Connecticut				
Delaware				
District of Columbia				
Florida				
Georgia				
Idaho				
Illinois	4			4
Indiana	2			2
Indian Territory				
Iowa	2			2
Kansas	7			7
Kentucky				
Louisiana				
Maine				
Maryland				
Massachusetts				
Michigan				
Minnesota	1			1
Mississippi				
Missouri	2			2
Montana				
Nebraska	6			6
Nevada				
New Hampshire				
New Jersey				
New Mexico				
New York	3			3
North Carolina				
North Dakota				
Ohio	2			2
Oklahoma				
Oregon				
Pennsylvania	3	2		5
Rhode Island				
South Carolina				
South Dakota				
Tennessee				
Texas				
Utah				
Vermont				
Virginia				
Washington				
Wisconsin				
West Virginia				
Wyoming				
Total	33	2		35
Fiscal year ended June 30, 1902	42	3		45

It will be noted from the above table that there was a decrease of 9 in manufactories and of 1 in packing establishments, making a net decrease of 10 in the total number of such taxpayers.

RECEIPTS UNDER THE MIXED-FLOUR LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

[For notes to the references in this table, see page 14.]

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 24 1/2 pounds, 1 cent.	Mixed flour, per eighth barrel of 24 1/2 pounds, or less, 1/2 cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	Total collections on mixed flour.
Alabama						
Arkansas						
First California						
Fourth California ^a						
Colorado ^b						
Connecticut ^c					\$2.00	\$10.00
Florida						
Georgia						
Hawaii						
First Illinois						
Fifth Illinois			\$0.01	13.87	24.00	37.88
Eighth Illinois						
Thirteenth Illinois		\$8.57	.60	.30	12.00	21.47
Sixth Indiana		2.00	1.00	1.00	9.00	13.00
Seventh Indiana					1.50	19.00
Third Iowa						
Fourth Iowa	\$0.52					27.00
Kansas ^d		360.00				12.00
Second Kentucky		337.66	2.00	1.60	93.00	434.26
Fifth Kentucky						
Sixth Kentucky						
Seventh Kentucky						
Eighth Kentucky						
Louisiana ^e						
Maryland ^f						
Massachusetts						
First Michigan		.40	1.00			1.40
Fourth Michigan						
Minnesota						
First Missouri		39.00		1.00	12.00	52.00
Sixth Missouri		71.50		19.00	12.00	102.50
Montana ^g		2.00	1.00		8.00	11.00
Nebraska						
New Hampshire ^h				29.19	67.50	96.69
First New Jersey						
Fifth New Jersey						
New Mexico ⁱ						
First New York						
Second New York						
Third New York				74.50	36.00	110.50
Fourteenth New York	20.00	260.08	45.00	42.50	24.00	391.58
Twenty-first New York						
Twenty-eighth New York						
Fourth North Carolina						
Fifth North Carolina						
North and South Dakota						
First Ohio			1.00	5.00	10.00	16.00
Tenth Ohio						
Eleventh Ohio	.14	8.00			15.00	23.14
Eighteenth Ohio						
Oregon						
First Pennsylvania						
Ninth Pennsylvania				8.00	28.00	36.00
Twelfth Pennsylvania						
Twenty-third Pennsylvania						
South Carolina				6.00	10.00	16.00
Second Tennessee						
Fifth Tennessee						
Third Texas						
Fourth Texas						
Second Virginia						
Sixth Virginia						
Washington ^k						
West Virginia						
First Wisconsin						
Second Wisconsin						
Total	21.06	1,088.81	51.61	205.46	428.56	1,735.50

DIVISION OF CHEMISTRY.

The samples examined in the laboratory at San Francisco, Cal., during the fiscal year ended June 30, 1903, were as follows:

Fortified sweet wines.....	2,732
Miscellaneous.....	45
Total.....	2,777
Increase over last fiscal year.....	888

The following table shows the number and character of the samples received in the laboratory at Washington during the past fiscal year:

Oleomargarine.....	524
Butter.....	197
Oils, fats, etc., used in the manufacture of oleomargarine.....	121
Malt liquors.....	37
Fermented liquors, other than malt.....	79
Distilled liquors.....	230
Fortified wine.....	61
Medicinal articles.....	11
Flour.....	9
Ink.....	44
Mucilage.....	6
Typewriter ribbons.....	16
Sealing wax.....	10
Wines.....	7
Miscellaneous.....	25
Total.....	1,377
Increase over last fiscal year.....	572

The provisions of the law of May 9, 1902, relative to colored and uncolored oleomargarine, renovated, and adulterated butter, and the numerous problems that have arisen in connection with its administration, have resulted in a burden of work upon this division which was beyond its capacity as now organized.

The above tabulation represents the samples received during the fiscal year, but not more than two-thirds of them have been subjected to analysis, the present force being entirely unable to handle the work.

Those samples were selected for analysis which were considered most important, and most likely to lead to the detection and punishment of extensive violations of law. In pursuance of this policy, control, or routine samples, such as those of fortified wine, were laid aside entirely, several lines of experiment in the direction of further perfection of methods were abandoned, and the work of analysis mainly confined to samples involving suits against manufacturers rather than against dealers.

I have the honor to be, respectfully,

JOHN W. YERKES,
Commissioner of Internal Revenue.

HON. LESLIE M. SHAW,
Secretary of the Treasury.

TABLES

A. ^a		Page.
Statement showing the receipts from each specific source of internal revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1903.....		172-225
B.		
Statement showing the number and value of all internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1903.....		226-240
(Tables C, D, E, and F will be found in the Annual Report of the Commissioner of Internal Revenue for the fiscal year 1901, and reports for previous fiscal years.)		
G.		
Statement showing the production of distilled spirits and fermented liquors by States and Territories, for the fiscal years ended June 30, 1902 and 1903.....		241, 242
H.		
Statement of the receipts from special taxes in the several States and Territories of the United States for the twelve months ended June 30, 1903.....		244-247
I.		
Statement of collections, expenses, and percentage cost of collection, for each collection district, during the fiscal years ended June 30, 1902 and 1903.....		248-251

^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, Washington, and West Virginia, each of which consists of a single district, see pages 208-225.
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 the Territory of Alaska, of the district of Washington. 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 REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

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.
CALIFORNIA.						
1 First	\$477,163.82	\$631,049.98	\$10,733.33	\$12,900.00		
4 Fourth	71,094.75	29.48	1,133.34	400.00		
Total	548,258.57	631,079.46	11,866.67	13,300.00		
ILLINOIS.						
1 First	113,563.23	83,055.94	9,170.99	11,350.02		
5 Fifth	165.44	32,095,850.20	1,241.67	750.00		
8 Eighth	309.65	10,442,594.32	408.34			
13 Thirteenth	815.71	135,074.77	850.00	600.00		
Total	114,854.03	42,756,575.23	11,671.00	12,700.02		
INDIANA.						
6 Sixth	655.34	8,352,207.38	1,516.67	400.00		
7 Seventh	5,197.50	18,052,509.91	458.33	800.00		
Total	5,852.84	26,404,717.29	1,975.00	1,200.00		
IOWA.						
3 Third			1,162.50			
4 Fourth	46.42		200.00	450.00		
Total	46.42		1,362.50	450.00		
KENTUCKY.						
2 Second	25,064.14	1,363,560.39	800.00	1,600.00		
5 Fifth	136,814.76	8,535,196.07	1,533.37	6,166.69		
6 Sixth		2,777,646.96	116.67	600.00		
7 Seventh	557.65	2,596,082.58	341.67	600.00		
8 Eighth	1,890.09	2,238,837.39				
Total	164,326.64	17,511,323.79	2,791.71	8,966.69		
MICHIGAN.						
1 First		1,023,598.28	508.34	800.00		
4 Fourth		9.31				
Total		1,023,607.59	508.34	800.00		
MISSOURI.						
1 First	7,252.43	38,492.41	3,170.84	5,400.00		
6 Sixth	7,155.83	301,340.07	1,775.00	3,000.00		
Total	14,408.26	339,832.48	4,945.84	8,400.00		
NEW JERSEY.						
1 First	39,583.10		1,433.33	400.00		
5 Fifth	34,268.68	59,776.09	3,591.67	925.00		
Total	73,851.78	59,776.09	5,025.00	1,325.00		

	DISTILLED SPIRITS.							Total collections on distilled spirits.
	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms, for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	
	\$263,237.19	\$58,219.56		\$91.67	\$360.00	\$62.40		\$1,453,817.95
	94,275.21	7,808.35				.10		174,741.23
	357,512.40	66,027.91		91.67	360.00	62.50		1,628,559.18
	315,940.28	26,733.46		54.17	40.00			559,908.09
	29,513.97	3,268.34		37.50		67.60	\$1,460.00	32,132,344.72
	50,082.91	1,925.01				58.50		10,495,378.73
	61,522.00	2,200.00						201,062.48
	457,059.16	34,116.81		91.67	40.00	126.10	1,460.00	43,388,694.02
	124,216.08	4,908.34					220.00	8,484,123.81
	66,252.58	2,833.33				167.10		18,128,218.75
	190,468.66	7,741.67				167.10	220.00	26,612,342.56
	49,207.53	2,991.66						53,361.69
	45,797.90	3,966.67						50,460.99
	95,005.43	6,958.33						103,822.68
	17,360.70	2,875.05				4.10	1,176.00	1,412,440.38
	29,130.10	9,741.71		191.68	840.00	74.30	7,458.00	8,727,146.68
	14,693.63	3,383.35				5.10	734.00	2,797,179.61
	13,562.54	2,458.32				91.80	4,734.00	2,618,428.46
	8,896.54	1,525.00				61.50	1,846.00	2,253,056.52
	83,643.41	19,983.43		191.68	840.00	236.30	15,948.00	17,808,251.65
	115,340.65	3,829.18						1,144,076.45
	77,632.86	3,174.98						80,817.15
	192,973.51	7,004.16						1,224,893.60
	123,214.46	9,329.18		37.50	60.00			186,956.82
	89,698.33	10,966.67						413,935.90
	212,912.79	20,295.85		37.50	60.00			600,892.72
	50,020.86	2,333.33						93,770.62
	187,223.03	10,925.02		58.33	160.00			296,927.82
	237,243.89	13,258.35		58.33	160.00			390,698.44

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.
NEW YORK.							
1	First	\$2,520.76	\$581,996.69	\$3,091.67	\$3,400.00		
2	Second	365,765.71	25,904.66	11,529.16	11,400.00		
3	Third		109.14	8,183.40	3,000.00		
14	Fourteenth	22,522.40	3,071,180.95	2,083.33	200.00		
21	Twenty-first	1,359.71	639,059.74	2,754.17	400.00		
28	Twenty-eighth	27,638.71	10,810.91	4,070.84	2,800.00		
	Total	419,807.29	4,279,062.09	31,712.57	21,200.00		
NORTH CAROLINA.							
4	Fourth	13,540.24	236,296.76	808.34	200.00		
5	Fifth	34,212.54	615,495.72	1,424.99	1,800.00		
	Total	47,752.78	851,792.48	2,233.33	2,000.00		
OHIO.							
1	First	3,100.46	12,123,449.17	3,425.01	11,633.34		
10	Tenth	87,936.65	305,945.34	2,341.69	1,800.00		
11	Eleventh	500.50	87,755.61	1,333.34	800.00		
18	Eighteenth	1,109.99	61,484.69	1,558.34	2,600.00		
	Total	92,647.60	12,581,634.81	8,658.38	16,833.34		
PENNSYLVANIA.							
1	First	12,943.14	763,044.74	9,758.35	12,400.00		
9	Ninth		394,756.73	1,937.50	400.00		
12	Twelfth		49,071.33	2,516.67	400.00		
23	Twenty-third		4,482,250.26	6,383.32	6,250.00		
	Total	12,943.14	5,689,123.06	20,595.84	19,450.00		
TENNESSEE.							
2	Second	1,738.63	242,944.37	333.34	1,000.00		
5	Fifth	24,564.77	599,845.57	1,183.34	2,600.00		
	Total	26,303.40	842,789.94	1,516.68	3,600.00		
TEXAS.							
3	Third	386.10		950.00	800.00		
4	Fourth	983.24	4,984.65	308.33	600.00		
	Total	1,369.34	4,984.65	1,258.33	1,400.00		
VIRGINIA.							
2	Second	7,912.72	8,708.45	662.50	1,966.66		
6	Sixth	31,768.12	163,486.97	2,041.85	200.00		
	Total	39,680.84	172,195.42	2,704.35	2,166.66		
WISCONSIN.							
1	First		2,308,850.71	3,108.33	5,800.00		
2	Second			550.00	400.00		
	Total		2,308,850.71	3,658.33	6,200.00		

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.
			\$165,269.78	\$11,291.67			\$121.30		\$717,691.87
			51,857.47	43,083.32					509,540.32
			133,396.61	22,191.78	\$79.17	\$60.00			167,020.10
			179,491.45	7,545.83					3,283,023.96
			93,952.40	6,308.34					743,834.36
			130,885.95	9,631.71	29.18	40.00			185,907.30
			754,858.66	100,052.65	108.35	100.00	121.30		5,607,017.91
			16,480.22	1,520.82	45.84	120.00			269,012.22
			7,595.53	2,091.67	45.83				662,666.28
			24,075.75	3,612.49	91.67	120.00			931,678.50
			105,391.66	25,133.36	304.16	580.00	79.70	\$556.40	12,273,653.26
			85,296.66	5,258.35					488,578.09
			70,714.80	4,133.33					165,237.58
			159,049.77	9,162.54					237,965.33
			420,452.29	43,687.58	304.16	580.00	79.70	556.40	13,165,434.26
			135,529.65	22,533.33		40.00	5.00	8.00	956,262.21
			34,856.44	3,508.33			2.20	18.00	435,479.20
			109,354.41	6,037.50					167,379.91
			120,809.84	23,220.85	41.67	140.60	32.30	7,700.00	4,646,828.24
			490,550.34	65,300.01	41.67	180.00	39.50	7,726.60	6,205,949.56
			9,285.33	1,058.34					256,360.01
			35,458.52	6,716.67			.30		668,369.17
			42,743.85	7,775.01			.30		924,729.18
			51,978.51	3,525.00					57,639.61
			28,077.12	2,137.50					37,090.84
			80,055.63	5,662.50					94,730.45
			39,131.92	3,104.19					61,486.44
			20,012.71	2,315.85	21.88	21.00			219,863.38
			59,144.63	5,420.01	21.88	21.00			281,354.82
			161,632.32	9,620.83					2,489,012.22
			73,993.50	1,908.33					76,852.13
			235,626.12	11,529.16					2,565,864.35

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	TOBACCO.					
	Cigars weighing more than 3 pounds per thousand, per thousand, \$.	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, \$.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.
CALIFORNIA.						
1 First.....	\$204,212.91	\$61.56	\$67,419.64	\$190.51	\$52.86	\$290.82
4 Fourth.....	24,029.77	6.48	6.48			
Total.....	228,242.68	61.56	67,426.12	190.51	52.86	290.82
ILLINOIS.						
1 First.....	648,700.26	665.55	26,141.68	66.72	325.11	22,441.39
5 Fifth.....	78,847.61					286.80
8 Eighth.....	189,619.41					
13 Thirteenth.....	53,201.20					
Total.....	970,368.48	665.55	26,141.68	66.72	325.11	22,728.19
INDIANA.						
6 Sixth.....	214,893.60					167.16
7 Seventh.....	105,310.77					17.40
Total.....	320,204.37					184.56
IOWA.						
3 Third.....	83,307.47					10.14
4 Fourth.....	217,125.13	187.50				
Total.....	300,432.60	187.50				10.14
KENTUCKY.						
2 Second.....	6,095.94					
5 Fifth.....	148,808.12	282.96				2,781.65
6 Sixth.....	36,752.42					
7 Seventh.....	14,161.62					
8 Eighth.....	1,406.55					
Total.....	207,224.65	282.96				2,781.65
MICHIGAN.						
1 First.....	519,968.18	4.32		6.48		4,705.52
4 Fourth.....	185,563.21	23.06				39.00
Total.....	705,531.39	27.38		6.48		4,744.52
MISSOURI.						
1 First.....	182,884.98	1,255.39	508.04	62.64	13.50	617.88
6 Sixth.....	59,975.74	24.41				
Total.....	242,860.72	1,279.80	508.04	62.64	13.50	617.88
NEW JERSEY.						
1 First.....	136,179.99			1.89		
5 Fifth.....	952,623.49	2,744.55	1,437.11	1.62		317,413.46
Total.....	1,088,803.48	2,744.55	1,437.11	3.51		317,413.46

OF INTERNAL REVENUE, ETC.—Continued.

	TOBACCO.			FERMENTED LIQUORS.		
	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.
	\$23,984.43	\$713.85	\$296,926.58	\$800,559.50	\$650.00	\$7,433.34
	26.30		24,072.55	167,405.90	1,125.01	2,400.00
	24,020.73	713.85	220,999.13	967,965.40	1,775.01	9,833.34
	856,181.14		1,553,521.85	3,825,594.45	250.00	6,333.34
	3,851.66		82,986.07	176,033.70		600.00
	27,511.42		217,130.83	217,535.00	118.75	700.00
	1,616.58		54,816.78	259,502.70	91.67	1,858.33
	888,159.80		1,908,455.53	4,488,672.85	460.42	9,491.67
	15,102.89		230,163.65	588,228.17	100.00	2,408.34
	27,834.85	.60	133,163.62	491,493.65	100.00	1,900.00
	32,967.74	.60	263,327.27	1,079,721.82	200.00	4,308.34
	29,732.02		113,049.63	173,439.80	150.00	591.67
	9,866.21		227,178.84	140,614.09	100.00	1,150.00
	39,598.23		340,228.47	313,953.89	250.00	1,741.67
	92,197.70		98,293.64	20,053.40	62.50	200.00
	2,243,329.00		2,295,201.73	315,150.65	95.84	1,708.34
	136,253.38		173,006.39	199,287.60		400.00
	12,057.47		26,219.09	20,983.00		100.00
	1,770.96		3,177.51	16,430.60		100.00
	2,485,609.01		2,695,898.27	571,901.05	158.74	2,508.34
	588,580.41		1,115,254.91	837,593.01	250.00	6,633.33
	4,409.64		190,024.91	310,824.23	150.00	2,364.17
	592,990.05		1,305,279.82	1,177,417.24	400.00	8,997.50
	4,697,283.66		4,882,631.09	2,722,656.23	50.00	4,775.00
	32,794.86		92,716.01	287,648.93	350.00	1,693.00
	4,730,078.52		4,975,347.10	3,110,205.19	400.00	6,375.00
	355.29		136,567.17	119,841.00	100.00	700.00
	1,155,943.84	46.51	2,429,310.68	2,497,662.55	100.00	3,658.33
	1,155,399.13	46.51	2,565,847.75	2,617,323.55	200.00	4,358.33

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.	Stuffs, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 6 cents.
NEW YORK.							
1	First	\$233,415.70	\$9,218.61	\$1,866.78	\$6,107.67	\$15.00	\$163.15
2	Second	757,609.29	72,170.46	1,348,715.36	17,662.86	9,939.45	1,152.43
3	Third	2,310,020.47	10,912.64	354,268.71	7,514.79	17,143.32	6,318.03
14	Fourteenth	524,483.62	78.46	152.28	382.59	1.02	50.48
21	Twenty-first	528,440.03					
28	Twenty-eighth	188,516.41	89.48	194,409.40	12,533.48	48.90	1,477.14
	Total	4,542,485.52	92,469.65	1,894,512.53	44,201.39	27,147.69	9,161.23
NORTH CAROLINA.							
4	Fourth	35,351.85		116,525.25	2,036.07		2,010.87
5	Fifth	1,969.67					
	Total	37,321.52		116,525.25	2,036.07		2,010.87
OHIO.							
1	First	959,490.77	1,673.02	12.96			115.32
10	Tenth	232,235.93					
11	Eleventh	378,990.13	6.75			30.60	1.50
18	Eighteenth	486,332.21	172.80	12.96	13.50		33.90
	Total	2,057,049.04	1,852.57	25.92	13.50	30.60	150.72
PENNSYLVANIA.							
1	First	1,724,392.27	41.31	51,916.95	680.67	981.00	228,751.77
9	Ninth	2,334,513.39	55.35				272.28
12	Twelfth	97,760.90	2.16				
23	Twenty-third	1,228,732.94	105.41	439.56	100.98	147.00	44,893.80
	Total	5,385,399.50	204.23	52,356.51	781.65	1,128.00	273,917.85
TENNESSEE.							
2	Second	6,395.06					80.07
5	Fifth	20,177.16					308,681.88
	Total	26,572.22					308,761.95
TEXAS.							
3	Third	29,570.51	1.89	122.65			
4	Fourth	18,199.93					
	Total	47,770.44	1.89	122.65			
VIRGINIA.							
2	Second	657,708.10	67,828.05	557,401.23	106,072.20		284.40
6	Sixth	130,994.33	59,400.00				1.26
	Total	788,702.43	127,228.05	557,401.23	106,072.20		285.66
WISCONSIN.							
1	First	219,392.81		142.02			1,675.86
2	Second	121,259.13					
	Total	340,651.94		142.02			1,675.86

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.			FERMENTED LIQUORS.		
Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 5 cents.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.
\$16,229.38		\$267,016.29	\$2,914,687.89	\$358.33	\$4,725.00
463,340.19		2,665,590.04	220,159.47	50.00	200.00
17,848.60		2,724,126.56	3,921,744.61	559.00	3,108.34
90,626.09		615,774.45	1,582,103.71	429.17	5,500.01
56,866.78		584,806.81	573,735.25	54.17	2,233.33
166,045.44		563,120.25	1,354,404.60	241.66	5,266.68
810,456.39		7,420,434.40	10,566,835.53	1,683.33	21,033.36
1,593,612.83		1,749,536.87			
1,528,206.37		1,530,176.04			
3,121,819.20		3,279,712.91			
1,377,325.47		2,338,617.24	1,559,143.50	200.00	3,391.67
73,461.52		305,697.45	574,325.63	116.67	2,491.67
60,604.80		439,634.08	515,773.38		1,700.00
17,813.14		504,378.51	1,035,644.05	289.58	4,500.00
1,529,204.93		3,588,327.28	3,684,886.56	606.25	12,083.34
79,663.29	\$0.50	2,086,427.76	2,756,310.10		8,000.03
28,462.32		2,363,303.34	236,066.15		1,616.67
67,694.05	18.84	165,475.85	793,325.10		5,775.00
81,091.32	28.92	1,855,539.93	2,233,618.85	345.83	8,091.66
256,910.98	48.26	5,970,746.98	6,019,320.20	345.83	23,483.36
53,965.86		60,440.99	80,370.00		200.00
134,518.32	4.20	463,381.56	107,755.70		200.00
188,484.18	4.20	523,822.55	188,125.70		400.00
4,247.43		33,942.48	309,183.55	50.00	1,100.00
1,322.85	16.12	19,538.90	94,611.20		100.00
5,570.28	16.12	53,481.38	403,794.75	50.00	1,200.00
810,950.71		2,200,244.69	55,560.00	50.00	200.00
559,875.83	9.06	750,280.48	107,505.05		400.00
1,370,826.54	9.06	2,950,525.17	163,065.05	50.00	600.00
397,304.56	24.00	618,539.25	3,335,824.92	512.50	8,800.00
6,260.94		127,520.07	518,052.25	87.50	5,508.33
403,565.50	24.00	746,059.32	3,853,877.17	600.00	14,308.33

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	FERMENTED LIQUORS.				OLEOMARGARINE.	
	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.	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine free from coloration that causes it to look like butter of any shade of yellow, per pound, 1/4 of 1 cent.
CALIFORNIA.						
1 First.....	\$3,905.01	\$10,485.95	\$41.15	\$823,074.95		
4 Fourth.....	1,143.01	4,845.85	.67	176,920.44		
Total.....	5,048.02	15,331.80	41.82	999,995.39		
ILLINOIS.						
1 First.....	11,853.50	11,975.88		3,866,007.17	\$153,480.92	\$72,345.51
5 Fifth.....	1,854.19	3,408.37		181,896.26		
8 Eighth.....	4,290.90	6,381.31		229,025.96		
13 Thirteenth.....	6,275.85	10,522.05		278,257.60	36.00	
Total.....	24,274.44	32,287.61		4,555,186.99	153,516.92	72,345.51
INDIANA.						
6 Sixth.....	7,560.02	12,431.67		610,728.20	10,327.00	17,312.68
7 Seventh.....	4,368.38	5,271.73		503,133.76		
Total.....	11,928.40	17,703.40		1,113,861.96	10,327.00	17,312.68
IOWA.						
3 Third.....	6,519.38	15,259.45		195,960.30		93.50
4 Fourth.....	3,429.16	6,450.00		151,643.25		
Total.....	9,948.54	21,709.45		347,603.55		93.50
KENTUCKY.						
2 Second.....	1,644.98	1,745.84		23,706.72		
5 Fifth.....	1,356.74	550.00		318,861.57		233.23
6 Sixth.....	303.34	416.67		200,407.01		
7 Seventh.....	446.67	1,475.00		23,001.67		
8 Eighth.....	105.00	895.83		17,530.83		
Total.....	3,856.73	5,083.34		583,507.80		233.23
MICHIGAN.						
1 First.....	2,721.34	5,861.25		882,058.93		
4 Fourth.....	4,588.33	8,543.76		326,410.49		
Total.....	7,309.67	14,405.01		1,208,469.42		
MISSOURI.						
1 First.....	4,949.16	12,670.85		2,745,001.27	12,410.10	487.55
6 Sixth.....	5,685.69	7,550.01		402,855.63		
Total.....	10,634.85	20,220.86		3,147,856.90	12,410.10	487.55
NEW JERSEY.						
1 First.....	601.67	6,583.34		127,776.01		
5 Fifth.....	4,559.17	9,832.05	1.03	2,515,703.13	527.00	1,336.35
Total.....	5,160.84	16,415.39	1.03	2,643,479.14	527.00	1,336.35

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.						
Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomargarine free from artificial coloration (special tax), \$5.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$180.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$200.	Total collections on oleomargarine.
			\$54.75		\$116.67	\$171.42
			8.50			8.50
			63.25		116.67	179.92
\$3,171.16	\$1,875.00	\$5,283.00	16,597.50	\$1,492.50	1,633.34	255,883.93
		262.00	1,944.50	420.00	950.00	3,576.50
		676.00	1,948.75		716.67	3,241.42
		708.00	1,063.25		696.33	2,415.58
3,171.16	1,875.00	6,834.00	21,554.00	1,912.50	3,908.34	255,117.43
	600.00	2,144.00	4,217.50	1,680.00	1,150.01	37,431.19
		716.00	1,413.50		283.33	2,412.83
	600.00	2,860.00	5,631.00	1,680.00	1,433.34	39,844.02
			72.00	95.00		260.50
			444.75		316.67	761.42
		72.00	539.75		316.67	1,021.92
			185.00			185.00
	600.00	354.00	2,925.00	480.00	1,309.02	5,912.25
		528.00	496.25			1,024.25
		54.00	334.00			388.00
			84.75			84.75
	600.00	936.00	4,025.00	480.00	1,309.02	7,594.25
			664.00	3,830.75	783.34	5,278.09
			96.00	3,567.00	490.00	4,523.00
		760.00	7,397.75	490.00	1,466.69	10,114.44
	1,500.00	5,186.00	3,700.75	1,080.00	1,833.34	26,197.74
		164.00	2,800.25		633.35	3,687.60
	1,500.00	5,350.00	6,591.00	1,080.00	2,466.69	29,885.34
			1,648.00	864.50	480.00	3,242.49
4.55	2,250.00	13,536.00	2,645.50	1,920.00	750.00	22,989.40
4.55	2,250.00	15,204.00	3,510.00	2,400.00	999.99	26,231.89

A.—REPORTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	FERMENTED LIQUORS.				OLEOMARGARINE.	
	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.	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine free from coloration that causes it to look like butter of any shade of yellow, per pound, 1 of 1 cent.
NEW YORK.						
1 First	\$1,484.77	\$3,529.17		\$2,924,784.56		
2 Second	80.00	687.50		221,176.97		
3 Third	1,303.35	3,002.11		3,929,708.41		
14 Fourteenth	2,864.18	11,169.58		1,602,066.65		
21 Twenty-first	1,546.67	4,887.51		582,456.93		
28 Twenty-eighth	2,508.33	6,304.18		1,308,725.45		
Total	9,786.70	29,580.05		10,628,918.97		
NORTH CAROLINA.						
4 Fourth	1,008.33	1,595.84		2,604.17		
5 Fifth	483.35	379.17		862.52		
Total	1,491.68	1,975.01		3,466.69		
OHIO.						
1 First	1,852.49	3,695.83		1,568,283.49	\$12,601.40	\$5,645.29
10 Tenth	2,335.01	5,950.04	\$72.00	585,291.02		
11 Eleventh	2,673.34	7,864.59		528,011.31	36,970.70	15,090.73
18 Eighteenth	3,390.86	11,343.93		1,055,168.42	1,214.80	1,099.47
Total	10,251.70	28,854.39	72.00	3,736,754.24	50,786.90	21,835.49
PENNSYLVANIA.						
1 First	2,402.67	16,749.63	308.33	2,783,770.76		
9 Ninth	2,285.85	3,974.99	.54	243,944.20		
12 Twelfth	2,125.01	9,204.18		810,429.29		
23 Twenty-third	13,593.34	35,856.64	1,521.63	2,292,967.95	6,213.70	3,550.96
Total	20,346.87	65,785.44	1,830.50	6,131,112.20	6,213.70	3,550.96
TENNESSEE.						
2 Second	257.50	550.00		81,377.50		
5 Fifth	1,229.19	1,151.18		110,339.07		
Total	1,486.69	1,701.18		191,716.57		
TEXAS.						
3 Third	36,709.85	12,125.05		359,168.45	4,786.40	577.50
4 Fourth	5,363.31	6,045.84		106,120.35	405.00	853.50
Total	42,073.16	18,170.89		465,288.80	5,191.40	1,431.00
VIRGINIA.						
2 Second	1,226.67	1,458.34		58,495.01		
6 Sixth	726.68	1,158.33		109,790.06	464.90	
Total	1,953.35	2,616.67		168,285.07	464.90	
WISCONSIN.						
1 First	7,360.83	9,835.42	289.77	3,362,623.44		
2 Second	5,636.66	10,293.78		539,578.52		
Total	12,997.49	20,129.20	289.77	3,902,201.96		

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.						
Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$500.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomargarine free from artificial coloration (special tax), \$5.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$50.	Total collections on oleomargarine.
			\$44.00			\$44.00
\$3.75		\$48.00	26.00			77.75
		48.00	17.00			65.00
		48.00	22.00			70.00
3.75		144.00	109.00			286.75
		66.00	474.75		\$650.00	1,190.75
		8.00	87.00			95.00
		74.00	561.75		650.00	1,286.75
	\$600.00	1,739.00	2,718.00	\$746.66	1,500.00	26,550.35
		1,782.00	2,121.25	960.00	1,566.68	6,429.93
	600.00	4,220.00	5,420.00		516.67	62,818.10
	600.00	2,336.00	6,872.50	840.00	2,132.51	15,135.28
	1,800.00	10,097.00	17,131.75	2,546.66	5,735.86	109,933.66
		1,384.00	84.00	1,640.00	1,349.99	4,457.99
		72.00	34.50			106.50
		688.00	176.50		216.67	1,051.17
	1,200.00	6,723.00	1,775.25	2,680.00	850.01	22,997.92
	1,200.00	8,842.00	2,070.25	4,320.00	2,416.67	28,613.58
		170.00	341.50		66.67	778.17
		542.00	886.00		1,166.68	2,594.68
		712.00	1,427.50		1,233.33	3,372.83
	1,650.00	634.00	967.25	2,220.00	3,563.66	14,701.81
	250.00	312.00	640.25		1,400.00	3,860.75
	1,900.00	1,246.00	1,607.50	2,220.00	4,963.66	18,562.56
		2,272.00	1,681.50	480.00	1,216.69	5,650.19
	600.00	536.00	1,179.05	1,140.00	1,183.34	5,103.29
	600.00	2,898.00	2,860.55	1,620.00	2,400.03	10,753.48
			1,751.50		283.33	2,034.83
			1,083.75		916.67	2,000.42
			2,835.25		1,200.00	4,035.25

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	FILLED CHEESE.					
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	Total collections on filled cheese.
CALIFORNIA.						
1 First						
4 Fourth						
Total						
ILLINOIS.						
1 First	\$5,711.93		\$733.33			\$6,445.26
5 Fifth						
8 Eighth						
13 Thirteenth						
Total	5,711.93		733.33			6,445.26
INDIANA.						
6 Sixth						
7 Seventh						
Total						
IOWA.						
3 Third						
4 Fourth						
Total						
KENTUCKY.						
2 Second						
5 Fifth						
6 Sixth						
7 Seventh						
8 Eighth						
Total						
MICHIGAN.						
1 First						
4 Fourth						
Total						
MISSOURI.						
1 First						
6 Sixth						
Total						
NEW JERSEY.						
1 First						
5 Fifth						
Total						
NEW YORK.						
1 First						
2 Second						
3 Third						
14 Fourteenth						
21 Twenty-first						
28 Twenty-eighth						
Total						

OF INTERNAL REVENUE, ETC.—Continued.

	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.	Total collections on mixed flour.
CALIFORNIA.						
1 First						
4 Fourth						
Total						
ILLINOIS.						
1 First			\$0.01	\$13.87	\$24.00	\$37.88
5 Fifth						
8 Eighth		\$8.57	.60	.80	12.00	21.47
13 Thirteenth		2.00	1.00	1.00	9.00	13.00
Total		10.57	1.61	15.17	45.00	72.35
INDIANA.						
6 Sixth				1.50	19.00	20.50
7 Seventh						
Total				1.50	19.00	20.50
IOWA.						
3 Third	\$0.52				27.00	27.52
4 Fourth		360.00			12.00	372.00
Total	.52	360.00			39.00	399.52
KENTUCKY.						
2 Second						
5 Fifth						
6 Sixth						
7 Seventh						
8 Eighth						
Total						
MICHIGAN.						
1 First						
4 Fourth						
Total						
MISSOURI.						
1 First		71.50		19.00	12.00	102.50
6 Sixth		2.00	1.00		8.00	11.00
Total		73.50	1.00	19.00	20.00	113.50
NEW JERSEY.						
1 First						
5 Fifth						
Total						
NEW YORK.						
1 First						
2 Second						
3 Third	20.00	260.08	45.00	74.50	36.00	110.50
14 Fourteenth				42.50	24.00	391.58
21 Twenty-first						
28 Twenty-eighth						
Total	20.00	260.08	45.00	117.00	60.00	502.08

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		ADULTERATED BUTTER, AND PROCESS OR RENOVATED BUTTER.				
		Adulterated butter manufac- tured or sold, etc., per pound, 10 cents.	Process or renovated butter manufactured or sold, etc., per pound, $\frac{1}{4}$ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Manufacturers of adultera- ted butter (special tax), \$600.	Retail dealers in adulterated butter (special tax), \$48.
CALIFORNIA.						
1	First.....					
4	Fourth.....					
	Total.....					
ILLINOIS.						
1	First.....	\$124.60	\$51,197.79	\$187.51		
5	Fifth.....					
8	Eighth.....					
13	Thirteenth.....					
	Total.....	124.60	51,197.79	187.51		
INDIANA.						
6	Sixth.....		1,940.84	50.00		
7	Seventh.....					
	Total.....		1,940.84	50.00		
IOWA.						
3	Third.....		8,820.68	183.34		
4	Fourth.....		16,879.89	495.85		
	Total.....		25,700.57	679.19		
KENTUCKY.						
2	Second.....					
5	Fifth.....					
6	Sixth.....					
7	Seventh.....					
8	Eighth.....					
	Total.....					
MICHIGAN.						
1	First.....		6,746.73	275.00		
4	Fourth.....					
	Total.....		6,746.73	275.00		
MISSOURI.						
1	First.....					
6	Sixth.....		187.68	95.84		
	Total.....		187.68	95.84		
NEW JERSEY.						
1	First.....					
5	Fifth.....					
	Total.....					
NEW YORK.						
1	First.....					
2	Second.....					
3	Third.....					
14	Fourteenth.....					
21	Twenty-first.....		60.84	20.84		
28	Twenty-eighth.....					
	Total.....		60.84	20.84		

OF INTERNAL REVENUE, ETC.—Continued.

		ADULTERATED BUTTER, AND PROCESS OR RENOVATED BUTTER.		BANKS AND BANKERS.			
		Wholesale dealers in adulter- ated butter (special tax), \$480.	Total collections on aduiter- ated butter, and process or renovated butter.	Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 50 per cent of capital in ad- dition, per month, $\frac{1}{4}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking as- sociation, or of any town, city, or municipal corpora- tion, paid out by them, 10 per cent.	Total collections on banks and bankers.
CALIFORNIA.							
1	First.....						
4	Fourth.....						
	Total.....						
ILLINOIS.			\$51,509.90				
1	First.....						
5	Fifth.....						
8	Eighth.....						
13	Thirteenth.....						
	Total.....		51,509.90				
INDIANA.			1,990.84				
6	Sixth.....						
7	Seventh.....						
	Total.....		1,990.84				
IOWA.			9,004.02				
3	Third.....						
4	Fourth.....						
	Total.....		26,379.76				
KENTUCKY.							
2	Second.....						
5	Fifth.....						
6	Sixth.....						
7	Seventh.....						
8	Eighth.....						
	Total.....						
MICHIGAN.			7,021.73				
1	First.....						
4	Fourth.....						
	Total.....		7,021.73				
MISSOURI.			283.52				
1	First.....						
6	Sixth.....						
	Total.....		283.52				
NEW JERSEY.							
1	First.....						
5	Fifth.....						
	Total.....						
NEW YORK.			81.68				
1	First.....						
2	Second.....						
3	Third.....						
14	Fourteenth.....						
21	Twenty-first.....						
28	Twenty-eighth.....						
	Total.....		81.68				

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		MISCELLANEOUS.			
		Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
CALIFORNIA.					
1	First.....		\$883.64	\$109,277.19	\$110,160.83
4	Fourth.....			5,760.12	5,760.12
	Total.....		883.64	115,037.31	115,920.95
ILLINOIS.					
1	First.....		32,269.86	307,514.95	339,784.81
5	Fifth.....		.24	11,418.46	11,418.70
8	Eighth.....		2.26	19,038.79	19,038.05
13	Thirteenth.....			2,196.40	2,196.40
	Total.....		32,272.36	340,165.60	372,437.96
INDIANA.					
6	Sixth.....			30,442.57	30,442.57
7	Seventh.....		1.50	9,210.94	9,212.44
	Total.....		1.50	39,653.51	39,655.01
IOWA.					
3	Third.....			3,571.01	3,571.01
4	Fourth.....		1.36	11,290.98	11,292.34
	Total.....		1.36	14,861.99	14,863.35
KENTUCKY.					
2	Second.....			1,682.61	1,682.61
5	Fifth.....			10,114.12	10,114.12
6	Sixth.....			1,004.84	1,004.84
7	Seventh.....			1,885.88	1,885.88
8	Eighth.....			1,277.35	1,277.35
	Total.....			15,964.80	15,964.80
MICHIGAN.					
1	First.....		266.94	223,619.23	223,886.17
4	Fourth.....		47,017.28	19,157.85	66,175.13
	Total.....		47,284.22	242,777.08	290,061.30
MISSOURI.					
1	First.....		2.10	127,343.12	127,345.22
6	Sixth.....		18.22	61,904.95	61,923.17
	Total.....		20.32	189,248.07	189,268.39
NEW JERSEY.					
1	First.....			16,636.82	16,636.82
5	Fifth.....		4.50	353,478.46	353,477.96
	Total.....		4.50	370,110.28	370,114.78
NEW YORK.					
1	First.....			326,660.28	326,660.28
2	Second.....	124,237.36		153,655.35	277,892.71
3	Third.....	242.16	1,561,910.92	1,562,153.08	1,562,153.08
14	Fourteenth.....	1,375.00	746,312.96	747,687.96	747,687.96
21	Twenty-first.....	11.12	91,693.80	91,704.92	91,704.92
28	Twenty-eighth.....	13.72	64,070.19	64,083.91	64,083.91
	Total.....	125,879.36	2,944,303.50	3,070,182.86	3,070,182.86

OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES.						
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on com-promises.	Interest.	Costs.	Total of penalties, etc., col-lected.
	\$10.00		\$3,906.00		\$169.74	\$4,085.74
			250.00			250.00
	10.00		4,156.00		169.74	4,335.74
\$46.83	20.00	\$250.00	7,785.00	\$7.42	236.92	8,346.17
		125.00	345.00		331.30	810.88
	10.00		2,550.00		886.10	3,446.37
		1,400.89	25.00		504.78	1,932.39
58.40	30.00	1,775.89	10,705.00	7.42	1,959.10	14,535.81
98.01	20.00		10,161.33		206.03	10,485.42
731.88	10.00	50.00	1,281.25	9.37		2,082.50
829.89	30.00	50.00	11,442.03	9.37	206.03	12,567.92
176.28	90.00		181.48		54.17	504.93
	140.00		330.00	1.31	192.41	663.72
176.28	230.00		514.48	1.31	246.58	1,168.65
64.65			125.00	10.32		199.97
18.84	25.00		1,460.00	5.78	307.60	1,817.22
	10.00		50.00			60.00
72.14	70.00	141.85	670.30	22.14	232.85	1,209.28
455.19		594.64		38.76	34.38	1,122.97
610.82	105.00	736.49	2,305.30	77.00	574.83	4,409.44
9.87	30.00	115.00	100.00	14.62		269.49
125.00			20.00	3.14	50.00	198.14
134.87	30.00	115.00	120.00	17.76	50.00	467.63
129.58	70.00		1,814.06		322.52	2,336.16
	10.00	521.50	25.00		1,948.00	2,504.50
129.58	80.00	521.50	1,839.06		2,270.52	4,840.66
	10.00		520.10			530.10
64.61	50.00	3.75	920.00	66.92	51.60	1,556.88
64.61	60.00	3.75	1,440.10	66.92	51.60	1,686.98
2.12	40.00	771.07	1,638.20	1.35		2,452.74
4.05	240.00	2,000.00	6,835.00	.19	211.73	9,290.97
29.23	55.00	464.21	4,385.00	.50	153.06	5,087.00
3,824.15	40.00	2.99	320.00	2.00	24.24	4,213.38
10.59			790.00	103.63	25.00	929.22
65.20	10.00		170.00	35.02		280.22
3,935.34	385.00	3,238.27	14,138.20	142.69	414.03	22,253.53

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	MISCELLANEOUS.			
	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
NORTH CAROLINA.				
4 Fourth.....			\$1,597.88	\$1,597.88
5 Fifth.....			9,208.95	9,208.95
Total.....			10,806.83	10,806.83
OHIO.				
1 First.....	\$214,578.00	71,179.57	285,757.57	
10 Tenth.....		22,714.07	22,714.07	
11 Eleventh.....		5,593.30	5,593.30	
13 Eighteenth.....		43,575.75	43,575.75	
Total.....	214,578.00	143,062.69	357,640.69	
PENNSYLVANIA.				
1 First.....	51.06	351,506.58	351,557.64	
9 Ninth.....	1.36	16,067.65	16,069.01	
12 Twelfth.....		36,193.71	36,193.71	
23 Twenty-third.....		142,252.28	142,252.28	
Total.....	52.42	546,020.22	546,072.64	
TENNESSEE.				
2 Second.....		7,659.28	7,659.28	
5 Fifth.....	6.50	5,463.47	5,469.97	
Total.....	6.50	13,122.75	13,129.25	
TEXAS.				
3 Third.....	27.20	11,766.50	11,793.70	
4 Fourth.....	18.46	22,340.48	22,358.94	
Total.....	45.66	34,106.98	34,152.64	
VIRGINIA.				
2 Second.....		9,113.82	9,113.82	
6 Sixth.....		8,530.03	8,530.03	
Total.....		17,643.85	17,643.85	
WISCONSIN.				
1 First.....	23.76	78,497.62	78,521.38	
2 Second.....		23,274.93	23,274.93	
Total.....	23.76	101,772.55	101,796.31	

OF INTERNAL REVENUE, ETC.—Continued.

	PENALTIES.						
	Unassessed penalties.	Penalties upon unstamped instruments.	United States share of penalties recovered by suits.	Penalties received on compromise.	Interest.	Cost.	Total of penalties, etc., collected.
	\$190.88			\$8,525.43	\$262.28	\$2,503.05	\$11,481.64
	221.44		\$7,055.46	605.60	5.62	2,021.13	9,909.25
	412.32		7,055.46	9,131.03	267.90	4,524.18	21,390.89
	188.39	\$20.00		5,287.20	27.42		5,473.01
	64.90			1,440.00			1,504.90
		260.00		165.00	15.46		440.46
	2.50		122.96	930.00	1.50	59.00	1,115.96
	205.79	280.00	122.96	7,822.20	44.38	59.00	8,534.33
	914.92	180.00		1,980.00	177.97		3,252.89
	20.93	60.00		280.00			360.93
	21.91	130.00	28.43		5.29		185.63
	149.58	755.00		1,350.00	45.29		2,299.87
	1,107.34	1,125.00	28.43	3,610.00	228.55		6,099.32
	63.09	50.00		158.14	7.38	2,506.14	2,784.75
	43.19	20.00	435.06	270.00	6.66	920.09	1,695.00
	106.28	70.00	435.06	428.14	14.04	3,426.23	4,479.75
	2.00	10.00		187.04	15.41		214.45
	43.76	30.00	84.58	247.90	22.34	760.58	1,189.16
	45.76	40.00	84.58	434.94	37.75	700.58	1,403.61
	38.15		22.80	150.00	64.57	77.01	352.53
		190.00	1,143.79	1,795.00	58.38	1,147.42	4,334.59
	38.15	190.00	1,166.59	1,945.00	122.95	1,224.43	4,687.12
		530.00		1,690.00	34.73		2,254.73
		20.00	700.00	900.00			1,620.00
		550.00	700.00	2,590.00	34.73		3,874.73

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

DISTRICTS.	DISTILLED SPIRITS.		
	Total.	Refunded.	Net total.
CALIFORNIA.			
1 First.....	\$1,458,817.95	\$1,000.76	\$1,452,817.19
4 Fourth.....	174,741.23	508.34	174,232.89
Total.....	1,628,559.18	1,509.10	1,627,050.08
ILLINOIS.			
1 First.....	559,908.09	1,318.73	558,589.36
5 Fifth.....	32,132,314.72	20.83	32,132,325.89
8 Eighth.....	10,495,378.73	6.99	10,495,371.74
13 Thirteenth.....	201,062.48	41.67	201,020.81
Total.....	43,388,694.02	1,388.22	43,387,305.80
INDIANA.			
6 Sixth.....	8,484,123.81	241.66	8,483,882.15
7 Seventh.....	18,128,218.75	52.92	18,128,165.83
Total.....	26,612,342.56	294.58	26,612,047.98
IOWA.			
3 Third.....	53,861.69		53,861.69
4 Fourth.....	50,460.99	62.50	50,398.49
Total.....	103,822.68	62.50	103,760.18
KENTUCKY.			
2 Second.....	1,412,440.38	125.88	1,412,314.50
5 Fifth.....	8,727,146.68	1,517.46	8,725,629.22
6 Sixth.....	2,707,179.61	248.78	2,706,930.83
7 Seventh.....	2,618,428.46	1,028.81	2,617,399.65
8 Eighth.....	2,253,056.52	861.85	2,252,194.67
Total.....	17,808,251.65	3,782.78	17,804,468.87
MICHIGAN.			
1 First.....	1,144,076.45	89.60	1,143,986.85
4 Fourth.....	80,817.15	29.17	80,787.98
Total.....	1,224,893.60	118.77	1,224,774.83
MISSOURI.			
1 First.....	136,956.82	202.67	136,754.15
6 Sixth.....	413,935.90	524.65	413,411.25
Total.....	600,892.72	727.32	600,165.40
NEW JERSEY.			
1 First.....	93,770.62	50.00	93,720.62
5 Fifth.....	296,927.82	72.92	296,854.90
Total.....	390,698.44	122.92	390,575.52
NEW YORK.			
1 First.....	717,691.87	650.00	717,041.87
2 Second.....	509,540.32	700.00	508,840.32
3 Third.....	167,020.10	433.34	166,586.76
14 Fourteenth.....	3,283,023.96	275.00	3,282,748.96
21 Twenty-first.....	743,834.36	25.00	743,809.36
28 Twenty-eighth.....	185,907.30	431.40	185,475.90
Total.....	5,607,017.91	2,514.74	5,604,503.17
NORTH CAROLINA.			
4 Fourth.....	269,012.22	631.77	268,380.45
5 Fifth.....	662,666.28	1,059.29	661,606.99
Total.....	931,678.50	1,691.06	929,987.44
OHIO.			
1 First.....	12,273,653.26	550.00	12,273,103.26
10 Tenth.....	488,578.09	597.92	487,980.17
11 Eleventh.....	165,237.58	49.00	165,188.58
18 Eighteenth.....	237,965.33	165.01	237,800.32
Total.....	13,165,434.26	1,361.93	13,164,072.33

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

	TOBACCO.			FERMENTED LIQUORS.			
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
	\$296,926.58	\$29.32	\$296,897.26	\$823,074.95	\$110.26	\$822,964.69	1
	24,072.55	64.17	24,008.38	176,920.44	4.25	176,916.19	4
	320,999.13	93.49	320,905.64	999,995.39	114.51	999,880.88	
	1,553,521.85	29.17	1,553,492.68	3,866,007.17	134.77	3,865,872.40	1
	82,986.07		82,986.07	181,896.26	2.50	181,893.76	5
	217,130.83	35.77	217,095.06	239,025.96	18.36	239,007.61	8
	54,816.78		54,816.78	278,257.60	38.33	278,219.27	13
	1,908,455.53	64.94	1,908,390.59	4,555,186.99	193.95	4,554,993.04	
	230,163.65	127.54	230,036.11	610,728.29	4.80	610,723.49	6
	133,163.62	120.96	133,042.66	503,133.76	161.06	502,972.70	7
	363,327.27	248.50	363,078.77	1,113,861.96	165.86	1,113,696.10	
	113,049.63	12.00	113,037.63	195,960.30	115.00	195,845.30	3
	227,178.84	1,729.66	225,449.18	151,643.25	127.20	151,516.05	4
	349,228.47	1,741.66	348,486.81	347,603.55	242.20	347,361.35	
	98,293.64	792.54	97,501.10	23,706.72	29.17	23,677.55	2
	2,395,201.73	29.60	2,395,172.13	318,861.57		318,861.57	5
	173,006.30	45.75	172,960.55	200,407.01	2.00	200,405.01	6
	26,219.09	81.60	26,137.49	23,001.67		23,001.67	7
	3,177.51		3,177.51	17,530.83		17,530.83	8
	2,695,898.27	948.79	2,694,949.48	583,507.80	31.17	583,476.63	
	1,113,264.91		1,113,264.91	882,058.93	125.00	881,933.93	1
	190,024.91	1,456.68	188,568.23	326,410.49	604.46	325,806.03	4
	1,303,289.82	1,456.68	1,301,833.14	1,208,469.42	729.46	1,207,739.96	
	4,882,631.09	206.36	4,882,424.73	2,745,001.27	3,768.18	2,741,233.09	1
	92,793.01	26.88	92,766.13	492,859.63	40.00	492,799.63	6
	4,975,426.10	833.24	4,974,592.86	3,147,860.90	3,808.18	3,144,052.72	
	136,537.17		136,537.17	127,776.01	16.50	127,759.51	1
	2,429,810.58	23.79	2,429,786.79	2,615,793.13	169.00	2,615,624.13	5
	2,565,847.75	23.79	2,565,823.96	2,643,479.14	185.50	2,643,293.64	
	267,016.29		267,016.29	2,924,784.56	790.31	2,923,994.25	1
	2,665,593.04	66.38	2,665,526.66	221,176.97	6.00	221,170.97	2
	2,724,126.56	264.33	2,723,862.23	3,929,708.41	1,982.32	3,927,726.09	5
	615,774.45	4.36	615,769.09	1,602,065.55	63.83	1,601,999.72	14
	581,806.81		581,806.81	382,456.95	1,063.82	381,393.13	21
	563,120.25	6.06	563,114.19	1,368,725.45	80.40	1,368,645.05	28
	7,420,434.40	841.72	7,420,092.68	10,628,918.97	3,986.68	10,624,932.29	
	1,749,556.87	253.89	1,749,283.07	2,604.17		2,604.17	4
	1,530,176.04		1,530,176.04	862.52		862.52	5
	3,279,712.91	253.80	3,279,459.11	3,466.69		3,466.69	
	2,338,617.24	581.99	2,338,035.25	1,668,286.49	181.86	1,668,104.63	1
	305,697.45	58.50	305,638.95	555,431.02	61.08	555,370.94	10
	439,634.08	22.79	439,611.29	628,011.31	46.66	627,964.65	11
	504,378.51		504,378.51	1,053,168.42	116.49	1,052,992.23	16
	3,588,327.28	663.28	3,587,664.00	3,736,754.24	405.79	3,736,348.45	

* Includes \$1,707.66 special taxes.

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

DISTRICTS.		DISTILLED SPIRITS.		
		Total.	Refunded.	Net total.
PENNSYLVANIA.				
1	First.....	\$956,262.21	\$8,147.54	\$953,114.67
9	Ninth.....	435,479.20	313.53	435,165.67
12	Twelfth.....	167,379.91	141.67	167,238.24
23	Twenty-third.....	4,646,828.24	871.17	4,645,957.07
	Total.....	6,205,949.56	4,473.91	6,201,475.65
TENNESSEE.				
2	Second.....	256,360.01	164.05	256,195.96
5	Fifth.....	668,369.17	229.75	668,139.42
	Total.....	924,729.18	393.80	924,335.38
TEXAS.				
3	Third.....	57,639.61	64.58	57,575.03
4	Fourth.....	37,090.84	120.52	36,970.32
	Total.....	94,730.45	185.10	94,545.35
VIRGINIA.				
2	Second.....	61,486.44	567.58	60,918.86
6	Sixth.....	219,868.38	540.44	219,327.94
	Total.....	281,354.82	1,108.02	280,246.80
WISCONSIN.				
1	First.....	2,489,012.22	558.33	2,488,453.89
2	Second.....	76,852.13	31.25	76,820.88
	Total.....	2,565,864.35	589.58	2,565,274.77

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

TOBACCO.			FERMENTED LIQUORS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$2,086,427.76	\$138.59	\$2,086,289.17	\$2,783,770.76	\$900.59	\$2,782,870.17
2,363,303.34	207.05	2,363,096.29	243,944.20		243,944.20
165,475.95		165,475.95	810,429.29	65.84	810,363.45
1,355,539.93		1,355,539.93	2,292,987.05	253.13	2,292,733.92
5,970,746.98	345.64	5,970,401.34	6,131,112.30	1,309.56	6,129,802.74
60,440.99	71.28	60,369.71	81,377.50		81,377.50
463,381.56	19.40	463,362.16	110,339.07		110,339.07
523,822.55	90.68	523,731.87	191,716.57		191,716.57
33,942.48	12.87	33,929.61	359,168.45	2,951.30	356,217.15
19,538.90		19,538.90	106,120.35	20.00	106,100.35
53,481.38	12.87	53,468.51	465,288.80	2,971.30	462,317.50
2,290,244.69	9.00	2,290,235.69	58,495.01		58,495.01
759,280.43	18.02	759,262.41	109,790.06		109,790.06
2,950,525.17	27.02	2,950,498.15	168,285.07		168,285.07
618,539.25	12.00	618,527.25	3,302,623.44	1,030.32	3,301,593.12
127,520.07	5.00	127,515.07	399,578.52	799.53	398,778.99
746,059.32	17.00	746,042.32	3,902,201.96	1,829.85	3,900,372.11

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
1 First				\$110,160.83	\$26,695.67	\$83,465.16
4 Fourth				5,760.12	100.00	5,660.12
Total				115,920.95	26,795.67	89,125.28
ILLINOIS.						
1 First				339,784.81	40,898.07	298,886.74
5 Fifth				11,418.70	602.73	10,815.97
8 Eighth				19,038.05	18.75	19,019.30
13 Thirteenth				2,196.40	5.00	2,191.40
Total				372,437.96	41,524.55	330,913.41
INDIANA.						
6 Sixth				30,442.57	133.97	30,308.60
7 Seventh				9,212.44	7.92	9,204.52
Total				39,655.01	141.89	39,513.12
IOWA.						
3 Third				3,571.01	49.24	3,521.77
4 Fourth				11,292.34	11,292.34	
Total				14,863.35	11,341.58	3,521.77
KENTUCKY.						
2 Second				1,682.61	323.58	1,359.03
5 Fifth				10,114.12	1,641.09	8,473.03
6 Sixth				1,004.84		1,004.84
7 Seventh				1,885.88	850.89	1,034.99
8 Eighth				1,277.35	208.41	1,068.94
Total				15,964.80	3,023.97	12,940.83
MICHIGAN.						
1 First				223,886.17	2,991.59	220,894.58
4 Fourth				66,175.13	114.14	66,060.99
Total				290,061.30	3,105.73	286,955.57
MISSOURI.						
1 First				127,345.22	5,480.18	121,865.04
6 Sixth				61,923.17	433.85	61,489.32
Total				189,268.39	5,914.03	183,354.36
NEW JERSEY.						
1 First				16,636.82	11,780.34	4,856.48
5 Fifth				353,477.96	2,761.92	350,716.04
Total				370,114.78	14,542.26	355,572.52
NEW YORK.						
1 First				326,600.28	14,628.62	312,031.66
2 Second				277,892.71	a 73,094.13	204,798.58
3 Third				1,562,153.08	275,356.99	1,286,796.09
14 Fourteenth				747,687.96	15,619.21	732,068.75
21 Twenty-first				91,704.92	2,800.91	88,904.01
28 Twenty-eighth				64,083.91	b 10,731.77	53,352.14
Total				3,070,182.86	392,231.63	2,677,951.23
NORTH CAROLINA.						
4 Fourth				1,597.33	96.33	1,501.00
5 Fifth				9,208.95	8.00	9,200.95
Total				10,806.33	104.33	10,702.00

a Includes \$15,512.25 taxes collected on dividends and interest under acts of 1862 and 1864, and refunded under special act of Congress.
 b Includes \$18, oleomargarine.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	PENALTIES.			AGGREGATE RECEIPTS.			
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
	\$4,085.74	\$73.75	\$4,011.99	\$2,688,237.47	\$27,939.76	\$2,660,297.71	1
	250.00	50.00	200.00	381,782.84	726.73	381,056.11	4
	4,335.74	123.75	4,211.99	3,069,990.31	28,666.52	3,041,323.79	
	8,346.17	48.31	8,297.86	6,641,445.06	53,572.17	6,587,872.89	1
	810.88		810.88	32,413,033.13	1,346.06	32,411,687.07	5
	3,446.37	9.15	3,437.22	10,967,282.83	137.01	10,967,145.82	8
	1,932.39	39.17	1,893.22	640,604.23	176.17	640,428.06	13
	14,535.81	96.63	14,439.18	50,562,456.25	55,231.41	50,507,224.84	
	10,485.42	50.00	10,435.42	9,405,356.18	6,128.15	9,399,228.03	6
	2,082.50	12.50	2,070.00	18,778,223.90	493.36	18,777,730.54	7
	12,567.92	62.50	12,505.42	28,183,610.08	6,531.51	28,177,078.57	
	504.93		504.93	375,739.60	176.24	375,563.36	3
	663.72		663.72	459,748.30	13,211.70	446,536.60	4
	1,168.65		1,168.65	835,487.90	13,387.94	822,099.96	
	199.97		199.97	1,536,508.32	1,271.17	1,535,237.15	2
	1,817.22		1,817.22	11,459,053.57	3,187.55	11,455,866.02	5
	60.00		60.00	3,172,682.01	296.63	3,172,385.38	6
	1,293.28	.51	1,292.77	2,671,132.38	1,961.71	2,669,170.67	7
	1,122.97	22.72	1,100.25	2,276,249.93	1,092.98	2,275,156.95	8
	4,409.44	23.23	4,386.21	21,115,626.21	7,809.94	21,107,816.27	
	239.49	3.12	236.37	3,375,855.77	3,257.31	3,372,598.46	1
	198.14	20.00	178.14	668,462.17	2,764.45	665,697.72	4
	467.63	23.12	444.51	4,044,317.94	6,021.76	4,038,296.18	
	2,336.16	62.50	2,273.66	7,970,570.80	9,855.89	7,960,714.91	1
	2,504.50		2,504.50	977,976.33	1,187.66	976,788.67	6
	4,840.66	62.50	4,778.16	8,948,547.13	11,043.55	8,937,503.58	
	530.10		530.10	378,493.21	11,852.84	366,640.37	1
	1,156.88	1.67	1,155.21	5,619,563.77	3,080.70	5,616,483.07	5
	1,686.98	1.67	1,685.31	5,998,058.98	14,832.54	5,983,226.44	
	2,452.74		2,452.74	4,235,649.74	16,068.93	4,222,580.81	1
	9,290.97		9,290.97	3,683,679.26	73,836.51	3,609,842.75	2
	5,087.00	22.92	5,064.08	8,388,551.73	278,059.90	8,110,491.83	3
	4,213.38	1.04	4,212.34	6,252,836.40	15,964.08	6,236,872.32	14
	929.22	25.00	904.22	2,003,813.92	3,914.73	1,999,899.19	21
	280.22	5.00	275.22	2,182,117.13	11,254.63	2,170,862.50	28
	22,253.53	53.96	22,199.57	26,749,645.18	399,128.73	26,350,516.45	
	11,481.64	110.08	11,371.56	2,035,423.03	1,091.98	2,034,331.05	4
	9,909.25	115.00	9,794.25	2,212,918.04	1,182.29	2,211,735.75	5
	21,390.89	225.08	21,165.81	4,248,341.07	2,274.27	4,246,066.80	

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
OHIO.						
1 First				\$285,757.57	\$271.48	\$285,486.09
10 Tenth				22,714.07	59.41	22,654.66
11 Eleventh				5,593.30	1,589.77	4,003.53
18 Eighteenth				43,575.75	604.23	42,971.52
Total				357,640.69	2,524.89	355,115.80
PENNSYLVANIA.						
1 First				351,557.64	29,377.05	322,180.59
9 Ninth				16,069.01	631.45	15,437.56
12 Twelfth				36,193.71	592.23	35,601.48
23 Twenty-third				142,252.28	7,937.20	134,315.08
Total				546,072.64	38,537.93	507,534.71
TENNESSEE.						
2 Second				7,659.28		7,659.28
5 Fifth				5,469.97	3,856.44	1,613.53
Total				13,129.25	3,856.44	9,272.81
TEXAS.						
3 Third				11,793.70	100.19	11,693.51
4 Fourth				22,358.94	412.86	21,946.08
Total				34,152.64	513.05	33,639.59
VIRGINIA.						
2 Second				9,113.82	2,662.72	6,451.10
6 Sixth				8,530.03	4,622.16	3,907.87
Total				17,643.85	7,284.88	10,358.97
WISCONSIN.						
1 First				78,521.38	635.10	77,886.28
2 Second				23,274.93	3,364.94	19,909.99
Total				101,796.31	4,000.04	97,796.27

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$5,473.01	\$12.50	\$5,460.51	\$16,497,736.76	\$1,649.83	\$16,496,086.93
1,504.90	2.50	1,502.40	1,419,727.78	2,619.41	1,417,108.37
440.46	60.38	380.08	1,302,326.16	3,294.24	1,299,031.92
1,115.96	1.04	1,114.92	1,859,542.49	898.47	1,858,644.02
8,584.33	76.42	8,457.91	20,979,333.19	8,461.95	20,970,871.24
3,252.89	243.95	3,008.94	6,187,460.96	33,934.22	6,153,526.74
360.93		360.93	3,659,263.18	1,152.03	3,008,111.15
185.63		185.63	1,180,715.66	799.74	1,179,915.92
2,299.87	54.17	2,245.70	8,462,950.08	9,145.17	8,453,804.91
6,099.32	298.12	5,801.20	18,890,389.88	45,032.16	18,845,357.72
2,784.75		2,784.75	409,400.70	235.33	409,165.37
1,695.00	2.50	1,692.50	1,251,899.45	4,108.09	1,247,791.36
4,479.75	2.50	4,477.25	1,661,300.15	4,343.42	1,656,956.73
214.45	15.00	199.45	477,511.28	3,672.34	473,838.94
1,189.16	84.25	1,104.91	190,158.94	637.63	189,521.31
1,403.61	99.25	1,304.36	667,670.22	4,309.97	663,360.25
352.53	25.00	327.53	2,335,342.68	3,312.30	2,332,030.38
4,334.59	63.75	4,270.84	1,097,906.83	5,244.37	1,092,662.46
4,687.12	88.75	4,598.37	3,433,249.51	8,556.67	3,424,692.84
2,254.73	31.00	2,223.73	6,552,985.85	2,266.75	6,550,719.10
1,620.00		1,620.00	779,066.16	4,200.72	774,865.44
3,874.73	31.00	3,843.73	7,332,052.01	6,467.47	7,325,584.54

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL

REVENUE, BY STATES AND TERRITORIES.

STATES AND TERRITORIES.	DISTILLED SPIRITS.				Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.
	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.		
1 Alabama.....	\$1,873.30	\$162,565.25	\$687.50	\$633.34		
2 Arkansas.....	13,202.28	41,066.49		200.00		
3 California.....	548,258.57	631,079.46	11,866.67	13,300.00		
4 Colorado.....	69.16	63,157.60	791.67	600.00		
5 Connecticut.....	19,843.61	138,844.37	2,975.03	1,666.67		
6 Florida.....	157.52	1,433.52	290.83			
7 Georgia.....	4,282.99	188,648.04	1,550.02	750.00		
8 Hawaii.....		1,500.51	300.00			
9 Illinois.....	114,854.03	42,756,575.23	11,671.00	12,700.02		
10 Indiana.....	5,852.84	26,404,717.29	1,975.00	1,200.00		
11 Iowa.....	46.42		1,362.50	450.00		
12 Kansas.....	3,961.79	9,959.54		8.33		
13 Kentucky.....	164,326.64	17,511,323.79	2,791.71	8,966.69		
14 Louisiana.....	494.12	2,025,049.31	2,016.67	2,333.33		
15 Maryland.....	52,640.04	2,666,537.01	7,666.65	10,783.33		
16 Massachusetts.....	2,078.01	735,514.45	12,287.49	6,933.33		
17 Michigan.....		1,023,607.59	508.34	800.00		
18 Minnesota.....			2,837.50	3,200.00		
19 Missouri.....	14,408.26	339,832.48	4,945.84	8,400.00		
20 Montana.....	230.23	1,092.97	933.34	200.00		
21 Nebraska.....	19.36	1,905,476.07	100.00	600.00		
22 New Hampshire.....		14,117.73	258.33	200.00		
23 New Jersey.....	73,851.78	59,776.09	5,025.00	1,325.00		
24 New Mexico.....	2,084.38		375.00			
25 New York.....	419,807.29	4,279,062.09	31,712.57	21,200.00		
26 North Carolina.....	47,752.78	851,792.48	2,233.33	2,000.00		
27 North and South Dakota.....						
28 Ohio.....	92,647.60	12,581,634.81	8,658.38	16,833.34		
29 Oregon.....	1,338.30	1,739.37	1,791.66	1,000.00		
30 Pennsylvania.....	12,943.14	5,689,123.06	20,595.84	19,450.00		
31 South Carolina.....	146.30	583,230.51		400.00		
32 Tennessee.....	26,303.40	842,789.94	1,516.68	3,600.00		
33 Texas.....	1,369.34	4,984.65	1,258.33	1,400.00		
34 Virginia.....	39,680.84	172,195.42	2,704.35	2,166.66		
35 Washington.....	1,333.81	534.72				
36 West Virginia.....	720.41	198,126.16	845.84	600.00		
37 Wisconsin.....		2,308,850.74	3,658.33	6,200.00		
Total.....	1,666,579.34	124,195,938.74	148,121.40	150,100.04		
Collections for fiscal year ended June 30, 1902.....	1,543,524.72	113,741,591.18	143,380.18	145,391.66		

And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	DISTILLED SPIRITS.						Total collections on 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.	
.....	\$31,961.33	\$5,679.16					\$203,399.88
.....	23,189.86	3,956.02					81,614.65
.....	357,512.40	66,027.91	\$91.67	\$360.00	\$62.50		1,928,559.18
.....	53,266.99	8,325.02					156,211.24
.....	100,341.34	7,611.67	4.17				271,316.86
.....	16,045.93	2,220.84					20,078.64
.....	33,967.56	5,079.16					234,277.77
.....	11,306.37	4,291.66					17,398.54
.....	457,059.16	34,116.81	91.07	40.00	126.10	\$1,460.00	43,388,694.02
.....	190,468.66	7,741.67			167.10	220.00	26,012,342.56
.....	95,005.45	6,958.33					103,822.68
.....	87,283.11	3,550.01					104,762.78
.....	83,643.41	19,982.43	191.68	840.00	236.30	15,948.00	17,805,251.65
.....	119,429.86	13,287.52			19.20		2,162,630.01
.....	154,349.46	16,779.26			65.10	26.00	2,909,105.95
.....	110,531.89	18,958.36			921.20		887,024.73
.....	192,973.51	7,004.16					1,224,803.69
.....	139,591.27	9,245.84					154,974.81
.....	212,912.79	20,295.85	37.50	60.00			600,892.72
.....	99,742.80	7,116.67					109,316.01
.....	49,866.26	3,583.33					1,959,645.02
.....	57,797.24	2,191.68					74,564.98
.....	237,243.89	13,258.35	58.33	160.00			390,698.44
.....	46,995.99	3,800.22					63,255.50
.....	754,833.66	100,052.65	108.35	100.00	121.30		5,607,017.91
.....	24,075.75	3,612.49	91.67	120.00			931,678.50
.....	42,106.24	608.34					42,714.58
.....	420,452.29	43,687.58	304.16	580.00	79.70	556.40	13,165,434.26
.....	59,500.00	10,244.83					115,614.16
.....	400,550.34	55,300.01	41.67	180.00	39.50	7,726.00	6,205,949.56
.....	11,097.05	691.67					595,565.53
.....	42,743.85	7,775.01					924,729.18
.....	80,055.63	5,662.50					94,730.45
.....	59,144.63	5,420.04	21.88	21.00			281,354.82
.....	20,896.00	2,070.88					24,865.41
.....	37,268.75	2,687.51					240,230.57
.....	235,626.12	11,529.16				1.90	2,565,864.35
.....	5,220,656.82	540,525.70	1,042.75	2,721.00	1,840.20	25,936.40	131,953,472.29
.....	5,043,097.00	496,482.88	1,110.01	3,040.00	3,233.40	17,162.10	121,138,013.13

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	TOBACCO.				
	Cigars weighing more than 3 pounds per thousand, and, 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.
1 Alabama	\$20,186.24				
2 Arkansas	6,646.87				
3 California	228,242.68	\$61.56	\$67,426.12	\$190.51	\$52.86
4 Colorado	64,954.72		109.08	8.37	
5 Connecticut	183,528.93	485.49	4,144.50	624.23	15.00
6 Florida	674,190.46	61.40	3,168.84		15.00
7 Georgia	20,391.06	6.53	156.06		
8 Hawaii	561.94		8.34		
9 Illinois	970,368.48	665.55	26,141.68	66.72	325.11
10 Indiana	320,204.37				
11 Iowa	300,432.60	187.50			
12 Kansas	86,389.17				
13 Kentucky	207,224.65	282.96			
14 Louisiana	156,063.99	5.13	402.57	109,121.15	
15 Maryland	544,497.17	118,284.03	332.64	2,122.47	
16 Massachusetts	477,998.01	19.23	17,866.35	103.68	283.80
17 Michigan	705,521.39	27.38		6.48	
18 Minnesota	241,664.47	1.35	198.65	10.60	19.50
19 Missouri	242,860.72	1,279.80	508.04	62.64	13.50
20 Montana	32,009.39				
21 Nebraska	71,553.31				
22 New Hampshire	68,236.85		90.40		
23 New Jersey	1,088,803.48	2,744.55	1,437.11	3.51	
24 New Mexico	10,170.38		518.40		
25 New York	4,542,485.52	92,469.65	1,894,512.53	44,201.39	27,147.69
26 North Carolina	37,321.52		116,525.25	2,036.07	
27 North and South Dakota	29,972.81				
28 Ohio	2,057,049.04	1,852.57	25.92	13.50	30.60
29 Oregon	28,323.98				
30 Pennsylvania	5,385,399.50	204.23	52,356.51	781.65	1,128.00
31 South Carolina	6,512.00	1.08			
32 Tennessee	26,572.22				
33 Texas	47,770.44	1.89	122.65		
34 Virginia	788,702.43	127,228.05	557,401.23	106,072.20	
35 Washington	27,955.81				10.00
36 West Virginia	318,653.56				
37 Wisconsin	340,651.94		142.02		
Total	20,359,171.60	345,869.93	2,743,594.89	265,425.17	29,041.06
Collections for fiscal year ended June 30, 1902	18,311,142.25	410,903.48	2,457,550.86	198,424.02	31,164.67

a At \$3.60 per M.

OF INTERNAL REVENUE, ETC.—Continued.

	TOBACCO.			FERMENTED LIQUORS.			
	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 6 cents.	Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 6 cents.	Miscellaneous collections relating to tobacco.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.
		\$113.85		\$20,300.09	\$80,762.20		\$566.67
	\$102.60			6,749.47	9,365.00		200.00
	\$290.82	24,020.73	713.85	320,990.13	967,965.40	\$1,775.01	9,835.34
		3,740.11		68,812.28	316,404.90		1,400.00
	9.42	2,409.93		191,217.50	904,568.10	208.34	2,433.34
		1,289.34	163.42	678,888.46	13,115.00		100.00
		267.68		20,921.33	146,868.46	125.00	775.00
		2,207.70		2,777.98	11,110.00		190.00
	22,728.19	888,159.80		1,908,455.53	4,488,672.85	460.42	9,491.67
	184.56	42,937.74	.60	363,327.27	1,079,721.82	200.00	4,308.24
	10.14	39,598.23		340,228.47	313,953.89	250.00	1,741.67
		3,955.37		90,324.54	13,682.30	60.00	400.00
	2,781.65	2,485,609.01		2,695,898.27	671,901.05	158.34	2,508.54
	1,477.68	139,252.33		406,332.85	283,978.50		800.00
	176,079.77	592,524.56		1,373,840.64	1,206,024.95	304.17	2,975.09
	6,575.96	2,621.12		504,568.15	1,765,061.46	441.67	2,700.00
	4,744.52	592,990.05		1,393,289.82	1,177,417.24	400.00	8,937.50
	508.98	9,335.75	24.00	251,763.50	926,370.80	416.67	7,475.00
	617.83	4,730,083.52	18.00	4,975,426.10	3,110,205.19	400.00	6,375.00
		919.74		32,947.13	269,782.37	837.49	3,866.67
		4,907.95		76,461.26	265,123.09	229.18	1,091.67
		239.16		68,566.41	366,829.50	100.00	600.00
	317,413.46	1,155,399.13	46.51	2,565,847.75	2,617,393.55	200.00	4,358.33
		1,848.00		12,536.78	5,614.80	150.00	100.00
	9,161.23	810,456.39		7,420,434.40	10,566,835.53	1,683.33	21,033.36
	2,010.87	3,121,819.20		3,279,712.91			
		724.69		30,637.50	85,817.30	83.33	316.67
	150.72	1,529,204.93		3,588,327.28	3,684,896.56	606.25	12,083.34
	6.00	1,565.38		29,895.36	217,738.11	995.83	4,008.33
	273,917.85	256,910.98	48.26	5,970,746.98	6,019,320.20	345.83	23,483.36
		158.98		6,672.06	5,087.13		100.00
	308,761.95	188,484.18	4.20	523,822.55	188,125.70		400.00
		5,570.28	16.12	53,481.38	403,794.75	50.00	1,200.00
	285.66	1,370,826.54	9.06	2,950,525.17	163,065.05	50.00	600.00
	3.48	681.86		28,650.65	360,724.96	137.52	241.67
	1,058.35	285,580.74	11.52	605,304.17	241,407.35		308.24
	1,675.86	403,565.50	24.00	746,059.52	3,653,677.17	600.00	14,308.33
	1,130,455.00	18,640,059.20	1,193.39	43,514,810.24	46,652,577.14	11,512.54	152,420.94
	91,696,429.02	28,612,644.15	6219,666.74	51,937,925.19	71,166,711.65	13,377.13	154,449.23

a At .09 1/2 per pound.

b Includes \$218,704.17, special taxes of dealers in leaf and manufactured tobacco, manufacturers of tobacco and cigars, etc., repealed July 1, 1902.

c At \$1.60 per barrel.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	FERMENTED LIQUORS.				OLEOMARGARINE.	
	Retail dealers in malt liquors (special tax), \$20.	Wholesale dealers in malt liquors (special tax), \$50.	Miscellaneous collections relating fermented liquors.	Total collections on fermented liquors.	Oleomargarine, domestic, artificially colored in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, 1/4 of 1 cent.
1 Alabama.....	\$4,836.69	\$2,822.92	\$1.55	\$88,990.03		
2 Arkansas.....	1,494.42	2,341.68		13,401.10		
3 California.....	5,048.02	15,331.80	41.82	999,995.39		
4 Colorado.....	3,220.84	7,137.50		328,417.40	\$391.70	\$147.80
5 Connecticut.....	2,496.70	9,150.08		918,856.56	5,249.14	17,433.93
6 Florida.....	1,603.32	1,300.00		16,118.32		
7 Georgia.....	4,868.34	2,285.41		154,922.21		
8 Hawaii.....	1,030.03	1,166.67		13,406.70		
9 Illinois.....	24,274.44	32,287.61		4,555,186.99	153,516.92	72,345.51
10 Indiana.....	11,928.40	17,703.40		1,113,861.96	10,327.00	17,312.68
11 Iowa.....	3,948.54	21,709.45		347,603.55		93.50
12 Kansas.....	9,780.95	11,087.51		35,000.76	24,821.32	34,490.45
13 Kentucky.....	3,856.73	5,083.34		583,507.80		253.23
14 Louisiana.....	1,745.83	5,095.00	9.30	231,628.63		
15 Maryland.....	3,980.21	6,975.33		1,220,259.66	2,144.40	509.03
16 Massachusetts.....	3,209.21	17,433.66		1,788,846.00		
17 Michigan.....	7,309.67	14,405.01		1,208,469.42		
18 Minnesota.....	12,832.50	27,600.01		974,694.98		
19 Missouri.....	10,635.85	20,220.86		3,147,836.90	12,410.10	487.55
20 Montana.....	3,359.25	6,937.50		284,783.28		
21 Nebraska.....	3,636.68	16,211.68		286,897.21		
22 New Hampshire.....	19,810.64	5,977.13		393,317.27		
23 New Jersey.....	5,140.84	16,385.39	1.03	2,643,479.14	527.00	1,336.35
24 New Mexico.....	644.37	4,075.01		10,584.18		
25 New York.....	9,786.70	29,580.05		10,628,918.97		
26 North Carolina.....	1,491.68	1,975.01		3,466.69		
27 North and South Dakota.....	8,354.48	5,207.51		49,779.29		
28 Ohio.....	10,251.70	28,854.39	72.00	3,736,754.24	50,786.90	21,835.49
29 Oregon.....	1,685.82	5,589.59		230,017.68		
30 Pennsylvania.....	20,346.87	65,785.44	1,830.50	6,131,112.20	6,213.70	3,550.96
31 South Carolina.....	680.00	433.33		6,300.46		
32 Tennessee.....	1,486.69	1,704.18		191,716.57		
33 Texas.....	42,073.16	18,170.89		465,288.80	5,191.40	1,431.00
34 Virginia.....	1,953.35	2,616.67		168,285.07	464.90	
35 Washington.....	389.24	1,864.62		363,358.01		
36 West Virginia.....	2,262.53	6,012.48		250,590.70		
37 Wisconsin.....	12,997.49	20,129.20	289.77	3,902,201.96		
Total.....	270,452.18	458,647.31	2,245.97	47,547,856.08	272,044.48	171,227.48
Collections for fiscal year ended June 30, 1902.....	241,456.87	404,993.94	7,913.57	71,988,902.39	2,462,532.72	

^a At 2 cents per pound, but no restriction as to color.

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.						
Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$500.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$5.	Retail dealers in oleomargarine free from artificial coloration (special tax), \$5.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$200.	Total collections on oleomargarine.
		\$622.00	\$1,010.00	\$1,440.00	\$916.00	\$3,988.66
		492.00	951.85	907.83	291.68	2,643.36
			63.25		116.67	279.92
	\$400.00	2,202.50	2,371.30	914.00	3,143.98	9,577.48
	2,650.00	1,366.00	2,360.75	480.00	80,279.83	80,279.83
		288.00	1,114.00		1,900.00	3,002.00
\$107.40		1,144.75	708.75	480.00	550.00	2,987.90
			1.80	360.00		361.80
3,171.16	1,875.00	6,894.00	21,564.00	1,912.50	3,908.34	265,117.45
	600.00	2,860.00	5,431.00	1,680.00	1,433.34	39,844.02
		72.00	339.75		315.67	1,021.92
	1,800.00	102.00	5,769.00	160.00	1,165.47	68,399.44
	600.00	935.00	4,925.00	480.00	1,300.02	7,594.25
		3,334.00	1,638.25	480.00	2,283.34	7,795.59
	2,725.00	4,866.00	1,692.00	2,910.99	17,773.42	17,773.42
		1,328.00	2,450.21	2,110.00	1,983.34	7,911.55
		760.00	7,397.75	400.00	1,466.69	10,114.14
			1,219.50		6,036.25	6,255.75
	1,500.00	5,350.00	6,591.00	1,080.00	2,466.69	29,885.34
			316.00		616.66	692.66
			464.00		733.33	1,259.33
			248.00		333.34	1,527.84
4.55	2,250.00	15,204.00	3,510.00	2,400.00	999.99	26,231.89
		136.00	233.00	480.00	190.01	1,093.01
3.75		144.00	109.00		256.75	256.75
		74.00	861.75		650.00	1,285.75
		54.00	158.75		133.33	346.08
	1,800.00	10,097.00	17,131.75	2,546.50	5,745.86	109,083.66
			30.50	290.00	290.00	290.00
	1,200.00	8,842.00	2,070.25	4,320.00	2,416.67	28,613.88
		834.00	501.75		1,883.78	1,883.78
		712.00	1,427.50		1,233.33	3,372.83
1,900.00	1,246.00	1,607.80	2,220.00	4,966.66	18,502.86	18,502.86
600.00	2,808.00	2,860.65	1,620.00	2,400.00	10,783.48	10,783.48
		33.50	33.50		293.00	293.00
		929.00	5,545.75	865.00	3,630.00	10,000.75
			2,838.25		1,200.00	4,035.25
3,286.86	19,900.00	73,638.25	107,139.50	50,538.16	88,988.72	796,789.31
1,082.51	19,500.00	2,377,732.23		2,588,645.00		2,944,492.46

^a Same rate of tax, without restriction as to color.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	ADULTERATED BUTTER, AND PROCESS OR RENOVATED BUTTER.				
	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Process or renovated butter manufactured or sold, etc., per pound, 1/4 of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Manufacturers of adulterated butter (special tax), \$600.	Retail dealers in adulterated butter (special tax), \$48.
1 Alabama					
2 Arkansas					
3 California					
4 Colorado		\$1 181.15	\$183.34		\$36.00
5 Connecticut					
6 Florida					
7 Georgia					
8 Hawaii					
9 Illinois	\$124.60	51,197.79	187.51		
10 Indiana		1,940.84	50.00		
11 Iowa		25,700.57	679.19		
12 Kansas		7,872.18	291.66		
13 Kentucky					
14 Louisiana					
15 Maryland		2,062.22	116.66		
16 Massachusetts		1,865.83	50.00		
17 Michigan		6,746.73	275.00		
18 Minnesota		8,887.88	354.17		
19 Missouri		187.68	95.84		
20 Montana					
21 Nebraska		16,432.55	277.09		
22 New Hampshire					
23 New Jersey					
24 New Mexico					
25 New York		60.84	20.84		
26 North Carolina					
27 North and South Dakota		1,896.75	50.00		
28 Ohio		12,057.08	612.51		
29 Oregon					
30 Pennsylvania		1,693.60	50.00		
31 South Carolina					
32 Tennessee			50.00		
33 Texas		4.95	45.83		
34 Virginia					
35 Washington					
36 West Virginia					
37 Wisconsin		8,140.92	79.17		
Total	124.60	147,929.56	3,468.81		36.00
Collections for fiscal year ended June 30, 1902.....			a 500.00		

a Advance collections in June, act of May 9, 1902.

OF INTERNAL REVENUE, ETC.—Continued.

ADULTERATED BUTTER, AND PROCESS OR RENOVATED BUTTER.		BANKS AND BANKERS.			
Wholesale dealers in adulterated butter (special tax), \$480.	Total collections on adulterated butter and process or renovated butter.	Circulation issued by any bank, etc., or person, per month, 1/2 of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, 1/4 of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.
	\$1,400.49				
	51,509.00				
	1,990.84				
	26,379.76				
	8,163.84				
	2,178.88				
	1,915.83				
	7,021.73				
	9,242.05				
	283.52				
	16,709.64				
	81.68				
	1,946.75				
	12,669.59				
	1,743.60				
	50.00				
	50.78				
				\$899.50	\$899.50
	8,220.09				
	151,558.97		899.50		899.50
	500.00	\$227.50			227.50

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	MISCELLANEOUS.				PENALTIES.
	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.
1 Alabama			\$3,648.01	\$3,648.01	
2 Arkansas		\$12.00	2,796.49	2,808.49	
3 California		883.64	115,920.31	115,920.95	
4 Colorado		2.48	4,055.51	4,057.99	\$5.74
5 Connecticut		88.06	451,419.74	451,507.80	4.65
6 Florida		50	195.51	196.01	2.25
7 Georgia			8,723.38	8,723.38	69.06
8 Hawaii		677.16	3,883.17	4,560.33	
9 Illinois		32,272.36	340,165.60	372,437.96	58.40
10 Indiana		1.50	39,653.51	39,655.01	829.89
11 Iowa		1.36	14,861.99	14,863.35	176.28
12 Kansas			3,717.31	3,717.31	28.45
13 Kentucky			15,964.80	15,964.80	610.82
14 Louisiana		6.00	20,418.17	20,424.17	144.31
15 Maryland		2.16	88,832.30	88,834.46	7.01
16 Massachusetts		634.76	373,254.46	373,889.22	39.46
17 Michigan		47,284.22	242,777.08	290,061.30	134.87
18 Minnesota		50.00	68,045.60	68,095.60	
19 Missouri		20.82	189,248.07	189,268.89	129.58
20 Montana			8,019.85	8,019.85	
21 Nebraska		.60	2,351.90	2,352.50	
22 New Hampshire			50,958.78	50,958.78	11.90
23 New Jersey		4.50	370,110.28	370,114.78	64.61
24 New Mexico			687.81	687.81	
25 New York		125,879.36	2,944,303.50	3,070,182.86	3,935.34
26 North Carolina			10,806.33	10,806.33	412.32
27 North and South Dakota			1,776.22	1,776.22	
28 Ohio		214,578.00	143,062.69	357,640.69	205.79
29 Oregon		53.00	15,752.44	15,805.44	11.00
30 Pennsylvania		52.42	546,020.22	546,072.64	1,107.34
31 South Carolina			5,153.82	5,153.82	29.96
32 Tennessee		6.50	13,122.75	13,129.25	106.28
33 Texas		45.66	34,106.98	34,152.64	45.76
34 Virginia			17,643.85	17,643.85	38.15
35 Washington			1,522.18	1,522.18	50.03
36 West Virginia			2,439.42	2,439.42	14.10
37 Wisconsin		23.76	101,772.55	101,796.31	
Total		422,580.32	6,256,309.58	6,678,889.90	8,273.35
Collections for fiscal year ended June 30, 1902		364,677.72	5,233,282,805.96	5,647,483.68	6,106.41

a Includes \$5,356,774.90 from legacies on which the tax had accrued prior to the repeal of the act.
 b Includes \$23,279,038.03, special taxes, Schedules A and B, excise tax on gross receipts, legacies, etc., repealed July 1, 1902.

OF INTERNAL REVENUE, ETC.—Continued.

	PENALTIES.					Total of penalties, etc., collected.
	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	
		\$1,084.47			\$1,724.48	\$2,808.95
	\$10.00	1,524.27	\$64.31		858.85	2,456.93
	10.00		4,156.00		169.74	4,335.74
	158.75		60.00			224.49
	30.00		2,060.00	\$46.80	230.10	2,371.55
	10.00	650.00			154.71	816.96
		1,349.55	1,281.21	184.72	874.03	3,758.57
	30.00		955.47			985.47
	30.00	1,775.89	10,705.00	7.32	1,959.10	14,535.81
	36.00	50.00	11,442.63	9.37	206.03	12,567.92
	230.00		514.48	1.31	246.58	1,168.65
	80.00	420.00	25.00	4.79	132.06	690.30
	105.00	736.49	2,305.30	75.00	574.83	4,409.44
		974.40	198.00	15.98	600.23	1,836.92
	50.00	84.23	640.00	8.10	7.75	797.15
	110.00	2,726.00		9.54	33.66	2,918.66
	30.00	115.00	120.00	17.76	50.00	467.63
	60.00		380.00		52.33	492.33
	80.00	521.50	1,839.06		2,270.52	4,840.66
	20.00				360.00	380.00
	238.50	96.40	170.50	4.15		509.55
	100.00	810.00	148.49	4.06	915.40	1,989.85
	60.00	3.75	1,440.10	66.92	51.69	1,686.98
	740.00		105.00		53.04	898.04
	385.00	3,238.27	14,138.20	132.60	414.03	22,353.53
		7,655.46	9,131.03	267.90	4,524.18	21,390.89
	60.00	100.00			30.00	190.00
	280.00	122.96	7,822.20	44.38	59.00	8,534.33
	10.00	38.50	1,141.00	1.53	31.25	1,233.28
	1,125.00	28.43	3,610.00	228.55		6,009.32
	10.00	877.69			280.26	1,222.71
	70.00	435.06	428.14		14.04	4,479.75
	40.00	84.58	434.94		37.75	1,403.61
	190.00	1,166.59	1,945.00		122.95	4,687.12
	40.00				307.63	411.08
	2,400.00	920.71	1,850.00		36	4,685.17
	350.00	700.00	2,590.00		34.73	3,874.73
	7,372.25	27,690.26	81,201.06	2,049.23	21,827.92	148,414.07
	1,796.62	46,510.60	124,323.53	1,189.61	28,282.28	208,209.65

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

	STATES AND TERRITORIES.	DISTILLED SPIRITS.		
		Total.	Refunded.	Net total.
1	Alabama	\$203,399.88	\$218.56	\$203,181.32
2	Arkansas	81,614.65	44.00	81,570.65
3	California	1,628,559.18	1,509.10	1,627,050.08
4	Colorado	156,211.24	287.50	155,923.74
5	Connecticut	271,316.86	118.75	271,198.11
6	Florida	20,078.64	25.00	20,053.64
7	Georgia	234,277.77	365.62	233,912.15
8	Hawaii	17,308.54	64.58	17,243.96
9	Illinois	43,388,694.02	1,388.22	43,387,305.80
10	Indiana	26,612,342.56	294.58	26,612,047.98
11	Iowa	103,822.68	62.50	103,760.18
12	Kansas	104,762.78	108.33	104,654.45
13	Kentucky	17,808,251.65	3,782.78	17,804,468.87
14	Louisiana	2,162,620.01	1,205.10	2,161,414.91
15	Maryland	2,909,106.95	966.67	2,908,140.28
16	Massachusetts	887,024.73	329.17	886,695.56
17	Michigan	1,224,893.60	118.77	1,224,774.83
18	Minnesota	154,974.61	410.41	154,564.20
19	Missouri	600,892.72	727.32	600,165.40
20	Montana	109,316.01	187.50	109,128.51
21	Nebraska	1,959,645.02	258.09	1,959,386.93
22	New Hampshire	74,564.98	74.31	74,490.67
23	New Jersey	390,698.44	122.92	390,575.52
24	New Mexico	58,255.59	31.25	58,224.34
25	New York	5,607,017.91	2,514.74	5,604,503.17
26	North Carolina	931,678.50	1,691.06	929,987.44
27	North and South Dakota	42,714.58	66.67	42,647.91
28	Ohio	13,165,434.26	1,361.93	13,164,072.33
29	Oregon	115,614.16	537.70	115,076.46
30	Pennsylvania	6,205,949.56	4,473.91	6,201,475.65
31	South Carolina	595,565.53	106.85	595,458.68
32	Tennessee	924,729.18	393.80	924,335.38
33	Texas	94,730.45	185.10	94,545.35
34	Virginia	281,354.82	1,108.02	280,246.80
35	Washington	24,835.41	125.00	24,710.41
36	West Virginia	240,250.57	47.92	240,202.65
37	Wisconsin	2,565,864.35	589.58	2,565,274.77
	Total	131,953,472.39	26,082.63	131,927,389.76
	Collections for fiscal year ended June 30, 1902....	121,138,013.13	6,670.36	121,131,342.77

REVENUE AND AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

	TOBACCO.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
	\$20,300.09	\$6.00	\$20,294.09	\$88,990.03	\$58.33	\$88,931.70
	6,749.47		6,749.47	13,401.10		13,401.10
	320,999.13	93.49	320,905.64	999,995.39	114.51	999,880.88
	68,812.28	12.00	68,800.28	328,417.40	247.13	328,170.27
	191,217.50	1.05	191,216.45	918,856.56	204.95	918,651.61
	678,888.46		678,888.46	16,118.32	326.52	15,791.80
	2,921.33	a 3,233.26	17,688.07	154,922.21	54.17	154,868.04
	2,777.98		2,777.98	13,406.70		13,406.70
	1,908,453.53	64.94	1,908,388.59	4,535,186.99	133.93	4,534,953.06
	363,327.27	248.50	363,078.77	1,113,861.96	165.86	1,113,696.10
	340,228.47	b 1,741.66	338,486.81	347,603.55	242.20	347,361.35
	90,324.54		90,324.54	25,000.73		25,000.73
	2,695,898.27	948.79	2,694,949.48	583,507.80	31.17	583,476.63
	406,332.85	42.60	406,290.25	291,628.63	170.17	291,458.46
	1,373,840.64	1.20	1,373,839.44	1,220,259.66	282.20	1,219,977.46
	504,568.15	12.70	504,555.45	1,788,846.00	1,730.56	1,787,115.44
	1,303,289.82	1,456.68	1,301,833.14	1,208,469.42	729.46	1,207,739.96
	251,763.30	8.07	251,755.23	974,694.98	751.79	973,943.19
	4,975,426.10	333.24	4,975,092.86	3,147,836.90	3,808.18	3,144,028.72
	32,947.13	1.50	32,945.63	254,783.28	241.85	254,541.43
	76,461.26	24.00	76,437.26	286,897.21	284.70	286,612.51
	68,566.41		68,566.41	393,317.27	47.77	393,269.50
	2,565,847.75	28.79	2,565,818.96	2,643,479.14	185.50	2,643,293.64
	12,536.78	.81	12,535.97	10,584.18		10,584.18
	7,420,434.40	341.72	7,420,092.68	10,628,918.97	3,986.68	10,624,932.29
	3,279,712.91	253.80	3,279,459.11	3,466.69		3,466.69
	30,697.50		30,697.50	49,779.29	18.33	49,760.96
	3,588,327.28	663.28	3,587,664.00	3,736,754.24	405.79	3,736,348.45
	29,895.56		29,895.56	230,017.68	19.11	229,998.57
	5,970,746.98	345.64	5,970,401.34	6,131,112.20	1,309.56	6,129,802.64
	6,072.06		6,072.06	6,300.46		6,300.46
	523,822.65	90.68	523,731.97	191,716.57		191,716.57
	53,431.58	12.87	53,418.71	465,288.80	2,971.30	462,317.50
	2,950,525.17	27.02	2,950,498.15	168,285.07		168,285.07
	28,650.65		28,650.65	363,358.01	48.00	363,310.01
	605,304.17	14.09	605,290.08	250,590.70	79.17	250,511.53
	746,059.32	17.00	746,042.32	3,902,201.96	1,829.85	3,900,372.11
	43,514,810.24	11,099.78	43,503,710.46	47,547,856.08	20,538.81	47,527,317.27
	51,937,925.19	467.23	51,937,457.96	71,988,902.39	9,177.69	71,979,724.70

a Includes \$3,184.81 miscellaneous.

b Includes \$1,707.66 special taxes.

c Miscellaneous.

A.—RECAPITULATION OF RECEIPTS FROM EACH GEN-

STATES AND TERRITORIES.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....				\$3,648.01	\$36.90	\$3,611.11
2 Arkansas.....				2,808.49	74.04	2,734.45
3 California.....				115,920.95	26,795.67	89,125.28
4 Colorado.....				4,057.99	2,133.61	1,924.38
5 Connecticut.....				451,507.80	25,934.12	425,573.68
6 Florida.....				196.01	13.37	182.64
7 Georgia.....				8,723.38	8,723.38	
8 Hawaii.....				4,560.33		4,560.33
9 Illinois.....				372,437.96	41,524.55	330,913.41
10 Indiana.....				39,655.01	141.89	39,513.12
11 Iowa.....				14,863.35	11,341.58	3,521.77
12 Kansas.....				3,717.31	67.64	3,649.67
13 Kentucky.....				15,964.80	3,023.97	12,940.83
14 Louisiana.....				20,424.17	1,184.55	19,239.62
15 Maryland.....				88,834.46	15,872.71	72,961.75
16 Massachusetts.....				373,889.22	257,624.28	116,264.94
17 Michigan.....				290,061.30	3,105.73	286,955.57
18 Minnesota.....				68,095.60	2,979.36	65,116.24
19 Missouri.....				189,268.39	5,914.03	183,354.36
20 Montana.....				8,019.85	146.00	7,873.85
21 Nebraska.....				2,352.50	56.33	2,296.17
22 New Hampshire.....				50,958.78	2,232.70	48,726.08
23 New Jersey.....				370,114.78	14,542.25	355,572.52
24 New Mexico.....				687.81	44.55	643.26
25 New York.....				3,070,182.86	6392,231.63	2,677,951.23
26 North Carolina.....				10,806.33	104.33	10,702.00
27 North and South Dakota.....				1,776.22	115.47	1,660.75
28 Ohio.....				357,640.69	2,524.89	355,115.80
29 Oregon.....				15,805.44	229.30	15,576.14
30 Pennsylvania.....				546,072.64	33,537.93	507,534.71
31 South Carolina.....				5,153.82	5,153.82	
32 Tennessee.....				13,129.25	3,856.44	9,272.81
33 Texas.....				34,152.64	513.05	33,639.59
34 Virginia.....				17,643.85	7,284.88	10,358.97
35 Washington.....				1,522.18		1,522.18
36 West Virginia.....	\$899.50		\$899.50	2,439.42	1,267.50	1,171.92
37 Wisconsin.....				101,796.31	4,000.04	97,796.27
Total.....	899.50		899.50	6,678,889.90	879,332.50	5,799,557.40
Collections for fiscal year ended June 30, 1902.....	227.50		227.50	23,647,483.68	397,826.61	23,249,657.07

^a Includes \$5,748.75 taxes collected on dividends and interest under acts of 1862 and 1864 and refunded under special act of Congress.
^b Includes \$18.00 oleomargarine, and \$15,512.25 taxes collected on dividends and interest under acts of 1862 and 1864, and refunded under special act of Congress.

ERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
		\$2,808.95	\$323,135.62	\$319.79	\$322,815.83
		2,456.93	109,322.32	137.21	109,185.11
	\$19.17	2,437.76	3,069,990.31	28,636.52	3,041,353.79
	123.75	4,211.99	2,680.29	566,033.08	4
		224.49	568,713.37	2,680.29	566,033.08
	25.00	2,346.55	1,865,550.10	27,594.77	1,837,955.33
		816.96	719,400.39	364.89	719,035.50
	\$3,758.57	3,758.57	425,591.16	16,135.00	409,456.16
		985.47	40,090.52	64.58	40,025.94
		14,439.18	50,562,455.25	55,231.41	50,507,223.84
	96.63	12,505.42	28,183,610.08	6,531.51	28,177,078.57
	62.50	1,168.65	835,487.90	13,387.94	822,099.96
		690.30	311,403.23	443.73	310,959.50
	12.50	4,409.44	21,115,626.21	7,809.94	21,107,816.27
	23.23	1,836.92	2,890,648.17	2,717.83	2,887,930.34
	73.41	797.15	5,612,791.16	17,528.18	5,595,262.98
		2,918.66	3,567,075.54	259,792.11	3,307,283.43
		467.63	4,044,317.94	6,021.76	4,038,296.18
	23.12	429.00	1,465,570.62	4,212.96	1,461,357.66
	63.33	4,840.66	8,948,547.13	11,043.55	8,937,503.58
	70.50	390.00	436,378.93	647.35	435,731.58
	258.33	509.55	2,343,931.26	1,607.45	2,342,323.81
		1,989.85	591,025.13	2,570.10	588,455.03
	1.67	1,686.98	5,998,058.98	14,883.54	5,983,175.44
		898.04	78,971.41	76.61	78,894.80
	53.96	22,253.53	26,749,648.18	399,128.73	26,350,519.45
	225.08	21,390.89	4,248,341.07	2,274.27	4,246,066.80
	26.75	190.00	127,450.42	227.22	127,223.20
	76.42	8,534.33	20,979,333.19	8,461.95	20,970,871.24
	68.75	1,233.28	392,796.42	854.86	391,941.56
	298.12	6,099.32	18,890,389.88	45,032.16	18,845,357.72
	\$1,222.71	1,222.71	616,800.33	7,563.38	609,236.95
	2.50	4,479.75	1,661,300.15	4,343.42	1,656,956.73
	99.25	1,403.61	667,670.22	4,309.97	663,360.25
	88.75	4,687.12	3,433,249.51	8,556.67	3,424,692.84
	50.00	411.08	419,970.33	223.00	419,747.33
		4,685.17	1,114,230.78	1,408.68	1,112,822.10
	31.00	3,843.73	7,332,052.01	6,467.47	7,325,584.54
		148,414.07	230,740,925.22	969,290.80	229,771,634.42
	6,917.50	208,209.05	271,867,990.25	423,544.37	271,444,445.88

^a Includes \$3,750.49 miscellaneous.

^b Miscellaneous.

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS COLLECTORS OF INTERNAL REVENUE DURING

DENOMINATIONS.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead	98,800	139,000	258,000	106,000	86,000	67,100
Barrel	1,230,700	1,230,400	1,280,500	486,500	574,500	1,020,000
One-half barrel	5,081,000	5,269,600	5,827,000	3,541,000	2,996,000	4,216,500
One-third barrel	144,000	96,000	24,000	21,000	75,000	60,000
One-quarter barrel	2,501,000	2,199,000	2,117,000	1,564,000	1,013,000	1,282,000
One-sixth barrel	223,500	229,200	96,000	44,400	3,000	93,900
One-eighth barrel	837,500	848,000	642,000	682,000	452,000	845,000
Total	10,056,500	9,992,600	10,214,500	6,447,900	5,224,500	7,584,500
Exportation	13,200	10,000	.....	.....	4,400	20,000
Brewers' permits	16,000	8,000	4,000	.....	2,400	.....

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

KINDS.	Value of each stamp.	NUMBER ISSUED IN—					
		July.	Aug.	Sept.	Oct.	Nov.	Dec.
Rectifiers of less than 500 barrels	\$100	20	70	60	10	10	.....
Rectifiers of 500 barrels or more	200	40	10	20	.....	.....	.....
Retail liquor dealers	25	6,700	5,700	2,700	2,600	2,900	2,500
Wholesale liquor dealers	100	180	210	70	50	70	30
Brewers of less than 500 barrels	50	40	20	.....	.....	.....	.....
Brewers of 500 barrels or more	100	70	40	.....	.....	.....	.....
Wholesale dealers in malt liquors	50	770	410	150	60	350	160
Retail dealers in malt liquors	20	620	970	140	460	500	420
Manufacturers of stills	50	.....	.....	20	.....	.....	10
Stills manufactured	20	.....	.....	.....	30	30	10
Worms manufactured	20	.....	.....	20	20	.....	10
Wholesale dealers in filled cheese	250	.....	.....	.....	.....	.....	.....
Retail dealers in filled cheese	12	.....	.....	.....	.....	.....	.....
Manufacturers of filled cheese	400	.....	.....	.....	.....	.....	.....
Manufacturers of mixed flour	12	10	.....	10	.....	.....	.....
Wholesale dealers in oleomargarine without artificial coloration	200	110	20	.....	10	40	60
Retail dealers in oleomargarine without artificial coloration	6	4,930	950	910	3,030	3,410	4,080
Wholesale dealers in oleomargarine	480	20	20	10	.....	.....	.....
Retail dealers in oleomargarine	48	320	100	.....	.....	10	.....
Manufacturers of oleomargarine	600	.....	.....	.....	.....	.....	.....
Wholesale dealers in adulterated butter	480	.....	.....	.....	.....	.....	.....
Retail dealers in adulterated butter	48	10	.....	.....	10	.....	.....
Manufacturers of adulterated butter	600	.....	.....	.....	.....	.....	.....
Manufacturers of process or renovated butter	50	40	20	.....	20	.....	.....
Aggregate number of stamps .....	.....	13,880	8,540	4,070	6,330	7,350	7,280
Aggregate value of stamps .....	.....	\$334,540	\$242,500	\$105,180	\$106,980	\$138,060	\$119,280

(TAX-PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED TO THE FISCAL YEAR ENDED JUNE 30, 1903.

Jan.	Feb.	Mar.	Apr.	May.	June.	Aggregate number of each denomination.	Aggregate value of each denomination.
154,000	44,000	206,000	90,500	190,000	147,000	1,517,400	\$3,034,800
555,900	677,500	877,400	1,209,800	974,500	1,221,400	11,398,800	11,398,800
2,391,000	2,863,000	4,532,000	4,987,500	5,346,000	6,354,500	33,395,500	26,697,750
.....	21,000	.....	75,000	.....	84,000	504,000	168,000
1,082,000	881,000	1,434,000	1,998,000	2,032,000	2,591,000	20,694,000	5,173,500
63,600	69,000	61,500	151,800	42,000	37,200	1,109,100	184,850
622,000	564,000	606,000	680,000	795,000	916,500	8,490,600	1,061,250
4,868,500	5,119,500	7,716,900	9,292,300	9,379,500	11,351,600	97,108,800	47,718,950
.....	400	5,200	.....	6,400	400	60,000	.....
12,000	.....	400	4,800	.....	8,000	55,600	.....

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Jan.	Feb.	Mar.	Apr.	May.	June.	Aggregate number of each kind.	Aggregate value of each kind.
30	30	50	30	1,300	520	2,140	\$214,000
20	10	50	.....	890	250	1,300	260,000
2,700	2,800	4,200	3,900	157,200	44,900	238,400	5,960,900
40	60	100	150	4,330	1,190	6,480	648,000
10	.....	10	10	530	90	710	35,500
20	.....	10	.....	1,460	500	2,090	209,000
130	110	140	260	7,620	1,410	10,910	545,500
190	240	110	320	10,880	1,380	16,220	324,600
.....	.....	10	.....	130	60	230	11,500
.....	10	10	.....	150	40	280	5,600
.....	10	.....	.....	140	40	240	4,800
.....	.....	.....	.....	10	.....	10	2,500
.....	.....	.....	.....	10	.....	10	120
.....	.....	.....	.....	10	.....	10	4,000
.....	.....	.....	.....	160	30	230	2,760
.....
20	50	30	20	500	40	960	192,000
1,730	1,080	1,000	610	16,670	1,180	22,670	228,020
.....	.....	.....	.....	260	40	350	168,000
10	.....	30	.....	1,130	240	1,840	88,320
.....	10	10	.....	120	20	160	96,000
.....
.....	.....	.....	.....	40	.....	40	19,200
.....	.....	.....	.....	50	10	80	3,840
.....	.....	.....	.....	30	.....	30	18,000
10	10	10	.....	220	50	380	19,000
4,910	4,420	5,860	4,840	293,290	52,010	322,780	.....
\$106,660	\$114,680	\$161,880	\$130,060	\$5,945,600	\$1,564,840	.....	9,070,260

B.—STATEMENT OF THE NUMBER AND VALUE OF TAX-PAID AND OTHER THAN TAX-DURING THE FISCAL YEAR

DENOMINATIONS.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
<i>For imported spirits.</i>						
5 gallons						
10 gallons			300			
20 gallons			300			
30 gallons			300			
40 gallons						
50 gallons						
60 gallons						
70 gallons						
80 gallons						
90 gallons						
100 gallons						
110 gallons						
120 gallons						
130 gallons						
Total for imported spirits			900			
Warehouse	56,000	62,000	352,000	161,200	114,400	394,000
Special warehouse	2,000	20,000	8,800		20,400	3,200
Rewarehousing			8,000	2,000		
General bonded warehouse		400	5,200		2,600	6,200
General bonded warehouse retransfer						200
Exportation				4,000	400	4,400
Transfer stamps for grape brandy			10,000	7,500	5,500	
Fortified sweet wine					400	
Fortified wine for export						
Total other than tax-paid stamps	271,980	323,840	696,240	738,140	562,000	796,740
Grand aggregate of stamps	436,980	459,140	895,140	918,440	771,100	1,042,890
Aggregate value of tax-paid stamps	\$11,548,350	\$8,233,467	\$14,260,521	\$11,512,017	\$13,305,699	\$16,273,273.50
Aggregate value of other than tax-paid stamps	2,668	1,184	794	3,814	1,600	1,714.00
Grand aggregate value	11,551,018	8,234,651	14,261,315	11,515,831	13,307,299	16,274,987.50

PAID STAMPS FOR DISTILLED SPIRITS ISSUED TO COLLECTORS OF INTERNAL REVENUE ENDED JUNE 30, 1903.

	NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
			300				600	
		300	300				1,200	
					600		900	
						300	300	
		300	600		600	600	3,000	
	215,400	501,200	258,000	44,400	176,000	110,400	2,446,000	
		2,000			2,000		58,400	
				400			10,400	
	1,000			2,400	2,000	2,400	25,200	
	800		2,000		6,400		18,000	1,800
		500	100	500			24,100	
			200				600	
	523,520	663,900	553,940	519,440	573,440	330,760	6,553,940	
	706,020	823,500	749,020	677,540	678,200	561,610	8,718,740	
	\$11,996,985	\$10,542,444	\$12,737,983.50	\$10,225,809	\$8,250,016.50	\$14,705,806.50		\$143,592,372
	6,962	1,670	2,864.00	1,334	2,324.00	2,446.00		29,374
	12,003,947	10,544,114	12,740,847.50	10,227,143	8,252,340.50	14,708,252.50		143,621,746

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

DENOMINATIONS.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
OLEOMARGARINE.						
<i>Tax ½ cent per pound.</i>						
10 pounds	68,400	16,000	16,000	20,000	34,200	33,400
20 pounds	33,600	16,000		19,200	8,400	25,000
30 pounds	57,600	22,000	22,000	40,800	29,400	60,000
40 pounds	62,400	14,000	28,000	41,200	54,200	68,000
50 pounds	69,800	10,000	8,000	30,400	19,600	47,000
60 pounds	87,800	23,000	20,000	32,000	47,000	54,400
70 pounds	4,800	200	800			200
80 pounds	9,200	1,000	2,000	2,400	2,200	7,000
90 pounds	5,600					1,400
100 pounds	6,200		200		200	
Total	405,400	102,200	97,000	186,000	175,200	296,400
<i>Tax 10 cents per pound.</i>						
10 pounds	1,200		1,200		2,200	3,400
20 pounds	400		1,200		2,600	3,400
30 pounds	400		3,000		4,200	5,000
40 pounds	600		2,000	1,400	2,600	4,000
50 pounds	1,000		4,000	1,000	5,000	3,000
60 pounds	2,200		2,000	5,000	4,200	5,400
70 pounds	200				1,000	400
80 pounds	200		200		1,000	200
90 pounds	200		200		1,000	
100 pounds	200				1,000	
Total	6,600		13,800	7,400	23,600	24,800
Export oleomargarine	4,400	1,200	4,000	4,000	4,000	4,000
Total stamps for oleomargarine	416,400	103,400	114,800	197,400	202,800	325,200
RENOVATED BUTTER.						
10 pounds	20,800	20,000	33,400	4,600	25,400	23,000
20 pounds	19,800	24,000	26,600	4,600	31,400	15,600
30 pounds	22,600	43,000	66,600	75,600	91,800	53,000
40 pounds	8,400	11,000	11,000	3,200	14,000	2,000
50 pounds	9,400	30,000	38,800	13,600	46,800	23,000
60 pounds	20,200	26,000	48,400	63,600	57,800	19,000
70 pounds						
80 pounds						
90 pounds						
100 pounds	200				1,400	
Total for renovated butter	101,400	154,000	224,800	165,200	269,600	135,000
ADULTERATED BUTTER.						
10 pounds	200					
20 pounds	200					
30 pounds	200					
40 pounds	200					
50 pounds	200					
60 pounds	200					
70 pounds	200					
80 pounds	200					
90 pounds	200					
100 pounds	200					
Total for adulterated butter	2,000					
Exportation	400					
Aggregate of stamps	522,200	257,400	339,600	362,600	472,400	460,200
Value of oleomargarine stamps (½ cent)	\$50,456.50	\$11,484.50	\$11,622.50	\$21,905.00	\$20,832.00	\$35,839.00
Value of oleomargarine stamps (10 cents)	36,540.00		68,420.00	47,260.00	132,240.00	115,320.00
Value of renovated butter stamps	10,551.50	17,140.00	25,428.00	21,292.00	31,451.00	14,262.50
Value of adulterated butter stamps	12,800.00					
Aggregate value of stamps	110,378.00	28,624.50	105,470.50	90,457.00	184,523.00	165,421.50

RENOVATED AND ADULTERATED BUTTER ISSUED TO COLLECTORS OF INTERNAL REVENUE ENDED JUNE 30, 1903.

	NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
	27,000	31,800	13,000	23,400	24,000	4,000	311,200	\$14,782.00
	8,400	11,200	2,800	10,000	2,000	1,000	137,600	9,976.00
	24,000	20,200	40,000	29,000	50,000		375,000	36,562.50
	41,000	43,400	29,800	40,800	10,000		423,800	51,915.50
	12,000	15,600	20,800	8,400	4,000	11,000	249,600	36,816.00
	53,000	40,800	32,000	18,000	14,000	8,000	430,000	74,175.00
		200					6,200	1,224.50
		2,200	6,000				32,000	7,120.00
		200			1,000		8,200	2,029.50
	800	200					7,600	2,071.00
Total	166,200	163,800	144,400	129,600	85,000	28,000	1,981,200	236,672.00
	1,600	200					9,800	18,620.00
	1,200	1,200					7,200	20,880.00
	2,000	800					15,000	58,500.00
		200	200	1,000			62,720.00	62,720.00
	4,600	200	7,000	1,000		1,600	15,400	30,860.00
		1,000	200	200			32,120.00	222,180.00
	2,000	200	200	200			2,200	17,380.00
		200					4,000	35,600.00
	200	200					1,800	15,840.00
		200					1,600	17,440.00
Total	11,500	3,600	7,600	1,800		4,000	101,800	560,020.00
	4,000	4,000	6,000				43,600	
Total	181,800	173,400	158,000	131,400	89,000	33,000	2,126,600	736,692.00
	16,000	5,600	18,000	24,000	16,000	6,000	213,200	10,127.00
	16,000	8,000	11,000	16,000	12,000	6,000	190,400	13,804.00
	69,600	30,000	82,200	124,000	36,000	8,000	693,400	67,899.00
		200	4,000		4,000		87,800	7,080.50
	600	18,000	24,200	18,000	2,000	10,000	234,400	34,574.00
	49,600	22,000	43,200	56,000	23,000	8,000	436,800	75,348.00
							1,600	436.00
Total	151,800	83,200	182,600	238,000	87,000	38,000	1,880,600	309,268.50
							200	380.00
							200	580.00
							200	780.00
							200	580.00
							200	1,180.00
							200	1,380.00
							200	1,580.00
							200	1,780.00
							200	1,980.00
							200	2,180.00
							2,000	12,800.00
Total	383,600	256,600	340,600	366,400	176,000	71,000	3,961,600	
\$20,994.50	\$19,580.50	\$18,294.00	\$14,006.00	\$8,687.50	\$9,580.00			236,672.00
69,240.00	19,640.00	52,840.00	11,620.00		6,900.00			560,020.00
17,350.50	10,217.00	21,178.50	26,705.00		4,355.00			209,268.50
								12,800.00
Total	106,975.00	49,437.50	92,312.50	52,331.00	17,905.00	14,835.00		1,018,760.50

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR PLAYING CARDS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Months.	Number.	Value.
1902.		
July.....	1,500,000	\$30,000
August.....	40,000	800
September.....	2,302,200	46,044
October.....	1,802,000	36,040
November.....	3,505,000	70,100
December.....	3,302,000	66,040
1903.		
January.....	321,000	6,420
February.....	1,523,200	30,464
March.....	3,102,600	62,052
April.....	43,000	860
May.....	2,800,000	56,000
June.....	1,002,000	20,040
Total.....	21,243,000	424,860

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF TOBACCO AND SNUFF STAMPS
JUNE

DENOMINATIONS.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TOBACCO.						
1 ounce.....	6,422,000	6,380,000	10,662,600	15,000,000	9,800,000	5,864,000
1½ ounces.....	34,362,500	34,055,000	44,897,000	50,000,000	43,466,000	35,190,000
2 ounces.....	2,260,000	901,000	1,587,000	440,000	2,004,000	972,000
2½ ounces.....	9,454,000	9,902,000	12,064,000	16,664,000	13,904,000	13,020,000
3 ounces.....	8,122,400	3,272,000	3,741,000	7,540,000	3,788,000	2,452,000
3½ ounces.....	12,283,200	8,620,000	6,255,960	10,324,000	8,573,000	3,932,200
4 ounces.....	475,900	664,000	683,600	890,000	697,500	265,000
8 ounces.....	1,659,000	1,404,750	1,365,000	1,342,500	2,401,500	963,000
16 ounces.....	1,017,450	928,500	1,143,000	1,163,100	1,623,000	1,147,500
½ pound.....	66,000	109,200	89,400	74,400	102,000	66,600
1 pound.....	24,840	42,120	25,440	3,000	12,000	3,600
2 pounds.....	24,240	63,120	1,200	42,000	26,400	3,000
3 pounds.....	360	13,320	11,400	6,000	12,300	9,300
4 pounds.....	24,840	36,120	15,600	63,000	2,460	6,000
5 pounds.....	182,800	384,800	436,400	318,000	398,800	202,800
10 pounds.....	534,000	842,800	904,400	1,021,200	562,400	788,000
20 pounds.....	239,600	166,800	181,200	253,600	100,800	138,400
30 pounds.....	40,000	2,800	21,600	13,200		18,000
40 pounds.....	3,200	3,200	2,000		400	
50 pounds.....	8,000	4,000	2,000	4,400	4,000	2,000
60 pounds.....	800					
1-ounce plug.....	2,000	4,800	11,000	2,000	4,000	6,000
Total.....	77,207,130	67,800,330	84,100,800	105,164,400	87,482,560	65,049,400
FOIL WRAPPERS.						
1 ounce.....	1,552,080	1,413,704	1,942,304	1,719,560	1,303,168	1,917,688
1½ ounces.....			129,600			
Total.....	1,552,080	1,413,704	2,071,904	1,719,560	1,303,168	1,917,688
EXPORT.						
Tobacco.....		400		20,400	4,400	1,600
SNUFF.						
½ ounce.....	79,576	39,200				196,000
1 ounce.....	4,214,000	4,370,800	1,881,600	7,252,000	1,411,200	3,371,200
1½ ounces.....	5,433,480	2,710,800	4,924,800	4,384,800	6,480,000	1,080,000
2 ounces.....				10,800		
2½ ounces.....	910,000	500,000	1,100,000	1,600,000	400,000	1,100,000
3 ounces.....		10,000				
3½ ounces.....	720,000	81,000	706,000	204,000	602,000	100,000
4 ounces.....	2,000			3,060	400	
6 ounces.....	1,260,000	380,000	704,000	1,300,000	1,000,000	400,000
8 ounces.....	50,000	45,240	24,000	20,020	60,000	
16 ounces.....	290,000	235,240	200	115,290	80,000	15,600
½ pound.....		15,600	12,000	2,400		
1 pound.....	14,400	27,600	13,200	18,000	24,336	5,400
2 pounds.....	13,200	14,400		1,200	300	
3 pounds.....		12,120		240		12,000
4 pounds.....		2,400				
5 pounds.....	13,200	40,800	16,200	12,240	14,616	
10 pounds.....	3,200	6,000	1,200	3,600	1,600	2,400
20 pounds.....	1,200	3,600	1,200		1,600	400
Total.....	13,004,256	8,494,800	9,384,460	14,927,650	10,076,052	6,283,000

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED
30, 1903.

	NUMBER ISSUED IN—						Total.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
9,947,000	6,760,000	15,004,000	5,490,000	5,580,000	14,440,000	111,249,600	\$417,561.00	
44,240,000	31,656,000	43,500,000	40,282,000	37,482,000	45,642,000	484,772,500	3,029,828.12	
1,340,000	1,404,000	1,766,000	1,166,000	655,000	1,380,000	15,875,000	119,062.50	
9,566,000	11,740,000	17,640,000	10,168,000	12,506,000	17,560,000	154,188,000	1,445,512.50	
2,880,000	3,100,000	3,820,000	4,702,000	4,480,000	6,620,000	54,517,400	613,320.75	
6,696,000	5,991,000	8,390,000	7,471,000	10,196,000	9,904,000	98,636,360	1,232,954.50	
783,000	322,000	665,000	265,000	652,200	353,000	6,716,200	100,743.00	
1,092,000	1,302,000	1,522,500	1,421,250	1,228,500	1,926,000	17,628,000	528,840.00	
714,000	577,000	1,180,500	1,289,250	909,000	987,600	12,639,900	758,394.00	
49,200	39,000	91,812	48,600	138,000	54,504	928,716	27,861.48	
45,600	35,400	18,000	4,200	42,600	36,504	282,304	17,598.24	
49,200	6,600	19,812	3,720	1,200	48,504	288,996	34,679.52	
4,800	3,000	12,600	3,000	18,000	6,504	100,584	18,105.12	
64,272	24,300	22,812	9,828	60,000	53,904	283,136	91,952.64	
228,000	360,000	335,200	353,600	327,200	439,200	3,967,600	2,142,504.00	
454,800	675,200	825,200	660,000	760,000	610,000	5,638,000	9,847,320.00	
86,400	26,400	146,400	258,400	60,400	160,800	1,819,200	3,165,408.00	
12,000	1,200	15,200	4,000	12,000	152,000	355,680.00		
1,600	400	1,200		800	800	13,600	39,984.00	
8,000	800	400	8,000		4,000	45,600	161,424.00	
400	400	400				2,000	8,280.00	
2,000	4,000	6,000	2,000	6,000		49,800	2,988.00	
78,264,272	63,989,500	94,983,036	73,609,848	75,114,900	100,239,320	973,005,496	24,160,001.97	
1,627,200	1,375,112	1,818,240	1,593,320	1,705,720	1,840,504	19,808,600	74,282.25	
	14,400	14,400	14,400	28,800	14,400	216,000	1,350.00	
1,627,200	1,389,512	1,832,640	1,607,720	1,734,520	1,854,904	20,024,600	75,632.25	
		400		2,000	800	50,000		
19,600	20,776		39,200		62,720	457,072	857.01	
4,586,400	4,312,000	3,959,984	3,959,200	5,380,200	4,116,000	48,814,584	183,054.69	
4,222,800	7,138,800	5,994,000	2,160,000	5,238,000	5,410,800	55,178,280	344,864.25	
		21,600				32,400	243.00	
1,200,000	1,800,000	820,000	300,000	900,000	410,000	11,040,000	103,500.00	
20,000		20,000				50,000	562.50	
772,000	220,000	524,000	60,000	830,000	540,000	5,359,000	66,987.50	
						5,460	81.90	
800,000	1,600,000	1,440,000	1,020,000	1,524,000	1,400,000	12,828,060	288,631.35	
6,000	20,000	40,000	22,200	44,000	20,000	351,460	10,543.80	
100,000	110,000	105,500	121,000	150,000	115,000	1,437,820	86,269.80	
18,000		14,400	2,400	15,000		79,800	2,394.00	
36,300		28,520	20,796	600	13,200	200,352	12,021.12	
2,400		12,000	1,800	14,580	1,200	61,080	7,329.60	
1,200		12,000		14,400		51,960	9,352.80	
1,200		2,400		2,400		6,000	1,440.00	
7,872	25,200	24,000	17,736	16,200	12,192	200,256	60,076.80	
400	5,600	400	2,000	2,400	3,200	32,000	19,200.00	
	2,800			2,000	2,000	14,800	17,760.00	
11,794,172	15,255,176	13,014,404	7,726,332	14,133,780	12,106,312	136,200,394	1,215,170.12	

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR CIGARS AND YEAR ENDED

Denominations.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Cigars, \$3 per M:						
12s.....	212,000	219,200	338,000	526,500	692,400	480,700
13s.....	10,000	5,200	15,000	36,200	36,200	16,500
25s.....	560,000	602,000	621,000	1,745,000	1,517,700	2,123,000
50s.....	8,031,000	5,957,000	7,311,000	6,765,000	7,060,000	6,576,000
100s.....	1,632,500	1,574,000	1,677,000	1,650,500	1,649,500	1,097,000
200s.....	11,000	20,200	500	20,800	6,100	2,500
250s.....	271,000	203,000	216,000	318,000	223,500	241,000
500s.....	5,000	5,000	15,100	5,100	5,010	11,000
Total.....	10,732,500	8,585,600	10,193,600	11,076,600	11,190,410	10,541,700
Small cigars, 54 cents per M:						
10s.....	7,500,000	4,130,000	5,610,000	5,200,000	7,520,000	4,410,000
20s.....	.....	.....	18,000	.....	8,000	.....
50s.....	.....	.....	.....	1,200	.....	.....
100s.....	300	.....	2,000	.....	11,000	25,000
Total.....	7,500,300	4,130,000	5,630,000	5,200,000	7,532,200	4,443,600
Cigarettes, 54 cents per M:						
10s.....	140,000	113,400	3,745,000	611,000	150,000	10,200
20s.....	1,200,000	2,480,800	880,000	3,200,000	800,000	240,240
50s.....	.....	120	.....	.....	600	204
100s.....	2,000	1,100	2,000	2,000	11,600	3,000
Total.....	1,342,000	2,595,420	4,627,000	3,813,000	962,200	253,644
Cigarettes, \$1.08 per M:						
10s.....	17,914,000	19,000,000	19,150,000	23,905,000	17,510,000	18,816,500
20s.....	563,640	1,288,000	170,800	568,000	260,000	1,129,600
50s.....	12,000	16,800	15,600	18,000	24,300	21,900
100s.....	10,000	16,000	4,000	17,000	26,600	13,250
Total.....	18,504,640	20,320,800	19,340,400	24,508,000	17,820,900	19,981,250
Cigarettes, \$3 per M:						
10s.....	140,000	1,400	70,000	210,000	210,280	7,000
20s.....	.....	140	.....	.....	840	.....
50s.....	.....	2,460	.....	18,000	360	1,200
100s.....	2,000	200	20	10,000	120	6,000
Total.....	142,000	4,200	70,020	238,000	211,600	14,200
Export cigars.....	.....	.....	400	.....	.....	.....

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF DOCUMENTARY STAMPS ISSUED TO

Denominations.	July.	August.	Sept.	Oct.	Nov.	Dec.
1-cent.....	24	28	3	.....	10	2
2-cents.....	149	277	40	796	18	38
5-cents.....	1,058	213	140	713	422	1,356
10-cents.....	556	261	132	641	542	162
25-cents.....	555	966	414	340	628	131
50-cents.....	3,572	5,047	8,881	1,188	1,170	490
\$1.....	361	491	258	632	297	225
\$2.....	105	213	106	340	104	61
\$5.....	888	116	60	182	54	28
\$10.....	79	126	20	226	59	40
\$50.....	6	9	3	7	14	9
\$100.....	7	13	3	3	1	7
\$500.....	1	.....	.....	.....	.....	.....
\$1,000.....	.....	2	2	.....	.....	.....
Total.....	7,361	7,766	10,063	5,068	3,319	2,549

CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Jan.	Feb.	Mar.	Apr.	May.	June.	Total.	Aggregate value of each denomination.
100,000	70,000	145,200	250,000	260,000	202,000	3,506,000	\$126,216.00
20,000	.....	17,200	.....	10,000	1,000	167,300	6,524.70
561,000	388,000	958,000	547,000	1,086,000	727,000	11,435,700	857,677.50
4,672,500	5,662,000	8,138,000	6,291,000	7,270,000	7,671,000	81,388,500	12,208,275.00
1,095,000	1,080,000	1,916,500	1,313,500	1,625,000	1,283,500	17,593,500	5,278,050.00
.....	500	5,000	.....	1,000	26,750	94,850	56,910.00
155,300	172,000	256,500	145,500	196,000	171,250	2,569,050	1,926,787.50
15,000	.....	15,020	2,000	10,500	5,000	93,730	140,595.00
6,618,800	7,362,500	11,451,420	8,549,500	10,458,500	10,087,500	116,948,630	20,601,035.70
2,301,000	7,340,000	6,100,000	2,820,000	5,000,000	3,600,000	61,531,000	332,267.40
.....	.....	.....	.....	80,000	.....	106,000	1,144.80
11,000	.....	.....	12,000	.....	600	1,800	48.60
.....	.....	.....	.....	20,000	12,000	93,300	5,038.20
2,312,000	7,340,000	6,100,000	2,832,000	5,100,000	3,612,000	61,732,100	338,499.00
146,000	.....	250,100	110,100	660,000	1,000	5,966,800	32,058.72
3,760,000	.....	2,890,000	2,080,000	1,040,000	1,841,000	20,412,640	220,456.512
43,000	.....	1,200	.....	.....	.....	2,124	37.348
.....	.....	1,000	.....	1,000	20,500	87,200	4,708.80
3,949,000	.....	3,142,300	2,190,100	1,701,000	1,863,100	26,438,764	257,281.38
18,036,500	13,933,000	24,605,000	18,201,000	18,125,000	23,401,000	232,567,000	2,512,047.60
480,000	160,000	648,000	1,600,000	250,000	1,057,200	8,180,240	176,693.184
12,000	14,640	30,000	36,000	6,240	12,480	219,960	11,877.84
15,500	14,200	33,000	25,000	15,200	12,500	202,250	21,843.00
18,544,000	14,121,840	25,316,000	19,862,000	18,396,440	24,483,180	241,198,450	2,722,461.624
22,400	77,000	.....	7,000	.....	84,000	829,080	24,872.40
.....	.....	.....	.....	.....	560	1,540	92.40
.....	12,000	.....	.....	.....	240	34,260	5,139.00
100	.....	10,000	1,000	270	100	29,810	8,943.00
22,500	89,000	10,000	8,000	270	84,000	894,680	39,046.80
.....	.....	.....	.....	4,000	.....	4,400	.....

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1903.

Jan.	Feb.	Mar.	Apr.	May.	June.	Total number.	Aggregate value.
116	54	552	59	5	60	913	\$9.13
1,584	1,449	819	141	2	144	5,457	109.14
1,115	1,833	4,138	287	73	526	11,874	593.70
411	850	273	161	42	10	4,045	404.50
599	387	433	285	46	36	4,820	1,205.00
466	902	778	294	64	87	22,939	11,469.50
398	599	328	276	28	55	3,948	3,948.00
55	102	163	155	11	18	1,433	2,866.00
31	35	96	43	20	3	1,556	7,780.00
37	60	65	23	4	9	748	7,480.00
7	7	8	1	.....	.....	72	3,600.00
4	.....	3	.....	6	.....	47	4,700.00
.....	.....	.....	4	.....	.....	2	1,000.00
.....	.....	.....	.....	.....	.....	8	8,000.00
4,823	6,278	7,656	1,729	302	948	57,862	53,164.97

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, 1903.

Issued in—	Number.	Value.
July.....		
August.....	5,890	\$224
September.....	44,400	1,770
October.....	14,800	592
November.....	4,000	160
December.....	2,000	80
January.....		
February.....		
March.....		
April.....		
May.....		
June.....		
Total.....	70,800	2,832

B.—STATEMENT OF THE KIND, NUMBER, AND VALUE OF FILLED CHEESE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

Kind.	Number.	Value.
60 pounds.....	4,000	\$2,760
70 pounds.....	4,000	3,160
Total.....	8,000	\$5,920

NOTE.—The above stamps were issued to H. L. Hertz, collector first district of Illinois, February 6, 1903.

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1902 AND 1903.

States and Territories.	1902.	1903.
Alabama.....	<i>Gallons.</i> 153,563	<i>Gallons.</i> 162,540
Alaska.....		
Arizona ^a		
Arkansas.....	67,751	65,278
California ^b	3,630,435	5,037,529
Colorado ^c	576	1,131
Connecticut ^d	128,808	125,765
Dakota ^e		
Delaware ^f		
District of Columbia ^g		
Florida.....	98	106
Georgia.....	202,398	181,043
Hawaii.....		
Idaho ^h		
Illinois.....	39,742,876	39,292,439
Indiana.....	21,469,615	24,840,006
Iowa.....	136	42
Kansas ⁱ	4,084	20,861
Kentucky.....	26,019,166	32,250,507
Louisiana ^k	1,277,407	2,049,066
Maine ^l		
Maryland ^m	5,786,435	5,165,095
Massachusetts.....	2,087,655	1,996,395
Michigan.....	1,297,941	1,319,446
Minnesota.....		
Mississippi ⁿ		
Missouri.....	134,332	195,071
Montana ^o	913	210
Nebraska ^p	9,338,356	1,959,130
Nevada ^q		
New Hampshire ^r	13,433	
New Jersey.....	17,806	113,181
New Mexico ^s	2,484	2,805
New York.....	3,694,040	5,229,408
North Carolina.....	738,333	810,129
North and south Dakota.....		
Ohio.....	10,618,236	12,755,806
Oklahoma.....		
Oregon ^t	7,444	690
Pennsylvania.....	9,231,293	9,516,231
Rhode Island ^u		
South Carolina.....	472,676	659,652
Tennessee.....	876,280	832,933
Texas.....	3,728	2,247
Utah ^v		
Vermont ^w		
Virginia.....	265,406	222,696
Washington ^x		1,176
West Virginia.....	299,757	296,623
Wisconsin.....	2,349,027	2,216,341
Wyoming ^y		
Total.....	132,843,802	148,206,876

^a Part of the collection district of New Mexico since September 3, 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.
^j Including the collection district of New Hampshire since July 1, 1887.
^k Part of the collection district of New Hampshire since July 1, 1887.
^l Exclusive of nine counties annexed to Delaware, but including the District of Columbia, from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.
^m Part of the collection district of Louisiana since July 1, 1887.
ⁿ 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 1902 AND 1903.

States and Territories.	1902.	1903.
	<i>Barrels.</i>	<i>Barrels.</i>
Alabama.....	68,551	80,468
Alaska.....		
Arizona.....		
Arkansas.....	11,122	9,365
California.....	855,191	968,132
Colorado.....	330,258	316,405
Connecticut.....	884,548	904,860
Dakota.....		
Delaware.....		
District of Columbia.....		
Florida.....	10,306	13,115
Georgia.....	130,798	146,868
Hawaii.....	10,912	11,110
Idaho.....		
Illinois.....	4,182,301	4,488,805
Indiana.....	995,051	1,079,587
Iowa.....	305,033	318,954
Kansas.....	11,508	13,682
Kentucky.....	535,672	572,430
Louisiana.....	245,609	284,206
Maine.....		
Maryland.....	1,161,573	1,206,025
Massachusetts.....	1,831,829	1,765,061
Michigan.....	1,109,891	1,177,417
Minnesota.....	869,210	926,371
Mississippi.....		
Missouri.....	3,018,249	3,129,625
Montana.....	256,222	269,782
Nebraska.....	259,549	265,063
Nevada.....		
New Hampshire.....	335,787	366,830
New Jersey.....	2,463,405	2,618,115
New Mexico.....	5,599	5,615
New York.....	10,473,640	10,570,335
North Carolina.....		
North and South Dakota.....	29,409	35,817
Ohio.....	3,490,119	3,686,349
Oklahoma.....		
Oregon.....	473,411	219,143
Pennsylvania.....	5,567,100	6,018,911
Rhode Island.....		
South Carolina.....	5,923	5,087
Tennessee.....	172,918	188,126
Texas.....	434,980	406,699
Utah.....		
Vermont.....		
Virginia.....	146,903	163,069
Washington.....		365,849
West Virginia.....	212,504	241,407
Wisconsin.....	3,705,046	3,886,496
Wyoming.....		
Total.....	<i>a</i> 44,550,127	<i>b</i> 46,720,179

a Including 71,295 barrels removed from breweries for export free of tax.

b Including 69,449 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. The State of Washington and the Territory of Alaska were detached from the district of Oregon, September 1, 1902, and constituted a collection district, to be known as the district of Washington, on and after that date.

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. Detached from the district of Oregon September 1, 1902.

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 TAXES IN

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.
Alabama.....	\$1,320.84	\$31,961.33	\$5,679.16		
Arkansas.....	200.00	23,189.86	3,956.02		
California.....	25,166.67	357,512.40	66,027.91	\$91.67	\$360.00
Colorado.....	1,391.67	83,266.99	8,325.02		
Connecticut.....	4,641.70	100,341.34	7,641.67	4.17	
Florida.....	220.83	16,045.93	2,220.84		
Georgia.....	2,300.02	38,967.56	5,079.16		
Hawaii.....	300.00	11,306.37	4,291.66		
Illinois.....	24,371.02	457,059.16	34,116.81	91.67	40.00
Indiana.....	3,175.00	190,468.66	7,741.67		
Iowa.....	1,812.50	95,095.43	6,958.33		
Kansas.....	8.33	87,283.11	3,550.01		
Kentucky.....	11,758.40	83,643.41	19,983.43	191.68	840.00
Louisiana.....	4,350.00	119,429.86	13,287.52		
Maryland.....	18,449.98	154,349.46	16,779.36		260.00
Massachusetts.....	19,220.82	110,331.89	18,958.36		
Michigan.....	1,308.34	122,973.51	7,004.16		
Minnesota.....	6,037.50	139,591.27	9,345.84		
Missouri.....	13,345.84	212,912.79	20,295.85	37.50	60.00
Montana.....	1,133.34	99,742.80	7,116.67		
Nebraska.....	700.00	49,806.26	3,583.33		
New Hampshire.....	458.33	57,797.24	2,191.68		
New Jersey.....	6,350.00	237,243.89	13,258.35	58.33	160.00
New Mexico.....	375.00	46,995.99	3,800.22		
New York.....	52,912.57	754,853.66	100,052.65	108.35	100.00
North Carolina.....	4,233.33	24,075.75	3,612.49	91.67	120.00
North and South Dakota.....		42,106.24	608.34		
Ohio.....	25,491.72	420,452.29	43,687.58	304.16	580.00
Oregon.....	2,791.66	99,500.00	10,244.83		
Pennsylvania.....	40,045.84	400,550.34	55,300.01	41.67	180.00
South Carolina.....	400.00	11,097.05	691.67		
Tennessee.....	5,116.68	42,743.85	7,775.01		
Texas.....	2,658.33	80,055.63	5,662.50		
Virginia.....	4,871.01	59,144.63	5,420.04	21.88	21.00
Washington.....		20,896.00	2,070.88		
West Virginia.....	1,445.84	37,268.75	2,687.51		
Wisconsin.....	9,858.33	235,626.12	11,529.16		
Total.....	298,221.44	5,220,656.82	540,535.70	1,042.75	2,721.00
Total for 12 months ended June 30, 1902.....	288,771.84	5,043,097.00	496,482.88	1,110.01	3,040.00

THE FISCAL YEAR ENDED JUNE 30, 1903.

THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED JUNE 30, 1903.

Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in oleomargarine free from artificial coloration.
\$566.67	\$4,836.69	\$2,822.92		\$622.00	\$1,010.00
200.00	1,494.42	2,341.68		432.00	951.85
11,608.35	5,048.02	15,331.80			63.25
1,654.16	3,220.84	7,137.50	\$400.00	2,202.50	2,371.50
2,641.68	2,496.70	9,150.08	2,650.00	1,366.00	2,300.75
100.00	1,603.32	1,300.00		288.00	1,114.00
900.00	4,868.34	2,285.41		1,144.75	705.75
100.00	1,030.03	1,166.67			1.50
9,952.09	24,274.44	32,287.61	1,875.00	6,834.00	21,554.00
4,508.34	11,928.40	17,703.40	600.00	2,860.00	5,631.00
1,991.67	9,948.54	21,709.45		72.00	539.75
450.00	9,780.95	11,087.51	1,800.00	102.00	5,769.00
2,666.68	3,856.73	5,083.34	600.00	936.00	4,025.00
800.00	1,745.83	5,095.00		3,334.00	1,698.25
3,279.17	3,980.21	6,975.33	2,725.00	4,866.00	1,692.00
3,141.67	3,209.21	17,433.66		1,338.00	2,450.21
9,337.50	7,309.67	14,405.01		760.00	7,397.75
7,891.67	12,532.50	27,600.01			1,219.50
6,775.00	10,635.85	20,220.86	1,500.00	5,350.00	6,591.00
4,704.16	3,359.25	6,937.50			316.00
1,920.85	3,636.68	16,211.68		72.00	464.00
700.00	19,510.64	5,977.13		248.00	566.50
4,558.33	5,140.84	16,385.39	2,250.00	15,204.00	3,510.00
250.00	644.87	4,075.01		136.00	236.00
22,716.69	9,786.70	29,580.05		144.00	109.00
	1,491.68	1,875.01		74.00	561.75
400.00	8,354.48	5,207.51		54.00	158.75
12,689.59	10,251.70	28,854.39	1,800.00	10,097.00	17,131.75
5,004.16	1,685.82	5,589.59			30.50
23,829.19	20,346.87	65,785.44	1,200.00	8,842.00	2,070.25
	680.00	433.33		534.00	501.75
400.00	1,486.69	1,704.18		712.00	1,427.50
1,250.00	42,073.16	18,170.89	1,900.00	1,246.00	1,607.50
650.00	1,953.35	2,616.67	600.00	2,808.00	2,860.55
379.19	589.24	1,864.62			93.50
908.34	2,262.53	6,012.48		960.00	5,545.75
14,908.33	12,997.49	20,129.20			2,835.25
163,933.48	270,452.18	458,647.31	19,900.00	73,638.25	107,159.36
167,826.36	241,456.87	404,993.94	19,500.00	377,732.23	

*Includes \$367,844.23 under repealed law and \$9,888 advance collections under present law.

RECEIPTS FROM SPECIAL TAXES FOR THE

II.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM SPECIAL
ENDED JUNE 30,

States and Territories.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine free from artificial coloration.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.
Alabama	\$1,440.00	\$916.66			
Arkansas		907.83			
California		116.67			
Colorado	914.00	3,149.98			
Connecticut	480.00	800.01			
Florida		1,900.00			
Georgia	480.00	550.00			
Hawaii	960.00				
Illinois	1,912.50	3,908.34	\$733.33		
Indiana	1,680.00	1,433.34			
Iowa		316.67			
Kansas	160.00	1,166.67			
Kentucky	480.00	1,300.02			
Louisiana	480.00	2,283.34			
Maryland	2,920.00	2,916.99			
Massachusetts	2,140.00	1,983.34			
Michigan	490.00	1,466.69			
Minnesota		5,036.25			
Missouri	1,080.00	2,466.69			
Montana		616.66			
Nebraska		733.33			
New Hampshire	480.00	333.34			
New Jersey	2,400.00	999.99			
New Mexico	480.00	100.01			
New York					
North Carolina		650.00			
North and South Dakota		133.33			
Ohio	2,546.66	5,735.86			
Oregon		200.00			
Pennsylvania	4,320.00	2,416.67			
South Carolina		850.00			
Tennessee		1,233.35			
Texas	2,220.00	4,966.66			
Virginia	1,620.00	2,400.03			
Washington		200.00			
West Virginia	855.00	3,600.00			
Wisconsin		1,200.00			
Total	30,538.16	58,988.72	733.33		
Total for 12 months ended June 30, 1902	^a 83,645.00			\$24.00	

^a Includes \$79,765, under repealed law, and \$3,880, advance collections under present law.

NOTE.—Oleomargarine; no restriction as to color in the law in force prior to July 1, 1902.

FISCAL YEAR ENDED JUNE 30, 1903—Continued.

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR 1903—Continued.

Packers or re-packers of mixed flour.	Manufacturers of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
					\$51,176.27
					33,673.66
					481,326.74
	\$10.00	\$183.34	\$36.00		114,263.50
					134,514.10
					24,792.92
					52,280.99
					19,156.23
	45.00	187.51			619,242.48
	19.00	50.00			247,798.81
	39.00	679.19			139,072.53
	93.00	291.66			121,542.24
					135,364.09
		116.66			152,503.80
		50.00			219,310.16
		275.00			180,257.16
		354.17			242,727.63
	12.00	354.17			209,920.71
	20.00	95.84			301,387.22
					123,926.38
	67.56	277.09			77,522.78
					88,562.86
					307,519.12
					57,149.60
	60.00	20.84			970,444.51
					36,885.68
		50.00			57,072.65
	25.00	612.51			580,260.21
					125,046.56
	38.00	50.00			625,016.28
					15,287.80
		50.00			62,649.26
		45.83			161,856.50
					84,987.16
					25,893.43
					61,546.20
		79.17			309,163.05
	428.56	3,468.81	36.00		7,251,101.87
	500.00	^a 500.00			^b 11,610,286.62

^a Advance collections, act of May 9, 1902.

^b Includes \$4,481,606.49, from special taxes repealed on and after July 1, 1902, and not included in this table.

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

COLLECTION DISTRICTS.	COLLECTIONS.			
	Spirits.	Tobacco.	Beer.	Oleomargarine.
1 Alabama.....	\$203,399.88	\$20,300.09	\$88,990.03	\$3,988.66
2 Arkansas.....	81,614.65	6,749.47	13,401.10	2,291.68
3 First California.....	1,453,817.95	296,926.58	823,074.95	171.42
4 Fourth California.....	174,741.23	24,072.55	176,920.44	8.50
5 Colorado.....	156,211.24	68,812.28	328,417.40	9,577.48
6 Connecticut.....	271,316.86	191,217.50	918,856.56	30,279.83
7 Florida.....	20,078.64	678,888.46	16,118.32	3,302.00
8 Georgia.....	224,277.77	20,921.33	154,922.21	2,987.90
9 Hawaii.....	17,398.54	2,777.98	13,406.70	961.50
10 First Illinois.....	559,908.09	1,558,521.85	3,866,007.17	255,883.93
11 Fifth Illinois.....	32,132,344.72	82,986.07	181,896.26	3,576.50
12 Eighth Illinois.....	10,495,378.73	217,130.83	229,025.96	3,241.42
13 Thirteenth Illinois.....	201,062.48	54,816.78	278,257.60	2,415.58
14 Sixth Indiana.....	8,484,123.81	230,163.65	610,728.20	37,431.19
15 Seventh Indiana.....	18,128,218.75	133,163.62	503,133.76	2,412.83
16 Third Iowa.....	53,361.69	113,049.63	195,960.30	260.50
17 Fourth Iowa.....	50,460.99	227,178.84	151,643.25	761.42
18 Kansas.....	104,762.78	90,324.54	35,000.76	68,309.44
19 Second Kentucky.....	1,412,440.38	98,293.64	23,706.72	185.00
20 Fifth Kentucky.....	8,727,146.68	2,395,201.73	318,861.57	5,912.25
21 Sixth Kentucky.....	2,797,179.61	173,006.30	200,407.01	1,024.25
22 Seventh Kentucky.....	2,618,428.46	26,219.09	23,001.67	888.00
23 Eighth Kentucky.....	2,253,056.52	3,177.51	17,530.83	84.75
24 Louisiana.....	2,162,630.01	406,332.85	291,678.63	7,795.59
25 Maryland.....	2,909,106.95	1,373,840.64	1,220,259.66	17,773.42
26 Massachusetts.....	887,024.78	504,568.15	1,788,846.00	7,911.55
27 First Michigan.....	1,144,076.45	1,113,264.91	882,058.98	5,278.09
28 Fourth Michigan.....	80,817.15	190,024.91	326,410.49	4,836.35
29 Minnesota.....	154,974.61	251,763.30	974,694.98	6,255.75
30 First Missouri.....	186,956.82	4,882,631.09	2,745,001.27	26,197.74
31 Sixth Missouri.....	413,935.90	92,795.01	402,835.63	3,687.60
32 Montana.....	109,316.01	32,947.13	284,783.28	932.66
33 Nebraska.....	1,959,645.02	76,461.26	286,897.21	1,259.33
34 New Hampshire.....	74,564.98	68,566.41	393,317.27	1,627.84
35 First New Jersey.....	93,770.62	136,537.17	127,776.01	3,242.49
36 Fifth New Jersey.....	296,927.82	2,429,510.58	2,515,703.13	22,989.40
37 New Mexico.....	53,255.59	12,526.78	10,584.18	1,009.01
38 First New York.....	717,691.87	267,016.29	2,924,784.56	44.00
39 Second New York.....	509,540.32	2,665,590.04	221,176.97	77.75
40 Third New York.....	167,020.10	2,724,126.56	3,929,708.41	65.00
41 Fourteenth New York.....	3,283,023.96	615,774.45	1,602,066.65	70.00
42 Twenty-first New York.....	743,834.36	584,806.81	582,456.93	.....
43 Twenty-eighth New York.....	185,907.30	563,120.25	1,368,725.45	.....
44 Fourth North Carolina.....	269,012.22	1,749,536.87	2,604.17	1,190.75
45 Fifth North Carolina.....	602,666.28	1,530,176.04	862.52	95.00
46 North and South Dakota.....	42,714.58	30,697.50	49,779.29	346.08
47 First Ohio.....	12,273,653.26	2,338,617.24	1,568,283.49	25,550.35
48 Tenth Ohio.....	488,578.09	305,697.45	585,291.02	6,429.93
49 Eleventh Ohio.....	165,237.58	439,634.03	528,011.31	62,818.10
50 Eighteenth Ohio.....	237,965.33	504,378.51	1,055,168.42	15,135.28
51 Oregon.....	115,614.16	29,895.36	230,017.68	230.50
52 First Pennsylvania.....	956,262.21	2,086,427.76	2,783,770.76	4,457.99
53 Ninth Pennsylvania.....	435,479.20	2,363,303.24	243,944.20	106.50
54 Twelfth Pennsylvania.....	167,379.91	165,475.95	810,429.29	1,051.17
55 Twenty-third Pennsylvania.....	4,646,828.24	1,355,539.93	2,292,967.95	22,997.92
56 South Carolina.....	595,565.53	6,672.06	6,300.46	1,885.75
57 Second Tennessee.....	256,360.01	60,440.99	81,377.50	778.17
58 Fifth Tennessee.....	668,369.17	463,381.56	110,339.07	2,594.68
59 Third Texas.....	57,639.61	33,942.48	359,168.45	14,701.81
60 Fourth Texas.....	37,090.84	19,538.90	106,120.35	3,860.75
61 Second Virginia.....	61,486.44	2,200,244.69	58,495.01	5,650.19
62 Sixth Virginia.....	219,868.38	750,280.48	109,790.06	5,103.29
63 Washington.....	24,835.41	28,650.65	363,358.01	293.50
64 West Virginia.....	240,250.57	605,304.17	250,590.70	10,960.75
65 First Wisconsin.....	2,489,012.22	618,539.25	3,362,623.44	2,034.83
66 Second Wisconsin.....	76,852.13	127,520.07	639,578.52	2,000.42

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1902 AND 1903.

		COLLECTIONS.							
		Filled cheese.	Mixed flour.	Adulterated butter.	Process or renovated butter.	Playing cards.	Penalties, etc.	Total collections, 1903.	Total collections, 1902.
							\$6,456.96	\$323,135.62	\$402,515.47
							5,253.42	109,322.32	154,093.73
						\$12.00	883.64	113,362.93	3,308,563.18
							6,010.12	381,732.84	477,373.56
			\$12.00	\$36.00	\$1,364.49	2.48	4,280.00	568,713.37	979,429.33
						88.00	453,791.29	1,866,550.10	3,062,808.61
						50	1,012.47	719,400.39	611,534.09
							12,481.95	425,591.16	601,806.54
						677.16	4,868.64	40,090.52	70,235.22
		\$6,445.26	37.88	124.60	51,385.30	32,269.86	315,861.12	6,641,445.06	11,181,671.02
			21.47			24	12,229.34	32,413,033.13	31,267,107.76
			13.00			2.26	22,482.16	10,967,282.83	10,691,650.14
			20.50		1,990.84		4,128.79	540,694.23	888,686.44
			27.32			1.50	40,927.99	9,405,386.18	7,717,062.99
			372.00		9,004.02		11,293.44	18,778,223.99	17,461,489.62
			434.26			1.36	4,075.94	375,739.60	600,841.14
							11,954.70	459,748.30	650,325.50
							4,407.61	311,403.23	750,476.32
							1,882.58	1,826,508.32	1,616,285.77
							11,931.34	11,459,053.57	12,519,519.38
							1,064.84	3,172,682.01	3,376,705.36
							3,095.16	2,671,132.38	2,325,083.88
							2,400.32	2,276,249.93	2,131,418.91
							6.00	22,255.09	2,453,925.47
							89,629.45	5,612,791.16	7,410,911.17
			1.40		2,178.88		376,173.12	3,567,076.54	5,966,538.74
					7,021.73		266.94	223,888.72	3,661,453.46
						47,017.28	19,355.99	608,462.17	889,141.96
					9,242.05		68,537.93	1,465,570.62	2,161,062.84
					102.50		2.10	129,679.28	15,009,406.81
					11.00		18.22	64,409.45	1,202,917.06
							8,399.85	436,378.98	792,657.23
					96.75		2,861.45	2,343,931.26	2,859,789.02
							52,948.63	591,025.13	964,528.68
							17,166.92	378,493.21	380,136.16
							354,630.34	5,619,565.77	7,655,810.19
							1,585.85	78,971.41	76,730.18
							329,113.02	4,238,649.74	5,448,066.40
							162,946.32	3,683,679.26	10,801,126.46
			110.50				242.16	1,566,997.92	8,388,551.73
			391.58					750,526.34	6,410,838.42
						1,375.00	11.12	92,623.02	2,542,286.32
							81.68	64,350.41	3,354,474.37
							13,079.02	2,035,423.03	2,910,494.83
							19,118.20	2,212,918.04	2,708,164.67
							1,966.22	127,450.42	157,927.87
						1,946.75		76,652.58	15,854,774.90
							16.00	1,419,727.78	1,751,602.72
						23.14		24,218.97	1,854,318.59
								6,033.76	1,202,326.16
								44,691.71	1,859,542.49
								16,985.72	1,092,016.89
						53.00		354,759.47	8,672,980.95
							51.06	3,059,263.18	3,106,257.91
							1.36	36,379.34	1,774,871.27
								144,552.15	9,287,559.09
								6,376.53	458,075.29
								10,444.03	424,920.99
								7,158.47	1,515,536.38
							50.00	477,511.28	796,283.56
							60.78	23,529.64	347,699.02
							18.46	9,466.35	2,710,341.97
								12,804.62	1,097,906.83
								2,832.76	6,419,970.33
								7,124.59	1,114,230.78
								80,752.35	8,918,801.75
								24,894.93	779,066.16
							8,220.09		1,081,141.47

a Includes \$7,955.08 from Alaska and \$181,602.77 from Washington during July and August.
 b Receipts from Washington and Alaska during the last ten months of the fiscal year 1903.

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

COLLECTION DISTRICTS.	EXPENSES.		
	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.
1 Alabama	\$9,028.29	\$20,848.77	\$106.41
2 Arkansas	3,456.47	18,862.90	185.79
3 First California	4,500.00	37,604.38	1,144.31
4 Fourth California	3,978.47	14,813.53	183.34
5 Colorado	3,750.00	20,321.98	289.91
6 Connecticut	4,500.00	26,079.12	591.56
7 Florida	4,000.00	18,837.32	582.31
8 Georgia	4,244.34	41,281.98	414.22
9 Hawaii	3,500.00	6,140.27	143.60
10 First Illinois	4,500.00	51,934.54	831.68
11 Fifth Illinois	4,500.00	24,899.21	239.76
12 Eighth Illinois	4,500.00	22,669.53	1,056.07
13 Thirteenth Illinois	4,301.20	10,081.20	1,641.18
14 Sixth Indiana	4,500.00	25,483.12	1,061.63
15 Seventh Indiana	4,500.00	22,636.51	519.80
16 Third Iowa	3,375.00	12,474.11	244.20
17 Fourth Iowa	3,500.00	13,392.20	146.76
18 Kansas	3,190.82	17,190.24	285.33
19 Second Kentucky	4,500.00	23,304.53	201.24
20 Fifth Kentucky	4,500.00	35,655.45	743.50
21 Sixth Kentucky	4,500.00	19,997.86	199.88
22 Seventh Kentucky	4,500.00	21,989.70	470.36
23 Eighth Kentucky	4,500.00	24,292.75	742.45
24 Louisiana	4,500.00	22,494.92	367.60
25 Maryland	4,500.00	45,706.12	1,036.85
26 Massachusetts	4,500.00	32,623.10	244.03
27 First Michigan	4,500.00	25,236.38	250.92
28 Fourth Michigan	3,875.00	12,381.96	74.61
29 Minnesota	4,500.00	26,002.70	475.45
30 First Missouri	4,500.00	33,918.77	500.02
31 Sixth Missouri	4,500.00	22,890.64	289.81
32 Montana	4,375.00	17,592.48	1,386.82
33 Nebraska	4,500.00	23,350.20	212.70
34 New Hampshire	4,100.00	14,489.84	128.09
35 First New Jersey	3,500.00	10,298.70	31.65
36 Fifth New Jersey	4,500.00	27,177.96	475.23
37 New Mexico	2,875.00	7,295.09	69.28
38 First New York	4,500.00	33,049.21	285.75
39 Second New York	4,500.00	36,960.29	7,185.92
40 Third New York	4,500.00	49,373.70	7,867.07
41 Fourteenth New York	4,500.00	25,983.77	1,023.97
42 Twenty-first New York	4,500.00	21,286.69	3,279.84
43 Twenty-eighth New York	4,500.00	29,548.55	447.42
44 Fourth North Carolina	4,500.00	42,769.75	1,302.22
45 Fifth North Carolina	4,500.00	51,534.78	3,751.97
46 North and South Dakota	3,000.00	11,747.64	48.07
47 First Ohio	4,500.00	50,607.01	747.57
48 Tenth Ohio	4,500.00	17,916.79	303.72
49 Eleventh Ohio	4,500.00	16,563.26	618.24
50 Eighteenth Ohio	4,500.00	23,949.46	250.44
51 Oregon	2,700.00	16,701.28	373.24
52 First Pennsylvania	4,500.00	42,457.66	490.74
53 Ninth Pennsylvania	4,500.00	35,949.74	126.35
54 Twelfth Pennsylvania	4,500.00	17,783.22	6,528.46
55 Twenty-third Pennsylvania	4,500.00	37,947.38	297.13
56 South Carolina	3,999.96	10,372.81	179.54
57 Second Tennessee	3,000.00	19,693.76	188.29
58 Fifth Tennessee	4,500.00	30,499.14	498.58
59 Third Texas	3,625.00	12,695.45	183.46
60 Fourth Texas	3,000.00	11,618.06	221.53
61 Second Virginia	4,500.00	31,186.57	224.36
62 Sixth Virginia	4,500.00	44,281.43	307.71
63 Washington	3,325.00	16,171.77	1,468.56
64 West Virginia	4,500.00	23,511.70	176.18
65 First Wisconsin	4,500.00	27,113.75	240.54
66 Second Wisconsin	4,125.00	15,758.70	329.62

NOTE.—The foregoing statement of expenses does not include salaries and expenses of internal-revenue agents, salaries of the officers and clerks in the office of the Commissioner of Internal Revenue, amounts expended in detecting and punishing violations of internal-revenue laws, cost of paper for internal-revenue stamps, and certain miscellaneous expenses, all of which are included in the statement of the "Cost of collection," on page 6 of this report, but which can not be apportioned among the several collection districts.

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1902 AND 1903—Continued.

Storekeepers.	Gaugers and store-keeper gaugers.	EXPENSES.				
		Total expenses, 1903.	Total expenses, 1902.	Percentage cost, 1903.	Percentage cost, 1902.	
	\$8,463.60	\$3,104.78	\$36,121.85	\$34,756.42	11.18	8.63
	10,239.45	2,229.68	31,973.69	30,011.93	29.25	19.47
	16,105.70	24,135.86	93,490.25	88,582.71	3.48	2.08
	6,407.00	8,535.85	33,929.19	31,752.20	8.89	6.65
	1,633.00	2,101.96	28,096.87	27,144.73	4.94	2.78
	5,884.00	5,397.77	42,872.45	42,699.78	2.30	1.39
	588.00	1,420.34	20,436.97	20,007.16	2.84	3.27
	17,593.10	5,544.53	69,078.17	73,415.64	16.23	12.20
	81.00	9,864.87	10,299.49	10,299.49	24.61	14.66
	3,506.26	31,783.28	92,555.86	91,202.25	1.39	1.39
	47,036.00	72,883.95	140,558.92	134,112.02	.46	.46
	18,793.56	25,538.92	72,558.08	69,464.16	.66	.66
	1,284.00	2,597.64	20,605.22	22,474.45	3.70	2.53
	29,247.70	30,197.43	90,468.88	77,023.39	.96	1.00
	24,554.25	44,730.72	96,941.31	88,547.46	.52	.51
		1,542.89	17,636.20	17,414.98	4.69	2.60
		1,925.79	18,984.75	21,595.49	4.13	3.32
	3,063.00	113.75	23,843.14	21,982.14	7.66	2.93
	46,514.17	18,329.18	92,849.12	87,412.67	6.04	5.41
	176,432.64	83,821.46	301,133.05	277,918.65	2.63	2.22
	49,115.92	34,213.43	108,027.09	105,194.84	3.40	3.12
	90,835.56	24,668.29	142,463.91	132,407.97	5.53	5.69
	66,457.01	22,357.38	118,249.59	114,881.44	5.20	5.39
	4,620.00	7,822.46	39,804.98	37,638.92	1.58	1.58
	58,419.74	44,142.57	153,805.28	153,379.16	2.74	2.18
	14,325.99	25,876.90	77,470.02	80,488.87	2.17	1.35
	3,152.00	5,014.65	28,253.95	31,701.59	1.13	.87
		16,331.57	16,676.03	16,676.03	2.44	1.88
		7,415.80	38,393.95	37,048.74	2.62	1.71
	9,810.38	15,252.03	63,981.20	63,736.41	.49	.30
	18,294.73	4,736.88	50,621.56	48,507.17	5.18	4.03
		2,267.10	26,252.40	25,052.40	6.02	3.16
	4,878.00	7,622.56	40,563.46	41,678.86	1.73	1.46
	636.00	1,255.07	20,600.00	24,895.07	3.49	2.38
		3,479.56	17,309.91	16,877.93	.67	4.44
	1,018.00	4,509.31	37,680.50	38,440.99	.67	.50
		1,340.15	11,579.52	11,832.13	14.66	15.42
	1,324.00	10,129.12	49,288.08	51,670.38	1.16	.95
	2,504.00	30,485.65	81,635.86	81,789.25	2.22	.76
		6,975.26	59,716.03	62,824.21	.71	.62
	10,040.16	20,201.57	51,749.47	45,197.72	.83	.71
	4,441.61	5,403.79	38,911.93	36,670.45	1.94	1.44
	3,131.00	10,852.97	48,479.94	48,114.50	2.22	1.43
	53,250.60	6,614.48	108,437.05	107,728.65	5.33	3.70
	21,132.79	24,671.94	175,591.48	168,651.69	7.93	6.23
		14,795.71	15,435.85	15,435.85	11.61	9.77
	36,020.70	75,120.92	166,996.20	164,843.40	1.01	1.04
	5,753.00	7,734.52	36,208.03	35,451.34	2.35	2.02
	5,397.40	3,719.62	30,738.52	32,496.92	2.56	1.75
	6,793.16	6,497.59	41,990.65	41,842.71	2.26	1.58
		34.00	23,032.92	39,015.79	5.86	3.57
	13,553.42	36,777.85	97,579.67	96,812.85	1.58	1.12
	21,242.35	5,682.69	67,501.13	66,313.34	2.21	2.13
	6,528.46	5,699.94	34,792.66	35,757.24	2.95	2.01
	71,553.44	35,805.03	150,102.98	148,611.54	1.77	1.60
	4,481.54	30,986.05	30,986.05	29,843.22	5.02	6.51
	3,600.86	43,564.82	37,293.40	37,293.40	10.64	8.78
	21,278.39	10,371.59	67,147.70	66,041.85	5.36	4.36
		3,391.55	19,895.46	22,059.30	4.17	6.23
	1,671.82	1,626.05	18,137.46	21,672.68	9.54	6.61
	2,015.80	5,885.80	43,812.53	42,237.48	1.88	1.56
	35,486.78	7,273.51	91,849.23	92,569.22	8.37	6.07
		1,342.56	22,308.86	22,308.86	5.31	6.62
	4,658.00	7,052.04	39,897.92	39,648.03	3.58	2.83
	12,325.50	18,435.56	62,615.85	62,467.42	.96	.64
		2,975.37	23,188.59	21,495.32	2.98	1.99

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