

Annual Report

of the

Commissioner of Internal Revenue

for the

Fiscal Year Ended June 30, 1904.



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REPORT
OF
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 1, 1904.

SIR: I have the honor to make report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1904, 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.

RECEIPTS AND COST OF COLLECTION.

The receipts of this Bureau for said year were \$232,904,004.63, being an excess of \$2,163,079.41 over the collections for the preceding year.

The cost of collection for the past year is 1.98 per cent, while the cost of collection for the fiscal year 1903 was 2.07 per cent, and the average cost of collection since the formation of the Bureau is 2.83 per cent.

The receipts for the first three months of the current fiscal year show a small decrease in collections as compared with the same months of the past fiscal year. I estimate that the receipts from all sources of internal revenue for the fiscal year ending June 30, 1905, will aggregate \$230,000,000.

The objects of internal-revenue taxation producing the largest amount of revenue are distilled spirits, being spirits distilled from grain, apples, peaches, etc.; fermented liquors, including beer, ale, porter, and other similar fermented liquors; and tobacco, including cigars, cigarettes, snuff, chewing and smoking tobacco.

During the past fiscal year there was collected from the tax on distilled spirits, \$129,564,242.49; on fermented liquors, \$48,208,132.56; on tobacco, \$44,655,808.75.

RECEIPTS IN LARGE TAX-PAYING DISTRICTS.

The leading States in the payment of internal-revenue taxes for the past year are Illinois, \$52,464,271.59; New York, \$26,375,125.38; Indiana, \$24,102,371.88; Kentucky, \$21,757,733.52; Ohio, \$21,091,416.31; Pennsylvania, \$18,874,540.59. Among the States paying the smallest

amounts are Arkansas, Idaho, Maine, North and South Dakota, Vermont, and Wyoming.

Of the 66 collection districts in the territory of the United States subject to internal-revenue laws, the Fifth district of Illinois reported the largest collections, the receipts from that district amounting to \$34,059,315.21. The district of Hawaii is the lowest in point of collections, its receipts amounting to \$44,632.82.

In 1903 the total production of distilled spirits was 148,206,875 gallons; in 1904, 139,505,214 gallons. In 1903, in round numbers, 114,000,000 gallons of tax-paid spirits were withdrawn; in 1904, 117,000,000. There has been a decrease in the amount of tobacco manufactured and an increase in snuff manufactured. There was an increase in the production of beer.

The four States having the largest production of distilled spirits during the fiscal year ended June 30, 1904, are, Illinois, 41,785,899 gallons; Kentucky, 23,070,162 gallons; Indiana, 20,838,868 gallons; Ohio, 13,173,537 gallons. The two collection districts having the largest production of distilled spirits are, the Fifth district of Illinois, 31,409,878 gallons; and the First district of Ohio, 12,628,820 gallons.

The four States which produced the largest quantity of fermented liquor are, New York, 10,691,868 barrels; Pennsylvania, 6,123,936 barrels; Illinois, 4,632,446 barrels; and Wisconsin, 4,035,292 barrels. The two districts which produced the largest quantity of fermented liquor are, the Third district of New York, 4,072,708 barrels; and the First district of Illinois, 3,907,156 barrels.

The four States producing the greatest number of cigars weighing more than 3 pounds per thousand, and the production of each during the year, are as follows: Pennsylvania, 1,827,475,038; New York, 1,411,535,248; Ohio, 696,514,548; and New Jersey, 406,061,979.

The two districts showing the largest production of cigars are the Ninth Pennsylvania, 781,014,653; and the Third New York, 733,714,171.

The States showing the greatest production of little cigars (weighing less than 3 pounds per thousand) are, Virginia, 238,578,750; Maryland, 184,832,290; New York, 152,817,681. The greatest production by districts is as follows: Second district of Virginia, 119,547,700; Sixth district of Virginia, 119,031,050; Second district of New York, 118,033,161.

The States of New York, Virginia, Louisiana, and North Carolina, in the order named, show the greatest production of cigarettes weighing less than 3 pounds per thousand. New York produced 2,130,528,699; Virginia, 773,475,640; Louisiana, 225,673,500; North Carolina, 76,029,350. The two districts showing the greatest production of little cigarettes are the Second New York, which produced 1,413,353,855, and the Second Virginia, which produced 771,062,270.

New York State produced the greatest number of large cigarettes, showing a production of 6,040,966, of which number 3,831,136 were manufactured in the Third district and 2,173,480 in the Second district.

The States of Missouri, North Carolina, Kentucky, and Virginia, in the order named, were the largest producers of both chewing and smoking tobacco. The First Missouri district produced the largest quantity, the returns showing the manufacture of 80,763,096 pounds during the year, the next largest being the Fifth Kentucky, which produced 36,549,353 pounds.

INTERNAL REVENUE STAMPS.

The payment of internal-revenue taxes is evidenced as a rule by stamps issued from this Office to collectors of internal revenue throughout the United States, by them sold to the manufacturer or producer, and by him placed upon the article produced, whether a barrel of whisky, barrel of beer, box of cigars, package of smoking tobacco, cigarettes, or oleomargarine. The total number of internal-revenue stamps issued and delivered by this office to collectors during the past fiscal year was 1,825,982,282, and in value \$249,578,728.52. These stamps ranged in value from three-sixteenths of a cent to \$600 each.

The utmost accuracy in bookkeeping is necessary as between the Bureau of Engraving and Printing and this Office and the offices of the collectors. There are often in the vault of this office stamps amounting to \$75,000,000, and from it the stamps are shipped to the offices of the collectors.

In January, 1901, a count of the stamps in the vault was made and the books and accounts of the stamp division of the Bureau inspected and verified. Again in February, 1904, by request of this Office, you appointed three expert, competent accountants to make a count of the stamps in the vault and to verify all books and accounts from the date of the last statement, and as evidence of the accuracy with which the accounts of the Bureau are kept, I submit the report of that committee, consisting of three experts representing other bureaus than this:

Your committee, appointed by your letter of February 10, 1904, to conduct the count of stamps in the vaults of the office of the Commissioner of Internal Revenue, and to verify the books and accounts of the stamp division of that office, beg leave to make the following report:

Internal-revenue stamps.

Balance on hand January 7, 1901.....	295,512,924	
Received for issue since January 7, 1901.....	5,940,798,840	
Total to be accounted for.....		6,236,311,764
Issued since January 7, 1901.....	5,817,337,660	
Delivered for destruction since January 7, 1901..	208,504,106	
Total delivered.....		6,025,901,766
Balance on hand February 23, 1904.....		210,409,998

Money value of internal-revenue stamps.

Balance on hand January 7, 1901.....	\$82,228,898.89	
Received for issue since January 7, 1901.....	872,838,668.75	
Total to be accounted for.....		\$955,067,567.641
Issued since January 7, 1901.....	866,521,359.776	
Delivered for destruction since January 7, 1901..	36,530,256.78	
Total delivered.....		903,051,616.556
Balance on hand February 23, 1904.....		52,015,951.085

The accounts of the office have been compared with those of the division of loans and currency, your office, the Bureau of Engraving and Printing, and the Auditor of the Treasury, and found to be correct.

Itemized statements of each class of stamps accompany this report.

This report shows an absolute balancing of accounts involving the handling of over six billion stamps and nine hundred millions of money.

CLAIMS FOR ABATEMENT, REFUND, AND REDEMPTION OF INTERNAL-REVENUE STAMPS.

By acts of Congress large sums have been refunded for taxes paid under certain provisions of 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 in my last report I stated that \$557,232.53 had been refunded to institutions of this character by reason of this enactment. Since then other amounts have been allowed, and up to September 30, 1904, the amounts refunded to such institutions aggregate \$652,598.13.

Various other refunds have been made under remedial statutes, such as taxes paid on contingent beneficial interests, and on export bills of lading.

There were received in this Office during the last fiscal year 1,995 new claims for the refunding of taxes assessed and the redemption of internal-revenue stamps, other than unused documentary and proprietary stamps, amounting to \$1,979,835.10, and 604 claims which had been returned for amendment, were received again, and of the number on hand during the year ended June 30, 1903, and those received and returned amended during the fiscal year, 1,635 claims amounting to \$305,307.97 were allowed, and 997 claims amounting to \$1,977,590.66 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, 1904, 807 claims for abatement of taxes assessed, 1,436 claims for credit to collectors for taxes assessed and found to be uncollectible, and 37 claims for credit to collectors on account of duplicate charges, aggregating 2,280 claims, amounting to \$626,691.80, and 183 claims were returned after amendment or were reconsidered. Of these claims pending on the 1st of July, 1903, and received during the fiscal year, 2,637 claims were allowed, amounting to \$555,081.91, and 572 claims amounting to \$411,277.24 were rejected or returned for amendment.

OLEOMARGARINE.

Within the past few months two important decisions have been rendered by the Supreme Court of the United States, affirming construction given by this Office to the oleomargarine act of May 2, 1902, which act became effective July 1 of the same year.

By the provisions of the act, a tax of 10 cents a pound was assessed against oleomargarine, with the proviso that when oleomargarine is free from artificial coloration that causes it to look like butter of any shade of yellow, the tax shall be one-fourth of 1 cent per pound.

In construing this amendment it immediately became necessary for the Office to determine what constituted artificial coloration.

The first question submitted by the producers or manufacturers was as to their right to use artificially colored butter as a component part of oleomargarine, though through this artificial coloration in the butter the oleomargarine secured a shade of yellow which caused it to look like butter.

The Office held that such oleomargarine must pay a tax of 10 cents

per pound, as it would not be free from artificial coloration, notwithstanding butter, as defined by the statute, could be either colored or uncolored and, furthermore, was a legal constituent or statutory element of oleomargarine.

Oleomargarine producers tested this ruling in the case of Leo W. McCray, plaintiff in error, *v.* The United States, in the district court of the United States for the southern district of Ohio. The contention of the Office being sustained in that court, an appeal was prosecuted to the United States Supreme Court and a decision rendered therein May 31, 1904, where it was held:

As the oleomargarine in question was in fact not free from artificial coloration, we think that a construction which would take it out of the general rule imposing the 10 cent tax upon all oleomargarine, and bring it within the exception embracing only oleomargarine free from artificial coloration, would be not an interpretation of the statute, but a disregard of its unambiguous provisions.

The court further held the act imposing a tax upon oleomargarine and classifying the product for taxation to be constitutional.

The next question presented by the oleomargarine manufacturers for decision by this Office was whether they had the right to use palm oil in the manufacture of oleomargarine.

Palm oil is a vegetable oil, and as such one of the statutory named ingredients of oleomargarine. Palm oil was introduced in almost infinitesimal quantities, the character of the oil itself preventing it from being used in larger quantities. It was introduced for the sole purpose of producing a certain color or shade of yellow in the oleomargarine and did not materially add to the sum total of the product.

Upon that question the Office ruled that where so minute and infinitesimal a quantity of vegetable oil is used in the manufacture of oleomargarine as is proposed to be used of palm oil, and from its use the finished product looks like butter of any shade of yellow, it can not be considered that the oil is used with the purpose or intention of being a bona fide constituent part of or element of the product, but is used solely for the purpose of producing or imparting a yellow color to the oleomargarine; and, therefore, oleomargarine so colored is not free from artificial coloration and becomes subject to a tax of 10 cents per pound.

The oleomargarine manufacturers protested earnestly against this ruling, insisting that oleomargarine colored by the use of palm oil was subject only to the tax of one-fourth of 1 cent per pound.

The correctness of the ruling came before the courts in the case of United States *v.* Cliff in the district court of the United States for the northern district of Illinois. The lower court having sustained the ruling of this Bureau, an appeal was taken to the United States Supreme Court and a decision rendered therein at the October term 1904, in which the court held that—

When any substance, although named as a possible ingredient of oleomargarine, substantially serves only the function of coloring the mass, and so as to cause the product to "look like butter of any shade of yellow," it is an artificial coloration. * * * The fact that one of the ingredients of this compound is palm oil does not show that such oil does anything else than color the product composed of other ingredients, and if it does substantially only this it is rightfully styled an artificial coloration.

These decisions have definitely determined the rightfulness of the construction given by this Office to the law of 1902. And as many assessments had been made by the Office, reaching in some instances

large sums, against the manufacturers of oleomargarine who, in producing the same, had used palm oil as an ingredient, some of which assessments had been paid either in full or in part by compromise, the final adjudication of the question was most desirable.

There has been a marked decrease in the amount of oleomargarine produced and tax-paid since the passage of the amendment to the original law of 1886, and which law became effective July 1, 1902.

Under the amendment the rate of tax was changed from 2 cents per pound to 10 cents per pound, provided, however, that when oleomargarine was free from artificial coloration that caused it to look like butter of any shade of yellow, the tax should be one-fourth of a cent per pound.

During the fiscal year which closed June 30, 1902, the last year we operated under the original law, there were produced and tax-paid 123,131,748 pounds of oleomargarine, paying a total tax of \$2,462,634.96. During the fiscal year which closed June 30, 1903, the first year during which the provisions of the amendment were in effect, there were produced and tax-paid 72,478,878 pounds from which was collected a tax of \$446,340.88. During the past fiscal year there were produced and tax-paid 48,071,490 pounds, upon which was collected a total tax of \$279,991.20.

From these figures it appears that the revenue on oleomargarine has decreased in two years from \$2,462,634.96 to \$279,991.20. In both of the past fiscal years, oleomargarine tax-paid at 10 cents per pound produced a larger proportion of the total tax than oleomargarine tax-paid at one-fourth of a cent per pound.

GRAPE BRANDY FOR FORTIFICATION OF SWEET WINES.

I present for your consideration some facts regarding the withdrawal of wine spirits, or, as it is more commonly termed, grape brandy, free of tax for the purpose of fortifying sweet wines, under the act of October 1, 1890, and an amendment thereto in act of August 28, 1894.

Under section 42 of the first act named, any producer of pure sweet wines, who is also a distiller, is authorized to separate from fermented grape juice, wine spirits or grape brandy, and may use same free of tax in the preparation of sweet wine, under such regulations as may be prescribed by this Department. The limitation on the amount used is an amount necessary and sufficient to fortify the wine for the preservation of the saccharine matter contained therein.

Under section 45 of the same act, any producer of pure sweet wines as defined by the act may withdraw grape brandy from a special bonded warehouse free of tax for the purpose of fortifying sweet wines produced by him. It has been held under this section that a wine maker need not be also a distiller to avail himself of the privilege of withdrawing free of tax grape brandy for purposes of fortification.

The act further provides that the use of such wine spirits free of tax for the purposes named shall be under the immediate supervision of an officer of internal revenue, and in accordance therewith the regulations of this office provide that an officer shall gauge the brandy and witness its introduction into the wine to be fortified, and that he shall render proper reports covering these operations.

No provision whatever was made in the original law, and none has since been made, for the payment of the salaries and expenses of such

officers, while performing such duty, through a tax levied upon either the brandy or the wine, and therefore the entire expense of this service falls upon the Government and must be paid out of taxes secured from other sources. The Government relieves the distillers and wine makers from the tax of \$1.10 per gallon on the brandy used by them for the purposes set forth and in addition pays all the expenses incident to the gauging and use of such spirits.

Assuming that the law was originally enacted to encourage the wine production of the United States and to enable home producers of sweet wines to successfully compete with foreign producers, it is respectfully submitted for your consideration whether the time has not come when a moderate tax, if not the full tax, could be imposed upon wine spirits or grape brandy produced and used for fortification purposes.

The following table shows the quantity of brandy used and wine fortified during each fiscal year since the passage of the act in 1890:

Year.	Brandy used (taxable gallons).	Gallons of wine produced after fortification.
1891	198,537.0	1,089,274.00
1892	395,844.6	2,746,555.56
1893	619,811.0	2,551,187.00
1894	1,114,515.0	4,781,650.81
1895	1,047,001.2	4,377,230.65
1896	1,537,932.8	6,230,502.90
1897	1,215,480.8	5,162,392.90
1898	1,754,509.6	7,319,325.82
1899	1,912,339.4	8,985,052.19
1900	2,137,067.9	8,815,141.62
1901	2,326,672.9	9,726,047.41
1902	2,408,316.2	9,880,053.26
1903	4,170,365.3	16,927,860.09
1904	3,473,446.0	14,364,718.25
Total	24,597,882.5	101,959,856.46

The increase of the production has been marked, and indeed is remarkable. The present cost to the Government of supervising the use of grape brandy for fortification purposes is estimated at from \$25,000 to \$30,000 per year.

The above table shows that about 1 gallon of brandy is used to every 4 gallons of wine. If therefore a tax of only 25 cents per gallon was assessed as against the brandy withdrawn and used for fortification purposes, the actual cost of the wine would not be increased more than 5 cents per gallon; certainly not enough to greatly, if at all, affect the price of wine to the consumer. This tax would have produced to the Government during the fiscal year 1903 a revenue of \$1,042,591, and during the fiscal year 1904, \$868,361.50.

If the full tax of \$1.10 had been paid during those two years the amount would have been, for the first period, \$4,587,401.50, and for the succeeding year, \$3,820,790.60.

The only safeguard against the illegal use of brandy withdrawn for fortification purposes is the presence of the United States gauger or other officer whose duty it is to gauge and supervise its use, and whose reports to the collector and to this office furnish the only official evidence that the brandy has been actually used for the purposes for which it was withdrawn.

Under the statute above quoted, the grape brandy used free of tax for fortification purposes shall not be in excess of the amount required

to introduce into sweet wines an alcoholic strength equal to 14 per cent of the volume of such wines after the use of the brandy, and, further, such wine must not contain, after fortification, more than 24 per cent of alcohol.

At the present time and under existing laws spirits paying a tax of \$1.10 per proof gallon contain 50 per cent of absolute alcohol. Under the provisions of the statute quoted, allowing fortified sweet wine to contain after fortification 24 per cent of alcohol, if the tax were levied upon the same basis as it is now levied upon the alcoholic strength of proof spirits, the tax would be 53 cents per gallon on all wine containing 24 per cent of alcohol.

I recommend, by proper legislative enactment, the imposition of a tax upon grape brandy withdrawn to fortify sweet wines, and the issue of tax-paid stamps to be affixed to all packages withdrawn from bonded warehouses and to all packages of brandy produced by the maker of sweet wines who is also a distiller. The use of tax-paid stamps would certainly provide an additional safeguard against fraud.

WOOD ALCOHOL.

The recent death in New York City of several men, caused, as alleged, by drinking in a saloon liquor sold as whisky which, in fact, was a liquid composed largely of wood alcohol and colored so as to resemble whisky, has brought prominently to the attention of the public the supposed use of wood alcohol as a beverage.

There is no tax upon wood alcohol, and, therefore, no record of its manufacture or sale is kept by this Bureau, and in no way does it come within the scope of the inspection or regulations of this Office.

The methods of purifying and refining wood alcohol now employed so far remove its toxic qualities that it can be, and probably is, used with some less danger than formerly to adulterate ethyl alcohol in the preparation of various kinds of compounded alcoholic beverages. Through these improved processes of refining, it is a competitor with ethyl alcohol for use in the manufactures and arts, in the preparation of perfumes and cosmetics, and to some extent in the making of medicinal compounds.

The various uses to which this untaxed article is now applied bring it in strong competition with ethyl alcohol, a heavily taxed article; and as the wood alcohol, untaxed, supplants ethyl alcohol, taxed, loss necessarily results to the revenue of the Government.

Unless, by legislative enactment, the use of ethyl alcohol free of tax in the arts and manufactures should be granted, then this Office submits for your consideration the propriety of the imposition, through necessary legislation, of a tax on wood alcohol to an amount sufficient to place the two articles, wood and ethyl alcohol, on a basis of equality.

LEGISLATION FOR BENEFIT OF INTERNAL-REVENUE AGENTS AND STORE-KEEPER-GAUGERS.

At the first session of the Fifty-eighth Congress a bill was introduced providing additional appropriation for the payment of gaugers, storekeepers, and storekeeper-gaugers as would admit of granting leave of absence, with pay, for two and one-half days for each month of thirty

days that they were actually assigned to duty. This bill failed of passage, but I most heartily recommend such legislation, as have my predecessors heretofore, believing it only just that this class of Government officials should receive the same treatment with regard to leaves of absence that is granted other employees of the Government.

Provision also should be made, by proper legislation, for an increase of the compensation of the revenue agents employed by this Bureau, and for the payment of traveling expenses incurred by storekeepers in going to and from distilleries to which they are assigned, they, at the time, being without assignment and compelled to travel from their place of residence to the location of the distillery.

During the past year unusual activity was shown by the field officers in preventing violations of law and the commission of frauds against the revenue, and I express my appreciation of the fidelity shown by the officials of this Office and by the officials of the Bureau engaged in their respective duties in the various collection districts.

Passing now to a detailed statement of the work of the Bureau, I call attention first to the—

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, 1904 and 1905. A comparison of the receipts for the two periods is also given:

Object of taxation.	Amount of tax paid during first 3 months of fiscal year—		Increase.	Decrease.
	1904.	1905.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	\$362,564.26	\$317,433.40		\$35,130.86
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	28,741,494.18	28,417,940.80		323,553.38
Rectifiers (special tax)	139,316.72	139,629.25		2,687.47
Retail liquor dealers (special tax)	3,064,814.65	3,008,673.18		56,141.47
Wholesale liquor dealers (special tax)	313,884.15	318,666.83	\$4,802.70	
Manufacturers of stills (special tax)	700.00	540.83		159.17
Stills and worms manufactured (special tax)	890.00	400.00		460.00
Stamps for distilled spirits intended for export	662.30	664.00		8.30
Cise stamps for distilled spirits bottled in bond	11,218.00	10,498.00		720.00
Total	32,625,564.24	32,211,456.29		414,077.95
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	5,412,295.63	5,299,591.42		112,704.21
Cigars weighing not more than 3 pounds per thousand	67,233.99	92,823.30	25,589.31	
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound	798,787.84	774,132.16		13,655.68
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound	73,915.47	78,181.89	4,216.42	
Cigarettes weighing more than 3 pounds per thousand	6,141.30	6,283.77	142.47	
Snuff	295,107.35	288,120.02		6,987.33
Tobacco, chewing and smoking	4,811,379.90	4,918,280.94	106,901.04	
Total	11,459,861.48	11,457,363.50		2,497.98

Objects of taxation.	Amount of tax paid during first 3 months of fiscal year—		Increase.	Decrease.
	1904.	1905.		
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	\$14,679,371.26	\$14,563,264.98		\$116,106.28
Brewers (special tax).....	89,160.46	83,370.42		3,790.04
Retail dealers in malt liquors (special tax).....	152,953.62	169,349.80	\$16,396.18	
Wholesale dealers in malt liquors (special tax).....	264,600.38	256,178.51		8,421.87
Total.....	15,186,085.72	15,071,163.71		114,922.01
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	36,362.39	15,256.94		21,105.45
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow.....	28,185.84	18,771.14		9,414.70
Oleomargarine imported from foreign countries.....				
Manufacturers of oleomargarine (special tax).....	11,625.00	8,400.00		3,225.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	12,643.25	6,490.05		6,153.20
Retail dealers in oleomargarine free from artificial coloration (special tax).....	49,473.55	29,452.05		20,021.50
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	6,060.00	1,920.00		4,140.00
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....	36,111.18	28,133.37		7,977.81
Total.....	180,461.21	108,423.55		72,037.66
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc.....		193.60	193.60	
Manufacturers of adulterated butter (special tax).....		1,692.20	1,692.20	
Retail dealers in adulterated butter (special tax).....				
Wholesale dealers in adulterated butter (special tax).....				
Total.....		1,885.80	1,885.80	
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc.....	26,011.79	28,501.76	2,489.97	
Manufacturers of process or renovated butter (special tax).....	2,656.26	1,695.84		960.42
Total.....	28,668.05	30,197.60	1,529.55	
MISCELLANEOUS.				
Filled cheese.....	672.05	717.93	45.88	
Mixed flour.....	75,583.58	81,699.48	6,115.90	
Playing cards.....	52,373.49	29,040.79		23,332.70
Penalties.....				
Collections not otherwise herein provided for.....	991,878.44	1,549,817.94		442,060.50
Total.....	1,120,507.56	661,276.14		459,231.42
Aggregate receipts.....	60,601,118.26	59,544,766.59		1,056,351.67

^a Includes \$544,924.44 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.....	\$1,868,464.91
For salaries and expenses of deputy collectors under act of June 13, 1898.....	115,592.17
For salaries and expenses of agents under act of June 13, 1898.....	49,253.63
For salaries of clerks, office of the Commissioner of Internal Revenue, under act of June 13, 1898.....	64,963.18
For salaries and expenses of revenue agents, gaugers, storekeepers, and storekeeper-gaugers, and miscellaneous expenses.....	2,136,114.33
For paper for internal-revenue stamps.....	49,666.03
For expenses for detecting and punishing violations of internal-revenue laws.....	73,178.26
For salaries of officers, clerks, and employees in the office of Commissioner of Internal Revenue.....	262,077.01
Total amount expended.....	4,619,309.52

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1906, 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..	2,150,000
For paper for internal-revenue stamps.....	65,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection.....	100,000
For salaries, officers, clerks, and employees in the office of Commissioner of Internal Revenue.....	264,340
Total.....	4,729,340

In presenting the estimate of the expenses of this Bureau for the next fiscal year (1906), to wit, \$4,729,340, 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, 1906, 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 following 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. Stat.)

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1904, 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.
46.....	\$4,500.00	2.....	\$4,000.00	1.....	\$3,315.86
1.....	4,375.00	1.....	3,888.47	1.....	3,125.00
1.....	4,323.18	1.....	3,875.00	2.....	3,000.00
1.....	4,125.00	4.....	3,500.00	1.....	2,899.99
1.....	4,122.64	1.....	3,375.00	1.....	2,875.00
1.....	4,100.00				

There were also employed 984 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
32.....	\$2,000	41.....	\$1,300	6.....	\$700
4.....	1,900	239.....	1,200	27.....	600
40.....	1,800	4.....	1,150	12.....	500
7.....	1,700	750.....	1,100	3.....	480
25.....	1,600	130.....	1,000	9.....	400
1.....	1,500	56.....	900	1.....	360
33.....	1,450	3.....	850	18.....	300
5.....	1,400	17.....	800	1.....	150
128.....	1,400	4.....	750	1.....	60
4.....	1,350	3.....	720	1.....	50

There were also employed in the offices of the different collectors 145 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
2.....	\$1,600	4.....	\$1,150	2.....	\$750
3.....	1,500	20.....	1,100	1.....	720
8.....	1,400	26.....	1,000	1.....	700
4.....	1,300	23.....	900	2.....	600
35.....	1,200	12.....	800	2.....	480

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

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$800	2.....	\$480	1.....	\$400
5.....	600	1.....	450	2.....	300

At the close of the year ended June 30, 1904, 262 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$377,669.19.

The number of persons employed during the year ended June 30, 1904, under the act of June 13, 1898, was as follows:

In Office of Commissioner of Internal Revenue, Washington, D. C., 62; in the several collection districts throughout the country, 146, including 16 revenue agents.

STOREKEEPERS, GAUGERS, ETC.

There were also employed 257 gaugers, who received fees not to exceed \$5 per day; 133 storekeepers, whose pay did not exceed \$4 per day; 1,967 storekeeper-gaugers, whose pay ranged from \$2 to \$5 per day; and 8 distillery surveyors. All of the employees above enumerated were 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	\$1.35
Telegraphing on public business	330.10
Locks for use at distilleries	2,190.00
Hydrometers used in gauging spirits	4,018.95
Weighing beams for use in weighing spirits	804.94
Steel canceling dies	3.30
Stationery for internal-revenue officers	792.38
Laboratory supplies, saccharometers, and chemicals for testing sweet wine and oleomargarine; also books and periodicals for same	1,878.26
The Federal Reporter for the Office of the Commissioner of Internal Revenue, and books for law library of internal revenue	273.95
Traveling expenses of clerks and chemist under special orders of the Department	229.37
Total	10,522.60

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, 1903 AND 1904.

Object of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1903.	1904.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	\$1,666,579.34	\$1,801,064.53	\$134,485.19	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries	124,195,938.74	127,763,177.96	3,567,239.22	
Rectifiers (special tax)	298,221.44	297,637.75		\$583.69
Retail liquor dealers (special tax)	5,220,656.82	5,341,573.56	120,916.74	
Wholesale liquor dealers (special tax)	540,535.70	553,618.56	13,082.86	
Manufacturers of stills (special tax)	1,042.75	987.51		55.24
Stills and worms manufactured (special tax)	2,721.00	3,240.00	519.00	
Stamps for distilled spirits intended for export	1,840.20	2,663.53	823.33	
Case stamps for distilled spirits bottled in bond	25,936.40	46,052.00	20,115.60	
Total	131,958,472.39	135,810,015.42	3,856,543.03	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	20,359,171.60	20,122,415.59		236,756.01
Cigars weighing not more than 3 pounds per thousand	345,869.93	376,296.25	30,426.32	
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound	2,743,594.89	2,921,852.50	178,257.61	
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound	265,425.17	281,482.17	16,057.00	
Cigarettes weighing more than 3 pounds per thousand	29,041.06	25,264.83		3,776.23
Snuff	1,130,455.00	1,209,454.80	78,999.80	
Tobacco, chewing and smoking	18,641,252.59	19,719,042.61	1,077,790.02	
Total	43,514,810.24	44,655,808.75	1,140,998.51	
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	46,654,823.11	48,208,132.56	1,553,309.45	
Brewers (special tax)	163,933.48	165,881.37	1,947.89	

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1903 AND 1904—Continued.

Object of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1903.	1904.		
FERMENTED LIQUORS—continued.				
Retail dealers in malt liquors (special tax)	\$270,452.18	\$247,035.60		\$23,416.58
Wholesale dealers in malt liquors (special tax)	458,647.31	462,409.24	\$3,761.93	
Total	47,547,856.08	49,083,458.77	1,535,602.69	
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter	272,044.48	163,910.23		108,134.25
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow	174,398.64	116,080.97		58,317.67
Oleomargarine imported from foreign countries	115.70	54.00		61.70
Manufacturers of oleomargarine (special tax)	19,900.00	19,725.00		175.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax)	73,638.25	21,563.05		52,075.20
Retail dealers in oleomargarine free from artificial coloration (special tax)	107,159.36	84,227.63		22,931.73
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax)	30,538.16	10,255.00		20,283.16
Wholesale dealers in oleomargarine free from artificial coloration (special tax)	58,988.72	68,281.57	9,292.85	
Total	736,783.31	484,097.45		252,685.86
FILLED CHEESE.				
Filled cheese, domestic and imported	5,711.93	3,243.23		2,468.70
Manufacturers of filled cheese (special tax)	733.33	300.00		433.33
Retail dealers in filled cheese (special tax)				
Wholesale dealers in filled cheese (special tax)				
Total	6,445.26	3,543.23		2,902.03
MIXED FLOUR.				
Per barrel of 196 pounds, or more than 98 pounds	21.06	48.04		26.98
Half barrel of 98 pounds, or more than 49 pounds	1,088.81	1,053.22		35.59
Quarter barrel of 49 pounds, or more than 24 1/2 pounds	51.61	50.06		1.55
Eighth barrel of 24 1/2 pounds or less	205.46	187.68		17.78
Manufacturers, packers, or repackers of mixed flour (special tax)	428.56	226.58		201.98
Total	1,796.50	1,565.58		229.92
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc	124.60	865.00		740.40
Manufacturers of adulterated butter (special tax)		1,650.00	1,650.00	
Retail dealers in adulterated butter (special tax)	36.00			36.00
Wholesale dealers in adulterated butter (special tax)				
Total	160.60	1,915.00	1,755.30	
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc	147,929.56	136,869.34		11,060.22
Manufacturers of process or renovated butter (special tax)	3,468.81	4,004.19	535.38	
Total	151,398.37	140,873.53		10,524.84

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1903 AND 1904—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1903.	1904.		
BANKS, BANKERS, ETC.				
Bank circulation.....				
Notes of persons, State banks, towns, cities, etc., paid out.....	\$899.50			\$899.50
Total.....	899.50			899.50
MISCELLANEOUS.				
Opium.....		\$100.00	\$100.00	
Playing cards.....	422,580.32	376,408.34		46,171.98
Penalties.....	148,414.07	206,882.12	58,418.05	
Collections not otherwise herein provided for.....	6,256,309.58	2,139,385.54		4,116,924.04
Total.....	6,827,303.97	2,722,726.00		4,104,577.97
Aggregate receipts.....	230,740,925.22	232,904,004.63	2,163,079.41	

^aIncludes \$2,072,132.12, 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.
	1903.	1904.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries, gallons.....	1,515,072	1,637,303	122,231	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....gallons.....	112,965,399	116,148,372	3,242,973	
Fermented liquors.....barrels.....	46,650,730	48,208,133	1,557,403	
Cigars weighing more than 3 pounds per thousand.....number.....	6,786,390,533	6,707,471,833		78,918,700
Cigars weighing not more than 3 pounds per thousand.....number.....	640,499,870	696,844,907	56,345,037	
Cigarettes weighing not more than 3 pounds per thousand.....number.....	3,031,893,732	2,226,682,261	194,788,529	
Cigarettes weighing more than 3 pounds per thousand.....number.....	9,679,936	8,421,610		1,258,326
Snuff.....pounds.....	18,840,747	20,157,580	1,316,833	
Tobacco, chewing and smoking.....do.....	310,654,689	328,650,710	17,996,021	
Oleomargarine.....do.....	72,484,761	248,071,850		24,412,911
Filled cheese.....do.....	571,198	324,323		246,870
Adulterated butter.....do.....	1,246	8,659	7,413	
Process or renovated butter.....do.....	59,171,824	54,747,736		4,424,088

^aIncludes 521,263,277 at 54 cents per thousand.

^bIncludes 1,639,102 at 10 cents, 46,432,388 at one-fourth of 1 cent, and 360 at 15 cents per pound.

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

AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama.....	Joseph O. Thompson.....	\$228,639.49
District of Arkansas.....	Frank W. Tucker.....	116,125.64
First California.....	John C. Lynch.....	3,093,594.02
Fourth California.....	Henry C. Bell.....	492,339.99
District of Colorado.....	Frank W. Howbert.....	561,315.51
District of Connecticut.....	W. Frank Kinney.....	1,560,194.42
District of Florida.....	Joseph E. Lee.....	770,061.70
District of Georgia.....	Henry A. Rucker.....	482,953.84
District of Hawaii.....	Roy H. Chamberlain.....	44,632.82
First Illinois.....	Henry L. Hertz.....	6,390,814.43
Fifth Illinois.....	Perceval G. Rendick.....	31,069,316.21
Eighth Illinois.....	Isaac R. Mills.....	11,272,309.29
Thirteenth Illinois.....	William H. Powell.....	825,241.75
Sixth Indiana.....	Ambrose E. Nowlin.....	9,683,435.24
Seventh Indiana.....	John R. Bonnell.....	14,418,368.54
Third Iowa.....	James U. Summis.....	419,514.83
Fourth Iowa.....	Harry G. Weaver.....	451,969.43
District of Kansas.....	James M. Simpson.....	296,794.50
Second Kentucky.....	Edward T. Franks.....	1,783,379.09
Fifth Kentucky.....	Joseph A. Craft.....	12,018,646.98
Sixth Kentucky.....	George W. Lieberth.....	3,127,694.22
Seventh Kentucky.....	Samuel J. Roberts.....	2,645,328.73
Eighth Kentucky.....	James Denton.....	2,177,284.59
District of Louisiana.....	William E. Howell.....	4,659,107.14
District of Maryland.....	Phillips Lee Goldsborough.....	6,319,454.07
Third Massachusetts.....	James D. Gill.....	2,656,525.50
First Michigan.....	David Maginily.....	2,291,000.17
Fourth Michigan.....	Samuel M. Lemon.....	795,444.78
District of Minnesota.....	Frederick von Baumbach.....	1,288,001.54
First Missouri.....	Ben Westhus.....	8,047,876.42
Sixth Missouri.....	Frank D. Roberts.....	707,249.59
Do.....	Rush C. Lake (acting).....	56,229.66
Do.....	Charles W. Roberts.....	119,390.14
District of Montana.....	Edward H. Callister.....	442,019.78
District of Nebraska.....	Elmer B. Stephenson.....	2,648,285.63
District of New Hampshire.....	James A. Wood.....	501,883.46
First New Jersey.....	Isaac Muffatt.....	400,097.85
Fifth New Jersey.....	H. C. H. Herold.....	3,645,571.06
District of New Mexico.....	Alexander L. Morrison.....	75,662.08
First New York.....	Edward B. Jordan.....	6,017,557.59
Second New York.....	Charles H. Treat.....	3,547,144.50
Third New York.....	Ferdinand Eidman.....	7,787,934.82
Fourth New York.....	John G. Ward.....	5,354,986.42
Fifth New York.....	Peter E. Garlick.....	1,561,858.80
Sixth New York.....	Archib D. Sanders.....	2,026,643.65
Seventh New York.....	Edward C. Dunnean.....	2,256,777.68
Eighth New York.....	Herschel S. Harkins.....	2,410,405.02
Ninth New York.....	Herman Ellermtan.....	151,268.81
Tenth New York.....	Bernhard Bettmann.....	16,609,703.76
Eleventh New York.....	George P. Waldorf.....	1,343,528.77
Twelfth New York.....	John C. Entekin.....	1,212,690.83
Thirteenth New York.....	Frank McCord.....	1,865,953.99
Fourteenth New York.....	David M. Dume.....	226,620.52
Fifteenth New York.....	William McCough.....	6,086,669.59
Sixteenth New York.....	Henry L. Hershey.....	2,979,641.26
Seventeenth New York.....	Thomas F. Penney.....	1,385,240.40
Eighteenth New York.....	Daniel B. Helner.....	8,428,649.34
Nineteenth New York.....	Micha J. Jenkins.....	759,509.28
Twentieth New York.....	Alonzo J. Tyler.....	254,728.75
Twenty-first New York.....	Edward E. Butler.....	171,565.64
Twenty-second New York.....	John E. McCall.....	1,282,692.18
Twenty-third New York.....	Webster Flanagan.....	427,088.84
Twenty-fourth New York.....	Philemon B. Hunt.....	156,463.74
Twenty-fifth New York.....	Asa Rogers.....	2,319,796.24
Twenty-sixth New York.....	Park Agnew.....	1,234,085.66
Twenty-seventh New York.....	Benjamin D. Crocker.....	628,693.54
Twenty-eighth New York.....	Thomas E. Davis.....	1,240,581.24
Twenty-ninth New York.....	Henry Fink.....	6,657,328.19
Thirtieth New York.....	James G. Motaban.....	897,281.73
Aggregate collections.....		232,904,004.63

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, 1904.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.....	\$338,539.49	Nebraska.....	\$2,648,385.53
Arkansas.....	116,125.54	New Hampshire ^h	561,883.46
California ^a	3,501,834.31	New Jersey.....	6,045,468.92
Colorado ^b	551,315.51	New Mexico ⁱ	75,662.08
Connecticut ^c	1,566,194.42	New York.....	26,375,125.38
Florida.....	770,031.70	North Carolina.....	4,667,182.60
Georgia.....	482,933.84	North and South Dakota.....	131,268.81
Hawaii.....	44,632.82	Ohio.....	21,091,416.31
Illinois.....	52,464,271.59	Oregon.....	226,620.52
Indiana.....	24,102,371.88	Pennsylvania.....	18,874,540.59
Iowa.....	867,484.31	South Carolina.....	759,599.28
Kansas ^d	296,704.50	Tennessee.....	1,685,987.55
Kentucky.....	21,757,733.52	Texas.....	593,552.58
Louisiana ^e	4,659,107.14	Virginia.....	3,550,879.90
Maryland ^f	6,319,454.07	Washington ^k	688,696.54
Massachusetts.....	3,666,525.30	West Virginia.....	1,200,581.24
Michigan.....	3,996,444.95	Wisconsin.....	7,464,609.92
Minnesota.....	1,388,001.54		
Missouri.....	8,930,797.21	Total.....	232,904,004.63
Montana ^g	442,019.78		

- ^aIncluding the State of Nevada.
- ^bIncluding the State of Wyoming.
- ^cIncluding the State of Rhode Island.
- ^dIncluding the Indian Territory and the Territory of Oklahoma.
- ^eIncluding the State of Mississippi.
- ^fIncluding the State of Delaware, District of Columbia, and two counties of Virginia.
- ^gIncluding the States of Idaho and Utah.
- ^hIncluding the States of Maine and Vermont.
- ⁱIncluding the Territory of Arizona.
- ^kIncluding the Territory of Alaska.

AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES, ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS FOR THE FISCAL YEAR ENDED JUNE 30, 1904.

States, Territories, etc.	Amount collected.	States, Territories, etc.	Amount collected.
Alaska.....	\$16,656.86	Nevada.....	\$36,722.21
Arizona.....	42,489.24	New Hampshire.....	444,080.34
California.....	3,069,594.32	New Mexico.....	33,172.84
California, Fourth district of.....	395,517.78	North Dakota.....	29,440.36
Colorado.....	527,340.17	Oklahoma.....	74,397.63
Connecticut.....	1,018,247.23	Rhode Island.....	547,947.19
Delaware.....	149,437.35	South Dakota.....	101,828.45
District of Columbia.....	287,814.79	Utah.....	121,066.71
Idaho.....	44,985.08	Vermont.....	25,938.82
Indian Territory.....	6,339.22	Virginia.....	3,549,804.49
Kansas.....	215,967.65	Virginia—2 counties of Accomac and Northampton, belonging to collection district of Maryland.....	1,075.41
Louisiana.....	4,637,129.70	Washington.....	672,639.68
Maine.....	91,864.30	Wyoming.....	23,975.34
Maryland.....	5,891,126.52		
Mississippi.....	21,977.44		
Montana.....	275,973.93		

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1904.....	\$232,904,004.63
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.....	470,866,819.36
June 30, 1897.....	146,619,593.47
June 30, 1896.....	146,830,615.66
June 30, 1895.....	143,246,077.75

REVENUE AGENTS' DIVISION.

During the last 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—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.....	\$44,914.00
Expenses of revenue agents, regular force.....	24,210.39
	\$69,124.39
Salaries of revenue agents under war-revenue act.....	31,848.00
Expenses of revenue agents under war-revenue act.....	17,405.63
	49,253.63
Total.....	118,378.02

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1903, TO JUNE 30, 1904, BY STATES AND TERRITORIES.

State or Territory.	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.....	\$1,380.10		130	248	\$6,041.00	\$22,203.78
Arkansas.....	51.00		7	10	370.00	1,436.54
California.....	2,121.99	3		6,360	21,702.73	124,355.32
Colorado.....			2	239	160.26	5,147.28
Connecticut.....	836.49	1		328	1,744.08	32,355.50
Delaware.....	133.70				458.75	5,206.76
Florida.....	889.57		18	674	1,640.75	4,062.08
Georgia.....	7,288.07	1	360	3,344	38,044.90	6,377.66
Illinois.....	3,788.20			203	90.75	54,989.83
Indiana.....	2,335.62			250	250.00	2,580.40
Iowa.....	286.56					1,158.99
Kansas.....	2,680.19		1	5	118.70	25,292.94
Kentucky.....	3,813.75	5	40	1,178	5,153.86	20,652.21
Louisiana.....				85	315.95	6,592.77
Maine.....	537.34		1	135	492.50	822.73
Massachusetts.....	3,154.33				1,481.18	66,989.86
Maryland.....	1,153.98				334.40	8,399.88
Michigan.....	1,568.04			773	15.75	31,272.53
Minnesota.....	1,126.77					4,548.73
Mississippi.....	113.43		4	2	116.00	3,580.27
Missouri.....	4,149.08			2,459	1,643.86	258,899.35
Montana.....				547	270.50	12,137.75
Nebraska.....	54.80			894	1,060.78	6,857.66
New Hampshire.....	152.74					5,133.78
New Jersey.....	467.06	1		1,610	1,961.82	47,670.34
New York.....	8,635.71		8	4,016	9,447.88	687,064.21
North Carolina.....	7,071.62	29	252	16,807	27,654.41	3,554.87
North and South Dakota.....						7,025.69
Ohio.....	2,059.72			4,718	2,085.04	33,041.64
Oregon.....	811.99			33,700	522.00	4,374.14
Pennsylvania.....	1,633.74					130,003.69
Rhode Island.....	1,105.96			29	503.06	9,157.65
South Carolina.....	859.30	2	62	9,898	9,349.45	1,257.01
Tennessee.....	3,770.95	4	31	1,084	5,661.20	3,326.74

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM "FRAUD FUND"
FROM JULY 1, 1903, TO JUNE 30, 1904, BY STATES AND TERRITORIES—Continued.

State or Territory.	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.
Texas				390	\$319.60	\$5,741.63
Vermont	\$165.32					5,794.74
Virginia	3,760.66	9	48	2,721	5,402.00	21,350.09
Washington	960.10			36	108.35	2,916.99
West Virginia	109.33			25	38.64	1,326.50
Wisconsin	3,134.85					11,451.63
District of Columbia	170.88				63.40	3,706.93
New Mexico						2,177.75
Oklahoma				1,635	2,372.10	
Total	71,872.85	55	964	94,403	146,999.55	1,691,998.04

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

District.	Illicit distilleries.		Arrests.	Casualties.	
	Seized and destroyed.	Seized and removed.		Killed.	Wounded.
Alabama	130		82		
Arkansas	7		7		
Colorado	2		1		
Connecticut		1	1		
Florida	24		10		
Georgia	367	2	748		
Hawaii	2	4	14		
First Illinois		2	2		
Kansas	1	3	5		
Second Kentucky	1				
Fifth Kentucky		1			
Seventh Kentucky	1				
Eighth Kentucky	43	2	8		
Louisiana	4	1	1		
Minnesota		1	1		
Sixth Missouri		1	4		
Montana	1				
New Hampshire	1	1	3		
First New York		2			
Third New York	6		4		
Fourth North Carolina	108				
Fifth North Carolina	144		28		
North and South Dakota	2	1	3		
First Pennsylvania		4	6		
South Carolina	65	1	15		
Second Tennessee	27		16		
Fifth Tennessee	4	1			
Second Virginia	1				
Sixth Virginia	44	2	29		1
Washington			1		
West Virginia		2	2		
Total	985	38	991		1

^a Deputy Collector George T. Rives was seriously wounded while on a raid for the seizure of illicit stills, near Marysville, Va., November 22, 1903.

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

	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	Total.
Stills seized	2,273	2,391	2,190	1,955	1,315	1,094	3,388	1,018	13,624
Officers and employees killed	1	2	1		2	1			7
Officers and employees wounded	3	5	3		4	2		1	18
Persons arrested	829	837	711	585	603	1,036	1,396	991	7,008

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.	\$1,653.74	Sinscl, J. W.	\$4,968.61
Bowen, W. H.	3,954.54	Shelley, R. C.	2,917.26
Chapman, W. H.	4,766.87	Thrasher, L. A.	1,194.62
Gates, David A.	9,684.17	Thomas, B. M.	3,893.89
Gavett, W. A.	12.80	Trowbridge, G. W.	1,777.34
Haynes, M. A.	2,229.18	Thompson, F. G.	3,784.57
Ingram, C. H.	1,590.04	Wheelock, G. H.	21.00
Kincaid, J. C. P.	4,679.19		
McGinnis, J. W.	6,287.77	Total expended by revenue agents	71,872.85
McCoy, J. B.	5,155.10	Amount expended by collectors	100.00
Patterson, A. C.	6,324.15	Rewards under circular 99	1,446.74
Sewall, C. W.	3,780.74		
Sewall, F. D.	1,248.96	Total expenditure	73,419.59

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 NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1903, TO JUNE 30, 1904.

Class of stamps.	Number.	Value.
Spirits:		
Tax-paid	2,112,000	\$140,803,080.00
Exportation	35,600	2,940.00
Imported	2,700	.....
Distillery warehouse	2,432,800	.....
Special warehouse	54,800	.....
Rewarehousing	17,200	.....
General bonded warehouse	51,000	.....
Rectified	2,635,200	.....
Wholesale liquor dealers	1,302,900	.....
Transfer grape brandy	26,800	.....
Case stamps, distilled spirits bottled in bond	467,040	46,704.00
Wine, fortified sweet	5,600	.....
Tobacco, tax-paid	1,069,308,950	25,801,603.94
Snuff, tax-paid	132,172,100	1,214,114.20
Tobacco and snuff, exportation	56,800	.....
Cigars:		
Tax-paid	189,854,115	20,892,305.49
Exportation	400	.....
Cigarettes	286,672,980	3,206,504.04
Special tax	285,100	8,416,040.00
Filled cheese	6,000	4,740.00
Playing cards	19,204,000	384,080.00
Fermented liquors:		
Tax-paid	95,674,900	48,241,025.00
Exportation	111,200	.....
Brewers' permits	19,200	.....
Oleomargarine:		
Tax-paid, colored	28,600	151,940.00
Tax-paid, uncolored	1,277,600	152,296.00
Exportation	26,800	.....
Renovated butter	1,524,200	172,024.50
Mixed flour	98,000	3,920.00
Documentary	2,033	7,811.61
Tin-foil wrappers for tobacco	20,515,664	77,509.74
Total	1,825,982,282	249,578,728.52

MANUFACTURE OF INTERNAL-REVENUE STAMP PAPER.

After due advertisement for proposals to furnish distinctive paper on which to print internal-revenue stamps for the fiscal year ending June 30, 1905, two bids were presented which were opened on the 18th day of May, 1904, in the office of the Commissioner of Internal Revenue, by a committee appointed for that purpose by the honorable Secretary of the Treasury. The bids submitted having been duly considered, the committee recommended an award of the contract to the lowest and best bidder whose proposal conformed to the terms of the advertisement inviting such bids. The contract was accordingly awarded to the Jessup & Moore Paper Company, of Philadelphia, Pa., at 4.5 cents per pound for acceptable paper delivered at the Treasury Department, in the city of Washington, that being one-fifth of a cent per pound less than the contract price for the previous year.

PRODUCTION OF STAMPS.

All of the stamps issued by this Bureau are engraved and printed by the Bureau of Engraving and Printing, with the exception of tobacco stamps of the denominations of 1 and 1½-ounce imprinted on tin-foil wrappers, which are printed by the John J. Crooke Company and the Conley Foil Company, both of New York City. The printing of these stamps is performed under contracts, and without cost to the Government, the contractors receiving their remuneration from the purchasers of the stamps, and reimbursing the Government for the salaries of agents and counters necessary to properly supervise the work.

REDEMPTION OF STAMPS.

During the fiscal year ended June 30, 1904, there were examined and allowed in this division 2,443 claims for the redemption of internal-revenue stamps amounting in value to the sum of \$90,214.77. Fifty-one claims were rejected and the stamps covered by the same returned to the claimants. One hundred and thirty applications for restamping tax-paid articles under the provisions of section 3315, Revised Statutes, were considered and disposed of. Stamps of various kinds and denominations, to the value of \$21,195,708.62, were returned by collectors and credited in their accounts.

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, 1904, amounted to \$44,655,808.75, which includes miscellaneous collections.

The net decrease in collections from cigars and cigarettes was \$15,791.31, as compared with the previous fiscal year, while there was an increase of \$1,156,789.82 in the amount collected from tobacco and snuff. The total net increase in collections for the last fiscal year, as compared with the previous year, was \$1,140,998.51.

The total collections of revenue from each source during the fiscal year ended June 30, 1904, were as follows:

From manufactured tobacco.....	\$19,719,042.61
From snuff.....	1,209,454.80
From cigars taxed at \$3 per thousand.....	20,122,415.59
From cigars taxed at 54 cents per thousand.....	376,296.25
From cigarettes taxed at \$1.08 per thousand.....	2,921,852.50
From cigarettes taxed at 54 cents per thousand.....	281,482.17
From cigarettes taxed at \$3 per thousand.....	25,264.83
Total collections.....	44,655,808.75

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

Cigars taxed at \$3 per thousand.....	\$236,756.01
Cigarettes taxed at \$3 per thousand.....	3,776.23
Total.....	240,532.24

There was an increase in collections from the following sources:

Tobacco.....	\$1,077,790.02
Snuff.....	78,999.80
Cigars taxed at 54 cents per thousand.....	30,426.32
Cigarettes taxed at \$1.08 per thousand.....	178,257.61
Cigarettes taxed at 54 cents per thousand.....	16,057.00
Total.....	1,381,530.75

The total net increase in collections from all sources for the last fiscal year, as compared with the previous year, amounted to \$1,140,998.51, 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—			
	1901.	1902.	1903.	1904.
Cigars:				
Large.....	\$20,775,363.73	\$18,311,142.25	\$20,339,171.60	\$20,122,415.59
Small.....	684,804.05	410,903.48	343,869.93	376,296.25
Cigarettes:				
Small.....	3,407,436.94	2,655,974.88	3,000,020.96	3,203,334.67
Large.....	19,609.89	31,164.67	29,041.06	25,264.83
Tobacco.....	55,292,205.76	28,612,644.15	18,646,069.29	13,719,042.61
Snuff.....	2,003,021.32	1,696,429.02	1,130,455.00	1,209,454.80
Total.....	62,182,138.69	51,718,238.45	43,513,616.85	44,655,808.75

TABLE 2.—PRODUCTION.

Articles.	1901.	1902.	1903.	1904.
Cigars:				
Large.....number..	5,770,934,969	6,103,667,265	6,786,330,883	6,707,471,862
Small.....do....	684,804,050	760,932,370	640,499,870	696,844,907
Cigarettes:				
Small.....do....	2,271,622,636	2,642,901,944	3,031,806,732	3,226,682,288
Large.....do....	5,447,192	8,656,853	3,679,936	8,421,610
Tobacco.....pounds..	234,101,715	298,048,875	310,654,639	328,650,710
Snuff.....do....	16,691,845	17,671,186	18,840,747	20,157,580

^a Includes 367,491,889 at 54 cents per thousand.
^b Includes 431,523,093 at 54 cents per thousand.
^c Includes 621,263,277 at 54 cents per thousand.

No change was made in the rates of tax on tobacco, snuff, cigars, and cigarettes during the last fiscal year, the rates remaining as fixed by the act of April 12, 1902, to take effect July 1, 1902, as follows: On tobacco, smoking and chewing, 6 cents per pound; on snuff, 6 cents per pound; on large cigars, \$3 per thousand; on small cigars, 54 cents per thousand; on cigarettes weighing not more than 3 pounds per thousand, \$1.08 per thousand; on cigarettes weighing not more than 3 pounds per thousand, wholesale price, including tax, not exceeding \$2 per thousand, 54 cents per thousand; on cigarettes weighing more than 3 pounds per thousand, \$3 per thousand.

STATEMENT OF THE QUANTITY OF TOBACCO AND SNUFF, AND NUMBER OF CIGARS AND CIGARETTES PRODUCED DURING FISCAL YEAR ENDED JUNE 30, 1904.

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, 1904, 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 consumption or sale, 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.....	328, 650, 710
Snuff withdrawn, tax paid.....	20, 157, 580
Total tobacco and snuff taxed.....	348, 808, 290
Add tobacco and snuff exported.....	6, 428, 338
Total.....	355, 236, 628
Deduct imported tobacco and snuff.....	388, 511
Total production in the United States for 1904.....	354, 848, 117
Total production in the United States for 1903.....	337, 424, 639
Increase production.....	17, 423, 478

The increase in the quantity of tobacco and snuff withdrawn for consumption was 19,312,904 pounds; the decrease in the quantity of tobacco and snuff exported was 1,916,879 pounds; the decrease in the quantity of tobacco and snuff imported was 27,453 pounds.

CIGARS (LARGE).

	Number.
Cigars, domestic and imported, withdrawn, tax paid at \$3 per thousand.....	6, 707, 471, 863
Domestic cigars exported.....	1, 069, 750
Total taxed and exported.....	6, 708, 541, 613
Deduct number imported, averaging 12 pounds per thousand.....	52, 903, 500
Total estimated production in the United States in 1904.....	6, 655, 638, 113
Total taxed in 1903.....	6, 786, 390, 533
Exported in 1903.....	1, 063, 575
Total.....	6, 787, 454, 108
Less imports for 1903.....	44, 719, 166
Decrease in 1904.....	87, 096, 829

There was a decrease of 78,918,670 in the number of cigars tax paid and withdrawn for consumption, while there was an increase of 6,175 in the number exported, and an increase of 8,184,334 in the number imported.

CIGARS (SMALL).

	Number.
Cigars, tax paid at 54 cents per thousand.....	696, 844, 907
Add number exported.....	2, 305, 500
Total, including those taxed and exported.....	699, 150, 407
Small cigars, taxed and those exported in 1903.....	646, 171, 870
Increase in 1904.....	52, 978, 537

CIGARETTES (TWO CLASSES).

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.....	521, 263, 277
Cigarettes withdrawn, tax paid at \$1.08 per thousand.....	2, 705, 418, 981
Add number exported.....	187, 188, 150
Total, taxed and exported.....	3, 413, 870, 408
Deduct number imported, estimated.....	4, 897, 333
Total domestic cigarettes produced in 1904.....	3, 408, 973, 075
Cigarettes made in the United States last fiscal year, 1903.....	3, 249, 610, 664
Increase in production 1904.....	159, 362, 411

LARGE CIGARETTES.

	Number.
Cigarettes, tax paid at \$3 per thousand in 1904.....	8, 421, 610
Total taxed and exported in 1903.....	9, 686, 586
Decrease in 1904.....	1, 264, 976

No large cigarettes were exported in 1904.

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, 1,528,406,000; cigars, 1,953,000; plug tobacco, 6,900,598 pounds; and of all other kinds of manufactured tobacco, 986,034 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 year.	Leaf tobacco.					
	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
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, 866, 041	7, 871, 268	4, 216, 427	12, 848, 743	9, 072, 468
1898.....	5, 064, 997	5, 081, 359	6, 242, 893	3, 498, 803	11, 307, 830	8, 580, 162
1899.....	4, 158, 076	4, 293, 574	13, 119, 909	7, 495, 965	17, 277, 985	11, 789, 539
1900.....	6, 440, 102	5, 562, 842	16, 752, 003	9, 305, 055	23, 192, 105	14, 867, 897
1901.....	6, 259, 994	5, 831, 954	21, 757, 556	10, 358, 572	28, 017, 550	16, 190, 526
1902.....	5, 648, 408	4, 672, 936	26, 545, 714	11, 548, 480	32, 192, 212	16, 221, 416
1903.....	6, 846, 525	5, 069, 838	24, 151, 398	12, 202, 844	32, 997, 923	17, 272, 682

DOMESTIC EXPORTS.

Year.	Leaf.		Stems and trimmings.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
1894.....	295, 778, 190	\$25, 501, 610	9, 019, 618	\$271, 091	304, 797, 808	\$25, 772, 701
1895.....	286, 751, 222	24, 558, 311	6, 825, 995	149, 252	293, 577, 217	24, 707, 563
1896.....	282, 728, 727	23, 317, 675	17, 318, 960	734, 757	300, 047, 687	24, 052, 332
1897.....	271, 240, 584	22, 573, 494	9, 833, 328	216, 656	281, 074, 422	22, 790, 150
1898.....	258, 207, 664	23, 518, 770	11, 759, 169	278, 099	269, 966, 835	23, 796, 869
1899.....	335, 804, 511	29, 649, 643	11, 019, 166	336, 099	346, 822, 677	26, 886, 372
1900.....	296, 876, 477	26, 691, 701	8, 156, 758	194, 671	305, 033, 235	26, 861, 132
1901.....	299, 144, 297	26, 646, 655	9, 599, 296	214, 477	308, 743, 392	26, 861, 372
1902.....	353, 317, 855	34, 393, 294	10, 751, 955	247, 221	364, 069, 340	34, 640, 515
1903.....	307, 304, 792	29, 535, 753	9, 021, 122	234, 256	316, 325, 914	29, 770, 009

FOREIGN EXPORTS.

Year.	Suitable for wrappers.		Other purposes.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
1903	987,712	\$859,314	788,924	\$276,324	1,776,636	\$1,135,638
1904	1,968,353	2,023,058	1,092,032	369,290	3,060,385	2,392,348
1905	1,224,719	1,332,143	1,542,735	533,963	2,767,454	1,866,106
1906	922,566	859,157	856,537	283,310	1,779,103	1,142,497
1907	888,149	793,250	1,435,367	736,912	2,323,516	1,530,432
1908	740,991	630,882	1,106,646	432,136	1,847,637	1,063,018
1909	648,104	525,495	1,166,223	470,365	1,814,327	995,860
1910	968,929	842,526	1,106,482	455,060	2,075,411	1,297,586
1911	1,076,679	788,328	2,042,286	791,810	3,118,965	1,590,138
1912	1,198,081	859,303	3,486,396	943,903	4,684,477	1,803,206

IMPORTS OF TOBACCO, MANUFACTURES OF, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1904.

Tobacco, manufactures of.	Quantity.	Value.	Duty.
	<i>Pounds.</i>		
Cigars and cheroots of all kinds	631,842	\$2,930,193	\$3,148,734.62
Cigarettes and paper cigars, including wrappers	14,692	50,093	78,226.78
Snuff and snuff flour, manufactured of tobacco, ground, dry, or otherwise, and pickled, scented, or otherwise	20,047	9,710	11,025.72
Other	368,464	85,852	202,166.98
Total	1,038,045	3,075,848	3,440,154.10

IMPORTS OF TOBACCO, UNMANUFACTURED, ENTERED FOR CONSUMPTION IN THE UNITED STATES FOR YEAR ENDED JUNE 30, 1904.

Tobacco, unmanufactured.	Quantity.	Value.	Duty.
	<i>Pounds.</i>		
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	5,690,190	\$4,535,237	\$10,498,628.71
Wrapper tobacco, not specially provided for	19,265,651	8,850,057	6,117,772.75
Unstemmed	2,412,076	1,345,930	1,071,633.29
Stemmed	88,330	18,005	45,099.62
Other not specially provided for			
Total	27,456,247	14,749,829	17,736,134.37

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, 1904.

Tobacco, manufactures of.	Quantity.	Value.	Duty.	Export duty.
	<i>Pounds.</i>			
Cigars and cheroots of all kinds	4,265	\$4,246	\$13,766.86	\$62.86
Cigarettes and paper cigars, including wrappers	a 53	131	271.25	
	55	35	193.32	
	a 8	2	36.50	
Total	4,381	4,414	14,267.93	62.86

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

IMPORTS FOR CONSUMPTION FROM PHILIPPINE ISLANDS FOR YEAR ENDED JUNE 30, 1904—Continued.

Tobacco, unmanufactured.	Quantity.	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	<i>Pounds.</i> 1,736	\$422	\$2,398.08	\$10.63
Wrapper tobacco, not specially provided for:				
Unstemmed	100	14	26.25	
Stemmed	2,611	502	955.97	23.17
Total	4,447	928	3,380.30	33.80

TOBACCO REBATE CLAIMS.

The claims for rebate of tax on smoking and manufactured tobacco and snuff and cigars allowed under the act of March 2, 1901, and the claims for rebate of tax on smoking and manufactured tobacco and snuff provided for in the act of April 12, 1902, referred to on pages 24 and 25 of the last annual report, have been practically settled, and it is anticipated that few, if any, more claims under these acts will be presented.

Under the act approved April 27, 1904, making appropriations to supply deficiencies in the appropriations for the fiscal year ending June 30, 1904, and for prior years and for other purposes, the following additional provision was made for payment of these claims, viz:

For the payment of claims for rebate of tax on tobacco, snuff, and cigars presented after the expiration of the sixty days' limit provided by act of March 2, 1901, and prior to July 1, 1904, \$1,500, or so much thereof as may be necessary.

Since the last annual report 34 additional claims under the act of March 2, 1901, amounting to \$1,514.85, have been approved, making a total of 49,287 claims allowed under said act, involving the payment of \$3,111,524.65.

Forty-six additional claims under the act of April 12, 1902, amounting to \$2,947.80, have been approved, making the total number of claims allowed under this act 57,847, involving the payment of \$4,048,586.12.

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, 1900, to December 31, 1902, inclusive. The production for 1903 can not be ascertained until returns have been received for 1904:

	1900.	1901.	1902.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Leaf used in manufacture of chewing and smoking tobacco and snuff	270,571,060	298,346,638	500,708,210
Leaf used in manufacture of cigars and cigarettes	127,467,966	129,181,523	142,535,469
Domestic leaf exported	308,743,563	364,069,340	316,325,914
Imported leaf exported	2,075,481	3,118,965	4,684,473
Total	708,858,730	794,718,469	764,304,066
Deduct imports for each calendar year	28,017,550	32,192,212	32,997,923
Total annual production	680,841,170	762,526,257	731,306,143

There was an increase of 15,823,515 pounds in the quantity of leaf tobacco used in the manufacture of taxable tobacco products, and a decrease of 47,743,426 pounds and an increase of 805,711 pounds, respectively, in the quantity of domestic leaf exported and foreign leaf imported, and a decrease of 31,160,114 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, 1904, amounted to \$65,832,097.22.

The duty collected upon imported leaf, unmanufactured, amounted to \$17,736,134.37, and that collected upon imported tobacco manufactures entered for consumption amounted to \$3,440,154.10, while the internal-revenue tax collected, as previously stated, amounted to \$44,655,808.75.

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 1903 (NOT INCLUDING CIGARS AND CIGARETTES).

	Pounds.
Quantity of plug tobacco produced	180,224,826
Quantity of twist tobacco produced	2,326,269
Quantity of fine-cut chewing tobacco produced	11,893,051
Quantity of smoking tobacco produced	134,359,183
Total quantity of tobacco produced	328,803,329
Quantity of snuff produced	22,689,767
Total production	351,493,096
Total production for 1902	347,615,472
Increase in production	3,877,624

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.
	Pounds.	Pounds.		Pounds.	Pounds.
1894.....	257,050,444	11,582,835	1899.....	279,911,822	14,723,392
1895.....	263,404,840	10,887,709	1900.....	286,901,878	13,805,311
1896.....	248,708,581	12,708,919	1901.....	296,378,074	17,513,317
1897.....	283,320,857	13,768,455	1902.....	323,933,131	18,682,341
1898.....	261,532,298	13,607,681	1903.....	328,803,329	22,689,767

CIGARS AND CIGARETTES MANUFACTURED.

Calendar year.	Cigars.	Cigarettes.	Calendar year.	Cigars.	Cigarettes.
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.....	6,176,595,421	3,258,716,395
1896.....	4,048,463,306	4,967,444,232	1901.....	6,914,639,912	2,728,153,697
1897.....	4,431,950,509	4,631,820,620	1902.....	6,907,830,555	2,971,300,447
1898.....	4,915,663,350	4,285,783,897	1903.....	7,398,424,150	3,366,486,715

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.
1894.....	Cigars	77,359,405	317,640,403
	Cigarettes	12,614,409	
	Tobacco and snuff	227,666,589	
1895.....	Cigars	77,499,875	323,656,332
	Cigarettes	16,094,338	
	Tobacco and snuff	230,062,119	
1896.....	Cigars	75,938,266	308,398,583
	Cigarettes	19,114,190	
	Tobacco and snuff	213,345,527	
1897.....	Cigars (large)	77,452,711	357,171,633
	Cigars (small)	1,283,360	
	Tobacco and snuff	17,477,402	
1898.....	Cigars (large)	260,957,560	349,877,737
	Cigars (small)	83,469,874	
	Tobacco and snuff	17,081,349	
1899.....	Cigars (large)	247,358,414	367,139,310
	Cigars (small)	90,972,441	
	Tobacco and snuff	2,774,237	
1900.....	Cigars (large)	14,416,947	379,162,884
	Cigars (small)	2,833,816	
	Tobacco and snuff	13,084,037	
1901.....	Cigars (large)	260,683,658	398,039,646
	Cigars (small)	112,889,751	
	Tobacco and snuff	3,498,511	
1902.....	Cigars (large)	11,079,704	427,553,964
	Cigars (small)	279,571,680	
	Tobacco and snuff	114,955,138	
1903.....	Cigars (large)	2,434,029	443,353,679
	Cigars (small)	11,816,159	
	Tobacco and snuff	298,348,628	
1903.....	Cigars (large)	127,582,057	443,353,679
	Cigars (small)	2,475,841	
	Tobacco and snuff	12,529,571	

MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1903.

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 or 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, 1903, instead of the fiscal year ended June 30, 1904, 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 1903 was 26,978, which includes 522 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 6,806,017,429, an increase of 574,302,871 compared with the production of 1902.

The total number of cigars made weighing not more than 3 pounds per thousand was 592,406,721, a decrease of 83,709,274 cigars as compared with the production for the previous year.

The total number of cigarettes made was 3,366,486,715, showing an increase of 395,126,268 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 18.74 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.17 pounds.

Manufacturers used 12,484,768 pounds of unstemmed leaf, or its equivalent in stemmed leaf, scraps, and cuttings, in making 3,360,095,239 cigarettes, tax paid as weighing not more than 3 pounds per thousand, or an average use of 3.71 pounds per thousand, and used 54,803 pounds of tobacco material in making 6,391,476 large cigarettes, or an average of 8.57 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 276 in the number of tobacco and snuff factories operated during last year as compared with the previous year. There was a decrease of 2,266,942 pounds of unstemmed and stemmed leaf, and an increase of 2,889,467 pounds of scraps and cuttings and 1,787,047 pounds of tobacco stems, used in manufacturing as compared with the previous year, and a decrease of 29,129,235 pounds in other materials, except sugar, in which there was an increase of 33,825 pounds.

There was a total decrease of 26,685,838 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 a decrease of 3,185,686 pounds in the quantity of plug and twist tobacco manufactured, and a decrease of 172,566 pounds of fine-cut chewing tobacco, and an increase of 3,228,450 pounds in smoking tobacco and 4,007,426 pounds in the quantity of snuff manufactured as compared with the previous year.

The total production, by States producing not less than 6,000,000 pounds each per annum, was as follows:

	Pounds.
Missouri	81, 227, 859
North Carolina	59, 633, 941
Kentucky	40, 927, 265
Virginia	27, 084, 171
Ohio	25, 742, 811
New Jersey	20, 620, 434
New York	15, 017, 513
Illinois	13, 782, 701
Michigan	11, 691, 340
Maryland	9, 695, 312
Wisconsin	6, 546, 345

Snuff was manufactured in 29 districts, the total production amounting to 22,689,767 pounds, an increase of 4,007,426 pounds over the previous year.

The district of Maryland produced 8,808,366 pounds, of which quantity 3,494,208 pounds were manufactured in the State of Maryland, and 5,314,158 pounds were produced in the State of Delaware, the latter product being snuff flour, practically all of which was transferred under special permit as snuff flour in process to the First district of Pennsylvania and the Fifth district of Tennessee and there completed and tax paid; Tennessee produced 6,232,029 pounds, of which amount 6,230,593 pounds were produced in the Fifth district; New Jersey produced 5,965,115 pounds (all manufactured in the Fifth district); the Twenty-third district of Pennsylvania produced 846,571 pounds and the First district of Illinois produced 366,481 pounds.

OPIMUM.

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 1903.

Number of registered manufacturers of tobacco	2, 856
Number who registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings	141
Number who registered as manufacturers for the purpose of disposing of the old stock of manufactured tobacco	63
Number of persons who produced perique tobacco	35
Number who registered as tobacco manufacturers who also operated cigar factories	2, 070
Number who registered for the express purpose of manufacturing plug, twist, fine-cut chewing and smoking tobacco, and snuff	547
Total	2, 856

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Quantity of plug tobacco produced	180, 224, 826
Quantity of twist tobacco produced	2, 326, 269
Quantity of fine-cut chewing tobacco produced	11, 893, 051
Quantity of smoking tobacco produced	134, 359, 183
Quantity of snuff produced	22, 689, 767
Total quantity of tobacco and snuff produced	351, 493, 096

CIGARS AND CIGARETTES MANUFACTURED.

Number of cigars weighing more than 3 pounds per 1,000 produced	6,806,017,429
Number of cigars weighing not more than 3 pounds per 1,000 produced	592,406,721
Number of cigarettes weighing not more than 3 pounds per 1,000 produced	3,360,095,239
Number of cigarettes weighing more than 3 pounds per 1,000 produced	6,391,476

CIGAR FACTORIES.

Number of cigar factories operated	26,456
Number making cigarettes exclusively	522
Total	26,978

LEAF TOBACCO.

Unstemmed used in the production of large cigars	127,582,057
Unstemmed used in the production of small cigars	2,473,841
Unstemmed used in the production of cigarettes	12,539,571
Unstemmed and scrap used in the production of chewing and smoking tobacco and snuff	300,758,210
Total leaf tobacco used	443,353,679
Average quantity of leaf tobacco used per 1,000 large cigars	18.74
Average quantity of leaf tobacco used per 1,000 small cigars	4.17
Average quantity of leaf tobacco used per 1,000 large cigarettes	8.57
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.71

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, 1903.

State or Territory.	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		56	116,159		6,712,899	
Arkansas		31	52,317		2,464,170	
California	1	428	1,310,181	140	61,128,010	73,700
Do	4	103	174,870		8,696,712	
Total		531	1,485,054	140	69,824,722	73,700
Colorado		223	419,814		21,533,255	
Connecticut		396	1,208,356	3,954	62,037,439	791,450
Florida		418	4,865,609	363	235,610,737	74,000
Georgia		69	286,280		13,657,354	
Hawaii		1	5,754		288,100	
Illinois	1	1,711	4,148,939	4,805	212,244,664	1,251,500
Do	5	158	467,694		26,445,837	
Do	9	400	1,281,380		66,274,791	
Do	12	180	359,582		18,459,679	
Total		2,518	6,257,595	4,805	323,404,971	1,251,500

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, 1903—Continued.

State or Territory.	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.
Indiana	6	610	1,411,723		74,318,733	
Do	7	197	921,535		40,930,958	
Total		807	2,333,258		115,249,691	
Iowa	3	264	548,081		27,580,231	
Do	4	399	1,360,237	1,252	71,082,619	414,200
Total		663	1,908,318	1,252	98,662,850	414,200
Kansas		351	536,806		28,222,242	
Kentucky	2	28	87,733		2,076,959	
Do	5	102	878,124		49,816,861	
Do	6	99	208,133		11,685,369	
Do	7	19	91,166		4,717,100	
Do	8	2	10,414		474,052	
Total		280	1,225,570		68,770,332	
Louisiana		110	1,096,543	80	54,508,043	19,900
Maryland		373	3,793,492	746,301	165,004,265	184,832,290
Massachusetts		602	3,155,042		100,193,340	
Michigan	1	733	3,533,264	13	183,242,414	5,400
Do	4	397	1,277,498	125	69,013,822	37,550
Total		1,130	4,810,462	138	252,256,236	62,950
Minnesota		538	1,515,660		78,738,812	
Missouri	1	542	1,176,391		61,990,037	
Do	6	235	421,517		21,449,818	
Total		777	1,597,998		83,439,855	
Montana		124	223,938		10,943,334	
Nebraska		247	467,897		24,854,981	
New Hampshire		198	447,236	62	23,462,768	12,500
New Jersey	1	203	1,182,059		55,575,679	
Do	5	617	6,718,171	43,349	350,486,360	9,276,300
Total		820	7,900,230	43,349	406,061,979	9,276,300
New Mexico		35	70,698		3,362,406	
New York	1	1,421	1,700,524	63,164	79,567,741	12,950,200
Do	2	514	3,391,109	329,439	183,368,733	118,633,161
Do	3	1,874	13,308,365	89,894	739,714,171	21,643,320
Do	14	781	3,432,399	578	167,400,230	191,000
Do	21	628	3,504,288		182,961,354	
Do	28	678	1,331,776		64,003,019	
Total		5,996	26,668,461	677,010	1,411,595,248	152,817,681
North Carolina	4	26	262,199		13,139,964	
Do	5	10	14,785		711,025	
Total		36	276,984		13,851,009	
North and South Dakota		190	195,092		9,951,604	
Ohio	1	636	5,825,879	13,892	309,379,784	3,435,200
Do	10	363	1,555,739		87,306,640	
Do	11	260	2,324,740	2	135,379,399	400
Do	18	701	3,046,128	125	173,249,335	45,850
Total		1,960	12,752,486	14,019	696,514,548	3,481,450

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, 1903—Continued.

State or Territory.	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.
Oregon.....		74	151,298		7,859,128	
Pennsylvania.....	1	1,732	10,765,130	572	578,573,045	123,150
Do.....	9	2,402	14,683,253	298	781,014,653	87,600
Do.....	12	516	730,838	39	37,963,297	8,000
Do.....	23	694	6,303,352	1,365	429,984,043	501,300
Total.....		5,144	32,482,573	2,274	1,827,475,088	720,050
South Carolina.....		12	247,401		11,559,876	
Tennessee.....	2	26	40,364		2,189,375	
Do.....	5	35	150,548		7,340,290	
Total.....		61	190,912		9,529,665	
Texas.....	3	81	177,534		8,828,776	
Do.....	4	63	114,931		5,660,464	
Total.....		144	292,465		14,489,240	
Virginia.....	2	108	3,504,830	389,631	207,331,735	119,547,700
Do.....	6	69	650,154	590,483	43,683,352	119,031,050
Total.....		177	4,154,984	980,114	251,015,087	238,578,750
Washington.....		130	229,316		11,573,528	
West Virginia.....		141	1,819,337		114,539,843	
Wisconsin.....	1	652	1,522,839		75,133,069	
Do.....	2	311	804,883		41,636,368	
Total.....		963	2,327,722		116,769,437	
Aggregate.....		26,456	127,582,057	2,473,841	6,806,017,429	592,406,721

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, 1903.

State or Territory.	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.....	56	116,159		6,712,899	
Alaska.....	5	5,449		295,875	
Arkansas.....	31	52,317		2,464,170	
Arizona.....	23	51,882		2,518,730	
California.....	521	1,474,730	140	69,285,975	73,700
Colorado.....	265	339,339		20,842,043	
Connecticut.....	325	1,028,152	3,940	52,299,691	788,550
Delaware.....	31	196,933		11,509,115	
District of Columbia.....	50	55,422		3,230,550	
Florida.....	418	4,865,605	363	235,616,737	74,000
Georgia.....	69	286,280		15,657,330	

TABLE No. 2.—CIGARS—Continued.

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, 1903—Continued.

State or Territory.	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.
Hawaii.....	1	5,754		288,100	
Idaho.....	30	47,117		2,261,345	
Illinois.....	2,518	6,257,595	4,805	323,404,971	1,251,600
Indiana.....	807	2,333,258		115,249,091	
Indian Territory.....	17	14,260		646,655	
Iowa.....	663	1,909,318	1,252	98,662,850	414,209
Kansas.....	357	453,608		24,257,295	
Kentucky.....	250	1,225,570		68,770,332	
Louisiana.....	101	1,095,069	60	54,425,848	19,900
Maine.....	80	104,707	62	9,019,745	12,500
Maryland.....	592	3,541,067	746,501	148,104,601	184,832,299
Massachusetts.....	602	3,155,042		160,193,340	
Michigan.....	1,150	4,810,462	198	252,296,236	62,950
Minnesota.....	598	1,515,660		78,738,812	
Mississippi.....	9	1,534		82,200	
Missouri.....	777	1,527,628		89,435,855	
Montana.....	59	98,112		4,460,970	
Nebraska.....	247	467,897		24,854,981	
Nevada.....	10	10,274		538,747	
New Hampshire.....	74	222,980		11,265,111	
New Jersey.....	830	7,900,230	43,349	406,061,979	9,276,800
New Mexico.....	14	18,816		865,676	
New York.....	5,896	26,608,461	677,010	1,411,535,248	152,817,681
North Carolina.....	36	276,984		13,851,009	
North Dakota.....	48	50,069		2,452,975	
Ohio.....	1,960	12,752,486	14,019	696,514,548	3,481,450
Oklahoma.....	77	68,632		3,324,292	
Oregon.....	74	154,298		7,859,128	
Pennsylvania.....	5,144	32,482,573	2,274	1,827,475,088	720,050
Rhode Island.....	71	180,204	14	9,737,748	2,900
South Carolina.....	12	247,401		11,559,876	
South Dakota.....	82	145,083		7,498,629	
Tennessee.....	61	190,912		9,529,665	
Texas.....	144	292,465		14,489,240	
Utah.....	35	84,709		4,221,019	
Vermont.....	44	59,549		3,187,912	
Virginia.....	177	4,154,984	980,114	251,015,087	238,578,750
Washington.....	125	229,316		11,573,528	
West Virginia.....	141	1,819,337		114,539,843	
Wisconsin.....	963	2,327,722		116,769,437	
Wyoming.....	18	20,475		1,091,212	
Total.....	26,456	127,582,057	2,473,841	6,806,017,429	592,406,721
Calendar year 1902.....	26,423	114,955,138	3,494,029	6,291,714,558	676,115,995
Increase calendar year 1903.....	33	12,626,919	89,812	574,302,871	
Decrease calendar year 1903.....					83,709,274

Average quantity of leaf tobacco used per 1,000 large cigars..... 18.74
 Average quantity of leaf tobacco used per 1,000 small cigars..... 4.17

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, 1903.

State or Territory.	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	10		142,627		64,828,075
Colorado.....		3		313		76,990
Connecticut.....		12		14,576		5,555,480
Florida.....		26		14,584		2,960,750
Georgia.....		2		252		99,760
Illinois.....	1	40	428	47,815	31,720	13,110,700
Kentucky.....		6		1,690		339,600
Louisiana.....		2		733,878		225,673,500
Maryland.....		2		2,167		3,553,500
Massachusetts.....		50	1,113	32,640	44,590	10,178,600
Minnesota.....		5		938	7,500	187,800
Missouri.....	1	4		171	1,000	616,060
Do.....	6	2		8		30,700
New Hampshire.....		2		92		26,760
New Jersey.....	1	2		118		40,500
Do.....	5	8		201		1,242,130
New Mexico.....		1		5,033		144,000
New York.....	1	29	374	29,620	18,700	10,251,100
Do.....	2	79	12,980	5,325,116	2,173,480	1,413,353,855
Do.....	3	145	38,323	1,254,365	3,831,136	422,470,154
Do.....	4	6		2,524		841,240
Do.....	14	4		80	17,650	283,612,350
Do.....	28	4		1,164,230		76,029,350
North Carolina.....	4	3		256,632		104,500
Ohio.....	18	1		190		50,577,515
Pennsylvania.....	1	62	1,326	215,583	265,700	294,500
Do.....	23	3		1,064		248,930
Texas.....	3	5		541		771,062,270
Virginia.....	2	4		3,223,191		2,413,370
Do.....	6	1		11,342		171,200
Wisconsin.....	1	3		500		
Total.....		522	54,803	12,484,768	6,391,476	3,860,095,239
Calendar year 1902.....		517	81,863	11,734,296	10,131,315	2,961,229,132
Increase calendar year 1903.....		5		750,472		398,866,107
Decrease calendar year 1903.....			27,060		3,739,839	

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigarettes..... 8.57
 Average quantity of leaf tobacco used per 1,000 small cigarettes..... 3.71

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, 1903.

State and district.	No. factories.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
Arkansas.....	4									3,429
California: First district.....	20			20,001						20,001
Fourth district.....	1			563						563
Total.....	21			20,564						20,564
Colorado.....	27			63,565						63,565
Connecticut.....	46			32,495						44,660
Florida.....	14			21,479						22,022
Georgia.....	5			2,712						4,565
Illinois: First district.....	243	8,330,665	1,191,875	476,317	73,454	264,392	764,314	1,777,904	856,536	13,735,987
Fifth district.....	29	3,668		62,636		200			269	66,773
Eighth district.....	80	217,450		203,279	1,489	6,715		24,976	4,938	498,584
Thirteenth district.....	21	4,782		15,355						20,137
Total.....	373	8,556,565	1,191,875	757,617	75,443	271,307	804,051	1,802,880	861,743	14,321,481
Indiana: Sixth district.....	66	47,172	3,434	170,106	964		7,693	14,700	5,445	249,514
Seventh district.....	25	643,990	13,674	33,205	323		5,478	7,060	9,719	713,479
Total.....	91	691,162	17,108	203,311	1,287		13,171	21,790	15,164	962,993
Iowa: Third district.....	45	310,185	1,025	115,659	5,135	21,201	6,468	46,133	23,512	529,378
Fourth district.....	76	2,130	2,073	165,902	105		1,912	1,700	60	173,882
Total.....	121	312,315	3,098	281,601	5,135	21,306	8,380	47,833	23,572	703,260
Kansas.....	59	633	150	54,189				76	159	55,207
Kentucky: Second district.....	24	1,812,473	64,522	24,036	55,188	20,147	729,195	114,345	32,862	2,252,768
Fifth district.....	59	16,689,965	9,611,170	190,638	18,540	2,945	6,491,303	4,117,847	2,462,880	39,685,348

Materials used in manufacturing tobacco.

TABLE NO. 4.—TOBACCO-MATERIAL ACCOUNT—Continued.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1903—Continued.

State and district.	Facto-ries.	Materials used in manufacturing tobacco.								
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materi-als.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Kentucky—Continued.										
Sixth district.....	13	1,608,746	109,482	11,809	47,282	33,996	166,779	262,475	331,519	2,572,088
Seventh district.....	11	159,696	12,857	9,973	1,183		16,640	14,682	9,434	224,445
Eighth district.....	1	25,381					560	440		26,381
Total.....	108	20,296,261	9,798,031	236,516	122,173	57,088	6,804,477	4,509,789	2,836,695	44,661,030
Louisiana.....	52	851,889		13,404			29,734	55,182	82,155	1,032,364
Maryland.....	33	13,789,958	3,459,291	1,043,805	542,867	1,856,178	282,637	601,496	\$17,216	22,393,448
Massachusetts.....	36	104,005		16,948	3,425	11,180		5	41,538	177,101
Michigan:										
First district.....	86	5,394,687	404,316	2,586,228	10,694	26,664	1,300,519	1,662,875	803,663	12,189,646
Fourth district.....	51	4,701		71,466	949	23			12	77,151
Total.....	137	5,399,388	404,316	2,657,694	11,643	26,687	1,300,519	1,662,875	803,675	12,266,797
Minnesota.....	92	1,345		144,065	6,502			18		151,930
Missouri:										
First district.....	31	11,407,899	39,516,940	1,299,097	123,438	2,069,856	15,638,558	8,752,260	3,612,619	82,420,662
Sixth district.....	29	415,947	6,603	54,841	16,617	7,304	35,622	26,265	4,991	568,190
Total.....	60	11,823,846	39,523,543	1,353,938	140,055	2,077,160	15,674,175	8,778,525	3,617,610	82,988,852
Montana.....	32			16,302						16,302
Nebraska.....	43	407		80,506						80,913
New Hampshire.....	6			2,938		50				2,988
New Jersey:										
First district.....	11	717		5,573						6,290
Fifth district.....	36	9,213,194	7,473,443	3,119,355	281,640	2,617,233	2,984,643	1,998,504	1,740,996	29,429,008
Total.....	47	9,213,911	7,473,443	3,124,928	281,640	2,617,233	2,984,643	1,998,504	1,740,996	29,435,298
New Mexico.....	9	12,708	10,892	4,126						27,726
New York:										
First district.....	44	215,453		39,422	120	80	8,600	3,565	7,073	274,313
Second district.....	76	5,377,652	325,400	70,707	30,535	95,703	715,959	27,061	97,248	7,300,265
Third district.....	114	299,637	45,972	1,592,848	21,444	9,110	7,221	4,319	6,298	1,986,849
Fourth district.....	58	1,297,752	1,144	88,498	21,026	19,705	24,341	85,936	56,892	1,595,294
Twenty-first district.....	122	419,428	23,874	471,117	14,243	29,341	6,437	23,697	10,952	969,089
Twenty-eighth district.....	80	1,523,667	652,846	387,180	18,000	295,363	97,832	220,471	387,585	3,582,944
Total.....	494	9,693,589	1,049,236	2,649,772	105,368	449,302	860,390	365,049	566,048	15,738,754
North Carolina:										
Fourth district.....	26	35,215,558	1,955	1,169,428	378,013		310,357	199,725	974,556	38,249,592
Fifth district.....	68	28,488,694	2,067,635	51,699	125,799	19,140	2,897,574	1,983,517	1,060,591	36,704,649
Total.....	94	63,704,252	2,069,590	1,221,127	503,812	19,140	3,297,931	2,183,242	2,035,147	74,954,241
North and South Dakota.....	18	949		10,840		61				11,850
Ohio:										
First district.....	87	2,506,702	4,028,658	8,008,177	335,230	125,994	2,929,688	4,579,794	621,955	23,133,195
Tenth district.....	28	515,523	1,524	415,946		77,336	103,119	96,742	140,073	1,352,263
Eleventh district.....	12	76,649	157,757	769,630	6,185		81,524	364,122	36,752	1,492,619
Eighteenth district.....	84			307,551						307,551
Total.....	211	3,098,874	4,184,939	9,501,304	341,415	203,330	3,116,331	5,040,658	798,780	28,285,631
Oregon.....	13			10,391						10,391
Pennsylvania:										
First district.....	141	995,430	6,228	350,654	11,286	43	25,582	41,212	23,642	1,453,457
Ninth district.....	59	13,541	1,904	412,088	544	1,866	22,678	41,387	10,902	504,920
Twelfth district.....	39	1,416,854	620	31,731	1,344		39,566	8,653	10,987	1,511,855
Twenty-third district.....	42	1,658,080	1,262	87,508	255,919	780	50,959		397,407	2,457,915
Total.....	281	4,088,905	10,014	884,391	269,093	2,689	144,765	91,252	442,638	5,928,147
South Carolina.....	4	330		3					1	334
Tennessee:										
Second district.....	11	708,454	5,525	144,530	4,681	98,627	17,688	16,454	1,805	997,854
Fifth district.....	40	8,779,553	17,229	432,246	368,224	1,243,371	233,501	96,117	31,856	11,222,097
Total.....	51	9,488,007	22,754	576,776	372,905	1,341,998	271,189	112,571	33,751	12,219,951
Texas:										
Third district.....	14	49,887		20,572						64,459
Fourth district.....	9	6,543	169	19,132	193	260		945	65	27,307
Total.....	23	56,430	169	39,704	193	260		945	65	91,766

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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, 1903—Continued.

State and district.	Facto-ries.	Materials used in manufacturing tobacco.								Total.
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other mate-rials.	
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Virginia:										
Second district.....	42	11,416,016	4,739,566	87,893	232,736	13,576	1,188,903	1,292,999	1,079,352	20,037,465
Sixth district.....	54	9,288,004	53,915	419,493	60,893		846,161	443,058	535,316	11,660,416
Total.....	96	20,704,020	4,793,481	507,386	293,629	13,576	2,035,064	1,736,057	1,614,668	31,697,881
Washington.....	13			8,056	59					8,115
West Virginia.....	29	2,542		3,959,194	3,665	7,108	303,222	208,130	801,774	5,285,635
Wisconsin:										
First district.....	74	5,191,881	3,715	153,474	50,826	915,304	125,843	151,812	126,892	6,719,747
Second district.....	39	4,126		100,951		1,219				106,296
Total.....	113	5,196,007	3,715	254,425	50,826	916,523	125,843	151,812	126,892	6,826,043

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, 1903.

State or Territory.	Facto-ries.	Materials used in manufacturing tobacco.								Total.
		Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other mate-rials.	
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arizona.....	4	12,708	10,892	850						24,450
Arkansas.....	4	1,769		1,410			50	100	100	3,429
California.....	21			20,564						20,564
Colorado.....	23			61,504						61,504
Connecticut.....	42	445		31,967			1	4	53	32,470
Delaware.....	4	6,351,320		355	399,260	837,015				7,587,950
District of Columbia.....	2	450		360						810
Florida.....	14	543		21,479						22,022
Georgia.....	5	1,251		2,712	603					4,566
Idaho.....	7			1,807						1,807
Illinois.....	373	8,556,565	1,191,875	757,617	75,443	271,307	804,651	1,802,880	861,743	14,321,481
Indiana.....	91	691,162	17,108	203,311	1,287		13,171	21,790	15,164	962,993
Iowa.....	121	312,315	3,098	281,601	5,135	21,306	8,380	47,853	23,572	703,200
Kansas.....	51	633	150	51,539				76	159	52,557
Kentucky.....	108	20,296,261	9,798,031	236,516	122,173	57,088	6,804,477	4,509,789	2,836,695	44,661,030
Louisiana.....	52	851,889		13,404			29,734	55,182	82,155	1,032,364
Maine.....	1			197						197
Maryland.....	27	7,438,188	3,459,291	1,043,090	143,607	1,019,163	282,637	601,496	817,216	14,804,688
Massachusetts.....	36	104,005		16,948	3,425	11,180		5	41,538	177,101
Michigan.....	137	5,399,388	404,316	2,657,694	11,643	26,687	1,300,519	1,662,875	803,675	12,266,797
Minnesota.....	92	1,345		144,065	6,502			18		151,930
Missouri.....	60	11,823,846	39,523,543	1,353,988	140,055	2,077,160	15,674,175	8,778,325	3,617,610	82,988,552
Montana.....	22			13,180						13,180
Nebraska.....	43	407		80,566						80,913
New Hampshire.....	1			716			50			766
New Jersey.....	47	9,213,911	7,473,443	3,124,928	281,640	2,617,233	2,984,643	1,998,504	1,740,996	29,435,298
New Mexico.....	5			3,276						3,276
New York.....	494	9,693,589	1,049,236	2,649,772	105,368	449,302	860,390	365,049	566,048	15,738,754
North Carolina.....	94	63,704,252	2,069,590	1,221,127	503,812	19,140	3,207,931	2,193,242	2,035,147	74,954,241
North Dakota.....	4	449		789						1,238
Ohio.....	211	3,098,874	4,184,939	9,501,304	341,415	203,330	3,116,331	5,040,658	798,780	26,285,631
Oklahoma.....	8			2,650						2,650
Oregon.....	13			10,391						10,391
Pennsylvania.....	281	4,088,905	10,014	884,331	269,093	2,689	144,765	91,252	442,038	5,928,147
Rhode Island.....	4	11,662		528						12,190
South Carolina.....	4	330		3						334
South Dakota.....	14	500		10,051	61					10,612
Tennessee.....	51	9,488,007	22,754	576,776	372,905	1,341,998	271,189	112,571	33,751	12,219,951
Texas.....	23	50,430	169	39,704	193	260	945		65	91,766
Utah.....	3			1,315						1,315
Vermont.....	4			2,025						2,025
Virginia.....	96	20,704,020	4,793,481	507,386	293,629	13,576	2,035,064	1,736,057	1,614,668	31,697,881
Washington.....	13			8,056	59					8,115
West Virginia.....	29	2,542		3,959,194	3,665	7,108	303,222	208,130	801,774	5,285,635
Wisconsin.....	113	5,196,007	3,715	254,425	50,826	916,523	125,843	151,812	126,892	6,826,043
Wyoming.....	4			2,061						2,061
Total, calendar year 1903.....	2,856	187,092,968	74,015,645	29,757,482	3,131,799	9,892,115	37,967,518	29,377,868	17,259,840	388,495,235
Total, calendar year 1902.....	2,580	263,375,555		26,868,015	22,198,204	8,105,068	38,698,840	29,344,043	26,591,348	415,181,073
Increase, calendar year 1903.....	276			2,889,467		1,787,047		33,825		
Decrease, calendar year 1903.....		2,266,942			19,066,405		731,322		9,331,508	26,685,838

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, 1903, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

State or district.	Tobacco manufactured.											Stamps required for sales.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Arkansas	382	787		1,669		2,838		2,838	848		1,990	\$119.40
California:												
First district				20,001		20,001	322	20,323	599		19,724	1,183.44
Fourth district				563		563		563			563	33.78
Total				20,564		20,564	322	20,886	599		20,287	1,217.22
Colorado				63,248		63,248	691	63,939	374		63,565	3,813.90
Connecticut				41,518	282	41,800	228	42,028	126		41,902	2,514.12
Florida				21,972		21,972		21,972			21,972	1,318.32
Georgia				4,566		4,566	285	4,851	125		4,726	283.56
Illinois:												
First district	333,902		5,304,821	7,593,769	366,481	13,598,973	182,389	13,781,362	102,588		13,678,774	820,726.44
Fifth district				63,692	9,468	73,160		73,160	6,696		66,464	3,987.84
Eighth district	235,629	12,654		218,832		467,115	13,343	480,458	3,405	1,088	470,965	28,257.90
Thirteenth district	2,992	174		16,236		19,402	18,814	38,216	15,352		22,864	1,371.84
Total	572,523	12,828	5,304,821	7,992,529	375,949	14,158,650	214,546	14,373,196	133,041	1,088	14,239,067	854,344.02
Indiana:												
Sixth district	36,093		11,984	188,658		236,755	20,856	257,591	9,857		247,734	14,864.04
Seventh district	102,900	366,960		84,487	245	554,592	63,474	618,066	59,302		558,764	33,525.84
Total	138,993	366,960	11,984	273,145	245	791,327	84,330	875,657	69,159		806,498	48,389.88
Iowa:												
Third district			60,969	468,481	143	529,593	6,126	535,719	5,047		530,672	31,840.32
Fourth district				171,338		171,338		171,338	459		170,879	10,252.74
Total			60,969	639,819	143	700,931	6,126	707,057	5,506		701,551	42,093.06
Kansas	417			54,718		55,135	2,922	58,057	230		57,827	3,469.62
Kentucky:												
Second district	1,361,744	309,985		136,153		1,807,882	753,568	2,561,450	912,994		1,648,456	98,907.56
Fifth district	39,267,329	31,574		6,250,459	6,371	36,554,724	1,129,030	37,683,754	1,431,161	27,667	36,224,926	2,173,495.56
Sixth district	789,239		155,766	1,482,958		2,368,953	89,635	2,458,588	107,112		2,351,476	141,689.16
Seventh district	389	161,346	150	18,646		189,522	48,499	238,021	27,837		201,184	12,071.04
Eighth district		29,545				29,545	21,576	42,121	16,930		25,191	1,511.46
Total	32,409,683	523,459	155,916	7,838,216	5,371	40,932,636	2,042,308	42,974,944	2,496,634	27,667	40,451,243	2,427,074.58
Louisiana		14,620		2,294,588	25,465	2,324,673	37,179	2,371,852	34,348	24,851	2,312,653	138,759.18
Maryland				9,696,647	8,808,366	18,505,013	2,356,871	20,861,884	47,855,225	224,630	12,762,029	765,121.74
Massachusetts				38,933	113,460	152,399	2,022	154,421	1,756		152,665	9,159.90
Michigan:												
First district	2,449,954		1,583,168	7,583,271	91,403	11,707,796	174,359	11,882,155	212,203	1,228	11,668,724	700,123.44
Fourth district				74,947	1,784	76,731	21	76,752	2,828		73,924	4,495.44
Total	2,449,954		1,583,168	7,658,218	93,187	11,784,527	174,380	11,958,907	215,031	1,228	11,742,648	704,618.88
Minnesota				151,536	4,895	156,341	7,384	163,725	8,386		155,339	9,329.34
Missouri:												
First district	74,035,506	51,403		6,676,187	9,213	80,772,309	2,388,597	83,160,906	1,651,838	97,337	81,411,731	4,884,703.86
Sixth district	178,504	107,220		179,039		464,763	79,611	544,374	67,435		476,939	28,616.34
Total	74,214,010	158,623		6,855,226	9,213	81,237,072	2,468,208	83,705,280	1,719,273	97,337	81,888,670	4,913,320.20
Montana				16,299		16,299		16,299	250		16,049	962.94
Nebraska				80,760		80,760		80,760	496		80,264	4,815.84
New Hampshire				2,988		2,988		2,988			2,988	179.28
New Jersey:												
First district				6,183		6,183		6,183			6,183	376.98
Fifth district	6,611,841		1,995,060	12,007,350	5,965,115	26,579,366	776,938	27,356,304	270,026	143,259	26,943,019	1,616,581.14
Total	6,611,841		1,995,060	12,013,533	5,965,115	26,585,549	776,938	27,362,487	270,026	143,259	26,949,292	1,616,952.12
New Mexico				25,256		25,256		25,256			25,256	1,515.36
New York:												
First district	274		6,631	259,643	360	266,908	2,079	268,987	1,645		267,342	16,040.52
Second district			1,418,790	5,956,768		7,375,558	5,072	7,380,630	5,793	76,018	7,298,819	437,929.14
Third district			71,505	1,570,994	97,596	1,740,005	7,770	1,747,775	10,394	1,320,565	416,816	25,008.96
Fourth district			191,889	1,310,097	594	1,502,580	8,255	1,510,835	9,653		1,501,182	90,070.92
Twenty-first district			52,740	908,141		960,881	16,726	977,607	7,567		970,040	58,202.40
Twenty-eighth district	41,642		495,478	2,733,011	25,786	3,295,917	44,971	3,340,888	30,004	419,899	2,890,985	173,459.10
Total	41,916		2,237,033	12,738,564	124,336	13,141,849	84,873	13,226,722	65,056	1,816,482	13,345,184	800,711.04

* Includes 4,234,094 pounds snuff flour in process of manufacture transferred to First district of Pennsylvania, and 126,948 pounds transferred to the Fifth district of Tennessee.

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, 1903, 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 TAX PAID—Continued.

State or district.	Tobacco manufactured.											Stamps required for sales.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
North Carolina:	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	
Fourth district.....	2,539,936			26,070,718	19,003	28,629,657	2,480,248	31,109,905	813,404	88,615	30,207,886	\$1,812,473.16
Fifth district.....	30,436,417	20,644		566,226		31,023,287	2,443,526	33,466,813	4,140,064		29,326,749	1,759,604.94
Total.....	32,976,353	20,644		26,636,944	19,003	59,652,944	4,923,774	64,576,718	4,953,468	88,615	59,534,635	3,572,078.10
North and South Dakota.....				11,791		11,791	60	11,851			11,851	711.06
Ohio:												
First district.....	8,334,194	754,016	501	13,754,350		22,843,061	616,204	23,459,265	692,019	1,206	22,766,040	1,365,962.40
Tenth district.....			5,340	1,248,588		1,253,928	2,883	1,256,811	19,890		1,236,921	74,215.26
Eleventh district.....				1,339,270	9	1,339,279	158	1,339,437	151		1,339,286	80,357.16
Eighteenth district.....				306,552	999	307,551		307,551			307,551	18,453.06
Total.....	8,334,194	754,016	5,841	16,648,760	1,008	25,743,819	619,245	26,363,064	712,060	1,206	25,649,798	1,538,987.88
Oregon.....				10,341		10,341	6	10,347	164		10,183	610.98
Pennsylvania:												
First district.....			79,044	1,205,526	27,492	1,312,062	a 4,762,996	6,075,058	122,603	6,100	5,946,355	356,781.30
Ninth district.....				496,878	5,349	502,227	1,690	503,917	471		503,446	30,206.76
Twelfth district.....				1,261,287		1,261,287	33,989	1,295,276	16,354		1,278,942	76,736.52
Twenty-third district.....				1,331,194	946,571	2,177,765	52,139	2,229,904	1,391	3,855	2,224,658	133,479.48
Total.....			79,044	4,294,885	879,412	5,253,341	a 4,850,814	10,104,155	140,799	9,955	9,953,401	597,204.06
South Carolina.....				257		257	7,454	7,711	6,978		733	43.98
Tennessee:												
Second district.....	130,162	8,950		701,741	1,436	842,269	190,521	1,032,790	156,246		876,544	52,502.64
Fifth district.....	1,743,960	445,614		171,691	6,230,593	8,501,858	b 1,679,964	10,271,822	c 2,931,410		7,340,412	440,424.72
Total.....	1,874,122	454,544		873,432	6,232,029	9,434,127	b 1,870,485	11,304,612	c 3,087,656		8,216,956	493,017.36

Texas:												
Third district.....			500	63,959		64,459		64,459			64,459	3,867.54
Fourth district.....				24,112		24,112	2,163	26,275	2,163		24,112	1,446.72
Total.....			500	88,071		88,571	2,163	90,734	2,163		88,571	5,314.26
Virginia:												
Second district.....	12,112,280	32	1,796	5,611,040		17,725,208	1,480,302	19,205,510	1,025,977	4,255,915	13,923,618	535,417.08
Sixth district.....	8,485,008	16,490		854,365		9,358,963	2,163,689	11,522,652	2,276,495	14,088	9,238,069	354,284.14
Total.....	20,600,288	16,582	1,796	6,465,305		27,084,171	3,643,991	30,728,162	3,302,472	4,270,003	23,161,687	1,389,701.22
Washington:				7,648	642	8,290		8,290	719		7,571	454.26
West Virginia.....	150			4,810,826	9,037	4,820,013	22,269	4,842,282	13,151		4,829,131	289,747.86
Wisconsin:												
First district.....		3,215	456,919	5,980,611	22,693	6,463,438	163,059	6,626,497	12,985	1,400	6,618,712	397,122.72
Second district.....				105,600		105,600	1,904	107,504	2,488		103,016	6,260.96
Total.....		3,215	456,919	6,086,211	22,693	6,569,038	170,963	6,740,001	14,873	1,400	6,723,728	403,423.68

a Includes 4,234,094 pounds from district of Maryland (State of Delaware) and 50,728 pounds from Fifth district of Tennessee.
 b Includes 126,948 pounds from district of Maryland (State of Delaware).
 c Includes 50,728 pounds transferred to First district of Pennsylvania.

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, 1903, 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.

State or Territory.	Tobacco manufactured.											Stamps required for sales.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arizona.....				21,980		21,980		21,980			21,980	\$1,318.80
Arkansas.....	382	787		1,669		2,838		2,838		848	1,990	119.40
California.....				20,564		20,564	322	20,886	599		20,287	1,217.22
Colorado.....				61,187		61,187	691	61,878	374		61,504	3,690.24
Connecticut.....				32,178	282	32,460	228	32,688	126		32,562	1,933.72
Delaware.....				525	5,314,158	5,314,683	652,224	5,966,907	5,966,382		525	31.50
District of Columbia.....				810		810		810			810	48.60
Florida.....				21,972		21,972		21,972			21,972	1,318.32
Georgia.....				4,566		4,566	285	4,851	125		4,726	288.56
Idaho.....				1,805		1,805		1,805			1,805	108.30
Illinois.....	572,523	12,828	5,304,821	7,892,529	375,949	14,168,650	214,546	14,378,196	133,041	1,088	14,239,067	854,344.02
Indiana.....	138,993	366,960	11,984	273,145	245	791,327	84,350	875,657	69,159		806,498	48,389.88
Iowa.....			60,969	639,819	143	700,931	6,126	707,057	5,506		701,551	42,093.06
Kansas.....	417			52,060		52,477	2,630	55,107	230		54,877	3,292.62
Kentucky.....	32,409,683	523,450	155,916	7,538,216	5,371	40,932,636	2,042,308	42,974,944	2,496,034	27,667	40,451,243	2,427,074.58
Louisiana.....		14,620		2,294,588	25,465	2,320,053	37,179	2,357,232	34,348	24,851	2,312,633	138,759.18
Maine.....				197		197		197			197	11.82
Maryland.....				9,695,312	3,494,208	13,189,520	1,704,647	14,894,167	1,018,843	224,630	12,750,694	765,041.64
Massachusetts.....				38,993	113,466	152,399	2,022	154,421	1,756		152,665	9,159.90
Michigan.....	2,449,954		1,583,168	7,658,218	93,187	11,784,527	174,380	11,958,907	215,031	1,228	11,742,648	704,558.88
Minnesota.....				151,536	4,805	156,341	7,384	163,725	8,386		155,339	9,320.34
Missouri.....	74,214,010	168,623		6,855,226	9,213	81,237,072	2,468,208	83,705,280	1,719,273	97,337	81,888,670	4,913,320.20
Montana.....				13,179		13,179		13,179	250		12,929	775.74
Nebraska.....				80,760		80,760		80,760	496		80,264	4,815.84
New Hampshire.....				766		766		766			766	45.96
New Jersey.....	6,611,841		1,995,060	12,013,533	5,965,115	26,585,549	776,938	27,362,487	270,026	143,259	26,949,202	1,616,952.12
New Mexico.....				3,276		3,276		3,276			3,276	196.56
New York.....	41,916		2,237,033	12,738,564	124,336	15,141,849	84,873	15,226,722	65,056	1,816,482	13,345,184	800,711.04
North Carolina.....	32,976,353	20,644		26,636,944	19,003	59,652,944	4,923,774	64,576,718	4,953,468	88,615	59,594,635	3,572,078.10
North Dakota.....				1,238		1,238		1,238			1,238	74.28
Ohio.....	8,334,194	754,016	5,841	16,648,760	1,008	25,743,819	619,245	26,363,064	712,060	1,206	25,649,798	1,538,987.88
Oklahoma.....				2,658		2,658		2,658			2,658	177.00
Oregon.....				10,341		10,341	6	10,347	164		10,183	610.98

Pennsylvania.....			79,044	4,294,885	879,412	5,253,341	64,850,814	10,104,155	140,799	9,955	9,953,401	597,204.06
Rhode Island.....				9,340		9,340		9,340			9,340	560.40
South Carolina.....				257		257	7,454	7,711	6,978		733	43.98
South Dakota.....				10,553		10,553	60	10,613			10,613	636.78
Tennessee.....	1,874,122	454,544		873,432	6,232,029	9,434,127	1,870,455	11,304,612	3,087,656		8,216,956	493,017.36
Texas.....			500	88,071		88,571	2,163	90,734	2,163		88,571	5,314.26
Utah.....				1,315		1,315		1,315			1,315	78.90
Vermont.....				2,025		2,025		2,025			2,025	121.50
Virginia.....	20,600,288	16,582	1,796	6,465,505		27,081,171	3,640,991	30,724,162	3,302,472	4,270,003	23,161,687	1,389,701.22
Washington.....				7,648		8,230		8,230			7,571	454.26
West Virginia.....	150			4,810,826	9,037	4,820,013	22,269	4,842,282	13,151		4,829,131	289,747.86
Wisconsin.....		3,215	456,919	6,086,211	22,693	6,569,038	170,963	6,740,001	14,873	1,400	6,723,728	403,423.68
Wyoming.....				2,061		2,061		2,061			2,061	123.66
Total, calendar year 1903.....	180,224,826	2,326,269	11,893,051	134,359,183	22,689,767	351,498,096	24,376,837	375,869,933	25,140,392	6,707,721	344,021,820	20,641,309.20
Total, calendar year 1902.....	185,726,781		12,065,617	131,130,733	18,682,341	347,615,472	15,989,232	363,604,724	16,915,677	11,247,466	335,441,581	26,469,350.85
Difference.....	f 3,185,686		f 172,566	e 3,228,450	e 4,007,426	e 3,877,624	e 3,975,815	e 7,853,439	e 3,812,945	f 4,539,745	f 8,580,239	f 5,828,041.65

a Includes 4,234,094 pounds snuff flour in process of manufacture transferred to First district of Pennsylvania, and 126,948 pounds transferred to the Fifth district of Tennessee.
 b Includes 4,234,094 pounds from district of Maryland (State of Delaware) and 50,728 pounds from Fifth district of Tennessee.
 c Includes 126,948 pounds from district of Maryland (State of Delaware).
 d Includes 50,728 pounds transferred to First district of Pennsylvania.
 e Net increase.
 f Net decrease.

DIVISION OF LAW.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1904, as follows:

Articles.	Quantity.	Value.
Distilled spirits.....gallons..	70,380	\$52,983.00
Tobacco.....pounds..	23,024	1,715.00
Oleomargarine.....do.....	107,402	6,366.00
Cigars.....number..	455,912	6,930.00
Cigar factories.....do.....	5	786.00
Oleomargarine factories.....do.....	4	22,850.00
Breweries.....do.....	1	519.00
Grain distilleries.....do.....	20	6,310.00
Fruit distilleries.....do.....	46	21,602.00
Miscellaneous property, which includes illicit distilleries, wagons and teams used for the transportation of illicit spirits, and other personal property.....		132,251.25
Total value.....		252,312.25

Total value of seizures during fiscal year ended June 30, 1903.....	\$377,291.43
Total number of seizures during fiscal year ended June 30, 1904.....	2,246
Number of Forms 117 received.....	927
Number of Forms 161 received.....	1,319
Number of illicit stills destroyed.....	913
Number of Forms 166 received.....	1,986

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, 1904, according to States and Territories:

State or Territory.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Gallons.	Value.	Lbs.	Value.	Number.	Value.		
Alabama.....	180	\$174.00					\$5,712.00	\$5,886.00
Arkansas.....	217	284.00					370.00	654.00
California (includes Nevada).....	6,303	7,913.00			1,800	\$41.00	18,376.00	26,330.00
Colorado.....	645	790.00			2,120	58.00	818.00	1,661.00
Connecticut (includes Rhode Island).....	328	332.00			1,450	6.00	74,555.00	74,893.00
Florida.....	655	975.00	2,563	\$1,065.00	82,008	1,932.00	598.00	4,569.00
Georgia.....	2,641	1,623.00	8	1.00	344	13.00	36,651.00	38,288.00
Hawaii.....	27	10.00	300	93.00			166.00	269.00
Illinois.....	2,006	1,952.00	55	17.00			470.00	2,439.00
Indiana.....	123	239.00						239.00
Kansas (includes Oklahoma Territory).....							114.00	114.00
Kentucky.....	1,781	2,146.00	20	7.00			3,989.00	6,142.00
Louisiana (includes Mississippi).....	389	260.00			2,655	71.00	110.00	441.00
Maryland (includes District of Columbia and Delaware).....	44	114.00	2,426	39.00	9,885	107.00	612.00	872.00
Massachusetts.....					38,558	1,215.00	913.00	2,128.00
Michigan.....	40	53.00			10,600	100.00		153.00

State or Territory.	Distilled spirits.		Tobacco.		Cigars.		Breweries, distilleries, and other miscellaneous property.	Total value.
	Gallons.	Value.	Lbs.	Value.	Number	Value.		
Missouri.....	1,681	\$2,392.00			309	\$10.00	644.00	\$3,046.00
Montana (includes Idaho and Utah).....	268	492.00					37.00	529.00
Nebraska.....	706	1,603.00			198	6.00	3.00	1,512.00
New Hampshire (includes Maine and Vermont).....	159	141.00			60	2.00	17.25	160.25
New Jersey.....	1,310	190.00	3,457	\$200.00	47,210	445.00	1,854.00	2,689.00
New Mexico (includes Arizona).....	138	78.00					10.00	88.00
New York.....	731	172.00	14,099	263.00	167,927	1,276.00	1,087.00	2,798.00
North Carolina.....	31,076	19,295.00			3,500	110.00	25,672.00	44,977.00
North and South Dakota.....	66	48.00			50	2.00	40.00	90.00
Ohio.....	2,176	3,938.00			7,177	80.00	404.00	4,422.00
Oregon (includes Alaska).....	529	730.00			3,600	100.00	84.00	914.00
Pennsylvania.....	371	538.00			51,707	481.00	968.00	1,987.00
South Carolina.....	10,187	2,327.00					8,395.00	10,722.00
Tennessee.....	1,727	1,845.00					4,326.00	6,171.00
Texas.....	138	175.00	6	2.00			165.00	342.00
Virginia.....	2,680	874.00			2,404	58.00	3,290.00	4,222.00
Washington.....	247	427.00			20,350	815.00	323.00	1,565.00
West Virginia.....	161	322.00	90	30.00	2,000	7.00	11.00	370.00
Wisconsin.....	650	639.00						630.00
Total.....	70,380	52,983.00	23,024	1,715.00	455,912	6,930.00	190,684.25	252,312.25

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.....	\$25,530.50
Expenses (including tax).....	20,657.41
Net.....	4,873.09

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1903, and the number received from July 1, 1903, to July 1, 1904; also the number of offers accepted for the fiscal year ended June 30, 1904, with the amounts of tax, assessed penalty, and specific penalty accepted.

Offers on hand July 1, 1903.....	62
Offers received.....	1,216
Offers accepted.....	975
Offers rejected.....	203
Offers otherwise disposed of.....	8
Total disposed of.....	1,186
On hand July 1, 1904.....	92
Amount received as tax.....	\$72,224.07
Amount received as assessed or assessable penalty.....	734.17
Amount received as specific penalty.....	81,860.45
Total.....	154,818.69
Number of cases briefed.....	982
Number of opinions prepared.....	1,095

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, 1904, as reported by clerks of United States courts (Form 158) and by collectors of internal revenue:

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

Collection district.	Fines, etc.	In rem cases, proceeds.	Costs.	Compromise cases.	Total.
Alabama	\$2,055.55		\$202.75	\$16,754.43	\$19,012.73
Arkansas	2,090.00		267.30	90.00	2,447.30
California:					
First district	200.00		207.55	7,803.25	8,210.80
Fourth district	250.00	\$1,041.79	116.65	3,600.00	5,008.44
Colorado	99.15	100.00	87.58	767.40	1,054.13
Connecticut				19,077.00	19,077.00
Florida	475.00		6.82	163.80	645.62
Georgia	1,692.35		602.89	2,200.03	4,495.27
Hawaii		1,403.16	121.66	752.31	2,277.13
Illinois:					
First district	975.00		143.70	8,550.43	9,669.13
Fifth district	268.63		191.36	569.53	1,029.52
Eighth district	2,830.24		1,140.75	2,346.91	6,317.90
Thirteenth district	846.96		585.46	900.00	2,332.42
Indiana:					
Sixth district	23.65		82.26	18,391.76	18,497.67
Seventh district	145.00		52.29	160.00	357.29
Iowa:					
Third district			23.92	39.34	63.26
Fourth district	350.00		31.93		381.93
Kansas	622.65	16.15	262.32	373.47	1,274.59
Kentucky:					
Second district	141.06		38.65	1,360.85	1,540.56
Fifth district	214.48		27.25	15,915.68	16,157.41
Sixth district					
Seventh district	372.00		115.01	1,670.15	2,157.16
Eighth district	1,003.20		272.36	760.19	2,035.75
Louisiana	1,515.00		1,483.00	1,724.17	4,722.17
Maryland	50.00		69.74	2,012.30	2,132.04
Massachusetts				750.22	750.22
Michigan:					
First district	20.00		68.28	50.00	138.28
Fourth district	425.00			199.61	624.61
Minnesota				696.70	696.70
Missouri:					
First district	183.00		130.00	1,520.00	1,833.00
Sixth district	525.00		2,131.77	325.00	2,981.77
Montana				979.40	979.40
Nebraska				485.00	485.00
New Hampshire	550.00		358.55	657.33	1,565.88
New Jersey:					
First district				215.00	215.00
Fifth district	100.00			715.00	815.00
New Mexico				232.50	232.50
New York:					
First district	10.00			504.20	514.20
Second district	600.00		21.90	1,214.77	1,836.67
Third district			26.00	2,230.80	2,256.80
Fourteenth district				474.00	474.00
Twenty-first district				3,835.00	3,835.00
Twenty-eighth district					
North Carolina:					
Fourth district	7,276.83	780.61	2,631.07	4,629.66	15,317.57
Fifth district	9,944.73	1,559.39	3,046.54	2,948.24	17,498.90
North and South Dakota	45.00		231.59	147.40	423.99
Ohio:					
First district				931.96	931.96
Tenth district				3,975.00	3,975.00
Eleventh district				2,510.00	2,510.00
Eighteenth district	146.67		51.10	655.00	852.77
Oregon	100.00			1,083.22	1,183.22
Pennsylvania:					
First district				700.00	700.00
Ninth district				741.36	741.36
Twelfth district				803.11	803.11
Twenty-third district				930.00	930.00

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

Collection district.	Fines, etc.	In rem cases, proceeds.	Costs.	Compromise cases.	Total.
South Carolina	\$1,815.72		\$349.71	\$675.00	\$2,840.43
Tennessee:					
Second district	4,933.78		4,697.65	8,899.71	18,531.14
Fifth district	410.79		1,243.36	122.32	1,776.47
Texas:					
Third district	400.00			206.05	606.05
Fourth district	302.42		143.16	223.14	668.72
Virginia:					
Second district				464.00	464.00
Sixth district	1,658.46	\$228.37	819.78	2,709.13	5,415.74
Washington			72.45	4,918.65	4,991.10
West Virginia	360.00		22.32	687.20	1,069.52
Wisconsin:					
First district				4,050.00	4,050.00
Second district	110.00			228.12	338.12
Total	46,137.32	5,129.47	22,178.43	164,305.20	237,750.42
Total for fiscal year 1903	32,337.87	1,395.55	13,651.08	90,186.83	137,631.33

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, 1903	2
Claims presented during the fiscal year ended June 30, 1904	18
Total	20
Claims disposed of during the fiscal year ended June 30, 1904	19

Number of claims pending July 1, 1904

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, 1904, aggregating about 2,000 acres, to wit:

District.	Number of tracts or lots of land.	District.	Number of tracts or lots of land.
Alabama	6	Tennessee:	
Arkansas	2	Second district	3
Georgia	7	Fifth district	1
Illinois, Eighth district	1	Texas, Fourth district	1
Louisiana	5		
North Carolina:		Total	36
Fourth district	1		
Fifth district	4		

Ten sales of real estate were made during the fiscal year 1903-4, and quitclaim deeds were executed to the purchasers.

In 5 cases in the Second collection district of Tennessee, the opinion rendered by Judge Clark in the case of the *United States v. J. B. Jackson et al.*, in the circuit court of the United States for the eastern district of Tennessee, April 13, 1903, in favor of the defendants, was held to be applicable.

In 24 cases in the Fifth district of North Carolina, wherein the realty was deeded to the United States in 1871, the Solicitor of Internal Revenue rendered an opinion that said instruments of conveyance were invalid, by reason of insufficiency of description, etc.

Six suits in ejectment were pending July 1, 1903—3 in Alabama, 2 in North Carolina, and 1 in Tennessee. Of the 3 suits pending in Alabama, 1 was decided in favor of the United States, in 1 nonsuit was taken, and 1 is still pending. The 2 suits in North Carolina were disposed of by the acceptance of an offer for a quitclaim deed. The suit in Tennessee was also disposed of by an offer for a quitclaim deed.

Two suits in ejectment were instituted in Georgia during the fiscal year, one of which was disposed of by the acceptance of an offer for a quitclaim deed, and the other is still pending.

The United States acquired title to real estate in 2 cases during the last fiscal year, in one instance by sale by a collector under distraint proceedings, in the other by sale by the marshal under execution.

Sales under distraint to private purchasers were made by collectors of internal revenue in 3 cases during the fiscal year ended June 30, 1904.

TAXES IN LITIGATION.

The following is a schedule of taxes in litigation:

District.	Amount of taxes.	District.	Amount of taxes.
Alabama.....	\$14,301.02	Fifth North Carolina.....	\$17,356.93
First California.....	6,023.36	North and South Dakota.....	2,712.50
Connecticut.....	18,616.84	Tenth Ohio.....	480.45
Georgia.....	5,338.52	Oregon.....	1,308.72
First Illinois.....	1,740.00	First Pennsylvania.....	2,184.06
Seventh Indiana.....	515.34	Twenty-third Pennsylvania.....	2,701.93
Seventh Kentucky.....	244.78	South Carolina.....	630.59
Eighth Kentucky.....	2,298.83	Fifth Tennessee.....	368.92
First Missouri.....	128,875.66	Fourth Texas.....	60.61
Second New York.....	768.15	Sixth Virginia.....	484.00
Third New York.....	9,698.07		
Fourth North Carolina.....	4,651.35	Total.....	221,300.63

SUITS AND PROSECUTIONS.

The following is a statement as to the number of internal-revenue suits and prosecutions, civil and criminal, pending July 1, 1903, the number commenced and terminated during the fiscal year ending June 30, 1904, and the number pending July 1, 1904, as furnished to this Office by the Attorney-General:

	Civil.	Criminal.
Pending July 1, 1903.....	409	3,627
Commenced during fiscal year ending June 30, 1904.....	265	3,817
Terminated during same period.....	359	4,023
Pending July 1, 1904.....	315	3,421

In 280 of the 359 civil suits terminated during the last fiscal year judgments were for the United States, in 36 against the United States, and 43 were either dismissed or discontinued; 15 were appealed to the circuit court of appeals, and 1 to the Supreme Court.

In 2,281 of the 4,023 criminal prosecutions convictions were had, 464 acquittals, and 1,278 were entered nolle prosequi, discontinued, or quashed.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING BY COLLECTION DISTRICTS THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1904.

[The figures in the following table represent the actual number of persons or firms as returned to this Office by the collectors of the several collection districts who, during the fiscal year 1904, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Wholesale 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.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, 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.
Alabama	10	1,385	60		5	294	58		1	116		5									1,994
Alaska		337	7		5	3															359
Arizona	4	1,248	28		2	17	55			9		1									1,364
Arkansas	1	1,158	45		1	124	62		1	116		2									1,505
California:																					
First district	166	10,150	493	2	64	179	174			196		3									11,337
Fourth district	11	3,890	56		42	61	63			6											4,129
Colorado	18	3,069	40		14	175	178	1	8	318		17				1	4				3,843
Connecticut	27	3,391	62		25	101	172		11	32		1									3,822
Delaware	9	455	12		6	22	13		4	44											565
District of Columbia	14	801	25		5	69	20	1	7	30		6					1				980
Florida	2	689	24		1	74	41			163		11									1,005
Georgia	14	1,284	59		5	159	36			82		5									1,644
Hawaii	3	452	47		1	61	19					2									585
Idaho	1	971	13		18	25	28			4											1,060
Illinois:																					
First district	154	15,355	283	1	89	651	285	9	78	2,440		19	1								19,368
Fifth district	16	1,414	32	1	6	94	60		187			6									1,817
Eighth district	7	2,509	29		14	317	195			277		4					1				3,353
Thirteenth district	9	2,443	25		17	256	178		3	142		1	5				1				3,080
Indiana:																					
Sixth district	21	5,842	55		26	448	271	3	9	542		6					2				7,225
Seventh district	10	2,870	23		18	257	151		1	208		2									3,540
Indian Territory		36				156	16			172		1									381
Iowa:																					
Third district	6	2,478	37		8	445	394			10		1									3,388
Fourth district	7	2,145	40		15	197	114			31		1				2	10				2,562
Kansas		2,862	23		2	335	108	4		677		1				4	5				4,021
Kentucky:																					
Second district	17	821	41		2	76	40			36											1,033
Fifth district	51	1,437	118	4	15	79	11		52	330	1	5									2,103
Sixth district	6	676	40		4	19	8		5	60											818
Seventh district	7	666	20		1	23	31			70		1									829
Eighth district		470	16			17	29			25											559
Louisiana	32	4,572	132		10	114	103		1	202		10									5,177
Maine		430	5		3	558	22			87		5									1,110
Maryland	70	4,392	111	2	29	120	86		22	138		15						2			4,988
Third Massachusetts	147	4,862	209		41	168	392		20	379	2	20									6,241
Michigan:																					
First district	12	5,099	46		68	146	119		1	697		9									6,199
Fourth district		3,632	38		25	271	181			673		7									4,728
Minnesota	52	6,283	101		86	789	501			184		14									8,016
Mississippi	3	576	24			47	23			34		3									710
Missouri:																					
First district	57	5,751	106	1	36	210	239	1	61	447	2	9				1					6,921
Sixth district	26	3,622	79		19	333	155		1	447		5									4,659
Montana	22	2,445	51		31	97	121			35		9									2,811
Nebraska	10	2,361	49		18	215	433			70		4				4	8				3,172
Nevada		960	18		8	9	36														1,031
New Hampshire	2	1,043	26		5	50	70			55		4									1,255
New Jersey:																					
First district	13	2,110	23		7	44	145		4	155	1	1									2,503
Fifth district	42	8,251	116	1	38	215	206	2	8	718		9									9,007
New Mexico	1	877	19		2	9	37			36		1									982
New York:																					
First district	42	6,910	119		56	79	82														7,288
Second district	190	2,101	474	2	2	4	21			2											2,797
Third district	96	5,799	256	3	42	62	58									1					6,317
Fourteenth district	20	7,600	86		60	123	211		1												8,101
Twenty-first district	26	4,374	73		35	82	111														4,701
Twenty-eighth district	52	5,683	103		50	128	116														6,132
North Carolina:																					
Fourth district	13	601	23	1		52	22			46		2									760
Fifth district	21	216	36	1		20	8			11											313
North and South Dakota	1	1,747	14		4	523	123			20		2									2,435
Ohio:																					
First district	97	4,436	262	8	48	45	76	1	17	546		8				1					5,545
Tenth district	17	3,832	59		32	78	110			330		8									4,473
Eleventh district	13	2,534	41		18	83	127	1		1,157		3									3,979
Eighteenth district	27	7,031	103		41	155	293		6	1,142		12									8,513
Oklahoma	3	1,183	51		2	118	124			119		3									1,573
Oregon	21	2,062	24		29	44	66			2											2,278
Pennsylvania:																					
First district	183	5,860	220	1	83	116	344		4	8		1	17								6,840
Ninth district	17	1,438	31		18	102	73			8						3					1,087
Twelfth district	31	4,920	72		42	117	199		3	24											5,498
Twenty-third district	89	4,837	238	2	93	251	330	1	56	407		5		6							6,318

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ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING BY COLLECTION DISTRICTS THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1904—Continued.

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine 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.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, 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.	
Rhode Island.....	19	1,864	43	.....	9	21	57	5	55	544	3	6	.....	.....	.....	.....	.....	.....	.....	.....	2,626
South Carolina.....	2	512	7	.....	1	55	.....	.....	1	71	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	660
Tennessee:																						
Second district.....	7	375	5	.....	2	9	6	.....	.....	96	.....	2	.....	.....	.....	.....	1	.....	.....	.....	566
Fifth district.....	23	1,459	50	.....	2	61	22	.....	2	120	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	1,745
Texas:																						
Third district.....	14	2,034	34	.....	8	1,786	235	1	4	111	1	19	.....	.....	.....	.....	.....	.....	.....	.....	4,247
Fourth district.....	10	1,194	21	.....	2	414	94	1	.....	102	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	1,848
Utah.....	14	900	24	.....	9	56	96	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1,102
Vermont.....	2	298	8	.....	.....	60	15	.....	.....	2	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	357
Virginia:																						
Second district.....	18	1,638	31	.....	3	42	30	.....	13	247	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	2,030
Sixth district.....	8	846	23	.....	3	30	40	.....	.....	211	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	1,164
Acomac and Northampton counties (annexed to Maryland).....	46	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	46
Washington.....	35	3,617	81	.....	39	68	110	.....	.....	13	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	3,964
West Virginia.....	13	1,936	31	.....	10	124	147	.....	.....	1,234	.....	24	.....	.....	.....	.....	.....	.....	.....	.....	3,519
Wisconsin:																						
First district.....	55	6,712	85	.....	83	376	219	.....	.....	212	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	7,745
Second district.....	8	4,321	26	.....	74	381	248	.....	.....	185	.....	3	.....	.....	.....	.....	2	.....	.....	.....	5,248
Wyoming.....	.....	575	11	.....	3	32	48	.....	.....	41	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	712
Total.....	2,267	230,056	5,685	30	1,741	13,826	9,556	31	648	17,318	29	363	1	.....	.....	21	77	2	.....	.....	281,651
Total for fiscal year ended June 30, 1903.....	2,279	227,763	5,596	66	1,733	14,468	9,433	41	2,271	23,098	74	331	4	.....	.....	37	81	.....	1	.....	287,276

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1904.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine 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.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, 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.	
Alabama.....	10	1,385	60	.....	5	294	58	.....	1	116	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,934
Alaska.....	.....	237	7	.....	5	3	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	259
Arizona.....	4	1,248	28	.....	2	17	55	.....	.....	9	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,364
Arkansas.....	1	1,353	45	.....	1	124	62	.....	1	116	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,505
California.....	177	14,040	549	2	106	240	237	.....	.....	112	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,486
Colorado.....	18	3,069	40	.....	14	175	178	1	8	318	.....	17	.....	.....	.....	1	4	.....	.....	.....	.....	3,843
Connecticut.....	27	3,391	62	.....	25	191	172	.....	11	32	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,822
Delaware.....	9	455	12	.....	6	22	13	.....	4	44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	565
District of Columbia.....	14	801	26	.....	5	69	20	1	7	30	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	950
Florida.....	2	689	24	.....	1	74	41	.....	.....	163	.....	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,005
Georgia.....	14	1,284	59	.....	5	159	36	.....	.....	82	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,634
Hawaii.....	3	452	47	.....	1	61	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	585
Idaho.....	1	971	18	.....	18	25	28	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,069
Illinois.....	186	21,721	363	2	126	1,318	718	9	268	2,859	7	19	1	.....	.....	2	12	.....	1	.....	.....	27,618
Indiana.....	31	8,712	76	.....	44	705	422	3	10	750	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,765
Indian Territory.....	.....	26	.....	.....	.....	156	16	.....	.....	172	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	381
Iowa.....	13	4,623	77	.....	23	642	508	.....	.....	41	.....	2	.....	.....	.....	2	14	.....	.....	.....	.....	5,945
Kansas.....	.....	2,862	23	.....	2	335	108	4	.....	677	.....	1	.....	.....	.....	4	.....	.....	.....	.....	.....	4,021
Kentucky.....	61	4,070	245	4	23	214	119	.....	57	522	.....	1	6	.....	.....	.....	.....	.....	.....	.....	.....	5,342
Louisiana.....	32	4,572	122	.....	10	114	103	.....	1	202	.....	1	10	.....	.....	.....	.....	.....	.....	.....	.....	5,177
Maine.....	.....	430	5	.....	3	558	22	.....	.....	67	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,110
Maryland.....	70	4,392	111	2	29	120	86	.....	22	138	.....	1	15	.....	.....	.....	.....	.....	.....	.....	.....	4,988
Massachusetts.....	147	209	41	.....	41	168	392	.....	20	379	.....	2	20	.....	.....	.....	.....	.....	.....	.....	.....	6,241
Michigan.....	12	8,731	84	.....	98	417	300	.....	1	1,270	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,927
Minnesota.....	52	6,283	101	.....	86	789	501	.....	.....	184	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,065
Mississippi.....	2	576	24	.....	.....	47	23	.....	.....	34	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	710
Missouri.....	83	9,373	185	1	55	543	394	1	62	399	.....	2	14	.....	.....	1	2	.....	.....	.....	.....	11,610
Montana.....	22	2,445	51	.....	31	97	121	.....	.....	35	.....	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,811
Nebraska.....	10	2,361	49	.....	18	215	433	.....	.....	70	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,172

States and Territories.	Rectifiers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine artificially colored in imitation of butter.	Retail dealers in artificial coloration.	Wholesale dealers in oleomargarine artificially colored in imitation of butter.	Wholesale dealers in oleomargarine.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers of process or removed butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
Nevada.....	2	960	18	8	9	36	55	4	4	4	4	4	4	4	4	4	4	1,031
New Hampshire.....	55	1,043	26	5	50	70	873	10	2	2	2	2	2	2	2	2	2	1,255
New Jersey.....	1	10,361	139	45	259	351	37	1	1	1	1	1	1	1	1	1	1	12,110
New Mexico.....	426	82,467	1,111	245	478	599	30	2	2	2	2	2	2	2	2	2	2	85,894
New York.....	34	82,467	1,111	245	478	599	30	2	2	2	2	2	2	2	2	2	2	85,894
North Carolina.....	154	17,833	465	139	410	606	11	11	11	11	11	11	11	11	11	11	11	1,073
North Dakota.....	3	1,153	21	2	118	124	119	3	3	3	3	3	3	3	3	3	3	1,053
Ohio.....	3	1,153	21	2	118	124	119	3	3	3	3	3	3	3	3	3	3	1,053
Oklahoma.....	320	17,055	54	29	44	66	63	6	6	6	6	6	6	6	6	6	6	2,810
Oregon.....	19	1,561	43	296	586	946	55	23	23	23	23	23	23	23	23	23	23	2,278
Pennsylvania.....	2	1,146	7	1	55	57	71	2	2	2	2	2	2	2	2	2	2	2,623
Rhode Island.....	80	1,834	58	10	2,200	329	2	2	2	2	2	2	2	2	2	2	2	2,251
South Carolina.....	2	1,146	7	1	55	57	71	2	2	2	2	2	2	2	2	2	2	1,102
South Dakota.....	2	1,146	7	1	55	57	71	2	2	2	2	2	2	2	2	2	2	1,102
Tennessee.....	24	3,228	55	10	2,200	329	2	2	2	2	2	2	2	2	2	2	2	6,093
Texas.....	14	900	24	9	60	15	3	1	1	1	1	1	1	1	1	1	1	1,882
Utah.....	2	298	8	60	15	3	3	1	1	1	1	1	1	1	1	1	1	2,251
Vermont.....	26	2,530	54	6	72	70	13	11	11	11	11	11	11	11	11	11	11	3,240
Virginia.....	35	3,617	81	39	68	110	13	13	13	13	13	13	13	13	13	13	13	3,964
Washington.....	13	1,033	31	10	124	147	1,234	24	24	24	24	24	24	24	24	24	24	3,519
West Virginia.....	63	11,633	111	157	757	467	387	6	6	6	6	6	6	6	6	6	6	12,993
Wisconsin.....	63	11,633	111	157	757	467	387	6	6	6	6	6	6	6	6	6	6	12,993
Wyoming.....	573	573	11	3	32	48	1	1	1	1	1	1	1	1	1	1	1	712
Total.....	2,267	230,056	30	1,741	13,826	9,456	648	17,318	29	383	1	21	77	2	2	2	2	281,651
Total for fiscal year ended June 30, 1903.....	2,279	227,763	66	1,733	14,408	9,433	2,271	23,068	74	331	4	37	81	1	1	1	1	287,276

DIVISION OF CLAIMS.

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

	Number.	Amount.
On hand July 1, 1903.....	2,642	\$1,564,780.87
New claims received during the year.....	1,995	1,979,835.10
Claims returned after amendment and claims reconsidered.....	604	34,384.13
Allowed during the year.....	1,635	305,307.97
Rejected or returned for amendment.....	997	1,977,590.66
On hand June 30, 1904.....	2,609	1,296,101.47
Received to Sept. 30, 1904.....	618	943,891.83
Allowed to Sept. 30, 1904.....	260	59,694.26
Rejected to Sept. 30, 1904.....	115	95,514.53
On hand Oct. 1, 1904.....	2,852	2,084,784.51

ABATEMENT CLAIMS.

	Number.	Amount.
On hand July 1, 1903.....	1,158	\$360,824.57
New claims received during the year.....	807	524,476.12
Claims amended and returned and claims reconsidered.....	183	175,925.02
Allowed during the year.....	1,128	445,872.37
Rejected or returned for amendment.....	460	397,307.14
On hand June 30, 1904.....	560	218,046.20
Received to Sept. 30, 1904.....	184	31,257.99
Allowed to Sept. 30, 1904.....	133	33,022.51
Rejected.....	53	18,244.62
On hand Oct. 1, 1904.....	558	198,037.06

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

	Number.	Amount.
On hand July 1, 1903.....	180	\$25,948.08
Received during the year.....	1,436	96,987.19
Allowed during the year.....	1,478	104,155.11
Rejected or returned for amendment.....	103	13,676.22
On hand June 30, 1904.....	35	5,103.94
Received to Sept. 30, 1904.....	327	10,435.89
Allowed to Sept. 30, 1904.....	102	3,738.82
Rejected or returned for amendment.....	6	258.63
On hand Oct. 1, 1904.....	254	11,542.38

CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number.	Amount.
On hand July 1, 1903.....	4	\$125.41
Received during the year.....	37	5,228.59
Allowed during the year.....	31	5,054.43
Rejected.....	9	294.01
On hand June 30, 1904.....	1	5.56
Received to Sept. 30, 1904.....	13	345.19
Allowed to Sept. 30, 1904.....	9	235.52
Rejected.....	4	109.67
On hand Oct. 1, 1904.....	1	5.56

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1904, 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, 1903 and 1904, in each collection district and State, and the quantity of fermented liquors produced during the fiscal year ended June 30, 1904, 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, 1904:

State or Territory.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	23	21			21	21	44	42
Arizona					1	1	1	1
Arkansas	27	17			3	3	30	20
California	2	2	2	2	225	216	229	220
Colorado	4	3			1	1	5	4
Connecticut	3	3			27	26	30	29
Delaware	1	1			19	19	20	20
Florida					1	1	1	1
Georgia	39	38			14	13	53	51
Idaho					2	2	2	2
Illinois	13	12			5	4	18	16
Indiana	21	17			16	12	37	29
Iowa					2	2	2	2
Kansas					2	1	2	1
Kentucky	253	200	1	1	54	53	308	254
Louisiana	1	1	2	2			3	3
Maryland	28	25			15	15	43	40
Massachusetts	1	1	7	7	3	2	11	10
Michigan			1	1			1	1
Missouri	65	47			10	6	75	53
Nebraska	1	1			1	1	2	1
New Hampshire	1		1	1			2	1
New Jersey	1				41	36	42	36
New Mexico					7	7	7	7
New York	5	4	1	1	31	30	37	35
North Carolina	283	78			462	462	745	540
Ohio	30	17			32	28	62	45
Oklahoma	8	5			1	1	2	1
Oregon					5	5	5	5
Pennsylvania	95	81			10	10	105	91
Rhode Island	1	1			2	2	3	3
South Carolina	21	18			1	1	22	19
Tennessee	71	58			46	41	117	99
Texas	5	1			1	1	6	1
Virginia	112	81			385	385	497	466
Washington	3	1			4	4	7	8
West Virginia	8	6			4	3	12	9
Wisconsin	5	4					5	4
Total	1,131	744	15	15	1,453	1,413	2,599	2,172

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama	21	21	New Jersey—Continued.		
Arkansas	3	3	Fifth district	22	17
California:			New Mexico	8	8
First district	128	123	New York:		
Fourth district	97	93	First district	2	1
Colorado	1	1	Fourteenth district	13	13
Connecticut	29	28	Twenty-first district	2	2
Florida	1	1	Twenty-eighth district	14	14
Georgia	14	13	North Carolina:		
Illinois:			Fourth district	123	123
First district	1	1	Fifth district	339	339
Fifth district	1	1	Ohio:		
Eighth district	2	1	First district	2	2
Thirteenth district	1	1	Tenth district	21	18
Indiana:			Eleventh district	2	2
Sixth district	4	4	Eighteenth district	7	6
Seventh district	12	8	Oregon	5	5
Iowa, fourth district	2	2	Pennsylvania:		
Kansas	3	2	First district	9	9
Kentucky:			Ninth district	1	1
Second district	21	20	South Carolina	1	1
Fifth district	11	11	Tennessee:		
Sixth district	1	1	Second district	7	7
Seventh	2	2	Fifth district	39	34
Eighth	19	19	Texas, third district	1	1
Maryland	34	34	Virginia:		
Massachusetts, third district	3	2	Second district	102	102
Missouri:			Sixth district	283	283
First district	7	5	Washington	4	4
Sixth district	3	1	West Virginia	4	3
Montana	2	2	Total	1,453	1,413
New Jersey:					
First district	19	19			

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, 1904, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Month,	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
1903.							
July	239	7	Gallons. 59,521	Gallons. 271,558	Gallons. 26,145	Gallons. 21,065	Gallons. 292,623
August	184	7	50,990	233,346	29,916	24,645	257,991
September	172	9	50,388	231,065	39,590	32,283	263,348
October	200	10	63,880	290,396	36,034	29,226	319,622
November	266	10	87,799	397,563	60,959	25,914	421,477
December	343	11	101,885	459,043	77,722	37,983	497,026
1904.							
January	394	11	113,024	508,941	86,382	44,557	553,498
February	408	12	102,199	461,854	72,221	33,131	494,965
March	469	11	122,806	544,132	87,219	44,937	589,069
April	494	9	129,441	571,589	80,710	39,827	611,416
May	485	7	125,518	559,407	47,864	38,568	597,975
June	298	8	89,014	401,073	57,844	47,050	448,123
July	206	9	46,462	209,013	58,718	47,880	256,893
August	184	8	44,551	202,935	52,289	42,539	245,474
September	185	7	46,938	214,521	51,952	41,571	256,092

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, 1904, BY COLLECTION DISTRICTS.

District.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total distilleries of different daily grain capacities.				
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	
Alabama.....	13	11	9	8	6	5	3	3	2	2			3	3					23	21	17	17	
Arkansas.....	21	13	9	7	13	7	3	1	1	2	1								27	17	12	12	
California, First district.....	1	1			1	1							1	1					2	2	3	3	
Colorado.....	4	3	3	3	1								2	2	2	2			4	4	4	4	
Connecticut.....																			4	4	3	3	
Georgia.....	23	22	8	7	18	18	3	3	8	8	2	2							39	38	38	38	
Illinois:																							
First district.....	1	1			1	1					1	1							2	2	6	6	
Fifth district.....																			6	6	2	2	
Eighth district.....							1	1	1										4	4	1	1	
Thirteenth district.....															1	1			1	1	3	3	
Indiana:																							
Sixth district.....	1	1	1	1			1	1	3	1					1				4	4	10	7	
Seventh district.....	3	3	2	2	1	1	2	2	1	1									5	4	11	10	
Kansas.....	7	4			7	4			1	1									8	8	5	5	
Kentucky:																							
Second district.....	37	29	20	15	17	15	2		3	1	1	1	2	1	7	7	5	4	57	44	65	65	
Fifth district.....	7	5	3	2	5	4	1				4	4	10	9	28	24	24	22	75	63	19	17	
Sixth district.....									7	7					4	4	8	6	19	17	17	17	
Seventh district.....	13	5	11	4	2	1			3	1					11	8	12	9	39	23	23	23	
Eighth district.....	38	33	33	28	5	5			3	2	1	1	2	1	16	12	3	2	63	51	1	1	
Louisiana.....	1	1			1	1													1	1	26	26	
Maryland.....	2	1	1		2	2	2	1	5	4				2	2	9	9	8	8	29	26	1	1
Massachusetts, Third district.....													1	1					1	1	1	1	
Missouri:																							
First district.....	23	18	8	7	15	11	1	1	1		1	1	1	1					28	21	21	21	
Sixth district.....	28	19	9	8	19	11	1	1	4	2	1	1	2	2	1	1			37	26	26	26	
Nebraska.....																			1	1	1	1	
New Hampshire.....	1				1														1	1	1	1	
New Jersey, Fifth district.....																			1	1	1	1	
New York:																							
Fourteenth district.....											1	1							1	1	1	1	
Twenty-fifth district.....									3	1									1	1	2	1	
Twenty-eighth district.....																			1	1	1	1	
North Carolina:																							
Fourth district.....	102	22	82	10	20	14	3	2	4	3			1	1	1	1			111	31	31	31	
Fifth district.....	154	35	121	16	38	21	2	2	8	6			1						172	45	45	45	
Ohio:																							
First district.....															1	1			6	6	7	7	
Tenth district.....							1								1	1			1	1	3	3	
Eleventh district.....	1	1			2	1	4	2			1	1							1	1	8	8	
Eighteenth district.....	1				2	1	5	2			1		1	1					12	12	4	4	
Pennsylvania:																							
First district.....	1				1		1	1	1	1					4	4			2	2	9	9	
Ninth district.....	1	1			2	2	5	5	10	8	2	2	2	1	2	2	1	1	1	1	24	24	
Twelfth district.....	1	1			3	4	4	2	2	1					1	1			1	1	12	12	
Twenty-third district.....	1				5	4	4	2	18	14	3	3	5	4	8	8	9	9	9	9	58	44	
South Carolina.....	18	15	13	10	5	5			1	1			1	1					1	1	22	18	
Tennessee:																							
Second district.....	34	28	29	24	6	6	2	2	3	3	2	1	1	1	1	1			44	38	38	38	
Fifth district.....	6	4	1	1	5	3	4	3	12	8	2	2	1	1	2	2			27	20	20	20	
Texas, fourth district.....	4	1	1	1	3				1										5	5	1	1	
Virginia:																							
Second district.....	13	12	11	10	2	2			1	1			3	3	1	1					14	13	
Sixth district.....	91	62	57	39	35	24			1	1									1	1	88	88	
Washington.....	3	1	2	1	1														1	1	3	3	
West Virginia.....	6	5	5	5	1														2	2	8	8	
Wisconsin, first district.....									2	2	1										5	4	
Total.....	690	356	439	209	243	170	59	41	111	82	30	26	40	34	102	89	107	96	1,153	794	794	794	

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY STATES AND TERRITORIES.

State or Territory.	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.....	15	11	6	5	3	3	2	2	3	3	1	1	1	1	1	1	1	1
Arkansas.....	21	13	13	7	3	3	1	1	1	1	1	1	1	1	1	1	1	1
California.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Colorado.....	4	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Connecticut.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Delaware.....	23	22	18	18	3	3	8	8	2	2	2	2	2	2	2	2	2	2
Georgia.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Illinois.....	4	4	1	1	3	3	4	4	2	2	2	2	2	2	2	2	2	2
Indiana.....	96	72	29	25	3	3	16	11	6	6	6	6	6	6	6	6	6	6
Kentucky.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Louisiana.....	2	1	2	2	2	2	5	4	1	1	1	1	1	1	1	1	1	1
Maryland.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Massachusetts.....	51	37	34	22	2	2	5	2	2	2	2	2	2	2	2	2	2	2
Missouri.....	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.....	256	57	408	26	58	4	12	9	1	1	1	1	1	1	1	1	1	1
New York.....	2	2	4	2	4	4	3	3	2	2	2	2	2	2	2	2	2	2
North Carolina.....	7	7	7	4	7	4	1	1	1	1	1	1	1	1	1	1	1	1
Ohio.....	3	3	8	6	8	6	31	24	5	5	5	5	5	5	5	5	5	5
Oklahoma.....	18	15	18	5	5	5	1	1	1	1	1	1	1	1	1	1	1	1
Pennsylvania.....	32	30	41	11	11	11	15	11	4	4	4	4	4	4	4	4	4	4
Rhode Island.....	4	4	4	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2
South Carolina.....	104	74	68	49	37	1	2	2	3	3	3	3	3	3	3	3	3	3
Tennessee.....	3	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Texas.....	6	6	6	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Virginia.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Washington.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
West Virginia.....	6	6	6	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Wisconsin.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total.....	660	338	439	269	243	170	59	41	111	82	30	26	40	34	102	89	107	93

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEARS ENDED JUNE 30, 1903 AND 1904.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1904, was 1,131, of which number 744 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1903, were 1,275 and 1,103, respectively, showing a decrease during the last fiscal year of 144 in the number registered and of 359 in the number operated.

There was a decrease of 147 in the number of distilleries registered of the class having the smaller capacities for the production of spirits, and a decrease of 347 in the number of such distilleries operated.

In the class of larger distilleries there was an increase of 3 in the number registered and a decrease of 12 in the number operated.

During the fiscal year ended June 30, 1903, there were registered 1,029 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 875, or 85+ 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, 246 were registered and 228, or 92+ per cent, were operated.

During the fiscal year ended June 30, 1904, of the smaller distilleries 882 were registered and 528, or 59+ per cent, were operated.

Of the larger distilleries 249 were registered and 216, or 86+ per cent, were operated.

Of the distilleries having daily grain capacities exceeding 500 bushels, 10 were registered and 9 operated, having daily grain capacities varying from 5,019 bushels to 12,323 bushels and daily spirit-producing capacities varying from 23,842 gallons to 58,532 gallons.

MOLASSES DISTILLERIES.

There were 15 molasses distilleries registered and 15 operated during the fiscal year ended June 30, 1904, an increase of 2 in the number registered and of 3 in the number operated.

FRUIT DISTILLERIES.

There were 1,453 fruit distilleries registered and 1,413 operated during the fiscal year ended June 30, 1904, an increase of 75 in the number registered and of 87 in the number operated.

TOTAL DISTILLERIES REGISTERED AND OPERATED.

The total number of grain, molasses, and fruit distilleries registered during the fiscal year ended June 30, 1904, was 2,599, and the total number operated was 2,172, a decrease of 67 in the number of all kinds of distilleries registered and of 269 in the number operated, as compared with the preceding year.

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY COLLECTION DISTRICTS.

District.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Bushels.</i>	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama	5,110			3,692	29,703					38,505	
Arkansas	1,067		39	644	9,468					11,218	
California, First district	4,879	6,336	1,654	12,505	5,300			1,246,975		30,074	1,246,975
Colorado	35			151	579					765	
Connecticut	9,483	63		22,331	20,734					52,611	
Georgia	11,767			25	64,913					76,705	
Illinois:											
First district	653			1,042	5,025				82	6,802	
Fifth district	790,420	29		192,707	5,704,385	387				6,687,928	
Eighth district	229,776			33,642	1,885,051					2,148,469	
Thirteenth district	11,583			11,740	76,053					99,376	
Indiana:											
Sixth district	177,077			79,215	1,569,014	3,331				1,828,637	
Seventh district	272,137	176		48,767	2,321,463					2,642,543	
Kansas	457		42	608	5,106					6,213	
Kentucky:											
Second district	69,741			40,228	493,794					603,763	
Fifth district	358,149	3,300	206	577,361	1,621,580					2,560,596	
Sixth district	77,593	1,010		134,313	437,919	3,351		125,712		654,186	125,712
Seventh district	104,088			206,446	446,382					756,916	
Eighth district	63,970	140	48	99,781	380,797					544,736	
Louisiana	48			145	286			4,888,718		470	4,888,718
Maryland	210,289	97		920,102	91,163	1,393				1,223,044	
Massachusetts, Third district	1,304			6,464	6,060			1,975,346		13,398	1,975,346
Michigan, First district								5,486,544			5,486,544
Missouri:											
First district	1,204	539		1,127	12,436	1				15,307	
Sixth district	7,987	189		14,055	44,233					66,464	
Nebraska	47,702			11,871	344,577					404,150	
New Hampshire								22,495			22,495
New York:											
First district	883			883				4,795,441		1,766	4,795,441
Fourteenth district	126,835			316,303	319,662					762,800	
Twenty-first district	11,466			20,945	41,022					73,433	
Twenty-eighth district	263			2,319		20				2,602	
North Carolina:											
Fourth district	4,868			12,242	34,281					51,391	
Fifth district	9,977			9,885	74,183					94,045	
Ohio:											
First district	314,575	3,172		370,547	2,210,539	16,164				2,914,997	
Tenth district	12,575	3,930		21,108	62,264					99,877	
Eleventh district	528			2,020	2,997					5,545	
Eighteenth district	1,333	1,333		14,784						18,557	
Pennsylvania:											
First district	69,033	98	36	294,092	8,558			8,175		371,877	8,175
Ninth district	8,163	218		34,514	4,352	8				97,365	
Twelfth district	2,850	241		24,081	408					27,589	
Twenty-third district	284,317	2,071		1,219,193	103,465	506				1,609,592	
South Carolina	14,791		74	6,013	125,983					146,861	
Tennessee:											
Second district	13,234	58	239	8,557	79,592		728			102,408	
Fifth district	16,433	48		14,284	136,500		520			167,735	
Texas, Fourth district	31			20	504					555	
Virginia:											
Second district	1,474	155		2,476	6,627					10,732	
Sixth district	8,189	210		20,417	37,575					66,391	
Washington	31			21	299					361	
West Virginia	13,037			50,451	2,757					66,245	
Wisconsin, First district	82,703		1,634	169,805	321,224		35		5,137	520,543	
Total	3,454,778	23,915	3,972	5,023,932	19,149,412	25,161	1,293	13,549,406	5,219	27,687,683	18,549,496

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY STATES AND TERRITORIES.

State or Territory.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.		Total.
									Bushels.	Gallons.	
Alabama.....	Bushels 5,110	Bushels 6,336	Bushels 39	Bushels 3,692	Bushels 29,703	Bushels	Bushels	Gallons	Bushels	Gallons	Bushels 38,505
Arkansas.....	1,067	6,879	1,654	6,644	9,468			1,246,975	11,218		11,218
California.....	4,879	8,803	2,271	12,505	5,300				30,674		30,674
Colorado.....	35	824	25	151	5,579				755		755
Connecticut.....	8,803	11,767	29	20,995	19,520				49,318		49,318
Delaware.....	11,767	1,082,482	29	61,913	64,913				76,705		76,705
Illinois.....	1,082,482	449,214	176	289,131	7,670,514	887			82		8,942,575
Indiana.....	449,214	673,541	4,450	1,058,129	3,831	3,331		125,712	4,471,180		4,471,180
Kentucky.....	673,541	209,465	48	1,058,129	3,880,472	3,351		4,888,718	5,120,197		5,120,197
Louisiana.....	209,465	1,304	97	917,831	88,395	1,338			1,217,181		1,217,181
Maryland.....	1,304	97		6,464	6,060				13,828		13,828
Massachusetts.....	9,191	47,702	728	15,182	56,669	1			81,771		81,771
Michigan.....	47,702	139,447		11,871	344,577				404,150		404,150
Minnesota.....	139,447	14,845		340,450	360,684	20		22,495	840,601		840,601
New Hampshire.....	14,845	329,616		24,127	108,464			4,795,441	145,436		145,436
New York.....	329,616	457		408,459	2,275,800	16,164			3,038,976		3,038,976
North Carolina.....	457	364,423	36	608	5,105				6,213		6,213
Oklahoma.....	364,423	14,791	63	1,621,880	117,883	514		8,175	2,106,864		2,106,864
Pennsylvania.....	14,791	29,667	74	6,013	1,214				3,293		3,293
Rhode Island.....	29,667	9,663	239	22,841	216,092		1,258		270,203		270,203
South Carolina.....	9,663	13,037	31	20	504				77,123		77,123
Tennessee.....	13,037	82,708	365	23,893	44,202				66,245		66,245
Texas.....	82,708	3,454,778	23,915	50,451	2,757				520,543		520,543
Virginia.....	3,454,778	3,972	3,972	109,805	321,224				5,137		5,137
Washington.....											
West Virginia.....											
Wisconsin.....											
Total.....	3,454,778	23,915	3,972	5,023,932	19,149,413	25,161	1,293	18,549,406	5,219	27,087,683	18,549,406

The average yield per bushel of grain used was 123,549,427

The average yield per gallon of molasses used for the production of spirits was 4.46 + gallons of spirits.

The average yield per gallon of molasses used for the production of rum was 1,801,179 = .818 + of a gallon.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TWO FISCAL YEARS.

Year.	Grain used.		Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced.
	Bushels.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1903.....	30,296,549	134,617,728	12,837,782	4,910,567	2,706,578	2,247,967	
1904.....	27,687,683	123,549,427	16,425,853	8,961,346	2,123,553	1,801,179	

The quantity of grain used for the production of spirits during the fiscal year ended June 30, 1904—27,687,683 bushels—shows a decrease of 2,608,866 bushels from the quantity used in the preceding fiscal year—30,296,549 bushels.

The number of gallons of spirits produced from grain during the year—123,549,427 gallons—shows a decrease of 11,068,301 gallons from the product of the preceding fiscal year—134,617,728 gallons.

The yield of spirits from each bushel of grain was 4.46 + gallons. The yield for the preceding fiscal year was 4.44 + gallons.

The quantity of molasses used for the production of spirits during the fiscal year ended June 30, 1904—16,425,853 gallons—shows an increase of 3,588,071 gallons over the quantity used in the preceding fiscal year—12,837,782 gallons.

The quantity of spirits produced from molasses during the year—8,961,346 gallons—shows an increase of 4,050,779 gallons over the product of the preceding fiscal year—4,910,567 gallons.

The quantity of molasses used for the production of rum during the fiscal year ended June 30, 1904—2,123,553 gallons—shows a decrease of 583,025 gallons from the quantity used in the preceding fiscal year—2,706,578 gallons.

The quantity of rum distilled from molasses during the year—1,801,179 gallons—shows a decrease of 446,728 gallons from the product of the preceding fiscal year—2,247,907 gallons.

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY COLLECTION DISTRICTS.

District.	Apple.	Peach.	Grape.	Pear.	Pineapple.	Apricot.	Berry.	Prune.	Fig.	Cherry.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alabama	12,599.5										12,599.5
Arkansas	1,132.0										1,132.0
First California	2,503.0	45,990.0	3,237,850.0	7,073.0		3,559.0		23,853.3			3,320,833.3
Fourth California		157.8	1,214,078.0					8,343.5			1,222,579.3
Colorado	22.5		45.5	30.0							98.0
Connecticut	13,354.2		1,098.5					953.4			15,406.1
Florida			42.5	75.6							118.1
Georgia	1,995.0	65.5	95.0	100.0							2,255.5
First Illinois			160.0								160.0
Fifth Illinois			242.7								242.7
Eighth Illinois			200.5								200.5
Thirteenth Illinois	1,387.5										1,387.5
Sixth Indiana	681.5	10.0	42.0								733.5
Seventh Indiana	25,573.2	41.5									25,614.7
Fourth Iowa	45.0		57.0								102.0
Kansas	183.7	1,049.6	102.1								1,335.4
Second Kentucky	18,440.6										18,440.6
Fifth Kentucky	23,148.8		37.0								23,185.8
Sixth Kentucky	453.8										453.8
Seventh Kentucky	79.0										79.0
Eighth Kentucky	2,343.6		70.2								2,413.8
Maryland	29,248.5	1,828.5	20.0		94.1						31,191.1
Third Massachusetts	1,257.4		2,740.5					443.6			4,441.5
First Missouri	177.0		492.1								669.1
Sixth Missouri										9.0	9.0
Montana	220.6							33.2			253.8
First New Jersey	62,053.6		534.8					1,417.2			64,005.6
Fifth New Jersey	33,067.4	72.5	1,643.7					411.9	70.0		35,275.5
New Mexico	50.0		1,223.8								1,273.8
First New York			814.2				56.1	1,662.8	249.9		2,522.9
Fourteenth New York	30,489.0										30,489.0
Twenty-first New York	10,451.2										10,451.2
Twenty-eighth New York	24,486.6		17,901.3				33.0				42,420.9
Fourth North Carolina	10,347.7	68.0	2,066.7	50.0			190.5				12,722.9
Fifth North Carolina	42,136.0	37.0	8.0				10.0				42,211.0
First Ohio	3,783.0										3,783.0
Tenth Ohio	13,148.8	1,185.7	87,013.6					9,842.6			111,190.7
Eleventh Ohio	49.5										49.5
Eighteenth Ohio	101.5	26.4	1,834.2	100.8			195.7	64.7			2,323.3
Oregon	106.6	149.7	120.5	47.0				295.4			719.2
First Pennsylvania	18,907.4							745.6			19,653.0
Ninth Pennsylvania	10,875.8										10,875.8
South Carolina			52.0								52.0
Second Tennessee	1,408.0										1,408.0
Fifth Tennessee	33,233.4										33,233.4
Second Virginia	8,900.3		1,742.8								10,643.1
Sixth Virginia	69,090.2	55.0	378.5				27.5				69,551.2
Washington	195.3	440.0	10.0	34.5				458.4			1,138.2
West Virginia	1,027.1										1,027.1

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STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY STATES AND TERRITORIES.

State or Territory.	Apple.	Peach.	Grape.	Pear.	Pineapple.	Apricot.	Berry.	Prune.	Fig.	Cherry.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alabama	12,599.5										12,599.5
Arizona			345.5								345.5
Arkansas	1,132.0										1,132.0
California	2,503.0	46,147.8	4,451,928.0	7,073.0		3,559.0		32,201.8			4,543,422.6
Colorado	22.5		45.5	30.0							98.0
Connecticut	13,354.2		259.6					371.0			13,984.8
Delaware	17,171.3										17,171.3
Florida			42.5	75.6							118.1
Georgia	1,995.0	65.5	95.0	100.0							2,255.5
Idaho	220.6							33.2		9.0	282.8
Illinois	1,387.5		608.2								1,995.7
Indiana	26,254.7	51.5	42.0								26,348.2
Iowa	45.0		57.0								102.0
Kansas	183.7	1,049.6	102.1								1,335.4
Kentucky	44,465.8		107.2								44,573.0
Maryland	12,077.2	1,828.5	20.0		94.1						14,019.8
Massachusetts	1,257.4										1,257.4
Missouri	177.0		3,232.6					443.6			3,853.2
New Jersey	62,053.6	72.5	2,183.5					1,417.2			64,726.8
New Mexico	50.0		878.3								928.3
New York	65,426.8		18,715.5				56.1	1,662.8	249.9		85,144.1
North Carolina	52,486.6	155.0	2,074.7	50.0			200.5				54,916.8
Ohio	17,082.8	1,212.1	88,847.8	100.8			195.7	9,842.6			117,336.5
Oklahoma	153.7	1,049.6	13.4								1,216.7
Oregon	106.6	149.7	120.5	47.0				295.4			719.2
Pennsylvania	29,788.2							745.6			30,533.8
Rhode Island			52.0					52.0			1,042.0
South Carolina			52.0								52.0
Tennessee	34,661.4										34,661.4
Virginia	77,990.5	55.0	2,122.3				27.5				80,195.3
Washington	195.3	440.0	10.0	34.5				458.4			1,138.2
West Virginia	1,027.1										1,027.1
Total	508,774.8	51,227.2	4,572,723.7	7,510.9	94.1	3,559.0	512.8	48,530.6	319.9	9.0	5,193,292.0

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1904, BY COLLECTION DISTRICTS.

District.	Gallons.	District.	Gallons.
Alabama.....	292,167.5	New Jersey:	
Arkansas.....	101,018.1	First district.....	511,209.2
California:		Fifth district.....	987,856.4
First district.....	3,704,754.7	New Mexico and Arizona.....	16,349.7
Fourth district and Nevada.....	196,738.2	New York:	
Colorado and Wyoming.....	171,339.6	First district.....	1,709,011.2
Connecticut and Rhode Island.....	750,022.3	Second district.....	10,833,702.9
Florida.....	14,853.7	Third district.....	2,072,495.4
Georgia.....	544,543.5	Fourth district.....	373,711.1
Hawaii.....	18,426.8	Fourteenth district.....	300,067.5
Illinois:		Twenty-first district.....	2,374,779.0
First district.....	6,463,685.4	Twenty-eighth district.....	
Fifth district.....	4,278,049.9	North Carolina:	
Eighth district.....	334,630.4	Fourth district.....	109,587.7
Thirteenth district.....	126,000.7	Fifth district.....	541,308.6
Indiana:		Ohio:	
Sixth district.....	357,750.7	First district.....	13,353,898.9
Seventh district.....	1,245,565.5	Tenth district.....	1,014,137.1
Iowa:		Eleventh district.....	210,435.1
Third district.....	61,981.2	Eighteenth district.....	1,421,122.1
Fourth district.....	71,237.1	Oregon.....	258,238.6
Kansas, Oklahoma and Indian Territory.....	6,201.9	Pennsylvania:	
Kentucky:		First district.....	8,161,856.5
Second district.....	787,192.7	Ninth district.....	221,634.9
Fifth district.....	7,001,228.8	Twelfth district.....	495,856.9
Sixth district.....	2,389,602.3	Twenty-third district.....	2,851,157.4
Seventh district.....	216,763.3	South Carolina.....	536,161.7
Eighth district.....		Tennessee:	
Louisiana and Mississippi.....	1,346,805.2	Second district.....	467,208.9
Maryland, Delaware, and District of Columbia.....	7,501,235.1	Fifth district.....	1,292,765.1
Massachusetts, Third district.....	5,291,298.1	Texas:	
Michigan:		Third district.....	249,681.6
First district.....	315,102.4	Fourth district.....	184,618.5
Fourth district.....		Virginia:	
Minnesota.....	1,289,525.0	Second district.....	1,250,899.5
Missouri:		Sixth district.....	97,868.4
First district.....	3,383,169.8	Washington.....	184,669.1
Sixth district.....	1,452,743.3	West Virginia.....	258,347.6
Montana, Utah, and Idaho.....	107,055.3	Wisconsin:	
Nebraska.....	580,657.3	First district.....	1,754,806.3
New Hampshire, Maine, and Vermont.....	64,172.4	Second district.....	101,841.5
		Total.....	104,782,502.6

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1904, BY STATES AND TERRITORIES.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama.....	292,167.5	Montana.....	53,500.2
Alaska.....		Nebraska.....	580,657.3
Arizona.....	3,934.2	Nevada.....	63,708.9
Arkansas.....	101,018.1	New Hampshire.....	1,499,065.6
California.....	3,901,492.9	New Jersey.....	12,415.5
Colorado.....	171,339.6	New Mexico.....	17,783,767.1
Connecticut.....	566,220.7	New York.....	650,896.3
Delaware.....	365,554.8	North Carolina.....	
District of Columbia.....	522,193.3	North Dakota.....	15,999,593.2
Florida.....	14,853.7	Ohio.....	6,201.9
Georgia.....	544,543.5	Oklahoma.....	258,238.6
Hawaii.....	18,426.8	Oregon.....	11,730,205.7
Idaho.....		Pennsylvania.....	193,801.6
Illinois.....	11,202,396.4	Rhode Island.....	536,161.7
Indiana.....	1,603,316.2	South Carolina.....	
Indian Territory.....		South Dakota.....	1,759,974.0
Iowa.....	133,218.3	Tennessee.....	434,300.1
Kansas.....		Texas.....	53,546.1
Kentucky.....	10,394,787.1	Utah.....	463.5
Louisiana.....	1,345,854.2	Vermont.....	1,348,767.9
Maine.....		Virginia.....	184,669.1
Maryland.....	6,615,487.0	Washington.....	258,347.6
Massachusetts.....	5,291,298.1	West Virginia.....	1,896,647.8
Michigan.....	315,102.4	Wisconsin.....	
Minnesota.....	1,289,525.0	Wyoming.....	
Mississippi.....	951.0	Total.....	104,782,502.6
Missouri.....	4,835,913.1		

SPIRITS GAUGED IN 1903.

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

Collection district.	Distilled spirits other than fruit brandies.								Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid and free of tax; also that used for fortification of sweet wine.	Total gauged.	
	Deposited in warehouse.	Withdrawn from warehouse.						Dumped for rectification.			Rectified.
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	Tax paid for transfer to bottling warehouses.					
Alabama.....	160,365.1	146,649.9					208,334.1	276,829.5	2,184.0	794,362.6	
Arkansas.....	36,659.0	35,475.3				89,592.8	95,105.1	36,347.8	293,180.0		
First California.....	186,129.1	574,126.4	11,040.4	12,670.1	16,063.6	3,461,877.9	3,623,916.2	8,633,333.8	16,519,159.3		
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				141,330.5	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	105.0	22,701.6		
Georgia.....	178,376.4	162,098.8				316,332.6	357,866.1	3,267.0	1,017,940.9		
Hawaii.....		1,364.1				13,725.4	16,034.5		31,124.0		
First Illinois.....	35,460.3	75,669.3				5,534,890.1	6,289,272.6	102,953.0	12,038,245.3		
Fifth Illinois.....	29,353,009.9	29,138,914.2	7,232.3	55,465.5	49,219.2	3,365,001.2	3,714,053.7	243.0	65,722,002.1		
Eighth Illinois.....	9,770,988.5	9,493,151.4	41,743.4	236,087.8	5,583.0	185,064.2	250,399.2	338.0	19,986,355.5		
Thirteenth Illinois.....	132,260.4	124,037.8				95,898.7	111,553.0	46.0	463,795.9		
Sixth Indiana.....	8,066,614.6	7,584,571.8		263.3		264,574.7	309,627.8	380.0	16,231,686.9		
Seventh Indiana.....	16,717,295.4	16,411,401.0	76,155.8	46,628.3	66,216.7	1,466,510.2	1,497,781.0	55,716.0	36,337,704.4		
Third Iowa.....						58,974.0	66,931.4		125,905.4		
Fourth Iowa.....						56,948.1	64,489.4	42.0	121,479.5		
Kansas.....	19,791.0	8,963.2				559.7	597.0	3,933.4	33,844.3		
Second Kentucky.....	2,759,374.0	1,205,497.1	1,304.2	457.3	174.6	644,830.2	713,667.9	35,869.0	5,393,266.1		
Fifth Kentucky.....	15,590,909.7	7,572,154.9	33,368.8	509.2	827.1	189,421.0	5,725,056.0	6,354,224.1	35,640,190.5		
Sixth Kentucky.....	4,295,762.0	2,504,111.1	2,377.0	39.0		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	8,072,288.0		
Eighth Kentucky.....	4,349,849.0	1,987,842.0	24,038.6			46,463.6			815.0		
Louisiana.....	2,018,701.9	1,839,601.5	10,524.3	6,287.4		1,000,523.1	1,142,186.8	393.0	6,018,218.0		
Maryland.....	5,132,725.0	2,422,621.2	1,786.4	1,489.4		7,001,053.9	7,579,820.2	63,953.1	22,218,074.2		
Third Massachusetts.....	1,994,409.3	667,466.0	1,079,478.4		14,047.1	4,667,768.7	5,243,311.8	1,986.0	13,668,467.3		
First Michigan.....	1,319,446.0	915,336.2	276.6	529,471.3		279,409.0	322,403.5		8,366,342.6		
Fourth Michigan.....											
Minnesota.....						1,211,422.0	1,362,195.6		2,573,817.6		
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.....		992.0				90,759.0	100,098.1	210.0	192,059.1		
Nebraska.....	1,959,111.7	1,732,250.2	227.0	5,816.7		445,332.3	503,541.0	18.0	4,646,296.9		
New Hampshire.....		12,834.3				56,820.2	63,884.0		123,538.5		
First New Jersey.....						552,774.5	445,045.1	55,214.0	1,053,033.6		
Fifth New Jersey.....		54,142.7				1,072,367.6	789,762.2	60,446.0	1,976,718.5		
New Mexico.....						19,939.7	23,084.4	3,003.9	46,019.0		
First New York.....	1,470,763.3	472,716.8	201,802.6	550,800.5	734.2	1,528,234.6	1,719,305.7	3,901.0	5,948,258.7		
Second New York.....						8,735,032.7	9,684,704.4	332,238.1	18,775,025.2		
Third New York.....						2,403,700.6	2,779,850.6		5,183,581.2		
Fourteenth New York.....	3,012,385.6	2,791,073.6		11,491.5		369,043.4	400,134.6	39,438.0	6,623,566.7		
Twenty-first New York.....	615,890.1	581,982.2		612.8		327,293.0	347,846.8	20,426.0	1,894,050.9		
Twenty-eighth New York.....	15,973.8	9,825.0				2,068,014.4	2,239,152.5	189,740.8	4,522,709.5		
Fourth North Carolina.....	230,239.6	203,730.3				108,091.8	117,965.3	48,240.0	708,297.0		
Fifth North Carolina.....	542,987.2	540,058.0				477,527.3	577,478.7	26,127.0	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	11,025,828.8	13,442,439.6	2,373.6	47,683,050.0		
Tenth Ohio.....	393,773.8	78,126.4				755,261.4	854,933.2	178,668.0	2,660,762.8		
Eleventh Ohio.....	27,555.0	79,721.0				159,116.5	175,827.4	451.0	442,370.9		
Eighteenth Ohio.....	71,296.0	58,613.4				1,239,807.9	1,377,910.0	843.0	2,748,470.3		
Oregon.....	150.9	398.0				250,554.6	285,340.1	539.0	536,982.6		
First Pennsylvania.....	1,294,240.8	692,912.7	349.9	1,644.0	1,436.1	7,629,114.7	8,070,569.4	14,377.0	17,704,809.7		
Ninth Pennsylvania.....	595,775.9	358,365.1	667.5			192,293.3	220,076.2		1,367,940.0		
Twelfth Pennsylvania.....	113,229.0	44,379.7				340,149.7	379,966.6		877,725.0		
Twenty-third Pennsylvania.....	7,502,878.3	3,835,172.3	3,563.9	507.9	6,938.1	2,381,474.9	2,676,654.3		16,645,812.3		
South Carolina.....	653,532.8	525,584.9				421,190.0	430,380.8	119.0	2,030,807.5		
Second Tennessee.....	242,751.6	217,071.3				314,072.5	368,846.2	544.0	1,143,285.6		
Fifth Tennessee.....	574,963.8	544,409.0	120.5			850,814.0	1,023,828.7	24,615.0	3,018,751.0		
Third Texas.....		4,399.0				219,541.9	256,406.9	113.0	476,061.8		
Fourth Texas.....	1,249.3	7,901.9				120,912.7	137,441.1	885.0	264,887.1		
Second Virginia.....	9,016.3	145,147.4		78.6		1,008,041.2	1,185,029.9	6,707.0	2,216,696.3		
Sixth Virginia.....	185,482.0	7,901.9				84,091.9	98,869.1	22,569.9	536,239.9		
Washington.....		135.1				91,082.1	105,362.1	1,176.0	197,755.3		
West Virginia.....	296,255.6	180,108.8				197,075.2	219,657.2	367.0	894,154.4		
First Wisconsin.....	2,216,341.6	2,098,946.2		3,716.4		1,473,912.8	1,774,069.0		7,566,986.0		
Second Wisconsin.....						95,444.0	108,722.0		204,166.0		
Total.....	141,776,202.1	112,069,727.3	1,542,251.7	1,470,164.9	191,163.8	718,440.7	90,014,655.1	100,366,462.4	11,822,781.9	459,971,851.9	

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

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

SPIRITS GAUGED IN 1903—continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1903, BY STATES AND TERRITORIES.

State or Territory.	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.....	160,865.1	146,649.9					208,334.1	276,829.5	2,184.0	794,362.6
Alaska.....										
Arizona.....							9,413.7	11,671.8	139.0	21,224.5
Arkansas.....	36,659.0	35,475.3					89,592.8	95,105.1	36,347.8	293,180.0
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	547,418.0	28,852.1	1,286,602.0
Delaware.....							358,515.9	364,487.9	18,298.0	741,301.8
District of Columbia.....							373,658.9	423,211.0		796,869.9
Florida.....		1,302.4					9,784.8	11,508.4	106.0	22,701.6
Georgia.....	178,376.4	162,098.8					316,332.6	357,866.1	3,267.0	1,017,940.9
Hawaii.....		1,364.1					13,725.4	16,034.5		31,124.0
Idaho.....									177.0	177.0
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	103,585.0	98,210,398.8
Indiana.....	24,783,910.0	23,995,972.8	76,155.8	46,891.6	66,216.7	5,664.7	1,731,084.9	1,807,408.8	56,096.0	52,569,401.3
Indian Territory.....										
Iowa.....							115,922.1	131,420.8	42.0	247,384.9
Kansas.....	19,791.0	8,963.2					599.7	597.0	3,451.4	33,392.3
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	393.0	6,015,744.0
Maine.....										
Maryland.....	5,132,725.0	2,422,621.2	1,786.4	1,489.4	14,336.4	288.6	6,268,879.1	6,792,121.3	45,655.1	20,679,902.5
Massachusetts.....	1,994,409.3	667,466.0	1,079,478.4		14,047.1		4,667,765.7	5,243,313.8	1,986.0	13,668,467.3
Michigan.....	1,319,446.0	915,336.2	276.6	529,471.3			279,409.0	322,403.5		3,366,342.6
Minnesota.....							1,211,422.0	1,362,195.6		2,573,617.6
Mississippi.....							1,253.5	1,220.5		2,474.0
Missouri.....	188,180.0	307,634.9					3,849,871.0	4,338,333.1	17,473.9	8,701,492.9
Montana.....		992.0					46,219.6	49,508.0	33.0	96,752.6
Nebraska.....	1,959,111.7	1,782,250.2	227.0	5,816.7			445,332.3	503,541.0	18.0	4,646,296.9
Nevada.....										
New Hampshire.....		12,834.3					56,820.2	63,884.0		133,538.5
New Jersey.....		54,142.7					1,625,142.1	1,234,807.3	115,660.0	3,029,752.1
New Mexico.....							10,517.0	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	695,474.0	74,367.0	2,872,478.2
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	53,334,634.0
Oklahoma.....		398.0					234,629.7	270,365.6	482.0	506,082.2
Oregon.....	150.9	398.0					10,543,032.6	11,347,266.5	14,377.0	36,595,787.0
Pennsylvania.....	9,506,124.0	4,930,829.8	4,571.3	2,151.9	8,698.4	238,735.5	164,439.3	191,651.4	1,155.0	357,245.7
Rhode Island.....							421,190.0	430,380.8	119.0	2,030,807.5
South Carolina.....	653,532.8	325,584.9								
South Dakota.....							1,164,886.5	1,392,674.9	25,159.0	4,192,036.6
Tennessee.....	817,715.4	761,480.3	120.5				340,454.6	393,818.0	998.0	740,948.9
Texas.....	1,249.3	4,399.0					44,539.4	50,590.1		95,129.5
Utah.....										
Vermont.....					78.6		1,092,133.1	1,283,899.0	29,276.9	2,732,936.2
Virginia.....	194,499.3	153,049.3					107,007.0	120,336.6	1,176.0	228,654.7
Washington.....		135.1				690.6	197,075.2	219,657.2	367.0	894,154.4
West Virginia.....	296,253.6	180,108.8					1,569,356.8	1,882,791.0		7,771,152.0
Wisconsin.....	2,216,341.6	2,098,946.2		3,716.4						
Wyoming.....										
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	100,366,462.4	11,822,781.9	459,971,851.9

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

SPIRITS GAUGED IN 1904.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY COLLECTION DISTRICTS.

Collection district.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses, tax paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.	
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.			Rectified.
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	Tax paid for transfer to bottling warehouses.				
Alabama.....	144,594.2	136,996.4					227,813.6	292,167.5	13,402.0	814,973.7
Arkansas.....	29,831.4	40,688.9					91,520.4	101,018.1	13,971.6	277,050.4
First California.....	945,519.0	906,646.6	315,933.9	55,779.3	100,764.4		3,450,367.6	3,704,754.7	6,180,883.7	15,600,649.2
Fourth California.....							168,896.9	196,738.2	2,200,606.3	2,566,241.4
Colorado.....	1,790.0	43,911.4					150,662.4	171,339.6	98.0	867,801.4
Connecticut.....	185,564.4	126,777.9					653,137.6	750,022.3	22,337.4	1,737,339.6
Florida.....		930.9					12,296.3	14,853.7	118.1	28,199.0
Georgia.....	212,366.4	203,363.4					473,959.7	544,543.5	2,255.5	1,436,488.5
Hawaii.....		4,702.0					15,639.4	18,426.8		38,768.2
First Illinois.....	26,903.5	33,092.9		102,202.3			5,655,639.6	6,463,685.4	106,589.0	12,388,112.7
Fifth Illinois.....	31,409,878.5	30,619,485.1	42,322.4		35,152.8	44,209.4	3,865,012.8	4,278,049.9	242.7	70,294,353.6
Eighth Illinois.....	9,905,381.2	9,730,476.6	89,709.1	86,819.3	17,621.3		249,264.9	234,630.4	200.5	20,414,103.3
Thirteenth Illinois.....	443,736.7	352,660.7					107,194.8	126,000.7	1,387.5	1,030,980.4
Sixth Indiana.....	8,239,398.0	7,847,532.2		5,895.0		6,297.7	313,009.5	357,750.7	733.5	16,770,616.6
Seventh Indiana.....	12,599,470.6	12,366,032.3	2,165.4	48,303.5	74,028.1		1,218,139.0	1,245,565.5	25,614.7	27,579,319.1
Third Iowa.....							53,512.5	61,981.2		115,493.7
Fourth Iowa.....							62,501.8	71,237.1	102.0	133,840.9
Kansas.....	21,871.4	18,245.3					5,820.0	6,201.9	4,035.8	51,174.4
Second Kentucky.....	2,699,304.8	1,387,243.3	311.7	376.7	3,133.0		698,330.3	787,192.7	47,144.2	5,674,690.8
Fifth Kentucky.....	11,598,393.6	8,057,594.3	11,796.8	1,066.9	76.9		6,258,125.3	7,001,228.8	151,502.4	33,386,335.1
Sixth Kentucky.....	2,972,661.4	2,429,536.5	1,366.1				28,189.5	2,221,420.7	453.8	10,043,230.3
Seventh Kentucky.....	3,377,755.2	2,136,531.8	10,497.1	41.1			192,932.6	216,763.3	79.0	6,141,888.0
Eighth Kentucky.....	2,422,047.4	1,858,741.4	115,964.2				78,529.4		2,413.8	4,477,696.2
Louisiana.....	3,851,375.5	3,412,215.0	50,701.8	46,133.3			1,203,442.9	1,346,805.2		9,910,673.7
Maryland.....	5,069,575.1	3,039,074.3	13,241.7	4,674.0	16,031.0	2,738.5	7,024,507.7	7,501,235.1	68,241.3	22,739,313.7
Third Massachusetts.....	1,712,022.0	739,946.4	792,609.7		19,630.5		4,695,053.4	5,291,298.1	1,257.4	13,251,877.5
First Michigan.....	861,297.9	784,694.4		240,550.5			274,176.8	315,102.4		2,475,822.0
Fourth Michigan.....										
Minnesota.....							1,124,042.4	1,289,525.0		2,413,567.4
First Missouri.....	44,935.6	36,174.9					2,944,605.7	3,383,169.8	9,366.5	6,418,252.5
Sixth Missouri.....	242,424.9	259,659.6					1,299,398.7	1,452,743.3	4,614.4	3,258,840.9
Montana.....		1,640.2					92,490.4	107,055.3	262.8	201,448.7
Nebraska.....	1,868,682.2	1,977,294.5	924.5	7,412.7			520,527.2	580,657.3		4,955,498.4
New Hampshire.....	18,803.6	3,451.1					55,416.0	64,172.4		148,043.1
First New Jersey.....							632,334.7	531,309.2	64,714.6	1,307,248.5
First New Jersey.....		29,489.7					1,269,256.7	997,856.4	35,279.5	2,417,064.3
New Mexico.....							14,255.5	16,349.7	32,324.3	63,929.5
First New York.....	3,494,609.4	2,239,659.8	289,268.0	359,881.6	15,064.3		1,544,223.9	1,708,011.2	2,735.6	10,234,547.3
Second New York.....							9,849,945.6	10,893,702.9	370,199.3	21,113,847.8
Third New York.....							1,827,861.3	2,072,495.4		3,900,356.7
Fourth New York.....	2,434,489.5	2,735,395.6		1,055.9	2,312.9		343,238.0	373,711.1	30,489.0	6,527,229.0
Fifth New York.....	231,102.7	250,202.0		284.4			328,899.4	360,067.5	10,451.2	1,281,007.2
Twenty-eighth New York.....	20,391.0	8,528.0					2,168,544.9	2,374,779.0	177,525.0	4,789,767.9
Fourth North Carolina.....	149,168.3	156,347.7					100,473.7	109,587.7	13,692.8	529,270.2
Fifth North Carolina.....	290,807.9	304,352.3					480,016.2	541,308.6	42,241.0	1,658,726.0
North and South Dakota.....										
First Ohio.....	12,628,820.3	11,391,580.3	484.8	7,283.6	14,998.8	19,960.4	11,090,521.5	13,353,898.9	2,883.4	48,511,432.0
Tenth Ohio.....	454,226.2	178,394.7					866,814.4	1,014,137.1	201,814.4	2,715,386.8
Eleventh Ohio.....	38,107.1	47,512.2					182,883.7	210,435.1	49.5	468,987.6
Eighteenth Ohio.....	72,383.5	56,466.0					1,261,891.9	1,421,122.1	2,223.3	2,894,186.8
Oregon.....		1,063.8					228,782.4	258,238.6	719.2	488,804.0
First Pennsylvania.....	1,540,457.2	713,569.8	179.3		396.5		7,624,354.1	8,161,856.5	34,107.0	38,076,909.4
Ninth Pennsylvania.....	389,657.1	339,577.6	118.2				189,245.2	221,634.9	10,875.8	1,342,514.7
Twelfth Pennsylvania.....	99,391.8	64,567.6					441,972.9	495,566.9		1,101,469.2
Twenty-third Pennsylvania.....	6,816,711.1	3,966,116.6	1,796.6		4,942.0	355,903.0	2,544,189.1	2,851,157.4		15,331,894.8
South Carolina.....	666,268.6	624,735.7					527,835.6	566,161.7	52.0	2,350,463.6
Second Tennessee.....	337,108.3	292,125.9					335,237.9	467,208.9	1,408.6	1,421,699.0
Fifth Tennessee.....	633,250.0	564,474.5					1,081,526.8	1,292,765.1	39,478.8	3,631,498.2
Third Texas.....		4,451.6					218,503.2	249,681.6		468,184.8
Fourth Texas.....	1,036.1						165,466.9	184,518.5		350,985.6
Second Virginia.....	29,852.9	20,883.6					1,065,130.1	1,250,849.5	34,332.7	2,390,098.8
Sixth Virginia.....	194,037.8	178,880.5		113.3			81,712.9	97,865.4	70,320.2	626,533.1
Washington.....		3,124.7					165,291.1	154,669.1	1,136.2	358,205.0
West Virginia.....	277,737.1	201,352.2	518.7			1,275.1	282,277.6	258,347.6	1,027.1	972,355.4
First Wisconsin.....	2,133,419.7	2,100,899.3		3,610.5			1,444,538.2	1,758,806.3		7,442,274.0
Second Wisconsin.....							88,745.8	101,841.5		190,587.3
Total.....	134,311,952.0	114,945,910.0	1,739,910.0	1,571,483.9	305,487.6	1,087,395.6	94,032,154.4	104,782,562.6	10,068,620.0	422,555,825.1

SPIRITS GAUGED IN 1904—continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY STATES AND TERRITORIES.

State or Territory.	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.....	144,594.2	136,996.4					227,813.6	292,167.5	13,402.0	814,973.7	
Alaska.....											
Arizona.....							3,253.7	3,984.2	845.5	7,583.4	
Arkansas.....	29,831.4	40,688.9					91,520.4	101,018.1	13,971.6	277,050.4	
California.....	945,519.0	906,646.6	315,933.9	55,779.3	100,764.4		3,619,264.5	3,901,492.9	8,381,490.0	18,226,890.6	
Colorado.....	1,790.0	43,911.4					150,662.4	171,339.6	98.0	367,801.4	
Connecticut.....	185,564.4	126,777.9					494,965.9	566,220.7	20,916.1	1,394,448.0	
Delaware.....							351,097.3	363,554.8	17,171.3	781,823.4	
District of Columbia.....							477,620.4	522,193.3		999,813.7	
Florida.....		330.9					12,296.3	14,863.7	118.1	28,199.0	
Georgia.....	212,366.4	203,363.4					473,959.7	544,543.5	2,255.5	1,436,488.5	
Hawaii.....		4,702.0					15,639.4	18,426.8		38,768.2	
Idaho.....									262.8	262.8	
Illinois.....	41,785,899.9	40,735,715.3	132,031.5	189,021.6	52,774.1	44,209.4	9,877,112.1	11,202,366.4	108,419.7	104,127,556.0	
Indiana.....	20,838,868.6	20,213,564.5	2,165.4	54,198.5	74,028.1	6,297.7	1,531,148.5	1,603,316.2	26,248.2	44,349,933.7	
Indian Territory.....											
Iowa.....							116,014.3	133,218.3	102.0	249,334.6	
Kansas.....	21,871.4	13,245.3							2,789.1	37,965.8	
Kentucky.....	23,070,162.4	15,869,647.3	139,935.9	1,484.7	3,209.9	657,855.7	9,385,164.2	10,394,787.1	201,698.2	59,723,840.4	
Louisiana.....	3,851,375.5	3,412,215.0	50,701.8	46,133.3			1,202,473.4	1,345,854.2		9,908,753.2	
Maine.....											
Maryland.....	5,069,575.1	3,039,074.3	13,241.7	4,674.0	16,031.0	2,733.5	6,195,790.0	6,615,487.0	51,070.0	21,007,676.6	
Massachusetts.....	1,712,022.0	739,946.4	792,609.7		19,690.5		4,695,053.4	5,291,298.1	1,257.4	13,251,877.5	
Michigan.....	861,297.9	784,694.4		240,550.5			274,176.8	315,102.4		2,475,822.0	
Minnesota.....							1,124,042.4	1,289,525.0		2,413,567.4	
Mississippi.....							969.5	951.0		1,920.5	
Missouri.....	287,360.5	295,834.5					4,244,004.4	4,835,913.1	13,980.9	9,677,093.4	
Montana.....		1,640.2					43,741.1	53,569.2		98,990.5	
Nebraska.....	1,868,682.2	1,977,294.5	924.5	7,412.7			520,527.2	580,657.3		4,968,498.4	
Nevada.....											
New Hampshire.....	18,803.6	9,651.1					54,987.8	63,708.9		147,151.4	
New Jersey.....		24,681.7					2,060,580.4	1,499,065.6	99,985.1	3,684,312.8	
New Mexico.....											
New York.....	6,676,583.6	5,234,341.4	283,268.0	961,221.9			11,001.8	12,415.5	1,273.6	24,630.9	
North Carolina.....	439,976.2	460,700.0					16,062,713.1	17,783,767.1	391,447.5	47,616,714.8	
North Dakota.....							580,439.9	650,896.3	55,933.8	2,187,926.2	
Ohio.....	13,173,537.1	11,673,953.2	484.8	7,283.6			14,998.8	19,960.4		54,499,933.2	
Oklahoma.....											
Oregon.....		1,063.8					13,402,111.5	15,999,593.2	208,070.6	34,409,775.3	
Pennsylvania.....							5,820.0	6,201.9	1,246.7	13,268.6	
Rhode Island.....	8,837,215.2	5,055,901.6	2,094.1				223,782.4	258,238.6	719.2	463,804.0	
South Carolina.....							10,799,731.3	11,730,205.7	44,982.8	36,831,808.1	
South Dakota.....	666,268.6	624,735.7					138,171.7	183,801.6	1,421.3	343,394.6	
Tennessee.....							327,845.6	536,161.7	32.0	2,355,063.6	
Texas.....	970,361.3	806,600.4									
Utah.....	1,336.1	4,451.6					1,474,764.7	1,759,974.0	40,886.8	5,632,597.2	
Vermont.....							383,970.1	434,300.1		824,117.9	
Virginia.....							48,749.3	33,546.1		102,235.4	
Washington.....	223,890.7	199,764.1									
West Virginia.....	981.9	1,124.7		113.3			48,749.3	33,546.1		891.7	
Wisconsin.....	277,737.1	201,152.2	518.7				1,147,843.0	1,348,767.9	105,232.9	3,625,631.9	
Wyoming.....	2,138,419.7	2,100,899.3					165,291.1	184,669.1	1,138.2	353,205.0	
Total.....	134,311,952.0	114,945,910.0	1,739,910.0	1,571,483.9	305,487.6	1,087,395.6	94,002,154.4	104,782,502.6	10,069,029.0	462,755,825.1	

ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE.

FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1904.

Districts.	Barrels.	Districts.	Barrels.
Alabama.....	82,835	First New Jersey.....	112,369
Arkansas.....	9,100	Fifth New Jersey.....	2,553,294
First California.....	861,633	New Mexico.....	7,810
Fourth California.....	182,211	First New York.....	2,917,778
Colorado.....	300,937	Second New York.....	215,033
Connecticut.....	907,343	Third New York.....	4,072,708
Florida.....	11,470	Fourteenth New York.....	1,549,627
Georgia.....	140,377	Twenty-first New York.....	555,689
Hawaii.....	14,470	Twenty-eighth New York.....	1,381,033
First Illinois.....	3,907,156	Fourth North Carolina.....	38,358
Fifth Illinois.....	190,441	Fifth North Carolina.....	1,606,993
Eighth Illinois.....	238,100	North and South Dakota.....	580,627
Thirteenth Illinois.....	296,749	First Ohio.....	552,285
Sixth Indiana.....	588,244	Tenth Ohio.....	1,085,287
Seventh Indiana.....	564,957	Eleventh Ohio.....	124,743
Third Iowa.....	189,590	Eighteenth Ohio.....	2,805,355
Fourth Iowa.....	151,205	Oregon.....	236,314
Kansas.....	21,945	First Pennsylvania.....	965,868
Second Kentucky.....	20,615	Ninth Pennsylvania.....	2,116,399
Fifth Kentucky.....	324,055	Twelfth Pennsylvania.....	3,132
Sixth Kentucky.....	218,715	Twenty-third Pennsylvania.....	89,205
Seventh Kentucky.....	22,550	South Carolina.....	121,451
Eighth Kentucky.....	17,900	Second Tennessee.....	306,188
Louisiana.....	315,903	Fifth Tennessee.....	93,473
Maryland.....	1,220,948	Third Texas.....	60,190
Third Massachusetts.....	1,841,160	Fourth Texas.....	104,541
First Michigan.....	893,344	Second Virginia.....	509,635
Fourth Michigan.....	324,636	Sixth Virginia.....	264,356
Minnesota.....	953,322	Washington.....	3,497,898
First Missouri.....	2,990,659	West Virginia.....	537,394
Sixth Missouri.....	405,235	First Wisconsin.....	
Montana.....	296,829	Second Wisconsin.....	
Nebraska.....	285,307		
New Hampshire.....	353,159		
		Total.....	48,208,133

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1904.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	82,835	Nebraska.....	285,307
Arkansas.....	9,100	New Hampshire.....	353,159
California.....	1,043,844	New Jersey.....	2,665,663
Colorado.....	300,937	New Mexico.....	7,810
Connecticut.....	907,343	New York.....	10,691,868
Florida.....	11,470	North Carolina.....	38,358
Georgia.....	140,377	North and South Dakota.....	580,627
Hawaii.....	14,470	Ohio.....	3,825,192
Illinois.....	4,632,446	Oregon.....	124,743
Indiana.....	1,153,201	Pennsylvania.....	6,123,936
Iowa.....	340,793	South Carolina.....	3,132
Kansas.....	21,945	Tennessee.....	210,656
Kentucky.....	603,835	Texas.....	399,661
Louisiana.....	315,903	Virginia.....	164,731
Maryland.....	1,220,948	Washington.....	509,635
Massachusetts.....	1,841,160	West Virginia.....	264,356
Michigan.....	1,217,980	Wisconsin.....	4,035,292
Minnesota.....	953,322		
Missouri.....	3,395,894	Total.....	48,208,133
Montana.....	296,829		

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; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars and cigaretttes, 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, 1904.

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, 1904:

State or Territory.	Amount.	State or Territory.	Amount.
Alabama.....	\$48,640.52	Montana, Idaho, and Utah.....	\$7,189.19
Arkansas.....	7,248.48	Nebraska.....	5,690.18
California and Nevada.....	139,642.66	New Hampshire, Maine, and Vermont.....	53,811.27
Colorado and Wyoming.....	5,902.12	New Jersey.....	208,025.89
Connecticut and Rhode Island.....	302,783.26	New Mexico and Arizona.....	3,736.55
Florida.....	5,438.23	New York.....	1,294,139.43
Georgia.....	17,569.06	North Carolina.....	61,727.46
Hawaii.....	2,895.66	North and South Dakota.....	8,295.72
Illinois.....	129,626.41	Ohio.....	33,804.61
Indiana.....	82,955.05	Oregon.....	7,544.63
Iowa.....	10,842.96	Pennsylvania.....	167,454.56
Kansas, Indian Territory, and Oklahoma.....	10,294.18	South Carolina.....	10,447.99
Kentucky.....	49,794.87	Tennessee.....	18,542.23
Louisiana and Mississippi.....	22,162.00	Texas.....	13,196.22
Maryland, Delaware, and District of Columbia.....	81,952.00	Virginia.....	50,226.84
Massachusetts.....	328,518.03	Washington and Alaska.....	14,465.70
Michigan.....	29,538.16	West Virginia.....	4,021.76
Minnesota.....	6,359.58	Wisconsin.....	12,829.65
Missouri.....	28,495.13	Total.....	8,278,727.65

2. BY ARTICLES AND OCCUPATIONS, 1903 AND 1904.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1903, and June 30, 1904, respectively, and the increase or decrease on each article or occupation:

STATEMENT OF TAXES NOT PAYABLE BY STAMP, ASSESSED, COLLECTED, OR ABATED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, WITH BALANCES OUTSTANDING AT THE BEGINNING AND AT CLOSE OF YEAR, BY DISTRICTS—Continued.

District.	Balance outstanding July 1, 1903.	Assessed during the year.	Charged by transfer from other districts.	Total to be accounted for.	Payments.		Abatements.	Credited by transfers to other districts.	Total accounted for.	Balance outstanding June 30, 1904.
					In advance of assessment.	After assessment.				
Twenty-first New York	\$299.87	\$39,623.97		\$39,923.84	\$28,904.03	\$10,799.02	\$167.70		\$39,870.75	\$53.09
Twenty-eighth New York	961.31	22,596.96		23,558.27	3,870.75	18,918.32	272.32		23,061.39	496.88
Fourth North Carolina	7,616.92	22,260.78		29,877.70	18,352.84	1,369.78	3,470.06		23,192.68	6,685.02
Fifth North Carolina	21,966.70	28,277.29	\$20.83	50,264.82	22,949.28	8,476.29	11,178.43		42,604.00	7,660.82
North and South Dakota	677.91	4,179.37		4,857.28	1,992.43	1,011.55	648.95	\$12.50	3,665.43	1,191.85
First Ohio	1,598.42	6,790.00		8,388.42	5,508.99	2,879.43			8,388.42	
Tenth Ohio	3,662.56	17,566.22	167.74	21,396.52	6,479.54	6,922.86			13,402.40	7,994.12
Eleventh Ohio		4,570.71		4,570.71	4,431.96	118.96	7.29		4,558.21	12.50
Eighteenth Ohio	5,070.68	4,180.02		9,250.70	3,952.99	4,017.96	102.88		8,073.83	1,176.87
Oregon	158.57	7,200.47	1.88	7,360.92	3,690.39	2,113.10	163.87	34.84	6,002.20	1,358.72
First Pennsylvania	30,094.11	85,393.32		115,487.43	9,069.63	80,135.44	5,352.88		94,557.95	20,929.48
Ninth Pennsylvania	74.87	2,567.45		2,642.32	1,290.45	1,105.00	11.46		2,106.91	235.41
Twelfth Pennsylvania	3.13	7,604.58		7,607.71	5,912.23	1,549.98	144.46		7,606.67	1.04
Twenty-third Pennsylvania	9,289.48	64,698.12		73,987.60	24,448.54	21,816.94	1,372.89		47,638.37	26,349.23
South Carolina	7,472.86	6,858.07		14,330.93	6,550.45	271.61	7,370.74		14,192.80	138.13
Second Tennessee	9,866.35	10,237.58		20,103.93	9,585.40	744.47	9,386.80		19,716.67	387.26
Fifth Tennessee	2,408.31	5,173.52		7,581.83	2,766.61	2,825.20	1,054.05		6,645.86	935.97
Third Texas	533.98	3,579.35		4,113.33	2,574.30	907.97	407.72		3,889.99	223.34
Fourth Texas	2,996.53	4,875.01		7,871.54	1,391.52	1,543.27	1,536.92	5.21	4,476.92	3,394.62
Second Virginia	4,524.81	6,355.85		10,880.66	2,985.52	4,948.98	1,456.21	91.67	9,482.38	1,398.28
Sixth Virginia	39,438.40	20,548.26		59,986.66	7,773.67	8,310.05	20,037.08	20.83	36,141.63	23,845.03
Washington	1,543.81	13,701.12	34.84	15,279.77	12,069.82	2,846.23	270.21	1.88	15,188.14	91.63
West Virginia		3,657.56		3,657.56	3,427.02	221.37	5.21		3,658.60	3.96
First Wisconsin	1,234.16	9,389.21		10,623.37	9,364.44	1,258.93			10,623.37	
Second Wisconsin	13.54	3,262.94		3,276.48	3,105.00	28.86	50.00		3,183.86	92.62
Total	527,176.78	3,143,631.72	1,868.45	3,672,676.95	1,605,795.72	977,300.10	511,726.15	1,868.45	3,096,690.42	575,986.53

STATEMENT, BY DISTRICTS, OF TAXES PAYABLE BY STAMPS, NOT PAID AT THE TIME AND IN THE MANNER REQUIRED BY LAW, ASSESSED, COLLECTED, OR ABATED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, WITH THE BALANCES OUTSTANDING AT THE BEGINNING AND AT THE CLOSE OF THE YEAR.

H. Doc. 11, 58-3-7

District.	Balance outstanding July 1, 1903.	Assessed during the year.	Charged by transfer from other districts.	Total to be accounted for.	Collected during the year.	Abated during the year.	Credited by transfers to other districts.	Total accounted for.	Balance outstanding June 30, 1904.
Alabama	\$295.67	\$1,667.10	\$18.75	\$1,891.52	\$958.76	\$583.17		\$1,541.93	\$349.59
Arkansas	435.42	461.67		897.09	349.18	18.75		367.93	529.16
First California	813.41	2,123.85		2,937.26	1,254.40	262.50		1,516.90	1,420.36
Fourth California		890.54		890.54	719.70	170.84		890.54	
Colorado	215.50	599.17		814.67	702.09	53.00		755.09	59.58
Connecticut	548.66	8,304.57		8,853.23	6,950.24	1,618.99		8,569.23	284.00
Florida	45.83	2,521.62		2,567.45	2,298.71	20.83		2,319.54	247.91
Georgia	6,358.56	3,316.84		9,675.40	3,359.91	2,815.68		6,175.59	3,499.81
First Illinois	960.33	5,170.49		6,130.82	826.99	4,643.41		5,470.40	660.42
Fifth Illinois	552.91	1,642.94		2,195.85	1,315.44	855.41		2,170.85	25.00
Eighth Illinois		487.21		487.21	487.21			487.21	
Thirteenth Illinois	445.50	1,104.18		1,549.68	520.84	448.00		968.84	580.84
Sixth Indiana	66.67	1,031.68		1,098.35	1,040.01	20.84		1,060.85	37.50
Seventh Indiana	74.59	170.09		244.68	55.50	147.51		203.01	41.67
Third Iowa	241.25	1,703.71		1,944.96	811.63	979.58		1,791.21	153.75
Fourth Iowa	45.00	470.85		515.85	333.34	182.51		515.85	
Kansas	978.02	1,919.60		2,897.62	2,122.35	260.00		2,382.35	515.27
Second Kentucky	834.80	1,957.00		2,791.80	1,231.18	1,140.32		2,371.50	420.30
Fifth Kentucky	3,165.37	3,826.12		6,991.49	3,939.78	1,937.29		5,895.82	1,095.67
Sixth Kentucky	904.23	54.16	10.42	968.81	877.08	877.08	\$18.75	877.08	91.73
Seventh Kentucky	144.65	568.38		713.03	147.48	302.56		450.04	262.99
Eighth Kentucky	591.58	720.27		1,311.85	554.82	642.98		1,197.80	114.05
Louisiana	805.00	7,326.69		8,131.69	6,306.29	1,569.99		7,876.28	255.41
Maryland	504.00	2,385.55		2,889.55	1,198.07	348.00		1,546.07	1,343.48
Third Massachusetts	1,033.42	6,165.78		7,199.20	4,512.62	901.00		5,413.62	1,785.58
First Michigan	188.75	673.16		861.91	440.91	209.75		650.66	211.25
Fourth Michigan	90.42	629.26		719.68	602.18	117.50		719.68	
Minnesota	15.00	779.97		794.97	562.06	85.83		647.89	147.08
First Missouri	707.00	2,248.33		2,955.33	1,053.33	1,890.00		2,943.33	12.00
Sixth Missouri	545.00	25.00		570.00	50.00	20.00		70.00	500.00
Montana	600.00	558.75		1,158.75	291.67	618.75		910.42	248.33
Nebraska	50.00	607.50		657.50	461.67	70.83		532.50	125.00
New Hampshire	127.91	560.19		688.10	609.77	72.08		681.85	6.25
First New Jersey	450.00	200.00		650.00	200.00	450.00		650.00	
Fifth New Jersey	25.00	1,876.64	183.33	2,084.97	1,114.92	362.72		1,477.64	607.33
New Mexico	50.00	1,022.42		1,072.42	899.09	50.00		939.09	133.33
First New York		567.51		567.51	236.67	20.83		257.50	310.01
Second New York	145.83	866.70		1,012.53	679.19	225.00		904.19	108.34
Third New York	116.67	611.66		728.33	370.83	187.50		558.33	170.00
Fourteenth New York	233.14	6,467.87		6,761.01	5,847.23	585.41		6,432.64	328.37

STATEMENT, BY DISTRICTS, OF TAXES PAYABLE BY STAMPS, NOT PAID AT THE TIME AND IN THE MANNER REQUIRED BY LAW, ASSESSED, COLLECTED OR ABATED DURING THE FISCAL YEAR ENDED JUNE 30, 1904, WITH THE BALANCES OUTSTANDING AT THE BEGINNING AND AT THE CLOSE OF THE YEAR—Continued.

District.	Balance outstanding July 1, 1903.	Assessed during the year.	Charged by transfer from other districts.	Total to be accounted for.	Collected during the year.	Abated during the year.	Credited by transfers to other districts.	Total accounted for.	Balance outstanding June 30, 1904.
Twenty-first New York	\$14.58	\$350.01		\$364.59	\$364.59			\$364.59	
Twenty-eighth New York	310.41	830.41		1,140.82	894.99	\$137.50		1,032.49	\$108.33
Fourth North Carolina	2,022.92	1,514.93		3,537.85	2,218.53	656.06	\$134.76	3,009.41	528.44
Fifth North Carolina	2,991.66	9,674.46	\$41.67	12,707.79	10,928.22	1,040.45		11,968.67	739.12
North and South Dakota	567.90	4,116.35		4,684.25	1,638.84	956.24		2,595.08	2,089.17
First Ohio		25.00		25.00	25.00			25.00	
Tenth Ohio		52.16		52.16	52.16			52.16	
Eleventh Ohio		325.41		325.41	300.41			300.41	25.00
Eighteenth Ohio	33.33	294.99		328.32	163.41	84.49		247.90	80.42
Oregon	202.09	344.16		546.25	194.17	206.25		400.42	145.83
First Pennsylvania	117.91	5,140.83		5,258.74	5,042.91	203.33		5,246.24	12.50
Ninth Pennsylvania	22.92	10.42		33.34	10.42	22.92		33.34	
Twelfth Pennsylvania		698.33		698.33	494.17	204.16		698.33	
Twenty-third Pennsylvania	1,705.22	1,341.51		3,046.73	1,736.70	594.17		2,330.87	715.86
South Carolina	369.02	3,589.92		3,958.94	3,454.39	373.32		3,827.71	131.23
Second Tennessee	971.62	716.06		1,687.68	483.67	987.70		1,473.37	214.31
Fifth Tennessee	312.29	2,415.07		2,727.36	1,616.85	592.84		2,209.69	517.67
Third Texas	100.92	449.87		610.79	397.79	148.42		546.21	64.58
Fourth Texas	1,269.24	4,291.99		5,561.23	2,289.55	1,852.58	10.42	3,652.55	1,908.68
Second Virginia	394.99	2,055.80	134.76	2,585.55	1,182.49	728.33	183.33	2,094.15	491.40
Sixth Virginia	2,003.03	21,266.93		23,269.96	19,482.72	718.51	41.67	20,242.90	3,027.06
Washington	386.25	764.58		1,150.83	877.08	261.25		1,138.33	12.50
West Virginia		364.20		364.20				364.20	
First Wisconsin		37.50		37.50				37.50	
Second Wisconsin	10.42	140.00		150.42	50.42	100.00		150.42	
Total	37,241.81	135,095.91	388.93	172,726.65	109,709.30	35,134.96	388.93	145,233.19	27,493.46

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES JULY 1, 1903.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSE JULY 1, 1903.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								54,989.0	54,989.0
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	5,089.5	85,647.3
Colorado								296.0	296.0
Connecticut						52,595.4			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	59,658.2		8,931.7	451.2	354,408.6	2,880,661.2	4,463,482.0
Eighth Illinois	5,324.3	378.0	171,063.8				738,426.2	572,875.6	1,488,087.9
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		1,175.0	8,025.0	14,590.4	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							8,108,637.4
Fifth Kentucky	42,721,446.8	9,381,426.6	2,087.3			2,277.6	39,643.0	281,263.9	52,428,145.2
Sixth Kentucky	5,630,102.0	2,883,125.4		124,708.7				3,578,907.4	12,216,843.5
Seventh Kentucky	15,779,468.3	3,733,775.8						59,077.3	19,572,921.4
Eighth Kentucky	16,688,026.1	1,089,911.7							17,777,937.8
Louisiana	174,301.5		141,772.0		1,580.1	51.5	87,029.0	6,187.4	410,921.5
Maryland	91.0	16,696,740.5	2,491.9		10,001.0			61,430.7	16,770,815.1
Third Massachusetts		12,334.5		1,086,341.0	7,630.5				1,106,306.3
First Michigan			245,965.9				3,989.1		249,955.0
First Missouri	46,072.0	18,221.6						5,366.8	69,660.4
Sixth Missouri	282,583.3	30,170.3							312,753.6
Montana								7,617.0	7,617.0
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	244,827.4
Fourteenth New York	25,447.3	622,568.6	6,279.1			6,200.5	1,153.5		661,649.0
Twenty-first New York	14,244.1	239,988.2	18.3			1,299.1		206,794.0	463,085.0
Twenty-eighth New York	2,436.4	35,406.9							37,843.3
Fourth North Carolina		430.3							430.3
Fifth North Carolina								63,929.8	63,929.8
First Ohio	862,937.5	3,121,584.7	35,203.3					96,165.5	4,020,715.0
Second Ohio								2,912,662.2	2,912,662.2

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES JULY 1, 1903—
continued.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSE JULY 1, 1903.—
Continued.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES—continued.									
Tenth Ohio.....	970,788.4	168,243.8			476.2				1,139,508.4
Eleventh Ohio.....	24,054.7	45,043.0			274.7			69,121.6	138,494.0
Eighteenth Ohio.....	3,786.9	233,362.3						2,201.5	239,350.7
First Pennsylvania.....		4,244,818.9						3,760.1	4,248,579.0
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.....		53,970.0						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	2,370.0						732.2	3,343.6
West Virginia.....	14,758.0	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			103,171.1	647,078.7
Total.....	91,758,106.6	74,586,346.4	1,016,597.9	1,223,230.9	164,111.6	11,819.3	1,989,697.1	16,152,903.4	186,901,718.2
GENERAL BONDED WAREHOUSES.									
First California.....	316,588.7	63,468.0	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	196.0			1,176.1				4,636.9
Second Kentucky.....	217,270.8							3,872.4	221,143.2
Fifth Kentucky.....	501,199.7	53,947.1	607.8		360.4			99,359.6	655,474.5
Sixth Missouri.....	41,702.1	9,843.2						33,097.5	81,642.8
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	8,007.0			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 July 1, 1902.....	83,820,272.1	65,189,257.0	683,077.7	949,430.1	246,526.8	6,089.6	2,468,808.5	15,379,018.7	168,742,489.5

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

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, PRODUCED FROM MATERIALS OTHER THAN FRUIT AND DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
Alabama.....								144,594.2	144,594.2
Arkansas.....								29,831.4	29,831.4
First California.....	157.8	26,668.2	207,789.1		1,162.0		605,485.1	44,286.8	945,519.0
Colorado.....								1,790.0	1,790.0
Connecticut.....						185,564.4			185,564.4
Georgia.....		150.4						212,216.0	212,366.4
First Illinois.....			155.7					26,747.8	26,903.5
Fifth Illinois.....		529,245.4	3,852,632.3		481,624.1	15,723.3	24,317,148.2	3,214,269.1	31,409,878.5
Eighth Illinois.....	4,670.3	1,751.1	1,129,453.8		41,771.3	14,726.9	3,013,813.5	699,194.4	9,905,381.2
Thirteenth Illinois.....	63,619.0		46,787.4			35.9	9,270.9	321,021.5	443,736.7
Sixth Indiana.....	17,743.0	58,302.2	325,692.1		24,353.1	182,531.1	2,913,890.4	4,718,976.1	8,239,326.0
Seventh Indiana.....	124,613.6	1,820.3	962,566.8		57,402.6	42,871.1	10,125,591.4	1,334,564.3	12,599,479.6
Kansas.....	21,871.4								21,871.4
Second Kentucky.....	2,652,975.2	40,329.5							2,693,304.8
Fifth Kentucky.....	9,454,405.0	1,794,983.3	10,057.8				253,292.9	95,654.6	11,598,333.6
Sixth Kentucky.....	1,558,048.2	417,271.5	4,788.1	121,617.6	2,355.6			868,639.4	2,922,661.4
Seventh Kentucky.....	2,884,916.8	487,011.6						5,826.8	3,377,755.2
Eighth Kentucky.....	2,253,533.8	169,507.6							2,422,047.4
Louisiana.....	137,553.8		1,163,667.1		84,451.1	44,728.3	2,359,392.1	85,581.1	3,851,375.5
Maryland.....	1,440.0	4,619,881.1	74,593.9		52,647.7		6,692.8	314,622.8	5,069,575.1
Third Massachusetts.....		686.3		1,660,757.8	49,646.6			931.3	1,712,022.0
First Michigan.....			565,963.6					235,334.3	801,297.9
First Missouri.....	43,796.5	1,139.1							44,935.6
Sixth Missouri.....	294,849.2	37,875.7							242,424.9
Nebraska.....		20,747.5	474,676.4			37,518.5		1,203,872.2	1,868,682.2
New Hampshire.....				18,803.6					18,803.6
First New York.....			1,120,827.8		26,509.8	6,649.6	2,290,186.4	425.8	3,494,009.4
Fourteenth New York.....		245,034.2	374,666.3		283,831.1	1,006.5	1,913,216.9	2,350.9	2,840,480.5
Twenty-first New York.....	20,354.5	124,511.1	22,139.9		8,150.1		163,290.3	60,184.9	331,102.7
Twenty-eighth New York.....	2,856.4	10,391.0							13,247.4
Fourth North Carolina.....									149,168.3
Fifth North Carolina.....									290,807.9
First Ohio.....	323,337.9	534,231.7	619,549.1		539,308.8	1,690.7	3,438,354.1	7,142,328.0	12,628,820.3
Tenth Ohio.....	460,786.4	53,439.6							454,226.2

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, 1904—Continued.

District	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Eleventh Ohio.....	8,671.6	9,485.5							18,157.1
Eighteenth Ohio.....		72,383.5							72,383.5
First Pennsylvania.....		1,540,455.2							1,540,455.2
Ninth Pennsylvania.....		889,697.1							889,697.1
Twelfth Pennsylvania.....		99,391.8							99,391.8
Twenty-third Pennsylvania.....		6,619,219.8							6,619,219.8
South Carolina.....									
Second Tennessee.....									
Fifth Tennessee.....									
Fourth Texas.....									
Second Virginia.....									
Sixth Virginia.....									
Washington.....	2,296.8	108,936.4							111,233.2
West Virginia.....	13,034.0	297,490.5							310,524.5
First Wisconsin.....	30,963.6	94,795.0	550,184.6						675,943.2
Total.....	20,247,083.2	18,371,344.7	11,486,082.4	1,801,179.0	2,110,215.9	309,990.2	57,997,836.1	21,988,544.5	134,311,952.0
Deposited during the year ended June 30, 1903.	25,068,554.9	22,407,053.4	12,094,126.9	2,247,906.8	1,913,404.3	286,432.6	54,620,390.6	22,198,923.6	141,776,202.1

DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (134,311,952 gallons) produced from materials other than fruit and deposited in distillery warehouses during the fiscal year ended June 30, 1904, is less than the quantity so produced and deposited (141,776,202.1 gallons) during the fiscal year ended June 30, 1903, by 7,464,250.1 gallons.

The difference is distributed as follows:

Decrease in the production of—	Gallons.
Bourbon whisky.....	5,821,465.7
Rye whisky.....	4,035,708.7
Alcohol.....	548,044.5
Rum.....	446,727.8
Miscellaneous spirits.....	209,779.1
Total decrease.....	11,061,725.8
Increase in the production of—	
Gin.....	196,811.6
High wines.....	23,557.6
High proof, pure, neutral, or cologne spirits.....	3,377,106.5
Total increase.....	3,597,475.7
Net decrease.....	7,464,250.1

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

Fiscal year ended June 30—	Special bonded warehouses.	Distillery warehouses.								
	Fruit brandy. ^a	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits. ^c	Miscellaneous.	Total.
1878	Gallons. 178,544.0	Gallons. 6,405,520.0	Gallons. 2,834,119.0	Gallons. 10,277,725.0	Gallons. 1,603,376.0	Gallons. 364,963.0	Gallons. 19,412,985.0	Gallons. 11,108,023.0	Gallons. 4,096,342.0	Gallons. 56,281,597.0
1879	69,340.0	8,557,081.0	4,001,048.0	19,594,283.0	2,243,455.0	372,776.0	18,033,652.0	13,459,486.0	6,600,840.0	71,901,961.0
1880	129,086.0	15,414,148.0	6,341,991.0	21,631,069.0	2,439,301.0	394,668.0	15,210,389.0	20,657,975.0	8,265,789.0	90,484,356.0
1881	240,124.0	33,632,615.0	9,931,609.0	22,988,969.0	2,118,506.0	549,596.0	14,363,581.0	23,556,608.0	10,586,666.0	117,968,274.0
1882	381,825.0	29,575,667.0	9,224,777.0	15,201,671.0	1,704,084.0	569,134.0	10,962,379.0	27,871,293.0	10,744,156.0	106,234,886.0
1883	223,977.0	8,662,245.0	4,784,654.0	10,718,706.0	1,801,960.0	545,768.0	8,701,951.0	28,295,253.0	10,502,771.0	74,237,285.0
1884	200,782.0	8,896,832.0	5,089,958.0	12,385,229.0	1,711,158.0	641,724.0	6,745,688.0	28,538,680.0	11,426,470.0	75,636,471.0
1885	812,197.0	12,277,750.0	5,328,043.0	13,436,916.0	2,081,165.0	639,461.0	3,235,889.0	27,104,382.0	10,811,757.0	75,227,560.0
1886	329,679.0	19,318,819.0	7,842,540.0	11,247,877.0	1,799,952.0	656,607.0	2,396,248.0	26,538,581.0	10,543,756.0	80,674,059.0
1887	673,610.0	17,015,034.0	7,318,640.0	10,337,035.0	1,857,223.0	747,025.0	2,410,923.0	27,066,219.0	11,084,500.0	78,505,209.0
1888	864,704.0	7,463,609.0	5,879,690.0	11,075,639.0	1,891,246.0	872,990.0	1,016,436.0	29,475,913.0	12,603,883.0	71,144,110.0
1889	952,358.0	21,960,784.0	8,749,768.0	10,939,135.0	1,471,054.0	1,029,968.0	1,029,495.0	30,439,354.0	13,738,952.0	90,310,368.0
1890	1,137,649.0	32,474,784.0	13,355,577.0	11,354,448.0	1,557,808.0	1,202,940.0	555,572.0	34,022,619.0	14,652,180.0	110,415,377.0
1891	1,223,725.0	29,331,415.0	14,345,389.0	12,260,821.0	1,784,312.0	1,293,874.0	1,007,070.0	35,356,126.0	19,983,382.0	117,183,577.0
1892	2,044,893.0	29,017,797.0	13,436,827.0	14,490,987.0	1,956,318.0	1,338,617.0	633,590.0	37,690,335.0	16,204,570.0	116,813,334.0
1893	1,250,276.0	40,895,873.0	16,702,240.0	12,250,380.0	2,106,765.0	1,424,490.0	449,209.0	37,577,052.0	17,805,773.0	129,902,058.0
1894	1,330,289.0	15,518,349.0	10,026,544.0	10,570,070.0	1,864,595.0	1,287,977.0	126,506.0	35,377,115.0	14,434,336.0	90,535,781.0
1895	915,677.3	18,717,152.7	12,321,542.8	8,819,923.6	1,777,083.5	1,176,669.0	209,699.3	21,062,215.6	16,865,308.8	80,865,272.6
1896	1,301,188.3	16,935,862.4	9,153,066.6	9,960,301.1	1,490,227.6	1,098,375.7	198,298.6	25,564,738.3	22,187,832.7	87,889,891.3
1897	620,780.8	6,113,726.2	4,269,220.2	9,508,353.2	1,294,156.9	1,159,314.0	206,738.4	16,877,805.6	29,041,833.3	63,088,428.6
1898	918,246.7	13,439,458.9	8,818,240.0	11,672,794.8	1,340,546.5	1,267,579.5	174,124.4	24,173,205.3	23,436,264.6	81,680,460.1
1899	1,237,681.2	17,256,330.8	10,792,825.1	11,974,354.0	1,494,379.3	1,596,823.4	420,832.6	25,876,228.1	27,984,781.4	98,304,235.9
1900	1,498,208.9	19,411,829.1	14,296,568.1	10,735,771.0	1,614,513.6	1,597,081.2	249,743.1	24,173,671.3	33,405,522.4	106,982,938.7
1901	1,658,457.4	26,209,803.6	18,263,709.5	10,775,116.9	1,724,582.2	1,636,299.4	454,626.7	30,228,803.9	35,227,657.6	126,174,057.2
1902	2,073,141.0	20,336,250.2	21,587,221.0	11,483,304.7	2,202,047.3	1,752,280.5	341,222.4	37,429,734.2	33,491,341.6	130,696,542.9
1903	2,513,832.2	26,068,554.9	22,407,053.4	12,034,126.9	2,247,906.8	1,913,404.3	286,432.6	54,620,599.6	22,198,323.6	144,290,034.3
1904	1,710,218.1	20,247,089.2	18,371,344.7	11,486,082.4	1,801,179.0	2,110,215.9	309,990.2	57,997,506.1	21,988,544.5	136,022,170.1

^aThis does not show brandy re-deposited, 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.
^cIncludes high-proof spirits in 1903 and 1904.

DIFFERENT KINDS OF TAX-PAY DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

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, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								126,996.4	136,996.4
Arkansas	4,237.7	783.3						35,667.9	40,628.9
First California		22,504.7	71,479.3		895.2		269,561.3	265.7	364,826.2
Colorado								829.2	829.2
Connecticut						126,777.9			126,777.9
Florida	930.9								930.9
Georgia		294.2						205,069.2	205,363.4
First Illinois			227.6					32,865.3	33,092.9
Fifth Illinois	1,665.7	212,896.7	3,787,831.0		456,866.7	15,678.9	24,052,141.8	2,057,007.3	30,619,488.1
Eighth Illinois	2,990.4	333.5	1,224,617.2		41,771.3	14,696.9	8,196,492.4	249,634.5	8,730,476.6
Thirteenth Illinois	14,946.6	90.6	41,147.8				9,270.9	267,168.9	267,669.7
Sixth Indiana	8,282.2	27,024.5	319,257.2		25,518.6	180,421.2	2,897,727.6	4,373,281.9	7,847,532.2
Seventh Indiana	156,285.3	560.7	825,903.7		56,456.3	42,866.2	10,645,573.5	1,238,193.6	12,566,462.3
Kansas	12,695.9	549.4							13,245.3
Second Kentucky	1,251,441.7	61,932.3							1,313,374.0
Fifth Kentucky	4,337,890.1	972,851.1	7,699.1				216,443.7	78,798.2	7,615,680.2
Sixth Kentucky	1,033,075.7	313,378.9	2,631.7	156,969.3	1,785.6			922,754.3	2,429,536.5
Seventh Kentucky	1,865,039.7	240,780.8						18,165.7	2,105,886.2
Eighth Kentucky	1,746,402.7	112,388.7							1,858,791.4
Louisiana	50,127.8		1,115,604.1		62,092.9	44,568.0	2,109,419.0	29,433.2	3,412,215.0
Maryland	80.0	2,635,255.0	60,887.0		49,181.0		5,662.3	289,609.0	3,030,074.3
Third Massachusetts		4,066.9		628,996.9	26,326.4		43.7		730,946.4
First Michigan			492,837.6				291,866.8		784,704.4
First Missouri	31,248.8	2,295.4						2,629.7	36,174.9
Sixth Missouri	75,553.7	3,981.0							79,534.7
Montana								1,649.2	1,649.2
Nebraska	16,457.9	12,484.6	502,931.5		25,433.2		1,329,111.1	82,896.2	1,977,294.5
New Hampshire				9,661.1					9,661.1
Fifth New Jersey		24,681.7							24,681.7
First New York			886,949.8		23,226.6		1,319,499.4		2,229,675.8
Fourteenth New York	17,356.9	164,991.1	379,829.2		232,643.3	1,066.5	1,899,392.2	6.4	2,735,395.6
Twenty-first New York		32,761.1	31,871.7			5,973.6	90.7	103,149.3	256,202.0
Twenty-eighth New York	1,865.6	6,722.4							8,588.0
Fourth North Carolina		233.8						156,063.9	156,347.7

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904—continued.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES TAX PAID DURING THE FISCAL ENDED JUNE 30, 1904—Continued.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Fifth North Carolina.....								304,352.3	304,352.3
First Ohio.....	304,169.8	486,034.5	619,083.6		534,138.0	1,690.5	3,486,772.7	5,959,691.4	11,391,580.3
Tenth Ohio.....	115,347.8	61,810.0			236.9			28,478.2	178,394.7
Eleventh Ohio.....	5,269.3	13,517.6			247.1			1,624.2	47,612.2
Eighteenth Ohio.....	1,474.8	53,367.0						2,595.8	56,466.0
First Pennsylvania.....		712,965.0							715,560.8
Ninth Pennsylvania.....		339,577.6							339,577.6
Twelfth Pennsylvania.....		63,914.3							64,567.6
Twenty-third Pennsylvania.....		3,827,272.9							3,927,234.4
South Carolina.....		22,942.9							601,792.8
Second Tennessee.....									222,125.9
Fifth Tennessee.....									584,474.5
Fourth Texas.....		43.6							4,408.0
Second Virginia.....		47.0							20,836.6
Sixth Virginia.....	2,297.7	91,333.8							85,249.0
Washington.....	241.4	551.7							331.6
West Virginia.....	9,048.9	175,987.9							16,115.4
First Wisconsin.....	46,965.7	93,575.9	523,338.2		228,788.6	26.4	95,277.7	1,112,926.8	2,100,890.3
Total.....	13,118,330.7	10,797,794.6	10,896,427.3	864,557.3	2,006,819.2	310,037.0	56,315,858.8	19,322,792.6	113,632,617.5
GENERAL BONDED WAREHOUSES.									
First California.....	387,325.3	93,884.1		7,065.3	14,141.9			39,403.8	541,820.4
Colorado.....	27,252.2	1,195.5			232.1			14,611.4	43,291.2
Hawaii.....	3,558.6				1,143.4				4,702.0
Second Kentucky.....	40,957.7						3,094.1	29,217.5	73,869.3
Fifth Kentucky.....	247,622.2	20,426.1	432.5	587.3	1,505.7			173,340.3	443,914.1
Seventh Kentucky.....	14,855.1	430.1						260.4	15,545.6
Sixth Missouri.....	94,928.7	25,753.8						59,442.4	180,124.9
Oregon.....	952.1	111.7							1,063.8
Twenty-third Pennsylvania.....	804.7	1,736.3						6,420.2	8,961.2
Total.....	818,256.6	143,537.6	432.5	7,652.6	17,023.1		3,694.1	322,606.0	1,313,292.5

Tax paid at distillery warehouses for bottling in bond.....	600,203.6	469,656.5						17,535.5	1,087,395.6
Total tax-paid withdrawals.....	14,536,790.9	11,410,988.7	10,896,859.8	872,209.9	2,023,842.3	310,037.0	56,319,552.9	19,663,024.1	116,033,306.6
Tax paid during the year ended June 30, 1903..	14,052,524.9	10,565,321.4	10,865,993.0	844,849.7	1,979,003.8	278,613.1	53,761,508.8	20,500,353.3	112,788,163.0

INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (116,033,305.6 gallons) withdrawn from distillery and general bonded warehouses, including spirits tax paid for bottling in bond, during the fiscal year ended June 30, 1904, is greater than the quantity (112,788,168. gallons) withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1903, by 3,245,137.6 gallons, the increase being distributed among the different kinds as known to the trade as follows:

Increase in withdrawals of—	Gallons.
Bourbon whisky	484,266.0
Rye whisky	845,667.3
Alcohol	90,866.8
Rum	27,360.2
Gin	44,838.5
High wines	31,423.9
High proof, pure, neutral, or cologne spirits	2,558,044.1
Total increase	4,082,466.8
Decrease in withdrawals of—	
Miscellaneous spirits	837,329.2
Net increase	3,245,137.6

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, 1904, is 471,596. proof gallons.

SPIRITS UPON WHICH TAX WAS PAID BY STAMP DURING THE FISCAL YEARS ENDED JUNE 30, 1903, AND JUNE 30, 1904.

	Fiscal year ended June 30—	
	1903.	1904.
	<i>Gallons.</i>	<i>Gallons.</i>
Withdrawn, tax paid, from distillery warehouses.....	110,684,675.4	113,632,617.5
Withdrawn, tax paid, from general bonded warehouses.....	1,385,151.9	1,313,292.5
Withdrawn, tax paid, for bottling in bond	718,440.7	1,087,395.6
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	810,877.0	471,596.0
Tax paid by stamp on rum from Porto Rico.....	36,727.8	48,563.5
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	31,647.8	35,421.5
Tax paid on fruit brandy withdrawn from special bonded warehouses	1,214,068.4	1,254,540.0
Tax paid on fruit brandy at fruit-brandy distilleries.....	280,018.8	353,550.7
Total quantity of spirits tax paid	115,161,007.8	118,196,977.3
Increase		3,035,969.5

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, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Fifth Illinois.....		44,209.4		44,209.4
Sixth Indiana.....			6,297.7	6,297.7
Second Kentucky.....	51,654.1			51,654.1
Fifth Kentucky.....	284,826.7	21,723.4		306,550.1
Sixth Kentucky.....	14,295.9	3,892.3	10,001.3	28,189.5
Seventh Kentucky.....	172,376.2	20,309.8	246.6	192,932.6
Eighth Kentucky.....	77,050.7	1,478.7		78,529.4
Maryland.....		2,733.5		2,733.5
First Ohio.....		18,970.5	989.9	19,960.4
Ninth Pennsylvania.....		435.9		435.9
Twenty-third Pennsylvania.....		355,903.0		355,903.0
Total.....	600,203.6	469,656.5	17,535.5	1,087,395.6
Withdrawn, tax paid, for bottling during the year ended June 30, 1903.....	360,307.7	337,388.0	20,745.0	718,440.7

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, 1903, which was withdrawn during the fiscal year ended June 30, 1904, is shown in the following statement:

[Quantities in taxable gallons.]

Year and month.	In warehouses July 1, 1903.	Withdrawn during the year ended June 30, 1904.	Remaining in warehouses June 30, 1904.
1895.			
May.....	2,181.9	2,181.9	
June.....	82,490.1	82,490.1	
July.....	12,371.3	12,371.3	
August.....	4,905.8	4,905.8	
September.....	5,349.7	5,349.7	
October.....	14,027.2	14,027.2	
November.....	76,759.2	76,759.2	
December.....	239,521.0	239,521.0	
1896.			
January.....	204,547.7	204,547.7	
February.....	330,056.3	330,056.3	
March.....	434,537.2	434,537.2	
April.....	508,049.7	508,049.7	
May.....	548,859.8	546,550.2	2,309.6
June.....	165,433.8	121,474.0	43,959.8
July.....	18,514.2	7,166.3	11,347.9
August.....	7,943.7	2,662.8	5,280.9
September.....	1,558.9	1,558.9	
October.....	6,036.5	2,860.2	3,176.3
November.....	23,480.2	8,682.8	14,806.4
December.....	69,978.3	28,426.2	41,552.1
1897.			
January.....	93,280.3	47,356.9	45,923.4
February.....	133,386.2	62,582.8	70,803.4
March.....	191,630.7	88,991.6	102,639.1
April.....	365,967.1	171,644.7	194,322.4
May.....	390,337.4	195,437.1	194,900.3
June.....	210,013.6	110,830.1	99,183.5
July.....	49,600.7	34,887.6	14,713.1
August.....	13,160.0	4,759.8	8,400.2
September.....	15,873.5	7,089.0	8,784.5
October.....	59,338.2	36,481.9	22,904.3
November.....	114,603.7	64,177.4	50,426.3
December.....	230,417.1	127,234.2	103,182.9

Year and month.	In warehouses July 1, 1903.	Withdrawn during the year ended June 30, 1904.	Remaining in warehouses June 30, 1904.
1898.			
January	359,142.8	190,160.8	168,982.0
February	565,598.8	264,286.2	301,312.6
March	873,420.6	348,375.1	525,045.5
April	1,032,470.3	404,249.8	628,220.5
May	920,202.4	403,398.5	516,803.9
June	352,557.1	168,632.3	183,924.8
July	31,987.3	17,954.8	14,032.5
August	34,295.5	24,395.6	9,899.9
September	50,928.0	23,463.2	27,464.8
October	75,638.6	42,221.8	33,416.8
November	194,870.4	110,104.5	84,765.9
December	577,721.7	213,867.2	363,854.5
1899.			
January	959,442.3	357,505.1	601,937.7
February	1,239,915.7	521,966.0	717,949.2
March	2,171,429.6	859,887.5	1,311,542.1
April	2,414,467.6	1,009,296.1	1,405,101.4
May	2,900,235.9	1,200,427.0	1,759,808.9
June	1,812,046.9	757,018.6	1,055,028.3
July	327,710.2	146,695.1	181,015.1
August	104,261.0	21,724.0	82,537.0
September	157,038.6	51,228.1	105,810.5
October	511,827.2	286,566.2	224,761.0
November	1,058,734.7	500,630.8	558,093.9
December	1,919,982.8	742,979.1	1,176,953.7
1900.			
January	2,128,600.8	986,475.5	1,142,125.3
February	2,574,027.3	1,061,483.6	1,512,543.7
March	3,393,197.5	1,384,537.5	2,008,660.0
April	3,746,790.6	1,295,265.8	2,451,524.8
May	4,245,457.6	1,353,113.1	2,892,339.5
June	1,688,862.0	607,832.9	1,081,029.1
July	403,088.3	141,617.9	261,470.4
August	110,415.8	67,021.1	43,394.7
September	114,571.4	37,051.7	77,519.7
October	901,924.3	342,038.4	559,885.9
November	1,627,171.6	687,877.9	939,293.7
December	2,639,939.5	762,677.4	1,877,262.1
1901.			
January	3,673,279.9	1,029,184.4	2,644,145.5
February	5,270,281.4	1,121,717.9	4,148,563.5
March	7,271,658.8	1,530,634.0	5,741,024.8
April	7,937,270.1	1,505,644.6	6,431,625.5
May	8,107,672.3	1,609,698.0	6,497,974.3
June	4,049,858.4	759,293.8	3,290,564.6
July	952,637.2	230,465.4	722,171.8
August	258,879.2	103,495.7	154,383.5
September	391,394.3	56,788.9	274,605.4
October	1,333,795.8	206,187.8	1,127,608.0
November	2,302,427.4	308,733.7	1,993,693.7
December	3,835,723.3	481,074.8	3,354,648.5
1902.			
January	5,635,696.0	474,272.3	5,161,423.7
February	6,164,189.4	597,920.3	5,566,269.1
March	7,159,544.7	627,979.5	6,531,565.2
April	7,240,429.1	577,623.7	6,662,805.4
May	6,423,110.1	730,575.0	5,692,535.1
June	2,216,335.4	305,795.6	1,910,539.8
July	649,973.2	184,587.0	465,386.2
August	226,744.7	90,959.2	235,785.5
September	310,637.8	69,310.5	241,327.3
October	1,365,643.9	153,260.1	1,212,383.8
November	2,281,923.0	184,692.9	2,097,230.1
December	4,971,172.5	373,462.9	4,597,709.6
1903.			
January	7,074,447.1	912,246.8	6,162,200.3
February	8,312,554.0	840,614.0	7,472,940.0
March	9,594,071.2	838,287.6	8,755,783.6
April	9,251,695.2	801,045.4	8,450,649.8
May	8,981,967.8	1,042,557.8	7,939,410.0
June	6,163,584.3	2,610,875.7	3,552,708.6
Total	188,350,778.1	41,583,708.1	146,817,070.0

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, 1902, JUNE 30, 1903, AND JUNE 30, 1904, RESPECTIVELY.

Number of months in warehouse.	Taxable gallons remaining in warehouses June 30--		
	1902.	1903.	1904.
Less than 12 months.....	c 51,348,001.6	b 59,285,414.7	a 48,318,855.8
More than 12 and less than 24.....	d 47,779,416.2	e 43,851,661.9	b 50,988,514.8
More than 24 and less than 36.....	c 30,189,330.7	d 42,107,131.8	c 39,210,749.2
More than 36 and less than 48.....	f 19,404,708.9	e 21,855,930.3	d 32,452,724.7
More than 48 and less than 60.....	g 8,348,146.5	f 12,522,979.4	e 13,417,393.6
More than 60 and less than 72.....	h 2,744,987.7	g 4,586,433.2	f 7,384,802.0
More than 72 and less than 84.....	i 5,063,526.4	h 1,512,136.1	g 2,532,680.6
More than 84 months.....	j 3,864,312.5	i 2,629,090.7	h 330,205.1
Total.....	168,742,430.5	188,350,778.1	195,135,925.8

a Production of the fiscal year ended June 30, 1904.
 b Production of the fiscal year ended June 30, 1903.
 c Production of the fiscal year ended June 30, 1902.
 d Production of the fiscal year ended June 30, 1901.
 e Production of the fiscal year ended June 30, 1900.
 f Production of the fiscal year ended June 30, 1899.
 g Production of the fiscal year ended June 30, 1898.
 h Production of the fiscal year ended June 30, 1897.
 i Production of the fiscal year ended June 30, 1896.
 j Production of the fiscal year ended June 30, 1895.

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM 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, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama								1,518.8	1,518.8
Arkansas	667.7	52.5						1,870.5	2,538.2
First California		816.9	354.5			2.2	3,804.2	263.4	5,271.2
Connecticut					1,724.5				1,724.5
Florida	189.5								189.5
Georgia		48.0						1,980.4	2,028.4
First Illinois			3.0					5,199.0	5,202.0
Fifth Illinois	873.2	41,238.9	327.2		170.0	98.5	110,421.9	196,638.6	309,763.3
Eighth Illinois	445.8	43.5	2,957.2			89.9	54,806.7	26,724.4	85,067.5
Thirteenth Illinois	705.0	9.9						959.6	1,654.5
Sixth Indiana	2,189.3	3,553.1	117.8			9.5	1,135.9	16,416.0	21,533.1
Seventh Indiana	9,200.2	46.6	802.6			28.9	117.6	48,006.7	72,236.9
Kansas	1,216.5	147.2							1,363.7
Second Kentucky	231,627.4	7,950.1							239,577.5
Fifth Kentucky	1,225,529.4	205,028.6	99.0				1,337.3	9,058.9	1,441,053.2
Sixth Kentucky	196,759.7	63,923.8	22.3	4,643.8		1		114,560.1	379,909.8
Seventh Kentucky	434,956.3	67,205.7						3,780.4	505,942.4
Eighth Kentucky	421,748.8	28,596.6							450,345.4
Louisiana	3,954.9		3,186.9				190.3	10,182.9	18,461.8
Maryland	11.0	585,011.0	94.5		112.4		27.3	4,852.2	590,108.4
Third Massachusetts		566.7		27,343.8	573.7				28,484.2
First Michigan			413.5				1,333.2		1,746.7
First Missouri	2,659.2	368.0						861.6	3,888.8
Sixth Missouri	9,698.3	489.2							10,187.5
Montana								174.2	174.2
Nebraska	3,661.7	1,337.0	452.6		14.2		12,864.4	8,561.4	26,591.3
New Hampshire				514.3					514.3
Fifth New Jersey		5,385.2							5,385.2
First New York			169.3				1,697.4		1,866.7
Fourteenth New York	1,489.4	16,000.9					2,922.6	31.6	20,444.5
Twenty-first New York		3,781.8	2.1				111.0		10,225.6
Twenty-eighth New York	630.8	1,432.4						6,327.7	2,063.2

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Fourth North Carolina		14.5						2,034.0	2,048.5
Fifth North Carolina								3,973.2	3,973.2
First Ohio	45,797.8	82,688.9	235.6		130.6		18,312.6	119,977.6	257,143.5
Tenth Ohio	22,191.2	12,036.2						24,227.4	34,227.4
Eleventh Ohio	849.2	1,535.5						5,414.5	7,799.2
Eighteenth Ohio	279.7	8,479.1						264.4	9,023.2
First Pennsylvania		162,213.5						162,755.0	162,755.0
Ninth Pennsylvania		63,234.9						63,234.9	63,234.9
Twelfth Pennsylvania		9,125.5						27.9	9,153.4
Twenty-third Pennsylvania		924,037.9						16,163.8	940,201.7
South Carolina		1,056.7						11,748.3	12,805.0
Second Tennessee								6,056.2	6,056.2
Fifth Tennessee								60,512.8	60,512.8
Fourth Texas								868.0	881.0
Second Virginia		13.0						62.0	62.0
Sixth Virginia		10,629.7						1,823.4	12,453.1
Washington		56.5						35.0	92.5
West Virginia	1,086.0	40,640.5						3,145.5	44,875.0
First Wisconsin	8,174.6	7,391.3	658.3		433.6		216.5	7,140.4	24,914.7
Total	2,626,592.6	2,356,184.3	9,896.4	32,501.9	3,199.7	1,635.6	282,460.7	696,315.9	6,008,787.1
GENERAL BONDED WAREHOUSES.									
First California	78,637.1	20,846.1	39.9	183.0	135.1			7,723.2	107,564.4
Colorado	6,678.5	231.7			1.8			1,678.9	8,590.9
Hawaii	659.1				31.8				680.9
Second Kentucky	9,044.4						49.1	383.7	9,477.2
Fifth Kentucky	65,269.4	2,887.9	12.5	9.6	13.2			4,523.1	72,715.7
Seventh Kentucky	3,909.6	139.8						65.9	4,115.3
Sixth Missouri	19,681.0	5,194.3						6,687.8	31,563.1
Oregon	167.2	28.5							195.7
Twenty-third Pennsylvania	143.1	361.7						423.8	928.6
Total	184,189.4	29,690.6	52.4	192.6	181.9		49.1	21,486.4	235,841.8
Grand total	2,810,782.0	2,385,874.3	9,948.8	32,694.5	3,381.6	1,635.6	282,509.8	717,802.3	6,244,628.9
Lost by leakage during the fiscal year ended June 30, 1903	2,907,210.2	2,262,462.7	7,944.0	29,039.3	5,523.0	1,564.3	288,851.3	689,957.8	6,183,552.6

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COMMISSIONER OF INTERNAL REVENUE.

INCREASE IN LEAKAGE ALLOWED.

The increase of leakage allowed during the fiscal year ended June 30, 1904, as compared with the fiscal year ended June 30, 1903, on withdrawals from distillery and general bonded warehouses is 61,076.3 gallons, and is distributed among the different kinds as known to the trade as follows:

Increase in leakage allowed on—	Gallons.
Rye whisky.....	123,411.6
Alcohol.....	2,004.8
Rum.....	3,655.2
High wines.....	71.3
Miscellaneous spirits.....	36,844.5
Total increase.....	165,987.4
Decrease in leakage allowed on—	
Bourbon whisky.....	96,428.2
Gin.....	2,141.4
High proof, pure, neutral, or cologne spirits.....	6,341.5
Total decrease.....	104,911.1
Net increase.....	61,076.3

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

The quantity of spirits (6,244,628.9 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, 1904, 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 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.
	<i>Gallons.</i>	<i>Gallons.</i>	
1895.....	79,509,663.5	3,537,762.6	4.449+
1896.....	71,037,411.8	2,721,813.1	3.831+
1897.....	74,737,084.7	3,652,027.7	4.886+
1898.....	86,595,583.3	4,477,002.0	5.170+
1899.....	93,090,869.1	5,074,348.0	5.450+
1900.....	104,210,531.9	6,911,044.2	6.631+
1901.....	109,848,895.2	7,065,348.7	6.431+
1902.....	112,506,807.8	5,985,842.1	5.320+
1903.....	122,176,308.0	6,183,552.6	5.061+
1904.....	125,891,816.0	6,244,628.9	4.960+

EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.								
First California.....			146,204.6		48.4	134,717.9	31,430.7	314,415.2
Fifth Illinois.....		108.7	22,577.5			18,861.0	726.8	42,922.4
Eighth Illinois.....			18,824.1			70,888.0		89,708.1
Eighth Indiana.....						2,165.4		2,165.4
Second Kentucky.....	83.9						45.3	11,185.3
Fifth Kentucky.....	9,368.5	1,771.2					419.4	1,060.3
Sixth Kentucky.....	440.3	31.1		131.9				9,653.0
Seventh Kentucky.....	6,241.6	3,415.4						115,205.0
Eighth Kentucky.....	145,097.9	108.1						50,701.8
Louisiana.....	3,398.2		22,002.5			20,925.7	4,375.4	13,241.7
Maryland.....		13,241.7		792,099.7				792,099.7
Third Massachusetts.....						440.3	484.2	924.5
Nebraska.....			288,562.1			705.9		289,268.0
First New York.....					30.3			374.4
First Ohio.....		70.5						179.3
First Pennsylvania.....		179.3						118.2
Ninth Pennsylvania.....		118.2						118.2
Twenty-third Pennsylvania.....		1,663.2						1,663.2
West Virginia.....		518.7						1,618.7
Total.....	134,844.3	21,252.1	500,229.8	792,744.6	138.7	248,704.2	37,481.5	1,785,375.5
GENERAL BONDED WAREHOUSES.								
First California.....	968.4	414.9			135.4			1,518.7
Withdrawn to be exported in bottles.....	2,737.4	201.7					76.7	3,015.8
Grand total.....	138,550.1	21,848.7	500,229.8	792,744.6	274.1	248,704.2	37,558.5	1,789,910.0
Withdrawn during the year ended June 30, 1903.....	81,807.1	19,282.9	325,180.8	1,079,972.0	505.8	28,038.2	7,484.9	1,542,251.7

EXPORTATION OF DISTILLED SPIRITS—continued.

2. BY FOREIGN COUNTRIES AND KINDS.

[Quantities in taxable gallons.]

Land or country to which exported.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High-proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Alegh.....				127,778.5				127,778.5
Australia.....				880.9				880.9
Bahama Islands.....			85.1					85.1
Bermuda.....	2,525.5	2,108.3	443.3			6,557.2		11,631.3
Canada.....	1,987.2	309.6	308,379.3	6,198.6		82,717.1		339,391.8
Chile.....			90.5					90.5
Cuba.....		31.6		1,485.9				1,517.5
Denmark.....		118.2						118.2
England.....	1,368.6	1,275.0		618,333.9		18,808.5		639,576.0
France.....	273.4							273.4
Germany.....	103,564.7	13,338.0	450.7	21,868.6			45.3	145,237.3
Guatemala.....								89.0
Honduras.....	4,072.2				90.3	2,327.2		14,238.9
Ireland.....			5,602.8				2,141.4	35.4
Japan.....								329,985.4
Mexico.....	17,020.3	3,510.1	148,265.6	16,278.2		134,009.9	31,430.7	39,780.2
Nicaragua.....		104.2	16,300.2		60.7	2,282.1	167.8	5,802.5
Philippine Islands.....	1,249.7	414.9	2,138.5				2,310.1	1,825.3
Republic of Panama.....					123.1	1,327.3		7,321.2
Switzerland.....		31.8	7,321.2					64.9
United States of Columbia.....		80.7	2,548.6			884.9		4,317.9
West Indies.....		113.8	8,594.0					8,594.0
Tax paid.....		526.3					343.3	869.6
Total.....	138,550.1	21,848.7	500,229.8	792,744.6	274.1	248,704.2	37,558.5	1,739,910.0

DIFFERENT KINDS OF SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Second Kentucky.....	227.8			227.8
Fifth Kentucky.....	611.5			611.5
Sixth Kentucky.....	335.4			335.4
Seventh Kentucky.....	804.5	34.6		839.1
Eighth Kentucky.....	758.2			758.2
First Ohio.....		33.7	76.7	110.4
Twenty-third Pennsylvania.....		133.4		133.4
Total.....	2,737.4	291.7	76.7	3,015.8
Total for the fiscal year ended June 30, 1903.....	3,130.5	73.8		3,204.3

Of the quantity of spirits withdrawn from distillery warehouses during the fiscal year ended June 30, 1904, the following were exported in bottles under the act of March 3, 1897, viz:

[Quantities in proof gallons.]

District.	Bourbon whisky.	Rye whisky.	Miscellaneous.	Aggregate.
Second Kentucky.....	214.20			214.20
Fifth Kentucky.....	599.13			599.13
Sixth Kentucky.....	893.00			893.00
Seventh Kentucky.....	756.33	32.40		788.73
Eighth Kentucky.....	753.09			753.09
First Ohio.....		32.40	66.72	99.12
Twenty-third Pennsylvania.....		132.24		132.24
Total.....	2,655.75	197.04	66.72	2,919.51
Total for fiscal year ended June 30, 1903.....	3,055.44	72.37		3,127.81

INCREASE IN THE EXPORTATION OF DISTILLED SPIRITS.

The quantity of spirits (1,739,910 gallons) withdrawn from distillery and general bonded warehouses for exportation during the fiscal year ended June 30, 1904, is greater than the quantity (1,542,251.7 gallons) so withdrawn during the fiscal year ended June 30, 1903, by 197,658.3 gallons, the increase being distributed among the different kinds, as known to the trade, as follows:

Increase in withdrawals of—	Gallons.
Bourbon whisky.....	56,743.0
Rye whisky.....	2,555.8
Alcohol.....	175,049.0
High proof, pure, neutral, or cologne spirits.....	220,646.0
Miscellaneous spirits.....	30,123.6
Total increase.....	485,117.4
Decrease in withdrawals of—	
Rum.....	287,227.4
Gin.....	231.7
Total decrease.....	287,459.1
Net increase.....	197,658.3

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 8, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873.....	2,358,630	3.45+	1880.....	2,590,235	2.89+
1874.....	4,000,100	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.....	3,702,231	2.14+
1878.....	5,499,252	9.80+	1894.....	6,114,417	6.85+
1879.....	14,837,581	20.63+	1895.....	9,132,006.5	1.64+
1880.....	16,765,666	18.55+	1896.....	5,190,258.4	1.37+
1881.....	15,921,482	13.52+	1897.....	2,091,788.1	3.25+
1882.....	8,092,725	7.64+	1898.....	3,372,804.7	4.18+
1883.....	5,326,427	7.19+	1899.....	3,245,833.8	3.34+
1884.....	9,586,738	12.70+	1900.....	2,468,236.8	2.33+
1885.....	10,671,118	14.24+	1901.....	1,930,754	1.55+
1886.....	5,646,656	7.02+	1902.....	2,016,703.5	1.56+
1887.....	2,223,913	2.85+	1903.....	1,542,251.7	1.03+
1888.....	1,514,205	2.15+	1904.....	1,739,910	1.29+

- a 1,181.2 of this quantity withdrawn from general bonded warehouses.
- b 71,326.9 of this quantity withdrawn from general bonded warehouses.
- c 49,881.6 of this quantity withdrawn from general bonded warehouses.
- d 1,919.8 of this quantity withdrawn from general bonded warehouses.
- e 11,883.1 of this quantity withdrawn from general bonded warehouses.
- f 12,585.3 of this quantity withdrawn from general bonded warehouses.
- g 95,911.6 of this quantity withdrawn from general bonded warehouses.
- h 12,872.8 of this quantity withdrawn from general bonded warehouses.
- i 3,965.8 of this quantity withdrawn from general bonded warehouses.
- j 1,518.7 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, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	High proof, pure, neutral, or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
First California.....			14,267.7	37,133.8	51,421.5
Fifth Illinois.....			45,280.5	56,921.8	102,202.3
Eighth Illinois.....			45,138.0	41,681.3	86,819.3
Sixth Indiana.....			5,895.0		5,895.0
Seventh Indiana.....			48,216.3	87.2	48,303.5
Second Kentucky.....	376.7				376.7
Fifth Kentucky.....	1,066.9				1,066.9
Seventh Kentucky.....	41.1				41.1
Louisiana.....			46,036.8	96.5	46,133.3
Maryland.....		1,078.8	3,595.2		4,674.0
First Michigan.....			240,550.5		240,550.5
Nebraska.....			7,412.7		7,412.7
First New York.....			99,899.4	899,982.2	999,881.6
Fourteenth New York.....			1,055.9		1,055.9
Twenty-first New York.....			284.4		284.4
First Ohio.....			7,283.6		7,283.6
Sixth Virginia.....		113.3			113.3
First Wisconsin.....			3,610.5		3,610.5
Total.....	1,484.7	1,192.1	568,526.5	995,922.8	1,567,126.1
GENERAL BONDED WAREHOUSES.					
First California.....	218.7	107.8	4,031.3		4,357.8
Grand total.....	1,703.4	1,299.9	572,557.8	995,922.8	1,571,483.9
Withdrawn during the year ended June 30, 1903.....	834.7	2,739.7	560,594.2	905,996.3	1,470,164.9

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 the use of the United States of 101,319 gallons, as compared with the quantity so withdrawn during the fiscal year ended June 30, 1903, as follows:

	Gallons.
Increase in the withdrawals of—	
Bourbon whisky.....	868.7
Alcohol.....	11,963.6
High proof, pure, neutral or cologne spirits.....	89,926.5
Total increase.....	102,758.8
Decrease in the withdrawals of—	
Rye whisky.....	1,439.8
Net increase.....	101,319.0

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, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Rum.	Gin.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.							
First California.....					75,986.6	17,247.5	93,234.1
Fifth Illinois.....					35,152.8		35,152.8
Eighth Illinois.....					17,621.3		17,621.3
Seventh Indiana.....					69,242.6	4,785.5	74,028.1
Second Kentucky.....	3,133.0						3,133.0
Fifth Kentucky.....	76.9						76.9
Maryland.....		15,840.1		190.9			16,031.0
Third Massachusetts.....			19,600.5				19,600.5
First New York.....				115.5	14,948.8		15,064.3
Fourteenth New York.....						2,312.9	2,312.9
First Ohio.....					901.3	14,097.5	14,998.8
First Pennsylvania.....		396.5					396.5
Twenty-third Pennsylvania.....		4,735.1				295.9	4,942.0
West Virginia.....		955.7				319.4	1,275.1
Total.....	3,209.9	21,928.4	19,600.5	306.4	213,853.4	38,968.7	297,957.3
GENERAL BONDED WAREHOUSES.							
First California.....	4,634.3	2,448.6	447.4				7,530.3
Total.....	7,844.2	24,377.0	20,137.9	306.4	213,853.4	38,968.7	305,487.6
Withdrawn during the year ended June 30, 1903.....	6,545.2	26,160.0	14,313.7	478.6	116,011.2	37,656.1	191,165.8

a Includes 476.6 gallons of high wines.

INCREASED WITHDRAWALS FOR TRANSFER TO MANUFACTURING WAREHOUSES.

As compared with the transfers in the fiscal year ended June 30, 1903, the above table shows an increase of 114,321.8 gallons in the quantity transferred to manufacturing warehouses, distributed as follows:

Increase in the withdrawals of—	Gallons.
Bourbon whisky	1,298.0
Rum	5,824.2
High proof, pure, neutral or cologne spirits	97,842.2
Miscellaneous spirits	11,788.1
Total increase	116,752.5
Decrease in the withdrawals of—	Gallons.
Rye whisky	1,783.0
Gin	172.2
High wines	475.5
Total decrease	2,430.7
Net increase	114,321.8

SPIRITS LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	High proof, pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama						2.5	2.5
Arkansas						1.4	1.4
First California					98.4		98.4
Georgia						806.2	806.2
Fifth Illinois	60,518.8	505,929.3	22,247.4		184,531.7	787,686.4	1,560,916.6
Sixth Indiana .....							.7
Kansas	54.7						54.7
Second Kentucky	215.6						215.6
Fifth Kentucky	52.4						52.4
Sixth Kentucky	2,514.3					93.0	2,607.3
Seventh Kentucky	52.4						52.4
Eighth Kentucky	85.7	47.8					133.5
Louisiana					1.2	4.1	5.3
Maryland		20.1					20.1
Third Massachusetts				43.4			43.4
First Missouri .....	.4						.4
Montana						3.0	3.0
Nebraska		47.5					47.5
Fourth North Carolina						3,277.7	3,277.7
Fifth North Carolina						1,488.9	1,488.9
First Ohio .....	.2						.2
Eleventh Ohio .....	.7	28.3				.6	29.6
Twelfth Pennsylvania		10.6					10.6
Twenty-third Pennsylvania		19,602.5					19,602.5
South Carolina						6,570.6	6,570.6
Second Tennessee						380.0	380.0
Fifth Tennessee						24.2	24.2
Sixth Virginia	49.3	611.7				323.8	984.8
West Virginia .....	.4						.4
Wisconsin .....	.6	1.2					1.8
Total	63,545.9	526,299.3	22,247.4	43.4	184,634.3	800,662.4	1,597,432.7
GENERAL BONDED WAREHOUSES.							
Sixth Missouri .....	.1						.1
Grand total	63,546.0	526,299.3	22,247.4	43.4	184,634.3	800,662.4	1,597,432.8
Total for the year ended June 30, 1903	19,066.7	490.3				18,843.3	37,900.3

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, 1904.

[Quantities in taxable gallons.]

District.	Fire.	Stolen.	Seized.	Error in gauge.	Leaked.	Other casualty, a	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama				2.5			2.5
Arkansas				1.4			1.4
First California					98.4		98.4
Georgia	95.8		710.4				806.2
Fifth Illinois	1,560,823.0					93.6	1,560,916.6
Sixth Indiana .....				.7			.7
Kansas		54.7					54.7
Second Kentucky		47.8		1.7		166.1	215.6
Fifth Kentucky				4.4		48.0	52.4
Sixth Kentucky						2,607.3	2,607.3
Seventh Kentucky				2.3		50.1	52.4
Eighth Kentucky		31.6		5.2	48.9	47.8	133.5
Louisiana				5.3			5.3
Maryland				1.9		18.2	20.1
Third Massachusetts						43.4	43.4
First Missouri .....				.4			.4
Montana				3.0			3.0
Nebraska						47.5	47.5
Fourth North Carolina	2,138.9	707.9	340.9				3,277.7
Fifth North Carolina		201.0	1,269.2	18.7			1,488.9
First Ohio .....				.2			.2
Eleventh Ohio				29.6			29.6
Twelfth Pennsylvania			10.6				10.6
Twenty-third Pennsylvania	19,487.7			22.4		92.4	19,602.5
South Carolina		143.0	6,427.6				6,570.6
Second Tennessee		24.1	354.9	1.0			380.0
Fifth Tennessee			20.9	3.3			24.2
Sixth Virginia		278.6	661.0		45.2		984.8
West Virginia .....				.4			.4
Wisconsin				1.8			1.8
GENERAL BONDED WAREHOUSE.							
Sixth Missouri .....				.1			.1
Total	1,582,824.0	1,992.6	9,103.0	106.3	192.5	3,214.4	1,597,432.8

a Includes elevator accidents, collapse of building, etc.

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 FISCAL YEAR ENDED JUNE 30, 1904, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High proof, pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
Fifth Illinois.....		3,024.0	5,256.7		2,103.6	7,389.2	40,866.6	58,640.1
Eighth Illinois.....							24,301.3	24,301.3
Thirteenth Illinois.....	16,235.6	470.9					26,719.1	43,425.6
Seventh Indiana.....	8,357.4						13,552.0	21,909.4
Second Kentucky.....	176,030.7	500.9					1,683.0	177,131.6
Fifth Kentucky.....	585,115.4	12,121.2					44,723.4	598,919.6
Sixth Kentucky.....	31,813.2	1,467.2					1,072.3	78,003.8
Seventh Kentucky.....	403,419.9	15,633.3					14,306.2	420,125.5
Eighth Kentucky.....	198,165.0	242.3					114,707.9	198,407.3
Louisiana.....	1,195.0						2,488.4	3,683.4
Maryland.....	45,680.4				3,617.6		239.7	49,537.7
Third Massachusetts.....				6,837.2				6,837.2
Sixth Massachusetts.....	5,406.4	2,540.0						7,946.4
Nebraska.....	241.3	2,157.9			233.9			39,558.8
First Ohio.....	90,656.0	27,085.4			7,147.6			223,693.9
Ninth Pennsylvania.....		2,907.2						2,907.2
Twenty-third Pennsylvania.....							1,214.6	99,464.9
First Wisconsin.....		98,250.3						2,042.2
Total.....	1,517,235.9	212,081.0	6,256.7	6,837.2	215,144.9	7,389.2	292,591.0	2,056,535.9
Withdrawn during the year ended June 30, 1903.....	836,137.3	127,529.6	617,956.5	7,743.9	17,320.3	29,880.4	376,972.4	1,413,540.4

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES JUNE 30, 1904.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral, or cognac spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Alabama.....								61,065.5	61,065.5
Arkansas.....	7,919.4	830.0						29,268.7	38,037.1
First California.....	157.8	22,430.3	35,459.3		730.1		143,002.2	1,405.8	201,899.7
Colorado.....									1,655.8
Connecticut.....									109,657.4
Florida.....	2,056.5								2,056.5
Georgia.....		1,438.6							78,432.0
First Illinois.....		817,157.8	23,370.8						138,994.0
Fifth Illinois.....	6,538.4	1,752.1	8,954.1		2,667.1	403.6	205,133.0	2,031,038.6	3,100,658.5
Eighth Illinois.....	39,968.9	1,873.7	7,792.3				370,749.6	971,409.8	1,359,424.0
Thirteenth Illinois.....	43,001.3	159,022.9	7,510.0					15,136.5	63,231.4
Sixth Indiana.....	137,284.3	39,017.0	49,609.7			60.0	14,306.2	2,439,450.4	2,656,290.8
Seventh Indiana.....	58,416.4						114,707.9	138,831.0	2,568,558.1
Kansas.....	8,739,708.2	292,450.8							38,415.4
Second Kentucky.....	43,731,313.7	9,052,914.4	4,347.0			2,277.6	75,154.9	287,335.1	51,053,342.7
Fifth Kentucky.....	5,908,915.7	2,917,697.6	2,084.1	86,638.3	569.9			3,351,983.3	12,099,891.9
Sixth Kentucky.....	15,781,433.4	5,873,406.8						45,239.1	19,709,099.3
Seventh Kentucky.....	16,382,256.0	3,113,007.1							17,497,844.0
Eighth Kentucky.....	238,181.4		118,098.3			31.6	301,735.8	51,520.0	731,096.4
Louisiana.....	1,440.0	18,015,731.0	12,419.1	1,201,577.3	19,807.3		3,490.2	81,252.4	18,124,989.5
Maryland.....		8,857.7							1,250,710.9
Third Massachusetts.....			78,127.9				6,133.4		84,261.3
First Michigan.....	55,940.1	16,697.3							74,631.9
Sixth Missouri.....	336,774.1	40,735.8							457,509.9
Montana.....	161,918.5	33,785.9	82,138.1		14,331.6			5,799.6	809,185.4
Nebraska.....				20,810.4				206,182.2	20,810.4
New Hampshire.....		21,442.0							21,442.0
Fifth New Jersey.....									263,850.4
Fourth New York.....	26,955.6	686,630.8	38,635.0		4,133.6	6,049.5	183,305.2	657.0	712,880.6
Twenty-first New York.....	17,109.5	327,656.4	260.3		7,338.3		21,145.6		333,475.7
Twenty-eighth New York.....		37,643.1				697.6		184,245.6	37,643.1
Fourth North Carolina.....									51,845.5
Fifth North Carolina.....									77,159.0
First Ohio.....	755,458.0	3,060,882.9	28,143.6		20,949.9		39,475.1	3,860,732.2	7,751,507.7

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY WAREHOUSES AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—
continued.

QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—
Continued.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES—continued.									
Tenth Ohio	1,233,036.0	147,837.2			239.3				1,381,112.5
Eleventh Ohio	26,607.1	39,397.1			27.6			35,228.3	101,260.1
Eighteenth Ohio	2,032.4	243,899.7						312.9	246,245.0
First Pennsylvania		4,909,519.8						622.8	4,910,142.6
Ninth Pennsylvania		1,788,679.9							1,788,679.9
Twelfth Pennsylvania		298,958.8						456.2	299,415.0
Twenty-third Pennsylvania		27,826,747.4						642,864.1	28,469,611.5
South Carolina		29,970.4						238,503.0	268,473.4
Second Tennessee								521,958.5	521,958.5
Fifth Tennessee								1,285,157.9	1,285,157.9
Fourth Texas								392.2	392.2
Second Virginia		720.4						13,956.1	14,676.5
Sixth Virginia	136.4	278,780.3						35,743.7	314,600.4
Washington		1,761.8						1,346.5	3,108.3
West Virginia	18,226.7	1,111,039.2						50,963.7	1,180,229.6
First Wisconsin	109,174.1	358,064.1	8,710.1		42,250.6		14,729.4	121,971.6	654,929.9
Total	93,937,010.8	78,551,121.1	499,096.2	1,308,035.0	248,718.6	10,136.9	1,738,379.5	16,934,923.3	193,227,421.7
GENERAL BONDED WAREHOUSES.									
First California	333,098.6	89,385.6	1,568.9	2,278.4	4,871.3			27,557.8	458,760.6
Colorado	38,224.9	2,106.9						15,613.4	55,945.2
Hawaii	3,135.3	196.0			1,132.8				4,514.1
Second Kentucky	185,915.1							5,156.6	191,071.7
Fifth Kentucky	610,054.5	31,104.0	162.8	319.0	300.4			52,162.9	694,108.6
Seventh Kentucky	376,862.6	238.0						699.0	377,561.6
Sixth Missouri	47,503.1	22,472.2						29,670.8	99,646.1
Oregon	6,668.4	3,138.0							9,806.4
Twenty-third Pennsylvania	236.8	15,221.5						1,403.5	16,861.8
Total	1,601,639.3	163,857.2	1,731.7	2,597.4	6,354.5			132,264.0	1,908,504.1
Grand total	95,538,710.1	78,714,978.3	500,827.9	1,310,632.4	255,073.1	10,136.9	1,738,379.5	17,067,187.3	195,135,925.8
Remaining in warehouses June 30, 1903	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

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1904.

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, 1904.

[Quantities in taxable gallons.]

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof, pure, neutral or cologne spirits.	Miscellaneous.	Aggregate.
DISTILLERY WAREHOUSES.									
Dr.									
Remaining in warehouses July 1, 1903	91,758,106.6	74,586,346.4	2,015,597.9	1,223,230.9	161,111.6	11,819.3	1,989,697.1	16,152,803.4	186,901,713.2
Produced and bonded during the year	20,247,089.2	18,371,344.7	11,486,082.4	1,869,179.0	2,110,215.9	309,990.2	57,997,506.1	21,988,544.5	134,311,932.0
Total	112,005,195.8	92,957,691.1	12,501,680.3	3,092,409.9	2,271,327.5	321,809.5	59,987,203.2	38,141,347.9	321,213,645.2
Cr.									
Withdrawn on payment of tax during the year	13,118,330.7	10,737,794.6	10,895,427.3	864,557.3	2,006,819.2	310,037.0	50,315,858.3	19,322,792.6	113,632,617.5
Tax paid and bottled in bond	600,203.6	463,656.5						17,535.5	1,087,395.6
Lost by leakage or evaporation in warehouses	2,626,592.6	2,356,184.3	9,896.4	32,501.9	3,199.7	1,635.5	232,400.7	693,315.9	6,008,787.1
Withdrawn for scientific purposes and for use of the United States	1,484.7	1,192.1	508,536.5				995,922.8		1,567,126.1
Withdrawn for export	134,844.3	21,232.1	500,221.3	792,744.3	138.7		245,704.2	47,481.8	1,735,375.5
Transferred to bottling warehouses for bottling in bond for export	2,737.4	201.7						76.7	3,015.8
Lost by casualty, etc., during the year	68,545.9	526,299.3	22,247.4	43.4			184,634.3	860,662.4	1,597,432.7
Withdrawn for transfer to manufacturing warehouses	3,293.9	21,928.4		19,690.5	306.4		213,553.4	38,968.7	297,957.3
Withdrawn for transfer to general bonded warehouses	1,517,235.9	212,081.0	5,256.7	6,837.2	15,144.9		7,383.2	292,501.0	2,656,585.9
Remaining in warehouses June 30, 1904	93,937,010.8	78,551,121.1	499,096.2	1,308,035.0	248,718.6	10,136.9	1,738,379.5	16,934,923.3	193,227,421.7
Total	112,605,195.8	92,957,691.1	12,501,680.3	3,092,409.9	2,271,327.5	321,809.5	59,987,203.2	38,141,347.9	321,213,645.2
GENERAL BONDED WAREHOUSES									
Dr.									
Remaining in warehouses July 1, 1903	3,115,728.2	135,181.2	1,894.7	5,931.3	8,067.0			182,322.5	1,449,064.9
Deposited during the year from distillery warehouses	3,494,233.2	204,874.9	4,333.2	4,968.7	15,682.5		3,743.2	294,051.0	2,921,896.7

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1904—continued.

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, 1904—Continued.

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	High proof pure, neutral or cologne spirits.	Miscellaneous.	Aggregate.
GENERAL BONDED WAREHOUSES—continued.									
Dr.									
Deposited during the year from other general bonded warehouses.....	7,826.2				5.4			72.9	7,826.2
Excess ascertained on regauge.....	5.4							81.7	81.7
Total.....	2,617,793.0	340,056.1	6,247.9	10,890.0	23,694.9		3,743.2	476,446.4	3,478,871.5
Cr.									
Withdrawn on payment of tax during the year.....	818,256.6	143,537.6	482.5	7,652.6	17,023.1		3,694.1	322,606.0	1,313,292.5
Lost by leakage or evaporation.....	184,189.4	29,694.0	52.4	192.6	181.9		49.1	21,496.4	285,841.8
Withdrawn for export.....	968.4	414.9			136.4				1,518.7
Withdrawn for scientific purposes or for use of the United States.....									
Lost by casualty, etc.....	248.7	107.8	4,031.8						4,387.8
Withdrawn for transfer to manufacturing warehouses.....	1								1
Withdrawn for transfer to other general bonded warehouses.....	4,634.3	2,448.6		447.4					7,530.3
Remaining in warehouses June 30, 1904.....	7,826.2								7,826.2
Total.....	1,601,699.3	164,857.2	1,731.7	2,597.4	6,354.5			132,294.0	1,908,504.1
Total.....	2,617,793.0	340,056.1	6,247.9	10,890.0	23,694.9		3,743.2	476,446.4	3,478,871.5

SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

Distilled spirits.	Quantity.	Total.
	Gallons.	Gallons.
Actually remaining in distillery warehouses July 1, 1903.....	186,901,713.2	
Actually remaining in general bonded warehouses July 1, 1903.....	1,449,964.9	188,350,778.1
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1903.....	107,347.9	
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1903.....	639.1	
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1903.....	44,980.6	
Lost by casualty, etc., from general bonded warehouses and unaccounted for July 1, 1903.....	.5	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1903.....	15,435.7	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1903.....	35,382.9	203,786.7
Deposited in distillery warehouses during the year.....	134,311,952.0	
Deposited in general bonded warehouses during the year.....	2,029,722.9	
Excess found on regauge at general bonded warehouses during the year ended June 30, 1904.....	83.7	136,341,768.6
Aggregate.....		334,896,323.4
Withdrawn from distillery warehouses, tax paid.....	113,632,617.5	
Withdrawn from general bonded warehouses, tax paid.....	1,313,292.5	
Withdrawn tax paid, for bottling in bond.....	1,087,395.6	
Loss allowed on account of leakage or evaporation in distillery warehouses.....	6,008,787.1	
Loss allowed on account of leakage or evaporation in general bonded warehouses.....	285,841.8	
Withdrawn for scientific purposes or for use of the United States from distillery warehouses.....	1,567,126.1	
Withdrawn for scientific purposes or for use of United States from general bonded warehouses.....	4,357.8	
Withdrawn for transfer to bottling warehouses for bottling in bond for export.....	3,015.8	
Tax paid on loss or leakage in transportation for export from distillery warehouses.....	2,758.7	
Loss allowed on account of leakage or evaporation in transportation for export from distillery warehouses.....	222.5	
Withdrawn for export, returned to United States and deposited in manufacturing warehouse.....	174.5	
Exported from distillery warehouses, proofs of landing received.....	1,369,727.7	
Exported from general bonded warehouses, proofs of landing received.....	1,609.7	
Tax paid on spirits lost by casualty, etc., from distillery warehouses.....	20,679.0	
Tax paid on spirits lost by casualty from general bonded warehouses.....	.5	
Loss allowed on account of casualty, etc., distillery warehouses.....	22,959.6	
Leakage allowed in transfers to manufacturing warehouses from distillery warehouses.....	160.4	
Tax paid on leakage in transfers to manufacturing warehouses from distillery warehouses.....	1.8	
Deposited in manufacturing warehouses from distillery warehouses.....	291,316.7	
Deposited in manufacturing warehouses from general bonded warehouses.....	7,530.3	
Deposited in general bonded warehouses from distillery warehouses.....	2,021,896.7	
Deposited in general bonded warehouses from general bonded warehouses in other districts.....	7,826.2	
Tax paid on spirits in transit from distillery warehouses to general bonded warehouses.....	4,605.9	127,603,994.4
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1904.....	469,840.0	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1904.....	548.1	
Lost by casualty, etc., from distillery warehouses and unaccounted for June 30, 1904.....	1,598,774.7	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1904.....	.1	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1904.....	21,914.1	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1904.....	65,326.2	2,156,403.2
Remaining in distillery warehouses June 30, 1904.....	193,227,421.7	
Remaining in general bonded warehouses June 30, 1904.....	1,908,504.1	195,135,925.8
Aggregate.....		324,896,323.4

SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1904, 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).....	\$129,494,366.54
Excessive losses on spirits bonded for export, etc., tax paid by receipt and charged on Form 58.....	7,046.82
Tax on spirits withdrawn during the fiscal year ended June 30, 1904, but included in receipts for the fiscal year ended June 30, 1903..	19,113.16
Tax on spirits withdrawn during the fiscal year ended June 30, 1904, but included in receipts for the fiscal year ending June 30, 1905..	27,683.26
Total	129,548,209.78

Cr.

Tax on spirits reported regularly withdrawn tax paid from distillery warehouses.....	126,192,014.41
Tax on spirits reported regularly withdrawn tax paid from general bonded warehouses.....	1,444,621.75
Tax paid by stamp on spirits distilled from fruit.....	1,768,899.77
Tax paid by stamp on Porto Rican rum.....	53,419.85
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.....	38,963.65
Tax paid on spirits during the fiscal year ended June 30, 1904, and included in the receipts for that year, but spirits withdrawn during the fiscal year ended June 30, 1903.....	39,669.08
Tax paid on spirits during the fiscal year ended June 30, 1904, and included in the receipts for that year, but spirits withdrawn during the fiscal year ending June 30, 1905.....	10,621.27
Total	129,548,209.78

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.]

PRODUCTION.

Year.	Bourbon.	Rye.	Other.	Total.
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	60,499,774.0	86,588,703.0
1897	6,113,726.2	4,269,220.2	52,082,701.4	62,465,647.8
1898	13,439,458.9	8,818,240.0	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	26,209,803.6	18,263,709.5	80,047,086.7	124,520,599.8
1902	20,336,250.2	21,587,221.0	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
1904	20,247,089.2	18,371,344.7	95,693,518.1	134,311,952.0

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

1895	16,105,922.8	6,480,524.9	51,954,121.3	74,540,569.0
1896	8,503,433.7	4,446,236.4	53,928,316.7	66,877,986.8
1897	10,520,970.0	5,505,621.3	52,634,447.2	68,661,038.5
1898	12,885,918.3	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	8,814,614.4	69,989,279.5	93,391,827.8
1901	15,426,100.4	9,250,588.2	74,515,032.9	99,191,721.5
1902	13,243,436.4	9,209,804.1	80,851,691.0	103,304,931.5
1903	14,062,524.9	10,565,321.4	88,170,321.7	112,798,168.0
1904	14,536,730.9	11,410,988.7	90,085,526.0	116,033,305.6

PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION, BALANCES IN WAREHOUSES, ALSO EXCESS OR DEFICIENCY OF PRODUCTION AS COMPARED WITH WITHDRAWALS, ETC.—Continued.

WITHDRAWN FOR EXPORT.

Year.	Bourbon.	Rye.	Other.	Total.
1895	77,987.4	21,576.2	1,212,442.9	1,312,006.5
1896	54,433.0	12,610.7	1,123,214.7	1,190,258.4
1897	636,550.0	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	3,093,718.9	3,245,803.8
1900	492,168.8	162,213.2	1,813,884.8	2,468,266.8
1901	317,284.8	134,735.3	1,478,733.9	1,930,754.0
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
1904	138,550.1	21,848.7	1,579,511.2	1,739,910.0

LEAKAGE IN WAREHOUSES ALLOWED.

1895	1,705,407.9	954,968.7	787,296.0	3,587,672.6
1896	1,249,114.0	791,127.2	681,571.9	2,721,813.1
1897	1,834,929.1	1,080,549.7	736,657.9	3,652,037.7
1898	2,238,705.3	1,456,119.3	782,087.4	4,477,002.0
1899	2,515,891.3	1,708,921.0	791,535.7	5,016,348.0
1900	3,611,902.1	2,362,790.4	916,351.7	6,911,044.2
1901	3,752,823.8	2,434,948.8	877,876.1	7,065,648.7
1902	3,001,736.0	2,065,616.1	888,490.0	5,955,842.1
1903	2,907,210.2	2,262,462.7	1,013,879.7	6,183,552.6
1904	2,810,782.0	2,385,374.3	1,047,972.6	6,244,128.9

BALANCES IN WAREHOUSES AT END OF FISCAL YEARS.

1895	75,150,915.3	43,678,763.8	18,999,573.9	137,829,253.0
1896	80,959,830.9	47,390,954.8	23,619,167.5	151,969,953.2
1897	74,150,410.0	45,031,672.5	20,510,448.7	139,700,531.2
1898	71,901,136.6	44,814,277.9	16,180,832.2	132,896,246.7
1899	72,957,703.8	45,631,714.4	18,251,960.7	136,841,378.9
1900	73,680,188.7	48,573,322.0	15,833,837.5	138,087,348.2
1901	80,346,160.8	54,989,759.1	17,337,218.1	152,733,138.0
1902	83,820,272.1	65,189,337.0	19,732,901.4	168,742,490.5
1903	92,873,834.8	74,721,527.6	20,755,415.7	188,350,778.1
1904	95,538,710.1	78,714,978.3	20,882,237.4	195,135,925.8

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

1895	+ 127,165.3	+ 5,242,754.8	- 5,533,745.1	- 163,825.0
1896	+ 5,808,915.6	+ 3,712,191.0	+ 4,619,593.6	+ 14,140,700.2
1897	- 6,800,420.9	- 2,359,832.3	- 3,108,718.8	- 12,269,022.0
1898	- 2,168,273.4	- 219,794.6	- 4,329,596.5	- 6,717,664.5
1899	+ 966,567.2	+ 817,436.5	- 2,071,198.5	+ 3,855,112.2
1900	+ 722,484.9	+ 2,941,697.6	- 2,418,123.2	+ 1,245,959.3
1901	+ 6,665,972.1	+ 6,416,437.1	- 1,563,380.6	+ 14,645,789.8
1902	+ 3,474,111.2	+ 10,199,497.9	- 2,335,683.3	+ 16,009,292.5
1903	+ 9,053,562.7	+ 9,532,270.6	- 1,022,514.3	+ 19,608,317.6
1904	+ 2,664,875.3	+ 3,993,450.7	+ 126,821.7	+ 6,785,147.7

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.

Year.	Proof gallons.
1895	1,692,461.0
1896	705,129.3
1897	956,760.0
1898	913,557.0
1899	920,314.0
1900	764,195.4
1901	875,099.0
1902	805,212.0
1903	810,377.0
1904	471,596.0

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904.

[Quantities in taxable gallons.]

District.	May, 1896.	June, 1896.	July, 1896.	Aug., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois							45.0
Fifth Illinois	634.1		95.0				
Eighth Illinois							
Thirteenth Illinois							
Sixth Indiana			227.0	2,514.5	232.7	1,130.8	227.5
Seventh Indiana				2,766.4			
Kansas							
Second Kentucky		3,079.6	1,600.6				3,789.2
Fifth Kentucky		24,320.5					9,500.2
Sixth Kentucky		3,840.4					
Seventh Kentucky		2,121.1					
Eighth Kentucky	255.1	1,998.2				2,091.1	7,220.6
Louisiana							
Maryland		936.6			136.2		2,063.6
Third Massachusetts							
First Michigan						173.7	
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							
First Ohio		233.1	376.2		142.4		1,574.8
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio					91.5		138.7
First Pennsylvania					2,203.6	10,953.0	15,673.2
Ninth Pennsylvania		894.8			136.8	223.2	224.1
Twelfth Pennsylvania							
South Carolina		2,159.5	92.9				
Second Tennessee							
Fifth Tennessee							47.9
Fourth Texas							
Second Virginia							
Sixth Virginia							
Washington							371.0
West Virginia					233.1	232.6	554.2
First Wisconsin		2,117.9	5,579.8				
Total	889.2	41,701.7	7,971.5	5,280.9	3,176.3	14,806.4	41,410.0
GENERAL BONDED WAREHOUSES.							
First California	1,094.2	713.6	240.9				
Colorado							
Hawaii							
Second Kentucky							
Fifth Kentucky	326.2	1,544.5	3,135.5				48.4
Seventh Kentucky							
Sixth Missouri							93.7
Oregon							
Twenty-third Pennsylvania							
Total	1,420.4	2,258.1	3,376.4				142.1
Grand total	2,309.6	43,959.8	11,347.9	5,280.9	3,176.3	14,806.4	41,552.1

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Jan., 1897.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	July, 1897.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois							
Fifth Illinois		244.8	499.7	1,473.8		1,348.8	1,393.6
Eighth Illinois			726.6				228.6
Thirteenth Illinois							
Sixth Indiana	2,483.1	4,022.7	277.1	2,517.3	1,501.6	1,919.0	
Seventh Indiana							
Kansas							
Second Kentucky	917.6	457.1	2,057.2	459.7	9,254.6	93,692.6	
Fifth Kentucky	11,358.1	16,340.6	26,667.2	41,278.4	51,544.6	39,250.4	241.9
Sixth Kentucky		324.1	231.6	7,900.3	4,194.9	607.5	651.2
Seventh Kentucky		667.1	20,462.8	71,138.0	75,957.0	29,674.4	6,144.6
Eighth Kentucky	8,226.3	19,426.5	27,728.5	25,657.8	22,605.5	1,715.1	140.8
Louisiana						48.1	
Maryland	1,571.0	643.2	1,087.3	1,166.2	2,382.9	2,846.0	
Third Massachusetts	135.9			8,133.4	969.2		183.8
First Michigan						450.2	1,312.7
First Missouri						48.5	1,331.8
Sixth Missouri							48.5
Montana						234.0	651.7
Nebraska		91,162.7					
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	3,404.4	3,025.1	9,799.5	6,941.6	1,481.2	2,163.3	451.0
Tenth Ohio							
Eleventh Ohio						277.3	394.7
Eighteenth Ohio							36.8
First Pennsylvania	12,722.6	14,172.6	5,218.5	3,895.4	2,382.7	1,627.3	966.4
Ninth Pennsylvania	360.1	1,834.2	1,860.6	1,685.3	2,207.0	1,041.4	368.2
Twelfth Pennsylvania							
Twenty-third Pennsylvania		1,507.8			596.7	1,164.1	1,668.0
South Carolina							
Second Tennessee							
Fifth Tennessee						149.3	334.5
Fourth Texas							
Second Virginia			91.8				
Sixth Virginia						92.8	41.5
Washington		136.0					
West Virginia							
First Wisconsin	262.7	214.7	571.9	239.9			
	2,266.9	2,239.8	639.8	2,400.2	5,547.4	1,267.6	
Total	43,783.7	66,185.0	97,800.1	176,513.8	184,991.6	89,631.5	19,690.6
GENERAL BONDED WAREHOUSES.							
First California		944.4		2,865.9	1,123.7	325.3	
Colorado		481.5	481.7		623.1		
Hawaii							
Second Kentucky				1,182.7			
Fifth Kentucky	2,139.7	3,152.5	4,061.9	12,245.1	7,923.9	8,967.9	4,022.3
Seventh Kentucky			235.4		698.0	318.8	
Sixth Missouri					485.8		
Oregon							
Twenty-third Pennsylvania							
Total	2,139.7	4,618.4	4,779.0	17,778.6	9,908.7	9,552.0	4,022.3
Grand Total	45,923.4	70,803.4	102,579.1	194,292.4	194,900.3	99,183.5	23,712.9

^a Includes adjustments according to inventory.

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Aug., 1897.	Sept., 1897.	Oct., 1897.	Nov., 1897.	Dec., 1897.	Jan., 1898.	Feb., 1898.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas					47.8		227.9
First California							
Colorado							
Connecticut							
Florida							
Georgia							
First Illinois							
Fifth Illinois	44.9				276.2	1,681.9	
Eighth Illinois				187.3	236.0		435.4
Thirteenth Illinois							
Sixth Indiana			559.7	1,268.5	2,950.2	2,354.5	2,965.5
Seventh Indiana							
Kansas							
Second Kentucky				209.4	2,906.5	142.8	751.8
Fifth Kentucky	1,970.3		5,746.5	8,965.1	13,798.7	67,304.1	62,024.6
Sixth Kentucky				565.1	4,114.6	6,960.4	14,364.9
Seventh Kentucky					4,968.5	20,496.9	73,885.0
Eighth Kentucky					3,812.2	19,413.6	91,849.4
Louisiana							
Maryland		1,861.3	12,088.1	21,243.6	4,189.7	8,337.0	
Third Massachusetts			177.9		6,471.6		181.0
First Michigan							
First Missouri		199.1				124.4	
Sixth Missouri							
Montana							
Nebraska					518.1	374.3	
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	1,626.0		275.0	1,261.0	2,898.0	6,493.7	4,784.4
Tenth Ohio							
Eleventh Ohio					723.4		
Eighteenth Ohio	691.3	1,292.8	1,943.0	1,809.9	1,814.4	1,936.2	1,882.7
First Pennsylvania	464.5	828.8	1,018.1	4,953.9	5,556.5	3,568.7	2,991.8
Ninth Pennsylvania	820.8	229.0	3,112.9	3,049.7	2,749.4	314.2	490.8
Twelfth Pennsylvania							
Twenty-third Pennsylvania	134.0	5,190.7	6,967.4	14,314.5	20,247.8	13,813.7	11,827.8
South Carolina							
Second Tennessee							
Fifth Tennessee	2,648.4	1,044.1	1,242.5			47.7	192.2
Fourth Texas							
Second Virginia						47.5	184.4
Sixth Virginia					702.3		466.4
Washington							
West Virginia				459.1	92.4		368.0
First Wisconsin							200.2
Total	8,400.2	8,784.5	22,904.3	49,349.1	89,650.1	155,735.9	277,911.2
GENERAL BONDED WAREHOUSES.							
First California				428.9		2,972.2	6,943.5
Colorado						237.9	1,384.4
Hawaii							
Second Kentucky							
Fifth Kentucky					6,230.8	6,040.4	9,873.2
Seventh Kentucky				238.0	7,282.0	3,018.3	3,951.1
Sixth Missouri				410.3		977.3	1,249.2
Oregon							
Twenty-third Pennsylvania							
Total				1,077.2	13,512.8	13,246.1	23,401.4
Grand total	8,400.2	8,784.5	22,904.3	50,426.3	103,162.9	168,982.0	301,312.6

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Mar., 1898.	Apr., 1898.	May, 1898.	June, 1898.	July, 1898.	Aug., 1898.	Sept., 1898.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas	521.9	464.0					
First California							
Colorado							
Connecticut							
Florida						97.3	484.9
Georgia							
First Illinois							
Fifth Illinois		1,897.4	1,111.6	530.4	2,116.1	1,173.4	225.8
Eighth Illinois		137.9		231.9			
Thirteenth Illinois							
Sixth Indiana	4,772.9	46.5					
Seventh Indiana					186.6		
Kansas							
Second Kentucky	1,963.6	8,994.0	8,627.3				
Fifth Kentucky	133,327.6	153,980.7	190,163.5	61,146.2			
Sixth Kentucky	23,121.6	64,336.9	34,589.7	11,485.9	93.0		
Seventh Kentucky	144,084.2	110,232.2	29,564.3	23,116.9	3,101.2		
Eighth Kentucky	145,100.6	199,608.4	169,505.8	35,391.6	1,808.2		
Louisiana							
Maryland	10,648.9	20,817.4	9,950.2	2,099.5	35.2	45.4	1,459.2
Third Massachusetts							228.8
First Michigan							
First Missouri		1,721.1	2,654.6	431.9			
Sixth Missouri		229.4	186.7			25.0	
Montana							
Nebraska				93.0			
New Hampshire							
New Jersey						343.9	86.1
First New York							
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	2,259.0	5,589.0	6,998.2	5,855.6	1,103.3	371.4	
Tenth Ohio							
Eleventh Ohio							
Eighteenth Ohio	1,371.8		113.9				
First Pennsylvania	6,277.3	7,594.0	12,189.7	2,454.3			
Ninth Pennsylvania	1,662.1	2,150.4	1,282.5				
Twelfth Pennsylvania	981.9	43.1	140.2	512.9	1,296.8		1,960.0
Twenty-third Pennsylvania	25,185.0	24,606.1	27,879.5	30,365.5	1,419.9	6,230.5	15,481.2
South Carolina							
Second Tennessee							
Fifth Tennessee	92.5	241.0	237.6	620.3	1,723.3	191.7	3,540.6
Fourth Texas							
Second Virginia	45.2	44.6	46.9				
Sixth Virginia	46.6	236.8	139.6	47.5			
Washington							
West Virginia	221.1	175.0	10.0				
First Wisconsin	5,080.0	2,116.2	988.9	250.0		248.6	
Total	507,086.9	605,262.1	496,483.7	174,540.4	12,883.6	8,727.2	23,466.6
GENERAL BONDED WAREHOUSES.							
First California	866.1	8,079.8	11,721.0	2,800.3	918.0		
Colorado	3,083.2		670.8				
Hawaii							
Second Kentucky			620.0				
Fifth Kentucky	5,373.1	3,800.1	1,335.2	723.0	230.9	1,172.7	3,998.2
Seventh Kentucky	8,489.8	11,149.4	4,307.7	3,597.7			
Sixth Missouri	146.4	429.1	1,665.5	2,263.4			
Oregon							
Twenty-third Pennsylvania							
Total	17,958.6	22,958.4	20,320.2	9,384.4	1,148.9	1,172.7	3,998.2
Grand total	525,045.5	628,220.5	516,803.9	183,924.8	14,032.5	9,899.9	27,464.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE, 30, 1904—Continued.

District.	Oct., 1898.	Nov., 1898.	Dec., 1898.	Jan., 1899.	Feb., 1899.	Mar., 1899.	Apr., 1899.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California							
Colorado							
Connecticut							
Florida							
Georgia		43.9			92.0		
First Illinois							
Fifth Illinois		347.1	1,812.1	236.4	1,814.9	2,030.8	1,358.2
Eighth Illinois				227.3			1,008.3
Thirteenth Illinois							
Sixth Indiana	450.0		972.8	2,486.3		1,902.5	7,068.0
Seventh Indiana							
Kansas							
Second Kentucky			3,862.4	28,478.4	20,261.6	43,320.4	45,301.1
Fifth Kentucky		7,302.3	25,811.0	76,673.2	118,308.4	334,409.3	289,784.2
Sixth Kentucky	45.4	3,924.7	10,826.9	20,802.5	22,800.2	85,724.1	80,644.6
Seventh Kentucky		5,201.3	45,969.4	147,296.3	176,738.7	247,230.0	197,744.4
Eighth Kentucky		1,344.7	153,606.5	177,317.7	195,490.0	382,203.5	472,929.3
Louisiana							
Maryland	2,537.9	9,678.0	29,978.5	17,206.0	12,245.8	21,421.4	37,690.0
Third Massachusetts			949.3	706.9		1,402.9	237.7
First Michigan							
First Missouri							
Sixth Missouri		383.8					88.6
Montana							
Nebraska							
New Hampshire							
Fifth New Jersey	783.2	436.2	1,173.8	2,183.2	439.0		475.5
Fourteenth New York							
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina		48.4					
Fifth North Carolina							
First Ohio	792.6	9,326.1	3,997.4	2,566.8	12,010.3	16,715.6	27,282.6
Tenth Ohio							
Eleventh Ohio		188.4	187.7	93.0	1,043.0	1,733.4	3,083.5
Eighteenth Ohio				1,401.5	2,849.0	2,115.4	2,157.5
First Pennsylvania	273.5	4,420.2	6,883.5	4,838.1	5,682.5	14,774.1	14,614.3
Ninth Pennsylvania	46.5		225.1	409.6		21,536.3	18,529.9
Twelfth Pennsylvania	1,928.8	2,420.1				24.6	1,985.3
Twenty-third Pennsylvania	18,828.8	34,372.2	54,592.1	46,164.6	91,536.1	87,963.6	166,327.3
South Carolina							
Second Tennessee							
Fifth Tennessee	288.1	194.0	5,793.4	47.5	291.6	621.8	1,841.7
Fourth Texas							
Second Virginia		181.9		72.4		73.1	115.4
Sixth Virginia	94.4	284.9	144.2	1,211.6	232.1	325.3	192.3
Washington							
West Virginia	854.6	2,340.3	1,409.2	902.5	1,009.6	3,714.9	5,910.2
First Wisconsin						142.7	
Total	26,923.8	83,038.5	348,195.3	531,311.8	662,977.9	1,268,366.6	1,376,319.9
GENERAL BONDED WAREHOUSES.							
First California							
Colorado		90.5	2,909.9	11,146.4	3,195.6	14,076.5	12,317.9
Hawaii			430.8	3,017.0	3,110.0	3,456.2	226.3
Second Kentucky			196.0				
Fifth Kentucky					6,528.6	2,297.7	3,307.9
Seventh Kentucky	5,905.4	1,144.7	12,122.5	56,415.3	39,147.0	19,206.2	12,398.4
Sixth Missouri	587.6	492.2			2,498.8	2,050.2	190.1
Oregon					491.8	1,352.7	340.9
Twenty-third Pennsylvania				46.7		736.0	
Total	6,493.0	1,727.4	15,659.2	70,625.4	54,971.8	43,175.5	28,781.5
Grand total	33,416.8	84,765.9	363,854.5	601,937.2	717,949.7	1,311,542.1	1,405,101.4

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	May, 1899.	June, 1899.	July, 1899.	Aug., 1899.	Sept., 1899.	Oct., 1899.	Nov., 1899.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas						210.2	
First California							
Colorado							
Connecticut							
Florida							
Georgia				488.7			
First Illinois		2,163.8	1,181.7	4,273.1	29,399.2	3,318.3	
Fifth Illinois	5,281.0	2,939.9			44.2	434.2	6,648.6
Eighth Illinois	4,033.6						1,181.9
Thirteenth Illinois		652.0					
Sixth Indiana	6,104.8	5,574.5	992.4	5,629.7		2,844.9	2,579.9
Seventh Indiana	1,358.2	1,225.2	3,119.9			128.2	99.6
Kansas						138.0	
Second Kentucky	101,741.0	97,359.8	13,712.6		6,951.6	28,359.4	40,454.7
Fifth Kentucky	468,890.7	288,289.8	55,136.8	3,644.7		26,411.8	172,076.2
Sixth Kentucky	63,692.1	44,366.7	1,248.9	7,023.0			5,512.4
Seventh Kentucky	200,618.2	118,003.7	68,405.6	17,388.2			30,857.5
Eighth Kentucky	517,225.0	266,970.2	7,577.7	12,399.0	12,422.4	8,158.4	2,412.5
Louisiana							
Maryland	45,388.4	18,798.0	4,074.8	691.6	17,917.8	36,279.5	66,263.3
Third Massachusetts	363.5	659.8	225.3	767.5	184.9	94.5	271.1
First Michigan							
First Missouri							
Sixth Missouri	1,650.4	998.8	400.3	123.1			94.7
Montana	140.6	47.0		1,260.5	3,633.0	1,625.0	
Nebraska							
New Hampshire							
Fifth New Jersey	2,763.3	2,074.3	132.8	5,077.0	1,621.7	3,295.3	226.5
Fourteenth New York							
Twenty-first New York				454.3			
Twenty-eighth New York	448.0						
Fourth North Carolina							
Fifth North Carolina							
First Ohio	35,012.8	14,019.3	2,101.5	4,733.3	9,711.3	1,750.5	11,562.8
Tenth Ohio			186.1				
Eleventh Ohio	5,825.3	2,731.7	142.9				1,470.3
Eighteenth Ohio	361.3	507.8				1,822.3	2,705.2
First Pennsylvania	16,197.9	9,631.1	4,875.3	4,359.0	1,003.4	6,640.2	10,564.4
Ninth Pennsylvania	21,187.9	643.3		46.5	272.8		4,639.3
Twelfth Pennsylvania	2,635.0				2,566.4		676.9
Twenty-third Pennsylvania	185,317.4	89,234.1	6,473.9	11,101.9	9,753.4	72,522.4	161,067.0
South Carolina			104.9				
Second Tennessee							
Fifth Tennessee	5,896.0	4,800.4	4,440.9	1,840.2	1,048.5	5,718.6	10,648.2
Fourth Texas							
Second Virginia	298.7	216.8		60.6			372.9
Sixth Virginia		850.5	1,093.6	1,448.4	1,997.7	1,545.7	
Washington							
West Virginia	8,835.5				6,810.4	6,954.1	4,617.5
First Wisconsin	91.5	649.2		144.9			
Total	1,701,145.3	973,692.4	176,986.3	82,398.9	96,134.7	208,652.8	537,896.4
GENERAL BONDED WAREHOUSES.							
First California	8,632.1	11,220.5	2,255.6			1,733.5	2,792.6
Colorado	1,672.0	1,058.9					
Hawaii	248.1						
Second Kentucky	2,468.9					1,733.8	1,088.8
Fifth Kentucky	27,457.5	62,615.1	1,773.2	138.1	9,676.8	12,502.1	16,316.1
Seventh Kentucky	19,963.4	3,498.9					
Sixth Missouri	5,886.5	2,587.3				98.0	
Oregon		279.9					
Twenty-third Pennsylvania	592.1	45.3					
Total	58,660.6	81,335.9	4,028.8	128.1	9,676.8	16,107.2	20,197.5
Grand total	1,759,805.9	1,055,028.3	181,015.1	82,527.0	105,811.5	224,760.0	558,093.9

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Dec., 1899.	Jan., 1900.	Feb., 1900.	Mar., 1900.	Apr., 1900.	May, 1900.	June, 1900.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas							
First California					471.4		165.9
Colorado							
Connecticut		502.6					
Florida							
Georgia				90.9			1,459.7
First Illinois							
Fifth Illinois	2,056.2	5,567.3	9,135.2	1,872.1	12,925.5	48,989.0	71,618.6
Eighth Illinois	185.4	6,006.3	1,998.4	3,210.2	688.7		
Thirteenth Illinois							
Sixth Indiana	8,703.5	9,893.2	6,582.7	8,488.1	904.2	6,941.3	9,494.5
Seventh Indiana	271.0	7,427.6	941.8	3,445.8	421.4	1,198.2	1,176.7
Kansas		186.2	47.4		45.4		540.2
Second Kentucky	71,330.2	47,529.1	84,822.6	88,494.6	65,070.8	87,299.8	43,638.4
Fifth Kentucky	385,988.1	344,936.9	448,329.1	566,008.9	921,991.9	1,171,402.5	885,276.0
Sixth Kentucky	23,060.0	31,702.4	75,761.8	97,036.0	122,731.0	109,940.6	105,630.2
Seventh Kentucky	202,039.7	253,745.3	301,958.6	369,013.5	377,894.2	360,058.6	88,327.7
Eighth Kentucky	46,391.3	63,698.0	149,398.0	320,965.7	380,593.2	458,677.2	145,984.2
Louisiana							86.7
Maryland	104,198.7	65,207.2	78,324.8	93,808.9	112,016.8	132,957.6	53,483.4
Third Massachusetts	1,165.0	826.5	142.0	1,175.6			367.3
First Michigan							
First Missouri					1,580.9	464.2	511.2
Sixth Missouri	231.9	47.1	46.6	464.8	1,157.5	1,591.1	1,864.0
Montana	983.5						
Nebraska	2,670.1	1,416.5					
New Hampshire							418.1
Fifth New Jersey							
First New York							
Fourteenth New York							4,085.7
Twenty-first New York							243.3
Twenty-eighth New York	2,076.8		1,305.3	613.1	279.4		1,010.7
Fourth North Carolina							
Fifth North Carolina							
First Ohio	41,244.2	16,672.8	37,291.1	46,393.9	31,145.6	59,908.6	21,601.9
Tenth Ohio					50.3		781.0
Eleventh Ohio	10,199.8	3,890.4	3,213.1	3,445.4	852.4	1,732.2	
Eighteenth Ohio	2,180.9	2,534.4	2,234.2	3,152.3	3,358.7	2,954.8	577.2
First Pennsylvania	15,107.4	16,962.3	20,776.4	29,403.8	27,523.8	30,486.4	13,738.0
Ninth Pennsylvania	11,365.3	4,916.1	9,112.0	9,763.4	10,399.6	3,094.7	168.6
Twelfth Pennsylvania	3,166.3	2,775.4	134.3	555.2	2,260.8	1,409.2	90.0
Twenty-third Pennsylvania	190,376.6	212,074.7	226,662.8	275,332.7	291,199.7	300,808.8	85,612.4
South Carolina							
Second Tennessee							390.7
Fifth Tennessee	22,424.6	5,550.3	5,274.5	4,990.7	13,923.9	29,149.3	4,400.7
Fourth Texas							
Second Virginia	40.3	242.5	222.6	167.0			
Sixth Virginia	2,003.3	1,007.9	2,015.4	2,500.8	3,084.4	3,204.7	2,079.2
Washington							
West Virginia	12,804.0	16,382.9	19,571.8	18,081.8	11,607.3	19,022.5	
First Wisconsin			372.7	6,022.3	3,753.8	1,403.5	7,241.1
Total	1,156,204.1	1,121,201.9	1,485,675.2	1,954,492.5	2,397,461.2	2,833,166.2	1,052,003.3
GENERAL BONDED WAREHOUSES.							
First California	5,455.8	4,739.5	9,163.8	27,353.0	30,088.6	31,911.3	13,192.1
Colorado	759.0	3,311.8	196.6	3,233.6	3,581.4	147.6	92.2
Hawaii				1,652.1			
Second Kentucky	10,831.1	6,813.9	14,912.6	18,861.8	11,451.3	6,129.3	10,029.2
Fifth Kentucky	46.0	664.2			1,224.1	7,671.1	
Seventh Kentucky						11,906.0	
Sixth Missouri	867.3	3,481.1	2,595.5	3,067.0	5,767.2	1,171.2	5,712.3
Oregon		1,912.9			1,951.0		
Twenty-third Pennsylvania	2,790.4					236.8	
Total	20,749.6	20,923.4	26,868.5	54,167.5	54,063.6	59,173.3	29,025.8
Grand total	1,176,953.7	1,142,125.3	1,512,543.7	2,008,660.0	2,451,524.8	2,892,339.5	1,081,029.1

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	July, 1900.	Aug., 1900.	Sept., 1900.	Oct., 1900.	Nov., 1900.	Dec., 1900.	Jan., 1901.
DISTILLERY WAREHOUSES.							
Alabama							53.8
Arkansas	133.9						
First California							
Colorado		181.8	230.1				98.4
Connecticut						981.6	1,074.9
Florida							188.3
Georgia	93.3		338.5	245.2	524.9	141.2	615.5
First Illinois							
Fifth Illinois	9,151.1	20,982.7		1,637.3	2,533.4	11,622.0	
Eighth Illinois			97.4	97.8	6,723.5		229.7
Thirteenth Illinois	46.3						134.7
Sixth Indiana	4,920.2			18,395.1	15,240.6		14,061.2
Seventh Indiana		1,429.0	4,234.6	2,444.3	26.3		86.2
Kansas							422.1
Second Kentucky							554.8
Fifth Kentucky	130,935.3			9,384.9	3,327.3	61,087.6	115,089.2
Sixth Kentucky	9,063.3			97,069.4	9,800.5	401,870.3	644,233.6
Seventh Kentucky	17,722.1		480.2	8,071.1	8,991.8	34,156.3	101,410.1
Eighth Kentucky	12,254.7	5,010.4		6,563.9	10,538.4	127,737.3	336,051.0
Louisiana							49.7
Maryland	10,338.0	144.6	24,039.2	119,123.9	212,277.0	308,748.3	307,948.9
Third Massachusetts	361.2				4,938.9	7,058.2	3,246.4
First Michigan							
First Missouri				242.5		380.2	126.6
Sixth Missouri			210.1	52.4			478.3
Montana							
Nebraska						5,649.6	5,821.1
New Hampshire						1,197.2	792.7
Fifth New Jersey							
First New York					1,859.9	444.9	12,538.4
Fourteenth New York	945.3						5,228.1
Twenty-first New York							
Twenty-eighth New York							
Fourth North Carolina							
Fifth North Carolina							
First Ohio	8,373.1	6,912.0	4,125.8	1,574.9	23,200.6	67,621.6	123,151.8
Tenth Ohio						322.6	641.8
Eleventh Ohio							884.5
Eighteenth Ohio			1,203.2	2,349.2	2,809.1	2,319.3	3,173.4
First Pennsylvania	3,876.5		4,486.5	27,158.4	42,396.9	79,331.2	92,414.5
Ninth Pennsylvania	47.2		87.1	630.0	640.4	17,805.5	10,703.0
Twelfth Pennsylvania				1,012.4	417.9	832.1	919.5
Twenty-third Pennsylvania	37,199.2	5,327.6	26,618.0	322,615.1	461,348.1	574,469.8	576,622.3
South Carolina							
Second Tennessee						2,018.9	49.9
Fifth Tennessee	4,086.6	3,222.8	1,728.8	4,024.8	3,063.4	4,126.6	6,996.3
Fourth Texas						136.2	
Second Virginia							113.9
Sixth Virginia	305.3			91.4	2,705.4	3,988.2	6,684.4
Washington							
West Virginia				5,935.5	17,286.5	18,362.3	21,932.7
First Wisconsin	1,656.4		1,071.8			23,964.9	228.8
Total	251,514.0	43,211.5	75,060.3	543,198.1	931,482.8	1,857,163.1	2,619,999.5
GENERAL BONDED WAREHOUSES.							
First California	3,371.3				5,543.3	5,334.0	9,805.2
Colorado					358.3	1,896.6	730.2
Hawaii							
Second Kentucky	5,858.7						
Fifth Kentucky		183.2	2,459.4	16,687.8	1,425.5	12,690.9	13,425.1
Seventh Kentucky							
Sixth Missouri	726.4				483.8	257.5	245.5
Oregon							
Twenty-third Pennsylvania							
Total	9,956.4	183.2	2,459.4	16,687.8	7,810.9	20,099.0	24,236.0
Grand total	261,470.4	43,394.7	77,519.7	559,885.9	939,293.7	1,877,262.1	2,644,145.5

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Feb., 1901.	Mar., 1901.	Apr., 1901.	May, 1901.	June, 1901.	July, 1901.	Aug., 1901.
DISTILLERY WAREHOUSES.							
Alabama							
Arkansas	220.6	990.7	2,923.0	1,089.2	2,918.2	1,583.6	
First California							
Colorado							
Connecticut		134.8				1,026.4	
Florida							
Georgia				137.8	1,600.9		
First Illinois	3,346.4	6,012.3	372.1				
Fifth Illinois	2,722.9	89,727.1	39,472.9	131,065.8	68,512.3	69,497.4	14.0
Eighth Illinois	7,975.8	18,616.5	34,462.5	27,363.4	47,758.7	12,799.6	
Thirteenth Illinois	99.6	437.5	1,182.8				
Sixth Indiana	11,249.3	11,123.3	24,062.6	10,981.7	31,328.7	14,485.6	15,803.6
Seventh Indiana	64.9	2,466.2		41,307.6			4,083.7
Kansas	679.3	940.4	315.7				
Second Kentucky	275,206.4	480,766.3	439,248.8	263,263.2	81,128.4	15,620.7	7,862.1
Fifth Kentucky	1,256,887.5	1,760,074.1	2,268,866.1	2,318,764.6	1,148,885.1	231,411.2	3,582.6
Sixth Kentucky	202,229.5	276,033.7	434,272.5	559,454.4	381,278.0	2,843.9	227.6
Seventh Kentucky	632,479.8	900,197.8	771,813.7	687,228.4	357,429.0	41,656.4	
Eighth Kentucky	492,091.1	694,318.1	854,609.1	871,532.5	259,774.7	53,640.9	2,447.0
Louisiana		96.6	45.5	8,180.6	702.5	227.9	
Maryland	308,284.6	374,596.1	409,599.4	408,922.5	147,410.5	53,073.6	13,615.6
Third Massachusetts	10,229.5	7,101.6	2,225.9	376.5	939.4		
First Michigan		84.3		705.3	2,036.8		
First Missouri		5,469.5		13,543.7	3,478.2		
Sixth Missouri	2,193.5		10,848.5			98.0	
Montana							
Nebraska	6,751.6	3,567.8			3,216.0		
New Hampshire	1,122.1	1,092.4	1,037.9				
Fifth New Jersey							
First New York							
Fourteenth New York	2,926.2	4,892.7	1,805.2	523.9	9,648.3	13,087.3	4,505.8
Twenty-first New York	21,893.5	17,529.1	21,133.4	49,835.2	23,802.2	6,460.8	
Twenty-eighth New York							
Fourth North Carolina		50.2			90.9		
Fifth North Carolina	48.4			51.0			
First Ohio	117,956.2	152,888.7	100,087.8	91,718.9	91,563.2	23,073.6	21,388.6
Tenth Ohio	38,258.9	14,220.2	40,568.9	48,546.3	44,526.2	8,715.4	
Eleventh Ohio	2,021.6	1,455.2	3,006.0	1,639.4	4,771.7	74.6	
Eighteenth Ohio	3,081.6	3,139.4	3,044.9	2,864.5	2,124.6	514.8	
First Pennsylvania	106,143.4	119,297.7	113,813.6	78,859.5	44,575.7	185.1	
Ninth Pennsylvania	34,204.4	47,314.7	38,407.6	43,894.1	50,135.7	8,983.6	4,981.5
Twelfth Pennsylvania	3,225.8	1,624.3	4,249.1	3,492.4			
Twenty-third Pennsylvania	529,528.8	596,677.7	634,585.7	638,833.7	326,557.0	90,541.9	51,520.1
South Carolina							
Second Tennessee	2,911.0	2,907.4	3,820.1	5,452.2	3,554.7	3,736.0	4,621.3
Fifth Tennessee	2,575.9	22,745.6	34,027.9	22,134.1	11,601.9	6,597.2	6,316.5
Fourth Texas						46.2	
Second Virginia							
Sixth Virginia	12,793.7	15,241.7	10,367.0	1,523.9	1,902.7	2,847.8	49.2
Washington							
West Virginia	21,145.3	19,632.0	27,745.4	24,883.3			
First Wisconsin		1,054.8	2,879.0	1,757.0	15,621.0	18,023.1	4,697.1
Total	4,111,540.1	5,637,518.5	6,331,862.4	6,332,716.0	3,209,747.0	682,006.4	145,716.3
GENERAL BONDED WAREHOUSES.							
First California	13,668.5	19,877.5	32,842.6	22,654.3	24,633.7	1,192.2	3,441.6
Colorado	96.0	292.5	1,816.7		645.9		
Hawaii							
Second Kentucky		2,355.8	7,562.5	13,213.2	28,758.7	25,138.3	
Fifth Kentucky		11,702.1		14,789.8	14,062.6	13,834.9	5,725.6
Seventh Kentucky	20,093.0	44,054.7	43,939.5	47,535.9	11,766.0		
Sixth Missouri	1,933.9	4,942.6	13,601.8	6,465.9	956.7		
Oregon	1,182.0	281.1		1,193.3			
Twenty-third Pennsylvania							
Total	37,023.4	83,506.3	99,768.1	105,258.3	80,817.6	40,165.4	9,167.2
Grand total	4,148,563.5	5,721,024.8	6,431,630.5	6,437,974.3	3,290,564.6	722,171.8	154,883.5

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Sept., 1901.	Oct., 1901.	Nov., 1901.	Dec., 1901.	Jan., 1902.	Feb., 1902.	Mar., 1902.
DISTILLERY WAREHOUSES.							
Alabama			52.0			1,202.6	
Arkansas		205.1				100.8	499.2
First California							
Colorado							
Connecticut					721.0	92.1	
Florida							
Georgia		570.7	1,855.4	470.7			1,523.1
First Illinois				1,357.5	7,201.0	6,313.3	6,421.9
Fifth Illinois	1,125.6	51.3	1,765.5	76,918.5	5,040.6	22,293.8	49,150.6
Eighth Illinois	237.4	9,355.1	17,516.4	19,183.4			7,229.0
Thirteenth Illinois							
Sixth Indiana	25,647.7	23,485.0	15,885.2	47,547.9	38,616.8	57,136.2	34,665.0
Seventh Indiana	137.2		3,774.7		42,272.6	50,027.3	
Kansas					119.9	402.6	532.2
Second Kentucky	3,351.1	782.1	375.5	61,004.1	153,928.3	159,268.6	176,936.0
Fifth Kentucky	49,151.1	17,941.4	244,809.7	865,789.4	1,822,236.2	1,916,088.7	2,251,158.6
Sixth Kentucky			36,321.8	192,835.7	395,099.9	446,108.4	587,151.3
Seventh Kentucky		2,749.7	58,314.1	118,643.6	419,576.7	635,213.0	771,722.7
Eighth Kentucky	5,483.8	12,621.8	12,101.7	114,067.0	295,141.9	377,113.8	537,110.2
Louisiana			3,374.0		473.1	912.4	148.5
Maryland	28,633.2	328,081.3	504,732.7	545,588.7	577,164.2	587,794.7	669,055.9
Third Massachusetts	603.1	1,303.9	5,020.8	2,036.2	9,157.5	18,268.1	39,120.9
First Michigan					40.2	327.7	
First Missouri					955.8	683.1	8,111.2
Sixth Missouri		333.8	138.4				9,068.7
Montana							
Nebraska			5,798.4	7,995.5	5,147.1	13,479.5	23,452.5
New Hampshire							
Fifth New Jersey							
First New York							
Fourteenth New York	2,261.7	1,696.1	8,139.6	12,919.6	20,640.4	15,698.4	16,926.7
Twenty-first New York						21,289.4	42,341.9
Twenty-eighth New York							
Fourth North Carolina						46.3	46.8
Fifth North Carolina						142.4	40.0
First Ohio	17,351.5	17,295.0	94.4	95.7	1,820.6	379.9	40.0
Tenth Ohio			90,517.2	183,675.1	216,190.5	195,581.6	143,687.0
Eleventh Ohio			34,438.9	46,774.3	56,285.1	52,578.5	46,153.4
Eighteenth Ohio			405.6	1,821.5	235.5	563.5	1,397.3
First Pennsylvania			681.2	2,330.1	3,350.8	2,162.6	6,725.2
Ninth Pennsylvania	15,658.6	66,227.6	99,045.9	107,175.3	166,067.1	152,848.8	164,664.6
Twelfth Pennsylvania	21,176.7	41,476.4	47,539.3	51,843.3	60,085.3	54,431.4	64,294.8
Twenty-third Pennsylvania	3,063.2	5,171.0	8,250.4	5,541.1	3,522.5	8,376.6	6,695.0
South Carolina	86,890.9	552,852.5	727,856.3	824,001.5	800,994.5	757,886.9	825,100.6
Second Tennessee							
Fifth Tennessee	12,309.7	4,118.1	3,410.1	4,445.9	5,416.3	1,821.8	7,308.0
Fourth Texas			6,060.5	1,825.3	5,467.7	11,033.3	11,750.0
Second Virginia							
Sixth Virginia	1,522.9	3,186.6	4,165.6	3,043.2	3,508.7	5,032.4	4,736.4
Washington		130.0	326.3	318.2	429.6	360.0	232.2
West Virginia		29,193.8	45,916.3	46,167.3	30,766.0	27,712.5	31,129.6
First Wisconsin			46.7		1,140.4	5,823.3	10,733.8
Total	274,605.4	1,126,473.0	1,991,166.1	3,350,155.0	5,155,976.4	5,618,476.1	6,499,255.0
GENERAL BONDED WAREHOUSES.							
First California		1,135.0	2,527.6	757.4	4,920.9	5,978.3	5,326.2
Colorado				1,590.7	47.4	849.1	2,947.2
Hawaii							
Second Kentucky						95.3	965.6
Fifth Kentucky							17,029.3
Seventh Kentucky							
Sixth Missouri				145.4	383.7		7,007.5
Oregon							
Twenty-third Pennsylvania							
Total		1,135.0	2,527.6	2,493.6	5,447.3	7,793.0	32,310.2
Grand total	274,605.4	1,127,608.0	1,993,693.7	3,352,648.6	5,161,423.7	5,626,269.1	6,531,565.2

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Apr., 1902.	May, 1902.	June, 1902.	July, 1902.	Aug., 1902.	Sept., 1902.	Oct., 1902.
DISTILLERY WAREHOUSES.							
Alabama		3,029.3	4,033.7				
Arkansas	348.5						414.8
First California						73.0	
Colorado		44.1					
Connecticut							
Florida							
Georgia	1,629.6	517.7		281.3	287.5	286.1	
First Illinois	6,707.2	3,467.7					
Fifth Illinois	48,904.5	65,538.1	44,777.0	360.4	3,035.9	498.0	10,446.9
Eighth Illinois		7,844.4		459.4	83.9		
Thirteenth Illinois							
Sixth Indiana	49,097.4	44,152.4	28,806.8	20,084.2	19,561.1	21,872.3	22,499.4
Seventh Indiana	211.2	362.5	31,540.1	7,042.9			
Kansas	547.9	269.2					275.0
Second Kentucky	260,768.8	242,227.8	140,347.7	37,754.4			
Fifth Kentucky	2,041,416.7	1,589,602.7	298,568.8	9,702.4			142,839.6
Sixth Kentucky	545,785.8	463,908.4	27,532.5	45.4	321.9	185.0	459.4
Seventh Kentucky	887,108.6	541,476.5	101,524.6	34,212.6			
Eighth Kentucky	552,281.1	524,110.5	248,718.4	53,281.3			23.3
Louisiana		985.2	460.6	2,823.6	9,403.1	2,077.4	51.5
Maryland	709,673.3	664,975.3	196,779.7	23,150.7	14,343.1	22,889.1	250,357.6
Third Massachusetts	9,439.3	24,596.4	17,172.9	8,168.9	7,401.7	8,089.7	43,501.1
First Michigan							
First Missouri	187.4	3,663.4	3,579.8	322.3			
Sixth Missouri	12,880.6	17,284.6	14,050.3			633.7	1,884.0
Montana							
Nebraska	17,362.5	3,988.1					
New Hampshire	477.5						
Fifth New Jersey							
First New York							
Fourteenth New York	44,022.0	16,308.9	27,409.2	22,805.6	61,443.5	11,644.4	29,815.2
Twenty-first New York		8,924.5	8,985.2				
Twenty-eighth New York	644.1	2,424.1	2,518.7	2,636.9	909.0	917.7	956.1
Fourth North Carolina		10.0	46.1	16.0			288.5
Fifth North Carolina						91.1	231.7
First Ohio	201,220.9	224,590.2	161,100.4	36,767.0	28,106.6		34,435.1
Tenth Ohio	50,125.4	49,009.2	9,459.4				
Eleventh Ohio	940.3	767.2	887.2				469.9
Eighteenth Ohio	7,910.6	7,747.9	3,506.8	48.5		505.8	1,070.8
First Pennsylvania	159,474.2	120,702.1	37,688.7				72,491.7
Ninth Pennsylvania	60,929.0	57,373.1	26,363.4	13,218.4	3,587.2	18,092.8	47,825.3
Twelfth Pennsylvania	9,268.0	4,891.8	7,439.7	7,068.0	7,892.8	9,280.1	6,471.2
Twenty-third Pennsylvania	854,591.5	857,606.0	397,895.5	123,410.0	46,667.5	128,210.8	497,379.1
South Carolina		9,101.3	10,642.0				
Second Tennessee	3,961.6	4,936.6	651.6	4,538.2	2,274.6		
Fifth Tennessee	25,104.8	34,313.6	33,708.6	24,458.1	10,850.6	11,099.6	15,926.2
Fourth Texas							
Second Virginia							
Sixth Virginia	3,691.1	3,300.5	1,648.0	225.5	1,555.1	1,403.9	5,648.2
Washington	468.9						
West Virginia	38,714.1	38,617.2					24,829.1
First Wisconsin	22,009.6	15,673.7	3,851.8	29,150.7	17,852.1	3,291.0	1,733.1
Total	6,627,901.0	5,657,801.6	1,891,695.2	462,032.1	235,877.2	241,141.5	1,212,383.8
GENERAL BONDED WAREHOUSES.							
First California	3,589.4	5,750.9	3,592.5	3,239.3	117.7		
Colorado		4,538.8	187.2		90.6	185.8	
Hawaii	1,235.1						
Second Kentucky			6,858.3				
Fifth Kentucky	25,387.3	23,981.2	5,875.8	114.8			
Seventh Kentucky							
Sixth Missouri	4,692.6	462.6	2,330.8				
Oregon							
Twenty-third Pennsylvania							
Total	34,904.4	34,733.5	18,844.6	3,354.1	208.3	185.8	
Grand total	6,662,805.4	5,692,535.1	1,910,539.8	465,386.2	235,785.5	241,327.3	1,212,383.8

STATEMENT, BY MONTHS, OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1904—Continued.

District.	Nov., 1902.	Dec., 1902.	Jan., 1903.	Feb., 1903.	Mar., 1903.	Apr., 1903.	May, 1903.
DISTILLERY WAREHOUSES.							
Alabama	51.7	50.3	255.0	2,180.5	491.3	2,567.3	5,082.0
Arkansas	135.4	527.7	767.0	924.7		1,375.0	619.0
First California		905.0		1,068.6	633.8	633.6	1,401.4
Colorado	59.0	102.9					
Connecticut	92.8	230.5		45.9	307.8	939.1	1,008.6
Florida							
Georgia		231.0	2,947.3	4,380.9	2,685.7	237.6	480.8
First Illinois		1,758.2	6,554.2	6,183.1	6,313.0	6,416.3	6,446.9
Fifth Illinois	3,321.1	159,788.1	47,475.8	56,194.6	113,587.3	125,078.8	60,144.9
Eighth Illinois	11,029.6	20,124.3			321.5	5,799.7	2,166.6
Thirteenth Illinois							373.7
Sixth Indiana	25,092.0	72,965.1	108,722.2	73,904.7	148,050.4	162,315.2	128,832.1
Seventh Indiana	467.4		243.7	248.1	287.6	3,587.7	466.1
Kansas	682.5	533.7	483.6	1,896.7	2,820.9	2,914.8	2,369.8
Second Kentucky	29,549.3	135,177.1	338,629.5	399,771.0	419,973.6	437,429.8	408,607.7
Fifth Kentucky	364,390.2	1,285,274.3	2,244,122.7	2,503,367.2	2,715,814.6	3,855,982.0	113,140.0
Sixth Kentucky	32,634.4	224,698.0	399,271.9	539,559.1	758,003.0	787,221.7	781,844.7
Seventh Kentucky	31,030.2	225,626.5	576,086.6	869,767.2	1,265,050.7	1,170,490.1	702,000.9
Eighth Kentucky	8,270.6	163,555.7	718,890.2	860,431.2	886,471.9	758,469.2	635,340.3
Louisiana	697.2	5,681.7	8,987.3	1,880.7	27,923.7	1,024.1	12,958.3
Maryland	483,253.4	603,015.2	659,976.9	636,253.5	667,371.3	685,766.2	554,320.1
Third Massachusetts	25,819.0	50,447.0	29,568.3	27,555.7	40,667.2	32,596.0	33,596.3
First Michigan							
First Missouri	208.4	778.6	1,083.4	1,706.0	1,117.1	3,563.5	5,257.9
Sixth Missouri	2,793.0	10,028.6	7,928.0	10,895.3	16,393.7	24,602.3	24,801.6
Montana							
Nebraska		19,003.0	20,301.8	19,644.4	26,839.5	47,099.4	70,935.5
New Hampshire							
Fifth New Jersey							922.9
First New York							
Fourteenth New York		4,301.2	19,677.3	24,612.8	15,314.9	21,245.3	23,728.8
Twenty-first New York	646.8	9,515.4	77,612.6	8,663.6		19,801.8	4,570.3
Twenty-eighth New York							
Fourth North Carolina		2,835.1	2,783.7	2,452.6	326.2		2,561.3
Fifth North Carolina		405.6	684.5	910.3	597.0	1,444.7	2,227.8
First Ohio	169.5				603.5	576.8	618.0
Tenth Ohio	91,336.8	206,109.0	221,854.8	197,371.2	266,720.1	345,259.3	370,991.1
Eleventh Ohio	48,192.9	54,853.5	60,739.3	54,752.5	58,681.7	49,499.8	49,144.8
Eighteenth Ohio	1,178.3	1,454.9	3,575.9	4,406.4	3,122.4	2,923.3	3,572.8
First Pennsylvania	4,694.5	9,181.7	9,778.8	8,959.5	10,368.4	13,115.1	2,731.8
Ninth Pennsylvania	114,871.5	143,514.9	185,977.7	171,068.6	199,455.7	148,705.1	192,555.7
Twelfth Pennsylvania	48,299.7	49,644.8	52,967.1	50,783.6	60,851.8	82,299.0	67,145.3
South Carolina	7,487.0	11,358.4	10,862.9	7,885.1	6,149.9	7,300.4	10,411.2
Second Tennessee							
Fifth Tennessee	677,459.6	819,925.9	850,418.8	781,931.0	896,867.1	926,721.9	913,415.3
Fourth Texas							10,227.1
Second Virginia	1,880.8	4,052.3	8,159.1	8,217.1	5,229.0	12,156.3	11,944.1
Sixth Virginia	19,670.1	22,361.7	25,620.5	26,370.4	33,261.6	35,572.6	31,202.2
Washington							
West Virginia		43.9	45.2			46.5	
First Wisconsin	7,371.8	9,164.2	6,408.0	6,444.0	11,638.5	11,363.1	8,506.4
Washington							
West Virginia	29,726.9	32,175.2	32,747.7	40,361.8	46,942.5	46,774.1	39,132.0
First Wisconsin	18,747.0	30,254.6	11,502.6	24,661.9	43,006.5	29,689.4	16,871.1
Total	2,096,877.2	4,391,935.0	6,753,892.5	7,459,719.4	8,751,488.7	8,420,975.3	7,313,654.1
GENERAL BONDED WAREHOUSES.							
First California	282.1	2,279.3	5,161.9	7,357.1	4,256.7	10,320.5	1,511.6
Colorado		3,445.5				2,910.6	
Hawaii					705.2		
Second Kentucky							
Fifth Kentucky	70.8	49.8	344.4	295.6		16,443.4	22,583.0
Seventh Kentucky							
Sixth Missouri			2,007.4		2,929.5		1,200.0
Oregon				2,503.4			
Twenty-third Pennsylvania			794.1	3,064.5	1,403.5		452.1
Total	352.9	5,774.6	8,307.8	13,220.6	9,294.9	29,674.5	25,755.9
Grand total	2,097,230.1	4,397,709.6	6,762,200.3	7,472,940.0	8,760,783.6	8,450,649.8	7,339,410.0

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JULY 1, 1903.

By Districts and Kinds.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		30,636.2	823.0		31,459.2
First California.....	1,040,046.2	1,595.2	45,491.1	81,769.5	1,168,902.0
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.....	137,902.0	637.8	148.4	2,431.2	141,119.4
Kansas.....	6,895.3	1,095.0	52.0		8,042.3
Second Kentucky.....		54,283.8	2,025.2		56,309.0
Fifth Kentucky.....	7,517.5	108,504.3	23,423.4	827.3	140,272.5
Maryland.....	164.0	13,140.9	33,415.0		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	48,255.5	33,585.1	20,758.5	567,990.0
Twenty-eighth New York.....	29,772.6	49,834.3		196.0	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.....		13,603.0		88.9	13,691.9
Fifth Tennessee.....		7,516.9	143.5		7,660.4
Sixth Virginia.....	871.0	471.5		26.5	1,369.0
Total.....	2,121,168.3	345,202.8	172,487.5	118,524.2	2,757,382.8

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

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, 1904.

[Quantities in taxable gallons.]

District in which produced.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Produced during the year:					
First California.....	971,557.0	2,230.5	45,771.2	35,327.1	1,054,885.8
Fourth California.....	320,969.3		279.0	8,047.0	329,295.3
Connecticut.....		6,401.2	55.3	155.5	6,612.0
Thirteenth Illinois.....		240.1			240.1
Seventh Indiana.....		23,333.9			23,333.9
Kansas.....		.5			.5
Second Kentucky.....		15,301.1			15,301.1
Fifth Kentucky.....		17,687.7			17,687.7
Sixth Kentucky.....		216.7			216.7
Maryland.....		16,871.5	1,800.9		18,672.4
First Missouri.....	2,676.8			443.2	3,120.0
First New Jersey.....	205.1	29,202.7		1,352.4	30,760.2
Fifth New Jersey.....		14,933.4			14,933.4
First New York.....	285.1			1,795.8	2,080.9
Second New York.....	2.3				2.3
Fourteenth New York.....		12,839.7			12,839.7
Twenty-first New York.....		9,723.7			9,723.7
Twenty-eighth New York.....		17,806.7		39.0	17,845.7
First Ohio.....	16,396.4				16,396.4
Tenth Ohio.....		3,558.3			3,558.3
First Pennsylvania.....	90,394.1		2,484.3	1,278.6	94,156.0
Ninth Pennsylvania.....		10,530.4		304.1	10,834.5
Fifth Tennessee.....		9,622.9			9,622.9
Total produced.....	1,402,486.6	206,942.7	50,390.7	48,731.7	1,708,551.7
In transit July 1, 1903:					
Fourth California.....	5,598.7				5,598.7
Fourteenth New York.....		432.8			432.8
First New York.....	291.8				291.8
Total to be accounted for.....	1,408,377.1	207,375.5	50,390.7	48,731.7	1,714,875.0

^aThis quantity was erroneously reported in transit June 30, 1903, as apple brandy.

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904—continued.

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, 1904—Continued.

District in which produced.	District in which deposited in special bonded warehouses.						
	First California.				Fourth California.		
	Grape.	Apple.	Peach.	Other kinds.	Grape.	Peach.	Other kinds.
Produced during the year:							
First California.....	679,895.2	1,296.0	34,290.2	31,938.5			
Fourth California.....	116,520.4			1,354.4	172,443.7	279.0	6,692.6
Connecticut.....							
Thirteenth Illinois.....							
Seventh Indiana.....							
Kansas.....							
Second Kentucky.....							
Fifth Kentucky.....							
Sixth Kentucky.....							
Maryland.....							
First Missouri.....							
First New Jersey.....							
Fifth New Jersey.....							
First New York.....							
Second New York.....							
Fourteenth New York.....							
Twenty-first New York.....							
Twenty-eighth New York.....							
First Ohio.....							
Tenth Ohio.....							
First Pennsylvania.....							
Ninth Pennsylvania.....							
Fifth Tennessee.....							
Total produced.....	796,415.6	1,296.0	34,290.2	33,292.9	172,443.7	279.0	6,692.6
District in which produced.	District in which deposited in special bonded warehouses.						
	Connecticut.			First Illinois.		Kan-	Second
	Apple.	Peach.	Other kinds.	Grape.	Other kinds.	sas.	Kentucky.
Produced during the year:							
First California.....				79,697.8	3,132.2		
Fourth California.....							
Connecticut.....	5,956.5	55.3	155.5				
Thirteenth Illinois.....							
Seventh Indiana.....							5,535.9
Kansas.....						0.5	
Second Kentucky.....							6,928.2
Fifth Kentucky.....							
Sixth Kentucky.....							
Maryland.....							
First Missouri.....							
First New Jersey.....							
Fifth New Jersey.....							
First New York.....							
Second New York.....							
Fourteenth New York.....							
Twenty-first New York.....							
Twenty-eighth New York.....							
First Ohio.....							
Tenth Ohio.....							
First Pennsylvania.....							
Ninth Pennsylvania.....							
Fifth Tennessee.....							
Total produced.....	5,956.5	55.3	155.5	79,697.8	3,132.2	.5	12,464.1

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904—continued.

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, 1904—Continued.

District in which produced.	District in which deposited in special bonded warehouses.							
	Fifth Kentucky.				Maryland.		First Missouri.	
	Grape.	Apple.	Peach.	Other kinds.	Apple.	Peach.	Grape.	Other kinds.
Produced during the year:								
First California	4,061.0	934.5	11,481.0	256.4				
Fourth California								
Connecticut		240.1						
Thirteenth Illinois		17,798.0						
Seventh Indiana								
Kansas								
Second Kentucky		8,372.9						
Fifth Kentucky		17,687.7						
Sixth Kentucky		216.7						
Maryland					16,871.5	1,800.9		
First Missouri							2,676.8	443.2
First New Jersey								
Fifth New Jersey								
First New York								
Second New York								
Fourteenth New York								
Twenty-first New York								
Twenty-eighth New York								
First Ohio		3,558.3						
Tenth Ohio								
First Pennsylvania					7,021.7			
Ninth Pennsylvania					9,622.9			
Fifth Tennessee								
Total produced	4,061.0	48,808.2	11,481.0	256.4	33,516.1	1,800.9	2,676.8	443.2

District in which produced.	Districts in which deposited in special bonded warehouses.						
	Sixth Missouri.	Second New York.			Twenty-eighth New York.		
	Grape.	Grape.	Apple.	Other kinds.	Grape.	Apple.	Other kinds.
Produced during the year:							
First California	1,596.0	145,598.1			54,255.8		
Fourth California		20,519.8			6,437.2		
Connecticut							
Thirteenth Illinois							
Seventh Indiana							
Kansas							
Second Kentucky							
Fifth Kentucky							
Sixth Kentucky							
Maryland							
First Missouri							
First New Jersey			11,160.7				
Fifth New Jersey			388.8				
First New York		576.9		1,795.8			
Second New York		2.3					
Fourteenth New York			53,272.5				
Twenty-first New York					9,723.7		
Twenty-eighth New York					8,552.4		33.0
First Ohio							
Tenth Ohio							
First Pennsylvania							
Ninth Pennsylvania							
Fifth Tennessee							
Total produced	1,596.0	166,697.4	55,239.2	1,795.8	77,993.4	18,277.1	33.0

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904—continued.

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, 1904—Continued.

District in which produced.	District in which deposited in special bonded warehouses.							
	Tenth Ohio.				First Pennsylvania.			Fifth Tennessee.
	Grape.	Apple.	Peach.	Other kinds.	Grape.	Apple.	Other kinds.	Apple.
Produced during the year:								
First California	6,426.5							
Fourth California	6,461.3							
Connecticut								
Thirteenth Illinois								
Seventh Indiana								
Kansas								
Second Kentucky								
Fifth Kentucky								
Sixth Kentucky								
Maryland								
First Missouri								
First New Jersey					205.1	18,042.0	7,852.4	
Fifth New Jersey						14,544.0		
First New York								
Second New York								
Fourteenth New York								
Twenty-first New York								
Twenty-eighth New York								
First Ohio							8,746.1	
Tenth Ohio	90,394.1	11,684.2	2,484.3	1,273.6				
First Pennsylvania						3,508.7	304.1	
Ninth Pennsylvania								
Fifth Tennessee								4,758.0
Total produced	103,281.9	11,684.2	3,484.3	1,273.6	205.1	44,841.4	1,656.5	4,758.0

District in which produced.	Totals, by kinds.				
	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
	Produced during the year:				
First California	971,830.4	2,230.5	45,771.2	35,327.1	1,054,859.2
Fourth California	322,382.4		279.0	8,047.0	330,708.4
Connecticut		5,956.5	55.3	155.5	6,167.3
Thirteenth Illinois		240.1			240.1
Seventh Indiana		23,333.9			23,333.9
Kansas		5			5
Second Kentucky		15,301.1			15,301.1
Fifth Kentucky		17,687.7			17,687.7
Sixth Kentucky		216.7			216.7
Maryland		16,871.5	1,800.9		18,672.4
First Missouri		2,676.8		443.2	3,120.0
First New Jersey		205.1		1,552.4	1,757.5
Fifth New Jersey				14,933.4	14,933.4
First New York		576.9		1,795.8	2,372.7
Second New York		2.3			2.3
Fourteenth New York				13,272.5	13,272.5
Twenty-first New York				9,723.7	9,723.7
Twenty-eighth New York				17,800.7	17,800.7
First Ohio				8,746.1	8,746.1
Tenth Ohio				3,558.3	3,558.3
First Pennsylvania				304.1	304.1
Ninth Pennsylvania					
Fifth Tennessee				4,758.0	4,758.0
Total produced	1,404,164.9	206,930.8	50,390.7	48,731.7	1,710,218.1
In transit June 30, 1904:					
Fourth California	4,185.6				4,185.6
Connecticut		444.7			444.7
Tax paid: First California	26.6				26.6
Total	1,408,377.1	207,375.5	50,390.7	48,731.7	1,714,875.0

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, 1904.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		11,588.6	392.0		11,980.6
First California.....	383,632.8	947.8	9,440.9	16,662.2	410,683.7
Fourth California.....	57,185.7		292.8	2,351.4	59,829.9
Connecticut.....		6,683.3			6,683.3
First Illinois.....	97,472.9	83.8	470.3	2,293.8	100,320.8
Kansas.....	2,461.9	43.5	42.5		2,547.9
Second Kentucky.....		25,487.2	780.3		26,267.5
Fifth Kentucky.....	7,975.5	97,586.0	14,693.2	702.6	120,957.3
Maryland.....		16,809.6	16,808.9		33,618.5
First Missouri.....	3,804.6	529.2	110.8	47.5	4,492.1
Sixth Missouri.....	2,340.3	1,000.1	311.5	102.5	3,754.4
Second New York.....	296,888.9	26,399.3	10,194.4	12,833.7	346,316.3
Twenty-eighth New York.....	6,568.9	16,369.3		54.8	22,993.0
First Ohio.....	90.2				90.2
Tenth Ohio.....	72,279.0	5,093.4	4,674.5	622.5	82,669.4
First Pennsylvania.....		13,743.8		378.1	14,121.9
Fifth Tennessee.....		5,883.2	41.0		5,924.2
Sixth Virginia.....	808.5	455.5		25.0	1,289.0
Total.....	931,509.2	228,703.6	58,253.1	36,074.1	1,254,540.0
Total for year ended June 30, 1903.....	923,419.6	213,872.4	53,901.1	22,875.3	1,214,068.4

DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

QUANTITY OF EACH KIND OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		817.3	41.7		859.0
First California.....	20,923.2	47.0	397.8	725.0	22,093.0
Fourth California.....	4,709.8		10.6	88.4	4,808.8
Connecticut.....		248.0			248.0
First Illinois.....	5,922.5	13.1	37.3	135.3	6,108.2
Kansas.....	137.7	5.3	9.5		152.5
Second Kentucky.....		2,127.3	88.7		2,216.0
Fifth Kentucky.....	583.3	5,654.8	1,020.8	55.6	7,314.5
Maryland.....		1,688.3	1,743.4		3,431.7
First Missouri.....	274.2	76.9	9.6	.1	360.8
Sixth Missouri.....	204.9	123.4	37.6	2.0	367.9
Second New York.....	20,532.5	1,479.5	639.5	582.8	23,234.3
Twenty-eighth New York.....	927.9	902.2		1.1	1,831.2
First Ohio.....	10.2				10.2
Tenth Ohio.....	1,844.9	93.2	315.7	7.5	2,261.3
First Pennsylvania.....		315.2		16.9	332.1
Fifth Tennessee.....		295.2	6.0		301.2
Sixth Virginia.....	62.5	16.0		1.5	80.0
Total.....	56,133.6	13,902.7	4,358.2	1,616.2	76,010.7
Total for fiscal year ended June 30, 1903.....	52,062.2	12,538.2	3,222.2	879.7	68,702.3

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR THE USE OF THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY DISTRICTS, AND KINDS OF BRANDY AS KNOWN TO THE TRADE.

[Quantities in taxable gallons.]

District.	Grape.	Total.
First California.....	138.7	138.7
Second New York.....	220.1	220.1
Total.....	358.8	358.8

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904, BY DISTRICTS, AND KINDS OF BRANDY AS KNOWN TO THE TRADE.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Aggregate.
First California.....	674.1		674.1
Fourth California.....	2,271.7		2,271.7
Second New York.....	74.8	169.6	244.4
Total.....	3,020.6	169.6	3,190.2

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Peach.	Total.
First California.....	962.2		962.2
Fourth California.....	6,810.0		6,810.0
Fifth Kentucky.....		44.8	44.8
Second New York.....	404.3		404.3
Total.....	8,176.5	44.8	8,221.3

2. BY FOREIGN COUNTRIES AND KINDS.

Country to which exported.	Grape.	Peach.	Total.
Canada.....	44.6		44.6
Cuba.....	135.0		135.0
England.....	463.2		463.2
Germany.....	7,236.0		7,236.0
Mexico.....	270.7	44.8	315.5
Nicaragua.....	27.0		27.0
Total.....	8,176.5	44.8	8,221.3

TRANSFER OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

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, 1904.

[Quantities in taxable gallons.]

District from which removed.	Grape.	Apple.	Peach.	Other kinds.	Total.
First California.....	182,278.7	45.3	17,880.2	16,818.6	166,522.8
Fourth California.....	59,548.8		1,260.8	2,057.8	62,867.4
First Illinois.....	4,066.4				4,066.4
Kansas.....	1,292.5				1,292.5
Second Kentucky.....		5,090.2			5,090.2
Fifth Kentucky.....			411.7		411.7
Maryland.....			238.1		238.1
Twenty-eighth New York.....		1,143.8			1,143.8
Tenth Ohio.....	3,380.9	2,358.7	7,118.2	728.9	13,586.7
Total.....	200,567.3	8,638.0	26,409.0	19,605.3	255,219.6
In transit July 1, 1903:					
First California.....	13,841.2		498.6	1,054.5	15,394.3
Fourth California.....	5,022.7				5,022.7
Total to be accounted for.....	219,431.2	8,638.0	26,907.6	20,659.8	275,636.6

District from which removed.	District to which removed.					
	First California.			First Illinois.		
	Grape.	Peach.	Other kinds.	Grape.	Peach.	Other kinds.
First California.....				26,645.3	763.3	1,629.4
Fourth California.....	4,141.7	872.8	557.6	1,894.9	109.0	272.2
First Illinois.....	4,066.4					
Kansas.....				1,292.5		
Second Kentucky.....						
Fifth Kentucky.....						
Maryland.....		238.1				
Twenty-eighth New York.....						
Tenth Ohio.....						
Total.....	8,208.1	1,110.9	557.6	29,832.7	872.3	1,901.6

District from which removed.	Districts to which removed.							
	Fifth Kentucky.				First Missouri.	Sixth Missouri.		
	Grape.	Apple.	Peach.	Other kinds.	Grape.	Grape.	Peach.	Other kinds.
First California.....	4,525.7		5,931.9	433.6	1,072.6	2,915.4	508.5	1,304.6
Fourth California.....	697.7					1,108.5		
First Illinois.....								
Kansas.....								
Second Kentucky.....		4,992.9						
Fifth Kentucky.....								
Maryland.....								
Twenty-eighth New York.....								
Tenth Ohio.....	3,380.9	2,358.7	6,269.8	728.9				
Total.....	8,604.3	7,351.6	12,201.7	1,162.5	1,072.6	4,023.9	508.5	1,304.6

TRANSFER OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1904—continued.

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, 1904—Continued.

District from which removed.	Districts to which removed.				
	Second New York.				Twenty-eighth New York.
	Grape.	Apple.	Peach.	Other kinds.	Grape.
First California.....	92,693.3	45.3	10,155.1	14,505.5	7,192.2
Fourth California.....	41,175.5			1,171.7	
First Illinois.....					
Kansas.....					
Second Kentucky.....					
Fifth Kentucky.....				411.7	
Maryland.....					
Twenty-eighth New York.....		1,143.8			
Tenth Ohio.....			848.4		
Total.....	133,871.8	1,189.1	11,415.2	15,677.2	7,192.2

District from which removed.	Recapitulation as to kinds.				
	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
First California.....	194,974.5	45.3	17,358.9	17,873.1	170,251.7
Fourth California.....	49,021.3		981.8	2,001.6	52,004.6
First Illinois.....	4,066.4				4,066.4
Kansas.....	1,292.5				1,292.5
Second Kentucky.....		4,992.9			4,992.9
Fifth Kentucky.....				411.7	411.7
Maryland.....				238.1	238.1
Twenty-eighth New York.....		1,143.8			1,143.8
Tenth Ohio.....	3,380.9	2,358.7	7,118.2	728.9	13,586.7
Total.....	192,735.6	8,540.7	26,108.6	20,603.5	247,988.4
In transit June 30, 1904:					
First California.....	11,145.4		520.0		11,665.4
Fourth California.....	15,550.2		279.0	56.3	15,885.5
Second Kentucky.....		97.3			97.3
Total to be accounted for.....	219,431.2	8,638.0	26,907.6	20,659.8	275,636.6

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1904, BY DISTRICT AND KINDS.

[Quantities in taxable gallons.]

District.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
Arkansas.....		18,230.3	389.5		18,619.8
First California.....	1,076,590.5	1,851.1	58,174.7	81,414.2	1,207,036.5
Fourth California.....	369,811.2		724.0	13,490.9	384,026.1
Connecticut.....		6,073.5	314.2	153.5	6,541.2
First Illinois.....	139,970.7	540.9	618.5	4,030.2	140,060.6
Kansas.....	3,003.7	1,046.2			4,049.9
Second Kentucky.....		34,043.2	1,153.2		35,196.4
Fifth Kentucky.....	11,624.0	61,374.4	30,935.6	1,488.0	105,422.0
Maryland.....	164.0	28,159.1	16,425.5		44,748.6
First Missouri.....	3,807.4	371.3	123.5	595.6	4,897.8
Sixth Missouri.....	3,176.0	935.0	568.9	1,200.1	7,820.0
Second New York.....	447,180.2	46,732.7	34,115.4	24,815.0	552,843.3
Twenty-eighth New York.....	31,591.8	49,606.1		173.1	81,461.0
Tenth Ohio.....	92,697.3	9,746.4	20,945.2	1,045.1	124,434.0
First Pennsylvania.....	305.1	44,335.8		1,350.4	45,991.3
Fifth Tennessee.....		6,086.5	96.5		6,183.0
Total.....	2,175,827.9	309,274.5	169,527.8	130,458.1	2,775,088.3

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

Brandy.	Quantity.
DR.	
Withdrawn for export, proof of landing not received prior to July 1, 1903	6,039.2
Not actually in warehouse July 1, 1903, claimed to have been lost by casualty, etc	34.6
In transit July 1, 1903, from other districts, not yet received at second district	20,417.0
Withdrawn to fortify wines, still unused July 1, 1903	184.8
Actually remaining in warehouses July 1, 1903	2,757,382.8
Deposited in special bonded warehouses during the year:	
Brandy received from distillers in same district	1,118,803.4
Brandy received from distillers in other districts	591,414.7
Brandy received from special bonded warehouses in other districts	247,988.4
Excess found on regauge	.8
Total	4,742,265.7
CR.	
Withdrawn from special bonded warehouses, tax-paid	1,254,540.0
Loss allowed on account of leakage or evaporation in special bonded warehouses	76,010.7
Withdrawn for use of the United States	358.8
Exported and accounted for	13,434.6
Tax paid on brandy lost in transit for export	96.0
Deposited in manufacturing warehouses	3,190.2
Deposited in second special bonded warehouses in other districts	247,988.4
Withdrawn for export and unaccounted for June 30, 1904	729.9
Lost by casualties, etc., and unaccounted for June 30, 1904	136.2
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1904	27,648.2
Withdrawn for transfer to special bonded warehouses in this district and unaccounted for June 30, 1904	5,232.5
Grape brandy used in the fortification of wine	337,627.1
Tax paid on brandy heretofore reported withdrawn to fortify wine	184.8
Remaining in special bonded warehouses June 30, 1904	2,775,088.3
Total	4,742,265.7

STATEMENT OF REMOVALS IN BOND FROM BRANDY DISTILLERIES FOR DEPOSIT IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
DR.					
Balance in transit to warehouses in other districts July 1, 1903	5,890.5	4,432.8			6,323.3
Removals during the year for deposit in district of production	966,021.2	77,688.9	38,909.7	40,840.5	1,123,460.3
Removals during the year for deposit in other districts	436,465.4	129,253.8	11,481.0	7,891.2	585,091.4
Total	1,408,377.1	207,375.5	50,390.7	48,731.7	1,714,875.0
CR.					
Receipts in warehouse in district of production	961,809.0	77,244.2	38,909.7	40,840.5	1,118,803.4
Receipts in warehouse in other districts	442,355.9	129,686.6	11,481.0	7,891.2	591,414.7
Balance in transit from distilleries to warehouse in district of production	4,185.6	444.7			4,630.3
Lost in transit from distilleries to warehouse in district of production and tax paid	26.6				26.6
Total	1,408,377.1	207,375.5	50,390.7	48,731.7	1,714,875.0

^a 291.8 gallons of the quantity reported as apple brandy in transit July 1, 1903, was grape brandy.

DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.
[Quantities in taxable gallons.]

Brandy.	Grape.	Apple.	Peach.	Other kinds.	Aggregate.
DR.					
Balance in warehouses July 1, 1903	2,121,168.3	345,202.8	172,487.5	118,524.2	2,757,382.8
Adjustment of errors as to kinds	+433.3	+65.3	-392.9	-105.7	.....
Corrected balances	2,121,601.6	345,268.1	172,094.6	118,418.5	2,757,382.8
Received in warehouses from distilleries in same district	961,809.0	77,244.2	38,909.7	40,840.5	1,118,803.4
Received in warehouses from distilleries in other districts	442,355.9	129,686.6	11,481.0	7,891.2	591,414.7
Received from special bonded warehouses in other districts	192,735.6	8,540.7	26,108.6	20,603.5	247,988.4
Excess on regauge	.4	.4			.8
Total	3,718,502.5	560,740.0	248,593.9	187,753.7	4,715,590.1
CR.					
Withdrawn from special bonded warehouses, tax paid	931,509.2	228,703.6	58,253.1	36,074.1	1,254,540.0
Leakage or evaporation in warehouse	56,133.6	13,902.7	4,358.2	1,616.2	76,010.7
Withdrawn for use of the United States	358.8				358.8
Withdrawn for export	8,176.5		44.8		8,221.3
Reported as lost by casualties, etc.	49.0	51.6	1.0		101.6
Withdrawn for transfer to manufacturing warehouses	3,020.6	169.6			3,190.2
Withdrawn for transfer to special bonded warehouses in other districts	209,567.3	8,638.0	26,409.0	19,605.3	255,219.6
Withdrawn to fortify wine	337,627.1				337,627.1
Remaining in special bonded warehouses and in transit June 30, 1904	2,181,060.4	309,274.5	159,527.8	130,458.1	2,780,320.8
Total	3,718,502.5	560,740.0	248,593.9	187,753.7	4,715,590.1

^a Includes 5,232.5 gallons of grape brandy in transit from one warehouse to another in the same district.

FORTIFICATION OF PURE SWEET WINES WITH GRAPE BRANDY FREE OF TAX.

The quantity of grape brandy used in fortifying pure sweet wines under the act of October 1, 1890, as amended by the act of August 28, 1894, during the year ended June 30, 1903, was 4,170,365.3 taxable gallons, and the quantity of wines so fortified was 16,927,860.09 wine gallons. The quantity of brandy used and of each kind of wine fortified during the year ended June 30, 1904, in each district, also the total by kinds and districts, is shown in the following table:

TABLE SHOWING THE QUANTITY OF WINES BY DISTRICTS AND KINDS, FORTIFIED WITH GRAPE BRANDY WITHDRAWN FREE OF TAX, AND THE QUANTITY OF SUCH BRANDY USED DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[Brandy in taxable gallons; wines in wine gallons.]

District.	Grape brandy used in fortification.	Angelica.		Concord.	
		Before fortification.	After fortification.	Before fortification.	After fortification.
Alabama	802.5				
First California	2,425,498.7	699,282.46	821,685.35		
Fourth California	904,306.6	165,400.96	207,718.09		
First Missouri	1,152.5				
First New Jersey	709.0				
New Mexico	345.3	311.16	638.75		
Twenty-eighth New York	110,279.9				
Fourth North Carolina	969.9			47,329.50	69,074.45
Tenth Ohio	5,693.0				
Second Virginia	23,688.6				
Totals as to brandy used and kinds of wine fortified	3,473,446.0	865,194.58	1,030,042.79	7,329.50	9,074.45

^a Includes 859.5 Norton.
^b Includes 1,071 Norton.

^c Includes 263.28 Tokay.
^d Includes 316.28 Tokay.

TABLE SHOWING THE QUANTITY OF WINES BY DISTRICTS AND KINDS, FORTIFIED WITH GRAPE BRANDY WITHDRAWN FREE OF TAX, AND THE QUANTITY OF SUCH BRANDY USED DURING THE FISCAL YEAR ENDED JUNE 30, 1904—Continued.

District.	Malaga.		Muscatel.		Port.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Alabama.....			1,093.50	1,347.00	1,611.00	2,008.00
First California.....	69,545.05	81,452.33	542,301.71	641,845.84	4,743,175.30	5,526,561.68
Fourth California.....			67,302.29	79,187.45	1,786,491.55	2,104,320.24
First Missouri.....					1,657.00	1,947.00
First New Jersey.....					3,886.00	4,397.00
New Mexico.....					895.52	1,087.48
Twenty-eighth New York.....					210,064.17	241,985.63
Fourth North Carolina.....						
Tenth Ohio.....					1,624.00	1,871.00
Second Virginia.....						
Totals as to brandy used and kinds of wine fortified.....	69,545.05	81,452.33	610,697.50	722,880.29	6,749,404.54	7,884,178.00

District.	Seupperuong.		Sherry.	
	Before fortification.	After fortification.	Before fortification.	After fortification.
Alabama.....				
First California.....			2,557,437.92	2,944,455.48
Fourth California.....			997,425.03	1,164,619.76
First Missouri.....				
First New Jersey.....				
New Mexico.....				
Twenty-eighth New York.....				
Fourth North Carolina.....	15,200.00	16,130.50		
Tenth Ohio.....				
Second Virginia.....	156,387.00	170,000.00		
Totals as to brandy used and kinds of wine fortified.....	171,587.00	186,130.50	3,554,862.95	4,109,075.24

District.	Sweet Catawba.		Totals of wines produced by districts.	
	Before fortification.	After fortification.	Before fortification.	After fortification.
Alabama.....			2,704.50	3,355.00
First California.....			8,611,742.44	10,016,011.28
Fourth California.....			3,016,619.83	3,555,845.54
First Missouri.....	1,972.50	2,320.42	3,629.50	4,267.42
First New Jersey.....	1,543.00	1,737.50	5,429.00	6,134.50
New Mexico.....			1,406.68	1,726.23
Twenty-eighth New York.....	194,996.52	226,372.70	405,060.62	468,358.93
Fourth North Carolina.....			15,200.00	16,130.50
Tenth Ohio.....	10,211.50	11,944.00	19,165.00	22,889.45
Second Virginia.....			156,387.00	170,000.00
Totals as to brandy used and kinds of wine fortified.....	208,723.52	242,374.62	12,287,844.64	14,264,718.26

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

The number of cigars 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, 1903, and the number actually exported or tax paid during the year are shown in the subjoined statement:

District.	Cigars weighing more than 3 pounds per thousand.
Dr.	
Unaccounted for July 1, 1903, Florida.....	5,000
CR.	
Tax paid during the year, Florida.....	5,000

EXPORTATION 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, during the fiscal year, also the quantity actually exported during the year, and the quantity unaccounted for at the beginning and the close of the fiscal year ended June 30, 1904, are shown in the subjoined statement:

District.	Quantity unaccounted for July 1, 1903.	Quantity removed for export during the year.	Quantity actually exported during the year.	Tax paid.	Quantity unaccounted for June 30, 1904.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
First California.....	29,118	8,832	4,818		24,300
Connecticut.....		8,832	8,832		4,045
Fifth Kentucky.....	2,376	90,376	28,707		
Louisiana.....	1,007	89,623½	90,630½		10,401
Maryland.....	15,950	142,551	148,100		
Third Massachusetts.....	60	457	517	192	
First Michigan.....	96	730	634		11,660
First Missouri.....	26,136	84,606½	99,682½		3,626
Fifth New Jersey.....	7,111½	312,855½	316,341		
First New York.....		262½	262½		5,000
Second New York.....	5,020	76,786	76,806		15,105
Third New York.....	63,164	1,207,171	1,256,230		41,190
Twenty-eighth New York.....	17,950	642,349	519,109		9,725
Fourth North Carolina.....	16,525	97,235	104,035		
First Ohio.....	570	412	982		
First Pennsylvania.....		5,600	4,355	120	1,735
Twenty-third Pennsylvania.....	380	6,410	6,030		217,371½
Second Virginia.....	216,367½	3,742,316½	3,741,216½	96	2,438
Sixth Virginia.....	1,700	21,038	20,300		500
First Wisconsin.....		2,100	1,600		
Total.....	374,413½	6,400,820½	6,428,338½	408	346,496½

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, during the fiscal year ended June 30, 1904, also the quantity actually exported during the year, and the quantity unaccounted for June 30, 1904, are shown in the subjoined statement:

EXPORTATION OF PROPRIETARY ARTICLES.

All articles subject to tax under Schedule B, act of June 13, 1898, removed for exportation free of tax were accounted for prior to June 30, 1903, except certain proprietary articles removed for exportation from the Third district of Massachusetts, the tax on which was \$1,604.75.

As proof of the actual exportation of these articles was furnished during July and August, 1903, none were unaccounted for June 30, 1904.

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

District.	Gallons.	District.	Gallons.
Alabama.....	6,820	Second New York.....	11,812
First California.....	8,937	Third New York.....	17,457
Fourth California.....	3,967	Fourteenth New York.....	3,776
Connecticut.....	6,267	Twenty-eighth New York.....	2,278
Hawaii.....	1,240	Eleventh Ohio.....	29,372
First Illinois.....	4,792	Third Texas.....	67,236
Sixth Indiana.....	1,423	Fourth Texas.....	4,660
Fifth Kentucky.....	1,270	Sixth Virginia.....	248
Louisiana.....	3,069	Washington.....	191,648
Minnesota.....	6,417	First Wisconsin.....	962,093
First Missouri.....	282,460	Second Wisconsin.....	2,542
New Mexico.....	1,705		
Fifth New Jersey.....	5,661	Total.....	1,768,242
First New York.....	30,260		

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JULY 1, 1903, TO JUNE 30, 1904, UNDER ACT OF JUNE 18, 1890.

	Gallons.
Removed for export and unaccounted for July 1, 1903.....	398,209
Removed for direct exportation.....	348,772
Removed in original packages, to be bottled for export.....	260,453
Removed by pipe line, to be bottled for export.....	1,159,017
Excess reported by bottlers.....	4,721
Total.....	2,171,172
Exported in original packages, proofs received.....	340,141
Exported in bottles, proofs received.....	1,542,593
Removed for export, unaccounted for, tax paid.....	1,769
Excess reported by bottlers.....	20,458
Removed for export, unaccounted for June 30, 1904.....	266,211
Total.....	2,171,172

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

Port.	Number of claims.	Proprietary articles.	Tobacco.	Cigars and cigarettes.	Snuff.	Distilled spirits.	Total.
New York.....	17		\$9,724.66	\$3,820.24		\$417.78	\$14,362.68
San Francisco.....	4		170.04	1,080.00			1,250.04
Seattle.....	4		72.60			1,061.34	1,073.34
Total.....	25		10,067.30	4,900.24		1,479.12	16,354.00

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

	Playing cards 2 cents per package.
Removed for export and unaccounted for July 1, 1903.....	395,690
Removed for export during the year ended June 30, 1904.....	2,345,615
Total.....	2,741,305
Removed for export and accounted for during the year.....	2,315,321
Removed for export and unaccounted for tax paid.....	34,228
Removed for export and unaccounted for June 30, 1904.....	391,156
Total.....	2,741,305

District.	Cigars weighing more than 3 pounds per M.	Cigars weighing less than 3 pounds per M.	Cigarettes weighing less than 3 pounds per M.
DR.			
Unaccounted for July 1, 1903:			
Second New York.....	27,200		3,288,500
Twenty-eighth New York.....			9,420,000
Second Virginia.....	42,300		2,273,000
Sixth Virginia.....		5,000	
Total.....	69,500	5,000	14,981,500
Bonded for export:			
First California.....	6,000	50,000	160,000
Florida.....	10,000		
Louisiana.....			1,631,000
Maryland.....		10,000	
Second New York.....	5,000	66,000	11,869,000
Third New York.....	165,050	50,000	1,120,000
Twenty-eighth New York.....			168,087,000
First Ohio.....	100,000		
Ninth Pennsylvania.....	200,000		
Second Virginia.....	743,950	1,900,000	14,833,650
Sixth Virginia.....		229,500	
Total.....	1,230,000	2,305,500	197,590,650
Grand total.....	1,290,500	2,310,500	212,572,150
CR.			
Exported during the year:			
First California.....	6,000	50,000	160,000
Florida.....	10,000		
Louisiana.....			1,581,000
Maryland.....		10,000	
Second New York.....	32,200	66,000	13,787,500
Third New York.....	152,800	50,000	962,500
Twenty-eighth New York.....			154,059,500
First Ohio.....	100,000		
Second Virginia.....	768,750	1,900,000	16,637,650
Sixth Virginia.....		229,500	
Total.....	1,069,750	2,305,500	187,188,150
Unaccounted for June 30, 1904:			
Louisiana.....			50,000
Second New York.....			1,330,000
Third New York.....	32,200		157,500
Twenty-eighth New York.....			23,397,500
Ninth Pennsylvania.....	200,000		
Second Virginia.....	17,500		469,000
Sixth Virginia.....		5,000	
Total.....	229,700	5,000	25,384,000
Grand total.....	1,299,500	2,310,500	212,572,150

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1904, INCLUSIVE.

Period allowed.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
1863 to 1876, inclusive					
1877	751	\$48,235.85	\$3,819.32		
1878	562	33,820.54	2,537.98		
1879	744	43,184.71	12,113.86		\$250.20
1880	872	35,153.86	22,314.02		1,094.97
1881	749	28,483.87	8,596.60	\$26.08	1,232.43
1882	909	33,635.22	5,069.36		1,406.12
1883	1,130	33,000.89	5,604.60		5,193.37
1884	1,090	16,460.34	6,053.81	82.00	5,673.96
1885	706	46.66	2,513.80		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	5,952.89		15,642.49
1900	2,171	26,665.70	29,788.38		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
1904	25		10,034.70		4,900.24

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 decrease in the total number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1904, 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, 1904, and the quantity withdrawn therefrom during the year, also the quantity remaining in factories June 30, 1904.

No manufacturers or dealers in adulterated butter qualified as such during the fiscal year ended June 30, 1904. However, there was found on the market and seized a small quantity of this product, which was

Period allowed.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
1863 to 1876, inclusive					\$6,673,845.00
1877	\$760.12			^a \$277.11	55,092.40
1878	46.25	\$718.90			37,123.67
1879	533.69	1,426.92			57,509.38
1880	2,205.42		\$80.00	^b \$888.00	61,736.27
1881	1,128.38	1,161.90	220.00		40,849.26
1882	3,913.18	1,966.50	60.00		46,110.38
1883	6,034.16	4,608.00	60.00	^c \$90.92	55,095.94
1884	14,996.30	8,352.00	480.00		52,098.41
1885	16,192.71	3,705.30			23,362.22
1886	23,878.21	6,642.00			24,703.19
1887	21,238.94	5,755.50	149.00		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		47,199.55
1891	31,374.51	9,177.30			49,159.28
1892	378.09	17,019.00	40.00		20,501.92
1893		7,467.30	40.00		10,562.33
1894		38,332.10			42,710.11
1895		20,883.22	80.00		22,470.15
1896		11,269.68	60.00		14,810.24
1897		22,729.65	20.00		34,842.79
1898		1,620.45	40.00		9,813.34
1899		1,853.94	20.00		39,048.10
1900		675.20			63,631.97
1901		98.64			45,318.81
1902			20.00		48,997.39
1903		236.97			17,080.86
1904		1,419.12			16,354.06
Total					7,755,046.23

^aManufactured cotton exported prior to 1868.
^bMachinery exported prior to 1868.
^cChairs exported prior to 1868.

sold under section 3460, Revised Statutes, and stamps affixed. Taxes have also been assessed against manufacturers and dealers who were engaged in the manufacture and sale of products held to be taxable under acts of August 2, 1886, and May 9, 1902, without having paid special tax therefor.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT RATE OF 10 CENTS PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

Dr.		Pounds.
Stock on hand July 1, 1903.....		63,742
Quantity exported and unaccounted for July 1, 1903.....		209,204
Quantity produced during the year.....		3,785,670
Total		4,058,616
Cr.		
Quantity withdrawn, tax paid.....	1,297,068	
Quantity withdrawn for export and accounted for by clearance certificate filed.....	2,511,781	
Quantity withdrawn for export and accounted for by payment of tax where certificates were not filed.....	878	
Quantity withdrawn for export and accounted for by return to stock.....	150	
Lost or destroyed in manufactories.....	1,166	
Removed for export and unaccounted for, June 30, 1904.....	201,335	
Stock on hand June 30, 1904.....	46,238	
Total		4,058,616

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 in manufactories during the fiscal year ended June 30, 1904; also stock remaining in the manufactories June 30, 1904:

JULY 1, 1903, TO JUNE 30, 1904.^a

Districts.	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1904.
Colorado.....	300	300			
Connecticut ^b	1,622,096	16,830	1,621,872		7,700
First Illinois.....	740,196	686,089	48,479		9,525
Sixth Indiana.....	21,990	22,670			
Kansas ^c	195,568	79,182	114,786	110	3,650
Maryland ^d	41,404	41,404			
First Missouri.....	143,458	146,130			
Fifth New Jersey.....	707,897	180	707,179		24,938
First Ohio.....	125,010	127,520			220
Eleventh Ohio.....	138,883	139,473			140
Twenty-third Pennsylvania.....	9,300	10,020		540	
Third Texas.....	24,800	24,800			
Fourth Texas.....	14,768	2,470	12,624	516	65
Total	3,785,670	1,297,068	2,504,940	1,166	46,238

^a For detailed balance sheet see summary of operations.
^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.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT THE RATE OF ONE-FOURTH CENT PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

Dr.	Pounds.
Stock on hand July 1, 1903.....	589,432
Quantity removed for export and unaccounted for July 1, 1903.....	9,840
Quantity produced during the year.....	46,413,972
Overstatement of withdrawals.....	6,174
Understatements of production.....	740
Total	47,020,158
Cr.	
Quantity withdrawn, tax paid, during the year.....	46,397,984
Quantity withdrawn from manufactories for export and accounted for by clearance certificates filed.....	119,939
Removed for export and tax paid on account of clearance certificates not being filed.....	2,400
Understatements of withdrawals.....	1,791
Overstatements of production.....	1,270
Lost or destroyed in factories.....	40,734
Reworked as material.....	530
Removed for export and unaccounted for by clearance certificates.....	10,926
Stock remaining in manufactories June 30, 1904.....	444,584
Total	47,020,158

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, 1904, also the stock in manufactories June 30, 1904:

JULY 1, 1903, TO JUNE 30, 1904.^a

Districts.	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1904.
Colorado.....	10,300	10,300			
Connecticut ^b	5,322,773	5,229,789	105,025		15,240
First Illinois.....	20,017,425	20,035,263	1,372		270,222
Sixth Indiana.....	2,503,083	2,500,395			16,220
Kansas ^c	9,179,350	9,218,361		39,890	67,002
Maryland ^d	286,474	286,474			
First Missouri.....	225,182	229,004			
Fifth New Jersey.....	960,966	934,232	17,028		15,426
First Ohio.....	1,478,448	1,486,674			3,320
Eleventh Ohio.....	5,215,444	5,231,494			31,437
Twenty-third Pennsylvania.....	487,078	496,594		270	13,684
Third Texas.....	86,910	86,910			
Fourth Texas.....	640,539	652,594		574	3,033
Total	46,413,972	46,397,984	123,425	40,734	444,584
	<i>e</i> 3,853	<i>f</i> 530			
Grand total	46,417,825	46,398,514	123,425	40,734	444,584

^a For detailed balance sheet see summary of operations.
^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 Net overstatements of withdrawals.
^f Returned to material account.

RECEIPTS FROM OLEOMARGARINE.

Months.	Collections at rate of 10 cents per pound.	Collections on oleomargarine at rate of 1 cent per pound.	Collections on oleomargarine imported.	Special taxes.					Totals from all sources.
				Manufacturers.	Retail dealers in artificially colored product.	Retail dealers in product not artificially colored.	Wholesale dealers in artificially colored product.	Wholesale dealers in product not artificially colored.	
1903.									
July	\$6,899.50	\$8,194.98		\$11,400.00	\$7,952.00	\$39,642.05	\$4,320.00	\$29,100.50	\$107,509.03
August	7,334.89	8,646.04			2,086.75	5,005.00	840.00	4,460.64	28,323.32
September	22,128.00	11,344.82		225.00	2,654.50	4,826.50	900.00	2,550.04	44,628.86
October	11,010.20	12,034.87		900.00	3,376.00	7,506.50		2,383.34	37,210.41
November	10,676.60	10,828.74		400.00	1,300.00	6,618.50	640.00	1,741.69	32,205.53
December	29,954.36	12,966.13			1,256.00	4,866.95		2,858.34	53,381.72
1904.									
January	14,758.10	9,284.76		225.00	654.00	1,908.42	1,040.00	1,591.67	29,461.95
February	15,137.50	10,323.73	\$36.00		394.00	1,454.75		650.00	27,995.98
March	16,988.74	10,522.31			346.00	1,235.96	75.00	558.34	29,726.35
April	14,546.80	9,985.49		850.00	132.00	855.25		970.33	27,139.87
May	7,527.10	7,319.15	18.00	325.00	136.80	315.75		1,058.33	16,700.13
June	7,148.50	4,630.45		5,400.00	1,325.00	9,992.00	900.00	20,358.35	49,814.30
Total	163,910.23	116,680.97	54.00	19,725.00	21,563.05	84,227.63	10,255.00	68,281.57	484,097.45

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		5	114	119
Alaska				
Arizona		1	8	9
Arkansas		2	115	117
California		3	106	109
Colorado	1	17	443	461
Connecticut		3	50	53
Delaware			58	58
District of Columbia	1	6	27	34
Florida		10	166	176
Georgia		7	84	91
Hawaii		2		2
Idaho			4	4
Illinois	7	24	3,080	3,111
Indiana	3	8	760	771
Indian Territory		1	186	187
Iowa		2	40	42
Kansas	4	1	672	677
Kentucky		6	542	548
Louisiana		8	210	218
Maine		5	83	88
Maryland		12	179	191
Massachusetts		20	397	417
Michigan		14	1,284	1,298
Minnesota		15	182	197
Mississippi		2	33	35
Missouri	1	16	961	978
Montana		6	37	43
Nebraska		4	69	73
Nevada				
New Hampshire		3	72	75
New Jersey	2	14	884	900
New Mexico		1	39	40
New York			3	3
North Carolina		2	57	59
North Dakota		2	11	13
Ohio	2	33	3,111	3,146
Oklahoma		3	115	118
Oregon			2	2
Pennsylvania	1	13	525	539
Rhode Island	4	9	590	603
South Carolina		2	76	78
South Dakota			9	9
Tennessee		8	226	234
Texas	2	28	214	244

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

States and Territories.	Manufacturers.	Wholesale dealers.	Retail dealers.	Total.
Utah			3	3
Vermont			4	4
Virginia	11		483	494
Washington	1		14	15
West Virginia	24		1,247	1,271
Wisconsin	7		403	410
Wyoming	1		38	39
Total	28	362	18,016	18,406

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[For notes to the references in this table, see p. 18.]

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, 1/4 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					\$72.00	\$541.25		\$900.00	\$1,513.25
Akansas					24.00	466.50		650.50	1,141.00
First California						437.00		550.00	987.00
Fourth California ^a		\$4.50				16.00			20.50
Colorado ^b	\$56.60	26.10		\$600.00	393.75	1,620.50		3,216.67	5,913.62
Connecticut ^c	16,336.00	13,142.27		2,800.00	4,270.00	3,448.50	\$640.00	1,483.35	42,120.12
Florida						684.25		1,850.00	2,534.25
Georgia	42.00				48.00	353.00	540.00	1,850.00	2,833.00
Hawaii							960.00		960.00
First Illinois	68,710.30	50,088.01		6,800.00	3,171.80	13,289.00		1,733.31	143,792.45
Fifth Illinois						1,068.50		1,125.00	2,193.50
Eighth Illinois		17.00				1,326.75		783.31	2,117.09
Thirteenth Illinois					144.00	614.25	760.00	1,200.00	2,718.25
Sixth Indiana	18,776.29	6,052.38		1,800.00	412.00	2,619.00		1,200.00	30,859.67
Seventh Indiana					48.00	870.50		400.00	1,318.50
Third Iowa						34.00		100.00	134.00
Fourth Iowa						110.00		200.00	310.00
Kansas ^d	8,458.00	23,468.35		3,000.00		4,526.42		516.67	39,969.44
Second Kentucky						165.75			165.75
Fifth Kentucky					2,919.00	1,441.75	720.00	1,566.68	6,647.43
Sixth Kentucky					268.00	375.25			643.25
Seventh Kentucky						301.50			301.50
Eighth Kentucky						98.00			98.00
Louisiana ^e					80.00	941.25	660.00	1,841.65	3,522.90
Maryland ^f	4,218.40	768.65		450.00	1,480.00	1,102.25	240.00	3,583.32	11,842.62
Third Massachusetts					1,148.00	1,996.00	880.00	3,800.03	7,824.03
First Michigan					48.00	3,101.75		1,725.00	4,874.75
Fourth Michigan						2,793.00		1,466.67	4,259.67
Minnesota						748.25		3,366.67	4,114.92
First Missouri	14,221.10	545.45		450.00	2,234.00	1,939.75	960.00	2,125.00	22,475.30
Sixth Missouri					10.00	1,890.25		1,150.00	3,050.25
Montana ^g						200.25		1,416.67	1,616.92
Nebraska						340.25		1,200.00	1,540.25
New Hampshire ^h					96.00	748.00		1,558.33	2,396.33
First New Jersey						721.75	320.00	400.00	1,537.75
Fifth New Jersey	2,794.24	2,340.56		600.00	276.00	3,484.00	480.00	1,266.66	11,241.46
New Mexico ⁱ						176.00		400.00	576.00
First New York			\$54.00			17.50			71.50
Second New York									
Third New York						28.00			28.00
Fourteenth New York									
Twenty-first New York									
Twenty-eighth New York									
Fourth North Carolina						163.75		100.00	263.75
Fifth North Carolina						51.00			51.00
North and South Dakota						86.27		500.00	586.27
First Ohio	12,464.00	3,634.36		600.00	732.00	2,414.88		2,283.33	22,128.27
Tenth Ohio	50.00				180.50	1,335.25		1,433.34	2,999.09
Eleventh Ohio	13,888.30	13,038.61		600.00		6,005.75		850.00	34,382.66
Eighteenth Ohio					188.00	5,737.00		2,466.67	8,391.67
Oregon					10.25				10.25
First Pennsylvania					152.00	128.50		400.00	680.50
Ninth Pennsylvania					36.00	36.00			36.00
Twelfth Pennsylvania	900.00			225.00		119.50	255.00		899.50
Twenty-third Pennsylvania	907.00	1,227.00			2,400.00	2,082.00	2,360.00	1,077.34	10,053.34
South Carolina					48.00	385.00		200.00	633.00
Second Tennessee						402.25		250.00	652.25
Fifth Tennessee					56.00	517.25		966.67	1,539.92
Third Texas	2,400.00	187.50		600.00	466.50		480.00	3,278.67	7,556.67
Fourth Texas	288.00	1,540.13		1,200.00	144.00			1,475.01	4,983.39
Second Virginia					492.00	1,178.50		1,949.99	3,620.49
Sixth Virginia		10				862.51		500.00	1,362.51
Washington ^k						65.00		400.00	465.00
West Virginia						5,316.50		4,200.00	9,516.50
First Wisconsin						1,605.25		700.00	2,305.25
Second Wisconsin						770.75		625.00	1,395.75
Total	163,910.23	116,080.97	54.00	19,725.00	21,563.05	84,227.63	10,255.00	68,281.57	484,097.45

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, 1904.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1904.....	46,238				
1904.					
July.....	271,370	43,498	235,983		
August.....	251,763	40,576	203,345		
September.....	256,602	55,517	197,282		49,777
Total.....	825,973	139,586	636,610		49,777

^aThese figures are taken from the collectors' monthly statements of oleomargarine accounts on Form 516, for the three months ending September 30, 1904. 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, 1904.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1904.....	444,584				
1904.					
July.....	1,900,485	1,941,762	5,850		
August.....	2,542,047	2,448,183	6,450		
September.....	2,938,364	2,851,791	11,600		559,844
Total.....	7,825,480	7,241,736	23,900		559,844

^aThese figures are taken from the collectors' monthly statements of accounts on Form 516, for the three months ending September 30, 1904. They are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

COLLECTIONS FROM OLEOMARGARINE, 1904.

	July.	August.	September.	Total.
Oleomargarine, domestic, artificially colored in imitation of butter.....	\$4,382.00	\$4,334.15	\$6,540.79	\$15,256.94
Oleomargarine free from coloration that causes it to look like butter of any shade of yellow.....	5,885.55	6,146.33	7,239.26	18,771.14
Oleomargarine imported from foreign countries.....	7,800.00	600.00		8,400.00
Manufacturers of oleomargarine (special tax).....	5,226.00	778.00	486.05	6,490.05
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	23,867.25	2,753.50	2,831.30	29,452.05
Retail dealers in oleomargarine free from artificial coloration (special tax).....	1,440.00	480.00		1,920.00
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	22,516.67	3,500.00	2,116.70	28,133.37
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....				
Total.....	70,617.47	18,591.98	19,214.10	108,423.55

ADULTERATED BUTTER.

RECEIPTS FROM ADULTERATED BUTTER.

Months.	Tax paid at 10 cents a pound.	Special taxes.			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
1903.					
July.....					
August.....					
September.....					
October.....		\$600.00			\$600.00
November.....					
December.....					
1904.					
January.....					
February.....	\$255.30	75.00			\$330.30
March.....					
April.....					
May.....					
June.....	610.60	375.00			985.60
Total.....	865.90	1,050.00			1,915.90

RECEIPTS FROM ADULTERATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

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.	
First Illinois.....	\$255.30	\$75.00			\$330.30
Sixth Indiana.....	281.60				281.60
Kansas.....		600.00			600.00
Twenty-third Pennsylvania.....	329.60	375.00			704.60
Total.....	865.90	1,050.00			1,915.90

PROCESS OR RENOVATED BUTTER.

SUMMARY OF OPERATIONS AT RENOVATED BUTTER FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

Statement in aggregate.	Dr.	Cr.
	<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1903.....	445,774	
Quantity produced during the year.....	54,171,183	
CONTRA.		
Quantity withdrawn tax paid.....		54,204,478
Lost or destroyed at manufacturing.....		18,548
Stock on hand June 30, 1904.....		394,131
Total.....	54,616,957	54,616,957

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, 1904.

Districts.	Stock on hand July 1, 1903.	Quantity produced.	Quantity withdrawn tax paid.	Lost or destroyed.	Stock on hand June 30, 1904.
Colorado		310,724	310,724		
First Illinois	115,653	19,397,667	19,375,053		138,267
Fifth Illinois		12,185	12,185		
Sixth Indiana		687,895	686,489	120	1,286
Third Iowa	9,464	2,422,349	2,423,439		8,374
Fourth Iowa	92,926	6,790,807	6,826,412	5,306	52,015
Kansas	24,879	3,539,498	3,546,768		17,609
Maryland	604	485,866	471,070		15,400
Third Massachusetts	14,190	544,746	541,303		17,633
First Michigan	18,996	2,799,688	2,795,472	5,020	18,192
Fourth Michigan		8,593	8,500		2,993
Minnesota	36,105	3,164,866	3,170,285		30,686
Sixth Missouri	1,020	218,556	216,224	2,170	1,182
Nebraska	38,182	5,146,661	5,183,103		1,740
North and South Dakota		34,109	34,019	90	
Tenth Ohio	9,975	4,091,766	4,053,509	742	47,490
Eleventh Ohio	2,926	98,942	101,868		
Eighteenth Ohio	5,728	1,988,892	1,990,974	1,783	1,863
Second Wisconsin	75,126	3,327,373	3,359,981	3,117	39,401
Total	445,774	54,171,183	54,204,478	18,348	394,131

RECEIPTS FROM PROCESS OR RENOVATED BUTTER.

Months.	Tax paid at 1 cent per pound.	Special taxes of manufacturers.	Total.
1903.			
July	\$7,519.10	\$2,050.00	\$9,569.10
August	7,753.68	231.25	7,984.93
September	11,139.01	875.01	12,014.02
October	12,457.18	112.50	12,569.68
November	12,102.77	141.66	12,244.43
December	16,446.96	275.01	16,721.97
1904.			
January	12,399.74	25.00	12,424.74
February	15,109.97		15,109.97
March	13,572.99		13,572.99
April	13,726.00	31.25	13,757.25
May	9,089.63	8.24	9,097.87
June	5,932.31	754.17	6,706.48
Total	136,869.34	4,004.19	140,873.53

NUMBER OF MANUFACTURERS OF PROCESS OR RENOVATED BUTTER AND ADULTERATED BUTTER

States and Territories.	Manufacturers of renovated butter.	Manufacturers of adulterated butter.	States and Territories.	Manufacturers of renovated butter.	Manufacturers of adulterated butter.
Alabama			Montana		
Alaska			Nebraska	6	
Arizona			Nevada		
Arkansas			New Hampshire		
California			New Jersey		
Colorado	3		New Mexico		
Connecticut			New York		
Delaware			North Carolina		
District of Columbia			North Dakota	1	
Florida			Ohio	12	
Georgia			Oklahoma		
Hawaii			Oregon		
Idaho			Pennsylvania	1	1
Illinois	12	1	Rhode Island		
Indiana	2	1	South Carolina		
Indian Territory			South Dakota		
Iowa	14		Tennessee		
Kansas	6		Texas		
Kentucky			Utah		
Louisiana			Vermont		
Maine			Virginia		
Maryland	3		Washington		
Massachusetts	2		West Virginia		
Michigan	4		Wisconsin	2	
Minnesota	6		Wyoming		
Mississippi			Total	76	3
Missouri	3				

RECEIPTS FROM PROCESS OR RENOVATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[For notes to the references in this table, see p. 18.]

Districts.	Collections on process or renovated butter manufactured or sold, etc., per pound, 1 of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total.
Alabama			
Arkansas			
First California			
Fourth California			
Colorado	\$644.85	\$256.25	\$1,201.10
Connecticut			
Florida			
Georgia	2.19		2.19
Hawaii			
First Illinois	49,678.20	602.50	50,340.70
Fifth Illinois	34.99	25.00	59.99
Eighth Illinois			
Thirteenth Illinois			
Sixth Indiana	1,798.84	133.24	1,932.08
Seventh Indiana			
Third Iowa	6,064.82	250.66	6,315.48
Fourth Iowa	16,611.97	470.54	17,082.51
Kansas	8,393.69	269.60	8,663.29
Second Kentucky			
Fifth Kentucky			
Sixth Kentucky			
Seventh Kentucky			
Eighth Kentucky			
Louisiana			
Maryland	1,200.66	129.17	1,329.83
Third Massachusetts	1,354.78	79.17	1,433.95
First Michigan	6,778.59	91.67	6,870.26
Fourth Michigan	30.20	4.17	34.37
Minnesota	8,069.29	283.33	8,352.62
First Missouri			
Sixth Missouri	557.92	125.00	682.92
Montana			
Nebraska	13,176.82	441.67	13,618.49

RECEIPTS FROM PROCESS OR RENOVATED BUTTER DURING THE FISCAL YEAR ENDED JUNE 30, 1904—Continued.

[For notes to the references in this table, see p. 18.]

Districts.	Collections on process or renovated butter manufactured or sold, etc., per pound, 1 of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total.
New Hampshire ^a			
First New Jersey			
Fifth New Jersey			
New Mexico			
First New York			
Second New York			
Third New York			
Fourteenth New York			
Twenty-first New York	\$4.39		\$4.39
Twenty-eighth New York			
Fourth North Carolina			
Fifth North Carolina			
North and South Dakota	264.00	\$37.50	301.50
First Ohio			
Tenth Ohio	10,413.72	295.83	10,709.55
Eleventh Ohio	222.69	300.00	522.69
Eighteenth Ohio	2,762.43	129.17	2,891.60
Oregon			
First Pennsylvania			
Ninth Pennsylvania			
Twelfth Pennsylvania			
Twenty-third Pennsylvania	8.80	31.25	40.05
South Carolina			
Second Tennessee	124.50	75.00	199.50
Fifth Tennessee			
Third Texas			
Fourth Texas			
Second Virginia			
Sixth Virginia			
Washington ^a			
West Virginia			
First Wisconsin	8,431.07	83.33	8,514.40
Second Wisconsin			
Total	136,869.34	4,004.19	140,873.53

PROCESS OR RENOVATED BUTTER.^a

Months.	Produced.	Withdrawn tax paid.	Lost or destroyed.	Balance on hand Sept. 30, 1904.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1904	394,131			
1904.				
July	2,811,147	2,839,879	323	
August	3,271,054	3,221,782	547	
September	4,624,560	4,584,317	1,661	452,383
Total	11,100,892	10,645,978	2,531	452,383

^a The figures shown above are taken from the collectors' monthly statement of accounts, on Form 515, for the three months ended September 30, 1904, and are subject to change by reason of any subsequent corrections in manufacturers' monthly returns.

COLLECTIONS FROM PROCESS OR RENOVATED BUTTER, 1904.

	July.	August.	September.	Total.
Process or renovated butter, per pound, one-fourth of 1 cent	\$6,847.76	\$8,547.45	\$13,106.55	\$28,501.76
Manufacturers of process or renovated butter (special tax), \$50	1,395.84	137.50	162.50	1,695.84
Total	8,243.60	8,684.95	13,269.05	30,197.60

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 and withdrawn tax paid for export from manufactories, monthly, from July 1, 1902, to June 30, 1904, is as follows:

FILLED CHEESE.

Months.	Quantity produced.	Quantity withdrawn tax paid for export.
	<i>Pounds.</i>	<i>Pounds.</i>
1902.		
July		
August		
September		
October		
November	21,107	21,107
December	55,574	55,574
1903.		
January	75,702	75,702
February	125,146	125,146
March	129,281	129,281
April	86,789	86,789
May	77,584	77,584
June		
July		
August		
September		
October	32,005	32,005
November	48,842	48,842
December	78,910	78,910
1904.		
January	69,767	69,767
February	36,919	36,919
March	57,880	57,880
April		
May		
June		
Total	895,506	895,506

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, 1904.

District.	Manufactories.	Retail establishments.	Total.
First Illinois	1		1
Total for twelve months ended June 30, 1904	1		1
Total for twelve months ended June 30, 1903	3		3

RECEIPTS UNDER THE FILLED-CHEESE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

District.	Collections on filled cheese at 1 cent per pound.	Special taxes of—			Total.
		Manufacturers, \$400.	Retail dealers, \$12.	Wholesale dealers, \$250.	
First Illinois.....	\$3,243.23	\$300.00			\$3,543.23

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. The quantity of mixed flour produced, withdrawn tax paid, withdrawn for export, and destroyed at manufactories, monthly, from July 1, 1903, to June 30, 1904, is as follows:

MIXED FLOUR PRODUCED.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
On hand July 1, 1903.....		190	21	325	20,897
1903.					
July.....	4	474	84	237	47,080
August.....	10	4,622	63	303	399,019
September.....	35	11,088	1,521	2,000	1,012,230
October.....	45	16,268	921	3,889	1,387,555
November.....	37	4,323	1,133	2,258	457,146
December.....	50	5,565	175	2,267	509,166
1904.					
January.....	36	4,145	385	3,237	416,012
February.....	38	4,222	390	3,576	419,888
March.....	20	2,488	463	1,256	240,378
April.....	14	709	9	1,111	81,699
May.....	10	607		435	62,355
June.....	8	493	155	358	66,161
Total.....	357	55,194	5,320	21,851	5,119,573

MIXED FLOUR WITHDRAWN TAX PAID.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1903.					
July.....	4	428	83	342	45,166
August.....	10	4,481	44	317	387,675
September.....	67	9,525	1,042	1,562	887,277
October.....	42	15,615	1,216	3,431	1,343,315
November.....	46	5,561	652	2,447	538,857
December.....	53	5,882	608	2,583	554,946
1904.					
January.....	41	4,634	523	2,807	456,932
February.....	36	4,244	515	3,668	428,576
March.....	24	2,241	362	1,703	223,691
April.....	14	911	90	1,229	104,554
May.....	10	911	13	456	86,270
June.....	10	644	128	697	73,124
Balance June 30, 1904.....		117	44	603	20,190
Total.....	357	55,194	5,320	21,851	5,119,573

a This quantity contains 4,961 pounds destroyed in manufactories.
 b This quantity contains 4,049 pounds destroyed in manufactories.
 c This quantity contains 4,480 pounds destroyed in manufactories.

It will be noted from the above table that the largest production month was October, 1903, and that the quantity produced that month was 1,387,555 pounds, packed in 45 barrels, 16,268 half barrels, 921 quarter barrels, and 3,889 eighth barrels. Likewise, that the largest withdrawal month was October, 1903, and the quantity withdrawn was 1,343,315 pounds, packed in 42 barrels, 15,615 half barrels, 1,216 quarter barrels, and 3,431 eighth barrels.

No mixed flour was withdrawn for export during the fiscal year ended June 30, 1904.

It appears that the average monthly production for the twelve months ended June 30, 1904, was 424,889 pounds, and the average monthly withdrawal, which included the quantities destroyed in manufactories, was 424,948 pounds.

STATEMENT BY STATES AND TERRITORIES, SHOWING NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON, DURING THE FISCAL YEAR ENDED JUNE 30, 1904, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR

States and Territories.	Manufac-tories.	Packing establish-ments.	Repacking establish-ments.	Total.
Alabama.....				
Alaska.....				
Arizona.....				
Arkansas.....				
California.....				
Colorado.....	1			1
Connecticut.....				
Delaware.....				
District of Columbia.....				
Florida.....				
Georgia.....				
Idaho.....				
Illinois.....	2			2
Indiana.....				
Indian Territory.....				
Iowa.....	2			2
Kansas.....	4			4
Kentucky.....				
Louisiana.....				
Maine.....				
Maryland.....				
Massachusetts.....				
Michigan.....				
Minnesota.....				
Mississippi.....	1			1
Missouri.....				
Montana.....				
Nebraska.....	4			4
Nevada.....				
New Hampshire.....				
New Jersey.....				
New Mexico.....	2			2
New York.....				
North Carolina.....				
North Dakota.....				
Ohio.....	1			1
Oklahoma.....				
Oregon.....	1			1
Pennsylvania.....	1	3		4
Rhode Island.....				
South Carolina.....				
South Dakota.....				
Tennessee.....				
Texas.....				
Utah.....				
Vermont.....				
Virginia.....				
Washington.....				
West Virginia.....				
Wisconsin.....				
Wyoming.....				
Total.....	18	3		21
Fiscal year ended June 30, 1903.....	33	2		35

It will be noted from the above table that there was a decrease of 15 in manufactories, and an increase of 1 in packing establishments, or a net decrease of 14 in the total number of such taxpayers.

RECEIPTS UNDER THE MIXED-FLOUR LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

[For notes to the references in this table, see page 18.]

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 cent.	Manufacturers, packers, or re-packers of mixed flour (special tax), \$12.	Total collections on mixed flour.
Alabama.....						
Arkansas.....						
First California.....						
Fourth California ^a						
Colorado ^b		\$3.00			\$9.00	\$12.00
Connecticut ^c						
Florida.....						
Georgia.....						
Hawaii.....						
First Illinois.....						
Fifth Illinois.....						
Eighth Illinois.....		9.20		\$0.65	12.00	21.85
Thirteenth Illinois.....				1.00	9.00	10.00
Sixth Indiana.....						
Seventh Indiana.....						
Third Iowa.....						
Fourth Iowa.....	\$40.04	412.60			21.00	473.04
Kansas ^d		269.02		30.00	24.00	323.02
Second Kentucky.....						
Fifth Kentucky.....						
Sixth Kentucky.....						
Seventh Kentucky.....						
Eighth Kentucky.....						
Louisiana ^e						
Maryland ^f						
Third Massachusetts.....						
First Michigan.....						
Fourth Michigan.....						
Minnesota.....						
First Missouri.....		110.00		25.00	24.00	159.00
Sixth Missouri.....						
Montana ^g						
Nebraska.....				28.75	46.58	75.33
New Hampshire ^h						
First New Jersey.....						
Fifth New Jersey.....						
New Mexico.....						
First New York.....						
Second New York.....				1.00	3.00	4.00
Third New York.....	8.00	250.00	\$50.06	72.50	12.00	392.56
Fourteenth New York.....						
Twenty-first New York.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
North and South Dakota.....						
First Ohio.....				8.00	10.00	18.00
Tenth Ohio.....						
Eleventh Ohio.....						
Eighteenth Ohio.....						
Oregon.....						
First Pennsylvania.....				12.53	46.00	58.53
Ninth Pennsylvania.....						
Twelfth Pennsylvania.....						
Twenty-third Pennsylvania.....				8.25	10.00	18.25
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....						
Third Texas.....						
Fourth Texas.....						
Second Virginia.....						
Sixth Virginia.....						
Washington.....						
West Virginia.....						
First Wisconsin.....						
Second Wisconsin.....						
Total.....	48.04	1,953.22	50.06	187.68	226.58	1,565.58

DIVISION OF CHEMISTRY.

The following table shows the number and character of the samples examined in the laboratory at San Francisco, Cal., during the fiscal year ended June 30, 1904:

Fortified sweet wines.....	2,406
Miscellaneous:	
White wine.....	1
Whisky.....	10
Sugar-beet molasses.....	2
Butter.....	7
Oleomargarine.....	3
Orange cider, for spirits.....	5
Vinegar, for spirits.....	3
Unknown material, spirits.....	10
Total.....	2,447
Decrease from last fiscal year.....	330

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

Oleomargarine.....	122
Colored oleomargarine.....	254
Butter.....	72
Renovated butter.....	33
Adulterated butter.....	29
Oils, fats, etc., used in manufacture of oleomargarine.....	75
Fortified wines.....	101
Distilled liquors.....	203
Malt liquors.....	61
Fermented liquors other than malt.....	67
Wines.....	21
Flour.....	1
Medicinal articles.....	13
Ink.....	50
Typewriter ribbons.....	17
Mucilage.....	13
Sealing wax.....	8
Miscellaneous.....	75
Total.....	1,215
Decrease from last fiscal year.....	162

The above tabulation represents the samples received during the fiscal year; only a part of the total number received was subjected to analysis, the rest being thrown out without examination, for reasons set forth in last year's annual report.

I have the honor to be, respectfully,

JOHN W. YERKES,
Commissioner of Internal Revenue.

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

TABLES.

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Statement of the receipts from special taxes in the several States and Territories of the United States for the twelve months ended June 30, 1904.....	242-245
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^a For receipts from Alabama, Arkansas, Colorado, Connecticut, Florida, Georgia, Hawaii Territory, Kansas, Louisiana, Maryland, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, New Mexico, North and South Dakota, Oregon, South Carolina, Washington, and West Virginia, each of which consists of a single district, see pages 206-223.

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, 1904.

DISTRICTS.		DISTILLED SPIRITS.					
		Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne and liquors produced by being rectified, etc., in bottles containing more than 1 pint, and not more than 1 quart, per bottle or package, 20 cents.
CALIFORNIA.							
1	First	\$475,863.45	\$997,578.67	\$8,595.83	\$7,200.00		
4	Fourth	75,365.43		991.67	600.00		
	Total	551,228.88	997,578.67	9,587.50	7,800.00		
ILLINOIS.							
1	First	110,529.65	37,923.26	10,316.69	12,200.00		
5	Fifth	266.97	33,735,437.05	1,100.00	1,216.67		
8	Eighth	286.77	10,703,670.69	887.50	200.00		
13	Thirteenth	1,261.04	387,788.75	937.50	200.00		
	Total	112,344.42	44,864,819.75	13,241.69	13,816.67		
INDIANA.							
6	Sixth	806.85	8,650,960.55	1,400.00	1,400.00		
7	Seventh	2,521.39	13,603,723.44	691.67	600.00		
	Total	3,328.24	22,254,684.29	2,091.67	2,000.00		
IOWA.							
3	Third			566.67	200.00		
4	Fourth	122.05		508.33			
	Total	122.05		1,075.00	200.00		
KENTUCKY.							
2	Second	33,156.93	1,586,954.69	641.67	2,000.00		
5	Fifth	139,929.23	9,203,615.28	2,458.35	6,600.00		
6	Sixth	124.08	2,763,495.86	100.00	1,300.00		
7	Seventh	151.27	2,564,069.69	883.33	800.00		
8	Eighth	3,088.48	2,131,919.83				
	Total	176,449.99	18,190,055.35	8,583.35	10,600.00		
MICHIGAN.							
1	First		863,065.94	787.50	400.00		
4	Fourth						
	Total		863,065.94	787.50	400.00		
MISSOURI.							
1	First	5,332.46	41,188.13	3,408.33	6,400.00		
6	Sixth	4,704.37	286,037.85	1,016.66	3,000.00		
	Total	10,036.83	327,225.98	4,424.99	9,400.00		
NEW JERSEY.							
1	First	38,786.94		841.67	1,200.00		
5	Fifth	27,765.12	27,197.72	3,304.17	1,800.00		
	Total	66,552.06	27,197.72	4,145.84	3,000.00		

		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.
		\$253,484.33	\$41,962.51	\$70.84	\$240.00	\$636.70	\$50.00	\$1,785,622.33
		116,762.44	8,502.50			14.00		202,236.04
		370,246.77	50,465.01	70.84	240.00	650.70	50.00	1,987,858.37
		852,936.92	28,291.72	16.67				552,214.91
		30,889.84	4,550.01	25.00		79.30	1,898.00	33,775,462.84
		60,482.99	2,920.83			78.70		10,768,327.48
		54,488.71	2,212.51					446,888.51
		498,798.46	37,975.07	41.67		138.00	1,898.00	45,543,093.74
		136,222.54	4,850.00				288.00	8,795,928.24
		62,286.23	2,991.67			89.00		13,672,908.40
		198,508.77	7,841.67			89.00	288.00	22,468,831.64
		67,968.60	4,208.34					72,943.61
		47,735.43	3,391.66					51,757.47
		115,704.03	7,600.00					124,701.08
		17,469.95	3,445.85			9.30	1,684.00	1,645,962.39
		33,348.30	12,133.39	179.17	740.00	29.30	13,720.00	9,412,753.02
		15,696.17	3,983.35			3.30	978.00	2,725,580.76
		14,162.67	2,950.01			24.60	7,274.00	2,589,815.37
		10,521.40	1,204.17			321.40	5,754.00	2,152,800.28
		91,198.49	23,716.77	179.17	740.00	387.90	29,410.00	18,530,321.02
		114,419.25	4,445.00					983,117.69
		99,392.28	4,691.67					106,483.95
		213,811.53	8,536.67					1,086,601.64
		139,633.87	12,441.67	25.00	20.00			207,849.46
		71,818.30	5,395.84					371,973.22
		210,852.37	17,837.51	25.00	20.00			579,822.68
		46,872.91	2,258.33					80,959.85
		185,713.59	11,179.17	12.50	40.00			237,012.27
		232,586.50	13,437.50	12.50	40.00			346,972.12

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		DISTILLED SPIRITS.						
		Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint, and not more than 1 quart, per bottle or package, 20 cents.	
NEW YORK.								
1	First.....	\$721.93	\$2,477,783.11	\$2,800.00	\$1,600.00			
2	Second.....	381,006.90	36,256.00	10,808.33	15,150.00			
3	Third.....		185.57	8,475.02	2,600.00			
14	Fourteenth.....	19,166.63	3,009,529.49	1,316.67	600.00			
21	Twenty-first.....	788.48	276,626.83	3,291.67	400.00			
28	Twenty-eighth.....	27,018.42	9,380.91	3,545.84	3,000.00			
	Total.....	428,702.36	5,809,761.91	30,237.53	23,350.00			
NORTH CAROLINA.								
4	Fourth.....	13,719.45	177,643.16	975.00	333.33			
5	Fifth.....	54,103.71	344,049.72	1,016.67	1,104.17			
	Total.....	67,823.16	521,692.88	1,991.67	1,437.50			
OHIO.								
1	First.....	353.98	12,552,033.65	2,575.00	13,650.00			
10	Tenth.....	93,501.10	196,237.14	900.00	2,400.00			
11	Eleventh.....	54.45	52,295.98	691.67	1,000.00			
18	Eighteenth.....	2,277.02	62,117.44	1,525.00	2,600.00			
	Total.....	96,186.55	12,862,684.21	5,691.67	19,650.00			
PENNSYLVANIA.								
1	First.....	25,684.56	787,620.57	9,341.68	14,366.67			
9	Ninth.....	1,367.52	374,246.17	1,566.67	600.00			
12	Twelfth.....		70,850.95	2,550.00	1,400.00			
23	Twenty-third.....		4,718,929.42	5,658.33	5,000.00			
	Total.....	27,052.08	5,951,647.11	19,116.68	21,366.67			
TENNESSEE.								
2	Second.....	1,698.14	245,195.60	200.00	800.00			
5	Fifth.....	37,918.27	643,482.00	1,341.67	2,200.00			
	Total.....	39,616.41	888,677.60	1,541.67	3,000.00			
TEXAS.								
3	Third.....	73.26	51.37	1,425.01	400.00			
4	Fourth.....	116.17	4,957.01	566.67	600.00			
	Total.....	189.43	5,008.38	1,991.68	1,000.00			
VIRGINIA.								
2	Second.....	12,073.84	23,399.32	579.17	1,200.00			
6	Sixth.....	91,335.83	198,243.19	558.33	200.00			
	Total.....	103,409.67	221,642.51	1,137.50	1,400.00			
WISCONSIN.								
1	First.....		2,311,265.88	3,333.33	4,266.67			
2	Second.....			562.50	200.00			
	Total.....		2,311,265.88	3,895.83	4,466.67			

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.
		\$151,713.51	\$10,679.17			\$349.35		\$2,645,647.07	1
		49,356.56	45,279.16	\$79.16	\$60.00	1.40		537,997.51	2
		128,211.26	24,525.16	12.50	40.00			164,049.51	3
		169,857.08	8,041.67			3.50		3,208,515.04	14
		103,335.34	7,098.33					391,450.65	21
		133,290.53	11,245.82					187,481.52	28
		735,764.28	106,779.31	91.66	100.00	354.25		7,135,141.30	
		12,717.75	2,095.83	45.84	200.00			207,730.36	4
		5,237.71	2,381.28	41.66				407,934.92	5
		17,955.46	4,477.11	87.50	200.00			615,665.28	
		101,843.79	24,749.99	291.67	1,420.00	110.70	\$772.00	12,697,800.78	1
		83,546.45	5,595.86					382,180.55	10
		66,186.26	4,000.00					124,228.36	11
		156,821.56	10,641.65					235,982.67	18
		408,398.06	44,987.50	291.67	1,420.00	110.70	772.00	13,440,192.36	
		137,022.43	21,258.33	16.67	20.00	1.50		995,932.41	1
		32,164.72	3,058.33			.30	14.00	413,017.71	9
		119,133.76	7,558.32					201,493.03	12
		116,871.94	22,895.85	79.16	60.00	19.60	13,510.00	4,883,024.30	23
		405,792.85	54,770.83	95.83	80.00	21.40	13,524.00	6,493,467.45	
		7,580.29	733.34					256,807.37	2
		34,927.98	4,766.69					724,636.61	5
		42,508.27	5,500.03					980,943.98	
		39,091.41	3,020.83					44,061.88	3
		30,127.21	2,579.32					38,937.88	4
		69,218.62	5,591.65					82,999.76	
		38,493.75	2,975.01					79,021.09	2
		19,046.14	1,563.60					310,947.09	6
		57,539.89	4,538.61					389,968.18	
		163,395.68	5,679.17					2,492,940.73	1
		99,935.51	2,337.50					103,035.51	2
		265,331.19	11,016.67					2,595,976.24	

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, 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, \$1.05.	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	\$201,404.94	\$39.69	\$72,623.79	\$167.13	\$37.65	\$292.01
4 Fourth	27,267.79					
Total	228,672.73	39.69	72,623.79	167.13	37.65	292.01
ILLINOIS.						
1 First	622,651.69	601.56	6,039.80	1,058.13	133.95	22,933.69
5 Fifth	81,041.14					180.00
8 Eighth	204,951.34					
13 Thirteenth	56,763.41					
Total	965,407.58	601.56	6,039.80	1,058.13	133.95	23,173.69
INDIANA.						
6 Sixth	226,433.00		11			211.56
7 Seventh	115,840.74					18.00
Total	342,273.74		11			230.16
IOWA.						
3 Third	79,225.32					14.70
4 Fourth	206,142.19	140.88				
Total	285,367.51	140.88				14.70
KENTUCKY.						
2 Second	6,454.72					
5 Fifth	134,672.61	113.40		11.34		
6 Sixth	32,700.41	.33				
7 Seventh	14,767.85					
8 Eighth	1,218.30					
Total	189,813.89	113.73		11.34		
MICHIGAN.						
1 First	552,618.23	3.24	1.84			5,308.29
4 Fourth	203,405.29	21.87				30.00
Total	756,023.52	25.11	1.84			5,338.29
MISSOURI.						
1 First	189,873.16	196.97	623.10	86.94	3.00	680.16
6 Sixth	64,815.02	10.80				
Total	254,688.18	207.77	623.10	86.94	3.00	680.16
NEW JERSEY.						
1 First	150,500.13		10.26	15.66		
5 Fifth	1,073,018.85	7,126.97	1,389.64	2.70		387,444.07
Total	1,223,518.98	7,126.97	1,399.90	18.36		387,444.07

OF INTERNAL REVENUE, ETC.—Continued.

	TOBACCO.		FERMENTED LIQUORS.			
	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewery, annual manufacture less than 300 barrels (special tax), \$50.	Brewery, annual manufacture 300 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax), \$20.
	\$22,071.06	\$296,636.27	\$361,632.75	\$395.84	\$4,983.33	\$3,801.72
	30.34	27,298.13	182,211.50	762.50	3,795.54	1,045.88
	22,101.40	\$23,934.40	1,043,844.25	1,458.34	8,716.67	5,847.60
	849,477.01	1,502,955.83	3,907,155.68	350.00	9,958.35	13,179.31
	8,750.10	84,971.24	190,441.50	16.67	500.00	1,963.45
	30,234.47	235,185.81	238,100.25		1,750.00	6,090.22
	1,797.42	58,560.83	296,748.50		1,791.66	4,329.19
	885,259.00	1,881,673.71	4,632,445.93	366.67	14,000.01	25,502.17
	14,126.81	240,771.48	598,243.50	100.00	2,025.00	8,166.83
	48,579.93	164,439.27	604,957.50	100.00	1,700.00	3,895.12
	62,706.74	405,210.75	1,153,201.00	200.00	3,725.00	12,055.95
	34,796.52	114,036.54	189,589.50	104.17	809.00	8,074.20
	10,364.97	216,648.04	151,205.00	50.00	1,225.00	3,055.03
	45,161.49	330,684.58	340,794.50	154.17	2,025.00	11,109.23
	111,719.88	118,174.00	20,615.00		200.00	1,340.31
	2,115,027.02	2,249,824.37	324,054.84		1,200.00	1,266.69
	147,633.33	179,734.07	218,715.00		500.00	360.01
	13,751.35	28,519.20	22,550.00		100.00	391.65
	1,638.48	2,856.78	17,900.00		100.00	368.01
	2,389,170.06	2,579,109.02	608,834.84		2,100.00	3,726.67
	819,803.85	1,377,735.45	893,043.67	150.00	6,033.33	2,943.35
	4,500.36	207,957.52	324,636.25	250.00	3,000.00	5,775.04
	824,304.21	1,585,692.97	1,217,679.92	400.00	9,033.33	8,718.39
	4,592,865.18	4,784,928.51	2,990,638.83	50.00	3,425.00	4,201.65
	19,303.52	84,129.34	405,235.00	100.00	1,241.67	4,906.70
	4,612,168.70	4,869,057.85	3,395,873.83	160.00	4,666.67	9,108.35
	427.35	150,953.40	112,369.22	100.00	300.00	707.51
	1,201,463.45	2,670,445.68	2,533,294.27		3,833.34	3,840.83
	1,201,890.80	2,821,399.08	2,665,663.49	100.00	4,133.34	4,548.34

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.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.
NEW YORK.						
1 First.....	\$242,501.89	\$8,155.19	\$1,022.49	\$2,511.81	\$57.60	\$65.09
2 Second.....	757,027.77	48,206.34	1,409,473.25	19,478.88	9,465.18	888.23
3 Third.....	2,186,260.34	10,652.99	544,476.71	11,506.26	13,057.83	5,636.63
14 Fourteenth.....	438,641.71	180.38	289.44	361.26		40.56
21 Twenty-first.....	502,963.00					
28 Twenty-eighth.....	190,370.41	871.56	127,984.86	6,482.70	40.35	1,653.90
Total.....	4,297,765.12	66,046.46	2,083,246.75	40,340.91	22,620.96	8,284.41
NORTH CAROLINA.						
4 Fourth.....	37,500.21		58,482.00			.01
5 Fifth.....	2,249.34					
Total.....	39,749.55		58,482.00			.01
OHIO.						
1 First.....	815,608.01	2,127.06	37.80	14.58		118.72
10 Tenth.....	263,517.63					
11 Eleventh.....	383,843.66	1.35			9.00	
18 Eighteenth.....	489,253.50	211.95	6.48	32.67		60.57
Total.....	1,952,222.80	2,340.36	44.28	47.25	9.00	179.29
PENNSYLVANIA.						
1 First.....	1,765,950.98	137.70	53,304.48	1,085.40	522.00	264,312.00
9 Ninth.....	2,279,879.42	48.06				309.60
12 Twelfth.....	120,112.91	2.16				
23 Twenty-third.....	1,207,970.02	329.40	98.25	14.04	78.00	54,719.50
Total.....	5,373,913.33	517.32	53,402.76	1,099.44	600.00	319,341.10
TENNESSEE.						
2 Second.....	6,638.16					
5 Fifth.....	22,819.80					256,706.38
Total.....	29,457.96					256,706.38
TEXAS.						
3 Third.....	27,062.38	17.55	89.73	188.40		
4 Fourth.....	15,654.21					
Total.....	42,716.59	17.55	89.73	188.40		
VIRGINIA.						
2 Second.....	505,089.18	91,362.33	604,538.64	97,797.51		260.70
6 Sixth.....	135,862.64	79,407.61	12,333.60	904.50		
Total.....	640,951.82	170,769.94	616,872.24	98,702.01		260.70
WISCONSIN.						
1 First.....	223,578.89		87.33	3.77		629.91
2 Second.....	123,101.49					
Total.....	346,680.38		87.33	3.77		629.91

OF INTERNAL REVENUE, ETC.—Continued.

	TOBACCO.			FERMENTED LIQUORS.		
	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax) \$20.
	\$17,694.82	\$270,008.89	\$2,917,777.64	\$170.84	\$4,716.67	\$1,465.01
	440,907.63	2,688,447.28	215,033.14	100.00	100.00	80.00
	19,053.14	2,770,648.90	4,072,708.00	200.00	4,275.01	1,105.00
	91,894.43	531,387.78	1,549,626.90	100.00	5,175.00	2,162.50
	62,415.65	565,378.65	555,689.00	154.17	3,850.00	1,542.51
	165,284.43	492,688.21	1,381,033.46	308.33	4,300.00	2,711.77
	797,250.10	7,315,554.71	10,691,868.14	1,033.34	22,416.68	9,066.79
	1,935,747.57	2,031,729.79				672.50
	1,981,191.46	1,983,440.80				439.16
	3,916,939.03	4,015,170.59				1,111.66
	1,301,420.93	2,119,327.10	1,606,993.00	2,750.00	3,537.51	1,551.67
	81,509.90	345,027.53	580,626.77	100.00	3,266.67	1,522.50
	102,827.58	486,681.59	552,285.25		1,991.67	1,555.01
	19,238.89	508,804.06	1,085,287.38		2,416.66	2,892.53
	1,504,997.30	3,459,840.28	3,825,192.40	2,850.00	11,212.51	7,521.71
	77,255.67	2,162,568.23	2,805,354.50		8,216.68	2,045.01
	31,889.41	2,312,126.49	236,314.25		2,200.00	1,979.18
	85,824.42	205,939.49	965,868.01	25.00	3,800.00	1,932.51
	80,979.33	1,344,188.57	2,116,399.30	100.00	8,966.68	5,301.69
	275,948.83	6,024,822.78	6,123,936.06	125.00	23,188.36	11,258.39
	40,477.68	47,115.84	89,204.75		200.00	167.50
	149,196.31	428,722.49	121,451.00		200.00	1,231.67
	189,673.99	475,838.33	210,655.75		400.00	1,399.17
	3,710.34	31,068.40	396,187.50		316.67	26,845.18
	1,487.82	17,142.03	93,473.13	75.00	300.00	6,436.68
	5,198.16	48,210.43	399,660.63	75.00	616.67	33,281.86
	869,371.42	2,168,419.78	60,190.00		300.00	785.01
	580,000.42	808,508.77	104,541.25		300.00	591.67
	1,449,371.84	2,976,928.55	164,731.25		600.00	1,376.68
	406,561.39	630,861.29	3,497,897.53	433.33	7,283.33	6,681.67
	7,451.65	130,553.14	637,394.60	50.00	7,150.00	6,574.99
	414,013.04	761,414.43	4,035,292.03	483.33	14,433.33	13,256.66

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	FERMENTED LIQUORS.		OLEOMARGARINE.	
	Wholesale dealers in malt liquors (special tax), \$50.	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, $\frac{1}{4}$ of 1 cent.
CALIFORNIA.				
1 First	\$9,090.59	\$880,204.23		
4 Fourth	5,086.93	193,340.15		\$4.50
Total	14,177.52	1,073,544.38		4.50
ILLINOIS.				
1 First	16,002.14	3,946,645.48	\$68,710.30	50,088.01
5 Fifth	2,612.55	195,474.17		
8 Eighth	9,962.61	255,903.08		17.60
13 Thirteenth	9,004.17	311,873.52		
Total	37,581.47	4,709,896.25	68,710.30	50,105.61
INDIANA.				
6 Sixth	13,277.08	611,806.41	18,776.29	6,052.38
7 Seventh	6,537.58	577,190.20		
Total	19,814.66	1,188,996.61	18,776.29	6,052.38
IOWA.				
3 Third	23,329.17	221,897.04		
4 Fourth	4,716.66	160,231.69		
Total	28,045.83	382,128.73		
KENTUCKY.				
2 Second	1,954.20	24,109.51		
5 Fifth	337.50	326,859.03		
6 Sixth	475.00	220,050.01		
7 Seventh	1,637.50	24,679.15		
8 Eighth	1,279.16	19,647.17		
Total	5,683.36	615,344.87		
MICHIGAN.				
1 First	5,527.09	907,997.44		
4 Fourth	9,916.66	343,577.95		
Total	15,443.75	1,251,575.39		
MISSOURI.				
1 First	11,062.52	3,009,398.00	14,221.10	545.45
6 Sixth	6,504.16	417,987.53		
Total	17,566.68	3,427,385.53	14,221.10	545.45
NEW JERSEY.				
1 First	6,816.67	120,293.40		
5 Fifth	9,989.57	2,570,958.01	2,794.24	2,340.56
Total	16,806.24	2,691,251.41	2,794.24	2,340.56

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.						
Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$900.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomargarine free from artificial coloration (special tax), \$6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$200.	Total collections on oleomargarine.
			\$437.00		\$550.00	\$987.00
			16.00			20.50
			453.00		550.00	1,007.50
	\$6,800.00	\$3,171.80	13,289.00		1,733.34	143,792.45
			1,068.50		1,125.00	2,193.50
			1,326.75		783.54	2,127.09
		144.00	614.25	\$760.00	1,200.00	2,718.25
	6,800.00	3,315.80	16,298.50	\$760.00	4,841.68	150,831.29
	1,800.00	412.00	2,619.00		1,200.00	30,859.67
		48.00	870.50		400.00	1,318.50
	1,800.00	460.00	3,499.50		1,600.00	32,178.17
			34.00		100.00	134.00
			110.00		200.00	310.00
			144.00		300.00	444.00
			165.75			165.75
		2,910.00	1,441.75	720.00	1,566.68	6,047.43
		268.00	875.25			643.25
			301.50			301.50
			98.00			98.00
		3,187.00	2,392.25	720.00	1,566.68	7,855.93
			48.00		1,725.00	4,874.75
			2,793.00		1,466.67	4,259.67
			48.00		3,191.67	9,134.42
	450.00	2,234.00	1,939.75	960.00	2,125.00	22,475.30
		10.00	1,890.25		1,150.00	3,050.25
	450.00	2,244.00	3,830.00	960.00	3,275.00	25,525.55
		96.00	721.75	320.00	400.00	1,537.75
	600.00	276.00	3,484.00	480.00	1,266.66	11,241.46
	600.00	872.00	4,205.75	800.00	1,606.66	12,779.21

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		FERMENTED LIQUORS.		OLEOMARGARINE.	
		Wholesale dealers in malt liquors (special tax), \$50.	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, $\frac{1}{4}$ of 1 cent.
NEW YORK.					
1	First.....	\$3,758.34	\$2,927,888.50		
2	Second.....	1,400.00	215,713.14		
3	Third.....	2,325.01	4,081,113.02		
14	Fourteenth.....	9,556.24	1,566,620.64		
21	Twenty-first.....	5,254.17	566,489.85		
28	Twenty-eighth.....	6,257.96	1,394,611.32		
	Total.....	29,051.72	10,753,436.67		
NORTH CAROLINA.					
4	Fourth.....	725.00	1,397.50		
5	Fifth.....	345.84	785.00		
	Total.....	1,070.84	2,182.50		
OHIO.					
1	First.....	2,258.33	1,617,090.51	\$12,464.00	\$3,634.36
10	Tenth.....	4,345.84	589,861.78	50.00	
11	Eleventh.....	6,756.24	562,588.17	13,888.30	13,038.61
18	Eighteenth.....	13,187.57	1,103,784.14		
	Total.....	26,547.98	3,873,324.60	26,402.30	16,672.97
PENNSYLVANIA.					
1	First.....	16,514.64	2,832,130.83		
9	Ninth.....	3,162.51	243,655.94		
12	Twelfth.....	8,966.68	980,592.20	300.00	
23	Twenty-third.....	17,843.77	2,148,611.44	907.00	1,227.00
	Total.....	46,487.60	6,204,990.41	1,207.00	1,227.00
TENNESSEE.					
2	Second.....	300.00	89,872.25		
5	Fifth.....	1,225.00	124,107.67		
	Total.....	1,525.00	213,979.92		
TEXAS.					
3	Third.....	9,552.11	342,901.46	2,400.00	187.50
4	Fourth.....	4,416.68	104,701.49	288.00	1,540.13
	Total.....	13,968.79	447,602.95	2,688.00	1,727.63
VIRGINIA.					
2	Second.....	1,433.34	62,708.35		
6	Sixth.....	2,285.87	107,718.79		.10
	Total.....	3,719.21	170,427.14		.10
WISCONSIN.					
1	First.....	10,670.85	3,522,966.71		
2	Second.....	11,912.52	563,082.01		
	Total.....	22,583.37	4,086,048.72		

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), \$6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$250.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$200.	Total collections on oleomargarine.
\$54.00			\$17.50			\$71.50
		\$28.00				28.00
54.00		28.00	17.50			99.50
			163.75		\$100.00	263.75
			51.00			51.00
			214.75		100.00	314.75
	\$600.00	782.00	2,414.58		2,288.33	23,128.97
		180.50	1,335.25		1,438.34	2,999.09
	600.00		6,005.75		850.00	34,382.66
		188.00	5,737.00		2,406.67	8,591.67
	1,200.00	1,130.50	15,492.58		7,033.34	67,901.69
		152.00	128.50		400.00	680.50
			36.00			36.00
	225.00		119.50	\$255.00		899.50
		2,400.00	2,082.00	2,390.00	1,077.34	10,053.34
	225.00	2,552.00	2,366.00	2,615.00	1,477.34	11,669.34
			402.25		250.00	652.25
			517.25		966.67	1,569.92
		56.00	919.50		1,216.67	2,192.17
	600.00	144.00	466.50	480.00	3,278.67	7,556.67
	1,200.00		480.25		1,475.01	4,583.39
	1,800.00	144.00	946.75	480.00	4,753.68	12,549.06
			492.00		1,949.99	3,620.49
			802.51		500.00	1,362.61
		492.00	2,041.01		2,449.99	4,985.10
			1,005.25		700.00	1,705.25
			770.75		625.00	1,395.75
			1,776.00		1,325.00	3,101.00

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		FILLED CHEESE.					Total collections on 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), \$100.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	
NEW YORK.							
1	First						
2	Second						
3	Third						
14	Fourteenth						
21	Twenty-first						
28	Twenty-eighth						
	Total						
NORTH CAROLINA.							
4	Fourth						
5	Fifth						
	Total						
OHIO.							
1	First						
10	Tenth						
11	Eleventh						
18	Eighteenth						
	Total						
PENNSYLVANIA.							
1	First						
9	Ninth						
12	Twelfth						
23	Twenty-third						
	Total						
TENNESSEE.							
2	Second						
5	Fifth						
	Total						
TEXAS.							
3	Third						
4	Fourth						
	Total						
VIRGINIA.							
2	Second						
6	Sixth						
	Total						
WISCONSIN.							
1	First						
2	Second						
	Total						

OF INTERNAL REVENUE, ETC.—Continued.

MIXED FLOUR.						Total collections on mixed flour.
Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or re-packers of mixed flour (special tax), \$12.		
			\$1.00	\$3.00	\$4.00	1
\$8.00	\$250.00	\$50.06	72.50	12.00	392.56	2
						3
						14
						21
						28
8.00	250.00	50.06	73.50	15.00	396.56	
						4
						5
			8.00	10.00	18.00	1
						10
						11
						18
			8.00	10.00	18.00	
			12.53	46.00	58.53	1
						9
						12
			8.25	10.00	18.25	23
			20.78	56.00	76.78	
						2
						5
						3
						4
						2
						6
						1
						2

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	ADULTERATED BUTTER.				
	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), \$600.	Retail dealers in adulterated butter (special tax), \$48.	Wholesale dealers in adulterated butter (special tax), \$480.	Total collections on adulterated butter.
NEW YORK.					
1 First					
2 Second					
3 Third					
14 Fourteenth					
21 Twenty-first					
28 Twenty-eighth					
Total					
NORTH CAROLINA.					
4 Fourth					
5 Fifth					
Total					
OHIO.					
1 First					
10 Tenth					
11 Eleventh					
18 Eighteenth					
Total					
PENNSYLVANIA.					
1 First					
9 Ninth					
12 Twelfth					
23 Twenty-third	\$329.00	\$375.00			\$704.00
Total	329.00	375.00			704.00
TENNESSEE.					
2 Second					
5 Fifth					
Total					
TEXAS.					
3 Third					
4 Fourth					
Total					
VIRGINIA.					
2 Second					
6 Sixth					
Total					
WISCONSIN.					
1 First					
2 Second					
Total					

OF INTERNAL REVENUE, ETC.—Continued.

PROCESS OR RENOVATED BUTTER.			BANKS AND BANKERS.			
Process or renovated butter manufactured or sold, etc., per pound, $\frac{1}{4}$ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$90.	Total collections on process or renovated butter.	Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 90 per cent of capital in addition, per month, $\frac{1}{4}$ 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
						2
						3
						14
\$4.39		\$4.39				21
						28
4.39		4.39				
						4
						5
						1
10,413.72	\$295.83	10,709.55				10
222.69	100.00	322.69				11
2,762.43	129.17	2,891.60				18
13,398.84	525.00	13,923.84				
						1
						9
						12
8.80	31.25	40.05				23
8.80	31.25	40.05				
						2
124.50	75.00	199.50				5
124.50	75.00	199.50				
						3
						4
						2
						6
						1
8,431.07	83.33	8,514.40				2
8,431.07	83.33	8,514.40				

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		\$393.58	\$97,900.06	\$98,293.64
4	Fourth			4,815.28	4,815.28
	Total		393.58	102,715.34	103,108.92
ILLINOIS.					
1	First		14,708.64	82,616.33	97,324.97
5	Fifth			27.28	27.28
8	Eighth		.10	4,719.71	4,719.81
13	Thirteenth			2,697.85	2,697.85
	Total		14,708.74	90,061.17	104,769.91
INDIANA.					
6	Sixth			1,547.79	1,547.79
7	Seventh		1.50	8.55	10.05
	Total		1.50	1,556.34	1,557.84
IOWA.					
3	Third			134.20	134.20
4	Fourth			4,983.70	4,983.70
	Total			5,117.90	5,117.90
KENTUCKY.					
2	Second			31.25	31.25
5	Fifth			6,553.77	6,553.77
6	Sixth			1,084.09	1,084.09
7	Seventh			2.00	2.00
8	Eighth			2.50	2.50
	Total			7,673.61	7,673.61
MICHIGAN.					
1	First		365.28	9,851.16	10,216.44
4	Fourth		44,000.00	1,462.96	45,462.96
	Total		44,365.28	11,314.12	55,679.40
MISSOURI.					
1	First		.10	21,561.80	21,561.90
6	Sixth		9.24	2,124.52	2,133.76
	Total		9.34	23,686.32	23,695.66
NEW JERSEY.					
1	First			37,128.46	37,128.46
5	Fifth		20.00	134,805.28	134,825.28
	Total		20.00	171,933.74	171,953.74

OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.						
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.
	\$140.00	\$382.30	\$7,279.20		\$49.35	\$7,850.85
		995.89	3,534.00			4,529.89
	140.00	1,378.19	10,813.20		49.35	12,380.74
\$4.59	30.00	950.00	\$,319.00	\$0.48	362.49	9,666.56
5.23		318.63	315.00	.03	487.39	1,126.28
50.00		97.00	2,296.91		3,971.17	6,415.08
	80.00	826.71	1,000.00	.62	585.46	2,492.79
59.82	110.00	2,192.34	11,930.91	1.13	5,406.51	19,700.71
15.85	60.00		2,095.00		195.02	2,305.87
440.08	50.00	392.64	127.65		66.85	1,077.22
455.93	110.00	392.64	2,162.65		251.87	3,383.09
16.41	35.00				63.26	114.67
	100.00			.75	381.93	482.68
16.41	135.00			.75	445.19	597.35
93.62			1,248.91	46.43	146.54	1,585.50
31.48		4.90	15,915.68	.30	57.00	16,009.36
						2.94
						2,011.81
		100.00	1,684.15	11.02	201.01	1,870.86
	10.00	1,003.20	466.55	12.74	352.70	2,129.07
167.94	10.00	1,108.10	19,315.29	70.49	757.25	21,429.07
12.99	10.00	20.00	50.00	26.97	68.18	188.14
		37.95	199.61	5.80	425.00	668.36
12.99	10.00	57.95	249.61	32.77	493.18	856.50
163.25	90.00		1,520.00		313.00	2,086.25
		525.00	325.00		2,131.77	2,981.77
163.25	90.00	525.00	1,845.00		2,444.77	5,068.02
	10.00		215.00			225.00
47.08	20.00	105.66	545.00	6.87	163.75	888.86
47.08	30.00	105.66	760.00	6.87	163.75	1,113.86

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.
NEW YORK.				
1 First.....			\$172,984.40	\$172,984.40
2 Second.....	\$104,115.30		682.75	104,798.05
3 Third.....	991.92		768,026.66	769,018.58
14 Fourteenth.....	3,793.50		53,708.81	57,502.31
21 Twenty-first.....	13.38		34,699.59	34,712.97
28 Twenty-eighth.....	1.24		20,797.09	20,798.33
Total.....	108,915.34		1,050,899.30	1,159,814.64
NORTH CAROLINA.				
4 Fourth.....			17.00	17.00
5 Fifth.....			.50	.50
Total.....			17.50	17.50
OHIO.				
1 First.....		206,968.24	4,427.65	211,395.89
10 Tenth.....			8,759.42	8,759.42
11 Eleventh.....			1,511.99	1,511.99
18 Eighteenth.....			8,341.27	8,341.27
Total.....		206,968.24	20,040.33	227,008.57
PENNSYLVANIA.				
1 First.....	4.00		87,658.44	87,662.44
9 Ninth.....			878.59	878.59
12 Twelfth.....			5,535.79	5,535.79
23 Twenty-third.....			39,352.95	39,352.95
Total.....	4.00		133,425.77	133,429.77
TENNESSEE.				
2 Second.....			4,921.51	4,921.51
5 Fifth.....		8.24	1,596.70	1,604.94
Total.....		8.24	6,518.21	6,526.45
TEXAS.				
3 Third.....	21.74		863.79	885.53
4 Fourth.....			102.77	102.77
Total.....	21.74		966.56	988.30
VIRGINIA.				
2 Second.....			2,156.64	2,156.64
6 Sixth.....			44.74	44.74
Total.....			2,201.38	2,201.38
WISCONSIN.				
1 First.....	44.34		4,311.00	4,355.34
2 Second.....			362.80	362.80
Total.....	44.34		4,673.80	4,718.14

OF INTERNAL REVENUE, ETC.—Continued.

	PENALTIES, ETC.						
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on comm- promises.	Interest.	Costs.	Total of penalties, etc., col- lected.
	\$369.73			\$602.20	\$7.60	\$49.20	\$1,028.73
	13.65	\$280.00	\$575.00	1,080.00	9.20	135.17	2,113.02
	55.10		204.57	1,467.23	700.45	289.54	3,716.95
	209.63	21.00		695.72	6.30		932.65
	3.29			3,515.00	3.86	.14	3,522.29
	15.18	40.00			8.79		63.97
	666.59	341.00	779.57	7,660.18	726.23	494.05	10,677.61
	195.48	50.00	626.13	11,425.96	516.40	2,824.21	15,639.18
	259.24	10.00	11,216.37	3,541.08	79.63	3,090.23	18,192.80
	434.72	60.00	11,842.50	14,968.04	592.23	5,914.49	33,831.98
	1.25	10.00		1,870.00		61.96	1,943.21
	5.53			3,983.00			3,988.53
		90.00		2,293.31	1.08		2,384.39
	5.62	30.00	146.67	655.00	.10	51.10	888.49
	12.40	130.00	146.67	8,803.34	1.50	113.06	9,206.97
	22.41	220.00	419.42	700.00	154.82		1,576.65
	15.17	170.00	491.36	250.00			926.53
	1.88	59.00		640.00	.40	88.11	780.39
	234.16	250.00		930.00	542.28		2,056.44
	273.62	790.00	940.78	2,520.00	727.50	88.11	5,340.01
	24.96	30.00	97.00		83.44	3,981.23	4,226.65
	194.58		605.93	80.00	4.36	1,259.58	2,080.55
	139.61	30.00	702.93	80.00	87.80	5,266.96	6,307.20
	3.23		400.00	206.05	5.62		614.90
	27.60	70.00	182.77	212.72	25.87	77.22	596.18
	30.83	70.00	582.77	415.77	21.49	77.22	1,211.08
	114.67	120.00		464.00	171.32		869.89
	25.89	170.00	2,186.70	1,237.77	418.61	1,462.59	5,504.66
	140.45	200.00	2,186.70	1,701.77	589.93	1,462.59	6,371.55
		420.00		4,650.00	28.87		4,678.87
		10.00		228.12		100.00	338.12
		430.00		4,278.12	28.87	100.00	4,836.99

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

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
1 First	\$1,785,622.33	\$1,207.73	\$1,784,414.60	\$296,636.27	\$38.70	\$296,597.57
4 Fourth	202,236.04	980.32	201,255.72	27,298.13	.....	27,298.13
Total	1,987,858.37	2,188.05	1,985,670.32	323,934.40	38.70	323,895.70
ILLINOIS.						
1 First	552,214.91	1,546.72	550,668.19	1,502,955.83	154.76	1,502,801.07
5 Fifth	33,775,462.84	147.42	33,775,315.42	84,971.24	8.01	84,963.23
8 Eighth	10,768,527.48	134.55	10,768,392.93	235,185.81	8.85	235,176.96
13 Thirteenth	446,888.51	164.60	446,723.91	58,560.83	17.70	58,543.13
Total	45,543,093.74	1,993.29	45,541,100.45	1,881,673.71	189.32	1,881,484.39
INDIANA.						
6 Sixth	8,795,928.24	545.32	8,795,382.92	240,771.48	29.25	240,742.23
7 Seventh	13,672,903.40	162.87	13,672,740.53	164,439.27	28.80	164,410.47
Total	22,468,831.64	708.19	22,468,123.45	405,210.75	58.05	405,152.70
IOWA.						
3 Third	72,943.61	170.83	72,772.78	114,036.54	41.16	113,995.38
4 Fourth	51,757.47	.....	51,757.47	216,648.04	39.10	216,608.94
Total	124,701.08	170.83	124,530.25	330,684.58	80.26	330,604.32
KENTUCKY.						
2 Second	1,645,362.39	393.98	1,644,968.41	118,174.60	26.64	118,147.96
5 Fifth	9,412,753.02	649.63	9,412,103.39	2,249,824.37	42.00	2,249,782.37
6 Sixth	2,725,580.76	.....	2,725,580.76	179,734.07	28.65	179,705.42
7 Seventh	2,589,815.57	177.52	2,589,638.05	28,519.20	71.68	28,447.52
8 Eighth	2,152,809.28	185.48	2,152,623.80	2,856.78	.....	2,856.78
Total	18,526,321.02	1,406.61	18,524,914.41	2,579,109.02	168.97	2,578,940.05
MICHIGAN.						
1 First	983,117.69	29.17	983,088.52	1,377,735.45	8.80	1,377,726.65
4 Fourth	103,483.95	72.92	103,411.03	207,957.52	8.85	207,948.67
Total	1,086,601.64	102.09	1,086,499.55	1,585,692.97	17.65	1,585,675.32
MISSOURI.						
1 First	207,849.46	361.02	207,488.44	4,784,328.51	32.07	4,784,296.44
6 Sixth	371,973.22	347.92	371,625.30	84,129.34	256.20	83,873.14
Total	579,822.68	708.94	579,113.74	4,868,457.85	288.27	4,868,169.58
NEW JERSEY.						
1 First	89,959.85	456.25	89,503.60	150,953.40	.....	150,953.40
5 Fifth	257,012.27	25.00	256,987.27	2,670,445.68	52.43	2,670,393.25
Total	346,972.12	481.25	346,490.87	2,821,399.08	52.43	2,821,346.65

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
	\$880,204.23	\$135.00	\$880,069.23	\$987.00	.....	\$987.00
	193,340.15	61.83	193,278.32	20.50	\$3.00	17.50
	1,073,544.38	196.83	1,073,348.05	1,007.50	3.00	1,004.50
	3,946,645.48	500.04	3,946,145.44	143,792.45	1,853.39	141,939.06
	195,474.17	.....	195,474.17	2,193.50	6.00	2,187.50
	255,903.08	.....	255,903.08	2,127.09	.....	2,127.09
	311,873.52	3.33	311,870.19	2,718.25	.....	2,718.25
	4,709,896.25	508.37	4,709,392.88	150,831.29	1,859.39	148,971.90
	611,806.41	155.35	611,651.06	30,859.67	1,730.69	29,128.98
	577,190.20	.....	577,190.20	1,318.50	.....	1,318.50
	1,188,996.61	155.35	1,188,841.26	32,178.17	1,730.69	30,447.48
	221,897.04	27.50	221,869.54	134.00	104.07	29.93
	160,231.69	35.25	160,196.44	310.00	.....	310.00
	382,128.73	62.75	382,065.98	444.00	104.07	339.93
	24,109.51	.....	24,109.51	165.75	.....	165.75
	326,859.03	.....	326,859.03	6,647.43	69.30	6,578.13
	220,050.01	.....	220,050.01	643.25	.....	643.25
	24,679.15	.....	24,679.15	301.50	.....	301.50
	19,647.17	.....	19,647.17	98.00	.....	98.00
	615,344.87	.....	615,344.87	7,855.93	69.30	7,786.63
	907,997.44	24.32	907,973.12	4,874.75	4.50	4,870.25
	343,577.95	109.44	343,468.51	4,259.67	322.00	3,937.67
	1,251,575.39	133.76	1,251,441.63	9,134.42	326.50	8,807.92
	3,009,398.00	997.66	3,008,400.34	22,475.30	45.40	22,429.90
	417,987.53	196.66	417,790.87	3,050.25	2.00	3,048.25
	3,427,385.53	1,194.32	3,426,191.21	25,525.55	47.40	25,478.15
	120,293.40	35.00	120,258.40	1,537.75	.....	1,537.75
	2,570,958.01	185.00	2,570,773.01	11,241.46	.....	11,241.46
	2,691,251.41	220.00	2,691,031.41	12,779.21	.....	12,779.21

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

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
1 First	\$2,645,647.07	\$372.92	\$2,645,274.15	\$270,008.89	\$10.69	\$269,998.20
2 Second	537,997.51	758.33	537,239.18	2,685,447.28	324.15	2,685,123.13
3 Third	164,049.51	170.84	163,878.67	2,770,643.90	1,585.61	2,769,058.29
14 Fourteenth	3,208,515.04	72.92	3,208,442.12	531,387.78	165.01	531,222.77
21 Twenty-first	391,450.65	125.01	391,325.64	565,378.65	24.67	565,353.98
28 Twenty-eighth	187,481.52	68.75	187,412.77	492,688.21	83.32	492,604.89
Total	7,135,141.30	1,568.77	7,133,572.53	7,315,554.71	2,193.45	7,313,361.26
NORTH CAROLINA.						
4 Fourth	207,730.36	466.47	207,263.89	2,031,729.79	461.78	2,031,268.01
5 Fifth	407,934.92	790.02	407,144.90	1,983,440.80	6.75	1,983,434.05
Total	615,665.28	1,256.49	614,408.79	4,015,170.59	468.53	4,014,702.06
OHIO.						
1 First	12,697,800.78	737.59	12,697,063.19	2,119,327.10	5.64	2,119,321.46
10 Tenth	382,180.55	567.67	381,612.88	345,027.53	.71	345,026.82
11 Eleventh	124,228.36	522.92	123,705.44	486,681.59	21.33	486,660.26
18 Eighteenth	235,982.67	20.17	235,962.50	508,804.06	123.45	508,680.61
Total	13,440,192.36	1,857.25	13,438,335.11	3,459,840.28	151.13	3,459,689.15
PENNSYLVANIA.						
1 First	995,932.41	1,204.09	994,728.32	2,162,568.23	414.81	2,162,153.42
9 Ninth	413,017.71	300.00	412,717.71	2,312,126.49	40.50	2,312,085.99
12 Twelfth	201,493.03		201,493.03	205,939.49		205,939.49
23 Twenty-third	4,883,024.30	525.00	4,882,499.30	1,344,188.57	124.03	1,344,064.54
Total	6,493,467.45	2,029.09	6,491,438.36	6,024,822.78	579.94	6,024,242.84
TENNESSEE.						
2 Second	256,307.37	100.00	256,207.37	47,115.84		47,115.84
5 Fifth	724,636.61	361.26	724,275.35	428,722.49	136.80	428,585.69
Total	980,943.98	461.26	980,482.72	475,838.33	136.80	475,701.53
TEXAS.						
3 Third	44,061.88	345.84	43,716.04	31,068.40	3.07	31,065.33
4 Fourth	38,937.88	164.58	38,773.30	17,142.03	9.00	17,133.03
Total	82,999.76	510.42	82,489.34	48,210.43	12.07	48,198.36
VIRGINIA.						
2 Second	79,021.09	351.79	78,669.30	2,168,419.78	523.06	2,167,896.72
6 Sixth	310,947.09	819.62	310,127.47	898,508.77	36.27	898,472.50
Total	389,968.18	1,171.41	388,796.77	2,976,928.55	559.33	2,976,369.22
WISCONSIN.						
1 First	2,492,940.73	506.67	2,492,434.06	620,861.29	139.47	620,721.82
2 Second	103,035.51	267.50	102,768.01	130,553.14	76.70	130,482.44
Total	2,595,976.24	864.17	2,595,112.07	751,414.43	216.17	751,202.26

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

FERMENTED LIQUORS.			OLEOMARGARINE.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$2,927,888.50	\$29.00	\$2,927,859.50			
216,713.14	186.47	216,526.67	\$71.50		\$71.50
4,081,113.02	2,157.83	4,078,955.19			
1,566,620.64	968.50	1,565,652.14	28.00		28.00
566,489.85	50.00	566,439.85			
1,394,611.52	40.66	1,394,570.86			
10,753,436.67	3,432.46	10,750,004.21	99.50		99.50
1,397.50		1,397.50	263.75		263.75
785.00		785.00	51.00		51.00
2,182.50		2,182.50	314.75		314.75
1,617,090.51	20.00	1,617,070.51	22,128.27	\$6.00	22,122.27
589,861.78	70.00	589,791.78	2,999.09		2,999.09
562,588.17	5.00	562,583.17	34,382.66	6508.07	33,874.59
1,103,784.14		1,103,784.14	8,391.67		8,391.67
3,873,324.60	95.00	3,873,229.60	67,901.69	514.07	67,387.62
2,832,130.83	1,439.43	2,830,691.40	680.50		680.50
243,655.94	100.00	243,555.94	36.00		36.00
980,592.20	70.00	980,522.20	899.50		899.50
2,148,611.44	384.61	2,148,226.83	10,053.34		10,053.34
6,204,990.41	1,994.04	6,202,996.37	11,669.34		11,669.34
89,872.25		89,872.25	652.25		652.25
124,107.67		124,107.67	1,539.92		1,539.92
213,979.92		213,979.92	2,192.17		2,192.17
842,901.46	1,966.93	840,934.53	7,556.67	1,287.65	6,269.02
104,701.49	17.27	104,684.22	4,983.39	199.66	4,783.73
447,602.95	1,984.20	445,618.75	12,540.06	1,487.31	11,052.75
62,708.35		62,708.35	3,620.49	106.00	3,514.49
107,718.79		107,718.79	1,362.61		1,362.61
170,427.14		170,427.14	4,983.10	106.00	4,877.10
3,522,966.71	5,333.77	3,517,632.94	1,705.25		1,705.25
563,082.01	115.23	562,966.78	1,395.75		1,395.75
4,086,048.72	5,449.00	4,080,600.72	3,101.00		3,101.00

* Includes \$491.07, Schedule A. † Includes \$700.61, Schedule A. ‡ Includes \$196.66, Schedule A.

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

DISTRICTS.	FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
1 First						
4 Fourth						
Total						
ILLINOIS.						
1 First	\$3,543.23		\$3,543.23			
5 Fifth						
8 Eighth				\$21.85		\$21.85
13 Thirteenth				10.00		10.00
Total	3,543.23		3,543.23	31.85		31.85
INDIANA.						
6 Sixth						
7 Seventh						
Total						
IOWA.						
3 Third						
4 Fourth				473.04		473.04
Total				473.04		473.04
KENTUCKY.						
2 Second						
5 Fifth						
6 Sixth						
7 Seventh						
8 Eighth						
Total						
MICHIGAN.						
1 First						
4 Fourth						
Total						
MISSOURI.						
1 First				159.00		159.00
6 Sixth						
Total				159.00		159.00
NEW JERSEY.						
1 First						
5 Fifth						
Total						

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

Total.	Refunded.	Net total.	PROCESS OR RENOVATED BUTTER.			
			Total.	Refunded.	Net total.	
						1
						4
\$330.30		\$330.30	\$50,340.70		\$50,340.70	1
			59.90		59.90	5
						8
						13
330.30		330.30	50,400.60		50,400.60	
281.60		281.60	1,932.18		1,932.18	6
						7
281.60		281.60	1,932.18		1,932.18	
			6,254.82		6,254.82	3
			17,082.81		17,082.81	4
			23,337.63		23,337.63	
						2
						5
						6
						7
						8
			6,870.26		6,870.26	1
			34.37		34.37	4
			6,904.63		6,904.63	
						1
			682.92		682.92	6
			682.92		682.92	
						1
						5

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
1 First				\$98,293.64	\$1,937.09	\$96,356.55
4 Fourth				4,815.28	902.06	3,913.22
Total				103,108.92	2,839.15	100,269.77
ILLINOIS.						
1 First				97,324.97	21,931.22	75,393.75
5 Fifth				27.28	27.28	
8 Eighth				4,719.81	100.39	4,619.42
13 Thirteenth				2,697.85		2,697.85
Total				104,769.91	22,058.89	82,711.02
INDIANA.						
6 Sixth				1,547.79	1,255.98	291.81
7 Seventh				10.05	10.05	
Total				1,557.84	1,266.03	291.81
IOWA.						
3 Third				134.20	134.20	
4 Fourth				4,983.70	a 98.67	4,885.03
Total				5,117.90	232.87	4,885.03
KENTUCKY.						
2 Second				31.25		31.25
5 Fifth				6,553.77	592.84	5,960.93
6 Sixth				1,084.09		1,084.09
7 Seventh				2.00		2.00
8 Eighth				2.50		2.50
Total				7,673.61	592.84	7,080.77
MICHIGAN.						
1 First				10,216.44	322.12	9,894.32
4 Fourth				45,462.96	407.36	45,055.60
Total				55,679.40	729.48	54,949.92
MISSOURI.						
1 First				21,561.90	1,084.46	20,477.44
6 Sixth				2,133.76	2,133.76	
Total				23,695.66	3,218.22	20,477.44
NEW JERSEY.						
1 First				37,128.46		37,128.46
5 Fifth				134,825.28	229.10	134,596.18
Total				171,953.74	229.10	171,724.64

a Includes \$50, banks and bankers.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$7,850.85	\$75.00	\$7,775.85	\$3,069,594.32	\$3,393.52	\$3,066,200.80
4,529.89		4,529.89	432,239.99	1,946.71	430,293.28
12,380.74	75.00	12,305.74	3,501,834.31	5,340.23	3,496,494.08
9,666.56	13.70	9,652.86	6,306,814.43	25,999.83	6,280,814.60
1,126.28	a 112.13	1,014.15	34,059,315.21	300.84	34,059,014.37
6,415.08	25.00	6,390.08	11,272,900.20	268.79	11,272,631.41
2,492.79	6.25	2,486.54	825,241.75	191.88	825,049.87
19,700.71	157.08	19,543.63	52,464,271.59	26,761.94	52,437,510.25
2,305.87	123.16	2,182.71	9,685,433.24	3,839.75	9,681,593.49
1,077.22	b 17.15	1,060.07	14,416,938.64	218.87	14,416,719.77
3,383.09	140.31	3,242.78	24,102,371.88	4,058.62	24,098,313.26
114.67	c 62.92	51.75	415,514.88	540.68	414,974.20
482.68	31.25	451.43	451,969.43	204.27	451,765.16
597.35	94.17	503.18	867,484.31	744.95	866,739.36
1,535.50		1,535.50	1,789,379.00	420.02	1,788,958.98
16,009.36	59.00	15,950.36	12,018,646.98	1,403.77	12,017,243.21
2.04		2.04	3,127,094.22	28.65	3,127,065.57
2,011.31		2,011.31	2,645,328.73	249.20	2,645,079.53
1,870.86		1,870.86	2,177,384.59	185.48	2,177,099.11
21,429.07	50.00	21,379.07	21,757,733.52	2,287.72	21,755,445.80
188.14	25.00	163.14	3,291,000.77	413.91	3,290,586.86
698.36	208.96	489.40	705,444.78	1,123.53	704,321.25
856.50	233.96	622.54	3,996,444.95	1,543.44	3,994,901.51
2,086.25	10.00	2,076.25	8,047,858.42	2,530.61	8,045,327.81
2,981.77	d 477.82	2,503.95	882,938.79	3,414.56	879,524.23
5,068.02	487.82	4,580.20	8,930,797.21	5,944.97	8,924,852.24
225.00		225.00	400,097.86	491.25	399,606.61
888.36		888.36	5,645,371.06	491.53	5,644,879.53
1,113.36		1,113.36	6,045,468.92	982.78	6,044,486.14

a Schedule A. b Includes \$4.65, Schedule A. c Schedule A. d Includes \$427.82 logacies.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
1 First				\$172,984.40	\$548.04	\$172,436.36
2 Second				104,798.05	60,634.31	44,163.74
3 Third				769,018.58	32,901.07	736,117.51
14 Fourteenth				57,502.31	684.18	56,818.18
21 Twenty-first				34,712.97	5,115.78	29,597.19
28 Twenty-eighth				20,798.33	408.29	20,390.04
Total				1,159,814.64	100,291.62	1,059,523.02
NORTH CAROLINA.						
4 Fourth				17.00		17.00
5 Fifth				.50		.50
Total				17.50		17.50
OHIO.						
1 First				211,395.89	22,491.63	188,904.26
10 Tenth				8,759.42	178.77	8,580.65
11 Eleventh				1,511.99	1,511.99	
18 Eighteenth				5,341.27	427.40	4,913.87
Total				227,008.57	24,609.79	202,398.78
PENNSYLVANIA.						
1 First				87,662.44	7,147.05	80,515.39
9 Ninth				878.59	89.74	788.85
12 Twelfth				5,535.79		5,535.79
23 Twenty-third				39,352.95	8,811.44	30,541.51
Total				133,429.77	16,048.23	117,381.54
TENNESSEE.						
2 Second				4,921.51		4,921.51
5 Fifth				1,604.94	43.93	1,561.01
Total				6,526.45	43.93	6,482.52
TEXAS.						
3 Third				885.53	885.53	
4 Fourth				102.77	102.77	
Total				988.30	988.30	
VIRGINIA.						
2 Second				2,156.64	169.80	1,986.84
6 Sixth				44.74	10.35	34.39
Total				2,201.38	180.15	2,021.23
WISCONSIN.						
1 First				4,355.34	467.78	3,887.56
2 Second				362.80	37.81	324.99
Total				4,718.14	505.59	4,212.55

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$1,028.73		\$1,028.73	\$6,017,557.59	\$900.65	\$6,016,596.94
2,113.02		2,113.02	3,547,144.50	61,903.28	3,485,241.24
2,716.95		2,716.95	7,787,934.52	36,815.35	7,751,119.17
932.65	\$12.56	920.15	5,364,986.42	1,903.06	5,363,083.36
3,822.29	10.08	3,812.21	1,561,858.80	5,325.54	1,556,533.26
63.97		63.97	2,095,643.55	601.02	2,095,042.53
10,677.61	22.58	10,655.03	26,375,125.38	107,508.88	26,267,616.50
15,639.18		15,639.18	2,256,777.58	928.25	2,255,849.33
18,192.80		18,192.80	2,410,405.02	796.77	2,409,608.25
33,831.98		33,831.98	4,667,182.60	1,725.02	4,665,457.58
1,943.21		1,943.21	16,669,703.76	23,260.86	16,646,442.90
3,990.85		3,990.85	1,343,528.77	817.05	1,342,711.72
2,384.42	a 2,384.42		1,212,099.88	4,953.73	1,207,146.15
888.49	31.25	857.24	1,806,083.90	611.27	1,805,472.63
9,206.97	2,415.67	6,791.30	21,091,416.31	29,642.91	21,061,773.40
1,576.65	118.75	1,457.90	6,080,609.59	10,324.13	6,070,285.46
926.53		926.53	2,970,641.26	530.24	2,970,111.02
780.39		780.39	1,395,240.40	70.00	1,395,170.40
2,056.44	47.50	2,008.94	8,428,049.34	9,893.18	8,418,156.16
5,340.01	166.25	5,173.76	18,874,540.59	20,817.55	18,853,723.04
4,226.65		4,226.65	403,295.37	100.00	403,195.37
2,080.55		2,080.55	1,282,692.18	541.99	1,282,150.19
6,307.20		6,307.20	1,685,987.55	641.99	1,685,345.56
614.90	b 614.90		427,088.84	5,103.92	421,984.92
596.18	c 596.18		166,463.74	1,089.46	165,374.28
1,211.08	1,211.08		593,552.58	6,193.38	587,359.20
869.89	65.50	804.39	2,316,796.24	1,216.15	2,315,580.09
5,501.66	99.50	5,402.16	1,234,083.66	965.74	1,233,117.92
6,371.55	165.00	6,206.55	3,550,879.90	2,181.89	3,548,698.01
4,498.87		4,498.87	6,657,328.19	6,737.69	6,650,590.50
338.12	50.00	288.12	807,281.73	541.29	806,740.44
4,836.99	50.00	4,786.99	7,464,609.92	7,278.98	7,457,330.94

a Includes \$2,350.04 Schedule A.

b Includes \$544.90 Schedule A.

c Schedule A.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL

STATES AND TERRITORIES.	DISTILLED SPIRITS.					
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.
1 Alabama.....	\$14,957.50	\$153,131.89	\$1,129.17	\$600.00		
2 Arkansas.....	14,561.58	44,683.76		200.00		
3 California.....	551,228.88	997,378.67	9,587.50	7,800.00		
4 Colorado.....	134.09	48,601.48	1,541.70	200.00		
5 Connecticut.....	21,629.88	139,622.83	3,575.00	3,200.00		
6 Florida.....	129.91	1,023.90	350.00			
7 Georgia.....	4,779.88	228,733.79	1,562.50	716.67		
8 Hawaii.....		5,179.37	300.00			
9 Illinois.....	112,944.43	44,864,819.75	13,241.69	13,816.67		
10 Indiana.....	3,828.24	22,254,684.29	2,091.67	2,000.00		
11 Iowa.....	122.05		1,075.00	200.00		
12 Kansas.....	4,338.90	14,636.61	133.33			
13 Kentucky.....	176,449.99	18,190,055.35	3,583.35	10,600.00		
14 Louisiana.....	5.50	3,753,810.75	2,050.00	1,850.00		
15 Maryland.....	50,583.94	3,351,529.34	5,195.85	7,483.33		
16 Massachusetts.....	958.76	816,528.70	10,050.04	8,233.33		
17 Michigan.....		863,065.94	787.50	400.00		
18 Minnesota.....			2,620.83	4,400.00		
19 Missouri.....	10,036.83	327,225.98	4,424.99	9,400.00		
20 Montana.....	229.90	1,821.82	3,066.66	400.00		
21 Nebraska.....		2,178,025.45	841.67	600.00		
22 New Hampshire.....		10,843.65	175.00	400.00		
23 New Jersey.....	66,552.06	27,197.72	4,145.84	3,000.00		
24 New Mexico.....	2,086.97		491.67			
25 New York.....	428,702.36	5,800,761.91	30,237.53	23,350.00		
26 North Carolina.....	67,823.16	521,692.88	1,991.67	1,437.50		
27 North and South Dakota.....		66.77	75.00			
28 Ohio.....	96,186.55	12,862,684.21	5,691.67	19,650.00		
29 Oregon.....	799.04	1,170.18	1,308.25	800.00		
30 Pennsylvania.....	27,052.08	5,951,647.11	19,116.68	21,366.67		
31 South Carolina.....	78.42	697,002.73	100.00			
32 Tennessee.....	39,616.41	888,677.60	1,641.67	3,000.00		
33 Texas.....	189.43	5,008.38	1,991.68	1,000.00		
34 Virginia.....	103,409.67	221,642.51	1,437.50	1,400.00		
35 Washington.....	1,959.42	1,343.71	3,441.70	600.00		
36 West Virginia.....	788.70	221,412.93	916.67	600.00		
37 Wisconsin.....		2,311,265.88	3,895.83	4,466.67		
Total.....	1,801,064.53	127,763,177.96	144,466.91	153,170.84		
Collections for fiscal year ended June 30, 1903.....	1,666,579.34	124,195,938.74	148,121.40	150,100.04		

REVENUE, BY STATES AND TERRITORIES.

	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.
1		\$20,746.19	\$5,591.68					\$206,156.43
2		25,320.39	3,608.34					88,374.07
3		370,746.77	50,405.01	\$70.84	\$240.00	\$650.70	\$50.00	1,987,858.37
4		95,938.62	10,956.84					157,411.73
5		131,504.87	11,808.33		20.00			341,357.96
6		15,161.58	2,470.55					49,430.33
7		30,147.98	5,904.18					271,844.98
8		10,796.38	4,225.01					20,506.76
9		198,738.56	37,975.07	41.67		158.00	1,398.00	55,543,063.74
10		198,368.77	7,841.67			89.00	288.00	22,968,831.64
11		115,794.63	7,690.00					124,701.08
12		89,532.91	4,341.67					113,043.42
13		91,124.49	23,716.77	179.17	740.00	387.90	29,419.00	18,526,321.02
14		120,238.67	15,133.34			63.90		3,895,213.56
15		130,878.25	14,150.25	91.67	380.00	92.70	116.00	3,569,495.33
16		117,922.48	20,170.65			728.00		374,592.18
17		213,811.53	8,536.67					1,096,401.64
18		128,978.94	9,616.67					145,616.43
19		210,852.37	17,837.51	25.00	20.00			579,822.68
20		77,253.27	8,066.67					51,638.32
21		56,162.95	5,083.33			10		2,237,713.50
22		47,856.90	3,941.66					63,217.21
23		222,586.50	13,437.50	12.50	40.00			346,972.12
24		41,566.86	3,652.09					50,797.50
25		735,764.28	106,773.31	91.66	100.00	354.25		7,135,141.30
26		17,955.46	4,477.11	87.50	200.00			615,685.28
27		41,974.73	1,983.33					41,093.89
28		408,398.06	44,987.50	201.67	1,420.00	110.70	772.00	13,440,192.36
29		54,614.81	5,862.50					64,554.88
30		405,792.83	54,770.83	95.83	80.00	21.40	13,524.00	6,493,667.45
31		11,831.28	600.00					709,612.43
32		42,508.27	5,500.00					980,943.98
33		69,208.62	5,391.65					82,999.76
34		87,539.89	4,338.61					389,968.18
35		104,214.73	9,016.70					120,581.32
36		41,293.78	2,383.34			4.90		267,400.32
37		263,331.19	11,036.67					2,595,970.24
		3,341,573.56	553,618.55	987.51	3,240.00	2,663.55	46,052.00	135,810,015.42
		3,220,656.82	540,585.70	1,042.75	2,721.00	1,840.20	25,936.40	131,953,472.39

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	TOBACCO.				
	Cigars weighing more than 3 pounds per thousand, per thousand, \$8.	Cigars weighing not more than 3 pounds per thousand, 18 cents per pound, 54 cents.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of more than \$2 per thousand, 36 cents per pound, per thousand, \$1.08.	Cigarettes weighing not more than 3 pounds per thousand, and of a wholesale value or price of not more than \$2 per thousand, 18 cents per pound, per thousand, 54 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$5.
1 Alabama	\$19,542.82				
2 Arkansas	8,391.37				
3 California	228,672.73	\$39.69	\$2,623.79	\$167.13	\$37.65
4 Colorado	62,447.52		57.34	18.63	
5 Connecticut	185,888.55	400.36	4,372.18	707.40	
6 Florida	727,131.27	19.04	3,544.93		13.68
7 Georgia	52,423.16		97.20		
8 Hawaii	858.94		1.08		
9 Illinois	965,407.58	601.56	6,039.80	1,058.13	133.95
10 Indiana	342,273.74		11		
11 Iowa	285,367.51	140.88			
12 Kansas	85,390.78				
13 Kentucky	189,813.89	113.73		11.34	
14 Louisiana	147,508.37	1.08	213.68	137,944.57	
15 Maryland	480,813.24	127,888.20	111.78	843.21	
16 Massachusetts	496,292.59	35.10	19,995.12	244.68	1,829.19
17 Michigan	756,023.52	25.11	1.84		
18 Minnesota	222,555.32	2.70	275.56		17.40
19 Missouri	254,688.18	207.77	623.10	86.94	3.00
20 Montana	33,972.65				
21 Nebraska	75,258.07				
22 New Hampshire	73,429.48	1.35			
23 New Jersey	1,223,518.98	7,126.97	1,399.90	18.36	
24 New Mexico	9,818.38		270.00		
25 New York	4,297,765.12	66,046.46	2,083,246.75	40,340.91	22,620.96
26 North Carolina	39,749.55		58,482.00		
27 North and South Dakota	29,790.86				
28 Ohio	1,952,222.80	2,340.36	44.28	47.25	9.00
29 Oregon	24,099.56				
30 Pennsylvania	5,373,913.33	517.32	53,402.76	1,099.44	600.00
31 South Carolina	41,273.60				
32 Tennessee	29,457.96				
33 Texas	42,716.59	17.55	89.73	188.40	
34 Virginia	640,951.82	170,769.94	616,872.24	98,702.01	
35 Washington	34,627.87	1.08			
36 West Virginia	341,907.51				
37 Wisconsin	346,680.38		87.33	3.77	
Total	20,122,415.59	376,296.25	2,921,852.50	281,482.17	25,264.83
Collections for fiscal year ended June 30, 1903	20,359,171.60	345,869.93	2,743,594.89	265,425.17	29,041.06

OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	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.	Total collections on tobacco.	Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax), \$20.
1 Alabama		\$19,542.82	\$19,542.82	\$82,835.00		\$550.00	\$4,861.71
2 Arkansas		8,391.37	8,391.37	9,100.00		100.00	2,019.41
3 California	\$222.01	22,101.40	323,934.40	1,043,844.25	\$1,458.34	8,716.67	5,347.60
4 Colorado		3,956.95	66,480.44	300,937.50	200.00	1,600.00	3,535.81
5 Connecticut	23.73	2,487.03	193,879.25	907,343.34	375.00	2,075.01	2,797.56
6 Florida		1,419.13	732,128.05	11,470.00		200.00	1,189.19
7 Georgia		2,269.42	52,789.78	140,376.50	18.75	300.00	5,469.20
8 Hawaii		2,880.78	3,740.80	14,470.00		100.00	1,265.01
9 Illinois	23,173.69	885,259.00	1,881,673.71	4,632,445.93	366.67	14,000.01	25,502.17
10 Indiana	230.16	62,706.74	405,210.75	1,153,201.00	200.00	3,725.00	12,055.95
11 Iowa	14.70	45,161.49	330,684.58	340,794.50	154.17	2,025.00	11,109.23
12 Kansas		4,131.47	89,522.25	21,945.00		275.00	10,098.41
13 Kentucky	2,389,170.06	2,579,109.02	603,834.84			2,100.00	3,726.67
14 Louisiana	1,591.18	142,044.87	429,303.75	315,902.50		858.34	3,442.47
15 Maryland	197,355.83	636,267.66	1,443,279.92	1,220,947.57	412.50	3,100.00	3,934.14
16 Massachusetts	7,203.06	3,241.50	528,841.24	1,841,159.55	325.00	3,666.67	3,164.99
17 Michigan	5,338.29	824,304.21	1,585,692.97	1,217,979.92	400.00	9,033.33	8,718.39
18 Minnesota	193.90	9,618.25	232,463.13	953,321.75	629.17	5,241.67	12,946.67
19 Missouri	680.16	4,612,168.70	4,868,457.85	3,395,893.83	150.00	4,666.67	9,108.35
20 Montana		1,125.82	35,098.47	296,828.95	616.68	2,900.00	2,751.66
21 Nebraska		5,239.80	80,497.87	283,307.25	308.33	1,100.00	3,880.88
22 New Hampshire		3.60	204.24	73,638.67	100.00	866.67	12,152.38
23 New Jersey	387,444.07	1,201,890.80	2,821,399.08	2,665,663.49	100.00	4,133.34	4,548.34
24 New Mexico		1,311.66	11,400.04	7,810.00	50.00	141.67	390.00
25 New York	8,284.41	797,250.10	7,315,554.71	10,691,868.14	1,033.34	22,416.68	9,066.79
26 North Carolina	.01	3,916,939.03	4,015,170.59				1,111.66
27 North and South Dakota		710.45	30,501.31	38,358.00	50.00	300.00	9,445.65
28 Ohio	179.29	1,504,997.30	3,459,840.28	3,825,192.40	2,850.00	11,212.51	7,521.71
29 Oregon	2.70	1,528.87	25,601.13	124,743.28	1,041.67	1,700.00	1,006.68
30 Pennsylvania	319,341.10	275,948.83	6,024,822.78	6,123,936.06	125.00	23,183.36	11,258.39
31 South Carolina		181.61	41,455.21	3,132.50		100.00	1,047.49
32 Tennessee	256,706.38	189,673.99	475,838.33	210,655.75		400.00	1,399.17
33 Texas		5,198.16	48,210.43	399,660.63	75.00	616.67	33,281.86
34 Virginia	260.70	1,449,371.84	2,976,928.55	164,731.25		600.00	1,376.68
35 Washington		1,590.73	36,219.68	509,635.35	904.16	4,183.33	2,481.01
36 West Virginia	505.92	304,538.87	646,952.30	264,356.00		833.33	2,481.01
37 Wisconsin	629.91	414,013.04	761,414.43	4,035,292.03	483.33	14,433.33	13,256.66
Total	1,209,454.80	19,719,042.61	44,655,808.75	48,208,132.56	12,427.11	153,454.26	247,035.60
Collections for fiscal year ended June 30, 1903	1,130,455.00	18,641,252.59	43,514,810.24	46,654,823.11	11,512.54	152,420.94	270,452.18

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	MISCELLANEOUS.				PENALTIES, ETC.
		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			\$272.70	\$272.70	\$10.00
2	Arkansas			6.50	6.50	
3	California	\$393.58		102,715.34	103,108.92	
4	Colorado	1.00		1,925.16	1,926.16	32.34
5	Connecticut	180.60		89,225.34	89,405.94	58.12
6	Florida			3.25	3.25	19.70
7	Georgia			4,129.48	4,129.48	352.57
8	Hawaii		642.90	5.12	648.02	
9	Illinois		14,708.74	90,061.17	104,769.91	59.82
10	Indiana		1.50	1,556.34	1,557.84	455.93
11	Iowa			5,117.90	5,117.90	16.41
12	Kansas			101.29	101.29	36.26
13	Kentucky			7,673.61	7,673.61	167.94
14	Louisiana	8.00		1,093.44	1,093.44	152.63
15	Maryland	.22		65,458.22	65,458.44	37.82
16	Massachusetts	33.06		287,119.01	287,152.07	53.45
17	Michigan	44,365.28		11,314.12	55,679.40	12.99
18	Minnesota			1,949.97	1,949.97	4.49
19	Missouri	9.34		23,686.32	23,695.66	163.25
20	Montana			31.31	31.31	
21	Nebraska	6.04		1,224.95	1,230.99	
22	New Hampshire			49,471.71	49,471.71	82.14
23	New Jersey	20.00		171,933.74	171,953.74	47.08
24	New Mexico			31.75	31.75	
25	New York		108,915.34	1,050,899.30	1,159,814.64	666.58
26	North Carolina			17.50	17.50	454.72
27	North and South Dakota			127.24	127.24	
28	Ohio		206,968.24	20,040.33	227,008.57	12.40
29	Oregon	100.00		2,613.87	2,782.05	27.69
30	Pennsylvania			133,425.77	133,429.77	273.62
31	South Carolina			12.75	12.75	18.86
32	Tennessee		8.24	6,518.21	6,526.45	139.51
33	Texas		21.74	966.56	988.30	30.83
34	Virginia			2,201.38	2,201.38	140.46
35	Washington	8.00		1,625.81	1,633.81	65.77
36	West Virginia			163.28	163.28	2.76
37	Wisconsin		44.34	4,673.80	4,718.14	
	Total	100.00	376,408.34	2,139,385.54	2,515,893.88	3,596.14
	Collections for fiscal year ended June 30, 1903		422,580.32	66,256,309.58	6,678,889.90	8,273.35

^a Includes \$2,072,132.12 from legacies on which the tax had accrued prior to the repeal of the act.
^b Includes \$5,356,774.90 from legacies on which the tax had accrued prior to the repeal of the act.

OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.					
Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.
	\$2,855.01	\$16,814.43		\$298.96	\$19,978.40
	125.00	90.00		3,266.05	3,521.05
\$40.00	140.00	1,378.19		49.85	12,380.74
40.00	87.53	765.15		148.98	1,074.21
40.00		4,245.00	80.21	35.00	4,379.74
10.00	532.00	150.00	1.62	13.80	726.87
	585.82	2,107.31	873.77	1,612.16	5,531.63
80.06	1,524.82	445.50			2,050.32
110.00	2,192.34	11,930.91	1.13	5,406.51	19,700.71
110.00	392.64	2,162.65		261.87	3,383.09
135.00				445.19	597.35
90.00	325.00	462.02		86.15	1,149.64
10.00	1,108.10	19,315.29	70.49	757.25	21,429.07
	1,644.36	2,039.17	8.81	1,416.89	5,261.86
60.00	231.02	2,582.77		150.10	3,061.71
80.00	700.00		52.79	43.97	930.21
10.00	57.95	249.61	32.77	493.18	856.50
		706.70	1.95		713.14
90.00	525.00	1,845.00		2,444.77	5,068.02
40.00		979.40	.14		1,019.54
301.00	20.00	485.00	.75	13.97	820.72
	550.00	227.52	11.67	608.98	1,480.31
30.00	105.66	760.00	6.87	163.75	1,113.36
70.00		165.00		67.50	302.50
341.00	779.57	7,660.18	736.23	494.05	10,677.61
60.00	11,842.50	14,968.04	592.23	5,914.49	33,831.98
130.00	145.00	190.00		234.92	699.92
130.00	146.67	8,803.34	1.50	113.06	9,206.97
180.00		1,205.60	30.79	10.00	1,453.48
790.00	940.78	2,520.00	727.50	88.11	5,340.01
	804.19	2,231.33	31.05	91.31	3,176.74
30.00	702.93	80.00	87.80	5,266.96	6,307.20
70.00	582.77	418.77	31.49	77.22	1,211.08
290.00	2,186.70	1,701.77	589.93	1,462.69	6,371.55
180.00		4,415.05	217.73	331.50	5,210.05
890.00	375.57	687.20		22.32	1,977.85
430.00		4,278.12	28.87	100.00	4,836.99
5,007.00	33,447.12	128,500.43	4,226.36	32,055.07	206,832.12
7,372.25	27,690.26	81,201.06	2,049.23	21,827.92	148,414.07

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

	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$206,156.43	\$516.67	\$205,639.76	\$19,542.82	.....	\$19,542.82
2 Arkansas.....	88,374.07	24.58	88,349.49	8,530.18	.....	8,530.18
3 California.....	1,987,858.37	2,188.05	1,985,670.32	323,934.40	\$38.70	323,895.70
4 Colorado.....	157,411.73	354.17	157,057.56	66,480.44	16.35	66,464.09
5 Connecticut.....	311,357.96	234.98	311,122.98	193,879.25	125.01	193,754.24
6 Florida.....	19,436.33	14.58	19,421.75	732,128.05	87.28	732,040.77
7 Georgia.....	271,844.98	412.21	271,432.77	52,789.78	.....	52,789.78
8 Hawaii.....	20,500.76	.....	20,500.76	3,740.80	.....	3,740.80
9 Illinois.....	45,543,093.74	1,993.29	45,541,100.45	1,881,673.71	189.32	1,881,484.39
10 Indiana.....	22,468,831.64	708.19	22,468,123.45	405,210.75	58.05	405,152.70
11 Iowa.....	124,701.08	170.83	124,530.25	330,684.58	80.26	330,604.32
12 Kansas.....	113,043.42	27.08	113,016.34	89,522.25	47.32	89,474.93
13 Kentucky.....	18,526,321.02	1,406.61	18,524,914.41	2,579,109.02	168.97	2,578,940.05
14 Louisiana.....	3,893,213.56	1,568.40	3,891,645.16	429,303.73	68.95	429,234.80
15 Maryland.....	3,560,495.33	148.71	3,560,346.62	1,443,279.92	1,031.34	1,442,248.58
16 Massachusetts.....	974,592.18	625.00	973,967.18	528,841.24	77.97	528,763.27
17 Michigan.....	1,086,601.64	102.09	1,086,499.55	1,585,692.97	17.65	1,585,675.32
18 Minnesota.....	145,616.43	329.16	145,287.27	232,465.13	32.53	232,432.60
19 Missouri.....	579,822.68	708.94	579,113.74	4,868,457.85	288.27	4,868,169.58
20 Montana.....	91,438.32	435.40	91,002.92	35,098.47	12.15	35,086.32
21 Nebraska.....	2,237,713.50	89.60	2,237,623.90	80,497.87	51.40	80,446.47
22 New Hampshire.....	63,217.21	.....	63,217.21	73,638.67	108.66	73,530.01
23 New Jersey.....	346,972.12	481.25	346,490.87	2,821,399.08	52.43	2,821,346.65
24 New Mexico.....	50,797.59	75.00	50,722.59	11,400.04	6.82	11,393.22
25 New York.....	7,135,141.30	1,568.77	7,133,572.53	7,315,554.71	2,193.45	7,313,361.26
26 North Carolina.....	615,665.28	1,256.49	614,408.79	4,015,170.59	468.53	4,014,702.06
27 North and South Dakota.....	44,099.83	170.83	43,929.00	30,501.31	715.71	29,785.60
28 Ohio.....	13,440,192.36	1,857.25	13,438,335.11	3,459,840.28	151.13	3,459,689.15
29 Oregon.....	64,554.88	131.25	64,423.63	25,601.13	25.57	25,575.56
30 Pennsylvania.....	6,493,467.45	2,029.09	6,491,438.36	6,024,822.78	579.94	6,024,242.84
31 South Carolina.....	709,612.43	25.00	709,587.43	41,155.21	118.86	41,036.35
32 Tennessee.....	980,943.98	461.26	980,482.72	475,838.53	136.80	475,701.73
33 Texas.....	82,999.76	510.42	82,489.34	43,210.43	12.07	43,198.36
34 Virginia.....	389,968.18	1,171.41	388,796.77	2,976,928.55	559.33	2,976,369.22
35 Washington.....	120,581.32	70.83	120,510.49	36,219.68	.....	36,219.68
36 West Virginia.....	267,400.32	72.92	267,327.40	646,952.30	64.75	646,887.55
37 Wisconsin.....	2,595,976.24	864.17	2,595,112.07	761,414.43	210.17	761,204.26
Total.....	135,810,015.42	22,804.48	135,787,210.94	44,655,808.75	7,795.74	44,648,013.01
Collections for fiscal year ended June 30, 1903.....	131,953,472.39	26,082.63	131,927,389.76	43,514,810.24	11,099.78	43,503,710.46

REVENUE AND AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

FERMENTED LIQUORS.			OLEOMARGARINE.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$91,075.89	.....	\$91,075.89	\$1,513.25	\$360.00	\$1,153.25
14,552.74	.....	14,552.74	1,141.00	48.00	1,093.00
1,073,544.38	\$196.33	1,073,348.05	1,007.50	3.00	1,004.50
317,296.22	3.70	317,292.52	5,913.62	420.00	5,493.62
925,051.41	.....	925,051.41	42,120.12	150.00	41,970.12
15,202.05	.....	15,202.05	2,534.25	300.00	2,234.25
445,822.78	a 25,422.88	420,399.90	2,833.00	.....	2,833.00
16,732.92	.....	16,732.92	960.00	.....	960.00
4,709,896.25	503.37	4,709,392.88	150,831.29	1,859.39	148,971.90
1,188,996.61	155.35	1,188,841.26	32,178.17	1,790.69	30,447.48
382,128.73	62.75	382,065.98	444.00	104.07	339.93
43,301.75	90.00	43,211.75	39,969.44	703.48	39,265.96
615,344.87	.....	615,344.87	7,855.93	69.30	7,786.63
326,711.63	.....	326,711.63	3,822.90	88.00	3,734.90
1,233,986.23	90.40	1,233,895.83	11,842.62	.....	11,842.62
1,865,751.62	515.56	1,865,236.06	7,824.03	378.67	7,445.36
1,251,575.89	133.76	1,251,442.13	9,134.42	326.50	8,807.92
994,791.33	600.55	994,190.78	4,114.92	b 954.74	3,160.18
3,427,385.53	1,194.32	3,426,191.21	25,825.55	47.40	25,778.15
312,815.22	256.09	312,559.13	1,616.92	.....	1,616.92
312,591.71	236.67	312,355.04	1,540.25	.....	1,540.25
371,769.23	.....	371,769.23	2,306.33	.....	2,306.33
2,691,251.41	220.00	2,691,031.41	12,779.21	.....	12,779.21
12,554.20	24.87	12,529.33	576.00	.....	576.00
10,753,436.67	3,432.46	10,750,004.21	99.50	.....	99.50
2,182.50	.....	2,182.50	314.75	.....	314.75
54,952.64	.....	54,952.64	586.37	54.00	532.37
3,873,324.60	95.00	3,873,229.60	67,901.69	c 514.07	67,387.62
132,218.73	1,475.00	130,743.73	10.25	10.25	.....
6,204,990.41	1,994.04	6,202,996.37	11,669.34	.....	11,669.34
4,709.15	.....	4,709.15	633.00	.....	633.00
213,979.92	.....	213,979.92	2,192.17	.....	2,192.17
447,602.95	1,984.20	445,618.75	12,540.06	d 1,487.31	11,052.75
170,427.14	.....	170,427.14	4,983.10	106.00	4,877.10
524,586.68	.....	524,586.68	465.00	.....	465.00
274,570.99	.....	274,570.99	9,516.50	.....	9,516.50
4,086,048.72	5,649.05	4,080,399.67	3,101.00	.....	3,101.00
49,033,458.77	44,396.35	49,039,062.42	484,097.45	9,314.87	474,782.58
47,547,856.08	20,538.81	47,527,317.27	736,783.31	25,319.58	711,463.73

a Includes \$25,414.48, Schedule B.
c Includes \$491.07, Schedule A.

b Includes \$154.74 legacies.
d Includes \$987.27, Schedule A.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

STATES AND TERRITORIES.	BANKS AND BANKERS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....				\$272.70	\$26.73	\$245.97
2 Arkansas.....				6.50	6.50	
3 California.....				103,108.92	2,839.15	100,269.77
4 Colorado.....				1,926.16	20.00	1,906.16
5 Connecticut.....				89,405.94	1,800.51	87,605.43
6 Florida.....				3.25	3.25	
7 Georgia.....				4,129.48	4,129.48	
8 Hawaii.....				648.02		648.02
9 Illinois.....				104,769.91	22,058.89	82,711.02
10 Indiana.....				1,557.84	1,266.03	291.81
11 Iowa.....				5,117.90	2,232.87	4,885.03
12 Kansas.....				101.29	13.46	87.83
13 Kentucky.....				7,673.61	592.84	7,080.77
14 Louisiana.....				1,093.44	1,093.44	
15 Maryland.....				65,458.44	5,173.43	60,285.01
16 Massachusetts.....				287,152.07	16,633.72	270,518.35
17 Michigan.....				55,679.40	729.48	54,949.92
18 Minnesota.....				1,949.97	1,949.97	
19 Missouri.....				23,695.66	3,218.22	20,477.44
20 Montana.....				31.31		31.31
21 Nebraska.....				1,230.99	636.95	594.04
22 New Hampshire.....				49,471.71		49,471.71
23 New Jersey.....				171,953.74	229.10	171,724.64
24 New Mexico.....				31.75	22.50	9.25
25 New York.....				1,159,814.64	100,291.62	1,059,523.02
26 North Carolina.....				17.50		17.50
27 North and South Dakota.....				127.24		127.24
28 Ohio.....				227,008.57	24,609.79	202,398.78
29 Oregon.....				2,782.05	629.80	2,152.25
30 Pennsylvania.....				133,429.77	16,048.23	117,381.54
31 South Carolina.....				12.75		12.75
32 Tennessee.....				6,526.45	43.93	6,482.52
33 Texas.....				988.30	988.30	
34 Virginia.....				2,201.38	180.15	2,021.23
35 Washington.....				1,633.81		1,633.81
36 West Virginia.....				163.28		163.28
37 Wisconsin.....				4,718.14	505.59	4,212.55
Total.....				2,515,893.88	205,973.93	2,309,919.95
Collections for fiscal year ended June 30, 1903.	\$899.50		\$899.50	6,678,889.90	879,332.50	5,799,557.40

^a Includes \$50 banks and bankers.

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.			AGGREGATE RECEIPTS.		
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
\$19,975.40	\$12.50	\$19,962.90	\$538,589.49	\$915.00	\$537,674.49
8,521.05	^a 16.92	8,504.13	116,125.54	56.00	116,069.54
12,480.74	75.00	12,405.74	3,501,834.31	5,346.23	3,496,488.08
1,074.21		1,074.21	551,915.51	814.22	550,101.29
4,379.74		4,379.74	1,666,194.42	2,310.56	1,663,883.86
729.87	^b 82.25	647.62	770,031.70	587.56	769,444.14
5,581.63	^c 5,581.63		482,955.84	25,496.20	457,459.64
2,050.32		2,050.32	44,632.82		44,632.82
19,700.71	^d 157.08	19,543.63	52,464,271.59	26,761.34	52,437,510.25
3,989.09	^e 140.31	3,242.78	24,102,371.88	4,058.62	24,098,313.26
597.95	^f 94.17	503.78	867,484.31	744.95	866,739.36
1,149.61		1,139.22	296,704.50	891.76	295,812.74
21,429.07		21,379.07	21,757,733.52	2,287.72	21,755,445.80
5,261.86	^g 3,154.10	2,107.76	4,659,107.11	5,972.89	4,653,134.22
3,001.71		3,001.71	6,319,454.07	6,443.88	6,312,010.19
990.21		990.21	3,660,525.30	18,230.92	3,642,294.38
856.50		856.50	3,996,444.95	1,543.44	3,994,901.51
713.14	^h 713.14		1,388,001.54	3,950.09	1,384,051.45
5,008.03	ⁱ 487.82	4,520.21	8,920,797.21	5,944.97	8,914,852.24
1,019.54		1,019.54	442,019.78	859.44	441,160.34
820.72		820.72	2,648,385.53	1,087.12	2,647,298.41
1,480.31		1,480.31	561,883.46	168.66	561,714.80
1,113.86		1,113.86	6,045,468.92	992.78	6,044,476.14
302.50		302.50	75,662.08	129.19	75,532.89
10,677.61	^j 22.58	10,655.03	26,375,125.38	107,508.88	26,267,616.50
33,851.98		33,851.98	4,667,182.60	1,725.02	4,665,457.58
699.92	^k 22.92	677.00	131,268.31	963.46	130,304.85
9,206.97	^l 2,415.67	6,791.30	21,091,416.31	29,642.91	21,061,773.40
1,453.48		1,424.48	226,620.52	2,300.87	224,319.65
5,940.01		5,173.76	18,874,540.59	20,817.55	18,853,723.04
3,176.74		12.50	759,599.28	176.36	759,422.92
6,307.20		6,207.20	1,685,987.55	541.99	1,685,445.56
1,211.08	^m 1,211.08		593,552.58	6,193.38	587,359.20
6,971.55		6,206.55	3,550,879.90	2,181.29	3,548,698.61
5,210.05		5,210.05	688,896.54	70.83	688,825.71
1,977.85		1,977.85	1,200,581.24	137.67	1,200,443.57
4,836.99	ⁿ 50.00	4,786.99	7,464,609.92	7,278.98	7,457,330.94
206,832.12	15,022.60	191,809.52	232,904,064.63	905,307.37	232,000,757.26
148,414.07	6,917.50	141,496.57	230,740,925.22	969,230.80	229,771,694.42

^a Includes \$6.50 Schedule A.
^b Schedule A.
^c Includes \$5,514.13 Schedules A and B.
^d Includes \$112.13 Schedule A.
^e Includes \$1.65 Schedule A.
^f Includes \$62.92 Schedule A.
^g Includes \$2,149.61 legacies and \$711.57 Schedule A.
^h Includes \$707.14 Schedule A.
ⁱ Includes \$427.82 legacies.
^j Includes \$2,350.04 Schedule A.
^k Includes \$1,141.08 Schedule A.

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

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead	147,000	52,000	222,000	74,500	124,000	88,000
Barrel	1,632,900	1,173,900	1,162,500	705,500	895,000	679,500
One-half barrel	5,618,000	5,326,000	4,852,000	3,955,000	4,128,000	3,597,000
One-third barrel	60,000	18,000	30,000	27,000	24,000	24,000
One-quarter barrel	1,524,000	1,464,000	2,106,000	975,500	1,178,000	1,110,000
One-sixth barrel	204,000	66,900	1,500	123,000	84,000	84,000
One-eighth barrel	1,214,000	993,000	540,000	627,000	620,000	480,000
Total	10,399,900	9,093,800	8,884,000	6,490,500	7,056,000	6,062,500
Exportation	29,600	40,000	8,000	6,000	3,200	20,600
Brewers' permits					4,000	

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

KIND.	Value of each stamp.	NUMBER ISSUED IN—					
		July.	Aug.	Sept.	Oct.	Nov.	Dec.
Rectifiers of less than 500 barrels	\$100	60		10	10	30	40
Rectifiers of 500 barrels or more	200	50					10
Retail liquor dealers	25	7,200	2,800	2,100	3,400	4,600	5,100
Wholesale liquor dealers	100	200	150		80	130	60
Brewers of less than 500 barrels	50	10				10	
Brewers of 500 barrels or more	100	20	20		20		
Wholesale dealers in malt liquors	50	710	320	60	190	160	70
Retail dealers in malt liquors	20	330	310	340	320	300	180
Manufacturers of stills	50		10				
Stills manufactured	20		10	10	20		
Worms manufactured	20		10		10		
Wholesale dealers in filled cheese	250						
Retail dealers in filled cheese	12						
Manufacturers of filled cheese	400						
Manufacturers of mixed flour	12				10		
Wholesale dealers in oleomargarine without artificial coloration	200			10	10	20	
Retail dealers in oleomargarine without artificial coloration	6	640	100		1,010	1,210	620
Wholesale dealers in oleomargarine	480			10			10
Retail dealers in oleomargarine	48	70		50		20	10
Manufacturers of oleomargarine	600			10			
Wholesale dealers in adulterated butter	480						
Retail dealers in adulterated butter	48					10	
Manufacturers of adulterated butter	600				10		
Manufacturers of process or renovated butter	50						
Aggregate number of stamps		9,290	3,730	2,600	5,090	6,490	6,100
Aggregate value of stamps		\$267,800	\$110,700	\$78,700	\$126,680	\$158,200	\$155,600

(TAX PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED TO THE FISCAL YEAR ENDED JUNE 30, 1904.

NUMBER ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.	
Jan.	Feb.	Mar.	Apr.	May.	June.			
115,000	192,000	85,000	111,500	93,000	148,000	1,452,000	\$2,904,000.00	
1,211,000	868,000	500,000	1,269,500	1,017,500	1,111,000	12,326,300	12,326,300.00	
4,299,000	3,791,000	2,602,000	4,825,000	5,734,000	5,867,000	54,594,000	27,297,000.00	
				33,000	30,000	24,000	309,000	103,000.00
1,258,000	1,352,000	824,000	2,195,000	1,160,000	2,427,000	17,573,500	4,393,375.00	
27,000	62,100	11,700	91,500	72,500	127,800	956,100	159,350.00	
816,000	510,000	462,000	847,000	602,000	753,000	8,464,000	1,058,000.00	
7,726,000	6,875,100	4,547,700	9,372,500	8,709,100	10,457,800	95,674,900	48,241,025.00	
	800				3,600	111,200		
4,000		5,200	6,000			19,200		

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1904.

NUMBER ISSUED IN—						Aggregate number of each kind.	Aggregate value of each kind.
Jan.	Feb.	Mar.	Apr.	May.	June.		
30	30	40	10	1,600	30	1,950	\$195,000
10	10	10		1,100	20	1,210	242,000
1,700	2,700	3,400	3,400	191,400	2,300	230,106	5,732,500
90	100	70	100	5,350	40	6,370	637,000
10				550		550	29,000
	10	10	10	1,900	40	2,630	203,000
140	120	150	110	8,180	100	10,310	515,500
150	230	300	200	11,140	200	14,060	281,200
				160		170	8,500
	10	10	10	190		260	5,200
	10	10	10	180		230	4,600
				10		10	2,500
				10		10	120
				10		10	4,000
				10		10	1,680
	10	10	20	600		680	136,000
240	120	190	250	11,080		15,460	92,760
				260		280	134,400
10				600		760	36,480
				120		130	78,000
				40		40	19,200
				40		50	2,400
				20	10	40	24,000
10				210		220	11,000
2,400	3,350	4,200	4,110	234,940	2,800	285,100	
\$69,620	\$97,220	\$116,040	\$112,200	\$7,034,580	\$88,700		8,416,000

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

DENOMINATION.	ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
<i>For imported spirits.</i>						
5 gallons						
10 gallons						
20 gallons			300			
30 gallons				300		
40 gallons					300	
50 gallons					300	
60 gallons					300	
70 gallons						
80 gallons						
90 gallons						
100 gallons						
110 gallons						
120 gallons						
130 gallons						
Total for imported spirits			300	300	900	
Warehouse	376,400	192,000	22,400	390,400	95,200	302,000
Special warehouse	40,000		10,000		800	400
Rewarehousing	8,000		1,200	400		
General bonded warehouse	2,000	1,400	4,000	5,000	4,600	2,000
General bonded warehouse retransfer						
Exportation			4,400	10,000		
Transfer stamps for grape brandy	20,000			5,000		100
Fortified sweet wine	5,000					
Fortified wine for exportation						
Total other than tax-paid stamps	905,000	503,280	338,800	1,048,360	330,600	772,000
Grand aggregate of stamps	1,005,200	668,280	484,600	1,317,760	504,210	1,015,150
Aggregate value of tax-paid stamps	\$6,917,328	\$10,893,300	\$9,504,462	\$17,424,066	\$11,938,459.50	\$17,568,853.50
Aggregate value other than tax-paid stamps	5,580	2,668	2,040	4,416	2,876.00	4,650.00
Grand aggregate value	6,922,908	10,895,968	9,506,502	17,428,482	11,941,335.50	17,573,503.50

STAMPS FOR DISTILLED SPIRITS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING ENDED JUNE 30, 1904—Continued.

	ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
							300	
				300			600	
							600	
					900		1,200	
				300	900			2,700
	167,600	156,000	313,600	165,600	192,000	50,600	2,432,800	
	800	2,000			400	400	54,800	
			1,600				6,000	17,200
	4,000	4,600	6,000	11,000	400		6,000	51,000
			12,000	5,200			4,000	25,600
								\$2,940
	1,000	300	300		100			26,800
	400				200			5,600
	487,600	436,420	689,940	626,300	579,020	314,260	7,031,640	
	728,650	491,320	947,340	773,300	706,220	501,610	9,148,640	
	\$15,957,034.50	\$3,652,011	\$16,521,086	\$9,740,280	\$8,655,108	\$12,021,091.50		140,808,080
	4,970.00	3,022	3,514	7,210	1,922	6,766.00		49,644
	15,962,004.50	3,655,033	16,524,600	9,747,490	8,657,040	12,027,857.50		140,852,724

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

DENOMINATION.	ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
STAMPS FOR OLEOMARGARINE.						
<i>Tax 1/2 cent per pound.</i>						
10 pounds	20,000	13,000	20,000	9,000	30,000	12,000
20 pounds	12,000	6,000	5,000	4,000	19,000	10,000
30 pounds	23,000	19,000	38,000	20,000	45,000	3,000
40 pounds	28,000	10,000	38,000	13,000	25,000	20,000
50 pounds	17,200	10,000	12,000	11,000	25,000	10,200
60 pounds	28,000	20,000	44,000	17,000	52,000	20,000
70 pounds				200		
80 pounds				200		3,000
90 pounds						
100 pounds		1,000	1,000		1,000	
Total	128,200	79,000	158,000	74,400	197,000	78,200
Exportation	2,000		2,000	2,000	4,000	
<i>Tax 10 cents per pound.</i>						
10 pounds		1,000		200	1,000	
20 pounds	2,000		200	200		
30 pounds	2,000		1,000	200	1,000	
40 pounds				400		
50 pounds						
60 pounds		1,000	800	400		
70 pounds						
80 pounds			600		1,000	
90 pounds						
100 pounds						
Total stamps for oleomargarine	134,200	81,000	162,600	77,800	204,000	78,200
RENOVATED BUTTER.						
10 pounds	26,000	14,000	16,000	30,000	18,000	28,200
20 pounds		10,000	22,000	4,000	18,000	18,200
30 pounds	46,000	22,000	52,000	60,000	84,000	48,000
40 pounds			6,000	4,000	4,000	200
50 pounds	4,000	4,000	22,000	26,000	4,000	16,000
60 pounds	52,000	6,000	40,000	30,000	31,000	50,000
70 pounds						
80 pounds						
90 pounds						
100 pounds						
Total	128,000	56,000	158,000	154,000	159,000	160,600
ADULTERATED BUTTER.						
10 pounds						
20 pounds						
30 pounds						
40 pounds						
50 pounds						
60 pounds						
70 pounds						
80 pounds						
90 pounds						
100 pounds						
Total						
Aggregate of stamps	262,200	137,000	320,600	231,800	363,000	238,800
Value of oleomargarine (1/2 cent)	\$14,859.50	\$9,327.50	\$19,305.00	\$8,899.00	\$23,182.50	\$9,659.50
Value of oleomargarine (10 cents)	13,600.00	8,800.00	15,340.00	6,460.00	14,700.00	
Value of renovated butter	15,280.00	5,160.00	18,305.00	17,065.00	16,777.50	18,348.50
Value of adulterated butter						
Aggregate value of stamps	43,739.50	23,287.50	52,950.00	32,424.00	54,660.00	28,008.00

RENOVATED AND ADULTERATED BUTTER ISSUED TO COLLECTORS OF INTERNAL REVENUE, ENDED JUNE 30, 1904.

	ISSUED IN—						Aggregate number of each denomination.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
18,000	19,000	2,000	26,000	6,000	6,000	181,000	\$8,537.50	
6,000	11,000		2,000		16,000	91,000	6,537.50	
48,200	12,000	24,400	23,000	8,000	19,000	282,600	27,533.50	
20,000	27,000	10,000	13,000	13,000	30,000	247,000	30,257.50	
10,000	11,000	6,000	21,000	6,000	4,000	143,400	21,151.50	
30,200	21,000	26,000	24,000	10,000	28,000	320,200	55,234.50	
6,000						200	39.50	
						9,200	2,047.00	
						3,000	817.50	
138,400	101,000	68,400	109,000	43,000	103,000	1,277,600	152,296.00	
2,000	8,000	2,000	2,000	2,800		26,800		
	600					2,800	5,320.00	
2,000				1,000		4,400	12,700.00	
						5,200	20,280.00	
						400	1,960.00	
600						600	3,540.00	
6,000	400	2,000	2,000	1,000		13,600	93,840.00	
						1,600	14,240.00	
149,000	110,000	72,400	113,000	47,800	103,000	1,333,000	304,236.00	
34,000	16,000	12,200	12,000	7,400	8,400	222,200	10,554.50	
18,000	2,000	13,200	8,000	7,400	8,400	127,200	9,222.00	
98,000	40,000	70,000	29,400	50,600	10,400	610,400	59,514.00	
4,000				1,000	4,400	23,600	2,891.00	
24,000		20,000	10,000	2,200	6,400	138,600	20,443.50	
86,000	14,000	51,000	16,400	21,200	4,400	402,000	69,345.00	
						200	84.50	
200								
262,200	72,000	166,400	75,800	89,800	42,400	1,524,200	172,024.50	
411,200	182,000	238,800	188,800	137,600	145,400	2,857,200		
\$16,459.00	\$11,422.50	\$9,069.00	\$12,452.50	\$5,287.50	\$12,392.50		\$152,296.00	
50,740.00	8,900.00		13,800.00	24,600.00			151,940.00	
31,249.50	7,220.00	20,109.00	8,320.50	9,925.50	4,264.00		172,024.50	
98,448.50	22,542.50	29,178.00	34,573.00	39,793.00	16,656.50		476,260.50	

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, 1904.

Month.	Number.	Value.
1903.		
July.....	2,020,600	\$40,412
August.....	500,000	10,000
September.....	1,200,000	24,000
October.....	2,600,200	52,004
November.....	3,000,000	60,000
December.....	202,000	4,040
1904.		
January.....	2,565,400	50,108
February.....	840,000	16,800
March.....	2,010,400	40,208
April.....	525,400	10,508
May.....	3,000,000	60,000
June.....	800,000	16,000
Total.....	19,204,000	384,080

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

DENOMINATION.	NUMBER ISSUED IN—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
TOBACCO.						
1 ounce.....	8,228,000	8,922,000	9,004,000	10,144,000	15,440,800	3,104,000
1½ ounces.....	38,100,000	44,748,000	39,310,000	46,804,000	54,310,400	43,278,000
2 ounces.....	1,644,000	1,324,000	1,510,000	1,511,000	1,084,000	1,900,000
2½ ounces.....	11,606,000	10,526,000	14,880,000	15,560,000	15,446,000	13,820,000
3 ounces.....	5,272,000	5,661,000	5,240,000	5,102,000	1,840,000	3,140,000
3½ ounces.....	9,748,000	3,814,000	12,360,000	4,272,000	6,200,000	9,724,000
4 ounces.....	757,000	1,802,000	1,212,000	365,000	169,000	574,000
6 ounces.....	1,475,550	1,455,600	1,580,250	1,684,500	1,626,300	1,498,500
8 ounces.....	1,065,600	981,000	1,014,750	1,200,000	1,023,000	711,000
1 pound.....	78,000	72,000	64,200	135,600	62,904	75,000
1½ pound.....	27,600	.....	12,600	12,600	33,312	139,200
2 pounds.....	1,200	39,600	37,200	76,320	31,704	91,800
3 pounds.....	6,000	1,200	15,000	80,400	25,104	27,600
4 pounds.....	8,400	3,000	85,200	14,904	75,504	86,400
5 pounds.....	320,000	430,400	319,600	376,000	478,000	482,000
10 pounds.....	724,400	822,000	724,000	778,400	926,400	816,000
20 pounds.....	223,200	90,000	94,400	69,600	264,000	213,600
30 pounds.....	16,000	14,400	18,000	8,800	38,000	24,000
40 pounds.....	.....	800	.....	800	800	800
50 pounds.....	2,000	5,600	2,000	8,400	8,000	.....
60 pounds.....	.....	400	.....	.....	.....	.....
1-ounce plug.....	4,000	4,000	8,000	400	19,000	4,400
Total.....	79,306,950	80,717,000	87,491,200	88,204,724	99,102,228	79,710,300
FOIL WRAPPERS.						
1 ounce.....	1,605,520	1,680,800	1,743,920	1,841,320	1,609,600	1,541,200
1½ ounces.....	28,800	28,800	14,400	14,400	28,800	14,400
Total.....	1,634,320	1,709,600	1,743,920	1,855,720	1,638,400	1,555,600
EXPORT.						
Tobacco.....	4,000	400	10,400	.....	4,000	400
SNUFF.						
1 ounce.....	.....	.....	3,920	23,520	.....	.....
1½ ounces.....	2,744,000	4,312,000	3,194,800	5,527,200	3,351,600	3,724,000
2 ounces.....	3,564,000	1,622,160	5,972,400	7,905,600	4,320,000	3,240,000
2½ ounces.....	10,800	.....	.....	.....	.....	.....
3 ounces.....	200,000	900,000	400,000	800,000	1,300,000	500,000
3½ ounces.....	.....	.....	.....	40,000	700,000	100,000
4 ounces.....	200,300	420,000	350,000	720,000	135,000	800,000
6 ounces.....	.....	.....	.....	.....	.....	.....
8 ounces.....	800,000	1,640,000	922,000	1,420,000	820,000	420,000
10 ounces.....	.....	40,000	64,000	20,000	103,000	31,000
12 ounces.....	.....	.....	.....	.....	.....	.....
16 ounces.....	90,000	100,000	171,100	155,000	156,000	100,000
1 pound.....	2,400	.....	2,400	15,000	3,600	12,000
1½ pound.....	.....	15,600	25,200	18,000	14,520	26,100
2 pounds.....	.....	12,000	6,000	.....	240	14,400
3 pounds.....	.....	12,600	1,200	.....	.....	1,200
4 pounds.....	.....	.....	.....	.....	2,400	.....
5 pounds.....	15,000	12,000	16,200	16,200	46,440	27,612
10 pounds.....	3,600	1,200	3,200	5,600	2,400	.....
20 pounds.....	1,200	.....	2,800	.....	400	.....
Total.....	7,631,300	9,087,560	11,132,420	16,668,920	10,953,200	8,999,012

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED
30, 1904.

	NUMBER ISSUED IN—						Total.	Aggregate value of each denomination.
	Jan.	Feb.	Mar.	Apr.	May.	June.		
9,302,000	16,940,000	10,582,000	10,460,000	11,340,000	11,120,000	124,386,800	\$460,450.60	
38,582,000	44,712,000	37,710,000	47,630,000	46,931,000	41,852,000	543,877,400	3,399,233.75	
3,103,000	2,032,000	1,444,000	1,338,000	2,317,000	1,370,000	20,575,000	154,312.50	
14,990,000	19,508,000	18,316,000	17,906,000	20,580,000	13,506,000	180,644,000	1,095,337.50	
3,540,000	3,440,000	3,200,000	4,300,000	8,300,000	5,660,000	54,875,000	617,315.75	
3,892,000	7,930,000	7,478,000	6,990,000	9,186,000	7,800,000	59,394,000	1,116,675.00	
501,000	828,000	492,000	92,000	424,000	262,000	6,978,000	104,670.00	
1,284,000	1,468,500	1,406,950	1,425,000	2,043,600	665,500	17,834,250	595,027.50	
952,950	1,084,650	1,929,700	880,800	1,231,500	262,250	12,646,500	758,739.00	
72,000	37,200	37,200	187,200	97,200	97,200	963,504	28,905.12	
20,208	12,600	12,720	12,000	36,000	48,000	395,840	32,010.40	
3,600	36,000	13,920	10,800	27,600	.....	399,144	47,837.28
12,000	12,000	16,200	18,600	12,600	.....	227,304	40,314.72
12,600	12,000	4,200	39,000	600	54,000	395,808	94,993.92	
499,200	720,400	846,400	677,600	1,411,200	382,400	9,238,400	2,387,448.00	
62,400	49,600	4,200	184,400	490,400	166,000	1,866,800	3,245,332.60	
6,800	.....	4,000	7,200	800	800	162,800	380,952.60
1,600	.....	400	600	.....	800	6,000	17,640.00
6,000	.....	.....	400	8,000	.....	41,200	145,848.00
400	.....	.....	400	.....	.....	1,200	4,968.00
8,400	1,200	4,400	4,000	10,000	.....	67,800	4,068.00
76,871,558	92,516,950	103,842,490	93,522,100	105,698,500	84,224,550	1,069,308,950	25,801,693.94	
1,663,328	1,489,520	1,763,648	1,699,280	1,884,800	1,763,328	20,285,264	76,069.74	
14,400	28,800	14,400	28,800	14,400	14,400	230,400	1,440.00	
1,677,728	1,518,320	1,777,048	1,728,080	1,899,200	1,777,728	20,515,664	77,509.74	
12,000	2,000	400	800	.....	22,400	66,800	.....
19,600	10,600	.....	.....	.....	.....	66,640	124.95
4,945,080	6,115,200	2,738,800	5,880,000	4,155,200	2,391,200	49,094,080	184,102.80	
3,273,480	7,041,600	2,160,216	3,861,000	1,090,800	3,801,600	47,852,856	290,080.35	
.....	8,640	.....	.....	.....	.....	19,440	145.80
1,002,000	1,408,000	1,010,000	1,940,000	1,004,000	1,000,000	11,464,000	107,475.00	
400,000	800,000	500,000	600,000	600,000	.....	3,140,000	35,325.00
124,000	400,000	2,240	701,500	120,000	.....	3,973,040	49,668.00
20	20,000	.....	.....	.....	.....	20,620	300.30
1,104,000	1,480,000	600,000	1,700,000	1,620,000	1,400,000	13,926,000	313,335.00	
6,000	84,000	20,000	35,000	20,000	40,200	463,200	13,836.00	
111,500	210,000	103,000	145,000	91,000	115,200	1,847,800	92,868.00	
.....	12,000	3,000	18,000	15,000	.....	83,400	2,502.00
.....	24,360	7,200	25,200	13,200	.....	194,880	11,692.80
.....	12,000	600	.....	1,200	.....	56,040	6,004.80
3,600	2,400	240	.....	12,000	.....	29,640	5,335.20
1,200	.....	.....	.....	.....	.....	8,600	84.00
1,212	27,000	.....	12,000	3,000	26,400	203,064	60,319.20
1,600	4,400	800	2,800	800	3,600	30,000	18,000.00	
.....	2,800	.....	800	800	1,600	10,400	12,480.00
10,995,692	17,669,600	7,161,096	14,321,800	8,730,800	8,821,200	132,172,190	1,214,114.20	

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR CIGARS AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED

Denomination.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Cigars, \$3 per M:						
12s.....	323,000	384,000	421,500	969,500	541,500	581,500
13s.....			11,000	33,000	52,700	8,200
25s.....	854,500	529,000	1,090,500	1,330,000	1,610,000	1,812,000
50s.....	7,106,000	6,703,000	8,121,000	7,850,000	6,301,000	6,281,000
100s.....	1,631,000	1,631,000	1,885,000	1,688,000	1,594,500	1,080,000
200s.....	1,000		250	21,500	450	
250s.....	286,000	235,100	145,550	243,250	251,300	227,500
500s.....	10,000	15,010		5,800	15,500	10,000
Total.....	10,211,500	9,497,110	11,674,800	12,741,050	10,366,950	10,000,200
Small cigars, 54 cents per M:						
10s.....	6,300,000	2,502,000	2,940,000	4,132,000	3,661,000	6,800,000
20s.....				1,200	2,400	
50s.....		2,100	11,000		12,000	1,000
100s.....						
Total.....	6,300,000	2,504,100	2,952,200	4,134,400	3,673,000	6,801,000
Cigarettes, 54 cents per M:						
10s.....	628,000	30,000	122,000	1,270,000	210,000	110,000
20s.....	1,044,000	3,608,000		3,364,000	1,695,000	2,600,000
50s.....	600					
100s.....	700	1,000	2,000		50	
Total.....	1,673,300	3,639,000	124,000	4,634,000	1,905,050	2,710,000
Cigarettes, \$1.08 per M:						
10s.....	24,425,000	26,600,000	17,901,000	19,450,000	22,005,000	17,505,000
20s.....	80,000	800,000	408,000	1,288,000	160,000	324,000
50s.....	18,000		30,000	15,600	16,800	20,400
100s.....	25,000	5,000	33,000	12,000	1,000	22,000
Total.....	24,548,000	27,405,000	18,372,000	20,765,600	22,182,800	17,871,400
Cigarettes, \$3 per M:						
10s.....		70,000				
20s.....	980					
50s.....	960					
100s.....	1,000	11,000				230
Total.....	2,940	81,000	70,000			230
Export cigars.....						

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

Denomination.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1 cent.....	20				5	
2 cents.....	11	272			2	
5 cents.....	5		1		10	
10 cents.....	15		3		9	
25 cents.....	16	172	5	6	36	7
50 cents.....	54	369	7	23	27	18
\$1.....	53	139	17	17	32	19
\$2.....	9	9	2	18	15	9
\$5.....	8	4	2	2	8	1
\$10.....	9	2	2	1	3	3
\$50.....	6		2		1	
\$100.....	12					
\$500.....	1					
\$1,000.....	2	1				
Total.....	221	968	41	74	148	57

CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED

Jan.	Feb.	Mar.	Apr.	May.	June.	Total.	Aggregate value of each denomination.
52,000	171,000	290,000	255,000	211,000	275,000	4,475,000	\$161,100.00
11,100		20,000		1,000	10,000	147,000	5,723.00
942,000	592,000	651,000	634,000	737,000	819,000	12,201,000	915,075.00
7,931,000	3,910,000	7,080,000	6,416,000	6,920,000	7,646,000	82,265,000	12,339,750.00
1,259,000	1,014,000	1,239,000	1,893,000	1,459,000	1,467,500	17,341,500	5,202,450.00
1,500	1,000		3,500		500	42,200	25,320.00
241,005	68,000	102,400	71,600	125,000	217,000	2,213,705	1,660,278.75
10,000	1,500	26,000	10,000	20,000	5,000	128,500	193,215.00
10,447,605	5,757,500	9,408,400	8,783,100	9,486,000	10,440,000	118,814,215	20,502,921.75
6,240,000	7,100,000	6,300,000	8,800,000	3,120,000	7,000,500	70,895,500	382,835.70
2,400	400				800	45,000	8.64
2,000	12,000	1,200	13,200		12,600	45,000	1,215.00
6,244,400	7,122,400	6,324,200	8,849,200	3,120,000	7,015,900	71,039,900	389,383.74
400,000	554,000	21,000	614,200	10,000	120,000	3,989,200	21,541.68
1,638,000	2,400,000	2,000,800	340,000	3,280,000	1,784,000	23,804,800	257,091.84
2,400						3,000	81.00
2,090,400	10,000	2,000	2,000	1,000		18,750	1,012.50
19,602,000	20,010,000	21,215,000	21,305,000	14,733,000	25,603,000	250,354,000	2,703,823.20
1,201,000	734,000	1,280,000	324,000	576,000	320,800	7,496,400	161,922.24
36,000	12,600	12,000	12,000	14,400	12,600	199,800	10,789.20
30,000	11,000	10,000	23,000	12,010	20,000	204,010	22,023.08
20,869,600	20,767,600	22,517,000	21,664,000	15,335,410	25,955,800	258,254,210	2,808,567.72
82,250		84,000	98,000	70,000	70,000	644,250	16,327.50
	12,600		7,000			7,980	478.80
1,000			2,000	12,000		25,560	3,834.00
83,250	12,600	84,000	107,000	10,000	70,000	603,020	7,569.00
		400				400	

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED

Jan.	Feb.	Mar.	Apr.	May.	June.	Total.	Aggregate value of each denomination.
1						26	\$0.26
6	2					215	6.30
22		18			4	39	1.95
1		6	1		7	51	6.10
7	2	23	7	43	6	230	\$2.50
21	11	32	28	12	17	619	\$99.50
16	4	45	12	13	47	414	414.00
8	8	2	8	5	3	96	192.00
4	2	1	5	1	4	42	210.00
3		4	7	2	28	64	640.00
			2		5	17	850.00
			1		3	16	1,600.00
						1	500.00
						3	3,000.00
89	29	131	75	76	124	2,033	7,811.61

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, 1904.

Issued in—	Number.	Value.
July.....		
August.....	36,000	\$1,440.00
September.....	6,000	240.00
October.....	18,000	720.00
November.....	22,000	880.00
December.....	4,000	160.00
January.....	4,000	160.00
February.....		
March.....	8,000	320.00
April.....		
May.....		
June.....		
Total.....	98,000	3,920.00

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, 1904.

Kind.	Number.	Value.
70 pounds.....	6,000	\$4,740

NOTE.—The above stamps were issued to H. L. Hertz, collector first district of Illinois, December 16, 1903.

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1903 AND 1904.

States and Territories.	1903.	1904.
	Gallons.	Gallons.
Alabama.....	162,549	157,194
Alaska.....		
Arizona ^a	65,278	30,963
Arkansas.....	5,957,529	5,488,932
California ^b	1,131	1,888
Colorado ^c	125,765	200,970
Connecticut ^d		
Dakota ^e		
Delaware ^f		
District of Columbia ^g	106	118
Florida.....	181,643	214,622
Georgia.....		
Hawaii.....		
Idaho ^h	39,292,439	41,787,891
Illinois.....	24,840,006	20,865,217
Indiana.....	42	102
Iowa.....	20,861	23,206
Kansas ⁱ	32,250,507	23,114,735
Kentucky.....	2,019,095	3,851,376
Louisiana ^k		
Maine ^l	5,165,095	5,100,766
Maryland ^m	1,996,395	1,713,279
Massachusetts.....	1,319,446	861,298
Michigan.....		
Minnesota.....		
Mississippi ⁿ	195,671	291,214
Missouri.....	210	263
Montana ^o	1,959,130	1,868,682
Nebraska ^p		
Nevada ^q		18,804
New Hampshire ^r	113,181	99,276
New Jersey.....	2,865	1,274
New Mexico ^s	5,229,408	6,762,723
New York.....	810,129	494,940
North Carolina.....		
North and South Dakota.....	12,755,803	13,290,884
Ohio.....		
Oklahoma.....	690	719
Oregon ^t	9,516,231	8,867,744
Pennsylvania.....		
Rhode Island ^u	653,652	666,321
South Carolina.....	832,935	1,005,022
Tennessee.....	2,247	1,396
Texas.....		
Utah ^v		
Vermont ^w	222,696	304,086
Virginia.....	1,176	2,120
Washington ^x	296,623	278,764
West Virginia.....	2,216,341	2,138,420
Wisconsin.....		
Wyoming ^y		
Total.....	148,206,875	139,505,214

^a Part of the collection district of New Mexico since September 5, 1883.

^b Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.

^c Including Wyoming since August 15, 1883.

^d Including Rhode Island since July 1, 1887.

^e Part of the collection district of Nebraska since August 20, 1883. The States of North Dakota and South Dakota were detached from the district of Nebraska July 1, 1901, and constituted a collection district, to be known as the district of North and South Dakota, on and after that date.

^f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.

^g Part of the collection district of Maryland since October 2, 1876.

^h Part of the collection district of Montana since August 20, 1883.

ⁱ Including the Indian Territory since August 8, 1881. Oklahoma Territory was attached to the district of Kansas March 30, 1886.

^k Including Mississippi since July 1, 1887.

^l Part of the collection district of New Hampshire since July 1, 1887.

^m Exclusive of nine counties annexed to Delaware, but including the District of Columbia from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.

ⁿ Part of the collection district of Louisiana since July 1, 1887.

^o Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

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 1903 AND 1904.

States and Territories.	1903.	1904.
	<i>Barrels.</i>	<i>Barrels.</i>
Alabama.....	80,468	83,055
Alaska.....		
Arizona.....	9,365	9,100
Arkansas.....	968,132	1,044,163
California.....	316,405	300,937
Colorado.....	904,800	907,843
Connecticut.....		
Dakota.....		
Delaware.....		
District of Columbia.....		
Florida.....	13,115	11,470
Georgia.....	146,868	140,377
Hawaii.....	11,110	14,510
Idaho.....		
Illinois.....	4,488,805	4,632,726
Indiana.....	1,079,587	1,153,247
Iowa.....	313,954	340,735
Kansas.....	13,682	21,945
Kentucky.....	572,430	603,875
Louisiana.....	284,206	316,002
Maine.....		
Maryland.....	1,206,025	1,220,948
Massachusetts.....	1,765,061	1,841,160
Michigan.....	1,177,417	1,217,980
Minnesota.....	926,371	953,529
Mississippi.....		
Missouri.....	3,129,625	3,408,231
Montana.....	269,782	296,829
Nebraska.....	265,063	285,307
Nevada.....		
New Hampshire.....	366,630	353,159
New Jersey.....	2,618,115	2,665,845
New Mexico.....	5,615	7,865
New York.....	10,570,335	10,693,983
North Carolina.....		
North and South Dakota.....	35,817	38,358
Ohio.....	3,686,349	3,826,139
Oklahoma.....		
Oregon.....	219,143	124,743
Pennsylvania.....	6,018,911	6,123,936
Rhode Island.....		
South Carolina.....	5,087	3,132
Tennessee.....	188,126	210,656
Texas.....	406,699	402,625
Utah.....		
Vermont.....		
Virginia.....	163,069	164,739
Washington.....	365,849	515,817
West Virginia.....	241,407	264,356
Wisconsin.....	3,886,496	4,066,086
Wyoming.....		
Total.....	<i>a</i> 46,720,179	<i>b</i> 48,265,168

a Includes 69,449 barrels removed from breweries for export free of tax.*b* Includes 57,035 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.....	\$1,729.17	\$30,746.19	\$5,591.68	.....	.....
Arkansas.....	200.00	25,320.39	3,608.34	.....	.....
California.....	17,387.50	370,246.77	50,405.01	\$70.84	\$240.90
Colorado.....	1,741.70	95,938.62	10,995.84	.....	.....
Connecticut.....	6,775.00	131,501.87	11,808.35	.....	20.00
Florida.....	350.00	15,461.58	2,470.85	.....	.....
Georgia.....	2,279.17	30,147.98	5,904.16	.....	.....
Hawaii.....	300.00	10,796.38	4,225.01	.....	.....
Illinois.....	27,058.36	498,798.46	37,975.07	41.67	.....
Indiana.....	4,091.67	198,508.77	7,841.67	.....	.....
Iowa.....	1,275.00	115,704.03	7,600.00	.....	.....
Kansas.....	133.33	89,592.91	4,341.67	.....	.....
Kentucky.....	14,183.35	91,198.49	23,716.77	179.17	740.00
Louisiana.....	3,900.00	120,298.07	15,133.34	.....	.....
Maryland.....	12,679.18	130,878.25	14,150.25	91.67	380.00
Massachusetts.....	18,283.37	117,922.48	20,170.87	.....	.....
Michigan.....	1,187.50	213,811.53	8,536.67	.....	.....
Minnesota.....	7,020.83	128,978.93	9,616.67	.....	.....
Missouri.....	13,824.99	210,852.37	17,837.51	25.00	20.00
Montana.....	4,066.66	77,253.27	8,066.67	.....	.....
Nebraska.....	1,441.67	56,162.95	5,083.33	.....	.....
New Hampshire.....	575.00	47,856.90	3,941.66	.....	.....
New Jersey.....	7,145.84	232,586.50	13,437.50	12.50	40.00
New Mexico.....	491.67	44,566.86	3,652.09	.....	.....
New York.....	53,587.53	735,764.28	106,779.31	91.66	100.00
North Carolina.....	3,429.17	17,955.46	4,477.11	87.50	200.00
North and South Dakota.....	75.00	41,974.73	1,983.33	.....	.....
Ohio.....	25,341.67	408,398.06	44,987.50	291.67	1,420.00
Oregon.....	2,108.35	54,614.81	5,862.50	.....	.....
Pennsylvania.....	40,483.35	405,792.85	54,770.83	95.83	80.00
South Carolina.....	100.00	11,831.28	600.00	.....	.....
Tennessee.....	4,641.67	42,508.27	5,500.03	.....	.....
Texas.....	2,991.68	69,218.62	5,591.65	.....	.....
Virginia.....	2,837.50	57,539.89	4,538.61	.....	.....
Washington.....	4,041.70	104,219.79	9,016.70	.....	.....
West Virginia.....	1,516.67	41,293.78	2,383.34	.....	.....
Wisconsin.....	8,362.50	265,331.19	11,016.67	.....	.....
Total.....	297,637.75	5,841,573.56	553,618.56	987.51	3,240.00
Total for 12 months ended June 30, 1903.....	298,221.44	5,220,656.82	540,535.70	1,042.75	2,721.00

THE FISCAL YEAR ENDED JUNE 30, 1904.

THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED JUNE 30, 1904.

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.
\$550.00	\$4,861.71	\$2,829.18	.....	\$72.00	\$541.25
100.00	2,019.41	3,333.33	.....	24.00	466.50
10,175.01	5,347.60	14,177.52	.....	.....	453.00
1,800.00	3,535.81	11,022.91	.....	398.75	1,620.50
3,450.01	2,797.56	11,460.50	2,800.00	4,270.00	3,448.50
200.00	1,288.36	2,343.76	.....	.....	684.25
318.75	3,370.03	1,658.33	.....	48.00	353.00
100.00	1,265.01	897.91	.....	.....	.....
14,366.68	25,502.17	37,581.47	6,800.00	3,315.80	16,238.50
3,925.00	12,055.95	19,814.66	1,800.00	460.00	3,489.50
2,179.17	11,109.23	28,045.83	.....	.....	144.00
275.00	10,098.41	10,983.34	3,000.00	.....	4,526.42
2,100.00	3,726.67	5,688.36	.....	3,187.00	2,382.25
858.34	3,442.47	6,508.32	.....	80.00	941.25
3,512.50	3,984.14	5,592.02	450.00	1,480.00	1,102.25
3,991.67	3,164.99	17,435.41	.....	1,145.00	1,996.00
9,433.33	8,718.39	15,443.75	.....	48.00	6,894.75
6,870.84	12,946.67	21,652.07	.....	.....	748.25
4,816.67	9,108.35	17,566.68	450.00	2,244.00	3,630.00
3,516.68	2,751.66	9,717.93	.....	.....	200.25
1,408.33	3,880.83	22,291.92	.....	.....	340.25
966.67	12,152.38	5,491.03	.....	372.00	748.00
4,233.34	4,548.34	16,806.24	600.00	.....	4,205.75
191.67	390.00	4,162.53	.....	.....	176.00
23,450.02	9,066.79	29,051.72	.....	28.00	17.50
.....	1,111.66	1,070.84	.....	.....	214.75
350.00	9,445.65	6,798.99	.....	.....	86.37
14,062.51	7,521.71	26,547.98	1,200.00	1,100.50	15,492.58
2,741.67	1,006.68	3,727.10	.....	.....	10.25
23,308.36	11,258.39	46,487.60	225.00	2,552.00	2,366.00
100.00	1,047.49	429.16	.....	48.00	385.00
400.00	1,399.17	1,525.00	.....	56.00	919.50
691.67	33,281.86	13,968.79	1,800.00	144.00	946.75
600.00	1,376.68	3,719.21	.....	492.00	2,041.01
5,087.49	2,765.01	7,098.83	.....	.....	65.00
833.33	2,481.66	6,900.00	.....	.....	5,318.50
14,916.66	13,256.66	22,583.37	.....	.....	1,776.00
165,881.37	247,035.60	462,409.24	19,725.00	21,563.05	84,227.63
163,933.48	270,452.18	458,647.31	19,900.00	73,638.25	107,159.36

RECEIPTS FROM SPECIAL TAXES FOR THE

H.—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		\$900.00			
Arkansas		650.50			
California		550.00			
Colorado		3,216.67			
Connecticut	\$640.00	1,483.35			
Florida		1,850.00			
Georgia	540.00	1,850.00			
Hawaii	960.00				
Illinois	760.00	4,841.68	\$300.00		
Indiana		1,600.00			
Iowa		300.00			
Kansas		516.67			
Kentucky	720.00	1,566.68			
Louisiana	660.00	1,841.65			
Maryland	240.00	3,583.32			
Massachusetts	880.00	3,800.03			
Michigan		3,191.67			
Minnesota		3,366.67			
Missouri	960.00	3,275.00			
Montana		1,416.67			
Nebraska		1,200.00			
New Hampshire		1,558.33			
New Jersey	800.00	1,666.66			
New Mexico		400.00			
New York					
North Carolina		100.00			
North and South Dakota		500.00			
Ohio		7,033.34			
Oregon					
Pennsylvania	2,615.00	1,477.34			
South Carolina		200.00			
Tennessee		1,216.67			
Texas	480.00	4,753.68			
Virginia		2,449.99			
Washington		400.00			
West Virginia		4,200.00			
Wisconsin		1,325.00			
Total	10,255.00	68,281.57	300.00		
Total for 12 months ended June 30, 1903	30,538.16	58,988.72	733.33		

FISCAL YEAR ENDED JUNE 30, 1904—Continued.

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR 1904—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.
					\$47,821.18
					35,722.47
					469,053.25
\$9.00	\$256.25				131,131.05
					180,459.14
					24,648.80
					46,469.42
					18,544.31
21.00	687.50	\$75.00			674,423.36
	133.34				253,720.56
21.00	720.84				167,039.10
24.00	300.00	600.00			124,391.75
					149,383.74
					153,653.44
	129.17				178,202.75
	79.17				188,871.99
	95.84				266,361.43
	283.33				191,484.26
24.00	125.00				284,959.57
					106,989.79
46.58	441.67				92,297.58
					73,290.02
					286,454.07
15.00					54,030.82
					957,951.81
					28,646.49
	37.50				61,251.57
10.00	525.00				553,932.52
					70,071.36
56.00	31.25	375.00			591,974.80
					14,740.93
	75.00				58,241.31
					133,863.70
					75,594.89
					132,694.52
					64,925.28
	83.33				338,651.38
226.58	4,004.19	1,050.00			7,282,016.61
428.56	3,468.81		\$36.00		7,251,101.87

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

COLLECTION DISTRICTS.	COLLECTIONS.			
	Spirits.	Tobacco.	Beer.	Oleomargarine.
1 Alabama.....	\$206,156.43	\$19,542.82	\$91,075.89	\$1,513.25
2 Arkansas.....	88,374.07	8,530.18	14,552.74	1,141.00
3 First California.....	1,785,622.33	296,636.27	880,204.23	987.00
4 Fourth California.....	202,236.04	27,298.13	193,340.15	20.50
5 Colorado.....	157,411.73	66,480.44	317,296.22	5,913.62
6 Connecticut.....	311,357.96	193,879.25	925,051.41	42,120.12
7 Florida.....	19,436.33	732,128.05	15,202.95	2,534.25
8 Georgia.....	271,844.98	52,789.78	145,822.78	2,833.00
9 Hawaii.....	20,500.76	3,740.80	16,732.92	960.00
10 First Illinois.....	552,214.91	1,502,955.83	3,946,645.48	143,792.45
11 Fifth Illinois.....	33,775,462.84	84,971.24	195,474.17	2,193.50
12 Eighth Illinois.....	10,768,527.48	235,185.81	255,903.08	2,127.09
13 Thirteenth Illinois.....	446,888.51	58,560.83	311,873.52	2,718.25
14 Sixth Indiana.....	8,795,928.24	240,771.48	611,806.41	30,859.67
15 Seventh Indiana.....	13,672,903.40	164,439.27	577,190.20	1,318.50
16 Third Iowa.....	72,943.61	114,036.54	221,897.04	134.00
17 Fourth Iowa.....	51,757.47	216,648.04	160,231.69	310.00
18 Kansas.....	113,043.42	89,522.25	43,301.75	39,969.44
19 Second Kentucky.....	1,645,362.39	118,174.60	24,109.51	165.75
20 Fifth Kentucky.....	9,412,758.02	2,249,824.37	326,859.03	6,647.43
21 Sixth Kentucky.....	2,725,580.76	179,734.07	220,050.01	643.25
22 Seventh Kentucky.....	2,589,815.57	28,519.20	24,679.15	301.50
23 Eighth Kentucky.....	2,152,809.28	2,856.78	19,647.17	98.00
24 Louisiana.....	3,898,213.56	429,303.75	326,711.63	3,522.90
25 Maryland.....	3,560,495.33	1,443,279.92	1,233,986.23	11,842.62
26 Third Massachusetts.....	974,592.18	528,841.24	1,865,751.62	7,824.03
27 First Michigan.....	983,117.69	1,377,735.45	907,997.44	4,874.75
28 Fourth Michigan.....	103,483.95	207,967.52	343,577.95	4,259.67
29 Minnesota.....	145,616.43	232,463.13	994,791.33	4,114.92
30 First Missouri.....	207,849.46	4,784,328.51	3,009,398.00	22,475.30
31 Sixth Missouri.....	371,973.22	84,129.34	417,987.53	3,050.25
32 Montana.....	91,438.32	35,098.47	312,815.22	1,616.92
33 Nebraska.....	2,237,713.50	80,497.87	312,888.38	1,540.25
34 New Hampshire.....	63,217.21	73,638.67	371,769.23	2,306.33
35 First New Jersey.....	89,959.85	150,953.40	120,293.40	1,537.75
36 Fifth New Jersey.....	257,012.27	2,670,445.68	2,570,958.01	11,241.46
37 New Mexico.....	50,797.59	11,400.04	12,554.20	576.00
38 First New York.....	2,645,647.07	270,008.89	2,927,888.50	71.50
39 Second New York.....	537,997.51	2,685,447.28	216,713.14	28.00
40 Third New York.....	164,049.51	2,770,643.90	4,081,113.02	263.75
41 Fourteenth New York.....	3,208,515.04	531,387.78	1,566,620.64	51.00
42 Twenty-first New York.....	391,450.65	565,378.65	566,489.85	586.87
43 Twenty-eighth New York.....	187,481.52	492,688.21	1,394,611.52	22,128.27
44 Fourth North Carolina.....	207,730.36	2,081,729.79	1,397.50	2,999.09
45 Fifth North Carolina.....	407,934.92	1,983,440.80	785.00	34,382.66
46 North and South Dakota.....	44,099.83	30,501.31	54,952.64	8,391.67
47 First Ohio.....	12,697,800.78	2,119,327.10	1,617,090.51	10.25
48 Tenth Ohio.....	382,180.55	345,027.53	589,861.78	680.50
49 Eleventh Ohio.....	124,228.36	486,681.59	562,588.17	36.00
50 Eighteenth Ohio.....	235,982.67	508,804.06	1,103,784.14	899.50
51 Oregon.....	64,554.88	25,601.13	132,218.73	10,053.34
52 First Pennsylvania.....	995,932.41	2,162,568.23	2,832,130.83	633.00
53 Ninth Pennsylvania.....	413,017.71	2,312,126.49	243,655.94	652.25
54 Twelfth Pennsylvania.....	201,493.03	205,939.49	980,592.20	1,539.92
55 Twenty-third Pennsylvania.....	4,883,024.30	1,344,188.57	2,148,611.44	7,556.67
56 South Carolina.....	709,612.43	41,455.21	4,709.15	4,983.39
57 Second Tennessee.....	256,307.37	47,115.84	89,872.25	3,620.49
58 Fifth Tennessee.....	724,636.61	428,722.49	124,107.67	1,362.61
59 Third Texas.....	44,061.88	31,068.40	342,901.46	465.00
60 Fourth Texas.....	38,937.88	17,142.03	104,701.49	9,516.50
61 Second Virginia.....	79,021.09	2,168,419.78	62,708.35	1,705.25
62 Sixth Virginia.....	310,947.09	808,508.77	107,718.79	1,395.75
63 Washington.....	120,581.32	36,219.68	524,586.68	
64 West Virginia.....	267,400.32	646,952.30	274,570.99	
65 First Wisconsin.....	2,492,940.73	630,861.29	3,522,966.71	
66 Second Wisconsin.....	103,085.51	130,553.14	563,082.01	

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1903 AND 1904.

COLLECTION DISTRICTS.	COLLECTIONS.							
	Filled cheese.	Mixed flour.	Adulterated butter.	Process or renovated butter.	Playing cards.	Penalties, etc.	Total collections, 1904.	Total collections, 1903.
1						\$20,251.10	\$338,539.49	\$323,135.62
2						3,527.55	116,125.51	109,323.32
3					\$393.58	165,750.91	3,069,594.32	2,688,237.47
4						9,345.17	432,239.99	381,752.84
5		\$12.00		\$1,201.13	1.00	2,999.37	551,315.51	568,713.37
6					180.60	93,605.08	1,586,194.42	1,863,556.10
7						730.12	770,031.70	719,406.39
8						9,661.11	482,953.84	425,591.16
9				2.19		2,055.44	44,632.82	40,090.52
10					642.90	92,282.89	6,306,814.43	6,641,445.06
11	\$3,543.25		\$330.80	50,340.70	14,708.64	1,153.56	34,059,315.21	32,413,033.13
12				59.90		11,134.79	11,272,900.20	10,967,282.83
13		21.83			.10	5,190.64	825,241.75	540,694.23
14		10.00				3,853.66	9,685,433.24	9,405,386.18
15			281.60	1,932.18		1,085.77	14,416,938.64	18,778,223.90
16					1.50	248.87	415,514.88	375,739.30
17				6,254.82		5,406.38	451,969.43	459,748.30
18		473.04		17,082.81		1,250.93	296,701.50	311,403.23
19		323.02	600.00	8,693.69		1,566.75	1,789,379.00	1,336,508.32
20						22,568.13	12,018,646.98	11,459,058.57
21						1,086.13	3,127,094.22	3,172,082.01
22						2,013.31	2,645,328.73	2,671,152.38
23						1,873.36	2,177,284.59	2,376,643.93
24						6,347.30	4,659,107.14	2,890,643.17
25					8.00	68,519.93	6,319,454.07	5,612,731.16
26					.22	288,049.22	3,665,525.30	3,567,075.54
27					33.05	2,131.32	3,291,000.17	3,373,855.77
28					365.28	2,663.11	1,388,001.54	668,462.17
29					44,000.00	23,648.05	8,047,858.42	7,970,570.80
30						8,352.62	882,938.79	977,976.33
31		159.00			9.24	5,106.29	442,019.78	436,378.93
32						1,050.85	2,648,385.53	2,943,931.26
33						50,952.02	561,883.46	591,025.13
34		75.33			6.04	37,353.46	400,097.86	378,465.77
35						135,693.61	5,645,371.06	5,619,565.77
36						334.25	75,602.08	78,971.41
37						174,013.13	6,017,557.59	4,238,649.74
38						2,795.77	3,547,144.50	3,683,679.26
39		4.00			104,115.30	991.92	7,787,934.52	8,388,551.73
40		392.56			770,743.61	54,641.46	5,394,986.42	6,252,836.40
41					3,793.50	38,521.88	1,561,858.80	2,068,813.92
42					13.38	20,861.06	2,095,643.55	2,182,117.13
43					1.24	15,656.18	2,256,777.58	2,035,423.03
44						18,193.30	2,410,405.02	2,212,918.04
45						827.16	131,268.81	127,450.42
46					301.50	6,370.86	16,669,703.76	16,497,736.76
47						12,750.27	1,343,528.77	1,419,727.78
48		18.00			10,709.55	3,896.41	1,212,093.88	1,302,326.16
49					322.69	6,229.76	1,866,083.90	1,559,542.49
50					2,891.60	4,167.35	228,620.52	392,796.42
51					68.18	89,235.09	6,080,609.59	6,187,460.96
52					4.00	1,805.12	2,970,641.26	3,069,263.18
53						6,316.18	1,395,240.40	1,190,715.66
54						41,409.39	8,428,049.34	8,462,350.08
55						3,189.49	759,592.28	616,800.33
56					40.05	9,148.16	403,295.37	409,400.70
57					199.50	3,677.12	1,282,692.18	1,251,511.28
58						8.24	1,478.69	477,088.84
59					21.74	698.95	166,463.74	190,158.94
60						3,026.53	2,316,795.24	2,335,342.68
61						5,546.40	1,234,683.66	1,097,970.33
62						6,835.86	688,696.54	419,970.33
63					8.00	2,141.13	1,200,581.24	1,114,230.78
64						8,809.87	6,657,328.19	6,552,985.85
65						700.92	807,281.73	779,066.16
66					8,614.40			

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

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1903 AND 1904—Continued.

COLLECTION DISTRICTS.	EXPENSES.		
	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.
1 Alabama			
2 Arkansas	\$4,323.18	\$21,568.74	\$121.94
3 First California	3,315.86	15,569.17	115.38
4 Fourth California	4,500.00	39,736.11	1,257.76
5 Colorado	4,122.64	14,749.71	105.73
6 Connecticut	3,875.00	26,409.23	227.67
7 Florida	4,500.00	18,687.49	562.10
8 Georgia	4,000.00	14,427.47	500.27
9 Hawaii	4,500.00	40,066.13	444.97
10 First Illinois	3,500.00	6,063.52	312.25
11 Fifth Illinois	4,500.00	51,184.46	684.84
12 Eighth Illinois	4,500.00	25,163.87	198.17
13 Thirteenth Illinois	4,500.00	22,669.65	998.60
14 Sixth Indiana	4,500.00	10,133.66	1,379.21
15 Seventh Indiana	4,500.00	25,882.19	1,098.53
16 Third Iowa	4,500.00	22,764.08	471.22
17 Fourth Iowa	3,375.00	13,378.77	169.51
18 Kansas	3,500.00	13,296.43	170.76
19 Second Kentucky	3,125.00	17,294.88	545.00
20 Fifth Kentucky	4,500.00	23,740.91	245.79
21 Sixth Kentucky	4,500.00	37,046.24	761.20
22 Seventh Kentucky	4,500.00	20,911.46	212.63
23 Eighth Kentucky	4,500.00	23,774.41	436.32
24 Louisiana	4,500.00	24,098.82	820.91
25 Maryland	4,500.00	22,513.29	120.16
26 Third Massachusetts	4,500.00	47,358.36	947.43
27 First Michigan	4,500.00	32,395.21	297.81
28 Fourth Michigan	4,500.00	25,051.95	304.35
29 Minnesota	4,000.00	11,276.78	78.22
30 First Missouri	4,500.00	26,240.16	247.98
31 Sixth Missouri	4,500.00	33,565.72	483.15
32 Montana	4,500.00	21,770.32	284.38
33 Nebraska	4,375.00	17,232.24	1,564.78
34 New Hampshire	4,500.00	23,465.45	162.82
35 First New Jersey	4,100.00	14,631.53	98.24
36 Fifth New Jersey	3,500.00	10,381.35	22.33
37 New Mexico	4,500.00	27,115.62	461.30
38 First New York	2,875.00	7,433.40	80.10
39 Second New York	4,500.00	32,001.46	283.03
40 Third New York	4,500.00	36,868.53	7,008.86
41 Fourteenth New York	4,500.00	41,373.30	7,822.83
42 Twenty-first New York	4,500.00	25,987.53	986.27
43 Twenty-eighth New York	4,500.00	21,073.50	2,681.71
44 Fourth North Carolina	4,500.00	22,439.81	291.07
45 Fifth North Carolina	4,500.00	37,041.00	1,237.33
46 North and South Dakota	4,500.00	45,250.11	3,004.84
47 First Ohio	3,000.00	11,604.48	780.07
48 Tenth Ohio	4,500.00	50,658.63	673.14
49 Eleventh Ohio	4,500.00	20,931.58	364.75
50 Eighteenth Ohio	4,500.00	15,556.27	647.25
51 Oregon	4,500.00	24,128.62	278.27
52 First Pennsylvania	3,000.00	13,644.47	173.53
53 Ninth Pennsylvania	4,500.00	44,481.47	556.77
54 Twelfth Pennsylvania	4,500.00	36,971.68	111.77
55 Twenty-third Pennsylvania	4,500.00	18,362.84	215.91
56 South Carolina	4,500.00	36,638.75	314.63
57 Second Tennessee	4,500.00	12,487.64	281.41
58 Fifth Tennessee	4,500.00	20,201.20	190.97
59 Third Texas	4,500.00	20,556.02	471.14
60 Fourth Texas	2,500.00	12,674.30	78.66
61 Second Virginia	2,899.49	10,886.61	121.42
62 Sixth Virginia	4,500.00	28,974.95	376.87
63 Washington	4,500.00	41,126.03	433.07
64 West Virginia	3,888.47	24,636.07	1,617.40
65 First Wisconsin	4,500.00	23,628.46	217.16
66 Second Wisconsin	4,125.00	16,149.37	187.85

Storekeepers.	Gaugers and store-keeper gaugers.	EXPENSES.								
		Total expenses, 1904.	Total expenses, 1903.	Percentage cost, 1904.	Percentage cost, 1903.					
		\$7,433.48	\$3,553.92	\$37,601.26	\$38,121.85	10.93	11.18	1		
		10,230.37	1,355.35	30,586.13	31,973.69	26.34	29.25	2		
		22,460.25	34,413.58	102,367.70	93,490.25	3.33	3.48	3		
		7,101.00	9,687.57	35,666.65	33,920.19	8.25	8.80	4		
		1,684.05	2,052.34	26,448.29	28,096.87	4.89	4.94	5		
		7,848.45	5,327.21	44,925.28	42,872.45	2.87	2.80	6		
		628.00	1,217.90	20,769.64	20,436.97	2.70	2.84	7		
		20,007.92	5,910.13	70,929.19	69,078.17	14.69	16.23	8		
		743.00		10,618.77	9,864.87	23.79	24.61	9		
		3,490.00	32,028.67	91,887.97	92,555.86	1.46	1.30	10		
		44,338.00	77,532.38	151,332.42	143,558.92	.45	.46	11		
		19,710.00	25,141.42	73,019.67	72,558.08	.05	.06	12		
		2,618.57	3,458.74	22,090.18	20,005.22	2.68	3.70	13		
		30,641.63	32,432.41	94,574.76	90,468.88	.98	.96	14		
		22,977.85	39,040.01	89,753.16	96,941.31	.62	.62	15		
		1,436.92	17,636.20	18,417.29	17,636.20	4.43	4.60	16		
		1,964.05	237.15	15,921.27	15,984.75	4.19	4.13	17		
		3,474.00	24,676.03	23,843.14	22,549.12	8.32	7.66	18		
		47,105.59	19,037.51	94,629.80	92,549.12	5.29	6.04	19		
		177,610.79	85,537.23	305,455.55	301,133.05	2.54	2.63	20		
		46,174.42	29,255.62	101,034.13	108,027.09	3.23	3.40	21		
		85,372.59	22,117.47	139,209.70	142,463.91	6.26	5.33	22		
		63,392.77	18,245.10	111,028.60	118,340.59	5.10	5.20	23		
		6,026.00	13,060.21	46,219.66	39,804.95	.99	1.38	24		
		62,898.84	47,033.78	162,738.41	153,805.28	2.58	2.74	25		
		15,030.00	26,952.43	70,155.45	77,470.92	2.16	2.17	26		
		3,130.00	4,933.30	37,925.68	38,268.95	1.15	1.19	27		
				15,355.60	16,331.57	2.78	2.44	28		
				7,425.05	38,413.22	38,306.95	2.77	2.62	29	
		9,936.33	16,982.34	65,467.54	63,981.30	.81	.80	30		
		17,330.99	6,667.02	50,552.71	50,621.56	5.75	5.18	31		
		628.00	2,654.35	26,364.37	26,292.40	5.96	6.02	32		
		5,980.00	8,454.46	42,562.76	40,563.46	1.61	1.73	33		
		942.00	1,194.18	20,365.95	20,609.00	3.76	3.49	34		
			3,867.00	17,770.68	17,309.91	4.44	4.37	35		
			4,604.36	37,548.28	37,680.50	.67	.67	36		
			162.44	588.28	11,980.22	11,573.52	14.66	14.66	37	
			5,592.60	10,813.82	33,120.31	49,288.08	.88	1.16	38	
			2,512.00	31,032.66	82,822.35	81,635.86	2.33	2.22	39	
				5,643.50	62,339.63	59,716.03	.80	.71	40	
				9,860.00	9,186.87	50,520.67	51,749.47	.94	.83	41
				3,210.50	4,726.68	36,194.39	38,911.93	2.32	1.94	42
				3,065.00	10,745.50	47,009.33	48,479.94	2.24	2.22	43
				16,112.95	6,162.79	65,054.07	108,437.05	2.88	6.33	44
				20,518.45	24,393.33	97,666.73	175,591.48	4.05	7.93	45
						15,384.55	14,793.71	11.72	11.61	46
				37,423.20	75,888.67	163,143.64	166,996.20	1.01	1.01	47
				6,271.99	8,460.68	32,627.41	36,308.03	2.95	2.53	48
				5,190.75	3,613.63	29,507.90	30,738.52	2.43	2.56	49
				6,683.92	7,122.92	42,713.74	41,990.65	2.29	2.26	50
				79.00	1,417.71	18,314.71	23,032.92	8.08	5.86	51
				14,838.12	36,975.91	101,352.47	97,579.67	1.67	1.88	52
				20,928.46	7,026.78	69,338.69	67,501.13	2.34	2.21	53
				6,298.73	5,794.26	35,111.74	34,792.66	2.52	2.65	54
				70,869.77	34,854.90	147,188.65	150,102.98	1.75	1.77	55
				4,980.72	9,364.96	4,980.72	31,323.93	4.12	5.02	56
				19,564.84	7,124.57	61,381.58	43,364.82	12.75	10.64	57
				23,144.16	11,317.53	69,935.90	67,147.79	5.46	5.36	58
					3,401.18	19,654.14	19,895.46	4.60	4.17	59
				1,566.40	1,575.53	16,989.48	18,137.46	10.21	10.34	60
				4,302.00	7,129.10	45,282.92	43,812.53	1.95	1.88	61
				33,977.76	11,330.98	91,367.84	91,849.23	7.40	8.37	62
				246.00	2,582.04	32,420.07	22,308.56	4.71	5.31	63
				5,478.00	7,164.58	40,098.20	39,897.92	3.41	3.58	64
				12,319.38	15,073.63	61,755.92	62,615.35	.93	.96	65
					3,010.81	23,411.59	23,188.59	2.90	2.98	66

NOTE.—The foregoing statement of expenses does not include salaries and expenses of internal-revenue agents, salaries of the officers, clerks, and employees 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 11 of this report, but which can not be apportioned among the several collection districts.

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